2026-2027

ADOPTED BUDGET

Compiled by
The Orange County Auditor-Controller's Office
Under the supervision of
Andrew N. Hamilton, CPA, Auditor-Controller







FISCAL YEAR 2026-27

ADOPTED BUDGET



BOARD OF SUPERVISORS

DOUG CHAFFEE, Chairman
Fourth District

KATRINA FOLEY, Vice Chair
Fifth District

VICENTE SARMIENTO
Second District

DONALD P. WAGNER
Third District

JANET NGUYEN
First District

KC ROESTENBERG
Interim County Executive Officer

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

November 2026

DOUG CHAFFEE

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

November 10, 2026

To the Citizens of Orange County:

In accordance with the provisions of Sections 29000 through 29144 of the Government Code, the County of Orange presents herewith the Adopted County Budget of the fiscal year ending June 30, 2027, as adopted by the Board of Supervisors on June 23, 2026.

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

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

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

Sincerely,

Doug Chaffee
Chairman, Orange County Board of Supervisors
Supervisor, Fourth District

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NOTE: Totals on Schedules may not add due to rounding.

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NOTE: Totals on Schedules may not add due to rounding.

GLOSSARY

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

GLOSSARY

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

COUNTY OF ORANGE
STATE OF CALIFORNIA
ALL FUNDS SUMMARY
FISCAL YEAR 2026-27

Fund Name	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances/ Net Position	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances/ Net Position	Total Financing Uses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GOVERNMENTAL FUNDS							
General Fund	0	0	5,191,961,356	5,191,961,356	5,191,961,356	0	5,191,961,356
Special Revenue Funds	(24,214,958)	522,875,154	1,231,843,426	1,730,503,622	1,729,950,838	552,784	1,730,503,622
Capital Projects Funds	0	398,048,006	135,917,907	533,965,913	533,965,913	0	533,965,913
Debt Service Funds	0	23,325,942	98,000,000	121,325,942	121,325,942	0	121,325,942
Permanent Funds	0	0	14,000	14,000	14,000	0	14,000
TOTAL GOVERNMENTAL FUNDS	**(24,214,958)**	**944,249,102**	**6,657,736,689**	**7,577,770,833**	**7,577,218,049**	**552,784**	**7,577,770,833**
OTHER FUNDS							
Internal Service Funds	53,885,690	15,857,903	812,465,454	882,209,047	844,568,667	37,640,380	882,209,047
Enterprise Funds	526,091,983	45,762,813	770,807,544	1,342,662,340	1,342,662,340	0	1,342,662,340
Special Districts and Other Agencies	0	107,636,827	640,486,889	748,123,716	748,015,370	108,346	748,123,716
TOTAL OTHER FUNDS	**579,977,673**	**169,257,543**	**2,223,759,887**	**2,972,995,103**	**2,935,246,377**	**37,748,726**	**2,972,995,103**
TOTAL ALL FUNDS	**555,762,715**	**1,113,506,645**	**8,881,496,576**	**10,550,765,936**	**10,512,464,426**	**38,301,510**	**10,550,765,936**

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

COUNTY OF ORANGE
STATE OF CALIFORNIA
GOVERNMENTAL FUNDS SUMMARY
FISCAL YEAR 2026-27

Fund Name	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GENERAL FUND							
100 County General Fund	0	0	5,191,961,356	5,191,961,356	5,191,961,356	0	5,191,961,356
TOTAL GENERAL FUND	**0**	**0**	**5,191,961,356**	**5,191,961,356**	**5,191,961,356**	**0**	**5,191,961,356**
SPECIAL REVENUE FUNDS							
106 County Tidelands - Newport Bay	0	6,686,933	6,942,177	13,629,110	13,176,326	452,784	13,629,110
107 Remittance Processing Equipment Replacement	0	50,500	0	50,500	50,500	0	50,500
108 OC Dana Point Harbor	0	5,440,742	13,358,903	18,799,645	18,799,645	0	18,799,645
109 County Automated Fingerprint ID	0	287,460	2,599,664	2,887,124	2,887,124	0	2,887,124
113 Building and Safety - Operating Reserve	0	1,530,406	582,500	2,112,906	2,112,906	0	2,112,906
115 OC Road	0	48,024,736	99,591,285	147,616,021	147,616,021	0	147,616,021
116 Narcotic Forfeiture and Seizure	0	72,961	169,531	242,492	242,492	0	242,492
117 OC Housing Authority - Operating Reserve	0	2,559,436	600,000	3,159,436	3,159,436	0	3,159,436
119 OC Public Libraries - Capital	0	5,000,000	26,463,808	31,463,808	31,363,808	100,000	31,463,808
120 OC Public Libraries	0	0	104,708,332	104,708,332	104,708,332	0	104,708,332
121 OC Animal Care Donations	0	0	128,000	128,000	128,000	0	128,000
122 Motor Vehicle Theft Task Force	0	88,464	6,315,626	6,404,090	6,404,090	0	6,404,090
123 Dispute Resolution Program	0	0	670,000	670,000	670,000	0	670,000
124 Domestic Violence Program	0	29,500	657,000	686,500	686,500	0	686,500
126 Regional Narcotics Suppression Program - Other	0	795,185	1,405,000	2,200,185	2,200,185	0	2,200,185
128 Survey Monument Preservation	0	36,000	54,000	90,000	90,000	0	90,000
12A BHSA Housing Fund	0	0	1,810,000	1,810,000	1,810,000	0	1,810,000
12C Child Support Program Development	0	2,329,569	562,412	2,891,981	2,891,981	0	2,891,981
12D Clerk-Recorder Special Revenue Fund	0	4,890,536	3,535,552	8,426,088	8,426,088	0	8,426,088
12E Clerk-Recorder Operating Reserve Fund	0	169,000	75,000	244,000	244,000	0	244,000
12G Real Estate Prosecution Fund	0	0	1,719,660	1,719,660	1,719,660	0	1,719,660
12H Proposition 64 - Consumer Protection	0	1,011,981	938,200	1,950,181	1,950,181	0	1,950,181
12J Proposition 69 - DNA Identification Fund	0	633,948	445,000	1,078,948	1,078,948	0	1,078,948

COUNTY OF ORANGE
STATE OF CALIFORNIA
GOVERNMENTAL FUNDS SUMMARY
FISCAL YEAR 2026-27

Fund Name		TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
		* Estimated Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
SPECIAL REVENUE FUNDS								
12L	Care Coordination Fund	0	10,432,690	14,828,662	25,261,352	25,261,352	0	25,261,352
12M	OC Cares Fund	0	173,363,336	12,247,428	185,610,764	185,610,764	0	185,610,764
12N	County Strategic Planning and Board Initiatives	0	47,093,724	17,743,320	64,837,044	64,837,044	0	64,837,044
12P	Assessor Property Characteristics Revenue	0	0	117,000	117,000	117,000	0	117,000
12S	SSA Donations and Fees	0	15,703	922,297	938,000	938,000	0	938,000
12W	SSA Wraparound	0	4,056,794	20,514,384	24,571,178	24,571,178	0	24,571,178
12Y	SB 823 Department of Juvenile Justice Realignment	0	4,012,688	10,873,342	14,886,030	14,886,030	0	14,886,030
132	Sheriff Narcotics Program – Dept of Justice	0	8,760,611	0	8,760,611	8,760,611	0	8,760,611
133	Sheriff Narcotics Program - Other	0	988,741	115,000	1,103,741	1,103,741	0	1,103,741
134	Orange County Jail Fund	0	4,808	103	4,911	4,911	0	4,911
135	Real Estate Development Program	0	0	8,157,844	8,157,844	8,157,844	0	8,157,844
137	Parking Facilities	0	3,669,014	9,266,084	12,935,098	12,935,098	0	12,935,098
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	0	0	434,286	434,286	434,286	0	434,286
139	Sheriff Narcotics Program - CALMMET - Treasury	0	288,232	59,105	347,337	347,337	0	347,337
13B	Traffic Violator Fund	0	1,228,867	610,447	1,839,314	1,839,314	0	1,839,314
13M	Orange County Opioid Settlement Fund	0	25,617,357	11,163,749	36,781,106	36,781,106	0	36,781,106
13N	Orange County Tobacco Settlement Fund	0	24,368,183	27,702,704	52,070,887	52,070,887	0	52,070,887
13P	State Criminal Alien Assistance Program (SCAAP)	0	264,880	2,106,000	2,370,880	2,370,880	0	2,370,880
13R	Sheriff-Coroner Replacement & Maintenance Fund	0	26,838,813	3,072,227	29,911,040	29,911,040	0	29,911,040
13S	Emergency Medical Services	0	0	5,690,782	5,690,782	5,690,782	0	5,690,782
13T	HCA Purpose Restricted Revenues	0	3,216,442	2,089,750	5,306,192	5,306,192	0	5,306,192
13U	HCA Interest Bearing Purpose Restricted Revenue	0	0	250,000	250,000	250,000	0	250,000
13W	HCA Realignment	0	3,000,000	0	3,000,000	3,000,000	0	3,000,000
13Y	Behavioral Health Services Act	0	0	271,895,000	271,895,000	271,895,000	0	271,895,000
13Z	Bioterrorism Center for Disease Control Fund	0	0	4,271,805	4,271,805	4,271,805	0	4,271,805
140	Air Quality Improvement	0	27,500	194,000	221,500	221,500	0	221,500
141	Sheriff's Substation Fee Program	0	598,784	57,475	656,259	656,259	0	656,259

COUNTY OF ORANGE
STATE OF CALIFORNIA
GOVERNMENTAL FUNDS SUMMARY
FISCAL YEAR 2026-27

Fund Name	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SPECIAL REVENUE FUNDS							
142 Sheriff's Court Ops - Special Collections	0	1,065,354	1,280,000	2,345,354	2,345,354	0	2,345,354
143 Jail Commissary	0	2,915,389	6,817,436	9,732,825	9,732,825	0	9,732,825
144 Inmate Welfare Fund	0	10,255,303	4,186,188	14,441,491	14,441,491	0	14,441,491
148 Foothill Circulation Phasing Plan	0	288,500	145,000	433,500	433,500	0	433,500
14D Cal-ID Operational Costs	0	82,200	1,297,797	1,379,997	1,379,997	0	1,379,997
14E Cal-ID System Costs	0	51,785,518	4,631,954	56,417,472	56,417,472	0	56,417,472
14G Sheriff's Supplemental Law Enforcement Service	0	825,110	2,200,111	3,025,221	3,025,221	0	3,025,221
14H DA's Supplemental Law Enforcement Services	0	72,800	1,879,959	1,952,759	1,952,759	0	1,952,759
14J Excess Public Safety Sales Tax	0	0	6,000	6,000	6,000	0	6,000
14R Ward Welfare	0	0	1,000	1,000	1,000	0	1,000
14T Operations Facilities Development and Maintenance Fund	0	44,490	371,104	415,594	415,594	0	415,594
151 South County Roadway Improvement Prog (SCRIP)	(24,214,958)	0	26,467,958	2,253,000	2,253,000	0	2,253,000
158 Major Thoroughfare & Bridge Fee Program	0	22,000	1,300,000	1,322,000	1,322,000	0	1,322,000
15B CEO Single Family Housing	0	0	10,250	10,250	10,250	0	10,250
15F Orange County Housing Authority (OCHA)	0	10,000,000	341,728,012	351,728,012	351,728,012	0	351,728,012
15G OC Housing	0	2,107,231	11,907,933	14,015,164	14,015,164	0	14,015,164
15H CalHome Program Reuse Fund	0	9,000	35,000	44,000	44,000	0	44,000
15L 800 MHz CCCS	0	274,001	11,716,900	11,990,901	11,990,901	0	11,990,901
15N Delta Special Revenue	0	12,085	3,900	15,985	15,985	0	15,985
15T El Toro Improvement Fund	0	600,000	265,000	865,000	865,000	0	865,000
15U Strategic Priority - Affordable Housing	0	190,000	0	190,000	190,000	0	190,000
174 OC Road - Capital Improvement Projects	0	24,841,649	117,877,480	142,719,129	142,719,129	0	142,719,129
TOTAL SPECIAL REVENUE FUNDS	**(24,214,958)**	**522,875,154**	**1,231,843,426**	**1,730,503,622**	**1,729,950,838**	**552,784**	**1,730,503,622**

COUNTY OF ORANGE
STATE OF CALIFORNIA
GOVERNMENTAL FUNDS SUMMARY
FISCAL YEAR 2026-27

Fund Name	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CAPITAL PROJECTS FUNDS							
104 Criminal Justice Facilities - ACO	0	295,000	980,000	1,275,000	1,275,000	0	1,275,000
14Q Sheriff-Coroner Construction and Facility Dev.	0	0	23,289,229	23,289,229	23,289,229	0	23,289,229
15D Countywide Capital Projects Non-General Fund	0	353,884,912	85,648,678	439,533,590	439,533,590	0	439,533,590
15I Countywide IT Projects Non-General Fund	0	43,868,094	26,000,000	69,868,094	69,868,094	0	69,868,094
TOTAL CAPITAL PROJECTS FUNDS	**0**	**398,048,006**	**135,917,907**	**533,965,913**	**533,965,913**	**0**	**533,965,913**
DEBT SERVICE FUNDS							
15Y Teeter Series A Debt Service Fund	0	23,325,942	98,000,000	121,325,942	121,325,942	0	121,325,942
TOTAL DEBT SERVICE FUNDS	**0**	**23,325,942**	**98,000,000**	**121,325,942**	**121,325,942**	**0**	**121,325,942**
PERMANENT FUNDS							
15K Limestone Regional Park Mitigation Endowment	0	0	14,000	14,000	14,000	0	14,000
TOTAL PERMANENT FUNDS	**0**	**0**	**14,000**	**14,000**	**14,000**	**0**	**14,000**
TOTAL GOVERNMENTAL FUNDS	**(24,214,958)**	**944,249,102**	**6,657,736,689**	**7,577,770,833**	**7,577,218,049**	**552,784**	**7,577,770,833**

Appropriations Limit	18,220,560,105
Appropriations Subject to Limit	1,520,609,179

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

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Actual [ ]
Estimated [X]

Fund Name (1)	* Total Fund Balance June 30, 2026 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2026 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
GENERAL FUND					
100 County General Fund	1,067,044,813	17,251,131	169,998,404	879,795,278	0
TOTAL GENERAL FUND	**1,067,044,813**	**17,251,131**	**169,998,404**	**879,795,278**	**0**
SPECIAL REVENUE FUNDS					
106 County Tidelands - Newport Bay	13,078,780	0	13,078,780	0	0
107 Remittance Processing Equipment Replacement	577,996	0	577,996	0	0
108 OC Dana Point Harbor	31,666,881	0	31,666,881	0	0
109 County Automated Fingerprint ID	293,869	0	293,869	0	0
113 Building and Safety - Operating Reserve	6,233,175	0	6,233,175	0	0
115 OC Road	151,426,933	0	151,426,933	0	0
116 Narcotic Forfeiture and Seizure	231,356	0	231,356	0	0
117 OC Housing Authority - Operating Reserve	13,626,364	0	13,626,364	0	0
119 OC Public Libraries - Capital	35,371,144	4,499,138	30,872,006	0	0
120 OC Public Libraries	136,605,645	0	136,605,645	0	0
121 OC Animal Care Donations	93	0	93	0	0
122 Motor Vehicle Theft Task Force	6,583,153	0	6,583,153	0	0
123 Dispute Resolution Program	1,126,434	0	1,126,434	0	0
124 Domestic Violence Program	42,274	0	42,274	0	0
126 Regional Narcotics Suppression Program - Other	1,916,354	2,361	1,913,993	0	0
128 Survey Monument Preservation	405,964	0	405,964	0	0
12A BHSA Housing Fund	62,203,575	0	62,203,575	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Actual [ ]
Estimated [X]

Fund Name (1)	* Total Fund Balance June 30, 2026 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2026 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
12C Child Support Program Development	12,062,985	0	12,062,985	0	0
12D Clerk-Recorder Special Revenue Fund	7,630,606	0	7,630,606	0	0
12E Clerk-Recorder Operating Reserve Fund	1,873,341	0	1,873,341	0	0
12H Proposition 64 - Consumer Protection	1,011,980	0	1,011,980	0	0
12J Proposition 69 - DNA Identification Fund	1,345,676	0	1,345,676	0	0
12L Care Coordination Fund	738,926	0	738,926	0	0
12M OC Cares Fund	194,450,255	21,086,919	173,363,336	0	0
12N County Strategic Planning and Board Initiatives	47,128,224	0	47,128,224	0	0
12P Assessor Property Characteristics Revenue	1,673,300	0	1,673,300	0	0
12S SSA Donations and Fees	1,931,612	0	1,886,612	45,000	0
12W SSA Wraparound	30,679,311	0	30,679,311	0	0
12Y SB 823 Department of Juvenile Justice Realignment	11,763,398	0	11,763,398	0	0
132 Sheriff Narcotics Program – Dept of Justice	12,143,210	0	12,143,210	0	0
133 Sheriff Narcotics Program - Other	2,412,810	0	2,412,810	0	0
134 Orange County Jail Fund	4,808	0	4,808	0	0
135 Real Estate Development Program	15,204,642	0	15,204,642	0	0
137 Parking Facilities	11,741,927	0	11,741,927	0	0
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	2,007,898	0	2,007,898	0	0
139 Sheriff Narcotics Program - CALMMET - Treasury	1,512,220	0	1,512,220	0	0
13B Traffic Violator Fund	1,468,343	0	1,468,343	0	0
13M Orange County Opioid Settlement Fund	25,617,357	0	25,617,357	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Actual [ ]
Estimated [X]

Fund Name (1)	* Total Fund Balance June 30, 2026 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2026 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
13N Orange County Tobacco Settlement Fund	18,628,782	0	18,628,782	0	0
13P State Criminal Alien Assistance Program (SCAAP)	264,880	0	264,880	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund	33,613,197	1,494,300	32,118,897	0	0
13S Emergency Medical Services	52,012	0	52,012	0	0
13T HCA Purpose Restricted Revenues	10,778,251	0	10,778,251	0	0
13U HCA Interest Bearing Purpose Restricted Revenue	8,664,682	0	8,664,682	0	0
13W HCA Realignment	18,529,465	0	8,443,231	10,086,234	0
13Y Behavioral Health Services Act	307,790,709	0	307,790,709	0	0
13Z Bioterrorism Center for Disease Control Fund	24,147	0	24,147	0	0
140 Air Quality Improvement	661,067	0	661,067	0	0
141 Sheriff's Substation Fee Program	1,572,583	77,881	1,494,702	0	0
142 Sheriff's Court Ops - Special Collections	1,268,687	0	1,268,687	0	0
143 Jail Commissary	3,726,922	500	3,726,422	0	0
144 Inmate Welfare Fund	11,624,070	22,516	11,601,554	0	0
148 Foothill Circulation Phasing Plan	1,323,262	0	1,323,262	0	0
14D Cal-ID Operational Costs	99,847	0	99,847	0	0
14E Cal-ID System Costs	53,805,128	0	53,805,128	0	0
14G Sheriff's Supplemental Law Enforcement Service	909,552	0	909,552	0	0
14H DA's Supplemental Law Enforcement Services	72,801	0	72,801	0	0
14J Excess Public Safety Sales Tax	137,119	0	137,119	0	0
14T Operations Facilities Development and Maintenance Fund	6,933,825	0	6,933,825	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Actual [ ]
Estimated [X]

Fund Name (1)	* Total Fund Balance June 30, 2026 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2026 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
SPECIAL REVENUE FUNDS					
14U Court Facilities Fund	1,352,563	0	1,352,563	0	0
151 South County Roadway Improvement Prog (SCRIP)	(24,214,958)	0	0	0	(24,214,958)
158 Major Thoroughfare & Bridge Fee Program	19,635,949	0	19,635,949	0	0
15B CEO Single Family Housing	257,261	0	257,261	0	0
15F Orange County Housing Authority (OCHA)	30,855,357	0	30,855,357	0	0
15G OC Housing	53,403,465	0	53,403,465	0	0
15H CalHome Program Reuse Fund	1,507,381	0	1,507,381	0	0
15L 800 MHz CCCS	3,027,988	138,786	2,889,202	0	0
15N Delta Special Revenue	119,676	0	119,676	0	0
15T El Toro Improvement Fund	8,124,685	0	8,124,685	0	0
15U Strategic Priority - Affordable Housing	4,363,301	0	4,363,301	0	0
16D OC Animal Shelter Construction Fund	95,501	0	95,501	0	0
174 OC Road - Capital Improvement Projects	132,700,003	0	132,700,003	0	0
TOTAL SPECIAL REVENUE FUNDS	**1,557,501,979**	**27,322,401**	**1,544,263,302**	**10,131,234**	**(24,214,958)**
CAPITAL PROJECTS FUNDS					
104 Criminal Justice Facilities - ACO	4,203,644	0	4,203,644	0	0
14Q Sheriff-Coroner Construction and Facility Dev.	(1,677,463)	464,995	(2,142,458)	0	0
15D Countywide Capital Projects Non-General Fund	353,912,252	0	27,340	353,884,912	0
15I Countywide IT Projects Non-General Fund	38,820,400	0	0	38,820,400	0
TOTAL CAPITAL PROJECTS FUNDS	**395,258,833**	**464,995**	**2,088,526**	**392,705,312**	**0**

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Actual [ ]
Estimated [X]

Fund Name (1)	* Total Fund Balance June 30, 2026 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2026 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
DEBT SERVICE FUNDS					
15Y Teeter Series A Debt Service Fund	94,127,315	0	94,127,315	0	0
TOTAL DEBT SERVICE FUNDS	**94,127,315**	**0**	**94,127,315**	**0**	**0**
PERMANENT FUNDS					
15K Limestone Regional Park Mitigation Endowment	271,074	0	271,074	0	0
TOTAL PERMANENT FUNDS	**271,074**	**0**	**271,074**	**0**	**0**
TOTAL GOVERNMENTAL FUNDS	**3,114,204,014**	**45,038,527**	**1,810,748,621**	**1,282,631,824**	**(24,214,958)**

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

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name and Fund Balance Descriptions	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
GENERAL FUND						
100 County General Fund						
Nonspendable for Inventory	1,301,044	0	0	0	0	1,301,044
Nonspendable for Prepaid Costs	3,920	0	0	0	0	3,920
Restricted for 2011 Public Safety Realignment	168,693,440	0	0	0	0	168,693,440
Assigned for Contingencies	167,964,674	0	0	0	0	167,964,674
Assigned for Reserve Target	710,038,279	0	0	0	0	710,038,279
Assigned for Imprest Cash/Cash Difference	1,792,325	0	0	0	0	1,792,325
TOTAL GENERAL FUND	**1,049,793,682**	**0**	**0**	**0**	**0**	**1,049,793,682**
SPECIAL REVENUE FUNDS						
106 County Tidelands - Newport Bay						
Restricted	13,078,780	6,686,933	6,686,933	452,784	452,784	6,844,631
107 Remittance Processing Equipment Replacement						
Restricted	577,996	50,500	50,500	0	0	527,496
108 OC Dana Point Harbor						
Restricted	31,666,881	5,440,742	5,440,742	0	0	26,226,139
109 County Automated Fingerprint ID						
Restricted	293,869	287,460	287,460	0	0	6,409
113 Building and Safety - Operating Reserve						
Restricted	6,233,175	1,530,406	1,530,406	0	0	4,702,769
115 OC Road						
Restricted	151,426,933	48,024,736	48,024,736	0	0	103,402,197
116 Narcotic Forfeiture and Seizure						
Restricted	231,356	72,961	72,961	0	0	158,395
117 OC Housing Authority - Operating Reserve						
Restricted	13,626,364	2,559,436	2,559,436	0	0	11,066,928

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name and Fund Balance Descriptions	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SPECIAL REVENUE FUNDS						
119 OC Public Libraries - Capital						
Restricted	30,872,006	5,000,000	5,000,000	100,000	100,000	25,972,006
120 OC Public Libraries						
Restricted	136,605,645	0	0	0	0	136,605,645
121 OC Animal Care Donations						
Restricted	93	0	0	0	0	93
122 Motor Vehicle Theft Task Force						
Restricted	6,583,153	88,464	88,464	0	0	6,494,689
123 Dispute Resolution Program						
Restricted	1,126,434	0	0	0	0	1,126,434
124 Domestic Violence Program						
Restricted	42,274	29,500	29,500	0	0	12,774
126 Regional Narcotics Suppression Program - Other						
Restricted	1,913,993	795,185	795,185	0	0	1,118,808
128 Survey Monument Preservation						
Restricted	405,964	36,000	36,000	0	0	369,964
12A BHSA Housing Fund						
Restricted	62,203,575	0	0	0	0	62,203,575
12C Child Support Program Development						
Restricted	12,062,985	2,329,569	2,329,569	0	0	9,733,416
12D Clerk-Recorder Special Revenue Fund						
Restricted	7,630,606	4,890,536	4,890,536	0	0	2,740,070
12E Clerk-Recorder Operating Reserve Fund						
Restricted	1,873,341	169,000	169,000	0	0	1,704,341
12H Proposition 64 - Consumer Protection						
Restricted	1,011,980	1,011,981	1,011,981	0	0	(1)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name and Fund Balance Descriptions	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SPECIAL REVENUE FUNDS						
12J Proposition 69 - DNA Identification Fund						
Restricted	1,345,676	633,948	633,948	0	0	711,728
12L Care Coordination Fund						
Restricted	738,926	10,432,690	10,432,690	0	0	(9,693,764)
12M OC Cares Fund						
Restricted	173,363,336	173,363,336	173,363,336	0	0	0
12N County Strategic Planning and Board Initiatives						
Restricted	47,128,224	47,093,724	47,093,724	0	0	34,500
12P Assessor Property Characteristics Revenue						
Restricted	1,673,300	0	0	0	0	1,673,300
12S SSA Donations and Fees						
Restricted	1,886,612	15,703	15,703	0	0	1,870,909
Assigned for Imprest Cash/Cash Difference	45,000	0	0	0	0	45,000
12W SSA Wraparound						
Restricted	30,679,311	4,056,794	4,056,794	0	0	26,622,517
12Y SB 823 Department of Juvenile Justice Realignment						
Restricted	11,763,398	4,012,688	4,012,688	0	0	7,750,710
132 Sheriff Narcotics Program – Dept of Justice						
Restricted	12,143,210	8,760,611	8,760,611	0	0	3,382,599
133 Sheriff Narcotics Program - Other						
Restricted	2,412,810	988,741	988,741	0	0	1,424,069
134 Orange County Jail Fund						
Restricted	4,808	4,808	4,808	0	0	0
135 Real Estate Development Program						
Restricted	15,204,642	0	0	0	0	15,204,642
137 Parking Facilities						
Restricted	11,741,927	3,669,014	3,669,014	0	0	8,072,913

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name and Fund Balance Descriptions	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SPECIAL REVENUE FUNDS						
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.						
Restricted	2,007,898	0	0	0	0	2,007,898
139 Sheriff Narcotics Program - CALMMET - Treasury						
Restricted	1,512,220	288,232	288,232	0	0	1,223,988
13B Traffic Violator Fund						
Restricted	1,468,343	1,228,867	1,228,867	0	0	239,476
13M Orange County Opioid Settlement Fund						
Restricted	25,617,357	25,617,357	25,617,357	0	0	0
13N Orange County Tobacco Settlement Fund						
Restricted	18,628,782	24,368,183	24,368,183	0	0	(5,739,401)
13P State Criminal Alien Assistance Program (SCAAP)						
Restricted	264,880	264,880	264,880	0	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund						
Restricted	32,118,897	26,838,813	26,838,813	0	0	5,280,084
13S Emergency Medical Services						
Restricted	52,012	0	0	0	0	52,012
13T HCA Purpose Restricted Revenues						
Restricted	10,778,251	3,216,442	3,216,442	0	0	7,561,809
13U HCA Interest Bearing Purpose Restricted Revenue						
Restricted	8,664,682	0	0	0	0	8,664,682
13W HCA Realignment						
Restricted	8,443,231	3,000,000	3,000,000	0	0	5,443,231
Assigned	10,086,234	0	0	0	0	10,086,234
13Y Behavioral Health Services Act						
Restricted	307,790,709	0	0	0	0	307,790,709
13Z Bioterrorism Center for Disease Control Fund						
Restricted	24,147	0	0	0	0	24,147

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name and Fund Balance Descriptions	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SPECIAL REVENUE FUNDS						
140 Air Quality Improvement						
Restricted	661,067	27,500	27,500	0	0	633,567
141 Sheriff's Substation Fee Program						
Restricted	1,494,702	598,784	598,784	0	0	895,918
142 Sheriff's Court Ops - Special Collections						
Restricted	1,268,687	1,065,354	1,065,354	0	0	203,333
143 Jail Commissary						
Nonspendable for Inventory	318,075	0	0	0	0	318,075
Restricted	3,408,347	2,915,389	2,915,389	0	0	492,958
144 Inmate Welfare Fund						
Restricted	11,601,554	10,255,303	10,255,303	0	0	1,346,251
148 Foothill Circulation Phasing Plan						
Restricted	1,323,262	288,500	288,500	0	0	1,034,762
14D Cal-ID Operational Costs						
Restricted	99,847	82,200	82,200	0	0	17,647
14E Cal-ID System Costs						
Restricted	53,805,128	51,785,518	51,785,518	0	0	2,019,610
14G Sheriff's Supplemental Law Enforcement Service						
Restricted	909,552	825,110	825,110	0	0	84,442
14H DA's Supplemental Law Enforcement Services						
Restricted	72,801	72,800	72,800	0	0	1
14J Excess Public Safety Sales Tax						
Restricted	137,119	0	0	0	0	137,119
14T Operations Facilities Development and Maintenance Fund						
Restricted	6,933,825	44,490	44,490	0	0	6,889,335
14U Court Facilities Fund						
Restricted	1,352,563	0	0	0	0	1,352,563

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name and Fund Balance Descriptions	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SPECIAL REVENUE FUNDS						
158 Major Thoroughfare & Bridge Fee Program						
Restricted	19,635,949	22,000	22,000	0	0	19,613,949
15B CEO Single Family Housing						
Restricted	257,261	0	0	0	0	257,261
15F Orange County Housing Authority (OCHA)						
Restricted	30,855,357	10,000,000	10,000,000	0	0	20,855,357
15G OC Housing						
Restricted	53,403,465	2,107,231	2,107,231	0	0	51,296,234
15H CalHome Program Reuse Fund						
Restricted	1,507,381	9,000	9,000	0	0	1,498,381
15L 800 MHz CCCS						
Restricted	2,889,202	274,001	274,001	0	0	2,615,201
15N Delta Special Revenue						
Restricted	119,676	12,085	12,085	0	0	107,591
15T El Toro Improvement Fund						
Restricted	8,124,685	600,000	600,000	0	0	7,524,685
15U Strategic Priority - Affordable Housing						
Restricted	4,363,301	190,000	190,000	0	0	4,173,301
16D OC Animal Shelter Construction Fund						
Restricted	95,501	0	0	0	0	95,501
174 OC Road - Capital Improvement Projects						
Restricted	132,700,003	24,841,649	24,841,649	0	0	107,858,354
TOTAL SPECIAL REVENUE FUNDS	**1,554,394,536**	**522,875,154**	**522,875,154**	**552,784**	**552,784**	**1,032,072,166**

COUNTY OF ORANGE
STATE OF CALIFORNIA
OBLIGATED FUND BALANCES - BY GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name and Fund Balance Descriptions	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
CAPITAL PROJECTS FUNDS						
104 Criminal Justice Facilities - ACO						
Restricted	4,203,644	295,000	295,000	0	0	3,908,644
14Q Sheriff-Coroner Construction and Facility Dev.						
Restricted	(2,142,458)	0	0	0	0	(2,142,458)
15D Countywide Capital Projects Non-General Fund						
Restricted	27,340	0	0	0	0	27,340
Assigned for Capital Projects	353,884,912	353,884,912	353,884,912	0	0	0
15I Countywide IT Projects Non-General Fund						
Assigned for Capital Projects	38,820,400	43,868,094	43,868,094	0	0	(5,047,694)
TOTAL CAPITAL PROJECTS FUNDS	**394,793,838**	**398,048,006**	**398,048,006**	**0**	**0**	**(3,254,168)**
DEBT SERVICE FUNDS						
15Y Teeter Series A Debt Service Fund						
Restricted	94,127,315	23,325,942	23,325,942	0	0	70,801,373
TOTAL DEBT SERVICE FUNDS	**94,127,315**	**23,325,942**	**23,325,942**	**0**	**0**	**70,801,373**
PERMANENT FUNDS						
15K Limestone Regional Park Mitigation Endowment						
Nonspendable for Endowment	271,074	0	0	0	0	271,074
TOTAL PERMANENT FUNDS	**271,074**	**0**	**0**	**0**	**0**	**271,074**
TOTAL GOVERNMENTAL FUNDS	**3,093,380,445**	**944,249,102**	**944,249,102**	**552,784**	**552,784**	**2,149,684,127**

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

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY SOURCE				
Taxes	1,125,611,387	1,178,097,645	1,241,197,991	1,241,197,991
Licenses, Permits & Franchises	32,681,673	36,285,139	38,467,313	38,467,313
Fines, Forfeitures & Penalties	63,344,918	74,325,797	60,301,158	60,301,158
Revenue from Use of Money and Property	171,742,965	168,020,279	120,998,938	120,998,938
Intergovernmental Revenues	3,208,821,251	3,077,930,488	3,250,025,236	3,250,025,236
Charges For Services	844,909,363	972,999,170	867,086,673	867,086,673
Miscellaneous Revenues	58,338,021	108,479,342	99,082,960	102,780,791
Other Financing Sources	606,203,478	944,839,689	976,878,589	976,878,589
TOTAL SUMMARIZATION BY SOURCE	**6,111,653,056**	**6,560,977,549**	**6,654,038,858**	**6,657,736,689**
SUMMARIZATION BY FUND				
100 County General Fund	4,743,231,703	5,034,420,155	5,191,961,356	5,191,961,356
102 Social Services Agency (SSA) Leased Facilities	561	0	0	0
104 Criminal Justice Facilities - ACO	1,319,734	1,293,984	980,000	980,000
106 County Tidelands - Newport Bay	7,548,153	7,561,979	6,942,177	6,942,177
108 OC Dana Point Harbor	5,296,619	5,603,687	13,358,903	13,358,903
109 County Automated Fingerprint ID	2,065,096	1,993,950	2,599,664	2,599,664
113 Building and Safety - Operating Reserve	604,785	1,510,655	582,500	582,500
115 OC Road	99,363,322	98,361,670	99,591,285	99,591,285

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
116 Narcotic Forfeiture and Seizure	185,049	89,620	169,531	169,531
117 OC Housing Authority - Operating Reserve	675,437	2,093,787	600,000	600,000
119 OC Public Libraries - Capital	16,085,091	33,824,971	26,463,808	26,463,808
120 OC Public Libraries	90,174,326	84,647,411	104,708,332	104,708,332
121 OC Animal Care Donations	148,551	116,567	128,000	128,000
122 Motor Vehicle Theft Task Force	6,167,884	6,230,222	6,315,626	6,315,626
123 Dispute Resolution Program	878,975	922,486	670,000	670,000
124 Domestic Violence Program	681,007	599,022	657,000	657,000
126 Regional Narcotics Suppression Program - Other	1,525,921	1,921,084	1,405,000	1,405,000
128 Survey Monument Preservation	51,965	60,985	54,000	54,000
12A BHSA Housing Fund	2,029,346	1,555,315	1,810,000	1,810,000
12C Child Support Program Development	1,268,851	933,477	562,412	562,412
12D Clerk-Recorder Special Revenue Fund	4,051,979	4,499,469	3,535,552	3,535,552
12E Clerk-Recorder Operating Reserve Fund	367,907	126,370	75,000	75,000
12G Real Estate Prosecution Fund	748,092	1,945,830	1,719,660	1,719,660
12H Proposition 64 - Consumer Protection	942,012	1,874,784	938,200	938,200
12J Proposition 69 - DNA Identification Fund	522,133	479,686	445,000	445,000
12L Care Coordination Fund	5,724,458	24,374,967	14,828,662	14,828,662
12M OC Cares Fund	12,566,120	2,852,030	12,247,428	12,247,428

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
12N County Strategic Planning and Board Initiatives	38,816,473	51,364,577	14,045,489	17,743,320
12P Assessor Property Characteristics Revenue	118,275	127,228	117,000	117,000
12S SSA Donations and Fees	868,525	910,787	922,297	922,297
12W SSA Wraparound	18,351,592	17,751,371	20,514,384	20,514,384
12Y SB 823 Department of Juvenile Justice Realignment	11,064,942	10,701,048	10,873,342	10,873,342
132 Sheriff Narcotics Program – Dept of Justice	2,754,431	7,145,562	0	0
133 Sheriff Narcotics Program - Other	975,763	777,277	115,000	115,000
134 Orange County Jail Fund	196	191	103	103
135 Real Estate Development Program	5,560,719	6,544,778	8,157,844	8,157,844
137 Parking Facilities	8,502,244	9,343,894	9,266,084	9,266,084
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	467,946	479,262	434,286	434,286
139 Sheriff Narcotics Program - CALMMET - Treasury	927,888	309,773	59,105	59,105
13B Traffic Violator Fund	531,923	622,012	610,447	610,447
13M Orange County Opioid Settlement Fund	40,241,022	15,427,477	11,163,749	11,163,749
13N Orange County Tobacco Settlement Fund	26,302,300	24,831,195	27,702,704	27,702,704
13P State Criminal Alien Assistance Program (SCAAP)	2,168,974	10,473	2,106,000	2,106,000
13R Sheriff-Coroner Replacement & Maintenance Fund	3,926,063	4,017,129	3,072,227	3,072,227
13S Emergency Medical Services	5,822,742	5,543,561	5,690,782	5,690,782
13T HCA Purpose Restricted Revenues	3,637,772	5,862,443	2,089,750	2,089,750

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
13U HCA Interest Bearing Purpose Restricted Revenue	422,219	268,987	250,000	250,000
13W HCA Realignment	0	745,174	0	0
13Y Behavioral Health Services Act	326,518,450	245,409,636	271,895,000	271,895,000
13Z Bioterrorism Center for Disease Control Fund	1,177,626	7,637,482	4,271,805	4,271,805
140 Air Quality Improvement	193,878	195,769	194,000	194,000
141 Sheriff's Substation Fee Program	525,263	62,150	57,475	57,475
142 Sheriff's Court Ops - Special Collections	1,369,058	1,296,395	1,280,000	1,280,000
143 Jail Commissary	6,487,836	6,522,259	6,817,436	6,817,436
144 Inmate Welfare Fund	4,078,298	4,327,829	4,186,188	4,186,188
148 Foothill Circulation Phasing Plan	151,371	179,518	145,000	145,000
14D Cal-ID Operational Costs	1,038,264	1,055,311	1,297,797	1,297,797
14E Cal-ID System Costs	5,018,113	5,101,011	4,631,954	4,631,954
14G Sheriff's Supplemental Law Enforcement Service	2,293,401	2,290,018	2,200,111	2,200,111
14H DA's Supplemental Law Enforcement Services	1,758,575	1,808,124	1,879,959	1,879,959
14J Excess Public Safety Sales Tax	26,952	425,144	6,000	6,000
14Q Sheriff-Coroner Construction and Facility Dev.	15,111,570	15,097,456	23,289,229	23,289,229
14R Ward Welfare	2,710	1,248	1,000	1,000
14T Operations Facilities Development and Maintenance Fund	866,369	523,093	371,104	371,104
151 South County Roadway Improvement Prog (SCRIP)	3,575,064	5,475,537	26,467,958	26,467,958

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF ADDITIONAL FINANCING SOURCES BY SOURCE AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
158 Major Thoroughfare & Bridge Fee Program	1,367,107	1,232,984	1,300,000	1,300,000
15B CEO Single Family Housing	14,605	1,010,655	10,250	10,250
15D Countywide Capital Projects Non-General Fund	46,204,083	248,922,906	85,648,678	85,648,678
15F Orange County Housing Authority (OCHA)	295,779,201	304,287,339	341,728,012	341,728,012
15G OC Housing	17,065,334	10,252,331	11,907,933	11,907,933
15H CalHome Program Reuse Fund	86,824	53,729	35,000	35,000
15I Countywide IT Projects Non-General Fund	5,272,318	33,400,018	26,000,000	26,000,000
15K Limestone Regional Park Mitigation Endowment	17,170	16,860	14,000	14,000
15L 800 MHz CCCS	13,421,589	8,173,269	11,716,900	11,716,900
15N Delta Special Revenue	5,480	5,042	3,900	3,900
15T El Toro Improvement Fund	609,978	405,772	265,000	265,000
15U Strategic Priority - Affordable Housing	111,959	0	0	0
15Y Teeter Series A Debt Service Fund	108,383,352	98,380,869	98,000,000	98,000,000
16D OC Animal Shelter Construction Fund	2,558,905	2,538,260	0	0
174 OC Road - Capital Improvement Projects	74,875,267	72,211,173	117,877,480	117,877,480
TOTAL SUMMARIZATION BY FUND	**6,111,653,056**	**6,560,977,549**	**6,654,038,858**	**6,657,736,689**

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
	Taxes					
		6210 Property Taxes - Current Secured	374,136,800	419,631,369	431,250,000	431,250,000
		6220 Property Taxes - Current Unsecured	11,818,420	13,091,271	13,900,000	13,900,000
		6240 Property Taxes - Prior Unsecured	151,971	336,745	151,000	151,000
		6260 Property Taxes - VLF Swap	542,181,678	569,663,671	595,299,000	595,299,000
		6270 Sales and Use Taxes	10,742,690	10,973,295	10,896,000	10,896,000
		6280 Property Taxes - Current Supplemental	8,858,213	9,540,512	8,559,000	8,559,000
		6290 Other Taxes	95,946,781	91,685,999	95,262,000	95,262,000
		6300 Property Taxes - Prior Supplemental	356,687	476,045	357,000	357,000
	Total Taxes		1,044,193,240	1,115,398,907	1,155,674,000	1,155,674,000
	Licenses, Permits & Franchises					
		6410 Animal Licenses	5,016,488	4,239,874	5,130,000	5,130,000
		6420 Business Licenses	3,921,065	4,055,228	4,193,694	4,193,694
		6430 Construction Permits	13,782,929	16,006,743	17,005,821	17,005,821
		6440 Road Privileges and Permits	1,345,052	1,056,617	1,408,000	1,408,000
		6460 Other Licenses and Permits	5,501,246	6,612,730	7,639,071	7,639,071
		6470 Franchises	2,411,720	2,317,581	2,413,227	2,413,227
	Total Licenses, Permits & Franchises		31,978,500	34,288,773	37,789,813	37,789,813
	Fines, Forfeitures & Penalties					
		6510 Vehicle Code Fines	1,036,496	838,607	847,775	847,775
		6520 Other Court Fines	1,300,668	1,928,905	1,480,305	1,480,305
		6530 Forfeitures and Penalties	4,298,174	3,758,951	4,137,991	4,137,991
		6540 Penalties and Costs on Delinquent Taxes	34,421,681	41,750,411	34,466,000	34,466,000
	Total Fines, Forfeitures & Penalties		41,057,019	48,276,874	40,932,071	40,932,071

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
	Revenue from Use of Money and Property					
		6610 Interest	86,975,291	77,622,528	44,876,198	44,876,198
		6620 Short-Term Leases/Rents/Concessions-Other	39,000	43,127	36,451	36,451
		6621 Lease Revenues	813,815	1,742,346	750,000	750,000
		6640 Interest Lease	287,011	700,705	300,000	300,000
	Total Revenue from Use of Money and Property		88,115,117	80,108,706	45,962,649	45,962,649
	Intergovernmental Revenues					
		6690 State - Homeowners Property Tax Relief	1,405,887	1,467,362	1,492,000	1,492,000
		6700 State - Prop 172 Public Safety Sales Tax	415,889,238	428,065,174	439,062,409	439,062,409
		6740 State - Motor Vehicle In-Lieu Tax	4,209,754	4,087,334	3,863,000	3,863,000
		6770 State - Public Assistance Administration	330,049,619	346,755,611	348,101,128	348,101,128
		6780 State - Public Assistance Programs	18,668,520	37,184,749	19,849,874	19,849,874
		6820 State - California Children's Services	7,022,524	6,609,925	6,818,876	6,818,876
		6830 State - Realignment Revenue	827,556,735	763,736,515	861,020,015	861,020,015
		6840 State - Health Administration	35,858,893	30,652,760	30,832,496	30,832,496
		6860 State - Mental Health	29,011,806	44,322,132	24,123,703	24,123,703
		6880 State - Other Health	2,377,929	2,438,895	1,212,424	1,212,424
		6890 State - Agriculture	1,147,979	1,390,353	1,474,133	1,474,133
		6960 State - Veterans' Affairs	430,847	1,002,327	800,000	800,000
		6970 State - Other	108,845,246	104,139,260	93,762,067	93,762,067
		6980 Federal - Public Assistance Administration	283,070,635	283,745,552	286,115,446	286,115,446
		6990 Federal - Public Assistance Programs	113,463,713	88,951,628	116,522,621	116,522,621
		7040 Federal - Health Administration	34,462,897	27,695,640	22,883,709	22,883,709
		7060 Federal - Disaster Relief	14,132,621	1,738,469	282,421	282,421
		7090 Federal - In-Lieu Taxes	162,565	166,300	163,000	163,000
		7110 Federal - Other	127,790,857	119,308,538	121,757,049	121,757,049

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
	Intergovernmental Revenues					
		7130 Other Governmental Agencies	12,865,069	13,715,733	17,827,388	17,827,388
	Total Intergovernmental Revenues		2,368,423,334	2,307,174,257	2,397,963,759	2,397,963,759
	Charges For Services					
		7310 Assessment and Tax Collection Fees	31,318,926	34,933,476	33,868,134	33,868,134
		7320 Auditing and Accounting Fees	988,907	999,086	1,059,419	1,059,419
		7330 Communication Services	609,425	640,184	485,708	485,708
		7340 Election Services	13,618,628	16,105,677	8,887,338	8,887,338
		7360 Legal Services	6,567,008	9,178,209	5,031,796	5,031,796
		7370 Personnel Services	2,075,040	2,226,026	2,411,050	2,411,050
		7380 Planning and Engineering Services	1,107,289	1,071,197	1,523,488	1,523,488
		7410 Agricultural Services	111,865	124,598	117,340	117,340
		7420 Civil Process Services	1,115,771	1,139,122	1,076,426	1,076,426
		7430 Court Fees and Costs	9,143,657	9,129,348	8,519,167	8,519,167
		7440 Estate Fees	1,259,897	1,328,951	1,640,000	1,640,000
		7450 Humane Services	17,932,047	19,806,587	24,058,242	24,058,242
		7460 Law Enforcement Services	234,752,326	251,374,967	250,874,743	250,874,743
		7470 Recording Fees	13,362,715	14,806,119	14,458,048	14,458,048
		7480 Road and Street Services	0	313	0	0
		7490 Health Fees	48,859,434	52,900,821	52,773,020	52,773,020
		7510 Mental Health Services	262,676,553	385,581,755	275,890,689	275,890,689
		7540 California Children's Services	26,084	28,875	55,000	55,000
		7560 Educational Services	1,835,255	1,811,548	1,595,036	1,595,036
		7590 Other Charges for Services	104,830,074	104,476,026	118,127,088	118,127,088
		7591 Other Charges for Services - CWCAP Charges	13,361,779	11,601,411	12,335,772	12,335,772
		7600 Special Assessments	339,394	475,900	491,080	491,080

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
GENERAL FUND						
100 County General Fund						
	Charges For Services					
	Total Charges For Services		765,892,074	919,740,196	815,278,584	815,278,584
	Miscellaneous Revenues					
		7661 Other Sales - Taxable	94,994	94,698	105,177	105,177
		7662 Other Sales - Non-Taxable - Resale	47,613	30,545	20,255	20,255
		7665 Tax-Paid Purchases - Resold	250,724	307,667	201,395	201,395
		7670 Miscellaneous Revenue	17,150,120	66,290,612	36,680,870	36,680,870
		7680 Six-Month Expired (Outlawed) Checks	3,754,490	3,753,375	2,041,600	2,041,600
		7690 Returned Check Charges	74,396	93,724	76,895	76,895
		7700 Welfare Repayments	3,258,605	2,478,707	3,687,964	3,687,964
		7710 Insurance Premiums	(1,560)	0	0	0
	Total Miscellaneous Revenues		24,629,382	73,049,328	42,814,156	42,814,156
	Other Financing Sources					
		7811 Transfers In - from Funds 101-199	366,511,878	445,872,554	546,445,781	546,445,781
		7812 Transfers In - from Funds 2AA-299	9,506,839	5,513,931	105,560,000	105,560,000
		7814 Transfers In - from Funds 400-499	2,836,890	4,725,644	3,527,543	3,527,543
		7815 Transfers In - from Funds 500-599	0	0	6,000	6,000
		7818 Transfers In - from Funds 800-899	0	27,561	0	0
		7852 Capital Asset Sales - Non-Taxable - Resale	87,430	243,424	7,000	7,000
	Total Other Financing Sources		378,943,037	456,383,114	655,546,324	655,546,324
Total 100 County General Fund Financing Sources			4,743,231,703	5,034,420,155	5,191,961,356	5,191,961,356
TOTAL GENERAL FUND FINANCING SOURCES			4,743,231,703	5,034,420,155	5,191,961,356	5,191,961,356

COUNTY OF ORANGE
STATE OF CALIFORNIA
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GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
102 Social Services Agency (SSA) Leased Facilities						
	Revenue from Use of Money and Property					
		6610 Interest	472	0	0	0
	Total Revenue from Use of Money and Property		472	0	0	0
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	89	0	0	0
	Total Miscellaneous Revenues		89	0	0	0
Total 102 Social Services Agency (SSA) Leased Facilities Financing Sources			561	0	0	0
106 County Tidelands - Newport Bay						
	Licenses, Permits & Franchises					
		6460 Other Licenses and Permits	7,653	11,986	15,000	15,000
	Total Licenses, Permits & Franchises		7,653	11,986	15,000	15,000
	Fines, Forfeitures & Penalties					
		6530 Forfeitures and Penalties	0	2,139	2,000	2,000
	Total Fines, Forfeitures & Penalties		0	2,139	2,000	2,000
	Revenue from Use of Money and Property					
		6610 Interest	614,231	589,025	464,727	464,727
		6620 Short-Term Leases/Rents/Concessions-Other	5,924,118	3,992,245	5,511,450	5,511,450
		6621 Lease Revenues	489,385	506,065	468,000	468,000
		6640 Interest Lease	452,622	2,432,029	452,000	452,000
	Total Revenue from Use of Money and Property		7,480,356	7,519,364	6,896,177	6,896,177
	Charges For Services					
		7580 Park and Recreation Fees	27,610	26,763	24,000	24,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
106 County Tidelands - Newport Bay						
	Charges For Services					
	Total Charges For Services		27,610	26,763	24,000	24,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	6,574	1,702	5,000	5,000
		7690 Returned Check Charges	0	25	0	0
	Total Miscellaneous Revenues		6,574	1,727	5,000	5,000
	Other Financing Sources					
		7852 Capital Asset Sales - Non-Taxable - Resale	25,960	0	0	0
	Total Other Financing Sources		25,960	0	0	0
Total 106 County Tidelands - Newport Bay Financing Sources			7,548,153	7,561,979	6,942,177	6,942,177
108 OC Dana Point Harbor						
	Fines, Forfeitures & Penalties					
		6530 Forfeitures and Penalties	25	35	0	0
	Total Fines, Forfeitures & Penalties		25	35	0	0
	Revenue from Use of Money and Property					
		6610 Interest	2,110,288	1,812,305	1,394,754	1,394,754
		6620 Short-Term Leases/Rents/Concessions-Other	3,077,910	1,177,300	3,015,000	3,015,000
		6640 Interest Lease	0	2,318,419	0	0
	Total Revenue from Use of Money and Property		5,188,198	5,308,024	4,409,754	4,409,754
	Intergovernmental Revenues					
		7110 Federal - Other	0	194,164	0	0
	Total Intergovernmental Revenues		0	194,164	0	0

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
108 OC Dana Point Harbor						
	Charges For Services					
		7580 Park and Recreation Fees	93,476	70,528	96,000	96,000
	Total Charges For Services		93,476	70,528	96,000	96,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	3,653	30,936	5,000	5,000
	Total Miscellaneous Revenues		3,653	30,936	5,000	5,000
	Other Financing Sources					
		7814 Transfers In - from Funds 400-499	0	0	8,848,149	8,848,149
		7852 Capital Asset Sales - Non-Taxable - Resale	11,267	0	0	0
	Total Other Financing Sources		11,267	0	8,848,149	8,848,149
Total 108 OC Dana Point Harbor Financing Sources			5,296,619	5,603,687	13,358,903	13,358,903
109 County Automated Fingerprint ID						
	Revenue from Use of Money and Property					
		6610 Interest	49,423	21,790	64,783	64,783
	Total Revenue from Use of Money and Property		49,423	21,790	64,783	64,783
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	87	17	87	87
	Total Miscellaneous Revenues		87	17	87	87
	Other Financing Sources					
		7811 Transfers In - from Funds 101-199	2,015,586	1,972,143	2,534,794	2,534,794
	Total Other Financing Sources		2,015,586	1,972,143	2,534,794	2,534,794

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
109 County Automated Fingerprint ID						
Total 109 County Automated Fingerprint ID Financing Sources			2,065,096	1,993,950	2,599,664	2,599,664
113 Building and Safety - Operating Reserve						
	Licenses, Permits & Franchises					
		6430 Construction Permits	9,662	10,329	10,500	10,500
		6440 Road Privileges and Permits	1,354	0	0	0
		6460 Other Licenses and Permits	0	711	0	0
	Total Licenses, Permits & Franchises		11,016	11,040	10,500	10,500
	Revenue from Use of Money and Property					
		6610 Interest	546,542	585,828	570,000	570,000
	Total Revenue from Use of Money and Property		546,542	585,828	570,000	570,000
	Charges For Services					
		7380 Planning and Engineering Services	392	0	0	0
	Total Charges For Services		392	0	0	0
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	811	191	1,000	1,000
	Total Miscellaneous Revenues		811	191	1,000	1,000
	Other Financing Sources					
		7810 Transfers In - from Fund 100	46,024	913,596	1,000	1,000
	Total Other Financing Sources		46,024	913,596	1,000	1,000
Total 113 Building and Safety - Operating Reserve Financing Sources			604,785	1,510,655	582,500	582,500

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
115 OC Road						
	Licenses, Permits & Franchises					
		6430 Construction Permits	17,280	107,553	0	0
	Total Licenses, Permits & Franchises		17,280	107,553	0	0
	Fines, Forfeitures & Penalties					
		6520 Other Court Fines	1,333	1,188	2,000	2,000
	Total Fines, Forfeitures & Penalties		1,333	1,188	2,000	2,000
	Revenue from Use of Money and Property					
		6610 Interest	8,979,500	8,761,234	4,376,000	4,376,000
	Total Revenue from Use of Money and Property		8,979,500	8,761,234	4,376,000	4,376,000
	Intergovernmental Revenues					
		6730 State - Highway Users Tax	68,086,197	67,357,315	71,752,945	71,752,945
		6920 State - Construction	0	100,000	0	0
		7070 Federal - Forest Reserve	31,720	36,498	30,000	30,000
		7130 Other Governmental Agencies	5,673,762	5,968,906	6,330,605	6,330,605
	Total Intergovernmental Revenues		73,791,679	73,462,719	78,113,550	78,113,550
	Charges For Services					
		7480 Road and Street Services	1,820,583	1,855,044	1,960,135	1,960,135
		7590 Other Charges for Services	14,501,005	13,982,673	15,056,600	15,056,600
	Total Charges For Services		16,321,588	15,837,717	17,016,735	17,016,735
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	105,568	8,045	0	0
		7680 Six-Month Expired (Outlawed) Checks	800	(15,813)	0	0
	Total Miscellaneous Revenues		106,368	(7,768)	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
115 OC Road						
	Other Financing Sources					
		7810 Transfers In - from Fund 100	74,780	0	0	0
		7811 Transfers In - from Funds 101-199	60,362	78,523	70,000	70,000
		7814 Transfers In - from Funds 400-499	10,000	13,000	13,000	13,000
		7852 Capital Asset Sales - Non-Taxable - Resale	432	107,504	0	0
	Total Other Financing Sources		145,574	199,027	83,000	83,000
Total 115 OC Road Financing Sources			99,363,322	98,361,670	99,591,285	99,591,285
116 Narcotic Forfeiture and Seizure						
	Fines, Forfeitures & Penalties					
		6530 Forfeitures and Penalties	151,214	70,437	161,670	161,670
	Total Fines, Forfeitures & Penalties		151,214	70,437	161,670	161,670
	Revenue from Use of Money and Property					
		6610 Interest	33,707	19,164	7,861	7,861
	Total Revenue from Use of Money and Property		33,707	19,164	7,861	7,861
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	76	19	0	0
	Total Miscellaneous Revenues		76	19	0	0
	Other Financing Sources					
		7852 Capital Asset Sales - Non-Taxable - Resale	52	0	0	0
	Total Other Financing Sources		52	0	0	0
Total 116 Narcotic Forfeiture and Seizure Financing Sources			185,049	89,620	169,531	169,531

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
117 OC Housing Authority - Operating Reserve						
	Revenue from Use of Money and Property					
		6610 Interest	572,593	533,527	500,000	500,000
		6620 Short-Term Leases/Rents/Concessions-Other	8,520	8,520	0	0
	Total Revenue from Use of Money and Property		581,113	542,047	500,000	500,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	87,781	41,300	100,000	100,000
		7680 Six-Month Expired (Outlawed) Checks	6,543	7,995	0	0
	Total Miscellaneous Revenues		94,324	49,295	100,000	100,000
	Other Financing Sources					
		7811 Transfers In - from Funds 101-199	0	1,500,000	0	0
		7852 Capital Asset Sales - Non-Taxable - Resale	0	2,445	0	0
	Total Other Financing Sources		0	1,502,445	0	0
Total 117 OC Housing Authority - Operating Reserve Financing Sources			675,437	2,093,787	600,000	600,000
119 OC Public Libraries - Capital						
	Revenue from Use of Money and Property					
		6610 Interest	917,713	890,453	751,959	751,959
	Total Revenue from Use of Money and Property		917,713	890,453	751,959	751,959
	Intergovernmental Revenues					
		6970 State - Other	250,041	4,601,362	0	0
	Total Intergovernmental Revenues		250,041	4,601,362	0	0

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
119 OC Public Libraries - Capital						
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	977	1,917	0	0
		7680 Six-Month Expired (Outlawed) Checks	0	377,375	0	0
	Total Miscellaneous Revenues		977	379,292	0	0
	Other Financing Sources					
		7811 Transfers In - from Funds 101-199	14,916,360	27,953,864	25,711,849	25,711,849
	Total Other Financing Sources		14,916,360	27,953,864	25,711,849	25,711,849
Total 119 OC Public Libraries - Capital Financing Sources			16,085,091	33,824,971	26,463,808	26,463,808
120 OC Public Libraries						
	Taxes					
		6210 Property Taxes - Current Secured	67,988,503	52,854,481	73,604,977	73,604,977
		6220 Property Taxes - Current Unsecured	2,174,948	1,571,937	1,848,288	1,848,288
		6230 Property Taxes - Prior Secured	9,632	7,887	10,493	10,493
		6240 Property Taxes - Prior Unsecured	27,931	61,953	32,187	32,187
		6250 Taxes - Special District Augmentation	667,666	685,801	655,074	655,074
		6280 Property Taxes - Current Supplemental	1,628,049	1,206,476	1,578,909	1,578,909
		6290 Other Taxes	8,855,920	6,222,701	7,744,063	7,744,063
		6300 Property Taxes - Prior Supplemental	65,498	87,502	50,000	50,000
	Total Taxes		81,418,147	62,698,738	85,523,991	85,523,991
	Fines, Forfeitures & Penalties					
		6540 Penalties and Costs on Delinquent Taxes	16,639	19,776	15,000	15,000
	Total Fines, Forfeitures & Penalties		16,639	19,776	15,000	15,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
120 OC Public Libraries						
	Revenue from Use of Money and Property					
		6610 Interest	5,635,681	5,591,696	5,394,172	5,394,172
		6621 Lease Revenues	0	378,006	504,600	504,600
		6640 Interest Lease	0	76,994	0	0
	Total Revenue from Use of Money and Property		5,635,681	6,046,696	5,898,772	5,898,772
	Intergovernmental Revenues					
		6690 State - Homeowners Property Tax Relief	258,647	186,017	270,000	270,000
		6970 State - Other	141,522	117,916	135,000	135,000
		7110 Federal - Other	75,000	0	30,000	30,000
	Total Intergovernmental Revenues		475,169	303,933	435,000	435,000
	Charges For Services					
		7570 Library Services	102,480	87,851	85,000	85,000
		7590 Other Charges for Services	1,536,595	1,202,244	345,000	345,000
	Total Charges For Services		1,639,075	1,290,095	430,000	430,000
	Miscellaneous Revenues					
		7661 Other Sales - Taxable	69,783	68,585	65,000	65,000
		7670 Miscellaneous Revenue	704,434	312,308	90,569	90,569
		7680 Six-Month Expired (Outlawed) Checks	3,385	6,622	0	0
	Total Miscellaneous Revenues		777,602	387,515	155,569	155,569
	Other Financing Sources					
		7810 Transfers In - from Fund 100	0	13,651,564	12,000,000	12,000,000
		7811 Transfers In - from Funds 101-199	211,970	248,122	250,000	250,000
		7852 Capital Asset Sales - Non-Taxable - Resale	43	972	0	0
	Total Other Financing Sources		212,013	13,900,658	12,250,000	12,250,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
120 OC Public Libraries						
Total 120 OC Public Libraries Financing Sources			90,174,326	84,647,411	104,708,332	104,708,332
121 OC Animal Care Donations						
	Revenue from Use of Money and Property					
		6610 Interest	10,116	11,280	8,000	8,000
	Total Revenue from Use of Money and Property		10,116	11,280	8,000	8,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	138,435	105,284	120,000	120,000
		7680 Six-Month Expired (Outlawed) Checks	0	3	0	0
	Total Miscellaneous Revenues		138,435	105,287	120,000	120,000
Total 121 OC Animal Care Donations Financing Sources			148,551	116,567	128,000	128,000
122 Motor Vehicle Theft Task Force						
	Revenue from Use of Money and Property					
		6610 Interest	247,153	265,760	231,900	231,900
	Total Revenue from Use of Money and Property		247,153	265,760	231,900	231,900
	Intergovernmental Revenues					
		6970 State - Other	5,920,000	5,954,371	6,083,726	6,083,726
	Total Intergovernmental Revenues		5,920,000	5,954,371	6,083,726	6,083,726
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	731	10,091	0	0
	Total Miscellaneous Revenues		731	10,091	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
122 Motor Vehicle Theft Task Force						
Total 122 Motor Vehicle Theft Task Force Financing Sources			6,167,884	6,230,222	6,315,626	6,315,626
123 Dispute Resolution Program						
	Revenue from Use of Money and Property					
		6610 Interest	30,675	44,300	20,000	20,000
	Total Revenue from Use of Money and Property		30,675	44,300	20,000	20,000
	Charges For Services					
		7430 Court Fees and Costs	848,269	878,175	650,000	650,000
	Total Charges For Services		848,269	878,175	650,000	650,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	31	11	0	0
	Total Miscellaneous Revenues		31	11	0	0
Total 123 Dispute Resolution Program Financing Sources			878,975	922,486	670,000	670,000
124 Domestic Violence Program						
	Licenses, Permits & Franchises					
		6460 Other Licenses and Permits	667,224	591,119	652,000	652,000
	Total Licenses, Permits & Franchises		667,224	591,119	652,000	652,000
	Revenue from Use of Money and Property					
		6610 Interest	13,755	7,898	5,000	5,000
	Total Revenue from Use of Money and Property		13,755	7,898	5,000	5,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
124 Domestic Violence Program						
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	28	5	0	0
	Total Miscellaneous Revenues		28	5	0	0
Total 124 Domestic Violence Program Financing Sources			681,007	599,022	657,000	657,000
126 Regional Narcotics Suppression Program - Other						
	Revenue from Use of Money and Property					
		6610 Interest	90,698	310,065	50,000	50,000
	Total Revenue from Use of Money and Property		90,698	310,065	50,000	50,000
	Intergovernmental Revenues					
		6970 State - Other	0	298,630	50,000	50,000
		7110 Federal - Other	1,433,583	1,312,315	1,305,000	1,305,000
	Total Intergovernmental Revenues		1,433,583	1,610,945	1,355,000	1,355,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	1,640	74	0	0
	Total Miscellaneous Revenues		1,640	74	0	0
Total 126 Regional Narcotics Suppression Program - Other Financing Sources			1,525,921	1,921,084	1,405,000	1,405,000
128 Survey Monument Preservation						
	Revenue from Use of Money and Property					
		6610 Interest	13,523	14,880	14,000	14,000
	Total Revenue from Use of Money and Property		13,523	14,880	14,000	14,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
128 Survey Monument Preservation						
	Charges For Services					
		7470 Recording Fees	38,420	46,100	40,000	40,000
	Total Charges For Services		38,420	46,100	40,000	40,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	22	5	0	0
	Total Miscellaneous Revenues		22	5	0	0
Total 128 Survey Monument Preservation Financing Sources			51,965	60,985	54,000	54,000
12A BHSA Housing Fund						
	Revenue from Use of Money and Property					
		6610 Interest	2,025,230	1,554,609	1,810,000	1,810,000
	Total Revenue from Use of Money and Property		2,025,230	1,554,609	1,810,000	1,810,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	4,116	706	0	0
	Total Miscellaneous Revenues		4,116	706	0	0
Total 12A BHSA Housing Fund Financing Sources			2,029,346	1,555,315	1,810,000	1,810,000
12C Child Support Program Development						
	Revenue from Use of Money and Property					
		6610 Interest	778,496	745,514	387,222	387,222
	Total Revenue from Use of Money and Property		778,496	745,514	387,222	387,222

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12C Child Support Program Development						
	Intergovernmental Revenues					
		6970 State - Other	166,278	63,815	59,565	59,565
		7110 Federal - Other	322,778	123,876	115,625	115,625
	Total Intergovernmental Revenues		489,056	187,691	175,190	175,190
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	1,299	272	0	0
	Total Miscellaneous Revenues		1,299	272	0	0
Total 12C Child Support Program Development Financing Sources			1,268,851	933,477	562,412	562,412
12D Clerk-Recorder Special Revenue Fund						
	Revenue from Use of Money and Property					
		6610 Interest	566,106	500,974	405,600	405,600
	Total Revenue from Use of Money and Property		566,106	500,974	405,600	405,600
	Intergovernmental Revenues					
		7130 Other Governmental Agencies	665,318	671,727	664,237	664,237
	Total Intergovernmental Revenues		665,318	671,727	664,237	664,237
	Charges For Services					
		7470 Recording Fees	2,315,195	2,811,036	1,946,548	1,946,548
		7590 Other Charges for Services	504,500	515,534	519,167	519,167
	Total Charges For Services		2,819,695	3,326,570	2,465,715	2,465,715
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	860	198	0	0
	Total Miscellaneous Revenues		860	198	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12D Clerk-Recorder Special Revenue Fund						
Total 12D Clerk-Recorder Special Revenue Fund Financing Sources			4,051,979	4,499,469	3,535,552	3,535,552
12E Clerk-Recorder Operating Reserve Fund						
	Revenue from Use of Money and Property					
		6610 Interest	366,984	126,242	75,000	75,000
	Total Revenue from Use of Money and Property		366,984	126,242	75,000	75,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	923	128	0	0
	Total Miscellaneous Revenues		923	128	0	0
Total 12E Clerk-Recorder Operating Reserve Fund Financing Sources			367,907	126,370	75,000	75,000
12G Real Estate Prosecution Fund						
	Revenue from Use of Money and Property					
		6610 Interest	6,330	20,053	34,500	34,500
	Total Revenue from Use of Money and Property		6,330	20,053	34,500	34,500
	Charges For Services					
		7470 Recording Fees	741,753	1,925,775	1,685,160	1,685,160
	Total Charges For Services		741,753	1,925,775	1,685,160	1,685,160
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	9	2	0	0
	Total Miscellaneous Revenues		9	2	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12G Real Estate Prosecution Fund						
Total 12G Real Estate Prosecution Fund Financing Sources			748,092	1,945,830	1,719,660	1,719,660
12H Proposition 64 - Consumer Protection						
	Fines, Forfeitures & Penalties					
		6530 Forfeitures and Penalties	729,188	1,760,465	900,000	900,000
	Total Fines, Forfeitures & Penalties		729,188	1,760,465	900,000	900,000
	Revenue from Use of Money and Property					
		6610 Interest	212,453	114,245	38,200	38,200
	Total Revenue from Use of Money and Property		212,453	114,245	38,200	38,200
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	371	74	0	0
	Total Miscellaneous Revenues		371	74	0	0
Total 12H Proposition 64 - Consumer Protection Financing Sources			942,012	1,874,784	938,200	938,200
12J Proposition 69 - DNA Identification Fund						
	Revenue from Use of Money and Property					
		6610 Interest	90,088	77,451	45,000	45,000
	Total Revenue from Use of Money and Property		90,088	77,451	45,000	45,000
	Charges For Services					
		7430 Court Fees and Costs	424,372	402,204	400,000	400,000
	Total Charges For Services		424,372	402,204	400,000	400,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12J Proposition 69 - DNA Identification Fund						
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	162	31	0	0
		7680 Six-Month Expired (Outlawed) Checks	7,511	0	0	0
	Total Miscellaneous Revenues		7,673	31	0	0
Total 12J Proposition 69 - DNA Identification Fund Financing Sources			522,133	479,686	445,000	445,000
12L Care Coordination Fund						
	Revenue from Use of Money and Property					
		6610 Interest	964,161	567,949	3,992,043	3,992,043
	Total Revenue from Use of Money and Property		964,161	567,949	3,992,043	3,992,043
	Intergovernmental Revenues					
		6970 State - Other	4,560,053	23,789,131	10,836,619	10,836,619
	Total Intergovernmental Revenues		4,560,053	23,789,131	10,836,619	10,836,619
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	244	17,887	0	0
	Total Miscellaneous Revenues		244	17,887	0	0
	Other Financing Sources					
		7811 Transfers In - from Funds 101-199	200,000	0	0	0
	Total Other Financing Sources		200,000	0	0	0
Total 12L Care Coordination Fund Financing Sources			5,724,458	24,374,967	14,828,662	14,828,662

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12M OC Cares Fund						
	Intergovernmental Revenues					
		6830 State - Realignment Revenue	1,337,666	1,352,030	10,747,428	10,747,428
		6970 State - Other	11,016,484	0	0	0
	Total Intergovernmental Revenues		12,354,150	1,352,030	10,747,428	10,747,428
	Other Financing Sources					
		7810 Transfers In - from Fund 100	211,970	1,500,000	1,500,000	1,500,000
	Total Other Financing Sources		211,970	1,500,000	1,500,000	1,500,000
Total 12M OC Cares Fund Financing Sources			12,566,120	2,852,030	12,247,428	12,247,428
12N County Strategic Planning and Board Initiatives						
	Intergovernmental Revenues					
		6970 State - Other	4,010,989	4,010,989	4,010,989	4,010,989
	Total Intergovernmental Revenues		4,010,989	4,010,989	4,010,989	4,010,989
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	150,484	3,719,226	0	3,697,831
	Total Miscellaneous Revenues		150,484	3,719,226	0	3,697,831
	Other Financing Sources					
		7810 Transfers In - from Fund 100	5,000,000	25,000,000	10,000,000	10,000,000
		7811 Transfers In - from Funds 101-199	29,655,000	18,634,362	0	0
		7814 Transfers In - from Funds 400-499	0	0	34,500	34,500
	Total Other Financing Sources		34,655,000	43,634,362	10,034,500	10,034,500
Total 12N County Strategic Planning and Board Initiatives Financing Sources			38,816,473	51,364,577	14,045,489	17,743,320

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12P Assessor Property Characteristics Revenue						
	Charges For Services					
		7310 Assessment and Tax Collection Fees	118,275	127,228	117,000	117,000
	Total Charges For Services		118,275	127,228	117,000	117,000
Total 12P Assessor Property Characteristics Revenue Financing Sources			118,275	127,228	117,000	117,000
12S SSA Donations and Fees						
	Intergovernmental Revenues					
		6970 State - Other	53,399	95,120	52,297	52,297
	Total Intergovernmental Revenues		53,399	95,120	52,297	52,297
	Charges For Services					
		7470 Recording Fees	797,696	763,297	800,000	800,000
	Total Charges For Services		797,696	763,297	800,000	800,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	17,430	52,370	70,000	70,000
	Total Miscellaneous Revenues		17,430	52,370	70,000	70,000
Total 12S SSA Donations and Fees Financing Sources			868,525	910,787	922,297	922,297

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
12W SSA Wraparound						
	Revenue from Use of Money and Property					
		6610 Interest	1,610,350	1,638,553	1,212,100	1,212,100
	Total Revenue from Use of Money and Property		1,610,350	1,638,553	1,212,100	1,212,100
	Intergovernmental Revenues					
		6830 State - Realignment Revenue	6,691,172	6,444,903	8,022,892	8,022,892
		6990 Federal - Public Assistance Programs	87,199	0	0	0
	Total Intergovernmental Revenues		6,778,371	6,444,903	8,022,892	8,022,892
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	2,412	564	0	0
	Total Miscellaneous Revenues		2,412	564	0	0
	Other Financing Sources					
		7810 Transfers In - from Fund 100	9,960,459	9,667,351	11,279,392	11,279,392
	Total Other Financing Sources		9,960,459	9,667,351	11,279,392	11,279,392
Total 12W SSA Wraparound Financing Sources			18,351,592	17,751,371	20,514,384	20,514,384
12Y SB 823 Department of Juvenile Justice Realignment						
	Intergovernmental Revenues					
		6830 State - Realignment Revenue	11,064,942	10,701,048	10,873,342	10,873,342
	Total Intergovernmental Revenues		11,064,942	10,701,048	10,873,342	10,873,342
Total 12Y SB 823 Department of Juvenile Justice Realignment Financing Sources			11,064,942	10,701,048	10,873,342	10,873,342

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
132 Sheriff Narcotics Program – Dept of Justice						
	Revenue from Use of Money and Property					
		6610 Interest	453,142	559,540	0	0
	Total Revenue from Use of Money and Property		453,142	559,540	0	0
	Intergovernmental Revenues					
		7110 Federal - Other	2,279,808	6,562,340	0	0
	Total Intergovernmental Revenues		2,279,808	6,562,340	0	0
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	11,816	273	0	0
	Total Miscellaneous Revenues		11,816	273	0	0
	Other Financing Sources					
		7810 Transfers In - from Fund 100	0	23,409	0	0
		7852 Capital Asset Sales - Non-Taxable - Resale	9,665	0	0	0
	Total Other Financing Sources		9,665	23,409	0	0
Total 132 Sheriff Narcotics Program – Dept of Justice Financing Sources			2,754,431	7,145,562	0	0
133 Sheriff Narcotics Program - Other						
	Revenue from Use of Money and Property					
		6610 Interest	98,714	119,636	115,000	115,000
	Total Revenue from Use of Money and Property		98,714	119,636	115,000	115,000
	Intergovernmental Revenues					
		6970 State - Other	876,536	657,516	0	0
	Total Intergovernmental Revenues		876,536	657,516	0	0

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
133 Sheriff Narcotics Program - Other						
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	513	125	0	0
	Total Miscellaneous Revenues		513	125	0	0
Total 133 Sheriff Narcotics Program - Other Financing Sources			975,763	777,277	115,000	115,000
134 Orange County Jail Fund						
	Revenue from Use of Money and Property					
		6610 Interest	196	191	103	103
	Total Revenue from Use of Money and Property		196	191	103	103
Total 134 Orange County Jail Fund Financing Sources			196	191	103	103
135 Real Estate Development Program						
	Revenue from Use of Money and Property					
		6610 Interest	543,160	636,537	600,000	600,000
		6620 Short-Term Leases/Rents/Concessions-Other	1,719,830	2,538,529	2,265,322	2,265,322
		6621 Lease Revenues	1,766,297	1,882,594	2,023,881	2,023,881
		6640 Interest Lease	287,251	212,143	43,784	43,784
	Total Revenue from Use of Money and Property		4,316,538	5,269,803	4,932,987	4,932,987
	Charges For Services					
		7590 Other Charges for Services	569,060	719,139	2,728,374	2,728,374
	Total Charges For Services		569,060	719,139	2,728,374	2,728,374

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
135 Real Estate Development Program						
	Miscellaneous Revenues					
		7661 Other Sales - Taxable	6,183	21	0	0
		7670 Miscellaneous Revenue	239,938	120,304	0	0
		7680 Six-Month Expired (Outlawed) Checks	0	6,511	0	0
	Total Miscellaneous Revenues		246,121	126,836	0	0
	Other Financing Sources					
		7814 Transfers In - from Funds 400-499	429,000	429,000	496,483	496,483
	Total Other Financing Sources		429,000	429,000	496,483	496,483
Total 135 Real Estate Development Program Financing Sources			5,560,719	6,544,778	8,157,844	8,157,844
137 Parking Facilities						
	Revenue from Use of Money and Property					
		6610 Interest	370,599	502,894	575,864	575,864
		6620 Short-Term Leases/Rents/Concessions-Other	8,049,340	8,808,565	8,607,825	8,607,825
	Total Revenue from Use of Money and Property		8,419,939	9,311,459	9,183,689	9,183,689
	Charges For Services					
		7590 Other Charges for Services	81,940	25,334	82,395	82,395
	Total Charges For Services		81,940	25,334	82,395	82,395
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	365	7,101	0	0
	Total Miscellaneous Revenues		365	7,101	0	0
Total 137 Parking Facilities Financing Sources			8,502,244	9,343,894	9,266,084	9,266,084

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SPECIAL REVENUE FUNDS						
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.						
	Revenue from Use of Money and Property					
		6610 Interest	208,483	198,298	195,000	195,000
	Total Revenue from Use of Money and Property		208,483	198,298	195,000	195,000
	Intergovernmental Revenues					
		7040 Federal - Health Administration	259,139	280,891	239,286	239,286
	Total Intergovernmental Revenues		259,139	280,891	239,286	239,286
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	324	73	0	0
	Total Miscellaneous Revenues		324	73	0	0
Total 138 Medi-Cal Admin. Activities/Targeted Case Mgmt. Financing Sources			467,946	479,262	434,286	434,286
139 Sheriff Narcotics Program - CALMMET - Treasury						
	Revenue from Use of Money and Property					
		6610 Interest	19,231	58,793	59,105	59,105
	Total Revenue from Use of Money and Property		19,231	58,793	59,105	59,105
	Intergovernmental Revenues					
		7110 Federal - Other	908,627	250,973	0	0
	Total Intergovernmental Revenues		908,627	250,973	0	0
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	30	7	0	0

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SPECIAL REVENUE FUNDS						
139 Sheriff Narcotics Program - CALMMET - Treasury						
	Miscellaneous Revenues					
	Total Miscellaneous Revenues		30	7	0	0
Total 139 Sheriff Narcotics Program - CALMMET - Treasury Financing Sources			927,888	309,773	59,105	59,105
13B Traffic Violator Fund						
	Fines, Forfeitures & Penalties					
		6510 Vehicle Code Fines	482,787	560,798	558,413	558,413
	Total Fines, Forfeitures & Penalties		482,787	560,798	558,413	558,413
	Revenue from Use of Money and Property					
		6610 Interest	49,071	61,197	52,034	52,034
	Total Revenue from Use of Money and Property		49,071	61,197	52,034	52,034
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	65	17	0	0
	Total Miscellaneous Revenues		65	17	0	0
Total 13B Traffic Violator Fund Financing Sources			531,923	622,012	610,447	610,447
13M Orange County Opioid Settlement Fund						
	Revenue from Use of Money and Property					
		6610 Interest	1,458,850	1,651,315	1,000,000	1,000,000
	Total Revenue from Use of Money and Property		1,458,850	1,651,315	1,000,000	1,000,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13M Orange County Opioid Settlement Fund						
	Charges For Services					
		7592 Opioid Settlement - Subdivision	38,781,210	13,775,651	10,163,749	10,163,749
	Total Charges For Services		38,781,210	13,775,651	10,163,749	10,163,749
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	962	511	0	0
	Total Miscellaneous Revenues		962	511	0	0
Total 13M Orange County Opioid Settlement Fund Financing Sources			40,241,022	15,427,477	11,163,749	11,163,749
13N Orange County Tobacco Settlement Fund						
	Miscellaneous Revenues					
		7610 Tobacco Settlement	26,302,300	24,831,195	27,702,704	27,702,704
	Total Miscellaneous Revenues		26,302,300	24,831,195	27,702,704	27,702,704
Total 13N Orange County Tobacco Settlement Fund Financing Sources			26,302,300	24,831,195	27,702,704	27,702,704
13P State Criminal Alien Assistance Program (SCAAP)						
	Revenue from Use of Money and Property					
		6610 Interest	150,902	10,420	6,000	6,000
	Total Revenue from Use of Money and Property		150,902	10,420	6,000	6,000
	Intergovernmental Revenues					
		7110 Federal - Other	2,017,646	0	2,100,000	2,100,000
	Total Intergovernmental Revenues		2,017,646	0	2,100,000	2,100,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
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GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13P State Criminal Alien Assistance Program (SCAAP)						
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	426	53	0	0
	Total Miscellaneous Revenues		426	53	0	0
Total 13P State Criminal Alien Assistance Program (SCAAP) Financing Sources			2,168,974	10,473	2,106,000	2,106,000
13R Sheriff-Coroner Replacement & Maintenance Fund						
	Revenue from Use of Money and Property					
		6610 Interest	1,270,082	1,284,732	500,000	500,000
	Total Revenue from Use of Money and Property		1,270,082	1,284,732	500,000	500,000
	Charges For Services					
		7330 Communication Services	182,841	0	100,500	100,500
		7460 Law Enforcement Services	936,220	975,003	897,553	897,553
	Total Charges For Services		1,119,061	975,003	998,053	998,053
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	1,994	444	0	0
	Total Miscellaneous Revenues		1,994	444	0	0
	Other Financing Sources					
		7810 Transfers In - from Fund 100	1,534,432	1,756,950	1,574,174	1,574,174
		7852 Capital Asset Sales - Non-Taxable - Resale	494	0	0	0
	Total Other Financing Sources		1,534,926	1,756,950	1,574,174	1,574,174
Total 13R Sheriff-Coroner Replacement & Maintenance Fund Financing Sources			3,926,063	4,017,129	3,072,227	3,072,227

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13S Emergency Medical Services						
	Fines, Forfeitures & Penalties					
		6510 Vehicle Code Fines	5,590,814	5,345,683	5,515,004	5,515,004
	Total Fines, Forfeitures & Penalties		5,590,814	5,345,683	5,515,004	5,515,004
	Revenue from Use of Money and Property					
		6610 Interest	231,662	197,797	175,778	175,778
	Total Revenue from Use of Money and Property		231,662	197,797	175,778	175,778
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	266	81	0	0
	Total Miscellaneous Revenues		266	81	0	0
Total 13S Emergency Medical Services Financing Sources			5,822,742	5,543,561	5,690,782	5,690,782
13T HCA Purpose Restricted Revenues						
	Fines, Forfeitures & Penalties					
		6530 Forfeitures and Penalties	44,751	588,742	200,000	200,000
	Total Fines, Forfeitures & Penalties		44,751	588,742	200,000	200,000
	Charges For Services					
		7430 Court Fees and Costs	431,563	358,510	539,750	539,750
		7470 Recording Fees	490,696	561,604	400,000	400,000
	Total Charges For Services		922,259	920,114	939,750	939,750
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	0	0	250,000	250,000
	Total Miscellaneous Revenues		0	0	250,000	250,000

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GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13T HCA Purpose Restricted Revenues						
	Other Financing Sources					
		7810 Transfers In - from Fund 100	2,576,018	4,258,586	600,000	600,000
		7811 Transfers In - from Funds 101-199	94,744	95,001	100,000	100,000
	Total Other Financing Sources		2,670,762	4,353,587	700,000	700,000
Total 13T HCA Purpose Restricted Revenues Financing Sources			3,637,772	5,862,443	2,089,750	2,089,750
13U HCA Interest Bearing Purpose Restricted Revenue						
	Revenue from Use of Money and Property					
		6610 Interest	307,457	268,862	250,000	250,000
	Total Revenue from Use of Money and Property		307,457	268,862	250,000	250,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	485	125	0	0
	Total Miscellaneous Revenues		485	125	0	0
	Other Financing Sources					
		7810 Transfers In - from Fund 100	114,277	0	0	0
	Total Other Financing Sources		114,277	0	0	0
Total 13U HCA Interest Bearing Purpose Restricted Revenue Financing Sources			422,219	268,987	250,000	250,000
13W HCA Realignment						
	Revenue from Use of Money and Property					
		6610 Interest	0	745,174	0	0
	Total Revenue from Use of Money and Property		0	745,174	0	0

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13W HCA Realignment						
Total 13W HCA Realignment Financing Sources			0	745,174	0	0
13Y Behavioral Health Services Act						
	Revenue from Use of Money and Property					
		6610 Interest	9,744,761	11,825,378	11,000,000	11,000,000
	Total Revenue from Use of Money and Property		9,744,761	11,825,378	11,000,000	11,000,000
	Intergovernmental Revenues					
		6860 State - Mental Health	316,759,720	233,580,847	260,880,000	260,880,000
	Total Intergovernmental Revenues		316,759,720	233,580,847	260,880,000	260,880,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	13,969	3,411	15,000	15,000
	Total Miscellaneous Revenues		13,969	3,411	15,000	15,000
Total 13Y Behavioral Health Services Act Financing Sources			326,518,450	245,409,636	271,895,000	271,895,000
13Z Bioterrorism Center for Disease Control Fund						
	Revenue from Use of Money and Property					
		6610 Interest	5,376	15,012	5,000	5,000
	Total Revenue from Use of Money and Property		5,376	15,012	5,000	5,000
	Intergovernmental Revenues					
		7110 Federal - Other	1,172,226	7,622,468	4,266,805	4,266,805
	Total Intergovernmental Revenues		1,172,226	7,622,468	4,266,805	4,266,805

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
13Z Bioterrorism Center for Disease Control Fund						
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	24	2	0	0
	Total Miscellaneous Revenues		24	2	0	0
Total 13Z Bioterrorism Center for Disease Control Fund Financing Sources			1,177,626	7,637,482	4,271,805	4,271,805
140 Air Quality Improvement						
	Revenue from Use of Money and Property					
		6610 Interest	21,505	22,242	22,000	22,000
	Total Revenue from Use of Money and Property		21,505	22,242	22,000	22,000
	Intergovernmental Revenues					
		7130 Other Governmental Agencies	172,343	173,520	172,000	172,000
	Total Intergovernmental Revenues		172,343	173,520	172,000	172,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	30	7	0	0
	Total Miscellaneous Revenues		30	7	0	0
Total 140 Air Quality Improvement Financing Sources			193,878	195,769	194,000	194,000
141 Sheriff's Substation Fee Program						
	Revenue from Use of Money and Property					
		6610 Interest	53,225	62,131	57,475	57,475
	Total Revenue from Use of Money and Property		53,225	62,131	57,475	57,475

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
141 Sheriff's Substation Fee Program						
	Charges For Services					
		7600 Special Assessments	471,974	0	0	0
	Total Charges For Services		471,974	0	0	0
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	64	19	0	0
	Total Miscellaneous Revenues		64	19	0	0
Total 141 Sheriff's Substation Fee Program Financing Sources			525,263	62,150	57,475	57,475
142 Sheriff's Court Ops - Special Collections						
	Fines, Forfeitures & Penalties					
		6520 Other Court Fines	1,300,266	1,228,902	1,210,000	1,210,000
	Total Fines, Forfeitures & Penalties		1,300,266	1,228,902	1,210,000	1,210,000
	Revenue from Use of Money and Property					
		6610 Interest	68,690	67,469	70,000	70,000
	Total Revenue from Use of Money and Property		68,690	67,469	70,000	70,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	102	24	0	0
	Total Miscellaneous Revenues		102	24	0	0
Total 142 Sheriff's Court Ops - Special Collections Financing Sources			1,369,058	1,296,395	1,280,000	1,280,000

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
143 Jail Commissary						
	Revenue from Use of Money and Property					
		6610 Interest	181,927	166,736	166,000	166,000
	Total Revenue from Use of Money and Property		181,927	166,736	166,000	166,000
	Charges For Services					
		7590 Other Charges for Services	961,973	1,114,029	1,157,864	1,157,864
	Total Charges For Services		961,973	1,114,029	1,157,864	1,157,864
	Miscellaneous Revenues					
		7661 Other Sales - Taxable	443,081	352,549	525,000	525,000
		7662 Other Sales - Non-Taxable - Resale	4,900,553	4,888,859	4,967,772	4,967,772
		7670 Miscellaneous Revenue	302	86	800	800
	Total Miscellaneous Revenues		5,343,936	5,241,494	5,493,572	5,493,572
Total 143 Jail Commissary Financing Sources			6,487,836	6,522,259	6,817,436	6,817,436
144 Inmate Welfare Fund						
	Revenue from Use of Money and Property					
		6610 Interest	543,121	504,880	523,510	523,510
		6620 Short-Term Leases/Rents/Concessions-Other	2,151,108	2,386,731	2,415,782	2,415,782
	Total Revenue from Use of Money and Property		2,694,229	2,891,611	2,939,292	2,939,292
	Intergovernmental Revenues					
		6970 State - Other	8,114	40,338	0	0
	Total Intergovernmental Revenues		8,114	40,338	0	0
	Charges For Services					
		7560 Educational Services	123,641	145,921	123,641	123,641

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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
144 Inmate Welfare Fund						
	Charges For Services					
		7590 Other Charges for Services	1,250,295	1,249,770	1,123,255	1,123,255
	Total Charges For Services		1,373,936	1,395,691	1,246,896	1,246,896
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	797	189	0	0
		7680 Six-Month Expired (Outlawed) Checks	1,222	0	0	0
	Total Miscellaneous Revenues		2,019	189	0	0
Total 144 Inmate Welfare Fund Financing Sources			4,078,298	4,327,829	4,186,188	4,186,188
148 Foothill Circulation Phasing Plan						
	Revenue from Use of Money and Property					
		6610 Interest	53,864	52,667	45,000	45,000
	Total Revenue from Use of Money and Property		53,864	52,667	45,000	45,000
	Charges For Services					
		7480 Road and Street Services	97,436	126,833	100,000	100,000
	Total Charges For Services		97,436	126,833	100,000	100,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	71	18	0	0
	Total Miscellaneous Revenues		71	18	0	0
Total 148 Foothill Circulation Phasing Plan Financing Sources			151,371	179,518	145,000	145,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
14D Cal-ID Operational Costs						
	Revenue from Use of Money and Property					
		6610 Interest	30,428	34,534	30,400	30,400
	Total Revenue from Use of Money and Property		30,428	34,534	30,400	30,400
	Charges For Services					
		7590 Other Charges for Services	960,372	963,360	1,214,300	1,214,300
	Total Charges For Services		960,372	963,360	1,214,300	1,214,300
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	58	11	0	0
	Total Miscellaneous Revenues		58	11	0	0
	Other Financing Sources					
		7810 Transfers In - from Fund 100	47,406	57,406	53,097	53,097
	Total Other Financing Sources		47,406	57,406	53,097	53,097
Total 14D Cal-ID Operational Costs Financing Sources			1,038,264	1,055,311	1,297,797	1,297,797
14E Cal-ID System Costs						
	Revenue from Use of Money and Property					
		6610 Interest	2,014,708	2,053,934	1,636,954	1,636,954
	Total Revenue from Use of Money and Property		2,014,708	2,053,934	1,636,954	1,636,954
	Intergovernmental Revenues					
		6970 State - Other	2,997,303	3,046,373	2,995,000	2,995,000
	Total Intergovernmental Revenues		2,997,303	3,046,373	2,995,000	2,995,000

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
14E Cal-ID System Costs						
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	6,102	704	0	0
	Total Miscellaneous Revenues		6,102	704	0	0
Total 14E Cal-ID System Costs Financing Sources			5,018,113	5,101,011	4,631,954	4,631,954
14G Sheriff's Supplemental Law Enforcement Service						
	Revenue from Use of Money and Property					
		6610 Interest	166,289	92,605	85,647	85,647
	Total Revenue from Use of Money and Property		166,289	92,605	85,647	85,647
	Intergovernmental Revenues					
		6710 State - Citizen Options - Public Safety	2,126,869	2,197,355	2,114,464	2,114,464
	Total Intergovernmental Revenues		2,126,869	2,197,355	2,114,464	2,114,464
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	243	58	0	0
	Total Miscellaneous Revenues		243	58	0	0
Total 14G Sheriff's Supplemental Law Enforcement Service Financing Sources			2,293,401	2,290,018	2,200,111	2,200,111
14H DA's Supplemental Law Enforcement Services						
	Revenue from Use of Money and Property					
		6610 Interest	28,895	19,998	38,200	38,200
	Total Revenue from Use of Money and Property		28,895	19,998	38,200	38,200

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GOVERNMENTAL FUNDS
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Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
14H DA's Supplemental Law Enforcement Services						
	Intergovernmental Revenues					
		6710 State - Citizen Options - Public Safety	1,729,601	1,788,116	1,841,759	1,841,759
	Total Intergovernmental Revenues		1,729,601	1,788,116	1,841,759	1,841,759
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	79	10	0	0
	Total Miscellaneous Revenues		79	10	0	0
Total 14H DA's Supplemental Law Enforcement Services Financing Sources			1,758,575	1,808,124	1,879,959	1,879,959
14J Excess Public Safety Sales Tax						
	Revenue from Use of Money and Property					
		6610 Interest	26,291	5,698	6,000	6,000
	Total Revenue from Use of Money and Property		26,291	5,698	6,000	6,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	661	9	0	0
	Total Miscellaneous Revenues		661	9	0	0
	Other Financing Sources					
		7810 Transfers In - from Fund 100	0	419,437	0	0
	Total Other Financing Sources		0	419,437	0	0
Total 14J Excess Public Safety Sales Tax Financing Sources			26,952	425,144	6,000	6,000

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SPECIAL REVENUE FUNDS						
14R Ward Welfare						
	Revenue from Use of Money and Property					
		6610 Interest	2,705	1,247	1,000	1,000
	Total Revenue from Use of Money and Property		2,705	1,247	1,000	1,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	5	1	0	0
	Total Miscellaneous Revenues		5	1	0	0
Total 14R Ward Welfare Financing Sources			2,710	1,248	1,000	1,000
14T Operations Facilities Development and Maintenance Fund						
	Revenue from Use of Money and Property					
		6610 Interest	429,715	290,662	250,000	250,000
		6620 Short-Term Leases/Rents/Concessions-Other	235,571	232,281	121,104	121,104
	Total Revenue from Use of Money and Property		665,286	522,943	371,104	371,104
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	1,083	150	0	0
	Total Miscellaneous Revenues		1,083	150	0	0
	Other Financing Sources					
		7810 Transfers In - from Fund 100	200,000	0	0	0
	Total Other Financing Sources		200,000	0	0	0
Total 14T Operations Facilities Development and Maintenance Fund Financing Sources			866,369	523,093	371,104	371,104

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SPECIAL REVENUE FUNDS						
151 South County Roadway Improvement Prog (SCRIP)						
	Licenses, Permits & Franchises					
		6430 Construction Permits	0	1,274,668	0	0
	Total Licenses, Permits & Franchises		0	1,274,668	0	0
	Charges For Services					
		7480 Road and Street Services	3,575,064	4,200,869	4,126,466	4,126,466
	Total Charges For Services		3,575,064	4,200,869	4,126,466	4,126,466
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	0	0	22,341,492	22,341,492
	Total Miscellaneous Revenues		0	0	22,341,492	22,341,492
Total 151 South County Roadway Improvement Prog (SCRIP) Financing Sources			3,575,064	5,475,537	26,467,958	26,467,958
158 Major Thoroughfare & Bridge Fee Program						
	Charges For Services					
		7480 Road and Street Services	1,367,107	1,232,984	1,300,000	1,300,000
	Total Charges For Services		1,367,107	1,232,984	1,300,000	1,300,000
Total 158 Major Thoroughfare & Bridge Fee Program Financing Sources			1,367,107	1,232,984	1,300,000	1,300,000
15B CEO Single Family Housing						
	Revenue from Use of Money and Property					
		6610 Interest	14,492	10,650	10,250	10,250
	Total Revenue from Use of Money and Property		14,492	10,650	10,250	10,250

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SPECIAL REVENUE FUNDS						
15B CEO Single Family Housing						
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	113	5	0	0
	Total Miscellaneous Revenues		113	5	0	0
	Other Financing Sources					
		7811 Transfers In - from Funds 101-199	0	1,000,000	0	0
	Total Other Financing Sources		0	1,000,000	0	0
Total 15B CEO Single Family Housing Financing Sources			14,605	1,010,655	10,250	10,250
15F Orange County Housing Authority (OCHA)						
	Revenue from Use of Money and Property					
		6610 Interest	42,524	48,268	42,000	42,000
	Total Revenue from Use of Money and Property		42,524	48,268	42,000	42,000
	Intergovernmental Revenues					
		6980 Federal - Public Assistance Administration	20,465,969	20,119,663	24,721,135	24,721,135
		6990 Federal - Public Assistance Programs	240,225,583	248,046,788	286,181,899	286,181,899
		7130 Other Governmental Agencies	34,844,777	35,901,055	30,761,098	30,761,098
	Total Intergovernmental Revenues		295,536,329	304,067,506	341,664,132	341,664,132
	Charges For Services					
		7590 Other Charges for Services	13,780	21,018	20,000	20,000
	Total Charges For Services		13,780	21,018	20,000	20,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	176,838	147,870	1,880	1,880
		7680 Six-Month Expired (Outlawed) Checks	159	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15F Orange County Housing Authority (OCHA)						
	Miscellaneous Revenues					
	Total Miscellaneous Revenues		176,997	147,870	1,880	1,880
	Other Financing Sources					
		7852 Capital Asset Sales - Non-Taxable - Resale	9,571	2,677	0	0
	Total Other Financing Sources		9,571	2,677	0	0
Total 15F Orange County Housing Authority (OCHA) Financing Sources			295,779,201	304,287,339	341,728,012	341,728,012
15G OC Housing						
	Revenue from Use of Money and Property					
		6610 Interest	1,906,867	1,644,607	1,600,000	1,600,000
	Total Revenue from Use of Money and Property		1,906,867	1,644,607	1,600,000	1,600,000
	Intergovernmental Revenues					
		6960 State - Veterans' Affairs	11,300	0	0	0
		6970 State - Other	7,055,173	2,511,567	2,826,666	2,826,666
		7060 Federal - Disaster Relief	52,082	0	0	0
		7110 Federal - Other	5,363,627	2,771,106	5,055,635	5,055,635
	Total Intergovernmental Revenues		12,482,182	5,282,673	7,882,301	7,882,301
	Charges For Services					
		7590 Other Charges for Services	2,173,314	3,094,497	2,425,632	2,425,632
	Total Charges For Services		2,173,314	3,094,497	2,425,632	2,425,632
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	2,971	230,554	0	0
	Total Miscellaneous Revenues		2,971	230,554	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15G OC Housing						
	Other Financing Sources					
		7811 Transfers In - from Funds 101-199	500,000	0	0	0
	Total Other Financing Sources		500,000	0	0	0
Total 15G OC Housing Financing Sources			17,065,334	10,252,331	11,907,933	11,907,933
15H CalHome Program Reuse Fund						
	Revenue from Use of Money and Property					
		6610 Interest	39,797	32,485	30,000	30,000
	Total Revenue from Use of Money and Property		39,797	32,485	30,000	30,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	47,027	21,244	5,000	5,000
	Total Miscellaneous Revenues		47,027	21,244	5,000	5,000
Total 15H CalHome Program Reuse Fund Financing Sources			86,824	53,729	35,000	35,000
15L 800 MHz CCCS						
	Revenue from Use of Money and Property					
		6610 Interest	364,798	360,097	330,500	330,500
	Total Revenue from Use of Money and Property		364,798	360,097	330,500	330,500
	Intergovernmental Revenues					
		7130 Other Governmental Agencies	10,377,218	7,812,809	9,808,900	9,808,900
	Total Intergovernmental Revenues		10,377,218	7,812,809	9,808,900	9,808,900

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15L 800 MHz CCCS						
	Charges For Services					
		7590 Other Charges for Services	2,678,182	0	1,575,000	1,575,000
	Total Charges For Services		2,678,182	0	1,575,000	1,575,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	1,391	363	2,500	2,500
	Total Miscellaneous Revenues		1,391	363	2,500	2,500
Total 15L 800 MHz CCCS Financing Sources			13,421,589	8,173,269	11,716,900	11,716,900
15N Delta Special Revenue						
	Revenue from Use of Money and Property					
		6610 Interest	5,471	5,040	3,900	3,900
	Total Revenue from Use of Money and Property		5,471	5,040	3,900	3,900
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	9	2	0	0
	Total Miscellaneous Revenues		9	2	0	0
Total 15N Delta Special Revenue Financing Sources			5,480	5,042	3,900	3,900
15T El Toro Improvement Fund						
	Revenue from Use of Money and Property					
		6610 Interest	608,988	405,560	265,000	265,000
	Total Revenue from Use of Money and Property		608,988	405,560	265,000	265,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
15T El Toro Improvement Fund						
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	990	212	0	0
	Total Miscellaneous Revenues		990	212	0	0
Total 15T El Toro Improvement Fund Financing Sources			609,978	405,772	265,000	265,000
15U Strategic Priority - Affordable Housing						
	Revenue from Use of Money and Property					
		6610 Interest	111,959	0	0	0
	Total Revenue from Use of Money and Property		111,959	0	0	0
Total 15U Strategic Priority - Affordable Housing Financing Sources			111,959	0	0	0
16D OC Animal Shelter Construction Fund						
	Revenue from Use of Money and Property					
		6610 Interest	91,261	70,702	0	0
	Total Revenue from Use of Money and Property		91,261	70,702	0	0
	Intergovernmental Revenues					
		7140 Other Local Entities - Capital Contribution	2,467,538	2,467,537	0	0
	Total Intergovernmental Revenues		2,467,538	2,467,537	0	0
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	106	21	0	0
	Total Miscellaneous Revenues		106	21	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
16D OC Animal Shelter Construction Fund						
Total 16D OC Animal Shelter Construction Fund Financing Sources			2,558,905	2,538,260	0	0
174 OC Road - Capital Improvement Projects						
	Revenue from Use of Money and Property					
		6610 Interest	7,226,191	7,698,919	4,768,000	4,768,000
	Total Revenue from Use of Money and Property		7,226,191	7,698,919	4,768,000	4,768,000
	Intergovernmental Revenues					
		6920 State - Construction	0	0	81,000	81,000
		6970 State - Other	58,311,052	59,748,841	60,254,531	60,254,531
		7050 Federal - Construction	3,849,397	142,601	9,323,200	9,323,200
		7130 Other Governmental Agencies	2,103,296	23,130	12,537,949	12,537,949
	Total Intergovernmental Revenues		64,263,745	59,914,572	82,196,680	82,196,680
	Charges For Services					
		7480 Road and Street Services	0	0	5,000	5,000
	Total Charges For Services		0	0	5,000	5,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	121,331	52,517	0	0
	Total Miscellaneous Revenues		121,331	52,517	0	0
	Other Financing Sources					
		7811 Transfers In - from Funds 101-199	3,264,000	4,545,165	30,907,800	30,907,800
	Total Other Financing Sources		3,264,000	4,545,165	30,907,800	30,907,800
Total 174 OC Road - Capital Improvement Projects Financing Sources			74,875,267	72,211,173	117,877,480	117,877,480

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
SPECIAL REVENUE FUNDS						
TOTAL SPECIAL REVENUE FUNDS FINANCING SOURCES			1,192,113,117	1,129,445,301	1,228,145,595	1,231,843,426
CAPITAL PROJECTS FUNDS						
104 Criminal Justice Facilities - ACO						
	Fines, Forfeitures & Penalties					
		6520 Other Court Fines	65,938	66,227	55,000	55,000
		6530 Forfeitures and Penalties	1,051,217	993,560	750,000	750,000
	Total Fines, Forfeitures & Penalties		1,117,155	1,059,787	805,000	805,000
	Revenue from Use of Money and Property					
		6610 Interest	196,538	234,128	175,000	175,000
	Total Revenue from Use of Money and Property		196,538	234,128	175,000	175,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	6,041	69	0	0
	Total Miscellaneous Revenues		6,041	69	0	0
Total 104 Criminal Justice Facilities - ACO Financing Sources			1,319,734	1,293,984	980,000	980,000
14Q Sheriff-Coroner Construction and Facility Dev.						
	Revenue from Use of Money and Property					
		6610 Interest	209,112	74,474	50,000	50,000
	Total Revenue from Use of Money and Property		209,112	74,474	50,000	50,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	1,434	1,434	0	0
	Total Miscellaneous Revenues		1,434	1,434	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
CAPITAL PROJECTS FUNDS						
14Q Sheriff-Coroner Construction and Facility Dev.						
	Other Financing Sources					
		7811 Transfers In - from Funds 101-199	14,901,024	15,021,548	23,239,229	23,239,229
	Total Other Financing Sources		14,901,024	15,021,548	23,239,229	23,239,229
Total 14Q Sheriff-Coroner Construction and Facility Dev. Financing Sources			15,111,570	15,097,456	23,289,229	23,289,229
15D Countywide Capital Projects Non-General Fund						
	Intergovernmental Revenues					
		6970 State - Other	0	750,000	0	0
		7110 Federal - Other	843,905	880,264	4,529,880	4,529,880
	Total Intergovernmental Revenues		843,905	1,630,264	4,529,880	4,529,880
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	29,508	13,710	0	0
		7680 Six-Month Expired (Outlawed) Checks	64,125	0	0	0
	Total Miscellaneous Revenues		93,633	13,710	0	0
	Other Financing Sources					
		7810 Transfers In - from Fund 100	34,766,545	61,105,122	24,615,831	24,615,831
		7811 Transfers In - from Funds 101-199	10,500,000	186,173,810	56,502,967	56,502,967
	Total Other Financing Sources		45,266,545	247,278,932	81,118,798	81,118,798
Total 15D Countywide Capital Projects Non-General Fund Financing Sources			46,204,083	248,922,906	85,648,678	85,648,678

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
CAPITAL PROJECTS FUNDS						
15I Countywide IT Projects Non-General Fund						
	Intergovernmental Revenues					
		6890 State - Agriculture	1,272,318	0	0	0
	Total Intergovernmental Revenues		1,272,318	0	0	0
	Other Financing Sources					
		7810 Transfers In - from Fund 100	4,000,000	28,000,000	26,000,000	26,000,000
		7812 Transfers In - from Funds 2AA-299	0	5,400,000	0	0
		7852 Capital Asset Sales - Non-Taxable - Resale	0	18	0	0
	Total Other Financing Sources		4,000,000	33,400,018	26,000,000	26,000,000
Total 15I Countywide IT Projects Non-General Fund Financing Sources			5,272,318	33,400,018	26,000,000	26,000,000
TOTAL CAPITAL PROJECTS FUNDS FINANCING SOURCES			67,907,705	298,714,364	135,917,907	135,917,907
DEBT SERVICE FUNDS						
15Y Teeter Series A Debt Service Fund						
	Fines, Forfeitures & Penalties					
		6540 Penalties and Costs on Delinquent Taxes	12,853,727	15,410,971	10,000,000	10,000,000
	Total Fines, Forfeitures & Penalties		12,853,727	15,410,971	10,000,000	10,000,000
	Revenue from Use of Money and Property					
		6610 Interest	3,611,436	4,043,994	3,000,000	3,000,000
	Total Revenue from Use of Money and Property		3,611,436	4,043,994	3,000,000	3,000,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	5,189	904	0	0
	Total Miscellaneous Revenues		5,189	904	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF ADDITIONAL FINANCING SOURCES BY FUND AND ACCOUNT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Fund Name (1)	Financing Source Category (2)	Financing Source Account (3)	2024-25 Actual (4)	2025-26 Actual (5)	2026-27 Recommended (6)	2026-27 Adopted by the Board of Supervisors (7)
DEBT SERVICE FUNDS						
15Y Teeter Series A Debt Service Fund						
	Other Financing Sources					
		7840 Long-Term Debt Proceeds	91,913,000	78,925,000	85,000,000	85,000,000
	Total Other Financing Sources		91,913,000	78,925,000	85,000,000	85,000,000
Total 15Y Teeter Series A Debt Service Fund Financing Sources			108,383,352	98,380,869	98,000,000	98,000,000
TOTAL DEBT SERVICE FUNDS FINANCING SOURCES			108,383,352	98,380,869	98,000,000	98,000,000
PERMANENT FUNDS						
15K Limestone Regional Park Mitigation Endowment						
	Revenue from Use of Money and Property					
		6610 Interest	17,145	16,854	14,000	14,000
	Total Revenue from Use of Money and Property		17,145	16,854	14,000	14,000
	Miscellaneous Revenues					
		7670 Miscellaneous Revenue	25	6	0	0
	Total Miscellaneous Revenues		25	6	0	0
Total 15K Limestone Regional Park Mitigation Endowment Financing Sources			17,170	16,860	14,000	14,000
TOTAL PERMANENT FUNDS FINANCING SOURCES			17,170	16,860	14,000	14,000
TOTAL ALL FUNDS			6,111,653,056	6,560,977,549	6,654,038,858	6,657,736,689

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
General	691,693,755	950,098,293	1,354,481,382	1,358,179,213
Public Protection	1,946,504,570	1,990,262,316	2,139,741,207	2,139,741,207
Public Ways and Facilities	186,293,006	287,063,008	372,337,969	372,337,969
Health and Sanitation	1,398,984,737	1,267,969,982	1,543,409,847	1,543,409,847
Public Assistance	1,665,270,164	1,831,186,352	1,975,487,702	1,975,487,702
Education	90,382,472	102,292,852	136,072,140	136,072,140
Recreation & Cultural Services	16,784,078	15,778,382	31,989,971	31,989,971
	5,995,912,782	6,444,651,185	7,553,520,218	7,557,218,049
Appropriations For Contingencies				
100 County General Fund	0	0	20,000,000	20,000,000
Total Appropriations For Contingencies	0	0	20,000,000	20,000,000
Subtotal Financing Uses	5,995,912,782	6,444,651,185	7,573,520,218	7,577,218,049
Provision for Obligated Fund Balance				
100 County General Fund	30,093,483	86,428,129	0	0
104 Criminal Justice Facilities - ACO	1,324,233	0	0	0
106 County Tidelands - Newport Bay	207,707	1,784,554	452,784	452,784
108 OC Dana Point Harbor	1,005,420	10,034,526	0	0
113 Building and Safety - Operating Reserve	601,061	1,491,340	0	0
115 OC Road	37,796,258	0	0	0
116 Narcotic Forfeiture and Seizure	101,334	0	0	0
117 OC Housing Authority - Operating Reserve	0	1,240,989	0	0
119 OC Public Libraries - Capital	0	29,376,064	100,000	100,000
120 OC Public Libraries	42,139,079	17,576,185	0	0
121 OC Animal Care Donations	28,786	0	0	0
122 Motor Vehicle Theft Task Force	749,665	999,684	0	0
123 Dispute Resolution Program	450,649	267,480	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
124 Domestic Violence Program	28,232	0	0	0
126 Regional Narcotics Suppression Program - Other	0	700,808	0	0
128 Survey Monument Preservation	50,623	0	0	0
12A BHSA Housing Fund	0	1,465,383	0	0
12C Child Support Program Development	916,014	311,176	0	0
12D Clerk-Recorder Special Revenue Fund	231,753	0	0	0
12G Real Estate Prosecution Fund	29,264	797,663	0	0
12J Proposition 69 - DNA Identification Fund	91,978	204,592	0	0
12L Care Coordination Fund	6,344,250	1,855,429	0	0
12N County Strategic Planning and Board Initiatives	36,283,242	14,054,775	0	0
12P Assessor Property Characteristics Revenue	118,275	127,228	0	0
12S SSA Donations and Fees	0	1,816	0	0
12W SSA Wraparound	2,579,770	0	0	0
12Y SB 823 Department of Juvenile Justice Realignment	350,371	0	0	0
132 Sheriff Narcotics Program – Dept of Justice	484,636	3,886,344	0	0
133 Sheriff Narcotics Program - Other	916,018	0	0	0
134 Orange County Jail Fund	138	131	0	0
135 Real Estate Development Program	3,629,155	2,646,492	0	0
137 Parking Facilities	2,917,364	3,559,130	0	0
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	136,635	95,130	0	0
139 Sheriff Narcotics Program - CALMMET - Treasury	932,150	308,945	0	0
13B Traffic Violator Fund	291,599	223,072	0	0
13M Orange County Opioid Settlement Fund	29,430,553	0	0	0
13P State Criminal Alien Assistance Program (SCAAP)	0	10,398	0	0
13R Sheriff-Coroner Replacement & Maintenance Fund	3,420,418	3,424,258	0	0
13S Emergency Medical Services	515	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
13T HCA Purpose Restricted Revenues	2,537,316	5,094,352	0	0
13U HCA Interest Bearing Purpose Restricted Revenue	582,805	186,504	0	0
13W HCA Realignment	0	745,174	0	0
13Y Behavioral Health Services Act	97,540,211	142,978,885	0	0
13Z Bioterrorism Center for Disease Control Fund	5,245	14,785	0	0
140 Air Quality Improvement	158,482	150,277	0	0
141 Sheriff's Substation Fee Program	449,843	61,707	0	0
142 Sheriff's Court Ops - Special Collections	152,483	95,933	0	0
143 Jail Commissary	41,970	37,980	0	0
144 Inmate Welfare Fund	94,280	0	0	0
148 Foothill Circulation Phasing Plan	56,107	51,273	0	0
14E Cal-ID System Costs	3,929,309	3,763,496	0	0
14G Sheriff's Supplemental Law Enforcement Service	0	289,417	0	0
14H DA's Supplemental Law Enforcement Services	0	12,238	0	0
14J Excess Public Safety Sales Tax	26,679	425,103	0	0
14T Operations Facilities Development and Maintenance Fund	0	68,189	0	0
158 Major Thoroughfare & Bridge Fee Program	190,745	19,437,086	0	0
15B CEO Single Family Housing	0	10,203	0	0
15D Countywide Capital Projects Non-General Fund	382,383,573	516,867,390	0	0
15F Orange County Housing Authority (OCHA)	4,515,685	3,071,457	0	0
15G OC Housing	9,597,399	0	0	0
15H CalHome Program Reuse Fund	84,807	52,853	0	0
15I Countywide IT Projects Non-General Fund	0	1,313,967	0	0
15K Limestone Regional Park Mitigation Endowment	17,053	16,740	0	0
15L 800 MHz CCCS	2,146,644	0	0	0
15U Strategic Priority - Affordable Housing	26,962	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUNCTION				
Provision for Obligated Fund Balance				
15Y Teeter Series A Debt Service Fund	0	1,971,493	0	0
16D OC Animal Shelter Construction Fund	58,586	57,683	0	0
174 OC Road - Capital Improvement Projects	33,967,506	34,183,836	0	0
Total Provision for Obligated Fund Balance	742,244,318	913,829,742	552,784	552,784
TOTAL FINANCING USES	6,738,157,100	7,358,480,927	7,574,073,002	7,577,770,833
SUMMARIZATION BY FUND				
100 County General Fund	4,745,738,657	5,098,082,477	5,191,961,356	5,191,961,356
102 Social Services Agency (SSA) Leased Facilities	4,138	0	0	0
104 Criminal Justice Facilities - ACO	1,402,363	2,613,497	1,275,000	1,275,000
106 County Tidelands - Newport Bay	7,840,101	7,908,803	13,629,110	13,629,110
107 Remittance Processing Equipment Replacement	270	49	50,500	50,500
108 OC Dana Point Harbor	10,156,987	19,688,539	18,799,645	18,799,645
109 County Automated Fingerprint ID	2,196,271	2,354,506	2,887,124	2,887,124
113 Building and Safety - Operating Reserve	604,785	1,510,656	2,112,906	2,112,906
115 OC Road	99,862,350	170,702,531	147,616,021	147,616,021
116 Narcotic Forfeiture and Seizure	189,156	126,293	242,492	242,492
117 OC Housing Authority - Operating Reserve	1,044,297	2,093,788	3,159,436	3,159,436
119 OC Public Libraries - Capital	13,398,910	42,066,450	31,463,808	31,463,808
120 OC Public Libraries	119,122,641	107,178,651	104,708,332	104,708,332
121 OC Animal Care Donations	148,552	264,506	128,000	128,000
122 Motor Vehicle Theft Task Force	6,144,274	6,222,764	6,404,090	6,404,090
123 Dispute Resolution Program	990,512	810,949	670,000	670,000
124 Domestic Violence Program	808,267	782,119	686,500	686,500
126 Regional Narcotics Suppression Program - Other	1,717,726	1,960,260	2,200,185	2,200,185
128 Survey Monument Preservation	51,964	91,844	90,000	90,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
12A BHSA Housing Fund	4,206,926	1,555,315	1,810,000	1,810,000
12C Child Support Program Development	2,347,347	933,477	2,891,981	2,891,981
12D Clerk-Recorder Special Revenue Fund	3,815,336	9,424,231	8,426,088	8,426,088
12E Clerk-Recorder Operating Reserve Fund	5,813,421	1,416,467	244,000	244,000
12G Real Estate Prosecution Fund	748,092	1,945,831	1,719,660	1,719,660
12H Proposition 64 - Consumer Protection	3,018,176	3,067,466	1,950,181	1,950,181
12J Proposition 69 - DNA Identification Fund	522,132	479,687	1,078,948	1,078,948
12L Care Coordination Fund	17,411,344	29,284,959	25,261,352	25,261,352
12M OC Cares Fund	12,783,249	185,856,119	185,610,764	185,610,764
12N County Strategic Planning and Board Initiatives	38,816,473	51,364,578	61,139,213	64,837,044
12P Assessor Property Characteristics Revenue	118,275	127,228	117,000	117,000
12S SSA Donations and Fees	888,343	910,786	938,000	938,000
12W SSA Wraparound	18,351,591	18,092,776	24,571,178	24,571,178
12Y SB 823 Department of Juvenile Justice Realignment	11,064,942	14,514,052	14,886,030	14,886,030
132 Sheriff Narcotics Program – Dept of Justice	3,032,888	7,158,614	8,760,611	8,760,611
133 Sheriff Narcotics Program - Other	977,655	615,284	1,103,741	1,103,741
134 Orange County Jail Fund	196	190	4,911	4,911
135 Real Estate Development Program	5,610,044	6,468,929	8,157,844	8,157,844
137 Parking Facilities	7,646,636	9,115,847	12,935,098	12,935,098
138 Medi-Cal Admin. Activities/Targeted Case Mgmt.	467,947	479,261	434,286	434,286
139 Sheriff Narcotics Program - CALMMET - Treasury	937,789	309,772	347,337	347,337
13B Traffic Violator Fund	531,923	622,012	1,839,314	1,839,314
13M Orange County Opioid Settlement Fund	40,292,417	17,443,292	36,781,106	36,781,106
13N Orange County Tobacco Settlement Fund	27,464,069	25,548,914	52,070,887	52,070,887
13P State Criminal Alien Assistance Program (SCAAP)	4,969,104	10,472	2,370,880	2,370,880
13R Sheriff-Coroner Replacement & Maintenance Fund	4,283,953	4,066,347	29,911,040	29,911,040

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
13S Emergency Medical Services	5,822,742	5,553,921	5,690,782	5,690,782
13T HCA Purpose Restricted Revenues	3,637,771	6,186,114	5,306,192	5,306,192
13U HCA Interest Bearing Purpose Restricted Revenue	585,249	268,987	250,000	250,000
13W HCA Realignment	0	745,174	3,000,000	3,000,000
13Y Behavioral Health Services Act	326,518,450	245,409,636	271,895,000	271,895,000
13Z Bioterrorism Center for Disease Control Fund	1,177,626	7,637,482	4,271,805	4,271,805
140 Air Quality Improvement	353,878	195,770	221,500	221,500
141 Sheriff's Substation Fee Program	450,164	62,150	656,259	656,259
142 Sheriff's Court Ops - Special Collections	1,369,058	1,296,395	2,345,354	2,345,354
143 Jail Commissary	6,747,050	6,767,741	9,732,825	9,732,825
144 Inmate Welfare Fund	4,047,342	4,971,003	14,441,491	14,441,491
148 Foothill Circulation Phasing Plan	151,371	179,517	433,500	433,500
14D Cal-ID Operational Costs	1,345,216	1,169,447	1,379,997	1,379,997
14E Cal-ID System Costs	5,144,875	5,109,302	56,417,472	56,417,472
14G Sheriff's Supplemental Law Enforcement Service	4,001,005	2,290,018	3,025,221	3,025,221
14H DA's Supplemental Law Enforcement Services	1,921,950	1,808,125	1,952,759	1,952,759
14J Excess Public Safety Sales Tax	26,953	425,144	6,000	6,000
14Q Sheriff-Coroner Construction and Facility Dev.	26,882,416	9,570,400	23,289,229	23,289,229
14R Ward Welfare	30,108	35,845	1,000	1,000
14T Operations Facilities Development and Maintenance Fund	3,398,655	523,093	415,594	415,594
151 South County Roadway Improvement Prog (SCRIP)	847,207	0	2,253,000	2,253,000
158 Major Thoroughfare & Bridge Fee Program	1,367,107	19,849,754	1,322,000	1,322,000
15B CEO Single Family Housing	1,500,501	1,010,655	10,250	10,250
15D Countywide Capital Projects Non-General Fund	559,332,194	630,462,782	439,533,590	439,533,590
15F Orange County Housing Authority (OCHA)	295,764,297	304,308,339	351,728,012	351,728,012
15G OC Housing	17,783,256	17,612,676	14,015,164	14,015,164

COUNTY OF ORANGE
STATE OF CALIFORNIA
SUMMARY OF FINANCING USES BY FUNCTION AND FUND
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Description (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
SUMMARIZATION BY FUND				
15H CalHome Program Reuse Fund	86,823	53,730	44,000	44,000
15I Countywide IT Projects Non-General Fund	8,114,895	33,396,442	69,868,094	69,868,094
15K Limestone Regional Park Mitigation Endowment	17,170	16,860	14,000	14,000
15L 800 MHz CCCS	13,445,203	9,759,617	11,990,901	11,990,901
15N Delta Special Revenue	7,883	8,516	15,985	15,985
15T El Toro Improvement Fund	4,314,818	2,456,869	865,000	865,000
15U Strategic Priority - Affordable Housing	127,024	79,945	190,000	190,000
15Y Teeter Series A Debt Service Fund	125,315,378	98,380,869	121,325,942	121,325,942
16D OC Animal Shelter Construction Fund	2,558,904	2,538,260	0	0
174 OC Road - Capital Improvement Projects	86,420,072	83,069,761	142,719,129	142,719,129
TOTAL FINANCING USES	6,738,157,100	7,358,480,927	7,574,073,002	7,577,770,833

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Function, Activity and Budget Unit (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
GENERAL				
Legislative and Administrative				
006 Board of Supervisors - 1st District	1,718,977	2,572,593	2,379,723	2,379,723
007 Board of Supervisors - 2nd District	1,741,501	2,164,730	2,379,723	2,379,723
008 Board of Supervisors - 3rd District	2,064,861	2,154,503	2,379,723	2,379,723
009 Board of Supervisors - 4th District	1,977,885	2,121,592	2,379,723	2,379,723
010 Board of Supervisors - 5th District	2,032,221	2,532,046	2,379,723	2,379,723
011 Clerk of the Board	10,556,443	11,060,884	10,828,141	10,828,141
017 County Executive Office	28,852,513	24,896,365	26,717,380	26,717,380
018 Office of Care Coordination	28,393,767	52,505,147	47,841,626	47,841,626
079 Internal Audit	3,634,745	4,558,302	5,021,912	5,021,912
087 American Rescue Plan Act	0	(20,000,000)	0	0
12N County Strategic Planning and Board Initiatives	2,533,231	37,309,803	61,139,213	64,837,044
15Y Teeter Series A Debt Service Fund	125,315,378	96,409,376	121,325,942	121,325,942
Total Legislative and Administrative	208,821,522	218,285,341	284,772,829	288,470,660
Finance				
002 Assessor	46,643,078	48,532,744	46,666,550	46,666,550
003 Auditor-Controller	21,467,220	21,115,405	22,640,817	22,640,817
021 County Procurement Office	0	11,466,004	11,080,727	11,080,727
074 Treasurer-Tax Collector	18,174,570	17,706,615	15,588,813	15,588,813
107 Remittance Processing Equipment Replacement	270	49	50,500	50,500
12P Assessor Property Characteristics Revenue	0	0	117,000	117,000
Total Finance	86,285,138	98,820,817	96,144,407	96,144,407
Counsel				
025 County Counsel	16,644,615	18,972,315	13,727,126	13,727,126
Total Counsel	16,644,615	18,972,315	13,727,126	13,727,126

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Function, Activity and Budget Unit (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
GENERAL				
Personnel				
054 Human Resource Services	8,591,340	8,557,970	8,605,513	8,605,513
Total Personnel	8,591,340	8,557,970	8,605,513	8,605,513
Elections				
031 Registrar of Voters	31,315,414	35,947,039	32,808,798	32,808,798
Total Elections	31,315,414	35,947,039	32,808,798	32,808,798
Property Management				
019 Capital Acquisition Financing	2,043,645	37,438,329	3,045,500	3,045,500
035 CEO Real Estate	13,041,792	11,311,082	10,966,794	10,966,794
040 Utilities	34,115,134	33,506,516	38,549,862	38,549,862
Total Property Management	49,200,571	82,255,927	52,562,156	52,562,156
Plant Acquisition				
036 Capital Projects	12,141,002	12,133,931	12,133,931	12,133,931
135 Real Estate Development Program	1,980,889	3,822,437	8,157,844	8,157,844
15D Countywide Capital Projects Non-General Fund	176,948,621	113,595,392	439,533,590	439,533,590
Total Plant Acquisition	191,070,512	129,551,760	459,825,365	459,825,365

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Function, Activity and Budget Unit (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
GENERAL				
Other General				
004 Miscellaneous	27,912,924	242,093,352	218,569,919	218,569,919
014 CAPS Program	16,066,099	39,098,642	45,592,258	45,592,258
015 Property Tax System Centralized O&M Support	4,240,475	3,368,743	3,540,988	3,540,988
037 OCIT Shared Services	6,601,556	6,220,618	5,767,602	5,767,602
038 Data Systems Development Projects	4,000,000	4,000,000	4,000,000	4,000,000
039 IBM Mainframe	998,403	739,001	1,368,243	1,368,243
051 Office of Independent Review	1,461,553	1,444,944	1,470,360	1,470,360
052 OC Campaign Finance and Ethics Commission	562,557	615,255	626,659	626,659
056 Employee Benefits	2,340,771	2,403,336	3,070,178	3,070,178
128 Survey Monument Preservation	1,341	91,844	90,000	90,000
13N OC Tobacco Settlement Fund	27,464,069	25,548,914	52,070,887	52,070,887
15I Countywide IT Projects Non-General Fund	8,114,895	32,082,475	69,868,094	69,868,094
Total Other General	99,764,643	357,707,124	406,035,188	406,035,188
TOTAL GENERAL	691,693,755	950,098,293	1,354,481,382	1,358,179,213

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Function, Activity and Budget Unit (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Judicial				
026 District Attorney - Public Administrator	217,900,231	231,039,696	233,196,734	233,196,734
027 Child Support Services	51,702,094	50,648,481	52,824,249	52,824,249
041 Grand Jury	606,637	647,692	585,885	585,885
045 Juvenile Justice Commission	175,270	177,550	180,151	180,151
048 Pretrial Services	2,699,572	2,799,884	2,718,735	2,718,735
058 Public Defender	118,881,323	119,729,352	124,618,571	124,618,571
073 Alternate Defense	6,888,286	7,601,102	7,445,883	7,445,883
081 Trial Courts	65,484,809	65,675,918	65,824,770	65,824,770
116 Narcotic Forfeiture & Seizure	87,822	126,293	242,492	242,492
122 Motor Vehicle Theft Task Force	5,394,609	5,223,080	6,404,090	6,404,090
12C Child Support Program Development	1,431,333	622,301	2,891,981	2,891,981
12G Real Estate Prosecution Fund	718,828	1,148,168	1,719,660	1,719,660
12H Proposition 64 - Consumer Protection	3,018,176	3,067,466	1,950,181	1,950,181
12J Proposition 69 - DNA Identification Fund	430,154	275,095	1,078,948	1,078,948
12Y SB 823 Department of Juvenile Justice Realignment	10,714,571	14,514,052	14,886,030	14,886,030
14H District Attorney's Supp Law Enforcement Svcs	1,921,950	1,795,887	1,952,759	1,952,759
15N Delta Special Revenue	7,883	8,516	15,985	15,985
Total Judicial	488,063,548	505,100,533	518,537,104	518,537,104

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Function, Activity and Budget Unit (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Police Protection				
060 Sheriff-Coroner	749,278,432	761,569,180	780,528,714	780,528,714
109 County Automated Fingerprint Identification	2,196,271	2,354,506	2,887,124	2,887,124
126 Regional Narcotics Suppression Program - Other	1,717,726	1,259,452	2,200,185	2,200,185
132 Sheriff Narcotics Program - Department of Justice	2,548,252	3,272,270	8,760,611	8,760,611
133 Sheriff Narcotics Program - Other	61,637	615,284	1,103,741	1,103,741
139 Sheriff Narcotics Program - CALMMET - Treasury	5,639	827	347,337	347,337
13P State Criminal Alien Assistance Program (SCAAP)	4,969,104	74	2,370,880	2,370,880
13R Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)	863,535	642,089	29,911,040	29,911,040
141 Sheriff's Substations Fee Program	321	443	656,259	656,259
142 Sheriff's Court Ops - Special Collections	1,216,575	1,200,462	2,345,354	2,345,354
14D Cal-ID Operational Costs	1,345,216	1,169,447	1,379,997	1,379,997
14E Cal-ID System Costs	1,215,566	1,345,806	56,417,472	56,417,472
14G Sheriff's Supplemental Law Enforcement Services	4,001,005	2,000,601	3,025,221	3,025,221
14J Excess Public Safety Sales Tax	274	41	6,000	6,000
Total Police Protection	769,419,553	775,430,482	891,939,935	891,939,935
Detention And Correction				
057 Probation	209,879,468	224,495,649	226,368,476	226,368,476
060 Sheriff-Coroner	310,126,226	328,519,958	307,230,657	307,230,657
134 Orange County Jail Fund	58	59	4,911	4,911
143 Jail Commissary	6,705,080	6,729,761	9,732,825	9,732,825
144 Inmate Welfare Fund	3,953,062	4,971,003	14,441,491	14,441,491
14Q Sheriff-Coroner Construction and Facility Development	26,882,416	9,570,400	23,289,229	23,289,229
14R Ward Welfare	30,108	35,845	1,000	1,000
Total Detention And Correction	557,576,418	574,322,675	581,068,589	581,068,589

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Function, Activity and Budget Unit (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
PUBLIC PROTECTION				
Protection Inspection				
071 Building & Safety General Fund	15,864,863	17,863,565	20,792,821	20,792,821
113 Building & Safety - Operating Reserve	3,724	19,316	2,112,906	2,112,906
Total Protection Inspection	15,868,587	17,882,881	22,905,727	22,905,727
Other Protection				
024 OC Animal Care	24,406,087	25,992,930	31,353,988	31,353,988
029 Public Administrator	4,400,187	4,759,802	5,174,334	5,174,334
030 HCA Public Guardian	6,521,169	5,853,863	6,369,578	6,369,578
059 Clerk-Recorder	20,110,408	20,940,676	21,256,800	21,256,800
060 Sheriff-Coroner	36,504,512	33,620,639	37,231,849	37,231,849
104 Criminal Justice Facilities - Accumulative Capital Outlay	78,130	2,613,497	1,275,000	1,275,000
121 OC Animal Care Donations	119,766	264,506	128,000	128,000
12D Clerk-Recorder Special Revenue Fund	3,583,583	9,424,231	8,426,088	8,426,088
12E Clerk-Recorder Operating Reserve Fund	5,813,421	1,416,467	244,000	244,000
13B Traffic Violator Fund	240,324	398,940	1,839,314	1,839,314
15L 800 Mhz Cccs	11,298,559	9,759,617	11,990,901	11,990,901
16D OC Animal Shelter Construction Fund	2,500,318	2,480,577	0	0
Total Other Protection	115,576,464	117,525,745	125,289,852	125,289,852
TOTAL PUBLIC PROTECTION	1,946,504,570	1,990,262,316	2,139,741,207	2,139,741,207

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Function, Activity and Budget Unit (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
PUBLIC WAYS AND FACILITIES				
Public Ways				
080 OC Public Works	60,611,425	58,920,054	64,194,221	64,194,221
115 OC Road	62,066,092	170,702,531	147,616,021	147,616,021
148 Foothill Circulation Phasing Plan	95,264	128,244	433,500	433,500
151 South County Roadway Improvement Prog (SCRIP)	847,207	0	2,253,000	2,253,000
158 Major Thoroughfare & Bridge Fee Program	1,176,362	412,668	1,322,000	1,322,000
15T El Toro Improvement Fund	4,314,818	2,456,869	865,000	865,000
174 OC Road - Capital Improvement Projects	52,452,566	48,885,925	142,719,129	142,719,129
Total Public Ways	181,563,734	281,506,291	359,402,871	359,402,871
Parking Facilities				
137 Parking Facilities	4,729,272	5,556,717	12,935,098	12,935,098
Total Parking Facilities	4,729,272	5,556,717	12,935,098	12,935,098
TOTAL PUBLIC WAYS AND FACILITIES	186,293,006	287,063,008	372,337,969	372,337,969

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Function, Activity and Budget Unit (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
HEALTH AND SANITATION				
Health				
034 OC Watersheds	16,531,433	17,772,270	24,123,958	24,123,958
042 Health Care Agency	1,133,988,986	1,115,543,182	1,191,435,218	1,191,435,218
138 Medi-Cal Administrative Activities/Targeted Case Management	331,312	384,131	434,286	434,286
13M Orange County Opioid Settlement Fund	10,861,864	17,443,292	36,781,106	36,781,106
13T HCA Purpose Restricted Revenues	1,100,455	1,091,762	5,306,192	5,306,192
13U HCA Interest Bearing Purpose Restricted Revenue	2,444	82,483	250,000	250,000
13W HCA Realignment	0	0	3,000,000	3,000,000
13Y Behavioral Health Services Act	228,978,239	102,430,751	271,895,000	271,895,000
13Z Bioterrorism Center for Disease Control Fund	1,172,381	7,622,697	4,271,805	4,271,805
140 Air Quality Improvement	195,396	45,493	221,500	221,500
Total Health	1,393,162,510	1,262,416,061	1,537,719,065	1,537,719,065
Hospital Care				
13S Emergency Medical Services	5,822,227	5,553,921	5,690,782	5,690,782
Total Hospital Care	5,822,227	5,553,921	5,690,782	5,690,782
TOTAL HEALTH AND SANITATION	1,398,984,737	1,267,969,982	1,543,409,847	1,543,409,847
PUBLIC ASSISTANCE				
Administration				
063 Social Services Agency	776,927,681	748,323,622	796,520,656	796,520,656
102 Social Services Agency (SSA) Leased Facilities	4,138	0	0	0
12W SSA Wraparound	15,771,821	18,092,776	24,571,178	24,571,178
Total Administration	792,703,640	766,416,398	821,091,834	821,091,834

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Function, Activity and Budget Unit (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
PUBLIC ASSISTANCE				
Aid Programs				
063 Social Services Agency	441,880,397	442,101,148	472,884,622	472,884,622
12M OC CARES Fund	12,783,249	185,856,119	185,610,764	185,610,764
Total Aid Programs	454,663,646	627,957,267	658,495,386	658,495,386
General Relief				
063 Social Services Agency	20,493,991	18,655,838	16,677,898	16,677,898
12L Care Coordination Fund	11,067,094	27,429,530	25,261,352	25,261,352
Total General Relief	31,561,085	46,085,368	41,939,250	41,939,250
Other Assistance				
012 OC Community Resources	74,446,626	67,164,294	80,294,276	80,294,276
117 OC Housing Authority - Operating Reserves	1,044,297	852,799	3,159,436	3,159,436
123 Dispute Resolution Program	539,863	543,469	670,000	670,000
124 Domestic Violence Program	780,035	782,119	686,500	686,500
12A BHSA Housing Fund	4,206,926	89,932	1,810,000	1,810,000
12S SSA Donations & Fees	888,343	908,970	938,000	938,000
14T Facilities Development And Maintenance Fund	3,398,655	454,904	415,594	415,594
15B CEO Single Family Housing	1,500,501	1,000,452	10,250	10,250
15F Orange County Housing Authority (OCHA)	291,248,612	301,236,882	351,728,012	351,728,012
15G OC Housing	8,185,857	17,612,676	14,015,164	14,015,164
15H CalHome Program Reuse Fund	2,016	877	44,000	44,000
15U Strategic Priority Affordable Housing	100,062	79,945	190,000	190,000
Total Other Assistance	386,341,793	390,727,319	453,961,232	453,961,232
TOTAL PUBLIC ASSISTANCE	1,665,270,164	1,831,186,352	1,975,487,702	1,975,487,702

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING USES BY FUNCTION, ACTIVITY AND BUDGET UNIT
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

Function, Activity and Budget Unit (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EDUCATION				
Library Services				
119 OC Public Libraries - Capital	13,398,910	12,690,386	31,363,808	31,363,808
120 OC Public Libraries	76,983,562	89,602,466	104,708,332	104,708,332
Total Library Services	90,382,472	102,292,852	136,072,140	136,072,140
TOTAL EDUCATION	90,382,472	102,292,852	136,072,140	136,072,140
RECREATION & CULTURAL SERVICES				
Recreation Facilities				
15K Limestone Regional Park Mitigation Maintenance Endowment	117	120	14,000	14,000
Total Recreation Facilities	117	120	14,000	14,000
Small Craft Harbors				
106 County Tidelands - Newport Bay	7,632,394	6,124,249	13,176,326	13,176,326
108 OC Dana Point Harbor	9,151,567	9,654,013	18,799,645	18,799,645
Total Small Craft Harbors	16,783,961	15,778,262	31,975,971	31,975,971
TOTAL RECREATION & CULTURAL SERVICES	16,784,078	15,778,382	31,989,971	31,989,971
GRAND TOTAL FINANCING USES BY FUNCTION	5,995,912,782	6,444,651,185	7,553,520,218	7,557,218,049

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 002 Assessor
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	29,174	6,714	35,000	35,000
Miscellaneous Revenues	529	744	0	0
TOTAL REVENUE	29,703	7,458	35,000	35,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	38,423,198	40,224,716	38,377,272	38,377,272
Services & Supplies	4,811,088	5,112,660	4,859,013	4,859,013
Other Charges	3,181,755	3,219,075	3,386,365	3,386,365
Intrafund Transfers	(49,500)	(52,800)	(56,100)	(56,100)
Capital Assets				
Equipment	276,537	29,093	100,000	100,000
Total Capital Assets	276,537	29,093	100,000	100,000
TOTAL EXPENDITURES/APPROPRIATIONS	46,643,078	48,532,744	46,666,550	46,666,550
NET COST	46,613,375	48,525,286	46,631,550	46,631,550

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	10,321,045	10,663,285	11,240,685	11,240,685
Miscellaneous Revenues	51,133	25,536	2,730	2,730
Other Financing Sources	59	0	0	0
TOTAL REVENUE	10,372,237	10,688,821	11,243,415	11,243,415
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	59,484,137	64,380,207	72,706,730	72,706,730
Services & Supplies	3,960,407	3,853,123	6,448,358	6,448,358
Other Charges	69,331	75,699	72,735	72,735
Intrafund Transfers	(42,171,059)	(47,249,330)	(56,757,006)	(56,757,006)
Capital Assets				
Equipment	124,404	55,706	170,000	170,000
Total Capital Assets	124,404	55,706	170,000	170,000
TOTAL EXPENDITURES/APPROPRIATIONS	21,467,220	21,115,405	22,640,817	22,640,817
NET COST	11,094,983	10,426,584	11,397,402	11,397,402

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	49,676,789	18,453,596	9,522,904	9,522,904
Intergovernmental Revenues	6,179,416	22,763,615	2,145,604	2,145,604
Charges For Services	13,975,112	12,203,588	12,981,418	12,981,418
Miscellaneous Revenues	1,884,010	50,904,491	23,082,268	23,082,268
Other Financing Sources	12,005,259	114,845,348	143,060,000	143,060,000
TOTAL REVENUE	83,720,586	219,170,638	190,792,194	190,792,194
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	943,880	748,594	6,367,082	6,367,082
Other Charges	2,396,872	12,785,283	4,258,199	4,258,199
Other Financing Uses	26,024,920	230,231,377	208,633,470	208,633,470
Intrafund Transfers	(1,452,748)	(1,671,902)	(688,832)	(688,832)
Appropriation For Contingencies	0	0	20,000,000	20,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	27,912,924	242,093,352	238,569,919	238,569,919
NET COST	(55,807,662)	22,922,714	47,777,725	47,777,725

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	3,278	0	0
TOTAL REVENUE	0	3,278	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,497,360	2,116,243	2,143,974	2,143,974
Services & Supplies	221,617	456,350	235,749	235,749
TOTAL EXPENDITURES/APPROPRIATIONS	1,718,977	2,572,593	2,379,723	2,379,723
NET COST	1,718,977	2,569,315	2,379,723	2,379,723

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	1,091	0	0
TOTAL REVENUE	0	1,091	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,635,754	1,791,519	2,114,723	2,114,723
Services & Supplies	105,747	373,211	265,000	265,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,741,501	2,164,730	2,379,723	2,379,723
NET COST	1,741,501	2,163,639	2,379,723	2,379,723

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	2,802	0	0
TOTAL REVENUE	0	2,802	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,459,202	1,738,461	2,114,723	2,114,723
Services & Supplies	605,659	416,042	265,000	265,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,064,861	2,154,503	2,379,723	2,379,723
NET COST	2,064,861	2,151,701	2,379,723	2,379,723

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	0	3,656	0	0
TOTAL REVENUE	0	3,656	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,600,851	1,678,575	2,114,723	2,114,723
Services & Supplies	377,034	443,017	265,000	265,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,977,885	2,121,592	2,379,723	2,379,723
NET COST	1,977,885	2,117,936	2,379,723	2,379,723

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	4,776	3,551	0	0
TOTAL REVENUE	4,776	3,551	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,707,378	2,118,191	2,139,474	2,139,474
Services & Supplies	324,843	413,855	240,249	240,249
TOTAL EXPENDITURES/APPROPRIATIONS	2,032,221	2,532,046	2,379,723	2,379,723
NET COST	2,027,445	2,528,495	2,379,723	2,379,723

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	83,440	78,581	67,000	67,000
Miscellaneous Revenues	10,141	(282)	1,500	1,500
TOTAL REVENUE	93,581	78,299	68,500	68,500
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,425,402	3,628,306	3,708,041	3,708,041
Services & Supplies	3,719,549	3,958,680	3,635,125	3,635,125
Other Charges	3,726,802	3,793,185	3,789,975	3,789,975
Intrafund Transfers	(315,310)	(319,287)	(305,000)	(305,000)
TOTAL EXPENDITURES/APPROPRIATIONS	10,556,443	11,060,884	10,828,141	10,828,141
NET COST	10,462,862	10,982,585	10,759,641	10,759,641

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	46,352,277	45,164,260	49,613,398	49,613,398
Charges For Services	21,450,731	16,018,177	25,078,159	25,078,159
Miscellaneous Revenues	21,143	230,972	3,000	3,000
Other Financing Sources	55,457	9,673	0	0
TOTAL REVENUE	67,879,608	61,423,082	74,694,557	74,694,557
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	22,016,098	18,885,452	18,433,887	18,433,887
Services & Supplies	55,788,145	49,234,866	60,755,039	60,755,039
Other Charges	2,942,477	3,159,347	6,104,499	6,104,499
Other Financing Uses	54,102	44,880	0	0
Intrafund Transfers	(6,354,196)	(4,160,251)	(4,999,149)	(4,999,149)
TOTAL EXPENDITURES/APPROPRIATIONS	74,446,626	67,164,294	80,294,276	80,294,276
NET COST	6,567,018	5,741,212	5,599,719	5,599,719

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	77,004	72,169	142,363	142,363
Other Financing Sources	3,902,078	28,586,702	32,120,377	32,120,377
TOTAL REVENUE	3,979,082	28,658,871	32,262,740	32,262,740
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	14,982,041	22,955,284	21,465,162	21,465,162
Other Charges	857,642	588,930	586,357	586,357
Intrafund Transfers	(803,154)	(812,204)	(1,327,799)	(1,327,799)
Capital Assets				
Equipment	0	0	25,000	25,000
Intangible Assets-Amortizable	1,029,570	16,366,632	24,843,538	24,843,538
Total Capital Assets	1,029,570	16,366,632	24,868,538	24,868,538
TOTAL EXPENDITURES/APPROPRIATIONS	16,066,099	39,098,642	45,592,258	45,592,258
NET COST	12,087,017	10,439,771	13,329,518	13,329,518

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,924,623	3,351,358	3,523,603	3,523,603
Other Charges	18,779	17,385	17,385	17,385
Capital Assets				
Equipment	297,073	0	0	0
Total Capital Assets	297,073	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,240,475	3,368,743	3,540,988	3,540,988
NET COST	4,240,475	3,368,743	3,540,988	3,540,988

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	3,774,769	4,405,207	3,185,955	3,185,955
Charges For Services	1,579,831	1,790,031	4,622,604	4,622,604
Miscellaneous Revenues	514,360	(17,332)	6,500	6,500
Other Financing Sources	2,275,480	1,979,186	1,824,267	1,824,267
TOTAL REVENUE	8,144,440	8,157,092	9,639,326	9,639,326
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	18,645,272	15,362,309	16,436,393	16,436,393
Services & Supplies	13,497,549	13,104,269	13,124,809	13,124,809
Services & Supplies Reimbursements	(85,601)	(17,525)	(10,000)	(10,000)
Other Charges	2,360,669	1,098,066	1,571,985	1,571,985
Intrafund Transfers	(5,571,789)	(4,670,749)	(4,405,807)	(4,405,807)
Capital Assets				
Equipment	6,413	0	0	0
Intangible Assets-Amortizable	0	19,995	0	0
Total Capital Assets	6,413	19,995	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	28,852,513	24,896,365	26,717,380	26,717,380
NET COST	20,708,073	16,739,273	17,078,054	17,078,054

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	3,470,608	5,299,892	5,882,241	5,882,241
Charges For Services	651,262	3,280,733	649,696	649,696
Miscellaneous Revenues	1,984	0	0	0
Other Financing Sources	9,124,564	25,897,590	26,320,211	26,320,211
TOTAL REVENUE	13,248,418	34,478,215	32,852,148	32,852,148
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,489,360	8,540,140	8,809,410	8,809,410
Services & Supplies	32,236,220	48,766,578	44,531,269	44,531,269
Other Charges	919,153	1,909,199	2,111,961	2,111,961
Intrafund Transfers	(8,250,966)	(7,159,565)	(7,611,014)	(7,611,014)
Capital Assets				
Equipment	0	448,795	0	0
Total Capital Assets	0	448,795	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	28,393,767	52,505,147	47,841,626	47,841,626
NET COST	15,145,349	18,026,932	14,989,478	14,989,478

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	2,040,243	2,781,443	2,995,500	2,995,500
Other Financing Sources	0	34,682,561	0	0
TOTAL REVENUE	2,040,243	37,464,004	2,995,500	2,995,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	16,375	10,800	29,500	29,500
Other Charges	28,361,578	63,016,654	28,410,500	28,410,500
Intrafund Transfers	(26,334,308)	(25,589,125)	(25,394,500)	(25,394,500)
TOTAL EXPENDITURES/APPROPRIATIONS	2,043,645	37,438,329	3,045,500	3,045,500
NET COST	3,402	(25,675)	50,000	50,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	0	4,665,971	4,538,527	4,538,527
Miscellaneous Revenues	0	952,496	750,000	750,000
TOTAL REVENUE	0	5,618,467	5,288,527	5,288,527
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	0	32,824,292	35,494,263	35,494,263
Services & Supplies	0	2,042,875	2,014,164	2,014,164
Other Charges	0	496,997	538,413	538,413
Intrafund Transfers	0	(23,898,160)	(26,966,113)	(26,966,113)
TOTAL EXPENDITURES/APPROPRIATIONS	0	11,466,004	11,080,727	11,080,727
NET COST	0	5,847,537	5,792,200	5,792,200

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	5,195,134	4,416,822	5,320,000	5,320,000
Fines, Forfeitures & Penalties	836,907	589,932	731,000	731,000
Charges For Services	18,196,153	19,846,139	24,264,742	24,264,742
Miscellaneous Revenues	109,833	94,896	16,500	16,500
Other Financing Sources	65,016	89,000	71,000	71,000
TOTAL REVENUE	24,403,043	25,036,789	30,403,242	30,403,242
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	15,100,817	15,871,454	18,613,834	18,613,834
Services & Supplies	8,456,534	8,968,914	11,651,841	11,651,841
Other Charges	848,736	1,120,329	962,519	962,519
Other Financing Uses	0	0	105,794	105,794
Capital Assets				
Equipment	0	32,233	20,000	20,000
Total Capital Assets	0	32,233	20,000	20,000
TOTAL EXPENDITURES/APPROPRIATIONS	24,406,087	25,992,930	31,353,988	31,353,988
NET COST	3,044	956,141	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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	6,077,444	8,579,189	4,353,781	4,353,781
Miscellaneous Revenues	306	7	0	0
TOTAL REVENUE	6,077,750	8,579,196	4,353,781	4,353,781
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	27,209,456	27,412,217	27,680,480	27,680,480
Services & Supplies	5,123,855	9,097,058	3,704,186	3,704,186
Other Charges	1,403,867	1,438,785	1,424,440	1,424,440
Intrafund Transfers	(17,092,563)	(18,975,745)	(19,081,980)	(19,081,980)
TOTAL EXPENDITURES/APPROPRIATIONS	16,644,615	18,972,315	13,727,126	13,727,126
NET COST	10,566,865	10,393,119	9,373,345	9,373,345

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	112,910	50,847	238,392	238,392
Intergovernmental Revenues	106,479,904	109,321,587	111,899,576	111,899,576
Charges For Services	1,220,886	1,120,922	1,342,910	1,342,910
Miscellaneous Revenues	516,727	597,699	704,928	704,928
Other Financing Sources	7,200,656	7,790,541	8,736,868	8,736,868
TOTAL REVENUE	115,531,083	118,881,596	122,922,674	122,922,674
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	197,048,135	203,007,311	202,964,790	202,964,790
Services & Supplies	24,214,058	27,178,580	32,992,041	32,992,041
Other Charges	4,216,148	8,267,634	5,017,898	5,017,898
Other Financing Uses	100,422	537,363	0	0
Intrafund Transfers	(8,416,615)	(8,824,799)	(10,142,995)	(10,142,995)
Capital Assets				
Equipment	738,083	873,607	2,365,000	2,365,000
Total Capital Assets	738,083	873,607	2,365,000	2,365,000
TOTAL EXPENDITURES/APPROPRIATIONS	217,900,231	231,039,696	233,196,734	233,196,734
NET COST	102,369,148	112,158,100	110,274,060	110,274,060

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	50,257,706	50,003,409	49,944,771	49,944,771
Miscellaneous Revenues	18,594	28,228	0	0
Other Financing Sources	1,425,797	616,845	2,879,478	2,879,478
TOTAL REVENUE	51,702,097	50,648,482	52,824,249	52,824,249
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	42,092,322	42,254,469	43,835,806	43,835,806
Services & Supplies	9,198,653	8,453,633	9,055,038	9,055,038
Other Charges	646,858	20,585	20,585	20,585
Intrafund Transfers	(235,739)	(80,206)	(87,180)	(87,180)
TOTAL EXPENDITURES/APPROPRIATIONS	51,702,094	50,648,481	52,824,249	52,824,249
NET COST	(3)	(1)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	621,715	1,103,987	917,506	917,506
Charges For Services	1,246,834	1,444,785	1,656,000	1,656,000
Miscellaneous Revenues	35,262	28,984	30,000	30,000
TOTAL REVENUE	1,903,811	2,577,756	2,603,506	2,603,506
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,666,533	2,838,685	3,062,513	3,062,513
Services & Supplies	1,895,331	2,107,269	2,269,295	2,269,295
Other Charges	9,878	10,038	10,562	10,562
Other Financing Uses	0	0	36,827	36,827
Intrafund Transfers	(185,112)	(196,190)	(204,863)	(204,863)
Capital Assets				
Equipment	13,557	0	0	0
Total Capital Assets	13,557	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,400,187	4,759,802	5,174,334	5,174,334
NET COST	2,496,376	2,182,046	2,570,828	2,570,828

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	815,221	524,071	1,000,000	1,000,000
Intergovernmental Revenues	254,436	148,517	250,000	250,000
Charges For Services	700,657	717,370	841,117	841,117
TOTAL REVENUE	1,770,314	1,389,958	2,091,117	2,091,117
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	4,631,371	5,068,839	5,285,501	5,285,501
Services & Supplies	5,356,053	5,426,804	5,961,596	5,961,596
Services & Supplies Reimbursements	(1,769)	(608)	(1,300)	(1,300)
Other Charges	53,591	36,809	11,474	11,474
Intrafund Transfers	(3,518,077)	(4,677,981)	(4,887,693)	(4,887,693)
TOTAL EXPENDITURES/APPROPRIATIONS	6,521,169	5,853,863	6,369,578	6,369,578
NET COST	4,750,855	4,463,905	4,278,461	4,278,461

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	0	5,220	5,000	5,000
Intergovernmental Revenues	716,156	234,424	1,816,406	1,816,406
Charges For Services	13,695,991	16,127,552	8,917,338	8,917,338
Miscellaneous Revenues	30,693	23,508	6,000	6,000
Other Financing Sources	10,903	0	0	0
TOTAL REVENUE	14,453,743	16,390,704	10,744,744	10,744,744
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	16,968,258	18,369,375	16,308,179	16,308,179
Services & Supplies	13,780,991	16,927,582	15,028,484	15,028,484
Other Charges	361,691	457,223	636,798	636,798
Other Financing Uses	0	0	148,000	148,000
Intrafund Transfers	(44,479)	(45,711)	0	0
Capital Assets				
Equipment	41,857	31,474	480,241	480,241
Intangible Assets-Amortizable	207,096	207,096	207,096	207,096
Total Capital Assets	248,953	238,570	687,337	687,337
TOTAL EXPENDITURES/APPROPRIATIONS	31,315,414	35,947,039	32,808,798	32,808,798
NET COST	16,861,671	19,556,335	22,064,054	22,064,054

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	0	0	6,000	6,000
Intergovernmental Revenues	7,947,833	8,440,715	12,833,402	12,833,402
Charges For Services	4,602,172	5,112,223	7,731,599	7,731,599
Miscellaneous Revenues	3,485	4,529	25,414	25,414
Other Financing Sources	2,836,890	4,725,644	3,527,543	3,527,543
TOTAL REVENUE	15,390,380	18,283,111	24,123,958	24,123,958
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	6,699,328	7,181,691	7,875,713	7,875,713
Services & Supplies	9,886,984	10,104,818	15,947,580	15,947,580
Other Charges	63,577	337,638	396,747	396,747
Other Financing Uses	59,463	31,285	113,918	113,918
Intrafund Transfers	(207,095)	(24,161)	(225,000)	(225,000)
Capital Assets				
Equipment	29,176	140,999	15,000	15,000
Total Capital Assets	29,176	140,999	15,000	15,000
TOTAL EXPENDITURES/APPROPRIATIONS	16,531,433	17,772,270	24,123,958	24,123,958
NET COST	1,141,053	(510,841)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	0	12,996	0	0
Revenue from Use of Money and Property	0	1,511,583	0	0
Charges For Services	8,877,131	6,187,558	6,030,227	6,030,227
Miscellaneous Revenues	7	2,357	0	0
Other Financing Sources	264,416	0	1,386,789	1,386,789
TOTAL REVENUE	9,141,554	7,714,494	7,417,016	7,417,016
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	6,769,575	7,330,987	7,540,720	7,540,720
Services & Supplies	6,754,555	4,366,678	5,931,141	5,931,141
Other Charges	3,402,121	2,870,631	327,221	327,221
Intrafund Transfers	(3,884,459)	(3,257,214)	(2,832,288)	(2,832,288)
TOTAL EXPENDITURES/APPROPRIATIONS	13,041,792	11,311,082	10,966,794	10,966,794
NET COST	3,900,238	3,596,588	3,549,778	3,549,778

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	4,559	331	0	0
TOTAL REVENUE	4,559	331	0	0
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	12,133,931	12,133,931	12,133,931	12,133,931
Capital Assets				
Buildings and Improvements				
PI25 MULTIPLE DEPARTMENT - MOVEMENT COORDINATION	7,071	0	0	0
Total Buildings and Improvements	7,071	0	0	0
Total Capital Assets	7,071	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	12,141,002	12,133,931	12,133,931	12,133,931
NET COST	12,136,443	12,133,600	12,133,931	12,133,931

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BUDGET UNIT: 037 OCIT Shared Services
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	6,601,861	6,214,854	5,767,602	5,767,602
TOTAL REVENUE	6,601,861	6,214,854	5,767,602	5,767,602
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	25,870,879	26,947,211	27,198,014	27,198,014
Services & Supplies	1,289,213	1,166,397	1,548,895	1,548,895
Other Charges	411,767	313,538	452,178	452,178
Intrafund Transfers	(20,970,303)	(22,206,528)	(23,431,485)	(23,431,485)
TOTAL EXPENDITURES/APPROPRIATIONS	6,601,556	6,220,618	5,767,602	5,767,602
NET COST	(305)	5,764	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
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	4,000,000	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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	998,403	739,001	1,368,243	1,368,243
TOTAL EXPENDITURES/APPROPRIATIONS	998,403	739,001	1,368,243	1,368,243
NET COST	998,403	739,001	1,368,243	1,368,243

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	8,537,515	8,713,050	9,681,699	9,681,699
Miscellaneous Revenues	132,711	66,439	0	0
Other Financing Sources	491,964	1,932,908	6,445,200	6,445,200
TOTAL REVENUE	9,162,190	10,712,397	16,126,899	16,126,899
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,720,255	3,590,454	4,021,528	4,021,528
Services & Supplies	43,333,881	44,398,940	49,805,353	49,805,353
Services & Supplies Reimbursements	(11,626,823)	(11,775,962)	(13,167,882)	(13,167,882)
Other Charges	5,043,712	4,987,458	704,000	704,000
Other Financing Uses	1,939,475	1,908,442	2,207,913	2,207,913
Intrafund Transfers	(10,076,895)	(11,518,828)	(11,466,250)	(11,466,250)
Capital Assets				
Buildings and Improvements				
PD17 CUF - REPLACE STEAM & CONDENSATE LINES TO JAIL/IRC	1,059,529	4,903	0	0
PD18 CUF - REPLACE GAS COMPRESSORS	0	0	1,674,200	1,674,200
PD20 CUF - ABSORBERS (AR1)	96,447	78,084	0	0
PD22 CUF - REVERSE OSMOSIS SYSTEM	47,663	0	0	0
PD23 CUF - STEAM LINES REPAIR LEG 3	6,206	0	0	0
PD26 CUF - LEG 2 ENGINEERING DESIGN	100,577	155,690	3,010,000	3,010,000
PD28 CUF - ROOF INSPECTION AND REPLACEMENT	95,223	0	0	0
PD29 CUF - NH3 TO UREA CONVERSION	310,318	184,690	50,000	50,000
PD30 CUF - DUCT BURNER	0	165,046	0	0
PD31 CUF - BLOWDOWN TANK HEAT EXCHANGER	65,566	3,315	0	0
PD32 CUF - GCS UPGRADE	0	1,323,055	0	0
PD33 CUF - GAS TURBINE 201 CONTROLS UPGRADE	0	1,229	177,000	177,000
PD35 CUF - GAS TURBINE 101 CONTROLS UPGRADE	0	0	1,184,000	1,184,000

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
PD36 CUF - COOLING TOWER FOUNDATION MODIFICATION	0	0	100,000	100,000
PD37 CUF - DESIGN AND CONSTRUCT STORAGE STRUCTURE	0	0	250,000	250,000
Total Buildings and Improvements	1,781,529	1,916,012	6,445,200	6,445,200
Total Capital Assets	1,781,529	1,916,012	6,445,200	6,445,200
TOTAL EXPENDITURES/APPROPRIATIONS	34,115,134	33,506,516	38,549,862	38,549,862
NET COST	24,952,944	22,794,119	22,422,963	22,422,963

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	32	0	0	0
TOTAL REVENUE	32	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	606,637	647,692	585,885	585,885
TOTAL EXPENDITURES/APPROPRIATIONS	606,637	647,692	585,885	585,885
NET COST	606,605	647,692	585,885	585,885

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	3,156,351	3,392,756	4,351,371	4,351,371
Fines, Forfeitures & Penalties	23,438	19,458	0	0
Revenue from Use of Money and Property	1,693,053	1,359,881	1,933,200	1,933,200
Intergovernmental Revenues	423,880,811	393,295,380	407,705,380	407,705,380
Charges For Services	314,631,815	441,451,552	331,865,858	331,865,858
Miscellaneous Revenues	7,859,043	5,662,870	8,282,149	8,282,149
Other Financing Sources	274,040,269	154,873,556	326,203,817	326,203,817
TOTAL REVENUE	1,025,284,780	1,000,055,453	1,080,341,775	1,080,341,775
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	435,395,297	431,696,935	438,667,037	438,667,037
Services & Supplies	664,976,425	656,665,804	711,283,660	711,283,660
Services & Supplies Reimbursements	(679)	410	(1,000)	(1,000)
Other Charges	41,117,120	38,199,793	52,359,016	52,359,016
Other Financing Uses	2,949,588	6,143,586	637,199	637,199
Intrafund Transfers	(16,899,954)	(18,734,078)	(20,925,803)	(20,925,803)
Capital Assets				
Equipment	4,382,793	766,302	2,037,463	2,037,463
Intangible Assets-Amortizable	2,068,396	804,430	7,377,646	7,377,646
Total Capital Assets	6,451,189	1,570,732	9,415,109	9,415,109
TOTAL EXPENDITURES/APPROPRIATIONS	1,133,988,986	1,115,543,182	1,191,435,218	1,191,435,218
NET COST	108,704,206	115,487,729	111,093,443	111,093,443

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	175,270	177,550	180,151	180,151
TOTAL EXPENDITURES/APPROPRIATIONS	175,270	177,550	180,151	180,151
NET COST	175,270	177,550	180,151	180,151

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,699,572	2,799,884	2,718,735	2,718,735
TOTAL EXPENDITURES/APPROPRIATIONS	2,699,572	2,799,884	2,718,735	2,718,735
NET COST	2,699,572	2,799,884	2,718,735	2,718,735

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 051 Office of Independent Review
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	63	0	0	0
TOTAL REVENUE	63	0	0	0
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	1,286,815	1,241,154	1,310,415	1,310,415
Services & Supplies	117,933	144,715	115,177	115,177
Other Charges	56,805	59,075	44,768	44,768
TOTAL EXPENDITURES/APPROPRIATIONS	1,461,553	1,444,944	1,470,360	1,470,360
NET COST	1,461,490	1,444,944	1,470,360	1,470,360

COUNTY OF ORANGE
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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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	4,450	5,200	4,000	4,000
TOTAL REVENUE	4,450	5,200	4,000	4,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	546,836	584,047	602,839	602,839
Services & Supplies	15,534	31,030	23,620	23,620
Other Charges	187	178	200	200
TOTAL EXPENDITURES/APPROPRIATIONS	562,557	615,255	626,659	626,659
NET COST	558,107	610,055	622,659	622,659

COUNTY OF ORANGE
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BUDGET UNIT: 054 Human Resource Services
FUNCTION: General
ACTIVITY: Personnel

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	3,923,785	3,977,699	4,323,427	4,323,427
Miscellaneous Revenues	1,793	1,257	0	0
TOTAL REVENUE	3,925,578	3,978,956	4,323,427	4,323,427
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	33,123,728	35,767,891	37,758,631	37,758,631
Services & Supplies	3,462,718	3,548,389	4,773,986	4,773,986
Other Charges	2,376,114	2,428,100	2,229,347	2,229,347
Intrafund Transfers	(30,373,220)	(33,186,410)	(36,156,451)	(36,156,451)
Capital Assets				
Intangible Assets-Amortizable	2,000	0	0	0
Total Capital Assets	2,000	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,591,340	8,557,970	8,605,513	8,605,513
NET COST	4,665,762	4,579,014	4,282,086	4,282,086

COUNTY OF ORANGE
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BUDGET UNIT: 056 Employee Benefits
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	1,929,130	2,105,558	2,261,942	2,261,942
Miscellaneous Revenues	345,273	240,091	145,533	145,533
TOTAL REVENUE	2,274,403	2,345,649	2,407,475	2,407,475
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	5,052,434	5,120,991	5,433,353	5,433,353
Services & Supplies	5,505,907	6,170,085	8,154,161	8,154,161
Other Charges	568,314	560,515	563,316	563,316
Intrafund Transfers	(8,785,884)	(9,448,255)	(11,080,652)	(11,080,652)
TOTAL EXPENDITURES/APPROPRIATIONS	2,340,771	2,403,336	3,070,178	3,070,178
NET COST	66,368	57,687	662,703	662,703

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	34,445	20,421	21,300	21,300
Intergovernmental Revenues	105,356,392	107,819,444	110,254,555	110,254,555
Charges For Services	541,705	505,437	517,236	517,236
Miscellaneous Revenues	161,601	(733)	30,500	30,500
Other Financing Sources	10,748,653	14,550,838	14,887,330	14,887,330
TOTAL REVENUE	116,842,796	122,895,407	125,710,921	125,710,921
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	159,669,121	166,056,504	159,577,017	159,577,017
Services & Supplies	47,306,479	53,368,389	64,552,446	64,552,446
Other Charges	2,322,850	5,642,765	2,915,163	2,915,163
Other Financing Uses	895,570	647,248	709,529	709,529
Intrafund Transfers	(1,383,124)	(1,416,441)	(1,385,679)	(1,385,679)
Capital Assets				
Equipment	1,068,572	197,184	0	0
Total Capital Assets	1,068,572	197,184	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	209,879,468	224,495,649	226,368,476	226,368,476
NET COST	93,036,672	101,600,242	100,657,555	100,657,555

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 058 Public Defender
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	13,495,177	10,353,966	10,311,986	10,311,986
Miscellaneous Revenues	21,038	32,780	0	0
Other Financing Sources	10,206	0	0	0
TOTAL REVENUE	13,526,421	10,386,746	10,311,986	10,311,986
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	95,976,933	98,028,209	101,531,677	101,531,677
Services & Supplies	14,657,453	12,998,234	14,669,323	14,669,323
Other Charges	5,824,157	6,931,578	7,192,000	7,192,000
Intrafund Transfers	(228,500)	(187,220)	(174,429)	(174,429)
Capital Assets				
Equipment	2,651,280	1,958,551	1,400,000	1,400,000
Total Capital Assets	2,651,280	1,958,551	1,400,000	1,400,000
TOTAL EXPENDITURES/APPROPRIATIONS	118,881,323	119,729,352	124,618,571	124,618,571
NET COST	105,354,902	109,342,606	114,306,585	114,306,585

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	700,290	645,243	1,405,000	1,405,000
Charges For Services	10,665,179	11,969,110	12,127,800	12,127,800
Miscellaneous Revenues	96,646	92,547	106,000	106,000
Other Financing Sources	8,674,864	8,224,071	7,618,000	7,618,000
TOTAL REVENUE	20,136,979	20,930,971	21,256,800	21,256,800
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	14,028,301	14,737,949	14,735,580	14,735,580
Services & Supplies	4,486,426	5,014,193	5,129,818	5,129,818
Other Charges	1,488,531	1,373,179	1,372,186	1,372,186
Intrafund Transfers	(66,888)	(184,645)	(55,784)	(55,784)
Capital Assets				
Equipment	174,038	0	75,000	75,000
Total Capital Assets	174,038	0	75,000	75,000
TOTAL EXPENDITURES/APPROPRIATIONS	20,110,408	20,940,676	21,256,800	21,256,800
NET COST	(26,571)	9,705	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	682,819	1,650,166	852,545	852,545
Fines, Forfeitures & Penalties	952,622	974,039	825,434	825,434
Revenue from Use of Money and Property	27,730	1,000	149,588	149,588
Intergovernmental Revenues	403,246,941	412,380,343	418,443,425	418,443,425
Charges For Services	237,418,044	254,224,278	253,054,056	253,054,056
Miscellaneous Revenues	927,331	941,534	706,545	706,545
Other Financing Sources	3,332,388	4,187,267	5,458,474	5,458,474
TOTAL REVENUE	646,587,875	674,358,627	679,490,067	679,490,067
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	615,127,471	628,554,236	646,771,647	646,771,647
Services & Supplies	112,514,249	126,121,486	121,604,110	121,604,110
Other Charges	12,308,933	12,491,354	12,621,501	12,621,501
Other Financing Uses	7,009,259	3,039,746	5,415,551	5,415,551
Intrafund Transfers	(11,607,935)	(11,236,788)	(10,976,065)	(10,976,065)
Capital Assets				
Equipment	13,289,656	2,599,146	5,091,970	5,091,970
Buildings and Improvements				
P120 BELL BULDING	596,213	0	0	0
Total Buildings and Improvements	596,213	0	0	0
Intangible Assets-Amortizable	40,586	0	0	0
Total Capital Assets	13,926,455	2,599,146	5,091,970	5,091,970
TOTAL EXPENDITURES/APPROPRIATIONS	749,278,432	761,569,180	780,528,714	780,528,714
NET COST	102,690,557	87,210,553	101,038,647	101,038,647

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	70,413,485	67,705,165	72,089,473	72,089,473
Charges For Services	238,756	460,037	197,958	197,958
Miscellaneous Revenues	233,987	1,344,704	282,728	282,728
Other Financing Sources	13,801,804	6,544,231	9,640,540	9,640,540
TOTAL REVENUE	84,688,032	76,054,137	82,210,699	82,210,699
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	287,273,045	306,387,336	288,013,029	288,013,029
Services & Supplies	22,494,227	21,926,298	18,876,057	18,876,057
Other Charges	121,087	122,974	70,000	70,000
Other Financing Uses	200,000	440,000	250,000	250,000
Intrafund Transfers	(291,594)	(478,447)	(258,429)	(258,429)
Capital Assets				
Equipment	329,461	76,697	280,000	280,000
Buildings and Improvements				
P23A IRC - REPLACE CAROUSEL AND STATIONS (PROJ 19081)	0	45,100	0	0
Total Buildings and Improvements	0	45,100	0	0
Total Capital Assets	329,461	121,797	280,000	280,000
TOTAL EXPENDITURES/APPROPRIATIONS	310,126,226	328,519,958	307,230,657	307,230,657
NET COST	225,438,194	252,465,821	225,019,958	225,019,958

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	(1,951)	0	0	0
Licenses, Permits & Franchises	377,039	402,706	347,829	347,829
Revenue from Use of Money and Property	39,000	42,127	36,451	36,451
Intergovernmental Revenues	887,247	490,453	0	0
Charges For Services	926,671	918,075	911,725	911,725
Miscellaneous Revenues	189,679	864,613	201,395	201,395
Other Financing Sources	6,787,974	5,249,870	4,463,380	4,463,380
TOTAL REVENUE	9,205,659	7,967,844	5,960,780	5,960,780
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	23,430,878	22,315,707	24,534,185	24,534,185
Services & Supplies	11,837,165	10,777,809	10,583,799	10,583,799
Other Charges	957,529	394,700	433,865	433,865
Intrafund Transfers	(37,805)	(69,443)	0	0
Capital Assets				
Equipment	316,745	201,866	1,680,000	1,680,000
Total Capital Assets	316,745	201,866	1,680,000	1,680,000
TOTAL EXPENDITURES/APPROPRIATIONS	36,504,512	33,620,639	37,231,849	37,231,849
NET COST	27,298,853	25,652,795	31,271,069	31,271,069

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 063 Social Services Agency
FUNCTION: Public Assistance
ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	516	0	0	0
Intergovernmental Revenues	735,638,359	704,839,026	735,180,676	735,180,676
Charges For Services	1,568	612	600	600
Miscellaneous Revenues	1,078,043	571,784	232,902	232,902
Other Financing Sources	12,298,279	11,856,154	17,539,846	17,539,846
TOTAL REVENUE	749,016,765	717,267,576	752,954,024	752,954,024
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	548,847,322	539,922,354	556,616,329	556,616,329
Services & Supplies	188,554,230	177,108,515	203,097,343	203,097,343
Other Charges	36,045,905	31,374,283	36,089,205	36,089,205
Other Financing Uses	552,500	0	700,000	700,000
Intrafund Transfers	(400,278)	(335,010)	(382,221)	(382,221)
Capital Assets				
Equipment	257,400	0	400,000	400,000
Buildings and Improvements				
P300 WALNUT FACILITY	5,393	0	0	0
P451 840 ECKHOFF OFFICE & ADA MODIFICATIONS	3,004,304	253,480	0	0
P452 OCFC-PARKING LOT ADA UPGRADES	60,905	0	0	0
Total Buildings and Improvements	3,070,602	253,480	0	0
Total Capital Assets	3,328,002	253,480	400,000	400,000
TOTAL EXPENDITURES/APPROPRIATIONS	776,927,681	748,323,622	796,520,656	796,520,656
NET COST	27,910,916	31,056,046	43,566,632	43,566,632

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	375,492,072	370,889,494	392,146,077	392,146,077
Miscellaneous Revenues	1,654,682	1,348,780	1,727,464	1,727,464
Other Financing Sources	7,774,238	7,780,245	8,360,000	8,360,000
TOTAL REVENUE	384,920,992	380,018,519	402,233,541	402,233,541
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,877,952	7,057,061	8,553,972	8,553,972
Other Charges	425,356,095	425,710,616	453,377,518	453,377,518
Other Financing Uses	9,960,459	9,667,351	11,279,392	11,279,392
Intrafund Transfers	(314,109)	(333,880)	(326,260)	(326,260)
TOTAL EXPENDITURES/APPROPRIATIONS	441,880,397	442,101,148	472,884,622	472,884,622
NET COST	56,959,405	62,082,629	70,651,081	70,651,081

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	872,333	967,853	940,000	940,000
TOTAL REVENUE	872,333	967,853	940,000	940,000
EXPENDITURES/APPROPRIATIONS				
Other Charges	20,493,991	18,655,838	16,677,898	16,677,898
TOTAL EXPENDITURES/APPROPRIATIONS	20,493,991	18,655,838	16,677,898	16,677,898
NET COST	19,621,658	17,687,985	15,737,898	15,737,898

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 071 Building & Safety General Fund
FUNCTION: Public Protection
ACTIVITY: Protection Inspection

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	15,744,802	17,623,005	19,128,821	19,128,821
Intergovernmental Revenues	1,540	2,049	0	0
Charges For Services	92,240	150,242	130,000	130,000
Miscellaneous Revenues	(9,193)	922	0	0
Other Financing Sources	0	36,899	1,450,000	1,450,000
TOTAL REVENUE	15,829,389	17,813,117	20,708,821	20,708,821
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	7,230,474	7,957,301	8,896,071	8,896,071
Services & Supplies	8,252,286	8,906,027	9,722,408	9,722,408
Other Charges	851,147	871,290	1,046,400	1,046,400
Other Financing Uses	162,037	913,596	216,942	216,942
Intrafund Transfers	(631,081)	(802,252)	(589,000)	(589,000)
Capital Assets				
Intangible Assets-Amortizable	0	17,603	1,500,000	1,500,000
Total Capital Assets	0	17,603	1,500,000	1,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	15,864,863	17,863,565	20,792,821	20,792,821
NET COST	35,474	50,448	84,000	84,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
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BUDGET UNIT: 073 Alternate Defense
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	5,275	0	0	0
TOTAL REVENUE	5,275	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,888,286	7,601,102	7,445,883	7,445,883
TOTAL EXPENDITURES/APPROPRIATIONS	6,888,286	7,601,102	7,445,883	7,445,883
NET COST	6,883,011	7,601,102	7,445,883	7,445,883

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 074 Treasurer-Tax Collector
FUNCTION: General
ACTIVITY: Finance

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	966,419	1,171,506	1,011,000	1,011,000
Revenue from Use of Money and Property	3,144	(11,053)	35,000	35,000
Charges For Services	9,059,288	9,159,676	6,591,400	6,591,400
Miscellaneous Revenues	1,077,577	827,591	459,500	459,500
Other Financing Sources	0	0	766,250	766,250
TOTAL REVENUE	11,106,428	11,147,720	8,863,150	8,863,150
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	9,556,292	9,664,436	8,187,452	8,187,452
Services & Supplies	9,092,920	8,748,318	8,006,688	8,006,688
Other Charges	2,181,838	2,088,391	1,536,315	1,536,315
Intrafund Transfers	(2,656,480)	(2,863,511)	(3,070,439)	(3,070,439)
Capital Assets				
Intangible Assets-Amortizable	0	68,981	928,797	928,797
Total Capital Assets	0	68,981	928,797	928,797
TOTAL EXPENDITURES/APPROPRIATIONS	18,174,570	17,706,615	15,588,813	15,588,813
NET COST	7,068,142	6,558,895	6,725,663	6,725,663

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,775,494	2,994,535	3,411,615	3,411,615
Services & Supplies	672,891	1,347,290	1,393,494	1,393,494
Other Charges	186,360	216,477	216,803	216,803
TOTAL EXPENDITURES/APPROPRIATIONS	3,634,745	4,558,302	5,021,912	5,021,912
NET COST	3,634,745	4,558,302	5,021,912	5,021,912

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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	3,710,345	3,840,494	3,971,020	3,971,020
Fines, Forfeitures & Penalties	295,711	253,969	381,302	381,302
Intergovernmental Revenues	4,048,495	3,938,319	4,459,552	4,459,552
Charges For Services	32,662,497	32,623,201	36,052,465	36,052,465
Miscellaneous Revenues	43,183	124,285	3,100	3,100
Other Financing Sources	1,815,823	1,658,052	3,455,012	3,455,012
TOTAL REVENUE	42,576,054	42,438,320	48,322,451	48,322,451
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	40,545,308	37,480,120	37,456,939	37,456,939
Services & Supplies	32,319,505	34,613,717	40,962,154	40,962,154
Other Charges	2,669,938	2,467,634	4,607,567	4,607,567
Other Financing Uses	194,272	109,986	0	0
Intrafund Transfers	(15,138,401)	(15,880,852)	(19,017,439)	(19,017,439)
Capital Assets				
Equipment	20,803	129,449	185,000	185,000
Total Capital Assets	20,803	129,449	185,000	185,000
TOTAL EXPENDITURES/APPROPRIATIONS	60,611,425	58,920,054	64,194,221	64,194,221
NET COST	18,035,371	16,481,734	15,871,770	15,871,770

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 081 Trial Courts
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	4,379,305	4,612,577	4,257,643	4,257,643
Revenue from Use of Money and Property	6,427	78,647	68,000	68,000
Intergovernmental Revenues	4,751,452	3,957,889	4,283,282	4,283,282
Charges For Services	9,885,955	10,066,305	8,987,650	8,987,650
Miscellaneous Revenues	25	100	0	0
TOTAL REVENUE	19,023,164	18,715,518	17,596,575	17,596,575
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,611,206	5,808,999	5,810,363	5,810,363
Other Charges	59,150,068	59,150,068	59,150,068	59,150,068
Other Financing Uses	724,124	717,358	864,339	864,339
Intrafund Transfers	(589)	(507)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	65,484,809	65,675,918	65,824,770	65,824,770
NET COST	46,461,645	46,960,400	48,228,195	48,228,195

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 087 American Rescue Plan Act
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	0	(20,000,000)	0	0
TOTAL REVENUE	0	(20,000,000)	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	(20,000,000)	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	(20,000,000)	0	0
NET COST	0	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 100 County General Fund-Level Transactions
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,044,195,191	1,115,398,907	1,155,674,000	1,155,674,000
Licenses, Permits & Franchises	2,411,720	2,304,585	2,413,227	2,413,227
Fines, Forfeitures & Penalties	33,455,262	40,578,905	33,455,000	33,455,000
Revenue from Use of Money and Property	35,231,522	57,044,867	32,300,000	32,300,000
Intergovernmental Revenues	5,778,258	5,721,103	5,518,000	5,518,000
Charges For Services	25,981,473	29,280,323	28,310,000	28,310,000
Miscellaneous Revenues	4,695,750	4,288,926	2,072,000	2,072,000
Other Financing Sources	0	20,265,933	29,331,942	29,331,942
TOTAL REVENUE	1,151,749,176	1,274,883,549	1,289,074,169	1,289,074,169
NET COST	(1,151,749,176)	(1,274,883,549)	(1,289,074,169)	(1,289,074,169)

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
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SCHEDULE 9
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BUDGET UNIT: 102 Social Services Agency (SSA) Leased Facilities
FUNCTION: Public Assistance
ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	472	0	0	0
Miscellaneous Revenues	89	0	0	0
TOTAL REVENUE	561	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5	0	0	0
Other Financing Uses	4,133	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,138	0	0	0
NET COST	3,577	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 104 Criminal Justice Facilities - Accumulative Capital Outlay
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	1,117,155	1,059,787	805,000	805,000
Revenue from Use of Money and Property	196,538	234,128	175,000	175,000
Miscellaneous Revenues	6,041	69	0	0
TOTAL REVENUE	1,319,734	1,293,984	980,000	980,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,296	1,649	5,000	5,000
Other Financing Uses	0	2,545,000	1,270,000	1,270,000
Capital Assets				
Buildings and Improvements				
PD10 JH-REHAB ROOF - ADMIN, IRC AND UNITS Y & Z	69,635	0	0	0
PK03 JH Y-Z GATE - 2500KW GENERATOR UPGRADE	7,199	66,848	0	0
Total Buildings and Improvements	76,834	66,848	0	0
Total Capital Assets	76,834	66,848	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	78,130	2,613,497	1,275,000	1,275,000
NET COST	(1,241,604)	1,319,513	295,000	295,000

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	7,653	11,986	15,000	15,000
Fines, Forfeitures & Penalties	0	2,139	2,000	2,000
Revenue from Use of Money and Property	7,480,356	7,519,364	6,896,177	6,896,177
Charges For Services	27,610	26,763	24,000	24,000
Miscellaneous Revenues	6,574	1,727	5,000	5,000
Other Financing Sources	25,960	0	0	0
TOTAL REVENUE	7,548,153	7,561,979	6,942,177	6,942,177
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,620,471	6,111,908	8,801,326	8,801,326
Other Charges	11,923	12,341	2,515,000	2,515,000
Capital Assets				
Equipment	0	0	210,000	210,000
Buildings and Improvements				
P180 NEWPORT HARBOR BAYSIDE BEACH - PATROL AC REPLACEMENT	0	0	1,650,000	1,650,000
Total Buildings and Improvements	0	0	1,650,000	1,650,000
Total Capital Assets	0	0	1,860,000	1,860,000
TOTAL EXPENDITURES/APPROPRIATIONS	7,632,394	6,124,249	13,176,326	13,176,326
NET COST	84,241	(1,437,730)	6,234,149	6,234,149

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	270	49	500	500
Capital Assets				
Intangible Assets-Amortizable	0	0	50,000	50,000
Total Capital Assets	0	0	50,000	50,000
TOTAL EXPENDITURES/APPROPRIATIONS	270	49	50,500	50,500
NET COST	270	49	50,500	50,500

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	25	35	0	0
Revenue from Use of Money and Property	5,188,198	5,308,024	4,409,754	4,409,754
Intergovernmental Revenues	0	194,164	0	0
Charges For Services	93,476	70,528	96,000	96,000
Miscellaneous Revenues	3,653	30,936	5,000	5,000
Other Financing Sources	11,267	0	8,848,149	8,848,149
TOTAL REVENUE	5,296,619	5,603,687	13,358,903	13,358,903
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,858,948	9,172,789	12,345,213	12,345,213
Other Charges	0	0	4,432	4,432
Capital Assets				
Equipment	0	0	40,000	40,000
Buildings and Improvements				
P117 DANA POINT HARBOR - STABILIZATION OF CLIFF FACE ABOVE HARBOR	0	186	5,050,000	5,050,000
P118 DPH - OCSEC ENHANCEMENTS - DP25P118	0	0	800,000	800,000
P121 DPH - BABY BEACH SHELTERS REPLACEMENT DP24P121	0	4,955	0	0
P122 DPH - OCSEC DOCK REPLACEMENT & MAINTENANCE - DP24P122	1,039	0	310,000	310,000
P123 DPH - OCSEC AND HARBOR PATROL ROOF REPLACEMENT DP24P123	291,580	153,646	0	0
P175 DAPO - OCSEC ADA IMPROVEMENTS ED25P175	0	322,437	0	0
P179 DPH - COVE ROAD CATHODIC PROTECTION REPAIRS DP26P179	0	0	250,000	250,000
Total Buildings and Improvements	292,619	481,224	6,410,000	6,410,000
Total Capital Assets	292,619	481,224	6,450,000	6,450,000
TOTAL EXPENDITURES/APPROPRIATIONS	9,151,567	9,654,013	18,799,645	18,799,645
NET COST	3,854,948	4,050,326	5,440,742	5,440,742

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	49,423	21,790	64,783	64,783
Miscellaneous Revenues	87	17	87	87
Other Financing Sources	2,015,586	1,972,143	2,534,794	2,534,794
TOTAL REVENUE	2,065,096	1,993,950	2,599,664	2,599,664
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,145,831	2,311,283	2,431,411	2,431,411
Services & Supplies	50,440	43,223	88,215	88,215
Special Items	0	0	367,498	367,498
TOTAL EXPENDITURES/APPROPRIATIONS	2,196,271	2,354,506	2,887,124	2,887,124
NET COST	131,175	360,556	287,460	287,460

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	11,016	11,040	10,500	10,500
Revenue from Use of Money and Property	546,542	585,828	570,000	570,000
Charges For Services	392	0	0	0
Miscellaneous Revenues	811	191	1,000	1,000
Other Financing Sources	46,024	913,596	1,000	1,000
TOTAL REVENUE	604,785	1,510,655	582,500	582,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,724	4,152	10,000	10,000
Other Financing Uses	0	15,164	1,450,000	1,450,000
Special Items	0	0	652,906	652,906
TOTAL EXPENDITURES/APPROPRIATIONS	3,724	19,316	2,112,906	2,112,906
NET COST	(601,061)	(1,491,339)	1,530,406	1,530,406

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 115 OC Road
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	17,280	107,553	0	0
Fines, Forfeitures & Penalties	1,333	1,188	2,000	2,000
Revenue from Use of Money and Property	8,979,500	8,761,234	4,376,000	4,376,000
Intergovernmental Revenues	73,791,679	73,462,719	78,113,550	78,113,550
Charges For Services	16,321,588	15,837,717	17,016,735	17,016,735
Miscellaneous Revenues	106,368	(7,768)	0	0
Other Financing Sources	145,574	199,027	83,000	83,000
TOTAL REVENUE	99,363,322	98,361,670	99,591,285	99,591,285
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	24,440,306	24,201,362	24,697,429	24,697,429
Services & Supplies	33,197,502	33,759,986	47,713,112	47,713,112
Other Charges	847,113	897,636	1,680,427	1,680,427
Other Financing Uses	3,444,989	111,558,182	68,629,370	68,629,370
Special Items	0	0	4,390,683	4,390,683
Intrafund Transfers	(4,678)	(2,717)	0	0
Capital Assets				
Equipment	140,629	282,842	505,000	505,000
Buildings and Improvements				
PR11 LAGUNA CANYON ROAD - SEG 4 PHS II - IV EL TORO ROAD TO SR-73	0	666	0	0
PR98 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	231	4,574	0	0
Total Buildings and Improvements	231	5,240	0	0
Total Capital Assets	140,860	288,082	505,000	505,000
TOTAL EXPENDITURES/APPROPRIATIONS	62,066,092	170,702,531	147,616,021	147,616,021
NET COST	(37,297,230)	72,340,861	48,024,736	48,024,736

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 116 Narcotic Forfeiture & Seizure
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	151,214	70,437	161,670	161,670
Revenue from Use of Money and Property	33,707	19,164	7,861	7,861
Miscellaneous Revenues	76	19	0	0
Other Financing Sources	52	0	0	0
TOTAL REVENUE	185,049	89,620	169,531	169,531
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,822	13,477	94,772	94,772
Other Financing Uses	80,000	112,816	82,720	82,720
Capital Assets				
Equipment	0	0	65,000	65,000
Total Capital Assets	0	0	65,000	65,000
TOTAL EXPENDITURES/APPROPRIATIONS	87,822	126,293	242,492	242,492
NET COST	(97,227)	36,673	72,961	72,961

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	581,113	542,047	500,000	500,000
Miscellaneous Revenues	94,324	49,295	100,000	100,000
Other Financing Sources	0	1,502,445	0	0
TOTAL REVENUE	675,437	2,093,787	600,000	600,000
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	0	632	0	0
Services & Supplies	1,047,257	847,667	3,159,436	3,159,436
Other Charges	(2,960)	4,500	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,044,297	852,799	3,159,436	3,159,436
NET COST	368,860	(1,240,988)	2,559,436	2,559,436

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	917,713	890,453	751,959	751,959
Intergovernmental Revenues	250,041	4,601,362	0	0
Miscellaneous Revenues	977	379,292	0	0
Other Financing Sources	14,916,360	27,953,864	25,711,849	25,711,849
TOTAL REVENUE	16,085,091	33,824,971	26,463,808	26,463,808
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,993,268	1,413,345	17,872,123	17,872,123
Capital Assets				
Buildings and Improvements				
P577 DANA POINT LIBRARY FACILITY ENHANCEMENTS	5,301,102	1,291,504	0	0
PL02 CYPRESS LIBRARY - INTERIOR REFRESH	0	701	300,000	300,000
PL05 GARDEN GROVE MAIN LIBRARY - FACILITY ENHANCEMENTS	0	4,248,297	0	0
PL06 LA HABRA LIBRARY - FACILITY ENHANCEMENTS	0	3,802,576	0	0
PL07 SEAL BEACH - MARY WILSON LIBARY - INTERIOR REFRESH	0	0	4,927,601	4,927,601
PL08 ALISO VIEJO LIBRARY -FACILITY ENHANCEMENTS	3,778,383	1,899,547	0	0
PL10 LOS ALAMITOS - ROSSMOOR -FACILITY ENHANCEMENTS	1,371,927	0	0	0
PL11 FOOTHILL RANCH LIBRARY - FACILITY ENHANCEMENTS	0	771	814,084	814,084
PL12 LAGUNA HILLS LIBRARY -INTERIOR REFRESH	0	32,944	0	0
PL13 STANTON LIBRARY - FACILITY ENHANCEMENTS	954,230	0	0	0
PL14 FOUNTAIN VALLEY LIBRARY - INTERIOR REFRESH	0	0	6,700,000	6,700,000
PL16 EL TORO LIBRARY - FACILITY ENHANCEMENTS	0	701	750,000	750,000
Total Buildings and Improvements	11,405,642	11,277,041	13,491,685	13,491,685
Total Capital Assets	11,405,642	11,277,041	13,491,685	13,491,685
TOTAL EXPENDITURES/APPROPRIATIONS	13,398,910	12,690,386	31,363,808	31,363,808
NET COST	(2,686,181)	(21,134,585)	4,900,000	4,900,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	81,418,147	62,698,738	85,523,991	85,523,991
Fines, Forfeitures & Penalties	16,639	19,776	15,000	15,000
Revenue from Use of Money and Property	5,635,681	6,046,696	5,898,772	5,898,772
Intergovernmental Revenues	475,169	303,933	435,000	435,000
Charges For Services	1,639,075	1,290,095	430,000	430,000
Miscellaneous Revenues	777,602	387,515	155,569	155,569
Other Financing Sources	212,013	13,900,658	12,250,000	12,250,000
TOTAL REVENUE	90,174,326	84,647,411	104,708,332	104,708,332
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	33,768,420	33,065,282	31,944,308	31,944,308
Services & Supplies	27,563,595	26,483,642	34,551,781	34,551,781
Other Charges	351,485	2,099,678	1,245,509	1,245,509
Other Financing Uses	14,916,360	27,953,864	25,961,849	25,961,849
Special Items	0	0	10,421,385	10,421,385
Capital Assets				
Equipment	383,702	0	583,500	583,500
Total Capital Assets	383,702	0	583,500	583,500
TOTAL EXPENDITURES/APPROPRIATIONS	76,983,562	89,602,466	104,708,332	104,708,332
NET COST	(13,190,764)	4,955,055	0	0

COUNTY OF ORANGE
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BUDGET UNIT: 121 OC Animal Care Donations
FUNCTION: Public Protection
ACTIVITY: Other Protection

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	10,116	11,280	8,000	8,000
Miscellaneous Revenues	138,435	105,287	120,000	120,000
TOTAL REVENUE	148,551	116,567	128,000	128,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	60,710	175,506	64,000	64,000
Other Financing Uses	59,056	89,000	64,000	64,000
TOTAL EXPENDITURES/APPROPRIATIONS	119,766	264,506	128,000	128,000
NET COST	(28,785)	147,939	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	247,153	265,760	231,900	231,900
Intergovernmental Revenues	5,920,000	5,954,371	6,083,726	6,083,726
Miscellaneous Revenues	731	10,091	0	0
TOTAL REVENUE	6,167,884	6,230,222	6,315,626	6,315,626
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,806,080	3,458,605	4,502,946	4,502,946
Other Charges	161,584	299,415	377,725	377,725
Other Financing Uses	1,402,553	1,453,942	1,493,419	1,493,419
Capital Assets				
Equipment	24,392	11,118	30,000	30,000
Total Capital Assets	24,392	11,118	30,000	30,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,394,609	5,223,080	6,404,090	6,404,090
NET COST	(773,275)	(1,007,142)	88,464	88,464

COUNTY OF ORANGE
STATE OF CALIFORNIA
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BUDGET UNIT: 123 Dispute Resolution Program
FUNCTION: Public Assistance
ACTIVITY: Other Assistance

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	30,675	44,300	20,000	20,000
Charges For Services	848,269	878,175	650,000	650,000
Miscellaneous Revenues	31	11	0	0
TOTAL REVENUE	878,975	922,486	670,000	670,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	539,863	543,469	670,000	670,000
TOTAL EXPENDITURES/APPROPRIATIONS	539,863	543,469	670,000	670,000
NET COST	(339,112)	(379,017)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	667,224	591,119	652,000	652,000
Revenue from Use of Money and Property	13,755	7,898	5,000	5,000
Miscellaneous Revenues	28	5	0	0
TOTAL REVENUE	681,007	599,022	657,000	657,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	780,035	782,119	686,500	686,500
TOTAL EXPENDITURES/APPROPRIATIONS	780,035	782,119	686,500	686,500
NET COST	99,028	183,097	29,500	29,500

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BUDGET UNIT: 126 Regional Narcotics Suppression Program - Other
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	90,698	310,065	50,000	50,000
Intergovernmental Revenues	1,433,583	1,610,945	1,355,000	1,355,000
Miscellaneous Revenues	1,640	74	0	0
TOTAL REVENUE	1,525,921	1,921,084	1,405,000	1,405,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,605,649	1,145,858	2,011,048	2,011,048
Special Items	0	0	19,137	19,137
Capital Assets				
Equipment	112,077	113,594	170,000	170,000
Total Capital Assets	112,077	113,594	170,000	170,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,717,726	1,259,452	2,200,185	2,200,185
NET COST	191,805	(661,632)	795,185	795,185

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BUDGET UNIT: 128 Survey Monument Preservation
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	13,523	14,880	14,000	14,000
Charges For Services	38,420	46,100	40,000	40,000
Miscellaneous Revenues	22	5	0	0
TOTAL REVENUE	51,965	60,985	54,000	54,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,341	91,844	90,000	90,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,341	91,844	90,000	90,000
NET COST	(50,624)	30,859	36,000	36,000

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,025,230	1,554,609	1,810,000	1,810,000
Miscellaneous Revenues	4,116	706	0	0
TOTAL REVENUE	2,029,346	1,555,315	1,810,000	1,810,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	196,308	10,667	1,770,000	1,770,000
Other Charges	4,010,618	79,265	40,000	40,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,206,926	89,932	1,810,000	1,810,000
NET COST	2,177,580	(1,465,383)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	778,496	745,514	387,222	387,222
Intergovernmental Revenues	489,056	187,691	175,190	175,190
Miscellaneous Revenues	1,299	272	0	0
TOTAL REVENUE	1,268,851	933,477	562,412	562,412
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,557	5,456	12,503	12,503
Other Financing Uses	1,425,776	616,845	2,879,478	2,879,478
TOTAL EXPENDITURES/APPROPRIATIONS	1,431,333	622,301	2,891,981	2,891,981
NET COST	162,482	(311,176)	2,329,569	2,329,569

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	566,106	500,974	405,600	405,600
Intergovernmental Revenues	665,318	671,727	664,237	664,237
Charges For Services	2,819,695	3,326,570	2,465,715	2,465,715
Miscellaneous Revenues	860	198	0	0
TOTAL REVENUE	4,051,979	4,499,469	3,535,552	3,535,552
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	520,665	761,018	881,088	881,088
Other Charges	104,749	666,954	70,000	70,000
Other Financing Uses	2,958,169	6,903,519	7,475,000	7,475,000
Capital Assets				
Equipment	0	1,092,740	0	0
Total Capital Assets	0	1,092,740	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,583,583	9,424,231	8,426,088	8,426,088
NET COST	(468,396)	4,924,762	4,890,536	4,890,536

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	366,984	126,242	75,000	75,000
Miscellaneous Revenues	923	128	0	0
TOTAL REVENUE	367,907	126,370	75,000	75,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,528	914	1,000	1,000
Other Financing Uses	5,810,893	1,415,553	243,000	243,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,813,421	1,416,467	244,000	244,000
NET COST	5,445,514	1,290,097	169,000	169,000

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	6,330	20,053	34,500	34,500
Charges For Services	741,753	1,925,775	1,685,160	1,685,160
Miscellaneous Revenues	9	2	0	0
TOTAL REVENUE	748,092	1,945,830	1,719,660	1,719,660
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	37	128	340	340
Other Financing Uses	718,791	1,148,040	1,719,320	1,719,320
TOTAL EXPENDITURES/APPROPRIATIONS	718,828	1,148,168	1,719,660	1,719,660
NET COST	(29,264)	(797,662)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	729,188	1,760,465	900,000	900,000
Revenue from Use of Money and Property	212,453	114,245	38,200	38,200
Miscellaneous Revenues	371	74	0	0
TOTAL REVENUE	942,012	1,874,784	938,200	938,200
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	51,553	830	500	500
Other Charges	7,035	18,314	25,000	25,000
Other Financing Uses	2,788,683	3,004,122	1,924,681	1,924,681
Capital Assets				
Equipment	170,905	44,200	0	0
Total Capital Assets	170,905	44,200	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,018,176	3,067,466	1,950,181	1,950,181
NET COST	2,076,164	1,192,682	1,011,981	1,011,981

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	90,088	77,451	45,000	45,000
Charges For Services	424,372	402,204	400,000	400,000
Miscellaneous Revenues	7,673	31	0	0
TOTAL REVENUE	522,133	479,686	445,000	445,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	682	554	1,500	1,500
Other Charges	267,878	133,480	919,822	919,822
Other Financing Uses	161,594	141,061	157,626	157,626
TOTAL EXPENDITURES/APPROPRIATIONS	430,154	275,095	1,078,948	1,078,948
NET COST	(91,979)	(204,591)	633,948	633,948

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 12L Care Coordination Fund
FUNCTION: Public Assistance
ACTIVITY: General Relief

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	964,161	567,949	3,992,043	3,992,043
Intergovernmental Revenues	4,560,053	23,789,131	10,836,619	10,836,619
Miscellaneous Revenues	244	17,887	0	0
Other Financing Sources	200,000	0	0	0
TOTAL REVENUE	5,724,458	24,374,967	14,828,662	14,828,662
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,183,155	14,351	20,000	20,000
Other Financing Uses	8,883,939	27,415,179	25,241,352	25,241,352
TOTAL EXPENDITURES/APPROPRIATIONS	11,067,094	27,429,530	25,261,352	25,261,352
NET COST	5,342,636	3,054,563	10,432,690	10,432,690

COUNTY OF ORANGE
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BUDGET UNIT: 12M OC CARES Fund
FUNCTION: Public Assistance
ACTIVITY: Aid Programs

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	12,354,150	1,352,030	10,747,428	10,747,428
Other Financing Sources	211,970	1,500,000	1,500,000	1,500,000
TOTAL REVENUE	12,566,120	2,852,030	12,247,428	12,247,428
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	12,783,249	185,856,119	45,274,267	45,274,267
Special Items	0	0	140,336,497	140,336,497
TOTAL EXPENDITURES/APPROPRIATIONS	12,783,249	185,856,119	185,610,764	185,610,764
NET COST	217,129	183,004,089	173,363,336	173,363,336

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BUDGET UNIT: 12N County Strategic Planning and Board Initiatives
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	4,010,989	4,010,989	4,010,989	4,010,989
Miscellaneous Revenues	150,484	3,719,226	0	3,697,831
Other Financing Sources	34,655,000	43,634,362	10,034,500	10,034,500
TOTAL REVENUE	38,816,473	51,364,577	14,045,489	17,743,320
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,952,815	2,318,692	11,021,010	14,718,841
Other Charges	121,699	0	0	0
Other Financing Uses	458,717	34,991,111	12,269,241	12,269,241
Special Items	0	0	37,848,962	37,848,962
TOTAL EXPENDITURES/APPROPRIATIONS	2,533,231	37,309,803	61,139,213	64,837,044
NET COST	(36,283,242)	(14,054,774)	47,093,724	47,093,724

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	118,275	127,228	117,000	117,000
TOTAL REVENUE	118,275	127,228	117,000	117,000
EXPENDITURES/APPROPRIATIONS				
Special Items	0	0	117,000	117,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	117,000	117,000
NET COST	(118,275)	(127,228)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	53,399	95,120	52,297	52,297
Charges For Services	797,696	763,297	800,000	800,000
Miscellaneous Revenues	17,430	52,370	70,000	70,000
TOTAL REVENUE	868,525	910,787	922,297	922,297
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	76,396	78,281	98,000	98,000
Other Financing Uses	811,947	830,689	840,000	840,000
TOTAL EXPENDITURES/APPROPRIATIONS	888,343	908,970	938,000	938,000
NET COST	19,818	(1,817)	15,703	15,703

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DETAIL OF FINANCING SOURCES AND FINANCING USES
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BUDGET UNIT: 12W SSA Wraparound
FUNCTION: Public Assistance
ACTIVITY: Administration

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,610,350	1,638,553	1,212,100	1,212,100
Intergovernmental Revenues	6,778,371	6,444,903	8,022,892	8,022,892
Miscellaneous Revenues	2,412	564	0	0
Other Financing Sources	9,960,459	9,667,351	11,279,392	11,279,392
TOTAL REVENUE	18,351,592	17,751,371	20,514,384	20,514,384
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	10,471	11,412	18,000	18,000
Other Financing Uses	15,761,350	18,081,364	24,553,178	24,553,178
TOTAL EXPENDITURES/APPROPRIATIONS	15,771,821	18,092,776	24,571,178	24,571,178
NET COST	(2,579,771)	341,405	4,056,794	4,056,794

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	11,064,942	10,701,048	10,873,342	10,873,342
TOTAL REVENUE	11,064,942	10,701,048	10,873,342	10,873,342
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	10,714,571	14,514,052	14,886,030	14,886,030
TOTAL EXPENDITURES/APPROPRIATIONS	10,714,571	14,514,052	14,886,030	14,886,030
NET COST	(350,371)	3,813,004	4,012,688	4,012,688

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 132 Sheriff Narcotics Program - Department of Justice
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	453,142	559,540	0	0
Intergovernmental Revenues	2,279,808	6,562,340	0	0
Miscellaneous Revenues	11,816	273	0	0
Other Financing Sources	9,665	23,409	0	0
TOTAL REVENUE	2,754,431	7,145,562	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,278,296	1,597,270	1,758,630	1,758,630
Other Financing Uses	1,000,000	1,675,000	1,675,000	1,675,000
Special Items	0	0	4,806,981	4,806,981
Capital Assets				
Equipment	269,956	0	520,000	520,000
Total Capital Assets	269,956	0	520,000	520,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,548,252	3,272,270	8,760,611	8,760,611
NET COST	(206,179)	(3,873,292)	8,760,611	8,760,611

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 133 Sheriff Narcotics Program - Other
FUNCTION: Public Protection
ACTIVITY: Police Protection

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	98,714	119,636	115,000	115,000
Intergovernmental Revenues	876,536	657,516	0	0
Miscellaneous Revenues	513	125	0	0
TOTAL REVENUE	975,763	777,277	115,000	115,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	51,637	181,815	254,595	254,595
Other Financing Uses	10,000	1,193	10,000	10,000
Special Items	0	0	639,146	639,146
Capital Assets				
Equipment	0	432,276	200,000	200,000
Total Capital Assets	0	432,276	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	61,637	615,284	1,103,741	1,103,741
NET COST	(914,126)	(161,993)	988,741	988,741

COUNTY OF ORANGE
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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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	196	191	103	103
Miscellaneous Revenues	0	0	0	0
TOTAL REVENUE	196	191	103	103
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	58	59	165	165
Special Items	0	0	4,746	4,746
TOTAL EXPENDITURES/APPROPRIATIONS	58	59	4,911	4,911
NET COST	(138)	(132)	4,808	4,808

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	4,316,538	5,269,803	4,932,987	4,932,987
Charges For Services	569,060	719,139	2,728,374	2,728,374
Miscellaneous Revenues	246,121	126,836	0	0
Other Financing Sources	429,000	429,000	496,483	496,483
TOTAL REVENUE	5,560,719	6,544,778	8,157,844	8,157,844
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,733,978	3,271,178	3,498,758	3,498,758
Other Charges	0	551,259	3,053,121	3,053,121
Other Financing Uses	246,911	0	1,386,789	1,386,789
Special Items	0	0	219,176	219,176
TOTAL EXPENDITURES/APPROPRIATIONS	1,980,889	3,822,437	8,157,844	8,157,844
NET COST	(3,579,830)	(2,722,341)	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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	8,419,939	9,311,459	9,183,689	9,183,689
Charges For Services	81,940	25,334	82,395	82,395
Miscellaneous Revenues	365	7,101	0	0
TOTAL REVENUE	8,502,244	9,343,894	9,266,084	9,266,084
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	475,609	475,201	527,145	527,145
Services & Supplies	4,178,837	5,035,499	6,277,139	6,277,139
Other Charges	74,826	44,120	80,814	80,814
Special Items	0	0	150,000	150,000
Capital Assets				
Equipment	0	0	50,000	50,000
Buildings and Improvements				
PK12 MOB NORTH-REHABILITATION-313 THE CITY DR., ORANGE	0	424	500,000	500,000
PK13 MOB SOUTH -REHABILITATION-343 THE CITY DR., ORANGE	0	0	500,000	500,000
PK16 WESTMINSTER PARKING LOT REPAIRS PROJECT	0	424	3,650,000	3,650,000
PK17 BUSH AND SPURGEON LOTS	0	625	1,200,000	1,200,000
PK18 NJC FULLERTON PARKING LOT REPAIR PROJECT	0	424	0	0
Total Buildings and Improvements	0	1,897	5,850,000	5,850,000
Total Capital Assets	0	1,897	5,900,000	5,900,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,729,272	5,556,717	12,935,098	12,935,098
NET COST	(3,772,972)	(3,787,177)	3,669,014	3,669,014

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

BUDGET UNIT: 138 Medi-Cal Administrative Activities/Targeted Case Management
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	208,483	198,298	195,000	195,000
Intergovernmental Revenues	259,139	280,891	239,286	239,286
Miscellaneous Revenues	324	73	0	0
TOTAL REVENUE	467,946	479,262	434,286	434,286
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	220,515	250,115	314,936	314,936
Other Financing Uses	110,797	134,016	119,350	119,350
TOTAL EXPENDITURES/APPROPRIATIONS	331,312	384,131	434,286	434,286
NET COST	(136,634)	(95,131)	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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	19,231	58,793	59,105	59,105
Intergovernmental Revenues	908,627	250,973	0	0
Miscellaneous Revenues	30	7	0	0
TOTAL REVENUE	927,888	309,773	59,105	59,105
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,639	827	61,525	61,525
Special Items	0	0	285,812	285,812
TOTAL EXPENDITURES/APPROPRIATIONS	5,639	827	347,337	347,337
NET COST	(922,249)	(308,946)	288,232	288,232

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	482,787	560,798	558,413	558,413
Revenue from Use of Money and Property	49,071	61,197	52,034	52,034
Miscellaneous Revenues	65	17	0	0
TOTAL REVENUE	531,923	622,012	610,447	610,447
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	324	429	10,100	10,100
Other Financing Uses	240,000	398,511	336,296	336,296
Special Items	0	0	1,492,918	1,492,918
TOTAL EXPENDITURES/APPROPRIATIONS	240,324	398,940	1,839,314	1,839,314
NET COST	(291,599)	(223,072)	1,228,867	1,228,867

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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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,458,850	1,651,315	1,000,000	1,000,000
Charges For Services	38,781,210	13,775,651	10,163,749	10,163,749
Miscellaneous Revenues	962	511	0	0
TOTAL REVENUE	40,241,022	15,427,477	11,163,749	11,163,749
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	9,629	11,975	15,000	15,000
Other Financing Uses	10,852,235	17,431,317	25,744,508	25,744,508
Special Items	0	0	11,021,598	11,021,598
TOTAL EXPENDITURES/APPROPRIATIONS	10,861,864	17,443,292	36,781,106	36,781,106
NET COST	(29,379,158)	2,015,815	25,617,357	25,617,357

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Miscellaneous Revenues	26,302,300	24,831,195	27,702,704	27,702,704
TOTAL REVENUE	26,302,300	24,831,195	27,702,704	27,702,704
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	27,464,069	25,548,914	52,070,887	52,070,887
TOTAL EXPENDITURES/APPROPRIATIONS	27,464,069	25,548,914	52,070,887	52,070,887
NET COST	1,161,769	717,719	24,368,183	24,368,183

COUNTY OF ORANGE
STATE OF CALIFORNIA
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GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	150,902	10,420	6,000	6,000
Intergovernmental Revenues	2,017,646	0	2,100,000	2,100,000
Miscellaneous Revenues	426	53	0	0
TOTAL REVENUE	2,168,974	10,473	2,106,000	2,106,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	921	74	2,000	2,000
Other Financing Uses	4,968,183	0	2,100,000	2,100,000
Special Items	0	0	268,880	268,880
TOTAL EXPENDITURES/APPROPRIATIONS	4,969,104	74	2,370,880	2,370,880
NET COST	2,800,130	(10,399)	264,880	264,880

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,270,082	1,284,732	500,000	500,000
Charges For Services	1,119,061	975,003	998,053	998,053
Miscellaneous Revenues	1,994	444	0	0
Other Financing Sources	1,534,926	1,756,950	1,574,174	1,574,174
TOTAL REVENUE	3,926,063	4,017,129	3,072,227	3,072,227
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	130,029	173,399	1,986,673	1,986,673
Other Charges	0	0	1,500	1,500
Other Financing Uses	286,299	271,672	348,758	348,758
Special Items	0	0	27,074,109	27,074,109
Capital Assets				
Equipment	447,207	197,018	500,000	500,000
Total Capital Assets	447,207	197,018	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	863,535	642,089	29,911,040	29,911,040
NET COST	(3,062,528)	(3,375,040)	26,838,813	26,838,813

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	5,590,814	5,345,683	5,515,004	5,515,004
Revenue from Use of Money and Property	231,662	197,797	175,778	175,778
Miscellaneous Revenues	266	81	0	0
TOTAL REVENUE	5,822,742	5,543,561	5,690,782	5,690,782
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,613	1,400	7,696	7,696
Other Financing Uses	5,820,614	5,552,521	5,683,086	5,683,086
TOTAL EXPENDITURES/APPROPRIATIONS	5,822,227	5,553,921	5,690,782	5,690,782
NET COST	(515)	10,360	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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	44,751	588,742	200,000	200,000
Charges For Services	922,259	920,114	939,750	939,750
Miscellaneous Revenues	0	0	250,000	250,000
Other Financing Sources	2,670,762	4,353,587	700,000	700,000
TOTAL REVENUE	3,637,772	5,862,443	2,089,750	2,089,750
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	64	0	0
Other Financing Uses	1,100,455	1,091,698	4,706,192	4,706,192
Special Items	0	0	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,100,455	1,091,762	5,306,192	5,306,192
NET COST	(2,537,317)	(4,770,681)	3,216,442	3,216,442

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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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	307,457	268,862	250,000	250,000
Miscellaneous Revenues	485	125	0	0
Other Financing Sources	114,277	0	0	0
TOTAL REVENUE	422,219	268,987	250,000	250,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,444	2,553	15,000	15,000
Other Financing Uses	0	79,930	70,000	70,000
Special Items	0	0	165,000	165,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,444	82,483	250,000	250,000
NET COST	(419,775)	(186,504)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	745,174	0	0
TOTAL REVENUE	0	745,174	0	0
EXPENDITURES/APPROPRIATIONS				
Other Financing Uses	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	3,000,000	3,000,000
NET COST	0	(745,174)	3,000,000	3,000,000

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	9,744,761	11,825,378	11,000,000	11,000,000
Intergovernmental Revenues	316,759,720	233,580,847	260,880,000	260,880,000
Miscellaneous Revenues	13,969	3,411	15,000	15,000
TOTAL REVENUE	326,518,450	245,409,636	271,895,000	271,895,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	63,675	81,075	115,000	115,000
Other Financing Uses	228,914,564	102,349,676	236,083,879	236,083,879
Special Items	0	0	35,696,121	35,696,121
TOTAL EXPENDITURES/APPROPRIATIONS	228,978,239	102,430,751	271,895,000	271,895,000
NET COST	(97,540,211)	(142,978,885)	0	0

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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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,376	15,012	5,000	5,000
Intergovernmental Revenues	1,172,226	7,622,468	4,266,805	4,266,805
Miscellaneous Revenues	24	2	0	0
TOTAL REVENUE	1,177,626	7,637,482	4,271,805	4,271,805
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	155	229	5,000	5,000
Other Financing Uses	1,172,226	7,622,468	4,266,805	4,266,805
TOTAL EXPENDITURES/APPROPRIATIONS	1,172,381	7,622,697	4,271,805	4,271,805
NET COST	(5,245)	(14,785)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	21,505	22,242	22,000	22,000
Intergovernmental Revenues	172,343	173,520	172,000	172,000
Miscellaneous Revenues	30	7	0	0
TOTAL REVENUE	193,878	195,769	194,000	194,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	45,946	45,493	61,500	61,500
Capital Assets				
Equipment	149,450	0	160,000	160,000
Total Capital Assets	149,450	0	160,000	160,000
TOTAL EXPENDITURES/APPROPRIATIONS	195,396	45,493	221,500	221,500
NET COST	1,518	(150,276)	27,500	27,500

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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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	53,225	62,131	57,475	57,475
Charges For Services	471,974	0	0	0
Miscellaneous Revenues	64	19	0	0
TOTAL REVENUE	525,263	62,150	57,475	57,475
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	321	443	1,000	1,000
Special Items	0	0	655,259	655,259
TOTAL EXPENDITURES/APPROPRIATIONS	321	443	656,259	656,259
NET COST	(524,942)	(61,707)	598,784	598,784

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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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	1,300,266	1,228,902	1,210,000	1,210,000
Revenue from Use of Money and Property	68,690	67,469	70,000	70,000
Miscellaneous Revenues	102	24	0	0
TOTAL REVENUE	1,369,058	1,296,395	1,280,000	1,280,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	405	462	2,500	2,500
Other Financing Uses	1,200,000	1,200,000	1,200,000	1,200,000
Special Items	0	0	1,142,854	1,142,854
Capital Assets				
Intangible Assets-Amortizable	16,170	0	0	0
Total Capital Assets	16,170	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,216,575	1,200,462	2,345,354	2,345,354
NET COST	(152,483)	(95,933)	1,065,354	1,065,354

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	181,927	166,736	166,000	166,000
Charges For Services	961,973	1,114,029	1,157,864	1,157,864
Miscellaneous Revenues	5,343,936	5,241,494	5,493,572	5,493,572
TOTAL REVENUE	6,487,836	6,522,259	6,817,436	6,817,436
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	4,015,274	3,992,835	4,217,320	4,217,320
Services & Supplies	2,656,539	2,581,377	2,913,631	2,913,631
Services & Supplies Reimbursements	(55)	0	0	0
Other Financing Uses	33,322	155,549	392,997	392,997
Special Items	0	0	1,608,877	1,608,877
Capital Assets				
Equipment	0	0	600,000	600,000
Total Capital Assets	0	0	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,705,080	6,729,761	9,732,825	9,732,825
NET COST	217,244	207,502	2,915,389	2,915,389

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,694,229	2,891,611	2,939,292	2,939,292
Intergovernmental Revenues	8,114	40,338	0	0
Charges For Services	1,373,936	1,395,691	1,246,896	1,246,896
Miscellaneous Revenues	2,019	189	0	0
TOTAL REVENUE	4,078,298	4,327,829	4,186,188	4,186,188
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	3,104,896	3,243,871	3,284,257	3,284,257
Services & Supplies	848,166	1,194,237	1,291,727	1,291,727
Other Financing Uses	0	532,895	1,400,000	1,400,000
Special Items	0	0	8,465,507	8,465,507
TOTAL EXPENDITURES/APPROPRIATIONS	3,953,062	4,971,003	14,441,491	14,441,491
NET COST	(125,236)	643,174	10,255,303	10,255,303

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	53,864	52,667	45,000	45,000
Charges For Services	97,436	126,833	100,000	100,000
Miscellaneous Revenues	71	18	0	0
TOTAL REVENUE	151,371	179,518	145,000	145,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	95,264	128,244	433,500	433,500
TOTAL EXPENDITURES/APPROPRIATIONS	95,264	128,244	433,500	433,500
NET COST	(56,107)	(51,274)	288,500	288,500

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	30,428	34,534	30,400	30,400
Charges For Services	960,372	963,360	1,214,300	1,214,300
Miscellaneous Revenues	58	11	0	0
Other Financing Sources	47,406	57,406	53,097	53,097
TOTAL REVENUE	1,038,264	1,055,311	1,297,797	1,297,797
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,492	1,455	1,887	1,887
Other Financing Uses	1,343,724	1,167,992	1,267,397	1,267,397
Special Items	0	0	110,713	110,713
TOTAL EXPENDITURES/APPROPRIATIONS	1,345,216	1,169,447	1,379,997	1,379,997
NET COST	306,952	114,136	82,200	82,200

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,014,708	2,053,934	1,636,954	1,636,954
Intergovernmental Revenues	2,997,303	3,046,373	2,995,000	2,995,000
Miscellaneous Revenues	6,102	704	0	0
TOTAL REVENUE	5,018,113	5,101,011	4,631,954	4,631,954
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	543,279	541,655	2,189,457	2,189,457
Other Charges	425	0	153,220	153,220
Other Financing Uses	671,862	804,151	1,267,397	1,267,397
Special Items	0	0	42,932,398	42,932,398
Capital Assets				
Equipment	0	0	9,875,000	9,875,000
Total Capital Assets	0	0	9,875,000	9,875,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,215,566	1,345,806	56,417,472	56,417,472
NET COST	(3,802,547)	(3,755,205)	51,785,518	51,785,518

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	166,289	92,605	85,647	85,647
Intergovernmental Revenues	2,126,869	2,197,355	2,114,464	2,114,464
Miscellaneous Revenues	243	58	0	0
TOTAL REVENUE	2,293,401	2,290,018	2,200,111	2,200,111
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,005	601	1,800	1,800
Other Financing Uses	4,000,000	2,000,000	2,000,000	2,000,000
Special Items	0	0	1,023,421	1,023,421
TOTAL EXPENDITURES/APPROPRIATIONS	4,001,005	2,000,601	3,025,221	3,025,221
NET COST	1,707,604	(289,417)	825,110	825,110

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BUDGET UNIT: 14H District Attorney's Supp Law Enforcement Svcs
FUNCTION: Public Protection
ACTIVITY: Judicial

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	28,895	19,998	38,200	38,200
Intergovernmental Revenues	1,729,601	1,788,116	1,841,759	1,841,759
Miscellaneous Revenues	79	10	0	0
TOTAL REVENUE	1,758,575	1,808,124	1,879,959	1,879,959
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	196	135	1,000	1,000
Other Financing Uses	1,921,754	1,795,752	1,951,759	1,951,759
TOTAL EXPENDITURES/APPROPRIATIONS	1,921,950	1,795,887	1,952,759	1,952,759
NET COST	163,375	(12,237)	72,800	72,800

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	26,291	5,698	6,000	6,000
Miscellaneous Revenues	661	9	0	0
Other Financing Sources	0	419,437	0	0
TOTAL REVENUE	26,952	425,144	6,000	6,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	274	41	50	50
Other Financing Uses	0	0	5,950	5,950
TOTAL EXPENDITURES/APPROPRIATIONS	274	41	6,000	6,000
NET COST	(26,678)	(425,103)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	209,112	74,474	50,000	50,000
Miscellaneous Revenues	1,434	1,434	0	0
Other Financing Sources	14,901,024	15,021,548	23,239,229	23,239,229
TOTAL REVENUE	15,111,570	15,097,456	23,289,229	23,289,229
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	25,216	47,100	50,000	50,000
Capital Assets				
Buildings and Improvements				
P17A JAIL SECURITY ELECTRONIC CONTROL SYSTEMS UPGRADE	3,920,893	1,716,719	3,300,000	3,300,000
P182 INTAKE RELEASE CENTER EMERGENCY GENERATORS REPLACEMENT	145,473	0	0	0
P190 *OBSOLETE*KATELLA RANGE FACILITY UPGRADE	350	0	0	0
P19F *OBSOLETE*LOMA RIDGE EMERGENCY GENERATORS REPLACEMENT	1,852,540	0	0	0
P209 CWJ - RED TEAM - RENOVATE ATTORNEY BONDS BOOTH AREA	228,845	0	0	0
P213 INTAKE RELEASE CENTER - MOD L MENTAL HEALTH UPGRADES	6,171	0	0	0
P223 *OBSOLETE*JAM - REPLACE LAUNDRY WASHER EXTRACTOR	2,339	0	0	0
P224 *OBSOLETE*TLF - F BARRACKS SHOWERS & RESTROOM RENV (E&W)	5,001	0	0	0
P228 OC JAIL FACILITIES ADA COMPLIANCE UPGRADE	2,249,364	1,205,055	800,000	800,000
P23A IRC - REPLACE CAROUSEL AND STATIONS (PROJ. 19081)	36,080	0	0	0
P23C TLF REPLACE CENTRAL PLANT BOILER (PROJ. 19083)	0	0	1,118,100	1,118,100
P23D IRC AIR HANDLER UNITES REPLACEMENT (PROJ. 15061)	3,170,570	2,717,840	5,165,242	5,165,242
P23E LOMA RIDGE - LOWER GATE REPLACEMENT (PROJ. 19042)	8,549	0	0	0
P23F SIERRA PEAK GENERATOR REPLACEMENT (PROJ. 19240)	156,180	0	0	0
P24B THEO LACY - REPLACE ADMIN BUILDING ROOF - (PROJ. - 19084)	0	2,804	0	0
P24C CMJ-RED TEAM-RENO ATTORNEY BONDS BOOTH AREA - (PROJ - 18126)	656,148	358,361	1,300,000	1,300,000
P24D CMJ ROOF EXPANSION -RECREATION AREA - (PROJ - 21037)	13,644	15,046	3,595,887	3,595,887
P24E TL RED TEAM-LOBBY INTERCOM, GUARD STA. DOORS-(PROJ-18133)	46,540	92,875	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
P24F COMMISSARY FREEZER REPLACEMENT - (PROJ.-23020)	27,102	452,989	0	0
P24G CMJ - CUSTODY COURTROOM AND SUPPORT OFFICES - (PROJ - 24068)	36,500	222,850	0	0
P25F IRC - MOD J&N - ADA, SAFETY & SECURITY(PROJ - 23058-23059)	5,220,953	97,179	4,000,000	4,000,000
P26A IRC - ISOLATION JOINTS SEALING (PROJ 19100)	0	1,232,183	0	0
P26B THEO LACY - PHARMACY RELOCATION	0	0	460,000	460,000
P26C KATELLA TRAINING DIV AIR CONDITIONER FOR TTC	0	0	2,500,000	2,500,000
P26D IRC-BOOKING LOOP CELLS-SAFETY & SECURITY UPGRADE	0	0	1,000,000	1,000,000
P541 JAMES A. MUSICK FACILITY EXPANSION PHASE 1	5,528,628	1,033,440	0	0
P543 JAMES A. MUSICK FACILITY EXPANSION PHASE 1	3,545,330	375,959	0	0
Total Buildings and Improvements	26,857,200	9,523,300	23,239,229	23,239,229
Total Capital Assets	26,857,200	9,523,300	23,239,229	23,239,229
TOTAL EXPENDITURES/APPROPRIATIONS	26,882,416	9,570,400	23,289,229	23,289,229
NET COST	11,770,846	(5,527,056)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,705	1,247	1,000	1,000
Miscellaneous Revenues	5	1	0	0
TOTAL REVENUE	2,710	1,248	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	18	9	50	50
Other Financing Uses	30,090	35,836	950	950
TOTAL EXPENDITURES/APPROPRIATIONS	30,108	35,845	1,000	1,000
NET COST	27,398	34,597	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	665,286	522,943	371,104	371,104
Miscellaneous Revenues	1,083	150	0	0
Other Financing Sources	200,000	0	0	0
TOTAL REVENUE	866,369	523,093	371,104	371,104
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,989	2,092	3,000	3,000
Other Financing Uses	3,395,666	452,812	412,594	412,594
TOTAL EXPENDITURES/APPROPRIATIONS	3,398,655	454,904	415,594	415,594
NET COST	2,532,286	(68,189)	44,490	44,490

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BUDGET UNIT: 151 South County Roadway Improvement Prog (SCRIP)
FUNCTION: Public Ways and Facilities
ACTIVITY: Public Ways

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Licenses, Permits & Franchises	0	1,274,668	0	0
Charges For Services	3,575,064	4,200,869	4,126,466	4,126,466
Miscellaneous Revenues	0	0	22,341,492	22,341,492
TOTAL REVENUE	3,575,064	5,475,537	26,467,958	26,467,958
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	847,207	0	2,253,000	2,253,000
TOTAL EXPENDITURES/APPROPRIATIONS	847,207	0	2,253,000	2,253,000
NET COST	(2,727,857)	(5,475,537)	(24,214,958)	(24,214,958)

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Charges For Services	1,367,107	1,232,984	1,300,000	1,300,000
TOTAL REVENUE	1,367,107	1,232,984	1,300,000	1,300,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	0	2,000	2,000
Other Financing Uses	1,176,362	412,668	1,320,000	1,320,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,176,362	412,668	1,322,000	1,322,000
NET COST	(190,745)	(820,316)	22,000	22,000

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	14,492	10,650	10,250	10,250
Miscellaneous Revenues	113	5	0	0
Other Financing Sources	0	1,000,000	0	0
TOTAL REVENUE	14,605	1,010,655	10,250	10,250
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	501	452	10,250	10,250
Other Charges	1,000,000	1,000,000	0	0
Other Financing Uses	500,000	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,500,501	1,000,452	10,250	10,250
NET COST	1,485,896	(10,203)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	843,905	1,630,264	4,529,880	4,529,880
Miscellaneous Revenues	93,633	13,710	0	0
Other Financing Sources	45,266,545	247,278,932	81,118,798	81,118,798
TOTAL REVENUE	46,204,083	248,922,906	85,648,678	85,648,678
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,222,934	1,099,351	11,413,621	11,413,621
Other Financing Uses	93,232,539	37,506,627	33,139,441	33,139,441
Special Items	0	0	21,525,465	21,525,465
Capital Assets				
Buildings and Improvements				
P14Q SHERIFF - 14Q CAPITAL IMPROVEMENT PROJECTS	0	0	1,924,700	1,924,700
P924 GATES BUILDING-REPLACE FIRE ALARM	2,781	0	0	0
PA31 COURTS - COUNTY SHARE OF COST	400,969	463,604	100,000	100,000
PH08 COC - BLDG B - REPLACE CHILLER PLANT	2,802,688	2,980,727	0	0
PH10 GATES - REPLACE BUILDING GENERATOR	1,213,394	211,359	0	0
PH33 CIVIC CENTER MASTER PLAN PHASE II	302,268	68,354	0	0
PJ16 HCA - 17TH CLINIC - FACILITY DESIGN AND UPGRADE	8,818	0	6,345,841	6,345,841
PJ22 COC - BLDG B - 1ST FLOOR REMODEL & HVAC	5,086	0	0	0
PJ23 COC - BLDG B - ELEVATOR REPLACEMENT	1,887	0	0	0
PK02 GATES - WINDOW SEALS REPLACEMENT	0	413,039	0	0
PK03 COC - BLDG C - INTERIOR UPGRADES	51,726	94,513	0	0
PK08 MOB - ADA UPGRADES	62,266	128,644	500,000	500,000
PL02 MOB - REPLACE (2) 150 TON CHILLERS	136,992	1,788,292	0	0
PL05 GATES - REPLACE VAV BOXES PHASE III	597,491	0	0	0
PL20 JUVENILE CORRECTION CAMPUS STUDY	365,009	11,968	0	0
PL21 GYPSUM CANYON VETERAN CEMETARY	230,164	32,266	0	0

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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
PL24 HCA 17TH ST AT EL TORO FEASIBILITY	742,129	20,902	0	0
PL28 MRC LANDSCAPE	15,275	0	0	0
PL30 COC CAMPUS SECURITY IMPROVEMENTS	265	0	0	0
PM08 DA - OSBORNE WINDOW SEAL REPLACEMENTS	14,893	452,782	0	0
PM15 PROB - JH & YLA - REPLACE OBSOLETE BAS	0	1,341,896	20,000	20,000
PM16 PROB -YLA - FENCING	20,529	0	0	0
PM18 OC CARES - COORDINATED REENTRY CENTER	1,039,491	1,101,865	21,579,717	21,579,717
PM19 PROB - YGC - REPLACE CASE & CONFERENCE SHOPS HVAC - EXHAUST	60,242	0	0	0
PM24 OC CARES - JUVENILE CORRECTIONS CAMPUS - PHASE 1	20,290,088	46,138,087	162,152,350	162,152,350
PM25 HCA - 405 - ELEVATOR UPGRADE	626,743	229,024	0	0
PM26 EL TORO EMERGENCY MEDICAL FACILITY	35,650,815	1,329,257	0	0
PM27 HCA-405 PAINT, CARPET & CEILING LOBBY AND HALLWAYS FLRS 1-7	24,765	0	0	0
PM28 PROB - YGC SALLY PORT	38,531	0	0	0
PM30 ELECTRIC VEHICLE CHARGERS	139,565	50,869	0	0
PM37 1015_1055 MAIN RECONFIGURATION	1,457,151	1,711,437	0	0
PM38 COC-A ROV VOTE CTR TRAINING SITE	1,444,314	35,075	0	0
PM42 COC - B PUBLIC GUARDIAN MOVE	314,391	839,471	0	0
PN02 1770 BROADWAY REPLACE FAN COILS, DUCTING & HVAC	211,339	234,588	0	0
PN03 COURTS-CJC REPLACE SEWER MAIN	0	0	725,000	725,000
PN04 COC A & B ELECTRICAL SERVICE/GEAR EQUIPMENT	92,522	120,466	3,558,353	3,558,353
PN05 COC -CAMPUS REPLACE EXTERIOR FENCING	62,056	173,165	0	0
PN06 COC -INSTALL SUMP PUMP DRAIN AT ADA RAMP	32,906	68,879	0	0
PN07 COC -REPLACE WINDOW SEALS & EXTERIOR CLEAN	35,848	276,018	0	0
PN10 HCA-401 INDEXING AND ADA	15,080	0	0	0
PN11 HCA-401 SHADE SAIL REPLACEMENT	39,355	200,185	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
PN13 OSBORNE BUILDING REPLACE ROOF	529,731	20,479	0	0
PN14 HCA-405 INDEXING AND ADA	23,162	0	0	0
PN15 HCA-MADERO NEW HVAC PLANT	248,023	195,984	0	0
PN29 PROB - YLA-PLC UPGRADE AND SECURITY	124,026	0	0	0
PN31 PROB - JH-DESIGN AND INSTALL CATWALKS	18,855	45,880	10,000	10,000
PN32 PROB - JH-INDEXING AND ADA	115,110	0	0	0
PN35 MOB - 4TH FLOOR REDESIG	4,879	0	0	0
PN38 OC CARES - HOUSING FOR TAY	3,337	(473)	0	0
PN40 PROB-JH - REPALCE CAMPUS CAMERAS PHASE 4	77,838	0	0	0
PN41 OC CARES MOB COORDINATED REENTRY	5,499,775	1,462,791	100,000	100,000
PN42 PROB - MOB - 5TH FLOOR BREAKROOM	54,614	186,830	0	0
PN43 PROB - JH - LAUNDRY FACILITIES	129,066	890,144	100,000	100,000
PP01 CAN - BACKUP GENERATOR	15,279	49,081	127,800	127,800
PP02 CAS - BACKUP GENERATOR	2,380	11,535	100,000	100,000
PP06 HCA - MADERO WASTE LINE	23,974	45,076	1,540,000	1,540,000
PP07 JH - KITCHEN AC, MAKE-UP AIR, GREASE HOOD EXHAUST	20,762	99,648	100,000	100,000
PP08 OSBORNE - 5TH FLOOR BUILDOUT	57,059	55,207	0	0
PP09 OSBORNE - EMERGENCY GENERATOR	6,853	0	0	0
PP13 OC CARES - ARRAIGNMENT COURT	0	0	9,700,000	9,700,000
PP14 OC CARES - WORKFORCE REENTRY	6,176,941	8,106,493	64,437,742	64,437,742
PP15 EMERGENCY OPERATIONS CENTER	286,040	1,400,994	45,491,007	45,491,007
PP16 OC CARES - JUVENILE CORRECTIONS CAMPUS - PHASE 2	364,363	287,772	13,000,000	13,000,000
PP17 FLEET NEW FACILITY	104,887	288,544	34,235,045	34,235,045
PP18 770 BROADWAY - SURFACE LOT IMPROVEMENTS	56,259	31,031	0	0
PP19 FRUIT ST - DEVELOPMENT INVESTIGATION	0	149,774	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
PQ01 PROB - MRC - KITCHEN	0	72,127	780,000	780,000
PQ02 HCA - MADERO - ELEVATOR REHAB	103	94,351	0	0
PQ04 SSA - OCFC - GENERATOR REPLACEMENT	0	792,291	0	0
PQ05 CAN - BOARD AV ROOM HVAC	0	39,509	0	0
PQ06 CJC RELOCATION - 600 W. CIVIC CENTER	0	62,651	1,492,484	1,492,484
PQ07 CJC-LJC RELOCATION - 1015 N. MAIN	0	73,286	0	0
PQ08 COC - CAMPUS/OCDC EMERGENCY GENERATOR	0	4,705	1,440,000	1,440,000
PQ09 PROB - JH SWITCH MIGRATION	0	3,522	1,010,024	1,010,024
PQ12 PROB - CYRC KITCHEN	0	3,450	0	0
PQ13 MOB - REPLACE ROOF	0	0	150,000	150,000
PR01 PROB JH - REPLACE FIRE SPRINKLER SYSTEM	0	0	750,000	750,000
PR06 COC - BLDG B & C RESTROOM UPGRADES	0	0	400,000	400,000
PR07 HCA - 401 TUSTIN CAMPUS REPLACE BLDG AUTOMATION CONTROLS	0	0	100,000	100,000
PR08 HCA - 401 TUSTIN CAMPUS REPLACE LIGHTING CONTROLS BLDG D	0	0	250,000	250,000
PR09 1015 N. MAIN FIRE PANEL STUDY	0	0	250,000	250,000
PR10 1015-1055 N. MAIN ELECTRICAL STUDY	0	0	150,000	150,000
PR11 COC - CAMPUS REAR PARKING LOT IMPROVEMENTS	0	0	60,000	60,000
PR12 MOB - FIRE PANEL UPGRADES (FLOORS 2-5 + PENTHOUSE)	0	0	250,000	250,000
PR13 MOB - ADA PARKING IMPROVEMENTS	0	0	150,000	150,000
PR14 MOB - REPLACE (15) 225 AMP 120-208V PANELS	0	0	150,000	150,000
PR15 GATES - REPLACE ROOF	0	0	25,000	25,000
PR16 GATES & OSBOURNE BLDGS. VALVE REPLACEMENT	0	0	200,000	200,000
Total Buildings and Improvements	82,493,148	74,989,414	373,455,063	373,455,063
Total Capital Assets	82,493,148	74,989,414	373,455,063	373,455,063
TOTAL EXPENDITURES/APPROPRIATIONS	176,948,621	113,595,392	439,533,590	439,533,590

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
NET COST	130,744,538	(135,327,514)	353,884,912	353,884,912

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	42,524	48,268	42,000	42,000
Intergovernmental Revenues	295,536,329	304,067,506	341,664,132	341,664,132
Charges For Services	13,780	21,018	20,000	20,000
Miscellaneous Revenues	176,997	147,870	1,880	1,880
Other Financing Sources	9,571	2,677	0	0
TOTAL REVENUE	295,779,201	304,287,339	341,728,012	341,728,012
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	13,111,618	13,540,767	14,509,216	14,509,216
Services & Supplies	6,242,655	6,749,430	21,251,834	21,251,834
Other Charges	271,880,382	280,883,137	315,931,962	315,931,962
Capital Assets				
Equipment	13,957	63,548	35,000	35,000
Total Capital Assets	13,957	63,548	35,000	35,000
TOTAL EXPENDITURES/APPROPRIATIONS	291,248,612	301,236,882	351,728,012	351,728,012
NET COST	(4,530,589)	(3,050,457)	10,000,000	10,000,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,906,867	1,644,607	1,600,000	1,600,000
Intergovernmental Revenues	12,482,182	5,282,673	7,882,301	7,882,301
Charges For Services	2,173,314	3,094,497	2,425,632	2,425,632
Miscellaneous Revenues	2,971	230,554	0	0
Other Financing Sources	500,000	0	0	0
TOTAL REVENUE	17,065,334	10,252,331	11,907,933	11,907,933
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	2,369,069	2,469,618	2,610,087	2,610,087
Services & Supplies	3,291,163	12,718,714	5,121,438	5,121,438
Other Charges	2,525,625	2,246,901	4,416,375	4,416,375
Other Financing Uses	0	0	1,078,859	1,078,859
Capital Assets				
Buildings and Improvements				
PH01 MIDWAY CITY COMMUNITY CENTER MODULAR BUILDINGS	0	177,443	788,405	788,405
Total Buildings and Improvements	0	177,443	788,405	788,405
Total Capital Assets	0	177,443	788,405	788,405
TOTAL EXPENDITURES/APPROPRIATIONS	8,185,857	17,612,676	14,015,164	14,015,164
NET COST	(8,879,477)	7,360,345	2,107,231	2,107,231

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	39,797	32,485	30,000	30,000
Miscellaneous Revenues	47,027	21,244	5,000	5,000
TOTAL REVENUE	86,824	53,729	35,000	35,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,016	877	44,000	44,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,016	877	44,000	44,000
NET COST	(84,808)	(52,852)	9,000	9,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Intergovernmental Revenues	1,272,318	0	0	0
Other Financing Sources	4,000,000	33,400,018	26,000,000	26,000,000
TOTAL REVENUE	5,272,318	33,400,018	26,000,000	26,000,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,340,357	3,361,024	9,105,478	9,105,478
Other Financing Uses	4,774,538	28,721,451	34,334,240	34,334,240
Special Items	0	0	26,428,376	26,428,376
TOTAL EXPENDITURES/APPROPRIATIONS	8,114,895	32,082,475	69,868,094	69,868,094
NET COST	2,842,577	(1,317,543)	43,868,094	43,868,094

COUNTY OF ORANGE
STATE OF CALIFORNIA
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GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	17,145	16,854	14,000	14,000
Miscellaneous Revenues	25	6	0	0
TOTAL REVENUE	17,170	16,860	14,000	14,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	117	120	350	350
Special Items	0	0	13,650	13,650
TOTAL EXPENDITURES/APPROPRIATIONS	117	120	14,000	14,000
NET COST	(17,053)	(16,740)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	364,798	360,097	330,500	330,500
Intergovernmental Revenues	10,377,218	7,812,809	9,808,900	9,808,900
Charges For Services	2,678,182	0	1,575,000	1,575,000
Miscellaneous Revenues	1,391	363	2,500	2,500
TOTAL REVENUE	13,421,589	8,173,269	11,716,900	11,716,900
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,309,906	4,339,969	4,744,707	4,744,707
Other Charges	0	7,463	0	0
Other Financing Uses	6,787,974	5,412,185	4,463,380	4,463,380
Special Items	0	0	420,314	420,314
Capital Assets				
Equipment	200,679	0	2,362,500	2,362,500
Total Capital Assets	200,679	0	2,362,500	2,362,500
TOTAL EXPENDITURES/APPROPRIATIONS	11,298,559	9,759,617	11,990,901	11,990,901
NET COST	(2,123,030)	1,586,348	274,001	274,001

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,471	5,040	3,900	3,900
Miscellaneous Revenues	9	2	0	0
TOTAL REVENUE	5,480	5,042	3,900	3,900
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,078	6,091	9,735	9,735
Other Charges	3,805	2,425	0	0
Special Items	0	0	6,250	6,250
TOTAL EXPENDITURES/APPROPRIATIONS	7,883	8,516	15,985	15,985
NET COST	2,403	3,474	12,085	12,085

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	608,988	405,560	265,000	265,000
Miscellaneous Revenues	990	212	0	0
TOTAL REVENUE	609,978	405,772	265,000	265,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,207,267	576,565	419,000	419,000
Other Financing Uses	0	0	200,000	200,000
Special Items	0	0	245,999	245,999
Capital Assets				
Buildings and Improvements				
PM26 EL TORO EMERGENCY MEDICAL FACILITY	3,107,551	1,880,304	1	1
Total Buildings and Improvements	3,107,551	1,880,304	1	1
Total Capital Assets	3,107,551	1,880,304	1	1
TOTAL EXPENDITURES/APPROPRIATIONS	4,314,818	2,456,869	865,000	865,000
NET COST	3,704,840	2,051,097	600,000	600,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	111,959	0	0	0
TOTAL REVENUE	111,959	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	100,062	79,945	190,000	190,000
TOTAL EXPENDITURES/APPROPRIATIONS	100,062	79,945	190,000	190,000
NET COST	(11,897)	79,945	190,000	190,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Fines, Forfeitures & Penalties	12,853,727	15,410,971	10,000,000	10,000,000
Revenue from Use of Money and Property	3,611,436	4,043,994	3,000,000	3,000,000
Miscellaneous Revenues	5,189	904	0	0
Other Financing Sources	91,913,000	78,925,000	85,000,000	85,000,000
TOTAL REVENUE	108,383,352	98,380,869	98,000,000	98,000,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	402,196	390,758	490,000	490,000
Other Charges	124,913,182	75,752,685	91,510,000	91,510,000
Other Financing Uses	0	20,265,933	29,325,942	29,325,942
TOTAL EXPENDITURES/APPROPRIATIONS	125,315,378	96,409,376	121,325,942	121,325,942
NET COST	16,932,026	(1,971,493)	23,325,942	23,325,942

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	91,261	70,702	0	0
Intergovernmental Revenues	2,467,538	2,467,537	0	0
Miscellaneous Revenues	106	21	0	0
TOTAL REVENUE	2,558,905	2,538,260	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,898	1,157	0	0
Other Financing Uses	2,498,420	2,479,420	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,500,318	2,480,577	0	0
NET COST	(58,587)	(57,683)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	7,226,191	7,698,919	4,768,000	4,768,000
Intergovernmental Revenues	64,263,745	59,914,572	82,196,680	82,196,680
Charges For Services	0	0	5,000	5,000
Miscellaneous Revenues	121,331	52,517	0	0
Other Financing Sources	3,264,000	4,545,165	30,907,800	30,907,800
TOTAL REVENUE	74,875,267	72,211,173	117,877,480	117,877,480
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	32,042,726	36,492,900	47,201,858	47,201,858
Other Charges	2,663,189	4,767,595	4,305,000	4,305,000
Intangible Assets-Non-Amortizable	227,970	0	100,000	100,000
Capital Assets				
Land				
LM03 SANTA CLARA AND PROSPECT DRAINAGE ROW	8,800	0	160,200	160,200
LM04 CRAWFORD CANYON ROAD SIDEWALK EXTENSION ROW	650	0	20,000	20,000
LM05 PROSPECT AVENUE DRAINAGE AND SIDEWALK IMPROVEMENT	0	0	30,000	30,000
LR17 MODJESKA GRADE ROAD, ROAD AND DRAINAGE IMPROVEMENTS	10,795	44,010	0	0
LR23 MODJESKA CANYON RD BRIDGE REPLACEMENT 55C-172 ROW	544	363	0	0
LR26 SILVERADO CANYON RD BRIDGE 55C-0174 REPLACEMENT ROW	9,041	24,299	0	0
LR27 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	13,374	12,098	0	0
LR28 SILVERADO CANYON RD BRIDGE 55C-0175 REPLACEMENT ROW	49,821	100,248	0	0
LR41 TRABUCO CREEK ROAD STABILIZATION ROW	0	0	100,000	100,000
LR44 COYOTE CREEK CHANNEL SEGMENT O	184,171	434,174	725,000	725,000
Total Land	277,196	615,192	1,035,200	1,035,200
Buildings and Improvements				
P01R TRABUCO CANYON BRIDGE 55C-008 REPLACEMENT	399,431	191,350	13,230,000	13,230,000
P07R SANTIAGO CANYON ROAD PASSING LANE	19,542	0	1,200,000	1,200,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
P23R UNSIGNALIZED INTERSECTION SYSTEMIC SAFETY IMPROVEMENTS	0	0	50,000	50,000
P24R RURAL ROAD SYSTEMIC SAFETY IMPROVEMENTS	0	0	70,000	70,000
P25R EXPANDED RANCHRIDE TRANSIT SERVICE PROGRAM	0	0	446,421	446,421
P27R COW CAMP ROAD COMPLETION	0	0	6,624,150	6,624,150
PM01 ANTONIO PKWY AND CROWN VALLEY PKWY INTERSECTION IMPROVEMENTS	0	0	68,500	68,500
PM02 CRAWFORD CANYON ROAD SIDEWALK EXTENSION	1,926,937	384,707	0	0
PM06 OC LOOP CARBON CREEK CHANNEL (SEGMENT D) BIKEWAY GAP CLOSURE	8,922,726	4,427,025	0	0
PM09 COYOTE CREEK CHANNEL SEGMENT O	1,872,842	899,316	5,060,000	5,060,000
PM21 BARRETT LANE DRAINAGE IMPROVEMENTS	117,148	289,918	315,000	315,000
PM23 SANTA CLARA AVE. & YORBA ST. DRAINAGE & SIDEWALK IMPROVEMENT	243,391	167,348	9,250,000	9,250,000
PM28 LOS PATRONES PARKWAY EXTENSION	0	118,646	4,325,000	4,325,000
PM29 SANTIAGO CREEK ISLAND IMPROVEMENTS	0	0	200,000	200,000
PM30 GUARDRAIL PROJECT -SILVERADO CANYON ROAD	0	62,630	700,000	700,000
PM32 TRAFFIC SIGNAL UPGRADES (ANNUAL) - ESPERANZA RD AT FAIRLYNN	0	33,502	595,000	595,000
PM33 PANORAMA HEIGHTS DRAINAGE AND ROAD IMPROVEMENTS	0	0	90,000	90,000
PM35 TRAFFIC SIGNAL UPGRADES - COTO DE CAZA & OSO PARKWAY	49,269	0	0	0
PM36 ADA LA COLINA DR AND BROWNING AVE INTERSECTION	279,142	0	0	0
PM37 CRAWFORD CANYON ROAD SIDEWALK EXTENSION (PHASE II)	0	0	542,000	542,000
PM38 COLLINS YARD - UTILITY UNDERGROUNDING	0	0	1,200,000	1,200,000
PM39 LOS PATRONES PARKWAY SAFETY IMPROVEMENT PROJECT	4,220	601	8,110,000	8,110,000
PM43 ANTONIO PARKWAY GATEWAY IMPROVEMENTS	0	2,209	1,965,000	1,965,000
PM45 PROSPECT AVENUE DRAINAGE AND SIDEWALK IMPROVEMENT	0	0	50,000	50,000
PM46 SIGNALIZED INTERSECTION SYSTEMIC SAFETY IMPROVEMENT	0	0	5,000	5,000
PM47 BROOKHURST CORRIDOR IMPROVEMENTS	0	656	0	0
PM48 EL MODENA ISLAND ACCESSIBILITY IMPROVEMENTS-PHASE 1	0	0	340,000	340,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
PM49 ROSSMOOR ISLAND ACCESSIBILTIY IMPROVEMENTS-PHASE 1	0	0	210,000	210,000
PM50 BROWNING AVENUE DRAINAGE IMPROVEMENTS	0	0	170,000	170,000
PM51 COSTA MESA ISLAND ACTIVE TRANSPORTATION IMPROVEMENTS	0	0	460,000	460,000
PM52 SKYLINE DRIVE ACCESSIBILITY IMPROVEMENTS	0	0	100,000	100,000
PR02 TRABUCO CREEK ROAD STABILIZATION	373,031	(1,188)	365,000	365,000
PR48 GILBERT ST IMPROVEMENTS PHASE II, KATELLA AVE TO BALL RD	1,825,922	105,172	0	0
PR73 MODJESKA GRADE RD & DRAINAGE IMPROVEMENT SEGMENT 1	761,561	287,335	19,080,000	19,080,000
PR91 MODJESKA CANYON RD BRIDGE REPLACEMENT 55C-172	0	0	220,000	220,000
PR96 SILVERADO CANYON RD BRIDGE 55C-0174 REPLACEMENT	21,281	24,176	7,631,000	7,631,000
PR97 SILVERADO CANYON RD BRIDGE 55C-0175 REPLACEMENT	42,746	5,479	165,000	165,000
PR98 SILVERADO CANYON RD BRIDGE 55C-0177 REPLACEMENT	40,896	11,356	4,940,000	4,940,000
Total Buildings and Improvements	16,900,085	7,010,238	87,777,071	87,777,071
Intangible Assets-Amortizable	341,400	0	2,300,000	2,300,000
Total Capital Assets	17,518,681	7,625,430	91,112,271	91,112,271
TOTAL EXPENDITURES/APPROPRIATIONS	52,452,566	48,885,925	142,719,129	142,719,129
NET COST	(22,422,701)	(23,325,248)	24,841,649	24,841,649



PROPRIETARY FUNDS

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	1,023,641	1,036,969	1,115,613	1,115,613
6621 Lease Revenues	52,958	43,804	0	0
6640 Interest Lease	4,625	3,767	0	0
Total Revenue from Use of Money and Property	1,081,224	1,084,540	1,115,613	1,115,613
Charges For Services				
7330 Communication Services	0	1,800	0	0
7590 Other Charges for Services	95,447,968	92,810,023	98,626,055	98,626,055
Total Charges For Services	95,447,968	92,811,823	98,626,055	98,626,055
TOTAL OPERATING REVENUES	96,529,192	93,896,363	99,741,668	99,741,668
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	140,980	152,380	0	0
0101 Regular Salaries	9,133,570	8,891,878	9,450,372	9,450,372
0102 Extra Help	31,296	41,994	25,000	25,000
0103 Overtime	131,073	140,784	134,500	134,500
0104 Annual Leave Payoffs	0	645	0	0
0105 Vacation Payoffs	112,124	149,265	205,000	205,000
0110 Performance Incentive Pay	51	0	0	0
0111 Other Pay	931	738	840	840
0200 Retirement	3,284,326	3,187,570	3,302,829	3,302,829
0204 County Paid Executive Deferred Compensation Plan	10,035	10,438	9,894	9,894
0205 1.62% Retirement ER Contribution 401(A) Plan	55,977	61,633	93,935	93,935
0206 Retiree Medical	90,697	80,069	85,071	85,071
0207 Health Reimbursement Account	106,372	97,837	108,624	108,624
0301 Unemployment Insurance	2,940	3,739	9,446	9,446

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0305 Salary Continuance Insurance	14,538	14,151	14,086	14,086
0306 Health Insurance	1,063,934	1,000,191	1,113,000	1,113,000
0308 Dental Insurance	18,951	32,633	42,384	42,384
0309 Life Insurance	2,493	2,249	2,328	2,328
0310 Accidental Death and Dismemberment Insurance	688	671	768	768
0319 Other Insurance	20,487	18,735	21,936	21,936
0352 Workers Compensation - General	31,812	32,322	29,116	29,116
0401 Medicare	134,480	131,285	136,951	136,951
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	124,083	109,500	104,196	104,196
Total Salaries & Benefits	14,521,018	14,169,887	14,899,456	14,899,456
Services & Supplies				
0740 Enterprise Telephone Service Charges	258,283	217,928	266,550	266,550
0741 Telephone Service Charges from Vendors	6,068,688	5,174,427	6,587,153	6,587,153
0742 Cell Phones, Pagers, Blackberry Devices	1,258	1,284	5,100	5,100
0900 Food	2,406	0	0	0
1000 Household Expense	208,591	260,842	259,000	259,000
1001 Household Expense - Trash	15,541	14,137	16,750	16,750
1100 Insurance	315,865	479,703	500,000	500,000
1300 Maintenance Equipment - Non-IT Maintenance	1,830	1,820	2,500	2,500
1340 Software Maintenance & Support	963,714	981,022	899,865	899,865
1341 Hardware Maintenance & Support	4,076,928	2,655,326	3,714,452	3,714,452
1400 Maintenance - Buildings and Improvements	382,673	487,485	488,214	488,214
1402 Minor Alterations and Improvements	388,158	190,015	125,443	125,443
1600 Memberships	12,950	95,265	109,000	109,000
1700 Miscellaneous Expense	17	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	69,744	119,288	82,000	82,000
1801 Duplicating Services (CEO/Reprographics)	569	578	650	650
1803 Postage	10,327	687	1,350	1,350
1840 IT Hardware Purchases (Purchases Under $10,000)	2,228,820	982,975	1,549,192	1,549,192
1900 Professional and Specialized Services	4,167,495	2,699,265	4,983,697	4,983,697
1908 Temporary Help	425,584	491,297	550,000	550,000
1911 CWCAP Charges	978,687	851,537	1,500,000	1,500,000
1912 Investment Administrative Fees	9,376	11,386	9,676	9,676
1920 Non-Claimable Administrative Expense	0	0	25,000	25,000
1940 Enterprise IT Services	3,432,849	7,107,869	5,745,938	5,745,938
1941 IT Professional Services Contracts	38,299,518	36,021,638	42,394,536	42,394,536
2140 Software Leases & Licenses	0	(5,417)	0	0
2143 Short-Term SBITA	7,224,314	5,991,460	5,781,370	5,781,370
2210 Short-Term Lease-Buildings and Improvements	607	607	700	700
2300 Small Tools and Instruments	49	870	1,000	1,000
2400 Special Departmental Expense	45,442	33,637	107,000	107,000
2600 Transportation and Travel - General	9,598	8,987	10,450	10,450
2601 Private Auto Mileage	489	631	525	525
2602 Garage Expense	38,917	27,978	45,500	45,500
2700 Transportation and Travel - Meetings/Conferences	34,877	24,836	41,000	41,000
2800 Utilities	323	397	500	500
2801 Utilities - Purchased Electricity	1,267,291	1,182,777	1,543,668	1,543,668
2802 Utilities - Purchased Gas	2,519	4,508	3,550	3,550
2803 Utilities - Purchased Water	39,545	40,283	37,900	37,900
2890 Intra-Agency Services & Supplies Billing Offsets	(6,069,243)	(5,841,502)	(5,403,998)	(5,403,998)
Total Services & Supplies	64,914,599	60,315,826	71,985,231	71,985,231

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Other Charges				
3200 Bond Redemption	96,163	118,149	97,887	97,887
3251 Financed Purchase - Principal Payment	(1)	0	1,972,334	1,972,334
3252 Lease Equipment - Debt Service Principal	0	0	8,453	8,453
3254 Lease Buildings and Improvements - Debt Service Principal	0	0	253,971	253,971
3256 SBITA Debt Service Principal	(1)	0	6,685,344	6,685,344
3700 Taxes and Assessments	2,081	5,374	2,130	2,130
Total Other Charges	98,242	123,523	9,020,119	9,020,119
Equipment				
4040 IT Equipment (Purchases over $10,000)	0	0	1,517,500	1,517,500
Total Equipment	0	0	1,517,500	1,517,500
Buildings and Improvements				
4200 Buildings and Improvements	0	0	2,654,171	2,654,171
Total Buildings and Improvements	0	0	2,654,171	2,654,171
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	575,000	575,000
Total Intangible Assets-Amortizable	0	0	575,000	575,000
Miscellaneous				
5300 Depreciation	11,409,673	15,901,387	15,850,790	15,850,790
Total Miscellaneous	11,409,673	15,901,387	15,850,790	15,850,790
TOTAL OPERATING EXPENSES	90,943,532	90,510,623	116,502,267	116,502,267
OPERATING INCOME (LOSS) - Note 1	5,585,660	3,385,740	(16,760,599)	(16,760,599)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,357,150	1,643,179	1,400,000	1,400,000
Total Revenue from Use of Money and Property	1,357,150	1,643,179	1,400,000	1,400,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
Intergovernmental Revenues				
7130 Other Governmental Agencies	238,636	257,889	235,000	235,000
Total Intergovernmental Revenues	238,636	257,889	235,000	235,000
Miscellaneous Revenues				
7662 Other Sales - Non-Taxable - Resale	4,889	671	0	0
7670 Miscellaneous Revenue	62,462	57,748	0	0
Total Miscellaneous Revenues	67,351	58,419	0	0
TOTAL NON-OPERATING REVENUES	1,663,137	1,959,487	1,635,000	1,635,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	184,874	212,151	191,449	191,449
3352 Lease Equipment - Debt Service Interest	1,266	955	1,367	1,367
3354 Lease Buildings and Improvements - Debt Service Interest	281,220	425,210	303,684	303,684
3356 SBITA - Debt Service Interest	162,238	310,467	87,380	87,380
Total Other Charges	629,598	948,783	583,880	583,880
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	821,366	840,968	0	0
Total Miscellaneous	821,366	840,968	0	0
TOTAL NON-OPERATING EXPENSES	1,450,964	1,789,751	583,880	583,880
NON-OPERATING INCOME (LOSS)	212,173	169,736	1,051,120	1,051,120
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	5,797,833	3,555,476	(15,709,479)	(15,709,479)
7805 Capital Contributions	950	0	0	0
7810 Transfers In - from Fund 100	0	0	0	0
7811 Transfers In - from Funds 101-199	261,134	0	0	0
4801 Transfers Out - to Funds 101-199	0	(5,400,000)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	2,231,588	(683,896)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL	FY 2024-25 Actuals	FY 2025-26 Actuals	2026-27 Recommended	FY 26-27 Adopted by Board of Supervisors
(1)	(2)	(3)	(4)	(5)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(2,891,905)	5,072,792	15,850,790	15,850,790
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(3,387,788)	(5,350,469)	(12,789,020)	(12,789,020)
CHANGE IN NET POSITION	2,011,813	(2,806,097)	(12,647,709)	(12,647,709)
Net Position - Beginning Balance	14,007,657	16,019,470	12,647,709	12,647,709
Net Position - Ending Balance	16,019,470	13,213,373	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over $10,000)	0	0	0	0
4040 IT Equipment (Purchases over $10,000)	2,533,707	2,461,700	1,517,500	1,517,500
Total Equipment	2,533,707	2,461,700	1,517,500	1,517,500
4200 Buildings and Improvements				
P640 KVA Back-Up Generator Project	330,911	109,010	2,429,171	2,429,171
P656 OCIT - LEAK DETECTION UPGRADE	0	0	100,000	100,000
P657 OCDC ATRIUM STRUCTURAL UPGRADES	117,781	0	0	0
PN02 DATA CENTER MONITORING SYSTEM UPGRADE	24,772	279	0	0
PN03 DATA CENTER COMPUTER END-ROW NETWORKING	0	0	125,000	125,000
Total Buildings and Improvements	473,464	109,289	2,654,171	2,654,171
4251 Commercially Acquired Multi-Year Software Amortizable				
3336 Voice Services	0	111,758	0	0
3351 Enterprise Privacy and Cyber Security	570,126	657,571	575,000	575,000
Total Commercially Acquired Multi-Year Software Amortizable	570,126	769,329	575,000	575,000
TOTAL CAPITAL ASSET ACQUISITIONS	3,577,297	3,340,318	4,746,671	4,746,671

Note 1 - Operating Loss is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	209,560,315	221,539,988	241,894,824	241,894,824
Total Miscellaneous Revenues	209,560,315	221,539,988	241,894,824	241,894,824
TOTAL OPERATING REVENUES	209,560,315	221,539,988	241,894,824	241,894,824
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	209,674,346	221,683,163	241,894,824	241,894,824
Total Other Charges	209,674,346	221,683,163	241,894,824	241,894,824
TOTAL OPERATING EXPENSES	209,674,346	221,683,163	241,894,824	241,894,824
OPERATING INCOME (LOSS)	(114,031)	(143,175)	0	0
NON-OPERATING REVENUES				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,500	0	0	0
Total Miscellaneous Revenues	2,500	0	0	0
TOTAL NON-OPERATING REVENUES	2,500	0	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	5,908,178	5,908,178
Total Special Items	0	0	5,908,178	5,908,178
TOTAL NON-OPERATING EXPENSES	0	0	5,908,178	5,908,178
NON-OPERATING INCOME (LOSS)	2,500	0	(5,908,178)	(5,908,178)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(111,531)	(143,175)	(5,908,178)	(5,908,178)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(111,531)	(143,175)	(5,908,178)	(5,908,178)
Net Position - Beginning Balance	6,102,313	5,990,782	5,908,178	5,908,178
Net Position - Ending Balance	5,990,782	5,847,607	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	621,586	855,459	2,161,000	2,161,000
Total Miscellaneous Revenues	621,586	855,459	2,161,000	2,161,000
TOTAL OPERATING REVENUES	621,586	855,459	2,161,000	2,161,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	73,668	86,537	87,588	87,588
1911 CWCAP Charges	6,321	2,614	39,269	39,269
1912 Investment Administrative Fees	1,021	790	1,962	1,962
Total Services & Supplies	81,010	89,941	128,819	128,819
Other Charges				
3500 Judgments and Damages	0	0	2,925,602	2,925,602
3520 Insurance Claims	1,297,561	1,738,856	0	0
Total Other Charges	1,297,561	1,738,856	2,925,602	2,925,602
TOTAL OPERATING EXPENSES	1,378,571	1,828,797	3,054,421	3,054,421
OPERATING INCOME (LOSS)	(756,985)	(973,338)	(893,421)	(893,421)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	144,806	107,714	77,386	77,386
Total Revenue from Use of Money and Property	144,806	107,714	77,386	77,386
Miscellaneous Revenues				
7670 Miscellaneous Revenue	268	51	0	0
Total Miscellaneous Revenues	268	51	0	0
TOTAL NON-OPERATING REVENUES	145,074	107,765	77,386	77,386

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	275,492	275,492
Total Special Items	0	0	275,492	275,492
TOTAL NON-OPERATING EXPENSES	0	0	275,492	275,492
NON-OPERATING INCOME (LOSS)	145,074	107,765	(198,106)	(198,106)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(611,911)	(865,573)	(1,091,527)	(1,091,527)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	0	(19,802)	0	0
CHANGE IN NET POSITION	(611,911)	(885,375)	(1,091,527)	(1,091,527)
Net Position - Beginning Balance	2,880,495	2,268,584	1,091,527	1,091,527
Net Position - Ending Balance	2,268,584	1,383,209	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	77,125,731	82,361,863	103,065,213	103,065,213
Total Miscellaneous Revenues	77,125,731	82,361,863	103,065,213	103,065,213
TOTAL OPERATING REVENUES	77,125,731	82,361,863	103,065,213	103,065,213
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	0	31,500	31,500
1900 Professional and Specialized Services	3,199,168	2,890,331	3,179,796	3,179,796
1911 CWCAP Charges	82,847	87,439	82,847	82,847
1912 Investment Administrative Fees	7,178	4,558	720	720
2400 Special Departmental Expense	736,885	541,609	352,243	352,243
2700 Transportation and Travel - Meetings/Conferences	0	0	10,758	10,758
Total Services & Supplies	4,026,078	3,523,937	3,657,864	3,657,864
Other Charges				
3520 Insurance Claims	92,907,255	99,985,562	113,566,879	113,566,879
3530 Insurance Premiums	571,867	672,258	807,261	807,261
Total Other Charges	93,479,122	100,657,820	114,374,140	114,374,140
TOTAL OPERATING EXPENSES	97,505,200	104,181,757	118,032,004	118,032,004
OPERATING INCOME (LOSS)	(20,379,469)	(21,819,894)	(14,966,791)	(14,966,791)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	990,838	641,370	578,435	578,435
Total Revenue from Use of Money and Property	990,838	641,370	578,435	578,435
Miscellaneous Revenues				
7670 Miscellaneous Revenue	12,447,400	17,973,023	13,546,863	13,546,863
Total Miscellaneous Revenues	12,447,400	17,973,023	13,546,863	13,546,863

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	13,438,238	18,614,393	14,125,298	14,125,298
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,138,600	1,138,600
Total Special Items	0	0	1,138,600	1,138,600
TOTAL NON-OPERATING EXPENSES	0	0	1,138,600	1,138,600
NON-OPERATING INCOME (LOSS)	13,438,238	18,614,393	12,986,698	12,986,698
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(6,941,231)	(3,205,501)	(1,980,093)	(1,980,093)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(51,904)	55,609	0	0
CHANGE IN NET POSITION	(6,993,135)	(3,149,892)	(1,980,093)	(1,980,093)
Net Position - Beginning Balance	12,074,202	5,081,067	1,980,093	1,980,093
Net Position - Ending Balance	5,081,067	1,931,175	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	21,019	23,554	25,000	25,000
Total Charges For Services	21,019	23,554	25,000	25,000
Miscellaneous Revenues				
7710 Insurance Premiums	59,333,753	59,332,184	59,372,149	59,372,149
Total Miscellaneous Revenues	59,333,753	59,332,184	59,372,149	59,372,149
TOTAL OPERATING REVENUES	59,354,772	59,355,738	59,397,149	59,397,149
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	10,286	60,895	0	0
0101 Regular Salaries	2,623,904	2,601,048	2,767,478	2,767,478
0103 Overtime	13,045	7,538	30,000	30,000
0105 Vacation Payoffs	43,502	33,251	100,000	100,000
0111 Other Pay	1,687	1,601	1,680	1,680
0200 Retirement	924,738	813,077	950,287	950,287
0204 County Paid Executive Deferred Compensation Plan	162	0	0	0
0205 1.62% Retirement ER Contribution 401(A) Plan	18,236	20,975	38,540	38,540
0206 Retiree Medical	26,021	22,430	24,939	24,939
0207 Health Reimbursement Account	33,466	34,216	36,288	36,288
0301 Unemployment Insurance	837	1,070	2,769	2,769
0305 Salary Continuance Insurance	4,029	3,752	4,050	4,050
0306 Health Insurance	267,959	303,904	354,552	354,552
0308 Dental Insurance	5,173	9,129	12,900	12,900
0309 Life Insurance	716	631	720	720
0310 Accidental Death and Dismemberment Insurance	198	187	240	240
0319 Other Insurance	6,909	7,656	7,896	7,896

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0352 Workers Compensation - General	38,390	40,521	34,181	34,181
0401 Medicare	38,346	37,635	40,133	40,133
0403 Optional Benefit Program	35,000	31,500	31,440	31,440
0450 Accrued Salaries and Benefits	0	319,403	0	0
Total Salaries & Benefits	4,092,604	4,350,419	4,438,093	4,438,093
Services & Supplies				
0740 Enterprise Telephone Service Charges	18,987	20,401	22,000	22,000
0742 Cell Phones, Pagers, Blackberry Devices	10,632	9,030	15,000	15,000
0900 Food	719	290	1,000	1,000
1000 Household Expense	34,746	47,302	50,000	50,000
1001 Household Expense - Trash	1,137	1,657	2,000	2,000
1100 Insurance	496,764	591,714	641,001	641,001
1300 Maintenance Equipment - Non-IT Maintenance	118	0	500	500
1340 Software Maintenance & Support	20,871	25,889	35,000	35,000
1341 Hardware Maintenance & Support	0	664	1,000	1,000
1400 Maintenance - Buildings and Improvements	21,099	24,391	20,000	20,000
1402 Minor Alterations and Improvements	1,236	21,021	5,000	5,000
1502 Medical Supplies	0	0	250	250
1600 Memberships	2,730	2,793	5,000	5,000
1800 Office Expense	7,808	7,779	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	138	192	2,000	2,000
1802 Periodicals and Journals	76	0	1,000	1,000
1803 Postage	805	402	1,000	1,000
1809 Minor Office Equipment to be Controlled	190	672	5,000	5,000
1840 IT Hardware Purchases (Purchases Under $10,000)	0	23,913	16,000	16,000
1900 Professional and Specialized Services	5,816,146	5,845,881	8,305,486	8,305,486

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1908 Temporary Help	0	0	15,000	15,000
1911 CWCAP Charges	236,005	284,104	272,436	272,436
1912 Investment Administrative Fees	52,955	66,522	88,000	88,000
1940 Enterprise IT Services	199,958	365,922	370,000	370,000
2110 Short-Term Leases-Equipment	1,223	6,269	5,000	5,000
2143 Short-Term SBITA	101,432	14,830	15,000	15,000
2300 Small Tools and Instruments	5,226	889	8,000	8,000
2400 Special Departmental Expense	19,190	24,542	60,000	60,000
2600 Transportation and Travel - General	22,509	20,810	25,000	25,000
2601 Private Auto Mileage	170	370	2,000	2,000
2602 Garage Expense	18,247	7,905	25,000	25,000
2700 Transportation and Travel - Meetings/Conferences	4,276	4,394	10,000	10,000
2801 Utilities - Purchased Electricity	10,985	13,291	17,477	17,477
2802 Utilities - Purchased Gas	26,067	8,138	10,000	10,000
2803 Utilities - Purchased Water	10,356	14,199	15,651	15,651
2890 Intra-Agency Services & Supplies Billing Offsets	(59,409)	(64,075)	(69,181)	(69,181)
Total Services & Supplies	7,083,392	7,392,101	10,012,620	10,012,620
Other Charges				
3200 Bond Redemption	123,346	125,947	132,237	132,237
3256 SBITA Debt Service Principal	0	0	120,000	120,000
3520 Insurance Claims - Note 1	55,235,330	57,589,154	55,825,507	55,825,507
3700 Taxes and Assessments	1,528	2,360	3,000	3,000
Total Other Charges	55,360,204	57,717,461	56,080,744	56,080,744
Miscellaneous				
5300 Depreciation	11,114	89,385	20,000	20,000
Total Miscellaneous	11,114	89,385	20,000	20,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
TOTAL OPERATING EXPENSES	66,547,314	69,549,366	70,551,457	70,551,457
OPERATING INCOME (LOSS)	(7,192,542)	(10,193,628)	(11,154,308)	(11,154,308)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	7,865,028	9,337,812	8,100,000	8,100,000
Total Revenue from Use of Money and Property	7,865,028	9,337,812	8,100,000	8,100,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	313,907	472,155	100,000	100,000
Total Miscellaneous Revenues	313,907	472,155	100,000	100,000
TOTAL NON-OPERATING REVENUES	8,178,935	9,809,967	8,200,000	8,200,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	273,836	260,216	254,658	254,658
3356 SBITA - Debt Service Interest	856	437	40,000	40,000
Total Other Charges	274,692	260,653	294,658	294,658
TOTAL NON-OPERATING EXPENSES	274,692	260,653	294,658	294,658
NON-OPERATING INCOME (LOSS)	7,904,243	9,549,314	7,905,342	7,905,342
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	711,701	(644,314)	(3,248,966)	(3,248,966)
7810 Transfers In - from Fund 100	46,714	187,464	200,000	200,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(385,967)	869,261	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(5,407)	(6,529)	0	0
CHANGE IN NET POSITION	367,041	405,882	(3,048,966)	(3,048,966)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
Net Position - Beginning Balance	378,589	745,630	3,048,966	3,048,966
Net Position - Ending Balance	745,630	1,151,512	0	0
Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims incurred but not reported (IBNR) as well as reported claims.				

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	101,776	159,474	160,000	160,000
Total Charges For Services	101,776	159,474	160,000	160,000
Miscellaneous Revenues				
7710 Insurance Premiums	41,826,145	52,254,177	60,250,150	60,250,150
Total Miscellaneous Revenues	41,826,145	52,254,177	60,250,150	60,250,150
TOTAL OPERATING REVENUES	41,927,921	52,413,651	60,410,150	60,410,150
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	138,710	102,979	0	0
0101 Regular Salaries	1,476,744	1,576,259	1,662,133	1,662,133
0103 Overtime	9,287	10,633	15,000	15,000
0105 Vacation Payoffs	25,463	32,789	100,000	100,000
0111 Other Pay	839	801	840	840
0200 Retirement	525,764	560,276	579,109	579,109
0205 1.62% Retirement ER Contribution 401(A) Plan	14,627	16,014	17,821	17,821
0206 Retiree Medical	14,626	14,183	14,972	14,972
0207 Health Reimbursement Account	21,974	21,859	22,848	22,848
0301 Unemployment Insurance	470	655	1,659	1,659
0305 Salary Continuance Insurance	2,396	2,633	2,800	2,800
0306 Health Insurance	201,893	202,615	228,924	228,924
0308 Dental Insurance	3,695	7,101	9,780	9,780
0309 Life Insurance	487	489	588	588
0310 Accidental Death and Dismemberment Insurance	135	146	168	168
0319 Other Insurance	4,300	4,184	4,284	4,284
0352 Workers Compensation - General	5,082	5,254	4,696	4,696

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0401 Medicare	21,475	23,176	24,099	24,099
0403 Optional Benefit Program	24,500	24,500	23,856	23,856
0450 Accrued Salaries and Benefits	0	128,821	0	0
Total Salaries & Benefits	2,492,467	2,735,367	2,713,577	2,713,577
Services & Supplies				
0740 Enterprise Telephone Service Charges	26,516	18,542	30,000	30,000
0742 Cell Phones, Pagers, Blackberry Devices	2,550	2,216	3,500	3,500
1000 Household Expense	9,497	12,820	13,600	13,600
1001 Household Expense - Trash	552	450	600	600
1100 Insurance	30,651,263	34,033,319	40,000,000	40,000,000
1300 Maintenance Equipment - Non-IT Maintenance	72	0	1,000	1,000
1340 Software Maintenance & Support	6,375	6,375	10,000	10,000
1341 Hardware Maintenance & Support	0	332	1,000	1,000
1400 Maintenance - Buildings and Improvements	3,747	3,929	8,000	8,000
1402 Minor Alterations and Improvements	338	531	1,000	1,000
1502 Medical Supplies	0	0	250	250
1600 Memberships	420	783	1,000	1,000
1800 Office Expense	20,728	16,668	15,000	15,000
1801 Duplicating Services (CEO/Reprographics)	46	257	2,000	2,000
1802 Periodicals and Journals	0	0	500	500
1803 Postage	4,673	5,079	6,000	6,000
1809 Minor Office Equipment to be Controlled	99	224	1,000	1,000
1840 IT Hardware Purchases (Purchases Under $10,000)	0	1,326	7,500	7,500
1900 Professional and Specialized Services	776,373	776,586	1,563,860	1,563,860
1911 CWCAP Charges	269,543	282,581	274,396	274,396
1912 Investment Administrative Fees	6,380	10,251	30,000	30,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1940 Enterprise IT Services	80,764	68,824	100,000	100,000
2110 Short-Term Leases-Equipment	2,018	0	0	0
2143 Short-Term SBITA	370	0	2,000	2,000
2400 Special Departmental Expense	2,558	2,782	20,000	20,000
2600 Transportation and Travel - General	15,035	17,510	20,000	20,000
2601 Private Auto Mileage	0	0	1,000	1,000
2602 Garage Expense	107	914	1,000	1,000
2700 Transportation and Travel - Meetings/Conferences	3,290	262	2,500	2,500
2801 Utilities - Purchased Electricity	3,261	3,599	5,000	5,000
2802 Utilities - Purchased Gas	7,851	2,204	3,000	3,000
2803 Utilities - Purchased Water	3,302	3,844	5,000	5,000
2890 Intra-Agency Services & Supplies Billing Offsets	(15,305)	(12,662)	(19,147)	(19,147)
Total Services & Supplies	31,882,423	35,259,546	42,110,559	42,110,559
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(5,211)	(3,861)	(10,000)	(10,000)
Total Services & Supplies Reimbursements	(5,211)	(3,861)	(10,000)	(10,000)
Other Charges				
3200 Bond Redemption	34,880	34,397	36,115	36,115
3252 Lease Equipment - Debt Service Principal	0	0	5,000	5,000
3256 SBITA Debt Service Principal	0	0	100,000	100,000
3500 Judgments and Damages - Note 1	64,452,164	156,743,418	169,348,100	169,348,100
3700 Taxes and Assessments	1,019	645	2,000	2,000
Total Other Charges	64,488,063	156,778,460	169,491,215	169,491,215
Miscellaneous				
5300 Depreciation	74,605	74,605	100,000	100,000
Total Miscellaneous	74,605	74,605	100,000	100,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
TOTAL OPERATING EXPENSES	98,932,347	194,844,117	214,405,351	214,405,351
OPERATING INCOME (LOSS)	(57,004,426)	(142,430,466)	(153,995,201)	(153,995,201)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	952,540	1,343,206	1,000,000	1,000,000
Total Revenue from Use of Money and Property	952,540	1,343,206	1,000,000	1,000,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	11,014,454	21,944,335	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	606,971	(604,080)	0	0
Total Miscellaneous Revenues	11,621,425	21,340,255	100,000	100,000
TOTAL NON-OPERATING REVENUES	12,573,965	22,683,461	1,100,000	1,100,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	77,437	71,067	69,548	69,548
3352 Lease Equipment - Debt Service Interest	585	329	1,500	1,500
3356 SBITA - Debt Service Interest	5,803	2,958	6,000	6,000
Total Other Charges	83,825	74,354	77,048	77,048
TOTAL NON-OPERATING EXPENSES	83,825	74,354	77,048	77,048
NON-OPERATING INCOME (LOSS)	12,490,140	22,609,107	1,022,952	1,022,952
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(44,514,286)	(119,821,359)	(152,972,249)	(152,972,249)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
7810 Transfers In - from Fund 100	0	121,064,600	152,589,483	152,589,483
7811 Transfers In - from Funds 101-199	42,500,000	0	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	2,670,563	(3,849,558)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	1,038	(1,304)	0	0
CHANGE IN NET POSITION	657,315	(2,607,621)	(382,766)	(382,766)
Net Position - Beginning Balance	2,381,851	3,039,166	382,766	382,766
Net Position - Ending Balance	3,039,166	431,545	0	0
Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims incurred but not reported (IBNR) as well as reported claims.				

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	11,759	8,953	11,000	11,000
Total Taxes	11,759	8,953	11,000	11,000
Charges For Services				
7590 Other Charges for Services	37,017,976	38,909,808	37,944,412	37,944,412
Total Charges For Services	37,017,976	38,909,808	37,944,412	37,944,412
TOTAL OPERATING REVENUES	37,029,735	38,918,761	37,955,412	37,955,412
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	46,334	130,701	0	0
0101 Regular Salaries	6,073,901	6,059,212	6,630,501	6,630,501
0103 Overtime	214,911	309,146	214,449	214,449
0104 Annual Leave Payoffs	0	0	23,500	23,500
0105 Vacation Payoffs	124,795	64,721	122,254	122,254
0110 Performance Incentive Pay	4	0	0	0
0111 Other Pay	58,784	81,863	97,092	97,092
0200 Retirement	2,177,255	2,169,689	2,327,337	2,327,337
0205 1.62% Retirement ER Contribution 401(A) Plan	37,753	46,437	80,387	80,387
0206 Retiree Medical	60,857	55,212	60,470	60,470
0207 Health Reimbursement Account	112,802	108,543	114,000	114,000
0208 Pension Prepayment Discount	1,001	1,001	0	0
0301 Unemployment Insurance	2,024	2,644	6,727	6,727
0305 Salary Continuance Insurance	2,173	2,223	2,828	2,828
0306 Health Insurance	1,029,713	1,030,563	1,192,452	1,192,452
0308 Dental Insurance	3,679	7,097	12,000	12,000
0309 Life Insurance	490	490	660	660

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0310 Accidental Death and Dismemberment Insurance	135	146	216	216
0319 Other Insurance	69,389	64,315	68,424	68,424
0352 Workers Compensation - General	835,424	795,601	770,140	770,140
0401 Medicare	90,327	90,852	97,597	97,597
0403 Optional Benefit Program	25,667	24,500	29,424	29,424
0450 Accrued Salaries and Benefits	0	531,560	0	0
Total Salaries & Benefits	10,967,418	11,576,516	11,850,458	11,850,458
Services & Supplies				
0600 Clothing and Personal Supplies	29,590	27,740	34,000	34,000
0740 Enterprise Telephone Service Charges	8,082	8,663	8,800	8,800
0742 Cell Phones, Pagers, Blackberry Devices	515,189	607,321	550,350	550,350
0900 Food	0	713	0	0
1000 Household Expense	157,850	223,262	210,600	210,600
1001 Household Expense - Trash	53,854	56,312	60,200	60,200
1100 Insurance	179,433	237,709	185,100	185,100
1300 Maintenance Equipment - Non-IT Maintenance	4,480,229	6,286,787	5,794,000	5,794,000
1301 Maintenance - Inventory Parts	11,124	7,534	17,500	17,500
1302 Parts not Direct Billed to Customers	161,075	143,489	186,000	186,000
1340 Software Maintenance & Support	169,353	176,653	305,000	305,000
1400 Maintenance - Buildings and Improvements	232,148	278,306	264,500	264,500
1402 Minor Alterations and Improvements	66,936	77,865	68,000	68,000
1600 Memberships	2,109	2,598	3,250	3,250
1700 Miscellaneous Expense	(11,794)	(528,468)	9,000	9,000
1800 Office Expense	12,011	14,865	30,300	30,300
1801 Duplicating Services (CEO/Reprographics)	2,557	8,870	7,200	7,200
1802 Periodicals and Journals	0	0	500	500

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1803 Postage	1,532	935	1,900	1,900
1809 Minor Office Equipment to be Controlled	1,043	442	3,100	3,100
1840 IT Hardware Purchases (Purchases Under $10,000)	12,014	31,782	29,800	29,800
1900 Professional and Specialized Services	2,482,634	2,608,716	3,268,150	3,268,150
1911 CWCAP Charges	620,167	492,690	616,000	616,000
1912 Investment Administrative Fees	20,302	20,248	22,000	22,000
1940 Enterprise IT Services	23,423	26,056	44,000	44,000
2110 Short-Term Leases-Equipment	4,765	793	6,300	6,300
2140 Software Leases & Licenses	68	0	0	0
2143 Short-Term SBITA	35,083	11,729	38,000	38,000
2300 Small Tools and Instruments	64,232	25,938	113,500	113,500
2400 Special Departmental Expense	5,214,826	5,441,612	7,063,000	7,063,000
2600 Transportation and Travel - General	272	0	0	0
2601 Private Auto Mileage	1,356	2,581	4,000	4,000
2602 Garage Expense	329,341	305,689	325,000	325,000
2700 Transportation and Travel - Meetings/Conferences	1,206	2,539	3,500	3,500
2801 Utilities - Purchased Electricity	178,733	186,757	200,000	200,000
2802 Utilities - Purchased Gas	35,101	24,083	38,000	38,000
2803 Utilities - Purchased Water	16,287	17,385	17,500	17,500
2890 Intra-Agency Services & Supplies Billing Offsets	(329,341)	(325,273)	(325,000)	(325,000)
Total Services & Supplies	14,782,790	16,504,921	19,203,050	19,203,050

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Other Charges				
3200 Bond Redemption	0	0	3,500	3,500
3252 Lease Equipment - Debt Service Principal	0	0	6,200	6,200
3256 SBITA Debt Service Principal	(1)	0	40,100	40,100
3700 Taxes and Assessments	1,831	3,287	2,100	2,100
Total Other Charges	1,830	3,287	51,900	51,900
Equipment				
4000 Equipment (Purchases over $10,000)	0	0	18,022,500	18,022,500
Total Equipment	0	0	18,022,500	18,022,500
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	11,000	11,000
Total Intangible Assets-Amortizable	0	0	11,000	11,000
Miscellaneous				
5300 Depreciation	9,336,285	9,413,693	4,131,000	4,131,000
Total Miscellaneous	9,336,285	9,413,693	4,131,000	4,131,000
TOTAL OPERATING EXPENSES	35,088,323	37,498,417	53,269,908	53,269,908
OPERATING INCOME (LOSS) - Note 1	1,941,412	1,420,344	(15,314,496)	(15,314,496)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,952,078	2,805,839	2,900,000	2,900,000
Total Revenue from Use of Money and Property	2,952,078	2,805,839	2,900,000	2,900,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	93,982	47,017	66,200	66,200
7680 Six-Month Expired (Outlawed) Checks	0	0	450	450
Total Miscellaneous Revenues	93,982	47,017	66,650	66,650
TOTAL NON-OPERATING REVENUES	3,046,060	2,852,856	2,966,650	2,966,650

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	0	0	7,000	7,000
3352 Lease Equipment - Debt Service Interest	1,332	969	1,500	1,500
3356 SBITA - Debt Service Interest	1,531	780	2,300	2,300
Total Other Charges	2,863	1,749	10,800	10,800
Special Items				
5000 Special Items	0	0	570,000	570,000
Total Special Items	0	0	570,000	570,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(214,978)	(613,473)	0	0
Total Miscellaneous	(214,978)	(613,473)	0	0
TOTAL NON-OPERATING EXPENSES	(212,115)	(611,724)	580,800	580,800
NON-OPERATING INCOME (LOSS)	3,258,175	3,464,580	2,385,850	2,385,850
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	5,199,587	4,884,924	(12,928,646)	(12,928,646)
7805 Capital Contributions	149,450	0	0	0
7810 Transfers In - from Fund 100	7,030,093	2,243,305	5,475,489	5,475,489
7811 Transfers In - from Funds 101-199	1,330,311	650,714	1,814,567	1,814,567
7812 Transfers In - from Funds 2AA-299	0	0	56,688	56,688
7814 Transfers In - from Funds 400-499	2,159,883	2,811,699	3,228,840	3,228,840
4801 Transfers Out - to Funds 101-199	0	0	0	0
4804 Transfers Out - to Funds 400-499	(1,178,337)	(215,000)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(2,037,660)	10,034,653	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec	5,438,805	664,511	(1,501,084)	(1,501,084)
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec	0	0	(80,000)	(80,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(7,464,686)	(10,843,300)	(23,026,422)	(23,026,422)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(8,494,501)	(13,961,249)	(243,854)	(243,854)
CHANGE IN NET POSITION	2,132,945	(3,729,743)	(27,419,422)	(27,419,422)
Net Position - Beginning Balance	5,450,951	7,583,896	27,419,422	27,419,422
Net Position - Ending Balance	7,583,896	3,854,153	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over $10,000)	59,397	10,772	18,022,500	18,022,500
Total Equipment	59,397	10,772	18,022,500	18,022,500
4251 Commercially Acquired Multi-Year Software Amortizable				
3710 OC Fleet - Administration	0	0	11,000	11,000
Total Commercially Acquired Multi-Year Software Amortizable	0	0	11,000	11,000
TOTAL CAPITAL ASSET ACQUISITIONS	59,397	10,772	18,033,500	18,033,500

Note 1 - Operating Loss is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	4,621,174	5,510,535	6,065,835	6,065,835
Total Charges For Services	4,621,174	5,510,535	6,065,835	6,065,835
TOTAL OPERATING REVENUES	4,621,174	5,510,535	6,065,835	6,065,835
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	51,473	40,165	0	0
0101 Regular Salaries	1,329,273	1,392,246	1,422,850	1,422,850
0102 Extra Help	42,285	116,003	100,000	100,000
0103 Overtime	60,025	42,161	20,000	20,000
0105 Vacation Payoffs	8,378	12,344	7,000	7,000
0111 Other Pay	8,374	15,417	10,500	10,500
0200 Retirement	470,881	491,313	485,658	485,658
0205 1.62% Retirement ER Contribution 401(A) Plan	13,891	15,783	21,197	21,197
0206 Retiree Medical	13,283	12,654	12,781	12,781
0207 Health Reimbursement Account	26,188	26,316	26,928	26,928
0301 Unemployment Insurance	450	638	1,402	1,402
0305 Salary Continuance Insurance	1,010	1,332	1,298	1,298
0306 Health Insurance	233,457	239,063	261,636	261,636
0308 Dental Insurance	1,339	3,255	4,044	4,044
0309 Life Insurance	173	221	252	252
0310 Accidental Death and Dismemberment Insurance	48	66	72	72
0319 Other Insurance	15,314	15,539	13,752	13,752
0352 Workers Compensation - General	59,568	67,940	70,950	70,950
0401 Medicare	20,229	22,225	20,613	20,613
0403 Optional Benefit Program	7,000	10,500	9,900	9,900
Total Salaries & Benefits	2,362,639	2,525,181	2,490,833	2,490,833

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	4,080	88	2,000	2,000
0700 Communications	305	332	300	300
0740 Enterprise Telephone Service Charges	9,231	9,695	6,490	6,490
0742 Cell Phones, Pagers, Blackberry Devices	955	955	1,200	1,200
1000 Household Expense	23,971	20,763	22,154	22,154
1001 Household Expense - Trash	6,393	7,385	5,103	5,103
1100 Insurance	20,543	25,532	30,703	30,703
1300 Maintenance Equipment - Non-IT Maintenance	55,963	43,762	80,000	80,000
1340 Software Maintenance & Support	51,670	166,612	70,000	70,000
1341 Hardware Maintenance & Support	226,998	189,260	200,000	200,000
1400 Maintenance - Buildings and Improvements	75,252	56,549	50,000	50,000
1402 Minor Alterations and Improvements	24,889	5,480	35,000	35,000
1800 Office Expense	12,182	9,247	14,000	14,000
1801 Duplicating Services (CEO/Reprographics)	17,165	0	0	0
1803 Postage	14,188	46,177	42,000	42,000
1806 Printing Costs - Outside Vendors	1,719,752	1,610,352	1,600,000	1,600,000
1809 Minor Office Equipment to be Controlled	115	0	10,000	10,000
1840 IT Hardware Purchases (Purchases Under $10,000)	4,195	0	10,000	10,000
1900 Professional and Specialized Services	59,281	149,715	140,963	140,963
1908 Temporary Help	17,824	12,395	20,000	20,000
1911 CWCAP Charges	127,078	105,775	103,000	103,000
1912 Investment Administrative Fees	372	305	500	500
1920 Non-Claimable Administrative Expense	0	0	2,000	2,000
1940 Enterprise IT Services	61,299	54,611	57,602	57,602
2110 Short-Term Leases-Equipment	146,667	(18,318)	11,000	11,000
2140 Software Leases & Licenses	39,594	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2143 Short-Term SBITA	0	8,277	43,800	43,800
2400 Special Departmental Expense	(10,761)	2,131	5,000	5,000
2412 Facilities and Warehouse Supplies	0	0	500	500
2600 Transportation and Travel - General	5,219	6,589	7,000	7,000
2601 Private Auto Mileage	0	0	500	500
2602 Garage Expense	17,272	43,255	101,995	101,995
2700 Transportation and Travel - Meetings/Conferences	283	176	0	0
2801 Utilities - Purchased Electricity	73,899	65,308	31,148	31,148
2802 Utilities - Purchased Gas	5,072	2,850	6,705	6,705
2803 Utilities - Purchased Water	2,379	1,396	2,671	2,671
Total Services & Supplies	2,813,325	2,626,654	2,713,334	2,713,334
Other Charges				
3252 Lease Equipment - Debt Service Principal	0	0	86,000	86,000
3700 Taxes and Assessments	4,081	3,883	4,000	4,000
Total Other Charges	4,081	3,883	90,000	90,000
Intrafund Transfers				
5100 Intrafund Transfers	(2,110)	0	0	0
Total Intrafund Transfers	(2,110)	0	0	0
Miscellaneous				
5300 Depreciation	314,385	428,863	415,000	415,000
Total Miscellaneous	314,385	428,863	415,000	415,000
TOTAL OPERATING EXPENSES	5,492,320	5,584,581	5,709,167	5,709,167
OPERATING INCOME (LOSS) - Note 1	(871,146)	(74,046)	356,668	356,668

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	59,167	40,867	50,000	50,000
Total Revenue from Use of Money and Property	59,167	40,867	50,000	50,000
Miscellaneous Revenues				
7661 Other Sales - Taxable	154,320	170,431	123,000	123,000
7670 Miscellaneous Revenue	77	2,490	0	0
7680 Six-Month Expired (Outlawed) Checks	0	4,802	0	0
Total Miscellaneous Revenues	154,397	177,723	123,000	123,000
TOTAL NON-OPERATING REVENUES	213,564	218,590	173,000	173,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	0	13,903	1,500	1,500
3356 SBITA - Debt Service Interest	0	276	0	0
Total Other Charges	0	14,179	1,500	1,500
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	57,888	0	0	0
Total Miscellaneous	57,888	0	0	0
TOTAL NON-OPERATING EXPENSES	57,888	14,179	1,500	1,500
NON-OPERATING INCOME (LOSS)	155,676	204,411	171,500	171,500
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(715,470)	130,365	528,168	528,168
4802 Transfers Out - to Funds 2AA-299	0	0	(56,688)	(56,688)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(189,611)	(52,657)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	168,952	275,911	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(1,254,776)	1,089,116	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(1,990,905)	1,442,735	471,480	471,480
Net Position - Beginning Balance	1,519,425	(471,480)	(471,480)	(471,480)
Net Position - Ending Balance	(471,480)	971,255	0	0

Note 1 - Operating Loss is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	2,625,145	3,916,547	5,187,245	5,187,245
Total Miscellaneous Revenues	2,625,145	3,916,547	5,187,245	5,187,245
TOTAL OPERATING REVENUES	2,625,145	3,916,547	5,187,245	5,187,245
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	179,450	184,419	188,678	188,678
1911 CWCAP Charges	74,521	77,347	74,521	74,521
1912 Investment Administrative Fees	849	453	1,301	1,301
2400 Special Departmental Expense	724,125	717,358	864,339	864,339
Total Services & Supplies	978,945	979,577	1,128,839	1,128,839
Other Charges				
3500 Judgments and Damages	0	0	5,067,317	5,067,317
3510 Other Charges - Operating	384,125	322,496	0	0
3520 Insurance Claims	3,789,263	4,194,222	0	0
3530 Insurance Premiums	486,683	517,042	0	0
Total Other Charges	4,660,071	5,033,760	5,067,317	5,067,317
TOTAL OPERATING EXPENSES	5,639,016	6,013,337	6,196,156	6,196,156
OPERATING INCOME (LOSS)	(3,013,871)	(2,096,790)	(1,008,911)	(1,008,911)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	108,361	61,480	72,617	72,617
Total Revenue from Use of Money and Property	108,361	61,480	72,617	72,617
Miscellaneous Revenues				
7670 Miscellaneous Revenue	635,289	675,002	498,995	498,995
Total Miscellaneous Revenues	635,289	675,002	498,995	498,995

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	743,650	736,482	571,612	571,612
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,003,045	1,003,045
Total Special Items	0	0	1,003,045	1,003,045
TOTAL NON-OPERATING EXPENSES	0	0	1,003,045	1,003,045
NON-OPERATING INCOME (LOSS)	743,650	736,482	(431,433)	(431,433)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,270,221)	(1,360,308)	(1,440,344)	(1,440,344)
7810 Transfers In - from Fund 100	724,124	717,358	864,339	864,339
Changes to Reserves - Encumbrance - (Inc.)/Dec.	58,344	283	0	0
CHANGE IN NET POSITION	(1,487,753)	(642,667)	(576,005)	(576,005)
Net Position - Beginning Balance	2,824,097	1,336,344	576,005	576,005
Net Position - Ending Balance	1,336,344	693,677	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7370 Personnel Services	0	720,000	1,700,000	1,700,000
Total Charges For Services	0	720,000	1,700,000	1,700,000
TOTAL OPERATING REVENUES	0	720,000	1,700,000	1,700,000
OPERATING EXPENSES				
Services & Supplies				
0900 Food	0	0	600	600
1000 Household Expense	34,613	44,206	46,749	46,749
1001 Household Expense - Trash	1,489	1,700	1,218	1,218
1300 Maintenance Equipment - Non-IT Maintenance	569	432	5,000	5,000
1400 Maintenance - Buildings and Improvements	52,646	17,225	52,646	52,646
1402 Minor Alterations and Improvements	10,025	5,338	10,026	10,026
1800 Office Expense	0	2,473	15,000	15,000
1802 Periodicals and Journals	0	1,375	2,000	2,000
1803 Postage	0	0	20,000	20,000
1809 Minor Office Equipment to be Controlled	0	0	8,500	8,500
1900 Professional and Specialized Services	1,716,334	1,572,127	1,996,005	1,996,005
1911 CWCAP Charges	38,709	39,491	69,155	69,155
1912 Investment Administrative Fees	489	189	500	500
1940 Enterprise IT Services	9,049	15,804	20,000	20,000
2110 Short-Term Leases-Equipment	0	0	6,000	6,000
2143 Short-Term SBITA	959	960	3,640	3,640
2600 Transportation and Travel - General	2,832	792	4,200	4,200
2602 Garage Expense	0	682	0	0
2800 Utilities	246	1,451	246	246
2801 Utilities - Purchased Electricity	12,750	14,695	12,622	12,622
2802 Utilities - Purchased Gas	318	2,606	2,967	2,967

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2803 Utilities - Purchased Water	12,137	14,218	14,335	14,335
Total Services & Supplies	1,893,165	1,735,764	2,291,409	2,291,409
Other Charges				
3200 Bond Redemption	98,208	106,397	111,756	111,756
3700 Taxes and Assessments	2,423	2,483	2,423	2,423
Total Other Charges	100,631	108,880	114,179	114,179
Miscellaneous				
5300 Depreciation	7,113	0	7,113	7,113
Total Miscellaneous	7,113	0	7,113	7,113
TOTAL OPERATING EXPENSES	2,000,909	1,844,644	2,412,701	2,412,701
OPERATING INCOME (LOSS)	(2,000,909)	(1,124,644)	(712,701)	(712,701)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	65,593	28,037	40,700	40,700
Total Revenue from Use of Money and Property	65,593	28,037	40,700	40,700
Miscellaneous Revenues				
7670 Miscellaneous Revenue	925,525	748,498	815,090	815,090
Total Miscellaneous Revenues	925,525	748,498	815,090	815,090
TOTAL NON-OPERATING REVENUES	991,118	776,535	855,790	855,790
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	188,807	189,848	184,933	184,933
Total Other Charges	188,807	189,848	184,933	184,933

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
Special Items				
5000 Special Items	0	0	1,171,472	1,171,472
Total Special Items	0	0	1,171,472	1,171,472
TOTAL NON-OPERATING EXPENSES	188,807	189,848	1,356,405	1,356,405
NON-OPERATING INCOME (LOSS)	802,311	586,687	(500,615)	(500,615)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,198,598)	(537,957)	(1,213,316)	(1,213,316)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	11,631	(19,817)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	7,113	0	7,113	7,113
CHANGE IN NET POSITION	(1,179,854)	(557,774)	(1,206,203)	(1,206,203)
Net Position - Beginning Balance	1,971,114	791,260	1,206,203	1,206,203
Net Position - Ending Balance	791,260	233,486	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF INTERNAL SERVICE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Miscellaneous Revenues				
7710 Insurance Premiums	916,960	938,443	952,816	952,816
Total Miscellaneous Revenues	916,960	938,443	952,816	952,816
TOTAL OPERATING REVENUES	916,960	938,443	952,816	952,816
OPERATING EXPENSES				
Other Charges				
3530 Insurance Premiums	915,964	938,248	952,816	952,816
Total Other Charges	915,964	938,248	952,816	952,816
TOTAL OPERATING EXPENSES	915,964	938,248	952,816	952,816
OPERATING INCOME (LOSS)	996	195	0	0
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	96,301	96,301
Total Special Items	0	0	96,301	96,301
TOTAL NON-OPERATING EXPENSES	0	0	96,301	96,301
NON-OPERATING INCOME (LOSS)	0	0	(96,301)	(96,301)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	996	195	(96,301)	(96,301)
CHANGE IN NET POSITION	996	195	(96,301)	(96,301)
Net Position - Beginning Balance	92,887	93,883	96,301	96,301
Net Position - Ending Balance	93,883	94,078	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6630 Royalties	282,853	163,638	200,000	200,000
Total Revenue from Use of Money and Property	282,853	163,638	200,000	200,000
TOTAL OPERATING REVENUES	282,853	163,638	200,000	200,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	28	5,070	8,100	8,100
1911 CWCAP Charges	109	113	8,000	8,000
1912 Investment Administrative Fees	343	440	700	700
Total Services & Supplies	480	5,623	16,800	16,800
TOTAL OPERATING EXPENSES	480	5,623	16,800	16,800
OPERATING INCOME (LOSS)	282,373	158,015	183,200	183,200
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	52,396	62,246	50,000	50,000
Total Revenue from Use of Money and Property	52,396	62,246	50,000	50,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	57	18	0	0
Total Miscellaneous Revenues	57	18	0	0
TOTAL NON-OPERATING REVENUES	52,453	62,264	50,000	50,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	300,000	300,000
Total Special Items	0	0	300,000	300,000
TOTAL NON-OPERATING EXPENSES	0	0	300,000	300,000
NON-OPERATING INCOME (LOSS)	52,453	62,264	(250,000)	(250,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	334,826	220,279	(66,800)	(66,800)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(370,940)	(458,427)	66,800	66,800
CHANGE IN NET POSITION	(36,114)	(238,148)	0	0
Net Position - Beginning Balance	494,541	458,427	0	0
Net Position - Ending Balance	458,427	220,279	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	2,743,491	2,965,275	13,440,000	13,440,000
1912 Investment Administrative Fees	23,152	28,197	50,000	50,000
Total Services & Supplies	2,766,643	2,993,472	13,490,000	13,490,000
Buildings and Improvements				
4200 Buildings and Improvements	0	0	104,530,000	104,530,000
Total Buildings and Improvements	0	0	104,530,000	104,530,000
Miscellaneous				
5300 Depreciation	8,303,952	9,446,154	0	0
Total Miscellaneous	8,303,952	9,446,154	0	0
TOTAL OPERATING EXPENSES	11,070,595	12,439,626	118,020,000	118,020,000
OPERATING INCOME (LOSS) - Note 1	(11,070,595)	(12,439,626)	(118,020,000)	(118,020,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	3,116,231	3,820,440	3,000,000	3,000,000
Total Revenue from Use of Money and Property	3,116,231	3,820,440	3,000,000	3,000,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,103	1,076	0	0
Total Miscellaneous Revenues	3,103	1,076	0	0
TOTAL NON-OPERATING REVENUES	3,119,334	3,821,516	3,000,000	3,000,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	12,666,954	12,666,954
Total Special Items	0	0	12,666,954	12,666,954
TOTAL NON-OPERATING EXPENSES	0	0	12,666,954	12,666,954

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	3,119,334	3,821,516	(9,666,954)	(9,666,954)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(7,951,261)	(8,618,110)	(127,686,954)	(127,686,954)
7812 Transfers In - from Funds 2AA-299	75,000,000	3,580	80,000,000	80,000,000
4802 Transfers Out - to Funds 2AA-299	0	(270,212)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	13,646,107	30,551,671	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(46,343,892)	(30,466,962)	0	0
CHANGE IN NET POSITION	34,350,954	(8,800,033)	(47,686,954)	(47,686,954)
Net Position - Beginning Balance	28,034,581	62,385,535	47,686,954	47,686,954
Net Position - Ending Balance	62,385,535	53,585,502	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P565 Olinda Main Access Road Widening	0	0	2,500,000	2,500,000
P732 PRIMA ZN4 PHASE A MASS EXCAVATION/GW PROTECTION	29,273,662	28,544,602	5,000,000	5,000,000
P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project	18,706,797	999,185	0	0
P753 Olinda LFG Header Improvements	270,212	0	0	0
P779 Organics Phase IA - Olinda Valencia Greenery - Windrow	13,310	0	0	0
P784 FRB East Drainage Remediation	0	0	17,000,000	17,000,000
P785 FRB Sewer Line and Water Treatment System	287,029	0	10,000,000	10,000,000
P786 FRB PHASE VIII-A2 GROUNDWATER PROTECTION AND STOCKPILE	0	0	12,000,000	12,000,000
P787 Prima Infrastructure Phase I	(457,305)	0	0	0
P794 FRB ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE	0	0	890,000	890,000
P797 Prima Infrastructure Phase IB Project	0	0	4,200,000	4,200,000
P798 Prima Infrastructure Phase II Project	0	0	3,900,000	3,900,000
P802 ORGANICS PHASE IB - PRIMA CAPISTRANO GREENERY - CASP	0	0	17,000,000	17,000,000
P804 ORGANICS PHASE IC - FRB BEE CANYON GREENERY - CASP	0	0	10,000,000	10,000,000
P811 HHW CENTER IN IRVINE	0	0	7,000,000	7,000,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
4200 Buildings and Improvements				
P812 FRB Infrastructure Expansion	0	3,364,990	3,000,000	3,000,000
P814 PRIMA ZONE 4 PHASE A MAIN GAS LINE	0	0	4,500,000	4,500,000
P816 OAL LEACHATE PANEL ACCESS ROAD PAVING	0	0	1,500,000	1,500,000
P817 OAL MRF AWNINGS	0	0	500,000	500,000
P821 OAL ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE	0	0	745,000	745,000
P826 PRIMA FLARE III	0	0	4,000,000	4,000,000
P827 PRIMA ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE	0	0	795,000	795,000
Total Buildings and Improvements	48,093,705	32,908,777	104,530,000	104,530,000
TOTAL CAPITAL ASSET ACQUISITIONS	48,093,705	32,908,777	104,530,000	104,530,000

Note 1 - Operating Loss is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	626,927	616,425	490,000	490,000
Total Revenue from Use of Money and Property	626,927	616,425	490,000	490,000
TOTAL NON-OPERATING REVENUES	626,927	616,425	490,000	490,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	490,000	490,000
Total Special Items	0	0	490,000	490,000
TOTAL NON-OPERATING EXPENSES	0	0	490,000	490,000
NON-OPERATING INCOME (LOSS)	626,927	616,425	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	626,927	616,425	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(601,626)	(626,928)	0	0
CHANGE IN NET POSITION	25,301	(10,503)	0	0
Net Position - Beginning Balance	601,627	626,928	0	0
Net Position - Ending Balance	626,928	616,425	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	13,548	13,911	20,000	20,000
Total Services & Supplies	13,548	13,911	20,000	20,000
TOTAL OPERATING EXPENSES	13,548	13,911	20,000	20,000
OPERATING INCOME (LOSS)	(13,548)	(13,911)	(20,000)	(20,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,982,713	1,949,078	1,560,000	1,560,000
Total Revenue from Use of Money and Property	1,982,713	1,949,078	1,560,000	1,560,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,934	693	0	0
Total Miscellaneous Revenues	2,934	693	0	0
TOTAL NON-OPERATING REVENUES	1,985,647	1,949,771	1,560,000	1,560,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,540,000	1,540,000
Total Special Items	0	0	1,540,000	1,540,000
TOTAL NON-OPERATING EXPENSES	0	0	1,540,000	1,540,000
NON-OPERATING INCOME (LOSS)	1,985,647	1,949,771	20,000	20,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,972,099	1,935,860	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(1,891,640)	38,027,901	0	0
CHANGE IN NET POSITION	80,459	39,963,761	0	0
Net Position - Beginning Balance	1,891,640	1,972,099	0	0
Net Position - Ending Balance	1,972,099	41,935,860	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0740 Enterprise Telephone Service Charges	0	0	5,500	5,500
1001 Household Expense - Trash	0	0	21,000	21,000
1400 Maintenance - Buildings and Improvements	0	0	442,800	442,800
1900 Professional and Specialized Services	3,312	0	4,200,000	4,200,000
1912 Investment Administrative Fees	56,495	64,260	100,000	100,000
2110 Short-Term Leases-Equipment	0	0	7,500	7,500
2490 Landfill Closure/Postclosure Costs	35,283,970	(3,320,087)	8,300,000	8,300,000
2602 Garage Expense	0	0	68,700	68,700
2801 Utilities - Purchased Electricity	0	0	194,000	194,000
2803 Utilities - Purchased Water	0	0	55,000	55,000
Total Services & Supplies	35,343,777	(3,255,827)	13,394,500	13,394,500
Other Charges				
3700 Taxes and Assessments	0	0	143,900	143,900
Total Other Charges	0	0	143,900	143,900
TOTAL OPERATING EXPENSES	35,343,777	(3,255,827)	13,538,400	13,538,400
OPERATING INCOME (LOSS)	(35,343,777)	3,255,827	(13,538,400)	(13,538,400)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	8,329,356	8,989,960	7,300,000	7,300,000
Total Revenue from Use of Money and Property	8,329,356	8,989,960	7,300,000	7,300,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	11,468	2,912	0	0
Total Miscellaneous Revenues	11,468	2,912	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL	FY 2024-25 Actuals	FY 2025-26 Actuals	2026-27 Recommended	FY 26-27 Adopted by Board of Supervisors
(1)	(2)	(3)	(4)	(5)
TOTAL NON-OPERATING REVENUES	8,340,824	8,992,872	7,300,000	7,300,000
NON-OPERATING INCOME (LOSS)	8,340,824	8,992,872	7,300,000	7,300,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(27,002,953)	12,248,699	(6,238,400)	(6,238,400)
7812 Transfers In - from Funds 2AA-299	24,800,000	0	3,500,000	3,500,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	107	24,117	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(7,044,123)	42,242,056	2,738,400	2,738,400
CHANGE IN NET POSITION	(9,246,969)	54,514,872	0	0
Net Position - Beginning Balance	12,145,421	2,898,452	0	0
Net Position - Ending Balance	2,898,452	57,413,324	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	127,526,507	134,785,568	126,352,803	126,352,803
6621 Lease Revenues	17,351,824	17,698,443	34,488,118	34,488,118
6640 Interest Lease	5,895,892	5,399,127	0	0
Total Revenue from Use of Money and Property	150,774,223	157,883,138	160,840,921	160,840,921
Charges For Services				
7590 Other Charges for Services	35,007,231	38,700,012	39,031,867	39,031,867
Total Charges For Services	35,007,231	38,700,012	39,031,867	39,031,867
TOTAL OPERATING REVENUES	185,781,454	196,583,150	199,872,788	199,872,788
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	1,128,175	295,995	0	0
0101 Regular Salaries	17,591,574	18,771,131	21,435,452	21,435,452
0102 Extra Help	124,064	112,556	171,880	171,880
0103 Overtime	713,523	627,603	658,000	658,000
0104 Annual Leave Payoffs	6,236	4,402	10,000	10,000
0105 Vacation Payoffs	133,710	140,213	454,343	454,343
0111 Other Pay	281,175	278,043	168,400	168,400
0200 Retirement	6,288,571	6,637,405	6,885,381	6,885,381
0204 County Paid Executive Deferred Compensation Plan	24,642	25,113	23,872	23,872
0205 1.62% Retirement ER Contribution 401(A) Plan	166,345	198,200	265,622	265,622
0206 Retiree Medical	176,788	170,321	180,104	180,104
0207 Health Reimbursement Account	267,087	272,592	289,704	289,704
0301 Unemployment Insurance	5,821	8,077	20,025	20,025
0305 Salary Continuance Insurance	21,575	23,186	25,615	25,615
0306 Health Insurance	2,396,717	2,582,828	2,984,640	2,984,640

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0308 Dental Insurance	32,334	62,151	89,412	89,412
0309 Life Insurance	2,816	2,828	3,732	3,732
0310 Accidental Death and Dismemberment Insurance	778	846	1,428	1,428
0319 Other Insurance	72,819	71,783	103,032	103,032
0352 Workers Compensation - General	481,976	453,906	487,837	487,837
0401 Medicare	267,251	282,288	290,189	290,189
0402 Executive Car Allowance	18,360	18,360	18,360	18,360
0403 Optional Benefit Program	133,251	145,209	147,240	147,240
0450 Accrued Salaries and Benefits	0	1,604,231	0	0
0490 Salary Cost Apply - Intrafund	(480,228)	(1,203,282)	(2,000,000)	(2,000,000)
Total Salaries & Benefits	29,855,360	31,585,985	32,714,268	32,714,268
Services & Supplies				
0600 Clothing and Personal Supplies	47,169	74,681	105,500	105,500
0741 Telephone Service Charges from Vendors	221,250	193,053	217,041	217,041
0742 Cell Phones, Pagers, Blackberry Devices	125,710	123,373	180,000	180,000
0900 Food	16,001	43,161	18,300	18,300
1000 Household Expense	7,821,618	7,956,652	8,971,027	8,971,027
1100 Insurance	2,352,306	2,586,087	2,502,599	2,502,599
1300 Maintenance Equipment - Non-IT Maintenance	100,134	88,677	126,809	126,809
1340 Software Maintenance & Support	1,708,475	1,273,741	1,272,302	1,272,302
1341 Hardware Maintenance & Support	2,744,622	2,513,943	3,955,188	3,955,188
1400 Maintenance - Buildings and Improvements	17,325,470	16,314,854	21,059,900	21,059,900
1402 Minor Alterations and Improvements	594,670	761,874	1,930,000	1,930,000
1600 Memberships	181,932	243,175	394,694	394,694
1702 Cash Shortages	0	10	0	0
1800 Office Expense	310,889	371,478	401,750	401,750

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1801 Duplicating Services (CEO/Reprographics)	720	390	2,500	2,500
1802 Periodicals and Journals	9,071	9,828	9,702	9,702
1803 Postage	3,297	4,049	10,000	10,000
1809 Minor Office Equipment to be Controlled	70,968	295,280	82,600	82,600
1840 IT Hardware Purchases (Purchases Under $10,000)	332,473	485,671	706,000	706,000
1900 Professional and Specialized Services	51,286,247	54,347,344	62,671,722	62,671,722
1911 CWCAP Charges	672,257	545,637	991,670	991,670
1912 Investment Administrative Fees	78,057	99,418	175,000	175,000
1913 Merchant Fees	1,104,508	1,062,142	1,500,000	1,500,000
1940 Enterprise IT Services	1,178,914	1,933,367	2,485,286	2,485,286
1941 IT Professional Services Contracts	807,808	541,628	1,142,800	1,142,800
2000 Publications and Legal Notices	1,066	1,340	7,000	7,000
2110 Short-Term Leases-Equipment	139,976	100,274	140,800	140,800
2140 Software Leases & Licenses	3,355	0	0	0
2143 Short-Term SBITA	295,348	1,294,225	1,072,707	1,072,707
2210 Short-Term Lease-Buildings and Improvements	17,866	84,010	42,530	42,530
2300 Small Tools and Instruments	60,312	31,311	53,750	53,750
2400 Special Departmental Expense	1,164,248	1,382,785	1,977,780	1,977,780
2600 Transportation and Travel - General	202,832	187,017	237,000	237,000
2601 Private Auto Mileage	950	1,252	500	500
2602 Garage Expense	672,259	670,237	720,946	720,946
2700 Transportation and Travel - Meetings/Conferences	182,235	217,640	439,120	439,120
2800 Utilities	1,454	2,403	5,000	5,000
2801 Utilities - Purchased Electricity	3,475,466	3,932,211	3,850,000	3,850,000
2802 Utilities - Purchased Gas	1,218,893	1,213,608	2,600,000	2,600,000
2803 Utilities - Purchased Water	569,818	660,210	650,000	650,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
Total Services & Supplies	97,100,644	101,648,036	122,709,523	122,709,523
Other Charges				
3700 Taxes and Assessments	243,838	229,363	275,000	275,000
3750 Pollution Remediation Expense	(45,997)	0	0	0
Total Other Charges	197,841	229,363	275,000	275,000
Equipment				
4000 Equipment (Purchases over $10,000)	0	0	1,917,000	1,917,000
4040 IT Equipment (Purchases over $10,000)	0	0	920,000	920,000
Total Equipment	0	0	2,837,000	2,837,000
Miscellaneous				
5300 Depreciation	33,263,363	33,588,511	34,500,000	34,500,000
5350 Amortization	147,491	80,496	450,000	450,000
Total Miscellaneous	33,410,854	33,669,007	34,950,000	34,950,000
TOTAL OPERATING EXPENSES	160,564,699	167,132,391	193,485,791	193,485,791
OPERATING INCOME (LOSS) - Note 1	25,216,755	29,450,759	6,386,997	6,386,997
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	219,281	308,192	225,500	225,500
Total Fines, Forfeitures & Penalties	219,281	308,192	225,500	225,500
Revenue from Use of Money and Property				
6610 Interest	11,909,430	14,129,599	10,664,000	10,664,000
Total Revenue from Use of Money and Property	11,909,430	14,129,599	10,664,000	10,664,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	181,991	528,151	22,000	22,000
7680 Six-Month Expired (Outlawed) Checks	(23,787)	12,456	0	0
7690 Returned Check Charges	25	0	0	0
Total Miscellaneous Revenues	158,229	540,607	22,000	22,000
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	1	0	0	0
Total Other Financing Sources	1	0	0	0
TOTAL NON-OPERATING REVENUES	12,286,941	14,978,398	10,911,500	10,911,500
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	986	791	0	0
3356 SBITA - Debt Service Interest	0	1,488	0	0
Total Other Charges	986	2,279	0	0
Special Items				
5000 Special Items	0	0	248,652,467	248,652,467
Total Special Items	0	0	248,652,467	248,652,467
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(28,018)	551,491	0	0
5600 Other Non-Operating Expenses/Revenues	0	5,866,378	0	0
Total Miscellaneous	(28,018)	6,417,869	0	0
TOTAL NON-OPERATING EXPENSES	(27,032)	6,420,148	248,652,467	248,652,467
NON-OPERATING INCOME (LOSS)	12,313,973	8,558,250	(237,740,967)	(237,740,967)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	37,530,728	38,009,010	(231,353,970)	(231,353,970)
7812 Transfers In - from Funds 2AA-299	4,934,670	21,505,202	0	0
4802 Transfers Out - to Funds 2AA-299	(742,582)	0	(24,473,210)	(24,473,210)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	2,009,064	1,614,220	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	25,857,984	17,090,144	0	0
CHANGE IN NET POSITION	69,589,864	78,218,576	(255,827,180)	(255,827,180)
Net Position - Beginning Balance	112,965,391	182,555,255	255,827,180	255,827,180
Net Position - Ending Balance	182,555,255	260,773,831	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over $10,000)	1,832,609	670,245	1,917,000	1,917,000
4040 IT Equipment (Purchases over $10,000)	517,702	990,363	920,000	920,000
Total Equipment	2,350,311	1,660,608	2,837,000	2,837,000
TOTAL CAPITAL ASSET ACQUISITIONS	2,350,311	1,660,608	2,837,000	2,837,000

Note 1 - Operating Loss is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	0	7,200	0	0
1912 Investment Administrative Fees	27,906	17,804	50,000	50,000
Total Services & Supplies	27,906	25,004	50,000	50,000
Buildings and Improvements				
4200 Buildings and Improvements	0	0	158,089,050	158,089,050
Total Buildings and Improvements	0	0	158,089,050	158,089,050
TOTAL OPERATING EXPENSES	27,906	25,004	158,139,050	158,139,050
OPERATING INCOME (LOSS) - Note 1	(27,906)	(25,004)	(158,139,050)	(158,139,050)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	3,817,275	2,509,152	1,852,000	1,852,000
Total Revenue from Use of Money and Property	3,817,275	2,509,152	1,852,000	1,852,000
Intergovernmental Revenues				
7050 Federal - Construction	3,528,268	51,873,046	30,768,149	30,768,149
Total Intergovernmental Revenues	3,528,268	51,873,046	30,768,149	30,768,149
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,698	12,759	2,000	2,000
Total Miscellaneous Revenues	2,698	12,759	2,000	2,000
TOTAL NON-OPERATING REVENUES	7,348,241	54,394,957	32,622,149	32,622,149
NON-OPERATING INCOME (LOSS)	7,348,241	54,394,957	32,622,149	32,622,149
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	7,320,335	54,369,953	(125,516,901)	(125,516,901)
7805 Capital Contributions	0	93,882	0	0
7812 Transfers In - from Funds 2AA-299	9,975,788	32,967,838	85,863,640	85,863,640
4802 Transfers Out - to Funds 2AA-299	(4,922,791)	(21,505,202)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	26,319,544	21,064,907	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(46,011,140)	(69,857,536)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL	FY 2024-25 Actuals	FY 2025-26 Actuals	2026-27 Recommended	FY 26-27 Adopted by Board of Supervisors
(1)	(2)	(3)	(4)	(5)
CHANGE IN NET POSITION	(7,318,264)	17,133,842	(39,653,261)	(39,653,261)
Net Position - Beginning Balance	32,416,348	25,098,084	39,653,261	39,653,261
Net Position - Ending Balance	25,098,084	42,231,926	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P404 Airport Power Generation & Distribution Upgrades	8,343,663	24,979,102	34,257,690	34,257,690
P416 Parking Structures A1, A2 & B2 Repairs	882,297	1,399,897	0	0
P424 Taxiways A-D-E Reconstruction	8,916,480	38,389,640	41,650,000	41,650,000
P433 BEDS Facility Improvements	101,631	833,683	0	0
P436 Terminal Apron Improvement	0	0	601,000	601,000
P440 Facility Accessibility Improvements	12,764,088	10,450,679	0	0
P442 Terminal A&B Inbound Baggage System Improvements	83,827	28,589	0	0
P443 Terminal Roof A & B and Expansion Joint Replacement	74,582	14,492	135,000	135,000
P446 Rental Car Reconfiguration	2,271,041	10,884	0	0
P447 Terminal Building Curtain Wall Modification	230	(9,837)	0	0
P448 Terminal Floors Expansion Joints Improvements	142,332	(18,693)	0	0
P450 JWA BIFFY DUMP - WASH RACK REPLACEMENT AND RELOCATION	0	0	693,590	693,590
P451 Main St Parking Lot Improvement & EV Charging Implementation	160,282	20,303	1,450,500	1,450,500
P453 Methacrylate Road Protection Coating	3,210,053	124,322	0	0
P457 Common Use Passenger Processing System Replacement	3,736	112,265	7,274,800	7,274,800
P458 Building 366 Tenant Improvement	(169,228)	0	0	0
P459 Terminal Grease Interceptor Replacement and Improvement	70,044	188,214	3,791,310	3,791,310
P460 Concessions Infrastructure Phase II	282,842	211,008	223,000	223,000
P461 JWA Perimeter Fence Enhancement	41,557	451,613	9,696,340	9,696,340
P462 Terminal C lower Roadway Safety Enhancement	350,388	319,504	0	0
P464 MISC. Cup Improvement	4,923	17,924	0	0
P466 VERTICAL CONVEYANCE SYSTEMS IMPROVEMENTS - PHASE 1	6,844,695	3,866,997	0	0
P467 ARFF Roll Up Doors	114,955	850,808	0	0
P468 Taxiway B Service Road Realignment	3,021,282	2,716,980	0	0
P469 Baggage Handling System (BHS) Upper-Level Controls (ULC)	1,521,135	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL	FY 2024-25 Actuals	FY 2025-26 Actuals	2026-27 Recommended	FY 26-27 Adopted by Board of Supervisors
(1)	(2)	(3)	(4)	(5)
4200 Buildings and Improvements				
P470 JWA Facilities Security Improvements	1,015,205	693,746	12,465,630	12,465,630
P472 Commercial Ramp GSE EV	73,866	10,025	4,361,260	4,361,260
P473 Project Management Office Trailer Relocation	37,421	929,970	0	0
P474 Airfield Lighting Voltage Regulators Upgrade	51,424	1,336,087	0	0
P475 APRON LIGHTING REPLACEMENT	48,225	166,904	0	0
P476 TERMINAL PLAY AREA	374,234	(3,408)	0	0
P477 ARFF STORMWATER AND MATERIAL STORAGE IMPROVEMENTS	41,019	249,596	2,123,000	2,123,000
P478 AIRFIELD PAVEMENT MARKING IMPROVEMENTS	130,514	928,532	1,578,000	1,578,000
P479 SOUTH FUEL FARM AND MAINTENANCE YARD STORMWATER MGMT IMPRV	19,441	7,883	161,000	161,000
P481 COMMERCIAL RAMP STORMWATER TREATMENT	89,785	160,693	11,322,000	11,322,000
P482 AIRFIELD ASPHALT PAVEMENT IMPROVEMENTS	15,961	285,952	4,354,000	4,354,000
P483 AIRFIELD RUNWAY 2L/20R REHABILITATION	0	19,166	1,779,050	1,779,050
P484 PARKING ACCESS REVENUE CONTROL SYSTEMS REPLACEMENT	0	217,100	664,000	664,000
P485 AIRPORT ACCESS CONTROL SYSTEM UPGRADES	0	0	3,857,340	3,857,340
P486 MAIN ST PARKING LOT RESTROOM IMPROVEMENTS	0	373,070	1,109,500	1,109,500
P487 TERMINAL ACCESSIBILITY IMPROVEMENTS	0	128,607	0	0
P488 BAGGAGE HANDLING SYSTEM REPLACEMENT	0	254,453	1,004,000	1,004,000
P490 TERMINAL SEATING AND FLOORING REPLACEMENT	0	5,306	0	0
P491 VERTICAL CONVEYANCE SYSTEMS IMPROVEMENTS - PHASE 2	0	170,421	8,974,700	8,974,700
P492 LANDSIDE LIGHTING CONTROLS IMPROVEMENTS	0	52,511	0	0
P493 TERMINAL C PAVILION CONVERSION	0	205,003	0	0
P494 AIRPORT POWER GEN AND DIST UPGRADES - PHASE 2	0	212,749	4,562,340	4,562,340
Total Buildings and Improvements	50,933,930	91,362,740	158,089,050	158,089,050
TOTAL CAPITAL ASSET ACQUISITIONS	50,933,930	91,362,740	158,089,050	158,089,050

Note 1 - Operating Loss is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	33,522	36,721	55,000	55,000
Total Services & Supplies	33,522	36,721	55,000	55,000
TOTAL OPERATING EXPENSES	33,522	36,721	55,000	55,000
OPERATING INCOME (LOSS) - Note 1	(33,522)	(36,721)	(55,000)	(55,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	5,069,841	5,065,001	4,070,000	4,070,000
Total Revenue from Use of Money and Property	5,069,841	5,065,001	4,070,000	4,070,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	6,326	1,774	2,000	2,000
7720 Passenger Facility Charge	21,178,652	21,669,838	21,041,000	21,041,000
Total Miscellaneous Revenues	21,184,978	21,671,612	21,043,000	21,043,000
TOTAL NON-OPERATING REVENUES	26,254,819	26,736,613	25,113,000	25,113,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	72,033,368	72,033,368
Total Special Items	0	0	72,033,368	72,033,368
TOTAL NON-OPERATING EXPENSES	0	0	72,033,368	72,033,368
NON-OPERATING INCOME (LOSS)	26,254,819	26,736,613	(46,920,368)	(46,920,368)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	26,221,297	26,699,892	(46,975,368)	(46,975,368)
4802 Transfers Out - to Funds 2AA-299	(9,233,206)	(32,967,838)	(61,390,430)	(61,390,430)

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	16,988,091	(6,267,946)	(108,365,798)	(108,365,798)
Net Position - Beginning Balance	87,196,495	104,184,586	108,365,798	108,365,798
Net Position - Ending Balance	104,184,586	97,916,640	0	0
Note 1 - Income Before Capital Contributions and Transfers is understated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end.				

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,391,204	600,937	1,600,000	1,600,000
Total Services & Supplies	1,391,204	600,937	1,600,000	1,600,000
TOTAL OPERATING EXPENSES	1,391,204	600,937	1,600,000	1,600,000
OPERATING INCOME (LOSS)	(1,391,204)	(600,937)	(1,600,000)	(1,600,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,465,970	1,441,413	1,160,000	1,160,000
Total Revenue from Use of Money and Property	1,465,970	1,441,413	1,160,000	1,160,000
TOTAL NON-OPERATING REVENUES	1,465,970	1,441,413	1,160,000	1,160,000
NON-OPERATING INCOME (LOSS)	1,465,970	1,441,413	1,160,000	1,160,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	74,766	840,476	(440,000)	(440,000)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	140,000	120,000	440,000	440,000
CHANGE IN NET POSITION	214,766	960,476	0	0
Net Position - Beginning Balance	2,668,470	2,883,236	0	0
Net Position - Ending Balance	2,883,236	3,843,712	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,840,169	1,590,878	2,000,000	2,000,000
Total Services & Supplies	1,840,169	1,590,878	2,000,000	2,000,000
TOTAL OPERATING EXPENSES	1,840,169	1,590,878	2,000,000	2,000,000
OPERATING INCOME (LOSS)	(1,840,169)	(1,590,878)	(2,000,000)	(2,000,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,173,618	2,137,226	1,720,000	1,720,000
Total Revenue from Use of Money and Property	2,173,618	2,137,226	1,720,000	1,720,000
TOTAL NON-OPERATING REVENUES	2,173,618	2,137,226	1,720,000	1,720,000
NON-OPERATING INCOME (LOSS)	2,173,618	2,137,226	1,720,000	1,720,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	333,449	546,348	(280,000)	(280,000)
7812 Transfers In - from Funds 2AA-299	0	0	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	650,000	350,000	280,000	280,000
CHANGE IN NET POSITION	983,449	896,348	0	0
Net Position - Beginning Balance	2,808,520	3,791,969	0	0
Net Position - Ending Balance	3,791,969	4,688,317	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,396,800	1,663,172	1,800,000	1,800,000
Total Services & Supplies	1,396,800	1,663,172	1,800,000	1,800,000
TOTAL OPERATING EXPENSES	1,396,800	1,663,172	1,800,000	1,800,000
OPERATING INCOME (LOSS)	(1,396,800)	(1,663,172)	(1,800,000)	(1,800,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,343,525	1,321,037	1,060,000	1,060,000
Total Revenue from Use of Money and Property	1,343,525	1,321,037	1,060,000	1,060,000
TOTAL NON-OPERATING REVENUES	1,343,525	1,321,037	1,060,000	1,060,000
NON-OPERATING INCOME (LOSS)	1,343,525	1,321,037	1,060,000	1,060,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(53,275)	(342,135)	(740,000)	(740,000)
7812 Transfers In - from Funds 2AA-299	0	0	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	360,000	820,000	740,000	740,000
CHANGE IN NET POSITION	306,725	477,865	0	0
Net Position - Beginning Balance	4,145,044	4,451,769	0	0
Net Position - Ending Balance	4,451,769	4,929,634	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	59,876,078	34,415,009	36,056,000	36,056,000
Total Charges For Services	59,876,078	34,415,009	36,056,000	36,056,000
TOTAL OPERATING REVENUES	59,876,078	34,415,009	36,056,000	36,056,000
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	8,596	14,287	20,000	20,000
Total Services & Supplies	8,596	14,287	20,000	20,000
Other Charges				
3100 Contributions to Non-County Government Agencies	11,650,040	5,947,645	6,550,000	6,550,000
3700 Taxes and Assessments	2,467,663	675,194	700,000	700,000
Total Other Charges	14,117,703	6,622,839	7,250,000	7,250,000
TOTAL OPERATING EXPENSES	14,126,299	6,637,126	7,270,000	7,270,000
OPERATING INCOME (LOSS)	45,749,779	27,777,883	28,786,000	28,786,000
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,385,491	1,058,051	1,914,000	1,914,000
Total Revenue from Use of Money and Property	1,385,491	1,058,051	1,914,000	1,914,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,922	484	1,500,000	1,500,000
Total Miscellaneous Revenues	1,922	484	1,500,000	1,500,000
TOTAL NON-OPERATING REVENUES	1,387,413	1,058,535	3,414,000	3,414,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,500,000	1,500,000
Total Special Items	0	0	1,500,000	1,500,000
TOTAL NON-OPERATING EXPENSES	0	0	1,500,000	1,500,000
NON-OPERATING INCOME (LOSS)	1,387,413	1,058,535	1,914,000	1,914,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	47,137,192	28,836,418	30,700,000	30,700,000
4800 Transfers Out - to Fund 100	(9,506,839)	(5,513,931)	(5,560,000)	(5,560,000)
4802 Transfers Out - to Funds 2AA-299	(37,630,353)	(23,319,604)	(25,140,000)	(25,140,000)
CHANGE IN NET POSITION	0	2,883	0	0
Net Position - Beginning Balance	0	0	0	0
Net Position - Ending Balance	0	2,883	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	13,575	15,425	15,000	15,000
6470 Franchises	311,344	310,854	317,071	317,071
Total Licenses, Permits & Franchises	324,919	326,279	332,071	332,071
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	8,000	0	0	0
6621 Lease Revenues	317,155	292,675	266,400	266,400
6630 Royalties	3,766,991	3,897,921	3,906,657	3,906,657
6640 Interest Lease	271,892	261,713	229,900	229,900
Total Revenue from Use of Money and Property	4,364,038	4,452,309	4,402,957	4,402,957
Charges For Services				
7520 Sanitation Services	155,444,978	167,385,316	237,534,000	237,534,000
7590 Other Charges for Services	419,755	960,880	1,109,939	1,109,939
Total Charges For Services	155,864,733	168,346,196	238,643,939	238,643,939
TOTAL OPERATING REVENUES	160,553,690	173,124,784	243,378,967	243,378,967
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	727,827	448,469	1,700,000	1,700,000
0101 Regular Salaries	23,958,860	25,764,388	26,531,406	26,531,406
0102 Extra Help	166,369	409,718	1,230,578	1,230,578
0103 Overtime	1,924,127	2,082,068	2,407,309	2,407,309
0104 Annual Leave Payoffs	0	42,389	129,512	129,512
0105 Vacation Payoffs	352,005	542,314	1,064,866	1,064,866
0110 Performance Incentive Pay	0	209	0	0
0111 Other Pay	39,926	38,298	54,592	54,592
0200 Retirement	8,543,779	9,126,863	9,191,170	9,191,170
0204 County Paid Executive Deferred Compensation Plan	14,574	14,404	13,196	13,196

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0205 1.62% Retirement ER Contribution 401(A) Plan	156,942	196,770	318,497	318,497
0206 Retiree Medical	238,106	232,124	238,716	238,716
0207 Health Reimbursement Account	440,193	470,159	464,712	464,712
0301 Unemployment Insurance	8,223	11,675	26,708	26,708
0305 Salary Continuance Insurance	14,696	16,686	17,858	17,858
0306 Health Insurance	3,889,443	4,208,451	4,604,100	4,604,100
0308 Dental Insurance	21,176	43,011	61,956	61,956
0309 Life Insurance	2,778	2,958	3,696	3,696
0310 Accidental Death and Dismemberment Insurance	765	881	1,224	1,224
0319 Other Insurance	233,339	243,031	237,144	237,144
0352 Workers Compensation - General	1,232,441	997,559	1,054,889	1,054,889
0401 Medicare	374,297	409,309	384,963	384,963
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	143,334	157,041	152,700	152,700
0450 Accrued Salaries and Benefits	0	2,380,388	0	0
0490 Salary Cost Apply - Intrafund	(271,021)	(86)	0	0
Total Salaries & Benefits	42,221,359	47,848,257	49,898,972	49,898,972
Services & Supplies				
0600 Clothing and Personal Supplies	308,615	340,033	545,900	545,900
0740 Enterprise Telephone Service Charges	204,595	192,282	243,500	243,500
0742 Cell Phones, Pagers, Blackberry Devices	78,914	78,032	95,000	95,000
0900 Food	28,646	25,256	81,640	81,640
1000 Household Expense	419,246	445,788	562,000	562,000
1001 Household Expense - Trash	48,053	65,202	63,000	63,000
1100 Insurance	536,834	646,312	690,000	690,000
1300 Maintenance Equipment - Non-IT Maintenance	15,390,189	18,354,821	17,842,410	17,842,410

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1340 Software Maintenance & Support	211,629	144,498	298,925	298,925
1341 Hardware Maintenance & Support	6,113	15,665	23,000	23,000
1400 Maintenance - Buildings and Improvements	27,619,401	24,081,080	31,436,975	31,436,975
1402 Minor Alterations and Improvements	67,913	35,872	125,000	125,000
1500 Medical, Dental and Laboratory Supplies	25,039	36,652	72,000	72,000
1600 Memberships	31,846	51,556	114,620	114,620
1701 Cash Difference	122	421	250	250
1702 Cash Shortages	780	2,283	1,000	1,000
1800 Office Expense	186,843	239,176	429,351	429,351
1801 Duplicating Services (CEO/Reprographics)	42,443	55,170	151,700	151,700
1802 Periodicals and Journals	172	228	4,500	4,500
1803 Postage	3,380	4,887	12,620	12,620
1806 Printing Costs - Outside Vendors	20,333	25,852	102,700	102,700
1809 Minor Office Equipment to be Controlled	58,937	37,727	222,700	222,700
1840 IT Hardware Purchases (Purchases Under $10,000)	164,458	119,110	385,000	385,000
1900 Professional and Specialized Services	22,205,091	21,259,045	29,889,400	29,889,400
1908 Temporary Help	851,090	619,533	2,006,900	2,006,900
1911 CWCAP Charges	1,101,295	1,316,793	2,000,000	2,000,000
1912 Investment Administrative Fees	136,182	116,739	170,000	170,000
1913 Merchant Fees	395,890	432,878	420,000	420,000
1940 Enterprise IT Services	1,353,753	2,559,429	2,965,000	2,965,000
1941 IT Professional Services Contracts	30,422	75,521	110,000	110,000
2000 Publications and Legal Notices	33,795	22,718	196,100	196,100
2110 Short-Term Leases-Equipment	2,617,976	2,042,215	1,645,352	1,645,352
2143 Short-Term SBITA	180,993	197,641	391,600	391,600
2210 Short-Term Lease-Buildings and Improvements	0	142,779	10,000	10,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2300 Small Tools and Instruments	116,717	122,610	225,000	225,000
2400 Special Departmental Expense	8,408,364	3,403,990	9,753,035	9,753,035
2409 Minor Special Dept. Equipment to be Controlled	20,275	43,884	33,600	33,600
2412 Facilities and Warehouse Supplies	0	3,290	0	0
2600 Transportation and Travel - General	4,150,850	5,235,576	6,196,700	6,196,700
2601 Private Auto Mileage	53,645	63,483	78,550	78,550
2602 Garage Expense	1,365,536	1,335,612	1,414,000	1,414,000
2700 Transportation and Travel - Meetings/Conferences	147,802	114,225	295,400	295,400
2801 Utilities - Purchased Electricity	748,037	1,030,618	1,411,000	1,411,000
2802 Utilities - Purchased Gas	2,167	17,224	23,000	23,000
2803 Utilities - Purchased Water	565,852	527,031	843,000	843,000
Total Services & Supplies	89,940,233	85,680,737	113,581,428	113,581,428
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(3,738,519)	(2,637,032)	0	0
Total Services & Supplies Reimbursements	(3,738,519)	(2,637,032)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	10,955,274	4,694,939	7,853,000	7,853,000
3200 Bond Redemption	329,406	449,897	475,000	475,000
3252 Lease Equipment - Debt Service Principal	0	0	25,000	25,000
3254 Lease Buildings and Improvements - Debt Service Principal	0	0	668,620	668,620
3256 SBITA Debt Service Principal	0	0	449,255	449,255
3700 Taxes and Assessments	5,241,642	5,968,004	5,934,850	5,934,850
3750 Pollution Remediation Expense	(10,109)	2,279,736	0	0
Total Other Charges	16,516,213	13,392,576	15,405,725	15,405,725

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over $10,000)	0	0	8,435,000	8,435,000
4040 IT Equipment (Purchases over $10,000)	0	0	3,340,000	3,340,000
Total Equipment	0	0	11,775,000	11,775,000
Miscellaneous				
5300 Depreciation	16,299,255	14,619,679	0	0
5350 Amortization	178,294	59,006	0	0
Total Miscellaneous	16,477,549	14,678,685	0	0
TOTAL OPERATING EXPENSES	161,416,835	158,963,223	190,661,125	190,661,125
OPERATING INCOME (LOSS) - Note 1	(863,145)	14,161,561	52,717,842	52,717,842
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	9,907	29,412	10,000	10,000
Total Fines, Forfeitures & Penalties	9,907	29,412	10,000	10,000
Revenue from Use of Money and Property				
6610 Interest	14,236,788	11,941,746	8,000,000	8,000,000
Total Revenue from Use of Money and Property	14,236,788	11,941,746	8,000,000	8,000,000
Intergovernmental Revenues				
6970 State - Other	(23,031)	330,754	135,000	135,000
Total Intergovernmental Revenues	(23,031)	330,754	135,000	135,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	62,511	75,919	50,000	50,000
7680 Six-Month Expired (Outlawed) Checks	6,956	7,656	0	0
7690 Returned Check Charges	920	8,296	500	500
Total Miscellaneous Revenues	70,387	91,871	50,500	50,500
TOTAL NON-OPERATING REVENUES	14,294,051	12,393,783	8,195,500	8,195,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	633,288	802,768	786,000	786,000
3352 Lease Equipment - Debt Service Interest	2,495	1,774	3,000	3,000
3354 Lease Buildings and Improvements - Debt Service Interest	102,962	9,151	0	0
3356 SBITA - Debt Service Interest	2,019	23,971	20,745	20,745
Total Other Charges	740,764	837,664	809,745	809,745
Special Items				
5000 Special Items	0	0	18,000,000	18,000,000
Total Special Items	0	0	18,000,000	18,000,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	21,423	(108,150)	0	0
Total Miscellaneous	21,423	(108,150)	0	0
TOTAL NON-OPERATING EXPENSES	762,187	729,514	18,809,745	18,809,745
NON-OPERATING INCOME (LOSS)	13,531,864	11,664,269	(10,614,245)	(10,614,245)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	12,668,719	25,825,830	42,103,597	42,103,597
7805 Capital Contributions	0	0	0	0
7811 Transfers In - from Funds 101-199	15,000	0	200,000	200,000
7812 Transfers In - from Funds 2AA-299	37,630,353	23,589,816	25,140,000	25,140,000
4800 Transfers Out - to Fund 100	0	0	(100,000,000)	(100,000,000)
4802 Transfers Out - to Funds 2AA-299	(99,811,879)	(3,580)	(83,500,000)	(83,500,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(1,318,616)	(804,922)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	501,667	4,417,701	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(14,661,692)	42,052,923	41,497,613	41,497,613
CHANGE IN NET POSITION	(64,976,448)	95,077,768	(74,558,790)	(74,558,790)
Net Position - Beginning Balance	126,110,162	61,133,714	74,558,790	74,558,790
Net Position - Ending Balance	61,133,714	156,211,482	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

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

OPERATING DETAIL (1)	FY 2024-25 Actuals (2)	FY 2025-26 Actuals (3)	2026-27 Recommended (4)	FY 26-27 Adopted by Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over $10,000)	15,453,112	5,106,165	8,435,000	8,435,000
4040 IT Equipment (Purchases over $10,000)	0	0	3,340,000	3,340,000
Total Equipment	15,453,112	5,106,165	11,775,000	11,775,000
TOTAL CAPITAL ASSET ACQUISITIONS	15,453,112	5,106,165	11,775,000	11,775,000

Note 1 - Operating Loss is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.



SPECIAL DISTRICTS AND OTHER AGENCIES

Governed by the Board of Supervisors

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY - NON-ENTERPRISE
FISCAL YEAR 2026-27

District / Agency Name	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FLOOD CONTROL DISTRICT							
400 OC Flood	0	18,129,502	224,834,558	242,964,060	242,964,060	0	242,964,060
401 OC Flood - Capital Improvement Projects	0	0	95,219,443	95,219,443	95,219,443	0	95,219,443
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	0	0	52,062,108	52,062,108	52,062,108	0	52,062,108
408 OC Flood Westminster East Garden Grove Flood Risk Mgmt Prj	0	0	2,300,000	2,300,000	2,300,000	0	2,300,000
TOTAL FLOOD CONTROL DISTRICT	**0**	**18,129,502**	**374,416,109**	**392,545,611**	**392,545,611**	**0**	**392,545,611**
LANDSCAPE AND LIGHTING DISTRICTS							
459 N. Tustin Landscape & Lighting Assessment Dist.	0	0	1,085,813	1,085,813	1,085,813	0	1,085,813
TOTAL LANDSCAPE AND LIGHTING DISTRICTS	**0**	**0**	**1,085,813**	**1,085,813**	**1,085,813**	**0**	**1,085,813**
SERVICE AREAS							
405 OC Parks CSA26	0	40,004,093	165,089,940	205,094,033	204,985,733	108,300	205,094,033
406 OC Parks Capital	0	2,783,385	37,992,615	40,776,000	40,776,000	0	40,776,000
468 County Service Area #13 - La Mirada	0	0	23,716	23,716	23,670	46	23,716
477 County Service Area #22 - East Yorba Linda	0	26,498	171,218	197,716	197,716	0	197,716
TOTAL SERVICE AREAS	**0**	**42,813,976**	**203,277,489**	**246,091,465**	**245,983,119**	**108,346**	**246,091,465**
ASSESSMENT DISTRICTS							
516 Assess. Dist. 01-1 Ziani Project - Debt Service	0	188,600	332,350	520,950	520,950	0	520,950
523 Newport Coast AD 01-1 Group 2 Debt Service	0	480,600	604,460	1,085,060	1,085,060	0	1,085,060
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	0	473,062	932,700	1,405,762	1,405,762	0	1,405,762
534 Assess. District 01-1 Group 3 Debt Service	0	469,400	744,743	1,214,143	1,214,143	0	1,214,143
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service	0	721,500	512,268	1,233,768	1,233,768	0	1,233,768
TOTAL ASSESSMENT DISTRICTS	**0**	**2,333,162**	**3,126,521**	**5,459,683**	**5,459,683**	**0**	**5,459,683**

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY - NON-ENTERPRISE
FISCAL YEAR 2026-27

District / Agency Name	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COMMUNITY FACILITIES DISTRICTS							
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	0	559,100	1,715,700	2,274,800	2,274,800	0	2,274,800
487 CFD 2002-1 Ladera - Debt Service	0	689,170	4,534,627	5,223,797	5,223,797	0	5,223,797
530 CFD 2004-1 Ladera - Debt Service	0	2,252,405	5,393,208	7,645,613	7,645,613	0	7,645,613
533 CFD 01-1 Ladera - Debt Service	0	674,904	2,211,550	2,886,454	2,886,454	0	2,886,454
541 CFD 2015-1 RMV (Village of Esencia) Debt Service	0	2,977,314	5,565,000	8,542,314	8,542,314	0	8,542,314
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	0	773,650	1,985,800	2,759,450	2,759,450	0	2,759,450
555 CFD 2003-1 Ladera - Debt Service	0	763,368	3,564,144	4,327,512	4,327,512	0	4,327,512
560 CFD 2016-1 RMV (Village of Esencia) Debt Service	0	2,174,314	5,970,000	8,144,314	8,144,314	0	8,144,314
562 CFD 2017-1 RMV (Village of Esencia) Debt Service	0	2,084,649	4,560,000	6,644,649	6,644,649	0	6,644,649
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	0	1,081,197	1,096,000	2,177,197	2,177,197	0	2,177,197
565 CFD 2021-1 RMV (Rienda) Construction Fund	0	4,404,918	300,000	4,704,918	4,704,918	0	4,704,918
566 CFD 2021-1 RMV (Rienda) Debt Service	0	1,099,471	6,510,000	7,609,471	7,609,471	0	7,609,471
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund	0	22,008,862	1,000,000	23,008,862	23,008,862	0	23,008,862
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	0	2,545,421	3,900,000	6,445,421	6,445,421	0	6,445,421
569 CFD 2025-1 RMV (Rienda 3) IA1 Construction Fund	0	0	1,500,000	1,500,000	1,500,000	0	1,500,000
570 CFD 2025-1 RMV (Rienda 3) IA1 Debt Service	0	0	4,380,000	4,380,000	4,380,000	0	4,380,000
TOTAL COMMUNITY FACILITIES DISTRICTS	**0**	**44,088,743**	**54,186,029**	**98,274,772**	**98,274,772**	**0**	**98,274,772**
OC DEVELOPMENT AGENCIES							
170 Housing Asset Fund	0	271,444	200,000	471,444	471,444	0	471,444
TOTAL OC DEVELOPMENT AGENCIES	**0**	**271,444**	**200,000**	**471,444**	**471,444**	**0**	**471,444**
JOINT POWERS AND PUBLIC AUTHORITY							
590 In-Home Supportive Services Public Authority	0	0	4,194,928	4,194,928	4,194,928	0	4,194,928
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	**0**	**0**	**4,194,928**	**4,194,928**	**4,194,928**	**0**	**4,194,928**

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY - NON-ENTERPRISE
FISCAL YEAR 2026-27

District / Agency Name	TOTAL FINANCING SOURCES				TOTAL FINANCING USES		
	* Estimated Fund Balance Available June 30, 2026	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	**0**	**107,636,827**	**640,486,889**	**748,123,716**	**748,015,370**	**108,346**	**748,123,716**
Appropriations Limit 2,121,608,306							
Appropriations Subject to Limit 201,032,624							

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

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2026-27

Actual [ ]
Estimated [X]

District/Agency Name (1)	* Total Fund Balance June 30, 2026 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2026 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
FLOOD CONTROL DISTRICT					
400 OC Flood	493,245,021	7,664,840	485,580,181	0	0
401 OC Flood - Capital Improvement Projects	47,431,988	2,073,219	45,358,769	0	0
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	86,847,451	6,362,760	80,484,691	0	0
408 OC Flood Westminster East Garden Grove Flood Risk Mgmt Prj	0	0	0	0	0
TOTAL FLOOD CONTROL DISTRICT	**627,524,460**	**16,100,819**	**611,423,641**	**0**	**0**
LANDSCAPING AND LIGHTING ASSESSMENT					
459 N. Tustin Landscape & Lighting Assessment Dist.	2,365,256	0	2,365,256	0	0
TOTAL LANDSCAPING AND LIGHTING ASSESSMENT	**2,365,256**	**0**	**2,365,256**	**0**	**0**
SERVICE AREAS					
405 OC Parks CSA26	146,141,928	0	146,141,928	0	0
406 OC Parks Capital	6,316,382	0	6,316,382	0	0
468 County Service Area #13 - La Mirada	16,987	0	16,987	0	0
477 County Service Area #22 - East Yorba Linda	26,497	0	26,497	0	0
TOTAL SERVICE AREAS	**152,501,794**	**0**	**152,501,794**	**0**	**0**

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2026-27

Actual [ ]
Estimated [X]

District/Agency Name (1)	* Total Fund Balance June 30, 2026 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2026 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
ASSESSMENT DISTRICTS					
433 Golden Lantern Reassess. District 94-1 - Debt Service	350,820	0	350,820	0	0
507 Irvine Coast Assess. District 88-1 - Debt Service	0	0	0	0	0
516 Assess. Dist. 01-1 Ziani Project - Debt Service	411,571	0	411,571	0	0
523 Newport Coast AD 01-1 Group 2 Debt Service	770,214	0	770,214	0	0
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	1,191,633	0	1,191,633	0	0
534 Assess. District 01-1 Group 3 Debt Service	942,605	0	942,605	0	0
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service	867,999	0	867,999	0	0
TOTAL ASSESSMENT DISTRICTS	**4,534,842**	**0**	**4,534,842**	**0**	**0**

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2026-27

Actual [ ]
Estimated [X]

District/Agency Name (1)	* Total Fund Balance June 30, 2026 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2026 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
COMMUNITY FACILITIES DISTRICTS					
479 CFD 99-1 Series A of 1999 Ladera - Debt Service	1,680,351	0	1,680,351	0	0
487 CFD 2002-1 Ladera - Debt Service	5,856,874	0	5,856,874	0	0
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	8,505	0	8,505	0	0
509 Rancho Santa Margarita CFD 87-5B - Debt Service	11,744	0	11,744	0	0
517 Rancho Santa Margarita CFD 87-5C - Debt Service	14,958	0	14,958	0	0
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service	13,868	0	13,868	0	0
530 CFD 2004-1 Ladera - Debt Service	10,616,165	0	10,616,165	0	0
533 CFD 01-1 Ladera - Debt Service	2,116,974	0	2,116,974	0	0
541 CFD 2015-1 RMV (Village of Esencia) Debt Service	13,091,698	0	13,091,698	0	0
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service	1,946,338	0	1,946,338	0	0
555 CFD 2003-1 Ladera - Debt Service	4,643,376	0	4,643,376	0	0
560 CFD 2016-1 RMV (Village of Esencia) Debt Service	13,513,345	0	13,513,345	0	0
562 CFD 2017-1 RMV (Village of Esencia) Debt Service	11,178,670	0	11,178,670	0	0
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	2,600,777	0	2,600,777	0	0
565 CFD 2021-1 RMV (Rienda) Construction Fund	4,404,918	0	4,404,918	0	0
566 CFD 2021-1 RMV (Rienda) Debt Service	15,657,216	0	15,657,216	0	0
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund	22,008,862	0	22,008,862	0	0
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	8,649,069	0	8,649,069	0	0
TOTAL COMMUNITY FACILITIES DISTRICTS	**118,013,708**	**0**	**118,013,708**	**0**	**0**

COUNTY OF ORANGE
STATE OF CALIFORNIA
FUND BALANCE - SPECIAL DISTRICTS AND OTHER AGENCIES
NON-ENTERPRISE
FISCAL YEAR 2026-27

Actual [ ]
Estimated [X]

District/Agency Name (1)	* Total Fund Balance June 30, 2026 (2)	LESS: OBLIGATED FUND BALANCES			Fund Balance Available June 30, 2026 (6)
		Encumbrances (3)	Nonspendable Restricted & Committed (4)	Assigned (5)	
ORANGE COUNTY DEVELOPMENT AGENCIES					
170 Housing Asset Fund	28,849,802	0	28,849,802	0	0
TOTAL ORANGE COUNTY DEVELOPMENT AGENCIES	**28,849,802**	**0**	**28,849,802**	**0**	**0**
JOINT POWER AUTHORITY					
590 In-Home Supportive Services Public Authority	2,826,372	0	2,826,372	0	0
TOTAL JOINT POWER AUTHORITY	**2,826,372**	**0**	**2,826,372**	**0**	**0**
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY BOARD OF SUPERVISORS	**936,616,234**	**16,100,819**	**920,515,415**	**0**	**0**

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

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2026-27

District/Agency Name	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
FLOOD CONTROL DISTRICT						
400 OC Flood						
Nonspendable for Inventory	602,995	0	0	0	0	602,995
Restricted	484,977,186	18,129,502	18,129,502	0	0	466,847,684
401 OC Flood - Capital Improvement Projects						
Restricted	45,358,769	0	0	0	0	45,358,769
404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project						
Restricted	80,484,691	0	0	0	0	80,484,691
TOTAL FLOOD CONTROL DISTRICT	**611,423,641**	**18,129,502**	**18,129,502**	**0**	**0**	**593,294,139**
LANDSCAPE AND LIGHTING DISTRICTS						
459 N. Tustin Landscape & Lighting Assessment Dist.						
Restricted	2,365,256	0	0	0	0	2,365,256
TOTAL LANDSCAPE AND LIGHTING DISTRICTS	**2,365,256**	**0**	**0**	**0**	**0**	**2,365,256**
SERVICE AREAS						
405 OC Parks CSA26						
Restricted	146,141,928	40,004,093	40,004,093	108,300	108,300	106,246,135
406 OC Parks Capital						
Restricted	6,316,382	2,783,385	2,783,385	0	0	3,532,997
468 County Service Area #13 - La Mirada						
Restricted	16,987	0	0	46	46	17,033
477 County Service Area #22 - East Yorba Linda						
Restricted	26,497	26,498	26,498	0	0	(1)
TOTAL SERVICE AREAS	**152,501,794**	**42,813,976**	**42,813,976**	**108,346**	**108,346**	**109,796,164**

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2026-27

District/Agency Name	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
ASSESSMENT DISTRICTS						
433 Golden Lantern Reassess. District 94-1 - Debt Service						
Restricted	350,820	0	0	0	0	350,820
516 Assess. Dist. 01-1 Ziani Project - Debt Service						
Restricted for Debt Service	411,571	188,600	188,600	0	0	222,971
523 Newport Coast AD 01-1 Group 2 Debt Service						
Restricted for Debt Service	770,214	480,600	480,600	0	0	289,614
52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS						
Restricted	1,191,633	473,062	473,062	0	0	718,571
534 Assess. District 01-1 Group 3 Debt Service						
Restricted for Debt Service	942,605	469,400	469,400	0	0	473,205
536 Newport Coast AD 01-1 Group 4 Conversion Debt Service						
Restricted for Debt Service	867,999	721,500	721,500	0	0	146,499
TOTAL ASSESSMENT DISTRICTS	**4,534,842**	**2,333,162**	**2,333,162**	**0**	**0**	**2,201,680**
COMMUNITY FACILITIES DISTRICTS						
479 CFD 99-1 Series A of 1999 Ladera - Debt Service						
Restricted for Debt Service	1,680,351	559,100	559,100	0	0	1,121,251
487 CFD 2002-1 Ladera - Debt Service						
Restricted for Debt Service	5,856,874	689,170	689,170	0	0	5,167,704
488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service						
Restricted for Debt Service	8,505	0	0	0	0	8,505
509 Rancho Santa Margarita CFD 87-5B - Debt Service						
Restricted for Debt Service	11,744	0	0	0	0	11,744
517 Rancho Santa Margarita CFD 87-5C - Debt Service						
Restricted for Debt Service	14,958	0	0	0	0	14,958
521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service						
Restricted for Debt Service	13,868	0	0	0	0	13,868

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2026-27

District/Agency Name	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
COMMUNITY FACILITIES DISTRICTS						
530 CFD 2004-1 Ladera - Debt Service						
Restricted for Debt Service	10,616,165	2,252,405	2,252,405	0	0	8,363,760
533 CFD 01-1 Ladera - Debt Service						
Restricted for Debt Service	2,116,974	674,904	674,904	0	0	1,442,070
541 CFD 2015-1 RMV (Village of Esencia) Debt Service						
Restricted for Debt Service	13,091,698	2,977,314	2,977,314	0	0	10,114,384
547 CFD 00-1 (Series A of 2000) Ladera - Debt Service						
Restricted for Debt Service	1,946,338	773,650	773,650	0	0	1,172,688
555 CFD 2003-1 Ladera - Debt Service						
Restricted for Debt Service	4,643,376	763,368	763,368	0	0	3,880,008
560 CFD 2016-1 RMV (Village of Esencia) Debt Service						
Restricted for Debt Service	13,513,345	2,174,314	2,174,314	0	0	11,339,031
562 CFD 2017-1 RMV (Village of Esencia) Debt Service						
Restricted for Debt Service	11,178,670	2,084,649	2,084,649	0	0	9,094,021
564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service						
Restricted	1,066,548	0	0	0	0	1,066,548
Restricted for Debt Service	1,534,229	1,081,197	1,081,197	0	0	453,032
565 CFD 2021-1 RMV (Rienda) Construction Fund						
Restricted for Debt Service	4,404,918	4,404,918	4,404,918	0	0	0
566 CFD 2021-1 RMV (Rienda) Debt Service						
Restricted for Debt Service	15,657,216	1,099,471	1,099,471	0	0	14,557,745
567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund						
Restricted	22,008,862	22,008,862	22,008,862	0	0	0
568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service						
Restricted for Debt Service	8,649,069	2,545,421	2,545,421	0	0	6,103,648
TOTAL COMMUNITY FACILITIES DISTRICTS	**118,013,708**	**44,088,743**	**44,088,743**	**0**	**0**	**73,924,965**

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES - NON ENTERPRISE
OBLIGATED FUND BALANCES
FISCAL YEAR 2026-27

District/Agency Name	* Obligated Fund Balances June 30, 2026	Decrease or Cancellation		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
OC DEVELOPMENT AGENCIES						
170 Housing Asset Fund						
Restricted	28,849,802	271,444	271,444	0	0	28,578,358
TOTAL OC DEVELOPMENT AGENCIES	**28,849,802**	**271,444**	**271,444**	**0**	**0**	**28,578,358**
JOINT POWERS AND PUBLIC AUTHORITY						
590 In-Home Supportive Services Public Authority						
Restricted	2,826,372	0	0	0	0	2,826,372
TOTAL JOINT POWERS AND PUBLIC AUTHORITY	**2,826,372**	**0**	**0**	**0**	**0**	**2,826,372**
TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES GOVERNED BY THE BOARD OF SUPERVISORS	**920,515,415**	**107,636,827**	**107,636,827**	**108,346**	**108,346**	**812,986,934**

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

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	87	0	0	0
TOTAL REVENUE	87	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,215	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,215	0	0	0
NET COST	5,128	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	14,867	14,300	0	0
Miscellaneous Revenues	24	5	0	0
TOTAL REVENUE	14,891	14,305	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	14,292	2,413	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	14,292	2,413	0	0
NET COST	(599)	(11,892)	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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BUDGET UNIT: 507 Irvine Coast Assessment District 88-1 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,692	3,983	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,692	3,983	0	0
NET COST	5,692	3,983	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	15,117	13,271	18,400	18,400
Charges For Services	307,124	307,502	313,950	313,950
Miscellaneous Revenues	13	3	0	0
TOTAL REVENUE	322,254	320,776	332,350	332,350
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	20,041	18,476	22,000	22,000
Other Charges	300,508	301,799	298,950	298,950
Special Items	0	0	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	320,549	320,275	520,950	520,950
NET COST	(1,705)	(501)	188,600	188,600

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	28,013	24,347	33,400	33,400
Charges For Services	561,151	559,179	571,060	571,060
Miscellaneous Revenues	24	5	0	0
TOTAL REVENUE	589,188	583,531	604,460	604,460
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	36,296	33,404	34,000	34,000
Other Charges	553,943	556,325	551,060	551,060
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	590,239	589,729	1,085,060	1,085,060
NET COST	1,051	6,198	480,600	480,600

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	42,855	37,855	48,700	48,700
Charges For Services	880,814	887,085	884,000	884,000
Miscellaneous Revenues	37	8	0	0
TOTAL REVENUE	923,706	924,948	932,700	932,700
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	55,895	51,411	52,000	52,000
Other Charges	858,232	861,924	853,762	853,762
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	914,127	913,335	1,405,762	1,405,762
NET COST	(9,579)	(11,613)	473,062	473,062

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

BUDGET UNIT: 534 AD01-1 Group 3 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	33,644	29,694	41,600	41,600
Charges For Services	683,020	702,615	703,143	703,143
Miscellaneous Revenues	29	6	0	0
TOTAL REVENUE	716,693	732,315	744,743	744,743
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	44,193	40,657	41,000	41,000
Other Charges	676,667	679,577	673,143	673,143
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	720,860	720,234	1,214,143	1,214,143
NET COST	4,167	(12,081)	469,400	469,400

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	447,824	449,438	468,568	468,568
Revenue from Use of Money and Property	35,482	30,895	43,700	43,700
Miscellaneous Revenues	19	4	0	0
TOTAL REVENUE	483,325	480,337	512,268	512,268
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	45,575	40,397	50,200	50,200
Other Charges	434,820	434,310	433,568	433,568
Special Items	0	0	750,000	750,000
TOTAL EXPENDITURES/APPROPRIATIONS	480,395	474,707	1,233,768	1,233,768
NET COST	(2,930)	(5,630)	721,500	721,500

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,390	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,390	0	0	0
NET COST	6,390	0	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,599,223	1,656,673	1,666,500	1,666,500
Fines, Forfeitures & Penalties	5,326	5,098	6,000	6,000
Revenue from Use of Money and Property	42,898	41,735	43,200	43,200
Miscellaneous Revenues	54	13	0	0
TOTAL REVENUE	1,647,501	1,703,519	1,715,700	1,715,700
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	46,458	44,818	69,800	69,800
Other Charges	1,544,375	1,569,500	1,605,000	1,605,000
Special Items	0	0	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,590,833	1,614,318	2,274,800	2,274,800
NET COST	(56,668)	(89,201)	559,100	559,100

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

BUDGET UNIT: 487 CFD2002-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,058,071	4,110,980	4,301,327	4,301,327
Fines, Forfeitures & Penalties	8,494	7,769	9,000	9,000
Revenue from Use of Money and Property	185,360	166,829	224,300	224,300
Miscellaneous Revenues	117	28	0	0
TOTAL REVENUE	4,252,042	4,285,606	4,534,627	4,534,627
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	63,660	55,411	87,453	87,453
Other Charges	3,961,743	4,046,367	4,136,344	4,136,344
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,025,403	4,101,778	5,223,797	5,223,797
NET COST	(226,639)	(183,828)	689,170	689,170

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,424	3,901	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,424	3,901	0	0
NET COST	6,424	3,901	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	17,070	0	0	0
Other Financing Uses	0	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	17,070	0	0	0
NET COST	17,070	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,253	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,253	0	0	0
NET COST	8,253	0	0	0

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,144	3,194	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,144	3,194	0	0
NET COST	6,144	3,194	0	0

COUNTY OF ORANGE
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FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,185	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	7,185	0	0	0
NET COST	7,185	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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BUDGET UNIT: 517 Rancho Santa Margarita CFD 87-5c Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,144	3,156	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,144	3,156	0	0
NET COST	6,144	3,156	0	0

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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,168	3,156	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,168	3,156	0	0
NET COST	6,168	3,156	0	0

COUNTY OF ORANGE
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FISCAL YEAR 2026-27

BUDGET UNIT: 530 CFD 2004-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,829,011	4,921,693	4,882,608	4,882,608
Fines, Forfeitures & Penalties	26,209	23,567	25,000	25,000
Revenue from Use of Money and Property	367,012	353,622	485,600	485,600
Miscellaneous Revenues	536	125	0	0
TOTAL REVENUE	5,222,768	5,299,007	5,393,208	5,393,208
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	60,811	53,194	86,155	86,155
Other Charges	4,852,787	4,954,598	5,059,458	5,059,458
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,913,598	5,007,792	7,645,613	7,645,613
NET COST	(309,170)	(291,215)	2,252,405	2,252,405

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STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

BUDGET UNIT: 533 CFD 01-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	2,153,894	2,151,025	2,149,150	2,149,150
Fines, Forfeitures & Penalties	5,574	5,806	6,000	6,000
Revenue from Use of Money and Property	55,772	53,127	56,400	56,400
Miscellaneous Revenues	71	17	0	0
TOTAL REVENUE	2,215,311	2,209,975	2,211,550	2,211,550
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	48,732	46,995	73,304	73,304
Other Charges	2,101,150	2,109,150	2,113,150	2,113,150
Special Items	0	0	700,000	700,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,149,882	2,156,145	2,886,454	2,886,454
NET COST	(65,429)	(53,830)	674,904	674,904

COUNTY OF ORANGE
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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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BUDGET UNIT: 541 CFD 2015-1 RMV (Village of Esencia) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,193,105	5,239,461	5,300,000	5,300,000
Fines, Forfeitures & Penalties	17,690	12,296	15,000	15,000
Revenue from Use of Money and Property	484,473	464,567	250,000	250,000
Miscellaneous Revenues	709	165	0	0
TOTAL REVENUE	5,695,977	5,716,489	5,565,000	5,565,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	49,939	48,764	74,264	74,264
Other Charges	5,256,925	5,359,300	5,468,050	5,468,050
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,306,864	5,408,064	8,542,314	8,542,314
NET COST	(389,113)	(308,425)	2,977,314	2,977,314

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

BUDGET UNIT: 547 CFD 00-01 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,915,420	1,934,311	1,927,000	1,927,000
Fines, Forfeitures & Penalties	5,698	5,424	6,000	6,000
Revenue from Use of Money and Property	51,409	49,078	52,800	52,800
Miscellaneous Revenues	66	16	0	0
TOTAL REVENUE	1,972,593	1,988,829	1,985,800	1,985,800
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	46,593	44,800	69,700	69,700
Other Charges	1,893,750	1,893,500	1,889,750	1,889,750
Special Items	0	0	800,000	800,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,940,343	1,938,300	2,759,450	2,759,450
NET COST	(32,250)	(50,529)	773,650	773,650

COUNTY OF ORANGE
STATE OF CALIFORNIA
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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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BUDGET UNIT: 549 Rancho Santa Margarita CFD 87-5e(A93) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,406	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	7,406	0	0	0
NET COST	7,406	0	0	0

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STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

BUDGET UNIT: 555 CFD 2003-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	3,192,535	3,220,478	3,368,544	3,368,544
Fines, Forfeitures & Penalties	9,893	8,512	10,000	10,000
Revenue from Use of Money and Property	152,370	137,136	185,600	185,600
Miscellaneous Revenues	93	22	0	0
TOTAL REVENUE	3,354,891	3,366,148	3,564,144	3,564,144
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	62,662	54,074	85,847	85,847
Other Charges	3,109,490	3,174,179	3,241,665	3,241,665
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,172,152	3,228,253	4,327,512	4,327,512
NET COST	(182,739)	(137,895)	763,368	763,368

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,219,933	5,230,567	5,608,000	5,608,000
Fines, Forfeitures & Penalties	14,492	12,998	12,000	12,000
Revenue from Use of Money and Property	550,585	463,316	350,000	350,000
Miscellaneous Revenues	3	1	0	0
TOTAL REVENUE	5,785,013	5,706,882	5,970,000	5,970,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	61,763	58,526	85,814	85,814
Other Charges	5,353,238	5,454,987	5,558,500	5,558,500
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,415,001	5,513,513	8,144,314	8,144,314
NET COST	(370,012)	(193,369)	2,174,314	2,174,314

COUNTY OF ORANGE
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SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,363,367	4,346,342	4,300,000	4,300,000
Fines, Forfeitures & Penalties	15,389	12,061	10,000	10,000
Revenue from Use of Money and Property	453,084	383,720	250,000	250,000
Miscellaneous Revenues	2	0	0	0
TOTAL REVENUE	4,831,842	4,742,123	4,560,000	4,560,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	60,137	54,856	80,759	80,759
Other Charges	4,394,888	4,477,013	4,563,890	4,563,890
Special Items	0	0	2,000,000	2,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,455,025	4,531,869	6,644,649	6,644,649
NET COST	(376,817)	(210,254)	2,084,649	2,084,649

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STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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BUDGET UNIT: 564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,068,100	1,036,600	1,020,000	1,020,000
Revenue from Use of Money and Property	105,614	87,973	76,000	76,000
Miscellaneous Revenues	1	0	0	0
TOTAL REVENUE	1,173,715	1,124,573	1,096,000	1,096,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	66,005	62,310	80,497	80,497
Other Charges	1,034,100	1,054,850	1,096,700	1,096,700
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,100,105	1,117,160	2,177,197	2,177,197
NET COST	(73,610)	(7,413)	1,081,197	1,081,197

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	574,020	229,151	300,000	300,000
TOTAL REVENUE	574,020	229,151	300,000	300,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,238,486	1,941,578	4,704,918	4,704,918
Other Charges	5,305,204	4,753,067	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,543,690	6,694,645	4,704,918	4,704,918
NET COST	7,969,670	6,465,494	4,404,918	4,404,918

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	6,168,510	6,295,923	6,100,000	6,100,000
Fines, Forfeitures & Penalties	15,521	18,146	10,000	10,000
Revenue from Use of Money and Property	642,387	542,383	400,000	400,000
Miscellaneous Revenues	3	1	0	0
TOTAL REVENUE	6,826,421	6,856,453	6,510,000	6,510,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	152,009	100,316	141,846	141,846
Other Charges	6,227,850	6,344,625	6,467,625	6,467,625
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,379,859	6,444,941	7,609,471	7,609,471
NET COST	(446,562)	(411,512)	1,099,471	1,099,471

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,696,877	1,186,005	1,000,000	1,000,000
Other Financing Sources	2,506,093	0	0	0
TOTAL REVENUE	4,202,970	1,186,005	1,000,000	1,000,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,132,896	10,681,679	23,008,862	23,008,862
Other Charges	179,746	11,044,463	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,312,642	21,726,142	23,008,862	23,008,862
NET COST	(1,890,328)	20,540,137	22,008,862	22,008,862

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	3,596,306	3,657,510	3,700,000	3,700,000
Fines, Forfeitures & Penalties	7,671	6,883	0	0
Revenue from Use of Money and Property	376,363	298,908	200,000	200,000
Miscellaneous Revenues	1	0	0	0
TOTAL REVENUE	3,980,341	3,963,301	3,900,000	3,900,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	116,712	103,287	101,008	101,008
Other Charges	3,564,663	3,671,913	3,744,413	3,744,413
Other Financing Uses	2,506,093	0	0	0
Special Items	0	0	2,600,000	2,600,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,187,468	3,775,200	6,445,421	6,445,421
NET COST	2,207,127	(188,101)	2,545,421	2,545,421

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BUDGET UNIT: 569 CFD 2025-1 RMV (RIENDA 3) IA1 CONSTRUCTION FUND

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	0	1,500,000	1,500,000
Other Financing Sources	0	114,411,715	0	0
TOTAL REVENUE	0	114,411,715	1,500,000	1,500,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	75,928,839	1,500,000	1,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	75,928,839	1,500,000	1,500,000
NET COST	0	(38,482,876)	0	0

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BUDGET UNIT: 570 CFD 2025-1 RMV (RIENDA 3) IA1 DEBT SERVICE

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	0	1,694,342	4,130,000	4,130,000
Revenue from Use of Money and Property	0	22,398	250,000	250,000
Other Financing Sources	0	124,349,291	0	0
TOTAL REVENUE	0	126,066,031	4,380,000	4,380,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	117	250,000	250,000
Other Charges	0	0	4,130,000	4,130,000
Other Financing Uses	0	114,411,715	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	114,411,832	4,380,000	4,380,000
NET COST	0	(11,654,199)	0	0

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BUDGET UNIT: 400 OC Flood

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	170,484,500	178,918,849	186,399,917	186,399,917
Licenses, Permits & Franchises	268,430	7,263,520	0	0
Fines, Forfeitures & Penalties	34,426	40,914	18,000	18,000
Revenue from Use of Money and Property	18,408,574	20,647,923	15,964,840	15,964,840
Intergovernmental Revenues	798,027	747,234	850,183	850,183
Charges For Services	18,818,300	20,085,195	21,386,618	21,386,618
Miscellaneous Revenues	1,700,914	142,798	0	0
Other Financing Sources	371,561	406,442	215,000	215,000
TOTAL REVENUE	210,884,732	228,252,875	224,834,558	224,834,558
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	34,719,474	36,725,265	36,174,588	36,174,588
Services & Supplies	62,116,903	61,532,493	86,858,025	86,858,025
Other Charges	2,308,952	2,409,060	3,906,961	3,906,961
Other Financing Uses	51,537,687	6,488,268	110,006,917	110,006,917
Special Items	0	0	5,807,417	5,807,417
Intrafund Transfers	(14,993)	(3,730)	0	0
Capital Assets				
Equipment	300,294	430,979	210,152	210,152
Total Capital Assets	300,294	430,979	210,152	210,152
TOTAL EXPENDITURES/APPROPRIATIONS	150,968,317	107,582,335	242,964,060	242,964,060
NET COST	(59,916,415)	(120,670,540)	18,129,502	18,129,502

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BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	3,935,411	4,081,579	2,306,655	2,306,655
Intergovernmental Revenues	766,178	0	0	0
Charges For Services	34,807	56,273	0	0
Miscellaneous Revenues	6,535	1,368	0	0
Other Financing Sources	16,818,825	0	92,912,788	92,912,788
TOTAL REVENUE	21,561,756	4,139,220	95,219,443	95,219,443
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,352,690	15,387,854	6,005,826	6,005,826
Other Charges	0	1,652,974	0	0
Capital Assets				
Land				
L394 SANTA ANA - DELHI CHANNEL RIGHT OF WAY ACQUISITION	0	18,559	0	0
Total Land	0	18,559	0	0
Buildings and Improvements				
P05F LAGUNA CYN CHANNEL REPLACEMENT WOODLAND TO CYN FRONTAGE RD	8,587	69,954	0	0
P06F REPLACE VILLA PARK DAM GATES AND ASSOCIATED STRUCTURAL COMPO	0	0	200,000	200,000
P07F CYPRESS PUMP STATION FULL ENGINE REPLACEMENT	0	0	300,000	300,000
P08F HAZARDOUS WASTE STORAGE UNIT AT GLASSELL YARD	10,414	299,477	0	0
P09F LOS ALAMITOS PUMP STATION HEAT EXCHANGER COOLING SYSTEM REPL	0	2,119,913	0	0
P12F HUNTINGTON BEACH PUMP STATION REPOWER	0	0	250,000	250,000
P13F HARBOR EDINGER PUMP STATION REPOWER	0	0	250,000	250,000
P14F HUNTINGTON BEACH & TALBERT CHANNEL REPAIRS	0	0	500,000	500,000
P15F TALBERT AND FOUNTAIN VALLEY CHANNEL REPAIRS	0	84	3,800,000	3,800,000
P17F OSO CREEK CHANNEL REHABILITATION	0	0	250,000	250,000

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BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
PF03 FULLERTON CREEK CHANNEL (A03)	0	0	447,000	447,000
PF73 SANTA ANA DELHI CHANNEL - BACKBAY, UNIVERSITY TO MESA DR	879,873	463,774	64,138,917	64,138,917
PF76 SANTA ANA GARDENS CHANNEL (F02) BIKEWAY EXTENSION PHASES 2-4	667,442	0	0	0
PN01 E GARDEN GROVE W'BURG CHNL BRIDGES WARNER SPRINGDALE EDWARDS	5,682,267	483,450	0	0
PN02 BOLSA BAY OUTLET FLOOD CONTROL IMPROVEMENTS	65,013	6,470	0	0
PN03 SANTA ANA RIVER REACH 5 LEVEE HEIGHT CORRECTION	426,127	201,346	8,732,700	8,732,700
PN04 DEBRIS BOOMS PROJECT	99	2,025	0	0
PN05 EAST GARDEN GROVE WINTERSBURG CHANNEL (C05)	0	0	2,975,000	2,975,000
PN06 SAN JUAN CREEK CHANNEL (L01)	0	0	3,370,000	3,370,000
PN08 SANTA ANA RIVER (E01) AVIO TIDE GATES REPLACEMENT	0	0	4,000,000	4,000,000
Total Buildings and Improvements	7,739,822	3,646,493	89,213,617	89,213,617
Total Capital Assets	7,739,822	3,665,052	89,213,617	89,213,617
TOTAL EXPENDITURES/APPROPRIATIONS	10,092,512	20,705,880	95,219,443	95,219,443
NET COST	(11,469,244)	16,566,660	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	6,542,290	5,358,546	2,717,235	2,717,235
Intergovernmental Revenues	7,317,336	4,431,693	39,707,760	39,707,760
Charges For Services	19,766	31,728	0	0
Miscellaneous Revenues	741,760	1,809	0	0
Other Financing Sources	30,000,000	0	9,637,113	9,637,113
TOTAL REVENUE	44,621,152	9,823,776	52,062,108	52,062,108
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,381,728	3,448,355	10,012,108	10,012,108
Other Charges	0	3,180,077	3,500,000	3,500,000
Capital Assets				
Land				
L12S NORRIS, APN-119391003, PARCEL ID 10-109	14,239	0	0	0
L300 PRADO DAM	0	0	38,550,000	38,550,000
L315 STUEVE, PARCEL #31-943	51,019,898	549,555	0	0
L328 ACQUISITION OF PARCEL 32-995	(843)	2,330	0	0
L333 ACQUISITION OF PARCEL 39-001	1,868	2,075	0	0
L358 ACQUISITION PARCEL-VANDER LAAN	1,029	0	0	0
L361 ACQUISITION PARCEL-VAN LOON	44,194	23,846	0	0
L362 ACQUISITION PARCEL-JMA C TRUST	306,678	247,809	0	0
L6S1 AMATO, APN -101723117, PARCEL ID 44-005	1,285	0	0	0
L6S5 WSPA LAND SWAP, APN -POR 029118108, 17, 19	1,419	0	0	0
LS01 ACQUISITION MORENO L PROPERTY	30,096	0	0	0
LS07 PROPERTY ACQUISITION PARCELS 38-011,46-0025,26-026 BOS TRUST	149,479	1,103,844	0	0
LS09 VARGAS – APN 144070013/144100043	40,849	1,281	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
LS14 VANDER WEERD - APN 105625101 - 102, 105626101 -	156	0	0	0
LS15 HERITAGE CH LLC - APN - 102712138 - 139, 1027121	9,194	2,505,436	0	0
LS16 PINE STERLING PROPERTIES LLC - APN 105627101, 10	67,848	703,578	0	0
LS19 CHINO BASIN MUNICIPAL WD - APN 102709103	0	3,500	0	0
LS20 SAND CREEK MOBILE HOME PARK - APN 105703101, 105	0	3,147	0	0
LS21 WATSON LAND COMPANY - APN 105623103, 105624103	5,487	0	0	0
LS22 YOUNGS HOLDING - APN 105622103	727,413	16,538,029	0	0
LS23 MAJESTIC-AMB SOUTH CHINO II - APN 102708103	9,934	239	0	0
LS24 MAJESTIC-AMB SOUTH CHINO LLC - APN 102722103,105	1,240,052	420,471	0	0
LS25 CARSON CHINO SOUTH - APN 102720105, 102721106	1,974	0	0	0
LS26 CARSON CHINO SOUTH LLC - APN 105621104	493	0	0	0
LS31 FISHER SCIENTIFIC COMPANY, LLC - APN 105617106	5,696,856	290,926	0	0
LS34 TURNER SOUTH CHINO - APN 102712129, 102712130, 1	192,880	338,686	0	0
LS36 WESTERN RIV CO REG WASTEWATER - APN 130040004	6,930	79	0	0
LS43 CRUZ, HENRY - APN 105726302, 105726304	8,164	0	0	0
LS47 JURUPA COMM SERV DIST - APN 130060031, 152030019	18,398	197	0	0
LS52 RIVERSIDE CO REG PARK & OS APN –130040006 PID 26-004	0	6,284	0	0
LS63 MCCUNE B - APN 130781021, PARCEL #32-009	1,488,946	0	0	0
LS98 RIVER ROAD ASSOCIATION, APN 130750019, PARCEL #27-002	726	0	0	0
Total Land	61,085,642	22,741,312	38,550,000	38,550,000
Total Capital Assets	61,085,642	22,741,312	38,550,000	38,550,000
TOTAL EXPENDITURES/APPROPRIATIONS	65,467,370	29,369,744	52,062,108	52,062,108

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
NET COST	20,846,218	19,545,968	0	0

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BUDGET UNIT: 408 OC Flood Westminster East Garden Grove Flood Risk Mgmt Prj

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Other Financing Sources	0	0	2,300,000	2,300,000
TOTAL REVENUE	0	0	2,300,000	2,300,000
EXPENDITURES/APPROPRIATIONS				
Other Charges	0	0	2,300,000	2,300,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	2,300,000	2,300,000
NET COST	0	0	0	0

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BUDGET UNIT: 590 IHSS Public Authority

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	74,647	93,008	90,700	90,700
Intergovernmental Revenues	2,781,977	2,972,437	3,404,228	3,404,228
Miscellaneous Revenues	117	26	0	0
Other Financing Sources	552,500	0	700,000	700,000
TOTAL REVENUE	3,409,241	3,065,471	4,194,928	4,194,928
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,788,404	2,961,482	3,513,589	3,513,589
Other Charges	23,081	20,100	32,000	32,000
Other Financing Uses	0	0	6,000	6,000
Special Items	0	0	643,339	643,339
TOTAL EXPENDITURES/APPROPRIATIONS	2,811,485	2,981,582	4,194,928	4,194,928
NET COST	(597,756)	(83,889)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	903,746	944,964	968,986	968,986
Fines, Forfeitures & Penalties	209	250	200	200
Revenue from Use of Money and Property	257,048	149,241	113,227	113,227
Intergovernmental Revenues	3,264	3,174	3,400	3,400
Miscellaneous Revenues	461	928	0	0
TOTAL REVENUE	1,164,728	1,098,557	1,085,813	1,085,813
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	769,335	455,007	1,081,813	1,081,813
Other Charges	0	3,816	4,000	4,000
Capital Assets				
Buildings and Improvements				
P520 NORTH TUSTIN - CRAWFORD CANYON PARK DEVELOPMENT	3,368,444	807,252	0	0
Total Buildings and Improvements	3,368,444	807,252	0	0
Total Capital Assets	3,368,444	807,252	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,137,779	1,266,075	1,085,813	1,085,813
NET COST	2,973,051	167,518	0	0

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BUDGET UNIT: 170 Housing Asset Fund

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	432,392	350,082	200,000	200,000
Miscellaneous Revenues	(105,948)	(91,421)	0	0
TOTAL REVENUE	326,444	258,661	200,000	200,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	451,550	428,519	471,444	471,444
TOTAL EXPENDITURES/APPROPRIATIONS	451,550	428,519	471,444	471,444
NET COST	125,106	169,858	271,444	271,444

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BUDGET UNIT: 405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	130,387,272	136,648,667	136,130,641	136,130,641
Licenses, Permits & Franchises	392,311	219,676	247,000	247,000
Fines, Forfeitures & Penalties	150,450	106,542	134,600	134,600
Revenue from Use of Money and Property	14,586,663	15,755,099	14,210,049	14,210,049
Intergovernmental Revenues	423,873	479,068	415,000	415,000
Charges For Services	14,753,493	11,732,387	13,298,150	13,298,150
Miscellaneous Revenues	403,127	475,531	634,500	634,500
Other Financing Sources	957,412	95,833	20,000	20,000
TOTAL REVENUE	162,054,601	165,512,803	165,089,940	165,089,940
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	44,467,984	46,338,708	47,489,872	47,489,872
Services & Supplies	77,012,975	80,923,506	108,472,705	108,472,705
Other Charges	507,871	563,948	532,166	532,166
Other Financing Uses	14,796,910	1,478,075	47,892,490	47,892,490
Capital Assets				
Equipment	384,879	616,503	598,500	598,500
Total Capital Assets	384,879	616,503	598,500	598,500
TOTAL EXPENDITURES/APPROPRIATIONS	137,170,619	129,920,740	204,985,733	204,985,733
NET COST	(24,883,982)	(35,592,063)	39,895,793	39,895,793

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,795,043	1,672,020	1,202,861	1,202,861
Intergovernmental Revenues	867,244	418,889	0	0
Miscellaneous Revenues	2,623	380,480	3,000	3,000
Other Financing Sources	14,000,000	0	36,786,754	36,786,754
TOTAL REVENUE	16,664,910	2,471,389	37,992,615	37,992,615
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,342,571	2,795,910	2,271,000	2,271,000
Capital Assets				
Buildings and Improvements				
P001 ENGINEERING CHANGE ORDERS	0	0	2,000,000	2,000,000
P100 CAPISTRANO BEACH NATURE BASED SHORELINE PROJECT ED24P100	236,360	751,172	17,400,000	17,400,000
P104 OLCO PHASE IV HVAC/EXHAUST SYSTEMS 3RD FL/ LOBBY ED24P104	18,660	153,385	0	0
P105 MISQ MAINTENANCE BLDG REMODEL PHASE 1 TEMP TRAILER ED24P105	1,065	372	0	0
P108 ARMO ROOF REPLACEMENT/REPARIS ED24P108	0	11,311	1,075,000	1,075,000
P110 HAWI WIEDER PARK PLAYGROUND RENOVATION ED24P110	1,041,890	0	0	0
P111 AKMU RETAINING WALL REPLACEMENT	0	707,927	240,000	240,000
P114 IRRE - RESTROOMS #1 & 9 - REPLACEMENT ED26P114	0	0	580,000	580,000
P136 OLCO - ROOF & SKYLIGHT REPLACEMENT - ED25P136	0	65,929	2,875,000	2,875,000
P140 SACRE - PARKING LOT & CONCESSION RESTROOMS REPL ED26P140	0	0	590,000	590,000
P142 TECR - SHELTER #2 & SHELTER - REPLACEMENT - ED25P142	0	116,254	300,000	300,000
P144 WHRA - REROOF GARAGE & INSTALL STRG SHED AT MCFADDEN RANCH	0	0	320,000	320,000
P147 EV CHARGING STATIONS - VARIOUS PARK LOCATIONS - ED25P147	0	0	200,000	200,000
P150 ALWO - VALIDO TRAIL IMPROVEMENT - ED25P150	0	43,350	640,000	640,000
P151 CABE - STORM DRAIN REPAIR - ED25P151	0	52,634	300,000	300,000

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
P152 IRRE - PARK ENTRY VEHICLE MOVEMENT IMPROVEMENTS ED25P152	0	152,061	2,200,000	2,200,000
P157 ONRE-OVRHD PWR LINE CONV TO UNDERGROUND AT OC BIRDS OF PREY	0	0	490,000	490,000
P170 TECR - LAKE EDGE REPAIRS ED26P170	0	0	420,000	420,000
P172 YORBA REGIONAL PARK NEW PICKLEBALL COURT	0	56,603	0	0
P176 LAGUNA NIGUEL REGIONAL PARK PICKLEBALL COURT COVERSION	0	74,900	0	0
P181 CACA - MAINTENANCE YARD BUILDING REMODEL ED26P181	0	0	260,000	260,000
P182 IRHP - FOREMAN ROW HOUSES RESTORATION PHASE 1 ED26P182	0	0	530,000	530,000
P183 STRANDS BEACH - WOODEN BOARDWALK REPLACEMENT ED26P183	0	0	1,300,000	1,300,000
P184 YORE - NEW PICKLEBALL COURT ED26P184	0	0	1,690,000	1,690,000
P186 HEHI - FRONT ENTRY REDESIGN ED26P186	0	0	555,000	555,000
P187 MISQ - SMART IRRIGATION CNTRLS SOUTHEAST PARK ED26P187	0	0	345,000	345,000
P850 YORE - RESTROOMS 2, 3, 4, 6 ED43850	322,271	156,319	0	0
P851 TRCI - RESTROOMS 1 & 2 ED43851	21,220	105,978	0	0
P867 MISQ - PARK EXPANSION PHASE I ED43867	1,618,864	709,221	0	0
P881 ALWO – WATERSHED TRAIL AND EXHIBITS P881	34,371	50,796	0	0
P892 TED CRAIG REGIONAL PARK - REPLACE RESTROOM	3,590	0	0	0
P925 CACA - RESTROOM 3 ED43113	94,051	0	0	0
PA03 LAGUNA NIGUEL REGIONAL PARK - REPLACE VARIOUS RESTROOM	22,175	88,644	0	0
PA04 MISQ- MAINTENANCE BUILDING REMODEL ED20PA04	0	34,121	460,000	460,000
PA12 IRVINE REGIONAL PARK - REPLACE PICNIC SHELTER	30,934	0	0	0
PA17 RACL - INTERPRETIVE CENTER (MUSEUM) EXPANSION ED20PA17	7,667	65,792	0	0
PA22 LANI - RESTROOM #1 REMODEL - ED24PA22	0	63,805	0	0
PB01 JOCO - BLDG A ROOF & HVAC REPLACEMENT ED21PB01	37,124	0	0	0

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
PB03 IRRE - IRRIGATION PUMP HOUSE REPLACEMENT ED21PB03	242,281	1,300	0	0
PB06 CACA - WEST SIDE VEGETATION DRAINAGE & SEDIMENT REMOVAL	0	0	125,000	125,000
PB08 MISQ - PARK EXPANSION PHASE II ED21PB08	7,982,512	15,615,006	300,000	300,000
PB12 WIMA PATHWAY IMPROVEMENTS ED21PB12	94,813	2,067,612	0	0
PD02 OLCO - PHASE III HVAC/EXHAUST SYSTEMS 2ND FL/ LOBBY ED23PD02	687,043	10,019	0	0
PD03 TECR - BIKE PARK FACILITY ED23PD03	0	150,451	2,950,000	2,950,000
PD04 IRRE - SITE LIGHTING REPLACEMENT ED23PD04	6,524	1,257,230	0	0
PD06 IROS - AUGUSTINE MTNC YARD NEW ELEC CONN ED23PD06	0	438,962	70,000	70,000
PD07 ROCA-NEW WATERLINE & POINT OF CONNECTION ED23PD07	0	0	290,000	290,000
Total Buildings and Improvements	12,503,415	23,001,154	38,505,000	38,505,000
Total Capital Assets	12,503,415	23,001,154	38,505,000	38,505,000
TOTAL EXPENDITURES/APPROPRIATIONS	13,845,986	25,797,064	40,776,000	40,776,000
NET COST	(2,818,924)	23,325,675	2,783,385	2,783,385

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,761	5,065	4,764	4,764
Fines, Forfeitures & Penalties	1	1	0	0
Revenue from Use of Money and Property	1,007	942	880	880
Intergovernmental Revenues	17	17	20	20
Charges For Services	10,427	17,998	18,052	18,052
Miscellaneous Revenues	1	0	0	0
TOTAL REVENUE	16,214	24,023	23,716	23,716
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,257	7,258	10,670	10,670
Other Financing Uses	10,000	13,000	13,000	13,000
TOTAL EXPENDITURES/APPROPRIATIONS	17,257	20,258	23,670	23,670
NET COST	1,043	(3,765)	(46)	(46)

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	37,962	39,573	40,234	40,234
Fines, Forfeitures & Penalties	9	10	0	0
Revenue from Use of Money and Property	4,257	4,880	3,607	3,607
Intergovernmental Revenues	136	132	140	140
Miscellaneous Revenues	6	1	0	0
Other Financing Sources	90,000	0	127,237	127,237
TOTAL REVENUE	132,370	44,596	171,218	171,218
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	134,941	57,862	196,716	196,716
Other Charges	0	944	1,000	1,000
TOTAL EXPENDITURES/APPROPRIATIONS	134,941	58,806	197,716	197,716
NET COST	2,571	14,210	26,498	26,498



SALARY DETAIL

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
002	**Assessor**				
	Appraiser II	A4-60	55	54	47
	Appraiser III	A4-64	18	18	18
	Assessment Technician II	C-21	53	52	46
	Assessment Technician III	C-25	17	17	17
	Assessor	0005	1	1	1
	Auditor-Appraiser I	A4-56	7	7	6
	Auditor-Appraiser II	A4-60	21	21	19
	Auditor-Appraiser III	A4-64	11	11	10
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	1	1	1
	Cadastral Technician II	C-30	5	5	5
	Executive Assistant	ML-A	1	1	1
	Fiscal Manager	M-4	1	1	1
	Information Technologist II	A3-66	7	6	6
	IT Supervisor	C-51	3	3	3
	IT Systems Technician I	A3-51	2	2	2
	IT Systems Technician II	A3-57	2	2	2
	Managing Appraiser	A4-72	3	3	3
	Managing Assessment Technician	C-35	4	4	4
	Managing Auditor-Appraiser	A4-72	2	2	2
	Office Assistant	D3-34	1	1	1
	Office Technician	D3-34	1	1	0
	Principal Appraiser	A4-68	1	1	1
	Procurement Contract Administrator	M-3	1	1	1
	Procurement Contract Specialist	C-36	1	1	0
	Real Estate Deputy Director	M-7	2	2	2
	Research, Policy and QA Analyst	M-2	1	1	1
	Research, Policy and QA Manager	M-4	1	1	1
	Secretary II	C-23	3	3	3
	Senior Appraiser	A4-68	12	12	12
	Senior Assessment Technician	C-28	12	12	11

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
002	**Assessor (Continued)**				
	Senior Auditor-Appraiser	A4-68	7	7	7
	Senior Cadastral Technician	C-33	5	5	4
	Senior Information Technologist	A3-72	3	3	3
	Senior IT Applications Developer	C-47	2	2	2
	Staff Assistant	A5-47	2	2	2
	Staff Specialist	A5-53	3	3	2
	Store Clerk	H-07	1	1	1
	Supervising Cadastral Technician	C-37	2	2	2
	Technology Services Administrator	M-4	1	1	1
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager, Senior	M-6	1	1	1
	TOTAL POSITIONS		**279**	**276**	**254**
003	**Auditor-Controller**				
	Accountant/Auditor II	A3-59	50	51	53
	Accounting Assistant II	D3-37	54	52	52
	Accounting Office Supervisor I	D5-43	4	4	4
	Accounting Office Supervisor II	D5-47	17	17	21
	Accounting Specialist	D3-40	45	45	59
	Accounting Technician	D3-45	46	46	47
	Auditor-Controller	0010	1	1	1
	Business Services Administrator	M-3	5	5	5
	Business Services Manager	M-4	4	4	4
	Business Services Manager, Senior	M-5	2	2	2
	Chief Deputy Auditor-Controller	ML-E	1	1	1
	Collection Officer II	C-24	4	4	4
	Data Entry Technician	D1-38	1	1	1
	Executive Assistant	ML-A	1	1	1
	Executive Secretary II	C-34	1	1	1
	Fiscal Administrator	M-3	43	42	42
	Fiscal Analyst	M-2	14	14	13

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
003	**Auditor-Controller (Continued)**				
	Fiscal Assistant Deputy Director	M-6	9	9	9
	Fiscal Deputy Director	M-7	2	2	2
	Fiscal Manager	M-4	19	20	20
	Fiscal Manager, Senior	M-5	5	5	6
	Information Technologist II	A3-66	2	2	2
	IT Applications Developer II	C-42	1	1	1
	IT Business Analyst II	A3-66	1	1	1
	IT Supervisor	C-51	3	3	3
	Medical Billing Specialist	C-17	8	8	8
	Office Assistant	D3-34	0	0	2
	Office Technician	D3-34	2	2	3
	Procurement Buyer	C-32	1	0	0
	Public Information and Affairs Manager	M-4	1	1	1
	Senior Accountant/Auditor	A3-63	44	45	44
	Senior Accounting Assistant	D3-42	17	17	17
	Senior Accounting Office Supervisor I	D5-51	6	5	5
	Senior Accounting Office Supervisor II	D5-53	1	1	1
	Senior IT Applications Developer	C-47	11	11	11
	Senior IT Systems Engineer	A3-72	1	1	1
	Senior Medical Billing Specialist	C-20	8	8	8
	SSA Accounting Unit Supervisor	A5-58	1	1	1
	Staff Specialist	A5-53	6	6	6
	Supervising Collection Officer	C-28	1	1	1
	Technology Services Administrator	M-4	6	5	5
	Technology Services Assistant Deputy Director	M-7	3	3	3
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager	M-5	1	2	2
	Technology Services Manager, Senior	M-6	3	3	3
	Utility Worker/Driver	A3-34	1	1	1
	TOTAL POSITIONS		**458**	**456**	**479**

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
006	**Board of Supervisors - 1st District**				
	Board of Supervisors Chief of Staff	ML-B	2	1	1
	Executive Assistant	ML-A	8	9	9
	Member, Board of Supervisors	0055	1	1	1
	Secretary II	C-23	1	1	1
	TOTAL POSITIONS		**12**	**12**	**12**
007	**Board of Supervisors - 2nd District**				
	Board of Supervisors Chief of Staff	ML-B	1	1	1
	Executive Assistant	ML-A	9	9	9
	Executive Secretary II	C-34	1	1	1
	Member, Board of Supervisors	0055	1	1	1
	TOTAL POSITIONS		**12**	**12**	**12**
008	**Board of Supervisors - 3rd District**				
	Board of Supervisors Chief of Staff	ML-B	1	1	1
	Executive Aid I	ML-A	1	1	1
	Executive Assistant	ML-A	9	9	9
	Member, Board of Supervisors	0055	1	1	1
	TOTAL POSITIONS		**12**	**12**	**12**
009	**Board of Supervisors - 4th District**				
	Board of Supervisors Chief of Staff	ML-B	1	1	1
	Business Services Administrator	M-3	1	1	1
	Executive Assistant	ML-A	8	8	8
	Executive Secretary II	C-34	1	1	1
	Member, Board of Supervisors	0055	1	1	1
	TOTAL POSITIONS		**12**	**12**	**12**
010	**Board of Supervisors - 5th District**				
	Board of Supervisors Chief of Staff	ML-B	1	1	1
	Executive Assistant	ML-A	9	9	9
	Executive Secretary I	C-31	1	1	1

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
010	**Board of Supervisors - 5th District (Continued)**				
	Member, Board of Supervisors	0055	1	1	1
	TOTAL POSITIONS		**12**	**12**	**12**
011	**Clerk of the Board**				
	Board Services Specialist	D5-44	8	8	8
	Business Services Administrator	M-3	2	2	2
	Business Services Analyst	M-2	2	2	2
	Business Services Assistant Deputy Director	M-6	1	1	1
	Business Services Manager	M-4	1	1	1
	Clerk of the Board of Supervisors	0642	1	1	1
	Executive Secretary I	C-31	1	1	1
	Lead Board Services Specialist	D5-52	5	5	5
	Senior Board Services Specialist	D5-48	4	4	4
	TOTAL POSITIONS		**25**	**25**	**25**
012	**OC Community Resources**				
	Business Services Administrator	M-3	3	3	3
	Business Services Analyst	M-2	2	3	2
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	2	2	2
	Business Services Manager, Senior	M-5	2	2	2
	Community Development Analyst	M-2	8	5	5
	Community Development Manager	M-3	3	3	3
	Community Development Manager, Senior	M-5	1	1	1
	Contract Services Monitor	A4-49	2	2	2
	Customer Service Representative	A4-42	3	3	3
	Director, OC Community Resources	ML-E	1	1	1
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	C-31	1	1	1
	Fiscal Administrator	M-3	5	5	5
	Fiscal Manager, Senior	M-5	1	1	1

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
012	**OC Community Resources (Continued)**				
	Health Educator	A5-54	1	1	1
	Human Services Administrator	M-2	7	6	6
	Human Services Analyst	M-1	2	1	1
	Human Services Deputy Director	M-6	1	1	1
	Human Services Manager	M-3	2	1	1
	Human Services Manager, Senior	M-4	1	1	1
	Learning and Organizational Development Administrator	M-2	1	1	1
	Maintenance Inspector	C-34	3	4	4
	Office Assistant	D3-34	1	0	0
	Office Specialist	D3-40	3	1	1
	Office Technician	D3-34	2	2	2
	Operations and Maintenance Administrator	M-2	1	1	1
	Operations and Maintenance Analyst	M-1	1	1	1
	Project Manager	A3-69	1	1	1
	Public Information and Affairs Administrator	M-3	3	3	3
	Risk Management Administrator	M-3	1	1	1
	Risk Management Analyst	M-2	1	1	1
	Safety Specialist	C-37	1	1	1
	Secretary III	C-27	1	1	1
	Senior Citizens Representative II	A3-49	3	3	3
	Senior Maintenance Inspector	C-39	1	1	1
	Staff Assistant	A5-47	4	3	2
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	39	36	33
	Supervising Veterans Claims Representative	C-31	1	1	1
	Utility Worker/Driver	A3-34	1	0	0
	Veterans Claims Representative	C-24	10	10	10
	TOTAL POSITIONS		**130**	**118**	**113**

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
017	**County Executive Office**				
	Accountant/Auditor II	A3-59	0	3	3
	Accounting Technician	D3-45	0	1	1
	Assistant Chief Deputy Operating Officer	M-6	2	2	2
	Business Services Administrator*	M-3	2	2	2
	Business Services Analyst*	M-2	3	3	3
	Business Services Deputy Director	M-7	1	0	0
	Business Services Manager, Senior	M-5	1	1	1
	Chief Financial Officer	ML-E	1	1	1
	Chief Human Resources Officer	ML-E	1	1	1
	Chief Information Officer	ML-E	1	1	1
	Chief Real Estate Officer	ML-E	1	1	1
	County Executive Officer	8145	1	1	1
	Deputy County Executive Officer	ML-E	1	1	1
	Executive Secretary II	C-34	5	5	4
	Fiscal Administrator	M-3	2	2	2
	Fiscal Analyst	M-2	1	1	1
	Fiscal Assistant Deputy Director	M-6	5	5	5
	Fiscal Deputy Director	M-7	1	1	1
	Fiscal Manager	M-4	2	5	5
	Fiscal Manager, Senior	M-5	10	11	11
	IT Applications Developer II	C-42	1	1	1
	IT Supervisor	C-51	1	1	1
	Office Specialist	D3-40	6	6	6
	Office Supervisor B	D5-43	1	1	1
	Office Technician	D3-34	1	1	1
	Public Information and Affairs Administrator	M-3	1	1	1
	Public Information and Affairs Analyst	M-2	2	2	2
	Public Information and Affairs Assistant Deputy Director	M-6	2	2	2
	Public Information and Affairs Deputy Director	M-7	0	1	1
	Public Information and Affairs Manager	M-4	2	2	2
	Research, Policy and QA Administrator	M-3	1	1	1

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
017	**County Executive Office (Continued)**				
	Research, Policy and QA Manager	M-4	1	1	1
	Research, Policy and QA Manager, Senior	M-5	1	1	1
	Secretary II	C-23	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Accountant/Auditor	A3-63	0	1	1
	Staff Specialist	A5-53	8	8	8
	TOTAL POSITIONS		**71**	**80**	**79**
018	**Office of Care Coordination**				
	Business Services Administrator*	M-3	3	3	3
	Business Services Analyst*	M-2	3	3	3
	Business Services Assistant Deputy Director	M-6	2	2	2
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	4	4	4
	HCA Program Supervisor I	A5-58	3	3	3
	HCA Program Supervisor II	A5-61	3	3	3
	HCA Service Chief I	C-41	2	2	2
	HCA Service Chief II	C-44	3	3	3
	Health Services Manager	M-4	1	1	1
	Information Processing Technician	D3-38	5	5	5
	Mental Health Specialist	A2-48	36	36	36
	Mental Health Worker II	A2-44	2	2	2
	Research, Policy and QA Analyst	M-2	1	1	1
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	10	9	9
	TOTAL POSITIONS		**80**	**79**	**79**
021	**County Procurement Office**				
	Business Services Administrator	M-3	1	0	0
	County Procurement Officer	M-7	1	1	1
	Office Specialist	D3-40	6	6	6

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
021	**County Procurement Office (Continued)**				
	Procurement Buyer	C-32	21	21	21
	Procurement Contract Administrator	M-3	19	20	20
	Procurement Contract Analyst	M-2	53	52	52
	Procurement Contract Assistant Deputy Director	M-6	3	3	3
	Procurement Contract Manager	M-4	15	15	15
	Procurement Contract Manager, Senior	M-5	10	11	11
	Procurement Contract Specialist	C-36	42	42	41
	Senior Procurement Buyer	C-34	10	10	10
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	14	14	14
	Supervising Procurement Contract Specialist	C-41	16	17	16
	TOTAL POSITIONS		**212**	**213**	**211**
024	**OC Animal Care**				
	Animal Adoptability Assessment Specialist	C-25	2	2	2
	Animal Care Attendant	T-13	17	17	17
	Animal Care Officer	A1-56	21	21	21
	Animal Control Assistant	C-16	6	6	6
	Animal Control Public Education Officer	A5-48	10	10	10
	Animal Services Supervisor	A3-54	3	3	3
	Business Services Administrator	M-3	1	1	1
	Business Services Manager	M-4	1	1	1
	Chief Veterinarian	C-62	1	1	1
	Dispatch Services Operator	A1-41	2	2	2
	Executive Manager	ML-E	1	1	1
	Office Specialist	D3-40	16	16	16
	Office Supervisor C	D5-45	2	2	2
	Operations and Maintenance Administrator	M-2	3	3	3
	Operations and Maintenance Analyst	M-1	1	1	1
	Operations and Maintenance Manager	M-3	1	1	1
	Operations and Maintenance Manager, Senior	M-4	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
024	**OC Animal Care (Continued)**				
	Public Information and Affairs Administrator	M-3	1	1	1
	Public Information and Affairs Analyst	M-2	1	0	0
	Public Information and Affairs Manager	M-4	1	1	1
	Registered Veterinary Technician	C-27	4	4	4
	Research, Policy, and Quality Assurance Administrator	M-3	1	1	1
	Secretary III	C-27	1	1	1
	Senior Animal Care Attendant	T-17	9	9	9
	Senior Animal Care Officer	A1-58	7	7	7
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	11	11	11
	Storekeeper I	H-10	1	1	1
	Storekeeper II	H-12	1	1	1
	Supervising Animal Care Attendant	C-23	3	3	3
	Supervising Animal Care Officer	C-36	6	6	6
	Supervising Registered Veterinary Technician	C-31	2	2	2
	Veterinarian	C-57	3	3	3
	Veterinary Assistant	C-22	2	2	2
	TOTAL POSITIONS		**144**	**143**	**143**
025	**County Counsel**				
	Attorney III	L-03	13	13	11
	Business Services Administrator	M-3	3	3	3
	Business Services Assistant Deputy Director	M-6	1	1	1
	County Counsel	2325	1	1	1
	Data Entry Technician	D1-38	2	2	2
	Deputy Attorney IV	L-04	20	20	20
	Executive Manager	ML-E	3	3	3
	Executive Secretary II	C-34	1	1	1
	Law Office Supervisor	C-29	3	3	3
	Legal Secretary	C-23	4	4	4
	Office Assistant	D3-34	1	1	0

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
025	**County Counsel (Continued)**				
	Paralegal	C-32	7	7	7
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Deputy Attorney	L-05	27	27	27
	Senior Legal Secretary	C-26	8	8	8
	Supervising Deputy County Counsel	M-9	9	9	9
	TOTAL POSITIONS		**104**	**104**	**101**
026	**District Attorney-Public Administrator**				
	Accountant/Auditor II	A3-59	5	5	5
	Accounting Assistant II	D3-37	2	1	1
	Accounting Specialist	D3-40	5	5	5
	Assistant Chief Investigator - District Attorney	LM-2A	1	1	1
	Assistant Research Analyst	C-28	2	2	2
	Attorney III	L-03	102	102	99
	Attorney's Clerk II	C-22	78	77	77
	Business Services Administrator	M-3	2	2	2
	Business Services Analyst	M-2	2	2	2
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager, Senior	M-5	3	3	3
	Chief, Bureau of Investigation, District Attorney	ML-E	1	1	1
	Civilian Economic Crime Investigator	C-36	6	6	6
	Data Entry Specialist	D3-40	2	1	1
	Data Entry Technician	D1-38	3	3	3
	Deputy Attorney IV	L-04	108	108	107
	District Attorney	0030	1	1	1
	District Attorney Investigator	P-09A	142	141	137
	District Attorney Senior Forensic Accountant	A3-82	5	5	5
	Executive Assistant	ML-A	1	1	1
	Executive Manager	ML-E	25	25	25
	Fiscal Administrator	M-3	2	2	2
	Fiscal Analyst	M-2	1	1	1

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
026	**District Attorney-Public Administrator (Continued)**				
	Fiscal Manager, Senior	M-5	2	2	2
	Forensic Scientist III	C-48	1	1	0
	Human Resources Administrator	M-3	2	0	0
	Human Resources Manager, Senior	M-5	1	0	0
	Information Processing Specialist	D3-40	1	1	1
	Information Processing Technician	D3-38	6	5	5
	Information Technologist I	A3-62	1	0	0
	Information Technologist II	A3-66	1	2	2
	Investigative Assistant II	C-24	49	49	44
	Investigative Commander, District Attorney	LM-1A	4	4	4
	Investigative Technician II	A3-63	7	7	7
	IT Applications Developer II	C-42	3	3	3
	IT Business Analyst II	A3-66	3	3	3
	IT Network Engineer II	A3-66	2	2	2
	IT Supervisor	C-51	1	1	1
	IT Systems Engineer II	A3-66	1	1	1
	IT Systems Technician II	A3-57	7	7	7
	Law Office Supervisor	C-29	9	9	9
	Office Specialist	D3-40	4	4	4
	Office Technician	D3-34	2	2	2
	Operations and Maintenance Administrator	M-2	1	1	1
	Paralegal	C-32	82	82	80
	Procurement Buyer	C-32	1	1	1
	Procurement Contract Analyst	M-2	0	1	1
	Procurement Contract Administrator	M-3	1	1	1
	Procurement Contract Specialist	C-36	2	2	2
	Public Assistance Investigator	G1-08	25	25	25
	Public Information and Affairs Administrator	M-3	1	1	1
	Research Analyst	C-35	8	8	8
	Research, Policy and QA Manager	M-4	1	1	1
	Secretary III	C-27	2	4	4

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
026	**District Attorney-Public Administrator (Continued)**				
	Senior Accountant/Auditor	A3-63	2	2	2
	Senior Computer Forensic Examiner	A3-72	3	3	3
	Senior Computer Graphics Specialist	A3-52	2	2	2
	Senior Deputy Attorney	L-05	74	74	74
	Senior Forensic Scientist	C-52	1	1	1
	Senior IT Applications Developer	C-47	3	3	3
	Senior IT Business Analyst	A3-72	1	1	1
	Senior IT Database Administrator	C-47	1	1	1
	Senior IT Network Engineer	A3-72	1	1	1
	Senior Law Office Supervisor	C-32	5	5	5
	Senior Legal Property Technician	A5-49	1	1	1
	Senior Paralegal	C-34	10	10	10
	Staff Assistant	A5-47	2	1	1
	Staff Development Specialist	A5-56	8	8	8
	Staff Specialist	A5-53	10	7	7
	Supervising Attorney's Investigator	P-13	21	21	21
	Supervising Procurement Contract Specialist	C-41	1	0	0
	Supervising Public Assistance Investigator	G1-10	4	4	4
	Technology Services Administrator	M-4	1	1	1
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager	M-5	1	1	1
	Technology Services Manager, Senior	M-6	3	3	3
	Utility Worker/Driver	A3-34	3	5	5
	Video Producer	C-34	1	1	1
	Warehouse Worker IV	A3-42	1	1	1
	Weapons Instructor, Sheriff	A5-52	1	1	1
	TOTAL POSITIONS		**893**	**885**	**869**

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
027	**Child Support Services**				
	Accountant/Auditor II	A3-59	2	2	2
	Accounting Office Supervisor II	D5-47	1	1	1
	Accounting Specialist	D3-40	2	2	2
	Attorney III	L-03	9	8	8
	Attorney's Clerk II	C-22	5	5	5
	Business Services Administrator	M-3	1	1	1
	Business Services Manager, Senior	M-5	2	1	1
	Cashier	D3-37	2	2	2
	Child Support Specialist	C-23	120	102	102
	Deputy Attorney IV	L-04	1	1	1
	Director, Child Support Services	ML-E	1	1	1
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	C-31	1	1	1
	Fiscal Administrator	M-3	0	1	1
	Human Services Administrator	M-2	8	8	8
	Human Services Deputy Director	M-6	3	3	3
	Human Services Manager, Senior	M-4	4	4	4
	Law Office Supervisor	C-29	1	1	1
	Office Assistant	D3-34	29	26	26
	Office Specialist	D3-40	13	13	13
	Office Supervisor B	D5-43	1	1	1
	Office Supervisor C	D5-45	1	1	1
	Operations and Maintenance Administrator	M-2	1	1	1
	Paralegal	C-32	4	4	4
	Research, Policy and QA Administrator	M-3	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Child Support Specialist	C-26	99	93	93
	Senior Deputy Attorney	L-05	1	1	1
	Senior Research Analyst	C-39	4	4	4
	Senior Staff Development Specialist	A5-62	1	1	1
	Staff Assistant	A5-47	1	1	1

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
027	**Child Support Services (Continued)**				
	Staff Development Specialist	A5-56	3	3	3
	Staff Specialist	A5-53	22	22	22
	Supervising Child Support Specialist	C-31	28	25	25
	Supervising Research Analyst	C-43	1	1	1
	Warehouse Worker II	A3-38	1	0	0
	TOTAL POSITIONS		**376**	**344**	**344**
029	**Public Administrator**				
	Accountant/Auditor II	A3-59	1	1	1
	Accounting Technician	D3-45	1	1	1
	Deputy Public Administrator II	A5-56	6	6	6
	Estate Administration Specialist II	D3-41	1	1	1
	Estate Inventory Clerk	H-10	2	2	2
	Fiscal Administrator	M-3	1	1	1
	Office Specialist	D3-40	1	1	1
	Real Estate Administrator	M-3	1	1	1
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Deputy Attorney	L-05	1	1	1
	Senior Deputy Public Administrator	A5-58	1	1	1
	Senior Information Technologist	A3-72	1	1	1
	Supervising Deputy Public Administrator	A5-61	1	1	1
	TOTAL POSITIONS		**19**	**19**	**19**
030	**OC Public Guardian**				
	Business Services Administrator	M-3	1	0	0
	Business Services Analyst	M-2	1	1	1
	Business Services Manager	M-4	1	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Deputy Public Guardian II	A5-56	15	15	15
	Estate Administration Specialist II	D3-41	4	4	4
	Estate Inventory Clerk	H-10	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
030	**OC Public Guardian (Continued)**				
	Office Assistant	D3-34	2	2	2
	Office Specialist	D3-40	2	2	2
	Office Supervisor C	D5-45	0	1	1
	Office Technician	D3-34	1	1	1
	Senior Deputy Public Guardian	A5-58	6	6	6
	Supervising Deputy Public Guardian	A5-61	3	3	3
	TOTAL POSITIONS		**38**	**38**	**38**
031	**Registrar of Voters**				
	Business Services Deputy Director	M-7	1	1	1
	Community Program Specialist	A5-54	10	10	10
	Data Entry Specialist	D3-40	7	7	7
	Data Entry Supervisor II	D5-45	1	1	1
	Fiscal Administrator	M-3	1	1	1
	Geographic Information System (GIS) Supervisor	A3-72	1	1	1
	Geographic Information System (GIS) Technician	A3-58	2	2	2
	Information Technologist II	A3-66	2	2	2
	IT Applications Developer II	C-42	1	1	1
	Office Specialist	D3-40	6	6	6
	Public Information and Affairs Analyst	M-2	1	1	1
	Registrar of Voters	ML-E	1	1	1
	Registrar of Voters Administrator	M-1	2	2	2
	Registrar of Voters Manager	M-3	3	3	3
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Storekeeper	H-14	1	1	1
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	7	7	7
	Storekeeper I	H-10	1	1	1
	Technology Services Administrator	M-4	1	1	1
	Technology Services Manager	M-5	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
031	**Registrar of Voters (Continued)**				
	Warehouse Worker III	A3-40	2	2	2
	TOTAL POSITIONS		**54**	**54**	**54**
034	**OC Watersheds**				
	Business Services Administrator	M-3	1	1	1
	Environmental Resources Specialist	C-37	16	16	16
	Environmental Resources Technician	C-34	9	9	9
	Fiscal Analyst	M-2	1	1	1
	Regulatory Compliance Deputy Director	M-7	1	1	1
	Regulatory Compliance Manager, Senior	M-5	4	4	4
	Secretary II	C-23	1	1	1
	Senior Environmental Resources Specialist	C-42	9	9	9
	Staff Specialist	A5-53	3	3	3
	TOTAL POSITIONS		**45**	**45**	**45**
035	**CEO Real Estate**				
	Associate Real Property Agent	C-27	2	2	2
	Business Services Analyst	M-2	1	0	0
	Business Services Manager	M-4	0	1	1
	Real Estate Administrator	M-3	6	6	6
	Real Estate Analyst	M-2	6	5	5
	Real Estate Deputy Director	M-7	1	1	1
	Real Estate Manager	M-4	3	3	3
	Real Estate Manager, Senior	M-5	4	5	5
	Real Property Agent	C-40	5	5	5
	Secretary I	C-19	1	1	1
	Senior Real Property Agent	C-42	3	3	3
	Staff Specialist	A5-53	1	1	1
	Technology Services Manager	M-5	1	1	1
	TOTAL POSITIONS		**34**	**34**	**34**

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
037	**OCIT Shared Services**				
	Information Technologist I	A3-62	15	16	16
	Information Technologist II	A3-66	7	6	5
	IT Applications Developer II	C-42	19	19	19
	IT Database Administrator II	C-41	2	2	2
	IT Supervisor	C-51	14	14	14
	IT Systems Engineer I	A3-62	1	0	0
	IT Systems Engineer II	A3-66	5	5	5
	IT Systems Technician I	A3-51	1	1	1
	IT Systems Technician II	A3-57	1	1	1
	Public Information and Affairs Analyst	M-2	1	1	1
	Senior Information Technologist	A3-72	12	12	12
	Senior IT Applications Developer	C-47	22	21	21
	Senior IT Database Administrator	C-47	2	2	2
	Senior IT Network Engineer	A3-72	1	2	2
	Senior IT Security Administrator	A3-72	1	0	0
	Senior IT Systems Engineer	A3-72	1	1	1
	Staff Specialist	A5-53	1	1	1
	Storekeeper II	H-12	1	1	1
	Technology Services Deputy Director	M-8	3	3	3
	Technology Services Manager	M-5	8	8	8
	Technology Services Manager, Senior	M-6	9	9	9
	Utility Worker/Driver	A3-34	1	1	1
	TOTAL POSITIONS		**128**	**126**	**125**
040	**Utilities**				
	Assistant Plant Operating Engineer	I-12	3	3	3
	Business Services Manager, Senior	M-5	1	1	1
	Electrician	I-8	1	1	1
	Operations and Maintenance Manager, Senior	M-4	1	1	1
	Plant Operating Engineer	I-13	10	10	10
	Staff Specialist	A5-53	1	1	1

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
040	**Utilities (Continued)**				
	Supervising Plant Operating Engineer	C-47	2	2	2
	TOTAL POSITIONS		**19**	**19**	**19**
042	**Health Care Agency**				
	Behavioral Health Clinician II	C-38	531	525	525
	Behavioral Health Nurse	C-43	15	15	15
	Business Services Administrator	M-3	3	3	3
	Business Services Analyst	M-2	3	3	3
	Business Services Assistant Deputy Director	M-6	1	1	1
	Business Services Manager	M-4	4	3	3
	Business Services Manager, Senior	M-5	0	1	1
	Cashier	D3-37	3	3	3
	Chief Pharmacist	C-57	2	2	2
	Civil Engineer	C-48	1	1	1
	Clinical Psychologist II	C-45	61	60	60
	Community Health Assistant I	A3-36	1	1	1
	Community Health Assistant II	A3-38	31	26	26
	Community Health Assistant III	A3-40	4	4	4
	Community Worker II	A3-31	11	11	11
	Comprehensive Care Licensed Vocational Nurse	C-26	79	72	72
	Comprehensive Care Nurse II	C-47	193	189	189
	Comprehensive Care Nurse Practitioner II	C-57	20	20	20
	Computer Graphics Specialist	A5-48	1	1	1
	Database & Security Administrator	A3-75	1	1	1
	Data Entry Specialist	D3-40	2	2	2
	Data Entry Technician	D1-38	1	1	1
	Data Scientist	C-47	5	8	8
	Dental Assistant II	A3-40	10	8	8
	Dental Hygienist	C-31	1	1	1
	Dental Officer	C-63	1	1	1
	Dentist	C-59	6	6	6

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
042	**Health Care Agency (Continued)**				
	Director of Mental Health	4563	1	1	1
	Director of Public Health	ML-E	1	1	1
	Director, Health Care Agency	ML-E	1	1	1
	Eligibility Supervisor	A5-51	1	1	1
	Eligibility Technician	W-22	2	2	2
	Emergency Medical Services Coordinator	A3-66	7	7	7
	Emergency Medical Services Specialist	A3-55	4	4	4
	Environmental Health Specialist III	C-37	116	110	110
	Environmental Health Technician II	C-17	6	12	12
	Epidemiologist	C-37	5	5	5
	Executive Manager	ML-E	6	5	5
	Executive Secretary I	C-31	1	1	1
	Fiscal Administrator	M-3	3	3	3
	Fiscal Analyst	M-2	18	18	18
	Fiscal Assistant Deputy Director	M-6	1	1	1
	Fiscal Manager	M-4	3	3	3
	Hazardous Materials Specialist III	C-38	39	39	39
	HCA Program Supervisor I	A5-58	9	9	9
	HCA Program Supervisor II	A5-61	23	21	21
	HCA Service Chief I	C-41	40	39	39
	HCA Service Chief II	C-44	62	63	63
	Health Education Associate	A5-48	6	6	6
	Health Educator	A5-54	13	13	13
	Health Information Specialist	A3-54	1	1	1
	Health Program Specialist	C-28	21	21	21
	Health Services Administrator	M-3	19	24	24
	Health Services Analyst	M-2	14	12	12
	Health Services Assistant Deputy Director	M-7	9	11	11
	Health Services Deputy Director	M-8	1	1	1
	Health Services Manager	M-4	33	40	40
	Health Services Manager, Senior	M-5	14	19	19

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
042	**Health Care Agency (Continued)**				
	Information Processing Specialist	D3-40	10	10	10
	Information Processing Technician	D3-38	23	22	22
	Information Technologist I	A3-62	1	1	1
	Information Technologist II	A3-66	9	8	8
	IT Applications Developer I	C-38	1	1	1
	IT Applications Developer II	C-42	12	12	12
	IT Business Analyst I	A3-62	3	3	3
	IT Business Analyst II	A3-66	5	5	5
	IT Database Administrator II	C-41	4	4	4
	IT Network Engineer II	A3-66	1	1	1
	IT Security Administrator II	A3-66	3	3	3
	IT Systems Technician II	A3-57	20	20	20
	Laboratory Aid	A3-28	1	1	1
	Laboratory Assistant	A3-41	10	9	9
	Licensed Vocational Nurse	C-19	1	1	1
	Medical Assistant	A3-39	48	44	44
	Medical Director	M-10	6	5	5
	Medical Services Assistant Deputy Director	M-9	3	1	1
	Medical Services Manager	M-5	6	1	1
	Medical Services Manager, Senior	M-7	7	3	3
	Medical Transcriber I	D3-37	1	1	1
	Mental Health Specialist	A2-48	160	156	156
	Mental Health Worker I	A2-34	4	4	4
	Mental Health Worker II	A2-44	43	43	43
	Mental Health Worker III	A2-48	18	16	16
	Nurse Practitioner II	C-53	8	8	8
	Nursing Assistant	A3-33	5	4	4
	Nutrition Clinic Supervisor	A5-53	2	2	2
	Occupational Therapist Assistant	C-30	1	0	0
	Occupational Therapist II	C-43	28	26	26
	Occupational Therapist III	C-46	3	3	3

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
042	**Health Care Agency (Continued)**				
	Office Assistant	D3-34	28	28	28
	Office Specialist	D3-40	184	179	179
	Office Supervisor B	D5-43	3	2	2
	Office Supervisor C	D5-45	12	11	11
	Office Supervisor D	D5-47	7	7	7
	Office Technician	D3-34	47	46	46
	Operations and Maintenance Administrator	M-2	1	1	1
	Operations and Maintenance Analyst	M-1	4	4	4
	Pharmacist	C-53	7	7	7
	Pharmacy Technician	C-15	9	9	9
	Physical Therapist Assistant	C-30	1	1	1
	Physical Therapist II	C-43	28	26	26
	Physical Therapist III	C-46	3	3	3
	Physician II - Correctional	C-73	3	3	3
	Physician III	C-70	5	5	5
	Physician III - Correctional	C-75	8	8	8
	Psychiatrist	C-79	42	42	42
	Public Health Investigator	C-27	14	14	14
	Public Health Microbiologist I	C-36	8	7	7
	Public Health Microbiologist II	C-38	18	18	18
	Public Health Nurse	C-44	129	125	125
	Public Health Nutritionist I	A3-55	2	2	2
	Public Health Nutritionist I (Supervisory)	A3-55	5	4	4
	Public Health Nutritionist II	A3-57	5	4	4
	Public Information and Affairs Administrator	M-3	1	1	1
	Public Information and Affairs Analyst	M-2	1	1	1
	Public Information and Affairs Assistant Deputy Director	M-6	1	1	1
	Public Information and Affairs Manager	M-4	2	2	2
	Radiologic Technologist	A3-58	2	2	2
	Registered Nurse	C-37	9	9	9
	Regulatory Compliance Administrator	M-3	6	0	0

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
042	**Health Care Agency (Continued)**				
	Regulatory Compliance Manager	M-4	2	0	0
	Regulatory Compliance Manager, Senior	M-5	1	0	0
	Research Analyst	C-35	4	4	4
	Research, Policy and QA Administrator	M-3	6	5	5
	Research, Policy and QA Analyst	M-2	5	4	4
	Research, Policy and QA Manager	M-4	2	3	3
	Research, Policy and QA Manager, Senior	M-5	2	1	1
	Risk Management Administrator	M-3	0	1	1
	Risk Management Analyst	M-2	1	0	0
	Secretary I	C-19	1	1	1
	Secretary II	C-23	1	1	1
	Secretary III	C-27	5	4	4
	Senior Civil Engineer	C-53	1	1	1
	Senior Comprehensive Care Nurse	C-51	24	24	24
	Senior Computer Graphics Specialist	A3-52	1	1	1
	Senior Emergency Management Program Coordinator	C-42	2	2	2
	Senior Engineering Geologist	C-51	1	1	1
	Senior Epidemiologist	C-41	7	7	7
	Senior Information Technologist	A3-72	6	7	7
	Senior IT Applications Developer	C-47	5	6	6
	Senior IT Business Analyst	A3-72	2	2	2
	Senior IT Security Administrator	A3-72	1	1	1
	Senior Laboratory Assistant	A3-43	2	2	2
	Senior Medical Director	M-11	3	3	3
	Senior Office Supervisor (C/D)	D5-51	3	4	4
	Senior Public Health Investigator	C-29	4	4	4
	Senior Research Analyst	C-39	16	13	13
	Senior Registered Nurse	C-39	1	1	1
	Senior Social Services Supervisor	A2-66	1	1	1
	Senior Social Worker	A2-59	2	1	1
	Senior Storekeeper	H-14	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
042	**Health Care Agency (Continued)**				
	Social Worker II	A2-54	10	9	9
	Staff Assistant	A5-47	27	29	29
	Staff Specialist	A5-53	87	86	86
	Store Clerk	H-07	3	3	3
	Storekeeper I	H-10	1	1	1
	Storekeeper II	H-12	2	3	3
	Supervising Comprehensive Care Nurse	C-53	9	9	9
	Supervising Environmental Health Specialist	C-41	17	17	17
	Supervising Hazardous Materials Specialist	C-44	8	8	8
	Supervising Public Health Microbiologist	C-42	5	5	5
	Supervising Public Health Nurse	C-48	25	24	24
	Supervising Public Health Nutritionist	A3-59	5	5	5
	Supervising Research Analyst	C-43	3	3	3
	Supervising Therapist, California Children Services	C-48	11	10	10
	Technical Systems Specialist	A3-69	2	1	1
	Technology Services Administrator	M-4	3	4	4
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager	M-5	2	2	2
	Technology Services Manager, Senior	M-6	5	5	5
	Therapy Consultant, California Children Services	C-50	3	3	3
	Volunteer Services Coordinator II	A5-47	1	1	1
	Warehouse Worker I	A3-36	1	1	1
	Warehouse Worker III	A3-40	1	0	0
	TOTAL POSITIONS		**2,858**	**2,789**	**2,789**
051	**Office of Independent Review**				
	Attorney III	L-03	2	2	2
	Executive Secretary I	C-31	1	1	1
	Legal Services Manager	M-5	1	1	1
	Office of Independent Review, Director	7846	1	1	1

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
051	**Office of Independent Review (Continued)**				
	Research Analyst	C-35	1	1	1
	TOTAL POSITIONS		**6**	**6**	**6**
052	**Orange County Campaign & Finance Ethics Commission**				
	Business Services Administrator	M-3	1	1	1
	Campaign Finance and Ethics, Director	7844	1	1	1
	TOTAL POSITIONS		**2**	**2**	**2**
054	**Human Resource Services**				
	Business Services Analyst	M-2	1	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Human Resources Administrator	M-3	36	39	39
	Human Resources Analyst	M-2	23	22	22
	Human Resources Assistant Deputy Director	M-6	3	3	3
	Human Resources Deputy Director	M-7	4	4	4
	Human Resources Manager	M-4	13	11	11
	Human Resources Manager, Senior	M-5	9	11	11
	IT Applications Developer II	C-42	1	0	0
	Learning and Organizational Development Administrator	M-2	3	3	3
	Learning and Organizational Development Deputy Director	M-6	1	1	1
	Learning and Organizational Development Manager	M-3	1	1	1
	Learning and Organizational Development Manager, Senior	M-4	1	1	1
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	35	35	35
	Senior Information Technologist	A3-72	0	1	1
	Senior Staff Development Specialist	A5-62	1	1	1
	Staff Assistant	A5-47	2	2	2
	Staff Development Specialist	A5-56	2	2	2
	Staff Specialist	A5-53	60	64	64
	TOTAL POSITIONS		**198**	**204**	**204**

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
056	**Employee Benefits**				
	Accountant/Auditor II	A3-59	1	1	1
	Fiscal Analyst	M-2	1	1	1
	Fiscal Manager, Senior	M-5	1	1	1
	Human Resources Analyst	M-2	3	3	3
	Human Resources Deputy Director	M-7	1	1	1
	Human Resources Manager	M-4	4	4	4
	Human Resources Manager, Senior	M-5	4	4	4
	IT Applications Developer II	C-42	2	2	2
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	1	1	1
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Information Technologist	A3-72	1	1	1
	Staff Specialist	A5-53	3	3	3
	TOTAL POSITIONS		**24**	**24**	**24**
057	**Probation**				
	Accountant/Auditor II	A3-59	2	2	0
	Accounting Office Supervisor II	D5-47	4	4	0
	Accounting Specialist	D3-40	15	14	0
	Accounting Technician	D3-45	1	1	0
	Business Services Administrator	M-3	1	1	1
	Business Services Analyst	M-2	2	2	2
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager, Senior	M-5	0	1	1
	Chief Deputy Probation Officer	ML-E	4	4	4
	Collection Officer II	C-24	9	9	9
	Computer Graphics Specialist	A5-48	1	1	1
	County Probation Officer	ML-E	1	1	1
	Criminal Justice Administrator	M-2	6	5	5
	Criminal Justice Deputy Director	M-6	1	0	0
	Criminal Justice Manager, Senior	M-5	1	0	0

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
057	**Probation (Continued)**				
	Data Entry Technician	D1-38	26	26	26
	Deputy Probation Correctional Officer II	G-04	253	256	256
	Deputy Probation Officer II	G-10	247	243	243
	Executive Secretary I	C-31	1	1	1
	Fiscal Administrator	M-3	1	1	1
	Fiscal Analyst	M-2	5	5	5
	Fiscal Manager	M-4	0	1	1
	Fiscal Manager, Senior	M-5	2	2	1
	Food Service Worker	C-04	7	8	8
	Head Institutional Cook	C-26	2	2	2
	Information Processing Specialist	D3-40	8	8	8
	Information Processing Technician	D3-38	55	54	54
	Institutional Cook	C-22	16	16	16
	Laundry Worker	C-03	4	4	4
	Office Assistant	D3-34	20	20	18
	Office Manager	D5-53	2	2	2
	Office Specialist	D3-40	37	37	37
	Office Supervisor B	D5-43	3	3	3
	Office Supervisor C	D5-45	3	3	3
	Office Supervisor D	D5-47	6	6	6
	Office Technician	D3-34	9	9	8
	Probation Assistant Division Manager	M-5	14	14	14
	Probation Division Manager	M-6	10	12	12
	Public Information and Affairs Analyst	M-2	0	1	1
	Public Information and Affairs Administrator	M-3	1	1	1
	Public Safety Dispatcher	C-31	4	5	5
	Research Analyst	C-35	4	6	6
	Research, Policy and QA Manager	M-4	1	1	1
	Risk Management Administrator	M-3	1	1	1
	Safety Specialist	C-37	1	1	1
	Secretary II	C-23	11	11	11

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
057	**Probation (Continued)**				
	Secretary III	C-27	3	4	4
	Senior Deputy Probation Officer	G-11	8	8	8
	Senior Office Supervisor (C/D)	D5-51	4	4	4
	Senior Probation Correctional Officer	G-05	6	5	5
	Senior Research Analyst	C-39	5	5	5
	Senior Staff Development Specialist	A5-62	1	1	1
	Senior Storekeeper	H-14	1	1	1
	Staff Assistant	A5-47	16	16	16
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	18	19	19
	Supervising Collection Officer	C-28	3	3	3
	Supervising Institutional Cook	C-28	2	2	2
	Supervising Probation Correctional Officer	G-09	30	30	30
	Supervising Probation Officer	G-13	56	56	56
	Supervising Research Analyst	C-43	3	3	3
	Supplies Clerk, Juvenile Facilities	H-08	1	1	1
	Volunteer Services Coordinator II	A5-47	2	2	2
	Warehouse Worker I	A3-36	3	3	3
	Warehouse Worker III	A3-40	6	6	6
	TOTAL POSITIONS		**972**	**976**	**951**
058	**Public Defender**				
	Attorney III	L-03	89	86	86
	Attorney's Clerk II	C-22	45	45	45
	Business Services Administrator	M-3	3	3	3
	Business Services Deputy Director	M-7	1	1	1
	Defense Investigator II	A5-68	13	13	13
	Defense Investigator III	A5-71	52	52	52
	Deputy Attorney IV	L-04	75	75	75
	Executive Manager	ML-E	22	22	22
	Executive Secretary I	C-31	1	1	1

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
058	**Public Defender (Continued)**				
	Fiscal Administrator	M-3	1	1	1
	Fiscal Manager	M-4	1	1	1
	Human Resources Administrator	M-3	1	1	1
	Human Resources Manager, Senior	M-5	1	1	1
	Information Technologist II	A3-66	1	1	1
	Investigative Assistant II	C-24	22	22	22
	IT Business Analyst II	A3-66	1	1	1
	IT Supervisor	C-51	1	1	1
	IT Systems Technician II	A3-57	3	3	3
	Law Office Supervisor	C-29	8	8	8
	Paralegal	C-32	28	28	28
	Procurement Contract Administrator	M-3	1	1	1
	Public Defender	2373	1	1	1
	Senior Defense Investigator	A5-76	14	14	14
	Senior Deputy Attorney	L-05	55	55	55
	Senior Information Technologist	A3-72	1	1	1
	Senior IT Database Administrator	C-47	1	1	1
	Senior IT Security Administrator	A3-72	1	1	1
	Senior Law Office Supervisor	C-32	2	2	2
	Senior Paralegal	C-34	5	5	5
	Social Services Supervisor I	A2-59	1	1	1
	Social Worker II	A2-54	10	11	11
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	5	5	5
	Technology Services Deputy Director	M-8	1	1	1
	TOTAL POSITIONS		**468**	**466**	**466**
059	**Clerk-Recorder**				
	Accountant/Auditor II	A3-59	1	1	1
	Accounting Technician	D3-45	5	5	5
	Archivist	A5-51	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
059	**Clerk-Recorder (Continued)**				
	Business Services Assistant Deputy Director	M-6	2	2	2
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	2	2	2
	County Clerk-Recorder	0182	1	1	1
	Customer Service Representative	A4-42	39	39	39
	Data Entry Specialist	D3-40	1	1	1
	Executive Assistant	ML-A	1	1	1
	Executive Secretary II	C-34	1	1	1
	Fiscal Manager, Senior	M-5	1	1	1
	Information Technologist I	A3-62	2	2	2
	Information Technologist II	A3-66	2	2	2
	IT Supervisor	C-51	1	1	1
	IT Systems Technician II	A3-57	2	2	2
	Office Specialist	D3-40	3	3	3
	Office Supervisor C	D5-45	8	8	8
	Public Information and Affairs Administrator	M-3	1	1	1
	Recordable Document Examiner	C-20	19	19	19
	Senior Accountant/Auditor	A3-63	1	1	1
	Senior Accounting Assistant	D3-42	1	0	0
	Senior Accounting Office Supervisor II	D5-53	1	1	1
	Senior Information Technologist	A3-72	3	3	3
	Senior IT Applications Developer	C-47	1	1	1
	Senior IT Network Engineer	A3-72	1	1	1
	Senior Office Supervisor (C/D)	D5-51	1	1	1
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	6	6	6
	Supervising Recordable Documents Examiner	C-25	3	3	3
	Technology Services Manager	M-5	1	1	1
	Technology Services Manager, Senior	M-6	1	1	1
	TOTAL POSITIONS		**115**	**114**	**114**

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
060	**Sheriff-Coroner**				
	Accountant/Auditor II	A3-59	5	5	5
	Accounting Office Supervisor I	D5-43	9	8	8
	Accounting Office Supervisor II	D5-47	3	3	3
	Accounting Specialist	D3-40	11	10	10
	Accounting Technician	D3-45	7	7	7
	Air Conditioning Mechanic	I-10	10	10	10
	Assistant Research Analyst	C-28	2	2	2
	Assistant Sheriff	ML-E	5	5	5
	Associate Project Manager	A3-61	4	4	4
	Building Maintenance Supervisor	C-39	5	5	5
	Business Services Administrator	M-3	27	27	27
	Business Services Analyst	M-2	4	4	4
	Business Services Assistant Deputy Director	M-6	2	1	1
	Business Services Deputy Director	M-7	4	5	5
	Business Services Manager, Senior	M-5	6	6	6
	Capital Projects Assistant Deputy Director	M-6	0	1	1
	Capital Projects Manager, Senior	M-5	2	2	2
	Carpenter	I-5	3	3	3
	Cashier	D3-37	11	11	11
	Civil Process Supervisor	C-24	5	5	5
	Civil Process Technician	C-19	23	22	22
	Commander	LM-2	14	13	13
	Communications Coordinator II	A3-56	16	16	16
	Communications Installation Technician	A3-44	2	2	2
	Communications Installer	A3-40	1	0	0
	Communications Technician II	A3-57	18	18	18
	Communications Utility Worker	B1-32	1	1	1
	Computer Graphics Specialist	A5-48	1	1	1
	Coroner Assistant Deputy Director	M-5	2	2	2
	Coroner Deputy Director	M-7	1	1	1
	Coroner Technician	A3-52	8	8	8

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
060	**Sheriff-Coroner (Continued)**				
	Correctional Farm Supervisor	A5-50	3	3	3
	Correctional Programs Supervisor I	A5-59	1	1	1
	Correctional Programs Technician	A3-52	8	8	8
	Correctional Services Technician	A1-45	4	4	4
	Crime Lab Deputy Director	M-7	1	1	1
	Crime Lab Manager, Senior	M-6	4	4	4
	Crime Prevention Specialist	A3-45	10	9	9
	Criminal Justice Manager, Senior	M-5	3	3	3
	Custodian	T-10	3	3	3
	Database & Security Administrator	A3-75	1	0	0
	Data Entry Specialist	D3-40	15	15	15
	Data Entry Technician	D1-38	5	5	5
	Deputy Sheriff I	P-01	727	727	727
	Deputy Sheriff II	P-03	836	846	846
	Deputy Sheriff Trainee	P-OA	82	82	82
	Education Services Coordinator	A3-54	2	2	2
	Electrician	I-8	5	5	5
	Emergency Management Administrator	M-3	3	3	3
	Emergency Management Assistant Deputy Director	M-6	1	1	1
	Emergency Management Deputy Director	M-7	1	1	1
	Engineering Technician	C-29	1	1	1
	Environmental Control Systems Specialist	I-11	1	1	1
	Executive Assistant	ML-A	1	1	1
	Executive Manager	ML-E	2	2	2
	Executive Secretary II	C-34	3	3	3
	Facilities Contract Services Supervisor	A4-60	1	1	1
	Facilities Mechanic	I-3	11	11	11
	Fiscal Administrator	M-3	9	9	9
	Fiscal Analyst	M-2	5	5	5
	Fiscal Assistant Deputy Director	M-6	1	1	1
	Fiscal Manager	M-4	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
060	**Sheriff-Coroner (Continued)**				
	Fiscal Manager, Senior	M-5	4	4	4
	Forensic Scientist I	C-40	13	13	13
	Forensic Scientist II	C-45	6	6	6
	Forensic Scientist III	C-48	53	53	53
	Forensic Specialist	C-32	8	8	8
	Forensic Technician	A3-45	4	4	4
	Geographic Information System (GIS) Analyst	A3-66	1	1	1
	Head Institutional Cook	C-26	17	17	17
	Human Resources Administrator	M-3	1	1	1
	Human Resources Analyst	M-2	5	5	5
	Human Resources Assistant Deputy Director	M-6	1	1	1
	Human Resources Manager	M-4	2	2	2
	Information Processing Specialist	D3-40	3	3	3
	Information Processing Technician	D3-38	1	1	1
	Information Technologist II	A3-66	16	16	16
	Institutional Cook	C-22	58	58	58
	Investigative Assistant - Sheriff	A5-48	36	36	36
	Investigative Technician I	A3-57	1	1	1
	Investigator	P-09	136	137	137
	IT Applications Developer II	C-42	2	2	2
	IT Network Engineer II	A3-66	2	2	2
	IT Supervisor	C-51	5	6	6
	IT Systems Engineer II	A3-66	1	1	1
	IT Systems Technician II	A3-57	13	13	13
	Lead Forensic Specialist	C-37	15	15	15
	Legal Property Technician	A3-45	7	7	7
	Lieutenant	LM-1	63	63	63
	Locksmith	I-6	2	2	2
	Maintenance Supervisor, Harbor	C-33	1	1	1
	Marine Mechanic	T-26	4	4	4
	Medical Transcriber II	D3-39	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
060	**Sheriff-Coroner (Continued)**				
	Metalsmith	I-9	3	3	3
	Office Assistant	D3-34	1	1	1
	Office Manager	D5-53	1	1	1
	Office Specialist	D3-40	86	86	86
	Office Supervisor B	D5-43	1	0	0
	Office Supervisor C	D5-45	4	4	4
	Office Supervisor D	D5-47	4	3	3
	Office Technician	D3-34	26	26	26
	Operations and Maintenance Administrator	M-2	2	2	2
	Operations and Maintenance Manager	M-3	1	1	1
	Painter	I-2	2	2	2
	Plumber	I-7	10	10	10
	Procurement Buyer	C-32	5	5	5
	Procurement Contract Administrator	M-3	2	2	2
	Procurement Contract Manager, Senior	M-5	1	1	1
	Procurement Contract Specialist	C-36	4	4	4
	Project Manager	A3-69	7	7	7
	Public Health Nutritionist II	A3-57	1	1	1
	Public Information and Affairs Analyst	M-2	1	1	1
	Public Information and Affairs Manager	M-4	3	3	3
	Radio Dispatcher	C-34	53	53	53
	Real Estate Analyst	M-2	1	1	1
	Research Analyst	C-35	5	5	5
	Risk Management Administrator	M-3	3	3	3
	Risk Manager, Senior	M-5	1	1	1
	Secretary I	C-19	1	1	1
	Secretary II	C-23	6	6	6
	Secretary III	C-27	1	0	0
	Senior Accountant/Auditor	A3-63	7	7	7
	Senior Accounting Assistant	D3-42	5	5	5
	Senior Accounting Office Supervisor I	D5-51	2	2	2

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
060	**Sheriff-Coroner (Continued)**				
	Senior Civil Process Supervisor	C-32	3	3	3
	Senior Communications Technician	A3-59	7	7	7
	Senior Coroner Technician	A3-56	2	2	2
	Senior Correctional Farm Supervisor	A1-54	1	1	1
	Senior Deputy Coroner	G1-07	22	22	22
	Senior Emergency Management Program Coordinator	C-42	14	14	14
	Senior Forensic Scientist	C-52	13	13	13
	Senior Forensic Specialist	C-40	11	11	11
	Senior Information Technologist	A3-72	8	8	8
	Senior IT Applications Developer	C-47	1	1	1
	Senior IT Network Engineer	A3-72	1	1	1
	Senior IT Security Administrator	A3-72	1	1	1
	Senior Legal Property Technician	A5-49	1	1	1
	Senior Procurement Buyer	C-34	2	2	2
	Senior Project Manager	A3-73	3	3	3
	Senior Research Analyst	C-39	3	3	3
	Senior Sheriff's Community Services Officer	C-28	2	1	1
	Senior Sheriff's Records Technician	D5-43	24	24	24
	Senior Staff Development Specialist	A5-62	1	1	1
	Senior Telecommunications Engineer	A3-72	2	2	2
	Sergeant	P-11	237	241	241
	Sheriff-Coroner	FLAT	1	1	1
	Sheriff Facilities Maintenance Specialist I	A3-44	7	7	7
	Sheriff Facilities Maintenance Specialist II	A3-50	5	5	5
	Sheriff's Call Taker	A1-47	1	1	1
	Sheriff's Community Services Officer	C-24	62	61	61
	Sheriff's Correctional Services Assistant	A1-52	325	325	325
	Sheriff's Helicopter Mechanic-Inspector	T-37	3	3	3
	Sheriff's Records Supervisor	D5-48	15	15	15
	Sheriff's Records Technician	D3-40	51	51	51
	Sheriff's Special Officer II	A1-56	217	219	219

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
060	**Sheriff-Coroner (Continued)**				
	Sheriff's Supervising Helicopter Mechanic - Inspector	C-42	1	1	1
	Sheriff's Technician	D3-39	6	4	4
	Shop Planner Electrical/Mechanical	A3-61	6	6	6
	Staff Assistant	A5-47	15	16	16
	Staff Specialist	A5-53	61	64	64
	Storekeeper I	H-10	1	1	1
	Storekeeper II	H-12	3	3	3
	Supervising Communications Coordinator	A3-60	5	5	5
	Supervising Communications Technician	A3-65	6	6	6
	Supervising Deputy Coroner	G1-09	6	6	6
	Supervising Forensic Specialist	C-44	4	4	4
	Supervising Institutional Cook	C-28	3	3	3
	Supervising Procurement Contract Specialist	C-41	1	3	3
	Supervising Radio Dispatcher	C-39	6	6	6
	Supervising Research Analyst	C-43	1	1	1
	Supervisor, Forensic Operations	A3-61	1	1	1
	Technical Systems Specialist	A3-69	2	2	2
	Technology Services Assistant Deputy Director	M-7	2	2	2
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager, Senior	M-6	3	3	3
	Telecommunications Engineer II	A3-64	1	1	1
	Telecommunications Engineer III	A3-68	13	13	13
	Training Assistant/Sheriff	A5-47	11	11	11
	Undersheriff	ML-E	1	1	1
	Utility Worker/Driver	A3-34	3	3	3
	Video Producer	C-34	5	5	5
	Warehouse Worker I	A3-36	1	1	1
	Warehouse Worker III	A3-40	6	6	6
	Warehouse Worker IV	A3-42	1	1	1
	Weapons Instructor, Sheriff	A5-52	7	7	7
	TOTAL POSITIONS		**3,924**	**3,935**	**3,935**

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
063	**Social Services Agency**				
	Accounting Assistant II	D3-37	16	16	16
	Administrative Manager II	AMII	1	0	0
	Business Services Administrator	M-3	11	9	9
	Business Services Analyst	M-2	5	3	3
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	1	1	1
	Business Services Manager, Senior	M-5	1	2	2
	Community Program Specialist	A5-54	2	2	2
	Data Entry Technician	D1-38	190	186	186
	Director, Social Services	ML-E	1	1	1
	Eligibility Supervisor	A5-51	225	224	224
	Eligibility Technician	W-22	1,416	1,413	1,413
	Emergency Management Administrator	M-3	2	1	1
	Emergency Manager	M-4	2	1	1
	Employment and Eligibility Specialist	W-26	213	213	213
	Executive Manager	ML-E	5	5	5
	Executive Secretary I	C-31	1	1	1
	Facilities Mechanic	I-3	3	3	3
	Fiscal Administrator	M-3	6	6	6
	Fiscal Analyst	M-2	5	5	5
	Fiscal Manager	M-4	2	2	2
	Fiscal Manager, Senior	M-5	1	1	1
	Food Service Worker	C-04	4	4	4
	Group Counselor I	A5-44	65	65	65
	Group Counselor II	A5-48	35	35	35
	Group Counselor, Nights	A5-40	26	26	26
	Head Institutional Cook	C-26	1	1	1
	Human Services Administrator	M-2	2	2	2
	Human Services Deputy Director	M-6	15	15	15
	Human Services Manager	M-3	84	84	84
	Human Services Manager, Senior	M-4	49	47	47

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
063	**Social Services Agency (Continued)**				
	Information Processing Technician	D3-38	174	172	172
	Institutional Cook	C-22	5	5	5
	Laundry Worker	C-03	4	4	4
	Office Assistant	D3-34	16	16	16
	Office Specialist	D3-40	28	25	25
	Office Supervisor B	D5-43	13	12	12
	Office Supervisor C	D5-45	36	35	35
	Office Technician	D3-34	177	156	156
	Procurement Buyer	C-32	1	0	0
	Public Information and Affairs Administrator	M-3	2	1	1
	Public Information and Affairs Analyst	M-2	1	1	1
	Public Information and Affairs Manager	M-4	3	3	3
	Research, Policy and QA Administrator	M-3	11	11	11
	Research, Policy and QA Manager	M-4	1	2	2
	Risk Management Administrator	M-3	0	1	1
	Secretary I	C-19	27	23	23
	Secretary II	C-23	5	5	5
	Secretary III	C-27	4	4	4
	Senior Accounting Assistant	D3-42	10	10	10
	Senior Medical Director	M-11	1	1	1
	Senior Office Supervisor (C/D)	D5-51	15	14	14
	Senior Research Analyst	C-39	6	6	6
	Senior Social Services Supervisor	A2-66	168	168	168
	Senior Social Worker	A2-59	667	643	643
	Senior Staff Development Specialist	A5-62	1	0	0
	Senior Storekeeper	H-14	1	1	1
	Social Services Supervisor I	A2-59	358	354	354
	Social Services Supervisor II	A2-63	82	80	80
	Social Worker I	A2-51	1	0	0
	Social Worker II	A2-54	296	295	295
	Staff Assistant	A5-47	6	6	6

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
063	**Social Services Agency (Continued)**				
	Staff Development Specialist	A5-56	3	3	3
	Staff Specialist	A5-53	74	66	66
	Store Clerk	H-07	16	16	16
	Storekeeper II	H-12	2	2	2
	Supervising Institutional Cook	C-28	1	1	1
	Supervising Research Analyst	C-43	3	3	3
	Supplies Assistant, Juvenile Facilities	H-09	1	1	1
	Utility Worker/Driver	A3-34	2	2	2
	Warehouse Worker III	A3-40	7	7	7
	Warehouse Worker IV	A3-42	4	3	3
	TOTAL POSITIONS		**4,624**	**4,533**	**4,533**
071	**Building & Safety General Fund**				
	Associate Planner	C-40	1	1	1
	Civil Engineer	C-48	3	3	3
	Civil Engineering Associate	C-41	0	1	1
	Development Services Administrator	M-3	5	5	5
	Development Services Manager, Senior	M-6	4	4	4
	Fiscal Analyst	M-2	1	1	1
	Office Specialist	D3-40	1	1	1
	Permit Technician	C-29	2	2	2
	Project Manager	A3-69	1	1	1
	Senior Building Inspector	C-39	7	7	7
	Senior Civil Engineer	C-53	1	1	1
	Senior Construction Inspector	C-37	8	8	8
	Senior Engineering Geologist	C-51	1	1	1
	Senior Permit Technician	C-34	3	4	4
	Senior Planner	C-44	3	3	3
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	3	3	3
	Supervising Building Inspector	C-44	2	2	2

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
071	**Building & Safety General Fund (Continued)**				
	Supervising Construction Inspector	C-42	2	2	2
	Surveyor II	C-39	1	0	0
	Surveyor III	C-45	1	0	0
	TOTAL POSITIONS		**51**	**51**	**51**
074	**Treasurer-Tax Collector**				
	Accountant/Auditor II	A3-59	4	1	1
	Accounting Assistant II	D3-37	1	1	1
	Accounting Technician	D3-45	15	15	15
	Assistant Treasurer-Tax Collector	ML-E	1	1	1
	Business Services Administrator	M-3	1	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Collection Officer II	C-24	13	10	10
	Executive Assistant	ML-A	1	1	1
	Fiscal Deputy Director	M-7	3	2	2
	Fiscal Manager	M-4	8	5	5
	Fiscal Manager, Senior	M-5	2	1	1
	Secretary III	C-27	1	1	1
	Senior Accountant/Auditor	A3-63	3	2	2
	Senior Accounting Assistant	D3-42	2	2	2
	Senior Accounting Office Supervisor I	D5-51	3	2	2
	Senior Office Supervisor (C/D)	D5-51	1	0	0
	Senior Tax Services Technician	C-20	5	5	5
	Staff Specialist	A5-53	1	1	1
	Supervising Collection Officer	C-28	2	1	1
	Supervising Tax Services Technician	C-28	0	2	2
	Tax Services Technician	C-16	6	6	6
	Technology Services Manager	M-5	1	1	1
	Treasurer-Tax Collector	0087	1	1	1
	TOTAL POSITIONS		**76**	**63**	**63**

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
079	**Internal Audit Department**				
	Business Services Administrator	M-3	1	1	1
	Director of Internal Audit	7840	1	1	1
	Fiscal Assistant Deputy Director	M-6	1	1	1
	Fiscal Deputy Director	M-7	1	1	1
	Fiscal Manager	M-4	3	3	3
	Fiscal Manager, Senior	M-5	2	2	2
	Senior Accountant/Auditor	A3-63	5	5	5
	Staff Specialist	A5-53	1	1	1
	TOTAL POSITIONS		**15**	**15**	**15**
080	**OC Public Works**				
	Accounting Office Supervisor II	D5-47	1	1	1
	Agricultural/Standards Inspector	A3-56	32	32	32
	Air Conditioning Mechanic	I-10	10	10	10
	Associate Planner	C-40	1	1	1
	Associate Project Manager	A3-61	1	1	1
	Building Maintenance Supervisor	C-39	5	4	4
	Business Services Administrator	M-3	7	6	6
	Business Services Analyst	M-2	2	3	3
	Business Services Deputy Director	M-7	2	2	2
	Business Services Manager	M-4	2	2	2
	Business Services Manager, Senior	M-5	2	2	2
	Capital Projects Manager, Senior	M-5	3	3	3
	Carpenter	I-5	5	5	4
	Cashier	D3-37	1	1	1
	Code Enforcement Officer	C-32	3	3	3
	Custodial Services Supervisor	C-33	1	1	1
	Custodian	T-10	27	26	25
	Custodian Leadworker	C-16	7	7	7
	Development Services Administrator	M-3	3	3	3
	Development Services Deputy Director	M-7	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
080	**OC Public Works (Continued)**				
	Director of Public Works	ML-E	1	1	1
	Electrician	I-8	10	10	10
	Elevator Mechanic	I-14	2	2	2
	Executive Manager	ML-E	1	1	1
	Executive Secretary I	C-31	1	1	1
	Facilities Mechanic	I-3	3	3	3
	Fiscal Administrator	M-3	3	3	3
	Fiscal Analyst	M-2	2	2	2
	Fiscal Assistant Deputy Director	M-6	1	1	1
	Fiscal Manager	M-4	1	1	1
	Fiscal Manager, Senior	M-5	1	1	1
	Information Technologist II	A3-66	1	1	1
	Locksmith	I-6	2	2	2
	Metalsmith	I-9	2	2	2
	Office Assistant	D3-34	2	2	2
	Office Specialist	D3-40	4	4	4
	Office Technician	D3-34	2	1	1
	Operations and Maintenance Administrator	M-2	4	4	4
	Operations and Maintenance Deputy Director	M-6	1	1	1
	Operations and Maintenance Manager, Senior	M-4	2	2	1
	Permit Technician	C-29	1	1	1
	Plumber	I-7	9	9	9
	Project Manager	A3-69	12	11	10
	Public Information and Affairs Manager, Senior	M-5	1	1	1
	Regulatory Compliance Deputy Director	M-7	1	1	1
	Regulatory Compliance Manager	M-4	3	3	3
	Risk Manager	M-4	1	1	1
	Secretary III	C-27	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Senior Agricultural Standards Inspector	A3-61	10	10	10
	Senior Engineering Technician	C-34	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
080	**OC Public Works (Continued)**				
	Senior Information Technologist	A3-72	1	1	1
	Senior Planner	C-44	1	1	1
	Senior Project Manager	A3-73	13	11	11
	Shop Planner Electrical/Mechanical	A3-61	2	2	2
	Shop Planner - Structural	A3-61	2	2	2
	Staff Assistant	A5-47	8	7	7
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	15	15	15
	Supervising Custodian II	C-25	2	2	2
	Utility Worker/Driver	A3-34	1	1	1
	Warehouse Worker I	A3-36	3	3	3
	Warehouse Worker III	A3-40	1	1	1
	TOTAL POSITIONS		**253**	**246**	**242**
109	**County Automated Fingerprint Identification**				
	Biometric Identification Specialist I	C-27	3	3	3
	Biometric Identification Specialist II	C-32	6	6	6
	Biometric Identification Specialist III	C-40	2	2	2
	Crime Lab Manager	M-4	1	1	1
	Crime Lab Manager, Senior	M-6	1	1	1
	Information Technologist II	A3-66	1	1	1
	Supervising Biometric Identification Specialist	C-44	1	1	1
	TOTAL POSITIONS		**15**	**15**	**15**
115	**OC Road**				
	Associate Project Manager	A3-61	1	1	1
	Business Services Administrator	M-3	3	3	3
	Business Services Analyst	M-2	1	2	2
	Civil Engineer	C-48	15	15	15
	Civil Engineering Associate	C-41	2	2	2
	Code Enforcement Officer	C-32	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
115	**OC Road (Continued)**				
	Construction Inspector	C-33	1	1	1
	Deputy County Surveyor	M-5	1	1	1
	Engineering Deputy Director	M-7	1	1	1
	Engineering Manager, Senior	M-6	3	3	3
	Engineering Technician	C-29	6	6	6
	Equipment Operator	T-20	1	1	1
	Fiscal Administrator	M-3	1	1	1
	Fiscal Analyst	M-2	1	1	1
	Geographic Information System (GIS) Analyst	A3-66	5	4	4
	Geographic Information System (GIS) Specialist	A3-62	1	1	1
	Geographic Information System (GIS) Supervisor	A3-72	2	2	2
	Geographic Information System (GIS) Technician	A3-58	1	1	1
	Information Processing Technician	D3-38	1	1	1
	Integrated Pest Management Technician I	T-11	2	2	2
	Maintenance Crew Lead I	C-27	11	11	11
	Maintenance Inspector	C-34	12	12	12
	Office Specialist	D3-40	1	0	0
	Operations and Maintenance Administrator	M-2	1	1	1
	Operations and Maintenance Manager, Senior	M-4	1	1	1
	Power Equipment Operator II	T-27	2	2	2
	Project Manager	A3-69	3	3	3
	Public Information and Affairs Analyst	M-2	0	1	1
	Public Works Maintenance Supervisor	C-37	3	4	4
	Public Works Maintenance Worker I	T-13	8	8	8
	Public Works Maintenance Worker II	T-17	1	1	1
	Regulatory Compliance Manager	M-4	1	1	1
	Secretary II	C-23	1	1	1
	Senior Civil Engineer	C-53	10	10	10
	Senior Computer Graphics Specialist	A3-52	1	1	1
	Senior Construction Inspector	C-37	7	7	7
	Senior Engineering Technician	C-34	3	3	3

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
115	**OC Road (Continued)**				
	Senior Integrated Pest Management Technician	C-25	1	1	1
	Senior Land Surveyor	C-50	3	3	3
	Senior Maintenance Inspector	C-39	5	4	4
	Staff Assistant	A5-47	5	6	6
	Staff Specialist	A5-53	8	7	7
	Storekeeper II	H-12	1	1	1
	Supervising Construction Inspector	C-42	3	3	3
	Surveyor I	C-31	1	1	1
	Surveyor II	C-39	7	7	7
	Surveyor III	C-45	6	6	6
	Technology Services Manager	M-5	1	1	1
	Traffic Paint Sprayer	T-21	4	4	4
	Warehouse Worker III	A3-40	1	1	1
	TOTAL POSITIONS		**162**	**162**	**162**
120	**OC Public Libraries**				
	County Librarian	ML-E	1	1	1
	Librarian I	C-34	57	50	50
	Librarian II	C-38	29	28	28
	Librarian III	C-40	12	12	12
	Librarian IV	C-42	8	7	7
	Library Assistant I	C-11	72	55	55
	Library Assistant II	C-14	123	104	104
	Library Deputy Director	M-6	1	1	1
	Library Manager	M-3	2	2	2
	Library Manager, Senior	M-4	4	4	4
	Real Estate Analyst	M-2	1	1	1
	Secretary III	C-27	1	1	1
	Senior Library Assistant	C-19	25	24	24
	Staff Assistant	A5-47	1	1	1
	Staff Specialist	A5-53	4	4	4

NOTE: SALARY DETAIL PREPARED BY COUNTY BUDGET AND FINANCE OFFICE

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
120	**OC Public Libraries (Continued)**				
	Storekeeper I	H-10	1	1	1
	Utility Worker/Driver	A3-34	8	8	8
	Warehouse Worker I	A3-36	1	1	1
	Warehouse Worker II	A3-38	1	1	1
	TOTAL POSITIONS		**352**	**306**	**306**
137	**Parking Facilities**				
	Operations and Maintenance Administrator	M-2	1	1	1
	Staff Specialist	A5-53	2	2	2
	TOTAL POSITIONS		**3**	**3**	**3**
143	**Jail Commissary**				
	Accounting Technician	D3-45	1	1	1
	Business Services Administrator	M-3	1	1	1
143	**Jail Commissary (Continued)**				
	Business Services Deputy Director	M-7	1	1	1
	Criminal Justice Manager, Senior	M-5	1	1	1
	Office Supervisor C	D5-45	1	1	1
	Sheriff's Correctional Services Assistant	A1-52	9	9	9
	Sheriff Facilities Maintenance Specialist II	A3-50	1	1	1
	Staff Specialist	A5-53	2	2	2
	Storekeeper II	H-12	4	4	4
	Warehouse Worker II	A3-38	9	9	9
	Warehouse Worker III	A3-40	4	4	4
	TOTAL POSITIONS		**34**	**34**	**34**
144	**Inmate Welfare**				
	Business Services Administrator	M-3	2	2	2
	Correctional Programs Supervisor I	A5-59	1	1	1
	Correctional Programs Supervisor II	A5-63	1	1	1
	Correctional Programs Technician	A3-52	14	14	14

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
144	**Inmate Welfare (Continued)**				
	Criminal Justice Manager, Senior	M-5	1	1	1
	Information Processing Technician	D3-38	1	1	1
	Research Analyst	C-35	1	1	1
	Secretary II	C-23	1	1	1
	Senior Accounting Assistant	D3-42	1	1	1
	Supervising Communications Technician	A3-65	1	1	1
	TOTAL POSITIONS		**24**	**24**	**24**
15F	**Orange County Housing Authority (OCHA)**				
	Community Development Manager	M-3	4	4	4
	Community Development Manager, Senior	M-5	1	1	1
	Housing Contract Representative	A4-56	1	1	1
	Housing Specialist II	C-23	52	52	52
	Housing Specialist III	C-26	12	12	12
15F	**Orange County Housing Authority (OCHA) (Continued)**				
	Housing Supervisor	C-34	11	11	11
	Office Assistant	D3-34	1	1	1
	Office Specialist	D3-40	9	9	9
	Office Technician	D3-34	14	14	14
	Senior Housing Specialist	C-29	12	12	12
	Staff Assistant	A5-47	2	2	2
	TOTAL POSITIONS		**119**	**119**	**119**
15G	**OC Housing**				
	Business Services Analyst	M-2	1	1	1
	Community Development Analyst	M-2	6	6	6
	Community Development Deputy Director	M-6	1	1	1
	Community Development Manager	M-3	1	1	1
	Community Development Manager, Senior	M-5	2	2	2
	Secretary II	C-23	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
15G	**OC Housing (Continued)**				
	Staff Specialist	A5-53	5	4	4
	TOTAL POSITIONS		**17**	**16**	**16**
280	**Airport - Operating Enterprise**				
	Air Conditioning Mechanic	I-10	3	3	3
	Airport Access/Noise Specialist II	C-42	5	5	5
	Airport Deputy Director	M-7	3	3	3
	Airport Director	8324	1	1	1
	Airport Maintenance Superintendent	C-44	1	1	1
	Airport Maintenance Supervisor	C-38	9	10	10
	Airport Maintenance Worker	T-20	6	6	6
	Airport Manager, Senior	M-5	7	7	7
	Airport Operations Officer	C-40	12	12	12
	Airport Operations Supervisor	C-44	5	5	5
	Airport Technical Associate	A5-60	1	1	1
	Assistant Airport Director	ML-E	1	1	1
	Business Services Administrator	M-3	2	2	2
	Business Services Analyst	M-2	1	1	1
	Business Services Assistant Deputy Director	M-6	1	0	0
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	2	2	2
	Business Services Manager, Senior	M-5	1	1	1
	Capital Projects Assistant Deputy Director	M-6	0	1	1
	Capital Projects Manager	M-4	2	2	2
	Customer Relations Assistant	D3-35	10	8	8
	Development Services Administrator	M-3	1	1	1
	Development Services Manager, Senior	M-6	1	1	1
	Electrician	I-8	3	3	3
	Engineer Manager, Senior	M-6	1	1	1
	Environmental Control Systems Specialist	I-11	2	2	2
	Executive Secretary I	C-31	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
280	**Airport - Operating Enterprise (Continued)**				
	Facilities Mechanic	I-3	4	4	4
	Facilities Mechanic Leadworker	I-4	4	4	4
	Fiscal Analyst	M-2	0	1	1
	Fiscal Administrator	M-3	1	1	1
	Fiscal Deputy Director	M-7	1	1	1
	Fiscal Manager, Senior	M-5	1	1	1
	Information Technologist I	A3-62	0	1	2
	Information Technologist II	A3-66	5	5	5
	IT Security Administrator II	A3-66	1	1	1
	IT Systems Technician II	A3-57	5	4	4
	Office Assistant	D3-34	2	3	3
	Office Specialist	D3-40	4	4	4
	Office Supervisor B	D5-43	1	2	2
	Operations and Maintenance Administrator	M-2	0	0	1
	Operations and Maintenance Deputy Director	M-6	1	1	1
	Operations and Maintenance Manager	M-3	2	2	2
	Operations and Maintenance Manager, Senior	M-4	1	1	1
	Painter	I-2	2	2	2
	Plumber	I-7	3	3	3
	Power Equipment Operator II	T-27	2	2	2
	Professional Engineer/Architect	A3-73	4	4	4
	Project Manager	A3-69	5	3	3
	Public Information and Affairs Administrator	M-3	2	2	2
	Public Information and Affairs Analyst	M-2	3	3	3
	Real Estate Manager	M-4	2	2	2
	Real Property Agent	C-40	4	4	4
	Regulatory Compliance Administrator	M-3	1	1	1
	Regulatory Compliance Manager	M-4	1	1	1
	Risk Management Administrator	M-3	1	1	1
	Risk Manager	M-4	1	1	1
	Senior Accountant/Auditor	A3-63	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
280	**Airport - Operating Enterprise (Continued)**				
	Senior Accounting Assistant	D3-42	1	0	0
	Senior Building Inspector	C-39	2	2	2
	Senior Emergency Management Program Coordinator	C-42	1	1	1
	Senior Environmental Resources Specialist	C-42	1	1	1
	Senior Information Technologist	A3-72	3	3	3
	Senior IT Applications Developer	C-47	0	0	1
	Senior IT Network Engineer	A3-72	1	1	1
	Senior Professional Engineer/Architect	A3-78	1	2	2
	Senior Project Manager	A3-73	3	3	3
	Senior Safety Specialist	C-39	2	2	2
	Shop Planner Electrical/Mechanical	A3-61	4	4	4
	Staff Assistant	A5-47	4	4	4
	Staff Development Specialist	A5-56	1	1	1
	Staff Specialist	A5-53	17	17	17
	Storekeeper I	H-10	1	1	1
	Technology Services Administrator	M-4	1	1	1
	Technology Services Deputy Director	M-8	1	1	1
	Technology Services Manager, Senior	M-6	2	2	2
	Trades Helper	I-1	4	4	4
	TOTAL POSITIONS		**198**	**198**	**201**
289	**OCIT Countywide Services**				
	Accountant-Auditor II	A3-59	2	2	2
	Accounting Technician	D3-45	1	1	1
	Business Services Manager	M-4	0	1	1
	Executive Manager	ML-E	1	1	1
	Fiscal Administrator	M-3	4	4	4
	Fiscal Deputy Director	M-7	1	1	1
	Fiscal Manager	M-4	1	1	1
	Fiscal Manager, Senior	M-5	1	1	1
	Information Processing Specialist	D3-40	2	2	2

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
289	**OCIT Countywide Services (Continued)**				
	Information Technologist I	A3-62	1	0	0
	Information Technologist II	A3-66	5	6	7
	IT Business Analyst II	A3-66	2	2	2
	IT Supervisor	C-51	2	2	2
	IT Systems Engineer II	A3-66	1	1	1
	IT Systems Technician II	A3-57	1	1	1
	Procurement Contract Manager	M-4	1	0	0
	Research, Policy & QA Manager, Senior	M-5	1	1	1
	Secretary III	C-27	1	1	1
	Senior Accountant/Auditor	A3-63	2	2	2
	Senior Information Technologist	A3-72	6	6	6
	Senior IT Business Analyst	A3-72	6	6	6
	Staff Specialist	A5-53	4	4	4
	Technology Services Administrator	M-4	3	3	3
	Technology Services Deputy Director	M-8	2	2	2
	Technology Services Manager	M-5	10	10	10
	Technology Services Manager, Senior	M-6	7	7	7
	TOTAL POSITIONS		**68**	**68**	**69**
293	**Workers' Compensation Internal Service Fund**				
	Office Specialist	D3-40	1	1	1
	Risk Management Administrator	M-3	2	2	2
	Risk Management Deputy Director	M-7	1	1	1
	Risk Manager	M-4	2	2	2
	Risk Manager, Senior	M-5	5	5	5
	Safety Specialist	C-37	7	7	7
	Senior Safety Specialist	C-39	2	2	2
	Staff Specialist	A5-53	4	4	4
	TOTAL POSITIONS		**24**	**24**	**24**

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
294	**Property and Casualty Risk Internal Service Fund**				
	Business Services Administrator	M-3	1	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Office Specialist	D3-40	2	2	2
	Risk Management Administrator	M-3	2	2	2
	Risk Manager	M-4	1	1	1
	Risk Manager, Senior	M-5	1	1	1
	Senior Claims Representative	A5-61	3	3	3
	Staff Specialist	A5-53	2	2	2
	TOTAL POSITIONS		**13**	**13**	**13**
296	**OC Fleet Services**				
	Business Services Administrator	M-3	1	1	1
	Business Services Analyst	M-2	2	2	2
	Fiscal Analyst	M-2	0	0	1
	Fleet Technician I	T-23	1	1	1
	Fleet Technician II	T-29	43	43	43
	Fleet Technician III	T-32	6	6	6
	Office Specialist	D3-40	1	1	1
	Operations and Maintenance Administrator	M-2	3	3	3
	Operations and Maintenance Manager, Senior	M-4	2	2	2
	Senior Storekeeper	H-14	1	1	1
	Staff Specialist	A5-53	3	3	3
	Storekeeper II	H-12	1	1	1
	Supervising Fleet Technician	C-37	5	5	5
	Vehicle Attendant	T-11	3	3	3
	Warehouse Worker II	A3-38	1	1	1
	Warehouse Worker III	A3-40	3	3	3
	TOTAL POSITIONS		**76**	**76**	**77**

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
297	**Reprographics Internal Service Fund**				
	Accountant/Auditor II	A3-59	1	1	1
	Business Services Administrator	M-3	1	1	1
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	1	1	1
	Press Operator	T-19	6	6	6
	Press Operator Assistant	T-12	3	3	3
	Printing Production Scheduler	A3-50	2	2	2
	Senior Computer Graphics Specialist	A3-52	1	1	1
	Senior Press Operator	T-21	1	1	1
	TOTAL POSITIONS		**17**	**17**	**17**
299	**OC Waste & Recycling Enterprise**				
	Business Services Administrator	M-3	5	5	5
	Business Services Analyst	M-2	10	6	6
	Business Services Deputy Director	M-7	1	1	1
	Business Services Manager	M-4	1	1	1
	Business Services Manager, Senior	M-5	1	1	1
	Capital Projects Administrator	M-3	1	1	1
	Capital Projects Manager, Senior	M-5	1	1	1
	Civil Engineer	C-48	10	10	10
	Civil Engineering Associate	C-41	9	11	11
	Director OC Waste & Recycling	ML-E	1	1	1
	Engineering Manager, Senior	M-6	1	1	1
	Engineering Technician	C-29	4	4	4
	Executive Secretary I	C-31	1	1	1
	Fee Station Attendant	T-14	14	14	14
	Fiscal Administrator	M-3	2	2	2
	Fiscal Analyst	M-2	2	2	2
	Fiscal Manager, Senior	M-5	1	1	1
	Geographic Information System (GIS) Analyst	A3-66	1	1	1
	Information Processing Technician	D3-38	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
299	**OC Waste & Recycling Enterprise (Continued)**				
	Landfill Equipment Operator	T-27	69	69	69
	Landfill Laborer	T-12	58	58	58
	Landfill Maintenance Crew Supervisor	C-27	6	6	6
	Landfill Maintenance Worker	T-16	22	22	22
	Landfill Operations Superintendent	C-41	3	3	3
	Landfill Operations Supervisor	C-35	6	6	6
	Materials Regulation Specialist, OC Waste & Recycling	A2-57	2	2	2
	Office Specialist	D3-40	2	2	2
	Operations and Maintenance Administrator	M-2	4	4	4
	Operations and Maintenance Deputy Director	M-6	4	4	4
	Operations and Maintenance Manager, Senior	M-4	4	4	4
	Professional Engineer/Architect	A3-73	1	2	2
	Project Manager	A3-69	4	4	4
	Public Information and Affairs Analyst	M-2	4	4	4
	Public Information and Affairs Manager	M-4	1	1	1
	Regulatory Compliance Deputy Director	M-7	2	2	2
	Regulatory Compliance Manager	M-4	1	1	1
	Regulatory Compliance Manager, Senior	M-5	1	2	2
	Research, Policy and QA Administrator	M-3	1	1	1
	Risk Management Administrator	M-3	1	1	1
	Risk Manager, Senior	M-5	1	1	1
	Senior Civil Engineer	C-53	6	6	6
	Senior Environmental Resources Specialist	C-42	3	3	3
	Senior Landfill Equipment Operator	T-29	11	11	11
	Senior Planner	C-44	1	1	1
	Senior Professional Engineer/Architect	A3-78	1	1	1
	Senior Project Manager	A3-73	3	3	3
	Senior Safety Specialist	C-39	3	3	3
	Shop Planner Electrical/Mechanical	A3-61	3	3	3
	Staff Assistant	A5-47	2	1	1
	Staff Development Specialist	A5-56	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
299	**OC Waste & Recycling Enterprise (Continued)**				
	Staff Specialist	A5-53	16	17	17
	Supervising Fee Station Attendant	C-22	6	6	6
	Supervising Waste Inspector	C-24	3	3	3
	Utility Worker/Driver	A3-34	1	1	1
	Waste Inspector	C-20	14	14	14
	TOTAL POSITIONS		**338**	**338**	**338**
400	**OC Flood Control**				
	Business Services Analyst	M-2	0	1	1
	Business Services Manager	M-4	0	1	1
	Capital Projects Administrator	M-3	1	1	1
	Civil Engineer	C-48	24	25	25
	Civil Engineering Associate	C-41	4	4	4
	Code Enforcement Officer	C-32	1	1	1
	Construction Inspector	C-33	2	2	2
	County Surveyor	M-7	1	1	1
	Deputy County Surveyor	M-5	1	1	1
	Development Services Administrator	M-3	1	1	1
	Director/Chief Engineer - OCPW	ML-E	1	1	1
	Emergency Management Program Coordinator	C-36	0	1	1
	Emergency Manager	M-4	1	1	1
	Engineering Deputy Director	M-7	2	2	2
	Engineering Manager, Senior	M-6	4	4	4
	Engineering Technician	C-29	4	3	3
	Environmental Resources Specialist	C-37	2	2	2
	Equipment Operator	T-20	10	10	10
	Equipment Welder	T-27	1	1	1
	Fiscal Administrator	M-3	1	1	1
	Fiscal Analyst	M-2	1	2	1
	Geographic Information System (GIS) Analyst	A3-66	7	6	6
	Geographic Information System (GIS) Specialist	A3-62	4	3	3

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
400	**OC Flood Control (Continued)**				
	Geographic Information System (GIS) Supervisor	A3-72	3	3	3
	Geographic Information System (GIS) Technician	A3-58	2	1	1
	Integrated Pest Management Technician I	T-11	2	2	2
	Integrated Pest Management Technician II	T-19	3	3	3
	Maintenance Crew Lead I	C-27	7	7	7
	Maintenance Crew Lead II	C-31	2	2	2
	Maintenance Inspector	C-34	14	13	13
	Materials Testing Technician	C-29	2	2	2
	Office Assistant	D3-34	1	0	0
	Office Specialist	D3-40	1	1	1
	Operations and Maintenance Administrator	M-2	1	1	1
	Operations and Maintenance Manager	M-3	2	2	2
	Operations and Maintenance Manager, Senior	M-4	3	3	4
	Power Equipment Operator II	T-27	15	15	15
	Project Manager	A3-69	5	5	5
	Public Works Maintenance Supervisor	C-37	6	7	7
	Public Works Maintenance Worker I	T-13	7	7	7
	Public Works Maintenance Worker II	T-17	6	6	6
	Pumping Station Operator	T-29	6	5	5
	Regulatory Compliance Manager	M-4	3	3	3
	Risk Management Analyst	M-2	3	3	3
	Secretary I	C-19	1	1	1
	Secretary II	C-23	1	0	0
	Secretary III	C-27	1	1	1
	Senior Civil Engineer	C-53	9	9	9
	Senior Construction Inspector	C-37	8	8	8
	Senior Engineering Technician	C-34	2	2	2
	Senior Environmental Resources Specialist	C-42	4	4	4
	Senior Equipment Welder	C-32	1	1	1
	Senior Integrated Pest Management Technician	C-25	4	4	4
	Senior Land Surveyor	C-50	5	4	4

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
400	**OC Flood Control (Continued)**				
	Senior Maintenance Inspector	C-39	3	3	3
	Senior Materials Testing Technician	C-34	3	3	3
	Senior Power Equipment Operator	T-29	7	7	7
	Senior Project Manager	A3-73	2	2	2
	Staff Assistant	A5-47	1	2	2
	Staff Specialist	A5-53	10	10	10
	Supervising Construction Inspector	C-42	2	2	2
	Surveyor I	C-31	1	1	1
	Surveyor II	C-39	9	9	9
	Surveyor III	C-45	9	9	9
	TOTAL POSITIONS		**250**	**248**	**248**
405	**OC Parks CSA26**				
	Business Services Administrator	M-3	3	3	3
	Business Services Analyst	M-2	2	2	2
	Business Services Assistant Deputy Director	M-6	1	1	1
	Business Services Manager	M-4	1	1	1
	Capital Projects Administrator	M-3	2	2	2
	Capital Projects Manager	M-4	0	1	1
	Capital Projects Manager, Senior	M-5	1	1	1
	Civil Engineer	C-48	1	1	1
	Curator	C-36	8	8	8
	Development Services Administrator	M-3	1	1	1
	Development Services Manager	M-5	1	1	1
	Environmental Resources Specialist	C-37	2	2	2
	Environmental Resources Technician	C-34	0	1	1
	Executive Manager	ML-E	1	1	1
	Geographic Information System (GIS) Analyst	A3-66	0	1	1
	Geographic Information System (GIS) Specialist	A3-62	1	0	0
	Maintenance Inspector	C-34	4	4	4
	Office Assistant	D3-34	1	1	1

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
405	**OC Parks CSA26 (Continued)**				
	Office Specialist	D3-40	1	1	1
	Office Technician	D3-34	17	17	17
	Operations and Maintenance Administrator	M-2	3	3	3
	Operations and Maintenance Deputy Director	M-6	1	1	1
	Operations and Maintenance Manager	M-3	10	10	10
	Operations and Maintenance Manager, Senior	M-4	4	4	4
	Park Attendant	H-01	12	12	12
	Park Maintenance Supervisor I	C-25	12	13	13
	Park Maintenance Supervisor II	C-29	12	12	12
	Park Maintenance Worker I	T-12	84	81	81
	Park Maintenance Worker II	T-16	42	43	43
	Park Ranger II	G1-02	28	28	28
	Parks Animal Keeper	T-19	12	12	12
	Power Equipment Operator II	T-27	4	4	4
	Project Manager	A3-69	3	2	2
	Public Information and Affairs Administrator	M-3	3	3	3
	Public Information and Affairs Analyst	M-2	1	1	1
	Public Information and Affairs Manager	M-4	1	1	1
	Regulatory Compliance Administrator	M-3	2	2	2
	Regulatory Compliance Manager	M-4	2	2	2
	Secretary III	C-27	2	2	2
	Senior Civil Engineer	C-53	1	0	0
	Senior Environmental Resources Specialist	C-42	3	3	3
	Senior Maintenance Inspector	C-39	8	8	8
	Senior Parks Animal Keeper	C-25	2	2	2
	Senior Planner	C-44	0	1	1
	Senior Project Manager	A3-73	2	2	2
	Staff Assistant	A5-47	5	4	4
	Staff Specialist	A5-53	22	22	22
	Supervising Park Ranger I	G1-04	10	10	10
	Supervising Park Ranger II	G1-05	14	14	14

SALARY DETAIL BY BUDGET CONTROL
FY 2026-27 ADOPTED BUDGET

BUDGET CONTROL	POSITION CLASSIFICATION TITLE	GRADE	FY 2025-26 ADOPTED POSITIONS	CURRENT AUTHORIZED POSITIONS	FY 2026-27 ADOPTED POSITIONS
405	**OC Parks CSA26 (Continued)**				
	Technology Services Administrator	M-4	1	1	1
	TOTAL POSITIONS		**354**	**353**	**353**
	TOTAL POSITIONS - GENERAL FUND		**16,755**	**16,542**	**16,486**
	TOTAL POSITIONS - NON GENERAL FUND		**2,064**	**2,014**	**2,019**
	TOTAL POSITIONS ALL FUNDS		**18,819**	**18,556**	**18,505**

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

OCAuditor.gov

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