

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

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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

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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)

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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

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

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

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

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

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

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

COUNTY OF ORANGE
STATE OF CALIFORNIA
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GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

COUNTY OF ORANGE
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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

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

FUNCTION: General

ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	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

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 037 OCIT Shared Services

FUNCTION: General

ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	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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GOVERNMENTAL FUNDS
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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

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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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

COUNTY OF ORANGE
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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

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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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

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

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

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

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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
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 054 Human Resource Services

FUNCTION: General

ACTIVITY: Personnel

Detail by Revenue Category and Expenditure Object (1)	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

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

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
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

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

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

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 059 Clerk-Recorder

FUNCTION: Public Protection

ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	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

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

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

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

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

FUNCTION: Public Protection

ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	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
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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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
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GOVERNMENTAL FUNDS
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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
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BUDGET UNIT: 080 OC Public Works
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	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

COUNTY OF ORANGE
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
GOVERNMENTAL FUNDS
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
FISCAL YEAR 2025-26

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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GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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
STATE OF CALIFORNIA
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
STATE OF CALIFORNIA
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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

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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
FISCAL YEAR 2025-26

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
GOVERNMENTAL FUNDS
FISCAL YEAR 2025-26

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
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
GOVERNMENTAL FUNDS
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

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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

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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

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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

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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

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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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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

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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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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)

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

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

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

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

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)
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