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

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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

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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

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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

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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

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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

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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