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

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

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

Detail by Revenue Category and Expenditure Object (1)	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
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BUDGET UNIT: 011 Clerk of the Board
FUNCTION: General
ACTIVITY: Legislative and Administrative

Detail by Revenue Category and Expenditure Object (1)	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
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BUDGET UNIT: 015 Property Tax System Centralized O&M Support
FUNCTION: General
ACTIVITY: Other General

Detail by Revenue Category and Expenditure Object (1)	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
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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

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

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

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

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

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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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

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

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

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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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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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 036 Capital Projects
FUNCTION: General
ACTIVITY: Plant Acquisition

Detail by Revenue Category and Expenditure Object (1)	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

COUNTY OF ORANGE
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DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
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BUDGET UNIT: 040 Utilities
FUNCTION: General
ACTIVITY: Property Management

Detail by Revenue Category and Expenditure Object (1)	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

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

COUNTY OF ORANGE
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GOVERNMENTAL FUNDS
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BUDGET UNIT: 042 Health Care Agency
FUNCTION: Health and Sanitation
ACTIVITY: Health

Detail by Revenue Category and Expenditure Object (1)	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

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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
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
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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

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DETAIL OF FINANCING SOURCES AND FINANCING USES
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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

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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

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

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

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

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
FISCAL YEAR 2026-27

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

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

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

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

Detail by Revenue Category and Expenditure Object (1)	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
DETAIL OF FINANCING SOURCES AND FINANCING USES
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

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
FISCAL YEAR 2026-27

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
FISCAL YEAR 2026-27

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
FISCAL YEAR 2026-27

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)

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

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
GOVERNMENTAL FUNDS
FISCAL YEAR 2026-27

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

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

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

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

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

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

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

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

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

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

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

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
FISCAL YEAR 2026-27

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

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

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

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

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

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

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

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

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

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

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

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

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

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

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

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

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

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

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

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

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

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

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

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

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

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

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

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

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

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

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

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

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

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

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

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

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
STATE OF CALIFORNIA
DETAIL OF FINANCING SOURCES AND FINANCING USES
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

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

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

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

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

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

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

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

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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)

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

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

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

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

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)
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

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				
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

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

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