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

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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

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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

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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

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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

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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

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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

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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

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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

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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