

ADOPTED BUDGET

COMPILED BY

THE ORANGE COUNTY AUDITOR-CONTROLLER'S OFFICE

UNDER THE SUPERVISION OF

ANDREW N. HAMILTON, CPA, AUDITOR-CONTROLLER



2025-2026

2026



FISCAL YEAR 2025-26

ADOPTED BUDGET



BOARD OF SUPERVISORS

DOUG CHAFFEE, Chairman
Fourth District

KATRINA FOLEY, Vice Chair
Fifth District

VICENTE SARMIENTO
Second District

DONALD P. WAGNER
Third District

Janet Nguyen
First District

Michelle Aguirre
County Executive Officer

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

November 2025



DOUG CHAFFEE

CHAIR, ORANGE COUNTY BOARD OF SUPERVISORS
SUPERVISOR, FOURTH DISTRICT
COUNTY ADMINISTRATION NORTH
400 W. CIVIC CENTER DR.
SANTA ANA, CALIFORNIA 92701
PHONE (714) 834-3440

November 10, 2025

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, 2026, as adopted by the Board of Supervisors on June 24, 2025.

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,

Doug Chaffee
Chairman, Orange County Board of Supervisors
Supervisor, Fourth 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: OC Printing & Graphics 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, 2025 (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	5,424,870,110	5,424,870,110	5,424,870,110	0	5,424,870,110
Special Revenue Funds	(29,407,893)	508,672,648	1,150,533,873	1,629,798,628	1,621,432,685	8,365,943	1,629,798,628
Capital Projects Funds	0	462,006,317	142,483,018	604,489,335	604,489,335	0	604,489,335
Debt Service Funds	0	26,765,933	92,000,000	118,765,933	118,765,933	0	118,765,933
Permanent Funds	0	0	13,807	13,807	13,807	0	13,807
TOTAL GOVERNMENTAL FUNDS	(29,407,893)	997,444,898	6,809,900,808	7,777,937,813	7,769,571,870	8,365,943	7,777,937,813
OTHER FUNDS							
Internal Service Funds	57,521,604	18,812,727	968,881,519	1,045,215,850	1,010,882,103	34,333,747	1,045,215,850
Enterprise Funds	393,823,769	187,345,345	659,467,347	1,240,636,461	1,212,679,184	27,957,277	1,240,636,461
Special Districts and Other Agencies	0	154,500,360	581,956,546	736,456,906	715,426,769	21,030,137	736,456,906
TOTAL OTHER FUNDS	451,345,373	360,658,432	2,210,305,412	3,022,309,217	2,938,988,056	83,321,161	3,022,309,217
TOTAL ALL FUNDS	421,937,480	1,358,103,330	9,020,206,220	10,800,247,030	10,708,559,926	91,687,104	10,800,247,030

*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, 2025 (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	5,424,870,110	5,424,870,110	5,424,870,110	0	5,424,870,110
TOTAL GENERAL FUND	0	0	5,424,870,110	5,424,870,110	5,424,870,110	0	5,424,870,110
SPECIAL REVENUE FUNDS							
106 County Tidelands - Newport Bay	0	4,414,822	7,358,147	11,772,969	11,320,185	452,784	11,772,969
107 Remittance Processing Equipment Replacement	0	500	0	500	500	0	500
108 OC Dana Point Harbor	0	20,522,823	5,070,592	25,593,415	25,593,415	0	25,593,415
109 County Automated Fingerprint ID	0	627,008	2,015,853	2,642,861	2,642,861	0	2,642,861
113 Building and Safety - Operating Reserve	0	1,000,406	362,500	1,362,906	1,362,906	0	1,362,906
115 OC Road	0	0	96,159,804	96,159,804	96,159,804	0	96,159,804
116 Narcotic Forfeiture and Seizure	0	31,736	296,300	328,036	328,036	0	328,036
117 OC Housing Authority - Operating Reserve	0	5,000,472	550,000	5,550,472	5,550,472	0	5,550,472
119 OC Public Libraries - Capital	0	0	44,883,816	44,883,816	44,883,816	0	44,883,816
120 OC Public Libraries	0	13,861,901	103,441,958	117,303,859	111,536,647	5,767,212	117,303,859
121 OC Animal Care Donations	0	0	128,000	128,000	128,000	0	128,000
122 Motor Vehicle Theft Task Force	0	590,154	6,138,991	6,729,145	6,729,145	0	6,729,145
123 Dispute Resolution Program	0	0	682,000	682,000	682,000	0	682,000
124 Domestic Violence Program	0	70,000	725,000	795,000	795,000	0	795,000
126 Regional Narcotics Suppression Program - Other	0	1,330,324	1,405,000	2,735,324	2,735,324	0	2,735,324
128 Survey Monument Preservation	0	25,400	74,000	99,400	99,400	0	99,400
12A MHSA Housing Fund	0	0	1,900,000	1,900,000	1,900,000	0	1,900,000
12C Child Support Program Development	0	2,553,938	1,063,745	3,617,683	3,617,683	0	3,617,683
12D Clerk-Recorder Special Revenue Fund	0	1,723,678	5,063,980	6,787,658	6,787,658	0	6,787,658
12E Clerk-Recorder Operating Reserve Fund	0	2,745,949	300,000	3,045,949	3,045,949	0	3,045,949
12G Real Estate Prosecution Fund	0	0	1,148,200	1,148,200	1,148,200	0	1,148,200
12H Proposition 64 - Consumer Protection	0	2,034,622	1,033,300	3,067,922	3,067,922	0	3,067,922
12J Proposition 69 - DNA Identification Fund	0	108,788	550,000	658,788	658,788	0	658,788

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2025 (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	20,936,331	20,936,331	20,936,331	0	20,936,331
12M OC CARES FUND	0	163,379,712	2,895,250	166,274,962	166,274,962	0	166,274,962
12N County Strategic Planning and Board Initiatives	0	75,602,999	9,010,989	84,613,988	84,613,988	0	84,613,988
12P Assessor Property Characteristics Revenue	0	0	70,000	70,000	70,000	0	70,000
12S SSA Donations and Fees	0	193,703	744,297	938,000	938,000	0	938,000
12W SSA Wraparound	0	9,782,105	17,538,256	27,320,361	27,320,361	0	27,320,361
12Y SB 823 Department of Juvenile Justice Realignment	0	0	11,429,398	11,429,398	9,283,451	2,145,947	11,429,398
132 Sheriff Narcotics Program – Dept of Justice	0	6,957,180	0	6,957,180	6,957,180	0	6,957,180
133 Sheriff Narcotics Program - Other	0	1,232,461	95,000	1,327,461	1,327,461	0	1,327,461
134 Orange County Jail Fund	0	4,677	100	4,777	4,777	0	4,777
135 Real Estate Development Program	0	0	5,289,710	5,289,710	5,289,710	0	5,289,710
137 Parking Facilities	0	610,829	8,588,244	9,199,073	9,199,073	0	9,199,073
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	0	0	450,163	450,163	450,163	0	450,163
139 Sheriff Narcotics Program - CALMMET - Treasury	0	125,097	18,500	143,597	143,597	0	143,597
13B Traffic Violator Fund	0	1,038,853	472,972	1,511,825	1,511,825	0	1,511,825
13M Orange County Opioid Settlement Fund	0	24,657,157	14,972,057	39,629,214	39,629,214	0	39,629,214
13N Orange County Tobacco Settlement Fund	0	20,315,186	27,702,704	48,017,890	48,017,890	0	48,017,890
13P State Criminal Alien Assistance Program (SCAAP)	0	237,741	2,506,000	2,743,741	2,743,741	0	2,743,741
13R Sheriff-Coroner Replacement & Maintenance Fund	0	23,871,757	3,000,897	26,872,654	26,872,654	0	26,872,654
13S Emergency Medical Services	0	0	6,044,542	6,044,542	6,044,542	0	6,044,542
13T HCA Purpose Restricted Revenues	0	0	2,245,000	2,245,000	2,245,000	0	2,245,000
13U HCA Interest Bearing Purpose Restricted Revenue	0	0	801,018	801,018	801,018	0	801,018
13Y Mental Health Services Act	0	26,886,667	231,950,000	258,836,667	258,836,667	0	258,836,667
13Z Bioterrorism Center for Disease Control Fund	0	0	4,648,758	4,648,758	4,648,758	0	4,648,758
140 Air Quality Improvement	0	26,700	194,000	220,700	220,700	0	220,700
141 Sheriff's Substation Fee Program	0	541,851	41,028	582,879	582,879	0	582,879
142 Sheriff's Court Ops - Special Collections	0	1,019,945	1,155,000	2,174,945	2,174,945	0	2,174,945

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2025 (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	3,325,333	6,514,202	9,839,535	9,839,535	0	9,839,535
144 Inmate Welfare Fund	0	11,672,460	3,498,462	15,170,922	15,170,922	0	15,170,922
148 Foothill Circulation Phasing Plan	0	290,000	130,000	420,000	420,000	0	420,000
14D Cal-ID Operational Costs	0	153,251	1,088,692	1,241,943	1,241,943	0	1,241,943
14E Cal-ID System Costs	0	48,044,570	5,039,646	53,084,216	53,084,216	0	53,084,216
14G Sheriff's Supplemental Law Enforcement Service	0	2,814,880	2,156,791	4,971,671	4,971,671	0	4,971,671
14H DA's Supplemental Law Enforcement Services	0	221,824	1,732,500	1,954,324	1,954,324	0	1,954,324
14J Excess Public Safety Sales Tax	0	0	6,000	6,000	6,000	0	6,000
14R Ward Welfare	0	24,000	1,000	25,000	25,000	0	25,000
14T Operations Facilities Development and Maintenance Fund	0	957,927	487,216	1,445,143	1,445,143	0	1,445,143
151 South County Roadway Improvement Prog (SCRIP)	(29,407,893)	0	31,707,893	2,300,000	2,300,000	0	2,300,000
158 Major Thoroughfare & Bridge Fee Program	0	143,000	1,000,000	1,143,000	1,143,000	0	1,143,000
15B CEO Single Family Housing	0	0	10,000	10,000	10,000	0	10,000
15F Orange County Housing Authority (OCHA)	0	12,115,204	315,277,069	327,392,273	327,392,273	0	327,392,273
15G OC Housing	0	2,068,338	14,242,663	16,311,001	16,311,001	0	16,311,001
15H CalHome Program Reuse Fund	0	13,913	25,070	38,983	38,983	0	38,983
15L 800 MHz CCCS	0	1,676,055	12,437,700	14,113,755	14,113,755	0	14,113,755
15N Delta Special Revenue	0	11,038	5,230	16,268	16,268	0	16,268
15T El Toro Improvement Fund	0	1,225,869	316,131	1,542,000	1,542,000	0	1,542,000
15U Strategic Priority - Affordable Housing	0	200,000	0	200,000	200,000	0	200,000
16D OC Animal Shelter Construction Fund	0	809	2,514,420	2,515,229	2,515,229	0	2,515,229
174 OC Road - Capital Improvement Projects	0	10,587,036	99,191,788	109,778,824	109,778,824	0	109,778,824
TOTAL SPECIAL REVENUE FUNDS	(29,407,893)	508,672,648	1,150,533,873	1,629,798,628	1,621,432,685	8,365,943	1,629,798,628

Fund Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2025 (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	4,767,060	958,000	5,725,060	5,725,060	0	5,725,060
14Q Sheriff-Coroner Construction and Facility Dev.	0	0	14,020,097	14,020,097	14,020,097	0	14,020,097
15D Countywide Capital Projects Non-General Fund	0	393,438,322	123,462,396	516,900,718	516,900,718	0	516,900,718
15I Countywide IT Projects Non-General Fund	0	63,800,935	4,042,525	67,843,460	67,843,460	0	67,843,460
TOTAL CAPITAL PROJECTS FUNDS	0	462,006,317	142,483,018	604,489,335	604,489,335	0	604,489,335
DEBT SERVICE FUNDS							
15Y Teeter Series A Debt Service Fund	0	26,765,933	92,000,000	118,765,933	118,765,933	0	118,765,933
TOTAL DEBT SERVICE FUNDS	0	26,765,933	92,000,000	118,765,933	118,765,933	0	118,765,933
PERMANENT FUNDS							
15K Limestone Regional Park Mitigation Endowment	0	0	13,807	13,807	13,807	0	13,807
TOTAL PERMANENT FUNDS	0	0	13,807	13,807	13,807	0	13,807
TOTAL GOVERNMENTAL FUNDS	(29,407,893)	997,444,898	6,809,900,808	7,777,937,813	7,769,571,870	8,365,943	7,777,937,813
Appropriations Limit	17,415,167,806						
Appropriations Subject to Limit	1,487,051,244						

*Footnote: Actual Fund Balance not available at a time of adoption. Actuals are available from County of Orange, Auditor-Controller. Appropriations Limit/Appropriations Subject to Limit include Orange County Fire Authority (OCFA). OCFA budget is not included in the County's Adopted Budget Book but can be located here: <https://ocfa.org/transparency/financial-reports/>.

Actual
Estimated

Fund Name (1)	* Total Fund Balance June 30, 2025 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2025 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
GENERAL FUND					
100 County General Fund	1,050,072,230	5,407,079	191,665,520	852,999,631	0
TOTAL GENERAL FUND	1,050,072,230	5,407,079	191,665,520	852,999,631	0
SPECIAL REVENUE FUNDS					
106 County Tidelands - Newport Bay	12,255,578	0	12,255,578	0	0
107 Remittance Processing Equipment Replacement	578,736	0	578,736	0	0
108 OC Dana Point Harbor	41,031,958	0	41,031,958	0	0
109 County Automated Fingerprint ID	627,008	0	627,008	0	0
113 Building and Safety - Operating Reserve	4,913,305	0	4,913,305	0	0
115 OC Road	200,496,077	(22)	200,496,099	0	0
116 Narcotic Forfeiture and Seizure	104,377	0	104,377	0	0
117 OC Housing Authority - Operating Reserve	13,319,114	0	13,319,114	0	0
119 OC Public Libraries - Capital	15,476,992	13,955,205	1,521,787	0	0
120 OC Public Libraries	127,230,001	114	127,229,887	0	0
121 OC Animal Care Donations	8	0	8	0	0
122 Motor Vehicle Theft Task Force	5,531,610	0	5,531,610	0	0
123 Dispute Resolution Program	748,198	0	748,198	0	0
124 Domestic Violence Program	209,205	0	209,205	0	0
126 Regional Narcotics Suppression Program - Other	1,838,804	16,256	1,822,548	0	0
128 Survey Monument Preservation	341,543	0	341,543	0	0
12A MHSA Housing Fund	61,297,700	0	61,297,700	0	0

Actual
Estimated

Fund Name (1)	* Total Fund Balance June 30, 2025 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2025 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
12C Child Support Program Development	12,190,188	0	12,190,188	0	0
12D Clerk-Recorder Special Revenue Fund	11,910,173	0	11,910,173	0	0
12E Clerk-Recorder Operating Reserve Fund	2,745,948	0	2,745,948	0	0
12H Proposition 64 - Consumer Protection	3,278,261	0	3,278,261	0	0
12J Proposition 69 - DNA Identification Fund	533,446	0	533,446	0	0
12L Care Coordination Fund	20,202,307	0	20,202,307	0	0
12M OC CARES FUND	164,660,767	0	164,660,767	0	0
12N County Strategic Planning and Board Initiatives	75,602,999	0	75,602,999	0	0
12P Assessor Property Characteristics Revenue	1,508,025	0	1,508,025	0	0
12S SSA Donations and Fees	1,853,845	0	1,808,845	45,000	0
12W SSA Wraparound	25,990,120	0	25,990,120	0	0
12Y SB 823 Department of Juvenile Justice Realignment	23,283,774	3,184,624	20,099,150	0	0
132 Sheriff Narcotics Program – Dept of Justice	9,912,615	11,991	9,900,624	0	0
133 Sheriff Narcotics Program - Other	2,506,739	549	2,506,190	0	0
134 Orange County Jail Fund	4,677	0	4,677	0	0
135 Real Estate Development Program	11,504,335	0	11,504,335	0	0
137 Parking Facilities	9,329,963	53,294	9,276,669	0	0
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	1,913,960	0	1,913,960	0	0
139 Sheriff Narcotics Program - CALMMET - Treasury	439,531	5,545	433,986	0	0
13B Traffic Violator Fund	1,105,024	0	1,105,024	0	0
13M Orange County Opioid Settlement Fund	24,998,832	0	24,998,832	0	0

Actual
Estimated

Fund Name (1)	* Total Fund Balance June 30, 2025 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2025 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
13N Orange County Tobacco Settlement Fund	20,315,181	0	20,315,181	0	0
13P State Criminal Alien Assistance Program (SCAAP)	237,741	0	237,741	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund	30,430,751	1,546,237	28,884,514	0	0
13S Emergency Medical Services	51,497	0	51,497	0	0
13T HCA Purpose Restricted Revenues	7,659,649	0	7,659,649	0	0
13U HCA Interest Bearing Purpose Restricted Revenue	8,285,931	0	8,285,931	0	0
13W HCA Realignment	18,529,465	0	8,443,231	10,086,234	0
13Y Mental Health Services Act	134,220,211	0	134,220,211	0	0
13Z Bioterrorism Center for Disease Control Fund	18,902	0	18,902	0	0
140 Air Quality Improvement	276,797	0	276,797	0	0
141 Sheriff's Substation Fee Program	1,422,449	0	1,422,449	0	0
142 Sheriff's Court Ops - Special Collections	1,070,795	0	1,070,795	0	0
143 Jail Commissary	3,786,249	0	3,786,249	0	0
144 Inmate Welfare Fund	13,020,787	0	13,020,787	0	0
148 Foothill Circulation Phasing Plan	1,315,237	0	1,315,237	0	0
14D Cal-ID Operational Costs	164,989	0	164,989	0	0
14E Cal-ID System Costs	50,169,146	37,441	50,131,705	0	0
14G Sheriff's Supplemental Law Enforcement Service	2,814,880	0	2,814,880	0	0
14H DA's Supplemental Law Enforcement Services	221,824	0	221,824	0	0
14J Excess Public Safety Sales Tax	139,159	0	139,159	0	0
14R Ward Welfare	16,061	0	16,061	0	0

Actual
Estimated

Fund Name (1)	* Total Fund Balance June 30, 2025 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2025 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
14T Operations Facilities Development and Maintenance Fund	4,975,444	0	4,975,444	0	0
14U Court Facilities Fund	1,352,563	0	1,352,563	0	0
151 South County Roadway Improvement Prog (SCRIP)	(29,407,893)	0	0	0	(29,407,893)
158 Major Thoroughfare & Bridge Fee Program	18,987,108	0	18,987,108	0	0
15B CEO Single Family Housing	261,520	0	261,520	0	0
15F Orange County Housing Authority (OCHA)	22,780,263	1,389	22,778,874	0	0
15G OC Housing	51,719,851	0	51,719,851	0	0
15H CalHome Program Reuse Fund	1,510,337	0	1,510,337	0	0
15L 800 MHz CCCS	3,035,710	160,001	2,875,709	0	0
15N Delta Special Revenue	125,277	0	125,277	0	0
15Q Pension Obligation Bond Amortization	150,393,172	0	150,393,172	0	0
15T El Toro Improvement Fund	6,500,089	0	6,500,089	0	0
15U Strategic Priority - Affordable Housing	4,384,067	0	4,384,067	0	0
16D OC Animal Shelter Construction Fund	809	0	809	0	0
174 OC Road - Capital Improvement Projects	159,258,182	38,711,913	120,546,269	0	0
TOTAL SPECIAL REVENUE FUNDS	1,581,519,943	57,684,537	1,543,112,065	10,131,234	(29,407,893)

Actual
Estimated

Fund Name (1)	* Total Fund Balance June 30, 2025 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2025 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
CAPITAL PROJECTS FUNDS					
104 Criminal Justice Facilities - ACO	4,815,460	0	4,815,460	0	0
14Q Sheriff-Coroner Construction and Facility Dev.	1,097,447	489,008	608,439	0	0
15D Countywide Capital Projects Non-General Fund	393,438,324	1	0	393,438,323	0
15I Countywide IT Projects Non-General Fund	63,800,935	0	0	63,800,935	0
TOTAL CAPITAL PROJECTS FUNDS	463,152,166	489,009	5,423,899	457,239,258	0
DEBT SERVICE FUNDS					
15Y Teeter Series A Debt Service Fund	71,384,108	0	71,384,108	0	0
TOTAL DEBT SERVICE FUNDS	71,384,108	0	71,384,108	0	0
PERMANENT FUNDS					
15K Limestone Regional Park Mitigation Endowment	254,540	0	254,540	0	0
TOTAL PERMANENT FUNDS	254,540	0	254,540	0	0
TOTAL GOVERNMENTAL FUNDS	3,166,382,987	63,580,625	1,811,840,132	1,320,370,123	(29,407,893)

*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 2025-26

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2025 (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	1,181,035	0	0	0	0	1,181,035
Nonspendable for Prepaid Costs	3,920	0	0	0	0	3,920
Restricted for 2011 Public Safety Realignment	190,480,565	0	0	0	0	190,480,565
Assigned for Contingencies	155,430,076	0	0	0	0	155,430,076
Assigned for Reserve Target	695,719,080	0	0	0	0	695,719,080
Assigned for Imprest Cash/Cash Difference	1,850,475	0	0	0	0	1,850,475
TOTAL GENERAL FUND	1,044,665,151	0	0	0	0	1,044,665,151
SPECIAL REVENUE FUNDS						
106 County Tidelands - Newport Bay						
Restricted	12,255,578	4,414,822	4,414,822	452,784	452,784	8,293,540
107 Remittance Processing Equipment Replacement						
Restricted	578,736	500	500	0	0	578,236
108 OC Dana Point Harbor						
Restricted	41,031,958	20,522,823	20,522,823	0	0	20,509,135
109 County Automated Fingerprint ID						
Restricted	627,008	627,008	627,008	0	0	0
113 Building and Safety - Operating Reserve						
Restricted	4,913,305	1,000,406	1,000,406	0	0	3,912,899
115 OC Road						
Restricted	200,496,099	0	0	0	0	200,496,099
116 Narcotic Forfeiture and Seizure						
Restricted	104,377	31,736	31,736	0	0	72,641
117 OC Housing Authority - Operating Reserve						
Restricted	13,319,114	5,000,472	5,000,472	0	0	8,318,642

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2025 (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						
119 OC Public Libraries - Capital Restricted	1,521,787	0	0	0	0	1,521,787
120 OC Public Libraries Restricted	127,229,887	13,861,901	13,861,901	5,767,212	5,767,212	119,135,198
121 OC Animal Care Donations Restricted	8	0	0	0	0	8
122 Motor Vehicle Theft Task Force Restricted	5,531,610	590,154	590,154	0	0	4,941,456
123 Dispute Resolution Program Restricted	748,198	0	0	0	0	748,198
124 Domestic Violence Program Restricted	209,205	70,000	70,000	0	0	139,205
126 Regional Narcotics Suppression Program - Other Restricted	1,822,548	1,330,324	1,330,324	0	0	492,224
128 Survey Monument Preservation Restricted	341,543	25,400	25,400	0	0	316,143
12A MHSA Housing Fund Restricted	61,297,700	0	0	0	0	61,297,700
12C Child Support Program Development Restricted	12,190,188	2,553,938	2,553,938	0	0	9,636,250
12D Clerk-Recorder Special Revenue Fund Restricted	11,910,173	1,723,678	1,723,678	0	0	10,186,495
12E Clerk-Recorder Operating Reserve Fund Restricted	2,745,948	2,745,949	2,745,949	0	0	(1)
12H Proposition 64 - Consumer Protection Restricted	3,278,261	2,034,622	2,034,622	0	0	1,243,639

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2025 (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						
12J Proposition 69 - DNA Identification Fund Restricted	533,446	108,788	108,788	0	0	424,658
12L Care Coordination Fund Restricted	20,202,307	0	0	0	0	20,202,307
12M OC CARES FUND Restricted	164,660,767	163,379,712	163,379,712	0	0	1,281,055
12N County Strategic Planning and Board Initiatives Restricted	75,602,999	75,602,999	75,602,999	0	0	0
12P Assessor Property Characteristics Revenue Restricted	1,508,025	0	0	0	0	1,508,025
12S SSA Donations and Fees Restricted	1,808,845	193,703	193,703	0	0	1,615,142
Assigned for Imprest Cash/Cash Difference	45,000	0	0	0	0	45,000
12W SSA Wraparound Restricted	25,990,120	9,782,105	9,782,105	0	0	16,208,015
12Y SB 823 Department of Juvenile Justice Realignment Restricted	20,099,150	0	0	2,145,947	2,145,947	22,245,097
132 Sheriff Narcotics Program – Dept of Justice Restricted	9,900,624	6,957,180	6,957,180	0	0	2,943,444
133 Sheriff Narcotics Program - Other Restricted	2,506,190	1,232,461	1,232,461	0	0	1,273,729
134 Orange County Jail Fund Restricted	4,677	4,677	4,677	0	0	0
135 Real Estate Development Program Restricted	11,504,335	0	0	0	0	11,504,335
137 Parking Facilities Restricted	9,276,669	610,829	610,829	0	0	8,665,840

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2025 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
SPECIAL REVENUE FUNDS						
138 Medi-Cal Admin. Activities/Targeted Case Mgmt. Restricted	1,913,960	0	0	0	0	1,913,960
139 Sheriff Narcotics Program - CALMMET - Treasury Restricted	433,986	125,097	125,097	0	0	308,889
13B Traffic Violator Fund Restricted	1,105,024	1,038,853	1,038,853	0	0	66,171
13M Orange County Opioid Settlement Fund Restricted	24,998,832	24,657,157	24,657,157	0	0	341,675
13N Orange County Tobacco Settlement Fund Restricted	20,315,181	20,315,186	20,315,186	0	0	(5)
13P State Criminal Alien Assistance Program (SCAAP) Restricted	237,741	237,741	237,741	0	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund Restricted	28,884,514	23,871,757	23,871,757	0	0	5,012,757
13S Emergency Medical Services Restricted	51,497	0	0	0	0	51,497
13T HCA Purpose Restricted Revenues Restricted	7,659,649	0	0	0	0	7,659,649
13U HCA Interest Bearing Purpose Restricted Revenue Restricted	8,285,931	0	0	0	0	8,285,931
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	134,220,211	26,886,667	26,886,667	0	0	107,333,544
13Z Bioterrorism Center for Disease Control Fund Restricted	18,902	0	0	0	0	18,902

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2025 (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						
140 Air Quality Improvement Restricted	276,797	26,700	26,700	0	0	250,097
141 Sheriff's Substation Fee Program Restricted	1,422,449	541,851	541,851	0	0	880,598
142 Sheriff's Court Ops - Special Collections Restricted	1,070,795	1,019,945	1,019,945	0	0	50,850
143 Jail Commissary Nonspendable for Inventory	460,917	0	0	0	0	460,917
Restricted	3,325,332	3,325,333	3,325,333	0	0	(1)
144 Inmate Welfare Fund Restricted	13,020,787	11,672,460	11,672,460	0	0	1,348,327
148 Foothill Circulation Phasing Plan Restricted	1,315,237	290,000	290,000	0	0	1,025,237
14D Cal-ID Operational Costs Restricted	164,989	153,251	153,251	0	0	11,738
14E Cal-ID System Costs Restricted	50,131,705	48,044,570	48,044,570	0	0	2,087,135
14G Sheriff's Supplemental Law Enforcement Service Restricted	2,814,880	2,814,880	2,814,880	0	0	0
14H DA's Supplemental Law Enforcement Services Restricted	221,824	221,824	221,824	0	0	0
14J Excess Public Safety Sales Tax Restricted	139,159	0	0	0	0	139,159
14R Ward Welfare Restricted	16,061	24,000	24,000	0	0	(7,939)
14T Operations Facilities Development and Maintenance Fund Restricted	4,975,444	957,927	957,927	0	0	4,017,517

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2025 (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						
14U Court Facilities Fund						
Restricted	1,352,563	0	0	0	0	1,352,563
158 Major Thoroughfare & Bridge Fee Program						
Restricted	18,987,108	143,000	143,000	0	0	18,844,108
15B CEO Single Family Housing						
Restricted	261,520	0	0	0	0	261,520
15F Orange County Housing Authority (OCHA)						
Restricted	22,778,874	12,115,204	12,115,204	0	0	10,663,670
15G OC Housing						
Restricted	51,719,851	2,068,338	2,068,338	0	0	49,651,513
15H CalHome Program Reuse Fund						
Restricted	1,510,337	13,913	13,913	0	0	1,496,424
15L 800 MHz CCCS						
Restricted	2,875,709	1,676,055	1,676,055	0	0	1,199,654
15N Delta Special Revenue						
Restricted	125,277	11,038	11,038	0	0	114,239
15Q Pension Obligation Bond Amortization						
Nonspendable for Prepaid Costs	150,393,172	0	0	0	0	150,393,172
15T El Toro Improvement Fund						
Restricted	6,500,089	1,225,869	1,225,869	0	0	5,274,220
15U Strategic Priority - Affordable Housing						
Restricted	4,384,067	200,000	200,000	0	0	4,184,067
16D OC Animal Shelter Construction Fund						
Restricted	809	809	809	0	0	0
174 OC Road - Capital Improvement Projects						
Restricted	120,546,269	10,587,036	10,587,036	0	0	109,959,233
TOTAL SPECIAL REVENUE FUNDS	1,553,243,299	508,672,648	508,672,648	8,365,943	8,365,943	1,052,936,594

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name and Fund Balance Descriptions (1)	* Obligated Fund Balances June 30, 2025 (2)	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year (7)
		Recommended (3)	Adopted by the Board of Supervisors (4)	Recommended (5)	Adopted by the Board of Supervisors (6)	
CAPITAL PROJECTS FUNDS						
104 Criminal Justice Facilities - ACO Restricted	4,815,460	4,767,060	4,767,060	0	0	48,400
14Q Sheriff-Coroner Construction and Facility Dev. Restricted	608,439	0	0	0	0	608,439
15D Countywide Capital Projects Non-General Fund Assigned for Capital Projects	393,438,323	393,438,322	393,438,322	0	0	1
15I Countywide IT Projects Non-General Fund Assigned for Capital Projects	63,800,935	63,800,935	63,800,935	0	0	0
TOTAL CAPITAL PROJECTS FUNDS	462,663,157	462,006,317	462,006,317	0	0	656,840
DEBT SERVICE FUNDS						
15Y Teeter Series A Debt Service Fund Restricted	71,384,108	12,500,000	26,765,933	0	0	44,618,175
TOTAL DEBT SERVICE FUNDS	71,384,108	12,500,000	26,765,933	0	0	44,618,175
PERMANENT FUNDS						
15K Limestone Regional Park Mitigation Endowment Nonspendable for Endowment	254,540	0	0	0	0	254,540
TOTAL PERMANENT FUNDS	254,540	0	0	0	0	254,540
TOTAL GOVERNMENTAL FUNDS	3,132,210,255	983,178,965	997,444,898	8,365,943	8,365,943	2,143,131,300

*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 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY SOURCE				
Taxes	1,067,273,222	1,125,611,387	1,181,336,750	1,181,336,750
Licenses, Permits & Franchises	29,813,766	32,681,673	36,119,332	36,119,332
Fines, Forfeitures & Penalties	62,470,718	63,344,918	58,537,450	58,537,450
Revenue from Use of Money and Property	182,152,934	186,275,956	127,237,673	127,237,673
Intergovernmental Revenues	3,197,202,805	3,208,821,251	3,273,243,303	3,273,930,971
Charges For Services	606,520,812	844,909,363	786,297,222	788,310,450
Miscellaneous Revenues	66,951,631	58,338,021	112,452,221	112,452,221
Other Financing Sources	989,987,954	606,203,478	1,217,665,371	1,231,975,961
TOTAL SUMMARIZATION BY SOURCE	6,202,373,842	6,126,186,047	6,792,889,322	6,809,900,808
SUMMARIZATION BY FUND				
100 County General Fund	4,541,965,372	4,743,231,703	5,407,858,624	5,424,870,110
102 Social Services Agency (SSA) Leased Facilities	56,962	561	0	0
104 Criminal Justice Facilities - ACO	1,313,632	1,319,734	958,000	958,000
106 County Tidelands - Newport Bay	8,414,376	7,548,153	7,358,147	7,358,147
107 Remittance Processing Equipment Replacement	13,952	0	0	0
108 OC Dana Point Harbor	5,618,345	5,296,619	5,070,592	5,070,592
109 County Automated Fingerprint ID	1,852,534	2,065,096	2,015,853	2,015,853
113 Building and Safety - Operating Reserve	538,982	604,785	362,500	362,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
115 OC Road	94,757,799	99,363,322	96,159,804	96,159,804
116 Narcotic Forfeiture and Seizure	290,434	185,049	296,300	296,300
117 OC Housing Authority - Operating Reserve	617,920	675,437	550,000	550,000
119 OC Public Libraries - Capital	12,645,019	16,085,091	44,883,816	44,883,816
120 OC Public Libraries	84,421,005	90,174,326	103,441,958	103,441,958
121 OC Animal Care Donations	210,973	148,551	128,000	128,000
122 Motor Vehicle Theft Task Force	6,130,282	6,167,884	6,138,991	6,138,991
123 Dispute Resolution Program	773,518	878,975	682,000	682,000
124 Domestic Violence Program	695,426	681,007	725,000	725,000
126 Regional Narcotics Suppression Program - Other	2,322,688	1,525,921	1,405,000	1,405,000
128 Survey Monument Preservation	59,413	51,965	74,000	74,000
12A MHSA Housing Fund	2,691,402	2,029,346	1,900,000	1,900,000
12C Child Support Program Development	2,285,228	1,268,851	1,063,745	1,063,745
12D Clerk-Recorder Special Revenue Fund	4,002,471	4,051,979	5,063,980	5,063,980
12E Clerk-Recorder Operating Reserve Fund	599,893	367,907	300,000	300,000
12G Real Estate Prosecution Fund	494,105	748,092	1,148,200	1,148,200
12H Proposition 64 - Consumer Protection	2,117,904	942,012	1,033,300	1,033,300
12J Proposition 69 - DNA Identification Fund	575,385	522,133	550,000	550,000
12L Care Coordination Fund	23,718,490	5,724,458	20,936,331	20,936,331

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
12M OC CARES FUND	122,352,618	12,566,120	2,895,250	2,895,250
12N County Strategic Planning and Board Initiatives	36,636,226	38,816,473	9,010,989	9,010,989
12P Assessor Property Characteristics Revenue	127,891	118,275	70,000	70,000
12S SSA Donations and Fees	734,838	868,525	744,297	744,297
12W SSA Wraparound	19,344,227	18,351,592	17,538,256	17,538,256
12Y SB 823 Department of Juvenile Justice Realignment	15,403,456	11,064,942	11,429,398	11,429,398
132 Sheriff Narcotics Program – Dept of Justice	1,305,491	2,754,431	0	0
133 Sheriff Narcotics Program - Other	989,943	975,763	95,000	95,000
134 Orange County Jail Fund	229	196	100	100
135 Real Estate Development Program	5,367,023	5,560,719	5,289,710	5,289,710
137 Parking Facilities	7,850,905	8,502,244	8,588,244	8,588,244
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	676,949	467,946	450,163	450,163
139 Sheriff Narcotics Program - CALMMET - Treasury	18,819	927,888	18,500	18,500
13B Traffic Violator Fund	374,894	531,923	472,972	472,972
13M Orange County Opioid Settlement Fund	(1,707,196)	40,241,022	14,972,057	14,972,057
13N Orange County Tobacco Settlement Fund	27,727,025	26,302,300	27,702,704	27,702,704
13P State Criminal Alien Assistance Program (SCAAP)	5,863,610	2,168,974	2,506,000	2,506,000
13R Sheriff-Coroner Replacement & Maintenance Fund	5,315,663	3,926,063	3,000,897	3,000,897
13S Emergency Medical Services	6,192,708	5,822,742	6,044,542	6,044,542

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
13T HCA Purpose Restricted Revenues	1,357,945	3,637,772	2,245,000	2,245,000
13U HCA Interest Bearing Purpose Restricted Revenue	1,049,896	422,219	801,018	801,018
13Y Mental Health Services Act	317,505,418	326,518,450	231,950,000	231,950,000
13Z Bioterrorism Center for Disease Control Fund	6,903,851	1,177,626	4,648,758	4,648,758
140 Air Quality Improvement	198,115	193,878	194,000	194,000
141 Sheriff's Substation Fee Program	41,474	525,263	41,028	41,028
142 Sheriff's Court Ops - Special Collections	1,268,882	1,369,058	1,155,000	1,155,000
143 Jail Commissary	6,169,779	6,487,836	6,514,202	6,514,202
144 Inmate Welfare Fund	4,149,687	4,078,298	3,498,462	3,498,462
148 Foothill Circulation Phasing Plan	131,713	151,371	130,000	130,000
14D Cal-ID Operational Costs	1,265,383	1,038,264	1,088,692	1,088,692
14E Cal-ID System Costs	4,851,665	5,018,113	5,039,646	5,039,646
14G Sheriff's Supplemental Law Enforcement Service	2,196,614	2,293,401	2,156,791	2,156,791
14H DA's Supplemental Law Enforcement Services	1,706,931	1,758,575	1,732,500	1,732,500
14J Excess Public Safety Sales Tax	431,049	26,952	6,000	6,000
14Q Sheriff-Coroner Construction and Facility Dev.	48,610,806	15,111,570	14,020,097	14,020,097
14R Ward Welfare	3,454	2,710	1,000	1,000
14T Operations Facilities Development and Maintenance Fund	1,317,032	866,369	487,216	487,216
151 South County Roadway Improvement Prog (SCRIP)	8,502,281	3,575,064	31,707,893	31,707,893

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
158 Major Thoroughfare & Bridge Fee Program	1,801,873	1,367,107	1,000,000	1,000,000
15B CEO Single Family Housing	73,735	14,605	10,000	10,000
15D Countywide Capital Projects Non-General Fund	210,190,617	46,204,083	123,462,396	123,462,396
15F Orange County Housing Authority (OCHA)	274,458,510	295,779,201	315,277,069	315,277,069
15G OC Housing	13,284,539	17,065,334	14,242,663	14,242,663
15H CalHome Program Reuse Fund	69,847	86,824	25,070	25,070
15I Countywide IT Projects Non-General Fund	26,097,682	5,272,318	4,042,525	4,042,525
15K Limestone Regional Park Mitigation Endowment	16,489	17,170	13,807	13,807
15L 800 MHz CCCS	9,480,874	13,421,589	12,437,700	12,437,700
15N Delta Special Revenue	5,590	5,480	5,230	5,230
15Q Pension Obligation Bond Amortization	15,710,453	14,532,991	0	0
15T El Toro Improvement Fund	6,083,798	609,978	316,131	316,131
15U Strategic Priority - Affordable Housing	161,281	111,959	0	0
15Y Teeter Series A Debt Service Fund	104,016,198	108,383,352	92,000,000	92,000,000
16D OC Animal Shelter Construction Fund	2,587,649	2,558,905	2,514,420	2,514,420
174 OC Road - Capital Improvement Projects	76,913,903	74,875,267	99,191,788	99,191,788
TOTAL SUMMARIZATION BY FUND	6,202,373,842	6,126,186,047	6,792,889,322	6,809,900,808

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Taxes						
		6210 Property Taxes - Current Secured	357,136,803	374,136,800	419,726,000	419,726,000
		6220 Property Taxes - Current Unsecured	10,504,183	11,818,420	12,295,000	12,295,000
		6240 Property Taxes - Prior Unsecured	151,162	151,971	151,000	151,000
		6260 Property Taxes - VLF Swap	514,940,787	542,181,678	565,224,000	565,224,000
		6270 Sales and Use Taxes	10,555,751	10,742,690	10,783,000	10,783,000
		6280 Property Taxes - Current Supplemental	8,598,323	8,858,213	8,719,000	8,719,000
		6290 Other Taxes	88,374,152	95,946,781	81,877,000	81,877,000
		6300 Property Taxes - Prior Supplemental	499,997	356,687	500,000	500,000
		Total Taxes	990,761,158	1,044,193,240	1,099,275,000	1,099,275,000
Licenses, Permits & Franchises						
		6410 Animal Licenses	5,061,698	5,016,488	5,129,000	5,129,000
		6420 Business Licenses	2,685,658	3,921,065	4,080,153	4,080,153
		6430 Construction Permits	12,344,597	13,782,929	15,663,809	15,663,809
		6440 Road Privileges and Permits	882,392	1,345,052	1,441,541	1,441,541
		6460 Other Licenses and Permits	5,437,143	5,501,246	6,541,924	6,541,924
		6470 Franchises	2,673,667	2,411,720	2,516,385	2,516,385
		Total Licenses, Permits & Franchises	29,085,155	31,978,500	35,372,812	35,372,812
Fines, Forfeitures & Penalties						
		6510 Vehicle Code Fines	978,465	1,036,496	907,187	907,187
		6520 Other Court Fines	2,005,952	1,300,668	1,469,550	1,469,550
		6530 Forfeitures and Penalties	4,477,940	4,298,174	4,214,054	4,214,054
		6540 Penalties and Costs on Delinquent Taxes	33,199,754	34,421,681	33,345,300	33,345,300
		Total Fines, Forfeitures & Penalties	40,662,111	41,057,019	39,936,091	39,936,091

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Revenue from Use of Money and Property						
		6610 Interest	86,340,598	86,975,291	52,004,764	52,004,764
		6620 Short-Term Leases/Rents/Concessions-Other	12,483	39,000	37,860	37,860
		6621 Lease Revenues	700,610	813,815	750,000	750,000
		6640 Interest Lease	288,169	287,011	300,000	300,000
		Total Revenue from Use of Money and Property	87,341,860	88,115,117	53,092,624	53,092,624
Intergovernmental Revenues						
		6690 State - Homeowners Property Tax Relief	1,418,838	1,405,887	1,404,000	1,404,000
		6700 State - Prop 172 Public Safety Sales Tax	417,537,874	415,889,238	427,653,655	427,653,655
		6740 State - Motor Vehicle In-Lieu Tax	3,293,341	4,209,754	3,412,000	3,412,000
		6770 State - Public Assistance Administration	319,705,533	330,049,619	334,983,999	334,983,999
		6780 State - Public Assistance Programs	52,787,233	18,668,520	31,759,296	31,759,296
		6820 State - California Children's Services	6,726,312	7,022,524	7,573,699	7,573,699
		6830 State - Realignment Revenue	838,272,569	827,556,735	925,184,612	925,184,612
		6840 State - Health Administration	30,970,044	35,858,893	29,400,074	29,400,074
		6860 State - Mental Health	16,057,796	29,011,806	17,001,965	17,001,965
		6880 State - Other Health	3,049,760	2,377,929	2,310,764	2,310,764
		6890 State - Agriculture	1,151,599	1,147,979	1,249,011	1,249,011
		6960 State - Veterans' Affairs	266,433	430,847	653,936	653,936
		6970 State - Other	96,191,230	108,845,246	116,057,704	116,745,372
		6980 Federal - Public Assistance Administration	266,562,051	283,070,635	297,625,750	297,625,750
		6990 Federal - Public Assistance Programs	82,121,759	113,463,713	88,208,449	88,208,449
		7040 Federal - Health Administration	25,812,964	34,462,897	32,001,471	32,001,471
		7060 Federal - Disaster Relief	27,985,623	14,132,621	11,454,247	11,454,247
		7090 Federal - In-Lieu Taxes	157,550	162,565	158,000	158,000
		7110 Federal - Other	129,442,264	127,790,857	130,144,116	130,144,116

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Intergovernmental Revenues						
		7130 Other Governmental Agencies	12,869,764	12,865,069	16,491,088	16,491,088
		Total Intergovernmental Revenues	2,332,380,537	2,368,423,334	2,474,727,836	2,475,415,504
Charges For Services						
		7310 Assessment and Tax Collection Fees	29,305,509	31,318,926	30,185,840	30,185,840
		7320 Auditing and Accounting Fees	937,805	988,907	1,009,072	1,009,072
		7330 Communication Services	582,585	609,425	485,708	485,708
		7340 Election Services	3,617,654	13,618,628	2,728,709	2,728,709
		7360 Legal Services	5,172,889	6,567,008	5,684,336	5,684,336
		7370 Personnel Services	1,823,552	2,075,040	2,220,844	2,220,844
		7380 Planning and Engineering Services	1,385,076	1,107,289	2,318,714	2,318,714
		7410 Agricultural Services	106,627	111,865	96,343	96,343
		7420 Civil Process Services	1,106,317	1,115,771	1,075,231	1,075,231
		7430 Court Fees and Costs	8,685,589	9,143,657	8,397,360	8,397,360
		7440 Estate Fees	1,179,109	1,259,897	1,323,731	1,323,731
		7450 Humane Services	16,630,379	17,932,047	22,116,596	22,116,596
		7460 Law Enforcement Services	219,585,898	234,752,326	258,629,513	258,629,513
		7470 Recording Fees	10,734,667	13,362,715	14,262,292	14,262,292
		7480 Road and Street Services	1,097	0	0	0
		7490 Health Fees	40,186,863	48,859,434	46,295,847	48,309,075
		7510 Mental Health Services	106,783,756	262,676,553	216,921,275	216,921,275
		7540 California Children's Services	27,467	26,084	39,851	39,851
		7550 Institutional Care and Services	58	0	0	0
		7560 Educational Services	1,510,924	1,835,255	1,883,086	1,883,086
		7590 Other Charges for Services	102,182,395	104,830,074	117,150,878	117,150,878
		7591 Other Charges for Services - CWCAP Charges	13,140,603	13,361,779	11,664,091	11,664,091

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
Charges For Services						
		7600 Special Assessments	234,521	339,394	413,983	413,983
		Total Charges For Services	564,921,340	765,892,074	744,903,300	746,916,528
Miscellaneous Revenues						
		7661 Other Sales - Taxable	82,633	94,994	97,264	97,264
		7662 Other Sales - Non-Taxable - Resale	33,474	47,613	21,213	21,213
		7665 Tax-Paid Purchases - Resold	163,042	250,724	168,026	168,026
		7670 Miscellaneous Revenue	23,833,532	17,150,120	43,402,137	43,402,137
		7680 Six-Month Expired (Outlawed) Checks	1,203,262	3,754,490	2,043,141	2,043,141
		7690 Returned Check Charges	64,738	74,396	59,610	59,610
		7700 Welfare Repayments	3,995,022	3,258,605	3,804,836	3,804,836
		7710 Insurance Premiums	0	(1,560)	0	0
		Total Miscellaneous Revenues	29,375,703	24,629,382	49,596,227	49,596,227
Other Financing Sources						
		7811 Transfers In - from Funds 101-199	456,703,914	366,511,878	752,003,191	766,313,781
		7812 Transfers In - from Funds 2AA-299	8,376,544	9,506,839	155,400,000	155,400,000
		7814 Transfers In - from Funds 400-499	2,249,011	2,836,890	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	108,039	87,430	18,000	18,000
		Total Other Financing Sources	467,437,508	378,943,037	910,954,734	925,265,324
		Total 100 County General Fund Financing Sources	4,541,965,372	4,743,231,703	5,407,858,624	5,424,870,110
TOTAL GENERAL FUND FINANCING SOURCES			4,541,965,372	4,743,231,703	5,407,858,624	5,424,870,110

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
102 Social Services Agency (SSA) Leased Facilities						
Revenue from Use of Money and Property						
6610 Interest						
			56,661	472	0	0
Total Revenue from Use of Money and Property			56,661	472	0	0
Miscellaneous Revenues						
7670 Miscellaneous Revenue						
			301	89	0	0
Total Miscellaneous Revenues			301	89	0	0
Total 102 Social Services Agency (SSA) Leased Facilities Financing Sources			56,962	561	0	0
106 County Tidelands - Newport Bay						
Licenses, Permits & Franchises						
6460 Other Licenses and Permits						
			15,766	7,653	25,000	25,000
Total Licenses, Permits & Franchises			15,766	7,653	25,000	25,000
Fines, Forfeitures & Penalties						
6530 Forfeitures and Penalties						
			746	0	2,000	2,000
Total Fines, Forfeitures & Penalties			746	0	2,000	2,000
Revenue from Use of Money and Property						
6610 Interest						
			547,323	614,231	519,337	519,337
6620 Short-Term Leases/Rents/Concessions-Other						
			5,613,399	5,924,118	5,856,810	5,856,810
6621 Lease Revenues						
			480,285	489,385	504,000	504,000
6640 Interest Lease						
			432,722	452,622	422,000	422,000
Total Revenue from Use of Money and Property			7,073,729	7,480,356	7,302,147	7,302,147
Charges For Services						
7580 Park and Recreation Fees						
			23,288	27,610	24,000	24,000

COUNTY OF ORANGE
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 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
106 County Tidelands - Newport Bay						
Charges For Services						
Total Charges For Services			23,288	27,610	24,000	24,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			847	6,574	5,000	5,000
Total Miscellaneous Revenues			847	6,574	5,000	5,000
Other Financing Sources						
7814 Transfers In - from Funds 400-499			1,300,000	0	0	0
7852 Capital Asset Sales - Non-Taxable - Resale			0	25,960	0	0
Total Other Financing Sources			1,300,000	25,960	0	0
Total 106 County Tidelands - Newport Bay Financing Sources			8,414,376	7,548,153	7,358,147	7,358,147
107 Remittance Processing Equipment Replacement						
Revenue from Use of Money and Property						
6610 Interest			13,905	0	0	0
Total Revenue from Use of Money and Property			13,905	0	0	0
Miscellaneous Revenues						
7670 Miscellaneous Revenue			47	0	0	0
Total Miscellaneous Revenues			47	0	0	0
Total 107 Remittance Processing Equipment Replacement Financing Sources			13,952	0	0	0

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
108 OC Dana Point Harbor						
Fines, Forfeitures & Penalties						
		6520 Other Court Fines	57	0	0	0
		6530 Forfeitures and Penalties	0	25	0	0
		Total Fines, Forfeitures & Penalties	57	25	0	0
Revenue from Use of Money and Property						
		6610 Interest	2,366,830	2,110,288	1,714,092	1,714,092
		6620 Short-Term Leases/Rents/Concessions-Other	2,906,508	3,077,910	3,255,000	3,255,000
		Total Revenue from Use of Money and Property	5,273,338	5,188,198	4,969,092	4,969,092
Intergovernmental Revenues						
		6970 State - Other	228,709	0	0	0
		Total Intergovernmental Revenues	228,709	0	0	0
Charges For Services						
		7580 Park and Recreation Fees	111,139	93,476	96,500	96,500
		Total Charges For Services	111,139	93,476	96,500	96,500
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	5,102	3,653	5,000	5,000
		Total Miscellaneous Revenues	5,102	3,653	5,000	5,000
Other Financing Sources						
		7852 Capital Asset Sales - Non-Taxable - Resale	0	11,267	0	0
		Total Other Financing Sources	0	11,267	0	0
		Total 108 OC Dana Point Harbor Financing Sources	5,618,345	5,296,619	5,070,592	5,070,592

COUNTY OF ORANGE
 STATE OF CALIFORNIA
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 GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
109 County Automated Fingerprint ID						
		Revenue from Use of Money and Property				
		6610 Interest	57,196	49,423	43,623	43,623
		Total Revenue from Use of Money and Property	57,196	49,423	43,623	43,623
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	88	87	87	87
		Total Miscellaneous Revenues	88	87	87	87
		Other Financing Sources				
		7811 Transfers In - from Funds 101-199	1,795,250	2,015,586	1,972,143	1,972,143
		Total Other Financing Sources	1,795,250	2,015,586	1,972,143	1,972,143
		Total 109 County Automated Fingerprint ID Financing Sources	1,852,534	2,065,096	2,015,853	2,015,853
113 Building and Safety - Operating Reserve						
		Licenses, Permits & Franchises				
		6430 Construction Permits	11,134	9,662	10,500	10,500
		6440 Road Privileges and Permits	23	1,354	0	0
		6460 Other Licenses and Permits	2	0	0	0
		Total Licenses, Permits & Franchises	11,159	11,016	10,500	10,500
		Revenue from Use of Money and Property				
		6610 Interest	526,899	546,542	350,000	350,000
		Total Revenue from Use of Money and Property	526,899	546,542	350,000	350,000
		Charges For Services				
		7380 Planning and Engineering Services	0	392	0	0
		Total Charges For Services	0	392	0	0

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
113	Building and Safety - Operating Reserve					
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	924	811	1,000	1,000
	Total Miscellaneous Revenues		924	811	1,000	1,000
	Other Financing Sources					
		7810 Transfers In - from Fund 100	0	46,024	1,000	1,000
	Total Other Financing Sources		0	46,024	1,000	1,000
	Total 113 Building and Safety - Operating Reserve Financing Sources		538,982	604,785	362,500	362,500
115	OC Road					
	Licenses, Permits & Franchises					
		6430 Construction Permits	0	17,280	0	0
		6440 Road Privileges and Permits	907	0	1,020	1,020
		6460 Other Licenses and Permits	23,771	0	0	0
	Total Licenses, Permits & Franchises		24,678	17,280	1,020	1,020
	Fines, Forfeitures & Penalties					
		6520 Other Court Fines	1,609	1,333	2,000	2,000
	Total Fines, Forfeitures & Penalties		1,609	1,333	2,000	2,000
	Revenue from Use of Money and Property					
		6610 Interest	7,393,414	8,979,500	6,520,000	6,520,000
	Total Revenue from Use of Money and Property		7,393,414	8,979,500	6,520,000	6,520,000
	Intergovernmental Revenues					
		6730 State - Highway Users Tax	64,371,522	68,086,197	67,627,846	67,627,846
		6760 State - Other State In-Lieu Tax	2	0	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
115 OC Road						
Intergovernmental Revenues						
		6920 State - Construction	100,000	0	100,000	100,000
		7070 Federal - Forest Reserve	30,449	31,720	30,000	30,000
		7130 Other Governmental Agencies	5,665,907	5,673,762	5,861,245	5,861,245
		Total Intergovernmental Revenues	70,167,880	73,791,679	73,619,091	73,619,091
Charges For Services						
		7480 Road and Street Services	1,931,101	1,820,583	1,992,611	1,992,611
		7590 Other Charges for Services	13,944,334	14,501,005	13,906,082	13,906,082
		Total Charges For Services	15,875,435	16,321,588	15,898,693	15,898,693
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	57,604	105,568	0	0
		7680 Six-Month Expired (Outlawed) Checks	20,373	800	0	0
		Total Miscellaneous Revenues	77,977	106,368	0	0
Other Financing Sources						
		7810 Transfers In - from Fund 100	0	74,780	0	0
		7811 Transfers In - from Funds 101-199	1,203,730	60,362	106,000	106,000
		7814 Transfers In - from Funds 400-499	5,422	10,000	13,000	13,000
		7852 Capital Asset Sales - Non-Taxable - Resale	7,654	432	0	0
		Total Other Financing Sources	1,216,806	145,574	119,000	119,000
		Total 115 OC Road Financing Sources	94,757,799	99,363,322	96,159,804	96,159,804

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
116 Narcotic Forfeiture and Seizure						
Fines, Forfeitures & Penalties						
		6530 Forfeitures and Penalties	239,685	151,214	277,300	277,300
		Total Fines, Forfeitures & Penalties	239,685	151,214	277,300	277,300
Revenue from Use of Money and Property						
		6610 Interest	50,666	33,707	19,000	19,000
		Total Revenue from Use of Money and Property	50,666	33,707	19,000	19,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	83	76	0	0
		Total Miscellaneous Revenues	83	76	0	0
Other Financing Sources						
		7852 Capital Asset Sales - Non-Taxable - Resale	0	52	0	0
		Total Other Financing Sources	0	52	0	0
		Total 116 Narcotic Forfeiture and Seizure Financing Sources	290,434	185,049	296,300	296,300
117 OC Housing Authority - Operating Reserve						
Revenue from Use of Money and Property						
		6610 Interest	590,972	572,593	450,000	450,000
		6620 Short-Term Leases/Rents/Concessions-Other	8,520	8,520	0	0
		Total Revenue from Use of Money and Property	599,492	581,113	450,000	450,000
Intergovernmental Revenues						
		7060 Federal - Disaster Relief	3	0	0	0
		Total Intergovernmental Revenues	3	0	0	0

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 GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		117 OC Housing Authority - Operating Reserve				
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	15,601	87,781	100,000	100,000
		7680 Six-Month Expired (Outlawed) Checks	2,824	6,543	0	0
		Total Miscellaneous Revenues	18,425	94,324	100,000	100,000
		Total 117 OC Housing Authority - Operating Reserve Financing Sources	617,920	675,437	550,000	550,000
		119 OC Public Libraries - Capital				
		Revenue from Use of Money and Property				
		6610 Interest	641,106	917,713	728,572	728,572
		Total Revenue from Use of Money and Property	641,106	917,713	728,572	728,572
		Intergovernmental Revenues				
		6970 State - Other	78,186	250,041	1,180,408	1,180,408
		Total Intergovernmental Revenues	78,186	250,041	1,180,408	1,180,408
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	576	977	0	0
		Total Miscellaneous Revenues	576	977	0	0
		Other Financing Sources				
		7811 Transfers In - from Funds 101-199	11,925,151	14,916,360	42,974,836	42,974,836
		Total Other Financing Sources	11,925,151	14,916,360	42,974,836	42,974,836
		Total 119 OC Public Libraries - Capital Financing Sources	12,645,019	16,085,091	44,883,816	44,883,816

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
120 OC Public Libraries						
Taxes						
		6210 Property Taxes - Current Secured	64,851,672	67,988,503	70,435,182	70,435,182
		6220 Property Taxes - Current Unsecured	1,931,726	2,174,948	1,848,288	1,848,288
		6230 Property Taxes - Prior Secured	5,104	9,632	10,041	10,041
		6240 Property Taxes - Prior Unsecured	27,683	27,931	32,187	32,187
		6250 Taxes - Special District Augmentation	654,218	667,666	655,074	655,074
		6280 Property Taxes - Current Supplemental	1,578,909	1,628,049	1,578,909	1,578,909
		6290 Other Taxes	7,371,270	8,855,920	7,410,587	7,410,587
		6300 Property Taxes - Prior Supplemental	91,482	65,498	91,482	91,482
		Total Taxes	76,512,064	81,418,147	82,061,750	82,061,750
Fines, Forfeitures & Penalties						
		6540 Penalties and Costs on Delinquent Taxes	17,959	16,639	17,959	17,959
		Total Fines, Forfeitures & Penalties	17,959	16,639	17,959	17,959
Revenue from Use of Money and Property						
		6610 Interest	5,027,806	5,635,681	5,226,404	5,226,404
		6621 Lease Revenues	0	0	480,000	480,000
		Total Revenue from Use of Money and Property	5,027,806	5,635,681	5,706,404	5,706,404
Intergovernmental Revenues						
		6690 State - Homeowners Property Tax Relief	260,771	258,647	263,783	263,783
		6970 State - Other	149,830	141,522	185,000	185,000
		7060 Federal - Disaster Relief	4,082	0	0	0
		7110 Federal - Other	0	75,000	30,000	30,000
		Total Intergovernmental Revenues	414,683	475,169	478,783	478,783
Charges For Services						
		7570 Library Services	96,990	102,480	91,112	91,112

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
120 OC Public Libraries						
Charges For Services						
		7590 Other Charges for Services	762,872	1,536,595	399,750	399,750
		Total Charges For Services	859,862	1,639,075	490,862	490,862
Miscellaneous Revenues						
		7661 Other Sales - Taxable	67,149	69,783	64,237	64,237
		7670 Miscellaneous Revenue	1,056,719	704,434	30,000	30,000
		7680 Six-Month Expired (Outlawed) Checks	(1,033)	3,385	0	0
		Total Miscellaneous Revenues	1,122,835	777,602	94,237	94,237
Other Financing Sources						
		7810 Transfers In - from Fund 100	0	0	14,091,963	14,091,963
		7811 Transfers In - from Funds 101-199	465,785	211,970	500,000	500,000
		7852 Capital Asset Sales - Non-Taxable - Resale	11	43	0	0
		Total Other Financing Sources	465,796	212,013	14,591,963	14,591,963
		Total 120 OC Public Libraries Financing Sources	84,421,005	90,174,326	103,441,958	103,441,958
121 OC Animal Care Donations						
Revenue from Use of Money and Property						
		6610 Interest	14,642	10,116	8,000	8,000
		Total Revenue from Use of Money and Property	14,642	10,116	8,000	8,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	196,331	138,435	120,000	120,000
		Total Miscellaneous Revenues	196,331	138,435	120,000	120,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		121 OC Animal Care Donations				
		Total 121 OC Animal Care Donations Financing Sources	210,973	148,551	128,000	128,000
		122 Motor Vehicle Theft Task Force				
		Revenue from Use of Money and Property				
		6610 Interest	190,169	247,153	115,500	115,500
		Total Revenue from Use of Money and Property	190,169	247,153	115,500	115,500
		Intergovernmental Revenues				
		6970 State - Other	5,939,838	5,920,000	6,023,491	6,023,491
		Total Intergovernmental Revenues	5,939,838	5,920,000	6,023,491	6,023,491
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	275	731	0	0
		Total Miscellaneous Revenues	275	731	0	0
		Total 122 Motor Vehicle Theft Task Force Financing Sources	6,130,282	6,167,884	6,138,991	6,138,991
		123 Dispute Resolution Program				
		Revenue from Use of Money and Property				
		6610 Interest	20,499	30,675	12,000	12,000
		Total Revenue from Use of Money and Property	20,499	30,675	12,000	12,000
		Charges For Services				
		7430 Court Fees and Costs	752,989	848,269	670,000	670,000
		Total Charges For Services	752,989	848,269	670,000	670,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	123	Dispute Resolution Program				
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	30	31	0	0
		Total Miscellaneous Revenues	30	31	0	0
		Total 123 Dispute Resolution Program Financing Sources	773,518	878,975	682,000	682,000
	124	Domestic Violence Program				
		Licenses, Permits & Franchises				
		6460 Other Licenses and Permits	677,008	667,224	710,000	710,000
		Total Licenses, Permits & Franchises	677,008	667,224	710,000	710,000
		Revenue from Use of Money and Property				
		6610 Interest	18,374	13,755	15,000	15,000
		Total Revenue from Use of Money and Property	18,374	13,755	15,000	15,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	44	28	0	0
		Total Miscellaneous Revenues	44	28	0	0
		Total 124 Domestic Violence Program Financing Sources	695,426	681,007	725,000	725,000
	126	Regional Narcotics Suppression Program - Other				
		Revenue from Use of Money and Property				
		6610 Interest	72,250	90,698	50,000	50,000
		Total Revenue from Use of Money and Property	72,250	90,698	50,000	50,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
126 Regional Narcotics Suppression Program - Other						
Intergovernmental Revenues						
		6970 State - Other	106,270	0	50,000	50,000
		7110 Federal - Other	2,143,959	1,433,583	1,305,000	1,305,000
		Total Intergovernmental Revenues	2,250,229	1,433,583	1,355,000	1,355,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	209	1,640	0	0
		Total Miscellaneous Revenues	209	1,640	0	0
		Total 126 Regional Narcotics Suppression Program - Other Financing Sources	2,322,688	1,525,921	1,405,000	1,405,000
128 Survey Monument Preservation						
Revenue from Use of Money and Property						
		6610 Interest	14,184	13,523	14,000	14,000
		Total Revenue from Use of Money and Property	14,184	13,523	14,000	14,000
Charges For Services						
		7470 Recording Fees	45,200	38,420	60,000	60,000
		Total Charges For Services	45,200	38,420	60,000	60,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	29	22	0	0
		Total Miscellaneous Revenues	29	22	0	0
		Total 128 Survey Monument Preservation Financing Sources	59,413	51,965	74,000	74,000

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STATE OF CALIFORNIA
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GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12A MHSa Housing Fund						
		Revenue from Use of Money and Property				
		6610 Interest	2,688,160	2,025,230	1,900,000	1,900,000
		Total Revenue from Use of Money and Property	2,688,160	2,025,230	1,900,000	1,900,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	3,242	4,116	0	0
		Total Miscellaneous Revenues	3,242	4,116	0	0
		Total 12A MHSa Housing Fund Financing Sources	2,691,402	2,029,346	1,900,000	1,900,000
12C Child Support Program Development						
		Revenue from Use of Money and Property				
		6610 Interest	842,122	778,496	668,349	668,349
		Total Revenue from Use of Money and Property	842,122	778,496	668,349	668,349
		Intergovernmental Revenues				
		6970 State - Other	490,048	166,278	134,435	134,435
		7110 Federal - Other	951,269	322,778	260,961	260,961
		Total Intergovernmental Revenues	1,441,317	489,056	395,396	395,396
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	1,789	1,299	0	0
		Total Miscellaneous Revenues	1,789	1,299	0	0
		Total 12C Child Support Program Development Financing Sources	2,285,228	1,268,851	1,063,745	1,063,745

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12D Clerk-Recorder Special Revenue Fund						
Revenue from Use of Money and Property						
		6610 Interest	558,372	566,106	568,200	568,200
		Total Revenue from Use of Money and Property	558,372	566,106	568,200	568,200
Intergovernmental Revenues						
		7130 Other Governmental Agencies	838,280	665,318	698,185	698,185
		Total Intergovernmental Revenues	838,280	665,318	698,185	698,185
Charges For Services						
		7470 Recording Fees	1,885,833	2,315,195	3,286,000	3,286,000
		7590 Other Charges for Services	718,674	504,500	511,595	511,595
		Total Charges For Services	2,604,507	2,819,695	3,797,595	3,797,595
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	1,312	860	0	0
		Total Miscellaneous Revenues	1,312	860	0	0
		Total 12D Clerk-Recorder Special Revenue Fund Financing Sources	4,002,471	4,051,979	5,063,980	5,063,980
12E Clerk-Recorder Operating Reserve Fund						
Revenue from Use of Money and Property						
		6610 Interest	598,611	366,984	300,000	300,000
		Total Revenue from Use of Money and Property	598,611	366,984	300,000	300,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	1,282	923	0	0
		Total Miscellaneous Revenues	1,282	923	0	0

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 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12E Clerk-Recorder Operating Reserve Fund						
Total 12E Clerk-Recorder Operating Reserve Fund Financing Sources			599,893	367,907	300,000	300,000
12G Real Estate Prosecution Fund						
Revenue from Use of Money and Property						
6610 Interest			6,132	6,330	11,300	11,300
Total Revenue from Use of Money and Property			6,132	6,330	11,300	11,300
Charges For Services						
7470 Recording Fees			487,951	741,753	1,136,900	1,136,900
Total Charges For Services			487,951	741,753	1,136,900	1,136,900
Miscellaneous Revenues						
7670 Miscellaneous Revenue			22	9	0	0
Total Miscellaneous Revenues			22	9	0	0
Total 12G Real Estate Prosecution Fund Financing Sources			494,105	748,092	1,148,200	1,148,200
12H Proposition 64 - Consumer Protection						
Fines, Forfeitures & Penalties						
6530 Forfeitures and Penalties			1,876,332	729,188	907,800	907,800
Total Fines, Forfeitures & Penalties			1,876,332	729,188	907,800	907,800
Revenue from Use of Money and Property						
6610 Interest			240,972	212,453	125,500	125,500
Total Revenue from Use of Money and Property			240,972	212,453	125,500	125,500

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12H Proposition 64 - Consumer Protection						
Miscellaneous Revenues						
7670 Miscellaneous Revenue			600	371	0	0
Total Miscellaneous Revenues			600	371	0	0
Total 12H Proposition 64 - Consumer Protection Financing Sources			2,117,904	942,012	1,033,300	1,033,300
12J Proposition 69 - DNA Identification Fund						
Revenue from Use of Money and Property						
6610 Interest			105,973	90,088	50,000	50,000
Total Revenue from Use of Money and Property			105,973	90,088	50,000	50,000
Charges For Services						
7430 Court Fees and Costs			476,697	424,372	500,000	500,000
Total Charges For Services			476,697	424,372	500,000	500,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			226	162	0	0
7680 Six-Month Expired (Outlawed) Checks			(7,511)	7,511	0	0
Total Miscellaneous Revenues			(7,285)	7,673	0	0
Total 12J Proposition 69 - DNA Identification Fund Financing Sources			575,385	522,133	550,000	550,000
12L Care Coordination Fund						
Revenue from Use of Money and Property						
6610 Interest			719,498	964,161	700,000	700,000
Total Revenue from Use of Money and Property			719,498	964,161	700,000	700,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12L Care Coordination Fund						
Intergovernmental Revenues						
		6970 State - Other	13,964,670	4,560,053	20,236,331	20,236,331
		Total Intergovernmental Revenues	13,964,670	4,560,053	20,236,331	20,236,331
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	34,322	244	0	0
		Total Miscellaneous Revenues	34,322	244	0	0
Other Financing Sources						
		7811 Transfers In - from Funds 101-199	9,000,000	200,000	0	0
		Total Other Financing Sources	9,000,000	200,000	0	0
		Total 12L Care Coordination Fund Financing Sources	23,718,490	5,724,458	20,936,331	20,936,331
12M OC CARES FUND						
Intergovernmental Revenues						
		6830 State - Realignment Revenue	41,863,597	1,337,666	1,395,250	1,395,250
		6970 State - Other	0	11,016,484	0	0
		7130 Other Governmental Agencies	10,000	0	0	0
		Total Intergovernmental Revenues	41,873,597	12,354,150	1,395,250	1,395,250
Other Financing Sources						
		7810 Transfers In - from Fund 100	80,479,021	211,970	1,500,000	1,500,000
		Total Other Financing Sources	80,479,021	211,970	1,500,000	1,500,000
		Total 12M OC CARES FUND Financing Sources	122,352,618	12,566,120	2,895,250	2,895,250

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12N County Strategic Planning and Board Initiatives						
Intergovernmental Revenues						
		6970 State - Other	4,010,989	4,010,989	4,010,989	4,010,989
		Total Intergovernmental Revenues	4,010,989	4,010,989	4,010,989	4,010,989
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	0	150,484	0	0
		Total Miscellaneous Revenues	0	150,484	0	0
Other Financing Sources						
		7810 Transfers In - from Fund 100	0	5,000,000	5,000,000	5,000,000
		7811 Transfers In - from Funds 101-199	32,625,237	29,655,000	0	0
		Total Other Financing Sources	32,625,237	34,655,000	5,000,000	5,000,000
		Total 12N County Strategic Planning and Board Initiatives Financing Sources	36,636,226	38,816,473	9,010,989	9,010,989
12P Assessor Property Characteristics Revenue						
Charges For Services						
		7310 Assessment and Tax Collection Fees	127,891	118,275	70,000	70,000
		Total Charges For Services	127,891	118,275	70,000	70,000
		Total 12P Assessor Property Characteristics Revenue Financing Sources	127,891	118,275	70,000	70,000
12S SSA Donations and Fees						
Intergovernmental Revenues						
		6970 State - Other	0	53,399	52,297	52,297
		Total Intergovernmental Revenues	0	53,399	52,297	52,297

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	12S SSA Donations and Fees					
	Charges For Services					
		7470 Recording Fees	697,072	797,696	668,000	668,000
	Total Charges For Services		697,072	797,696	668,000	668,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	37,766	17,430	24,000	24,000
	Total Miscellaneous Revenues		37,766	17,430	24,000	24,000
	Total 12S SSA Donations and Fees Financing Sources		734,838	868,525	744,297	744,297
	12W SSA Wraparound					
	Revenue from Use of Money and Property					
		6610 Interest	1,567,716	1,610,350	1,212,100	1,212,100
	Total Revenue from Use of Money and Property		1,567,716	1,610,350	1,212,100	1,212,100
	Intergovernmental Revenues					
		6830 State - Realignment Revenue	6,731,882	6,691,172	6,530,472	6,530,472
		6990 Federal - Public Assistance Programs	847,221	87,199	0	0
	Total Intergovernmental Revenues		7,579,103	6,778,371	6,530,472	6,530,472
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	878,567	2,412	0	0
	Total Miscellaneous Revenues		878,567	2,412	0	0
	Other Financing Sources					
		7810 Transfers In - from Fund 100	9,318,841	9,960,459	9,795,684	9,795,684
	Total Other Financing Sources		9,318,841	9,960,459	9,795,684	9,795,684

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		12W SSA Wraparound				
		Total 12W SSA Wraparound Financing Sources	19,344,227	18,351,592	17,538,256	17,538,256
		12Y SB 823 Department of Juvenile Justice Realignment				
		Intergovernmental Revenues				
		6830 State - Realignment Revenue	15,403,456	11,064,942	11,429,398	11,429,398
		Total Intergovernmental Revenues	15,403,456	11,064,942	11,429,398	11,429,398
		Total 12Y SB 823 Department of Juvenile Justice Realignment Financing Sources	15,403,456	11,064,942	11,429,398	11,429,398
		132 Sheriff Narcotics Program – Dept of Justice				
		Revenue from Use of Money and Property				
		6610 Interest	0	453,142	0	0
		Total Revenue from Use of Money and Property	0	453,142	0	0
		Intergovernmental Revenues				
		7110 Federal - Other	1,303,951	2,279,808	0	0
		Total Intergovernmental Revenues	1,303,951	2,279,808	0	0
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	0	11,816	0	0
		Total Miscellaneous Revenues	0	11,816	0	0
		Other Financing Sources				
		7852 Capital Asset Sales - Non-Taxable - Resale	1,540	9,665	0	0
		Total Other Financing Sources	1,540	9,665	0	0
		Total 132 Sheriff Narcotics Program – Dept of Justice Financing Sources	1,305,491	2,754,431	0	0

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
133 Sheriff Narcotics Program - Other						
Revenue from Use of Money and Property						
		6610 Interest	55,986	98,714	95,000	95,000
		Total Revenue from Use of Money and Property	55,986	98,714	95,000	95,000
Intergovernmental Revenues						
		6970 State - Other	931,671	876,536	0	0
		Total Intergovernmental Revenues	931,671	876,536	0	0
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	836	513	0	0
		7680 Six-Month Expired (Outlawed) Checks	1,450	0	0	0
		Total Miscellaneous Revenues	2,286	513	0	0
		Total 133 Sheriff Narcotics Program - Other Financing Sources	989,943	975,763	95,000	95,000
134 Orange County Jail Fund						
Fines, Forfeitures & Penalties						
		6520 Other Court Fines	39	0	0	0
		Total Fines, Forfeitures & Penalties	39	0	0	0
Revenue from Use of Money and Property						
		6610 Interest	190	196	100	100
		Total Revenue from Use of Money and Property	190	196	100	100
		Total 134 Orange County Jail Fund Financing Sources	229	196	100	100

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
135 Real Estate Development Program						
Revenue from Use of Money and Property						
6610 Interest						
6620 Short-Term Leases/Rents/Concessions-Other						
6621 Lease Revenues						
6640 Interest Lease						
Total Revenue from Use of Money and Property						
Charges For Services						
7590 Other Charges for Services						
Total Charges For Services						
Miscellaneous Revenues						
7661 Other Sales - Taxable						
7665 Tax-Paid Purchases - Resold						
7670 Miscellaneous Revenue						
Total Miscellaneous Revenues						
Other Financing Sources						
7814 Transfers In - from Funds 400-499						
Total Other Financing Sources						
Total 135 Real Estate Development Program Financing Sources						

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SPECIAL REVENUE FUNDS						
137 Parking Facilities						
Revenue from Use of Money and Property						
6610 Interest						
			238,500	370,599	290,924	290,924
6620 Short-Term Leases/Rents/Concessions-Other						
			7,537,969	8,049,340	8,223,695	8,223,695
Total Revenue from Use of Money and Property						
			7,776,469	8,419,939	8,514,619	8,514,619
Intergovernmental Revenues						
7060 Federal - Disaster Relief						
			(6,517)	0	0	0
Total Intergovernmental Revenues						
			(6,517)	0	0	0
Charges For Services						
7590 Other Charges for Services						
			80,638	81,940	73,625	73,625
Total Charges For Services						
			80,638	81,940	73,625	73,625
Miscellaneous Revenues						
7670 Miscellaneous Revenue						
			315	365	0	0
Total Miscellaneous Revenues						
			315	365	0	0
Total 137 Parking Facilities Financing Sources						
			7,850,905	8,502,244	8,588,244	8,588,244
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.						
Revenue from Use of Money and Property						
6610 Interest						
			210,981	208,483	210,583	210,583
Total Revenue from Use of Money and Property						
			210,981	208,483	210,583	210,583
Intergovernmental Revenues						
7040 Federal - Health Administration						
			465,535	259,139	239,580	239,580
Total Intergovernmental Revenues						
			465,535	259,139	239,580	239,580

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SPECIAL REVENUE FUNDS						
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.					
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	433	324	0	0
		Total Miscellaneous Revenues	433	324	0	0
		Total 138 Medi-Cal Admin. Activities/Targeted Case Mgmt. Financing Sources	676,949	467,946	450,163	450,163
139	Sheriff Narcotics Program - CALMMET - Treasury					
	Revenue from Use of Money and Property					
		6610 Interest	18,678	19,231	18,500	18,500
		Total Revenue from Use of Money and Property	18,678	19,231	18,500	18,500
	Intergovernmental Revenues					
		7110 Federal - Other	0	908,627	0	0
		Total Intergovernmental Revenues	0	908,627	0	0
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	141	30	0	0
		Total Miscellaneous Revenues	141	30	0	0
		Total 139 Sheriff Narcotics Program - CALMMET - Treasury Financing Sources	18,819	927,888	18,500	18,500
13B	Traffic Violator Fund					
	Fines, Forfeitures & Penalties					
		6510 Vehicle Code Fines	332,352	482,787	423,806	423,806
		Total Fines, Forfeitures & Penalties	332,352	482,787	423,806	423,806

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13B Traffic Violator Fund						
		Revenue from Use of Money and Property				
		6610 Interest	42,470	49,071	49,101	49,101
		Total Revenue from Use of Money and Property	42,470	49,071	49,101	49,101
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	72	65	65	65
		Total Miscellaneous Revenues	72	65	65	65
		Total 13B Traffic Violator Fund Financing Sources	374,894	531,923	472,972	472,972
13M Orange County Opioid Settlement Fund						
		Revenue from Use of Money and Property				
		6610 Interest	677,411	1,458,850	2,000,000	2,000,000
		Total Revenue from Use of Money and Property	677,411	1,458,850	2,000,000	2,000,000
		Intergovernmental Revenues				
		6971 Opioid Settlement - Abatement	(3,649,199)	0	10,358,956	10,358,956
		Total Intergovernmental Revenues	(3,649,199)	0	10,358,956	10,358,956
		Charges For Services				
		7592 Opioid Settlement - Subdivision	1,264,592	38,781,210	2,613,101	2,613,101
		Total Charges For Services	1,264,592	38,781,210	2,613,101	2,613,101
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	0	962	0	0
		Total Miscellaneous Revenues	0	962	0	0
		Total 13M Orange County Opioid Settlement Fund Financing Sources	(1,707,196)	40,241,022	14,972,057	14,972,057

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SPECIAL REVENUE FUNDS						
13N Orange County Tobacco Settlement Fund						
Miscellaneous Revenues						
7610 Tobacco Settlement			27,727,025	26,302,300	27,702,704	27,702,704
Total Miscellaneous Revenues			27,727,025	26,302,300	27,702,704	27,702,704
Total 13N Orange County Tobacco Settlement Fund Financing Sources			27,727,025	26,302,300	27,702,704	27,702,704
13P State Criminal Alien Assistance Program (SCAAP)						
Revenue from Use of Money and Property						
6610 Interest			280,800	150,902	6,000	6,000
Total Revenue from Use of Money and Property			280,800	150,902	6,000	6,000
Intergovernmental Revenues						
7110 Federal - Other			5,582,589	2,017,646	2,500,000	2,500,000
Total Intergovernmental Revenues			5,582,589	2,017,646	2,500,000	2,500,000
Miscellaneous Revenues						
7670 Miscellaneous Revenue			221	426	0	0
Total Miscellaneous Revenues			221	426	0	0
Total 13P State Criminal Alien Assistance Program (SCAAP) Financing Sources			5,863,610	2,168,974	2,506,000	2,506,000

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SPECIAL REVENUE FUNDS						
13R Sheriff-Coroner Replacement & Maintenance Fund						
Revenue from Use of Money and Property						
		6610 Interest	1,109,734	1,270,082	500,000	500,000
		Total Revenue from Use of Money and Property	1,109,734	1,270,082	500,000	500,000
Charges For Services						
		7330 Communication Services	0	182,841	100,500	100,500
		7460 Law Enforcement Services	924,094	936,220	883,447	883,447
		Total Charges For Services	924,094	1,119,061	983,947	983,947
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	1,929	1,994	0	0
		Total Miscellaneous Revenues	1,929	1,994	0	0
Other Financing Sources						
		7810 Transfers In - from Fund 100	1,576,753	1,534,432	1,516,950	1,516,950
		7811 Transfers In - from Funds 101-199	1,700,000	0	0	0
		7852 Capital Asset Sales - Non-Taxable - Resale	3,153	494	0	0
		Total Other Financing Sources	3,279,906	1,534,926	1,516,950	1,516,950
		Total 13R Sheriff-Coroner Replacement & Maintenance Fund Financing Sources	5,315,663	3,926,063	3,000,897	3,000,897
13S Emergency Medical Services						
Fines, Forfeitures & Penalties						
		6510 Vehicle Code Fines	6,020,560	5,590,814	5,887,494	5,887,494
		Total Fines, Forfeitures & Penalties	6,020,560	5,590,814	5,887,494	5,887,494
Revenue from Use of Money and Property						
		6610 Interest	171,735	231,662	157,048	157,048

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		13S Emergency Medical Services				
		Revenue from Use of Money and Property				
		Total Revenue from Use of Money and Property	171,735	231,662	157,048	157,048
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	413	266	0	0
		Total Miscellaneous Revenues	413	266	0	0
		Total 13S Emergency Medical Services Financing Sources	6,192,708	5,822,742	6,044,542	6,044,542
		13T HCA Purpose Restricted Revenues				
		Fines, Forfeitures & Penalties				
		6530 Forfeitures and Penalties	275,846	44,751	200,000	200,000
		Total Fines, Forfeitures & Penalties	275,846	44,751	200,000	200,000
		Charges For Services				
		7430 Court Fees and Costs	509,788	431,563	615,000	615,000
		7470 Recording Fees	489,167	490,696	480,000	480,000
		Total Charges For Services	998,955	922,259	1,095,000	1,095,000
		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	2,576,018	600,000	600,000
		7811 Transfers In - from Funds 101-199	83,144	94,744	100,000	100,000
		Total Other Financing Sources	83,144	2,670,762	700,000	700,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13T HCA Purpose Restricted Revenues						
Total 13T HCA Purpose Restricted Revenues Financing Sources			1,357,945	3,637,772	2,245,000	2,245,000
13U HCA Interest Bearing Purpose Restricted Revenue						
Revenue from Use of Money and Property						
6610 Interest			291,446	307,457	250,000	250,000
Total Revenue from Use of Money and Property			291,446	307,457	250,000	250,000
Intergovernmental Revenues						
6970 State - Other			102	0	0	0
Total Intergovernmental Revenues			102	0	0	0
Miscellaneous Revenues						
7670 Miscellaneous Revenue			2,177	485	0	0
Total Miscellaneous Revenues			2,177	485	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100			582,805	114,277	551,018	551,018
7811 Transfers In - from Funds 101-199			173,366	0	0	0
Total Other Financing Sources			756,171	114,277	551,018	551,018
Total 13U HCA Interest Bearing Purpose Restricted Revenue Financing Sources			1,049,896	422,219	801,018	801,018
13Y Mental Health Services Act						
Revenue from Use of Money and Property						
6610 Interest			9,072,320	9,744,761	9,000,000	9,000,000
Total Revenue from Use of Money and Property			9,072,320	9,744,761	9,000,000	9,000,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
	13Y Mental Health Services Act					
	Intergovernmental Revenues					
		6860 State - Mental Health	308,412,330	316,759,720	222,950,000	222,950,000
	Total Intergovernmental Revenues		308,412,330	316,759,720	222,950,000	222,950,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	20,768	13,969	0	0
	Total Miscellaneous Revenues		20,768	13,969	0	0
	Total 13Y Mental Health Services Act Financing Sources		317,505,418	326,518,450	231,950,000	231,950,000
	13Z Bioterrorism Center for Disease Control Fund					
	Revenue from Use of Money and Property					
		6610 Interest	14,987	5,376	5,000	5,000
	Total Revenue from Use of Money and Property		14,987	5,376	5,000	5,000
	Intergovernmental Revenues					
		7110 Federal - Other	6,888,851	1,172,226	4,643,758	4,643,758
	Total Intergovernmental Revenues		6,888,851	1,172,226	4,643,758	4,643,758
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	13	24	0	0
	Total Miscellaneous Revenues		13	24	0	0
	Total 13Z Bioterrorism Center for Disease Control Fund Financing Sources		6,903,851	1,177,626	4,648,758	4,648,758

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
140 Air Quality Improvement						
Revenue from Use of Money and Property						
6610 Interest						
			19,680	21,505	22,000	22,000
		Total Revenue from Use of Money and Property	19,680	21,505	22,000	22,000
Intergovernmental Revenues						
		7130 Other Governmental Agencies	178,401	172,343	172,000	172,000
		Total Intergovernmental Revenues	178,401	172,343	172,000	172,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	34	30	0	0
		Total Miscellaneous Revenues	34	30	0	0
		Total 140 Air Quality Improvement Financing Sources	198,115	193,878	194,000	194,000
141 Sheriff's Substation Fee Program						
Revenue from Use of Money and Property						
		6610 Interest	41,390	53,225	41,028	41,028
		Total Revenue from Use of Money and Property	41,390	53,225	41,028	41,028
Charges For Services						
		7600 Special Assessments	0	471,974	0	0
		Total Charges For Services	0	471,974	0	0
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	84	64	0	0
		Total Miscellaneous Revenues	84	64	0	0
		Total 141 Sheriff's Substation Fee Program Financing Sources	41,474	525,263	41,028	41,028

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		142 Sheriff's Court Ops - Special Collections				
		Fines, Forfeitures & Penalties				
		6520 Other Court Fines	1,202,252	1,300,266	1,085,000	1,085,000
		Total Fines, Forfeitures & Penalties	1,202,252	1,300,266	1,085,000	1,085,000
		Revenue from Use of Money and Property				
		6610 Interest	66,499	68,690	70,000	70,000
		Total Revenue from Use of Money and Property	66,499	68,690	70,000	70,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	131	102	0	0
		Total Miscellaneous Revenues	131	102	0	0
		Total 142 Sheriff's Court Ops - Special Collections Financing Sources	1,268,882	1,369,058	1,155,000	1,155,000
		143 Jail Commissary				
		Revenue from Use of Money and Property				
		6610 Interest	199,238	181,927	188,000	188,000
		Total Revenue from Use of Money and Property	199,238	181,927	188,000	188,000
		Charges For Services				
		7590 Other Charges for Services	897,270	961,973	984,000	984,000
		Total Charges For Services	897,270	961,973	984,000	984,000
		Miscellaneous Revenues				
		7661 Other Sales - Taxable	433,000	443,081	474,000	474,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
143 Jail Commissary						
Miscellaneous Revenues						
		7662 Other Sales - Non-Taxable - Resale	4,639,466	4,900,553	4,867,402	4,867,402
		7670 Miscellaneous Revenue	791	302	800	800
		Total Miscellaneous Revenues	5,073,257	5,343,936	5,342,202	5,342,202
Other Financing Sources						
		7852 Capital Asset Sales - Non-Taxable - Resale	14	0	0	0
		Total Other Financing Sources	14	0	0	0
		Total 143 Jail Commissary Financing Sources	6,169,779	6,487,836	6,514,202	6,514,202
144 Inmate Welfare Fund						
Revenue from Use of Money and Property						
		6610 Interest	517,101	543,121	400,000	400,000
		6620 Short-Term Leases/Rents/Concessions-Other	2,306,392	2,151,108	2,000,000	2,000,000
		Total Revenue from Use of Money and Property	2,823,493	2,694,229	2,400,000	2,400,000
Intergovernmental Revenues						
		6970 State - Other	48,133	8,114	0	0
		Total Intergovernmental Revenues	48,133	8,114	0	0
Charges For Services						
		7560 Educational Services	88,041	123,641	98,700	98,700
		7590 Other Charges for Services	1,161,892	1,250,295	999,762	999,762
		Total Charges For Services	1,249,933	1,373,936	1,098,462	1,098,462
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	20,743	797	0	0

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SPECIAL REVENUE FUNDS						
144 Inmate Welfare Fund						
Miscellaneous Revenues						
		7680 Six-Month Expired (Outlawed) Checks	0	1,222	0	0
		Total Miscellaneous Revenues	20,743	2,019	0	0
Other Financing Sources						
		7812 Transfers In - from Funds 2AA-299	7,385	0	0	0
		Total Other Financing Sources	7,385	0	0	0
		Total 144 Inmate Welfare Fund Financing Sources	4,149,687	4,078,298	3,498,462	3,498,462
148 Foothill Circulation Phasing Plan						
Revenue from Use of Money and Property						
		6610 Interest	51,255	53,864	30,000	30,000
		Total Revenue from Use of Money and Property	51,255	53,864	30,000	30,000
Charges For Services						
		7480 Road and Street Services	80,387	97,436	100,000	100,000
		Total Charges For Services	80,387	97,436	100,000	100,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	71	71	0	0
		Total Miscellaneous Revenues	71	71	0	0
		Total 148 Foothill Circulation Phasing Plan Financing Sources	131,713	151,371	130,000	130,000

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SPECIAL REVENUE FUNDS						
14D Cal-ID Operational Costs						
		Revenue from Use of Money and Property				
		6610 Interest	36,922	30,428	20,700	20,700
		Total Revenue from Use of Money and Property	36,922	30,428	20,700	20,700
		Charges For Services				
		7590 Other Charges for Services	1,170,720	960,372	1,010,586	1,010,586
		Total Charges For Services	1,170,720	960,372	1,010,586	1,010,586
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	75	58	0	0
		Total Miscellaneous Revenues	75	58	0	0
		Other Financing Sources				
		7810 Transfers In - from Fund 100	57,666	47,406	57,406	57,406
		Total Other Financing Sources	57,666	47,406	57,406	57,406
		Total 14D Cal-ID Operational Costs Financing Sources	1,265,383	1,038,264	1,088,692	1,088,692
14E Cal-ID System Costs						
		Revenue from Use of Money and Property				
		6610 Interest	1,855,624	2,014,708	2,039,646	2,039,646
		Total Revenue from Use of Money and Property	1,855,624	2,014,708	2,039,646	2,039,646
		Intergovernmental Revenues				
		6970 State - Other	2,992,303	2,997,303	3,000,000	3,000,000
		Total Intergovernmental Revenues	2,992,303	2,997,303	3,000,000	3,000,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	3,738	6,102	0	0

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SPECIAL REVENUE FUNDS						
	14E	Cal-ID System Costs				
		Miscellaneous Revenues				
		Total Miscellaneous Revenues	3,738	6,102	0	0
		Total 14E Cal-ID System Costs Financing Sources	4,851,665	5,018,113	5,039,646	5,039,646
	14G	Sheriff's Supplemental Law Enforcement Service				
		Revenue from Use of Money and Property				
		6610 Interest	159,022	166,289	156,791	156,791
		Total Revenue from Use of Money and Property	159,022	166,289	156,791	156,791
		Intergovernmental Revenues				
		6710 State - Citizen Options - Public Safety	2,037,372	2,126,869	2,000,000	2,000,000
		Total Intergovernmental Revenues	2,037,372	2,126,869	2,000,000	2,000,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	220	243	0	0
		Total Miscellaneous Revenues	220	243	0	0
		Total 14G Sheriff's Supplemental Law Enforcement Service Financing Sources	2,196,614	2,293,401	2,156,791	2,156,791
	14H	DA's Supplemental Law Enforcement Services				
		Revenue from Use of Money and Property				
		6610 Interest	51,036	28,895	28,800	28,800
		Total Revenue from Use of Money and Property	51,036	28,895	28,800	28,800

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SPECIAL REVENUE FUNDS						
14H DA's Supplemental Law Enforcement Services						
Intergovernmental Revenues						
		6710 State - Citizen Options - Public Safety	1,655,722	1,729,601	1,703,700	1,703,700
		Total Intergovernmental Revenues	1,655,722	1,729,601	1,703,700	1,703,700
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	173	79	0	0
		Total Miscellaneous Revenues	173	79	0	0
		Total 14H DA's Supplemental Law Enforcement Services Financing Sources	1,706,931	1,758,575	1,732,500	1,732,500
14J Excess Public Safety Sales Tax						
Revenue from Use of Money and Property						
		6610 Interest	429,214	26,291	6,000	6,000
		Total Revenue from Use of Money and Property	429,214	26,291	6,000	6,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	1,835	661	0	0
		Total Miscellaneous Revenues	1,835	661	0	0
		Total 14J Excess Public Safety Sales Tax Financing Sources	431,049	26,952	6,000	6,000
14R Ward Welfare						
Revenue from Use of Money and Property						
		6610 Interest	3,147	2,705	1,000	1,000
		Total Revenue from Use of Money and Property	3,147	2,705	1,000	1,000

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SPECIAL REVENUE FUNDS						
14R Ward Welfare						
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	307	5	0	0
	Total Miscellaneous Revenues		307	5	0	0
Total 14R Ward Welfare Financing Sources			3,454	2,710	1,000	1,000
14T Operations Facilities Development and Maintenance Fund						
	Revenue from Use of Money and Property					
		6610 Interest	701,064	429,715	250,000	250,000
		6620 Short-Term Leases/Rents/Concessions-Other	228,991	235,571	237,216	237,216
	Total Revenue from Use of Money and Property		930,055	665,286	487,216	487,216
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	186,977	1,083	0	0
	Total Miscellaneous Revenues		186,977	1,083	0	0
	Other Financing Sources					
		7810 Transfers In - from Fund 100	200,000	200,000	0	0
	Total Other Financing Sources		200,000	200,000	0	0
Total 14T Operations Facilities Development and Maintenance Fund Financing Sources			1,317,032	866,369	487,216	487,216
151 South County Roadway Improvement Prog (SCRIP)						
	Charges For Services					
		7480 Road and Street Services	8,502,281	3,575,064	2,500,000	2,500,000
	Total Charges For Services		8,502,281	3,575,064	2,500,000	2,500,000

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SPECIAL REVENUE FUNDS						
		151 South County Roadway Improvement Prog (SCRIP)				
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	0	0	29,207,893	29,207,893
		Total Miscellaneous Revenues	0	0	29,207,893	29,207,893
		Total 151 South County Roadway Improvement Prog (SCRIP) Financing Sources	8,502,281	3,575,064	31,707,893	31,707,893
		158 Major Thoroughfare & Bridge Fee Program				
		Charges For Services				
		7480 Road and Street Services	1,801,873	1,367,107	1,000,000	1,000,000
		Total Charges For Services	1,801,873	1,367,107	1,000,000	1,000,000
		Total 158 Major Thoroughfare & Bridge Fee Program Financing Sources	1,801,873	1,367,107	1,000,000	1,000,000
		15B CEO Single Family Housing				
		Revenue from Use of Money and Property				
		6610 Interest	73,396	14,492	10,000	10,000
		Total Revenue from Use of Money and Property	73,396	14,492	10,000	10,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	339	113	0	0
		Total Miscellaneous Revenues	339	113	0	0
		Total 15B CEO Single Family Housing Financing Sources	73,735	14,605	10,000	10,000

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SPECIAL REVENUE FUNDS						
15F Orange County Housing Authority (OCHA)						
Revenue from Use of Money and Property						
		6610 Interest	44,619	42,524	21,800	21,800
		Total Revenue from Use of Money and Property	44,619	42,524	21,800	21,800
Intergovernmental Revenues						
		6980 Federal - Public Assistance Administration	19,911,882	20,465,969	22,799,222	22,799,222
		6990 Federal - Public Assistance Programs	222,215,175	240,225,583	260,706,347	260,706,347
		7110 Federal - Other	0	0	1,101,399	1,101,399
		7130 Other Governmental Agencies	31,875,031	34,844,777	30,646,995	30,646,995
		Total Intergovernmental Revenues	274,002,088	295,536,329	315,253,963	315,253,963
Charges For Services						
		7590 Other Charges for Services	23	13,780	0	0
		Total Charges For Services	23	13,780	0	0
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	408,381	176,838	1,306	1,306
		7680 Six-Month Expired (Outlawed) Checks	128	159	0	0
		Total Miscellaneous Revenues	408,509	176,997	1,306	1,306
Other Financing Sources						
		7852 Capital Asset Sales - Non-Taxable - Resale	3,271	9,571	0	0
		Total Other Financing Sources	3,271	9,571	0	0
		Total 15F Orange County Housing Authority (OCHA) Financing Sources	274,458,510	295,779,201	315,277,069	315,277,069

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SPECIAL REVENUE FUNDS						
15G OC Housing						
Revenue from Use of Money and Property						
		6610 Interest	1,881,044	1,906,867	1,500,000	1,500,000
		Total Revenue from Use of Money and Property	1,881,044	1,906,867	1,500,000	1,500,000
Intergovernmental Revenues						
		6960 State - Veterans' Affairs	0	11,300	0	0
		6970 State - Other	274,747	7,055,173	4,194,026	4,194,026
		7060 Federal - Disaster Relief	50,055	52,082	0	0
		7110 Federal - Other	8,609,077	5,363,627	5,347,257	5,347,257
		Total Intergovernmental Revenues	8,933,879	12,482,182	9,541,283	9,541,283
Charges For Services						
		7590 Other Charges for Services	2,069,817	2,173,314	3,201,380	3,201,380
		Total Charges For Services	2,069,817	2,173,314	3,201,380	3,201,380
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	399,799	2,971	0	0
		Total Miscellaneous Revenues	399,799	2,971	0	0
Other Financing Sources						
		7811 Transfers In - from Funds 101-199	0	500,000	0	0
		Total Other Financing Sources	0	500,000	0	0
		Total 15G OC Housing Financing Sources	13,284,539	17,065,334	14,242,663	14,242,663
15H CalHome Program Reuse Fund						
Revenue from Use of Money and Property						
		6610 Interest	46,106	39,797	25,070	25,070

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15H CalHome Program Reuse Fund						
Revenue from Use of Money and Property						
Total Revenue from Use of Money and Property						
			46,106	39,797	25,070	25,070
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	23,741	47,027	0	0
Total Miscellaneous Revenues						
			23,741	47,027	0	0
Total 15H CalHome Program Reuse Fund Financing Sources						
			69,847	86,824	25,070	25,070
15L 800 MHz CCCS						
Revenue from Use of Money and Property						
		6610 Interest	259,696	364,798	130,500	130,500
Total Revenue from Use of Money and Property						
			259,696	364,798	130,500	130,500
Intergovernmental Revenues						
		7110 Federal - Other	47,418	0	0	0
		7130 Other Governmental Agencies	9,165,394	10,377,218	9,529,700	9,529,700
Total Intergovernmental Revenues						
			9,212,812	10,377,218	9,529,700	9,529,700
Charges For Services						
		7590 Other Charges for Services	0	2,678,182	2,775,000	2,775,000
Total Charges For Services						
			0	2,678,182	2,775,000	2,775,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	8,366	1,391	2,500	2,500
Total Miscellaneous Revenues						
			8,366	1,391	2,500	2,500
Total 15L 800 MHz CCCS Financing Sources						
			9,480,874	13,421,589	12,437,700	12,437,700

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15N Delta Special Revenue						
		Revenue from Use of Money and Property				
		6610 Interest	5,579	5,471	5,230	5,230
		Total Revenue from Use of Money and Property	5,579	5,471	5,230	5,230
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	11	9	0	0
		Total Miscellaneous Revenues	11	9	0	0
		Total 15N Delta Special Revenue Financing Sources	5,590	5,480	5,230	5,230
15Q Pension Obligation Bond Amortization						
		Revenue from Use of Money and Property				
		6610 Interest	15,710,453	14,532,991	0	0
		Total Revenue from Use of Money and Property	15,710,453	14,532,991	0	0
		Total 15Q Pension Obligation Bond Amortization Financing Sources	15,710,453	14,532,991	0	0
15T El Toro Improvement Fund						
		Revenue from Use of Money and Property				
		6610 Interest	643,776	608,988	316,131	316,131
		Total Revenue from Use of Money and Property	643,776	608,988	316,131	316,131

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15T El Toro Improvement Fund						
Intergovernmental Revenues						
		7120 Other - In-Lieu Taxes	5,439,138	0	0	0
		Total Intergovernmental Revenues	5,439,138	0	0	0
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	884	990	0	0
		Total Miscellaneous Revenues	884	990	0	0
		Total 15T El Toro Improvement Fund Financing Sources	6,083,798	609,978	316,131	316,131
15U Strategic Priority - Affordable Housing						
Revenue from Use of Money and Property						
		6610 Interest	161,281	111,959	0	0
		Total Revenue from Use of Money and Property	161,281	111,959	0	0
		Total 15U Strategic Priority - Affordable Housing Financing Sources	161,281	111,959	0	0
16D OC Animal Shelter Construction Fund						
Revenue from Use of Money and Property						
		6610 Interest	120,022	91,261	46,882	46,882
		Total Revenue from Use of Money and Property	120,022	91,261	46,882	46,882
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

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
16D OC Animal Shelter Construction Fund						
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	89	106	0	0
		Total Miscellaneous Revenues	89	106	0	0
		Total 16D OC Animal Shelter Construction Fund Financing Sources	2,587,649	2,558,905	2,514,420	2,514,420
174 OC Road - Capital Improvement Projects						
Revenue from Use of Money and Property						
		6610 Interest	6,025,893	7,226,191	6,000,000	6,000,000
		Total Revenue from Use of Money and Property	6,025,893	7,226,191	6,000,000	6,000,000
Intergovernmental Revenues						
		6970 State - Other	54,238,079	58,311,052	56,054,761	56,054,761
		7050 Federal - Construction	1,254,825	3,849,397	12,016,186	12,016,186
		7130 Other Governmental Agencies	1,267,833	2,103,296	5,285,981	5,285,981
		Total Intergovernmental Revenues	56,760,737	64,263,745	73,356,928	73,356,928
Charges For Services						
		7480 Road and Street Services	(13,500)	0	246,271	246,271
		Total Charges For Services	(13,500)	0	246,271	246,271
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	26,852	121,331	0	0
		7680 Six-Month Expired (Outlawed) Checks	(15,819)	0	0	0
		Total Miscellaneous Revenues	11,033	121,331	0	0
Other Financing Sources						
		7811 Transfers In - from Funds 101-199	14,129,740	3,264,000	19,588,589	19,588,589

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
		174 OC Road - Capital Improvement Projects				
		Other Financing Sources				
		Total Other Financing Sources	14,129,740	3,264,000	19,588,589	19,588,589
		Total 174 OC Road - Capital Improvement Projects Financing Sources	76,913,903	74,875,267	99,191,788	99,191,788
TOTAL SPECIAL REVENUE FUNDS FINANCING SOURCES			1,270,163,046	1,206,646,117	1,150,533,873	1,150,533,873
CAPITAL PROJECTS FUNDS						
		104 Criminal Justice Facilities - ACO				
		Fines, Forfeitures & Penalties				
		6520 Other Court Fines	61,079	65,938	55,000	55,000
		6530 Forfeitures and Penalties	1,061,500	1,051,217	743,000	743,000
		Total Fines, Forfeitures & Penalties	1,122,579	1,117,155	798,000	798,000
		Revenue from Use of Money and Property				
		6610 Interest	195,645	196,538	160,000	160,000
		Total Revenue from Use of Money and Property	195,645	196,538	160,000	160,000
		Miscellaneous Revenues				
		7670 Miscellaneous Revenue	928	6,041	0	0
		7680 Six-Month Expired (Outlawed) Checks	(5,520)	0	0	0
		Total Miscellaneous Revenues	(4,592)	6,041	0	0
		Total 104 Criminal Justice Facilities - ACO Financing Sources	1,313,632	1,319,734	958,000	958,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
CAPITAL PROJECTS FUNDS						
14Q Sheriff-Coroner Construction and Facility Dev.						
Revenue from Use of Money and Property						
		6610 Interest	946,335	209,112	150,000	150,000
		Total Revenue from Use of Money and Property	946,335	209,112	150,000	150,000
Intergovernmental Revenues						
		6920 State - Construction	16,295,970	0	9,000,000	9,000,000
		6970 State - Other	(30,000)	0	0	0
		Total Intergovernmental Revenues	16,265,970	0	9,000,000	9,000,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	3,551	1,434	0	0
		Total Miscellaneous Revenues	3,551	1,434	0	0
Other Financing Sources						
		7811 Transfers In - from Funds 101-199	31,394,950	14,901,024	4,870,097	4,870,097
		Total Other Financing Sources	31,394,950	14,901,024	4,870,097	4,870,097
		Total 14Q Sheriff-Coroner Construction and Facility Dev. Financing Sources	48,610,806	15,111,570	14,020,097	14,020,097
15D Countywide Capital Projects Non-General Fund						
Intergovernmental Revenues						
		7060 Federal - Disaster Relief	(19,760)	0	0	0
		7110 Federal - Other	0	843,905	4,350,445	4,350,445
		Total Intergovernmental Revenues	(19,760)	843,905	4,350,445	4,350,445
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	477,925	29,508	0	0
		7680 Six-Month Expired (Outlawed) Checks	0	64,125	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
CAPITAL PROJECTS FUNDS						
15D Countywide Capital Projects Non-General Fund						
Miscellaneous Revenues						
Total Miscellaneous Revenues			477,925	93,633	0	0
Other Financing Sources						
7810 Transfers In - from Fund 100			106,667,221	34,766,545	19,593,105	19,593,105
7811 Transfers In - from Funds 101-199			103,065,231	10,500,000	99,518,846	99,518,846
Total Other Financing Sources			209,732,452	45,266,545	119,111,951	119,111,951
Total 15D Countywide Capital Projects Non-General Fund Financing Sources			210,190,617	46,204,083	123,462,396	123,462,396
15I Countywide IT Projects Non-General Fund						
Intergovernmental Revenues						
6890 State - Agriculture			727,682	1,272,318	42,525	42,525
Total Intergovernmental Revenues			727,682	1,272,318	42,525	42,525
Other Financing Sources						
7810 Transfers In - from Fund 100			25,370,000	4,000,000	4,000,000	4,000,000
Total Other Financing Sources			25,370,000	4,000,000	4,000,000	4,000,000
Total 15I Countywide IT Projects Non-General Fund Financing Sources			26,097,682	5,272,318	4,042,525	4,042,525
TOTAL CAPITAL PROJECTS FUNDS FINANCING SOURCES			286,212,737	67,907,705	142,483,018	142,483,018

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
DEBT SERVICE FUNDS						
15Y Teeter Series A Debt Service Fund						
Fines, Forfeitures & Penalties						
		6540 Penalties and Costs on Delinquent Taxes	10,718,591	12,853,727	9,000,000	9,000,000
		Total Fines, Forfeitures & Penalties	10,718,591	12,853,727	9,000,000	9,000,000
Revenue from Use of Money and Property						
		6610 Interest	4,283,793	3,611,436	3,000,000	3,000,000
		Total Revenue from Use of Money and Property	4,283,793	3,611,436	3,000,000	3,000,000
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	9,814	5,189	0	0
		Total Miscellaneous Revenues	9,814	5,189	0	0
Other Financing Sources						
		7840 Long-Term Debt Proceeds	89,004,000	91,913,000	80,000,000	80,000,000
		Total Other Financing Sources	89,004,000	91,913,000	80,000,000	80,000,000
		Total 15Y Teeter Series A Debt Service Fund Financing Sources	104,016,198	108,383,352	92,000,000	92,000,000
TOTAL DEBT SERVICE FUNDS FINANCING SOURCES			104,016,198	108,383,352	92,000,000	92,000,000
PERMANENT FUNDS						
15K Limestone Regional Park Mitigation Endowment						
Revenue from Use of Money and Property						
		6610 Interest	16,457	17,145	13,807	13,807
		Total Revenue from Use of Money and Property	16,457	17,145	13,807	13,807
Miscellaneous Revenues						
		7670 Miscellaneous Revenue	32	25	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2023-24 Actual (4)	2024-25 Actual (5)	2025-26 Recommended (6)	2025-26 Adopted by the Board of Supervisors (7)
PERMANENT FUNDS						
		15K Limestone Regional Park Mitigation Endowment				
		Miscellaneous Revenues				
		Total Miscellaneous Revenues	32	25	0	0
		Total 15K Limestone Regional Park Mitigation Endowment Financing Sources	16,489	17,170	13,807	13,807
		TOTAL PERMANENT FUNDS FINANCING SOURCES	16,489	17,170	13,807	13,807
		TOTAL ALL FUNDS	6,202,373,842	6,126,186,047	6,792,889,322	6,809,900,808

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
General	810,132,463	691,693,755	1,638,871,827	1,672,052,785
Public Protection	1,855,067,090	1,946,504,570	2,019,835,655	2,108,845,835
Public Ways and Facilities	179,807,978	186,293,006	286,984,754	287,189,719
Health and Sanitation	1,380,501,354	1,398,984,737	1,513,928,293	1,538,433,081
Public Assistance	1,746,779,654	1,665,270,164	1,931,535,609	1,946,689,718
Education	75,679,779	90,382,472	156,420,463	156,420,463
Recreation & Cultural Services	17,242,358	16,784,078	36,927,407	36,927,407
	6,065,210,676	5,995,912,782	7,584,504,008	7,746,559,008
Appropriations For Contingencies				
100 County General Fund	0	0	153,790,443	23,012,862
Total Appropriations For Contingencies	0	0	153,790,443	23,012,862
Subtotal Financing Uses	6,065,210,676	5,995,912,782	7,738,294,451	7,769,571,870
Provision for Obligated Fund Balance				
100 County General Fund	39,103,085	30,093,483	0	0
104 Criminal Justice Facilities - ACO	0	1,324,233	0	0
106 County Tidelands - Newport Bay	2,413,619	207,707	452,784	452,784
107 Remittance Processing Equipment Replacement	13,656	0	0	0
108 OC Dana Point Harbor	25,729	1,005,420	0	0
113 Building and Safety - Operating Reserve	6,749	601,061	0	0
115 OC Road	24,621,110	37,796,258	0	0
116 Narcotic Forfeiture and Seizure	0	101,334	0	0
120 OC Public Libraries	16,804,912	42,139,079	5,767,212	5,767,212
121 OC Animal Care Donations	0	28,786	0	0
122 Motor Vehicle Theft Task Force	1,428,360	749,665	0	0
123 Dispute Resolution Program	204,575	450,649	0	0
124 Domestic Violence Program	0	28,232	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
126 Regional Narcotics Suppression Program - Other	773,289	0	0	0
128 Survey Monument Preservation	0	50,623	0	0
12C Child Support Program Development	1,020,301	916,014	0	0
12D Clerk-Recorder Special Revenue Fund	0	231,753	0	0
12G Real Estate Prosecution Fund	54	29,264	0	0
12J Proposition 69 - DNA Identification Fund	0	91,978	0	0
12L Care Coordination Fund	12,751,141	6,344,250	0	0
12N County Strategic Planning and Board Initiatives	20,185,547	36,283,242	0	0
12P Assessor Property Characteristics Revenue	127,891	118,275	0	0
12W SSA Wraparound	1,522,310	2,579,770	0	0
12Y SB 823 Department of Juvenile Justice Realignment	15,403,456	350,371	2,145,947	2,145,947
132 Sheriff Narcotics Program – Dept of Justice	0	484,636	0	0
133 Sheriff Narcotics Program - Other	954,543	916,018	0	0
134 Orange County Jail Fund	160	138	0	0
135 Real Estate Development Program	2,959,290	3,629,155	0	0
137 Parking Facilities	2,533,156	2,917,364	0	0
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	203,304	136,635	0	0
139 Sheriff Narcotics Program - CALMMET - Treasury	1,615	932,150	0	0
13B Traffic Violator Fund	153,078	291,599	0	0
13M Orange County Opioid Settlement Fund	2,038,910	29,430,553	0	0
13P State Criminal Alien Assistance Program (SCAAP)	278,570	0	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund	3,750,868	3,420,418	0	0
13S Emergency Medical Services	14,470	515	0	0
13T HCA Purpose Restricted Revenues	0	2,537,316	0	0
13U HCA Interest Bearing Purpose Restricted Revenue	1,051,990	582,805	0	0
13W HCA Realignment	2,100,000	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
13Y Mental Health Services Act	14,461,679	97,540,211	0	0
13Z Bioterrorism Center for Disease Control Fund	14,846	5,245	0	0
140 Air Quality Improvement	0	158,482	0	0
141 Sheriff's Substation Fee Program	41,143	449,843	0	0
142 Sheriff's Court Ops - Special Collections	17,264	152,483	0	0
143 Jail Commissary	165,475	41,970	0	0
144 Inmate Welfare Fund	751,082	94,280	0	0
148 Foothill Circulation Phasing Plan	49,963	56,107	0	0
14D Cal-ID Operational Costs	35,289	0	0	0
14E Cal-ID System Costs	3,758,397	3,929,309	0	0
14G Sheriff's Supplemental Law Enforcement Service	195,182	0	0	0
14J Excess Public Safety Sales Tax	0	26,679	0	0
158 Major Thoroughfare & Bridge Fee Program	597,796	190,745	0	0
15B CEO Single Family Housing	72,278	0	0	0
15D Countywide Capital Projects Non-General Fund	86,370,895	382,383,573	0	0
15F Orange County Housing Authority (OCHA)	6,491,771	4,515,685	0	0
15G OC Housing	2,985,396	9,597,399	0	0
15H CalHome Program Reuse Fund	65,206	84,807	0	0
15I Countywide IT Projects Non-General Fund	20,661,419	0	0	0
15K Limestone Regional Park Mitigation Endowment	16,357	17,053	0	0
15L 800 MHz CCCS	0	2,146,644	0	0
15Q Pension Obligation Bond Amortization	5,710,453	14,532,991	0	0
15T El Toro Improvement Fund	4,482,735	0	0	0
15U Strategic Priority - Affordable Housing	161,281	26,962	0	0
16D OC Animal Shelter Construction Fund	0	58,586	0	0
174 OC Road - Capital Improvement Projects	17,938,560	33,967,506	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
Total Provision for Obligated Fund Balance	317,490,205	756,777,309	8,365,943	8,365,943
TOTAL FINANCING USES	6,382,700,881	6,752,690,091	7,746,660,394	7,777,937,813
SUMMARIZATION BY FUND				
100 County General Fund	4,628,258,261	4,745,738,657	5,407,858,624	5,424,870,110
102 Social Services Agency (SSA) Leased Facilities	1,613,002	4,138	0	0
104 Criminal Justice Facilities - ACO	1,397,622	1,402,363	5,725,060	5,725,060
106 County Tidelands - Newport Bay	8,327,036	7,840,101	11,772,969	11,772,969
107 Remittance Processing Equipment Replacement	14,052	270	500	500
108 OC Dana Point Harbor	11,354,539	10,156,987	25,593,415	25,593,415
109 County Automated Fingerprint ID	2,003,092	2,196,271	2,642,861	2,642,861
113 Building and Safety - Operating Reserve	553,498	604,785	1,362,906	1,362,906
115 OC Road	94,855,110	99,862,350	96,159,804	96,159,804
116 Narcotic Forfeiture and Seizure	650,740	189,156	328,036	328,036
117 OC Housing Authority - Operating Reserve	1,164,433	1,044,297	5,550,472	5,550,472
119 OC Public Libraries - Capital	4,625,500	13,398,910	44,883,816	44,883,816
120 OC Public Libraries	87,859,191	119,122,641	117,303,859	117,303,859
121 OC Animal Care Donations	223,197	148,552	128,000	128,000
122 Motor Vehicle Theft Task Force	6,123,917	6,144,274	6,729,145	6,729,145
123 Dispute Resolution Program	791,657	990,512	682,000	682,000
124 Domestic Violence Program	822,042	808,267	795,000	795,000
126 Regional Narcotics Suppression Program - Other	2,478,352	1,717,726	2,735,324	2,735,324
128 Survey Monument Preservation	91,459	51,964	99,400	99,400
12A MHSA Housing Fund	14,059,384	4,206,926	1,900,000	1,900,000
12C Child Support Program Development	4,594,462	2,347,347	3,617,683	3,617,683
12D Clerk-Recorder Special Revenue Fund	4,803,197	3,815,336	6,787,658	6,787,658

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
12E Clerk-Recorder Operating Reserve Fund	5,946,279	5,813,421	3,045,949	3,045,949
12G Real Estate Prosecution Fund	494,106	748,092	1,148,200	1,148,200
12H Proposition 64 - Consumer Protection	2,284,884	3,018,176	3,067,922	3,067,922
12J Proposition 69 - DNA Identification Fund	931,571	522,132	658,788	658,788
12L Care Coordination Fund	29,018,465	17,411,344	20,936,331	20,936,331
12M OC CARES FUND	145,014,577	12,783,249	166,274,962	166,274,962
12N County Strategic Planning and Board Initiatives	36,636,226	38,816,473	84,613,988	84,613,988
12P Assessor Property Characteristics Revenue	127,891	118,275	70,000	70,000
12S SSA Donations and Fees	1,012,004	888,343	938,000	938,000
12W SSA Wraparound	19,344,227	18,351,591	27,320,361	27,320,361
12Y SB 823 Department of Juvenile Justice Realignment	15,403,456	11,064,942	11,429,398	11,429,398
132 Sheriff Narcotics Program – Dept of Justice	6,031,675	3,032,888	6,957,180	6,957,180
133 Sheriff Narcotics Program - Other	990,851	977,655	1,327,461	1,327,461
134 Orange County Jail Fund	230	196	4,777	4,777
135 Real Estate Development Program	5,386,577	5,610,044	5,289,710	5,289,710
137 Parking Facilities	7,832,890	7,646,636	9,199,073	9,199,073
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	676,951	467,947	450,163	450,163
139 Sheriff Narcotics Program - CALMMET - Treasury	35,600	937,789	143,597	143,597
13B Traffic Violator Fund	374,893	531,923	1,511,825	1,511,825
13M Orange County Opioid Settlement Fund	7,534,074	40,292,417	39,629,214	39,629,214
13N Orange County Tobacco Settlement Fund	31,087,068	27,464,069	48,017,890	48,017,890
13P State Criminal Alien Assistance Program (SCAAP)	5,863,610	4,969,104	2,743,741	2,743,741
13R Sheriff-Coroner Replacement & Maintenance Fund	5,363,189	4,283,953	26,872,654	26,872,654
13S Emergency Medical Services	6,192,709	5,822,742	6,044,542	6,044,542
13T HCA Purpose Restricted Revenues	1,817,792	3,637,771	2,245,000	2,245,000
13U HCA Interest Bearing Purpose Restricted Revenue	1,054,599	585,249	801,018	801,018

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
13W HCA Realignment	2,100,000	0	0	0
13Y Mental Health Services Act	317,505,417	326,518,450	258,836,667	258,836,667
13Z Bioterrorism Center for Disease Control Fund	6,903,852	1,177,626	4,648,758	4,648,758
140 Air Quality Improvement	150,222	353,878	220,700	220,700
141 Sheriff's Substation Fee Program	41,473	450,164	582,879	582,879
142 Sheriff's Court Ops - Special Collections	1,288,332	1,369,058	2,174,945	2,174,945
143 Jail Commissary	6,658,214	6,747,050	9,839,535	9,839,535
144 Inmate Welfare Fund	4,095,873	4,047,342	15,170,922	15,170,922
148 Foothill Circulation Phasing Plan	131,715	151,371	420,000	420,000
14D Cal-ID Operational Costs	1,265,383	1,345,216	1,241,943	1,241,943
14E Cal-ID System Costs	4,888,317	5,144,875	53,084,216	53,084,216
14G Sheriff's Supplemental Law Enforcement Service	2,196,613	4,001,005	4,971,671	4,971,671
14H DA's Supplemental Law Enforcement Services	2,651,293	1,921,950	1,954,324	1,954,324
14J Excess Public Safety Sales Tax	10,111,626	26,953	6,000	6,000
14Q Sheriff-Coroner Construction and Facility Dev.	71,544,806	26,882,416	14,020,097	14,020,097
14R Ward Welfare	44,088	30,108	25,000	25,000
14T Operations Facilities Development and Maintenance Fund	7,530,654	3,398,655	1,445,143	1,445,143
151 South County Roadway Improvement Prog (SCRIP)	0	847,207	2,300,000	2,300,000
158 Major Thoroughfare & Bridge Fee Program	1,801,873	1,367,107	1,143,000	1,143,000
15B CEO Single Family Housing	1,073,734	1,500,501	10,000	10,000
15D Countywide Capital Projects Non-General Fund	188,242,165	559,332,194	516,900,718	516,900,718
15F Orange County Housing Authority (OCHA)	274,666,372	295,764,297	327,392,273	327,392,273
15G OC Housing	13,708,787	17,783,256	16,311,001	16,311,001
15H CalHome Program Reuse Fund	69,847	86,823	38,983	38,983
15I Countywide IT Projects Non-General Fund	26,097,681	8,114,895	67,843,460	67,843,460
15K Limestone Regional Park Mitigation Endowment	16,488	17,170	13,807	13,807

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SUMMARY OF FINANCING USES BY FUNCTION AND FUND
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

Description (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
15L 800 MHz CCCS	9,369,734	13,445,203	14,113,755	14,113,755
15N Delta Special Revenue	8,335	7,883	16,268	16,268
15Q Pension Obligation Bond Amortization	15,710,453	14,532,991	0	0
15T El Toro Improvement Fund	6,371,485	4,314,818	1,542,000	1,542,000
15U Strategic Priority - Affordable Housing	161,281	127,024	200,000	200,000
15Y Teeter Series A Debt Service Fund	138,224,838	125,315,378	104,500,000	118,765,933
16D OC Animal Shelter Construction Fund	2,799,487	2,558,904	2,515,229	2,515,229
174 OC Road - Capital Improvement Projects	52,150,306	86,420,072	109,778,824	109,778,824
TOTAL FINANCING USES	6,382,700,881	6,752,690,091	7,746,660,394	7,777,937,813

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Function, Activity and Budget Unit (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
GENERAL				
Legislative and Administrative				
006 Board of Supervisors - 1st District	1,719,701	1,718,977	2,504,971	2,504,971
007 Board of Supervisors - 2nd District	1,740,901	1,741,501	2,504,971	2,504,971
008 Board of Supervisors - 3rd District	1,468,178	2,064,861	2,504,971	2,504,971
009 Board of Supervisors - 4th District	1,768,665	1,977,885	2,504,971	2,504,971
010 Board of Supervisors - 5th District	1,617,467	2,032,221	2,504,971	2,504,971
011 Clerk of the Board	10,745,907	10,556,443	11,034,507	11,034,507
017 County Executive Office	64,395,043	28,852,513	25,930,862	26,813,837
018 Office of Care Coordination	0	28,393,767	45,831,227	45,831,227
079 Internal Audit	2,589,572	3,634,745	4,461,138	4,461,138
12N County Strategic Planning and Board Initiatives	16,450,679	2,533,231	84,613,988	84,613,988
15Y Teeter Series A Debt Service Fund	138,224,838	125,315,378	104,500,000	118,765,933
Total Legislative and Administrative	240,720,951	208,821,522	288,896,577	304,045,485
Finance				
002 Assessor	44,249,670	46,643,078	46,482,345	48,380,704
003 Auditor-Controller	21,142,378	21,467,220	23,014,784	23,482,083
021 County Procurement Office	0	0	8,673,635	8,673,635
074 Treasurer-Tax Collector	17,852,221	18,174,570	17,334,392	18,017,130
107 Remittance Processing Equipment Replacement	396	270	500	500
12P Assessor Property Characteristics Revenue	0	0	70,000	70,000
Total Finance	83,244,665	86,285,138	95,575,656	98,624,052
Counsel				
025 County Counsel	14,757,116	16,644,615	13,896,350	14,398,801
Total Counsel	14,757,116	16,644,615	13,896,350	14,398,801

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

Function, Activity and Budget Unit (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
GENERAL				
Personnel				
054 Human Resource Services	8,560,123	8,591,340	9,004,966	9,004,966
Total Personnel	8,560,123	8,591,340	9,004,966	9,004,966
Elections				
031 Registrar of Voters	28,184,127	31,315,414	15,964,774	27,630,324
Total Elections	28,184,127	31,315,414	15,964,774	27,630,324
Property Management				
019 Capital Acquisition Financing	1,967,764	2,043,645	37,490,392	37,490,392
035 CEO Real Estate	10,676,787	13,041,792	13,646,445	13,691,102
040 Utilities	37,614,287	34,115,134	41,317,842	44,088,838
Total Property Management	50,258,838	49,200,571	92,454,679	95,270,332
Plant Acquisition				
036 Capital Projects	12,134,925	12,141,002	12,133,931	12,133,931
135 Real Estate Development Program	2,427,287	1,980,889	5,289,710	5,289,710
15D Countywide Capital Projects Non-General Fund	101,871,270	176,948,621	516,900,718	516,900,718
Total Plant Acquisition	116,433,482	191,070,512	534,324,359	534,324,359

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Function, Activity and Budget Unit (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
GENERAL				
Other General				
004 Miscellaneous	189,386,058	27,912,924	406,532,730	406,532,730
014 CAPS Program	14,293,934	16,066,099	46,355,011	46,355,011
015 Property Tax System Centralized O&M Support	3,479,760	4,240,475	3,934,431	3,934,431
022 Prepaid Pension Obligation	0	0	5,000	5,000
037 OCIT Shared Services	5,008,559	6,601,556	5,555,000	5,555,000
038 Data Systems Development Projects	4,000,000	4,000,000	4,000,000	4,000,000
039 IBM Mainframe	728,013	998,403	1,268,243	1,268,243
051 Office of Independent Review	1,270,929	1,461,553	1,633,733	1,633,733
052 OC Campaign Finance and Ethics Commission	529,299	562,557	599,917	599,917
056 Employee Benefits	2,661,820	2,340,771	2,909,651	2,909,651
128 Survey Monument Preservation	91,459	1,341	99,400	99,400
13N OC Tobacco Settlement Fund	31,087,068	27,464,069	48,017,890	48,017,890
15I Countywide IT Projects Non-General Fund	5,436,262	8,114,895	67,843,460	67,843,460
15Q Pension Obligation Bond Amort	10,000,000	0	0	0
Total Other General	267,973,161	99,764,643	588,754,466	588,754,466
TOTAL GENERAL	810,132,463	691,693,755	1,638,871,827	1,672,052,785

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Function, Activity and Budget Unit (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Judicial				
026 District Attorney - Public Administrator	197,822,367	217,900,231	211,160,993	231,245,446
027 Child Support Services	54,767,606	51,702,094	53,549,776	53,549,776
041 Grand Jury	669,103	606,637	585,885	585,885
045 Juvenile Justice Commission	170,254	175,270	180,151	180,151
048 Pretrial Services	2,584,733	2,699,572	2,718,735	2,718,735
058 Public Defender	111,024,458	118,881,323	115,871,708	122,677,097
073 Alternate Defense	5,409,841	6,888,286	7,445,883	7,445,883
081 Trial Courts	65,877,106	65,484,809	65,534,167	65,534,167
116 Narcotic Forfeiture & Seizure	650,740	87,822	328,036	328,036
122 Motor Vehicle Theft Task Force	4,695,557	5,394,609	6,729,145	6,729,145
12C Child Support Program Development	3,574,161	1,431,333	3,617,683	3,617,683
12G Real Estate Prosecution Fund	494,052	718,828	1,148,200	1,148,200
12H Proposition 64 - Consumer Protection	2,284,884	3,018,176	3,067,922	3,067,922
12J Proposition 69 - DNA Identification Fund	931,571	430,154	658,788	658,788
12Y SB 823 Department of Juvenile Justice Realignment	0	10,714,571	9,283,451	9,283,451
14H District Attorney's Supp Law Enforcement Svcs	2,651,293	1,921,950	1,954,324	1,954,324
15N Delta Special Revenue	8,335	7,883	16,268	16,268
Total Judicial	453,616,061	488,063,548	483,851,115	510,740,957

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Function, Activity and Budget Unit (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Police Protection				
060 Sheriff-Coroner	689,889,892	749,278,432	718,258,554	780,378,892
109 County Automated Fingerprint Identification	2,003,092	2,196,271	2,642,861	2,642,861
126 Regional Narcotics Suppression Program - Other	1,705,063	1,717,726	2,735,324	2,735,324
132 Sheriff Narcotics Program - Department of Justice	6,031,675	2,548,252	6,957,180	6,957,180
133 Sheriff Narcotics Program - Other	36,308	61,637	1,327,461	1,327,461
139 Sheriff Narcotics Program - CALMMET - Treasury	33,985	5,639	143,597	143,597
13P State Criminal Alien Assistance Program (SCAAP)	5,585,040	4,969,104	2,743,741	2,743,741
13R Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)	1,612,321	863,535	26,872,654	26,872,654
141 Sheriff's Substations Fee Program	330	321	582,879	582,879
142 Sheriff's Court Ops - Special Collections	1,271,068	1,216,575	2,174,945	2,174,945
14D Cal-ID Operational Costs	1,230,094	1,345,216	1,241,943	1,241,943
14E Cal-ID System Costs	1,129,920	1,215,566	53,084,216	53,084,216
14G Sheriff's Supplemental Law Enforcement Services	2,001,431	4,001,005	4,971,671	4,971,671
14J Excess Public Safety Sales Tax	10,111,626	274	6,000	6,000
Total Police Protection	722,641,845	769,419,553	823,743,026	885,863,364
Detention And Correction				
057 Probation	199,879,010	209,879,468	225,132,024	225,132,024
060 Sheriff-Coroner	273,550,250	310,126,226	298,609,781	298,609,781
134 Orange County Jail Fund	70	58	4,777	4,777
143 Jail Commissary	6,492,739	6,705,080	9,839,535	9,839,535
144 Inmate Welfare Fund	3,344,791	3,953,062	15,170,922	15,170,922
14Q Sheriff-Coroner Construction and Facility Development	71,544,806	26,882,416	14,020,097	14,020,097
14R Ward Welfare	44,088	30,108	25,000	25,000
Total Detention And Correction	554,855,754	557,576,418	562,802,136	562,802,136

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Function, Activity and Budget Unit (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Protection Inspection				
071 Building & Safety General Fund	14,466,972	15,864,863	18,830,450	18,830,450
113 Building & Safety - Operating Reserve	546,749	3,724	1,362,906	1,362,906
Total Protection Inspection	15,013,721	15,868,587	20,193,356	20,193,356
Other Protection				
024 OC Animal Care	24,062,406	24,406,087	29,566,842	29,566,842
029 Public Administrator	4,382,933	4,400,187	5,097,475	5,097,475
030 HCA Public Guardian	6,305,738	6,521,169	6,222,427	6,222,427
059 Clerk-Recorder	18,670,791	20,110,408	20,589,237	20,589,237
060 Sheriff-Coroner	30,756,510	36,504,512	33,942,565	33,942,565
104 Criminal Justice Facilities - Accumulative Capital Outlay	1,397,622	78,130	5,725,060	5,725,060
121 OC Animal Care Donations	223,197	119,766	128,000	128,000
12D Clerk-Recorder Special Revenue Fund	4,803,197	3,583,583	6,787,658	6,787,658
12E Clerk-Recorder Operating Reserve Fund	5,946,279	5,813,421	3,045,949	3,045,949
13B Traffic Violator Fund	221,815	240,324	1,511,825	1,511,825
15L 800 Mhz Cccs	9,369,734	11,298,559	14,113,755	14,113,755
16D OC Animal Shelter Construction Fund	2,799,487	2,500,318	2,515,229	2,515,229
Total Other Protection	108,939,709	115,576,464	129,246,022	129,246,022
TOTAL PUBLIC PROTECTION	1,855,067,090	1,946,504,570	2,019,835,655	2,108,845,835

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Function, Activity and Budget Unit (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
PUBLIC WAYS AND FACILITIES				
Public Ways				
080 OC Public Works	66,887,919	60,611,425	66,442,053	66,647,018
115 OC Road	70,234,000	62,066,092	96,159,804	96,159,804
148 Foothill Circulation Phasing Plan	81,752	95,264	420,000	420,000
151 South County Roadway Improvement Prog (SCRIP)	0	847,207	2,300,000	2,300,000
158 Major Thoroughfare & Bridge Fee Program	1,204,077	1,176,362	1,143,000	1,143,000
15T El Toro Improvement Fund	1,888,750	4,314,818	1,542,000	1,542,000
174 OC Road - Capital Improvement Projects	34,211,746	52,452,566	109,778,824	109,778,824
Total Public Ways	174,508,244	181,563,734	277,785,681	277,990,646
Parking Facilities				
137 Parking Facilities	5,299,734	4,729,272	9,199,073	9,199,073
Total Parking Facilities	5,299,734	4,729,272	9,199,073	9,199,073
TOTAL PUBLIC WAYS AND FACILITIES	179,807,978	186,293,006	286,984,754	287,189,719
HEALTH AND SANITATION				
Health				
034 OC Watersheds	16,111,438	16,531,433	21,401,555	21,401,555
042 Health Care Agency	1,040,339,499	1,133,988,986	1,179,650,676	1,204,155,464
138 Medi-Cal Administrative Activities/Targeted Case Management	473,647	331,312	450,163	450,163
13M Orange County Opioid Settlement Fund	5,495,164	10,861,864	39,629,214	39,629,214
13T HCA Purpose Restricted Revenues	1,817,792	1,100,455	2,245,000	2,245,000
13U HCA Interest Bearing Purpose Restricted Revenue	2,609	2,444	801,018	801,018
13Y Mental Health Services Act	303,043,738	228,978,239	258,836,667	258,836,667
13Z Bioterrorism Center for Disease Control Fund	6,889,006	1,172,381	4,648,758	4,648,758
140 Air Quality Improvement	150,222	195,396	220,700	220,700
Total Health	1,374,323,115	1,393,162,510	1,507,883,751	1,532,388,539

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

Function, Activity and Budget Unit (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
HEALTH AND SANITATION				
Hospital Care				
13S Emergency Medical Services	6,178,239	5,822,227	6,044,542	6,044,542
Total Hospital Care	6,178,239	5,822,227	6,044,542	6,044,542
TOTAL HEALTH AND SANITATION	1,380,501,354	1,398,984,737	1,513,928,293	1,538,433,081
PUBLIC ASSISTANCE				
Administration				
063 Social Services Agency	750,418,320	776,927,681	809,041,978	809,041,978
102 Social Services Agency (SSA) Leased Facilities	1,613,002	4,138	0	0
12W SSA Wraparound	17,821,917	15,771,821	27,320,361	27,320,361
Total Administration	769,853,239	792,703,640	836,362,339	836,362,339
Aid Programs				
063 Social Services Agency	422,628,110	441,880,397	456,896,007	464,342,804
12M OC CARES Fund	145,014,577	12,783,249	166,274,962	166,274,962
Total Aid Programs	567,642,687	454,663,646	623,170,969	630,617,766
General Relief				
063 Social Services Agency	18,949,840	20,493,991	14,034,267	21,741,579
12L Care Coordination Fund	16,267,324	11,067,094	20,936,331	20,936,331
Total General Relief	35,217,164	31,561,085	34,970,598	42,677,910

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

Function, Activity and Budget Unit (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
PUBLIC ASSISTANCE				
Other Assistance				
012 OC Community Resources	68,986,876	74,446,626	81,768,831	81,768,831
117 OC Housing Authority - Operating Reserves	1,164,433	1,044,297	5,550,472	5,550,472
123 Dispute Resolution Program	587,082	539,863	682,000	682,000
124 Domestic Violence Program	822,042	780,035	795,000	795,000
12A MHSA Housing Fund	14,059,384	4,206,926	1,900,000	1,900,000
12S SSA Donations & Fees	1,012,004	888,343	938,000	938,000
14T Facilities Development And Maintenance Fund	7,530,654	3,398,655	1,445,143	1,445,143
15B CEO Single Family Housing	1,001,456	1,500,501	10,000	10,000
15F Orange County Housing Authority (OCHA)	268,174,601	291,248,612	327,392,273	327,392,273
15G OC Housing	10,723,391	8,185,857	16,311,001	16,311,001
15H CalHome Program Reuse Fund	4,641	2,016	38,983	38,983
15U Strategic Priority Affordable Housing	0	100,062	200,000	200,000
Total Other Assistance	374,066,564	386,341,793	437,031,703	437,031,703
TOTAL PUBLIC ASSISTANCE	1,746,779,654	1,665,270,164	1,931,535,609	1,946,689,718
EDUCATION				
Library Services				
119 OC Public Libraries - Capital	4,625,500	13,398,910	44,883,816	44,883,816
120 OC Public Libraries	71,054,279	76,983,562	111,536,647	111,536,647
Total Library Services	75,679,779	90,382,472	156,420,463	156,420,463
TOTAL EDUCATION	75,679,779	90,382,472	156,420,463	156,420,463

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

Function, Activity and Budget Unit (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
RECREATION & CULTURAL SERVICES				
Recreation Facilities				
15K Limestone Regional Park Mitigation Maintenance Endowment	131	117	13,807	13,807
Total Recreation Facilities	131	117	13,807	13,807
Small Craft Harbors				
106 County Tidelands - Newport Bay	5,913,417	7,632,394	11,320,185	11,320,185
108 OC Dana Point Harbor	11,328,810	9,151,567	25,593,415	25,593,415
Total Small Craft Harbors	17,242,227	16,783,961	36,913,600	36,913,600
TOTAL RECREATION & CULTURAL SERVICES	17,242,358	16,784,078	36,927,407	36,927,407
GRAND TOTAL FINANCING USES BY FUNCTION	6,065,210,676	5,995,912,782	7,584,504,008	7,746,559,008

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

BUDGET UNIT: 002 Assessor
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	40,011	29,174	35,000	35,000
Miscellaneous Revenues	4,056	529	0	0
TOTAL REVENUE	44,067	29,703	35,000	35,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	36,967,263	38,423,198	38,547,451	40,445,810
Services & Supplies	4,135,053	4,811,088	4,641,634	4,641,634
Other Charges	3,149,287	3,181,755	3,246,060	3,246,060
Intrafund Transfers	(46,200)	(49,500)	(52,800)	(52,800)
Capital Assets				
Equipment	44,267	276,537	100,000	100,000
Total Capital Assets	44,267	276,537	100,000	100,000
TOTAL EXPENDITURES/APPROPRIATIONS	44,249,670	46,643,078	46,482,345	48,380,704
NET COST	44,205,603	46,613,375	46,447,345	48,345,704

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	0	0	0	0
Charges For Services	10,135,750	10,321,045	11,285,732	11,285,732
Miscellaneous Revenues	20,267	51,133	2,730	2,730
Other Financing Sources	35	59	0	0
TOTAL REVENUE	10,156,052	10,372,237	11,288,462	11,288,462
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	56,877,216	59,484,137	69,133,535	71,158,688
Services & Supplies	3,512,132	3,960,407	3,900,865	3,900,865
Other Charges	57,780	69,331	24,824	24,824
Intrafund Transfers	(39,310,442)	(42,171,059)	(50,181,440)	(51,739,294)
Capital Assets				
Equipment	5,692	124,404	137,000	137,000
Total Capital Assets	5,692	124,404	137,000	137,000
TOTAL EXPENDITURES/APPROPRIATIONS	21,142,378	21,467,220	23,014,784	23,482,083
NET COST	10,986,326	11,094,983	11,726,322	12,193,621

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

BUDGET UNIT: 004 Miscellaneous

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	44,417,719	49,676,789	10,888,248	10,888,248
Intergovernmental Revenues	26,774,855	6,179,416	2,439,100	2,439,100
Charges For Services	13,766,759	13,975,112	12,266,268	12,266,268
Miscellaneous Revenues	12,567,849	1,884,010	33,082,268	33,082,268
Other Financing Sources	10,894,094	12,005,259	372,879,420	372,879,420
TOTAL REVENUE	108,421,276	83,720,586	431,555,304	431,555,304
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,280,214	943,880	2,626,699	2,626,699
Other Charges	2,363,022	2,396,872	13,287,900	13,287,900
Other Financing Uses	186,922,463	26,024,920	391,306,963	391,306,963
Intrafund Transfers	(1,179,641)	(1,452,748)	(688,832)	(688,832)
Appropriation For Contingencies	0	0	153,790,443	23,012,862
TOTAL EXPENDITURES/APPROPRIATIONS	189,386,058	27,912,924	560,323,173	429,545,592
NET COST	80,964,782	(55,807,662)	128,767,869	(2,009,712)

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	497	0	0	0
TOTAL REVENUE	497	0	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,411,301	1,497,360	2,239,971	2,239,971
Services & Supplies	308,400	221,617	265,000	265,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,719,701	1,718,977	2,504,971	2,504,971
NET COST	1,719,204	1,718,977	2,504,971	2,504,971

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

BUDGET UNIT: 007 Board of Supervisors - 2nd District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,567,200	1,635,754	2,239,971	2,239,971
Services & Supplies	173,701	105,747	265,000	265,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,740,901	1,741,501	2,504,971	2,504,971
NET COST	1,740,901	1,741,501	2,504,971	2,504,971

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

BUDGET UNIT: 008 Board of Supervisors - 3rd District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,419,421	1,459,202	2,239,971	2,239,971
Services & Supplies	48,757	605,659	265,000	265,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,468,178	2,064,861	2,504,971	2,504,971
NET COST	1,468,178	2,064,861	2,504,971	2,504,971

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,577,840	1,600,851	2,239,971	2,239,971
Services & Supplies	208,852	377,034	265,000	265,000
Intrafund Transfers	(18,027)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,768,665	1,977,885	2,504,971	2,504,971
NET COST	1,768,665	1,977,885	2,504,971	2,504,971

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

BUDGET UNIT: 010 Board of Supervisors - 5th District

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	3,710	4,776	0	0
TOTAL REVENUE	3,710	4,776	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,556,627	1,707,378	2,239,971	2,239,971
Services & Supplies	81,009	324,843	265,000	265,000
Intrafund Transfers	(20,169)	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,617,467	2,032,221	2,504,971	2,504,971
NET COST	1,613,757	2,027,445	2,504,971	2,504,971

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	70,666	83,440	67,000	67,000
Miscellaneous Revenues	9,696	10,141	1,500	1,500
TOTAL REVENUE	80,362	93,581	68,500	68,500
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,383,700	3,425,402	3,682,237	3,682,237
Services & Supplies	3,936,215	3,719,549	3,867,225	3,867,225
Other Charges	3,776,772	3,726,802	3,790,045	3,790,045
Intrafund Transfers	(350,780)	(315,310)	(305,000)	(305,000)
TOTAL EXPENDITURES/APPROPRIATIONS	10,745,907	10,556,443	11,034,507	11,034,507
NET COST	10,665,545	10,462,862	10,966,007	10,966,007

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

BUDGET UNIT: 012 OC Community Resources

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	23	0	0	0
Intergovernmental Revenues	43,561,352	46,352,277	50,666,286	50,666,286
Charges For Services	17,561,442	21,450,731	24,758,612	24,758,612
Miscellaneous Revenues	29,355	21,143	3,000	3,000
Other Financing Sources	49,904	55,457	0	0
TOTAL REVENUE	61,202,076	67,879,608	75,427,898	75,427,898
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	19,110,196	22,016,098	20,328,952	20,328,952
Services & Supplies	51,325,263	55,788,145	64,262,394	64,262,394
Other Charges	4,558,105	2,942,477	3,083,378	3,083,378
Other Financing Uses	46,792	54,102	61,000	61,000
Intrafund Transfers	(6,053,480)	(6,354,196)	(5,966,893)	(5,966,893)
TOTAL EXPENDITURES/APPROPRIATIONS	68,986,876	74,446,626	81,768,831	81,768,831
NET COST	7,784,800	6,567,018	6,340,933	6,340,933

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

BUDGET UNIT: 014 CAPS Program

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	0	77,004	70,118	70,118
Other Financing Sources	0	3,902,078	32,323,207	32,323,207
TOTAL REVENUE	0	3,979,082	32,393,325	32,393,325
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	12,829,595	14,982,041	22,134,033	22,134,033
Other Charges	821,429	857,642	869,804	869,804
Intrafund Transfers	0	(803,154)	(781,453)	(781,453)
Capital Assets				
Equipment	642,910	0	20,000	20,000
Intangible Assets-Amortizable	0	1,029,570	24,112,627	24,112,627
Total Capital Assets	642,910	1,029,570	24,132,627	24,132,627
TOTAL EXPENDITURES/APPROPRIATIONS	14,293,934	16,066,099	46,355,011	46,355,011
NET COST	14,293,934	12,087,017	13,961,686	13,961,686

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,457,545	3,924,623	3,924,431	3,924,431
Other Charges	22,215	18,779	0	0
Capital Assets				
Equipment	0	297,073	10,000	10,000
Total Capital Assets	0	297,073	10,000	10,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,479,760	4,240,475	3,934,431	3,934,431
NET COST	3,479,760	4,240,475	3,934,431	3,934,431

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	0	0	0
Intergovernmental Revenues	6,198,480	3,774,769	4,308,776	4,308,776
Charges For Services	3,890,073	1,579,831	1,315,375	1,315,375
Miscellaneous Revenues	627,811	514,360	6,500	6,500
Other Financing Sources	18,209,463	2,275,480	3,460,617	3,460,617
TOTAL REVENUE	28,925,827	8,144,440	9,091,268	9,091,268
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	20,595,307	18,645,272	14,346,959	15,229,934
Services & Supplies	53,261,145	13,497,549	14,921,738	14,921,738
Services & Supplies Reimbursements	(80,735)	(85,601)	(10,000)	(10,000)
Other Charges	3,344,103	2,360,669	1,101,368	1,101,368
Intrafund Transfers	(12,886,710)	(5,571,789)	(4,429,203)	(4,429,203)
Capital Assets				
Equipment	21,643	6,413	0	0
Intangible Assets-Amortizable	140,290	0	0	0
Total Capital Assets	161,933	6,413	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	64,395,043	28,852,513	25,930,862	26,813,837
NET COST	35,469,216	20,708,073	16,839,594	17,722,569

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	0	3,470,608	5,924,973	5,924,973
Charges For Services	0	651,262	573,090	573,090
Miscellaneous Revenues	0	1,984	0	0
Other Financing Sources	0	9,124,564	22,121,705	22,121,705
TOTAL REVENUE	0	13,248,418	28,619,768	28,619,768
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	0	3,489,360	7,826,344	7,826,344
Services & Supplies	0	32,236,220	45,303,881	45,303,881
Other Charges	0	919,153	1,290,206	1,290,206
Intrafund Transfers	0	(8,250,966)	(8,589,204)	(8,589,204)
TOTAL EXPENDITURES/APPROPRIATIONS	0	28,393,767	45,831,227	45,831,227
NET COST	0	15,145,349	17,211,459	17,211,459

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

BUDGET UNIT: 019 Capital Acquisition Financing

FUNCTION: General

ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	1,964,131	2,040,243	2,785,392	2,785,392
Other Financing Sources	0	0	34,655,000	34,655,000
TOTAL REVENUE	1,964,131	2,040,243	37,440,392	37,440,392
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,750	16,375	25,000	25,000
Other Charges	28,231,000	28,361,578	63,062,500	63,062,500
Other Financing Uses	136,657	0	0	0
Special Items	0	0	22,500	22,500
Intrafund Transfers	(26,405,643)	(26,334,308)	(25,619,608)	(25,619,608)
TOTAL EXPENDITURES/APPROPRIATIONS	1,967,764	2,043,645	37,490,392	37,490,392
NET COST	3,633	3,402	50,000	50,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

BUDGET UNIT: 021 County Procurement Office
 FUNCTION: General
 ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	0	0	4,096,394	4,096,394
Miscellaneous Revenues	0	0	400,000	400,000
TOTAL REVENUE	0	0	4,496,394	4,496,394
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	0	0	34,948,320	34,948,320
Services & Supplies	0	0	575,920	575,920
Other Charges	0	0	1,374,259	1,374,259
Intrafund Transfers	0	0	(28,224,864)	(28,224,864)
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	8,673,635	8,673,635
NET COST	0	0	4,177,241	4,177,241

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	0	5,000	5,000
TOTAL REVENUE	0	0	5,000	5,000
EXPENDITURES/APPROPRIATIONS				
Special Items	0	0	5,000	5,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	5,000	5,000
NET COST	0	0	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	5,245,466	5,195,134	5,318,000	5,318,000
Fines, Forfeitures & Penalties	789,405	836,907	831,000	831,000
Charges For Services	16,862,541	18,196,153	22,383,096	22,383,096
Miscellaneous Revenues	97,944	109,833	13,000	13,000
Other Financing Sources	167,328	65,016	71,000	71,000
TOTAL REVENUE	23,162,684	24,403,043	28,616,096	28,616,096
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	15,112,214	15,100,817	18,331,845	18,331,845
Services & Supplies	8,357,285	8,456,534	10,655,041	10,655,041
Other Charges	587,174	848,736	415,956	415,956
Other Financing Uses	0	0	144,000	144,000
Capital Assets				
Equipment	5,733	0	20,000	20,000
Total Capital Assets	5,733	0	20,000	20,000
TOTAL EXPENDITURES/APPROPRIATIONS	24,062,406	24,406,087	29,566,842	29,566,842
NET COST	899,722	3,044	950,746	950,746

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	4,687,808	6,077,444	5,047,325	5,047,325
Miscellaneous Revenues	177	306	0	0
TOTAL REVENUE	4,687,985	6,077,750	5,047,325	5,047,325
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	25,648,157	27,209,456	27,961,199	28,463,650
Services & Supplies	3,249,787	5,123,855	2,874,289	2,874,289
Other Charges	1,065,579	1,403,867	1,517,413	1,517,413
Intrafund Transfers	(15,206,407)	(17,092,563)	(18,456,551)	(18,456,551)
TOTAL EXPENDITURES/APPROPRIATIONS	14,757,116	16,644,615	13,896,350	14,398,801
NET COST	10,069,131	10,566,865	8,849,025	9,351,476

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BUDGET UNIT: 026 District Attorney - Public Administrator

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	278,943	112,910	242,255	242,255
Intergovernmental Revenues	101,792,557	106,479,904	107,356,733	108,044,401
Charges For Services	1,477,054	1,220,886	1,420,111	1,420,111
Miscellaneous Revenues	2,192,480	516,727	508,723	508,723
Other Financing Sources	16,421,514	7,200,656	7,855,857	7,855,857
TOTAL REVENUE	122,162,548	115,531,083	117,383,679	118,071,347
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	178,230,094	197,048,135	187,755,297	205,729,250
Services & Supplies	22,346,006	24,214,058	28,045,024	28,855,524
Other Charges	4,092,012	4,216,148	3,447,762	4,747,762
Other Financing Uses	335,640	100,422	130,000	130,000
Intrafund Transfers	(7,995,233)	(8,416,615)	(10,128,388)	(10,128,388)
Capital Assets				
Equipment	813,848	738,083	1,911,298	1,911,298
Total Capital Assets	813,848	738,083	1,911,298	1,911,298
TOTAL EXPENDITURES/APPROPRIATIONS	197,822,367	217,900,231	211,160,993	231,245,446
NET COST	75,659,819	102,369,148	93,777,314	113,174,099

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BUDGET UNIT: 027 Child Support Services

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	51,017,565	50,257,706	49,944,771	49,944,771
Miscellaneous Revenues	183,567	18,594	0	0
Other Financing Sources	3,566,469	1,425,797	3,605,005	3,605,005
TOTAL REVENUE	54,767,601	51,702,097	53,549,776	53,549,776
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	43,977,372	42,092,322	43,800,636	43,800,636
Services & Supplies	9,475,253	9,198,653	9,724,919	9,724,919
Other Charges	1,286,948	646,858	24,221	24,221
Intrafund Transfers	0	(235,739)	0	0
Capital Assets				
Equipment	28,033	0	0	0
Total Capital Assets	28,033	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	54,767,606	51,702,094	53,549,776	53,549,776
NET COST	5	(3)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	698,578	621,715	825,000	825,000
Charges For Services	1,120,190	1,246,834	1,386,000	1,386,000
Miscellaneous Revenues	17,930	35,262	30,000	30,000
TOTAL REVENUE	1,836,698	1,903,811	2,241,000	2,241,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,635,921	2,666,533	3,043,439	3,043,439
Services & Supplies	1,912,625	1,895,331	2,247,960	2,247,960
Other Charges	4,921	9,878	5,226	5,226
Intrafund Transfers	(170,534)	(185,112)	(199,150)	(199,150)
Capital Assets				
Equipment	0	13,557	0	0
Total Capital Assets	0	13,557	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,382,933	4,400,187	5,097,475	5,097,475
NET COST	2,546,235	2,496,376	2,856,475	2,856,475

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BUDGET UNIT: 030 HCA Public Guardian

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	438,169	815,221	380,000	380,000
Intergovernmental Revenues	303,547	254,436	300,000	300,000
Charges For Services	813,742	700,657	788,581	788,581
Miscellaneous Revenues	693	0	0	0
TOTAL REVENUE	1,556,151	1,770,314	1,468,581	1,468,581
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	4,113,403	4,631,371	4,679,475	4,679,475
Services & Supplies	4,962,207	5,356,053	5,923,773	5,923,773
Services & Supplies Reimbursements	(9,407)	(1,769)	(6,000)	(6,000)
Other Charges	57,145	53,591	78,078	78,078
Other Financing Uses	0	0	37,019	37,019
Intrafund Transfers	(2,817,610)	(3,518,077)	(4,489,918)	(4,489,918)
TOTAL EXPENDITURES/APPROPRIATIONS	6,305,738	6,521,169	6,222,427	6,222,427
NET COST	4,749,587	4,750,855	4,753,846	4,753,846

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	1,383,381	716,156	150,000	150,000
Charges For Services	3,721,501	13,695,991	2,958,709	2,958,709
Miscellaneous Revenues	42,983	30,693	6,000	6,000
Other Financing Sources	2,217,435	10,903	0	0
TOTAL REVENUE	7,365,300	14,453,743	3,114,709	3,114,709
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	13,597,253	16,968,258	8,065,265	14,365,462
Services & Supplies	11,776,951	13,780,991	7,318,172	12,683,525
Other Charges	463,621	361,691	344,241	344,241
Other Financing Uses	100,709	0	0	0
Intrafund Transfers	(49,249)	(44,479)	0	0
Capital Assets				
Equipment	2,087,746	41,857	30,000	30,000
Intangible Assets-Amortizable	207,096	207,096	207,096	207,096
Total Capital Assets	2,294,842	248,953	237,096	237,096
TOTAL EXPENDITURES/APPROPRIATIONS	28,184,127	31,315,414	15,964,774	27,630,324
NET COST	20,818,827	16,861,671	12,850,065	24,515,615

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	0	0	6,000	6,000
Intergovernmental Revenues	7,798,549	7,947,833	10,664,290	10,664,290
Charges For Services	5,238,643	4,602,172	7,185,722	7,185,722
Miscellaneous Revenues	21,019	3,485	18,000	18,000
Other Financing Sources	2,254,908	2,836,890	3,527,543	3,527,543
TOTAL REVENUE	15,313,119	15,390,380	21,401,555	21,401,555
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	6,233,572	6,699,328	7,760,363	7,760,363
Services & Supplies	9,521,746	9,886,984	13,081,210	13,081,210
Other Charges	549,148	63,577	565,076	565,076
Other Financing Uses	159,103	59,463	85,261	85,261
Intrafund Transfers	(467,039)	(207,095)	(225,000)	(225,000)
Capital Assets				
Equipment	114,908	29,176	134,645	134,645
Total Capital Assets	114,908	29,176	134,645	134,645
TOTAL EXPENDITURES/APPROPRIATIONS	16,111,438	16,531,433	21,401,555	21,401,555
NET COST	798,319	1,141,053	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	(27,160)	0	0	0
Charges For Services	4,924,955	8,877,131	7,702,247	7,702,247
Miscellaneous Revenues	2,554	7	0	0
Other Financing Sources	1,674,982	264,416	2,000,000	2,044,657
TOTAL REVENUE	6,575,331	9,141,554	9,702,247	9,746,904
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	6,262,310	6,769,575	7,097,907	7,321,191
Services & Supplies	5,724,328	6,754,555	6,716,409	6,716,409
Other Charges	1,337,390	3,402,121	2,878,378	2,878,378
Other Financing Uses	63,773	0	0	0
Intrafund Transfers	(2,711,014)	(3,884,459)	(3,046,249)	(3,224,876)
TOTAL EXPENDITURES/APPROPRIATIONS	10,676,787	13,041,792	13,646,445	13,691,102
NET COST	4,101,456	3,900,238	3,944,198	3,944,198

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BUDGET UNIT: 036 Capital Projects

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	10,613	4,559	0	0
TOTAL REVENUE	10,613	4,559	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	(2,120)	0	0	0
Other Financing Uses	12,133,931	12,133,931	12,133,931	12,133,931
Capital Assets				
Structures & Improvements				
PF16 GATES - REPLACE VAV BOXES PHASE II OF III	3,114	0	0	0
PI25 MULTIPLE DEPARTMENT - MOVEMENT COORDINATION	0	7,071	0	0
Total Structures & Improvements	3,114	7,071	0	0
Total Capital Assets	3,114	7,071	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	12,134,925	12,141,002	12,133,931	12,133,931
NET COST	12,124,312	12,136,443	12,133,931	12,133,931

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BUDGET UNIT: 037 OCIT Shared Services

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	5,078,279	6,601,861	5,555,000	5,555,000
TOTAL REVENUE	5,078,279	6,601,861	5,555,000	5,555,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	23,498,223	25,870,879	27,054,427	27,054,427
Services & Supplies	1,364,841	1,289,213	1,483,775	1,483,775
Other Charges	85,086	411,767	463,642	463,642
Intrafund Transfers	(19,939,591)	(20,970,303)	(23,446,844)	(23,446,844)
TOTAL EXPENDITURES/APPROPRIATIONS	5,008,559	6,601,556	5,555,000	5,555,000
NET COST	(69,720)	(305)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	3,200	0	0	0
TOTAL REVENUE	3,200	0	0	0
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	4,000,000	4,000,000	4,000,000	4,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,000,000	4,000,000	4,000,000	4,000,000
NET COST	3,996,800	4,000,000	4,000,000	4,000,000

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	728,013	998,403	1,268,243	1,268,243
TOTAL EXPENDITURES/APPROPRIATIONS	728,013	998,403	1,268,243	1,268,243
NET COST	728,013	998,403	1,268,243	1,268,243

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	8,079,797	8,537,515	8,779,762	8,779,762
Miscellaneous Revenues	67,768	132,711	0	0
Other Financing Sources	2,469,568	491,964	11,548,400	11,548,400
TOTAL REVENUE	10,617,133	9,162,190	20,328,162	20,328,162
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,554,109	3,720,255	3,913,079	3,913,079
Services & Supplies	40,586,656	43,333,881	39,474,919	42,245,915
Services & Supplies Reimbursements	(10,379,932)	(11,626,823)	(10,376,546)	(10,376,546)
Other Charges	4,930,119	5,043,712	5,107,000	5,107,000
Other Financing Uses	2,107,919	1,939,475	2,059,174	2,059,174
Intrafund Transfers	(9,944,475)	(10,076,895)	(10,408,184)	(10,408,184)
Capital Assets				
Equipment	133,058	0	0	0
Structures & Improvements				
PD15 CUF - BLOWDOWN TANK HX	0	0	276,000	276,000
PD17 CUF - REPLACE STEAM & CONDENSATE LINES TO JAIL/IRC	4,168,575	1,059,529	0	0
PD18 CUF - REPLACE GAS COMPRESSORS	0	0	1,288,400	1,288,400
PD20 CUF - ABSORBERS (AR1)	705,999	96,447	0	0
PD21 CUF - REPLACE AIR RECEIVER TANK	2,262	0	0	0
PD22 CUF - REVERSE OSMOSIS SYSTEM	1,172,928	47,663	0	0
PD23 CUF - STEAM LINES REPAIR LEG 3	298,989	6,206	0	0
PD24 CUF - GCS OPERATOR INTERFACE SYSTEM	11,532	0	0	0
PD26 CUF - LEG 2 ENGINEERING DESIGN	67,437	100,577	4,000,000	4,000,000
PD28 CUF - ROOF INSPECTION AND REPLACEMENT	192,839	95,223	0	0
PD29 CUF - NH3 TO UREA CONVERSION	6,272	310,318	3,800,000	3,800,000
PD31 CUF - BLOWDOWN TANK HEAT EXCHANGER	0	65,566	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PD32 CUF - GCS UPGRADE	0	0	1,000,000	1,000,000
PD33 CUF - GAS TURBINE 201 CONTROLS UPGRADE	0	0	1,184,000	1,184,000
Total Structures & Improvements	6,626,833	1,781,529	11,548,400	11,548,400
Total Capital Assets	6,759,891	1,781,529	11,548,400	11,548,400
TOTAL EXPENDITURES/APPROPRIATIONS	37,614,287	34,115,134	41,317,842	44,088,838
NET COST	26,997,154	24,952,944	20,989,680	23,760,676

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	32	0	0
TOTAL REVENUE	0	32	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	669,103	606,637	585,885	585,885
TOTAL EXPENDITURES/APPROPRIATIONS	669,103	606,637	585,885	585,885
NET COST	669,103	606,605	585,885	585,885

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	3,029,200	3,156,351	3,640,977	3,640,977
Fines, Forfeitures & Penalties	27,443	23,438	0	0
Revenue from Use of Money and Property	1,386,918	1,693,053	1,350,000	1,350,000
Intergovernmental Revenues	430,542,117	423,880,811	464,897,205	464,897,205
Charges For Services	150,117,391	314,631,815	266,386,926	268,400,154
Miscellaneous Revenues	2,363,628	7,859,043	3,824,457	3,824,457
Other Financing Sources	349,208,793	274,040,269	340,031,443	340,031,443
TOTAL REVENUE	936,675,490	1,025,284,780	1,080,131,008	1,082,144,236
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	392,576,671	435,395,297	424,461,293	434,439,878
Services & Supplies	634,206,537	664,976,425	717,308,362	731,651,890
Services & Supplies Reimbursements	(3,499)	(679)	(5,000)	(5,000)
Other Charges	27,903,131	41,117,120	57,056,503	57,239,178
Other Financing Uses	782,805	2,949,588	1,151,018	1,151,018
Intrafund Transfers	(19,668,017)	(16,899,954)	(25,018,872)	(25,018,872)
Capital Assets				
Equipment	2,571,938	4,382,793	2,449,726	2,449,726
Intangible Assets-Amortizable	1,969,933	2,068,396	2,247,646	2,247,646
Total Capital Assets	4,541,871	6,451,189	4,697,372	4,697,372
TOTAL EXPENDITURES/APPROPRIATIONS	1,040,339,499	1,133,988,986	1,179,650,676	1,204,155,464
NET COST	103,664,009	108,704,206	99,519,668	122,011,228

COUNTY OF ORANGE
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 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
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BUDGET UNIT: 045 Juvenile Justice Commission
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS Services & Supplies	170,254	175,270	180,151	180,151
TOTAL EXPENDITURES/APPROPRIATIONS	170,254	175,270	180,151	180,151
NET COST	170,254	175,270	180,151	180,151

COUNTY OF ORANGE
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 GOVERNMENTAL FUNDS
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BUDGET UNIT: 048 Pretrial Services
 FUNCTION: Public Protection
 ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS Services & Supplies	2,584,733	2,699,572	2,718,735	2,718,735
TOTAL EXPENDITURES/APPROPRIATIONS	2,584,733	2,699,572	2,718,735	2,718,735
NET COST	2,584,733	2,699,572	2,718,735	2,718,735

COUNTY OF ORANGE
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BUDGET UNIT: 051 Office of Independent Review

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	63	0	0
TOTAL REVENUE	0	63	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,054,758	1,286,815	1,426,275	1,426,275
Services & Supplies	137,930	117,933	148,305	148,305
Other Charges	78,241	56,805	59,153	59,153
TOTAL EXPENDITURES/APPROPRIATIONS	1,270,929	1,461,553	1,633,733	1,633,733
NET COST	1,270,929	1,461,490	1,633,733	1,633,733

COUNTY OF ORANGE
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 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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	4,950	4,450	4,000	4,000
TOTAL REVENUE	4,950	4,450	4,000	4,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	509,088	546,836	575,772	575,772
Services & Supplies	20,126	15,534	23,945	23,945
Other Charges	85	187	200	200
TOTAL EXPENDITURES/APPROPRIATIONS	529,299	562,557	599,917	599,917
NET COST	524,349	558,107	595,917	595,917

COUNTY OF ORANGE
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BUDGET UNIT: 054 Human Resource Services

FUNCTION: General

ACTIVITY: Personnel

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	3,487,770	3,923,785	4,182,967	4,182,967
Miscellaneous Revenues	20,681	1,793	0	0
TOTAL REVENUE	3,508,451	3,925,578	4,182,967	4,182,967
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	30,063,156	33,123,728	34,899,142	34,899,142
Services & Supplies	3,623,239	3,462,718	4,597,425	4,597,425
Other Charges	2,005,498	2,376,114	2,698,463	2,698,463
Intrafund Transfers	(27,181,270)	(30,373,220)	(33,190,064)	(33,190,064)
Capital Assets				
Intangible Assets-Amortizable	49,500	2,000	0	0
Total Capital Assets	49,500	2,000	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,560,123	8,591,340	9,004,966	9,004,966
NET COST	5,051,672	4,665,762	4,821,999	4,821,999

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 GOVERNMENTAL FUNDS
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BUDGET UNIT: 056 Employee Benefits

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	1,772,253	1,929,130	2,071,736	2,071,736
Miscellaneous Revenues	414,900	345,273	175,212	175,212
TOTAL REVENUE	2,187,153	2,274,403	2,246,948	2,246,948
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	4,729,687	5,052,434	5,461,673	5,461,673
Services & Supplies	5,517,124	5,505,907	7,217,280	7,217,280
Other Charges	604,440	568,314	563,149	563,149
Intrafund Transfers	(8,189,431)	(8,785,884)	(10,332,451)	(10,332,451)
TOTAL EXPENDITURES/APPROPRIATIONS	2,661,820	2,340,771	2,909,651	2,909,651
NET COST	474,667	66,368	662,703	662,703

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	49,368	34,445	1,300	1,300
Intergovernmental Revenues	95,503,515	105,356,392	110,117,092	110,117,092
Charges For Services	386,628	541,705	527,236	527,236
Miscellaneous Revenues	117,400	161,601	30,400	30,400
Other Financing Sources	44,060	10,748,653	9,308,801	9,308,801
TOTAL REVENUE	96,100,971	116,842,796	119,984,829	119,984,829
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	143,874,093	159,669,121	157,702,214	157,702,214
Services & Supplies	43,884,586	47,306,479	65,369,112	65,369,112
Other Charges	3,002,708	2,322,850	2,852,103	2,852,103
Other Financing Uses	8,301,393	895,570	547,874	547,874
Intrafund Transfers	(1,542,779)	(1,383,124)	(1,384,279)	(1,384,279)
Capital Assets				
Equipment	2,359,009	1,068,572	45,000	45,000
Total Capital Assets	2,359,009	1,068,572	45,000	45,000
TOTAL EXPENDITURES/APPROPRIATIONS	199,879,010	209,879,468	225,132,024	225,132,024
NET COST	103,778,039	93,036,672	105,147,195	105,147,195

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	11,956,738	13,495,177	10,274,921	10,274,921
Charges For Services	2,263	0	0	0
Miscellaneous Revenues	5,460	21,038	0	0
Other Financing Sources	148	10,206	0	0
TOTAL REVENUE	11,964,609	13,526,421	10,274,921	10,274,921
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	90,353,713	95,976,933	93,264,528	100,069,917
Services & Supplies	14,263,974	14,657,453	14,426,391	14,426,391
Other Charges	3,872,907	5,824,157	6,231,132	6,231,132
Intrafund Transfers	(150,118)	(228,500)	(154,343)	(154,343)
Capital Assets				
Equipment	2,683,982	2,651,280	2,104,000	2,104,000
Total Capital Assets	2,683,982	2,651,280	2,104,000	2,104,000
TOTAL EXPENDITURES/APPROPRIATIONS	111,024,458	118,881,323	115,871,708	122,677,097
NET COST	99,059,849	105,354,902	105,596,787	112,402,176

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	666,498	700,290	1,060,000	1,060,000
Charges For Services	8,155,663	10,665,179	11,891,800	11,891,800
Miscellaneous Revenues	81,586	96,646	96,200	96,200
Other Financing Sources	9,815,872	8,674,864	7,541,237	7,541,237
TOTAL REVENUE	18,719,619	20,136,979	20,589,237	20,589,237
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	13,048,280	14,028,301	14,605,411	14,605,411
Services & Supplies	4,498,380	4,486,426	4,683,233	4,683,233
Other Charges	1,328,873	1,488,531	1,325,593	1,325,593
Intrafund Transfers	(204,742)	(66,888)	(25,000)	(25,000)
Capital Assets				
Equipment	0	174,038	0	0
Total Capital Assets	0	174,038	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	18,670,791	20,110,408	20,589,237	20,589,237
NET COST	(48,828)	(26,571)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	812,770	682,819	819,186	819,186
Fines, Forfeitures & Penalties	984,730	952,622	888,737	888,737
Revenue from Use of Money and Property	439,300	27,730	508,516	508,516
Intergovernmental Revenues	404,178,624	403,246,941	423,490,877	423,490,877
Charges For Services	222,381,458	237,418,044	260,994,176	260,994,176
Miscellaneous Revenues	1,022,025	927,331	696,262	696,262
Other Financing Sources	4,148,475	3,332,388	5,430,703	5,430,703
TOTAL REVENUE	633,967,382	646,587,875	692,828,457	692,828,457
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	559,300,871	615,127,471	588,551,684	650,672,022
Services & Supplies	114,267,116	112,514,249	119,105,158	119,105,158
Other Charges	11,278,977	12,308,933	12,230,585	12,230,585
Other Financing Uses	8,580,317	7,009,259	6,401,549	6,401,549
Intrafund Transfers	(10,435,165)	(11,607,935)	(11,896,692)	(11,896,692)
Capital Assets				
Equipment	4,444,950	13,289,656	3,866,270	3,866,270
Structures & Improvements				
P120 BELL BUILDING	2,240,409	596,213	0	0
Total Structures & Improvements	2,240,409	596,213	0	0
Intangible Assets-Amortizable	212,417	40,586	0	0
Total Capital Assets	6,897,776	13,926,455	3,866,270	3,866,270
TOTAL EXPENDITURES/APPROPRIATIONS	689,889,892	749,278,432	718,258,554	780,378,892
NET COST	55,922,510	102,690,557	25,430,097	87,550,435

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	69,212,067	70,413,485	69,260,651	69,260,651
Charges For Services	346,691	238,756	310,369	310,369
Miscellaneous Revenues	430,586	233,987	293,531	293,531
Other Financing Sources	12,733,282	13,801,804	10,040,540	10,040,540
TOTAL REVENUE	82,722,626	84,688,032	79,905,091	79,905,091
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	251,491,641	287,273,045	276,903,549	276,903,549
Services & Supplies	20,978,512	22,494,227	21,676,826	21,676,826
Other Charges	0	121,087	70,000	70,000
Other Financing Uses	288,000	200,000	200,000	200,000
Intrafund Transfers	(304,790)	(291,594)	(240,594)	(240,594)
Capital Assets				
Equipment	1,096,887	329,461	0	0
Total Capital Assets	1,096,887	329,461	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	273,550,250	310,126,226	298,609,781	298,609,781
NET COST	190,827,624	225,438,194	218,704,690	218,704,690

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	0	(1,951)	0	0
Licenses, Permits & Franchises	355,589	377,039	349,123	349,123
Revenue from Use of Money and Property	37,860	39,000	37,860	37,860
Intergovernmental Revenues	2,135,622	887,247	466,722	466,722
Charges For Services	669,966	926,671	1,037,170	1,037,170
Miscellaneous Revenues	837,992	189,679	886,326	886,326
Other Financing Sources	4,486,410	6,787,974	4,860,147	4,860,147
TOTAL REVENUE	8,523,439	9,205,659	7,637,348	7,637,348
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	20,151,015	23,430,878	24,692,781	24,692,781
Services & Supplies	10,023,136	11,837,165	8,815,919	8,815,919
Other Charges	481,000	957,529	433,865	433,865
Intrafund Transfers	(28,598)	(37,805)	0	0
Capital Assets				
Equipment	129,957	316,745	0	0
Total Capital Assets	129,957	316,745	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	30,756,510	36,504,512	33,942,565	33,942,565
NET COST	22,233,071	27,298,853	26,305,217	26,305,217

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	(25,585)	516	0	0
Intergovernmental Revenues	697,617,090	735,638,359	758,519,051	758,519,051
Charges For Services	648	1,568	600	600
Miscellaneous Revenues	1,111,473	1,078,043	102,249	102,249
Other Financing Sources	20,919,887	12,298,279	20,080,998	20,080,998
TOTAL REVENUE	719,623,513	749,016,765	778,702,898	778,702,898
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	512,563,609	548,847,322	561,227,874	561,227,874
Services & Supplies	193,132,987	188,554,230	209,039,427	209,039,427
Other Charges	41,288,703	36,045,905	37,083,416	37,083,416
Other Financing Uses	23,034	552,500	650,000	650,000
Intrafund Transfers	(437,877)	(400,278)	(358,739)	(358,739)
Capital Assets				
Equipment	0	257,400	400,000	400,000
Structures & Improvements				
P300 WALNUT FACILITY	2,351,933	5,393	0	0
P450 ORANGEWOOD CHILDREN AND FAMILY CENTER - REHAB KITCHEN	470,129	0	0	0
P451 840 ECKHOFF OFFICE & ADA MODIFICATIONS	714,430	3,004,304	1,000,000	1,000,000
P452 OCFC-PARKING LOT ADA UPGRADES	287,272	60,905	0	0
Total Structures & Improvements	3,823,764	3,070,602	1,000,000	1,000,000
Intangible Assets-Amortizable	24,100	0	0	0
Total Capital Assets	3,847,864	3,328,002	1,400,000	1,400,000
TOTAL EXPENDITURES/APPROPRIATIONS	750,418,320	776,927,681	809,041,978	809,041,978
NET COST	30,794,807	27,910,916	30,339,080	30,339,080

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

FUNCTION: Public Assistance

ACTIVITY: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	369,977,207	375,492,072	393,087,013	393,087,013
Miscellaneous Revenues	2,102,655	1,654,682	1,844,336	1,844,336
Other Financing Sources	6,907,721	7,774,238	9,793,662	9,793,662
TOTAL REVENUE	378,987,583	384,920,992	404,725,011	404,725,011
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,491,240	6,877,952	8,536,400	8,536,400
Other Charges	407,332,563	425,356,095	438,890,183	446,336,980
Other Financing Uses	9,318,841	9,960,459	9,795,684	9,795,684
Intrafund Transfers	(514,534)	(314,109)	(326,260)	(326,260)
TOTAL EXPENDITURES/APPROPRIATIONS	422,628,110	441,880,397	456,896,007	464,342,804
NET COST	43,640,527	56,959,405	52,170,996	59,617,793

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 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
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 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	793,382	872,333	940,000	940,000
TOTAL REVENUE	793,382	872,333	940,000	940,000
EXPENDITURES/APPROPRIATIONS				
Other Charges	18,949,840	20,493,991	14,034,267	21,741,579
TOTAL EXPENDITURES/APPROPRIATIONS	18,949,840	20,493,991	14,034,267	21,741,579
NET COST	18,156,458	19,621,658	13,094,267	20,801,579

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 071 Building & Safety General Fund

FUNCTION: Public Protection

ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	13,836,938	15,744,802	17,812,350	17,812,350
Intergovernmental Revenues	1,968	1,540	2,500	2,500
Charges For Services	33,888	92,240	215,100	215,100
Miscellaneous Revenues	8,119	(9,193)	6,500	6,500
Other Financing Sources	542,591	0	710,000	710,000
TOTAL REVENUE	14,423,504	15,829,389	18,746,450	18,746,450
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	6,354,521	7,230,474	8,836,087	8,836,087
Services & Supplies	7,482,044	8,252,286	9,523,563	9,523,563
Other Charges	682,872	851,147	945,800	945,800
Other Financing Uses	129,486	162,037	1,000	1,000
Intrafund Transfers	(181,951)	(631,081)	(476,000)	(476,000)
TOTAL EXPENDITURES/APPROPRIATIONS	14,466,972	15,864,863	18,830,450	18,830,450
NET COST	43,468	35,474	84,000	84,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	4,650	5,275	0	0
TOTAL REVENUE	4,650	5,275	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,409,841	6,888,286	7,445,883	7,445,883
TOTAL EXPENDITURES/APPROPRIATIONS	5,409,841	6,888,286	7,445,883	7,445,883
NET COST	5,405,191	6,883,011	7,445,883	7,445,883

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	1,053,907	966,419	1,199,300	1,199,300
Revenue from Use of Money and Property	60,617	3,144	35,000	35,000
Charges For Services	9,084,595	9,059,288	8,891,065	8,891,065
Miscellaneous Revenues	632,804	1,077,577	66,500	66,500
Other Financing Sources	0	0	352,306	352,306
TOTAL REVENUE	10,831,923	11,106,428	10,544,171	10,544,171
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	9,200,970	9,556,292	9,045,727	9,728,465
Services & Supplies	9,137,381	9,092,920	9,461,870	9,461,870
Other Charges	1,672,941	2,181,838	2,148,795	2,148,795
Other Financing Uses	370,000	0	0	0
Intrafund Transfers	(2,529,071)	(2,656,480)	(3,755,500)	(3,755,500)
Capital Assets				
Intangible Assets-Amortizable	0	0	433,500	433,500
Total Capital Assets	0	0	433,500	433,500
TOTAL EXPENDITURES/APPROPRIATIONS	17,852,221	18,174,570	17,334,392	18,017,130
NET COST	7,020,298	7,068,142	6,790,221	7,472,959

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,023,670	2,775,494	3,007,439	3,007,439
Services & Supplies	350,681	672,891	1,236,938	1,236,938
Other Charges	215,221	186,360	216,761	216,761
TOTAL EXPENDITURES/APPROPRIATIONS	2,589,572	3,634,745	4,461,138	4,461,138
NET COST	2,589,572	3,634,745	4,461,138	4,461,138

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	2,465,027	3,710,345	3,856,791	3,856,791
Fines, Forfeitures & Penalties	178,513	295,711	370,999	370,999
Intergovernmental Revenues	3,469,337	4,048,495	3,733,053	3,733,053
Charges For Services	37,587,059	32,662,497	36,632,363	36,632,363
Miscellaneous Revenues	389,286	43,183	1,700,141	1,700,141
Other Financing Sources	704,569	1,815,823	2,751,143	2,751,143
TOTAL REVENUE	44,793,791	42,576,054	49,044,490	49,044,490
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	44,083,259	40,545,308	39,339,754	39,339,754
Services & Supplies	34,111,105	32,319,505	44,304,572	44,304,572
Services & Supplies Reimbursements	(5,637)	0	0	0
Other Charges	1,982,671	2,669,938	2,915,851	2,915,851
Other Financing Uses	372,553	194,272	0	85,000
Intrafund Transfers	(14,031,901)	(15,138,401)	(20,133,124)	(20,133,124)
Capital Assets				
Equipment	375,869	20,803	15,000	134,965
Total Capital Assets	375,869	20,803	15,000	134,965
TOTAL EXPENDITURES/APPROPRIATIONS	66,887,919	60,611,425	66,442,053	66,647,018
NET COST	22,094,128	18,035,371	17,397,563	17,602,528

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	5,153,955	4,379,305	4,250,500	4,250,500
Revenue from Use of Money and Property	80,254	6,427	68,000	68,000
Intergovernmental Revenues	4,086,033	4,751,452	4,149,822	4,149,822
Charges For Services	9,144,753	9,885,955	8,837,650	8,837,650
Miscellaneous Revenues	0	25	0	0
TOTAL REVENUE	18,464,995	19,023,164	17,305,972	17,305,972
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,973,840	5,611,206	5,485,778	5,485,778
Other Charges	59,150,068	59,150,068	59,150,068	59,150,068
Other Financing Uses	753,673	724,124	898,321	898,321
Intrafund Transfers	(475)	(589)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	65,877,106	65,484,809	65,534,167	65,534,167
NET COST	47,412,111	46,461,645	48,228,195	48,228,195

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	990,761,158	1,044,195,191	1,099,275,000	1,099,275,000
Licenses, Permits & Franchises	2,673,667	2,411,720	2,516,385	2,516,385
Fines, Forfeitures & Penalties	32,145,847	33,455,262	32,146,000	32,146,000
Revenue from Use of Money and Property	39,835,167	35,231,522	39,000,000	39,000,000
Intergovernmental Revenues	4,869,933	5,778,258	4,974,000	4,974,000
Charges For Services	24,271,503	25,981,473	25,246,000	25,246,000
Miscellaneous Revenues	1,175,426	4,695,750	2,072,000	2,072,000
Other Financing Sources	0	0	6,006,000	20,271,933
TOTAL REVENUE	1,095,732,701	1,151,749,176	1,211,235,385	1,225,501,318
NET COST	(1,095,732,701)	(1,151,749,176)	(1,211,235,385)	(1,225,501,318)

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

FUNCTION: Public Assistance

ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	56,661	472	0	0
Miscellaneous Revenues	301	89	0	0
TOTAL REVENUE	56,962	561	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	581	5	0	0
Other Financing Uses	1,612,421	4,133	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,613,002	4,138	0	0
NET COST	1,556,040	3,577	0	0

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STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	1,122,579	1,117,155	798,000	798,000
Revenue from Use of Money and Property	195,645	196,538	160,000	160,000
Miscellaneous Revenues	(4,592)	6,041	0	0
TOTAL REVENUE	1,313,632	1,319,734	958,000	958,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	9,967	1,296	22,801	22,801
Other Financing Uses	0	0	2,545,000	2,545,000
Capital Assets				
Structures & Improvements				
PD10 JH-REHAB ROOF - ADMIN, IRC AND UNITS Y & Z	823,557	69,635	10,000	10,000
PE13 JH - GYM/VISITATION CENTER	395,265	0	0	0
PH01 JH-REFURBISH MAIN CONTROL	9,961	0	0	0
PH19 23271 VERDUGO PROBATION BUILDING TI	5,368	0	0	0
PI07 JH - REFURBISH SHOWER/RESTROOM UNIT B, C, M & O	24,621	0	0	0
PJ08 NYRC - RELOCATION AND IMPROVEMENTS	7,026	0	0	0
PK03 JH Y-Z GATE - 2500KW GENERATOR UPGRADE	91,081	7,199	3,147,259	3,147,259
PK04 JH - MAIN CONTROL SYSTEM REPLACEMENT	29,227	0	0	0
PL01 JH - CAMERA REPLACEMENT PHASE I	1,549	0	0	0
Total Structures & Improvements	1,387,655	76,834	3,157,259	3,157,259
Total Capital Assets	1,387,655	76,834	3,157,259	3,157,259
TOTAL EXPENDITURES/APPROPRIATIONS	1,397,622	78,130	5,725,060	5,725,060
NET COST	83,990	(1,241,604)	4,767,060	4,767,060

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
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FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	15,766	7,653	25,000	25,000
Fines, Forfeitures & Penalties	746	0	2,000	2,000
Revenue from Use of Money and Property	7,073,729	7,480,356	7,302,147	7,302,147
Charges For Services	23,288	27,610	24,000	24,000
Miscellaneous Revenues	847	6,574	5,000	5,000
Other Financing Sources	1,300,000	25,960	0	0
TOTAL REVENUE	8,414,376	7,548,153	7,358,147	7,358,147
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,901,911	7,620,471	9,320,185	9,320,185
Other Charges	11,506	11,923	2,000,000	2,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,913,417	7,632,394	11,320,185	11,320,185
NET COST	(2,500,959)	84,241	3,962,038	3,962,038

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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	13,905	0	0	0
Miscellaneous Revenues	47	0	0	0
TOTAL REVENUE	13,952	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	396	270	500	500
TOTAL EXPENDITURES/APPROPRIATIONS	396	270	500	500
NET COST	(13,556)	270	500	500

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	57	25	0	0
Revenue from Use of Money and Property	5,273,338	5,188,198	4,969,092	4,969,092
Intergovernmental Revenues	228,709	0	0	0
Charges For Services	111,139	93,476	96,500	96,500
Miscellaneous Revenues	5,102	3,653	5,000	5,000
Other Financing Sources	0	11,267	0	0
TOTAL REVENUE	5,618,345	5,296,619	5,070,592	5,070,592
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,279,617	8,858,948	13,734,380	13,734,380
Other Charges	0	0	14,035	14,035
Capital Assets				
Structures & Improvements				
P117 DANA POINT HARBOR - STABILIZATION OF CLIFF FACE ABOVE HARBOR	1,436	0	5,050,000	5,050,000
P118 DPH - OCSEC ENHANCEMENTS - DP25P118	0	0	400,000	400,000
P121 DPH - BABY BEACH SHELTERS REPLACEMENT DP24P121	0	0	520,000	520,000
P122 DPH - OCSEC DOCK REPLACEMENT & MAINTENANCE - DP24P122	0	1,039	5,550,000	5,550,000
P123 DPH - OCSEC AND HARBOR PATROL ROOF REPLACEMENT DP24P123	0	291,580	325,000	325,000
P124 DAPO SAILING CENTER PILOT HOUSE ROOF REPLACEMENT	47,757	0	0	0
Total Structures & Improvements	49,193	292,619	11,845,000	11,845,000
Total Capital Assets	49,193	292,619	11,845,000	11,845,000
TOTAL EXPENDITURES/APPROPRIATIONS	11,328,810	9,151,567	25,593,415	25,593,415
NET COST	5,710,465	3,854,948	20,522,823	20,522,823

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

BUDGET UNIT: 109 County Automated Fingerprint Identification

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	57,196	49,423	43,623	43,623
Miscellaneous Revenues	88	87	87	87
Other Financing Sources	1,795,250	2,015,586	1,972,143	1,972,143
TOTAL REVENUE	1,852,534	2,065,096	2,015,853	2,015,853
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,953,252	2,145,831	2,496,488	2,496,488
Services & Supplies	49,840	50,440	57,320	57,320
Special Items	0	0	89,053	89,053
TOTAL EXPENDITURES/APPROPRIATIONS	2,003,092	2,196,271	2,642,861	2,642,861
NET COST	150,558	131,175	627,008	627,008

COUNTY OF ORANGE
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 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	11,159	11,016	10,500	10,500
Revenue from Use of Money and Property	526,899	546,542	350,000	350,000
Charges For Services	0	392	0	0
Miscellaneous Revenues	924	811	1,000	1,000
Other Financing Sources	0	46,024	1,000	1,000
TOTAL REVENUE	538,982	604,785	362,500	362,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,158	3,724	10,000	10,000
Other Financing Uses	542,591	0	700,000	700,000
Special Items	0	0	652,906	652,906
TOTAL EXPENDITURES/APPROPRIATIONS	546,749	3,724	1,362,906	1,362,906
NET COST	7,767	(601,061)	1,000,406	1,000,406

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	24,678	17,280	1,020	1,020
Fines, Forfeitures & Penalties	1,609	1,333	2,000	2,000
Revenue from Use of Money and Property	7,393,414	8,979,500	6,520,000	6,520,000
Intergovernmental Revenues	70,167,880	73,791,679	73,619,091	73,619,091
Charges For Services	15,875,435	16,321,588	15,898,693	15,898,693
Miscellaneous Revenues	77,977	106,368	0	0
Other Financing Sources	1,216,806	145,574	119,000	119,000
TOTAL REVENUE	94,757,799	99,363,322	96,159,804	96,159,804
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	24,251,129	24,440,306	27,793,625	27,793,625
Services & Supplies	29,420,980	33,197,502	44,631,941	44,631,941
Other Charges	2,020,681	847,113	1,342,888	1,342,888
Other Financing Uses	14,442,119	3,444,989	19,517,331	19,517,331
Special Items	0	0	2,645,019	2,645,019
Intrafund Transfers	0	(4,678)	0	0
Capital Assets				
Equipment	63,095	140,629	229,000	229,000
Structures & Improvements				
PR11 LAGUNA CANYON ROAD - SEG 4 PHS II - IV EL TORO ROAD TO SR-73	31,366	0	0	0
PR98 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	4,630	231	0	0
Total Structures & Improvements	35,996	231	0	0
Total Capital Assets	99,091	140,860	229,000	229,000
TOTAL EXPENDITURES/APPROPRIATIONS	70,234,000	62,066,092	96,159,804	96,159,804
NET COST	(24,523,799)	(37,297,230)	0	0

COUNTY OF ORANGE
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 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	239,685	151,214	277,300	277,300
Revenue from Use of Money and Property	50,666	33,707	19,000	19,000
Miscellaneous Revenues	83	76	0	0
Other Financing Sources	0	52	0	0
TOTAL REVENUE	290,434	185,049	296,300	296,300
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	321,911	7,822	96,064	96,064
Other Financing Uses	90,000	80,000	181,972	181,972
Capital Assets				
Equipment	238,829	0	50,000	50,000
Total Capital Assets	238,829	0	50,000	50,000
TOTAL EXPENDITURES/APPROPRIATIONS	650,740	87,822	328,036	328,036
NET COST	360,306	(97,227)	31,736	31,736

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	599,492	581,113	450,000	450,000
Intergovernmental Revenues	3	0	0	0
Miscellaneous Revenues	18,425	94,324	100,000	100,000
TOTAL REVENUE	617,920	675,437	550,000	550,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,064,637	1,047,257	5,500,472	5,500,472
Other Charges	99,796	(2,960)	50,000	50,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,164,433	1,044,297	5,550,472	5,550,472
NET COST	546,513	368,860	5,000,472	5,000,472

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 119 OC Public Libraries - Capital

FUNCTION: Education

ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	641,106	917,713	728,572	728,572
Intergovernmental Revenues	78,186	250,041	1,180,408	1,180,408
Miscellaneous Revenues	576	977	0	0
Other Financing Sources	11,925,151	14,916,360	42,974,836	42,974,836
TOTAL REVENUE	12,645,019	16,085,091	44,883,816	44,883,816
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,090,476	1,993,268	12,580,823	12,580,823
Special Items	0	0	27,953,864	27,953,864
Capital Assets				
Structures & Improvements				
P577 DANA POINT LIBRARY - TENANT ENHANCEMENTS	107,149	5,301,102	0	0
PL02 CYPRESS LIBRARY - INTERIOR REFRESH	0	0	300,000	300,000
PL03 *OBSOLETE*RANCHO SANTA MARGARITA LIBRARY-TENANT ENHANCEMENTS	88,298	0	0	0
PL05 GARDEN GROVE MAIN LIBRARY - FACILITY ENHANCEMENTS	0	0	93,096	93,096
PL06 LA HABRA LIBRARY - FACILITY ENHANCEMENTS	0	0	93,096	93,096
PL07 SEAL BEACH LIBRARY - INTERIOR REFRESH	0	0	700,000	700,000
PL08 ALISO VIEJO LIBRARY - TENANT ENHANCEMENTS	110,052	3,778,383	0	0
PL10 LOS ALAMITOS/ROSSMOOR-TENANT ENHANCEMENTS, HVAC AND ROOF	3,229,525	1,371,927	0	0
PL11 FOOTHILL RANCH LIBRARY - FACILITY ENHANCEMENTS	0	0	1,628,168	1,628,168
PL12 LAGUNA HILLS LIBRARY -INTERIOR REFRESH	0	0	250,000	250,000
PL13 STANTON LIBRARY - TENANT ENHANCEMENTS AND HVAC REPLACEMENT	0	954,230	0	0
PL14 FOUNTAIN VALLEY LIBRARY - INTERIOR REFRESH	0	0	784,769	784,769
PL16 EL TORO LIBRARY - FACILITY ENHANCEMENTS	0	0	500,000	500,000
Total Structures & Improvements	3,535,024	11,405,642	4,349,129	4,349,129
Total Capital Assets	3,535,024	11,405,642	4,349,129	4,349,129
TOTAL EXPENDITURES/APPROPRIATIONS	4,625,500	13,398,910	44,883,816	44,883,816

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 119 OC Public Libraries - Capital

FUNCTION: Education

ACTIVITY: Library Services

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
NET COST	(8,019,519)	(2,686,181)	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	76,512,064	81,418,147	82,061,750	82,061,750
Fines, Forfeitures & Penalties	17,959	16,639	17,959	17,959
Revenue from Use of Money and Property	5,027,806	5,635,681	5,706,404	5,706,404
Intergovernmental Revenues	414,683	475,169	478,783	478,783
Charges For Services	859,862	1,639,075	490,862	490,862
Miscellaneous Revenues	1,122,835	777,602	94,237	94,237
Other Financing Sources	465,796	212,013	14,591,963	14,591,963
TOTAL REVENUE	84,421,005	90,174,326	103,441,958	103,441,958
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	32,746,870	33,768,420	34,256,873	34,256,873
Services & Supplies	25,969,993	27,563,595	33,487,735	33,487,735
Other Charges	334,368	351,485	397,203	397,203
Other Financing Uses	11,925,151	14,916,360	43,169,836	43,169,836
Capital Assets				
Equipment	77,897	383,702	225,000	225,000
Total Capital Assets	77,897	383,702	225,000	225,000
TOTAL EXPENDITURES/APPROPRIATIONS	71,054,279	76,983,562	111,536,647	111,536,647
NET COST	(13,366,726)	(13,190,764)	8,094,689	8,094,689

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	14,642	10,116	8,000	8,000
Miscellaneous Revenues	196,331	138,435	120,000	120,000
TOTAL REVENUE	210,973	148,551	128,000	128,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	90,334	60,710	64,000	64,000
Other Financing Uses	132,863	59,056	64,000	64,000
TOTAL EXPENDITURES/APPROPRIATIONS	223,197	119,766	128,000	128,000
NET COST	12,224	(28,785)	0	0

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	190,169	247,153	115,500	115,500
Intergovernmental Revenues	5,939,838	5,920,000	6,023,491	6,023,491
Miscellaneous Revenues	275	731	0	0
TOTAL REVENUE	6,130,282	6,167,884	6,138,991	6,138,991
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,337,212	3,806,080	4,985,425	4,985,425
Other Charges	155,322	161,584	189,778	189,778
Other Financing Uses	1,261,593	1,402,553	1,453,942	1,453,942
Capital Assets				
Equipment	(58,570)	24,392	100,000	100,000
Total Capital Assets	(58,570)	24,392	100,000	100,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,695,557	5,394,609	6,729,145	6,729,145
NET COST	(1,434,725)	(773,275)	590,154	590,154

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BUDGET UNIT: 123 Dispute Resolution Program

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	20,499	30,675	12,000	12,000
Charges For Services	752,989	848,269	670,000	670,000
Miscellaneous Revenues	30	31	0	0
TOTAL REVENUE	773,518	878,975	682,000	682,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	587,082	539,863	682,000	682,000
TOTAL EXPENDITURES/APPROPRIATIONS	587,082	539,863	682,000	682,000
NET COST	(186,436)	(339,112)	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	677,008	667,224	710,000	710,000
Revenue from Use of Money and Property	18,374	13,755	15,000	15,000
Miscellaneous Revenues	44	28	0	0
TOTAL REVENUE	695,426	681,007	725,000	725,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	822,042	780,035	795,000	795,000
TOTAL EXPENDITURES/APPROPRIATIONS	822,042	780,035	795,000	795,000
NET COST	126,616	99,028	70,000	70,000

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	72,250	90,698	50,000	50,000
Intergovernmental Revenues	2,250,229	1,433,583	1,355,000	1,355,000
Miscellaneous Revenues	209	1,640	0	0
TOTAL REVENUE	2,322,688	1,525,921	1,405,000	1,405,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,431,376	1,605,649	2,386,256	2,386,256
Special Items	0	0	9,068	9,068
Capital Assets				
Equipment	273,687	112,077	340,000	340,000
Total Capital Assets	273,687	112,077	340,000	340,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,705,063	1,717,726	2,735,324	2,735,324
NET COST	(617,625)	191,805	1,330,324	1,330,324

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BUDGET UNIT: 128 Survey Monument Preservation

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	14,184	13,523	14,000	14,000
Charges For Services	45,200	38,420	60,000	60,000
Miscellaneous Revenues	29	22	0	0
TOTAL REVENUE	59,413	51,965	74,000	74,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	91,459	1,341	99,400	99,400
TOTAL EXPENDITURES/APPROPRIATIONS	91,459	1,341	99,400	99,400
NET COST	32,046	(50,624)	25,400	25,400

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,688,160	2,025,230	1,900,000	1,900,000
Miscellaneous Revenues	3,242	4,116	0	0
TOTAL REVENUE	2,691,402	2,029,346	1,900,000	1,900,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	21,915	196,308	1,860,000	1,860,000
Other Charges	14,037,469	4,010,618	40,000	40,000
TOTAL EXPENDITURES/APPROPRIATIONS	14,059,384	4,206,926	1,900,000	1,900,000
NET COST	11,367,982	2,177,580	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	842,122	778,496	668,349	668,349
Intergovernmental Revenues	1,441,317	489,056	395,396	395,396
Miscellaneous Revenues	1,789	1,299	0	0
TOTAL REVENUE	2,285,228	1,268,851	1,063,745	1,063,745
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,692	5,557	12,678	12,678
Other Financing Uses	3,566,469	1,425,776	3,605,005	3,605,005
TOTAL EXPENDITURES/APPROPRIATIONS	3,574,161	1,431,333	3,617,683	3,617,683
NET COST	1,288,933	162,482	2,553,938	2,553,938

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	558,372	566,106	568,200	568,200
Intergovernmental Revenues	838,280	665,318	698,185	698,185
Charges For Services	2,604,507	2,819,695	3,797,595	3,797,595
Miscellaneous Revenues	1,312	860	0	0
TOTAL REVENUE	4,002,471	4,051,979	5,063,980	5,063,980
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	805,901	520,665	880,370	880,370
Other Charges	39,744	104,749	59,000	59,000
Other Financing Uses	3,957,552	2,958,169	4,598,288	4,598,288
Capital Assets				
Equipment	0	0	1,250,000	1,250,000
Total Capital Assets	0	0	1,250,000	1,250,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,803,197	3,583,583	6,787,658	6,787,658
NET COST	800,726	(468,396)	1,723,678	1,723,678

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	598,611	366,984	300,000	300,000
Miscellaneous Revenues	1,282	923	0	0
TOTAL REVENUE	599,893	367,907	300,000	300,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,820	2,528	4,000	4,000
Other Financing Uses	5,941,459	5,810,893	3,041,949	3,041,949
TOTAL EXPENDITURES/APPROPRIATIONS	5,946,279	5,813,421	3,045,949	3,045,949
NET COST	5,346,386	5,445,514	2,745,949	2,745,949

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	6,132	6,330	11,300	11,300
Charges For Services	487,951	741,753	1,136,900	1,136,900
Miscellaneous Revenues	22	9	0	0
TOTAL REVENUE	494,105	748,092	1,148,200	1,148,200
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	52	37	160	160
Other Financing Uses	494,000	718,791	1,148,040	1,148,040
TOTAL EXPENDITURES/APPROPRIATIONS	494,052	718,828	1,148,200	1,148,200
NET COST	(53)	(29,264)	0	0

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BUDGET UNIT: 12H Proposition 64 - Consumer Protection

FUNCTION: Public Protection

ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	1,876,332	729,188	907,800	907,800
Revenue from Use of Money and Property	240,972	212,453	125,500	125,500
Miscellaneous Revenues	600	371	0	0
TOTAL REVENUE	2,117,904	942,012	1,033,300	1,033,300
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,943	51,553	1,800	1,800
Other Charges	0	7,035	0	0
Other Financing Uses	2,282,941	2,788,683	3,004,122	3,004,122
Capital Assets				
Equipment	0	170,905	62,000	62,000
Total Capital Assets	0	170,905	62,000	62,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,284,884	3,018,176	3,067,922	3,067,922
NET COST	166,980	2,076,164	2,034,622	2,034,622

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	105,973	90,088	50,000	50,000
Charges For Services	476,697	424,372	500,000	500,000
Miscellaneous Revenues	(7,285)	7,673	0	0
TOTAL REVENUE	575,385	522,133	550,000	550,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	969	682	1,800	1,800
Other Charges	693,505	267,878	500,000	500,000
Other Financing Uses	237,097	161,594	156,988	156,988
TOTAL EXPENDITURES/APPROPRIATIONS	931,571	430,154	658,788	658,788
NET COST	356,186	(91,979)	108,788	108,788

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	719,498	964,161	700,000	700,000
Intergovernmental Revenues	13,964,670	4,560,053	20,236,331	20,236,331
Miscellaneous Revenues	34,322	244	0	0
Other Financing Sources	9,000,000	200,000	0	0
TOTAL REVENUE	23,718,490	5,724,458	20,936,331	20,936,331
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	18,696	2,183,155	30,000	30,000
Other Financing Uses	16,248,628	8,883,939	20,906,331	20,906,331
TOTAL EXPENDITURES/APPROPRIATIONS	16,267,324	11,067,094	20,936,331	20,936,331
NET COST	(7,451,166)	5,342,636	0	0

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BUDGET UNIT: 12M OC CARES Fund

FUNCTION: Public Assistance

ACTIVITY: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	41,873,597	12,354,150	1,395,250	1,395,250
Other Financing Sources	80,479,021	211,970	1,500,000	1,500,000
TOTAL REVENUE	122,352,618	12,566,120	2,895,250	2,895,250
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	145,014,577	12,783,249	91,934,463	91,934,463
Special Items	0	0	74,340,499	74,340,499
TOTAL EXPENDITURES/APPROPRIATIONS	145,014,577	12,783,249	166,274,962	166,274,962
NET COST	22,661,959	217,129	163,379,712	163,379,712

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BUDGET UNIT: 12N County Strategic Planning and Board Initiatives

FUNCTION: General

ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	4,010,989	4,010,989	4,010,989	4,010,989
Miscellaneous Revenues	0	150,484	0	0
Other Financing Sources	32,625,237	34,655,000	5,000,000	5,000,000
TOTAL REVENUE	36,636,226	38,816,473	9,010,989	9,010,989
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,333,994	1,952,815	13,200,381	13,200,381
Other Charges	3,255,000	121,699	0	0
Other Financing Uses	4,861,685	458,717	35,180,400	35,180,400
Special Items	0	0	36,233,207	36,233,207
TOTAL EXPENDITURES/APPROPRIATIONS	16,450,679	2,533,231	84,613,988	84,613,988
NET COST	(20,185,547)	(36,283,242)	75,602,999	75,602,999

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	127,891	118,275	70,000	70,000
TOTAL REVENUE	127,891	118,275	70,000	70,000
EXPENDITURES/APPROPRIATIONS				
Special Items	0	0	70,000	70,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	70,000	70,000
NET COST	(127,891)	(118,275)	0	0

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BUDGET UNIT: 12S SSA Donations & Fees

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	0	53,399	52,297	52,297
Charges For Services	697,072	797,696	668,000	668,000
Miscellaneous Revenues	37,766	17,430	24,000	24,000
TOTAL REVENUE	734,838	868,525	744,297	744,297
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	170,428	76,396	98,000	98,000
Other Financing Uses	841,576	811,947	840,000	840,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,012,004	888,343	938,000	938,000
NET COST	277,166	19,818	193,703	193,703

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

BUDGET UNIT: 12W SSA Wraparound

FUNCTION: Public Assistance

ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,567,716	1,610,350	1,212,100	1,212,100
Intergovernmental Revenues	7,579,103	6,778,371	6,530,472	6,530,472
Miscellaneous Revenues	878,567	2,412	0	0
Other Financing Sources	9,318,841	9,960,459	9,795,684	9,795,684
TOTAL REVENUE	19,344,227	18,351,592	17,538,256	17,538,256
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,970	10,471	18,000	18,000
Other Financing Uses	17,809,947	15,761,350	27,302,361	27,302,361
TOTAL EXPENDITURES/APPROPRIATIONS	17,821,917	15,771,821	27,320,361	27,320,361
NET COST	(1,522,310)	(2,579,771)	9,782,105	9,782,105

COUNTY OF ORANGE
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 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	15,403,456	11,064,942	11,429,398	11,429,398
TOTAL REVENUE	15,403,456	11,064,942	11,429,398	11,429,398
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	0	10,714,571	9,283,451	9,283,451
TOTAL EXPENDITURES/APPROPRIATIONS	0	10,714,571	9,283,451	9,283,451
NET COST	(15,403,456)	(350,371)	(2,145,947)	(2,145,947)

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
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FISCAL YEAR 2025-26

BUDGET UNIT: 132 Sheriff Narcotics Program - Department of Justice

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	453,142	0	0
Intergovernmental Revenues	1,303,951	2,279,808	0	0
Miscellaneous Revenues	0	11,816	0	0
Other Financing Sources	1,540	9,665	0	0
TOTAL REVENUE	1,305,491	2,754,431	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,731,315	1,278,296	1,675,846	1,675,846
Other Financing Uses	845,817	1,000,000	1,675,000	1,675,000
Special Items	0	0	3,136,334	3,136,334
Capital Assets				
Equipment	1,454,543	269,956	470,000	470,000
Total Capital Assets	1,454,543	269,956	470,000	470,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,031,675	2,548,252	6,957,180	6,957,180
NET COST	4,726,184	(206,179)	6,957,180	6,957,180

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

BUDGET UNIT: 133 Sheriff Narcotics Program - Other

FUNCTION: Public Protection

ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	55,986	98,714	95,000	95,000
Intergovernmental Revenues	931,671	876,536	0	0
Miscellaneous Revenues	2,286	513	0	0
TOTAL REVENUE	989,943	975,763	95,000	95,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	36,308	51,637	193,262	193,262
Other Financing Uses	0	10,000	10,000	10,000
Special Items	0	0	114,199	114,199
Capital Assets				
Equipment	0	0	1,010,000	1,010,000
Total Capital Assets	0	0	1,010,000	1,010,000
TOTAL EXPENDITURES/APPROPRIATIONS	36,308	61,637	1,327,461	1,327,461
NET COST	(953,635)	(914,126)	1,232,461	1,232,461

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	39	0	0	0
Revenue from Use of Money and Property	190	196	100	100
Miscellaneous Revenues	0	0	0	0
TOTAL REVENUE	229	196	100	100
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	70	58	161	161
Special Items	0	0	4,616	4,616
TOTAL EXPENDITURES/APPROPRIATIONS	70	58	4,777	4,777
NET COST	(159)	(138)	4,677	4,677

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BUDGET UNIT: 135 Real Estate Development Program

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	3,635,311	4,316,538	4,629,710	4,629,710
Charges For Services	510,358	569,060	300,000	300,000
Miscellaneous Revenues	817,249	246,121	0	0
Other Financing Sources	404,105	429,000	360,000	360,000
TOTAL REVENUE	5,367,023	5,560,719	5,289,710	5,289,710
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	752,305	1,733,978	2,627,364	2,627,364
Other Charges	0	0	411,143	411,143
Other Financing Uses	1,674,982	246,911	2,000,000	2,044,657
Special Items	0	0	251,203	206,546
TOTAL EXPENDITURES/APPROPRIATIONS	2,427,287	1,980,889	5,289,710	5,289,710
NET COST	(2,939,736)	(3,579,830)	0	0

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	7,776,469	8,419,939	8,514,619	8,514,619
Intergovernmental Revenues	(6,517)	0	0	0
Charges For Services	80,638	81,940	73,625	73,625
Miscellaneous Revenues	315	365	0	0
TOTAL REVENUE	7,850,905	8,502,244	8,588,244	8,588,244
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	439,854	475,609	512,603	512,603
Services & Supplies	4,193,013	4,178,837	6,289,995	6,289,995
Other Charges	66,867	74,826	85,000	85,000
Other Financing Uses	600,000	0	0	0
Special Items	0	0	300,000	300,000
Capital Assets				
Equipment	0	0	41,000	41,000
Structures & Improvements				
PK12 MOB NORTH-REHABILITATION-313 THE CITY DR., ORANGE	0	0	985,000	985,000
PK13 MOB SOUTH -REHABILITATION-343 THE CITY DR., ORANGE	0	0	985,000	985,000
Total Structures & Improvements	0	0	1,970,000	1,970,000
Intangible Assets-Amortizable	0	0	475	475
Total Capital Assets	0	0	2,011,475	2,011,475
TOTAL EXPENDITURES/APPROPRIATIONS	5,299,734	4,729,272	9,199,073	9,199,073
NET COST	(2,551,171)	(3,772,972)	610,829	610,829

COUNTY OF ORANGE
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 DETAIL OF FINANCING SOURCES AND FINANCING USES
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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	210,981	208,483	210,583	210,583
Intergovernmental Revenues	465,535	259,139	239,580	239,580
Miscellaneous Revenues	433	324	0	0
TOTAL REVENUE	676,949	467,946	450,163	450,163
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	395,217	220,515	330,813	330,813
Other Financing Uses	78,430	110,797	119,350	119,350
TOTAL EXPENDITURES/APPROPRIATIONS	473,647	331,312	450,163	450,163
NET COST	(203,302)	(136,634)	0	0

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	18,678	19,231	18,500	18,500
Intergovernmental Revenues	0	908,627	0	0
Miscellaneous Revenues	141	30	0	0
TOTAL REVENUE	18,819	927,888	18,500	18,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	33,985	5,639	64,879	64,879
Special Items	0	0	78,718	78,718
TOTAL EXPENDITURES/APPROPRIATIONS	33,985	5,639	143,597	143,597
NET COST	15,166	(922,249)	125,097	125,097

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BUDGET UNIT: 13B Traffic Violator Fund

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	332,352	482,787	423,806	423,806
Revenue from Use of Money and Property	42,470	49,071	49,101	49,101
Miscellaneous Revenues	72	65	65	65
TOTAL REVENUE	374,894	531,923	472,972	472,972
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	393	324	114,630	114,630
Other Financing Uses	221,422	240,000	305,827	305,827
Special Items	0	0	1,091,368	1,091,368
TOTAL EXPENDITURES/APPROPRIATIONS	221,815	240,324	1,511,825	1,511,825
NET COST	(153,079)	(291,599)	1,038,853	1,038,853

COUNTY OF ORANGE
STATE OF CALIFORNIA
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 13M Orange County Opioid Settlement Fund
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	677,411	1,458,850	2,000,000	2,000,000
Intergovernmental Revenues	(3,649,199)	0	10,358,956	10,358,956
Charges For Services	1,264,592	38,781,210	2,613,101	2,613,101
Miscellaneous Revenues	0	962	0	0
TOTAL REVENUE	(1,707,196)	40,241,022	14,972,057	14,972,057
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,313	9,629	25,000	25,000
Other Charges	373,568	0	0	0
Other Financing Uses	5,115,283	10,852,235	26,288,069	26,288,069
Special Items	0	0	13,316,145	13,316,145
TOTAL EXPENDITURES/APPROPRIATIONS	5,495,164	10,861,864	39,629,214	39,629,214
NET COST	7,202,360	(29,379,158)	24,657,157	24,657,157

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	27,727,025	26,302,300	27,702,704	27,702,704
TOTAL REVENUE	27,727,025	26,302,300	27,702,704	27,702,704
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	31,087,068	27,464,069	48,017,890	48,017,890
TOTAL EXPENDITURES/APPROPRIATIONS	31,087,068	27,464,069	48,017,890	48,017,890
NET COST	3,360,043	1,161,769	20,315,186	20,315,186

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	280,800	150,902	6,000	6,000
Intergovernmental Revenues	5,582,589	2,017,646	2,500,000	2,500,000
Miscellaneous Revenues	221	426	0	0
TOTAL REVENUE	5,863,610	2,168,974	2,506,000	2,506,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,451	921	2,130	2,130
Other Financing Uses	5,582,589	4,968,183	2,500,000	2,500,000
Special Items	0	0	241,611	241,611
TOTAL EXPENDITURES/APPROPRIATIONS	5,585,040	4,969,104	2,743,741	2,743,741
NET COST	(278,570)	2,800,130	237,741	237,741

COUNTY OF ORANGE
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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,109,734	1,270,082	500,000	500,000
Charges For Services	924,094	1,119,061	983,947	983,947
Miscellaneous Revenues	1,929	1,994	0	0
Other Financing Sources	3,279,906	1,534,926	1,516,950	1,516,950
TOTAL REVENUE	5,315,663	3,926,063	3,000,897	3,000,897
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,131,931	130,029	1,831,165	1,831,165
Other Charges	0	0	1,500	1,500
Other Financing Uses	427,536	286,299	265,000	265,000
Special Items	0	0	24,074,989	24,074,989
Capital Assets				
Equipment	52,854	447,207	700,000	700,000
Total Capital Assets	52,854	447,207	700,000	700,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,612,321	863,535	26,872,654	26,872,654
NET COST	(3,703,342)	(3,062,528)	23,871,757	23,871,757

COUNTY OF ORANGE
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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	6,020,560	5,590,814	5,887,494	5,887,494
Revenue from Use of Money and Property	171,735	231,662	157,048	157,048
Miscellaneous Revenues	413	266	0	0
TOTAL REVENUE	6,192,708	5,822,742	6,044,542	6,044,542
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,447	1,613	7,943	7,943
Other Financing Uses	6,176,792	5,820,614	6,036,599	6,036,599
TOTAL EXPENDITURES/APPROPRIATIONS	6,178,239	5,822,227	6,044,542	6,044,542
NET COST	(14,469)	(515)	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	275,846	44,751	200,000	200,000
Charges For Services	998,955	922,259	1,095,000	1,095,000
Miscellaneous Revenues	0	0	250,000	250,000
Other Financing Sources	83,144	2,670,762	700,000	700,000
TOTAL REVENUE	1,357,945	3,637,772	2,245,000	2,245,000
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	1,817,792	1,100,455	1,635,000	1,635,000
Special Items	0	0	610,000	610,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,817,792	1,100,455	2,245,000	2,245,000
NET COST	459,847	(2,537,317)	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	291,446	307,457	250,000	250,000
Intergovernmental Revenues	102	0	0	0
Miscellaneous Revenues	2,177	485	0	0
Other Financing Sources	756,171	114,277	551,018	551,018
TOTAL REVENUE	1,049,896	422,219	801,018	801,018
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,507	2,444	15,000	15,000
Other Financing Uses	102	0	70,000	70,000
Special Items	0	0	716,018	716,018
TOTAL EXPENDITURES/APPROPRIATIONS	2,609	2,444	801,018	801,018
NET COST	(1,047,287)	(419,775)	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	9,072,320	9,744,761	9,000,000	9,000,000
Intergovernmental Revenues	308,412,330	316,759,720	222,950,000	222,950,000
Miscellaneous Revenues	20,768	13,969	0	0
TOTAL REVENUE	317,505,418	326,518,450	231,950,000	231,950,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	75,794	63,675	130,000	130,000
Other Financing Uses	302,967,944	228,914,564	258,706,667	258,706,667
TOTAL EXPENDITURES/APPROPRIATIONS	303,043,738	228,978,239	258,836,667	258,836,667
NET COST	(14,461,680)	(97,540,211)	26,886,667	26,886,667

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 DETAIL OF FINANCING SOURCES AND FINANCING USES
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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	14,987	5,376	5,000	5,000
Intergovernmental Revenues	6,888,851	1,172,226	4,643,758	4,643,758
Miscellaneous Revenues	13	24	0	0
TOTAL REVENUE	6,903,851	1,177,626	4,648,758	4,648,758
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	154	155	5,000	5,000
Other Financing Uses	6,888,852	1,172,226	4,643,758	4,643,758
TOTAL EXPENDITURES/APPROPRIATIONS	6,889,006	1,172,381	4,648,758	4,648,758
NET COST	(14,845)	(5,245)	0	0

COUNTY OF ORANGE
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 DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 140 Air Quality Improvement
 FUNCTION: Health and Sanitation
 ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	19,680	21,505	22,000	22,000
Intergovernmental Revenues	178,401	172,343	172,000	172,000
Miscellaneous Revenues	34	30	0	0
TOTAL REVENUE	198,115	193,878	194,000	194,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	44,547	45,946	60,700	60,700
Capital Assets				
Equipment	105,675	149,450	160,000	160,000
Total Capital Assets	105,675	149,450	160,000	160,000
TOTAL EXPENDITURES/APPROPRIATIONS	150,222	195,396	220,700	220,700
NET COST	(47,893)	1,518	26,700	26,700

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	41,390	53,225	41,028	41,028
Charges For Services	0	471,974	0	0
Miscellaneous Revenues	84	64	0	0
TOTAL REVENUE	41,474	525,263	41,028	41,028
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	330	321	1,000	1,000
Special Items	0	0	551,879	551,879
Capital Assets				
Equipment	0	0	30,000	30,000
Total Capital Assets	0	0	30,000	30,000
TOTAL EXPENDITURES/APPROPRIATIONS	330	321	582,879	582,879
NET COST	(41,144)	(524,942)	541,851	541,851

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	1,202,252	1,300,266	1,085,000	1,085,000
Revenue from Use of Money and Property	66,499	68,690	70,000	70,000
Miscellaneous Revenues	131	102	0	0
TOTAL REVENUE	1,268,882	1,369,058	1,155,000	1,155,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	806	405	2,500	2,500
Other Financing Uses	1,200,000	1,200,000	1,200,000	1,200,000
Special Items	0	0	888,862	888,862
Capital Assets				
Intangible Assets-Amortizable	70,262	16,170	83,583	83,583
Total Capital Assets	70,262	16,170	83,583	83,583
TOTAL EXPENDITURES/APPROPRIATIONS	1,271,068	1,216,575	2,174,945	2,174,945
NET COST	2,186	(152,483)	1,019,945	1,019,945

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	199,238	181,927	188,000	188,000
Charges For Services	897,270	961,973	984,000	984,000
Miscellaneous Revenues	5,073,257	5,343,936	5,342,202	5,342,202
Other Financing Sources	14	0	0	0
TOTAL REVENUE	6,169,779	6,487,836	6,514,202	6,514,202
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,485,939	4,015,274	4,062,142	4,062,142
Services & Supplies	3,006,800	2,656,539	2,986,432	2,986,432
Services & Supplies Reimbursements	0	(55)	0	0
Other Financing Uses	0	33,322	522,145	522,145
Special Items	0	0	1,968,816	1,968,816
Capital Assets				
Equipment	0	0	300,000	300,000
Total Capital Assets	0	0	300,000	300,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,492,739	6,705,080	9,839,535	9,839,535
NET COST	322,960	217,244	3,325,333	3,325,333

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,823,493	2,694,229	2,400,000	2,400,000
Intergovernmental Revenues	48,133	8,114	0	0
Charges For Services	1,249,933	1,373,936	1,098,462	1,098,462
Miscellaneous Revenues	20,743	2,019	0	0
Other Financing Sources	7,385	0	0	0
TOTAL REVENUE	4,149,687	4,078,298	3,498,462	3,498,462
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,521,811	3,104,896	3,371,002	3,371,002
Services & Supplies	822,980	848,166	1,139,185	1,139,185
Other Financing Uses	0	0	1,923,000	1,923,000
Special Items	0	0	8,737,735	8,737,735
TOTAL EXPENDITURES/APPROPRIATIONS	3,344,791	3,953,062	15,170,922	15,170,922
NET COST	(804,896)	(125,236)	11,672,460	11,672,460

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	51,255	53,864	30,000	30,000
Charges For Services	80,387	97,436	100,000	100,000
Miscellaneous Revenues	71	71	0	0
TOTAL REVENUE	131,713	151,371	130,000	130,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	81,752	95,264	420,000	420,000
TOTAL EXPENDITURES/APPROPRIATIONS	81,752	95,264	420,000	420,000
NET COST	(49,961)	(56,107)	290,000	290,000

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	36,922	30,428	20,700	20,700
Charges For Services	1,170,720	960,372	1,010,586	1,010,586
Miscellaneous Revenues	75	58	0	0
Other Financing Sources	57,666	47,406	57,406	57,406
TOTAL REVENUE	1,265,383	1,038,264	1,088,692	1,088,692
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,765	1,492	1,801	1,801
Other Financing Uses	1,228,329	1,343,724	1,167,992	1,167,992
Special Items	0	0	72,150	72,150
TOTAL EXPENDITURES/APPROPRIATIONS	1,230,094	1,345,216	1,241,943	1,241,943
NET COST	(35,289)	306,952	153,251	153,251

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,855,624	2,014,708	2,039,646	2,039,646
Intergovernmental Revenues	2,992,303	2,997,303	3,000,000	3,000,000
Miscellaneous Revenues	3,738	6,102	0	0
TOTAL REVENUE	4,851,665	5,018,113	5,039,646	5,039,646
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	543,341	543,279	2,171,791	2,171,791
Other Charges	0	425	153,220	153,220
Other Financing Uses	566,921	671,862	804,151	804,151
Special Items	0	0	37,669,054	37,669,054
Capital Assets				
Equipment	19,658	0	12,286,000	12,286,000
Total Capital Assets	19,658	0	12,286,000	12,286,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,129,920	1,215,566	53,084,216	53,084,216
NET COST	(3,721,745)	(3,802,547)	48,044,570	48,044,570

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	159,022	166,289	156,791	156,791
Intergovernmental Revenues	2,037,372	2,126,869	2,000,000	2,000,000
Miscellaneous Revenues	220	243	0	0
TOTAL REVENUE	2,196,614	2,293,401	2,156,791	2,156,791
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,431	1,005	1,800	1,800
Other Financing Uses	2,000,000	4,000,000	2,000,000	2,000,000
Special Items	0	0	2,969,871	2,969,871
TOTAL EXPENDITURES/APPROPRIATIONS	2,001,431	4,001,005	4,971,671	4,971,671
NET COST	(195,183)	1,707,604	2,814,880	2,814,880

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	51,036	28,895	28,800	28,800
Intergovernmental Revenues	1,655,722	1,729,601	1,703,700	1,703,700
Miscellaneous Revenues	173	79	0	0
TOTAL REVENUE	1,706,931	1,758,575	1,732,500	1,732,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,029	196	899	899
Other Financing Uses	2,650,264	1,921,754	1,953,425	1,953,425
TOTAL EXPENDITURES/APPROPRIATIONS	2,651,293	1,921,950	1,954,324	1,954,324
NET COST	944,362	163,375	221,824	221,824

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	429,214	26,291	6,000	6,000
Miscellaneous Revenues	1,835	661	0	0
TOTAL REVENUE	431,049	26,952	6,000	6,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,528	274	1,000	1,000
Other Financing Uses	10,104,098	0	0	0
Special Items	0	0	5,000	5,000
TOTAL EXPENDITURES/APPROPRIATIONS	10,111,626	274	6,000	6,000
NET COST	9,680,577	(26,678)	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	946,335	209,112	150,000	150,000
Intergovernmental Revenues	16,265,970	0	9,000,000	9,000,000
Miscellaneous Revenues	3,551	1,434	0	0
Other Financing Sources	31,394,950	14,901,024	4,870,097	4,870,097
TOTAL REVENUE	48,610,806	15,111,570	14,020,097	14,020,097
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,448	25,216	150,000	150,000
Other Financing Uses	22,395,500	0	9,000,000	9,000,000
Capital Assets				
Structures & Improvements				
P178 CENTRAL MEN'S JAIL/JAMES A. MUSICK FACILITY LAUNDRY UPGRADE	4,415	0	0	0
P179 CENTRAL JAIL COMPLEX/THEO LACY FACILITY CCTV INFRASTRUCTURE	115,534	0	0	0
P17A JAIL SECURITY ELECTRONIC CONTROL SYSTEMS UPGRADE	850,882	3,920,893	1,000,000	1,000,000
P182 INTAKE RELEASE CENTER EMERGENCY GENERATORS REPLACEMENT	6,803	145,473	0	0
P183 THEO LACY FACILITY EMERGENCY GENERATOR REPLACEMENT	11,304	0	0	0
P190 KATELLA RANGE FACILITY UPGRADE	160,530	350	0	0
P19F LOMA RIDGE EMERGENCY GENERATORS REPLACEMENT	70,791	1,852,540	0	0
P209 CWJ - RED TEAM - RENOVATE ATTORNEY BONDS BOOTH AREA	209,103	228,845	0	0
P213 INTAKE RELEASE CENTER - MOD L MENTAL HEALTH UPGRADES	5,303,253	6,171	0	0
P214 INTAKE RELEASE CENTER - MOD M MENTAL HEALTH UPGRADES	119,056	0	0	0
P223 JAM - REPLACE LAUNDRY WASHER EXTRACTOR	35,338	2,339	0	0
P224 TLF - F BARRACKS SHOWERS & RESTROOM RENV (E&W)	377,570	5,001	0	0
P228 OC JAIL FACILITIES ADA COMPLIANCE UPGRADE	1,448,297	2,249,364	400,000	400,000
P23A IRC - REPLACE CAROUSEL AND STATIONS (PROJ. 19081)	1,158,370	36,080	0	0
P23D IRC AIR HANDLER UNITES REPLACEMENT (PROJ. 15061)	2,164,359	3,170,570	800,000	800,000
P23E LOMA RIDGE - LOWER GATE REPLACEMENT (PROJ. 19042)	351,278	8,549	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
P23F SIERRA PEAK GENERATOR REPLACEMENT (PROJ. 19240)	431,632	156,180	0	0
P24A CENTRAL WOMEN'S JAIL -REPLACE BUILDING ROOF- (PROJ- 19082)	39,908	0	0	0
P24B THEO LACY - REPLACE ADMIN BUILDING ROOF - (PROJ. - 19084)	56,083	0	0	0
P24C CMJ-RED TEAM-RENO ATTORNEY BONDS BOOTH AREA - (PROJ - 18126)	68,903	656,148	500,000	500,000
P24D CMJ ROOF EXPANSION -RECREATION AREA - (PROJ - 21037)	25,056	13,644	347,097	347,097
P24E TL RED TEAM-LOBBY INTERCOM, GUARD STA. DOORS-(PROJ-18133)	0	46,540	1,300,000	1,300,000
P24F COMMISSARY FREEZER REPLACEMENT - (PROJ.-23020)	0	27,102	523,000	523,000
P24G CMJ - CUSTODY COURTROOM AND SUPPORT OFFICES - (PROJ - 24068)	0	36,500	0	0
P25F IRC - MOD J&N - ADA, SAFETY & SECURITY(PROJ - 23058-23059)	0	5,220,953	0	0
P541 JAMES A. MUSICK FACILITY EXPANSION PHASE 1	24,871,029	5,528,628	0	0
P543 JAMES A. MUSICK FACILITY EXPANSION PHASE 1	11,255,373	3,545,330	0	0
P832 LOMA RIDGE COMMUNICATIONS REDUNDANCY	2,991	0	0	0
Total Structures & Improvements	49,137,858	26,857,200	4,870,097	4,870,097
Total Capital Assets	49,137,858	26,857,200	4,870,097	4,870,097
TOTAL EXPENDITURES/APPROPRIATIONS	71,544,806	26,882,416	14,020,097	14,020,097
NET COST	22,934,000	11,770,846	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	3,147	2,705	1,000	1,000
Miscellaneous Revenues	307	5	0	0
TOTAL REVENUE	3,454	2,710	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	28	18	0	0
Other Financing Uses	44,060	30,090	25,000	25,000
TOTAL EXPENDITURES/APPROPRIATIONS	44,088	30,108	25,000	25,000
NET COST	40,634	27,398	24,000	24,000

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BUDGET UNIT: 14T Facilities Development And Maintenance Fund

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	930,055	665,286	487,216	487,216
Miscellaneous Revenues	186,977	1,083	0	0
Other Financing Sources	200,000	200,000	0	0
TOTAL REVENUE	1,317,032	866,369	487,216	487,216
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,668	2,989	6,000	6,000
Other Financing Uses	7,524,986	3,395,666	1,439,143	1,439,143
TOTAL EXPENDITURES/APPROPRIATIONS	7,530,654	3,398,655	1,445,143	1,445,143
NET COST	6,213,622	2,532,286	957,927	957,927

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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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	8,502,281	3,575,064	2,500,000	2,500,000
Miscellaneous Revenues	0	0	29,207,893	29,207,893
TOTAL REVENUE	8,502,281	3,575,064	31,707,893	31,707,893
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	847,207	2,300,000	2,300,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	847,207	2,300,000	2,300,000
NET COST	(8,502,281)	(2,727,857)	(29,407,893)	(29,407,893)

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	1,801,873	1,367,107	1,000,000	1,000,000
TOTAL REVENUE	1,801,873	1,367,107	1,000,000	1,000,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	347	0	2,000	2,000
Other Financing Uses	1,203,730	1,176,362	1,141,000	1,141,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,204,077	1,176,362	1,143,000	1,143,000
NET COST	(597,796)	(190,745)	143,000	143,000

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	73,396	14,492	10,000	10,000
Miscellaneous Revenues	339	113	0	0
TOTAL REVENUE	73,735	14,605	10,000	10,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,456	501	10,000	10,000
Other Charges	1,000,000	1,000,000	0	0
Other Financing Uses	0	500,000	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,001,456	1,500,501	10,000	10,000
NET COST	927,721	1,485,896	0	0

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

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	(19,760)	843,905	4,350,445	4,350,445
Miscellaneous Revenues	477,925	93,633	0	0
Other Financing Sources	209,732,452	45,266,545	119,111,951	119,111,951
TOTAL REVENUE	210,190,617	46,204,083	123,462,396	123,462,396
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	837,343	1,222,934	10,436,999	10,436,999
Other Charges	128	0	0	0
Other Financing Uses	36,329,584	93,232,539	233,646,640	233,646,640
Special Items	0	0	77,170,257	77,170,257
Capital Assets				
Structures & Improvements				
P924 GATES BUILDING-REPLACE FIRE ALARM	46,142	2,781	0	0
PA31 COURTS - COUNTY SHARE OF COST	0	400,969	1,998,278	1,998,278
PH08 COC - BLDG B - REPLACE CHILLER PLANT	194,274	2,802,688	300,000	300,000
PH10 GATES - REPLACE BUILDING GENERATOR	75,668	1,213,394	20,000	20,000
PH33 CIVIC CENTER MASTER PLAN PHASE II	603,282	302,268	0	0
PI03 COC - CAMPUS - EMERGENCY GENERATOR SWITCHGEAR UPGRADE	0	0	500,000	500,000
PJ16 HCA - 17TH CLINIC - FACILITY DESIGN AND UPGRADE	154,577	8,818	6,345,841	6,345,841
PJ22 COC - BLDG B - 1ST FLOOR REMODEL & HVAC	1,145,169	5,086	0	0
PJ23 COC - BLDG B - ELEVATOR REPLACEMENT	235	1,887	0	0
PK02 GATES - WINDOW SEALS REPLACEMENT	0	0	15,000	15,000
PK03 COC - BLDG C - INTERIOR UPGRADES	139,982	51,726	5,635,903	5,635,903
PK05 GATES & OSBORNE - REPLACE BOOSTER PUMPS	7,466	0	0	0
PK08 MOB - ADA UPGRADES	0	62,266	60,000	60,000
PK12 HCA- 405 - REPLACE DUCTING	420,897	0	0	0
PL01 909 MAIN - REPLACE BAS CONTROLS	4,837	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PL02 MOB - REPLACE (2) 150 TON CHILLERS	156,527	136,992	20,000	20,000
PL03 MOB - REPLACE (15) 225 AMP 120-208V PANELS	2,212	0	0	0
PL04 MOB - REPLACE BAS CONTROLS	1,378,737	0	0	0
PL05 GATES - REPLACE VAV BOXES PHASE III	1,188,970	597,491	0	0
PL06 GATES - REPLACE INSULATION IN MAIN AIR SUPPLY DUCTS	209,447	0	0	0
PL09 COC - B - 2ND FLOOR REMODEL & HVAC	73,964	0	0	0
PL11 HCA - 405 REPLACE BAS CONTROLS	763,366	0	0	0
PL20 JUVENILE CORRECTION CAMPUS STUDY	428,433	365,009	0	0
PL21 GYPSUM CANYON VETERAN CEMETARY	68,944	230,164	0	0
PL22 KRAEMER SOUND WALL	99,995	0	0	0
PL24 HCA 17TH ST AT EL TORO FEASIBILITY	1,463,040	742,129	0	0
PL28 MRC LANDSCAPE	189,203	15,275	0	0
PL30 COC CAMPUS SECURITY IMPROVEMENTS	96,461	265	0	0
PL34 CCMP - CIVIC CENTER MASTER PLAN PHASE III	6,799,609	0	0	0
PL37 PROB - JH - REHAB ROOF - SCHOOL ADMINISTRATION BUILDING	430	0	0	0
PM07 HCA-405 - ENERGY UPGRADE MEASURES	312,873	0	0	0
PM08 DA - OSBORNE WINDOW SEAL REPLACEMENTS	0	14,893	20,000	20,000
PM14 PROB - JH - REPLACE CAMPUS CAMERA PHASE 2 & 3	149,529	0	0	0
PM15 PROB - YLA - REPLACE OBSOLETE BAS	0	0	900,000	900,000
PM16 PROB -YLA - FENCING	55,415	20,529	15,000	15,000
PM17 PROB - YGC - REPLACE OBSOLETE BAS CONTROL SYSTEM	0	0	225,000	225,000
PM18 OC CARES - COORDINATED REENTRY CENTER	1,048,743	1,039,491	23,319,640	23,319,640
PM19 PROB - YGC - REPLACE CASE & CONFERENCE SHOPS HVAC - EXHAUST	23,420	60,242	0	0
PM24 OC CARES - JUVENILE CORRECTIONS CAMPUS - PHASE 1	7,954,277	20,290,088	60,493,085	60,493,085
PM25 HCA - 405 - ELEVATOR UPGRADE	106,830	626,743	25,000	25,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PM26 EL TORO EMERGENCY MEDICAL FACILITY	34,674,774	35,650,815	50,000	50,000
PM27 HCA-405 PAINT, CARPET & CEILING LOBBY AND HALLWAYS FLRS 1-7	688,004	24,765	0	0
PM28 PROB - YGC SALLY PORT	19,667	38,531	445,000	445,000
PM30 ELECTRIC VEHICLE CHARGERS	235,216	139,565	0	0
PM37 1015_1055 MAIN RECONFIGURATION	130,477	1,457,151	1,080,000	1,080,000
PM38 COC-A ROV VOTE CTR TRAINING SITE	1,523,318	1,444,314	0	0
PM39 COC-C ELECTION UPGRADES	152,465	0	0	0
PM42 COC - B PUBLIC GUARDIAN MOVE	153,416	314,391	20,000	20,000
PN01 1770 BROADWAY REPLACE BUILDING AUTOMATION CONTROLS	3,129	0	0	0
PN02 1770 BROADWAY REPLACE FAN COILS, DUCTING & HVAC	57,831	211,339	1,000,000	1,000,000
PN03 COURTS-CJC REPLACE SEWER MAIN	0	0	825,000	825,000
PN04 COC A & B ELECTRICAL SERVICE/GEAR EQUIPMENT	24,169	92,522	1,683,799	1,683,799
PN05 COC -CAMPUS REPLACE EXTERIOR FENCING	6,196	62,056	0	0
PN06 COC -INSTALL SUMP PUMP DRAIN AT ADA RAMP	3,718	32,906	0	0
PN07 COC -REPLACE WINDOW SEALS & EXTERIOR CLEAN	6,568	35,848	0	0
PN10 HCA-401 INDEXING AND ADA	0	15,080	0	0
PN11 HCA-401 SHADE SAIL REPLACEMENT	8,864	39,355	33,000	33,000
PN13 OSBORNE BUILDING REPLACE ROOF	2,785	529,731	19,942	19,942
PN14 HCA-405 INDEXING AND ADA	0	23,162	0	0
PN15 HCA-MADERO NEW HVAC PLANT	39,248	248,023	2,100,000	2,100,000
PN18 HCA-ARCHFLASH ELECTRICAL REPAIRS	0	0	100,000	100,000
PN26 PROB - YGC-ARCHFLASH ELECTRICAL REPAIRS	0	0	150,000	150,000
PN29 PROB - YLA-PLC UPGRADE AND SECURITY	118,611	124,026	0	0
PN31 PROB - JH-DESIGN AND INSTALL CATWALKS	19,130	18,855	400,000	400,000
PN32 PROB - JH-INDEXING AND ADA	0	115,110	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PN35 MOB - 4TH FLOOR REDESIG	315,137	4,879	0	0
PN38 OC CARES - HOUSING FOR TAY	733,499	3,337	0	0
PN40 PROB-JH - REPALCE CAMPUS CAMERAS PHASE 4	361,769	77,838	0	0
PN41 OC CARES MOB COORDINATED REENTRY	36,239	5,499,775	0	0
PN42 PROB - MOB - 5TH FLOOR BREAKROOM	13,632	54,614	0	0
PN43 PROB - JH - LAUNDRY FACILITIES	13,399	129,066	2,360,024	2,360,024
PP01 CAN - BACKUP GENERATOR	0	15,279	133,344	133,344
PP02 CAS - BACKUP GENERATOR	0	2,380	132,432	132,432
PP03 COC CAMPUS - REAR PARKING LIGHTING	0	0	400,000	400,000
PP06 HCA - MADERO WASTE LINE	0	23,974	1,550,000	1,550,000
PP07 JH - KITCHEN AC, MAKE-UP AIR, GREASE HOOD EXHAUST	0	20,762	939,380	939,380
PP08 OSBORNE - 5TH FLOOR BUILDOUT	0	57,059	0	0
PP09 OSBORNE - EMERGENCY GENERATOR	0	6,853	0	0
PP13 OC CARES - ARRAIGNMENT COURT	0	0	9,700,000	9,700,000
PP14 OC CARES - WORKFORCE REENTRY	0	6,176,941	37,304,650	37,304,650
PP15 EMERGENCY OPERATIONS CENTER	0	286,040	18,177,504	18,177,504
PP16 OC CARES - JUVENILE CORRECTIONS CAMPUS - PHASE IA & II	0	364,363	0	0
PP17 FLEET NEW FACILITY	0	104,887	15,000,000	15,000,000
PP18 770 BROADWAY - SURFACE LOT IMPROVEMENTS	0	56,259	0	0
PQ01 PROB - MRC - KITCHEN	0	0	400,000	400,000
PQ02 HCA - MADERO - ELEVATOR REHAB	0	103	700,000	700,000
PQ04 SSA - OCFC - GENERATOR REPLACEMENT	0	0	1,050,000	1,050,000
Total Structures & Improvements	64,704,215	82,493,148	195,646,822	195,646,822
Total Capital Assets	64,704,215	82,493,148	195,646,822	195,646,822
TOTAL EXPENDITURES/APPROPRIATIONS	101,871,270	176,948,621	516,900,718	516,900,718

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
NET COST	(108,319,347)	130,744,538	393,438,322	393,438,322

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	44,619	42,524	21,800	21,800
Intergovernmental Revenues	274,002,088	295,536,329	315,253,963	315,253,963
Charges For Services	23	13,780	0	0
Miscellaneous Revenues	408,509	176,997	1,306	1,306
Other Financing Sources	3,271	9,571	0	0
TOTAL REVENUE	274,458,510	295,779,201	315,277,069	315,277,069
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	10,752,085	13,111,618	14,485,802	14,485,802
Services & Supplies	5,233,886	6,242,655	23,478,469	23,478,469
Other Charges	252,188,630	271,880,382	289,305,667	289,305,667
Other Financing Uses	0	0	82,335	82,335
Capital Assets				
Equipment	0	13,957	40,000	40,000
Total Capital Assets	0	13,957	40,000	40,000
TOTAL EXPENDITURES/APPROPRIATIONS	268,174,601	291,248,612	327,392,273	327,392,273
NET COST	(6,283,909)	(4,530,589)	12,115,204	12,115,204

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,881,044	1,906,867	1,500,000	1,500,000
Intergovernmental Revenues	8,933,879	12,482,182	9,541,283	9,541,283
Charges For Services	2,069,817	2,173,314	3,201,380	3,201,380
Miscellaneous Revenues	399,799	2,971	0	0
Other Financing Sources	0	500,000	0	0
TOTAL REVENUE	13,284,539	17,065,334	14,242,663	14,242,663
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,992,747	2,369,069	3,073,832	3,073,832
Services & Supplies	5,419,176	3,291,163	6,120,441	6,120,441
Other Charges	2,519,216	2,525,625	5,901,354	5,901,354
Other Financing Uses	168,692	0	1,215,374	1,215,374
Capital Assets				
Structures & Improvements				
PH01 MIDWAY CITY COMMUNITY CENTER MODULAR BUILDINGS	623,560	0	0	0
Total Structures & Improvements	623,560	0	0	0
Total Capital Assets	623,560	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	10,723,391	8,185,857	16,311,001	16,311,001
NET COST	(2,561,148)	(8,879,477)	2,068,338	2,068,338

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

BUDGET UNIT: 15H CalHome Program Reuse Fund

FUNCTION: Public Assistance

ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	46,106	39,797	25,070	25,070
Miscellaneous Revenues	23,741	47,027	0	0
TOTAL REVENUE	69,847	86,824	25,070	25,070
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,641	2,016	38,983	38,983
TOTAL EXPENDITURES/APPROPRIATIONS	4,641	2,016	38,983	38,983
NET COST	(65,206)	(84,808)	13,913	13,913

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	727,682	1,272,318	42,525	42,525
Other Financing Sources	25,370,000	4,000,000	4,000,000	4,000,000
TOTAL REVENUE	26,097,682	5,272,318	4,042,525	4,042,525
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,891,270	3,340,357	9,813,492	9,813,492
Other Financing Uses	2,544,992	4,774,538	32,730,513	32,730,513
Special Items	0	0	25,299,455	25,299,455
TOTAL EXPENDITURES/APPROPRIATIONS	5,436,262	8,114,895	67,843,460	67,843,460
NET COST	(20,661,420)	2,842,577	63,800,935	63,800,935

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	16,457	17,145	13,807	13,807
Miscellaneous Revenues	32	25	0	0
TOTAL REVENUE	16,489	17,170	13,807	13,807
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	131	117	350	350
Special Items	0	0	13,457	13,457
TOTAL EXPENDITURES/APPROPRIATIONS	131	117	13,807	13,807
NET COST	(16,358)	(17,053)	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

BUDGET UNIT: 15L 800 Mhz Cccs

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	259,696	364,798	130,500	130,500
Intergovernmental Revenues	9,212,812	10,377,218	9,529,700	9,529,700
Charges For Services	0	2,678,182	2,775,000	2,775,000
Miscellaneous Revenues	8,366	1,391	2,500	2,500
TOTAL REVENUE	9,480,874	13,421,589	12,437,700	12,437,700
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,398,453	4,309,906	5,211,961	5,211,961
Other Financing Uses	4,938,767	6,787,974	4,860,147	4,860,147
Special Items	0	0	3,131,647	3,131,647
Capital Assets				
Equipment	32,514	200,679	910,000	910,000
Total Capital Assets	32,514	200,679	910,000	910,000
TOTAL EXPENDITURES/APPROPRIATIONS	9,369,734	11,298,559	14,113,755	14,113,755
NET COST	(111,140)	(2,123,030)	1,676,055	1,676,055

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,579	5,471	5,230	5,230
Miscellaneous Revenues	11	9	0	0
TOTAL REVENUE	5,590	5,480	5,230	5,230
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,857	4,078	5,718	5,718
Other Charges	4,478	3,805	4,300	4,300
Special Items	0	0	6,250	6,250
TOTAL EXPENDITURES/APPROPRIATIONS	8,335	7,883	16,268	16,268
NET COST	2,745	2,403	11,038	11,038

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

BUDGET UNIT: 15Q Pension Obligation Bond Amort

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	15,710,453	14,532,991	0	0
TOTAL REVENUE	15,710,453	14,532,991	0	0
EXPENDITURES/APPROPRIATIONS				
Other Charges	10,000,000	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	10,000,000	0	0	0
NET COST	(5,710,453)	(14,532,991)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	643,776	608,988	316,131	316,131
Intergovernmental Revenues	5,439,138	0	0	0
Miscellaneous Revenues	884	990	0	0
TOTAL REVENUE	6,083,798	609,978	316,131	316,131
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,397,136	1,207,267	542,000	542,000
Special Items	0	0	1,000,000	1,000,000
Capital Assets				
Structures & Improvements				
PL24 EMERGENCY MEDICAL SERVICES FACILITY - ELTORO	491,614	0	0	0
PM26 EL TORO EMERGENCY MEDICAL FACILITY	0	3,107,551	0	0
Total Structures & Improvements	491,614	3,107,551	0	0
Total Capital Assets	491,614	3,107,551	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,888,750	4,314,818	1,542,000	1,542,000
NET COST	(4,195,048)	3,704,840	1,225,869	1,225,869

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	161,281	111,959	0	0
TOTAL REVENUE	161,281	111,959	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	100,062	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	100,062	200,000	200,000
NET COST	(161,281)	(11,897)	200,000	200,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	10,718,591	12,853,727	9,000,000	9,000,000
Revenue from Use of Money and Property	4,283,793	3,611,436	3,000,000	3,000,000
Miscellaneous Revenues	9,814	5,189	0	0
Other Financing Sources	89,004,000	91,913,000	80,000,000	80,000,000
TOTAL REVENUE	104,016,198	108,383,352	92,000,000	92,000,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	302,143	402,196	500,000	500,000
Other Charges	137,922,695	124,913,182	98,000,000	98,000,000
Other Financing Uses	0	0	6,000,000	20,265,933
TOTAL EXPENDITURES/APPROPRIATIONS	138,224,838	125,315,378	104,500,000	118,765,933
NET COST	34,208,640	16,932,026	12,500,000	26,765,933

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

BUDGET UNIT: 16D OC Animal Shelter Construction Fund
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	120,022	91,261	46,882	46,882
Intergovernmental Revenues	2,467,538	2,467,538	2,467,538	2,467,538
Miscellaneous Revenues	89	106	0	0
TOTAL REVENUE	2,587,649	2,558,905	2,514,420	2,514,420
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	281,937	1,898	3,000	3,000
Other Financing Uses	2,517,550	2,498,420	2,479,420	2,479,420
Capital Assets				
Structures & Improvements				
P413 ANIMAL SHELTER	0	0	32,809	32,809
Total Structures & Improvements	0	0	32,809	32,809
Total Capital Assets	0	0	32,809	32,809
TOTAL EXPENDITURES/APPROPRIATIONS	2,799,487	2,500,318	2,515,229	2,515,229
NET COST	211,838	(58,587)	809	809

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

BUDGET UNIT: 174 OC Road - Capital Improvement Projects

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	6,025,893	7,226,191	6,000,000	6,000,000
Intergovernmental Revenues	56,760,737	64,263,745	73,356,928	73,356,928
Charges For Services	(13,500)	0	246,271	246,271
Miscellaneous Revenues	11,033	121,331	0	0
Other Financing Sources	14,129,740	3,264,000	19,588,589	19,588,589
TOTAL REVENUE	76,913,903	74,875,267	99,191,788	99,191,788
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	26,010,561	32,042,726	43,774,399	43,774,399
Other Charges	1,949,772	2,663,189	2,145,000	2,145,000
Intangible Assets-Non-Amortizable	0	227,970	330,000	330,000
Capital Assets				
Land				
LM03 SANTA CLARA AND PROSPECT DRAINAGE ROW	0	8,800	130,000	130,000
LM04 CRAWFORD CANYON ROAD SIDEWALK EXTENSION ROW	1,064	650	15,000	15,000
LR17 MODJESKA GRADE ROAD, ROAD AND DRAINAGE IMPROVEMENTS	0	10,795	50,000	50,000
LR23 MODJESKA CANYON RD BRIDGE REPLACEMENT 55C-172 ROW	0	544	0	0
LR26 SILVERADO CANYON RD BRIDGE 55C-0174 REPLACEMENT ROW	2,032	9,041	5,000	5,000
LR27 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	59,657	13,374	0	0
LR28 SILVERADO CANYON RD BRIDGE 55C-0175 REPLACEMENT ROW	36,964	49,821	50,000	50,000
LR44 COYOTE CREEK CHANNEL SEGMENT O	26,800	184,171	1,225,000	1,225,000
Total Land	126,517	277,196	1,475,000	1,475,000
Structures & Improvements				
P01R TRABUCO CANYON BRIDGE 55C-008 REPLACEMENT	159,382	399,431	13,240,000	13,240,000
P07R SANTIAGO CANYON ROAD PASSING LANE	0	19,542	0	0
P09R OLIVE HEIGHTS SIDEWALK GAP CLOSURE	4,865	0	0	0
PM01 ANTONIO PKWY AND CROWN VALLEY PKWY INTERSECTION IMPROVEMENTS	98	0	1,483,500	1,483,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

BUDGET UNIT: 174 OC Road - Capital Improvement Projects

FUNCTION: Public Ways and Facilities

ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PM02 CRAWFORD CANYON ROAD SIDEWALK EXTENSION	1,314	1,926,937	150,000	150,000
PM06 OC LOOP CARBON CREEK CHANNEL (SEGMENT D) BIKEWAY GAP CLOSURE	349,320	8,922,726	505,000	505,000
PM09 COYOTE CREEK CHANNEL SEGMENT O	1,228,151	1,872,842	6,260,000	6,260,000
PM18 LOMA RIDGE ROAD WIDENING	298,177	0	0	0
PM21 BARRETT LANE DRAINAGE IMPROVEMENTS	296,050	117,148	4,033,000	4,033,000
PM23 SANTA CLARA AVE. & YORBA ST. DRAINAGE & SIDEWALK IMPROVEMENT	184,363	243,391	150,000	150,000
PM24 TMC FIBER OPTIC EXPANSION (FY 20-21)	573	0	0	0
PM27 ADA UPGRADES (ANNUAL) - NORTHEAST TUSTIN	657,065	0	0	0
PM28 LOS PATRONES PARKWAY EXTENSION	1,205	0	6,290,000	6,290,000
PM29 SANTIAGO CREEK ISLAND IMPROVEMENTS	0	0	175,000	175,000
PM30 GUARDRAIL PROJECT -SILVERADO CANYON ROAD	0	0	450,000	450,000
PM32 TRAFFIC SIGNAL UPGRADES (ANNUAL) - ESPERANZA RD AT FAIRLYNN	17,166	0	0	0
PM33 PANORAMA HEIGHTS DRAINAGE AND ROAD IMPROVEMENTS	0	0	912,000	912,000
PM34 TRAFFIC MANAGEMENT CENTER FIBER OPTIC EXPANSION (2022-2023)	591,526	0	0	0
PM35 TRAFFIC SIGNAL UPGRADES - COTO DE CAZA & OSO PARKWAY	1,137,110	49,269	0	0
PM36 ADA LA COLINA DR AND BROWNING AVE INTERSECTION	152,198	279,142	0	0
PM37 CRAWFORD CANYON ROAD SIDEWALK EXTENSION (PHASE II)	0	0	200,000	200,000
PM38 COLLINS YARD - UTILITY UNDERGROUNDING	0	0	1,480,000	1,480,000
PM39 LOS PATRONES PARKWAY SAFETY IMPROVEMENT PROJECT	0	4,220	186,925	186,925
PM42 BREA CANYON CHANNEL BRIDGE MAINTENANCE	0	0	625,000	625,000
PM43 ANTONIO PARKWAY GATEWAY IMPROVEMENTS	0	0	1,105,000	1,105,000
PM45 PROSPECT AVENUE DRAINAGE AND SIDEWALK IMPROVEMENT	0	0	375,000	375,000
PR02 TRABUCO CREEK ROAD STABILIZATION	96,404	373,031	290,000	290,000
PR48 GILBERT ST IMPROVEMENTS PHASE II, KATELLA AVE TO BALL RD	43,392	1,825,922	0	0
PR73 MODJESKA GRADE RD & DRAINAGE IMPROVEMENT SEGMENT 1	704,379	761,561	15,040,000	15,040,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

BUDGET UNIT: 174 OC Road - Capital Improvement Projects
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PR91 MODJESKA CANYON RD BRIDGE REPLACEMENT 55C-172	0	0	320,000	320,000
PR96 SILVERADO CANYON RD BRIDGE 55C-0174 REPLACEMENT	27,046	21,281	5,666,000	5,666,000
PR97 SILVERADO CANYON RD BRIDGE 55C-0175 REPLACEMENT	126,812	42,746	658,000	658,000
PR98 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	48,300	40,896	2,460,000	2,460,000
Total Structures & Improvements	6,124,896	16,900,085	62,054,425	62,054,425
Intangible Assets-Amortizable	0	341,400	0	0
Total Capital Assets	6,251,413	17,518,681	63,529,425	63,529,425
TOTAL EXPENDITURES/APPROPRIATIONS	34,211,746	52,452,566	109,778,824	109,778,824
NET COST	(42,702,157)	(22,422,701)	10,587,036	10,587,036



PROPRIETARY FUNDS

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	1,049,118	1,023,641	1,120,403	1,120,403
6621 Lease Revenues	53,079	52,958	0	0
6640 Interest Lease	4,681	4,625	0	0
Total Revenue from Use of Money and Property	1,106,878	1,081,224	1,120,403	1,120,403
Charges For Services				
7590 Other Charges for Services	90,849,246	95,447,968	99,737,395	99,737,395
Total Charges For Services	90,849,246	95,447,968	99,737,395	99,737,395
TOTAL OPERATING REVENUES	91,956,124	96,529,192	100,857,798	100,857,798
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	18,873	140,980	530,679	530,679
0101 Regular Salaries	7,998,348	9,133,570	8,887,011	8,887,011
0102 Extra Help	46,929	31,296	0	0
0103 Overtime	99,402	131,073	102,755	102,755
0104 Annual Leave Payoffs	3,855	0	4,000	4,000
0105 Vacation Payoffs	192,924	112,124	217,668	217,668
0110 Performance Incentive Pay	0	51	0	0
0111 Other Pay	10,933	931	1,680	1,680
0150 Labor Burden	161	0	0	0
0160 Labor Overhead	775	0	0	0
0200 Retirement	2,820,423	3,284,326	3,188,979	3,188,979
0204 County Paid Executive Deferred Compensation Plan	9,522	10,035	9,508	9,508
0205 1.62% Retirement ER Contribution 401(A) Plan	44,469	55,977	74,422	74,422
0206 Retiree Medical	37,175	90,697	80,043	80,043
0207 Health Reimbursement Account	331,751	106,372	100,728	100,728

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0301 Unemployment Insurance	0	2,940	7,058	7,058
0305 Salary Continuance Insurance	11,219	14,538	13,494	13,494
0306 Health Insurance	965,962	1,063,934	1,029,996	1,029,996
0308 Dental Insurance	24,071	18,951	38,532	38,532
0309 Life Insurance	2,206	2,493	2,292	2,292
0310 Accidental Death and Dismemberment Insurance	548	688	768	768
0319 Other Insurance	21,820	20,487	20,244	20,244
0352 Workers Compensation - General	34,902	31,812	32,322	32,322
0401 Medicare	118,984	134,480	128,878	128,878
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	115,333	124,083	102,528	102,528
Total Salaries & Benefits	12,919,765	14,521,018	14,582,765	14,582,765
Services & Supplies				
0740 Enterprise Telephone Service Charges	278,980	258,283	272,335	272,335
0741 Telephone Service Charges from Vendors	6,226,984	6,068,688	6,757,666	6,757,666
0742 Cell Phones, Pagers, Blackberry Devices	1,538	1,258	6,200	6,200
0900 Food	2,505	2,406	2,000	2,000
1000 Household Expense	367,547	208,591	209,887	209,887
1001 Household Expense - Trash	16,010	15,541	16,351	16,351
1100 Insurance	242,703	315,865	300,000	300,000
1300 Maintenance Equipment - Non-IT Maintenance	1,208	1,830	5,364	5,364
1340 Software Maintenance & Support	845,072	963,714	862,202	862,202
1341 Hardware Maintenance & Support	4,057,077	4,076,928	1,672,763	1,672,763
1400 Maintenance - Buildings and Improvements	324,447	382,673	390,187	390,187
1402 Minor Alterations and Improvements	101,067	388,158	101,745	101,745
1500 Medical, Dental and Laboratory Supplies	1,152	0	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1600 Memberships	76,844	12,950	80,637	80,637
1700 Miscellaneous Expense	0	17	0	0
1800 Office Expense	72,724	69,744	96,779	96,779
1801 Duplicating Services (CEO/Reprographics)	213	569	1,320	1,320
1803 Postage	1,365	10,327	1,276	1,276
1809 Minor Office Equipment to be Controlled	1,458	0	0	0
1840 IT Hardware Purchases (Purchases under \$5,000)	924,307	2,228,820	745,400	745,400
1900 Professional and Specialized Services	6,451,047	4,167,495	9,673,907	9,673,907
1908 Temporary Help	338,163	425,584	550,000	550,000
1911 CWCAP Charges	810,876	978,687	1,000,000	1,000,000
1912 Investment Administrative Fees	9,230	9,376	9,526	9,526
1920 Non-Claimable Administrative Expense	0	0	25,000	25,000
1940 Enterprise IT Services	3,255,367	3,432,849	5,725,837	5,725,837
1941 IT Professional Services Contracts	38,695,690	38,299,518	48,397,449	48,397,449
2110 Short-Term Leases-Equipment	737	0	3,100	3,100
2140 Software Leases & Licenses	261,637	0	0	0
2143 Short-Term SBITA	3,423,625	7,224,314	5,251,928	5,251,928
2210 Short-Term Lease-Buildings and Improvements	65,704	607	65,700	65,700
2300 Small Tools and Instruments	3,338	49	4,200	4,200
2400 Special Departmental Expense	41,327	45,442	146,000	146,000
2600 Transportation and Travel - General	9,555	9,598	0	0
2601 Private Auto Mileage	591	489	385	385
2602 Garage Expense	27,658	38,917	56,880	56,880
2700 Transportation and Travel - Meetings/Conferences	18,059	34,877	7,802	7,802
2740 IT Training & Travel	4,367	0	0	0
2800 Utilities	0	323	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2801 Utilities - Purchased Electricity	1,410,026	1,267,291	1,451,816	1,451,816
2802 Utilities - Purchased Gas	4,128	2,519	4,543	4,543
2803 Utilities - Purchased Water	37,531	39,545	45,073	45,073
2890 Intra-Agency Services & Supplies Billing Offsets	(5,965,102)	(6,069,243)	(8,081,267)	(8,081,267)
Total Services & Supplies	62,446,755	64,914,599	75,859,991	75,859,991
Other Charges				
3200 Bond Redemption	83,398	96,163	85,898	85,898
3251 Financed Purchase - Principal Payment	83,161	(1)	4,273,924	4,273,924
3252 Lease Equipment - Debt Service Principal	0	0	11,179	11,179
3254 Lease Buildings and Improvements - Debt Service Principal	0	0	517,014	517,014
3256 SBITA Debt Service Principal	1	(1)	5,193,981	5,193,981
3700 Taxes and Assessments	2,273	2,081	2,068	2,068
Total Other Charges	168,833	98,242	10,084,064	10,084,064
Equipment				
4040 IT Equipment (Purchases over \$10,000)	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	2,951,627	2,951,627
Total Structures & Improvements	0	0	2,951,627	2,951,627
Miscellaneous				
5300 Depreciation	8,920,496	11,409,673	12,538,938	12,538,938
Total Miscellaneous	8,920,496	11,409,673	12,538,938	12,538,938
TOTAL OPERATING EXPENSES	84,455,849	90,943,532	119,518,885	119,518,885
OPERATING INCOME (LOSS) - Note 1	7,500,275	5,585,660	(18,661,087)	(18,661,087)

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,194,629	1,357,150	867,304	867,304
Total Revenue from Use of Money and Property	1,194,629	1,357,150	867,304	867,304
Intergovernmental Revenues				
7060 Federal - Disaster Relief	(22,287)	0	0	0
7130 Other Governmental Agencies	241,054	238,636	233,000	233,000
Total Intergovernmental Revenues	218,767	238,636	233,000	233,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	3,755	4,889	0	0
7670 Miscellaneous Revenue	26,960	62,462	0	0
Total Miscellaneous Revenues	30,715	67,351	0	0
TOTAL NON-OPERATING REVENUES	1,444,111	1,663,137	1,100,304	1,100,304
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	172,677	184,874	177,857	177,857
3351 Lease Purchase Interest Payment	8,022	0	0	0
3352 Lease Equipment - Debt Service Interest	1,140	1,266	1,007	1,007
3354 Lease Buildings and Improvements - Debt Service Interest	0	281,220	0	0
3356 SBITA - Debt Service Interest	190,462	162,238	68,311	68,311
Total Other Charges	372,301	629,598	247,175	247,175
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	43,536	821,366	0	0
Total Miscellaneous	43,536	821,366	0	0
TOTAL NON-OPERATING EXPENSES	415,837	1,450,964	247,175	247,175

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	1,028,274	212,173	853,129	853,129
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	8,528,549	5,797,833	(17,807,958)	(17,807,958)
7805 Capital Contributions	0	950	0	0
7810 Transfers In - from Fund 100	445,865	0	0	0
7811 Transfers In - from Funds 101-199	1,937,806	261,134	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(846,644)	2,231,588	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(3,359,419)	(2,891,905)	12,538,938	12,538,938
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(1,463,231)	(3,387,788)	(7,370,384)	(7,370,384)
CHANGE IN NET POSITION	5,242,926	2,011,813	(12,639,404)	(12,639,404)
Net Position - Beginning Balance	8,764,731	14,007,657	12,639,404	12,639,404
Net Position - Ending Balance	14,007,657	16,019,470	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$10,000)	1,165	0	0	0
4040 IT Equipment (Purchases over \$10,000)	2,357,017	2,533,707	3,501,500	3,501,500
Total Equipment	2,358,182	2,533,707	3,501,500	3,501,500
4200 Structures and Improvements				
3330 Data Center Operations	16,767	0	0	0
P640 KVA Back-Up Generator Project	207,557	330,911	2,235,000	2,235,000
P656 OCIT - LEAK DETECTION UPGRADE	0	0	125,000	125,000
P657 OCDC ATRIUM STRUCTURAL UPGRADES	0	117,781	0	0
PN02 DATA CENTER MONITORING SYSTEM UPGRADE	3,373	24,772	466,627	466,627
PN03 DATA CENTER COMPUTER END-ROW NETWORKING	0	0	125,000	125,000
Total Structures and Improvements	227,697	473,464	2,951,627	2,951,627

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
4251 Commercially Acquired Multi-Year Software Amortizable				
3300 Information Technology ISF	(6,286)	0	0	0
3351 Enterprise Privacy and Cyber Security	0	570,126	0	0
3360 Physical Security Badge	6,286	0	0	0
Total Commercially Acquired Multi-Year Software Amortizable	0	570,126	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	2,585,879	3,577,297	6,453,127	6,453,127
<p>Note 1 - Operating Loss is overstated in the 2025-26 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 2025-26 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 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	196,871,784	209,560,315	227,461,294	227,461,294
Total Miscellaneous Revenues	196,871,784	209,560,315	227,461,294	227,461,294
TOTAL OPERATING REVENUES	196,871,784	209,560,315	227,461,294	227,461,294
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	197,283,729	209,674,346	227,461,294	227,461,294
Total Other Charges	197,283,729	209,674,346	227,461,294	227,461,294
TOTAL OPERATING EXPENSES	197,283,729	209,674,346	227,461,294	227,461,294
OPERATING INCOME (LOSS)	(411,945)	(114,031)	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	2,500	0	0
Total Miscellaneous Revenues	0	2,500	0	0
TOTAL NON-OPERATING REVENUES	0	2,500	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	4,993,736	4,993,736
Total Special Items	0	0	4,993,736	4,993,736
TOTAL NON-OPERATING EXPENSES	0	0	4,993,736	4,993,736
NON-OPERATING INCOME (LOSS)	0	2,500	(4,993,736)	(4,993,736)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(411,945)	(111,531)	(4,993,736)	(4,993,736)

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(411,945)	(111,531)	(4,993,736)	(4,993,736)
Net Position - Beginning Balance	6,514,258	6,102,313	4,993,736	4,993,736
Net Position - Ending Balance	6,102,313	5,990,782	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	5	621,586	1,677,000	1,677,000
Total Miscellaneous Revenues	5	621,586	1,677,000	1,677,000
TOTAL OPERATING REVENUES	5	621,586	1,677,000	1,677,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	82,152	73,668	65,384	65,384
1911 CWCAP Charges	39,269	6,321	39,269	39,269
1912 Investment Administrative Fees	1,449	1,021	1,420	1,420
Total Services & Supplies	122,870	81,010	106,073	106,073
Other Charges				
3500 Judgments and Damages	0	0	2,103,580	2,103,580
3520 Insurance Claims	1,038,026	1,297,561	0	0
Total Other Charges	1,038,026	1,297,561	2,103,580	2,103,580
TOTAL OPERATING EXPENSES	1,160,896	1,378,571	2,209,653	2,209,653
OPERATING INCOME (LOSS)	(1,160,891)	(756,985)	(532,653)	(532,653)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	173,176	144,806	149,905	149,905
Total Revenue from Use of Money and Property	173,176	144,806	149,905	149,905
Miscellaneous Revenues				
7670 Miscellaneous Revenue	432	268	0	0
Total Miscellaneous Revenues	432	268	0	0
TOTAL NON-OPERATING REVENUES	173,608	145,074	149,905	149,905

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,790,148	1,790,148
Total Special Items	0	0	1,790,148	1,790,148
TOTAL NON-OPERATING EXPENSES	0	0	1,790,148	1,790,148
NON-OPERATING INCOME (LOSS)	173,608	145,074	(1,640,243)	(1,640,243)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(987,283)	(611,911)	(2,172,896)	(2,172,896)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(1,796)	0	0	0
CHANGE IN NET POSITION	(989,079)	(611,911)	(2,172,896)	(2,172,896)
Net Position - Beginning Balance	3,869,574	2,880,495	2,172,896	2,172,896
Net Position - Ending Balance	2,880,495	2,268,584	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	73,385,296	77,125,731	82,234,711	82,234,711
Total Miscellaneous Revenues	73,385,296	77,125,731	82,234,711	82,234,711
TOTAL OPERATING REVENUES	73,385,296	77,125,731	82,234,711	82,234,711
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,228,202	3,199,168	3,229,358	3,229,358
1911 CWCAP Charges	78,081	82,847	78,081	78,081
1912 Investment Administrative Fees	7,630	7,178	4,820	4,820
2400 Special Departmental Expense	733,954	736,885	740,262	740,262
2700 Transportation and Travel - Meetings/Conferences	0	0	10,758	10,758
Total Services & Supplies	4,047,867	4,026,078	4,094,779	4,094,779
Other Charges				
3520 Insurance Claims	74,232,697	92,907,255	87,787,440	87,787,440
3530 Insurance Premiums	268,454	571,867	592,936	592,936
Total Other Charges	74,501,151	93,479,122	88,380,376	88,380,376
TOTAL OPERATING EXPENSES	78,549,018	97,505,200	92,475,155	92,475,155
OPERATING INCOME (LOSS)	(5,163,722)	(20,379,469)	(10,240,444)	(10,240,444)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	948,911	990,838	948,911	948,911
Total Revenue from Use of Money and Property	948,911	990,838	948,911	948,911
Intergovernmental Revenues				
7040 Federal - Health Administration	28,493	0	0	0
Total Intergovernmental Revenues	28,493	0	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	7,315,120	12,447,400	9,909,544	9,909,544
Total Miscellaneous Revenues	7,315,120	12,447,400	9,909,544	9,909,544
TOTAL NON-OPERATING REVENUES	8,292,524	13,438,238	10,858,455	10,858,455
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	7,772,019	7,772,019
Total Special Items	0	0	7,772,019	7,772,019
TOTAL NON-OPERATING EXPENSES	0	0	7,772,019	7,772,019
NON-OPERATING INCOME (LOSS)	8,292,524	13,438,238	3,086,436	3,086,436
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,128,802	(6,941,231)	(7,154,008)	(7,154,008)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	167,204	(51,904)	0	0
CHANGE IN NET POSITION	3,296,006	(6,993,135)	(7,154,008)	(7,154,008)
Net Position - Beginning Balance	8,778,196	12,074,202	7,154,008	7,154,008
Net Position - Ending Balance	12,074,202	5,081,067	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	19,132	21,019	25,000	25,000
Total Charges For Services	19,132	21,019	25,000	25,000
Miscellaneous Revenues				
7710 Insurance Premiums	60,540,714	59,333,753	59,372,149	59,372,149
Total Miscellaneous Revenues	60,540,714	59,333,753	59,372,149	59,372,149
TOTAL OPERATING REVENUES	60,559,846	59,354,772	59,397,149	59,397,149
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	25,277	10,286	0	0
0101 Regular Salaries	2,448,769	2,623,904	2,949,597	2,949,597
0103 Overtime	12,058	13,045	30,000	30,000
0105 Vacation Payoffs	32,098	43,502	110,000	110,000
0111 Other Pay	1,674	1,687	1,680	1,680
0200 Retirement	838,325	924,738	1,033,189	1,033,189
0204 County Paid Executive Deferred Compensation Plan	28	162	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	19,859	18,236	41,836	41,836
0206 Retiree Medical	10,954	26,021	26,562	26,562
0207 Health Reimbursement Account	103,605	33,466	37,800	37,800
0301 Unemployment Insurance	0	837	2,354	2,354
0305 Salary Continuance Insurance	3,568	4,029	4,300	4,300
0306 Health Insurance	268,524	267,959	305,772	305,772
0308 Dental Insurance	7,205	5,173	12,840	12,840
0309 Life Insurance	691	716	840	840
0310 Accidental Death and Dismemberment Insurance	172	198	240	240
0319 Other Insurance	7,063	6,909	8,424	8,424

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0352 Workers Compensation - General	43,111	38,390	40,521	40,521
0401 Medicare	35,785	38,346	42,805	42,805
0403 Optional Benefit Program	36,167	35,000	33,720	33,720
Total Salaries & Benefits	3,894,933	4,092,604	4,682,480	4,682,480
Services & Supplies				
0740 Enterprise Telephone Service Charges	12,557	18,987	22,000	22,000
0742 Cell Phones, Pagers, Blackberry Devices	12,903	10,632	15,000	15,000
0900 Food	491	719	1,000	1,000
1000 Household Expense	23,059	34,746	35,766	35,766
1001 Household Expense - Trash	991	1,137	901	901
1100 Insurance	447,898	496,764	550,738	550,738
1300 Maintenance Equipment - Non-IT Maintenance	309	118	500	500
1340 Software Maintenance & Support	24,403	20,871	35,000	35,000
1341 Hardware Maintenance & Support	0	0	500	500
1400 Maintenance - Buildings and Improvements	13,474	21,099	5,000	5,000
1402 Minor Alterations and Improvements	876	1,236	3,000	3,000
1502 Medical Supplies	0	0	250	250
1600 Memberships	3,140	2,730	5,000	5,000
1800 Office Expense	9,554	7,808	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	179	138	2,000	2,000
1802 Periodicals and Journals	0	76	1,000	1,000
1803 Postage	242	805	1,000	1,000
1809 Minor Office Equipment to be Controlled	129	190	5,000	5,000
1840 IT Hardware Purchases (Purchases under \$5,000)	5,417	0	10,000	10,000
1900 Professional and Specialized Services	6,557,974	5,816,146	8,285,397	8,285,397
1908 Temporary Help	10,499	0	10,000	10,000

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1911 CWCAP Charges	209,489	236,005	250,000	250,000
1912 Investment Administrative Fees	55,802	52,955	80,000	80,000
1940 Enterprise IT Services	357,315	199,958	350,000	350,000
2110 Short-Term Leases-Equipment	2,834	1,223	5,000	5,000
2143 Short-Term SBITA	93,760	101,432	10,000	10,000
2300 Small Tools and Instruments	0	5,226	8,000	8,000
2400 Special Departmental Expense	29,058	19,190	60,000	60,000
2600 Transportation and Travel - General	21,970	22,509	25,000	25,000
2601 Private Auto Mileage	696	170	5,000	5,000
2602 Garage Expense	9,048	18,247	30,000	30,000
2700 Transportation and Travel - Meetings/Conferences	4,106	4,276	12,000	12,000
2801 Utilities - Purchased Electricity	6,390	10,985	10,000	10,000
2802 Utilities - Purchased Gas	20,864	26,067	22,135	22,135
2803 Utilities - Purchased Water	6,420	10,356	6,812	6,812
2890 Intra-Agency Services & Supplies Billing Offsets	(62,315)	(59,409)	(66,521)	(66,521)
Total Services & Supplies	7,879,532	7,083,392	9,811,478	9,811,478
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	800,000	800,000
3200 Bond Redemption	76,818	123,346	125,947	125,947
3256 SBITA Debt Service Principal	0	0	85,494	85,494
3520 Insurance Claims - Note 1	56,308,072	55,235,330	48,571,027	48,571,027
3700 Taxes and Assessments	2,110	1,528	3,000	3,000
Total Other Charges	56,387,000	55,360,204	49,585,468	49,585,468
Miscellaneous				
5300 Depreciation	10,712	11,114	20,000	20,000
Total Miscellaneous	10,712	11,114	20,000	20,000

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
TOTAL OPERATING EXPENSES	68,172,177	66,547,314	64,099,426	64,099,426
OPERATING INCOME (LOSS)	(7,612,331)	(7,192,542)	(4,702,277)	(4,702,277)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	7,140,908	7,865,028	3,915,605	3,915,605
Total Revenue from Use of Money and Property	7,140,908	7,865,028	3,915,605	3,915,605
Miscellaneous Revenues				
7670 Miscellaneous Revenue	515,509	313,907	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	1,702	0	0	0
Total Miscellaneous Revenues	517,211	313,907	100,000	100,000
TOTAL NON-OPERATING REVENUES	7,658,119	8,178,935	4,015,605	4,015,605
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	182,803	273,836	260,955	260,955
3356 SBITA - Debt Service Interest	1,260	856	856	856
Total Other Charges	184,063	274,692	261,811	261,811
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(25,000)	0	0	0
Total Miscellaneous	(25,000)	0	0	0
TOTAL NON-OPERATING EXPENSES	159,063	274,692	261,811	261,811
NON-OPERATING INCOME (LOSS)	7,499,056	7,904,243	3,753,794	3,753,794
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(113,275)	711,701	(948,483)	(948,483)

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
7810 Transfers In - from Fund 100	58,863	46,714	250,000	250,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	153,246	(385,967)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(100,146)	(5,407)	0	0
CHANGE IN NET POSITION	(1,312)	367,041	(698,483)	(698,483)
Net Position - Beginning Balance	379,901	378,589	698,483	698,483
Net Position - Ending Balance	378,589	745,630	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 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	105,766	101,776	140,000	140,000
Total Charges For Services	105,766	101,776	140,000	140,000
Miscellaneous Revenues				
7710 Insurance Premiums	36,695,560	41,826,145	48,200,114	48,200,114
Total Miscellaneous Revenues	36,695,560	41,826,145	48,200,114	48,200,114
TOTAL OPERATING REVENUES	36,801,326	41,927,921	48,340,114	48,340,114
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	18,828	138,710	0	0
0101 Regular Salaries	1,344,790	1,476,744	1,575,331	1,575,331
0103 Overtime	15,334	9,287	15,000	15,000
0105 Vacation Payoffs	34,389	25,463	75,000	75,000
0111 Other Pay	847	839	840	840
0200 Retirement	464,962	525,764	561,441	561,441
0205 1.62% Retirement ER Contribution 401(A) Plan	14,944	14,627	15,915	15,915
0206 Retiree Medical	6,332	14,626	14,208	14,208
0207 Health Reimbursement Account	60,447	21,974	22,116	22,116
0301 Unemployment Insurance	0	470	1,269	1,269
0305 Salary Continuance Insurance	1,937	2,396	2,610	2,610
0306 Health Insurance	182,970	201,893	225,216	225,216
0308 Dental Insurance	4,867	3,695	9,072	9,072
0309 Life Insurance	440	487	588	588
0310 Accidental Death and Dismemberment Insurance	109	135	168	168
0319 Other Insurance	4,802	4,300	4,176	4,176
0352 Workers Compensation - General	5,131	5,082	5,254	5,254

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0401 Medicare	19,869	21,475	22,863	22,863
0403 Optional Benefit Program	21,000	24,500	23,772	23,772
Total Salaries & Benefits	2,201,998	2,492,467	2,574,839	2,574,839
Services & Supplies				
0740 Enterprise Telephone Service Charges	24,845	26,516	28,000	28,000
0742 Cell Phones, Pagers, Blackberry Devices	2,717	2,550	3,500	3,500
1000 Household Expense	15,359	9,497	9,776	9,776
1001 Household Expense - Trash	661	552	601	601
1100 Insurance	28,200,156	30,651,263	33,000,000	33,000,000
1300 Maintenance Equipment - Non-IT Maintenance	0	72	1,000	1,000
1340 Software Maintenance & Support	6,375	6,375	10,000	10,000
1341 Hardware Maintenance & Support	0	0	1,000	1,000
1400 Maintenance - Buildings and Improvements	3,609	3,747	8,000	8,000
1402 Minor Alterations and Improvements	897	338	1,500	1,500
1502 Medical Supplies	0	0	250	250
1600 Memberships	783	420	1,000	1,000
1800 Office Expense	18,113	20,728	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	326	46	1,000	1,000
1802 Periodicals and Journals	0	0	1,000	1,000
1803 Postage	4,227	4,673	5,000	5,000
1809 Minor Office Equipment to be Controlled	0	99	2,000	2,000
1840 IT Hardware Purchases (Purchases under \$5,000)	1,808	0	5,000	5,000
1900 Professional and Specialized Services	739,839	776,373	934,958	934,958
1911 CWCAP Charges	253,213	269,543	300,000	300,000
1912 Investment Administrative Fees	13,922	6,380	30,000	30,000
1940 Enterprise IT Services	81,103	80,764	150,000	150,000

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2110 Short-Term Leases-Equipment	4,621	2,018	0	0
2143 Short-Term SBITA	2,001	370	10,000	10,000
2400 Special Departmental Expense	2,638	2,558	30,000	30,000
2600 Transportation and Travel - General	15,555	15,035	15,300	15,300
2601 Private Auto Mileage	0	0	2,000	2,000
2602 Garage Expense	0	107	2,000	2,000
2700 Transportation and Travel - Meetings/Conferences	1,620	3,290	5,000	5,000
2801 Utilities - Purchased Electricity	4,260	3,261	4,520	4,520
2802 Utilities - Purchased Gas	13,909	7,851	14,756	14,756
2803 Utilities - Purchased Water	4,282	3,302	4,543	4,543
2890 Intra-Agency Services & Supplies Billing Offsets	(11,793)	(15,305)	(12,662)	(12,662)
Total Services & Supplies	29,405,046	31,882,423	34,584,042	34,584,042
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(6,385)	(5,211)	(7,000)	(7,000)
Total Services & Supplies Reimbursements	(6,385)	(5,211)	(7,000)	(7,000)
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	410,000	410,000
3200 Bond Redemption	51,204	34,880	34,397	34,397
3252 Lease Equipment - Debt Service Principal	0	0	2,000	2,000
3256 SBITA Debt Service Principal	0	0	74,000	74,000
3500 Judgments and Damages - Note 1	8,308,008	64,452,164	379,149,525	379,149,525
3700 Taxes and Assessments	1,406	1,019	2,000	2,000
Total Other Charges	8,360,618	64,488,063	379,671,922	379,671,922
Miscellaneous				
5300 Depreciation	73,265	74,605	72,595	72,595
Total Miscellaneous	73,265	74,605	72,595	72,595

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
TOTAL OPERATING EXPENSES	40,034,542	98,932,347	416,896,398	416,896,398
OPERATING INCOME (LOSS)	(3,233,216)	(57,004,426)	(368,556,284)	(368,556,284)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,706,115	952,540	495,456	495,456
Total Revenue from Use of Money and Property	1,706,115	952,540	495,456	495,456
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,472,756	11,014,454	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	0	606,971	0	0
Total Miscellaneous Revenues	1,472,756	11,621,425	100,000	100,000
TOTAL NON-OPERATING REVENUES	3,178,871	12,573,965	595,456	595,456
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	121,850	77,437	71,268	71,268
3352 Lease Equipment - Debt Service Interest	42	585	500	500
3356 SBITA - Debt Service Interest	8,538	5,803	3,000	3,000
Total Other Charges	130,430	83,825	74,768	74,768
TOTAL NON-OPERATING EXPENSES	130,430	83,825	74,768	74,768
NON-OPERATING INCOME (LOSS)	3,048,441	12,490,140	520,688	520,688
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(184,775)	(44,514,286)	(368,035,596)	(368,035,596)

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
7810 Transfers In - from Fund 100	0	0	365,000,000	365,000,000
7811 Transfers In - from Funds 101-199	0	42,500,000	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	433,809	2,670,563	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	4,736	1,038	0	0
CHANGE IN NET POSITION	253,770	657,315	(3,035,596)	(3,035,596)
Net Position - Beginning Balance	2,128,081	2,381,851	3,035,596	3,035,596
Net Position - Ending Balance	2,381,851	3,039,166	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 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	12,847	11,759	11,503	11,503
Total Taxes	12,847	11,759	11,503	11,503
Charges For Services				
7590 Other Charges for Services	33,707,829	37,017,976	37,077,437	37,077,437
Total Charges For Services	33,707,829	37,017,976	37,077,437	37,077,437
TOTAL OPERATING REVENUES	33,720,676	37,029,735	37,088,940	37,088,940
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	4,420	46,334	0	0
0101 Regular Salaries	5,659,061	6,073,901	6,583,148	6,583,148
0103 Overtime	121,364	214,911	133,487	133,487
0104 Annual Leave Payoffs	1,571	0	48,400	48,400
0105 Vacation Payoffs	86,857	124,795	117,683	117,683
0110 Performance Incentive Pay	0	4	0	0
0111 Other Pay	58,470	58,784	66,768	66,768
0200 Retirement	1,987,320	2,177,255	2,355,574	2,355,574
0205 1.62% Retirement ER Contribution 401(A) Plan	30,323	37,753	75,302	75,302
0206 Retiree Medical	27,186	60,857	59,948	59,948
0207 Health Reimbursement Account	281,092	112,802	115,200	115,200
0208 Pension Prepayment Discount	0	1,001	0	0
0301 Unemployment Insurance	0	2,024	5,195	5,195
0305 Salary Continuance Insurance	1,987	2,173	2,549	2,549
0306 Health Insurance	1,025,834	1,029,713	1,122,704	1,122,704
0308 Dental Insurance	5,707	3,679	10,296	10,296
0309 Life Insurance	513	490	688	688

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0310 Accidental Death and Dismemberment Insurance	127	135	200	200
0319 Other Insurance	68,009	69,389	70,760	70,760
0352 Workers Compensation - General	691,793	835,424	795,599	795,599
0401 Medicare	82,125	90,327	96,388	96,388
0403 Optional Benefit Program	24,500	25,667	26,880	26,880
Total Salaries & Benefits	10,158,259	10,967,418	11,686,769	11,686,769
Services & Supplies				
0600 Clothing and Personal Supplies	36,324	29,590	34,000	34,000
0740 Enterprise Telephone Service Charges	13,656	8,082	11,655	11,655
0742 Cell Phones, Pagers, Blackberry Devices	374,312	515,189	507,166	507,166
1000 Household Expense	130,761	157,850	137,000	137,000
1001 Household Expense - Trash	50,016	53,854	53,073	53,073
1100 Insurance	147,922	179,433	237,710	237,710
1300 Maintenance Equipment - Non-IT Maintenance	4,557,302	4,480,229	5,196,493	5,196,493
1301 Maintenance - Inventory Parts	13,126	11,124	26,600	26,600
1302 Parts not Direct Billed to Customers	169,144	161,075	173,150	173,150
1340 Software Maintenance & Support	239,094	169,353	300,000	300,000
1400 Maintenance - Buildings and Improvements	205,664	232,148	226,264	226,264
1402 Minor Alterations and Improvements	49,161	66,936	62,539	62,539
1600 Memberships	130	2,109	1,680	1,680
1700 Miscellaneous Expense	(8,075)	(11,794)	10,750	10,750
1800 Office Expense	12,460	12,011	28,485	28,485
1801 Duplicating Services (CEO/Reprographics)	5,616	2,557	5,841	5,841
1802 Periodicals and Journals	239	0	600	600
1803 Postage	842	1,532	1,700	1,700
1809 Minor Office Equipment to be Controlled	560	1,043	3,950	3,950

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1840 IT Hardware Purchases (Purchases under \$5,000)	2,823	12,014	43,000	43,000
1900 Professional and Specialized Services	2,057,123	2,482,634	2,334,825	2,334,825
1911 CWCAP Charges	704,673	620,167	665,020	665,020
1912 Investment Administrative Fees	18,520	20,302	29,823	29,823
1940 Enterprise IT Services	0	23,423	16,271	16,271
1941 IT Professional Services Contracts	0	0	7,400	7,400
2110 Short-Term Leases-Equipment	5,111	4,765	13,337	13,337
2140 Software Leases & Licenses	6,483	68	0	0
2143 Short-Term SBITA	12,777	35,083	33,464	33,464
2300 Small Tools and Instruments	59,308	64,232	92,619	92,619
2400 Special Departmental Expense	5,787,167	5,214,826	7,062,167	7,062,167
2600 Transportation and Travel - General	15	272	500	500
2601 Private Auto Mileage	796	1,356	760	760
2602 Garage Expense	257,265	329,341	351,403	351,403
2700 Transportation and Travel - Meetings/Conferences	397	1,206	15,000	15,000
2801 Utilities - Purchased Electricity	175,158	178,733	200,826	200,826
2802 Utilities - Purchased Gas	32,783	35,101	50,000	50,000
2803 Utilities - Purchased Water	16,595	16,287	17,605	17,605
2890 Intra-Agency Services & Supplies Billing Offsets	(260,847)	(329,341)	(351,403)	(351,403)
Total Services & Supplies	14,874,401	14,782,790	17,601,273	17,601,273
Other Charges				
3252 Lease Equipment - Debt Service Principal	0	0	6,910	6,910
3256 SBITA Debt Service Principal	0	(1)	36,700	36,700
3700 Taxes and Assessments	1,767	1,831	2,000	2,000
Total Other Charges	1,767	1,830	45,610	45,610

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over \$10,000)	0	0	17,184,500	17,269,500
Total Equipment	0	0	17,184,500	17,269,500
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	9,273,709	9,336,285	4,843,800	4,843,800
Total Miscellaneous	9,273,709	9,336,285	4,843,800	4,843,800
TOTAL OPERATING EXPENSES	34,308,136	35,088,323	51,372,875	51,457,875
OPERATING INCOME (LOSS) - Note 1	(587,460)	1,941,412	(14,283,935)	(14,368,935)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,341,127	2,952,078	2,805,638	2,805,638
Total Revenue from Use of Money and Property	2,341,127	2,952,078	2,805,638	2,805,638
Miscellaneous Revenues				
7670 Miscellaneous Revenue	54,248	93,982	66,238	66,238
7680 Six-Month Expired (Outlawed) Checks	(102)	0	255	255
Total Miscellaneous Revenues	54,146	93,982	66,493	66,493
TOTAL NON-OPERATING REVENUES	2,395,273	3,046,060	2,872,131	2,872,131
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	114	1,332	500	500
3356 SBITA - Debt Service Interest	0	1,531	2,000	2,000
Total Other Charges	114	2,863	2,500	2,500

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
Special Items				
5000 Special Items	0	0	2,450,000	2,450,000
Total Special Items	0	0	2,450,000	2,450,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	285,543	(214,978)	0	0
Total Miscellaneous	285,543	(214,978)	0	0
TOTAL NON-OPERATING EXPENSES	285,657	(212,115)	2,452,500	2,452,500
NON-OPERATING INCOME (LOSS)	2,109,616	3,258,175	419,631	419,631
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	1,522,156	5,199,587	(13,864,304)	(13,949,304)
7805 Capital Contributions	105,675	149,450	0	0
7810 Transfers In - from Fund 100	9,416,381	7,030,093	6,097,347	6,182,347
7811 Transfers In - from Funds 101-199	312,379	1,330,311	1,463,222	1,463,222
7814 Transfers In - from Funds 400-499	1,761,390	2,159,883	3,586,424	3,586,424
4800 Transfers Out - to Fund 100	0	0	0	0
4801 Transfers Out - to Funds 101-199	(7,385)	0	0	0
4804 Transfers Out - to Funds 400-499	(215,000)	(1,178,337)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(9,227,891)	(2,037,660)	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	2,808,894	5,438,805	1,005,084	1,005,084
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec	(80,000)	0	(80,000)	(80,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	772,159	(7,464,686)	4,843,800	4,843,800
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(9,257,085)	(8,494,501)	(25,628,587)	(25,628,587)
CHANGE IN NET POSITION	(2,088,327)	2,132,945	(22,792,014)	(22,792,014)
Net Position - Beginning Balance	7,539,278	5,450,951	22,792,014	22,792,014
Net Position - Ending Balance	5,450,951	7,583,896	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$10,000)	14,957	59,397	17,184,500	17,269,500
Total Equipment	14,957	59,397	17,184,500	17,269,500
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	14,957	59,397	17,195,423	17,280,423
<p>Note 1 - Operating Loss is overstated in the 2025-26 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 2025-26 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: 297 OC Printing & Graphics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	5,106,596	4,621,174	5,826,463	5,826,463
Total Charges For Services	5,106,596	4,621,174	5,826,463	5,826,463
TOTAL OPERATING REVENUES	5,106,596	4,621,174	5,826,463	5,826,463
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	17,114	51,473	0	0
0101 Regular Salaries	1,092,443	1,329,273	1,354,875	1,354,875
0102 Extra Help	107,660	42,285	50,000	50,000
0103 Overtime	76,081	60,025	85,000	85,000
0105 Vacation Payoffs	15,464	8,378	7,000	7,000
0111 Other Pay	6,197	8,374	10,500	10,500
0200 Retirement	376,552	470,881	956,180	956,180
0205 1.62% Retirement ER Contribution 401(A) Plan	9,745	13,891	16,384	16,384
0206 Retiree Medical	5,293	13,283	12,196	12,196
0207 Health Reimbursement Account	54,714	26,188	25,092	25,092
0301 Unemployment Insurance	0	450	1,094	1,094
0305 Salary Continuance Insurance	754	1,010	1,180	1,180
0306 Health Insurance	202,914	233,457	234,216	234,216
0308 Dental Insurance	1,622	1,339	3,600	3,600
0309 Life Insurance	146	173	216	216
0310 Accidental Death and Dismemberment Insurance	36	48	72	72
0319 Other Insurance	14,670	15,314	13,176	13,176
0352 Workers Compensation - General	72,161	59,568	67,940	67,940
0401 Medicare	18,114	20,229	19,673	19,673
0403 Optional Benefit Program	7,000	7,000	9,432	9,432
Total Salaries & Benefits	2,078,680	2,362,639	2,867,826	2,867,826

FUND TITLE: 297 OC Printing & Graphics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	0	4,080	2,000	2,000
0700 Communications	304	305	300	300
0740 Enterprise Telephone Service Charges	9,919	9,231	7,857	7,857
0742 Cell Phones, Pagers, Blackberry Devices	1,045	955	1,850	1,850
1000 Household Expense	27,093	23,971	2,421	2,421
1001 Household Expense - Trash	6,075	6,393	6,129	6,129
1100 Insurance	17,132	20,543	25,532	25,532
1300 Maintenance Equipment - Non-IT Maintenance	78,926	55,963	95,000	95,000
1340 Software Maintenance & Support	91,628	51,670	60,000	60,000
1341 Hardware Maintenance & Support	152,383	226,998	319,000	319,000
1400 Maintenance - Buildings and Improvements	58,006	75,252	50,000	50,000
1402 Minor Alterations and Improvements	17,573	24,889	50,470	50,470
1800 Office Expense	68,411	12,182	26,500	26,500
1801 Duplicating Services (CEO/Reprographics)	0	17,165	0	0
1803 Postage	80,000	14,188	68,571	68,571
1806 Printing Costs - Outside Vendors	1,325,596	1,719,752	1,900,000	1,900,000
1809 Minor Office Equipment to be Controlled	1,142	115	10,000	10,000
1840 IT Hardware Purchases (Purchases under \$5,000)	5,683	4,195	10,000	10,000
1900 Professional and Specialized Services	75,761	59,281	50,000	50,000
1908 Temporary Help	8,145	17,824	20,000	20,000
1911 CWCAP Charges	94,432	127,078	103,000	103,000
1912 Investment Administrative Fees	323	372	500	500
1920 Non-Claimable Administrative Expense	0	0	2,000	2,000
1940 Enterprise IT Services	60,011	61,299	64,932	64,932
2110 Short-Term Leases-Equipment	46,588	146,667	14,603	14,603
2140 Software Leases & Licenses	48,974	39,594	0	0

FUND TITLE: 297 OC Printing & Graphics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2143 Short-Term SBITA	0	0	43,800	43,800
2400 Special Departmental Expense	27,436	(10,761)	5,000	5,000
2412 Facilities and Warehouse Supplies	487	0	500	500
2600 Transportation and Travel - General	4,871	5,219	7,000	7,000
2601 Private Auto Mileage	0	0	500	500
2602 Garage Expense	14,781	17,272	0	0
2700 Transportation and Travel - Meetings/Conferences	117	283	0	0
2740 IT Training & Travel	2,400	0	0	0
2801 Utilities - Purchased Electricity	74,392	73,899	78,923	78,923
2802 Utilities - Purchased Gas	4,792	5,072	5,084	5,084
2803 Utilities - Purchased Water	2,683	2,379	2,846	2,846
Total Services & Supplies	2,407,109	2,813,325	3,034,318	3,034,318
Other Charges				
3252 Lease Equipment - Debt Service Principal	0	0	86,000	86,000
3700 Taxes and Assessments	1,912	4,081	4,000	4,000
Total Other Charges	1,912	4,081	90,000	90,000
Intrafund Transfers				
5100 Intrafund Transfers	0	(2,110)	0	0
Total Intrafund Transfers	0	(2,110)	0	0
Miscellaneous				
5300 Depreciation	374,433	314,385	415,000	415,000
Total Miscellaneous	374,433	314,385	415,000	415,000
TOTAL OPERATING EXPENSES	4,862,134	5,492,320	6,407,144	6,407,144
OPERATING INCOME (LOSS) - Note 1	244,462	(871,146)	(580,681)	(580,681)

FUND TITLE: 297 OC Printing & Graphics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	48,521	59,167	30,000	30,000
Total Revenue from Use of Money and Property	48,521	59,167	30,000	30,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	92,204	154,320	95,000	95,000
7670 Miscellaneous Revenue	149	77	0	0
7680 Six-Month Expired (Outlawed) Checks	(232)	0	0	0
Total Miscellaneous Revenues	92,121	154,397	95,000	95,000
TOTAL NON-OPERATING REVENUES	140,642	213,564	125,000	125,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	1,716	0	1,500	1,500
Total Other Charges	1,716	0	1,500	1,500
Special Items				
5000 Special Items	31,502	0	573,554	573,554
Total Special Items	31,502	0	573,554	573,554
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(393)	57,888	0	0
Total Miscellaneous	(393)	57,888	0	0
TOTAL NON-OPERATING EXPENSES	32,825	57,888	575,054	575,054
NON-OPERATING INCOME (LOSS)	107,817	155,676	(450,054)	(450,054)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	352,279	(715,470)	(1,030,735)	(1,030,735)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	61,097	(189,611)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	240,147	168,952	413,109	413,109
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(1,254,776)	(1,254,776)	(1,254,776)

FUND TITLE: 297 OC Printing & Graphics
Internal Service Fund
SERVICE ACTIVITY: Other General

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	653,523	(1,990,905)	(1,872,402)	(1,872,402)
Net Position - Beginning Balance	865,902	1,519,425	1,872,402	1,872,402
Net Position - Ending Balance	1,519,425	(471,480)	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$10,000)	0	0	0	0
Total Equipment	0	0	0	0
4200 Structures and Improvements				
P003 TISF Capital Project	25,139	0	0	0
Total Structures and Improvements	25,139	0	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	25,139	0	0	0
Note 1 - Operating Loss is overstated in the 2025-26 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 2025-26 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 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	3,295,482	2,625,145	3,787,700	3,787,700
Total Miscellaneous Revenues	3,295,482	2,625,145	3,787,700	3,787,700
TOTAL OPERATING REVENUES	3,295,482	2,625,145	3,787,700	3,787,700
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	169,274	179,450	175,565	175,565
1911 CWCAP Charges	70,935	74,521	70,935	70,935
1912 Investment Administrative Fees	1,290	849	1,250	1,250
2400 Special Departmental Expense	753,674	724,125	898,321	898,321
Total Services & Supplies	995,173	978,945	1,146,071	1,146,071
Other Charges				
3500 Judgments and Damages	0	0	4,932,768	4,932,768
3510 Other Charges - Operating	366,640	384,125	0	0
3520 Insurance Claims	3,262,842	3,789,263	0	0
3530 Insurance Premiums	439,376	486,683	0	0
Total Other Charges	4,068,858	4,660,071	4,932,768	4,932,768
TOTAL OPERATING EXPENSES	5,064,031	5,639,016	6,078,839	6,078,839
OPERATING INCOME (LOSS)	(1,768,549)	(3,013,871)	(2,291,139)	(2,291,139)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	156,064	108,361	200,000	200,000
Total Revenue from Use of Money and Property	156,064	108,361	200,000	200,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	559,654	635,289	610,165	610,165
Total Miscellaneous Revenues	559,654	635,289	610,165	610,165

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	715,718	743,650	810,165	810,165
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	960,580	960,580
Total Special Items	0	0	960,580	960,580
TOTAL NON-OPERATING EXPENSES	0	0	960,580	960,580
NON-OPERATING INCOME (LOSS)	715,718	743,650	(150,415)	(150,415)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,052,831)	(2,270,221)	(2,441,554)	(2,441,554)
7810 Transfers In - from Fund 100	753,673	724,124	898,321	898,321
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(51,603)	58,344	0	0
CHANGE IN NET POSITION	(350,761)	(1,487,753)	(1,543,233)	(1,543,233)
Net Position - Beginning Balance	3,174,858	2,824,097	1,543,233	1,543,233
Net Position - Ending Balance	2,824,097	1,336,344	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	0	0	2,500,000	2,500,000
Total Charges For Services	0	0	2,500,000	2,500,000
TOTAL OPERATING REVENUES	0	0	2,500,000	2,500,000
OPERATING EXPENSES				
Services & Supplies				
0900 Food	0	0	600	600
1000 Household Expense	32,056	34,613	36,064	36,064
1001 Household Expense - Trash	1,533	1,489	1,403	1,403
1300 Maintenance Equipment - Non-IT Maintenance	0	569	5,000	5,000
1400 Maintenance - Buildings and Improvements	17,538	52,646	17,538	17,538
1402 Minor Alterations and Improvements	12,583	10,025	12,584	12,584
1800 Office Expense	(151)	0	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	2,941	0	8,500	8,500
1900 Professional and Specialized Services	1,442,631	1,716,334	2,238,109	2,238,109
1911 CWCAP Charges	69,155	38,709	69,155	69,155
1912 Investment Administrative Fees	1,001	489	600	600
1940 Enterprise IT Services	4,368	9,049	20,000	20,000
2110 Short-Term Leases-Equipment	0	0	6,000	6,000
2143 Short-Term SBITA	695	959	3,640	3,640
2600 Transportation and Travel - General	4,200	2,832	4,200	4,200
2800 Utilities	563	246	563	563
2801 Utilities - Purchased Electricity	10,997	12,750	11,667	11,667
2802 Utilities - Purchased Gas	729	318	1,371	1,371
2803 Utilities - Purchased Water	10,565	12,137	11,210	11,210

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
Total Services & Supplies	1,611,404	1,893,165	2,485,204	2,485,204
Other Charges				
3200 Bond Redemption	95,079	98,208	106,397	106,397
3700 Taxes and Assessments	2,338	2,423	1,780	1,780
Total Other Charges	97,417	100,631	108,177	108,177
Miscellaneous				
5300 Depreciation	11,796	7,113	11,796	11,796
Total Miscellaneous	11,796	7,113	11,796	11,796
TOTAL OPERATING EXPENSES	1,720,617	2,000,909	2,605,177	2,605,177
OPERATING INCOME (LOSS)	(1,720,617)	(2,000,909)	(105,177)	(105,177)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	119,054	65,593	43,700	43,700
Total Revenue from Use of Money and Property	119,054	65,593	43,700	43,700
Miscellaneous Revenues				
7670 Miscellaneous Revenue	680,171	925,525	803,515	803,515
Total Miscellaneous Revenues	680,171	925,525	803,515	803,515
TOTAL NON-OPERATING REVENUES	799,225	991,118	847,215	847,215
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	196,864	188,807	190,236	190,236
Total Other Charges	196,864	188,807	190,236	190,236

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
Special Items				
5000 Special Items	0	0	1,085,558	1,085,558
Total Special Items	0	0	1,085,558	1,085,558
TOTAL NON-OPERATING EXPENSES	196,864	188,807	1,275,794	1,275,794
NON-OPERATING INCOME (LOSS)	602,361	802,311	(428,579)	(428,579)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,118,256)	(1,198,598)	(533,756)	(533,756)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	45,937	11,631	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	11,796	7,113	11,796	11,796
CHANGE IN NET POSITION	(1,060,523)	(1,179,854)	(521,960)	(521,960)
Net Position - Beginning Balance	3,031,637	1,971,114	521,960	521,960
Net Position - Ending Balance	1,971,114	791,260	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	884,509	916,960	955,800	955,800
Total Miscellaneous Revenues	884,509	916,960	955,800	955,800
TOTAL OPERATING REVENUES	884,509	916,960	955,800	955,800
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	882,976	915,964	955,800	955,800
Total Other Charges	882,976	915,964	955,800	955,800
TOTAL OPERATING EXPENSES	882,976	915,964	955,800	955,800
OPERATING INCOME (LOSS)	1,533	996	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,100	0	0	0
Total Miscellaneous Revenues	2,100	0	0	0
TOTAL NON-OPERATING REVENUES	2,100	0	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	97,872	97,872
Total Special Items	0	0	97,872	97,872
TOTAL NON-OPERATING EXPENSES	0	0	97,872	97,872
NON-OPERATING INCOME (LOSS)	2,100	0	(97,872)	(97,872)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,633	996	(97,872)	(97,872)

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	3,633	996	(97,872)	(97,872)
Net Position - Beginning Balance	89,254	92,887	97,872	97,872
Net Position - Ending Balance	92,887	93,883	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	43,778	0	0	0
Total Taxes	43,778	0	0	0
Revenue from Use of Money and Property				
6630 Royalties	295,552	282,853	280,000	280,000
Total Revenue from Use of Money and Property	295,552	282,853	280,000	280,000
TOTAL OPERATING REVENUES	339,330	282,853	280,000	280,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	19	28	8,100	8,100
1911 CWCAP Charges	112	109	10,000	10,000
1912 Investment Administrative Fees	274	343	700	700
Total Services & Supplies	405	480	18,800	18,800
TOTAL OPERATING EXPENSES	405	480	18,800	18,800
OPERATING INCOME (LOSS)	338,925	282,373	261,200	261,200
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	37,321	52,396	49,000	49,000
Total Revenue from Use of Money and Property	37,321	52,396	49,000	49,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	48	57	0	0
Total Miscellaneous Revenues	48	57	0	0
TOTAL NON-OPERATING REVENUES	37,369	52,453	49,000	49,000

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	300,000	300,000
Total Special Items	0	0	300,000	300,000
TOTAL NON-OPERATING EXPENSES	0	0	300,000	300,000
NON-OPERATING INCOME (LOSS)	37,369	52,453	(251,000)	(251,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	376,294	334,826	10,200	10,200
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(431,112)	(370,940)	(10,200)	(10,200)
CHANGE IN NET POSITION	(54,818)	(36,114)	0	0
Net Position - Beginning Balance	549,359	494,541	0	0
Net Position - Ending Balance	494,541	458,427	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	2,112,029	2,743,491	15,140,000	15,140,000
1912 Investment Administrative Fees	16,652	23,152	50,000	50,000
Total Services & Supplies	2,128,681	2,766,643	15,190,000	15,190,000
Structures & Improvements				
4200 Structures and Improvements	0	0	27,890,000	27,890,000
Total Structures & Improvements	0	0	27,890,000	27,890,000
Miscellaneous				
5300 Depreciation	6,801,295	8,303,952	0	0
Total Miscellaneous	6,801,295	8,303,952	0	0
TOTAL OPERATING EXPENSES	8,929,976	11,070,595	43,080,000	43,080,000
OPERATING INCOME (LOSS) - Note 1	(8,929,976)	(11,070,595)	(43,080,000)	(43,080,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,024,663	3,116,231	3,000,000	3,000,000
Total Revenue from Use of Money and Property	2,024,663	3,116,231	3,000,000	3,000,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	6,764	3,103	0	0
Total Miscellaneous Revenues	6,764	3,103	0	0
TOTAL NON-OPERATING REVENUES	2,031,427	3,119,334	3,000,000	3,000,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	15,797,804	15,797,804
Total Special Items	0	0	15,797,804	15,797,804
TOTAL NON-OPERATING EXPENSES	0	0	15,797,804	15,797,804

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	2,031,427	3,119,334	(12,797,804)	(12,797,804)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(6,898,549)	(7,951,261)	(55,877,804)	(55,877,804)
7812 Transfers In - from Funds 2AA-299	86,791,836	75,000,000	0	0
4802 Transfers Out - to Funds 2AA-299	(2,152,765)	0	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(45,429,093)	13,646,107	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(51,961,030)	(46,343,892)	0	0
CHANGE IN NET POSITION	(19,649,601)	34,350,954	(55,877,804)	(55,877,804)
Net Position - Beginning Balance	47,684,182	28,034,581	55,877,804	55,877,804
Net Position - Ending Balance	28,034,581	62,385,535	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P565 OLINDA MAIN ACCESS ROAD WIDENING	0	0	2,500,000	2,500,000
P732 Prima ZN4 Phase Mass Excavation/GW	29,419,841	29,273,662	1,000,000	1,000,000
P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project	18,484,344	18,706,797	0	0
P753 Olinda LFG Header Improvements	553,240	270,212	0	0
P779 Organics Phase IA - Olinda Valencia Greenery - Windrow	24,556	13,310	0	0
P782 Fee Booth Replacement	3,956,824	0	0	0
P784 FRB East Drainage Remediation	0	0	5,000,000	5,000,000
P785 FRB Sewer Line and Water Treatment System	115,744	287,029	0	0
P787 Prima Infrastructure Phase I	5,192,239	(457,305)	0	0
P794 FRB ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE	0	0	350,000	350,000
P796 Organics Phase IB - FRB Bee Canyon Greenery - Extension	(241,959)	0	0	0
P799 PRIMA ADMIN BUILDING DEVELOPMENT AND GREEN BUILDING REMODEL	0	0	2,500,000	2,500,000
P811 HHW Center In Santa Ana	0	0	3,000,000	3,000,000
P812 FRB Infrastructure Expansion	0	0	5,000,000	5,000,000
P814 PRIMA ZONE 4 PHASE A MAIN GAS LINE	0	0	2,000,000	2,000,000

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P817 OAL MRF AWNINGS	0	0	500,000	500,000
P820 OAL EAST CHANNEL/PERIMETER ROAD REPAIR/REPLACEMENT	0	0	3,000,000	3,000,000
P821 OAL ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE	0	0	540,000	540,000
P826 PRIMA FLARE III	0	0	2,000,000	2,000,000
P827 PRIMA ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE	0	0	500,000	500,000
Total Structures and Improvements	57,504,829	48,093,705	27,890,000	27,890,000
TOTAL CAPITAL ASSET ACQUISITIONS	57,504,829	48,093,705	27,890,000	27,890,000
<p>Note 1 - Operating Loss is overstated in the 2025-26 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 2025-26 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: 274 Orange County Waste &
Recycling - Corrective Action Escrow
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	601,627	626,927	510,000	510,000
Total Revenue from Use of Money and Property	601,627	626,927	510,000	510,000
TOTAL NON-OPERATING REVENUES	601,627	626,927	510,000	510,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	510,000	510,000
Total Special Items	0	0	510,000	510,000
TOTAL NON-OPERATING EXPENSES	0	0	510,000	510,000
NON-OPERATING INCOME (LOSS)	601,627	626,927	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	601,627	626,927	0	0
7812 Transfers In - from Funds 2AA-299	0	0	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(809,399)	(601,626)	0	0
CHANGE IN NET POSITION	(207,772)	25,301	0	0
Net Position - Beginning Balance	809,399	601,627	0	0
Net Position - Ending Balance	601,627	626,928	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	15,194	13,548	30,000	30,000
Total Services & Supplies	15,194	13,548	30,000	30,000
TOTAL OPERATING EXPENSES	15,194	13,548	30,000	30,000
OPERATING INCOME (LOSS)	(15,194)	(13,548)	(30,000)	(30,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,903,192	1,982,713	1,600,000	1,600,000
Total Revenue from Use of Money and Property	1,903,192	1,982,713	1,600,000	1,600,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,642	2,934	0	0
Total Miscellaneous Revenues	3,642	2,934	0	0
TOTAL NON-OPERATING REVENUES	1,906,834	1,985,647	1,600,000	1,600,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,570,000	1,570,000
Total Special Items	0	0	1,570,000	1,570,000
TOTAL NON-OPERATING EXPENSES	0	0	1,570,000	1,570,000
NON-OPERATING INCOME (LOSS)	1,906,834	1,985,647	30,000	30,000

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,891,640	1,972,099	0	0
4802 Transfers Out - to Funds 2AA-299	0	0	(40,000,000)	(40,000,000)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(17,499,406)	(1,891,640)	40,000,000	40,000,000
CHANGE IN NET POSITION	(15,607,766)	80,459	0	0
Net Position - Beginning Balance	17,499,406	1,891,640	0	0
Net Position - Ending Balance	1,891,640	1,972,099	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 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	20,000	20,000
1400 Maintenance - Buildings and Improvements	1	0	460,500	460,500
1900 Professional and Specialized Services	(30,665)	3,312	3,550,000	3,550,000
1912 Investment Administrative Fees	57,577	56,495	100,000	100,000
2110 Short-Term Leases-Equipment	0	0	7,500	7,500
2490 Landfill Closure/Postclosure Costs	4,102,293	35,283,970	7,300,000	7,300,000
2602 Garage Expense	279	0	68,700	68,700
2801 Utilities - Purchased Electricity	0	0	190,000	190,000
2803 Utilities - Purchased Water	0	0	52,000	52,000
Total Services & Supplies	4,129,485	35,343,777	11,754,200	11,754,200
Other Charges				
3700 Taxes and Assessments	0	0	156,310	156,310
Total Other Charges	0	0	156,310	156,310
TOTAL OPERATING EXPENSES	4,129,485	35,343,777	11,910,510	11,910,510
OPERATING INCOME (LOSS)	(4,129,485)	(35,343,777)	(11,910,510)	(11,910,510)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	7,204,679	8,329,356	6,770,000	6,770,000
Total Revenue from Use of Money and Property	7,204,679	8,329,356	6,770,000	6,770,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	13,641	11,468	0	0
Total Miscellaneous Revenues	13,641	11,468	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	7,218,320	8,340,824	6,770,000	6,770,000
NON-OPERATING INCOME (LOSS)	7,218,320	8,340,824	6,770,000	6,770,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,088,835	(27,002,953)	(5,140,510)	(5,140,510)
7811 Transfers In - from Funds 101-199	22,395,501	0	0	0
7812 Transfers In - from Funds 2AA-299	0	24,800,000	80,000,000	80,000,000
4800 Transfers Out - to Fund 100	0	0	(150,000,000)	(150,000,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(76,237)	107	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(12,602,678)	(7,044,123)	71,105,345	71,105,345
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(7,294,556)	0	0	0
CHANGE IN NET POSITION	5,510,865	(9,246,969)	(4,035,165)	(4,035,165)
Net Position - Beginning Balance	6,634,556	12,145,421	4,035,165	4,035,165
Net Position - Ending Balance	12,145,421	2,898,452	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	121,456,833	127,526,507	130,396,659	130,396,659
6621 Lease Revenues	15,336,943	17,351,824	24,428,108	24,428,108
6640 Interest Lease	2,882,343	5,895,892	0	0
Total Revenue from Use of Money and Property	139,676,119	150,774,223	154,824,767	154,824,767
Charges For Services				
7590 Other Charges for Services	34,868,870	35,007,231	34,856,000	34,856,000
Total Charges For Services	34,868,870	35,007,231	34,856,000	34,856,000
TOTAL OPERATING REVENUES	174,544,989	185,781,454	189,680,767	189,680,767
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	60,833	1,128,175	0	0
0101 Regular Salaries	11,838,192	17,591,574	21,284,914	21,284,914
0102 Extra Help	94,442	124,064	152,528	152,528
0103 Overtime	360,494	713,523	609,400	609,400
0104 Annual Leave Payoffs	965	6,236	0	0
0105 Vacation Payoffs	196,146	133,710	483,982	483,982
0111 Other Pay	150,196	281,175	346,436	346,436
0200 Retirement	4,097,653	6,288,571	7,143,277	7,143,277
0204 County Paid Executive Deferred Compensation Plan	22,107	24,642	22,912	22,912
0205 1.62% Retirement ER Contribution 401(A) Plan	103,219	166,345	254,909	254,909
0206 Retiree Medical	54,820	176,788	182,727	182,727
0207 Health Reimbursement Account	520,771	267,087	291,624	291,624
0301 Unemployment Insurance	0	5,821	16,233	16,233
0305 Salary Continuance Insurance	12,688	21,575	25,883	25,883
0306 Health Insurance	1,524,189	2,396,717	2,726,712	2,726,712

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0308 Dental Insurance	29,159	32,334	82,668	82,668
0309 Life Insurance	2,525	2,816	3,756	3,756
0310 Accidental Death and Dismemberment Insurance	624	778	1,380	1,380
0319 Other Insurance	48,869	72,819	105,912	105,912
0352 Workers Compensation - General	307,099	481,976	453,906	453,906
0401 Medicare	180,642	267,251	294,167	294,167
0402 Executive Car Allowance	18,360	18,360	18,360	18,360
0403 Optional Benefit Program	130,042	133,251	152,628	152,628
0490 Salary Cost Apply - Intrafund	0	(480,228)	0	0
Total Salaries & Benefits	19,754,035	29,855,360	34,654,314	34,654,314
Services & Supplies				
0600 Clothing and Personal Supplies	50,123	47,169	107,000	107,000
0741 Telephone Service Charges from Vendors	210,388	221,250	217,000	217,000
0742 Cell Phones, Pagers, Blackberry Devices	118,364	125,710	140,500	140,500
0900 Food	8,811	16,001	6,700	6,700
1000 Household Expense	7,202,560	7,821,618	8,549,617	8,549,617
1100 Insurance	1,961,213	2,352,306	2,636,217	2,636,217
1300 Maintenance Equipment - Non-IT Maintenance	92,644	100,134	146,240	146,240
1340 Software Maintenance & Support	844,405	1,708,475	1,202,132	1,202,132
1341 Hardware Maintenance & Support	2,483,894	2,744,622	4,182,351	4,182,351
1400 Maintenance - Buildings and Improvements	26,633,220	17,325,470	18,989,686	18,989,686
1402 Minor Alterations and Improvements	982,692	594,670	1,500,000	1,500,000
1600 Memberships	174,919	181,932	292,335	292,335
1800 Office Expense	435,006	310,889	429,250	429,250
1801 Duplicating Services (CEO/Reprographics)	485	720	2,500	2,500
1802 Periodicals and Journals	8,690	9,071	9,702	9,702

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1803 Postage	5,238	3,297	12,000	12,000
1809 Minor Office Equipment to be Controlled	152,006	70,968	74,000	74,000
1840 IT Hardware Purchases (Purchases under \$5,000)	219,880	332,473	594,500	594,500
1900 Professional and Specialized Services	48,606,173	51,286,247	61,575,093	61,575,093
1911 CWCAP Charges	1,007,463	672,257	545,637	545,637
1912 Investment Administrative Fees	100,980	78,057	150,000	150,000
1913 Merchant Fees	1,009,448	1,104,508	1,200,000	1,200,000
1940 Enterprise IT Services	1,352,518	1,178,914	2,096,741	2,096,741
1941 IT Professional Services Contracts	716,901	807,808	1,636,093	1,636,093
2000 Publications and Legal Notices	1,164	1,066	400	400
2110 Short-Term Leases-Equipment	84,987	139,976	114,650	114,650
2140 Software Leases & Licenses	0	3,355	0	0
2143 Short-Term SBITA	330,944	295,348	678,000	678,000
2210 Short-Term Lease-Buildings and Improvements	8,845	17,866	21,021	21,021
2300 Small Tools and Instruments	0	60,312	24,500	24,500
2400 Special Departmental Expense	872,620	1,164,248	1,860,510	1,860,510
2600 Transportation and Travel - General	260,706	202,832	252,500	252,500
2601 Private Auto Mileage	1,434	950	800	800
2602 Garage Expense	531,406	672,259	579,811	579,811
2700 Transportation and Travel - Meetings/Conferences	190,555	182,235	418,095	418,095
2800 Utilities	340	1,454	3,000	3,000
2801 Utilities - Purchased Electricity	3,573,415	3,475,466	3,750,000	3,750,000
2802 Utilities - Purchased Gas	1,357,257	1,218,893	2,600,000	2,600,000
2803 Utilities - Purchased Water	498,671	569,818	600,000	600,000
Total Services & Supplies	102,090,365	97,100,644	117,198,581	117,198,581

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Other Charges				
3700 Taxes and Assessments	208,161	243,838	275,000	275,000
3750 Pollution Remediation Expense	0	(45,997)	0	0
Total Other Charges	208,161	197,841	275,000	275,000
Equipment				
4000 Equipment (Purchases over \$10,000)	0	0	1,509,520	1,509,520
4040 IT Equipment (Purchases over \$10,000)	0	0	1,310,000	1,310,000
Total Equipment	0	0	2,819,520	2,819,520
Miscellaneous				
5300 Depreciation	33,139,683	33,263,363	34,500,000	34,500,000
5350 Amortization	183,799	147,491	450,000	450,000
Total Miscellaneous	33,323,482	33,410,854	34,950,000	34,950,000
TOTAL OPERATING EXPENSES	155,376,043	160,564,699	189,897,415	189,897,415
OPERATING INCOME (LOSS) - Note 1	19,168,946	25,216,755	(216,648)	(216,648)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	254,765	219,281	208,000	208,000
Total Fines, Forfeitures & Penalties	254,765	219,281	208,000	208,000
Revenue from Use of Money and Property				
6610 Interest	12,213,521	11,909,430	9,778,000	9,778,000
Total Revenue from Use of Money and Property	12,213,521	11,909,430	9,778,000	9,778,000
Intergovernmental Revenues				
7060 Federal - Disaster Relief	3,096,861	0	0	0
7110 Federal - Other	51,000	0	0	0
Total Intergovernmental Revenues	3,147,861	0	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	161,023	181,991	22,000	22,000
7680 Six-Month Expired (Outlawed) Checks	28,631	(23,787)	0	0
7690 Returned Check Charges	25	25	0	0
Total Miscellaneous Revenues	189,679	158,229	22,000	22,000
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	1	0	0
Total Other Financing Sources	0	1	0	0
TOTAL NON-OPERATING REVENUES	15,805,826	12,286,941	10,008,000	10,008,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	242	986	0	0
3356 SBITA - Debt Service Interest	525	0	0	0
Total Other Charges	767	986	0	0
Special Items				
5000 Special Items	0	0	192,229,176	192,229,176
Total Special Items	0	0	192,229,176	192,229,176
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	2,024,687	(28,018)	0	0
Total Miscellaneous	2,024,687	(28,018)	0	0
TOTAL NON-OPERATING EXPENSES	2,025,454	(27,032)	192,229,176	192,229,176
NON-OPERATING INCOME (LOSS)	13,780,372	12,313,973	(182,221,176)	(182,221,176)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	32,949,318	37,530,728	(182,437,824)	(182,437,824)
7805 Capital Contributions	40,786	0	0	0
7812 Transfers In - from Funds 2AA-299	1,932,123	4,934,670	0	0
4802 Transfers Out - to Funds 2AA-299	(79,440,906)	(742,582)	(25,133,165)	(25,133,165)

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(336,249)	2,009,064	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	30,923,445	25,857,984	34,950,000	34,950,000
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(1,000,000)	0	0	0
Changes to Reserves - Net Position Restricted for Replacement & Renewals (JWA) - (Inc)/Dec	1,000,000	0	0	0
CHANGE IN NET POSITION	(13,931,483)	69,589,864	(172,620,989)	(172,620,989)
Net Position - Beginning Balance	126,896,874	112,965,391	172,620,989	172,620,989
Net Position - Ending Balance	112,965,391	182,555,255	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$10,000)	2,104,770	1,832,609	1,509,520	1,509,520
4040 IT Equipment (Purchases over \$10,000)	139,265	517,702	1,310,000	1,310,000
Total Equipment	2,244,035	2,350,311	2,819,520	2,819,520
TOTAL CAPITAL ASSET ACQUISITIONS	2,244,035	2,350,311	2,819,520	2,819,520
Note 1 - Operating Loss is overstated in the 2025-26 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 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	11,858	27,906	50,000	50,000
Total Services & Supplies	11,858	27,906	50,000	50,000
Structures & Improvements				
4200 Structures and Improvements	0	0	118,251,990	118,251,990
Total Structures & Improvements	0	0	118,251,990	118,251,990
TOTAL OPERATING EXPENSES	11,858	27,906	118,301,990	118,301,990
OPERATING INCOME (LOSS) - Note 1	(11,858)	(27,906)	(118,301,990)	(118,301,990)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,776,170	3,817,275	2,146,500	2,146,500
Total Revenue from Use of Money and Property	1,776,170	3,817,275	2,146,500	2,146,500
Intergovernmental Revenues				
7050 Federal - Construction	1,624,199	3,528,268	31,839,673	31,839,673
Total Intergovernmental Revenues	1,624,199	3,528,268	31,839,673	31,839,673
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,051	2,698	0	0
Total Miscellaneous Revenues	2,051	2,698	0	0
TOTAL NON-OPERATING REVENUES	3,402,420	7,348,241	33,986,173	33,986,173
NON-OPERATING INCOME (LOSS)	3,402,420	7,348,241	33,986,173	33,986,173
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	3,390,562	7,320,335	(84,315,817)	(84,315,817)
7812 Transfers In - from Funds 2AA-299	81,130,222	9,975,788	68,575,302	68,575,302
4802 Transfers Out - to Funds 2AA-299	(1,891,516)	(4,922,791)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(55,996,054)	26,319,544	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(19,284,156)	(46,011,140)	0	0

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	7,349,058	(7,318,264)	(15,740,515)	(15,740,515)
Net Position - Beginning Balance	25,067,290	32,416,348	15,740,515	15,740,515
Net Position - Ending Balance	32,416,348	25,098,084	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P101 Program PM/Consultant Services	(688)	0	0	0
P404 Airport Power Generation & Distribution Upgrades	1,114,563	8,343,663	23,859,660	23,859,660
P416 Parking Structures A1, A2 & B2 Repairs	11,428	882,297	592,000	592,000
P424 Taxiways A-D-E Reconstruction	2,140,959	8,916,480	37,500,000	37,500,000
P433 BEDS Facility Improvements	210,188	101,631	670,000	670,000
P435 Concession Development - Infrastructure Work	(7,285)	0	0	0
P440 Facility Accessibility Improvements	6,373,840	12,764,088	2,283,000	2,283,000
P442 Terminal A&B Inbound Baggage System Improvements	71,825	83,827	1,031,000	1,031,000
P443 Terminal Roof A & B and Expansion Joint Replacement	345,662	74,582	3,974,000	3,974,000
P446 Rental Car Reconfiguration	117,032	2,271,041	0	0
P447 Terminal Building Curtain Wall Modification	46,434	230	0	0
P448 Terminal Floors Expansion Joints Improvements	1,095,360	142,332	0	0
P451 Main St Parking Lot Improvement & EV Charging Implementation	68,497	160,282	4,113,000	4,113,000
P452 Plumbing Infrastructure Replacement	(163,915)	0	0	0
P453 Methacrylate Road Protection Coating	81,550	3,210,053	0	0
P457 Common Use Passenger Processing System Replacement	111,021	3,736	10,000,000	10,000,000
P458 Building 366 Tenant Improvement	89,259	(169,228)	0	0
P459 Terminal Grease Interceptor Replacement and Improvement	177,459	70,044	2,280,400	2,280,400
P460 Concessions Infrastructure Phase II	241,988	282,842	960,000	960,000
P461 JWA Perimeter Fence Enhancement	138,709	41,557	434,000	434,000
P462 Terminal C lower Roadway Safety Enhancement	15,677	350,388	0	0
P464 MISC. Cup Improvement	17,822	4,923	0	0
P466 Elevator/Escalator Modernization and Refurbishment	6,138,374	6,844,695	553,630	553,630
P467 ARFF Roll Up Doors	13,520	114,955	190,000	190,000
P468 Taxiway B Service Road Realignment	97,363	3,021,282	1,561,000	1,561,000

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P469 Baggage Handling System (BHS) Upper-Level Controls (ULC)	1,577,530	1,521,135	0	0
P470 JWA Facilities Security Improvements	66,471	1,015,205	14,154,000	14,154,000
P472 Commercial Ramp GSE EV	390,521	73,866	3,958,800	3,958,800
P473 Project Management Office Trailer Relocation	134,636	37,421	150,000	150,000
P474 Airfield Lighting Voltage Regulators Upgrade	36,223	51,424	100,000	100,000
P475 APRON LIGHTING REPLACEMENT	0	48,225	0	0
P476 TERMINAL PLAY AREA	28,663	374,234	0	0
P477 ARFF STORMWATER AND MATERIAL STORAGE IMPROVEMENTS	5,505	41,019	1,751,000	1,751,000
P478 AIRFIELD PAVEMENT MARKING IMPROVEMENTS	0	130,514	1,476,000	1,476,000
P479 SOUTH FUEL FARM AND MAINTENANCE YARD STORMWATER MGMT IMPRV	14,953	19,441	525,500	525,500
P480 BAG LIFTS & SLIDES REPLACEMENT GATES 16-21	365,011	0	0	0
P481 COMMERCIAL RAMP STORMWATER TREATMENT	9,519	89,785	1,530,000	1,530,000
P482 AIRFIELD ASPHALT PAVEMENT IMPROVEMENTS	0	15,961	3,355,000	3,355,000
P483 AIRFIELD RUNWAY 2L/20R REHABILITATION	0	0	750,000	750,000
P484 PARKING ACCESS REVENUE CONTROL SYSTEMS REPLACEMENT	0	0	500,000	500,000
Total Structures and Improvements	21,175,674	50,933,930	118,251,990	118,251,990
TOTAL CAPITAL ASSET ACQUISITIONS	21,175,674	50,933,930	118,251,990	118,251,990
Note 1 - Operating Loss is overstated in the 2025-26 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 2025-26 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 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	25	0	0	0
1912 Investment Administrative Fees	31,729	33,522	55,000	55,000
Total Services & Supplies	31,754	33,522	55,000	55,000
TOTAL OPERATING EXPENSES	31,754	33,522	55,000	55,000
OPERATING INCOME (LOSS) - Note 1	(31,754)	(33,522)	(55,000)	(55,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	4,113,891	5,069,841	3,108,000	3,108,000
Total Revenue from Use of Money and Property	4,113,891	5,069,841	3,108,000	3,108,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	4,775	6,326	0	0
7720 Passenger Facility Charge	21,581,448	21,178,652	20,976,000	20,976,000
Total Miscellaneous Revenues	21,586,223	21,184,978	20,976,000	20,976,000
TOTAL NON-OPERATING REVENUES	25,700,114	26,254,819	24,084,000	24,084,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	75,399,894	75,399,894
Total Special Items	0	0	75,399,894	75,399,894
TOTAL NON-OPERATING EXPENSES	0	0	75,399,894	75,399,894
NON-OPERATING INCOME (LOSS)	25,700,114	26,254,819	(51,315,894)	(51,315,894)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	25,668,360	26,221,297	(51,370,894)	(51,370,894)
4802 Transfers Out - to Funds 2AA-299	(1,689,316)	(9,233,206)	(43,442,137)	(43,442,137)

FUND TITLE: 283 Airport Debt Service
 SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	23,979,044	16,988,091	(94,813,031)	(94,813,031)
Net Position - Beginning Balance	63,217,451	87,196,495	94,813,031	94,813,031
Net Position - Ending Balance	87,196,495	104,184,586	0	0
Note 1 - Income Before Capital Contributions and Transfers is understated in the 2025-26 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 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	631,792	1,391,204	1,300,000	1,300,000
Total Services & Supplies	631,792	1,391,204	1,300,000	1,300,000
TOTAL OPERATING EXPENSES	631,792	1,391,204	1,300,000	1,300,000
OPERATING INCOME (LOSS)	(631,792)	(1,391,204)	(1,300,000)	(1,300,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,406,823	1,465,970	1,180,000	1,180,000
Total Revenue from Use of Money and Property	1,406,823	1,465,970	1,180,000	1,180,000
TOTAL NON-OPERATING REVENUES	1,406,823	1,465,970	1,180,000	1,180,000
NON-OPERATING INCOME (LOSS)	1,406,823	1,465,970	1,180,000	1,180,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	775,031	74,766	(120,000)	(120,000)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	1,100,800	140,000	120,000	120,000
CHANGE IN NET POSITION	1,875,831	214,766	0	0
Net Position - Beginning Balance	792,639	2,668,470	0	0
Net Position - Ending Balance	2,668,470	2,883,236	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	3,262,578	1,840,169	2,100,000	2,100,000
Total Services & Supplies	3,262,578	1,840,169	2,100,000	2,100,000
TOTAL OPERATING EXPENSES	3,262,578	1,840,169	2,100,000	2,100,000
OPERATING INCOME (LOSS)	(3,262,578)	(1,840,169)	(2,100,000)	(2,100,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,934,549	2,173,618	1,750,000	1,750,000
Total Revenue from Use of Money and Property	1,934,549	2,173,618	1,750,000	1,750,000
TOTAL NON-OPERATING REVENUES	1,934,549	2,173,618	1,750,000	1,750,000
NON-OPERATING INCOME (LOSS)	1,934,549	2,173,618	1,750,000	1,750,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,328,029)	333,449	(350,000)	(350,000)
7812 Transfers In - from Funds 2AA-299	4,000,000	0	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	0	650,000	350,000	350,000
CHANGE IN NET POSITION	2,671,971	983,449	0	0
Net Position - Beginning Balance	136,549	2,808,520	0	0
Net Position - Ending Balance	2,808,520	3,791,969	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,339,142	1,396,800	1,900,000	1,900,000
Total Services & Supplies	1,339,142	1,396,800	1,900,000	1,900,000
TOTAL OPERATING EXPENSES	1,339,142	1,396,800	1,900,000	1,900,000
OPERATING INCOME (LOSS)	(1,339,142)	(1,396,800)	(1,900,000)	(1,900,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,137,939	1,343,525	1,080,000	1,080,000
Total Revenue from Use of Money and Property	1,137,939	1,343,525	1,080,000	1,080,000
TOTAL NON-OPERATING REVENUES	1,137,939	1,343,525	1,080,000	1,080,000
NON-OPERATING INCOME (LOSS)	1,137,939	1,343,525	1,080,000	1,080,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(201,203)	(53,275)	(820,000)	(820,000)
7812 Transfers In - from Funds 2AA-299	4,000,000	0	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	0	360,000	820,000	820,000
CHANGE IN NET POSITION	3,798,797	306,725	0	0
Net Position - Beginning Balance	346,247	4,145,044	0	0
Net Position - Ending Balance	4,145,044	4,451,769	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	52,729,713	59,876,078	35,000,000	35,000,000
Total Charges For Services	52,729,713	59,876,078	35,000,000	35,000,000
TOTAL OPERATING REVENUES	52,729,713	59,876,078	35,000,000	35,000,000
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	9,175	8,596	7,000	7,000
Total Services & Supplies	9,175	8,596	7,000	7,000
Other Charges				
3100 Contributions to Non-County Government Agencies	10,319,511	11,650,040	5,850,000	5,850,000
3700 Taxes and Assessments	2,224,042	2,467,663	700,000	700,000
Total Other Charges	12,543,553	14,117,703	6,550,000	6,550,000
TOTAL OPERATING EXPENSES	12,552,728	14,126,299	6,557,000	6,557,000
OPERATING INCOME (LOSS)	40,176,985	45,749,779	28,443,000	28,443,000
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,242,360	1,385,491	783,000	783,000
Total Revenue from Use of Money and Property	1,242,360	1,385,491	783,000	783,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,345	1,922	1,500,000	1,500,000
Total Miscellaneous Revenues	2,345	1,922	1,500,000	1,500,000
TOTAL NON-OPERATING REVENUES	1,244,705	1,387,413	2,283,000	2,283,000

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 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)	1,244,705	1,387,413	783,000	783,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	41,421,690	47,137,192	29,226,000	29,226,000
4800 Transfers Out - to Fund 100	(8,376,544)	(9,506,839)	(5,400,000)	(5,400,000)
4802 Transfers Out - to Funds 2AA-299	(33,045,146)	(37,630,353)	(23,826,000)	(23,826,000)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	6,744,386	0	0	0
CHANGE IN NET POSITION	6,744,386	0	0	0
Net Position - Beginning Balance	(6,744,386)	0	0	0
Net Position - Ending Balance	0	0	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	12,975	13,575	15,000	15,000
6470 Franchises	306,435	311,344	317,571	317,571
Total Licenses, Permits & Franchises	319,410	324,919	332,571	332,571
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	29,434	8,000	0	0
6621 Lease Revenues	285,464	317,155	232,800	232,800
6630 Royalties	3,977,986	3,766,991	4,134,234	4,134,234
6640 Interest Lease	269,220	271,892	286,000	286,000
Total Revenue from Use of Money and Property	4,562,104	4,364,038	4,653,034	4,653,034
Charges For Services				
7520 Sanitation Services	155,154,876	155,444,978	158,414,000	158,414,000
7590 Other Charges for Services	1,771,088	419,755	295,000	295,000
Total Charges For Services	156,925,964	155,864,733	158,709,000	158,709,000
TOTAL OPERATING REVENUES	161,807,478	160,553,690	163,694,605	163,694,605
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	179,820	727,827	755,000	755,000
0101 Regular Salaries	21,371,051	23,958,860	27,130,150	27,130,150
0102 Extra Help	54,541	166,369	900,000	900,000
0103 Overtime	1,811,494	1,924,127	2,100,000	2,100,000
0104 Annual Leave Payoffs	10,602	0	281,675	281,675
0105 Vacation Payoffs	353,101	352,005	1,135,107	1,135,107
0110 Performance Incentive Pay	0	0	0	0
0111 Other Pay	25,859	39,926	52,072	52,072
0150 Labor Burden	(540)	0	0	0
0200 Retirement	7,433,457	8,543,779	9,633,123	9,633,123

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0204 County Paid Executive Deferred Compensation Plan	13,582	14,574	13,336	13,336
0205 1.62% Retirement ER Contribution 401(A) Plan	128,603	156,942	298,443	298,443
0206 Retiree Medical	104,634	238,106	244,090	244,090
0207 Health Reimbursement Account	1,052,745	440,193	442,512	442,512
0301 Unemployment Insurance	0	8,223	21,994	21,994
0305 Salary Continuance Insurance	11,559	14,696	17,634	17,634
0306 Health Insurance	3,486,809	3,889,443	4,325,172	4,325,172
0308 Dental Insurance	27,175	21,176	59,976	59,976
0309 Life Insurance	2,480	2,778	3,684	3,684
0310 Accidental Death and Dismemberment Insurance	612	765	1,224	1,224
0319 Other Insurance	228,423	233,339	247,332	247,332
0352 Workers Compensation - General	1,257,036	1,232,441	997,559	997,559
0401 Medicare	333,845	374,297	393,460	393,460
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	128,167	143,334	158,280	158,280
0490 Salary Cost Apply - Intrafund	(362,329)	(271,021)	0	0
Total Salaries & Benefits	37,661,906	42,221,359	49,221,003	49,221,003
Services & Supplies				
0600 Clothing and Personal Supplies	252,013	308,615	522,926	522,926
0740 Enterprise Telephone Service Charges	188,207	204,595	245,000	245,000
0742 Cell Phones, Pagers, Blackberry Devices	66,818	78,914	95,000	95,000
0900 Food	20,932	28,646	74,200	74,200
1000 Household Expense	398,614	419,246	521,120	521,120
1001 Household Expense - Trash	54,421	48,053	62,000	62,000
1100 Insurance	534,218	536,834	680,000	680,000
1300 Maintenance Equipment - Non-IT Maintenance	15,549,030	15,390,189	20,860,450	20,860,450

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1340 Software Maintenance & Support	152,192	211,629	307,350	307,350
1341 Hardware Maintenance & Support	8,913	6,113	33,000	33,000
1400 Maintenance - Buildings and Improvements	18,258,208	27,619,401	35,944,500	35,944,500
1402 Minor Alterations and Improvements	41,381	67,913	68,000	68,000
1500 Medical, Dental and Laboratory Supplies	17,925	25,039	70,000	70,000
1600 Memberships	32,428	31,846	114,148	114,148
1701 Cash Difference	0	122	250	250
1702 Cash Shortages	0	780	750	750
1800 Office Expense	401,550	186,843	437,001	437,001
1801 Duplicating Services (CEO/Reprographics)	87,736	42,443	246,810	246,810
1802 Periodicals and Journals	377	172	5,000	5,000
1803 Postage	3,418	3,380	23,220	23,220
1806 Printing Costs - Outside Vendors	26,994	20,333	93,650	93,650
1809 Minor Office Equipment to be Controlled	62,102	58,937	540,500	540,500
1840 IT Hardware Purchases (Purchases under \$5,000)	256,041	164,458	471,600	471,600
1900 Professional and Specialized Services	18,357,128	22,205,091	38,121,942	38,121,942
1908 Temporary Help	658,375	851,090	1,200,000	1,200,000
1911 CWCAP Charges	977,087	1,101,295	1,300,000	1,300,000
1912 Investment Administrative Fees	165,438	136,182	250,000	250,000
1913 Merchant Fees	328,585	395,890	350,000	350,000
1940 Enterprise IT Services	938,900	1,353,753	1,640,000	1,640,000
1941 IT Professional Services Contracts	53,542	30,422	128,000	128,000
2000 Publications and Legal Notices	22,357	33,795	151,100	151,100
2110 Short-Term Leases-Equipment	3,175,241	2,617,976	4,197,200	4,197,200
2140 Software Leases & Licenses	(32,460)	0	0	0
2143 Short-Term SBITA	148,958	180,993	346,000	346,000

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2210 Short-Term Lease-Buildings and Improvements	0	0	53,000	53,000
2300 Small Tools and Instruments	163,196	116,717	209,100	209,100
2400 Special Departmental Expense	3,415,281	8,408,364	5,100,723	5,100,723
2409 Minor Special Dept. Equipment to be Controlled	6,315	20,275	34,600	34,600
2600 Transportation and Travel - General	4,956,484	4,150,850	7,091,050	7,091,050
2601 Private Auto Mileage	42,246	53,645	88,600	88,600
2602 Garage Expense	1,299,168	1,365,536	1,385,000	1,385,000
2700 Transportation and Travel - Meetings/Conferences	126,182	147,802	275,600	275,600
2801 Utilities - Purchased Electricity	662,082	748,037	1,558,400	1,558,400
2802 Utilities - Purchased Gas	4,339	2,167	5,150	5,150
2803 Utilities - Purchased Water	379,746	565,852	812,000	812,000
Total Services & Supplies	72,261,708	89,940,233	125,713,940	125,713,940
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(3,192,291)	(3,738,519)	0	0
Total Services & Supplies Reimbursements	(3,192,291)	(3,738,519)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	4,436,076	10,955,274	4,600,000	4,600,000
3200 Bond Redemption	320,282	329,406	460,000	460,000
3252 Lease Equipment - Debt Service Principal	0	0	25,000	25,000
3254 Lease Buildings and Improvements - Debt Service Principal	0	0	176,000	176,000
3256 SBITA Debt Service Principal	1	0	612,255	612,255
3700 Taxes and Assessments	4,902,439	5,241,642	6,072,350	6,072,350
3750 Pollution Remediation Expense	962,348	(10,109)	0	0
Total Other Charges	10,621,146	16,516,213	11,945,605	11,945,605

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over \$10,000)	0	0	12,270,000	12,270,000
4040 IT Equipment (Purchases over \$10,000)	0	0	2,250,000	2,250,000
Total Equipment	0	0	14,520,000	14,520,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	30,000	30,000
Total Intangible Assets-Amortizable	0	0	30,000	30,000
Miscellaneous				
5300 Depreciation	16,443,256	16,299,255	0	0
5350 Amortization	207,218	178,294	0	0
Total Miscellaneous	16,650,474	16,477,549	0	0
TOTAL OPERATING EXPENSES	134,002,943	161,416,835	201,430,548	201,430,548
OPERATING INCOME (LOSS) - Note 1	27,804,535	(863,145)	(37,735,943)	(37,735,943)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	25,419	9,907	10,000	10,000
Total Fines, Forfeitures & Penalties	25,419	9,907	10,000	10,000
Revenue from Use of Money and Property				
6610 Interest	15,589,861	14,236,788	12,100,000	12,100,000
Total Revenue from Use of Money and Property	15,589,861	14,236,788	12,100,000	12,100,000
Intergovernmental Revenues				
6970 State - Other	418,364	(23,031)	0	0
Total Intergovernmental Revenues	418,364	(23,031)	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	84,223	62,511	0	0
7680 Six-Month Expired (Outlawed) Checks	0	6,956	0	0
7690 Returned Check Charges	280	920	500	500
Total Miscellaneous Revenues	84,503	70,387	500	500
TOTAL NON-OPERATING REVENUES	16,118,147	14,294,051	12,110,500	12,110,500
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	663,157	633,288	810,000	810,000
3352 Lease Equipment - Debt Service Interest	1,363	2,495	2,000	2,000
3354 Lease Buildings and Improvements - Debt Service Interest	2,770	102,962	155,000	155,000
3356 SBITA - Debt Service Interest	11,067	2,019	22,745	22,745
Total Other Charges	678,357	740,764	989,745	989,745
Special Items				
5000 Special Items	0	0	20,000,000	20,000,000
Total Special Items	0	0	20,000,000	20,000,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	389,641	21,423	0	0
Total Miscellaneous	389,641	21,423	0	0
TOTAL NON-OPERATING EXPENSES	1,067,998	762,187	20,989,745	20,989,745
NON-OPERATING INCOME (LOSS)	15,050,149	13,531,864	(8,879,245)	(8,879,245)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	42,854,684	12,668,719	(46,615,188)	(46,615,188)
7805 Capital Contributions	8,000	0	0	0
7811 Transfers In - from Funds 101-199	0	15,000	0	0
7812 Transfers In - from Funds 2AA-299	35,197,911	37,630,353	23,826,000	23,826,000
4802 Transfers Out - to Funds 2AA-299	(94,832,443)	(99,811,879)	(40,000,000)	(40,000,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	1,033,398	(1,318,616)	0	0

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

OPERATING DETAIL (1)	FY 2023-24 Actuals (2)	FY 2024-25 Actuals (3)	2025-26 Recommended (4)	FY 25-26 Adopted by Board of Supervisors (5)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(8,075,482)	501,667	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(25,816,920)	(14,661,692)	12,052,923	12,052,923
CHANGE IN NET POSITION	(49,630,852)	(64,976,448)	(50,736,265)	(50,736,265)
Net Position - Beginning Balance	175,741,014	126,110,162	50,736,265	50,736,265
Net Position - Ending Balance	126,110,162	61,133,714	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$10,000)	22,282,730	15,453,112	12,270,000	12,270,000
4040 IT Equipment (Purchases over \$10,000)	0	0	2,250,000	2,250,000
Total Equipment	22,282,730	15,453,112	14,520,000	14,520,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
2005 Business Services & External Affairs	0	0	30,000	30,000
Total 4251 Commercially Acquired Multi-Year Software Amortizable	0	0	30,000	30,000
Total Intangible Assets-Amortizable	0	0	30,000	30,000
TOTAL CAPITAL ASSET ACQUISITIONS	22,282,730	15,453,112	14,550,000	14,550,000
Note 1 - Operating Loss is overstated in the 2025-26 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 2025-26 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 2025-26

District / Agency Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2025 (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	24,205,410	206,998,102	231,203,512	231,203,512	0	231,203,512
401 OC Flood - Capital Improvement Projects	0	0	87,157,917	87,157,917	87,157,917	0	87,157,917
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	0	6,182,887	50,919,313	57,102,200	56,851,490	250,710	57,102,200
TOTAL FLOOD CONTROL DISTRICT	0	30,388,297	345,075,332	375,463,629	375,212,919	250,710	375,463,629
LANDSCAPE AND LIGHTING DISTRICTS							
459 N. Tustin Landscape & Lighting Assessment Dist.	0	0	1,128,431	1,128,431	1,128,431	0	1,128,431
TOTAL LANDSCAPE AND LIGHTING DISTRICTS	0	0	1,128,431	1,128,431	1,128,431	0	1,128,431
SERVICE AREAS							
405 OC Parks CSA26	0	38,917,465	158,421,012	197,338,477	176,559,050	20,779,427	197,338,477
406 OC Parks Capital	0	22,657,984	22,443,516	45,101,500	45,101,500	0	45,101,500
468 County Service Area #13 - La Mirada	0	5,781	23,716	29,497	29,497	0	29,497
477 County Service Area #22 - East Yorba Linda	0	95,899	68,685	164,584	164,584	0	164,584
TOTAL SERVICE AREAS	0	61,677,129	180,956,929	242,634,058	221,854,631	20,779,427	242,634,058
ASSESSMENT DISTRICTS							
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	4,704	0	4,704	4,704	0	4,704
516 Assess. Dist. 01-1 Ziani Project - Debt Service	0	197,000	326,860	523,860	523,860	0	523,860
523 Newport Coast AD 01-1 Group 2 Debt Service	0	498,000	592,350	1,090,350	1,090,350	0	1,090,350
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	0	496,945	917,000	1,413,945	1,413,945	0	1,413,945
534 Assess. District 01-1 Group 3 Debt Service	0	493,000	727,595	1,220,595	1,220,595	0	1,220,595
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service	0	747,700	486,850	1,234,550	1,234,550	0	1,234,550
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	0	730	0	730	730	0	730
TOTAL ASSESSMENT DISTRICTS	0	2,778,579	3,060,655	5,839,234	5,839,234	0	5,839,234

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY -
NON-ENTERPRISE
FISCAL YEAR 2025-26

District / Agency Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2025 (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	549,700	1,686,200	2,235,900	2,235,900	0	2,235,900
487 CFD 2002-1 Ladera - Debt Service	0	680,618	4,456,761	5,137,379	5,137,379	0	5,137,379
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	0	9,689	0	9,689	9,689	0	9,689
509 Rancho Santa Margarita CFD 87-5B - Debt Service	0	12,698	0	12,698	12,698	0	12,698
513 Coto De Caza CFD 87-8 - Debt Service	0	1,094	0	1,094	1,094	0	1,094
517 Rancho Santa Margarita CFD 87-5C - Debt Service	0	15,012	0	15,012	15,012	0	15,012
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service	0	13,946	0	13,946	13,946	0	13,946
530 CFD 2004-1 Ladera - Debt Service	0	1,897,939	5,638,107	7,536,046	7,536,046	0	7,536,046
533 CFD 01-1 Ladera - Debt Service	0	667,348	2,212,150	2,879,498	2,879,498	0	2,879,498
541 CFD 2015-1 RMV (Village of Esencia) Debt Service	0	2,868,571	5,565,000	8,433,571	8,433,571	0	8,433,571
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	0	775,500	1,984,500	2,760,000	2,760,000	0	2,760,000
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	0	1,265	0	1,265	1,265	0	1,265
555 CFD 2003-1 Ladera - Debt Service	0	760,291	3,504,286	4,264,577	4,264,577	0	4,264,577
560 CFD 2016-1 RMV (Village of Esencia) Debt Service	0	2,173,895	5,867,000	8,040,895	8,040,895	0	8,040,895
562 CFD 2017-1 RMV (Village of Esencia) Debt Service	0	1,997,913	4,560,000	6,557,913	6,557,913	0	6,557,913
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	0	1,041,656	1,096,000	2,137,656	2,137,656	0	2,137,656
565 CFD 2021-1 RMV (Rienda) Construction Fund	0	7,420,827	300,000	7,720,827	7,720,827	0	7,720,827
566 CFD 2021-1 RMV (Rienda) Debt Service	0	978,320	6,510,000	7,488,320	7,488,320	0	7,488,320
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund	0	34,999,225	750,000	35,749,225	35,749,225	0	35,749,225
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	0	2,472,470	3,900,000	6,372,470	6,372,470	0	6,372,470
TOTAL COMMUNITY FACILITIES DISTRICTS	0	59,337,977	48,030,004	107,367,981	107,367,981	0	107,367,981
OC DEVELOPMENT AGENCIES							
170 Housing Asset Fund	0	238,524	200,000	438,524	438,524	0	438,524
TOTAL OC DEVELOPMENT AGENCIES	0	238,524	200,000	438,524	438,524	0	438,524

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY -
NON-ENTERPRISE
FISCAL YEAR 2025-26

District / Agency Name (1)	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2025 (2)	Decreases to Obligated Fund Balances (3)	Additional Financing Sources (4)	Total Financing Sources (5)	Financing Uses (6)	Increases to Obligated Fund Balances (7)	Total Financing Uses (8)
JOINT POWERS AND PUBLIC AUTHORITY							
590 In-Home Supportive Services Public Authority	0	79,854	3,505,195	3,585,049	3,585,049	0	3,585,049
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	0	79,854	3,505,195	3,585,049	3,585,049	0	3,585,049
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	0	154,500,360	581,956,546	736,456,906	715,426,769	21,030,137	736,456,906
Appropriations Limit	2,029,049,364						
Appropriations Subject to Limit	183,855,120						

*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 2025-26

Actual
Estimated

District/Agency Name (1)	* Total Fund Balance June 30, 2025 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2025 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
FLOOD CONTROL DISTRICT					
400 OC Flood	358,741,716	1,278,501	357,463,215	0	0
401 OC Flood - Capital Improvement Projects	89,613,644	6,090,378	83,523,266	0	0
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	74,901,050	5,394,129	69,506,921	0	0
TOTAL FLOOD CONTROL DISTRICT	523,256,410	12,763,008	510,493,402	0	0
LANDSCAPING AND LIGHTING ASSESSMENT					
459 N. Tustin Landscape & Lighting Assessment Dist.	1,702,289	0	1,702,289	0	0
TOTAL LANDSCAPING AND LIGHTING ASSESSMENT	1,702,289	0	1,702,289	0	0
SERVICE AREAS					
405 OC Parks CSA26	100,954,572	1	100,954,571	0	0
406 OC Parks Capital	26,396,539	0	26,396,539	0	0
468 County Service Area #13 - La Mirada	17,931	0	17,931	0	0
477 County Service Area #22 - East Yorba Linda	95,898	0	95,898	0	0
TOTAL SERVICE AREAS	127,464,940	1	127,464,939	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2025-26

Actual
Estimated

District/Agency Name (1)	* Total Fund Balance June 30, 2025 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2025 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
ASSESSMENT DISTRICTS					
431 Special Assessment - Top of the World Improvement	0	0	0	0	0
433 Golden Lantern Reassess. District 94-1 - Debt Service	346,085	0	346,085	0	0
507 Irvine Coast Assess. District 88-1 - Debt Service	4,705	0	4,705	0	0
516 Assess. Dist. 01-1 Ziani Project - Debt Service	412,553	0	412,553	0	0
523 Newport Coast AD 01-1 Group 2 Debt Service	776,085	654	775,431	0	0
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	1,152,415	1,015	1,151,400	0	0
534 Assess. District 01-1 Group 3 Debt Service	894,804	800	894,004	0	0
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service	869,496	1,575	867,921	0	0
551 Assess. Dist. 92-1 Newport Ridge - Debt Service	730	0	730	0	0
TOTAL ASSESSMENT DISTRICTS	4,456,873	4,044	4,452,829	0	0
COMMUNITY FACILITIES DISTRICTS					
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	1,618,066	0	1,618,066	0	0
487 CFD 2002-1 Ladera - Debt Service	5,667,557	0	5,667,557	0	0
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	9,690	0	9,690	0	0
492 Mission Viejo CFD 87-3 (A) - Debt Service	0	0	0	0	0
501 Rancho Santa Margarita CFD 87-5 (A) - Debt Service	0	0	0	0	0
509 Rancho Santa Margarita CFD 87-5B - Debt Service	12,699	0	12,699	0	0
513 Coto De Caza CFD 87-8 - Debt Service	1,095	0	1,095	0	0
517 Rancho Santa Margarita CFD 87-5C - Debt Service	15,013	0	15,013	0	0
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service	13,946	0	13,946	0	0
530 CFD 2004-1 Ladera - Debt Service	10,346,373	0	10,346,373	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2025-26

Actual
Estimated

District/Agency Name (1)	* Total Fund Balance June 30, 2025 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2025 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
COMMUNITY FACILITIES DISTRICTS					
533 CFD 01-1 Ladera - Debt Service	2,065,211	0	2,065,211	0	0
541 CFD 2015-1 RMV (Village of Esencia) Debt Service	12,614,833	1,700	12,613,133	0	0
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	1,927,337	0	1,927,337	0	0
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	1,266	0	1,266	0	0
555 CFD 2003-1 Ladera - Debt Service	4,492,552	0	4,492,552	0	0
560 CFD 2016-1 RMV (Village of Esencia) Debt Service	13,401,417	0	13,401,417	0	0
562 CFD 2017-1 RMV (Village of Esencia) Debt Service	10,765,045	0	10,765,045	0	0
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	2,502,990	0	2,502,990	0	0
565 CFD 2021-1 RMV (Rienda) Construction Fund	7,420,827	0	7,420,827	0	0
566 CFD 2021-1 RMV (Rienda) Debt Service	15,042,989	0	15,042,989	0	0
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund	34,999,225	0	34,999,225	0	0
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	8,367,763	0	8,367,763	0	0
TOTAL COMMUNITY FACILITIES DISTRICTS	131,285,894	1,700	131,284,194	0	0
ORANGE COUNTY DEVELOPMENT AGENCIES					
170 Housing Asset Fund	29,033,075	0	29,033,075	0	0
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	29,033,075	0	29,033,075	0	0
JOINT POWER AUTHORITY					
590 In-Home Supportive Services Public Authority	2,779,321	0	2,779,321	0	0
TOTAL JOINT POWER AUTHORITY	2,779,321	0	2,779,321	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
 NON-ENTERPRISE
 FISCAL YEAR 2025-26

Actual
 Estimated

District/Agency Name (1)	* Total Fund Balance June 30, 2025 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2025 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY BOARD OF SUPERVISORS	819,978,802	12,768,753	807,210,049	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 2025-26

District/Agency Name (1)	* Obligated Fund Balances June 30, 2025 (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	682,088	0	0	0	0	682,088
Restricted	356,781,127	24,205,410	24,205,410	0	0	332,575,717
401 OC Flood - Capital Improvement Projects						
Restricted	83,523,266	0	0	0	0	83,523,266
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project						
Restricted	69,506,921	6,182,887	6,182,887	250,710	250,710	63,574,744
TOTAL FLOOD CONTROL DISTRICT	510,493,402	30,388,297	30,388,297	250,710	250,710	480,355,815
LANDSCAPE AND LIGHTING DISTRICTS						
459 N. Tustin Landscape & Lighting Assessment Dist.						
Restricted	1,702,289	0	0	0	0	1,702,289
TOTAL LANDSCAPE AND LIGHTING DISTRICTS	1,702,289	0	0	0	0	1,702,289
SERVICE AREAS						
405 OC Parks CSA26						
Restricted	100,954,571	38,917,465	38,917,465	20,779,427	20,779,427	82,816,533
406 OC Parks Capital						
Restricted	26,396,539	22,657,984	22,657,984	0	0	3,738,555
468 County Service Area #13 - La Mirada						
Restricted	17,931	5,781	5,781	0	0	12,150
477 County Service Area #22 - East Yorba Linda						
Restricted	95,898	95,899	95,899	0	0	(1)
TOTAL SERVICE AREAS	127,464,939	61,677,129	61,677,129	20,779,427	20,779,427	86,567,237

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2025-26

District/Agency Name (1)	* Obligated Fund Balances June 30, 2025 (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						
433 Golden Lantern Reassess. District 94-1 - Debt Service Restricted	346,085	340,500	340,500	0	0	5,585
507 Irvine Coast Assess. District 88-1 - Debt Service Restricted for Debt Service	4,705	4,704	4,704	0	0	1
516 Assess. Dist. 01-1 Ziani Project - Debt Service Restricted for Debt Service	412,553	197,000	197,000	0	0	215,553
523 Newport Coast AD 01-1 Group 2 Debt Service Restricted for Debt Service	775,431	498,000	498,000	0	0	277,431
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS Restricted	1,151,400	496,945	496,945	0	0	654,455
534 Assess. District 01-1 Group 3 Debt Service Restricted for Debt Service	894,004	493,000	493,000	0	0	401,004
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service Restricted for Debt Service	867,921	747,700	747,700	0	0	120,221
551 Assess. Dist. 92-1 Newport Ridge - Debt Service Restricted for Debt Service	730	730	730	0	0	0
TOTAL ASSESSMENT DISTRICTS	4,452,829	2,778,579	2,778,579	0	0	1,674,250
COMMUNITY FACILITIES DISTRICTS						
479 CFD 99-1 Series A of 1999 Ladera - Debt Service Restricted for Debt Service	1,618,066	549,700	549,700	0	0	1,068,366
487 CFD 2002-1 Ladera - Debt Service Restricted for Debt Service	5,667,557	680,618	680,618	0	0	4,986,939
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service Restricted for Debt Service	9,690	9,689	9,689	0	0	1
509 Rancho Santa Margarita CFD 87-5B - Debt Service Restricted for Debt Service	12,699	12,698	12,698	0	0	1

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2025-26

District/Agency Name (1)	* Obligated Fund Balances June 30, 2025 (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						
513 Coto De Caza CFD 87-8 - Debt Service Restricted for Debt Service	1,095	1,094	1,094	0	0	1
517 Rancho Santa Margarita CFD 87-5C - Debt Service Restricted for Debt Service	15,013	15,012	15,012	0	0	1
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service Restricted for Debt Service	13,946	13,946	13,946	0	0	0
530 CFD 2004-1 Ladera - Debt Service Restricted for Debt Service	10,346,373	1,897,939	1,897,939	0	0	8,448,434
533 CFD 01-1 Ladera - Debt Service Restricted for Debt Service	2,065,211	667,348	667,348	0	0	1,397,863
541 CFD 2015-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	12,613,133	2,868,571	2,868,571	0	0	9,744,562
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service Restricted for Debt Service	1,927,337	775,500	775,500	0	0	1,151,837
549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service Restricted for Debt Service	1,266	1,265	1,265	0	0	1
555 CFD 2003-1 Ladera - Debt Service Restricted for Debt Service	4,492,552	760,291	760,291	0	0	3,732,261
560 CFD 2016-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	13,401,417	2,173,895	2,173,895	0	0	11,227,522
562 CFD 2017-1 RMV (Village of Esencia) Debt Service Restricted for Debt Service	10,765,045	1,997,913	1,997,913	0	0	8,767,132
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service Restricted	1,066,548	0	0	0	0	1,066,548
Restricted for Debt Service	1,436,442	1,041,656	1,041,656	0	0	394,786
565 CFD 2021-1 RMV (Rienda) Construction Fund Restricted for Debt Service	7,420,827	7,420,827	7,420,827	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2025-26

District/Agency Name (1)	* Obligated Fund Balances June 30, 2025 (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						
566 CFD 2021-1 RMV (Rienda) Debt Service Restricted for Debt Service	15,042,989	978,320	978,320	0	0	14,064,669
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund Restricted	34,999,225	34,999,225	34,999,225	0	0	0
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service Restricted for Debt Service	8,367,763	2,472,470	2,472,470	0	0	5,895,293
TOTAL COMMUNITY FACILITIES DISTRICTS	131,284,194	59,337,977	59,337,977	0	0	71,946,217
OC DEVELOPMENT AGENCIES						
170 Housing Asset Fund Restricted	29,033,075	238,524	238,524	0	0	28,794,551
TOTAL OC DEVELOPMENT AGENCIES	29,033,075	238,524	238,524	0	0	28,794,551
JOINT POWERS AND PUBLIC AUTHORITY						
590 In-Home Supportive Services Public Authority Restricted	2,779,321	79,854	79,854	0	0	2,699,467
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	2,779,321	79,854	79,854	0	0	2,699,467
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	807,210,049	154,500,360	154,500,360	21,030,137	21,030,137	673,739,826

*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 BY OBJECT
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	411	87	0	0
Miscellaneous Revenues	1	0	0	0
TOTAL REVENUE	412	87	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,659	5,215	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	7,659	5,215	0	0
NET COST	7,247	5,128	0	0

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	15,460	14,867	10,000	10,000
Miscellaneous Revenues	30	24	0	0
TOTAL REVENUE	15,490	14,891	10,000	10,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	26,028	14,292	350,500	350,500
TOTAL EXPENDITURES/APPROPRIATIONS	26,028	14,292	350,500	350,500
NET COST	10,538	(599)	340,500	340,500

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	114	0	0	0
TOTAL REVENUE	114	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,698	5,692	4,704	4,704
TOTAL EXPENDITURES/APPROPRIATIONS	7,698	5,692	4,704	4,704
NET COST	7,584	5,692	4,704	4,704

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	15,796	15,117	10,000	10,000
Charges For Services	316,416	307,124	316,860	316,860
Miscellaneous Revenues	15	13	0	0
TOTAL REVENUE	332,227	322,254	326,860	326,860
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	17,174	20,041	22,000	22,000
Other Charges	296,326	300,508	301,860	301,860
Special Items	0	0	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	313,500	320,549	523,860	523,860
NET COST	(18,727)	(1,705)	197,000	197,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	29,632	28,013	16,000	16,000
Charges For Services	570,088	561,151	576,350	576,350
Miscellaneous Revenues	32	24	0	0
TOTAL REVENUE	599,752	589,188	592,350	592,350
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	31,174	36,296	34,000	34,000
Other Charges	546,233	553,943	556,350	556,350
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	577,407	590,239	1,090,350	1,090,350
NET COST	(22,345)	1,051	498,000	498,000

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 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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BUDGET UNIT: 52T AD 01-1 Newprt Coast Conversion #1

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	45,194	42,855	25,000	25,000
Charges For Services	865,874	880,814	892,000	892,000
Miscellaneous Revenues	51	37	0	0
TOTAL REVENUE	911,119	923,706	917,000	917,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	48,058	55,895	52,000	52,000
Other Charges	846,289	858,232	861,945	861,945
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	894,347	914,127	1,413,945	1,413,945
NET COST	(16,772)	(9,579)	496,945	496,945

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 FISCAL YEAR 2025-26

BUDGET UNIT: 534 AD01-1 Group 3 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	35,345	33,644	18,000	18,000
Charges For Services	685,608	683,020	709,595	709,595
Miscellaneous Revenues	40	29	0	0
TOTAL REVENUE	720,993	716,693	727,595	727,595
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	37,971	44,193	41,000	41,000
Other Charges	667,251	676,667	679,595	679,595
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	705,222	720,860	1,220,595	1,220,595
NET COST	(15,771)	4,167	493,000	493,000

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 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	464,993	447,824	469,350	469,350
Revenue from Use of Money and Property	37,501	35,482	17,500	17,500
Miscellaneous Revenues	22	19	0	0
TOTAL REVENUE	502,516	483,325	486,850	486,850
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	38,747	45,575	50,200	50,200
Other Charges	438,187	434,820	434,350	434,350
Special Items	0	0	750,000	750,000
TOTAL EXPENDITURES/APPROPRIATIONS	476,934	480,395	1,234,550	1,234,550
NET COST	(25,582)	(2,930)	747,700	747,700

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 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	96	0	0	0
TOTAL REVENUE	96	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,167	6,390	730	730
TOTAL EXPENDITURES/APPROPRIATIONS	8,167	6,390	730	730
NET COST	8,071	6,390	730	730

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 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,623,542	1,599,223	1,638,500	1,638,500
Fines, Forfeitures & Penalties	5,885	5,326	6,000	6,000
Revenue from Use of Money and Property	41,772	42,898	41,700	41,700
Miscellaneous Revenues	65	54	0	0
TOTAL REVENUE	1,671,264	1,647,501	1,686,200	1,686,200
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	42,313	46,458	66,400	66,400
Other Charges	1,515,000	1,544,375	1,569,500	1,569,500
Special Items	0	0	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,557,313	1,590,833	2,235,900	2,235,900
NET COST	(113,951)	(56,668)	549,700	549,700

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 FISCAL YEAR 2025-26

BUDGET UNIT: 487 CFD2002-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,052,078	4,058,071	4,201,361	4,201,361
Fines, Forfeitures & Penalties	9,887	8,494	13,000	13,000
Revenue from Use of Money and Property	188,191	185,360	242,400	242,400
Miscellaneous Revenues	174	117	0	0
TOTAL REVENUE	4,250,330	4,252,042	4,456,761	4,456,761
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	61,358	63,660	91,012	91,012
Other Charges	4,377,106	3,961,743	4,046,367	4,046,367
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,438,464	4,025,403	5,137,379	5,137,379
NET COST	188,134	(226,639)	680,618	680,618

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 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	151	0	0	0
TOTAL REVENUE	151	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,309	6,424	9,689	9,689
TOTAL EXPENDITURES/APPROPRIATIONS	8,309	6,424	9,689	9,689
NET COST	8,158	6,424	9,689	9,689

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	34,727	17,070	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	34,727	17,070	0	0
NET COST	34,727	17,070	0	0

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 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	108	0	0	0
TOTAL REVENUE	108	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,114	8,253	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,114	8,253	0	0
NET COST	8,006	8,253	0	0

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 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	120	0	0	0
TOTAL REVENUE	120	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	18,464	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	18,464	0	0	0
NET COST	18,344	0	0	0

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 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	171	0	0	0
TOTAL REVENUE	171	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,145	6,144	12,698	12,698
TOTAL EXPENDITURES/APPROPRIATIONS	8,145	6,144	12,698	12,698
NET COST	7,974	6,144	12,698	12,698

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	101	0	0	0
TOTAL REVENUE	101	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,208	7,185	1,094	1,094
TOTAL EXPENDITURES/APPROPRIATIONS	8,208	7,185	1,094	1,094
NET COST	8,107	7,185	1,094	1,094

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 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	192	0	0	0
TOTAL REVENUE	192	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,175	6,144	15,012	15,012
TOTAL EXPENDITURES/APPROPRIATIONS	8,175	6,144	15,012	15,012
NET COST	7,983	6,144	15,012	15,012

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	184	0	0	0
TOTAL REVENUE	184	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,115	6,168	13,946	13,946
TOTAL EXPENDITURES/APPROPRIATIONS	8,115	6,168	13,946	13,946
NET COST	7,931	6,168	13,946	13,946

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 FISCAL YEAR 2025-26

BUDGET UNIT: 530 CFD 2004-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,774,504	4,829,011	5,116,307	5,116,307
Fines, Forfeitures & Penalties	25,141	26,209	28,000	28,000
Revenue from Use of Money and Property	358,719	367,012	493,800	493,800
Miscellaneous Revenues	755	536	0	0
TOTAL REVENUE	5,159,119	5,222,768	5,638,107	5,638,107
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	95,448	60,811	81,448	81,448
Other Charges	4,905,198	4,852,787	4,954,598	4,954,598
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,000,646	4,913,598	7,536,046	7,536,046
NET COST	(158,473)	(309,170)	1,897,939	1,897,939

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BUDGET UNIT: 533 CFD 01-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	2,160,869	2,153,894	2,152,150	2,152,150
Fines, Forfeitures & Penalties	5,854	5,574	6,000	6,000
Revenue from Use of Money and Property	54,897	55,772	54,000	54,000
Miscellaneous Revenues	85	71	0	0
TOTAL REVENUE	2,221,705	2,215,311	2,212,150	2,212,150
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	44,267	48,732	70,348	70,348
Other Charges	2,058,400	2,101,150	2,109,150	2,109,150
Special Items	0	0	700,000	700,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,102,667	2,149,882	2,879,498	2,879,498
NET COST	(119,038)	(65,429)	667,348	667,348

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,093,845	5,193,105	5,300,000	5,300,000
Fines, Forfeitures & Penalties	12,923	17,690	15,000	15,000
Revenue from Use of Money and Property	471,070	484,473	250,000	250,000
Miscellaneous Revenues	888	709	0	0
TOTAL REVENUE	5,578,726	5,695,977	5,565,000	5,565,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	44,155	49,939	74,271	74,271
Other Charges	5,161,675	5,256,925	5,359,300	5,359,300
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,205,830	5,306,864	8,433,571	8,433,571
NET COST	(372,896)	(389,113)	2,868,571	2,868,571

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BUDGET UNIT: 547 CFD 00-01 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,967,751	1,915,420	1,927,500	1,927,500
Fines, Forfeitures & Penalties	4,812	5,698	6,000	6,000
Revenue from Use of Money and Property	50,903	51,409	51,000	51,000
Miscellaneous Revenues	80	66	0	0
TOTAL REVENUE	2,023,546	1,972,593	1,984,500	1,984,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	42,442	46,593	66,500	66,500
Other Charges	1,895,625	1,893,750	1,893,500	1,893,500
Special Items	0	0	800,000	800,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,938,067	1,940,343	2,760,000	2,760,000
NET COST	(85,479)	(32,250)	775,500	775,500

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	102	0	0	0
TOTAL REVENUE	102	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,146	7,406	1,265	1,265
TOTAL EXPENDITURES/APPROPRIATIONS	8,146	7,406	1,265	1,265
NET COST	8,044	7,406	1,265	1,265

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BUDGET UNIT: 555 CFD 2003-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	3,193,180	3,192,535	3,289,786	3,289,786
Fines, Forfeitures & Penalties	11,780	9,893	13,000	13,000
Revenue from Use of Money and Property	154,618	152,370	201,500	201,500
Miscellaneous Revenues	136	93	0	0
TOTAL REVENUE	3,359,714	3,354,891	3,504,286	3,504,286
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	57,604	62,662	90,397	90,397
Other Charges	3,421,144	3,109,490	3,174,180	3,174,180
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,478,748	3,172,152	4,264,577	4,264,577
NET COST	119,034	(182,739)	760,291	760,291

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,416,890	5,219,933	5,505,000	5,505,000
Fines, Forfeitures & Penalties	17,680	14,492	12,000	12,000
Revenue from Use of Money and Property	587,352	550,585	350,000	350,000
Miscellaneous Revenues	3	3	0	0
TOTAL REVENUE	6,021,925	5,785,013	5,867,000	5,867,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	56,319	61,763	85,895	85,895
Other Charges	5,248,613	5,353,238	5,455,000	5,455,000
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,304,932	5,415,001	8,040,895	8,040,895
NET COST	(716,993)	(370,012)	2,173,895	2,173,895

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,467,340	4,363,367	4,300,000	4,300,000
Fines, Forfeitures & Penalties	11,434	15,389	10,000	10,000
Revenue from Use of Money and Property	480,532	453,084	250,000	250,000
Miscellaneous Revenues	2	2	0	0
TOTAL REVENUE	4,959,308	4,831,842	4,560,000	4,560,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	54,732	60,137	80,893	80,893
Other Charges	4,313,688	4,394,888	4,477,020	4,477,020
Special Items	0	0	2,000,000	2,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,368,420	4,455,025	6,557,913	6,557,913
NET COST	(590,888)	(376,817)	1,997,913	1,997,913

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,142,792	1,068,100	1,020,000	1,020,000
Fines, Forfeitures & Penalties	5,269	0	0	0
Revenue from Use of Money and Property	112,332	105,614	76,000	76,000
Miscellaneous Revenues	1	1	0	0
TOTAL REVENUE	1,260,394	1,173,715	1,096,000	1,096,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	64,030	66,005	82,806	82,806
Other Charges	1,012,850	1,034,100	1,054,850	1,054,850
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,076,880	1,100,105	2,137,656	2,137,656
NET COST	(183,514)	(73,610)	1,041,656	1,041,656

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,471,396	574,020	300,000	300,000
Miscellaneous Revenues	0	0	0	0
TOTAL REVENUE	1,471,396	574,020	300,000	300,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,750,398	3,238,486	699,949	699,949
Other Charges	681,940	5,305,204	7,020,878	7,020,878
TOTAL EXPENDITURES/APPROPRIATIONS	12,432,338	8,543,690	7,720,827	7,720,827
NET COST	10,960,942	7,969,670	7,420,827	7,420,827

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	6,026,861	6,168,510	6,100,000	6,100,000
Fines, Forfeitures & Penalties	41,083	15,521	10,000	10,000
Revenue from Use of Money and Property	690,046	642,387	400,000	400,000
Miscellaneous Revenues	3	3	0	0
TOTAL REVENUE	6,757,993	6,826,421	6,510,000	6,510,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	172,035	152,009	143,695	143,695
Other Charges	6,480,750	6,227,850	6,344,625	6,344,625
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,652,785	6,379,859	7,488,320	7,488,320
NET COST	(105,208)	(446,562)	978,320	978,320

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,388,447	1,696,877	750,000	750,000
Other Financing Sources	57,040,796	2,506,093	0	0
TOTAL REVENUE	58,429,243	4,202,970	750,000	750,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	27,040,272	2,132,896	35,749,225	35,749,225
Other Charges	0	179,746	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	27,040,272	2,312,642	35,749,225	35,749,225
NET COST	(31,388,971)	(1,890,328)	34,999,225	34,999,225

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	2,118,949	3,596,306	3,700,000	3,700,000
Fines, Forfeitures & Penalties	0	7,671	0	0
Revenue from Use of Money and Property	243,656	376,363	200,000	200,000
Miscellaneous Revenues	0	1	0	0
Other Financing Sources	66,175,000	0	0	0
TOTAL REVENUE	68,537,605	3,980,341	3,900,000	3,900,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	37,360	116,712	100,550	100,550
Other Charges	673,325	3,564,663	3,671,920	3,671,920
Other Financing Uses	57,236,582	2,506,093	0	0
Special Items	0	0	2,600,000	2,600,000
TOTAL EXPENDITURES/APPROPRIATIONS	57,947,267	6,187,468	6,372,470	6,372,470
NET COST	(10,590,338)	2,207,127	2,472,470	2,472,470

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BUDGET UNIT: 400 OC Flood

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	161,996,062	170,484,500	168,599,337	168,599,337
Licenses, Permits & Franchises	87,573	268,430	0	0
Fines, Forfeitures & Penalties	37,225	34,426	18,000	18,000
Revenue from Use of Money and Property	14,839,243	18,408,574	17,279,753	17,279,753
Intergovernmental Revenues	892,677	798,027	833,513	833,513
Charges For Services	18,900,188	18,818,300	20,052,499	20,052,499
Miscellaneous Revenues	1,704,812	1,700,914	0	0
Other Financing Sources	527,100	371,561	215,000	215,000
TOTAL REVENUE	198,984,880	210,884,732	206,998,102	206,998,102
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	35,152,638	34,719,474	39,920,236	39,920,236
Services & Supplies	63,814,204	62,116,903	89,959,739	89,959,739
Other Charges	5,495,413	2,308,952	3,539,880	3,539,880
Other Financing Uses	44,880,302	51,537,687	97,012,657	97,012,657
Intrafund Transfers	(1,553)	(14,993)	0	0
Capital Assets				
Equipment	119,688	300,294	771,000	771,000
Land				
LF09 ROSSMOOR PUMP STATION APN 7235-028-001	19,693	0	0	0
Total Land	19,693	0	0	0
Total Capital Assets	139,381	300,294	771,000	771,000
TOTAL EXPENDITURES/APPROPRIATIONS	149,480,385	150,968,317	231,203,512	231,203,512
NET COST	(49,504,495)	(59,916,415)	24,205,410	24,205,410

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BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	4,279,166	3,935,411	3,400,000	3,400,000
Intergovernmental Revenues	1,168,110	766,178	1,500,000	1,500,000
Charges For Services	45,578	34,807	0	0
Miscellaneous Revenues	7,802	6,535	0	0
Other Financing Sources	41,428,252	16,818,825	82,257,917	82,257,917
TOTAL REVENUE	46,928,908	21,561,756	87,157,917	87,157,917
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,544,488	2,352,690	5,805,000	5,805,000
Other Charges	2,803,564	0	550,000	550,000
Capital Assets				
Land				
L394 DELHI CHANNEL RIGHT OF WAY ACQUISITION	0	0	12,000,000	12,000,000
LF11 BOLSA BAY OUTLET FLOOD CONTROL IMPROVEMENTS	0	0	50,000	50,000
Total Land	0	0	12,050,000	12,050,000
Structures & Improvements				
P02F HUNTINGTON BEACH AND TALBERT CHANNELS REHABILITATION PROJECT	693,292	0	0	0
P05F LAGUNA CYN CHANNEL REPLACEMENT WOODLAND TO CYN FRONTAGE RD	907,244	8,587	0	0
P08F HAZARDOUS WASTE STORAGE UNIT AT GLASSELL YARD	0	10,414	0	0
PF73 SANTA ANA DELHI CHANNEL - BACKBAY, UNIVERSITY TO MESA DR	1,145,217	879,873	67,332,917	67,332,917
PF76 SANTA ANA GARDENS CHANNEL (F02) BIKEWAY EXTENSION PHASES 2-4	2,790,206	667,442	0	0
PN01 E GARDEN GROVE W'BURG CHNL BRIDGES WARNER SPRINGDALE EDWARDS	12,219,758	5,682,267	0	0
PN02 BOLSA BAY OUTLET FLOOD CONTROL IMPROVEMENTS	17,559	65,013	150,000	150,000
PN03 SANTA ANA RIVER REACH 5 LEVEE HEIGHT CORRECTION	289,418	426,127	320,000	320,000
PN04 DEBRIS BOOMS PROJECT	0	99	700,000	700,000

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BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PN05 EAST GARDEN GROVE WINTERSBURG CHANNEL (C05)	0	0	200,000	200,000
PN06 SAN JUAN CREEK CHANNEL (L01)	0	0	50,000	50,000
Total Structures & Improvements	18,062,694	7,739,822	68,752,917	68,752,917
Total Capital Assets	18,062,694	7,739,822	80,802,917	80,802,917
TOTAL EXPENDITURES/APPROPRIATIONS	23,410,746	10,092,512	87,157,917	87,157,917
NET COST	(23,518,162)	(11,469,244)	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,884,366	6,542,290	2,261,417	2,261,417
Intergovernmental Revenues	51,445,137	7,317,336	38,657,896	38,657,896
Charges For Services	8,868	19,766	0	0
Miscellaneous Revenues	1,062,989	741,760	0	0
Other Financing Sources	0	30,000,000	10,000,000	10,000,000
TOTAL REVENUE	58,401,360	44,621,152	50,919,313	50,919,313
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,757,214	4,381,728	10,501,490	10,501,490
Other Charges	7,302	0	6,300,000	6,300,000
Capital Assets				
Land				
L12S NORRIS, APN-119391003, PARCEL ID 10-109	221,775	14,239	0	0
L300 PRADO DAM	0	0	40,050,000	40,050,000
L315 STUEVE, PARCEL #31-943	151,818	51,019,898	0	0
L328 ACQUISITION OF PARCEL 32-995	5,698	(843)	0	0
L332 ACQUIS'N PARCELS 32-007,32-009	1,433	0	0	0
L333 ACQUISITION OF PARCEL 39-001	9,198,299	1,868	0	0
L358 ACQUISITION PARCEL-VANDER LAAN	8,564	1,029	0	0
L361 ACQUISITION PARCEL-VAN LOON	2,118,265	44,194	0	0
L362 ACQUISITION PARCEL-JMA C TRUST	1,219,036	306,678	0	0
L36S JOHN HANCOCK LIFE INS. CO, APN-105602107, 105616104	65	0	0	0
L46S GALLARDO, APN - 121231004, PARCEL ID 15-785	599	0	0	0
L6S1 AMATO, APN -101723117, PARCEL ID 44-005	16,276	1,285	0	0
L6S2 FAIRFIELD RANCH MAINT ASSOC,APN-102755166, PARCEL ID 45-055	12,413	0	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
L6S5 WSPA LAND SWAP, APN -POR 029118108, 17, 19	6,410	1,419	0	0
L87S RIVERWOOD MAINTENANCE CORP, APN - 130730055 & 056, 130740022	286	0	0	0
LS01 ACQUISITION MORENO L PROPERTY	310,520	30,096	0	0
LS07 PROPERTY ACQUISITION PARCELS 38-011,46-0025,26-026 BOS TRUST	463,455	149,479	0	0
LS09 VARGAS – APN 144070013/144100043	138,668	40,849	0	0
LS14 VANDER WEERD - APN 105625101 - 102, 105626101 -	5,081,430	156	0	0
LS15 HERITAGE CH LLC - APN - 102712138 - 139, 1027121	300,913	9,194	0	0
LS16 PINE STERLING PROPERTIES LLC - APN 105627101, 10	11,082	67,848	0	0
LS20 SAND CREEK MOBILE HOME PARK - APN 105703101, 105	6,026	0	0	0
LS21 WATSON LAND COMPANY - APN 105623103, 105624103	176,078	5,487	0	0
LS22 YOUNGS HOLDING - APN 105622103	202,005	727,413	0	0
LS23 MAJESTIC-AMB SOUTH CHINO II - APN 102708103	6,873	9,934	0	0
LS24 MAJESTIC-AMB SOUTH CHINO LLC - APN 102722103,105	3,567,369	1,240,052	0	0
LS25 CARSON CHINO SOUTH - APN 102720105, 102721106	163,765	1,974	0	0
LS26 CARSON CHINO SOUTH LLC - APN 105621104	196,376	493	0	0
LS31 FISHER SCIENTIFIC COMPANY, LLC - APN 105617106	126,008	5,696,856	0	0
LS33 SOUTHERN CALIFORNIA EDISON CO - APN 144100041, 1	6,096	0	0	0
LS34 TURNER SOUTH CHINO - APN 102712129, 102712130, 1	2,470,239	192,880	0	0
LS36 WESTERN RIV CO REG WASTEWATER - APN 130040004	102,385	6,930	0	0
LS38 BLECK - APN 121060005	274	0	0	0
LS43 CRUZ, HENRY - APN 105726302, 105726304	223,189	8,164	0	0
LS47 JURUPA COMM SERV DIST - APN 130060031, 152030019	213,729	18,398	0	0
LS54 STOCKTON - APN 130671002	1,899	0	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
LS63 MCCUNE B - APN 130781021, PARCEL #32-009	491,488	1,488,946	0	0
LS80 BATTI, SHARAD, APN 130681005, PARCEL #27-093	209	0	0	0
LS98 RIVER ROAD ASSOCIATION, APN 130750019, PARCEL #27-002	0	726	0	0
Total Land	27,221,013	61,085,642	40,050,000	40,050,000
Total Capital Assets	27,221,013	61,085,642	40,050,000	40,050,000
TOTAL EXPENDITURES/APPROPRIATIONS	30,985,529	65,467,370	56,851,490	56,851,490
NET COST	(27,415,831)	20,846,218	5,932,177	5,932,177

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BUDGET UNIT: 590 IHSS Public Authority

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	76,926	74,647	7,800	7,800
Intergovernmental Revenues	2,661,187	2,781,977	2,847,395	2,847,395
Miscellaneous Revenues	99	117	0	0
Other Financing Sources	0	552,500	650,000	650,000
TOTAL REVENUE	2,738,212	3,409,241	3,505,195	3,505,195
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,474,523	2,788,404	3,339,668	3,339,668
Other Charges	21,454	23,081	32,000	32,000
Other Financing Uses	0	0	6,000	6,000
Special Items	0	0	207,381	207,381
TOTAL EXPENDITURES/APPROPRIATIONS	2,495,977	2,811,485	3,585,049	3,585,049
NET COST	(242,235)	(597,756)	79,854	79,854

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	857,090	903,746	928,748	928,748
Fines, Forfeitures & Penalties	224	209	0	0
Revenue from Use of Money and Property	301,618	257,048	196,283	196,283
Intergovernmental Revenues	3,276	3,264	3,400	3,400
Miscellaneous Revenues	539	461	0	0
TOTAL REVENUE	1,162,747	1,164,728	1,128,431	1,128,431
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	469,269	769,335	703,431	703,431
Capital Assets				
Structures & Improvements				
P520 NORTH TUSTIN - CRAWFORD CANYON PARK DEVELOPMENT	799,612	3,368,444	425,000	425,000
Total Structures & Improvements	799,612	3,368,444	425,000	425,000
Total Capital Assets	799,612	3,368,444	425,000	425,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,268,881	4,137,779	1,128,431	1,128,431
NET COST	106,134	2,973,051	0	0

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BUDGET UNIT: 170 Housing Asset Fund

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	266,047	432,392	200,000	200,000
Miscellaneous Revenues	(114,465)	(105,948)	0	0
TOTAL REVENUE	151,582	326,444	200,000	200,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	545,754	451,550	438,524	438,524
TOTAL EXPENDITURES/APPROPRIATIONS	545,754	451,550	438,524	438,524
NET COST	394,172	125,106	238,524	238,524

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BUDGET UNIT: 405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	123,105,202	130,387,272	130,289,895	130,289,895
Licenses, Permits & Franchises	238,179	392,311	405,757	405,757
Fines, Forfeitures & Penalties	1,035,986	150,450	95,000	95,000
Revenue from Use of Money and Property	12,578,069	14,586,663	14,153,259	14,153,259
Intergovernmental Revenues	785,109	423,873	420,000	420,000
Charges For Services	13,985,180	14,753,493	12,731,834	12,731,834
Miscellaneous Revenues	339,077	403,127	325,267	325,267
Other Financing Sources	734,497	957,412	0	0
TOTAL REVENUE	152,801,299	162,054,601	158,421,012	158,421,012
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	40,601,437	44,467,984	46,072,856	46,072,856
Services & Supplies	67,661,566	77,012,975	104,898,783	104,898,783
Other Charges	512,874	507,871	708,108	708,108
Other Financing Uses	12,362,456	14,796,910	23,850,803	23,850,803
Capital Assets				
Equipment	547,517	384,879	1,028,500	1,028,500
Total Capital Assets	547,517	384,879	1,028,500	1,028,500
TOTAL EXPENDITURES/APPROPRIATIONS	121,685,850	137,170,619	176,559,050	176,559,050
NET COST	(31,115,449)	(24,883,982)	18,138,038	18,138,038

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BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,630,669	1,795,043	1,339,146	1,339,146
Intergovernmental Revenues	5,197,026	867,244	0	0
Miscellaneous Revenues	3,105	2,623	0	0
Other Financing Sources	10,000,000	14,000,000	21,104,370	21,104,370
TOTAL REVENUE	16,830,800	16,664,910	22,443,516	22,443,516
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,203,521	1,342,571	2,513,000	2,513,000
Capital Assets				
Structures & Improvements				
P001 ENGINEERING CHANGE ORDERS	0	0	2,000,000	2,000,000
P100 CAPISTRANO BEACH NATURE BASED SHORELINE PROJECT ED24P100	0	236,360	15,850,000	15,850,000
P104 OLCO PHASE IV HVAC/EXHAUST SYSTEMS 3RD FL/ LOBBY ED24P104	0	18,660	990,000	990,000
P105 MISQ MAINTENANCE BLDG REMODEL PHASE 1 TEMP TRAILER ED24P105	30,616	1,065	0	0
P108 ARMO ROOF REPLACEMENT/REPARIS ED24P108	0	0	1,090,000	1,090,000
P110 HAWI WIEDER PARK PLAYGROUND RENOVATION ED24P110	0	1,041,890	0	0
P111 AKMU RETAINING WALL REPLACEMENT	0	0	1,140,000	1,140,000
P136 OLCO - ROOF & SKYLIGHT REPLACEMENT - ED25P136	0	0	265,000	265,000
P142 TECR - SHELTER #2 & SHELTER - REPLACEMENT - ED25P142	0	0	1,750,000	1,750,000
P147 EV CHARGING STATIONS - VARIOUS PARK LOCATIONS - ED25P147	0	0	195,000	195,000
P150 ALWO - VALIDO TRAIL IMPROVEMENT - ED25P150	0	0	630,000	630,000
P151 CABE - STORM DRAIN REPAIR - ED25P151	0	0	265,000	265,000
P152 IRRE - PARK ENTRY VEHICLE MVMT FEASIBILITY STUDY & IMPRVMT	0	0	1,485,000	1,485,000
P157 ONRE-OVRHD PWR LINE CONV TO UNDERGROUND AT OC BIRDS OF PREY	0	0	150,000	150,000
P172 YORBA REGIONAL PARK NEW PICKLEBALL COURT	0	0	1,550,000	1,550,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2025-26

BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
P717 SACR - REVETMENT REPAIR ED43020	1,511,140	0	0	0
P850 YORE - RESTROOMS 2, 3, 4, 6 ED43850	620,740	322,271	0	0
P851 TRCI - RESTROOMS 1 & 2 ED43851	14,700	21,220	0	0
P859 IRHQ - ROOF REPLACEMENT ED43859	32,612	0	0	0
P867 MISQ - PARK EXPANSION PHASE I ED43867	577,737	1,618,864	0	0
P881 ALWO - WATERSHED TRAIL AND EXHIBITS P881	0	34,371	535,000	535,000
P892 TED CRAIG REGIONAL PARK - REPLACE RESTROOM	460,408	3,590	0	0
P895 ARMO - PARKING LOT & STONE 2ND FLOOR - ED43895	300,147	0	0	0
P925 CACA - RESTROOM 3 ED43113	436,482	94,051	0	0
PA03 LAGUNA NIGUEL REGIONAL PARK - REPLACE VARIOUS RESTROOM	733,199	22,175	0	0
PA04 MILE SQUARE REGIONAL PARK - REMODEL MAINTENANCE BUILDING	0	0	2,642,000	2,642,000
PA12 IRVINE REGIONAL PARK - REPLACE PICNIC SHELTER	295,626	30,934	0	0
PA17 RAEL - INTERPRETIVE CENTER (MUSEUM) EXPANSION ED20PA17	0	7,667	0	0
PB01 JOCO - BLDG A ROOF & HVAC REPLACEMENT ED21PB01	0	37,124	0	0
PB03 IRRE - IRRIGATION PUMP HOUSE REPLACEMENT ED21PB03	2,923	242,281	0	0
PB08 MISQ - PARK EXPANSION PHASE II ED21PB08	1,275,000	7,982,512	9,646,500	9,646,500
PB12 WIMA PATHWAY IMPROVEMENTS ED21PB12	13,265	94,813	385,000	385,000
PC07 IROS - HICKS HAUL RD BRIDGE RETROFIT ED22PC07	282,657	0	0	0
PC11 ONRE - RESTROOMS ELECTRICAL REPAIR ED22PC11	64,983	0	0	0
PD02 OLCO - PHASE III HVAC/EXHAUST SYSTEMS 2ND FL/ LOBBY ED23PD02	59,291	687,043	0	0
PD03 TECR - NEW BIKE PARK FACILITY ED23PD03	0	0	1,505,000	1,505,000
PD04 IRRE - SITE LIGHTING REPLACEMENT ED23PD04	0	6,524	130,000	130,000
PD06 IROS - AUGUSTINE MTNC YARD NEW ELEC CONN ED23PD06	0	0	145,000	145,000

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
 FISCAL YEAR 2025-26

BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PD07 ROCA - WATERLINE & POC ED23PD07	0	0	240,000	240,000
Total Structures & Improvements	6,711,526	12,503,415	42,588,500	42,588,500
Total Capital Assets	6,711,526	12,503,415	42,588,500	42,588,500
TOTAL EXPENDITURES/APPROPRIATIONS	7,915,047	13,845,986	45,101,500	45,101,500
NET COST	(8,915,753)	(2,818,924)	22,657,984	22,657,984

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
 FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,594	4,761	4,764	4,764
Fines, Forfeitures & Penalties	1	1	0	0
Revenue from Use of Money and Property	870	1,007	880	880
Intergovernmental Revenues	17	17	20	20
Charges For Services	10,509	10,427	18,052	18,052
Miscellaneous Revenues	1	1	0	0
TOTAL REVENUE	15,992	16,214	23,716	23,716
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,296	7,257	10,670	10,670
Other Financing Uses	5,422	10,000	13,000	13,000
Special Items	0	0	5,827	5,827
TOTAL EXPENDITURES/APPROPRIATIONS	12,718	17,257	29,497	29,497
NET COST	(3,274)	1,043	5,781	5,781

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	35,723	37,962	38,683	38,683
Fines, Forfeitures & Penalties	9	9	0	0
Revenue from Use of Money and Property	3,663	4,257	2,656	2,656
Intergovernmental Revenues	136	136	140	140
Miscellaneous Revenues	6	6	0	0
Other Financing Sources	100,000	90,000	27,206	27,206
TOTAL REVENUE	139,537	132,370	68,685	68,685
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	104,906	134,941	164,584	164,584
TOTAL EXPENDITURES/APPROPRIATIONS	104,906	134,941	164,584	164,584
NET COST	(34,631)	2,571	95,899	95,899



SALARY DETAIL

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
002	Assessor				
	Appraiser II	A4-60	55	55	55
	Appraiser III	A4-64	18	18	18
	Assessment Technician II	C-21	53	53	53
	Assessment Technician III	C-25	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	11	11
	Business Services Administrator	M-3	1	0	0
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	1	1	1
	Cadastral Technician II	C-30	5	5	5
	Executive Assistant	ML-A	1	1	1
	Executive Secretary I	C-31	1	0	0
	Fiscal Manager	M-4	1	1	1
	Information Technologist II	A3-66	7	7	7
	IT Supervisor	C-51	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	C-35	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 Administrator	M-3	0	1	1
	Procurement Contract Specialist	C-36	1	1	1
	Real Estate Deputy Director	M-7	2	2	2
	Research, Policy and QA Analyst	M-2	0	1	1
	Research, Policy and QA Manager	M-4	1	1	1
	Secretary II	C-23	3	3	3

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
002	Assessor (Continued)				
	Senior Appraiser	A4-68	12	12	12
	Senior Assessment Technician	C-28	12	12	12
	Senior Auditor-Appraiser	A4-68	7	7	7
	Senior Cadastral Technician	C-33	5	5	5
	Senior Information Technologist	A3-72	3	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	C-37	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	1	1	1
	TOTAL POSITIONS		280	279	279
003	Auditor-Controller				
	Accountant/Auditor II	A3-59	49	50	50
	Accounting Assistant II	D3-37	54	54	54
	Accounting Office Supervisor I	D5-43	4	4	4
	Accounting Office Supervisor II	D5-47	17	17	17
	Accounting Specialist	D3-40	46	45	45
	Accounting Technician	D3-45	44	46	46
	Auditor-Controller	0010	1	1	1
	Business Services Administrator	M-3	5	5	5
	Business Services Manager	M-4	4	4	4
	Business Services Manager, Senior	M-5	0	0	2
	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

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
003	Auditor-Controller (Continued)				
	Financial Counselor III	A3-41	1	0	0
	Fiscal Administrator	M-3	40	41	43
	Fiscal Analyst	M-2	14	14	14
	Fiscal Assistant Deputy Director	M-6	9	9	9
	Fiscal Deputy Director	M-7	2	2	2
	Fiscal Manager	M-4	18	18	19
	Fiscal Manager, Senior	M-5	5	5	5
	Information Technologist II	A3-66	1	2	2
	IT Applications Developer II	C-42	1	1	1
	IT Business Analyst II	A3-66	1	1	1
	IT Network Engineer II	A3-66	1	0	0
	IT Supervisor	C-51	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	44	44
	Senior Accounting Assistant	D3-42	19	17	17
	Senior Accounting Office Supervisor I	D5-51	6	6	6
	Senior Accounting Office Supervisor II	D5-53	2	1	1
	Senior Information Technologist	A3-72	1	0	0
	Senior IT Applications Developer	C-47	11	10	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	5	5	6
	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 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 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		453	451	458
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	1	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
	TOTAL POSITIONS		12	12	12

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
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				
	Board Services Specialist	D5-44	8	8	8
	Business Services Administrator	M-3	2	2	2
	Business Services Analyst	M-2	2	2	2
	Business Services Assistant Deputy Director	M-6	1	1	1
	Business Services Manager	M-4	1	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	0	0
	Senior Board Services Specialist	D5-48	4	4	4
	TOTAL POSITIONS		26	25	25
012	OC Community Resources				
	Administrative Manager I	AMI	2	0	0
	Business Services Administrator	M-3	5	4	3
	Business Services Analyst	M-2	2	2	2
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	1	2	2
	Business Services Manager, Senior	M-5	2	2	2
	Community Development Analyst	M-2	8	8	8
	Community Development Manager	M-3	3	3	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

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
012	OC Community Resources (Continued)				
	Director, OC Community Resources	ML-E	1	1	1
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	C-31	1	1	1
	Fiscal Administrator	M-3	5	5	5
	Fiscal Manager, Senior	M-5	1	1	1
	Health Educator	A5-54	1	1	1
	Human Services Administrator	M-2	6	7	7
	Human Services Analyst	M-1	2	2	2
	Human Services Deputy Director	M-6	1	1	1
	Human Services Manager	M-3	1	2	2
	Human Services Manager, Senior	M-4	1	1	1
	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 Technician	D3-34	2	2	2
	Operations and Maintenance Administrator	M-2	1	1	1
	Operations and Maintenance Analyst	M-1	1	1	1
	Procurement Buyer	C-32	2	2	0
	Procurement Contract Analyst	M-2	5	6	0
	Procurement Contract Manager	M-4	2	3	0
	Procurement Contract Specialist	C-36	7	7	0
	Project Manager	A3-69	1	1	1
	Public Information and Affairs Administrator	M-3	3	3	3
	Risk Management Administrator	M-3	1	1	1
	Risk Management Analyst	M-2	1	1	1
	Safety Specialist	C-37	1	1	1
	Secretary III	C-27	1	1	1
	Senior Citizens Representative II	A3-49	4	3	3
	Senior Maintenance Inspector	C-39	1	1	1
	Senior Procurement Buyer	C-34	2	2	0

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
012	OC Community Resources (Continued)				
	Staff Assistant	A5-47	4	4	4
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	41	42	39
	Supervising Procurement Contract Specialist	C-41	2	2	0
	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		154	156	130
017	County Executive Office				
	Administrative Manager I	AMI	1	0	0
	Administrative Manager II	AMII	1	0	0
	Assistant Chief Deputy Operating Officer	M-6	2	2	2
	Business Services Administrator*	M-3	2	2	2
	Business Services Analyst*	M-2	3	3	3
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Chief Financial Officer	ML-E	1	1	1
	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	0
	Deputy County Executive Officer	ML-E	1	1	1
	Executive Secretary II	C-34	5	5	5
	Fiscal Administrator	M-3	2	2	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	9	10	10

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
017	County Executive Office (Continued)				
	IT Applications Developer II	C-42	1	1	1
	IT Supervisor	C-51	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 Buyer	C-32	0	1	0
	Procurement Contract Administrator	M-3	3	3	0
	Procurement Contract Analyst	M-2	4	4	0
	Procurement Contract Assistant Deputy Director	M-6	0	3	0
	Procurement Contract Manager	M-4	3	3	0
	Procurement Contract Manager, Senior	M-5	3	4	0
	Procurement Contract Specialist	C-36	4	7	0
	Public Information and Affairs Administrator	M-3	2	1	1
	Public Information and Affairs Analyst	M-2	2	2	2
	Public Information and Affairs Assistant Deputy Director	M-6	2	2	2
	Public Information and Affairs Manager	M-4	1	2	2
	Research, Policy and QA Administrator	M-3	1	1	1
	Research, Policy and QA Manager	M-4	1	1	1
	Research, Policy and QA Manager, Senior	M-5	1	1	1
	Secretary II	C-23	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Staff Assistant	A5-47	1	1	0
	Staff Specialist	A5-53	9	10	8
	Supervising Procurement Contract Specialist	C-41	1	1	0
	TOTAL POSITIONS		93	101	71
018	Office of Care Coordination				
	Business Services Administrator*	M-3	4	4	3
	Business Services Analyst*	M-2	4	3	3
	Business Services Assistant Deputy Director	M-6	1	1	2
	Business Services Deputy Director	M-7	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
018	Office of Care Coordination (Continued)				
	Business Services Manager	M-4	3	4	4
	Fiscal Administrator	M-3	1	0	0
	HCA Program Supervisor I	A5-58	0	0	3
	HCA Program Supervisor II	A5-61	0	0	3
	HCA Service Chief I	C-41	0	0	2
	HCA Service Chief II	C-44	0	0	3
	Health Services Manager	M-4	0	0	1
	Information Processing Technician	D3-38	0	0	5
	Mental Health Specialist	A2-48	0	0	36
	Mental Health Worker II	A2-44	0	0	2
	Procurement Contract Manager, Senior	M-5	1	0	0
	Procurement Contract Specialist	C-36	1	0	0
	Research, Policy and QA Analyst	M-2	0	1	1
	Research, Policy and QA Manager	M-4	1	0	0
	Staff Assistant	A5-47	0	0	1
	Staff Specialist	A5-53	11	10	10
	TOTAL POSITIONS		28	24	80
021	County Procurement Office				
	Business Services Administrator	M-3	0	0	1
	County Procurement Officer	M-7	0	0	1
	Office Specialist	D3-40	0	0	6
	Procurement Buyer	C-32	0	0	21
	Procurement Contract Administrator	M-3	0	0	19
	Procurement Contract Analyst	M-2	0	0	53
	Procurement Contract Assistant Deputy Director	M-6	0	0	3
	Procurement Contract Manager	M-4	0	0	15
	Procurement Contract Manager, Senior	M-5	0	0	10
	Procurement Contract Specialist	C-36	0	0	42
	Senior Procurement Buyer	C-34	0	0	10
	Staff Assistant	A5-47	0	0	1

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
021	County Procurement Office (Continued)				
	Staff Specialist	A5-53	0	0	14
	Supervising Procurement Contract Specialist	C-41	0	0	16
	TOTAL POSITIONS		0	0	212
024	OC Animal Care				
	Administrative Manager I	AMI	1	0	0
	Animal Adoptability Assessment Specialist	C-25	0	2	2
	Animal Care Attendant	T-13	12	12	17
	Animal Care Officer	A1-56	21	21	21
	Animal Control Assistant	C-16	4	6	6
	Animal Control Public Education Officer	A5-48	10	10	10
	Animal Services Supervisor	A3-54	1	3	3
	Business Services Administrator	M-3	1	1	1
	Business Services Manager	M-4	0	1	1
	Chief Veterinarian	C-62	1	1	1
	Dispatch Services Operator	A1-41	2	2	2
	Executive Manager	ML-E	1	1	1
	Office Assistant	D3-34	1	0	0
	Office Specialist	D3-40	20	16	16
	Office Supervisor C	D5-45	3	2	2
	Operations and Maintenance Administrator	M-2	3	2	3
	Operations and Maintenance Analyst	M-1	1	1	1
	Operations and Maintenance Manager	M-3	1	1	1
	Operations and Maintenance Manager, Senior	M-4	3	1	1
	Public Information and Affairs Administrator	M-3	0	1	1
	Public Information and Affairs Analyst	M-2	0	1	1
	Public Information and Affairs Manager	M-4	0	1	1
	Registered Veterinary Technician	C-27	5	4	4
	Research, Policy, and Quality Assurance Administrator	M-3	0	1	1
	Secretary III	C-27	1	1	1
	Senior Animal Care Attendant	T-17	9	9	9

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
024	OC Animal Care (Continued)				
	Senior Animal Care Officer	A1-58	7	7	7
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	12	11	11
	Storekeeper I	H-10	1	1	1
	Storekeeper II	H-12	1	1	1
	Supervising Animal Care Attendant	C-23	2	2	3
	Supervising Animal Care Officer	C-36	6	6	6
	Supervising Registered Veterinary Technician	C-31	2	2	2
	Veterinarian	C-57	2	3	3
	Veterinary Assistant	C-22	2	2	2
	TOTAL POSITIONS		137	137	144
025	County Counsel				
	Attorney III	L-03	13	13	13
	Business Services Administrator	M-3	3	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
	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	7	7	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		104	104	104

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
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
	Assistant Chief Investigator - District Attorney	LM-2A	0	0	1
	Attorney III	L-03	102	102	102
	Attorney's Clerk II	C-22	78	78	78
	Business Services Administrator	M-3	2	2	2
	Business Services Analyst	M-2	1	2	2
	Business Services Deputy Director	M-7	1	1	1
	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	6	6	6
	Data Entry Specialist	D3-40	2	2	2
	Data Entry Technician	D1-38	3	3	3
	Deputy Attorney IV	L-04	107	107	108
	District Attorney	0030	1	1	1
	District Attorney Investigator	P-09A	141	141	142
	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	2	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	6	6
	Information Technologist I	A3-62	1	1	1
	Information Technologist II	A3-66	1	1	1
	Investigative Assistant II	C-24	50	49	49

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
026	District Attorney-Public Administrator (Continued)				
	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	C-51	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	9	9	9
	Office Specialist	D3-40	4	4	4
	Office Technician	D3-34	2	2	2
	Operations and Maintenance Administrator	M-2	1	1	1
	Paralegal	C-32	81	81	82
	Procurement Buyer	C-32	1	1	1
	Procurement Contract Administrator	M-3	1	1	1
	Procurement Contract Specialist	C-36	2	2	2
	Public Assistance Investigator	G1-08	25	25	25
	Public Information and Affairs Administrator	M-3	1	1	1
	Research Analyst II	A4-52	1	2	2
	Research Analyst III	A4-59	8	8	8
	Research, Policy and QA Manager	M-4	1	1	1
	Secretary III	C-27	2	2	2
	Senior Accountant/Auditor	A3-63	2	2	2
	Senior Computer Forensic Examiner	A3-72	3	3	3
	Senior Computer Graphics Specialist	A3-52	2	2	2
	Senior Deputy Attorney	L-05	75	74	74
	Senior Forensic Scientist	C-52	1	1	1
	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	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
026	District Attorney-Public Administrator (Continued)				
	Senior Law Office Supervisor	C-32	5	5	5
	Senior Legal Property Technician	A5-49	1	1	1
	Senior Paralegal	C-34	10	10	10
	Staff Assistant	A5-47	2	2	2
	Staff Development Specialist	A5-56	7	8	8
	Staff Specialist	A5-53	10	10	10
	Supervising Attorney's Investigator	P-13	20	21	21
	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 Deputy Director	M-8	1	1	1
	Technology Services Manager	M-5	1	1	1
	Technology Services Manager, Senior	M-6	3	3	3
	Utility Worker/Driver	A3-34	3	3	3
	Video Producer	C-34	1	1	1
	Warehouse Worker IV	A3-42	1	1	1
	Weapons Instructor, Sheriff	A5-52	1	1	1
	TOTAL POSITIONS		888	889	893
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	2	2
	Attorney III	L-03	9	9	9
	Attorney's Clerk II	C-22	5	5	5
	Business Services Administrator	M-3	1	1	1
	Business Services Manager, Senior	M-5	2	2	2
	Cashier	D3-37	2	2	2
	Child Support Specialist	C-23	120	120	120
	Deputy Attorney IV	L-04	2	1	1
	Director, Child Support Services	ML-E	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
027	Child Support Services (Continued)				
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	C-31	1	1	1
	Human Services Administrator	M-2	8	8	8
	Human Services Deputy Director	M-6	3	3	3
	Human Services Manager, Senior	M-4	3	4	4
	Information Processing Specialist	D3-40	1	0	0
	Law Office Supervisor	C-29	2	1	1
	Office Assistant	D3-34	30	29	29
	Office Specialist	D3-40	14	13	13
	Office Supervisor B	D5-43	1	1	1
	Office Supervisor C	D5-45	1	1	1
	Operations and Maintenance Administrator	M-2	1	1	1
	Paralegal	C-32	4	4	4
	Procurement Buyer	C-32	1	0	0
	Procurement Contract Specialist	C-36	1	1	0
	Research Analyst III	A4-59	4	4	4
	Research Analyst IV	A4-63	1	1	1
	Research, Policy and QA Administrator	M-3	1	1	1
	Secretary III	C-27	1	0	0
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Child Support Specialist	C-26	99	99	99
	Senior Deputy Attorney	L-05	1	1	1
	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	28	28
	Warehouse Worker II	A3-38	1	1	1
	TOTAL POSITIONS		385	377	376

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
029	Public Administrator				
	Accountant/Auditor II	A3-59	1	1	1
	Accounting Technician	D3-45	1	1	1
	Deputy Public Administrator II	A5-56	6	6	6
	Estate Administration Specialist II	D3-41	1	1	1
	Estate Inventory Clerk	H-10	2	2	2
	Fiscal Administrator	M-3	1	1	1
	Office Specialist	D3-40	1	1	1
	Real Estate Administrator	M-3	1	1	1
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Deputy Attorney	L-05	1	1	1
	Senior Deputy Public Administrator	A5-58	1	1	1
	Senior Information Technologist	A3-72	1	1	1
	Supervising Deputy Public Administrator	A5-61	1	1	1
	TOTAL POSITIONS		19	19	19
030	OC Public Guardian				
	Business Services Administrator	M-3	1	1	1
	Business Services Analyst	M-2	1	1	1
	Business Services Manager	M-4	1	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Deputy Public Guardian II	A5-56	15	15	15
	Estate Administration Specialist II	D3-41	3	4	4
	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 Deputy Public Guardian	A5-61	3	3	3
	Supervising Estate Administration Specialist	D5-45	1	0	0
	TOTAL POSITIONS		38	38	38

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
031	Registrar of Voters				
	Business Services Deputy Director	M-7	1	1	1
	Community Program Specialist	A5-54	11	10	10
	Data Entry Specialist	D3-40	7	7	7
	Data Entry Supervisor II	D5-45	1	1	1
	Fiscal Administrator	M-3	1	1	1
	Geographic Information System (GIS) Supervisor	A3-72	1	1	1
	Geographic Information System (GIS) Technician	A3-58	2	2	2
	Information Technologist II	A3-66	2	2	2
	IT Applications Developer II	C-42	1	1	1
	Office Specialist	D3-40	6	6	6
	Procurement Buyer	C-32	1	1	0
	Procurement Contract Specialist	C-36	1	1	0
	Public Information and Affairs Analyst	M-2	0	1	1
	Registrar of Voters	ML-E	1	1	1
	Registrar of Voters Administrator	M-1	2	2	2
	Registrar of Voters Manager	M-3	3	3	3
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Storekeeper	H-14	1	1	1
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	7	7	7
	Storekeeper I	H-10	1	1	1
	Technology Services Administrator	M-4	1	1	1
	Technology Services Manager	M-5	1	1	1
	Warehouse Worker III	A3-40	0	2	2
	Warehouse Worker IV	A3-42	2	0	0
	TOTAL POSITIONS		56	56	54
034	OC Watersheds				
	Business Services Administrator	M-3	1	1	1
	Environmental Resources Specialist	C-37	15	16	16
	Environmental Resources Technician	C-34	10	9	9

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
034	OC Watersheds (Continued)				
	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
035	CEO Real Estate				
	Associate Real Property Agent	C-27	1	1	2
	Business Services Analyst	M-2	1	1	1
	Real Estate Administrator	M-3	6	6	6
	Real Estate Analyst	M-2	6	6	6
	Real Estate Deputy Director	M-7	1	1	1
	Real Estate Manager	M-4	3	3	3
	Real Estate Manager, Senior	M-5	4	4	4
	Real Property Agent	C-40	8	5	5
	Secretary I	C-19	1	1	1
	Senior Real Property Agent	C-42	0	3	3
	Staff Specialist	A5-53	0	0	1
	Technology Services Manager	M-5	1	1	1
	TOTAL POSITIONS		32	32	34
037	OCIT Shared Services				
	Information Technologist I	A3-62	15	15	15
	Information Technologist II	A3-66	6	9	7
	IT Applications Developer II	C-42	19	19	19
	IT Database Administrator II	C-41	2	2	2
	IT Supervisor	C-51	14	14	14
	IT Systems Engineer I	A3-62	1	1	1
	IT Systems Engineer II	A3-66	5	5	5

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
037	OCIT Shared Services (Continued)				
	IT Systems Technician I	A3-51	1	1	1
	IT Systems Technician II	A3-57	4	1	1
	Public Information and Affairs Analyst	M-2	1	1	1
	Senior Information Technologist	A3-72	13	13	12
	Senior IT Applications Developer	C-47	22	22	22
	Senior IT Database Administrator	C-47	2	2	2
	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	1
	Storekeeper II	H-12	1	1	1
	Technology Services Deputy Director	M-8	3	3	3
	Technology Services Manager	M-5	8	8	8
	Technology Services Manager, Senior	M-6	9	9	9
	Utility Worker/Driver	A3-34	1	1	1
	TOTAL POSITIONS		132	132	128
040	Utilities				
	Assistant Plant Operating Engineer	I-12	3	3	3
	Business Services Manager, Senior	M-5	1	1	1
	Electrician	I-8	2	1	1
	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	19	19
042	Health Care Agency				
	Administrative Manager III	AMIII	1	0	0
	Behavioral Health Clinician II	C-38	550	531	531
	Behavioral Health Nurse	C-43	15	15	15

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Business Services Administrator	M-3	4	3	3
	Business Services Analyst	M-2	2	3	3
	Business Services Assistant Deputy Director	M-6	1	1	1
	Business Services Manager	M-4	2	4	4
	Cashier	D3-37	3	3	3
	Chief Pharmacist	C-57	2	2	2
	Civil Engineer	C-48	1	1	1
	Clinical Psychologist II	C-45	64	61	61
	Community Health Assistant I	A3-36	1	1	1
	Community Health Assistant II	A3-38	32	31	31
	Community Health Assistant III	A3-40	4	4	4
	Community Worker II	A3-31	12	11	11
	Comprehensive Care Licensed Vocational Nurse	C-26	83	79	79
	Comprehensive Care Nurse II	C-47	195	193	193
	Comprehensive Care Nurse Practitioner II	C-57	20	20	20
	Computer Graphics Specialist	A5-48	1	1	1
	Database & Security Administrator	A3-75	1	1	1
	Data Entry Specialist	D3-40	2	2	2
	Data Entry Technician	D1-38	1	1	1
	Data Scientist	C-47	0	5	5
	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	3	2	2
	Emergency Management Administrator	M-3	5	0	0
	Emergency Manager	M-4	1	0	0

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Emergency Management Assistant Deputy Director	M-6	1	0	0
	Emergency Medical Services Coordinator	A3-66	7	7	7
	Emergency Medical Services Specialist	A3-55	4	4	4
	Engineering Geologist	C-46	1	0	0
	Environmental Health Specialist III	C-37	103	107	116
	Environmental Health Technician II	C-17	4	6	6
	Epidemiologist	C-37	5	5	5
	Executive Manager	ML-E	6	6	6
	Executive Secretary I	C-31	1	1	1
	Fiscal Administrator	M-3	3	3	3
	Fiscal Analyst	M-2	18	18	18
	Fiscal Assistant Deputy Director	M-6	1	1	1
	Fiscal Manager	M-4	3	3	3
	Hazardous Materials Specialist III	C-38	36	36	39
	HCA Program Supervisor I	A5-58	11	11	9
	HCA Program Supervisor II	A5-61	26	26	23
	HCA Service Chief I	C-41	49	43	40
	HCA Service Chief II	C-44	61	65	62
	Health Education Associate	A5-48	7	6	6
	Health Educator	A5-54	13	13	13
	Health Information Specialist	A3-54	1	1	1
	Health Program Specialist	C-28	20	21	21
	Health Services Administrator	M-3	14	19	19
	Health Services Analyst	M-2	16	14	14
	Health Services Assistant Deputy Director	M-6	9	9	9
	Health Services Deputy Director	M-7	1	1	1
	Health Services Manager	M-4	32	33	33
	Health Services Manager, Senior	M-5	13	14	14
	Information Processing Specialist	D3-40	10	10	10
	Information Processing Technician	D3-38	33	28	23
	Information Technologist I	A3-62	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Information Technologist II	A3-66	9	9	9
	IT Applications Developer I	C-38	1	1	1
	IT Applications Developer II	C-42	12	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
	IT Network Engineer II	A3-66	1	1	1
	IT Security Administrator II	A3-66	3	3	3
	IT Systems Technician II	A3-57	21	20	20
	Laboratory Aid	A3-28	1	1	1
	Laboratory Assistant	A3-41	10	10	10
	Lead Public Health Nurse	C-46	1	0	0
	Licensed Vocational Nurse	C-19	1	1	1
	Medical Assistant	A3-39	58	48	48
	Medical Director	M-10	7	6	6
	Medical Services Assistant Deputy Director	M-9	3	3	3
	Medical Services Manager	M-5	6	6	6
	Medical Services Manager, Senior	M-7	7	7	7
	Medical Transcriber I	D3-37	1	1	1
	Mental Health Specialist	A2-48	199	196	160
	Mental Health Worker I	A2-34	4	4	4
	Mental Health Worker II	A2-44	46	45	43
	Mental Health Worker III	A2-48	18	18	18
	Nurse Practitioner II	C-53	11	8	8
	Nursing Assistant	A3-33	3	5	5
	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	34	28	28
	Office Specialist	D3-40	190	184	184

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Office Supervisor A	D5-41	1	0	0
	Office Supervisor B	D5-43	3	3	3
	Office Supervisor C	D5-45	12	12	12
	Office Supervisor D	D5-47	6	7	7
	Office Technician	D3-34	51	47	47
	Operations and Maintenance Administrator	M-2	1	1	1
	Operations and Maintenance Analyst	M-1	4	4	4
	Pharmacist	C-53	7	7	7
	Pharmacy Technician	C-15	9	9	9
	Physical Therapist Assistant	C-30	1	1	1
	Physical Therapist II	C-43	29	28	28
	Physical Therapist III	C-46	3	3	3
	Physician II - Correctional	C-73	8	3	3
	Physician III	C-70	5	5	5
	Physician III - Correctional	C-75	8	8	8
	Procurement Buyer	C-32	6	6	0
	Procurement Contract Administrator	M-3	3	3	0
	Procurement Contract Analyst	M-2	22	22	0
	Procurement Contract Manager	M-4	5	5	0
	Procurement Contract Manager, Senior	M-5	1	1	0
	Procurement Contract Specialist	C-36	3	3	0
	Psychiatrist	C-79	60	42	42
	Public Health Investigator	C-27	18	14	14
	Public Health Microbiologist I	C-36	8	8	8
	Public Health Microbiologist II	C-38	18	18	18
	Public Health Nurse	C-44	137	129	129
	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	1	1	1
	Public Information and Affairs Analyst	M-2	1	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Public Information and Affairs Assistant Deputy Director	M-6	1	1	1
	Public Information and Affairs Manager	M-4	2	2	2
	Radiologic Technologist	A3-58	2	2	2
	Registered Nurse	C-37	12	9	9
	Regulatory Compliance Administrator	M-3	6	6	6
	Regulatory Compliance Manager	M-4	1	2	2
	Regulatory Compliance Manager, Senior	M-5	1	1	1
	Research Analyst III	A4-59	4	4	4
	Research Analyst IV	A4-63	16	16	16
	Research, Policy and QA Administrator	M-3	8	6	6
	Research, Policy and QA Analyst	M-2	6	5	5
	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	1	1	1
	Secretary I	C-19	1	1	1
	Secretary II	C-23	4	1	1
	Secretary III	C-27	5	5	5
	Senior Civil Engineer	C-53	1	1	1
	Senior Comprehensive Care Nurse	C-51	25	24	24
	Senior Computer Graphics Specialist	A3-52	1	1	1
	Senior Emergency Management Program Coordinator	C-42	2	2	2
	Senior Engineering Geologist	C-51	0	1	1
	Senior Epidemiologist	C-41	7	7	7
	Senior Information Technologist	A3-72	6	6	6
	Senior IT Applications Developer	C-47	6	5	5
	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 Medical Director	M-11	3	3	3
	Senior Office Supervisor (C/D)	D5-51	3	3	3
	Senior Public Health Investigator	C-29	5	4	4

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
042	Health Care Agency (Continued)				
	Senior Registered Nurse	C-39	1	1	1
	Senior Research Analyst	A4-67	3	3	3
	Senior Social Services Supervisor	A2-66	1	1	1
	Senior Social Worker	A2-59	3	2	2
	Senior Storekeeper	H-14	1	1	1
	Social Worker II	A2-54	10	10	10
	Staff Assistant	A5-47	30	28	27
	Staff Development Specialist	A5-56	1	0	0
	Staff Specialist	A5-53	92	89	87
	Store Clerk	H-07	5	3	3
	Storekeeper I	H-10	0	1	1
	Storekeeper II	H-12	2	2	2
	Supervising Comprehensive Care Nurse	C-53	9	9	9
	Supervising Environmental Health Specialist	C-41	15	16	17
	Supervising Hazardous Materials Specialist	C-44	7	7	8
	Supervising Procurement Contract Specialist	C-41	2	2	0
	Supervising Public Health Microbiologist	C-42	5	5	5
	Supervising Public Health Nurse	C-48	26	25	25
	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	3	3	3
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager	M-5	2	2	2
	Technology Services Manager, Senior	M-6	5	5	5
	Therapy Consultant, California Children Services	C-50	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		3,060	2,943	2,858

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
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
	Campaign Finance and Ethics, Director	7844	1	1	1
	TOTAL POSITIONS		2	2	2
054	Human Resource Services				
	Business Services Analyst	M-2	1	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Human Resources Administrator	M-3	35	36	36
	Human Resources Analyst	M-2	24	23	23
	Human Resources Assistant Deputy Director	M-6	3	3	3
	Human Resources Deputy Director	M-7	4	4	4
	Human Resources Manager	M-4	13	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	3	3	3
	Learning and Organizational Development Deputy Director	M-6	1	1	1
	Learning and Organizational Development Manager	M-3	1	1	1
	Learning and Organizational Development Manager, Senior	M-4	1	1	1
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	35	35	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

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
054	Human Resource Services (Continued)				
	Staff Specialist	A5-53	60	60	60
	TOTAL POSITIONS		198	198	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	3	3
	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	1	1	1
	Office Specialist	D3-40	1	1	1
	Procurement Contract Analyst	M-2	0	1	0
	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		25	25	24
057	Probation				
	Accountant/Auditor II	A3-59	2	2	2
	Accounting Office Supervisor II	D5-47	4	4	4
	Accounting Specialist	D3-40	18	15	15
	Accounting Technician	D3-45	1	1	1
	Business Services Administrator	M-3	1	1	1
	Business Services Analyst	M-2	1	2	2
	Business Services Deputy Director	M-7	1	1	1
	Chief Deputy Probation Officer	ML-E	4	4	4
	Collection Officer II	C-24	9	9	9
	Computer Graphics Specialist	A5-48	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
057	Probation (Continued)				
	County Probation Officer	ML-E	1	1	1
	Criminal Justice Administrator	M-2	5	6	6
	Criminal Justice Deputy Director	M-6	10	1	1
	Criminal Justice Manager, Senior	M-5	15	1	1
	Data Entry Technician	D1-38	26	25	26
	Deputy Probation Correctional Officer II	G-04	271	253	253
	Deputy Probation Officer II	G-10	259	247	247
	Education Assistant, Correctional Facility	A3-47	1	0	0
	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	2	2	2
	Food Service Worker	C-04	11	7	7
	Head Institutional Cook	C-26	2	2	2
	Information Processing Specialist	D3-40	9	8	8
	Information Processing Technician	D3-38	60	55	55
	Institutional Cook	C-22	16	16	16
	Laundry Worker	C-03	4	4	4
	Office Assistant	D3-34	18	18	20
	Office Manager	D5-53	2	2	2
	Office Specialist	D3-40	42	37	37
	Office Supervisor B	D5-43	3	3	3
	Office Supervisor C	D5-45	4	3	3
	Office Supervisor D	D5-47	6	6	6
	Office Technician	D3-34	9	9	9
	Probation Assistant Division Manager	M-5	0	14	14
	Probation Division Manager	M-6	0	10	10
	Procurement Buyer	C-32	3	3	0
	Procurement Contract Administrator	M-3	1	1	0
	Procurement Contract Analyst	M-2	4	3	0
	Procurement Contract Manager, Senior	M-5	1	1	0

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
057	Probation (Continued)				
	Procurement Contract Specialist	C-36	3	3	0
	Public Information and Affairs Administrator	M-3	1	1	1
	Public Safety Dispatcher	C-31	4	4	4
	Research Analyst III	A4-59	6	4	4
	Research Analyst IV	A4-63	7	4	5
	Research, Policy and QA Manager	M-4	1	1	1
	Risk Management Administrator	M-3	1	1	1
	Safety Specialist	C-37	0	1	1
	Secretary II	C-23	10	11	11
	Secretary III	C-27	3	3	3
	Senior Deputy Probation Officer	G-11	7	8	8
	Senior Office Supervisor (C/D)	D5-51	4	4	4
	Senior Probation Correctional Officer	G-05	6	6	6
	Senior Procurement Buyer	C-34	1	1	0
	Senior Research Analyst	A4-67	2	3	3
	Senior Staff Development Specialist	A5-62	1	1	1
	Senior Storekeeper	H-14	1	1	1
	Staff Assistant	A5-47	13	16	16
	Staff Development Specialist	A5-56	2	1	1
	Staff Specialist	A5-53	19	17	18
	Supervising Collection Officer	C-28	3	3	3
	Supervising Institutional Cook	C-28	2	2	2
	Supervising Probation Correctional Officer	G-09	34	30	30
	Supervising Probation Officer	G-13	56	56	56
	Supervising Procurement Contract Specialist	C-41	1	1	0
	Supplies Clerk, Juvenile Facilities	H-08	1	1	1
	Utility Worker/Driver	A3-34	1	0	0
	Volunteer Services Coordinator II	A5-47	2	1	2
	Warehouse Worker I	A3-36	3	3	3
	Warehouse Worker III	A3-40	6	6	6
	TOTAL POSITIONS		1,035	979	972

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
058	Public Defender				
	Attorney III	L-03	89	89	89
	Attorney's Clerk II	C-22	45	45	45
	Business Services Administrator	M-3	3	3	3
	Business Services Deputy Director	M-7	1	1	1
	Defense Investigator II	A5-68	13	13	13
	Defense Investigator III	A5-71	52	52	52
	Deputy Attorney IV	L-04	75	75	75
	Executive Manager	ML-E	22	22	22
	Executive Secretary I	C-31	1	1	1
	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 II	C-24	22	22	22
	IT Business Analyst II	A3-66	1	1	1
	IT Supervisor	C-51	1	1	1
	IT Systems Engineer II	A3-66	1	0	0
	IT Systems Technician II	A3-57	3	3	3
	Law Office Supervisor	C-29	8	8	8
	Paralegal	C-32	33	28	28
	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	55	55	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
	Senior Paralegal	C-34	0	5	5
	Social Services Supervisor I	A2-59	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
058	Public Defender (Continued)				
	Social Worker II	A2-54	15	10	10
	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	468	468
059	Clerk-Recorder				
	Accountant/Auditor II	A3-59	1	1	1
	Accounting Technician	D3-45	5	5	5
	Archivist	A5-51	1	1	1
	Business Services Assistant Deputy Director	M-6	3	2	2
	Business Services Deputy Director	M-7	0	1	1
	Business Services Manager	M-4	2	2	2
	County Clerk-Recorder	0182	1	1	1
	Customer Service Representative	A4-42	39	39	39
	Data Entry Specialist	D3-40	1	1	1
	Executive Assistant	ML-A	1	1	1
	Executive Secretary II	C-34	1	1	1
	Fiscal Manager, Senior	M-5	1	1	1
	Information Technologist I	A3-62	2	2	2
	Information Technologist II	A3-66	2	2	2
	IT Supervisor	C-51	1	1	1
	IT Systems Technician II	A3-57	2	2	2
	Office Specialist	D3-40	3	3	3
	Office Supervisor C	D5-45	8	8	8
	Procurement Contract Specialist	C-36	2	0	0
	Public Information and Affairs Administrator	M-3	1	1	1
	Recordable Document Examiner	C-20	20	19	19
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Accounting Office Supervisor II	D5-53	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
059	Clerk-Recorder (Continued)				
	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	6	6
	Supervising Recordable Documents Examiner	C-25	3	3	3
	Technology Services Manager	M-5	1	1	1
	Technology Services Manager, Senior	M-6	1	1	1
	TOTAL POSITIONS		117	115	115
060	Sheriff-Coroner				
	Accountant/Auditor II	A3-59	5	5	5
	Accounting Office Supervisor I	D5-43	9	9	9
	Accounting Office Supervisor II	D5-47	3	3	3
	Accounting Specialist	D3-40	12	11	11
	Accounting Technician	D3-45	7	7	7
	Administrative Manager III	AMIII	1	0	0
	Air Conditioning Mechanic	I-10	10	10	10
	Assistant Sheriff	ML-E	5	5	5
	Associate Project Manager	A3-61	4	4	4
	Building Maintenance Supervisor	C-39	6	5	5
	Business Services Administrator	M-3	26	27	27
	Business Services Analyst	M-2	2	4	4
	Business Services Assistant Deputy Director	M-6	2	2	2
	Business Services Deputy Director	M-7	4	4	4
	Business Services Manager, Senior	M-5	6	6	6
	Capital Projects Manager, Senior	M-5	2	2	2
	Carpenter	I-5	3	3	3
	Cashier	D3-37	11	11	11
	Civil Process Supervisor	C-24	5	5	5

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Civil Process Technician	C-19	25	23	23
	Commander	LM-2	12	14	14
	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	18	18
	Communications Utility Worker	B1-32	1	1	1
	Computer Graphics Specialist	A5-48	1	1	1
	Coroner Assistant Deputy Director	M-5	0	2	2
	Coroner Deputy Director	M-7	0	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	4	4
	Craft Supervisor II	A3-67	2	0	0
	Crime Lab Deputy Director	M-7	1	1	1
	Crime Lab Manager, Senior	M-6	4	4	4
	Crime Prevention Specialist	A3-45	11	10	10
	Criminal Justice Manager, Senior	M-5	5	3	3
	Custodian	T-10	3	3	3
	Database & Security Administrator	A3-75	1	1	1
	Data Entry Specialist	D3-40	25	15	15
	Data Entry Technician	D1-38	6	5	5
	Deputy Sheriff I	P-01	730	727	727
	Deputy Sheriff II	P-03	841	836	836
	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	3	3	3
	Emergency Management Assistant Deputy Director	M-6	1	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Emergency Management Deputy Director	M-7	1	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
	Facilities Mechanic	I-3	11	11	11
	Fiscal Administrator	M-3	9	9	9
	Fiscal Analyst	M-2	5	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	53	53
	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	4	5	5
	Human Resources Assistant Deputy Director	M-6	1	1	1
	Human Resources Manager	M-4	2	2	2
	Information Processing Specialist	D3-40	4	3	3
	Information Processing Technician	D3-38	1	1	1
	Information Technologist II	A3-66	16	16	16
	Institutional Cook	C-22	59	58	58
	Investigative Assistant - Sheriff	A5-48	31	36	36
	Investigative Technician I	A3-57	1	1	1
	Investigator	P-09	136	136	136

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	IT Applications Developer II	C-42	1	2	2
	IT Network Engineer II	A3-66	2	2	2
	IT Supervisor	C-51	6	5	5
	IT Systems Engineer II	A3-66	1	1	1
	IT Systems Technician II	A3-57	14	13	13
	Lead Forensic Specialist	C-37	18	15	15
	Legal Property Technician	A3-45	7	7	7
	Lieutenant	LM-1	58	63	63
	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	2	1	1
	Office Manager	D5-53	1	1	1
	Office Specialist	D3-40	88	87	86
	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	27	26	26
	Operations and Maintenance Administrator	M-2	0	2	2
	Operations and Maintenance Manager	M-3	1	1	1
	Painter	I-2	2	2	2
	Plumber	I-7	10	10	10
	Procurement Buyer	C-32	7	5	5
	Procurement Contract Administrator	M-3	2	2	2
	Procurement Contract Manager, Senior	M-5	1	1	1
	Procurement Contract Specialist	C-36	2	4	4
	Project Manager	A3-69	7	7	7
	Public Health Nutritionist II	A3-57	1	1	1
	Public Information and Affairs Analyst	M-2	0	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Public Information and Affairs Manager	M-4	3	3	3
	Radio Dispatcher	C-34	49	53	53
	Real Estate Analyst	M-2	1	1	1
	Research Analyst II	A4-52	2	2	2
	Research Analyst III	A4-59	5	5	5
	Research Analyst IV	A4-63	3	3	3
	Risk Management Administrator	M-3	3	3	3
	Risk Manager, Senior	M-5	1	1	1
	Secretary I	C-19	1	1	1
	Secretary II	C-23	9	6	6
	Secretary III	C-27	1	1	1
	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	7	7
	Senior Coroner Technician	A3-56	2	2	2
	Senior Correctional Farm Supervisor	A1-54	1	1	1
	Senior Deputy Coroner	G1-07	23	22	22
	Senior Emergency Management Program Coordinator	C-42	13	14	14
	Senior Forensic Scientist	C-52	12	13	13
	Senior Forensic Specialist	C-40	11	11	11
	Senior Information Technologist	A3-72	8	8	8
	Senior IT Applications Developer	C-47	2	1	1
	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	0	0
	Senior Procurement Buyer	C-34	2	2	2
	Senior Project Manager	A3-73	3	3	3
	Senior Research Analyst	A4-67	1	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Senior Sheriff's Community Services Officer	C-28	2	2	2
	Senior Sheriff's Records Technician	D5-43	24	24	24
	Senior Staff Development Specialist	A5-62	2	1	1
	Senior Telecommunications Engineer	A3-72	4	2	2
	Sergeant	P-11	231	237	237
	Sheriff-Coroner	FLAT	1	1	1
	Sheriff Facilities Maintenance Specialist I	A3-44	7	7	7
	Sheriff Facilities Maintenance Specialist II	A3-50	5	5	5
	Sheriff's Call Taker	A1-47	5	1	1
	Sheriff's Community Services Officer	C-24	57	62	62
	Sheriff's Correctional Services Assistant	A1-52	325	325	325
	Sheriff's Helicopter Mechanic-Inspector	T-37	3	3	3
	Sheriff's Records Supervisor	D5-48	15	15	15
	Sheriff's Records Technician	D3-40	51	51	51
	Sheriff's Special Officer II	A1-56	223	217	217
	Sheriff's Supervising Helicopter Mechanic - Inspector	C-42	1	1	1
	Sheriff's Technician	D3-39	8	6	6
	Shop Planner Electrical/Mechanical	A3-61	6	6	6
	Staff Assistant	A5-47	15	15	15
	Staff Specialist	A5-53	52	61	61
	Storekeeper I	H-10	1	1	1
	Storekeeper II	H-12	3	3	3
	Supervising Communications Coordinator	A3-60	5	5	5
	Supervising Communications Technician	A3-65	6	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

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
060	Sheriff-Coroner (Continued)				
	Technology Services Assistant Deputy Director	M-7	2	2	2
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager, Senior	M-6	3	3	3
	Telecommunications Engineer II	A3-64	1	1	1
	Telecommunications Engineer III	A3-68	14	13	13
	Training Assistant/Sheriff	A5-47	11	11	11
	Undersheriff	ML-E	1	1	1
	Utility Worker/Driver	A3-34	3	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
	Weapons Instructor, Sheriff	A5-52	7	7	7
	TOTAL POSITIONS		3,943	3,925	3,924
063	Social Services Agency				
	Accounting Assistant II	D3-37	16	16	16
	Administrative Manager II	AMII	1	1	1
	Business Services Administrator	M-3	11	11	11
	Business Services Analyst	M-2	5	5	5
	Business Services Deputy Director	M-7	1	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	190	190	190
	Director, Social Services	ML-E	1	1	1
	Eligibility Supervisor	A5-51	225	225	225
	Eligibility Technician	W-22	1,416	1,416	1,416
	Emergency Management Administrator	M-3	2	2	2
	Emergency Manager	M-4	2	2	2
	Employment and Eligibility Specialist	W-26	215	213	213

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
063	Social Services Agency (Continued)				
	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	65	65
	Group Counselor II	A5-48	35	35	35
	Group Counselor, Nights	A5-40	26	26	26
	Head Institutional Cook	C-26	1	1	1
	Human Services Administrator	M-2	1	2	2
	Human Services Deputy Director	M-6	15	15	15
	Human Services Manager	M-3	84	84	84
	Human Services Manager, Senior	M-4	49	49	49
	Information Processing Technician	D3-38	175	174	174
	Institutional Cook	C-22	5	5	5
	Laundry Worker	C-03	4	4	4
	Office Assistant	D3-34	16	16	16
	Office Specialist	D3-40	34	34	28
	Office Supervisor B	D5-43	13	13	13
	Office Supervisor C	D5-45	36	36	36
	Office Technician	D3-34	191	177	177
	Procurement Buyer	C-32	3	3	1
	Procurement Contract Administrator	M-3	4	6	0
	Procurement Contract Analyst	M-2	16	16	0
	Procurement Contract Manager	M-4	2	2	0
	Procurement Contract Manager, Senior	M-5	2	2	0
	Procurement Contract Specialist	C-36	2	2	0
	Public Information and Affairs Administrator	M-3	3	2	2

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
063	Social Services Agency (Continued)				
	Public Information and Affairs Analyst	M-2	1	1	1
	Public Information and Affairs Manager	M-4	4	3	3
	Research Analyst III	A4-59	1	0	0
	Research Analyst IV	A4-63	4	6	6
	Research, Policy and QA Administrator	M-3	11	11	11
	Research, Policy and QA Manager	M-4	1	1	1
	Secretary I	C-19	29	27	27
	Secretary II	C-23	5	5	5
	Secretary III	C-27	4	4	4
	Senior Accounting Assistant	D3-42	10	10	10
	Senior Medical Director	M-11	1	1	1
	Senior Office Supervisor (C/D)	D5-51	15	15	15
	Senior Procurement Buyer	C-34	2	2	0
	Senior Research Analyst	A4-67	3	3	3
	Senior Social Services Supervisor	A2-66	168	168	168
	Senior Social Worker	A2-59	669	667	667
	Senior Staff Development Specialist	A5-62	1	1	1
	Senior Storekeeper	H-14	1	1	1
	Social Services Supervisor I	A2-59	360	358	358
	Social Services Supervisor II	A2-63	82	82	82
	Social Worker I	A2-51	1	1	1
	Social Worker II	A2-54	302	296	296
	Staff Assistant	A5-47	6	6	6
	Staff Development Specialist	A5-56	4	3	3
	Staff Specialist	A5-53	84	80	74
	Store Clerk	H-07	17	16	16
	Storekeeper II	H-12	2	2	2
	Supervising Institutional Cook	C-28	1	1	1
	Supervising Procurement Contract Specialist	C-41	1	1	0
	Supplies Assistant, Juvenile Facilities	H-09	1	1	1
	Supplies Clerk, Juvenile Facilities	H-08	1	0	0

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

06/26/25

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
063	Social Services Agency (Continued)				
	Utility Worker/Driver	A3-34	2	2	2
	Warehouse Worker III	A3-40	8	7	7
	Warehouse Worker IV	A3-42	4	4	4
	TOTAL POSITIONS		4,705	4,669	4,624
071	Building & Safety General Fund				
	Associate Planner	C-40	1	1	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	C-46	1	0	0
	Fiscal Analyst	M-2	1	1	1
	Office Specialist	D3-40	1	1	1
	Permit Technician	C-29	2	2	2
	Project Manager	A3-69	1	1	1
	Senior Building Inspector	C-39	8	7	7
	Senior Civil Engineer	C-53	1	1	1
	Senior Construction Inspector	C-37	8	8	8
	Senior Engineering Geologist	C-51	0	1	1
	Senior Permit Technician	C-34	4	3	3
	Senior Planner	C-44	3	3	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
	Surveyor II	C-37	0	0	1
	Surveyor III	C-43	0	0	1
	TOTAL POSITIONS		51	49	51
074	Treasurer-Tax Collector				
	Accountant/Auditor II	A3-59	4	4	4
	Accounting Assistant II	D3-37	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
074	Treasurer-Tax Collector (Continued)				
	Accounting Technician	D3-45	15	15	15
	Assistant Treasurer-Tax Collector	ML-E	1	1	1
	Business Services Administrator	M-3	0	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Collection Officer I	C-20	1	0	0
	Collection Officer II	C-24	12	13	13
	Executive Assistant	ML-A	2	2	1
	Executive Secretary II	C-34	1	1	0
	Fiscal Deputy Director	M-7	3	3	3
	Fiscal Manager	M-4	8	8	8
	Fiscal Manager, Senior	M-5	3	2	2
	Procurement Contract Manager	M-4	1	0	0
	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
	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		79	78	76
079	Internal Audit Department				
	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	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
079	Internal Audit Department (Continued)				
	Fiscal Manager	M-4	3	3	3
	Fiscal Manager, Senior	M-5	2	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 III	AMIII	2	0	0
	Agricultural/Standards Inspector	A3-56	32	32	32
	Air Conditioning Mechanic	I-10	10	10	10
	Associate Planner	C-40	1	1	1
	Associate Project Manager	A3-61	1	1	1
	Building Maintenance Supervisor	C-39	4	5	5
	Business Services Administrator	M-3	6	7	7
	Business Services Analyst	M-2	1	2	2
	Business Services Deputy Director	M-7	2	2	2
	Business Services Manager	M-4	1	2	2
	Business Services Manager, Senior	M-5	2	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, Structural	A3-64	1	0	0
	Custodial Services Supervisor	C-33	1	1	1
	Custodian	T-10	29	27	27
	Custodian Leadworker	C-16	8	7	7
	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	10	10	10

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
080	OC Public Works (Continued)				
	Elevator Mechanic	I-14	3	2	2
	Engineering Manager, Senior	M-6	1	0	0
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	C-31	1	1	1
	Facilities Mechanic	I-3	3	3	3
	Fiscal Administrator	M-3	4	3	3
	Fiscal Analyst	M-2	2	2	2
	Fiscal Assistant Deputy Director	M-6	0	1	1
	Fiscal Manager	M-4	1	1	1
	Fiscal Manager, Senior	M-5	1	1	1
	Information Technologist II	A3-66	1	1	1
	Integrated Pest Management Technician I	T-11	1	0	0
	Locksmith	I-6	2	2	2
	Metalsmith	I-9	2	2	2
	Office Assistant	D3-34	3	2	2
	Office Specialist	D3-40	4	4	4
	Office Technician	D3-34	2	2	2
	Operations and Maintenance Administrator	M-2	4	4	4
	Operations and Maintenance Deputy Director	M-6	0	1	1
	Operations and Maintenance Manager, Senior	M-4	1	2	2
	Permit Technician	C-29	1	1	1
	Plumber	I-7	9	9	9
	Procurement Buyer	C-32	4	4	0
	Procurement Contract Administrator	M-3	3	3	0
	Procurement Contract Analyst	M-2	1	1	0
	Procurement Contract Manager, Senior	M-5	1	1	0
	Procurement Contract Specialist	C-36	7	7	0
	Professional Engineer/Architect	A3-73	3	0	0
	Project Manager	A3-69	15	12	12
	Public Information and Affairs Manager, Senior	M-5	1	1	1
	Regulatory Compliance Assistant Deputy Director	M-6	1	0	0

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
080	OC Public Works (Continued)				
	Regulatory Compliance Deputy Director	M-7	0	1	1
	Regulatory Compliance Manager	M-4	3	3	3
	Risk Manager	M-4	1	1	1
	Secretary III	C-27	1	1	1
	Senior Accounting Assistant	D3-42	2	1	1
	Senior Agricultural Standards Inspector	A3-61	10	10	10
	Senior Building Inspector	C-39	1	0	0
	Senior Engineering Technician	C-34	1	1	1
	Senior Information Technologist	A3-72	1	1	1
	Senior Permit Technician	C-34	1	0	0
	Senior Planner	C-44	1	1	1
	Senior Procurement Buyer	C-34	5	5	0
	Senior Professional Engineer/Architect	A3-78	1	0	0
	Senior Project Manager	A3-73	15	13	13
	Shop Planner Electrical/Mechanical	A3-61	2	2	2
	Shop Planner - Structural	A3-61	2	2	2
	Staff Assistant	A5-47	8	8	8
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	17	15	15
	Store Clerk	H-07	2	0	0
	Supervising Custodian II	C-25	2	2	2
	Supervising Procurement Contract Specialist	C-41	5	5	0
	Surveyor II	C-37	1	0	0
	Surveyor III	C-43	1	0	0
	Utility Worker/Driver	A3-34	1	1	1
	Warehouse Worker I	A3-36	1	3	3
	Warehouse Worker III	A3-40	1	1	1
	TOTAL POSITIONS		299	279	253

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
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	M-4	0	0	1
	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	15
115	OC Road				
	Associate Project Manager	A3-61	1	1	1
	Business Services Administrator	M-3	3	3	3
	Business Services Analyst	M-2	1	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	6	6
	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	11	11

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
115	OC Road (Continued)				
	Maintenance Inspector	C-34	12	12	12
	Materials Testing Technician	C-29	2	0	0
	Office Specialist	D3-40	1	1	1
	Operations and Maintenance Administrator	M-2	1	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	3	3
	Public Works Maintenance Supervisor	C-37	3	3	3
	Public Works Maintenance Worker I	T-13	8	8	8
	Public Works Maintenance Worker II	T-17	2	1	1
	Regulatory Compliance Manager	M-4	1	1	1
	Secretary II	C-23	1	1	1
	Senior Civil Engineer	C-53	8	10	10
	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	5	5	5
	Senior Project Manager	A3-73	2	0	0
	Staff Assistant	A5-47	5	5	5
	Staff Specialist	A5-53	8	8	8
	Storekeeper II	H-12	1	1	1
	Supervising Construction Inspector	C-42	3	3	3
	Surveyor I	C-31	2	1	1
	Surveyor II	C-37	7	7	7
	Surveyor III	C-43	7	7	6
	Technology Services Manager	M-5	1	1	1
	Traffic Paint Sprayer	T-21	4	4	4
	Warehouse Worker III	A3-40	1	1	1
	TOTAL POSITIONS		164	163	162

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
120	OC Public Libraries				
	Community Relations Coordinator - Library	A5-55	1	0	0
	County Librarian	ML-E	1	1	1
	Librarian I	C-34	60	57	57
	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	83	72	72
	Library Assistant II	C-14	142	123	123
	Library Deputy Director	M-6	1	1	1
	Library Manager	M-3	2	2	2
	Library Manager, Senior	M-4	4	4	4
	Real Estate Analyst	M-2	1	1	1
	Secretary III	C-27	1	1	1
	Senior Information Technologist	A3-72	1	0	0
	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		387	352	352
137	Parking Facilities				
	Operations and Maintenance Administrator	M-2	1	1	1
	Staff Specialist	A5-53	2	2	2
	TOTAL POSITIONS		3	3	3

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
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
	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	2	2	2
	Storekeeper II	H-12	4	4	4
	Warehouse Worker II	A3-38	10	9	9
	Warehouse Worker III	A3-40	4	4	4
	TOTAL POSITIONS		35	34	34
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	14	14
	Criminal Justice Manager, Senior	M-5	1	1	1
	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	1	1	1
	Vocational Instructor, Correctional Facility	A5-52	1	0	0
	TOTAL POSITIONS		27	24	24

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
15F	Orange County Housing Authority (OCHA)				
	Community Development Manager	M-3	4	4	4
	Community Development Manager, Senior	M-5	1	1	1
	Housing Contract Representative	A4-56	1	1	1
	Housing Specialist II	C-23	52	52	52
	Housing Specialist III	C-26	12	12	12
	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	14	14	14
	Senior Housing Specialist	C-29	12	12	12
	Staff Assistant	A5-47	2	2	2
	TOTAL POSITIONS		119	119	119
15G	OC Housing				
	Business Services Analyst	M-2	1	1	1
	Community Development Analyst	M-2	6	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	2	2	2
	Secretary II	C-23	1	1	1
	Staff Specialist	A5-53	5	5	5
	TOTAL POSITIONS		17	17	17
280	Airport - Operating Enterprise				
	Air Conditioning Mechanic	I-10	3	3	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	1	1	1
	Airport Maintenance Supervisor	C-38	9	9	9

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
280	Airport - Operating Enterprise (Continued)				
	Airport Maintenance Worker	T-20	6	6	6
	Airport Manager, Senior	M-5	6	7	7
	Airport Operations Officer	A5-64	12	12	12
	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 Assistant Deputy Director	M-6	0	1	1
	Business Services Deputy Director	M-7	0	1	1
	Business Services Manager	M-4	2	2	2
	Business Services Manager, Senior	M-5	0	1	1
	Capital Projects Manager	M-4	0	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	3	3	3
	Engineer Manager, Senior	M-6	0	1	1
	Environmental Control Systems Specialist	I-11	2	2	2
	Executive Secretary I	C-31	1	1	1
	Facilities Mechanic	I-3	4	4	4
	Facilities Mechanic Leadworker	I-4	4	4	4
	Fiscal Administrator	M-3	1	1	1
	Fiscal Deputy Director	M-7	1	1	1
	Fiscal Manager	M-4	1	0	0
	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	5	4	4

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
280	Airport - Operating Enterprise (Continued)				
	Office Supervisor B	D5-43	1	1	1
	Operations and Maintenance Deputy Director	M-6	1	1	1
	Operations and Maintenance Manager	M-3	2	2	2
	Operations and Maintenance Manager, Senior	M-4	0	1	1
	Painter	I-2	2	2	2
	Plumber	I-7	3	3	3
	Power Equipment Operator II	T-27	2	2	2
	Procurement Contract Administrator	M-3	0	1	0
	Procurement Contract Manager	M-4	1	1	0
	Procurement Contract Specialist	C-36	4	5	0
	Professional Engineer/Architect	A3-73	1	4	4
	Project Manager	A3-69	2	5	5
	Public Information and Affairs Administrator	M-3	2	2	2
	Public Information and Affairs Analyst	M-2	3	3	3
	Real Estate Manager	M-4	2	2	2
	Real Property Agent	C-40	4	4	4
	Regulatory Compliance Administrator	M-3	1	1	1
	Regulatory Compliance Manager	M-4	1	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	2	2	2
	Senior Emergency Management Program Coordinator	C-42	1	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 Professional Engineer/Architect	A3-78	0	1	1
	Senior Project Manager	A3-73	0	3	3
	Senior Safety Specialist	C-39	2	2	2
	Shop Planner Electrical/Mechanical	A3-61	4	4	4

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
280	Airport - Operating Enterprise (Continued)				
	Staff Assistant	A5-47	3	4	4
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	16	17	17
	Storekeeper I	H-10	1	1	1
	Supervising Procurement Contract Specialist	C-41	1	1	0
	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
	Trades Helper	I-1	4	4	4
	TOTAL POSITIONS		186	206	198
289	OCIT Countywide Services				
	Accountant-Auditor II	A3-59	2	2	2
	Accounting Technician	D3-45	1	1	1
	Executive Manager	ML-E	1	1	1
	Fiscal Administrator	M-3	4	4	4
	Fiscal Deputy Director	M-7	1	1	1
	Fiscal Manager	M-4	1	1	1
	Fiscal Manager, Senior	M-5	1	1	1
	Information Processing Specialist	D3-40	2	2	2
	Information Technologist I	A3-62	1	1	1
	Information Technologist II	A3-66	1	3	5
	IT Business Analyst II	A3-66	3	2	2
	IT Supervisor	C-51	4	2	2
	IT Systems Engineer II	A3-66	1	1	1
	IT Systems Technician II	A3-57	3	1	1
	Procurement Buyer	C-32	1	1	0
	Procurement Contract Administrator	M-3	2	2	0
	Procurement Contract Manager	M-4	1	1	1
	Procurement Contract Manager, Senior	M-5	1	1	0
	Procurement Contract Specialist	C-36	3	3	0

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
289	OCIT Countywide Services (Continued)				
	Research, Policy & QA Manager, Senior	M-5	1	1	1
	Secretary III	C-27	1	1	1
	Senior Accountant/Auditor	A3-63	2	2	2
	Senior Information Technologist	A3-72	5	5	6
	Senior IT Business Analyst	A3-72	6	6	6
	Staff Specialist	A5-53	3	3	4
	Supervising Procurement Contract Specialist	C-41	1	1	0
	Technology Services Administrator	M-4	1	3	3
	Technology Services Deputy Director	M-8	2	2	2
	Technology Services Manager	M-5	10	10	10
	Technology Services Manager, Senior	M-6	7	7	7
	TOTAL POSITIONS		73	72	68
293	Workers' Compensation Internal Service Fund				
	Office Specialist	D3-40	0	0	1
	Risk Management Administrator	M-3	2	2	2
	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	7	7
	Senior Safety Specialist	C-39	2	2	2
	Staff Specialist	A5-53	3	4	4
	TOTAL POSITIONS		23	23	24
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	2
	Risk Management Administrator	M-3	2	2	2
	Risk Manager	M-4	1	1	1
	Risk Manager, Senior	M-5	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
294	Property and Casualty Risk Internal Service Fund (Continued)				
	Senior Claims Representative	A5-61	3	3	3
	Staff Specialist	A5-53	2	2	2
	TOTAL POSITIONS		14	14	13
296	OC Fleet Services				
	Business Services Administrator	M-3	1	1	1
	Business Services Analyst	M-2	2	2	2
	Fleet Technician I	T-23	1	1	1
	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	3	3	3
	Operations and Maintenance Manager, Senior	M-4	2	2	2
	Senior Storekeeper	H-14	1	1	1
	Staff Assistant	A5-47	1	0	0
	Staff Specialist	A5-53	2	3	3
	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
	Business Services Administrator	M-3	1	1	1
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	1	1	1
	Press Operator	T-19	6	6	6
	Press Operator Assistant	T-12	3	3	3
	Printing Production Scheduler	A3-50	2	2	2
	Senior Computer Graphics Specialist	A3-52	1	1	1

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
297	Reprographics Internal Service Fund (Continued)				
	Senior Press Operator	T-21	1	1	1
	TOTAL POSITIONS		17	17	17
299	OC Waste & Recycling Enterprise				
	Administrative Manager I	AMI	2	0	0
	Administrative Manager III	AMIII	1	0	0
	Business Services Administrator	M-3	4	5	5
	Business Services Analyst	M-2	4	10	10
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	0	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Capital Projects Administrator	M-3	1	1	1
	Capital Projects Manager, Senior	M-5	1	1	1
	Civil Engineer	C-48	6	10	10
	Civil Engineering Associate	C-41	7	9	9
	Director OC Waste & Recycling	ML-E	1	1	1
	Engineering Manager, Senior	M-6	0	1	1
	Engineering Technician	C-29	4	4	4
	Executive Secretary I	C-31	1	1	1
	Fee Station Attendant	T-14	14	14	14
	Fiscal Administrator	M-3	1	2	2
	Fiscal Analyst	M-2	3	2	2
	Fiscal Manager, Senior	M-5	1	1	1
	Geographic Information System (GIS) Analyst	A3-66	0	1	1
	Information Processing Technician	D3-38	1	1	1
	Landfill Equipment Operator	T-27	69	69	69
	Landfill Laborer	T-12	56	58	58
	Landfill Maintenance Crew Supervisor	C-27	6	6	6
	Landfill Maintenance Worker	T-16	20	22	22
	Landfill Operations Superintendent	C-41	3	3	3
	Landfill Operations Supervisor	C-35	6	6	6

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
299	OC Waste & Recycling Enterprise (Continued)				
	Materials Regulation Specialist, OC Waste & Recycling	A2-57	2	2	2
	Office Specialist	D3-40	2	2	2
	Operations and Maintenance Administrator	M-2	3	4	4
	Operations and Maintenance Deputy Director	M-6	4	4	4
	Operations and Maintenance Manager, Senior	M-4	1	4	4
	Procurement Buyer	C-32	1	1	0
	Procurement Contract Manager	M-4	1	1	0
	Procurement Contract Specialist	C-36	3	3	0
	Professional Engineer/Architect	A3-73	1	1	1
	Project Manager	A3-69	3	4	4
	Public Information and Affairs Analyst	M-2	3	4	4
	Public Information and Affairs Manager	M-4	1	1	1
	Regulatory Compliance Deputy Director	M-7	1	2	2
	Regulatory Compliance Manager	M-4	1	1	1
	Regulatory Compliance Manager, Senior	M-5	1	1	1
	Research, Policy and QA Administrator	M-3	0	1	1
	Risk Management Administrator	M-3	1	1	1
	Risk Manager, Senior	M-5	1	1	1
	Senior Civil Engineer	C-53	6	6	6
	Senior Environmental Resources Specialist	C-42	3	3	3
	Senior Landfill Equipment Operator	T-29	8	11	11
	Senior Planner	C-44	1	1	1
	Senior Professional Engineer/Architect	A3-78	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 Development Specialist	A5-56	0	1	1
	Staff Specialist	A5-53	11	16	16
	Supervising Fee Station Attendant	C-22	6	6	6
	Supervising Procurement Contract Specialist	C-41	0	1	0

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
299	OC Waste & Recycling Enterprise (Continued)				
	Supervising Waste Inspector	A2-49	3	3	3
	Utility Worker/Driver	A3-34	1	1	1
	Waste Inspector	A2-45	11	14	14
	TOTAL POSITIONS		305	344	338
400	OC Flood Control				
	Administrative Manager I	AMI	1	0	0
	Capital Projects Administrator	M-3	1	1	1
	Civil Engineer	C-48	25	24	24
	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
	Development Services Administrator	M-3	1	1	1
	Director/Chief Engineer - OCPW	ML-E	1	1	1
	Emergency Management Administrator	M-3	1	0	0
	Emergency Manager	M-4	0	1	1
	Engineering Deputy Director	M-7	2	2	2
	Engineering Manager, Senior	M-6	4	4	4
	Engineering Technician	C-29	2	4	4
	Environmental Resources Specialist	C-37	2	2	2
	Equipment Operator	T-20	11	10	10
	Equipment Welder	T-27	1	1	1
	Fiscal Administrator	M-3	1	1	1
	Fiscal Analyst	M-2	0	1	1
	Geographic Information System (GIS) Analyst	A3-66	7	7	7
	Geographic Information System (GIS) Specialist	A3-62	4	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

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
400	OC Flood Control (Continued)				
	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	14	14	14
	Materials Testing Technician	C-29	8	2	2
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	2	1	1
	Operations and Maintenance Administrator	M-2	1	1	1
	Operations and Maintenance Manager	M-3	2	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	5	5
	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	6	6	6
	Pumping Station Operator	T-29	6	6	6
	Regulatory Compliance Manager	M-4	3	3	3
	Risk Management Analyst	M-2	0	3	3
	Secretary I	C-19	1	1	1
	Secretary II	C-23	1	1	1
	Secretary III	C-27	1	1	1
	Senior Civil Engineer	C-53	6	9	9
	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	2	3	3
	Senior Power Equipment Operator	T-29	6	7	7

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
400	OC Flood Control (Continued)				
	Senior Project Manager	A3-73	4	2	2
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	10	10	10
	Supervising Construction Inspector	C-42	2	2	2
	Supervising Procurement Contract Specialist	C-41	1	1	0
	Surveyor I	C-31	4	1	1
	Surveyor II	C-37	10	10	9
	Surveyor III	C-43	9	9	9
	TOTAL POSITIONS		254	252	250
405	OC Parks CSA26				
	Administrative Manager I	AMI	1	0	0
	Business Services Administrator	M-3	3	3	3
	Business Services Analyst	M-2	1	2	2
	Business Services Assistant Deputy Director	M-6	1	1	1
	Business Services Manager	M-4	1	1	1
	Capital Projects Administrator	M-3	2	2	2
	Capital Projects Manager, Senior	M-5	1	1	1
	Civil Engineer	C-48	1	1	1
	Curator	C-36	8	8	8
	Development Services Administrator	M-3	1	1	1
	Development Services Manager	M-5	1	1	1
	Environmental Resources Specialist	C-37	2	2	2
	Executive Manager	ML-E	1	1	1
	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	1	1	1
	Office Technician	D3-34	17	17	17
	Operations and Maintenance Administrator	M-2	3	3	3
	Operations and Maintenance Deputy Director	M-6	1	1	1

SALARY DETAIL BY BUDGET CONTROL

FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
405	OC Parks CSA26 (Continued)				
	Operations and Maintenance Manager	M-3	10	10	10
	Operations and Maintenance Manager, Senior	M-4	4	4	4
	Park Attendant	H-01	14	12	12
	Park Maintenance Supervisor I	C-25	11	12	12
	Park Maintenance Supervisor II	C-29	12	12	12
	Park Maintenance Worker I	T-12	84	84	84
	Park Maintenance Worker II	T-16	43	42	42
	Park Ranger II	G1-02	28	28	28
	Parks Animal Keeper	T-19	10	12	12
	Power Equipment Operator II	T-27	4	4	4
	Project Manager	A3-69	3	3	3
	Public Information and Affairs Administrator	M-3	3	3	3
	Public Information and Affairs Analyst	M-2	0	1	1
	Public Information and Affairs Manager	M-4	1	1	1
	Regulatory Compliance Administrator	M-3	2	2	2
	Regulatory Compliance Manager	M-4	2	2	2
	Secretary III	C-27	2	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	5	5
	Staff Specialist	A5-53	22	22	22
	Supervising Park Ranger I	G1-04	10	10	10
	Supervising Park Ranger II	G1-05	14	14	14
	Technology Services Administrator	M-4	0	1	1
	TOTAL POSITIONS		354	354	354

SALARY DETAIL BY BUDGET CONTROL FY 2025-26 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2024-25 ADOPTED POSITIONS	FY 2025-26 REQUESTED POSITIONS	FY 2025-26 ADOPTED POSITIONS
TOTAL POSITIONS - GENERAL FUND			16,959	16,695	16,755
TOTAL POSITIONS - NON GENERAL FUND			2,068	2,084	2,064
TOTAL POSITIONS ALL FUNDS			19,027	18,779	18,819

* Position actions were processed in FY 2024-25 to update the classification title of one Business Services Analyst to one Business Services Administrator in Budget Controls 017 and 018 to reconcile the FY 2024-25 Adopted Positions count and reflect a reallocation processed in FY 2023-24.

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

OCAuditor.gov

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