



FY 2025-26 Annual Budget Volume I

Table of Contents

BOARD OF SUPERVISORS	9
ORGANIZATIONAL CHART	10
TRANSMITTAL LETTER	11
FY 2025-26 ANNUAL BUDGET AT A GLANCE	13
ORANGE COUNTY PROFILE	15
ORANGE COUNTY PROFILE	15
FORM OF GOVERNMENT	15
COUNTY MISSION AND VISION STATEMENTS	15
ECONOMIC ENVIRONMENT	16
ECONOMIC INDICATORS	16
STATE LEGISLATION AND BUDGET	19
BUDGET PLANNING & DEVELOPMENT PROCESS	20
BUDGET PROCESS	21
FY 2025-26 BUDGET PLANNING & DEVELOPMENT PROCESS OVERVIEW	22
2024 SFP CAPITAL IMPROVEMENT PLAN - OPERATING IMPACTS	28
FY 2025-26 ADOPTED BUDGET HIGHLIGHTS & ASSUMPTIONS	29
BUDGET HIGHLIGHTS	29
TOTAL FINANCING SOURCES	30
COUNTY REVENUE SOURCES	30
MAJOR EXPENSE ASSUMPTIONS	33
SPECIFIC PROGRAM HIGHLIGHTS	34
BUDGET & FISCAL POLICIES	37
BASIS OF BUDGETING	37
BUDGET DEVELOPMENT POLICIES	37
A CITIZEN'S GUIDE TO READING THE BUDGET DOCUMENT	38
FUND STRUCTURE	39
AWARDS & RECOGNITIONS FY 2024-25	42
CHARTS.....	45



SCHEDULES	58
PROGRAM I: PUBLIC PROTECTION	81
026 - DISTRICT ATTORNEY - PUBLIC ADMINISTRATOR	83
029 - PUBLIC ADMINISTRATOR	91
116 - NARCOTIC FORFEITURE AND SEIZURE	93
122 - MOTOR VEHICLE THEFT TASK FORCE	94
12G - REAL ESTATE PROSECUTION FUND	95
12H - PROPOSITION 64 - CONSUMER PROTECTION	96
14H - DISTRICT ATTORNEY'S SUPP LAW ENFORCEMENT SERVICES	97
041 - GRAND JURY	98
045 - JUVENILE JUSTICE COMMISSION	99
048 - PRETRIAL SERVICES	100
051 - OFFICE OF INDEPENDENT REVIEW	101
057 - PROBATION	104
12Y - JUVENILE JUSTICE REFORM	110
14R - WARD WELFARE	111
058 - PUBLIC DEFENDER	112
15N - DELTA SPECIAL REVENUE	117
060 - SHERIFF-CORONER	118
109 - COUNTY AUTOMATED FINGERPRINT IDENTIFICATION	126
126 - REGIONAL NARCOTICS SUPPRESSION PROGRAM - OTHER	128
132 - SHERIFF NARCOTICS PROGRAM - DEPARTMENT OF JUSTICE	129
133 - SHERIFF NARCOTICS PROGRAM - OTHER	130
134 - ORANGE COUNTY JAIL FUND	131
139 - SHERIFF NARCOTICS PROGRAM - CALMMET - TREASURY	132
13B - TRAFFIC VIOLATOR FUND	133
13P - STATE CRIMINAL ALIEN ASSISTANCE PROGRAM (SCAAP)	134
13R - SHERIFF-CORONER REPLACEMENT & MAINTENANCE FUND (SCRAM)	135
141 - SHERIFF'S SUBSTATIONS FEE PROGRAM	136
142 - SHERIFF'S COURT OPS - SPECIAL COLLECTIONS	137
143 - JAIL COMMISSARY	138
144 - INMATE WELFARE FUND	140
14D - CAL-ID OPERATIONAL COSTS	142
14E - CAL-ID SYSTEM COSTS	143
14G - SHERIFF'S SUPPLEMENTAL LAW ENFORCEMENT SERVICES	144

14Q - SHERIFF-CORONER CONSTRUCTION AND FACILITY DEVELOPMENT	145
073 - ALTERNATE DEFENSE	146
081 - TRIAL COURTS	147
12J - PROPOSITION 69 - DNA IDENTIFICATION FUND	148
14J - EXCESS PUBLIC SAFETY SALES TAX	149
14U - COURT FACILITIES FUND	150
PROGRAM II: COMMUNITY SERVICES	151
012 - OC COMMUNITY RESOURCES	153
024 - OC ANIMAL CARE	159
106 - COUNTY TIDELANDS - NEWPORT BAY	161
108 - OC DANA POINT HARBOR	162
117 - OC HOUSING AUTHORITY - OPERATING RESERVES	163
119 - OC PUBLIC LIBRARIES - CAPITAL	164
120 - OC PUBLIC LIBRARIES	165
121 - OC ANIMAL CARE DONATIONS	167
123 - DISPUTE RESOLUTION PROGRAM	168
124 - DOMESTIC VIOLENCE PROGRAM	169
12A - MHSA HOUSING FUND	170
15F - ORANGE COUNTY HOUSING AUTHORITY (OCHA)	171
15G - OC HOUSING	173
15H - CALHOME PROGRAM REUSE FUND	175
15K - LIMESTONE REGIONAL PARK MITIGATION ENDOWMENT	176
15U - STRATEGIC PRIORITY AFFORDABLE HOUSING	177
16D - OC ANIMAL SHELTER CONSTRUCTION FUND	178
405 - OC PARKS CSA26	179
406 - OC PARKS CAPITAL	181
459 - N. TUSTIN LANDSCAPE & LIGHTING ASSESSMENT DISTRICT	182
477 - COUNTY SERVICE AREA #22 - EAST YORBA LINDA	183
027 - DEPARTMENT OF CHILD SUPPORT SERVICES	184
12C - CHILD SUPPORT PROGRAM DEVELOPMENT	189
042 - HEALTH CARE AGENCY	190
030 - HEALTH CARE AGENCY - PUBLIC GUARDIAN	197
138 - MEDI-CAL ADMINISTRATIVE ACTIVITIES/TARGETED CASE MANAGEMENT	199
13S - EMERGENCY MEDICAL SERVICES	200
13T - HCA PURPOSE RESTRICTED REVENUES	201

13U - HCA INTEREST BEARING PURPOSE RESTRICTED REVENUE	202
13W - HCA REALIGNMENT	203
13Z - BIOTERRORISM CENTER FOR DISEASE CONTROL FUND	204
063 - SOCIAL SERVICES AGENCY	205
102 - SOCIAL SERVICES AGENCY (SSA) LEASED FACILITIES	210
12S - SSA DONATIONS & FEES	211
12W - SSA WRAPAROUND	212
14T - FACILITIES DEVELOPMENT AND MAINTENANCE FUND	213
590 - IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY	214
13M - ORANGE COUNTY OPIOID SETTLEMENT FUND	215
13N - OC TOBACCO SETTLEMENT FUND	216
13Y - MENTAL HEALTH SERVICES ACT	217
PUBLIC FINANCING PROGRAM (PGM II) - 9A0	218
PROGRAM III: INFRASTRUCTURE & ENVIRONMENTAL RESOURCES	219
080 - OC PUBLIC WORKS	220
034 - OC WATERSHEDS	228
040 - UTILITIES	229
071 - BUILDING & SAFETY GENERAL FUND	231
113 - BUILDING AND SAFETY	233
115 - OC ROAD	234
128 - SURVEY MONUMENT PRESERVATION	236
137 - PARKING FACILITIES	237
140 - AIR QUALITY IMPROVEMENT	238
148 - FOOTHILL CIRCULATION PHASING PLAN	239
151 - SOUTH COUNTY ROADWAY IMPROVEMENT PROGRAM (SCRIP)	240
158 - MAJOR THOROUGHFARE & BRIDGE FEE PROGRAM (MT&B)	241
174 - OC ROAD - CAPITAL IMPROVEMENT PROJECTS	242
400 - OC FLOOD	243
401 - OC FLOOD - CAPITAL IMPROVEMENT PROJECTS	245
404 - OC FLOOD SANTA ANA RIVER MAINSTEM/PRADO DAM CAPITAL PROJECT	246
468 - COUNTY SERVICE AREA #13 - LA MIRADA	247
15T - EL TORO IMPROVEMENT FUND	248
280 - AIRPORT - OPERATING ENTERPRISE	249
281 - AIRPORT CONSTRUCTION FUND	254
283 - AIRPORT DEBT SERVICE FUND	255

284 - OCWR-FRB/BEE CANYON LANDFILL ESCROW	256
286 - OCWR - BREA/OLINDA LANDFILL ESCROW	257
287 - OCWR - PRIMA DESHECHA LANDFILL ESCROW	258
299 - OC WASTE & RECYCLING ENTERPRISE	259
273 - OCWR CAPITAL PROJECT FUND	265
274 - OCWR CORRECTIVE ACTION ESCROW	266
275 - OCWR - ENVIRONMENTAL RESERVE	267
279 - OCWR - LANDFILL POST-CLOSURE MAINTENANCE	268
284 - OCWR-FRB/BEE CANYON LANDFILL ESCROW	269
286 - OCWR - BREA/OLINDA LANDFILL ESCROW	270
287 - OCWR - PRIMA DESHECHA LANDFILL ESCROW	271
295 - OCWR IMPORTATION REVENUE SHARING	272
PROGRAM IV: GENERAL GOVERNMENT SERVICES	273
002 - ASSESSOR	274
12P - ASSESSOR PROPERTY CHARACTERISTICS REVENUE	278
003 - AUDITOR-CONTROLLER	279
014 - CAPS PROGRAM	284
015 - PROPERTY TAX SYSTEM CENTRALIZED O&M SUPPORT	285
006 - BOARD OF SUPERVISORS - 1ST DISTRICT	286
007 - BOARD OF SUPERVISORS - 2ND DISTRICT	290
008 - BOARD OF SUPERVISORS - 3RD DISTRICT	294
009 - BOARD OF SUPERVISORS - 4TH DISTRICT	298
010 - BOARD OF SUPERVISORS - 5TH DISTRICT	302
011 - CLERK OF THE BOARD	306
017 - COUNTY EXECUTIVE OFFICE	309
018 - OFFICE OF CARE COORDINATION	318
021 - COUNTY PROCUREMENT OFFICE	320
035 - CEO REAL ESTATE	321
054 - HUMAN RESOURCE SERVICES	323
12L - CARE COORDINATION FUND	325
12M - OC CARES FUND	326
12N - COUNTY STRATEGIC PLANNING AND BOARD INITIATIVES	327
135 - REAL ESTATE DEVELOPMENT PROGRAM	328
025 - COUNTY COUNSEL	329
031 - REGISTRAR OF VOTERS	334

052 - OC CAMPAIGN FINANCE AND ETHICS COMMISSION	339
059 - CLERK-RECORDER	341
12D - CLERK-RECORDER SPECIAL REVENUE FUND	345
12E - CLERK-RECORDER OPERATING RESERVE FUND	347
074 - TREASURER-TAX COLLECTOR	348
107 - REMITTANCE PROCESSING EQUIPMENT REPLACEMENT	353
079 - INTERNAL AUDIT	354
PROGRAM V: CAPITAL IMPROVEMENTS	357
036 - CAPITAL PROJECTS	358
15D - COUNTYWIDE CAPITAL PROJECTS NON-GENERAL FUND	359
104 - CRIMINAL JUSTICE FACILITIES - ACCUMULATIVE CAPITAL OUTLAY	364
038 - DATA SYSTEMS DEVELOPMENT PROJECTS	365
15I - COUNTYWIDE IT PROJECTS NON-GENERAL FUND	366
15L - 800 MHz CCCS	369
PUBLIC FINANCING PROGRAM (PGM V) - 9B0	370
PROGRAM VI: DEBT SERVICE	371
019 - CAPITAL ACQUISITION FINANCING	372
022 - PREPAID PENSION OBLIGATION	373
15Y - TEETER SERIES A DEBT SERVICE FUND	374
PUBLIC FINANCING PROGRAM (PGM VI) - 9C0	375
PROGRAM VII: INSURANCE, RESERVES & MISCELLANEOUS	377
100 - GENERAL FUND	378
004 - MISCELLANEOUS	379
037 - OCIT SHARED SERVICES	380
039 - IBM MAINFRAME	382
056 - EMPLOYEE BENEFITS	383
270 - COMPRESSED NATURAL GAS ENTERPRISE FUND	385
289 - OCIT COUNTYWIDE SERVICES	386
290 - INSURED HEALTH PLANS ISF	388
291 - UNEMPLOYMENT ISF	389
292 - SELF-INSURED PPO HEALTH PLANS ISF	390
293 - WORKERS' COMPENSATION ISF	391
294 - PROPERTY & CASUALTY RISK ISF	393

296 - OC FLEET SERVICES	394
297 - OC PRINTING & GRAPHICS	396
298 - SELF-INSURED BENEFITS INTERNAL SERVICE FUND	397
29W - WELLNESS PROGRAM INTERNAL SERVICE FUND	398
29Z - LIFE INSURANCE ISF	399
GLOSSARY	401



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Orange County
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

"
Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Orange County, California** for its Annual Budget for the fiscal year beginning **July 1, 2024**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

BOARD OF SUPERVISORS



DOUG CHAFFEE
CHAIR
4th District



KATRINA FOLEY
VICE CHAIR
5th District



JANET NGUYEN
SUPERVISOR
1st District



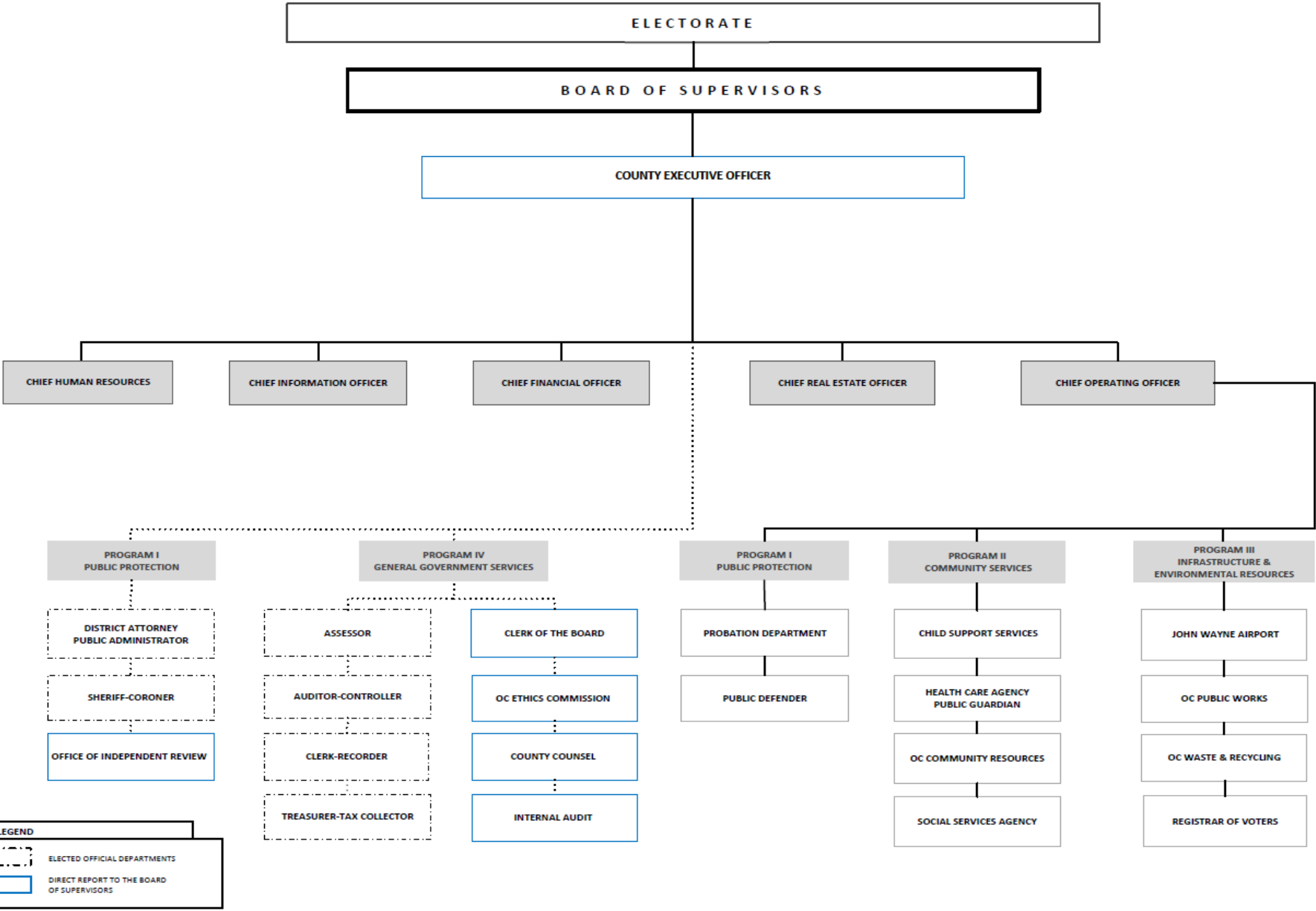
VICENTE SARMIENTO
SUPERVISOR
2nd District



DONALD WAGNER
SUPERVISOR
3rd District



ORGANIZATIONAL CHART





County of Orange

County Executive Office

August 20, 2025

To: Chair Doug Chaffee, Supervisor, Fourth District
Members, Board of Supervisors

From: Michelle Aguirre, County Executive Officer

Subject: Fiscal Year 2025-26 Annual Budget



On behalf of the County of Orange Executive Office, I am pleased to present the Fiscal Year (FY) 2025-26 Annual Budget, a balanced budget that reflects a responsible allocation of resources and an ongoing commitment to long-term fiscal strength.

Changes in the federal administration, inflationary pressures on the economy, and lower than budgeted revenue growth have all challenged the County's ability to balance the budget within its limited resources. The County's commitment to providing essential mandated services to the community is resolute despite these challenges.

Highlights from the analysis of the State Budget Act of 2025 and the Federal Big Beautiful Budget Bill show key impacts to County programs and initiatives, including Supplemental Nutrition Assistance Program (SNAP), Medi-Cal, In Home Supportive Services (IHSS), Homeless Housing Assistance and Prevention (HHAP) and workforce development. The County continues to administer programs on behalf of the state and federal governments, while proactively monitoring the continuously evolving situation at the state and federal levels, preparing contingency plans to align these state and federal programs with the available state and federal funding. Specific impacts from the state and federal's budgets on the County will be determined and reconciled in the mid-year budget process.

The County has initiated program changes to address the implementation of Proposition 1, which amends the Mental Health Services Act, and Proposition 36, which enacts several key changes related to punishments for theft and drug crimes, while monitoring the impacts of both propositions on operations and finances.

The FY 2025-26 Recommended Budget includes funding for ongoing key initiatives and projects, such as OC CARES, the Master Plan for Aging, and infrastructure and sustainability.

- **OC CARES:** A countywide initiative that links five systems of care in the County of Orange (Behavioral Health, Health-care, Community Corrections, Housing and Benefits and Support Services) to provide full care coordination and services for individuals to address immediate and underlying issues and work towards self-sufficiency. As part of the Housing system of care, the Board of Supervisors filed and updated the Housing Funding Strategy with the goal of developing an additional 5,096 units of permanent supportive housing. As of June 30, 2025, a total of 3,077 supportive and affordable housing units have been completed or are in the current pipeline. The goal of OC CARES is to ensure services are provided in an efficient, cost-effective manner without duplication of services. County departments continue to work collabora-

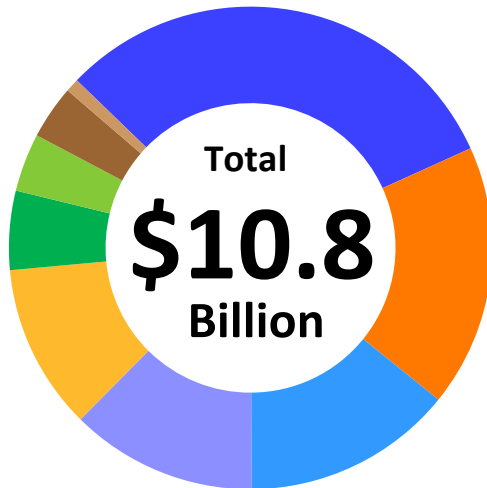
tively to remove barriers to accessing assistance programs especially for individuals upon release from custody to ensure continuity of treatment and services. The 2025 Vision for the OC CARES initiative is on target to be substantially completed by December 31, 2025.

- **Master Plan for Aging:** A statewide initiative to address the holistic needs of the aging population and establish a plan for efficient and effective delivery of services, the County is developing a Master Plan for Aging based on the results of the Orange County Older Adults Needs Assessment Report.
- **OC Builds:** Various infrastructure projects focused on enhancing transportation, travel and cybersecurity that prioritize the safety of County residents and staff and pursue renewable energy, green technologies with the goal of developing greener, more sustainable infrastructure that reduces greenhouse gas emissions, prioritizes the use of renewable energy, preserves natural landscapes and resources, and decreases food and consumer waste. In addition, the County maintains and annually updates a 10-year Facilities Master Plan that outlines all progressing and completed real estate projects.
- **Fiscal Sustainability:** Funding reserves at targeted amounts through responsible fiscal management, strategic planning, and prudent allocation of resources. Regular maintenance of a prudent reserve balance is necessary to provide financial resiliency, flexibility, long-term sustainability, and to maintain the Government Finance Officers Association's recommended target amounts.

Investing in the County's future continues to be a key component of the County's long-term strategy. The County is periodically conducting comprehensive evaluations of its organizational structure, with a focus on strategically centralizing functions where it enhances efficiency and service delivery. Furthermore, the County is implementing programs to provide opportunities for high school graduates and pathways for justice-involved individuals, such as the OC Career Academy and various internships.

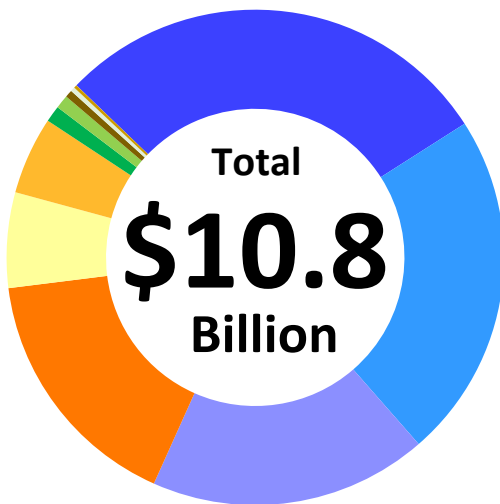
The County strives to provide high quality services and advance major initiatives that enrich the lives of its residents. The combined efforts of the Board of Supervisors and County employees toward careful and responsible fiscal management will position the County to overcome new challenges as they arise, while continuing to fulfill the County's mission to make Orange County "a safe, healthy, and fulfilling place to live, work, and play."

FY 2025-26 ANNUAL BUDGET AT A GLANCE



County Revenue Source in Millions

31.0%	Intergovernmental Revenues	\$3,350.3
17.6%	Other Financing Sources	\$1,896.0
14.1%	Taxes	\$1,525.9
12.5%	Reserve Cancellations	\$1,358.1
11.1%	Charges For Services	\$1,197.5
5.3%	Miscellaneous Revenues	\$570.6
3.9%	Fund Balance Unassigned (FBU)	\$421.9
3.6%	Revenue From Use Of Money & Property	\$384.1
0.9%	Fines & Forfeitures/License & Permits	\$95.9

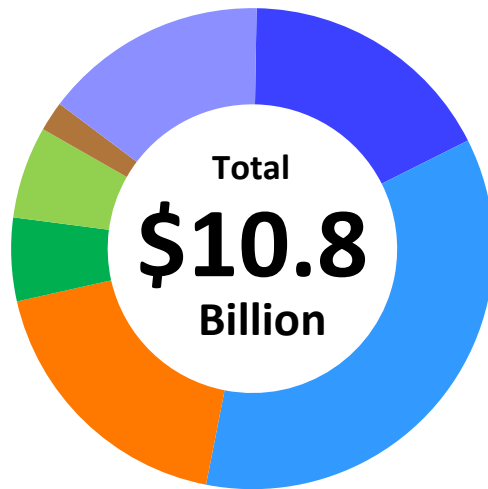


County Appropriations in Millions

29.5%	Salaries & Benefits	\$3,189.2
23.3%	Services & Supplies	\$2,518.8
18.6%	Other Charges	\$2,011.3
16.8%	Other Financing Uses	\$1,816.1
6.4%	Special Items	\$693.8
5.2%	Structures & Improvements	\$557.3
1.1%	Capital Assets	\$122.3
0.9%	Increases to Reserves	\$91.7
0.5%	Land	\$53.6
0.3%	Intangible Assets-Amortizable/Non-Amortizable	\$27.5
0.2%	Contingencies	\$23.0
-2.8%	Intrafund Transfers	(\$304.3)

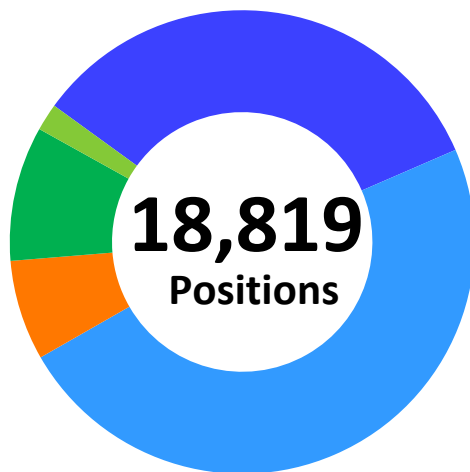
NOTE: Intrafund Transfers account for (2.8%) of County Appropriations, approximately (\$304.3M) which are recovered from other funds within the county.

FY 2025-26 ANNUAL BUDGET AT A GLANCE



Total County Appropriations by Program in Millions

18.0%	I. Public Protection	\$1,946.6
35.8%	II. Community Services	\$3,867.2
18.4%	III. Infrastructure & Environmental Resources	\$1,989.0
5.8%	IV. General Government Services	\$622.5
6.1%	V. Capital Improvements	\$664.2
2.1%	VI. Debt Services	\$226.0
13.8%	VII. Insurance, Reserves & Miscellaneous	\$1,484.8



Total Authorized Positions by Program

33.7%	I. Public Protection	6,355
47.9%	II. Community Services	9,012
7.0%	III. Infrastructure & Environmental Resources	1,319
9.5%	IV. General Government Services	1,783
1.9%	VII. Insurance, Reserves & Miscellaneous	350

ORANGE COUNTY PROFILE

Orange County Profile

Founded	August 1, 1889
Size	799 square miles
Coastline	42 miles
Highest Elevation	5,689 feet (Santiago Peak)
Incorporated Cities	34

Real Gross Domestic Product (\$ thousands)	
2023	273,063,592
2022	270,440,831
2021	238,228,949
2020	222,683,756
2019	230,680,258

Source: U.S. Bureau of Economic Analysis

Orange County's Gross Domestic Product ranks third in the State, behind Los Angeles (first) and Santa Clara (second) counties, and ninth in the Nation.

Population	
2024	3,150,716
2023	3,148,555
2022	3,159,074
2021	3,163,288
2020	3,187,162

Source: State of California, Department of Finance, E-2. California County Population Estimates and Components of Change by Year - July 1, 2020-2024, released December 2024

Orange County is the third most populous county in California and the sixth most populous in the United States.

Homeless Population			
	Sheltered	Unsheltered	Total
2024	3,149	4,173	7,322
2022	2,661	3,057	5,718
2019	2,899	3,961	6,860

Source: Point-in-Time Count

The U.S. Department of Housing and Urban Development (HUD) requires that all Continuum of Care jurisdictions conduct a biennial unsheltered count and an annual sheltered count of all individuals experiencing homelessness on a single point in time during the last ten days of January.

Form of Government

The County functions under a Charter adopted in 2002, including subsequent amendments. A five-member Board of Supervisors governs the County. Each elected member serves a four-year term, with a maximum of two terms, and the Board annually elects a Chair and Vice Chair. The supervisors represent districts that are each approximately equal in population.

County Mission and Vision Statements

The County is committed to providing Orange County residents with the highest quality programs and services. Supporting the County's mission is a set of vision statements for business and cultural values:

Mission	
<i>Making Orange County a safe, healthy, and fulfilling place to live, work, and play, today and for generations to come, by providing outstanding, cost-effective regional public services.</i>	
Vision Statement for Business Values	Vision Statement for Cultural Values
<p>We strive to be a high quality model governmental agency that delivers services to the community in ways that demonstrate:</p> <p>Excellence Provide responsive and timely services</p> <p>Leadership Leverage available resources as we partner with regional businesses and other governmental agencies</p> <p>Stewardship Seek cost-effective and efficient methods</p> <p>Innovation Use leading-edge, innovative technology</p>	<p>We commit to creating a positive, service-oriented culture which:</p> <p>Attracts and retains the best and the brightest</p> <p>Fosters a spirit of collaboration and partnership internally and externally</p> <p>Supports creativity, innovation, and responsiveness</p> <p>Demonstrates a "can-do" attitude in accomplishing timely results</p> <p>Creates a fun, fulfilling and rewarding working environment</p> <p>Models the following core values in everything we do: Respect - Integrity - Caring - Trust - Excellence</p>

ECONOMIC ENVIRONMENT

Economic Indicators

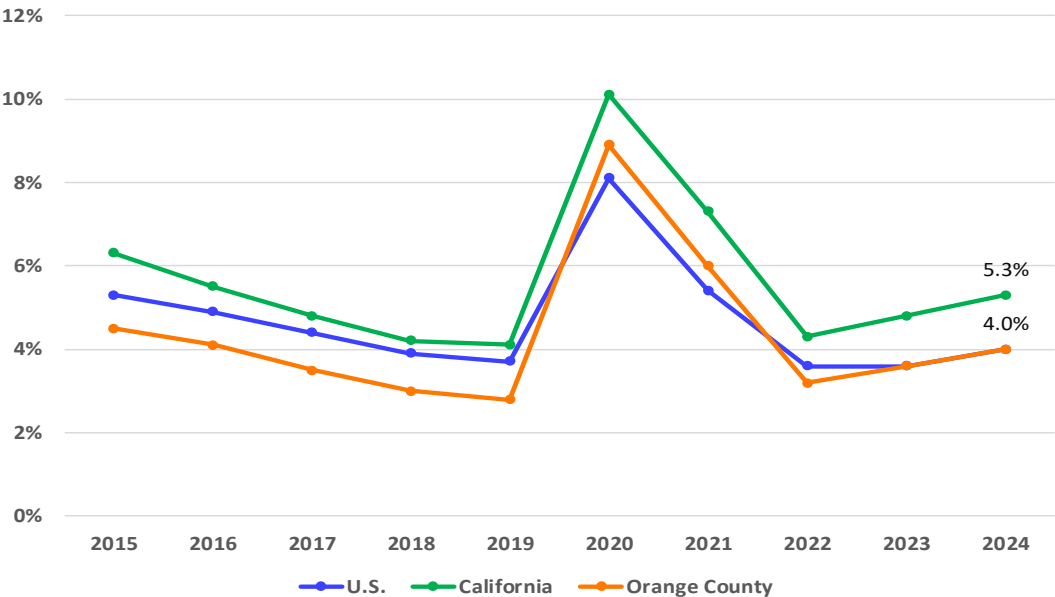
Key factors that influence the local Orange County economy include the unemployment rate, job growth, inflation, income, housing market, and taxable sales. The County consistently monitors how well the local economy performs relative to (a) surrounding counties, the State, and the Nation and (b) its own historical trends. Due to recent changes in the federal administration, economists express uncertainty related to trade, fiscal policy and geopolitical risk, as shared in the Summer 2025 UCLA Anderson Forecast. These changes in government policy have increased inflationary pressure, with inflation anticipating to rise in the second half of 2025. To combat the current inflationary pressure and economic uncertainty, interest rates set forth by the Federal Reserve Board are anticipated to remain stable. The economic impacts of trade and tariff policies are forecasted to slightly weaken the labor market and Gross Domestic Product (GDP) in 2025. As the economy adjusts to the implemented policies, productivity growth is expected to rebound by 2027. In terms of historical trends, current and projected activity suggests that economic growth at the local level will generally follow national and state trends. This section provides trend data for various indicators that summarize the current and projected economic outlook for Orange County.

ORANGE COUNTY HISTORICAL EMPLOYMENT STATISTICS

Year	Total Labor Force	Number of Employed	Percent Unemployment
2024	1,588,900	1,524,900	4.0%
2023	1,588,900	1,532,400	3.6%
2022	1,579,300	1,528,500	3.2%
2021	1,557,200	1,464,100	6.0%
2020	1,563,800	1,424,300	8.9%

Source: State of California Employment Development Department; Annual average for the calendar year.

HISTORICAL UNEMPLOYMENT RATES
U.S., CALIFORNIA AND ORANGE COUNTY



Source: Bureau of Labor Statistics, Local Area Unemployment Statistics, State of California Employment Development Department; Annual average for the calendar year.



COMPARATIVE UNEMPLOYMENT RATES

County	Percent Unemployment (as of June)
Los Angeles	6.0%
Riverside	5.9%
San Bernardino	5.9%
Ventura	5.0%
San Diego	4.9%
Orange	4.5%

Source: State of California Employment Development Department; July 2025

ORANGE COUNTY EMPLOYMENT STATISTICS

Labor Force Sector	Number of Jobs Change Year-Over-Year (as of June)	Percent Change Year-Over-Year (as of June)
Non-Farm Employment	11,900	0.7%
Education and Health Services	13,500	5.0%
Leisure and Hospitality	3,200	1.4%
Government	2,800	1.7%
Financial Activities	(2,400)	(2.3%)

Source: State of California Employment Development Department, Labor Market Information Division, July 18, 2025

ORANGE COUNTY HISTORICAL JOB GROWTH

Year	Percent Payroll Employment
2025 Forecast	0.6%
2024	0.6%
2023	0.8%
2022	4.9%
2021	3.6%
2020	(8.5%)

Source: April 2025 UCLA Anderson Forecast for Orange County

Orange County continues to have one of the lowest unemployment rates in the State as well as that of all surrounding Southern California counties. As of June 2025, the County's unemployment rate was 4.5% compared to the State's 5.7% and the Nation's rate of 4.4%. Orange County's year-over-year non-farm employment slightly increased by 0.7% with education and health services, leisure and hospitality, and government having the largest impacts, offset by a decrease in financial activities. This aligns with the April 2025 UCLA Anderson Forecast for Orange County which projected job growth to turn positive by year end while anticipating a modest increase in the unemployment rate from 3.9% in 2024 to 4.3% in 2025. This increase is due to the regional labor market not keeping pace with the growth in the resident labor force.

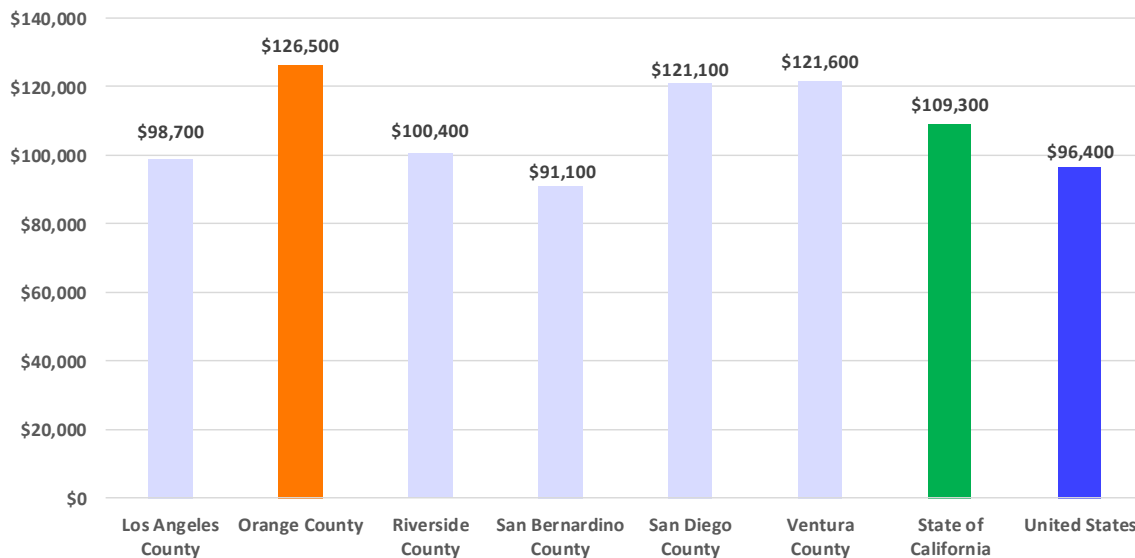
CONSUMER PRICE INDEX

Year	Orange County	California	United States
2025-26 Forecast	4.2%	4.2%	3.8%
2024-25 Forecast	3.2%	3.0%	2.8%
2023-24	3.2%	3.4%	3.3%
2022-23	5.4%	5.7%	6.3%
2021-22	6.5%	6.6%	7.2%
2020-21	2.0%	2.3%	2.3%

Source: Bureau of Labor Statistics, California Department of Finance

Inflation, as measured by the Consumer Price Index (CPI), is forecasted at 4.2% in FY 2025-26 for Orange County, which aligns with the state level of 4.2% and is slightly higher than the national level of 3.8%. Although we have seen CPI decrease from the high of 6.5% in FY 2021-22, the Federal Open Market Committee (FOMC) continues to combat inflation by keeping interest rates higher for longer. According to the FOMC's minutes during its June 2025 meeting, the Committee seeks to achieve an inflation rate of 2% in the long run and has decided to maintain the Federal Funds Rate due to increasing uncertainty in the economic outlook.

MEDIAN FAMILY INCOME



Source: U.S. Census Bureau, 2023 American Community Survey 5-Year Estimates

The U.S. Census 2023 American Community Survey estimated Orange County's median family income at \$126,500, the highest of surrounding Southern California counties and higher than those of the State and Nation.

The April 2025 UCLA Anderson Forecast for Orange County continues to highlight the challenges of affording a home in Orange County as an estimate predicts only 12% of households can afford an entry level single family home in the County, with the median price valued at \$1,440,000. This lack of affordability is caused by high fixed mortgage rates of 6.7 to 6.8% combined with low inventory levels, resulting in fewer sales at higher prices. While economists anticipate that the mortgage rates will decrease in 2025, the lower rates will not have a major impact in the existing home market.

HOUSING COMPARISON

County	Median Home Price			Sales
	June 2024	June 2025	Percent Change	Year-Over-Year Percent Change
Los Angeles	\$889,180	\$903,650	1.6%	1.1%
Orange	\$1,470,000	\$1,450,000	1.4%	0.1%
Riverside	\$635,000	\$638,000	(0.5%)	2.0%
San Bernardino	\$482,460	\$490,420	(1.6%)	6.0%
San Diego	\$1,025,000	\$1,054,180	(2.8%)	0.7%
Ventura	\$975,000	\$964,500	1.1%	9.1%

Source: Press Release on July 2025 California Association of Realtors (C.A.R.)

Orange County had the highest median home price and a year-over-year increase in home sales in June 2025. Due to the record high median prices in Orange County, the April 2025 UCLA Anderson Forecast noted that the volume of sales over the last two years is the lowest since 1987.

ORANGE COUNTY ANNUAL TAXABLE SALES

Calendar Year	Taxable Sales (Billions)	Percent Change
2025 Forecast	\$85.6	0.2%
2024	\$85.5	(2.1%)
2023	\$87.3	(0.8%)
2022	\$88.0	12.5%
2021	\$78.3	22.6%
2020	\$63.8	(8.4%)

Sources: California Department of Tax and Fee Administration for 2020-2024; Chapman University Economic & Business Review, December 2024 for 2025 Taxable Sales Forecast

Chapman University forecasts taxable sales of \$85.6 billion in 2025, an increase of 0.2% from 2024, for Orange County. The forecast predicts higher taxable sales activity in all reportable categories, except service stations and all other in 2025 compared to 2024. Sales Tax, along with Property Tax, are monitored closely by the County as they make up the majority of the County's General Purpose Revenue (GPR), a portion of the budget over which the County has some discretion. A portion of GPR is used to meet its mandated services requirements not fulfilled by the state or federal governments and operational expenses of the Public Protection and General Government Services departments.

State Legislation and Budget

On June 27, 2025, the Governor released the FY 2025-26 State Budget, a spending plan that totals \$321 billion, of which \$228 billion is General Fund. The initial Proposed Budget did not account for the changes in federal policy, however, the impacts are now taken into consideration with the Enacted Budget, resulting in a \$11.8 billion shortfall. This shortfall was addressed by a reduction of funding various items, internal borrowing from special funds and fund shifts. Additionally, the State Budget Bill authorized withdrawals of \$5.1 billion from the Budget Stabilization Act and includes a provision to allow the Department of Finance to amend the Enacted Budget to address unanticipated reductions in federal funds.

Analysis of the State's budget highlight impacts to programs and initiatives at the County level. Program reductions are anticipated for Supplemental Nutrition Assistance Program (SNAP), Medi-Cal, In Home Supportive Services (IHSS), Homeless Housing Assistance and Prevention (HHAP) and workforce development. In particular, IHSS caseload growth is outpacing State funding, which may be further negatively impacted by the Department of Social Services review of the IHSS Administration budgeting methodology. The County is also proactively planning for a potential pause on the State passthrough awards from federal programs affected by the recent Executive Orders and Federal Big Beautiful Budget Bill.

The County will continue to monitor state budget actions and prepare contingency plans to address any possible adverse funding impacts.

BUDGET PLANNING & DEVELOPMENT PROCESS

Strategic Financial Plan

The County's budget process begins with the County's Strategic Financial Plan (SFP), an annual planning process that includes a five-year revenue and expense forecast as well as identification of strategic priorities and emerging initiatives. The SFP process provides a framework for testing budget assumptions and aligning available resources with operating requirements, implementing new programs and facilities, and serving as the foundation for the development of the upcoming fiscal year budget. Additionally, the SFP includes capital and information technology project proposals facilitating early evaluation of project viability and economic feasibility. This framework enables the Board to make annual funding decisions within the context of a comprehensive, long-term perspective. The SFP emphasizes that the County must ensure its resources and programs are aligned with countywide strategic priorities and values.

Strategic Priorities

BOARD-APPROVED

In 2012 and reaffirmed in 2015, the Board of Supervisors (Board) adopted long-term strategic priorities. These provide a framework and serve as the basis for budget recommendations, and include:

- **Stabilize the Budget:** The County shall adopt a balanced budget, which is defined as a budget where planned expenses do not exceed the amount of revenue or funding available, in accordance with State law. The budget will realistically reflect the funds available to County departments and programs and how those funds will be spent.
- **Prepare for Contingencies:** The County shall prepare a budget with sufficient reserves to cover unanticipated and severe economic downturns, major emergencies, or catastrophes that cannot be covered with existing appropriations.
- **Address and Fund Agency Infrastructure:** The County shall prepare a budget that provides the proper funding for agency infrastructure to ensure that high quality services are delivered to the com-

munity. The budget will assess the best use of county general and special funds (e.g. OC Road, OC Flood, OC Parks) in developing capital assets while maintaining long-term financial stability.

STRATEGIC FINANCIAL PLAN

A ten-year forecast for Strategic Priorities is used in the SFP to assess the County's ability to fund new programs, major initiatives, both programmatic and infrastructure related, not currently addressed in the baseline operations of the County departments, or which have high community awareness, and exceed \$1 million in any one year of the SFP.

Capital Projects

STRATEGIC FINANCIAL PLAN

The SFP Capital Improvement Plan is developed each year with a five-year projection of capital needs for projects requiring general funds and for department-funded projects. The SFP provides goals for developing capital assets while maintaining long-term financial stability. The SFP provides information about capital projects requiring general fund support in excess of \$150,000 per project. Funding for non-general fund department projects comes from local, state and federal sources. Ongoing costs for these projects are included in the departments' operating budgets. As projects are included in a planning tool, and not a budget document, they (and any subsequently identified) are evaluated for funding during the budget development process. The assessment is an ongoing process influenced by many changing factors such as service needs, available resources resulting from changes in the economy, Board priorities, legal mandates, age and condition of existing buildings, and health and safety considerations.

CAPITAL IMPROVEMENT PROGRAM

OC Public Works, in collaboration with OC Community Resources, develops a Seven-Year Capital Improvement Program (CIP) for OC Road, OC Flood, OC Parks, OC Animal Care and OC Public Libraries projects in preparation of the upcoming fiscal year's budget. Inclusion of a project in the CIP indicates the County's plan to develop and construct the project.

However, implementation is always subject to funding and resource availability. The CIP is presented to the Board of Supervisors for approval each year.

Public/Private Partnership projects funded by private developers are not included.

OPERATING IMPACTS

The development and implementation of capital projects are sometimes accompanied by ongoing operating costs. While many of the projects included in the CIP are rehabilitation projects that do not increase the agency's infrastructure inventory and, therefore, have no appreciable impact on ongoing maintenance and operations costs, some projects can have an impact. Operating funds are budgeted when the project is completed and the improvement becomes a usable asset.

Budget Process

The County's budget process begins in the summer of each year with the SFP, which is presented to the Board in December. In January, the County Budget & Finance Office issues budget policies and detailed instructions for county departments including a calendar establishing completion dates for key events in the budgeting process.

County departments prepare budget requests which are submitted in early March to the County Budget & Finance Office. Meetings are held with the department head or financial manager, the County Executive Officer (CEO), and Budget & Finance Office staff to discuss the requests. The County Budget & Finance Office reviews and analyzes department budget requests and makes recommendations to the CEO. The County Budget & Finance Office, in coordination with the County Auditor-Controller's Office, also establishes the level of non-departmental, County-wide revenues that are projected to be available to the County. The budget is compiled, balanced, and reviewed with the Chief Financial Officer and CEO. Upon completion of the review, a Recommended Budget is published.

In May, the County Budget & Finance Office plans and conducts briefing sessions for the County Board staff members. In early June during the Public Budget Hearings, the CEO presents the budget, and the Board casts straw votes and provides direction. Subsequently, in late June, the Board adopts the budget on a simple majority vote. The adopted budget becomes the spending plan and spending limit for county departments.

In summary, the recommended budget serves as the county's baseline budget, and excludes restore and expand augmentations; these augmentations are included under separate cover in the Budget Augmentation Requests document. Board-approved augmentations are reflected in the annual budget.

BUDGET CALENDAR

August	County 5-Year Strategic Financial Plan policies, instructions, and development calendar are provided to county departments
December	County 5-Year Strategic Financial Plan is issued and establishes the budget framework
Early January	Budget policies, instructions, and development calendar are provided to county departments
Early March	County departments submit budget and augmentation requests to the County Budget & Finance Office
Mid March	Budget review sessions are held with county departments and the County Executive Office
Mid May	Recommended Budget documents released to the Board and Public and briefing sessions held with Board staff
Early June	Public Budget Hearings
Late June	Board adopts Budget

BUDGET MODIFICATIONS

CEO and department budget staff monitor actual revenues and expenses during the year and report to the Board periodically. Changes increasing budget appropriations may be submitted in the September Budget Update, Mid-Year Budget Report, April Budget Update and Year-End Budget Report for Board approval and require a 4/5 vote. Changes may include increases or decreases to appropriations or positions or both, to reflect new assumptions or address unforeseen events and technical adjustments to reconcile to final state or federal budgets.

FY 2025-26 Budget Planning & Development Process Overview

On December 17, 2024, the Board received the County's 2024 SFP. The SFP tested an assumption of zero General Fund Unassigned Fund Balance and modest General Purpose Revenue growth. The SFP included assumptions of 0% growth in departmental Net County Cost (NCC) limits for all five years (FY 2025-26 through FY 2029-30). After factoring in the NCC limit growth of 0%, and adjusting for any one - time items, departments identified a reduction of \$137.7 million to meet the FY 2025-26 NCC limits. Actual proposed reductions in the FY 2025-26 budget to meet NCC limits total \$144.8 million, all of which were approved for restoration.

The following section provides various long-range financial plan components that served as the basis for the development of the FY 2025-26 budget.

This budget serves as a realistic plan of resources available to carry out the county's core businesses and priorities. It is consistent with the County's mission statement and the 2024 SFP. It follows the CEO budget policy guidelines, meets many of the departmental augmentation requests, incorporates impacts of the State budget proposals known at this time, addresses important capital needs, and provides adequate reserves.

In context of the County's policies and guidelines, departments prepared FY 2024-25 projected expenses and revenues and requests for FY 2025-26. The County Budget & Finance Office reviewed the requests, met and discussed the requests with the Chief Financial Officer and the departments, and prepared recommendations for the CEO. The CEO's final recommendations are presented to the Board of Supervisors and the public during public budget hearings. Operating and capital budgets are prepared in this single process and presented together in this budget book.

This County budget document is also available on-line at:
<https://cfo.ocgov.com/>

Additional financial information including the OpenOC data tool, SFP, and budget reports can be found at:
<http://ocgov.com/about/openoc/>

2024 Strategic Financial Plan Summary - Forecasted Sources and Uses

Forecasted Sources & Uses (\$ Millions)	FY 24-25 Projected	FY 25-26 Forecast	FY 26-27 Forecast	FY 27-28 Forecast	FY 28-29 Forecast	FY 29-30 Forecast
SOURCES						
Fund Balance Unassigned (FBU)	0.0	0.0	0.0	0.0	0.0	0.0
General Purpose Revenues (GPR)						
Property Taxes (4.0%, 3.7%, 3.8%, 3.8%, 3.8%)	1,055.9	1,097.8	1,138.8	1,181.5	1,226.0	1,272.1
Sales & Other Taxes (1.4%, 1.1%, 1.0%, 1.0%, 1.0%)	17.1	17.3	17.5	17.7	17.9	18.0
Motor Vehicle License Fees	3.3	3.0	3.0	3.0	3.0	3.0
Property Tax Administration	23.0	23.5	23.9	24.4	24.9	25.4
Franchises and Rents	2.7	2.7	2.7	2.7	2.7	2.7
Interest (-10.6%, 3.5%, 3.5%, 3.5%, 3.5%)	30.1	26.9	27.8	28.8	29.8	30.8
Miscellaneous	1.9	1.9	1.9	1.9	1.9	1.9
Subtotal - GPR before Transfers In	\$1,134.0	\$1,173.1	\$1,215.6	\$1,260.0	\$1,306.2	\$1,353.9
Transfers In	13.0	6.0	6.0	6.0	6.0	6.0
Total GPR (excluding FBU/Use of Reserves)	\$1,147.0	\$1,179.1	\$1,221.6	\$1,266.0	\$1,312.2	\$1,359.9
Planned Use of Reserves	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Total Planned Use of Reserves	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
GRAND TOTAL - SOURCES	\$1,147.0	\$1,179.1	\$1,221.6	\$1,266.0	\$1,312.2	\$1,359.9
Planned Increases to Reserves						
Catastrophic Event Contingencies (9741)	12.5	8.0	6.4	6.6	6.9	7.2
Reserve for Budget Stabilization (9745)	14.3	7.4	15.2	17.8	19.5	16.9
Total Planned Increases to Reserves	\$26.8	\$15.4	\$21.6	\$24.4	\$26.4	\$24.1
USES						
NCC Limits [0%, 0%, 0%, 0%, 0%]	\$1,132.7	\$1,097.5	\$1,095.8	\$1,099.8	\$1,096.0	\$1,101.5
Restore Level of Service Requests		137.7	138.2	159.7	170.4	160.7
Net Baseline Uses (NCC Limits Plus Reserve Increases & Restore Level of Service)		\$1,250.6	\$1,255.6	\$1,283.9	\$1,292.8	\$1,286.3
Expand Level of Service Requests		35.5	37.9	40.0	37.8	37.4
Capital Improvement Plan (CIP) Requests		53.3	41.7	29.6	26.3	38.2
Information Technology (IT) Plan Requests		4.8	4.0	2.9	3.0	3.1
Strategic Priority Requests		9.9	9.8	9.8	9.9	9.9
Total Expand, CIP, IT & Strategic Priority Requests		\$103.5	\$93.4	\$82.3	\$77.0	\$88.6
GRAND TOTAL - USES (Net Baseline Uses Plus Expand, CIP, IT & Strategic Priority Requests)		\$1,354.1	\$1,349.0	\$1,366.2	\$1,369.8	\$1,374.9
Variance: Grand Total Sources Less Grand Total Uses		(175.0)	(127.4)	(100.1)	(57.6)	(15.0)
Cumulative Variance		(175.0)	(302.4)	(402.6)	(460.2)	(475.2)

Notes:

- (1) The County will continue to strategically increase the Budget Stabilization & Contingencies Reserves to maintain the GFOA recommended target in all five years of the Plan. The County anticipates using General Purpose Revenue growth to increase reserves.
- (2) The above summary does not include the potential liability and overall impacts of the Airport Fire which are currently being assessed. It is unknown if the potential liability would be mitigated by recoveries through insurance or relief from other revenue sources.

2024 SFP Capital Improvement Plan - Non-General Fund

Description	FY 25-26 Forecast	FY 26-27 Forecast	FY 27-28 Forecast	FY 28-29 Forecast	FY 29-30 Forecast	Total Forecast
CAPITAL PROJECTS - APPROPRIATIONS						
Countywide Capital Projects - OC Public Works (OCPW)						
Hutton Towers (Brad Gates & Osborne Buildings)	4,215,000	0	2,027,000	1,072,000	1,275,000	8,589,000
County Operations Center	3,150,000	5,675,000	0	0	0	8,825,000
Probation Facilities Capital Projects	5,429,760	5,370,000	6,014,000	3,645,000	0	20,458,760
Manchester Office Building	1,300,000	2,865,000	1,500,000	1,400,000	500,000	7,565,000
1770 Broadway (Auditor-Controller)	1,000,000	0	0	0	0	1,000,000
Various Facilities - Other OCPW Projects	470,000	75,000	1,500,000	1,500,000	6,940,831	10,485,831
Tustin Campus - Building Improvements (SSA)	0	0	0	1,200,000	0	1,200,000
Countywide Capital Projects Subtotal	15,564,760	13,985,000	11,041,000	8,817,000	8,715,831	58,123,591
Health Care Agency (HCA) Capital Projects						
HCA Behavioral Health Clinic - Madero	2,200,000	0	0	0	0	2,200,000
HCA Facilities Improvements	25,000	150,000	600,000	0	0	775,000
HCA Behavioral Health Clinic - 401 Tustin	0	150,000	350,000	25,000	0	525,000
Health Care Agency Capital Projects Subtotal	2,225,000	300,000	950,000	25,000	0	3,500,000
Total Capital Projects Appropriations	17,789,760	14,285,000	11,991,000	8,842,000	8,715,831	61,623,591
Transfers to:						
Trial Courts Capital and Maintenance Projects (BC 080)	3,350,000	2,000,000	750,000	750,000	750,000	7,600,000
Sheriff Construction & Facility Development (Fund 140)	2,668,100	2,668,100	2,668,100	2,668,100	2,668,100	13,340,500
Central Utilities Facility Projects (BC 040)	2,115,399	2,115,399	2,115,399	2,115,399	2,115,399	10,576,995
Animal Care Shelter (BC 024)	71,852	62,820	0	0	0	134,672
Total Transfers Out Appropriations	8,205,351	6,846,319	5,533,499	5,533,499	5,533,499	31,652,167
Total Appropriations	25,995,111	21,131,319	17,524,499	14,375,499	14,249,330	93,275,578
Revenue Sources						
Funding from Capital Projects General Fund (BC 036)	12,133,931	12,133,931	12,133,931	12,133,931	12,133,931	60,669,655
OCWR Net Importation Revenue Sharing (Fund 295)	5,499,534	5,642,646	11,590,333	11,903,593	12,225,291	46,861,397
Transfer in from Utilities - CUF Reserves (BC 040)	2,115,399	2,115,399	2,115,399	2,115,399	2,115,399	10,576,995
Transfer in from Criminal Justice Facilities (Fund 104)	3,660,760	1,200,000	1,200,000	0	0	6,060,760
Total Revenue	23,409,624	21,091,976	27,039,663	26,152,923	26,474,621	124,168,807
Beginning Fund Balance Reserves	79,650,807	77,065,320	77,025,977	86,541,141	98,318,565	79,650,807
Increase/(Decrease) to Fund Balance Reserves	(2,585,487)	(39,343)	9,515,164	11,777,424	12,225,291	30,893,049
Closing Fund Balance Reserves	77,065,320	77,025,977	86,541,141	98,318,565	110,543,856	110,543,856

2024 SFP Capital Improvement Plan - NCC Requests

Descriptions	FY 25-26 Forecast	FY 26-27 Forecast	FY 27-28 Forecast	FY 28-29 Forecast	FY 29-30 Forecast	Total Forecast
OC Sheriff's Department (OCSD)						
Intake Release Center	9,102,790	3,000,000	0	0	1,200,000	13,302,790
Central Men's Jail	8,748,790	0	0	3,074,141	7,706,301	19,529,232
Theo Lacy Facility	4,010,444	0	2,392,530	2,302,545	0	8,705,519
Orange County Jail Facilities	8,003,244	5,047,520	8,573,342	3,172,135	4,376,951	29,173,192
OCSD Facilities Projects	3,321,000	17,925,243	5,000,000	7,759,667	1,081,500	35,087,410
OCSD NCC Request	33,186,268	25,972,763	15,965,872	16,308,488	14,364,752	105,798,143
Social Services Agency (SSA)						
Children Services Headquarters (Eckhoff)	0	3,290,000	3,290,000	0	5,250,000	11,830,000
Santa Ana Regional Center	7,000,000	6,800,000	6,800,000	7,300,000	11,780,000	39,680,000
Orangewood Children & Family Center	3,050,000	2,000,000	2,000,000	2,000,000	2,000,000	11,050,000
Other SSA Facilities	3,125,000	0	0	0	0	3,125,000
SSA Revenue Offset	460,000	920,000	920,000	920,000	1,170,000	4,390,000
SSA NCC Request	12,715,000	11,170,000	11,170,000	8,380,000	17,860,000	61,295,000
OC Public Works (OCPW)						
Central Utility Facility	5,644,200	2,644,200	0	480,000	4,800,000	13,568,400
OCPW NCC Request	5,644,200	2,644,200	0	480,000	4,800,000	13,568,400
Orange County Trial Courts						
Trial Courts Deferred Capital and Maintenance Projects	1,751,143	1,866,433	2,437,925	1,130,925	1,130,925	8,317,351
OC Trial Courts NCC Request	1,751,143	1,866,433	2,437,925	1,130,925	1,130,925	8,317,351
Total Expense	53,756,611	42,573,396	30,493,797	27,219,413	39,325,677	193,368,894
Total Revenue	460,000	920,000	920,000	920,000	1,170,000	4,390,000
Total NCC Request	53,296,611	41,653,396	29,573,797	26,299,413	38,155,677	188,978,894
Notes: The above CIP information presented in the 2024 SFP does not commit the County for funding. Funding is committed through the annual budget process and the above information is subject to change at that time.						

2024 SFP Capital Improvement Plan - Department Funded and Non-General Fund

Descriptions	FY 25-26 Forecast	FY 26-27 Forecast	FY 27-28 Forecast	FY 28-29 Forecast	FY 29-30 Forecast	Total Forecast
Sheriff-Coroner Construction & Facility Development						
Central Men's (CMJ) & Women's Jails (CWJ)	1,620,125	0	826,473	559,000	0	3,005,598
Theo Lacy Facility Projects	302,660	1,490,846	893,776	553,400	900,000	4,140,682
Brad Gates Building	0	245,590	0	529,536	975,000	1,750,126
Other Facilities Projects	745,315	931,664	947,851	1,026,164	793,100	4,444,094
Total Sheriff-Coroner Construction & Facility Development Expense	2,668,100	2,668,100	2,668,100	2,668,100	2,668,100	13,340,500
County Tidelands - Newport Bay						
Upper Newport Bay Nature Park	0	0	0	69,060	245,025	314,085
Total County Tidelands - Newport Bay Expense	0	0	0	69,060	245,025	314,085
OC Dana Point Harbor						
Dana Point Harbor	5,466,875	0	20,000,000	0	0	25,466,875
OC Sailing & Events Center (OCSEC)	3,045,000	2,500,000	0	0	0	5,545,000
Total Dana Point Harbor Expense	8,511,875	2,500,000	20,000,000	0	0	31,011,875
OCWR Capital Project Fund						
Olinda Alpha Landfill (OAL) Projects	11,332,800	6,000,000	0	0	0	17,332,800
Frank R. Bowerman (FRB) Landfill Projects	48,318,400	11,000,000	0	0	0	59,318,400
Prima Deshecha Landfill Projects	14,212,000	29,900,000	18,000,000	42,850,000	53,350,000	158,312,000
Organics Management Projects	20,350,000	36,000,000	21,500,000	60,000,000	60,000,000	197,850,000
OCWR Projects	3,000,000	0	0	0	0	3,000,000
Total OCWR Capital Project Fund Expense	97,213,200	82,900,000	39,500,000	102,850,000	113,350,000	435,813,200
Airport Construction Fund						
Airport Airfield Projects	45,535,500	63,537,550	20,571,700	17,008,750	0	146,653,500
Airport Terminal Projects	38,615,646	21,475,840	37,982,390	55,785,960	77,719,140	231,578,976
Apron Projects	2,148,800	1,378,760	2,227,000	22,513,000	12,181,000	40,448,560
Parking Projects	4,705,000	0	664,000	6,722,000	130,000	12,221,000
Various Projects	9,529,660	10,201,840	17,879,100	28,881,490	25,971,110	92,463,200
Total Airport Construction Fund Expense	100,534,606	96,593,990	79,324,190	130,911,200	116,001,250	523,365,236
OCIT Countywide Services						
OC Data Center (OCDC) Projects	716,627	150,000	0	0	0	866,627
Total OCIT Countywide Services Expense	716,627	150,000	0	0	0	866,627
County Expense Total	209,644,408	184,812,090	141,492,290	236,498,360	232,264,375	1,004,711,523
County Revenue Total	209,644,408	184,812,090	141,492,290	236,498,360	232,264,375	1,004,711,523
Note: Totals may not foot due to rounding.						

2024 SFP OC Public Works & OC Community Resources Capital Improvement Program Summary

Descriptions	FY 25-26 Forecast	FY 26-27 Forecast	FY 27-28 Forecast	FY 28-29 Forecast	FY 29-30 Forecast	Total Forecast
OC Public Works						
Flood Control Capital Improvement Program	77,937,917	19,766,000	74,048,000	76,457,000	46,172,500	294,381,417
Flood Maintenance Improvement Program	16,205,000	16,555,000	12,855,000	13,530,000	23,200,000	82,345,000
Road Capital Improvement Program	63,462,925	62,386,250	42,967,000	31,789,000	35,753,500	236,358,675
Road Externally Funded Program	2,149,044	3,157,378	288,213	154,381	161,717	5,910,733
Road Maintenance Improvement Program	30,310,000	25,240,000	22,985,000	22,960,000	20,955,000	122,450,000
Bikeway Capital Improvement Program	10,804,000	64,520,000	5,550,000	3,580,000	0	84,454,000
OC Public Works Total	200,868,886	191,624,628	158,693,213	148,470,381	126,242,717	825,899,825
OC Community Resources						
OC Parks Horizontal Capital Improvement Program	40,772,000	16,054,000	26,390,700	9,420,000	15,583,940	108,220,640
OC Parks Vertical Capital Improvement Program	18,318,500	16,244,000	3,799,000	8,065,000	9,632,500	56,059,000
OC Libraries Horizontal Capital Improvement Program	0	149,000	0	123,000	0	272,000
OC Libraries Vertical Capital Improvement Program	6,923,129	5,277,000	6,633,851	5,015,000	3,955,000	27,803,980
OC Animal Care Capital Improvement Program	160,800	1,158,640	347,174	1,205,014	230,000	3,101,628
OC Housing & Community Development	150,000	180,000	1,269,000	190,000	1,339,500	3,128,500
OC Community Resources Total	66,324,429	39,062,640	38,439,725	24,018,014	30,740,940	198,585,748
Note: The complete Capital Improvement Program can be found on-line at: https://ocpublicworks.com/ocpw/capital-improvement-program						

2024 SFP Capital Improvement Plan - Operating Impacts

The following table provides anticipated operating impacts of significant capital projects over the next five years.

Capital Improvement Plan - Operating Impacts						
Project	FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30	Total
All Funds						
Airport Power Generation & Distribution Upgrades	0	0	200,000	200,000	200,000	600,000
Commercial Ramp GSE EV	0	0	5,000	5,000	5,000	15,000
Common Use Passenger Processing System Replacement	0	0	838,642	838,642	838,642	2,515,926
Frank R. Bowerman (FRB) East Drainage Remediation	0	0	25,000	25,000	25,000	75,000
FRB Infrastructure Expansion	0	0	201,120	201,120	201,120	603,360
Household Hazardous Waste Collection Center - Santa Ana	0	0	1,879,750	2,034,250	2,240,250	6,154,250
Los Patrones Parkway Extension	5,230,000	905,000	660,000	0	0	6,795,000
Main Street Parking Lot Improvement & EV Charging Implementation	0	100,000	100,000	100,000	100,000	400,000
Mile Square Park Expansion Phase II	0	0	640,000	640,000	640,000	1,920,000
Modjeska Drainage Improvement	2,689,000	625,000	0	0	0	3,314,000
Olinda Alpha Landfill Main Access Road Extension	6,664	81,004	6,664	81,004	6,664	182,000
Prima Administrative Building Development & Green Building Remodel	0	13,000	100,000	100,000	100,000	313,000
Prima Flare III	0	78,000	78,000	78,000	78,000	312,000
Prima Zone 4 Phase A Main Gas Line	0	0	5,000	5,000	5,000	15,000
Santa Ana - Delhi Channel	2,580,000	1,190,000	60,000	0	0	3,830,000
Silverado Canyon Road Bridge Replacement	2,115,000	0	0	0	0	2,115,000
Terminal Grease Interceptor Replacement & Improvement	0	200,000	200,000	200,000	200,000	800,000
Trabuco Canyon Bridge Replacement	5,142,500	182,500	0	0	0	5,325,000

Major Capital Projects	
Project	Note
Juvenile Corrections Campus (OC CARES)	Youth Transition Center with camp programing, education services, health and mental health services, housing for juvenile offenders and transitional aged youth, including those realigned from the State Correctional System.
Workforce Reentry Center (OC CARES)	Vocational and educational training center with a training lab and retail space to assist with job placement services, as well as temporary on-site housing and other support services for individuals involved in the justice system.
Coordinated Reentry Center (OC CARES)	Community Resource Center dedicated to encourage successful reintegration into the community and make reentry services easily accessible to all individuals involved in the criminal justice system.

Note: The County is in the preliminary planning phase of other capital projects such as the Emergency Operations Center and relocation of OC Public Works Fruit Street operations. For further details of capital projects, see Program V: Capital Improvements section.

FY 2025-26 ADOPTED BUDGET

HIGHLIGHTS & ASSUMPTIONS

Budget Highlights

- Consistent with long-term strategic priorities and the SFP, the budget is balanced.
- The base budget includes 0% growth in Net County Cost (NCC) for General Fund departments. Increases to NCC occur with augmentations.
- The total County budget is \$10.8 billion, of which \$5.4 billion is the General Fund budget.
- Budgeted General Purpose Revenues total \$1.2 billion, \$92.8 million more than the FY 2024-25 Adopted Budget of \$1.1 billion, primarily due to a \$72.1 million projected increase in property tax revenues.
- Revenue assumptions reflect moderate levels of growth including 5.7% growth in General Fund net property tax revenue over the current year's budget.
- The FY 2025-26 budget for the one-half cent Public Safety Sales Tax (Proposition 172) revenue of \$427.6 million (80% Sheriff - \$342.1 million; 20% District Attorney - \$85.5 million) is a 2.5% (\$11.0 million) decrease when compared to the FY 2024-25 Adopted Budget of \$438.6 million.
- Realignment revenues total \$945 million and include \$266.4 million for health, mental health, and social services (1991); \$666.7 million for public safety and social services (2011); and \$11.4 million for Juvenile Justice. This is an increase of \$27.5 million (3.0%) above the amount in the FY 2024-25 Adopted Budget.

When compared to the FY 2024-25 Adopted Budget, the FY 2025-26 Adopted Budget reflects an increase of \$1.3 billion and a net decrease of 208 positions. The budget increase is primarily related to higher other financing sources related to transfers and charges for Property & Casualty Risk and Mental Health Services Act. The position decrease is due primarily to vacant positions deleted as part of the Board approved Vacant Position policy and in accordance with the January 3, 2025 Budget Action Plan. The approved restore and expand augmentation requests are described in the Specific Program Highlights section beginning on page 34 and the FY 2025-26 Augmentation Requests document.

Total Financing Sources

The County Budget includes a wide variety of financing sources. Financing sources, including reserve cancellations and Fund Balance Unassigned, for the FY 2025-26 Adopted Budget total \$10.8 billion, an increase of \$910.2 million from the FY 2024-25 Modified Budget.

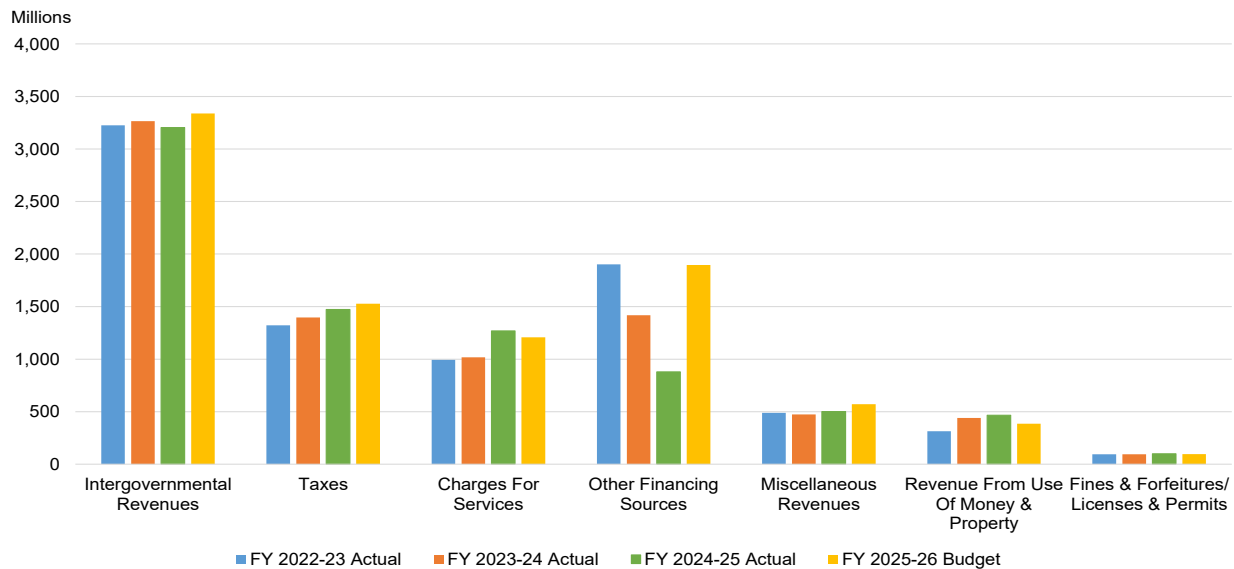
Key revenue sources include intergovernmental revenues, other financing sources, taxes, charges for services, and miscellaneous revenues, which comprise approximately 83% of the County's total funding for the FY 2025-26 Adopted Budget. Revenue sources total \$9.0 billion, an increase of \$913.1 million, or 11.3%, from the FY 2024-25 Modified Budget.

Financing Sources (in millions)

Source Name	FY 25-26 Budget	Percent of Total
Intergovernmental Revenues	\$ 3,350.3	30.9%
Other Financing Sources	1,896.0	17.6%
Taxes	1,525.9	14.2%
Charges For Services	1,197.5	11.1%
Miscellaneous Revenues	570.6	5.3%
Revenue From Use Of Money & Property	384.1	3.6%
Fines & Forfeitures/Licenses & Permits	95.9	0.9%
Fund Balance Unassigned (FBU)	421.9	3.9%
Reserve Cancellations	1,358.1	12.6%
Total	\$ 10,800.3	100.0%

County Revenue Sources

**Total County Revenues by Source
FY 2022-23 to FY 2025-26**



KEY REVENUE TRENDS AND ASSUMPTIONS

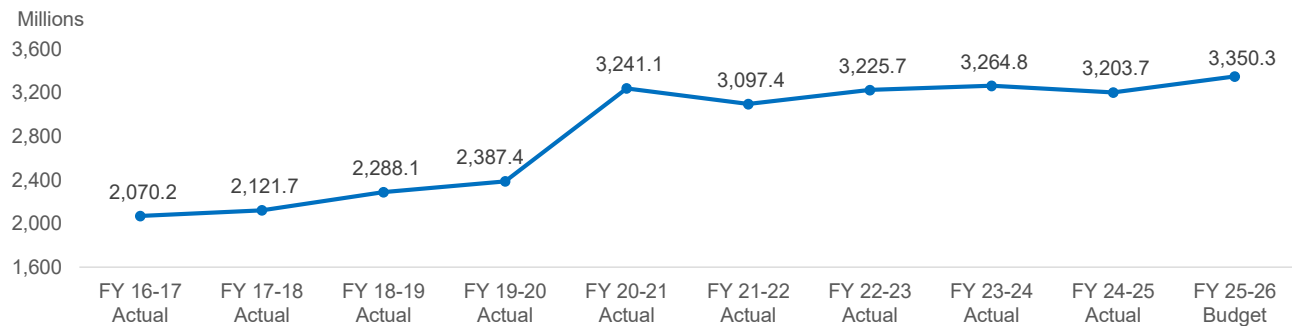
Revenues Sources (in millions)

Source Name	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Budget
Intergovernmental Revenues	\$ 3,225.7	\$ 3,264.8	\$ 3,203.7	\$ 3,350.3
Taxes	1,322.6	1,395.8	1,471.2	1,525.9
Charges For Services	993.5	1,016.2	1,268.9	1,197.5
Other Financing Sources	1,903.1	1,416.3	878.1	1,896.0
Miscellaneous Revenues	488.6	474.2	500.8	570.6
Revenue From Use Of Money & Property	314.2	439.1	464.7	384.1
Fines & Forfeitures/Licenses & Permits	94.2	94.4	97.6	95.9
Total	\$ 8,341.9	\$ 8,101.0	\$ 7,885.0	\$ 9,020.3

Revenue projections are developed using various tools and techniques, including institutional forecasts, national, state, and local economic indicators, trend analysis, and outside consultants.

Intergovernmental revenues are monies obtained from federal, state, and local governments and can include grants for use in performing specific functions, shared taxes, and contingent loans and advances. State and federal sources are estimated by departments based on established funding allocation formulas, caseload projections, and the latest state and federal budget information. Intergovernmental revenues are budgeted at \$3.3 billion in FY 2025-26, higher than FY 2024-25 actuals by \$136.2 million, or 4.3%. The increase is mainly attributable to funding from federal funding for public assistance and construction and state funding for realignment. Based on current revenue trends, Proposition 172 revenue allocated to District Attorney and Sheriff-Coroner is projected at \$427.6 million for FY 2025-26.

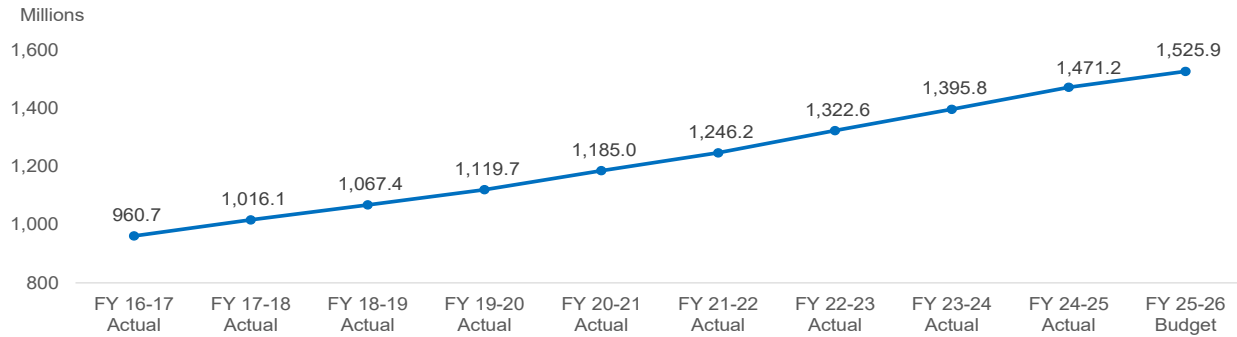
Intergovernmental Revenue History



*NOTE: The increase from FY 2019-20 in intergovernmental revenue is primarily due to the COVID-19 response and the aid received for it from the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the American Rescue Plan Act.

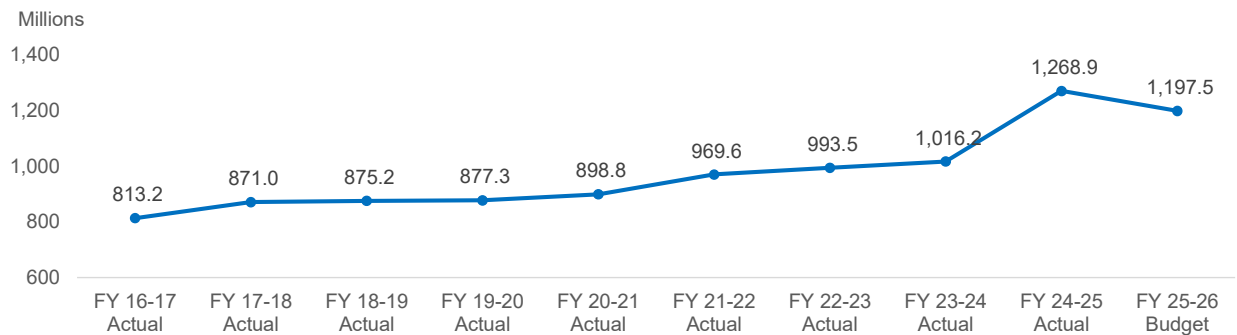
Tax revenues consist of property tax, sales and use tax, Mello-Roos taxes for Community Facilities Districts, and other tax revenues. Property tax revenues comprise 88.1% of total tax revenues and are calculated based on a percent of the assessed value of real property. Tax revenues are budgeted at \$1.5 billion in FY 2025-26, higher than FY 2024-25 actuals by \$54.7 million, or 3.7%. The 2024-25 Local Assessment Roll of Values increased by 5.4% and reflected taxable property values as of January 2024.

Tax Revenue History



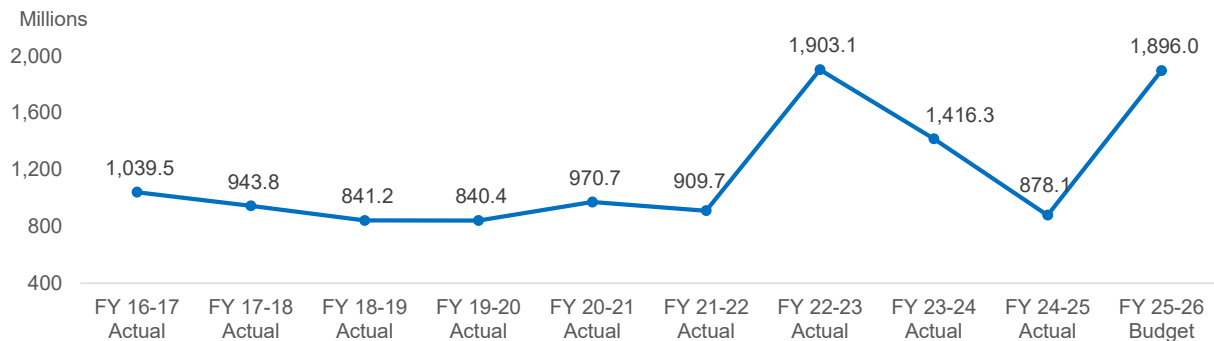
Charges for services include revenues received for contract law enforcement services and County-provided services, such as mental health, institutional care, health, road and street, and sanitation. Fees and charges recover the cost of services provided and ensure that services continue in the future. Charges for services are budgeted at \$1.2 billion in FY 2025-26, lower than FY 2024-25 actuals by \$61.1 million, or 4.8%, due primarily to revenue increases in mental health and sanitation services and Opioid Settlement funds in FY 2024-25.

Charges for Services History



Other financing sources consist of transfers between County funds and long-term debt proceeds, both of which can vary significantly annually depending on departmental funding needs, particularly related to capital projects and debt service. Other financing sources are budgeted at \$1.9 billion in FY 2025-26, higher than FY 2024-25 actuals by \$1.0 billion, or 115.9%. The increase in FY 2025-26 from the FY 2024-25 actuals is mainly attributable to higher transfers related to Property & Casualty Risk and the Mental Health Services Act.

Other Financing Sources History



*NOTE: The increase in FY 2022-23 primarily due to increases of transfers for the Mental Health Services Act and the OC CARES initiative for Capital Projects.

Major Expense Assumptions

Assumptions for various categories of expenses include:

- Labor costs are centrally calculated based on approved positions and vacancy factors. Two step merit increases, typically 5-5.5%, are assumed for eligible employees. Management classifications will calculate a 3% merit increase if the incumbent is at least 3% below the maximum advertised rate or an amount up to the maximum advertised rate. Actual merit awards are based on the employee's performance evaluation.
- Base building increases in appropriations for salaries are built into departmental budgets consistent with negotiated salary increases within current Memorandum Of Understandings (MOU) approved by the Board of Supervisors. FY 2025-26 budgeted salaries are 4.80% higher than FY 2024-25 budgeted salaries, due to negotiated union contracts and a lower budgeted vacancy factor of 9.15% in FY 2025-26 compared to 11.03% in FY 2024-25.
- As reflected in the Orange County Employees Retirement System's (OCERS) December 31, 2023 actuarial valuation, FY 2025-26 retirement contribution rates decreased for General & Safety employees (Rate Groups 1, 2, & 7) and increased for Safety employees (Rate Group 6) primarily due to the following:
 - Investment gains after smoothing were lower than the 7% assumed rate of return.
 - Actual 2023 salary increases were higher than the expected 3.0% salary increases.
- Overall, the County's FY 2025-26 aggregate retirement contribution rate decreased slightly to 40.91% from 41.66% in FY 2024-25. As a result of the increased retirement contribution rates and increased salaries, FY 2025-26 budgeted retirement costs are expected to increase from FY 2024-25 Budget by approximately 4.90%.
- FY 2025-26 projected health insurance rates are budgeted 7.5% to 8.0% higher than FY 2024-25 fiscal year rates, depending on health plan. As a result of the budgeted increase in health rates, FY 2025-26 budgeted health insurance costs are expected to increase by an average of approximately 13.10%.
- The FY 2025-26 aggregate retiree medical contribution rate is projected to decrease to 0.77% from 0.86% in FY 2024-25. The decrease in the aggregate retiree medical contribution rate is primarily due to the restructuring of the Retiree Medical Plan in 2023. All active and current employees were transitioned to a defined contribution Health Reimbursement Arrangement (HRA). As a result of the restructuring, the FY 2025-26 budgeted retiree medical costs and

health reimbursement arrangement costs are expected to decrease by 3% in comparison to FY 2024-25.

- Services and supplies are budgeted to align appropriations with service levels to support departmental operational needs based on prior year actual expenditures and historical trends.

Specific Program Highlights

This section provides highlights of base budgets and augmentations for County budget programs and departments. Due to increasing costs that continue to outpace growth in sources, some departments were required to propose reductions in the budget to meet NCC limits. Departments requested full restoration and worked diligently to manage their budgets to consistently maintain programs and minimize impacts on services.

PUBLIC PROTECTION

■ District Attorney - Public Administrator

District Attorney - Public Administrator proposed \$19.4 million and 79 positions in reductions, all of which were approved for restoration to ensure adequate staffing to sustain core mandated functions.

Additionally, District Attorney - Public Administrator requested expand augmentations totaling \$688 thousand appropriations and revenue and three limited-term positions, all of which were approved for the Workers' Right Enforcement Program.

■ Public Defender

Public Defender proposed \$6.8 million and 43 positions in reductions, all of which were approved for restoration to sustain core mandated functions.

■ Sheriff-Coroner

Sheriff-Coroner proposed \$62.1 million in reductions, all of which were approved for restoration to sustain core mandated functions.

COMMUNITY SERVICES

■ OC Animal Care

OC Animal Care requested expand augmentations for seven positions, all of which were approved to expand shelter operating hours.

■ Health Care Agency

Health Care Agency proposed \$22.5 million and 16 positions in reductions, all of which were approved for restoration to sustain core mandated functions.

Additionally, Health Care Agency requested expand augmentations totaling \$2.0 million appropriations and revenue and 16 positions, all of which were approved for Environmental Health Services.

■ Social Services Agency

Social Services Agency proposed \$15.2 million in appropriation reductions, all of which were approved for restoration to support mandated functions for the In-Home Supportive Services (IHSS) and General Relief programs.

INFRASTRUCTURE & ENVIRONMENTAL RESOURCES

■ Utilities

Utilities proposed \$2.8 million in appropriation reductions, all of which were approved for restoration for essential utility services to Civic Center facilities.

■ OC Public Works

OC Public Works requested expand augmentations totaling \$205 thousand appropriations and one-time Net County Cost, all of which were approved for the Weights and Measures Program.

GENERAL GOVERNMENT SERVICES

■ Assessor

Assessor proposed \$1.9 million and 12 positions in reductions, all of which were approved for restoration to develop and deliver mandated assessment and valuation functions.

■ Auditor-Controller

Auditor-Controller proposed \$467 thousand and five positions in reductions, all of which were approved for restoration to support mandated functions for Central Accounting Operations.

Auditor-Controller requested 7 positions in expand augmentations, all of which were approved for: the implementation of the Enterprise Resource Planning (ERP) system (six positions) and support for the Property Tax System (one position).

■ County Executive Office

County Executive Office proposed \$883 thousand and five positions in reductions, all of which were approved for restoration to sustain core department functions.

■ County Counsel

County Counsel proposed \$502 thousand and two positions in reductions, all of which were approved for restoration to sustain core mandated functions.

■ Registrar of Voters

Registrar of Voters proposed \$11.7 million in appropriation reductions, all of which were approved for restoration to maintain election operations.

■ CEO Real Estate

CEO Real Estate requested two positions in expand augmentations, both of which were approved for property management.

■ Treasurer-Tax Collector

Treasurer-Tax Collector proposed \$683 thousand and four positions in reductions, of which two positions and \$683 thousand were approved for restoration to sustain core mandated functions.

DEBT

The budget includes all debt obligation payments. Budgets displayed in Program VI include amounts for annual payments on the County's debt financing of the Central Utility Facility and debt financing of infrastructure improvements in the County's Assessment Districts and Community Facilities Districts. This program also includes the debt associated with the County's Teeter program. Debt related to the specific operations of John Wayne Airport is included in Program III where the operational budgets for that department are also found. Based on the County's SFP and at current Net County Cost levels, the County is able to fulfill these debt obligations and sustain current and future services and operations.

DEBT LIMIT

The amount of the general obligation bonded indebtedness the County can incur is limited under California State Law to 1.25% of the equalized assessment property tax roll.

Legal Debt Margin as a Percentage of Debt Limit Calculation for FY 2024-25

(\$ amounts in thousands)

Assessed Value	\$ 810,710,682
Legal Debt Limit (1.25% of total assessed value)	10,133,884
Net Debt Applicable to Limit	0
Legal Debt Margin	\$ 10,133,884
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	0%

Source: County of Orange Auditor-Controller

FY 2025-26 Debt Service General Fund (\$ amounts in thousands)

	2016 CUF Lease Revenue Bonds	2022 OCSD Lease Revenue Bonds
Maturity (Fiscal Year)	2035-36	2051-52
Debt Outstanding as of 6/30/25	37,280	80,630
FY 2025-26 Debt Service:		
Principal	2,625	1,475
Interest	1,864	4,032
Total	4,489	5,507
Debt Outstanding as of 6/30/26	34,655	79,155

Note: The table above excludes Civic Center Master Plan - Phases I and II Bonds as the bonds are not County-issued debt. As a tenant of County Administration South (Civic Center Master Plan Phase I) and County Administration North (Civic Center Master Plan Phase II), the County began making base rental payments in FY 2020-21 and FY 2022-23, respectively.

PLEDGED REVENUE

Coverage for South Orange County Public Financing Authority Central Utility Facility Lease Revenue Bonds, Series 2016 and Orange County Sheriff's Department Lease Revenue Bonds, Series 2022 (in thousands)			
Fiscal Year Ending June 30	2024	2023	2022
Pledged Revenue	9,872	4,573	4,489
Debt Service			
Principal	3,720	2,265	2,160
Interest	6,277	5,753	2,329
Total Debt Service	9,997	8,018	4,489
Coverage	0.99	0.43	1.00

Source: County of Orange Auditor-Controller Annual Comprehensive Financial Report

BOND RATINGS & PURPOSE

TYPE OF BOND	Fitch Insured/ Underlying	Moody's Insured/ Underlying	S&P Insured/ Underlying	Purpose
2016 CUF Lease Revenue Bonds	not rated/not rated	not rated/not rated	not rated/AA	Acquisition, construction and installation of certain capital improvements for the County's Central Utility Facility located at 525 North Flower Street in Santa Ana, California.
2022 OCSD Lease Revenue Bonds	not rated/AA+	not rated/not rated	not rated/AA	Acquisition and construction of certain improvements to a new facility for the Sheriff-Coroner's department located in Tustin.

Source: County of Orange Budget & Finance Office

CASH FLOW MANAGEMENT

The County did not issue short-term taxable Pension Obligation Bonds to prepay, at a discount, a portion of the County's FY 2025-26 pension obligation due to historically high interest rates that would have eliminated any savings with a prepayment in January 2025.

BUDGET & FISCAL POLICIES

Basis of Budgeting

The County's budget and its accounting system are based on the modified accrual system. The fiscal year begins on July 1. Revenues are budgeted as they are expected to be received or as they are applicable to the fiscal year. Consistent with generally accepted accounting principles, revenues are recognized when they are measurable and available. The County's availability criterion is 60 days after the end of the fiscal year.

Expenses are budgeted at an amount sufficient for 12 months if ongoing, and as needed in either partial or full amounts for one-time items. In each fund, expenses and increases to obligated fund balances must be balanced with available financing.

Budget Development Policies

The following budget policies and guidelines are used by all county departments as a starting point for budget development:

Consistency with Strategic Financial Plan: Base operating budget requests shall be consistent with the priorities and operational plans contained in the 2024 SFP. Department heads are responsible for using this planning process along with program outcome indicators to evaluate current programs and redirect existing resources as needed for greater efficiency, to reduce costs and minimize the requests for additional resources. A certification regarding the evaluation of existing resources is required as part of the department's budget request submittal.

Salaries & Employee Benefits: The Salary and Benefits Forecasting System (SBFS) in the county's budget system, Performance Budgeting (PB), calculates the regular salary and employee benefits base budgets centrally. Salaries and employee benefits are reduced to account for vacant positions based on the average monthly percentage of vacant positions calculated on a dollar-weighted basis for calendar year 2024.

For extra-help positions, departments are responsible for budgeting salaries and employee benefits in accordance with Memorandum of Understanding requirements.

Services & Supplies: Services and supplies are budgeted using realistic amounts based on prior year actual expenditures and historical trends to the extent the appropriations are necessary to support operational needs.

Program Revenue and Grants: Program revenues (e.g. state and federal programs revenues) are to be used to offset the department's proportional share of operating costs to the full extent of the program regulations. Local matching funds should normally be at the legal minimum so that the General Fund subsidy (backfill) is minimized. Program revenues are to be used for caseload growth.

One-time revenues shall be limited for use on non-recurring items such as start-up costs, program or reserve stabilization, and capital expenses.

New revenue sources pending legislation or grant approval are not included in the base budget request. They will be considered during the September Budget Update or Mid-Year Budget process (e.g. when legislation is passed or grants are awarded).

Net County Cost (NCC): NCC limits are based on the FY 2024-25 budget, adjusted for one-time items and annualization of approved ongoing augmentations. The FY 2025-26 budget policy includes 0% growth in the limits consistent with the 2024 SFP.

Fund Balance: Fund balance is defined as the difference between assets and liabilities in a governmental fund. Fund balance may be obligated (reserved) for a specific purpose or may be unreserved and available for any purpose of the fund in which it is reported. Unreserved fund balance in a capital projects fund may be used to fund capital projects. Unreserved fund balance in the General Fund may be used for any purpose.

Obligated Fund Balances, Net Position, and Contingencies: The County General Fund currently includes obligated fund balances (reserves) and appropriations for contingencies. These obligated fund balances protect County mandated programs and services from temporary revenue

shortfalls and provide for unpredicted, sudden, or unavoidable one-time expenditures. Certain departments and non-General Funds have other obligated fund balances, or net position (similar to retained earnings), dedicated to specific programs and uses.

Balanced Budget: The General Fund requirements will be balanced to available resources. Budgets for funds outside the General Fund are balanced to Available Financing without General Fund subsidy unless previously approved by the Board or CEO. Available Financing shall be determined by realistic estimates of budget year revenues and any planned changes to obligated fund balances.

Augmentations (requests for new or restored resources): All augmentation requests require outcome indicators (performance measures) that outline the department's intended outcome(s) resulting from the additional resources. Department heads must certify that all potential alternatives for redirecting existing resources have been examined and that lower priority items have been reduced or eliminated in order to make current resources available.

Program Budgets Outside the General Fund: It is the department head's responsibility to ensure that the proposed use of program funds is consistent with available financing, legal restrictions on funds, and the county's strategic priorities; and has been coordinated with the appropriate stakeholders external to the county.

A Citizen's Guide to Reading the Budget Document

This document includes information that provides readers with a greater understanding of each department's mission, organizational structure, and performance results as a narrative context for the budget amounts. The introduction section of Volume I contains several charts and tables that provide an overview of issues affecting the budget, sources and uses of funds, and budgeted positions. Subsequent sections present each department and fund in the following County's seven program areas:

1. Public Protection
2. Community Services

3. Infrastructure and Environmental Resources
4. General Government Services
5. Capital Improvements
6. Debt Service
7. Insurance, Reserves and Miscellaneous

The presentation for each department within each program area includes:

An **Operational Summary** including:

- Mission
- Budget at a Glance
- Department Overview
- Fund Summary
- Strategic Goals
- Additional Department Goals
- Achievement Highlights

An **Organizational Summary** including:

- Organization Chart
- Description of each major activity
- Ten-year staffing trend chart with highlights of staffing changes

A FY 2025-26 **Budget Summary** including:

- Department's plan for support of the County's initiatives
- Changes included in the base budget
- Budget augmentations and related performance plans
- Recap of the department budget
- Highlights and key budget trends
- A matrix of the budget units under the department's control

Volume II contains additional budget detail. Readers looking for more detailed budget information for a specific department can use the Index at the end of Volume II. Departments are listed in alphabetical order with the page number of that department's budget information.

FUND STRUCTURE

County funds can be divided into three major categories: governmental, proprietary, and fiduciary. Only governmental and proprietary funds are included in the County's budget.

The County maintains several individual governmental funds organized according to their type: General Fund, as well as Special Revenue, Debt Service, Capital Projects, and Permanent Funds.

- The General Fund is a government's basic operating fund and accounts for everything not accounted for in another fund.
- Special Revenue Funds account for specific revenue sources that are limited to uses for a particular purpose.
- Debt Service Funds account for the repayment of debt.
- Capital Projects Funds account for the construction, rehabilitation, and acquisition of capital assets, such as buildings, equipment, and roads.
- Permanent funds account for resources that cannot be expended, but must be held in perpetuity.

The County maintains two different types of proprietary funds: Enterprise Funds and Internal Service Funds. Enterprise Funds are used to report the same functions presented as business-type activities. The County uses Enterprise Funds to account for its Airport, Waste Management, and Compressed Natural Gas activities. Internal Service Funds are used to accumulate and allocate costs internally among the county's various functions such as insurance, transportation, publishing, and information technology.

General Fund

073 Alternate Defense
 087 American Rescue Plan Act
 002 Assessor
 003 Auditor-Controller
 006 Board of Supervisors - 1st District
 007 Board of Supervisors - 2nd District
 008 Board of Supervisors - 3rd District
 009 Board of Supervisors - 4th District
 010 Board of Supervisors - 5th District
 071 Building & Safety General Fund
 019 Capital Acquisition Financing
 036 Capital Projects
 014 CAPS Program
 035 CEO Real Estate
 027 Child Support Services
 011 Clerk of the Board
 059 Clerk-Recorder
 025 County Counsel
 017 County Executive Office
 100 County General Fund Level Transactions

021 County Procurement Office
 038 Data Systems Development Projects
 026 District Attorney - Public Administrator
 056 Employee Benefits
 086 FEMA Reimbursements
 041 Grand Jury
 042 Health Care Agency
 030 Health Care Agency - Public Guardian
 054 Human Resource Services
 039 IBM Mainframe
 079 Internal Audit
 045 Juvenile Justice Commission
 004 Miscellaneous
 024 OC Animal Care
 052 OC Campaign Finance and Ethics Commission
 012 OC Community Resources
 080 OC Public Works
 034 OC Watersheds
 037 OCIT Shared Services
 018 Office of Care Coordination
 051 Office of Independent Review
 022 Prepaid Pension Obligation

General Fund (continued)

048 Pretrial Services
 057 Probation
 015 Property Tax System Centralized O & M Support
 029 Public Administrator
 058 Public Defender
 031 Registrar of Voters
 060 Sheriff-Coroner
 063 Social Services Agency
 074 Treasurer-Tax Collector
 081 Trial Courts
 040 Utilities

Special Revenue

140 Air Quality Improvement
 12P Assessor Property Characteristics Revenue
 13Z Bioterrorism Center for Disease Control Fund
 113 Building and Safety
 14D CAL - ID Operational Costs
 14E CAL - ID System Costs
 15H CalHome Program Reuse Fund
 12L Care Coordination Fund
 15B CEO Single Family Housing
 12C Child Support Program Development
 12E Clerk-Recorder Operating Reserve Fund
 12D Clerk-Recorder Special Revenue Fund
 109 County Automated Fingerprint Identification
 468 County Service Area #13 - La Mirada
 12N County Strategic Planning and Board Initiatives
 106 County Tidelands - Newport Bay
 15N Delta Special Revenue
 123 Dispute Resolution Program
 14H District Attorney's Supplemental Law Enforcement Services
 124 Domestic Violence Program
 15T El Toro Improvement Fund
 13S Emergency Medical Services
 14J Excess Public Safety Sales Tax
 14T Facilities Development and Maintenance Fund
 148 Foothill Circulation Phasing Plan
 13U HCA Interest Bearing Purpose Restricted Revenue
 13T HCA Purpose Restricted Revenues
 13W HCA Realignment
 170 Housing Asset Fund
 144 Inmate Welfare Fund
 143 Jail Commissary
 12Y Juvenile Justice Reform
 158 Major Thoroughfare & Bridge Fee Program (MT &B)

138 Medi-Cal Administrative Activities/Targeted Case Management

13Y Mental Health Services Act
 12A Mental Health Services Act (MHSA) Housing Fund
 122 Motor Vehicle Theft Task Force
 459 N. Tustin Landscape & Lighting Assessment District
 116 Narcotic Forfeiture and Seizure
 121 OC Animal Care Donations
 16D OC Animal Shelter Construction Fund
 12M OC CARES
 108 OC Dana Point Harbor
 400 OC Flood
 404 OC Flood - Capital Santa Ana River Mainstem/Prado Dam
 401 OC Flood - Capital Improvement Projects
 15G OC Housing
 15F OC Housing Authority
 117 OC Housing Authority - Operating Reserves
 13M OC Opioid Settlement Fund
 406 OC Parks Capital
 405 OC Parks CSA 26
 120 OC Public Libraries
 119 OC Public Libraries - Capital
 115 OC Road
 174 OC Road - Capital Improvement Projects
 13N OC Tobacco Settlement Fund
 134 Orange County Jail Fund
 137 Parking Facilities
 12H Proposition 64 - Consumer Protection
 12J Proposition 69 - DNA Identification Fund
 135 Real Estate Development Program
 12G Real Estate Prosecution Fund
 126 Regional Narcotics Suppression Program - Other
 107 Remittance Processing Equipment Replacement
 13R Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)
 139 Sheriff Narcotics Program - CALMMET - Treasury
 132 Sheriff Narcotics Program - Department of Justice
 133 Sheriff Narcotics Program - Other
 142 Sheriff's Court Operations - Special Collections
 141 Sheriff's Substations Fee Program
 14G Sheriff's Supplemental Law Enforcement Services
 151 South County Roadway Improvement Program (SCRIP)
 431 Special Assessment-Top of The World Improvement
 12S SSA Donations and Fees
 102 SSA Leased Facilities
 12W SSA Wraparound
 13P State Criminal Alien Assistance Program (SCAAP)
 15U Strategic Priority Affordable Housing

Special Revenue (continued)

128 Survey Monument Preservation

13B Traffic Violator Fund

14R Ward Welfare

146 Workforce Investment Act

Debt Service

534 AD 01-1 Group 3 Debt Service

507 Assessment District 01-1 Ziani Project Debt Service

551 Assessment District 92-1 Newport Ridge Debt Service

547 CFD 00-1 (Series A of 2000) Ladera Debt Service

533 CFD 01-1 Ladera Debt Service

555 CFD 2003-1 Ladera Debt Service

530 CFD 2004-1 Ladera Debt Service

541 CFD 2015-1 RMV (Village of Esencia) Debt Service

560 CFD 2016-1 RMV (Village Of Esencia) Debt Service

562 CFD 2017-1 RMV (Village Of Esencia) Debt Service

564 CFD 2017-1 RMV (Village Of Esencia) IA Number 2 Debt Service

566 CFD 2021-1 RMV (Rienda) Debt Service

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

479 CFD 99-1 Series A of 1999 Ladera Debt Service

513 Coto de Caza CFD 87-8 Debt Service

505 Foothill Ranch CFD 87-4 Debt Service

433 Golden Lantern Reassessment District 94-1 Debt Service

507 Irvine Coast Assessment District 88-1 Debt Service

487 Ladera CFD 2002-01 Debt Service

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

52T Newport Coast AD 01-1 Conversion #1 Debt Service

523 Newport Coast AD 01-1 Group 2 Debt Service

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

022 Pension Obligation Bonds Debt Service

488 Rancho Santa Margarita CFD 86-1 (Series 1988) Debt Service

501 Rancho Santa Margarita CFD 87-5(A) Debt Service

509 Rancho Santa Margarita CFD 87-5B Debt Service

517 Rancho Santa Margarita CFD 87-5C Debt Service

521 Rancho Santa Margarita CFD 87-5D (A) Debt Service

549 Rancho Santa Margarita CFD 87-5E (A of 1993) Debt Service

15Y Teeter Series A Debt Service Fund

Capital Projects

15L 800 MHz Countywide Coordinated Communications System (CCCS)

565 CFD 2021-1 RMV (Rienda) Construction

567 CFD 2023-1 RMV (Rienda Ph 2B) Construction

15D Countywide Capital Projects Non-General Fund

15I Countywide IT Projects Non-General Fund

104 Criminal Justice Facilities - Accumulative Capital Outlay

14Q Sheriff-Coroner Construction & Facility Development

Enterprise

280 Airport - Operating Enterprise

281 Airport Construction Fund

283 Airport Debt Service Fund

270 Compressed Natural Gas Enterprise Fund

299 OC Waste & Recycling Enterprise

286 OCWR - Brea/Olinda Landfill Escrow

273 OCWR Capital Project Fund

274 OCWR Corrective Action Escrow

275 OCWR - Environmental Reserve

284 OCWR - FRB/Bee Canyon Landfill Escrow

295 OCWR Importation Revenue Sharing

279 OCWR - Landfill Postclosure Maintenance

287 OCWR - Prima Deshecha Landfill Escrow

Internal Service

290 Insured Health Plans ISF

29Z Life Insurance ISF

296 OC Fleet Services

289 OCIT Countywide Services

294 Property & Casualty Risk ISF

297 Reprographics ISF

298 Self-Insured Benefits ISF

292 Self-Insured PPO Health Plans ISF

291 Unemployment ISF

29W Wellness Program ISF

293 Workers' Compensation ISF

Permanent Fund

15K Limestone Regional Park Mitigation Endowment

AWARDS & RECOGNITIONS FY 2024-25

The County of Orange is hard at work throughout each year, providing services to Orange County's more than 3 million residents. The County's mission is to make Orange County a "safe, healthy and fulfilling place to live, work and play, today and for generations to come, by providing outstanding, cost-effective regional public services;" and the following is a look at the recognition the County received during FY 2024-25 for those efforts.

Government Finance Officers Association of the United States and Canada (GFOA)

- A Distinguished Budget Presentation Award was given to the County of Orange for its FY 2024-25 Annual Budget document prepared by the County Executive Office, along with special recognition for the presentation of the County's long-range operating financial plans. The Distinguished Budget Presentation Award is the highest form of recognition for excellence in state and local government budget reporting.
- The GFOA also awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Orange for its Annual Comprehensive Financial Report (ACFR), prepared by the Auditor-Controller's Office, for the year ended June 30, 2024. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. Its attainment represents a significant accomplishment by a government and its management. The County's ACFR has been judged by an impartial panel. In order to be awarded, a government unit must publish an easily readable and efficiently organized ACFR, whose contents conform to program standards. Such an ACFR must satisfy both United States generally accepted accounting principles (GAAP) prescribed for governmental entities and applicable legal requirements.

National Association of Counties (NACo)

The County received 27 Achievement Awards from NACo, which recognizes government programs for their innovation and efficiency.

- Clerk Recorder - Recognition for "Bridging Distances for Love: Clerk Recorder's Virtual Marriage Ceremony Initiative" which awarded innovative and effective county government programs that strengthen services for residents.
- OCWR - Received two awards in wasted industries and landfill management for community and economic development for SB 1383 procurement and Sustain SoCal award for sustainable government of the year for the organics program.
- Nourishing Connections - How Food Literacy Fosters Stronger Communities: OC Public Libraries (OCPL) utilizes their Charlie Cart, a fully stocked kitchen on wheels, to offer free interactive cooking experiences with professional chefs and cookbook authors to support culinary education, improve literacy and foster community engagement among participants of all ages.
- How OCWR's EcoChallenge Enhances Sustainability and Benefits Youth: OC Waste & Recycling (OCWR) partnered with OC Department of Education to develop the EcoChallenge Program for youth and their families to increase awareness on landfill processes, organic waste diversion and resource recovery through environmental classroom lessons, student activities and family engagement materials.
- Community Commitment - Summer Care Fair: Child Support Services partners with local service providers to raise awareness of available services, connect families to resources and enhance program participation within the community.
- Pre-bunking Misinformation Through a Multifaceted Communications Approach: Registrar of Voters uses a multifaceted communications approach to share information about the election and security processes to inspire confidence and trust in the democratic process.
- Pathways to Opportunity - Hiring Made Personal - Customized Employment Events: Hiring Made Personal provides customized employment events with modern hiring solutions such as professional headshots, AI-powered resume tools, private interview spaces and digital hiring platforms to support businesses, job seekers and the local economy.

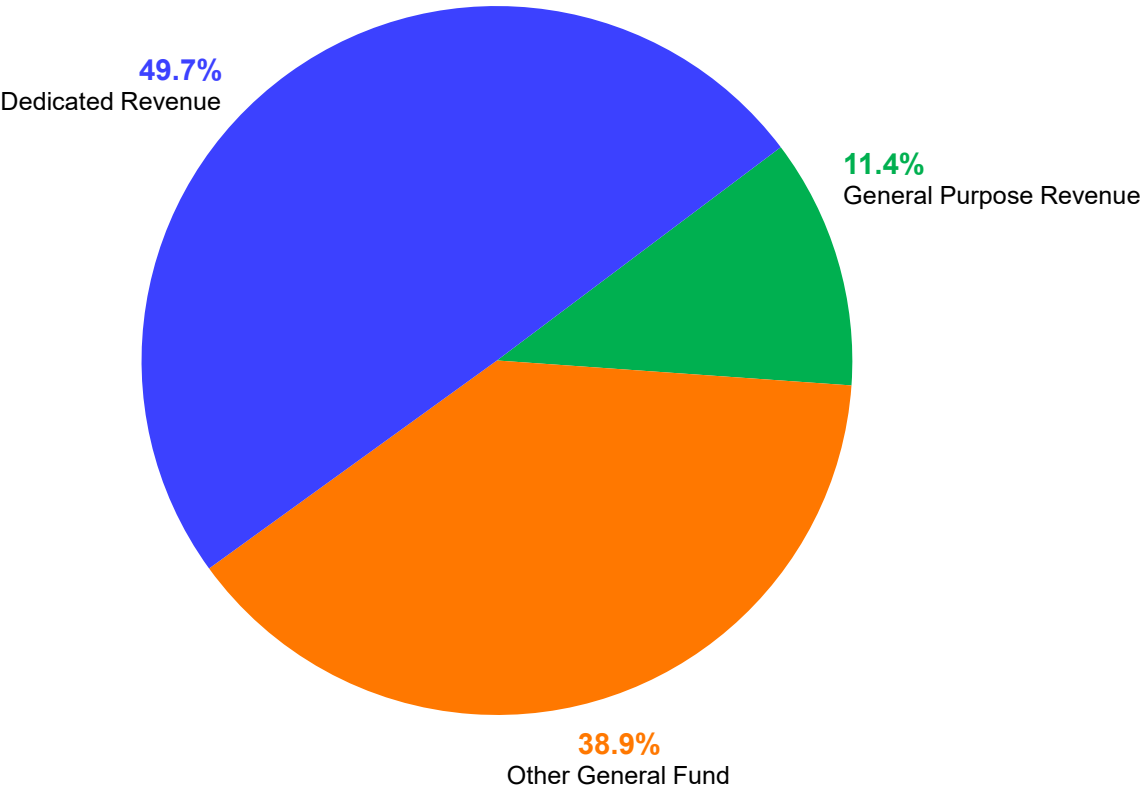
- SoCal Procurement Alliance - Uniting Resources, Driving Results: SoCal Procurement Alliance partners with the 34 Orange County cities and over 75 regional public agencies to leverage technology to develop more cost-effective standard bidding practices, increase supplier diversity and advance economic development.
- Automated Invoicing System: OC Community Services designed a comprehensive, cloud-based system to enhance and streamline financial management processes such as invoice tracking and submission, timely payments and compliance with contractual requirements, while strengthening financial oversight to comply with regulatory standards.
- Driving Continual Safety Improvement Through Employee-Driven Safety Committees - Landfill Spotter Safety Training: OCWR launched a Landfill Spotter Safety Training Program to reduce risk and improve operational safety at the Prima Deshecha Landfill, by standardizing hand signals, expanding training and implementing a mentorship structure.
- How OCWR's HHWCC Enhances Sustainability and Benefits Residents: OCWR operates four Household Hazardous Waste Collection Centers (HHWCCs) that provide County residents with free disposal services to ensure regulatory compliance, safeguard public health and enhance community sustainability.
- Transforming Waste into Resources - OCWR's Mattresses and Metal Recycling Program: OCWR operates the Mattress and Metal Recycling Program at all three County landfills to provide free, accessible recycling options for mattresses and scrap metal in order to preserve landfill capacity and promote sustainable material recovery.
- County of Orange Behavioral Health Services Crisis Assessment Team: The OC Crisis Assessment Team (CAT) provides 24/7 mobile crisis services, such as crisis evaluations, safety planning and follow-up services to adults and youths. These mobile teams are comprised of two mental health professionals with law enforcement available to assist upon request.
- Intergenerational Activities Program - Connecting Older and Younger Generations: The Office on Aging (OoA) launched the Intergenerational Activities Program which aims to bridge the gap between older and younger generations by offering activities such as one-on-one mentoring and storytelling sessions to foster mutual learning, respect and engagement across age groups.
- Veteran Mental Health Outreach: The OC Veterans Service Office (VSO) offers a comprehensive range of services by partnering with community-based organizations to link veterans to mental health services and programs, legal services and recidivism prevention.
- A Modernized Disposal Reporting System at Orange County Landfills: OCWR designed a Disposal Reporting System to track and report disposal operations data which streamlines the process of waste management, enhance environmental sustainability and ensure compliance with state and local environmental regulations.
- County of Orange Emergency Medical Services Bi-Directional Data Exchange Project: OC Emergency Medical Services (EMS) developed a process to electronically exchange patient data to and from the EMS provider electronic patient care record and the receiving hospital's electronic health record. EMS providers, OCEMS and emergency departments immediately receive patients' treatments and outcomes, increasing awareness of the patients' statuses and allowing parties to evaluate and validate the care provided.
- CRBot - Orange County Clerk-Recorder's Solution for 24/7 Instant Customer Support: The Clerk-Recorder's office introduced CRBot, an interactive chatbot that delivers instant and continuous customer support for services such as birth certificates, marriage appointments and property records. CRBot is available on OCRecorder.com and can also be easily accessed on mobile devices.
- Disaster Recovery Colocation: Orange County partnered with Sacramento County to identify an alternative disaster recovery colocation site by leveraging Sacramento County's data center. This partnership ensured continuity of critical services, while reducing costs for both counties.
- Human Resource Services - Executive Dashboard: Human Resources Services (HRS) utilizes an Executive Dashboard to compile current and historical data on attrition, promotion, salary rates, demographics and retention to make informed decisions on employee actions.

- **Tracking Vote Center Accessibility with GIS Tools:** The Registrar of Voters (ROV) integrates geographic information system (GIS) technology with real-time monitoring to effectively manage the Vote Center's accessibility. ROV improved accessibility oversight by creating a new mobile application and dashboard tracker to ensure voting was accessible to all voters.
- **Orange County Public Libraries Collection Redistribution Program:** OCPL initiated the Collection Redistribution Program to optimize library resource distribution while libraries are closed for renovations. By leveraging technology such as the Integrated Library System, computer software to manage library operations, and the automated materials handler (AMHS), OCPL successfully redistributed 86,000 books.
- **Adventure Awaits at Saddleback, Gypsum Canyon and Red Rock Wilderness Areas:** OC Parks opened Saddleback Wilderness, Gypsum Canyon Wilderness and Red Rock Wilderness at the Irvine Ranch Open Space. The newly opened areas offer unique outdoor experiences such as multi-use trails, natural habitats, rock formations and regularly scheduled activities and programs.
- **OC Career Academy:** The OC Career Academy (OCCA) is a 12-month, paid training program for recent high school graduates to gain hands-on experience and develop professional and technical skills through temporary positions in Clerical or Laborer pathways at HRS and OCWR. OCCA prepares participants to recruit for full-time County positions in efforts to pursue meaningful public service careers and strengthen the future workforce.
- **Law Enforcement Collaboration in Orange County's Election Command Center:** ROV partnered with the OC Sheriff's Department (OCSD) to station an officer in ROV's election Command Center. The officer is trained in election laws and serves as a liaison to multiple local law enforcement jurisdictions to facilitate quick and clear communication.
- **High School Student Volunteer Program - Engaging New & Emerging Voters in Elections:** To promote youth civic engagement, ROV launched the High School Student Volunteer Program countywide to engage students in the democratic process by recruiting them as student poll workers. On Election Day, trained student Customer Service Representatives supported operations to ensure voters had a positive experience when casting their ballot.
- **Volunteer Education and Engagement:** OC Parks introduced Volunteer Training Resources, Education, Knowledge and Stories (TREKS) as a continuing education opportunity for volunteers to develop their knowledge on various parks-related topics, broaden their skillset and build community.

CHARTS

Total County Revenue Budget

FY 2025-2026 Total = \$10.8 Billion



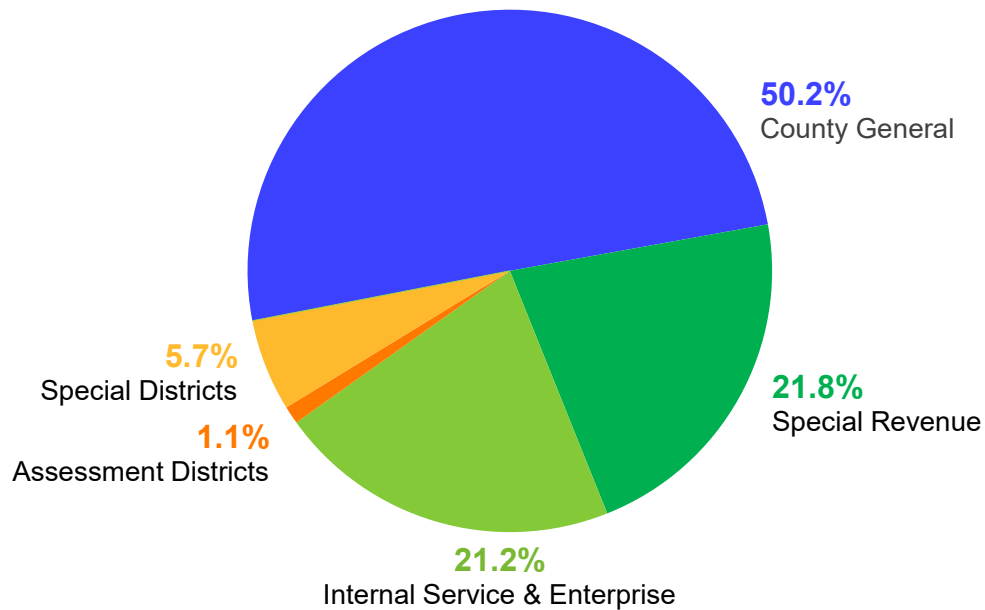
General Revenue Sources (in Million Dollars)

Name	FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Final		Modified		Final		Modified Budget	
	Budget		Budget		Budget		Amount	Percent
General Purpose Revenue	\$	1,132.7	\$	1,159.6	\$	1,225.5	\$ 65.9	5.68%
Other General Fund		3,703.7		3,762.7		4,199.4	436.7	11.61
Dedicated Revenue		4,710.3		5,039.7		5,375.4	335.7	6.66
Total	\$	9,546.7	\$	9,962.0	\$	10,800.3	\$ 838.3	8.41



County Financing

All Funds Under the Board of Supervisors
FY 2025-2026 Total = \$10.8 Billion



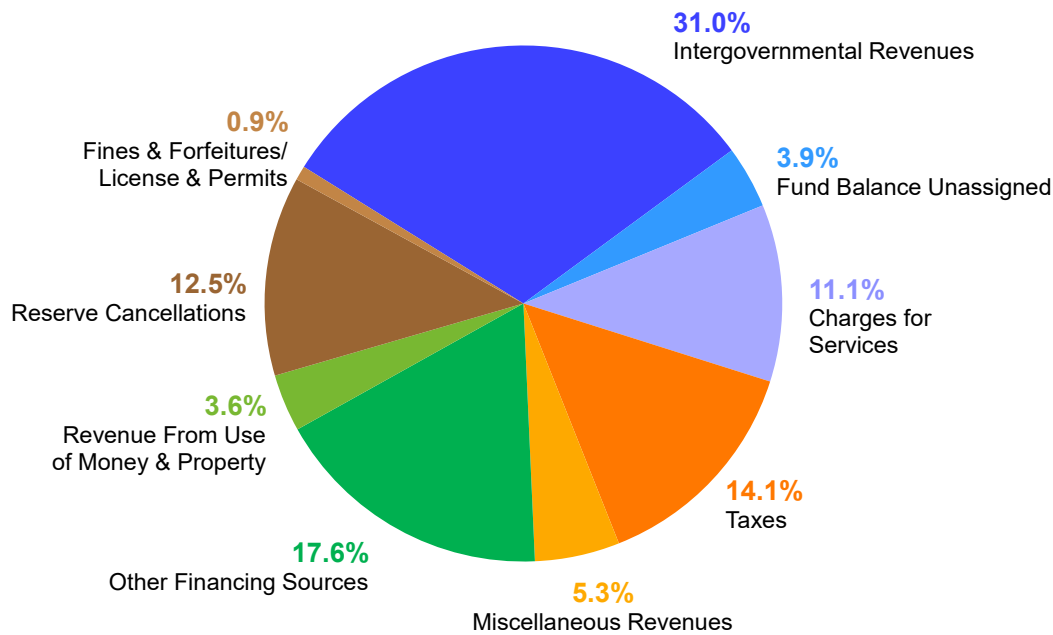
County Fund Groups (in Million Dollars)

Code	Name	FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
		Final Budget		Modified Budget		Final Budget		Modified Budget	
								Amount	Percent
A	County General	\$ 4,836.5	\$	4,919.2	\$	5,424.9	\$	505.7	10.28%
B	Special Revenue	2,308.7		2,520.5		2,353.1		(167.4)	(6.64)
C	Internal Service & Enterprise	1,697.9		1,803.2		2,285.8		482.7	26.77
D	Assessment Districts	148.4		121.3		113.2		(8.1)	(6.68)
E	Special Districts	551.2		593.8		619.2		25.4	4.28
F	Joint Powers & Public Authority	3.5		3.5		3.6		0.1	2.86
G	Orange County Development Agency	0.5		0.5		0.4		(0.1)	(20.00)
Total		\$ 9,546.7	\$	9,962.0	\$	10,800.3	\$	838.3	8.41

(Code F) Joint Powers & Public Authority and (Code G) Orange County Development Agency are not represented in the pie chart above due to percentages that are less than 1%.

Total County Revenues by Source

FY 2025-2026 Total = \$10.8 Billion

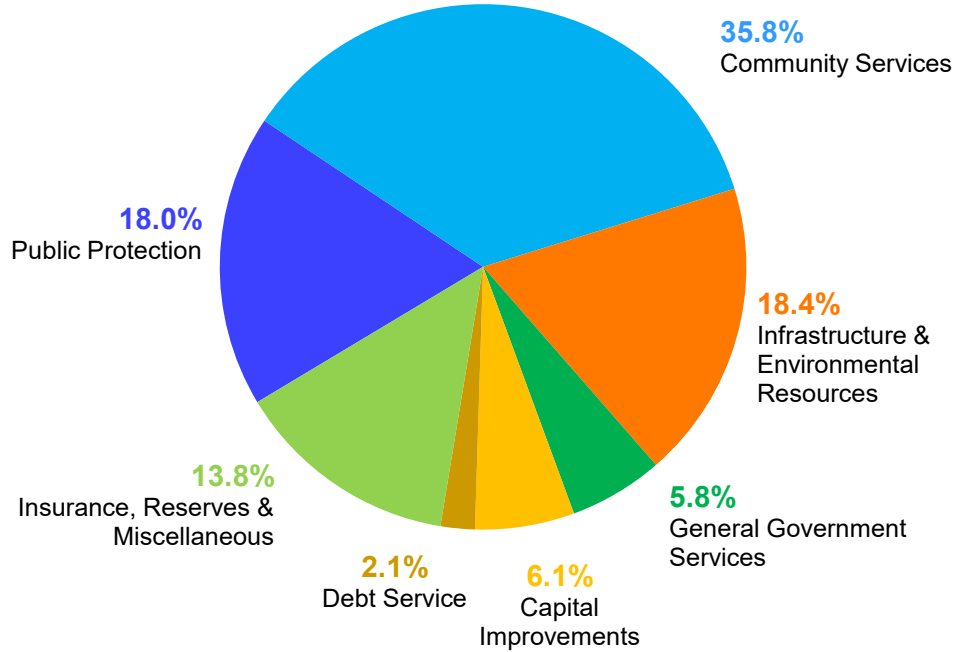


County Revenue Source (in Million Dollars)

Code	Name	FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
		Final Budget		Modified Budget		Final Budget		Modified Budget	
								Amount	Percent
A	Intergovernmental Revenues	\$ 3,243.7	\$	3,275.9	\$	3,350.3	\$	74.4	2.27%
B	Fund Balance Unassigned (FBU)	396.5		460.7		421.9		(38.8)	(8.42)
C	Charges For Services	1,147.2		1,162.5		1,197.5		35	3.01
D	Taxes	1,426.5		1,426.5		1,525.9		99.4	6.97
E	Miscellaneous Revenues	509.5		524.8		570.6		45.8	8.73
F	Other Financing Sources	1,186.0		1,326.5		1,896.0		569.5	42.93
G	Revenue From Use Of Money & Property	354.6		359.4		384.1		24.7	6.87
H	Reserve Cancellations	1,185.4		1,327.9		1,358.1		30.2	2.27
I	Fines & Forfeitures/License & Permits	97.3		97.8		95.9		(1.9)	(1.97)
Total		\$ 9,546.7	\$	9,962.0	\$	10,800.3	\$	838.3	8.41

Total County Appropriations by Program

FY 2025-2026 Total = \$10.8 Billion



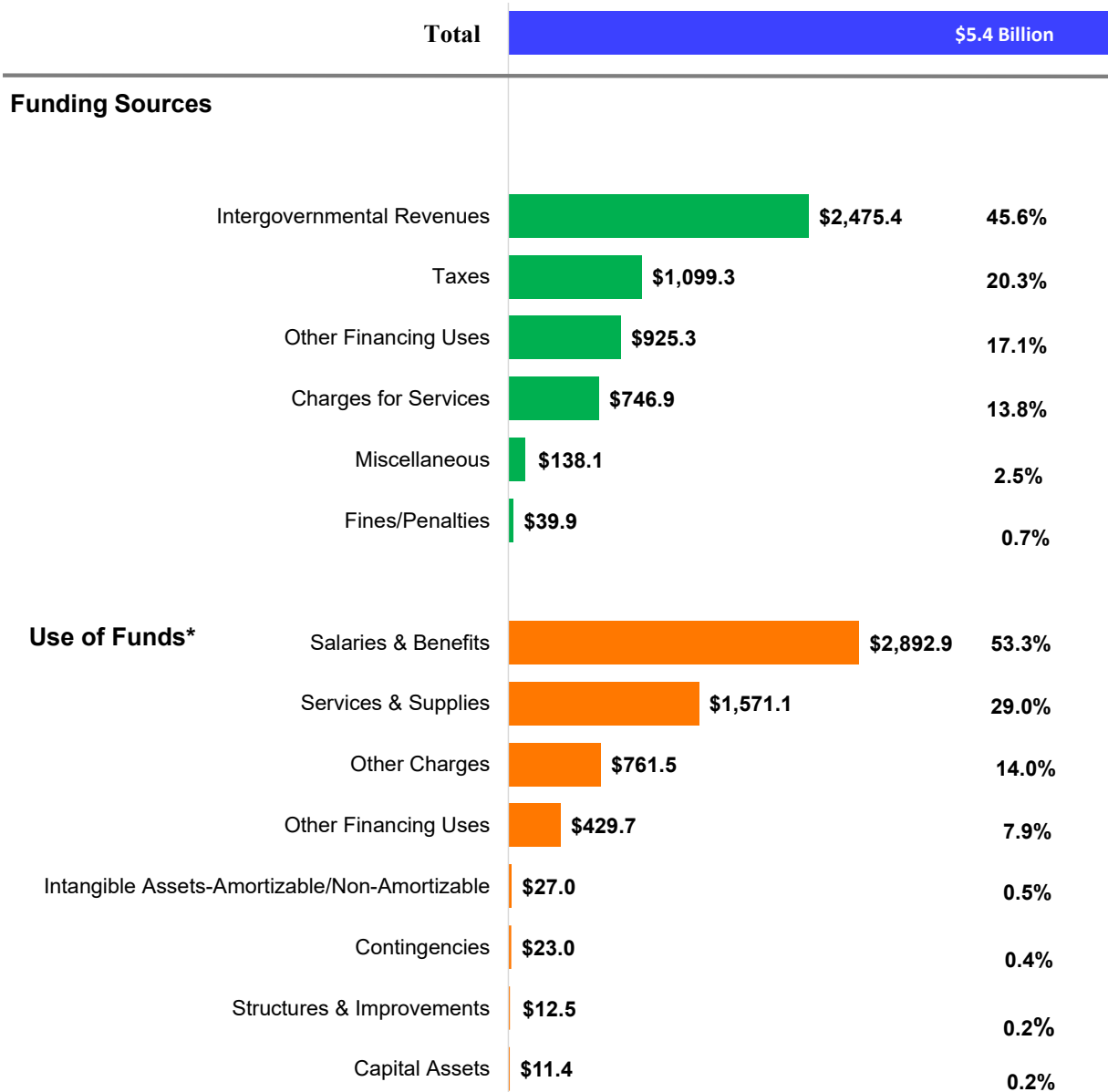
County Program Appropriations (in Million Dollars)

Code	Name	FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
		Final Budget		Modified Budget		Final Budget		Modified Budget	
								Amount	Percent
I	Public Protection	\$ 1,878.6	\$	1,928.7	\$	1,946.6	\$	17.9	0.93%
II	Community Services	3,714.5		3,753.1		3,867.2		114.1	3.04
III	Infrastructure & Environmental Resources	1,763.6		1,876.5		1,989.0		112.5	6.00
IV	General Government Services	492.4		624.0		622.5		(1.5)	(0.24)
V	Capital Improvements	759.1		788.6		664.2		(124.4)	(15.77)
VI	Debt Service	221.1		221.1		226.0		4.9	2.22
VII	Insurance, Reserves & Miscellaneous	717.4		770.0		1,484.8		714.8	92.83
Total		\$ 9,546.7	\$	9,962.0	\$	10,800.3	\$	838.3	8.41

General Fund Sources and Uses of Funds

FY 2025-2026 Total = \$5.4 Billion

General Fund Sources and Funds in Million Dollars

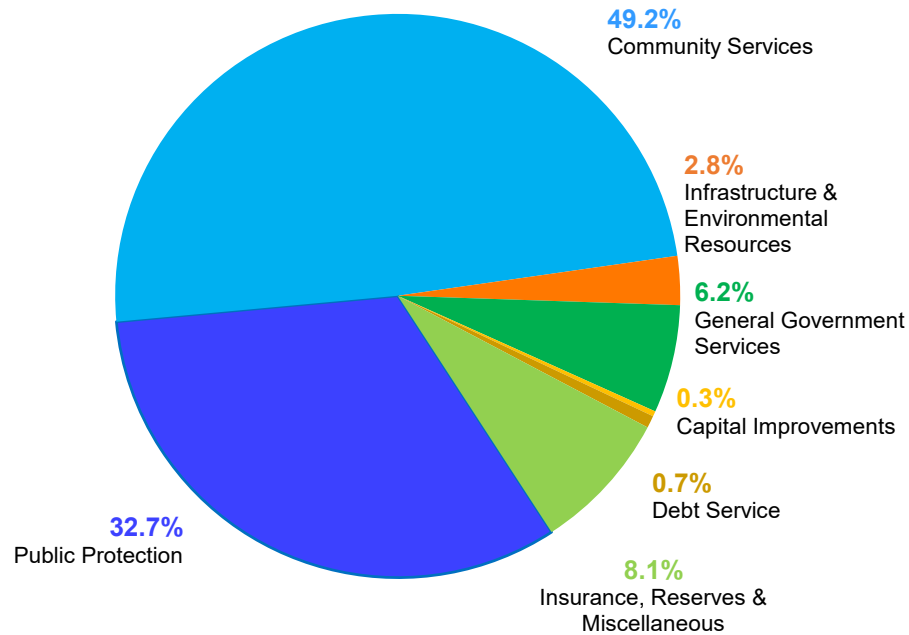


*Intrafund Transfers account for -5.6% of uses

* NOTE: Approximately \$304.2 million of these expenses are recovered from other funds within the County, bringing the total expenses to \$5.4 billion.

General Fund Appropriations by Program

FY 2025-2026 Total = \$10.8 Billion



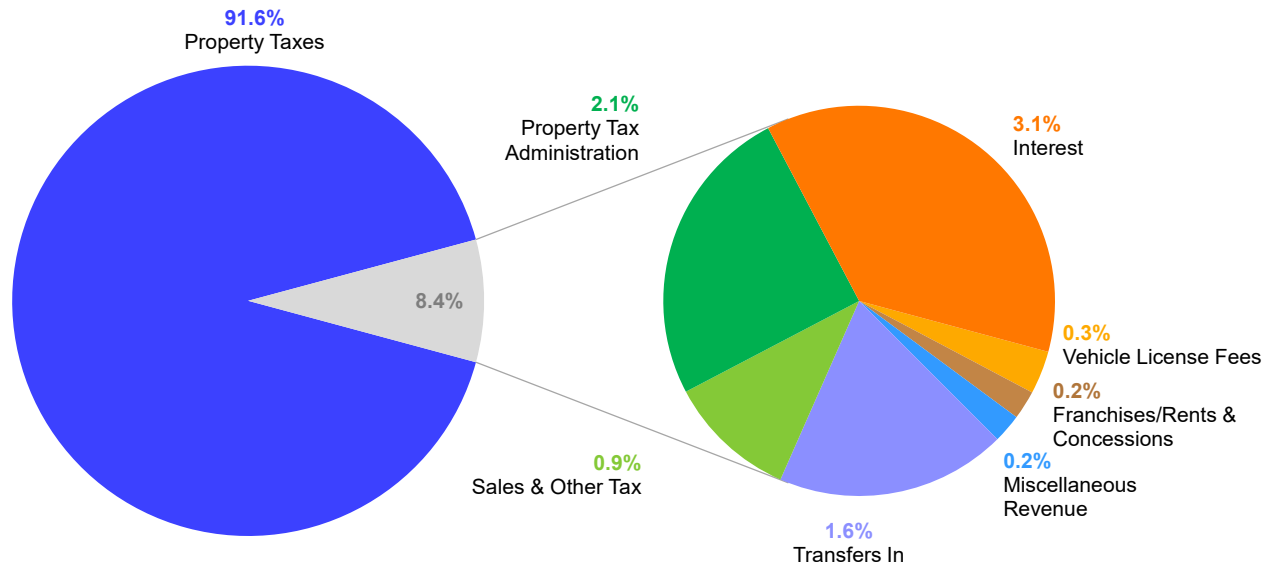
General Fund Program Appropriations (in Million Dollars)

Code	Name	FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
		Final Budget		Modified Budget		Final Budget		Modified Budget	
								Amount	Percent
I	Public Protection	\$ 1,709.0	\$	1,744.3	\$	1,775.2	\$	30.9	1.77%
II	Community Services	2,587.4		2,616.9		2,670.4		54.1	2.07
III	Infrastructure & Environmental Resources	144.8		148.4		151.0		2.6	1.75
IV	General Government Services	295.4		315.3		335.4		20.1	6.37
V	Capital Improvements	16.1		16.1		16.1		0.0	0.0
VI	Debt Service	2.0		2.0		37.5		35.5	1,775.00
VII	Insurance, Reserves & Miscellaneous	81.7		76.7		439.3		362.6	472.75
Total		\$ 4,836.4	\$	4,919.1	\$	5,424.9	\$	505.8	10.28

General Purpose Revenue

(Discretionary Funds)

FY 2025-2026 Total = \$1.2 Billion

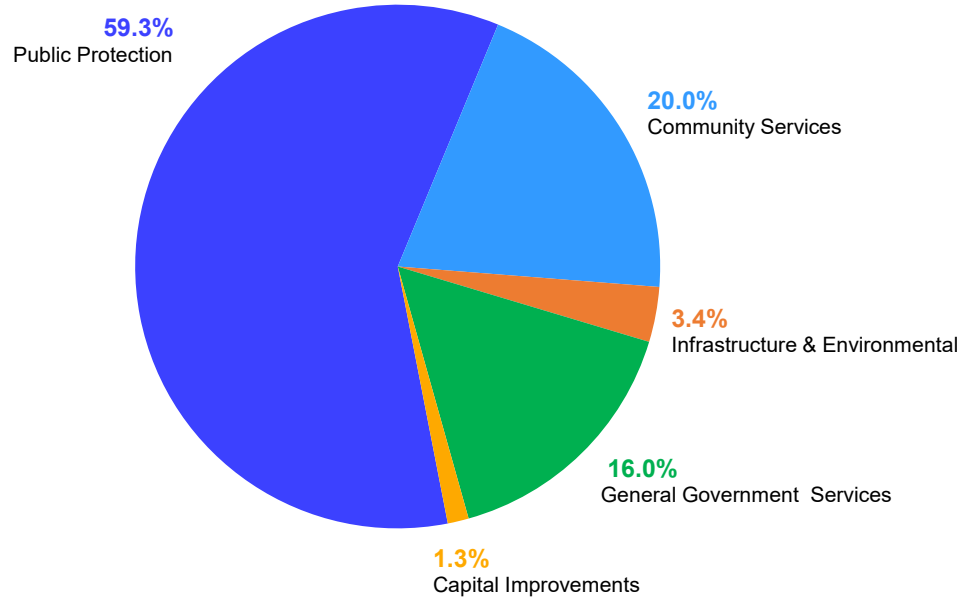


General Purpose Revenue (Discretionary Funds) (in Million Dollars)

Name	FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Final Budget		Modified Budget		Final Budget		Modified Budget Amount	Percent
Property Taxes	\$ 1,049.9	\$	1,049.9	\$	1,122.0	\$	72.1	6.87%
Vehicle License Fees (VLF)	3.0		3.0		3.4		0.4	13.33
Fund Balance Unassigned (FBU)	0.0		28.4		0.0		(28.4)	(100.00)
Decreases To Reserves	0.0		0.0		0.0		0.0	0.00
Miscellaneous Revenue (Combined Other)	1.9		1.9		2.2		0.3	15.79
Interest	28.5		28.5		39.0		10.5	36.84
Transfers In (From Other Funds)	13.0		13.0		20.3		7.3	56.15
Sales & Other Tax	11.4		11.4		10.8		(0.6)	(5.26)
Property Tax Administration (Combined Other)	22.5		22.5		25.3		2.8	12.44
Franchises/Rents & Concessions (Combined Other)	2.5		2.5		2.5		0	0.00
Total	\$ 1,132.7	\$	1,161.1	\$	1,225.5	\$	64.4	5.55

General Fund Net County Cost (NCC) by Program

FY 2025-2026 Total = \$1.2 Billion

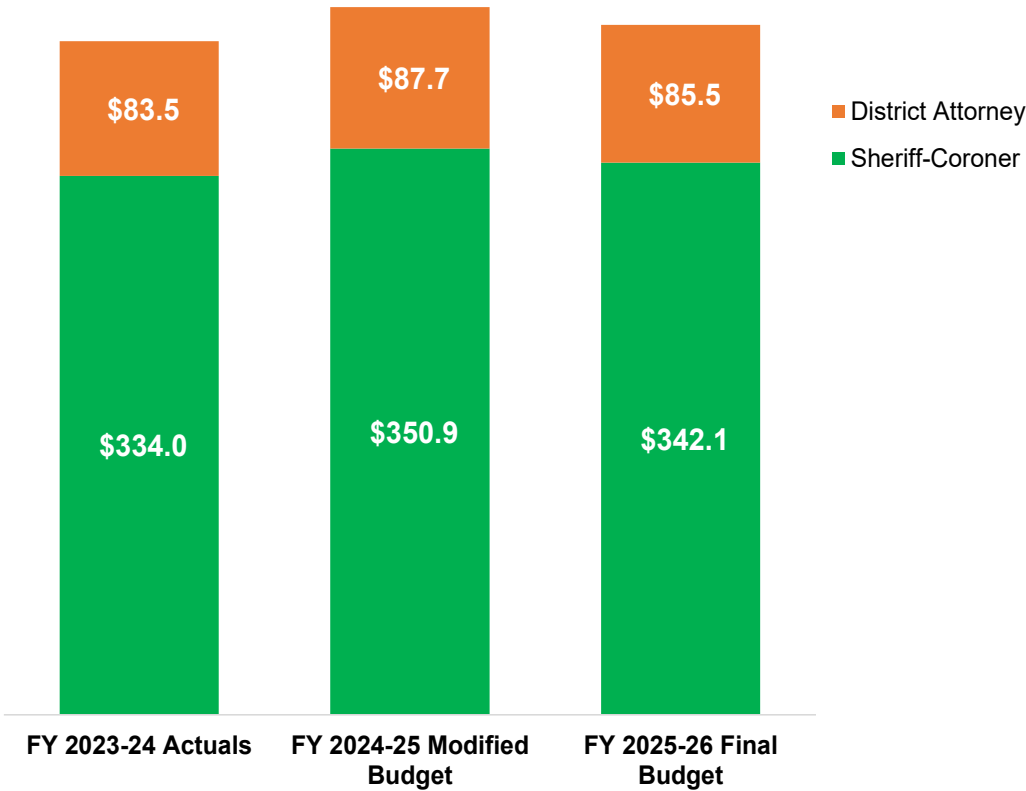


General Fund Program Net County Cost (in Million Dollars)

Code	Name	FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
		Final Budget		Modified Budget		Final Budget		Modified Budget	
								Amount	Percent
I	Public Protection	\$ 673.2	\$	703.1	\$	726.9	\$	23.8	3.39%
II	Community Services	214.7		214.4		244.8		30.4	14.18
III	Infrastructure & Environmental Resources	38.8		38.8		41.5		2.7	6.96
IV	General Government Services	182.6		188.5		196.2		7.7	4.08
V	Capital Improvements	16.1		16.1		16.1		0.0	0.0
VI	Debt Service	0.1		0.1		0.1		0.0	0.0
VII	Insurance, Reserves & Miscellaneous	7.2		0.1		(0.1)		1.3	(92.86)
Total		\$ 1,132.7	\$	1,161.1	\$	1,225.5	\$	64.4	5.55

Proposition 172 Public Safety Sales Tax

FY 2025-2026 Total = \$427.6 Million

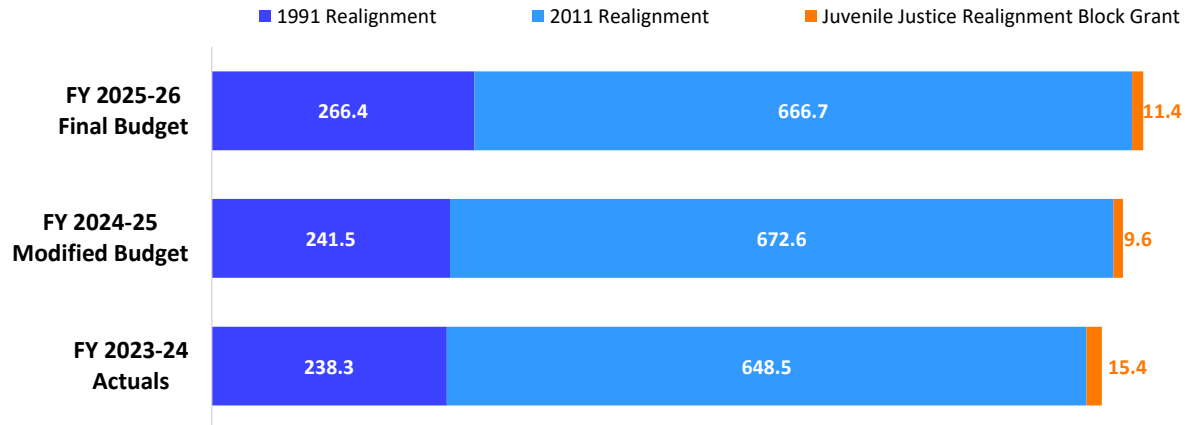


		FY 2023-2024		FY 2024-2025		FY 2025-2026	
		Actuals		Modified Budget		Final Budget	
Code	Name						
	District Attorney - Public Administrator	\$	83.5	\$	87.7	\$	85.5
	Sheriff-Coroner		334.0		350.9		342.1
	Total	\$	417.5	\$	438.6	\$	427.6



Realignment

FY 2025-2026 Realignment Total = \$944.5 Million



Estimated \$ in millions	FY 2023-2024		FY 2024-2025		FY 2025-2026	
	Actuals		Modified Budget ³		Final Budget ³	
County Local Revenue Fund - 2011 Realignment ¹						
Law Enforcement	\$	291.3	\$	261.8	\$	266.0
Supportive Services		260.7		319.6		321.9
Mental Health		96.5		91.2		78.8
SubTotal	\$	648.5	\$	672.6	\$	666.7
Health and Welfare - 1991 Realignment ¹						
Health	\$	45.6	\$	45.0	\$	45.0
Mental Health		1.0		1.0		1.0
Social Services		188.6		192.4		217.3
Probation		3.1		3.1		3.1
SubTotal	\$	238.3	\$	241.5	\$	266.4
Juvenile Justice Realignment Block Grant ^{1,2}						
Probation		15.4		9.6		11.4
SubTotal	\$	15.4	\$	9.6	\$	11.4
Total	\$	902.2	\$	923.7	\$	944.5

*NOTE:

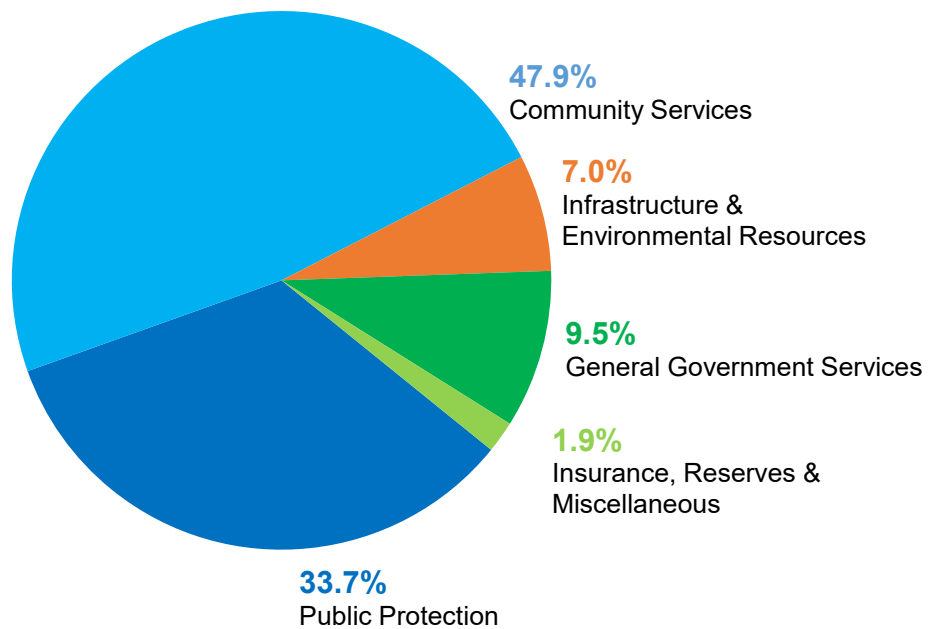
1 Estimated and actual amounts do not include monies held in Reserves.

2 The Juvenile Justice Realignment Block Grant (JJRBG) was established pursuant to Senate Bill 823 and is separate from the 2011 Realignment and 1991 Realignment.

3 These amounts represent what is budgeted at the department level and may be different than the allocation received from the State Controller's Office within the above fiscal years.

Authorized Positions by Program

FY 2025-2026 Total = 18,819

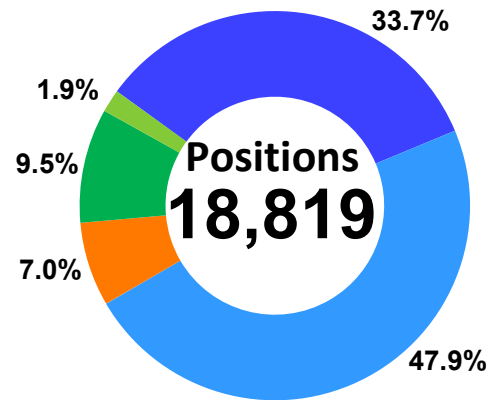


Authorized Program Positions

Code	Name	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
		Final Budget	Modified Budget	Final Budget	Modified Budget	Percent
I	Public Protection	6,441	6,359	6,355	(4)	(0.06)%
II	Community Services	9,356	9,172	9,012	(160)	(1.74)
III	Infrastructure & Environmental Resources	1,327	1,353	1,319	(34)	(2.51)
IV	General Government Services	1,543	1,540	1,783	243	15.78
VII	Insurance, Reserves & Miscellaneous	360	359	350	(9)	(2.51)
Total		19,027	18,783	18,819	36	0.19



Authorized Positions by Program and Budget Control



Program I Public Protection	
County Automated Fingerprint Identification	15
District Attorney - Public Administrator	893
Inmate Welfare Fund	24
Jail Commissary	34
Office of Independent Review	6
Probation	972
Public Administrator	19
Public Defender	468
Sheriff-Coroner	3,924
Total	6,355

Program II Community Services	
Child Support Services	376
HCA Public Guardian	38
Health Care Agency	2,858
OC Animal Care	144
OC Community Resources	130
OC Housing	17
OC Parks CSA26	354
OC Public Libraries	352
Orange County Housing Authority (OCHA)	119
Social Services Agency	4,624
Total	9,012

Program III Infrastructure & Environmental	
Airport - Operating	198
Building & Safety General Fund	51
OC Flood	250
OC Public Works	253
OC Road	162
OC Waste & Recycling Enterprise	338
OC Watersheds	45
Parking Facilities	3
Utilities	19
Total	1,319

Program IV General Government Services	
Assessor	279
Auditor-Controller	458
Board of Supervisors - 1st District	12
Board of Supervisors - 2nd District	12
Board of Supervisors - 3rd District	12
Board of Supervisors - 4th District	12
Board of Supervisors - 5th District	12
CEO Real Estate	34
Clerk of the Board	25
Clerk-Recorder	115
County Counsel	104
County Executive Office	71
County Procurement Office	212
Human Resource Services	198
Internal Audit	15
OC Campaign Finance and Ethics Commission	2
Office of Care Coordination	80
Registrar of Voters	54
Treasurer-Tax Collector	76
Total	1,783

Program VII Insurance, Reserves & Miscellaneous	
Employee Benefits	24
OC Fleet Services	76
OCIT Countywide Services	68
OCIT Shared Services	128
Property & Casualty Risk ISF	13
Reprographics ISF	17
Workers' Compensation ISF	24
Total	350

NOTE: Programs V and VI do not have any authorized positions.

SCHEDULES

Budget Comparison by Agency and Department

Program Name		A	B	C	D	E	F	G	H	I	J
Budget Control Name		FY 24-25 Final Budget Approp	FY 24-25 Final Budget Rev	FY 24-25 Final Budget NCC	FY 25-26 Final Budget Approp	FY 25-26 Final Budget Rev	FY 25-26 Final Budget NCC	Approp. Variance (FY 24-25 Final vs. FY 25-26 Final)		NCC Variance	
								(\$) D-A	(%) G/A	(\$) F-C	(%) I/C
PROGRAM I - PUBLIC PROTECTION											
026	District Attorney - Public Administrator	\$ 213,080,075	\$ 117,745,550	\$ 95,334,525	\$ 231,245,446	\$ 118,071,347	\$ 113,174,099	\$ 18,165,371	8.53	\$ 17,839,574	18.71
029	Public Administrator	4,699,159	1,821,000	2,878,159	5,097,475	2,241,000	2,856,475	398,316	8.48	(21,684)	(0.75)
041	Grand Jury	585,885	0	585,885	585,885	0	585,885	0	0.00	0	0.00
045	Juvenile Justice Commission	180,151	0	180,151	180,151	0	180,151	0	0.00	0	0.00
048	Pretrial Services	2,718,735	0	2,718,735	2,718,735	0	2,718,735	0	0.00	0	0.00
051	Office of Independent Review	1,624,284	0	1,624,284	1,633,733	0	1,633,733	9,449	0.58	9,449	0.58
057	Probation	218,177,474	113,030,279	105,147,195	225,132,024	119,984,829	105,147,195	6,954,550	3.19	0	0.00
058	Public Defender	119,899,454	13,581,442	106,318,012	122,677,097	10,274,921	112,402,176	2,777,643	2.32	6,084,164	5.72
060	Sheriff-Coroner	1,074,442,026	771,715,731	302,726,295	1,112,931,238	780,370,896	332,560,342	38,489,212	3.58	29,834,047	9.86
073	Alternate Defense	7,445,883	0	7,445,883	7,445,883	0	7,445,883	0	0.00	0	0.00
081	Trial Courts	66,194,736	17,966,541	48,228,195	65,534,167	17,305,972	48,228,195	(660,569)	(1.00)	0	0.00
GENERAL FUNDS SUBTOTAL		\$1,709,047,862	\$1,035,860,543	\$ 673,187,319	\$ 1,775,181,834	\$ 1,048,248,965	\$ 726,932,869	\$ 66,133,972	3.87	\$ 53,745,550	7.98
109	County Automated Fingerprint Identification	\$ 2,371,024	\$ 2,371,024	\$ 0	\$ 2,642,861	\$ 2,642,861	\$ 0	\$ 271,837	11.46	\$ 0	0.00
116	Narcotic Forfeiture and Seizure	542,625	542,625	0	328,036	328,036	0	(214,589)	(39.55)	0	0.00
122	Motor Vehicle Theft Task Force	6,196,289	6,196,289	0	6,729,145	6,729,145	0	532,856	8.60	0	0.00
126	Regional Narcotics Suppression Program - Other	2,027,941	2,027,941	0	2,735,324	2,735,324	0	707,383	34.88	0	0.00
12G	Real Estate Prosecution Fund	1,004,025	1,004,025	0	1,148,200	1,148,200	0	144,175	14.36	0	0.00
12H	Proposition 64 - Consumer Protection	3,298,363	3,298,363	0	3,067,922	3,067,922	0	(230,441)	(6.99)	0	0.00
12J	Proposition 69 - DNA Identification Fund	535,000	535,000	0	658,788	658,788	0	123,788	23.14	0	0.00
12Y	Juvenile Justice Reform	9,643,576	9,643,576	0	11,429,398	11,429,398	0	1,785,822	18.52	0	0.00





		A	B	C	D	E	F	G	H	I	J
Program Name		FY 24-25	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 25-26	Approp. Variance		NCC Variance	
		Final	Final	Final	Final	Final	Final	(FY 24-25 Final vs. FY 25-26 Final)			
Budget Control Name		Budget	Budget	Budget	Budget	Budget	Budget	(\$)	(%)	(\$)	(%)
		Approp	Rev	NCC	Approp	Rev	NCC	D-A	G/A	F-C	I/C
132	Sheriff Narcotics Program - Department of Justice	6,911,698	6,911,698	0	6,957,180	6,957,180	0	45,482	0.66	0	0.00
133	Sheriff Narcotics Program - Other	496,785	496,785	0	1,327,461	1,327,461	0	830,676	167.21	0	0.00
134	Orange County Jail Fund	4,631	4,631	0	4,777	4,777	0	146	3.15	0	0.00
139	Sheriff Narcotics Program - CALMMET - Treasury	123,045	123,045	0	143,597	143,597	0	20,552	16.70	0	0.00
13B	Traffic Violator Fund	1,277,618	1,277,618	0	1,511,825	1,511,825	0	234,207	18.33	0	0.00
13P	State Criminal Alien Assistance Program (SCAAP)	5,456,537	5,456,537	0	2,743,741	2,743,741	0	(2,712,796)	(49.72)	0	0.00
13R	Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)	24,145,858	24,145,858	0	26,872,654	26,872,654	0	2,726,796	11.29	0	0.00
141	Sheriff's Substations Fee Program	147,963	147,963	0	582,879	582,879	0	434,916	293.94	0	0.00
142	Sheriff's Court Ops - Special Collections	2,178,710	2,178,710	0	2,174,945	2,174,945	0	(3,765)	(0.17)	0	0.00
143	Jail Commissary	6,880,790	6,880,790	0	9,839,535	9,839,535	0	2,958,745	43.00	0	0.00
144	Inmate Welfare Fund	15,074,566	15,074,566	0	15,170,922	15,170,922	0	96,356	0.64	0	0.00
14D	CAL-ID Operational Costs	1,484,904	1,484,904	0	1,241,943	1,241,943	0	(242,961)	(16.36)	0	0.00
14E	CAL-ID System Costs	47,569,736	47,569,736	0	53,084,216	53,084,216	0	5,514,480	11.59	0	0.00
14G	Sheriff's Supplemental Law Enforcement Services	3,986,344	3,986,344	0	4,971,671	4,971,671	0	985,327	24.72	0	0.00
14H	District Attorney's Supp Law Enforcement Services	1,922,547	1,922,547	0	1,954,324	1,954,324	0	31,777	1.65	0	0.00
14J	Excess Public Safety Sales Tax	1,000	1,000	0	6,000	6,000	0	5,000	500.00	0	0.00
14Q	Sheriff-Coroner Construction and Facility Development	26,245,574	26,245,574	0	14,020,097	14,020,097	0	(12,225,477)	(46.58)	0	0.00
14R	Ward Welfare	200	200	0	25,000	25,000	0	24,800	12,400.00	0	0.00
15N	Delta Special Revenue	15,097	15,097	0	16,268	16,268	0	1,171	7.76	0	0.00
NON-GENERAL FUNDS SUBTOTAL		\$ 169,542,446	\$ 169,542,446	\$ 0	\$ 171,388,709	\$ 171,388,709	\$ 0	\$ 1,846,263	1.09	\$ 0	0.00



Program Name	A	B	C	D	E	F	G	H	I	J
Budget Control Name	FY 24-25 Final Budget Approp	FY 24-25 Final Budget Rev	FY 24-25 Final Budget NCC	FY 25-26 Final Budget Approp	FY 25-26 Final Budget Rev	FY 25-26 Final Budget NCC	Approp. Variance (FY 24-25 Final vs. FY 25-26 Final) (\$) D-A	(%) G/A	NCC Variance (\$) F-C	(%) I/C
TOTAL - PUBLIC PROTECTION	\$ 1,878,590,308	\$ 1,205,402,989	\$ 673,187,319	\$ 1,946,570,543	\$ 1,219,637,674	\$ 726,932,869	\$ 67,980,235	3.62	\$ 53,745,550	7.98
PROGRAM II - COMMUNITY SERVICES										
012 OC Community Resources	\$ 79,814,827	\$ 72,071,437	\$ 7,743,390	\$ 81,768,831	\$ 75,427,898	\$ 6,340,933	\$ 1,954,004	2.45	\$ (1,402,457)	(18.11)
024 OC Animal Care	28,332,145	27,381,399	950,746	29,566,842	28,616,096	950,746	1,234,697	4.36	0	0.00
027 Department of Child Support Services	56,291,632	56,291,632	0	53,549,776	53,549,776	0	(2,741,856)	(4.87)	0	0.00
030 Health Care Agency - Public Guardian	5,986,446	1,232,600	4,753,846	6,222,427	1,468,581	4,753,846	235,981	3.94	0	0.00
042 Health Care Agency	1,158,515,820	1,056,078,846	102,436,974	1,204,155,464	1,082,144,236	122,011,228	45,639,644	3.94	19,574,254	19.11
063 Social Services Agency	1,258,415,060	1,159,620,685	98,794,375	1,295,126,361	1,184,367,909	110,758,452	36,711,301	2.92	11,964,077	12.11
GENERAL FUNDS SUBTOTAL	\$ 2,587,355,930	\$ 2,372,676,599	\$ 214,679,331	\$ 2,670,389,701	\$ 2,425,574,496	\$ 244,815,205	\$ 83,033,771	3.21	\$ 30,135,874	14.04
102 Social Services Agency (SSA) Leased Facilities	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.00	\$ 0	0.00
106 County Tideland - Newport Bay	9,467,753	9,467,753	0	11,772,969	11,772,969	0	2,305,216	24.35	0	0.00
108 OC Dana Point Harbor	14,530,903	14,530,903	0	25,593,415	25,593,415	0	11,062,512	76.13	0	0.00
117 OC Housing Authority - Operating Reserves	10,145,293	10,145,293	0	5,550,472	5,550,472	0	(4,594,821)	(45.29)	0	0.00
119 OC Public Libraries - Capital	16,663,389	16,663,389	0	44,883,816	44,883,816	0	28,220,427	169.36	0	0.00
120 OC Public Libraries	92,583,785	92,583,785	0	117,303,859	117,303,859	0	24,720,074	26.70	0	0.00
121 OC Animal Care Donations	337,500	337,500	0	128,000	128,000	0	(209,500)	(62.07)	0	0.00
123 Dispute Resolution Program	680,000	680,000	0	682,000	682,000	0	2,000	0.29	0	0.00
124 Domestic Violence Program	796,000	796,000	0	795,000	795,000	0	(1,000)	(0.13)	0	0.00
12A MHSA Housing Fund	4,975,907	4,975,907	0	1,900,000	1,900,000	0	(3,075,907)	(61.82)	0	0.00
12C Child Support Program Development	5,175,492	5,175,492	0	3,617,683	3,617,683	0	(1,557,809)	(30.10)	0	0.00
12S SSA Donations & Fees	938,000	938,000	0	938,000	938,000	0	0	0.00	0	0.00
12W SSA Wraparound	26,929,063	26,929,063	0	27,320,361	27,320,361	0	391,298	1.45	0	0.00



		A	B	C	D	E	F	G	H	I	J
Program Name		FY 24-25	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 25-26	Approp. Variance		NCC Variance	
		Final	Final	Final	Final	Final	Final	(FY 24-25 Final vs. FY 25-26 Final)			
Budget Control Name		Budget	Budget	Budget	Budget	Budget	Budget	(\$)	(%)	(\$)	(%)
		Approp	Rev	NCC	Approp	Rev	NCC	D-A	G/A	F-C	I/C
138	Medi-Cal Administrative Activities/Targeted Case Management	450,505	450,505	0	450,163	450,163	0	(342)	(0.08)	0	0.00
13M	Orange County Opioid Settlement Fund	9,125,144	9,125,144	0	39,629,214	39,629,214	0	30,504,070	334.29	0	0.00
13N	OC Tobacco Settlement Fund	51,232,174	51,232,174	0	48,017,890	48,017,890	0	(3,214,284)	(6.27)	0	0.00
13S	Emergency Medical Services	6,424,662	6,424,662	0	6,044,542	6,044,542	0	(380,120)	(5.92)	0	0.00
13T	HCA Purpose Restricted Revenues	2,265,000	2,265,000	0	2,245,000	2,245,000	0	(20,000)	(0.88)	0	0.00
13U	HCA Interest Bearing Purpose Restricted Revenue	321,545	321,545	0	801,018	801,018	0	479,473	149.12	0	0.00
13Y	Mental Health Services Act	327,907,218	327,907,218	0	258,836,667	258,836,667	0	(69,070,551)	(21.06)	0	0.00
13Z	Bioterrorism Center for Disease Control Fund	5,405,383	5,405,383	0	4,648,758	4,648,758	0	(756,625)	(14.00)	0	0.00
14T	Facilities Development And Maintenance Fund	7,083,163	7,083,163	0	1,445,143	1,445,143	0	(5,638,020)	(79.60)	0	0.00
15B	CEO Single Family Housing	1,525,000	1,525,000	0	10,000	10,000	0	(1,515,000)	(99.34)	0	0.00
15F	Orange County Housing Authority (OCHA)	315,917,260	315,917,260	0	327,392,273	327,392,273	0	11,475,013	3.63	0	0.00
15G	OC Housing	18,990,562	18,990,562	0	16,311,001	16,311,001	0	(2,679,561)	(14.11)	0	0.00
15H	CalHome Program Reuse Fund	20,207	20,207	0	38,983	38,983	0	18,776	92.92	0	0.00
15K	Limestone Regional Park Mitigation Endowment	15,323	15,323	0	13,807	13,807	0	(1,516)	(9.89)	0	0.00
15U	Strategic Priority Affordable Housing	205,065	205,065	0	200,000	200,000	0	(5,065)	(2.47)	0	0.00
16D	OC Animal Shelter Construction Fund	2,568,420	2,568,420	0	2,515,229	2,515,229	0	(53,191)	(2.07)	0	0.00
170	Housing Asset Fund	469,050	469,050	0	438,524	438,524	0	(30,526)	(6.51)	0	0.00
405	OC Parks CSA26	160,346,526	160,346,526	0	197,338,477	197,338,477	0	36,991,951	23.07	0	0.00
406	OC Parks Capital	25,605,010	25,605,010	0	45,101,500	45,101,500	0	19,496,490	76.14	0	0.00
459	N. Tustin Landscape & Lighting Assessment District	4,345,449	4,345,449	0	1,128,431	1,128,431	0	(3,217,018)	(74.03)	0	0.00



Program Name		A	B	C	D	E	F	G	H	I	J
Budget Control Name		FY 24-25 Final Budget Approp	FY 24-25 Final Budget Rev	FY 24-25 Final Budget NCC	FY 25-26 Final Budget Approp	FY 25-26 Final Budget Rev	FY 25-26 Final Budget NCC	Approp. Variance (FY 24-25 Final vs. FY 25-26 Final)		NCC Variance	
								(\$) D-A	(%) G/A	(\$) F-C	(%) I/C
477	County Service Area #22 - East Yorba Linda	191,171	191,171	0	164,584	164,584	0	(26,587)	(13.91)	0	0.00
590	In-Home Supportive Services Public Authority	3,510,259	3,510,259	0	3,585,049	3,585,049	0	74,790	2.13	0	0.00
NON-GENERAL FUNDS SUBTOTAL		\$ 1,127,147,181	\$ 1,127,147,181	\$ 0	\$ 1,196,841,828	\$ 1,196,841,828	\$ 0	\$ 69,694,647	6.18	\$ 0	0.00
TOTAL - COMMUNITY SERVICES		\$ 3,714,503,111	\$ 3,499,823,780	\$ 214,679,331	\$ 3,867,231,529	\$ 3,622,416,324	\$ 244,815,205	\$ 152,728,418	4.11	\$ 30,135,874	14.04
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES											
034	OC Watersheds	\$ 20,453,433	\$ 20,453,433	\$ 0	\$ 21,401,555	\$ 21,401,555	\$ 0	\$ 948,122	4.64	\$ 0	0.00
040	Utilities	40,988,467	19,972,925	21,015,542	44,088,838	20,328,162	23,760,676	3,100,371	7.56	2,745,134	13.06
071	Building & Safety General Fund	17,199,679	17,115,679	84,000	18,830,450	18,746,450	84,000	1,630,771	9.48	0	0.00
080	OC Public Works	66,176,536	48,447,146	17,729,390	66,647,018	49,044,490	17,602,528	470,482	0.71	(126,862)	(0.72)
GENERAL FUNDS SUBTOTAL		\$ 144,818,115	\$ 105,989,183	\$ 38,828,932	\$ 150,967,861	\$ 109,520,657	\$ 41,447,204	\$ 6,149,746	4.25	\$ 2,618,272	6.74
113	Building and Safety	\$ 1,362,906	\$ 1,362,906	\$ 0	\$ 1,362,906	\$ 1,362,906	\$ 0	\$ 0	0.00	\$ 0	0.00
115	OC Road	93,027,460	93,027,460	0	96,159,804	96,159,804	0	3,132,344	3.37	0	0.00
128	Survey Monument Preservation	110,425	110,425	0	99,400	99,400	0	(11,025)	(9.98)	0	0.00
137	Parking Facilities	7,494,550	7,494,550	0	9,199,073	9,199,073	0	1,704,523	22.74	0	0.00
140	Air Quality Improvement	288,300	288,300	0	220,700	220,700	0	(67,600)	(23.45)	0	0.00
148	Foothill Circulation Phasing Plan	430,200	430,200	0	420,000	420,000	0	(10,200)	(2.37)	0	0.00
151	South County Roadway Improvement Program (SCRIP)	3,417,000	3,417,000	0	2,300,000	2,300,000	0	(1,117,000)	(32.69)	0	0.00
158	Major Thoroughfare & Bridge Fee Program (MT&B)	1,700,000	1,700,000	0	1,143,000	1,143,000	0	(557,000)	(32.76)	0	0.00
15T	El Toro Improvement Fund	7,031,870	7,031,870	0	1,542,000	1,542,000	0	(5,489,870)	(78.07)	0	0.00
174	OC Road - Capital Improvement Projects	80,942,072	80,942,072	0	109,778,824	109,778,824	0	28,836,752	35.63	0	0.00
273	OCWR Capital Project Fund	99,031,557	99,031,557	0	58,877,804	58,877,804	0	(40,153,753)	(40.55)	0	0.00



		A	B	C	D	E	F	G	H	I	J
Program Name		FY 24-25	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 25-26	Approp. Variance		NCC Variance	
		Final	Final	Final	Final	Final	Final	(FY 24-25 Final vs. FY 25-26 Final)			
Budget Control Name		Budget	Budget	Budget	Budget	Budget	Budget	(\$)	(%)	(\$)	(%)
		Approp	Rev	NCC	Approp	Rev	NCC	D-A	G/A	F-C	I/C
274	OCWR Corrective Action Escrow	570,000	570,000	0	510,000	510,000	0	(60,000)	(10.53)	0	0.00
275	OCWR - Environmental Reserve	1,780,000	1,780,000	0	41,600,000	41,600,000	0	39,820,000	2,237.08	0	0.00
279	OCWR - Landfill Post-Closure Maintenance	37,411,300	37,411,300	0	161,910,510	161,910,510	0	124,499,210	332.79	0	0.00
280	Airport - Operating Enterprise	333,882,285	333,882,285	0	407,259,756	407,259,756	0	73,377,471	21.98	0	0.00
281	Airport Construction Fund	78,950,250	78,950,250	0	118,301,990	118,301,990	0	39,351,740	49.84	0	0.00
283	Airport Debt Service Fund	105,388,978	105,388,978	0	118,897,031	118,897,031	0	13,508,053	12.82	0	0.00
284	OCWR-FRB/Bee Canyon Landfill Escrow	1,400,000	1,400,000	0	1,300,000	1,300,000	0	(100,000)	(7.14)	0	0.00
286	OCWR - Brea/Olinda Landfill Escrow	2,500,000	2,500,000	0	2,100,000	2,100,000	0	(400,000)	(16.00)	0	0.00
287	OCWR - Prima Deshecha Landfill Escrow	1,500,000	1,500,000	0	1,900,000	1,900,000	0	400,000	26.67	0	0.00
295	OCWR Importation Revenue Sharing	55,472,000	55,472,000	0	37,283,000	37,283,000	0	(18,189,000)	(32.79)	0	0.00
299	OC Waste & Recycling Enterprise	343,104,523	343,104,523	0	290,367,370	290,367,370	0	(52,737,153)	(15.37)	0	0.00
400	OC Flood	213,958,263	213,958,263	0	231,203,512	231,203,512	0	17,245,249	8.06	0	0.00
401	OC Flood - Capital Improvement Projects	48,150,908	48,150,908	0	87,157,917	87,157,917	0	39,007,009	81.01	0	0.00
404	OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	98,650,110	98,650,110	0	57,102,200	57,102,200	0	(41,547,910)	(42.12)	0	0.00
468	County Service Area #13 - La Mirada	23,668	23,668	0	29,497	29,497	0	5,829	24.63	0	0.00
NON-GENERAL FUNDS SUBTOTAL		\$ 1,617,578,625	\$ 1,617,578,625	\$ 0	\$ 1,838,026,294	\$ 1,838,026,294	\$ 0	\$ 220,447,669	13.63	\$ 0	0.00
TOTAL - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		\$ 1,762,396,740	\$ 1,723,567,808	\$ 38,828,932	\$ 1,988,994,155	\$ 1,947,546,951	\$ 41,447,204	\$ 226,597,415	12.86	\$ 2,618,272	6.74
PROGRAM IV - GENERAL GOVERNMENT SERVICES											
002	Assessor	\$ 46,801,550	\$ 75,000	\$ 46,726,550	\$ 48,380,704	\$ 35,000	\$ 48,345,704	\$ 1,579,154	3.37	\$ 1,619,154	3.47

		A	B	C	D	E	F	G	H	I	J
Program Name		FY 24-25	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 25-26	Approp. Variance		NCC Variance	
		Final	Final	Final	Final	Final	Final	(FY 24-25 Final vs. FY 25-26 Final)			
Budget Control Name		Budget	Budget	Budget	Budget	Budget	Budget	(\$)	(%)	(\$)	(%)
		Approp	Rev	NCC	Approp	Rev	NCC	D-A	G/A	F-C	I/C
003	Auditor-Controller	22,906,213	10,738,896	12,167,317	23,482,083	11,288,462	12,193,621	575,870	2.51	26,304	0.22
006	Board of Supervisors - 1st District	1,893,971	0	1,893,971	2,504,971	0	2,504,971	611,000	32.26	611,000	32.26
007	Board of Supervisors - 2nd District	1,893,971	0	1,893,971	2,504,971	0	2,504,971	611,000	32.26	611,000	32.26
008	Board of Supervisors - 3rd District	1,893,971	0	1,893,971	2,504,971	0	2,504,971	611,000	32.26	611,000	32.26
009	Board of Supervisors - 4th District	1,893,971	0	1,893,971	2,504,971	0	2,504,971	611,000	32.26	611,000	32.26
010	Board of Supervisors - 5th District	1,893,971	0	1,893,971	2,504,971	0	2,504,971	611,000	32.26	611,000	32.26
011	Clerk of the Board	11,393,428	66,000	11,327,428	11,034,507	68,500	10,966,007	(358,921)	(3.15)	(361,421)	(3.19)
014	CAPS Program	16,137,799	2,176,113	13,961,686	46,355,011	32,393,325	13,961,686	30,217,212	187.24	0	0.00
015	Property Tax System Centralized O&M Support	4,673,366	0	4,673,366	3,934,431	0	3,934,431	(738,935)	(15.81)	(738,935)	(15.81)
017	County Executive Office	32,142,924	10,646,677	21,496,247	26,813,837	9,091,268	17,722,569	(5,329,087)	(16.58)	(3,773,678)	(17.56)
018	Office of Care Coordination	51,166,065	35,755,586	15,410,479	45,831,227	28,619,768	17,211,459	(5,334,838)	(10.43)	1,800,980	11.69
021	County Procurement Office	0	0	0	8,673,635	4,496,394	4,177,241	8,673,635	0.00	4,177,241	0.00
025	County Counsel	13,814,833	4,757,138	9,057,695	14,398,801	5,047,325	9,351,476	583,968	4.23	293,781	3.24
031	Registrar of Voters	26,266,577	7,696,000	18,570,577	27,630,324	3,114,709	24,515,615	1,363,747	5.19	5,945,038	32.01
035	CEO Real Estate	10,423,481	6,479,283	3,944,198	13,691,102	9,746,904	3,944,198	3,267,621	31.35	0	0.00
052	OC Campaign Finance and Ethics Commission	560,640	4,750	555,890	599,917	4,000	595,917	39,277	7.01	40,027	7.20
054	Human Resource Services	8,581,411	3,823,537	4,757,874	9,004,966	4,182,967	4,821,999	423,555	4.94	64,125	1.35
059	Clerk-Recorder	19,504,958	19,504,958	0	20,589,237	20,589,237	0	1,084,279	5.56	0	0.00
074	Treasurer-Tax Collector	17,893,982	11,033,699	6,860,283	18,017,130	10,544,171	7,472,959	123,148	0.69	612,676	8.93
079	Internal Audit	3,675,179	0	3,675,179	4,461,138	0	4,461,138	785,959	21.39	785,959	21.39
GENERAL FUNDS SUBTOTAL		\$ 295,412,261	\$ 112,757,637	\$ 182,654,624	\$ 335,422,905	\$ 139,222,030	\$ 196,200,875	\$ 40,010,644	13.54	\$ 13,546,251	7.42
107	Remittance Processing Equipment Replacement	\$ 24,000	\$ 24,000	\$ 0	\$ 500	\$ 500	\$ 0	\$ (23,500)	(97.92)	\$ 0	0.00





Program Name		A	B	C	D	E	F	G	H	I	J
Budget Control Name		FY 24-25 Final Budget Approp	FY 24-25 Final Budget Rev	FY 24-25 Final Budget NCC	FY 25-26 Final Budget Approp	FY 25-26 Final Budget Rev	FY 25-26 Final Budget NCC	Approp. Variance (FY 24-25 Final vs. FY 25-26 Final) (\$) D-A		NCC Variance (FY 24-25 Final vs. FY 25-26 Final) (\$) F-C	
								(%) G/A		(%) I/C	
12D	Clerk-Recorder Special Revenue Fund	7,923,644	7,923,644	0	6,787,658	6,787,658	0	(1,135,986)	(14.34)	0	0.00
12E	Clerk-Recorder Operating Reserve Fund	2,192,358	2,192,358	0	3,045,949	3,045,949	0	853,591	38.93	0	0.00
12L	Care Coordination Fund	26,588,178	26,588,178	0	20,936,331	20,936,331	0	(5,651,847)	(21.26)	0	0.00
12M	OC CARES Fund	102,023,984	102,023,984	0	166,274,962	166,274,962	0	64,250,978	62.98	0	0.00
12N	County Strategic Planning and Board Initiatives	53,739,168	53,739,168	0	84,613,988	84,613,988	0	30,874,820	57.45	0	0.00
12P	Assessor Property Characteristics Revenue	130,000	130,000	0	70,000	70,000	0	(60,000)	(46.15)	0	0.00
135	Real Estate Development Program	4,478,985	4,478,985	0	5,289,710	5,289,710	0	810,725	18.10	0	0.00
NON-GENERAL FUNDS SUBTOTAL		\$ 197,100,317	\$ 197,100,317	\$ 0	\$ 287,019,098	\$ 287,019,098	\$ 0	\$ 89,918,781	45.62	\$ 0	0.00
TOTAL - GENERAL GOVERNMENT SERVICES		\$ 492,512,578	\$ 309,857,954	\$ 182,654,624	\$ 622,442,003	\$ 426,241,128	\$ 196,200,875	\$ 129,929,425	26.38	\$ 13,546,251	7.42
PROGRAM V - CAPITAL IMPROVEMENTS											
036	Capital Projects	\$ 12,133,931	\$ 0	\$ 12,133,931	\$ 12,133,931	\$ 0	\$ 12,133,931	\$ 0	0.00	\$ 0	0.00
038	Data Systems Development Projects	4,000,000	0	4,000,000	4,000,000	0	4,000,000	0	0.00	0	0.00
GENERAL FUNDS SUBTOTAL		\$ 16,133,931	\$ 0	\$ 16,133,931	\$ 16,133,931	\$ 0	\$ 16,133,931	\$ 0	0.00	\$ 0	0.00
104	Criminal Justice Facilities - Accumulative Capital Outlay	\$ 3,536,746	\$ 3,536,746	\$ 0	\$ 5,725,060	\$ 5,725,060	\$ 0	\$ 2,188,314	61.87	\$ 0	0.00
15D	Countywide Capital Projects Non-General Fund	589,730,046	589,730,046	0	516,900,718	516,900,718	0	(72,829,328)	(12.35)	0	0.00
15I	Countywide IT Projects Non-General Fund	51,662,530	51,662,530	0	67,843,460	67,843,460	0	16,180,930	31.32	0	0.00
15L	800 MHz CCCS	21,117,125	21,117,125	0	14,113,755	14,113,755	0	(7,003,370)	(33.16)	0	0.00
431	Special Assessment-Top of the World Improvement	7,540	7,540	0	0	0	0	(7,540)	(100.00)	0	0.00



Program Name		A	B	C	D	E	F	G	H	I	J
Budget Control Name		FY 24-25 Final Budget Approp	FY 24-25 Final Budget Rev	FY 24-25 Final Budget NCC	FY 25-26 Final Budget Approp	FY 25-26 Final Budget Rev	FY 25-26 Final Budget NCC	Approp. Variance (FY 24-25 Final vs. FY 25-26 Final)		NCC Variance	
								(\$) D-A	(%) G/A	(\$) F-C	(%) I/C
565	CFD 2021-1 RMV (Riendea) Construction Fund	21,312,740	21,312,740	0	7,720,827	7,720,827	0	(13,591,913)	(63.77)	0	0.00
567	CFD 2023-1 RMV (Riendea Ph 2B) Construction Fund	55,612,526	55,612,526	0	35,749,225	35,749,225	0	(19,863,301)	(35.72)	0	0.00
NON-GENERAL FUNDS SUBTOTAL		\$ 742,979,253	\$ 742,979,253	\$ 0	\$ 648,053,045	\$ 648,053,045	\$ 0	\$ (94,926,208)	(12.78)	\$ 0	0.00
TOTAL - CAPITAL IMPROVEMENTS		\$ 759,113,184	\$ 742,979,253	\$ 16,133,931	\$ 664,186,976	\$ 648,053,045	\$ 16,133,931	\$ (94,926,208)	(12.50)	\$ 0	0.00
PROGRAM VI - DEBT SERVICE											
019	Capital Acquisition Financing	\$ 2,017,647	\$ 1,967,647	\$ 50,000	\$ 37,490,392	\$ 37,440,392	\$ 50,000	\$ 35,472,745	1,758.12	\$ 0	0.00
022	Prepaid Pension Obligation	5,000	5,000	0	5,000	5,000	0	0	0.00	0	0.00
GENERAL FUNDS SUBTOTAL		\$ 2,022,647	\$ 1,972,647	\$ 50,000	\$ 37,495,392	\$ 37,445,392	\$ 50,000	\$ 35,472,745	1,753.78	\$ 0	0.00
15Y	Teeter Series A Debt Service Fund	\$ 147,521,942	\$ 147,521,942	\$ 0	\$ 118,765,933	\$ 118,765,933	\$ 0	\$ (28,756,009)	(19.49)	\$ 0	0.00
433	Golden Lantern Reassessment District 94-1 Debt Service	350,500	350,500	0	350,500	350,500	0	0	0.00	0	0.00
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	2,196,675	2,196,675	0	2,235,900	2,235,900	0	39,225	1.79	0	0.00
487	Ladera CFD 2002-01 Debt Service	5,035,958	5,035,958	0	5,137,379	5,137,379	0	101,421	2.01	0	0.00
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	16,950	16,950	0	9,689	9,689	0	(7,261)	(42.84)	0	0.00
492	Mission Viejo CFD 87-3 (A) - Debt Service	30,726	30,726	0	0	0	0	(30,726)	(100.00)	0	0.00
501	Rancho Santa Margarita CFD 87-5(A) - Debt Service	10,255	10,255	0	0	0	0	(10,255)	(100.00)	0	0.00
505	Foothill Ranch CFD 87-4 - Debt Service	6,730	6,730	0	0	0	0	(6,730)	(100.00)	0	0.00



		A	B	C	D	E	F	G	H	I	J
Program Name		FY 24-25	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 25-26	Approp. Variance		NCC Variance	
		Final	Final	Final	Final	Final	Final	(FY 24-25 Final vs. FY 25-26 Final)			
Budget Control Name		Budget	Budget	Budget	Budget	Budget	Budget	(\$)	(%)	(\$)	(%)
		Approp	Rev	NCC	Approp	Rev	NCC	D-A	G/A	F-C	I/C
507	Irvine Coast Assessment District 88-1 - Debt Service	11,270	11,270	0	4,704	4,704	0	(6,566)	(58.26)	0	0.00
509	Rancho Santa Margarita CFD 87-5B - Debt Service	19,921	19,921	0	12,698	12,698	0	(7,223)	(36.26)	0	0.00
513	Coto de Caza CFD 87-8 - Debt Service	9,210	9,210	0	1,094	1,094	0	(8,116)	(88.12)	0	0.00
516	Assessment Dist 01-1 Ziani Project - Debt Service	522,540	522,540	0	523,860	523,860	0	1,320	0.25	0	0.00
517	Rancho Santa Margarita CFD 87-5C - Debt Service	23,165	23,165	0	15,012	15,012	0	(8,153)	(35.20)	0	0.00
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	22,039	22,039	0	13,946	13,946	0	(8,093)	(36.72)	0	0.00
523	Newport Coast AD 01-1 Group 2 Debt Service	1,088,000	1,088,000	0	1,090,350	1,090,350	0	2,350	0.22	0	0.00
52T	Newport Coast AD 01-1 Conversion #1 Debt Service	1,410,300	1,410,300	0	1,413,945	1,413,945	0	3,645	0.26	0	0.00
530	CFD 2004-1 Ladera Debt Service	7,476,367	7,476,367	0	7,536,046	7,536,046	0	59,679	0.80	0	0.00
533	CFD 01-1 Ladera - Debt Service	2,856,331	2,856,331	0	2,879,498	2,879,498	0	23,167	0.81	0	0.00
534	AD 01-1 Group 3 Debt Service	1,217,700	1,217,700	0	1,220,595	1,220,595	0	2,895	0.24	0	0.00
536	Newport Coast AD 01-1 Group 4 Conversion Debt Service	1,235,200	1,235,200	0	1,234,550	1,234,550	0	(650)	(0.05)	0	0.00
541	CFD 2015-1 RMV (Village of Esencia) Debt Service	8,331,141	8,331,141	0	8,433,571	8,433,571	0	102,430	1.23	0	0.00
547	CFD 00-1 (Series A of 2000) Ladera - Debt Service	2,746,100	2,746,100	0	2,760,000	2,760,000	0	13,900	0.51	0	0.00
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	9,448	9,448	0	1,265	1,265	0	(8,183)	(86.61)	0	0.00
551	Assessment District 92-1 Newport Ridge - Debt Service	8,354	8,354	0	730	730	0	(7,624)	(91.26)	0	0.00
555	CFD 2003-1 Ladera Debt Service	4,183,261	4,183,261	0	4,264,577	4,264,577	0	81,316	1.94	0	0.00



Program Name		A	B	C	D	E	F	G	H	I	J
Budget Control Name		FY 24-25 Final Budget Approp	FY 24-25 Final Budget Rev	FY 24-25 Final Budget NCC	FY 25-26 Final Budget Approp	FY 25-26 Final Budget Rev	FY 25-26 Final Budget NCC	Approp. Variance (FY 24-25 Final vs. FY 25-26 Final)		NCC Variance	
								(\$) D-A	(%) G/A	(\$) F-C	(%) I/C
560	CFD 2016-1 RMV (Village of Esencia) Debt Service	7,939,000	7,939,000	0	8,040,895	8,040,895	0	101,895	1.28	0	0.00
562	CFD 2017-1 RMV (Village of Esencia) Debt Service	6,481,041	6,481,041	0	6,557,913	6,557,913	0	76,872	1.19	0	0.00
564	CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	2,115,282	2,115,282	0	2,137,656	2,137,656	0	22,374	1.06	0	0.00
566	CFD 2021-1 RMV (Rienda) Debt Service	7,369,370	7,369,370	0	7,488,320	7,488,320	0	118,950	1.61	0	0.00
568	CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	8,864,900	8,864,900	0	6,372,470	6,372,470	0	(2,492,430)	(28.12)	0	0.00
NON-GENERAL FUNDS SUBTOTAL		\$ 219,109,676	\$ 219,109,676	\$ 0	\$ 188,503,096	\$ 188,503,096	\$ 0	\$ (30,606,580)	(13.97)	\$ 0	0.00
TOTAL - DEBT SERVICE		\$ 221,132,323	\$ 221,082,323	\$ 50,000	\$ 225,998,488	\$ 225,948,488	\$ 50,000	\$ 4,866,165	2.20	\$ 0	0.00
PROGRAM VII - INSURANCE, RESERVES & MISCELLANEOUS											
004	Miscellaneous	\$ 72,591,674	\$ 67,724,322	\$ 4,867,352	\$ 429,545,592	\$ 431,555,304	\$ (2,009,712)	\$ 356,953,918	491.73	\$ (6,877,064)	(141.29)
037	OCIT Shared Services	4,371,357	4,371,357	0	5,555,000	5,555,000	0	1,183,643	27.08	0	0.00
039	IBM Mainframe	1,668,243	0	1,668,243	1,268,243	0	1,268,243	(400,000)	(23.98)	(400,000)	(23.98)
056	Employee Benefits	3,046,327	2,383,624	662,703	2,909,651	2,246,948	662,703	(136,676)	(4.49)	0	0.00
100	General Fund	0	1,132,732,435	(1,132,732,435)	0	1,225,501,318	(1,225,501,318)	0	0.00	(92,768,883)	8.19
GENERAL FUNDS SUBTOTAL		\$ 81,677,601	\$ 1,207,211,738	\$ (1,125,534,137)	\$ 439,278,486	\$ 1,664,858,570	\$ (1,225,580,084)	\$ 357,600,885	437.82	\$ (100,045,947)	8.89
270	Compressed Natural Gas Enterprise Fund	\$ 363,600	\$ 363,600	\$ 0	\$ 329,000	\$ 329,000	\$ 0	\$ (34,600)	(9.52)	\$ 0	0.00
289	OCIT Countywide Services	122,495,568	122,495,568	0	127,136,444	127,136,444	0	4,640,877	3.79	0	(100.00)
290	Insured Health Plans ISF	214,225,237	214,225,237	0	232,455,030	232,455,030	0	18,229,793	8.51	0	0.00
291	Unemployment ISF	3,150,906	3,150,906	0	3,999,801	3,999,801	0	848,895	26.94	0	0.00
292	Self-Insured PPO Health Plans ISF	95,573,504	95,573,504	0	100,247,174	100,247,174	0	4,673,670	4.89	0	0.00
293	Workers' Compensation ISF	63,932,428	63,932,428	0	64,361,237	64,361,237	0	428,809	0.67	0	0.00
294	Property & Casualty Risk ISF	43,699,717	43,699,717	0	416,971,166	416,971,166	0	373,271,449	854.17	0	0.00

		A	B	C	D	E	F	G	H	I	J
Program Name		FY 24-25	FY 24-25	FY 24-25	FY 25-26	FY 25-26	FY 25-26	Approp. Variance		NCC Variance	
		Final	Final	Final	Final	Final	Final	(FY 24-25 Final vs. FY 25-26 Final)			
Budget Control Name		Budget	Budget	Budget	Budget	Budget	Budget	(\$)	(%)	(\$)	(%)
		Approp	Rev	NCC	Approp	Rev	NCC	D-A	G/A	F-C	I/C
296	OC Fleet Services	72,680,958	72,680,958	0	79,833,962	79,833,962	0	7,153,004	9.84	0	0.00
297	OC Printing & Graphics	7,706,197	7,706,197	0	8,236,974	8,236,974	0	530,777	6.89	0	0.00
298	Self-Insured Benefits Internal Service Fund	6,969,624	6,969,624	0	7,039,419	7,039,419	0	69,795	1.00	0	0.00
29W	Wellness Program Internal Service Fund	3,900,377	3,900,377	0	3,880,971	3,880,971	0	(19,406)	(0.50)	0	0.00
29Z	Life Insurance ISF	1,009,949	1,009,949	0	1,053,672	1,053,672	0	43,723	4.33	0	0.00
NON-GENERAL FUNDS SUBTOTAL		\$ 635,708,065	\$ 635,708,065	\$ 0)	\$ 1,045,544,850	\$ 1,045,544,850	\$ 0	\$ 409,836,786	64.47	\$ 0	(100.00)
TOTAL - INSURANCE, RESERVES & MISCELLANEOUS		\$ 717,385,666	\$ 1,842,919,803	\$ (1,125,534,138)	\$ 1,484,823,336	\$ 2,710,403,420	\$(1,225,580,084)	\$ 767,437,671	106.98	\$ (100,045,947)	8.89
GENERAL FUNDS TOTAL		\$ 4,836,468,347	\$ 4,836,468,347	\$ 0	\$ 5,424,870,110	\$ 5,424,870,110	\$ 0	\$ 588,401,763	12.17	\$ 0	0.00
OTHERS FUNDS SUBTOTAL		\$ 4,709,165,563	\$ 4,709,165,563	\$ 0	\$ 5,375,376,920	\$ 5,375,376,920	\$ 0	\$ 666,211,358	14.15	\$ 0	(100.00)
TOTAL ALL FUNDS		\$ 9,545,633,910	\$ 9,545,633,910	\$ 0	\$ 10,800,247,030	\$ 10,800,247,030	\$ 0	\$ 1,254,613,121	13.14	\$ 0	(100.00)





FY 2025-26 Summary Of Obligated Fund Balances

FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION	OBLIGATED FUND BALANCES AS OF JUNE 30,2025	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2025
GENERAL FUND						
100	County General Fund	Nonspendable for Prepaid Costs	3,920	0	0	3,920
		Assigned for Reserve Target	695,719,080	0	0	695,719,080
		Restricted for 2011 Public Safety Realignment	190,480,565	0	0	190,480,565
		Assigned for Contingencies	155,430,076	0	0	155,430,076
		Assigned for Imprest Cash/Cash Difference	1,850,475	0	0	1,850,475
		Nonspendable for Inventory	1,181,035	0	0	1,181,035
		GENERAL FUND SUBTOTAL	1,044,665,151	0	0	1,044,665,151
NON-GENERAL FUND						
104	Criminal Justice Facilities - ACO	Restricted	4,815,460	4,767,060	0	48,400
106	County Tidelands - Newport Bay	Restricted	12,255,578	4,414,822	452,784	8,293,540
107	Remittance Processing Equipment Replacement	Restricted	578,736	500	0	578,236
108	OC Dana Point Harbor	Restricted	41,031,958	20,522,823	0	20,509,135
109	County Automated Fingerprint ID	Restricted	627,008	627,008	0	0
113	Building and Safety - Operating Reserve	Restricted	4,913,305	1,000,406	0	3,912,899
115	OC Road	Restricted	200,496,099	0	0	200,496,099
116	Narcotic Forfeiture and Seizure	Restricted	104,377	31,736	0	72,641
117	OC Housing Authority - Operating Reserve	Restricted	13,319,114	5,000,472	0	8,318,642
119	OC Public Libraries - Capital	Restricted	1,521,787	0	0	1,521,787
120	OC Public Libraries	Restricted	127,229,887	13,861,901	5,767,212	119,135,198
121	OC Animal Care Donations	Restricted	0	0	0	0
122	Motor Vehicle Theft Task Force	Restricted	5,531,610	590,154	0	4,941,456
123	Dispute Resolution Program	Restricted	748,198	0	0	748,198
124	Domestic Violence Program	Restricted	209,205	70,000	0	139,205
126	Regional Narcotics Suppression Program - Other	Restricted	1,822,548	1,330,324	0	492,224
128	Survey Monument Preservation	Restricted	341,543	25,400	0	316,143
12A	MHSA Housing Fund	Restricted	61,297,700	0	0	61,297,700

			OBLIGATED FUND BALANCES AS OF JUNE 30,2025	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2025
FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION				
12C	Child Support Program Development	Restricted	12,190,188	2,553,938	0	9,636,250
12D	Clerk-Recorder Special Revenue Fund	Restricted	11,910,173	1,723,678	0	10,186,495
12E	Clerk-Recorder Operating Reserve Fund	Restricted	2,745,948	2,745,949	0	0
12H	Proposition 64 - Consumer Protection	Restricted	3,278,261	2,034,622	0	1,243,639
12J	Proposition 69 - DNA Identification Fund	Restricted	533,446	108,788	0	424,658
12L	Care Coordination Fund	Restricted	20,202,307	0	0	20,202,307
12M	OC CARES FUND	Restricted	164,660,767	163,379,712	0	1,281,055
12N	County Strategic Planning and Board Initiatives	Restricted	75,602,999	75,602,999	0	0
12P	Assessor Property Characteristics Revenue	Restricted	1,508,025	0	0	1,508,025
12S	SSA Donations and Fees	Assigned for Imprest Cash/Cash Difference	45,000	0	0	45,000
12S	SSA Donations and Fees	Restricted	1,808,845	193,703	0	1,615,142
SUBTOTAL FOR FUND 12S			1,853,845	193,703	0	1,660,142
12W	SSA Wraparound	Restricted	25,990,120	9,782,105	0	16,208,015
12Y	SB 823 Department of Juvenile Justice Realignment	Restricted	20,099,150	0	2,145,947	22,245,097
132	Sheriff Narcotics Program - Dept of Justice	Restricted	9,900,624	6,957,180	0	2,943,444
133	Sheriff Narcotics Program - Other	Restricted	2,506,190	1,232,461	0	1,273,729
134	Orange County Jail Fund	Restricted	4,677	4,677	0	0
135	Real Estate Development Program	Restricted	11,504,335	0	0	11,504,335
137	Parking Facilities	Restricted	9,276,669	610,829	0	8,665,840
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	Restricted	1,913,960	0	0	1,913,960
139	Sheriff Narcotics Program - CALMMET - Treasury	Restricted	433,986	125,097	0	308,889
13B	Traffic Violator Fund	Restricted	1,105,024	1,038,853	0	66,171
13M	Orange County Opioid Settlement Fund	Restricted	24,998,832	24,657,157	0	341,675
13N	Orange County Tobacco Settlement Fund	Restricted	20,315,181	20,315,186	0	0
13P	State Criminal Alien Assistance Program (SCAAP)	Restricted	237,741	237,741	0	0
13R	Sheriff-Coroner Replacement & Maintenance Fund	Restricted	28,884,514	23,871,757	0	5,012,757
13S	Emergency Medical Services	Restricted	51,497	0	0	51,497
13T	HCA Purpose Restricted Revenues	Restricted	7,659,649	0	0	7,659,649

FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION	OBLIGATED FUND BALANCES AS OF JUNE 30,2025	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2025
13U	HCA Interest Bearing Purpose Restricted Revenue	Restricted	8,285,931	0	0	8,285,931
13W	HCA Realignment	Restricted	8,443,231	0	0	8,443,231
13W	HCA Realignment	Assigned	10,086,234	0	0	10,086,234
SUBTOTAL FOR FUND 13W			18,529,465	0	0	18,529,465
13Y	Mental Health Services Act	Restricted	134,220,211	26,886,667	0	107,333,544
13Z	Bioterrorism Center for Disease Control Fund	Restricted	18,902	0	0	18,902
140	Air Quality Improvement	Restricted	276,797	26,700	0	250,097
141	Sheriff's Substation Fee Program	Restricted	1,422,449	541,851	0	880,598
142	Sheriff's Court Ops - Special Collections	Restricted	1,070,795	1,019,945	0	50,850
143	Jail Commissary	Nonspendable for Inventory	460,917	0	0	460,917
143	Jail Commissary	Restricted	3,325,332	3,325,333	0	0
SUBTOTAL FOR FUND 143			3,786,249	3,325,333	0	460,916
144	Inmate Welfare Fund	Restricted	13,020,787	11,672,460	0	1,348,327
148	Foothill Circulation Phasing Plan	Restricted	1,315,237	290,000	0	1,025,237
14D	Cal-ID Operational Costs	Restricted	164,989	153,251	0	11,738
14E	Cal-ID System Costs	Restricted	50,131,705	48,044,570	0	2,087,135
14G	Sheriff's Supplemental Law Enforcement Service	Restricted	2,814,880	2,814,880	0	0
14H	DA's Supplemental Law Enforcement Services	Restricted	221,824	221,824	0	0
14J	Excess Public Safety Sales Tax	Restricted	139,159	0	0	139,159
14Q	Sheriff-Coroner Construction and Facility Dev.	Restricted	608,439	0	0	608,439
14R	Ward Welfare	Restricted	16,061	24,000	0	-7,939
14T	Operations Facilities Development and Maintenance Fund	Restricted	4,975,444	957,927	0	4,017,517
14U	Court Facilities Fund	Restricted	1,352,563	0	0	1,352,563
158	Major Thoroughfare & Bridge Fee Program	Restricted	18,987,108	143,000	0	18,844,108
15B	CEO Single Family Housing	Restricted	261,520	0	0	261,520
SUBTOTAL FOR FUND 15B			261,520	0	0	261,520
15D	Countywide Capital Projects Non-General Fund	Assigned for Capital Projects	393,438,323	393,438,322	0	0
15F	Orange County Housing Authority (OCHA)	Restricted	22,778,874	12,115,204	0	10,663,670
15G	OC Housing	Restricted	51,719,851	2,068,338	0	49,651,513



FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION	OBLIGATED FUND BALANCES AS OF JUNE 30,2025	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2025
15H	CalHome Program Reuse Fund	Restricted	1,510,337	13,913	0	1,496,424
15I	Countywide IT Projects Non-General Fund	Assigned for Capital Projects	63,800,935	63,800,935	0	0
15K	Limestone Regional Park Mitigation Endowment	Nonspendable for Endowment	254,540	0	0	254,540
SUBTOTAL FOR FUND 15K			254,540	0	0	254,540
15L	800 MHz CCCS	Restricted	2,875,709	1,676,055	0	1,199,654
15N	Delta Special Revenue	Restricted	125,277	11,038	0	114,239
15Q	Pension Obligation Bond Amortization	Nonspendable for Prepaid Costs	150,393,172	0	0	150,393,172
15T	El Toro Improvement Fund	Restricted	6,500,089	1,225,869	0	5,274,220
15U	Strategic Priority - Affordable Housing	Restricted	4,384,067	200,000	0	4,184,067
15Y	Teeter Series A Debt Service Fund	Restricted	71,384,108	12,500,000	0	58,884,108
16D	OC Animal Shelter Construction Fund	Restricted	809	809	0	0
170	Housing Asset Fund	Restricted	29,033,075	238,524	0	28,794,551
174	OC Road - Capital Improvement Projects	Restricted	120,546,269	10,587,036	0	109,959,233
400	OC Flood	Nonspendable for Inventory	682,088	0	0	682,088
400	OC Flood	Restricted	356,781,127	24,205,410	0	332,575,717
SUBTOTAL FOR FUND 400			357,463,215	24,205,410	0	333,257,805
401	OC Flood - Capital Improvement Projects	Restricted	83,523,266	0	0	83,523,266
404	OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	Restricted	69,506,921	6,182,887	250,710	63,574,744
405	OC Parks CSA26	Restricted	100,954,571	38,917,465	20,779,427	82,816,533
406	OC Parks Capital	Restricted	26,396,539	22,657,984	0	3,738,555
433	Golden Lantern Reassess. District 94-1 - Debt Service	Restricted	346,085	340,500	0	5,585
459	N. Tustin Landscape & Lighting Assessment Dist.	Restricted	1,702,289	0	0	1,702,289
468	County Service Area #13 - La Mirada	Restricted	17,931	5,781	0	12,150
477	County Service Area #22 - East Yorba Linda	Restricted	95,898	95,899	0	0
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	Restricted for Debt Service	1,618,066	549,700	0	1,068,366
487	CFD 2002-1 Ladera - Debt Service	Restricted for Debt Service	5,667,557	680,618	0	4,986,939
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	Restricted for Debt Service	9,690	9,689	0	0

FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION	OBLIGATED FUND BALANCES AS OF JUNE 30,2025	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2025
507	Irvine Coast Assess. District 88-1 - Debt Service	Restricted for Debt Service	4,705	4,704	0	0
509	Rancho Santa Margarita CFD 87-5B - Debt Service	Restricted for Debt Service	12,699	12,698	0	0
513	Coto De Caza CFD 87-8 - Debt Service	Restricted for Debt Service	1,095	1,094	0	0
516	Assess. Dist. 01-1 Ziani Project - Debt Service	Restricted for Debt Service	412,553	197,000	0	215,553
517	Rancho Santa Margarita CFD 87-5C - Debt Service	Restricted for Debt Service	15,013	15,012	0	0
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	Restricted for Debt Service	13,946	13,946	0	0
523	Newport Coast AD 01-1 Group 2 Debt Service	Restricted for Debt Service	775,431	498,000	0	277,431
52T	Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	Restricted	1,151,400	496,945	0	654,455
530	CFD 2004-1 Ladera - Debt Service	Restricted for Debt Service	10,346,373	1,897,939	0	8,448,434
533	CFD 01-1 Ladera - Debt Service	Restricted for Debt Service	2,065,211	667,348	0	1,397,863
534	Assess. District 01-1 Group 3 Debt Service	Restricted for Debt Service	894,004	493,000	0	401,004
536	Newport Coast AD 01-1 Group 4 Conversion Debt Service	Restricted for Debt Service	867,921	747,700	0	120,221
541	CFD 2015-1 RMV (Village of Esencia) Debt Service	Restricted for Debt Service	12,613,133	2,868,571	0	9,744,562
547	CFD 00-1 (Series A of 2000) Ladera - Debt Service	Restricted for Debt Service	1,927,337	775,500	0	1,151,837
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	Restricted for Debt Service	1,266	1,265	0	0
551	Assess. Dist. 92-1 Newport Ridge - Debt Service	Restricted for Debt Service	730	730	0	0
555	CFD 2003-1 Ladera - Debt Service	Restricted for Debt Service	4,492,552	760,291	0	3,732,261
560	CFD 2016-1 RMV (Village of Esencia) Debt Service	Restricted for Debt Service	13,401,417	2,173,895	0	11,227,522
562	CFD 2017-1 RMV (Village of Esencia) Debt Service	Restricted for Debt Service	10,765,045	1,997,913	0	8,767,132
564	CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	Restricted for Debt Service	1,436,442	1,041,656	0	394,786
564	CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	Restricted	1,066,548	0	0	1,066,548





FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION	OBLIGATED FUND BALANCES AS OF JUNE 30,2025	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2025
565	CFD 2021-1 RMV (Rianda) Construction Fund	Restricted for Debt Service	7,420,827	7,420,827	0	0
566	CFD 2021-1 RMV (Rianda) Debt Service	Restricted for Debt Service	15,042,989	978,320	0	14,064,669
567	CFD 2023-1 RMV (Rianda Ph 2B) Construction Fund	Restricted	34,999,225	34,999,225	0	0
568	CFD 2023-1 RMV (Rianda Ph 2B) Debt Service	Restricted for Debt Service	8,367,763	2,472,470	0	5,895,293
590	In-Home Supportive Services Public Authority	Restricted	2,779,321	79,854	0	2,699,467
NON-GENERAL FUNDS SUBTOTAL			2,894,755,153	1,137,679,325	29,396,080	1,786,471,908
			0	0	0	0
GENERAL FUND TOTAL			1,044,665,151	0	0	1,044,665,151
			0	0	0	0
NON-GENERAL FUND TOTAL			2,894,755,153	1,137,679,325	29,396,080	1,786,471,908
			0	0	0	0
TOTAL ALL FUNDS			3,939,420,304	1,137,679,325	29,396,080	2,831,137,059

NOTE: Fund Balance is the result of the County's prudent management of prior years' resources and is a means that can be used for one-time planned expenses or to mitigate the impact of unanticipated events. The FY 2025-26 budget includes Non-General Fund Obligated Fund Balance Cancellations of \$1.1M or 40.2% for the aggregated Non-General Funds. Non-General Funds' Obligated Fund Balances and cancellations of those balances are purpose restricted for the programs or purpose for which each fund was established.



FY 2025-26 Position Summary

		FY 2024-2025			FY 2025-2026					Total Position Variance		% Variance	
		Adopted Positions	Mid-Year Changes As of 3/31	Total	Augmentations Included In Base Request	Other Position Changes	Position Subtotal	Augmentations Recommended	Total Positions				
Program Name													
PROGRAM I - PUBLIC PROTECTION													
026	District Attorney - Public Administrator	888	0	888	(77)	0	811	82	893	5	0.56		
029	Public Administrator	19	0	19	0	0	19	0	19	0	0.00		
051	Office of Independent Review	6	0	6	0	0	6	0	6	0	0.00		
057	Probation	1,035	(55)	980	(8)	0	972	0	972	(8)	-0.82		
058	Public Defender	474	(6)	468	(43)	0	425	43	468	0	0.00		
060	Sheriff-Coroner	3,943	(17)	3,926	(2)	0	3,924	0	3,924	(2)	-0.05		
GENERAL FUND SUBTOTAL		6,365	(78)	6,287	(130)	0	6,157	125	6,282	(5)	-0.08		
109	County Automated Fingerprint Identification	14	0	14	1	0	15	0	15	1	7.14		
143	Jail Commissary	35	(1)	34	0	0	34	0	34	0	0.00		
144	Inmate Welfare Fund	27	(3)	24	0	0	24	0	24	0	0.00		
OTHER FUNDS SUBTOTAL		76	(4)	72	1	0	73	0	73	1	1.39		
TOTAL - PUBLIC PROTECTION		6,441	(82)	6,359	(129)	0	6,230	125	6,355	(4)	-0.06		
PROGRAM II - COMMUNITY SERVICES													
012	OC Community Resources	154	0	154	(24)	0	130	0	130	(24)	-15.58		
024	OC Animal Care	137	0	137	0	0	137	7	144	7	5.11		
027	Department of Child Support Services	385	(6)	379	(3)	0	376	0	376	(3)	-0.79		
030	Health Care Agency - Public Guardian	38	0	38	0	0	38	0	38	0	0.00		
042	Health Care Agency	3,060	(109)	2,951	(125)	0	2,826	32	2,858	(93)	-3.15		
063	Social Services Agency	4,705	(35)	4,670	(46)	0	4,624	0	4,624	(46)	-0.99		
GENERAL FUND SUBTOTAL		8,479	(150)	8,329	(198)	0	8,131	39	8,170	(159)	-1.91		
120	OC Public Libraries	387	(33)	354	(2)	0	352	0	352	(2)	-0.56		
15F	Orange County Housing Authority (OCHA)	119	(1)	118	1	0	119	0	119	1	0.85		
15G	OC Housing	17	0	17	0	0	17	0	17	0	0.00		
405	OC Parks CSA26	354	0	354	0	0	354	0	354	0	0.00		
OTHER FUNDS SUBTOTAL		877	(34)	843	(1)	0	842	0	842	(1)	-0.12		
TOTAL - COMMUNITY SERVICES		9,356	(184)	9,172	(199)	0	8,973	39	9,012	(160)	-1.74		



Program Name		FY 2024-2025			FY 2025-2026					Total Position Variance % Variance	
		Adopted Positions	Mid-Year Changes As of 3/31	Total	Augmentations Included In Base Request	Other Position Changes	Position Subtotal	Augmentations Recommended	Total Positions		
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES											
034	OC Watersheds	45	0	45	0	0	45	0	45	0	0.00
040	Utilities	20	(1)	19	0	0	19	0	19	0	0.00
071	Building & Safety General Fund	51	(2)	49	2	0	51	0	51	2	4.08
080	OC Public Works	299	(8)	291	(38)	0	253	0	253	(38)	-13.06
GENERAL FUND SUBTOTAL		415	(11)	404	(36)	0	368	0	368	(36)	-8.91
115	OC Road	164	0	164	(2)	0	162	0	162	(2)	-1.22
137	Parking Facilities	3	0	3	0	0	3	0	3	0	0.00
280	Airport - Operating Enterprise	186	0	186	12	0	198	0	198	12	6.45
299	OC Waste & Recycling Enterprise	305	39	344	(6)	0	338	0	338	(6)	-1.74
400	OC Flood	254	(2)	252	(2)	0	250	0	250	(2)	-0.79
OTHER FUNDS SUBTOTAL		912	37	949	2	0	951	0	951	2	0.21
TOTAL - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		1,327	26	1,353	(34)	0	1,319	0	1,319	(34)	-2.51
PROGRAM IV - GENERAL GOVERNMENT SERVICES											
002	Assessor	280	(1)	279	(12)	0	267	12	279	0	0.00
003	Auditor-Controller	453	(2)	451	(5)	0	446	12	458	7	1.55
006	Board of Supervisors - 1st District	12	0	12	0	0	12	0	12	0	0.00
007	Board of Supervisors - 2nd District	12	0	12	0	0	12	0	12	0	0.00
008	Board of Supervisors - 3rd District	12	0	12	0	0	12	0	12	0	0.00
009	Board of Supervisors - 4th District	12	0	12	0	0	12	0	12	0	0.00
010	Board of Supervisors - 5th District	12	0	12	0	0	12	0	12	0	0.00
011	Clerk of the Board	26	0	26	(1)	0	25	0	25	(1)	-3.85
017	County Executive Office	93	0	93	(27)	0	66	5	71	(22)	-23.66
018	Office of Care Coordination	28	0	28	52	0	80	0	80	52	185.71
021	County Procurement Office	0	0	0	212	0	212	0	212	212	0.00
025	County Counsel	104	0	104	(2)	0	102	2	104	0	0.00
031	Registrar of Voters	56	0	56	(2)	0	54	0	54	(2)	-3.57
035	CEO Real Estate	32	0	32	0	0	32	2	34	2	6.25
052	OC Campaign Finance and Ethics Commission	2	0	2	0	0	2	0	2	0	0.00

Program Name		FY 2024-2025			FY 2025-2026					Total	
		Adopted Positions	Mid-Year Changes As of 3/31	Total	Augmentations Included In Base Request	Other Position Changes	Position Subtotal	Augmentations Recommended	Total Positions	Position Variance	% Variance
054	Human Resource Services	198	0	198	0	0	198	0	198	0	0.00
059	Clerk-Recorder	117	0	117	(2)	0	115	0	115	(2)	-1.71
074	Treasurer-Tax Collector	79	0	79	(5)	0	74	2	76	(3)	-3.80
079	Internal Audit	15	0	15	0	0	15	0	15	0	0.00
GENERAL FUND SUBTOTAL		1,543	(3)	1,540	208	0	1,748	35	1,783	243	15.78
TOTAL - GENERAL GOVERNMENT SERVICES		1,543	(3)	1,540	208	0	1,748	35	1,783	243	15.78
PROGRAM VII - INSURANCE, RESERVES & MISCELLANEOUS											
037	OCIT Shared Services	132	0	132	(4)	0	128	0	128	(4)	-3.03
056	Employee Benefits	25	0	25	(1)	0	24	0	24	(1)	-4.00
GENERAL FUND SUBTOTAL		157	0	157	(5)	0	152	0	152	(5)	-3.18
289	OCIT Countywide Services	73	(1)	72	(4)	0	68	0	68	(4)	-5.56
293	Workers' Compensation ISF	23	0	23	1	0	24	0	24	1	4.35
294	Property & Casualty Risk ISF	14	0	14	(1)	0	13	0	13	(1)	-7.14
296	OC Fleet Services	76	0	76	0	0	76	0	76	0	0.00
297	Reprographics ISF	17	0	17	0	0	17	0	17	0	0.00
OTHER FUNDS SUBTOTAL		203	(1)	202	(4)	0	198	0	198	(4)	-1.98
TOTAL - INSURANCE, RESERVES & MISCELLANEOUS		360	(1)	359	(9)	0	350	0	350	(9)	-2.51
GENERAL FUNDS TOTAL		16,959	(242)	16,717	(161)	0	16,556	199	16,755	38	0.23
NON-GENERAL FUNDS TOTAL		2,068	(2)	2,066	(2)	0	2,064	0	2,064	(2)	-0.10
TOTAL ALL FUNDS		19,027	(244)	18,783	(163)	0	18,620	199	18,819	36	0.19



Summary of Net County Costs

Program	Program Name	FY 2025-2026		FY 2025-2026		FY 2025-2026
		Appropriations		Revenue		Net County Cost
I	PUBLIC PROTECTION	\$	1,775,181,834	\$	1,048,248,965	\$ 726,932,869
II	COMMUNITY SERVICES		2,670,389,701		2,425,574,496	244,815,205
III	INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		150,967,861		109,520,657	41,447,204
IV	GENERAL GOVERNMENT SERVICES		335,422,905		139,222,030	196,200,875
V	CAPITAL IMPROVEMENTS		16,133,931		0	16,133,931
VI	DEBT SERVICE		37,495,392		37,445,392	50,000
VII	INSURANCE, RESERVES & MISCELLANEOUS		439,278,486		1,664,858,570	(1,225,580,084)
TOTAL GENERAL FUND PROGRAMS		\$	5,424,870,110	\$	5,424,870,110	\$ 0
I	PUBLIC PROTECTION	\$	171,388,709	\$	171,388,709	\$ 0
II	COMMUNITY SERVICES		1,196,841,828		1,196,841,828	0
III	INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		1,838,026,294		1,838,026,294	0
IV	GENERAL GOVERNMENT SERVICES		287,019,098		287,019,098	0
V	CAPITAL IMPROVEMENTS		648,053,045		648,053,045	0
VI	DEBT SERVICE		188,503,096		188,503,096	0
VII	INSURANCE, RESERVES & MISCELLANEOUS		1,045,544,850		1,045,544,850	0
TOTAL NON-GENERAL FUND PROGRAMS		\$	5,375,376,920	\$	5,375,376,920	\$ 0
I	PUBLIC PROTECTION	\$	1,946,570,543	\$	1,219,637,674	\$ 726,932,869
II	COMMUNITY SERVICES		3,867,231,529		3,622,416,324	244,815,205
III	INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		1,988,994,155		1,947,546,951	41,447,204
IV	GENERAL GOVERNMENT SERVICES		622,442,003		426,241,128	196,200,875
V	CAPITAL IMPROVEMENTS		664,186,976		648,053,045	16,133,931
VI	DEBT SERVICE		225,998,488		225,948,488	50,000
VII	INSURANCE, RESERVES & MISCELLANEOUS		1,484,823,336		2,710,403,420	(1,225,580,084)
TOTAL ALL PROGRAMS		\$	10,800,247,030	\$	10,800,247,030	\$ 0

PROGRAM I: PUBLIC PROTECTION

Summary of Appropriations and Revenues

Dept/ Budget Control	Budget Control Name	FY 2025-2026 Appropriations	FY 2025-2026 Revenue	FY 2025-2026 Net County Cost
026/026	District Attorney - Public Administrator	231,245,446	118,071,347	113,174,099
026/029	Public Administrator	5,097,475	2,241,000	2,856,475
017/041	Grand Jury	585,885	0	585,885
017/045	Juvenile Justice Commission	180,151	0	180,151
017/048	Pretrial Services	2,718,735	0	2,718,735
051/051	Office of Independent Review	1,633,733	0	1,633,733
057/057	Probation	225,132,024	119,984,829	105,147,195
058/058	Public Defender	122,677,097	10,274,921	112,402,176
060/060	Sheriff-Coroner	1,112,931,238	780,370,896	332,560,342
017/073	Alternate Defense	7,445,883	0	7,445,883
017/081	Trial Courts	65,534,167	17,305,972	48,228,195
GENERAL FUND SUBTOTAL		1,775,181,834	1,048,248,965	726,932,869
060/109	County Automated Fingerprint Identification	2,642,861	2,642,861	0
026/116	Narcotic Forfeiture and Seizure	328,036	328,036	0
026/122	Motor Vehicle Theft Task Force	6,729,145	6,729,145	0
060/126	Regional Narcotics Suppression Program - Other	2,735,324	2,735,324	0
026/12G	Real Estate Prosecution Fund	1,148,200	1,148,200	0
026/12H	Proposition 64 - Consumer Protection	3,067,922	3,067,922	0
017/12J	Proposition 69 - DNA Identification Fund	658,788	658,788	0
057/12Y	Juvenile Justice Reform	11,429,398	11,429,398	0
060/132	Sheriff Narcotics Program - Department of Justice	6,957,180	6,957,180	0
060/133	Sheriff Narcotics Program - Other	1,327,461	1,327,461	0
060/134	Orange County Jail Fund	4,777	4,777	0
060/139	Sheriff Narcotics Program - CALMMET - Treasury	143,597	143,597	0
060/13B	Traffic Violator Fund	1,511,825	1,511,825	0
060/13P	State Criminal Alien Assistance Program (SCAAP)	2,743,741	2,743,741	0
060/13R	Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)	26,872,654	26,872,654	0
060/141	Sheriff's Substations Fee Program	582,879	582,879	0
060/142	Sheriff's Court Ops - Special Collections	2,174,945	2,174,945	0
060/143	Jail Commissary	9,839,535	9,839,535	0
060/144	Inmate Welfare Fund	15,170,922	15,170,922	0
060/14D	CAL-ID Operational Costs	1,241,943	1,241,943	0
060/14E	CAL-ID System Costs	53,084,216	53,084,216	0
060/14G	Sheriff's Supplemental Law Enforcement Services	4,971,671	4,971,671	0
026/14H	District Attorney's Supp Law Enforcement Services	1,954,324	1,954,324	0
017/14J	Excess Public Safety Sales Tax	6,000	6,000	0
060/14Q	Sheriff-Coroner Construction and Facility Development	14,020,097	14,020,097	0
057/14R	Ward Welfare	25,000	25,000	0



Summary of Appropriations and Revenues (Continued)

Dept/ Budget Control	Budget Control Name	FY 2025-2026 Appropriations	FY 2025-2026 Revenue	FY 2025-2026 Net County Cost
058/15N	Delta Special Revenue	16,268	16,268	0
OTHER FUNDS SUBTOTAL		171,388,709	171,388,709	0
TOTAL - PUBLIC PROTECTION		1,946,570,543	1,219,637,674	726,932,869

DISTRICT ATTORNEY

026 - DISTRICT ATTORNEY - PUBLIC ADMINISTRATOR

Operational Summary

Mission:

Enhance public safety and welfare, protect and respect crime victims, and to create security in the community through vigorous enforcement of criminal and civil laws in a just, honest, efficient and ethical manner.

At a Glance:

Total FY 2024-2025 Modified Budget:	220,587,127
Total FY 2024-2025 Actual Expenditure + Encumbrance:	216,431,494
Total Final FY 2025-2026 Budget:	231,245,446
Percent of County General Fund:	4.28%
Total Employees:	893.00

Department Overview:

The Office of the Orange County District Attorney (OCDA) represents the People of the State of California in the criminal justice system. Performing this duty requires initiating and prosecuting allegations of criminal offenses and representing the People in some civil cases. Prosecuting those engaged in criminal conduct brings justice for the crime victims, their families and the community at large and is essential to maintaining public safety.

Fund Summary:

This is the main operating budget for OCDA. Funding sources include 2011 Realignment, Public Safety Sales Tax (Proposition 172) and the County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Enhance public safety through the vigorous enforcement of criminal and civil laws in a just, honest, efficient and ethical manner	Enforce the criminal law and ensure public safety through effective prosecutions	Number of criminal investigation cases submitted for prosecutorial review	>= 65,000 cases
Balance public safety and accountability with appropriate rehabilitative alternatives	Ensure effective use of collaborative courts and diversion programs to maintain accountability, promote rehabilitation and reduce recidivism to support public safety	Collaborative court participation and acceptance into innovative OCDA initiated diversion programs through DEJ, OTP and First Point.	1. >= 450 collaborative court participants 2. >= 1,000 OCDA Diversions
Monitor priority and emerging crime trends and develop targeted responses that hold offenders accountable and reduce the crime rate	Adapt to crime trends and provide effective investigation and prosecution strategies	1. Number of DUID investigation reviews 2. Number of law enforcement trainings 3. Prop 36: Percentage of eligible individual opting into program after assessment	>= 700 cases >= 75 trainings >= 25%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

- Continue to engage in the overall discussion, process, and development of comprehensive criminal justice reform initiatives while maintaining Orange County's status as the safest large county in California and one of the safest in the United States.
- Support and collaborate with government and community partners to provide incarceration alternatives that emphasize a continuum of care such as mental health, medical care, and substance abuse solutions for participants within the criminal justice system, including implementing Proposition 36 which was overwhelmingly passed by California voters in November 2024 to restore accountability for repeat thieves, codify an admonishment to drug dealers that they can be prosecuted for murder if their drugs kill someone, and implementing treatment-mandated felonies for drug cases.
- Partner with community-based organizations to provide housing, substance abuse, medical care, and mental health programs to those in need and those experiencing homelessness.
- Support legislation that safeguards the ability of prosecutors to protect public safety by holding offenders accountable while also providing participants within the criminal justice system and those in need with necessities such as housing, mental health services, medical care, and other services or programs that will allow them an opportunity to thrive.

FY 2024-25 Achievement Highlights:

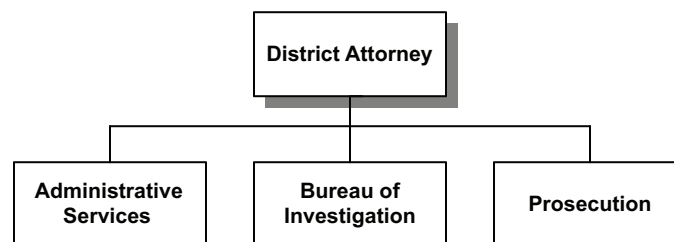
- In 2024, OCDA reviewed more than 57,673 misdemeanor cases and 20,718 felony cases presented by police agencies for criminal filing. OCDA filed a total of 37,372 misdemeanor and 13,265 felony cases. This team of prosecutors continued to be a critical component in the collaborative courts offered through the county, offering diversion and rehabilitation programs to thousands of individuals charged with criminal violations in the hopes of deterring future criminal activity.
- OCDA began implementing a comprehensive approach to addressing Proposition 36 "The Homelessness, Drug Addiction, and Theft Reduction Act," which includes tougher penalties for serial retail thieves, mandated drug and mental health treatment, and more tools to hold drug dealers accountable. Since Prop. 36 went into effect December 18, 2024, OCDA prosecutors have reviewed 1,582 Penal Code 11395 drug cases and of those filed 1,204. Prosecutors also reviewed 401 666.1 theft cases and of those filed 269 theft cases. As of March 14, 2025, a total of 135 defendants have been assessed for drug treatment programs and 29 have pled into treatment programs. Prop. 36 codifies OCDA's admonishment to convicted drug dealers that they can be charged with murder if someone dies as a result, a policy adopted in November 2021.
- The OCDA continues to target human trafficking crimes with a unit of specially trained prosecutors. These prosecutors work closely with the Orange County Human Trafficking Task Force and local, state and federal law enforcement agencies to successfully prosecute human and labor trafficking cases. Prosecutors also work within the Generating Resources to Abolish Child Exploitation (GRACE) court collaborative to assist minor victims of human trafficking, and are engaged in training law enforcement, social and healthcare workers, businesses and community groups throughout the county and state. OCDA has also advocated against legislation that would make it more difficult for law enforcement to successfully investigate and prosecute human traffickers and prevent victims from receiving the services they need to reintegrate into society.
- The OCDA's undercover AB 109 Task Force of District Attorney investigators, police officers, and probation officers has taken hundreds of violent and dangerous felons off Orange County streets since the task force was created in July 2019 in response to a state law which allows convicted felons to serve their time in local jails and then be supervised by local authorities after their release instead of state parole agents. The task force's arrestees murder, murder suspects, and residential burglars. Dozens of guns, including assault weapons, and enough fentanyl to kill hundreds of thousands of people, have been seized as a result Investigations by the District Attorney's AB 109 Crime Impact Task Force. Many of the task force's cases have been referred to the United States Attorney's Office to allow federal prosecutors to seek the toughest sentences for these repeat offenders.

- Members of the Special Prosecutions Unit (SPU) are trained and tasked with handling matters that require highly specialized knowledge in various areas of criminal and civil law. During FY 2024-25, members of the SPU reviewed and filed 6 hate crime cases, filed 19 serious arson cases and advised branch court Deputy District Attorneys on more than 40 additional arson filings, reviewed 15 investigations concerning alleged police officer misconduct resulting in five filings, reviewed 24 investigations of crimes against police officers resulting in four filings.
- Through various efforts, SPU investigators and deputies worked to ensure the sanctity of the election process, maintain integrity in local government, and prosecute public corruption. This included the formation of a task force, staffed round the clock, to oversee all aspects of the November 2024 general election and immediately investigate complaints related to electioneering, voter intimidation, ballot tampering, and other alleged related criminal violations. In addition, SPU deputies investigated and prosecuted multiple cases against both candidates for public office and elected officials related to false claims related to residency and completion of nomination paperwork. Most notably, SPU deputies were cross-deputized as federal prosecutors to work jointly with members of the United States Attorney's Office, the Federal Bureau of Investigation, and the Internal Revenue Service, to investigate and prosecute a sitting member of the Orange County Board of Supervisors related to the fraudulent disbursement of COVID relief funds intended to help feed low-income county residents.
- SPU deputies continue to partner with local, state, federal, and international law enforcement agencies, resulting in the international extradition of violent felons and the return of over 480 defendants from across California and the United States to face trial in Orange County. Working with the Orange County Sheriff's Department, members of SPU have developed an extraction protocol to prevent inmates from avoiding prosecution in Orange County by simply refusing to leave their cells in other local jurisdictions or state prison.
- In addition, SPU has coordinated the review and completion of four officer-involved shooting and custodial death investigations as well as four grand jury hearings. Deputies in SPU have also responded to more than 238 Public Records Act requests and 69 subpoenas for the production of documents or testimony of OCDA employees.
- As part of our countywide efforts to reduce hate incidents and hate crimes, the OCDA was awarded a four-year, \$1.6 million grant from the U.S. Department of Justice to be the countywide coordinator in creating a countywide education, prosecution, and outreach effort focused on Hate Crimes. This effort is being done in cooperation with the Board of Supervisors, the Human Relations Commission, and Groundswell, formerly known as the OC Human Relations Council. The OCDA, as part of its grant, has been given approval by Peace Officer Standards and Training (POST) to create the first multi-day POST-certified hate crimes training curriculum for law enforcement officers.
- The OCDA's newest vertical prosecution team, Home Invasion and Theft Team (HIT), which is responsible for coordinating a countywide response to the rash of home invasion, commercial, and smash-and-grab robberies that have terrorized Orange County residents, is responsible for more than 203 defendants being prosecuted for Orange County crimes in the last year. The ratio of cases utilizing Vertical Prosecution has increased, highlighting a stronger and more targeted approach to handling these offenses. OCDA continued the agreement with the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) to cross deputize an AB 109 investigator from the OCDA Office to work with the ATF Orange County Violent Crime Task Force (OCVCTF). The ATF Task Force, which includes ATF agents, as well as Fullerton and Brea police officers, investigates and arrests individuals and crews committing commercial robberies, smash- and-grab robberies, home invasion robberies, commercial burglaries, as well as firearm and narcotic offenses that occur within or otherwise impact Orange County.
- As a result of an intense focus on retail theft prevention and prosecution, the OCDA is one of 13 District Attorney Offices in California to administer a \$2.1 million state grant which will provide additional manpower and technology to effectively address retail theft across Orange County.
- The OCDA identified a weakness in a federal visa waiver program Electronic System for Travel Authorization (ETSTA), which has allowed organized crime rings who have been committing thousands of home burglaries to infiltrate the United States by utilizing an online application, pay a \$21 fee, and receive a visa waiver within 72 hours that allows unlimited travel to the United States for two years, 90 days at a time. In February 2025, an OCDA team met with members of Con-

gress and sent a renewed request to the Department of Homeland Security and the Department of State requesting Chile be removed from participation in the ETSTA program. OCDA's efforts have inspired changes in international relations between the United States and Chile to facilitate additional information sharing between the two nations as well as federal legislation that attempts to close the loophole being exploited by organized crime rings.

- The OCDA's Sexual Assault Unit secured 24 life sentences, helping to keep sexual predators from being able to prey on additional victims. In addition to 39 sexual assault trials, the unit also handled six sexually violent predator trials while the TARGET/Gang unit had a continued positive impact on reducing gang crime and the flow of drugs through our communities.
- In 2024, the Orange County Insurance Fraud Unit received a total of \$11.8 million in grant funding to prosecute insurance fraud and wage theft; \$9 million was assigned to prosecute workers' compensation fraud, \$1.1 million to prosecute disability and healthcare insurance fraud, \$1.0 million to prosecute automobile insurance fraud, and \$750,000 to prosecute wage theft. OCDA Insurance Fraud Unit convictions have resulted in over \$20 million in restitution being ordered. OCDA also utilized more than \$480 thousand in grant monies for the California Department of Insurance to educate Orange County workers about workers' compensation fraud and our efforts to protect workers utilizing billboards and bus stop signage in English, Spanish, and Vietnamese as well as brochures and other promotional materials to be handed out at community events and put on the OCDA website.

Organizational Summary



Administrative Services - Is comprised of five units including Budget, Financial Services, Human Resources, IT, and Operations. These units administer the budget and provide services and support to the prosecution and investigative units. The Administrative Services Division provides a myriad of support services including: accounting, budgeting, facility management, human resource services, information technology, purchasing, and research

Bureau Of Investigation - Is the largest investigative law enforcement agency in the County. It consists of sworn and non-sworn personnel who are responsible for providing trial support service to aid the prosecutors along with providing specialized investigations of criminal and civil violations. The Bureau conducts additional investigations on filed cases as well as interviewing witnesses, serving subpoenas and collecting additional evidence or documentation for each case. The investigators work with Deputy District Attorneys and law enforcement partners to ensure that criminal complaints allege the appropriate charges against the appropriate defendants and the cases are prepared for trial. The Bureau

also conducts investigations from the ground-up in all classifications of fraud, including consumer and environmental fraud, insurance fraud, major fraud and welfare fraud. The Bureau is tasked with investigating officer-involved shootings, in-custody deaths, political corruption and officer misconduct. The Bureau of Investigation additionally operates nine specialized investigative units, which include the AB 109 Task Force, Organized Crime, Science and Technology Investigations Unit, Environmental/Consumer Fraud Unit, and Digital Evidence Mapping Analysis Team (DEMAT). The investigators in the Bureau are always available to assist and advise other county law enforcement agencies with complex investigations.

Prosecution - Operations are divided into the following four areas:

- Operations I consists of the Branch Court operations and the Recidivism Reduction/Mental Health Unit. The Branch Court operations teams prosecute adult misdemeanor crimes in each of the four Justice Centers (Central Justice Center- Santa Ana, Harbor Justice Center-

Newport Beach, North Justice Center- Fullerton, and West Justice Center- Westminster). In addition, each of the four adult Justice Centers has a Felony Operations Unit which reviews all felony cases presented by police agencies for filing consideration and handles all aspects of any resultant prosecution of those matters from filing through preliminary hearing. The Recidivism Reduction Unit oversees the District Attorney's participation in all collaborative court and mental health courts throughout the County.

■ Operations II consists of the following:

- The Science & Technology Unit is committed to advancing public safety through the innovative application of advanced, cutting-edge science and technology.
- The Felony Panel Unit is responsible for the prosecution of any felony information or indictment not assigned to a vertical unit.
- The Writs & Appeals Unit is responsible for handling major motion litigation on behalf of the OCDA, litigating all writs and appeals handled by the OCDA, and acting as a legal advisor to the prosecutors of the office.
- The Professional Responsibility & Training Unit is responsible for developing and administering various training curricula for the benefit of the OCDA staff and outside law enforcement agencies through live instructional events and regular educational publications, as well as overseeing the law clerk/intern program.
- The Post-Conviction & Special Litigation Unit is responsible for engaging in post-conviction litigation on behalf of the OCDA as a result of legal mandates providing conviction and sentencing review processes on the basis of changes in the law.
- The Conviction Integrity Unit is responsible for investigating claims of factual innocence, performing post-conviction review of various matters and developing and forwarding best practices in the investigation and prosecution of offenses to mitigate the risk of wrongful conviction.

■ Operations III consists of the following:

- The Sexual Assault Unit prosecutes rapists, sexually violent predators, child molesters and other violent sexual assaults as well as a significant number of "cold-hit" DNA cases. Recently, the Unit also formed

an Internet Crimes division to specialize in cases involving child pornography or using the internet to contact a minor for sexual purposes.

- The Gang Reduction Intervention Program (GRIP), a gang crime prevention initiative that aims to prevent juveniles from joining criminal gangs and being victims of, or participants in, gang crimes. The Unit's Gang Injunction program keeps the community safe by curtailing nuisance activity by enjoined gang members in the safety zone.
- The Juvenile Justice and Community Outreach Unit works in collaboration with the Orange County Juvenile Court, law enforcement agencies, and community-based partners to reduce juvenile crime and the number of system-involved youth by providing effective prevention, intervention, and rehabilitative services.
- The Major Fraud Unit specializes in handling significant and complex fraud cases in the following categories: embezzlement by company insiders in an amount over \$100 thousand; real estate fraud; cyber fraud (including crypto fraud); life and annuities insurance fraud; elder financial fraud; and securities fraud. Members of the Major Fraud Unit are also active in a countywide task force addressing elder abuse and major fraud.
- The Consumer & Environmental Protection Unit prosecutes complex cases involving environmental crimes. The Unit also civilly and/or criminally prosecutes companies and individuals that engage in fraudulent or unlawful business practices affecting large groups of people.
- The Insurance Fraud Unit prosecutes workers' compensation insurance fraud, disability and healthcare insurance fraud, auto insurance fraud, wage theft and public assistance/welfare fraud. Additionally, this unit prosecutes cases arising out of the Office's Orange County Auto Theft Task Force (OCATT), which primarily focuses on investigating vehicle theft involving sophisticated, high-volume schemes and the fraudulent sale of stolen cars.

■ Operations IV consists of the following:

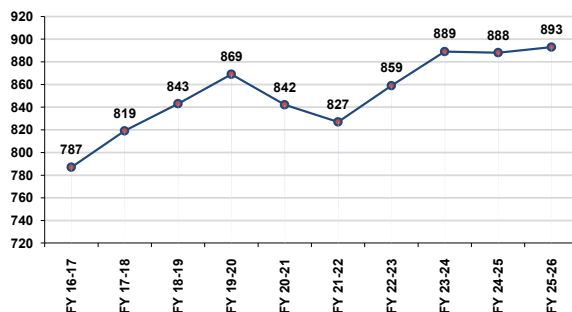
- The Family Protection Unit prosecutes cases of felony domestic violence, child abuse and elder abuse ranging from serious neglect and violent assaults to torture and murder. The Unit also includes a child abduction team.

- The Gang/TARGET/Major Narcotics/HIT Unit prosecutes crimes committed by gang members, including serious and violent crimes, such as murder, attempted murder, carjacking, kidnapping, in addition to other crimes gang members engage in such as weapon offenses, vandalism, narcotic sales, and car

theft, to name a few. The Major Narcotics section prosecutes major narcotic traffickers and illegal drug manufacturers.

- The Special Prosecutions Unit includes members that are trained and tasked with handling matters that require highly specialized knowledge in various areas of criminal and civil law.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During FY 2025-26 budget process 3 limited-term positions were added for the Workers' Rights Enforcement Program.
- In FY 2024-25, 1 position was deleted in accordance with the County's Vacant Position Policy offset by 1 position reinstatement for the Bureau of Investigation unit.

In FY 2024-25, 2 positions were added to reconcile with the Mid-Year budget Report actions.
- In FY 2023-24, 1 position was deleted in accordance with the County's Vacant Position Policy.
- During the FY 2023-24 budget process, 25 positions were added: 5 to address additional workload from new legislation, 8 for expanded specialty programs, and 12 for post-conviction litigation.

In FY 2022-23, 5 positions were added during the year to handle increased workload in the Workers Compensation Insurance Fraud and Alcohol and Drug Impaired Driver Programs.

- During the FY 2022-23 budget process, 15 positions were added: 6 positions for the Legal Division, 2 positions for IT operations, 2 positions for the Bureau of Investigations and 5 positions for the AB 109 Task Force.

In FY 2021-22, 16 deleted positions associated with the Voluntary Incentive Program (VIP) were reinstated and 1 position was added to further the efforts toward the investigation and prosecution of crimes related to fentanyl trafficking.

- During the FY 2021-22 budget process, 1 position was added for the Orange County Auto Theft Task Force. In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 16 positions associated with the Voluntary Incentive Program (VIP) were deleted.
- During the FY 2020-21 budget process, 27 vacant positions were deleted per CEO recommendation.
- During the FY 2019-20 budget process, 16 positions were added to handle increased workloads due to legislative changes and to support prosecutions and investigations and 3 positions were added for AB 109 Task Force. In addition, 1 position was deleted in accordance with the County's Vacant Position Policy.

In FY 2018-19, 9 positions were added during the year for the OCDA's IT modernization, to meet increased requirements for the misdemeanor discovery process in the branch courts, to support felony panel prosecutions, and to handle increased workload for the Workers Compensation insurance grant. In addition, 1 position was deleted in accordance with the County's Vacant Position Policy.

- During the FY 2018-19 budget process, 7 positions were added for the OCDA's IT modernization and 4 positions were added to meet increased requirements for the misdemeanor discovery process in the branch courts and to support felony panel prosecutions.

In FY 2017-18, 13 positions were added to handle increased demands of Information Technology Unit and Motor Vehicle Theft Task Force, and to investigate and prosecute frauds at the Sober Living facilities in the county.

- In FY 2016-17, 32 positions were added to handle increased current administrative and legal workload demands and further projected increases resulting from growing evidentiary and discovery requirements.

Budget Summary

Support of the County's Initiatives:

Effective prosecution supports the County's strategic objectives of:

- 1) Promoting a Healthy Community;
- 2) Building for the Future of our Community; and
- 3) Protecting our Community.

Attaining these objectives requires, first and foremost, a safe community. Clearly, prosecuting those who commit criminal acts upon residents or visitors, as well as individuals who violate environmental protection laws is critical to ensuring community safety today and for generations to come.

The OCDA is also committed to the County's OC CARES initiative by working collaboratively with all county and community stakeholders to identify individuals and provide incarceration alternatives that emphasize a continuum of care approach to treat underlying issues contributing to the criminal behavior. Moreover, the work performed by the OCDA is essential to the County's mission of:

Making Orange County a safe, healthy, and fulfilling place to live, work and play, today and for generations to come, by providing outstanding, cost-effective regional public services.

The People of the State of California, in particular the residents of Orange County, rely on the OCDA to bring those engaging in criminal activities to justice.

Changes Included in the Base Budget:

To meet the FY 2025-26 Net County Cost Limit, OCDA submitted a Reduce Level of Service Augmentation in Budget Control 026 of 79 positions and \$19.4 million. In order to maintain the current level of service, OCDA requested and received full restoration of the positions, appropriations and Net County Cost.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Cost to Maintain Current Level of Service Amount: \$ 19,396,785	Request restoration of 79 positions, appropriations and Net County Cost	Restore positions and associated costs to sustain core mandated functions	34200
Add Three Limited-Term Positions, Appropriations and Revenue for Workers' Rights Enforcement Program Amount: \$ 687,668	Add Three Limited-Term Positions, Appropriations and Revenue to meet the increased workload demands for the Workers' Right Enforcement program	Ensure adequate staffing for the Workers' Rights Enforcement program	34036

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Total Positions	889	888	888	893	5	0.6
Total Revenue	122,162,546	118,090,245	115,531,083	118,071,347	(18,898)	0.0
Total Expenditures/Encumbrances	198,428,417	220,587,127	216,431,494	231,245,446	10,658,319	4.8
Net County Cost	76,265,870	102,496,882	100,900,411	113,174,099	10,677,217	10.4

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: District Attorney - Public Administrator in the Appendix on page A39

Highlights and Key Trends:

- As a result of a series of legislative enactments, the OCDA has become responsible for a new and broad class of post-conviction litigation that did not exist in years past. This new criminal justice litigation supplements, as opposed to substitutes, existing work.
- Digital evidentiary and discovery requirements continue to challenge the department, specifically, the Science and Technology unit, to ensure sufficient resources are available.
- The OCDA continues to evaluate and increase the number of gang injunctions as necessary. Currently, there are 13 active gang injunctions in effect.
- To avoid significant increases to the base budget, the OCDA continues cost cutting measures by deferring and reducing expenses in services, supplies, and equipment, and eliminating non-essential travel and training.

Budget Units Under Department Control:

No.	Agency Name	Administrative Services	Bureau Of Investigation	Prosecution	Total
026	District Attorney - Public Administrator	46,245,225	71,340,659	113,659,562	231,245,446
029	Public Administrator			5,097,475	5,097,475
116	Narcotic Forfeiture and Seizure			328,036	328,036
122	Motor Vehicle Theft Task Force			6,729,145	6,729,145
12G	Real Estate Prosecution Fund			1,148,200	1,148,200
12H	Proposition 64 - Consumer Protection			3,067,922	3,067,922
14H	District Attorney's Supp Law Enforcement Services			1,954,324	1,954,324
	Total	46,245,225	71,340,659	131,984,664	249,570,548

DISTRICT ATTORNEY

029 - PUBLIC ADMINISTRATOR

Operational Summary

Fund Summary:

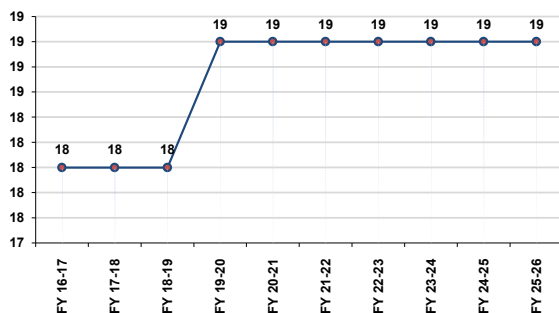
At a Glance:

Total FY 2024-2025 Modified Budget:	4,699,159
Total FY 2024-2025 Actual Expenditure + Encumbrance:	4,396,961
Total Final FY 2025-2026 Budget:	5,097,475
Percent of County General Fund:	0.09%
Total Employees:	19.00

The Public Administrator (PA), a separate unit in the OCDA Office, protects and manages decedent estates as mandated pursuant to California Probate Code sections 7601-7604. The PA administers estates of OC residents who pass with no one willing or able to act on their behalf. Deputy Public Administrators search for next of kin, testamentary documents and all assets of value. The PA has a statutory duty to protect the estate by marshalling and liquidating all estate assets that are not transferred in-kind. This includes real property, vehicles, personal property, accounts and securities. At the conclusion of the administration the PA submits a final accounting of all assets for Court approval and distributes estate proceeds to the rightful beneficiaries/heirs.

Funding is generated through statutory fees collected from the estates that are administered by the PA, broker commissions earned from the sale of real property, and fees for services performed by the PA accounting and property departments.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY 2018-19, 1 position was added to support the case management system and provide technical support.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	19	19	19	19	0	0.0
Total Revenue	1,836,696	1,821,000	1,903,811	2,241,000	420,000	23.1
Total Expenditures/Encumbrances	4,367,689	4,699,159	4,396,961	5,097,475	398,316	8.5
Net County Cost	2,530,993	2,878,159	2,493,149	2,856,475	(21,684)	(0.8)

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.
Detailed budget by expense category and by activity is presented for agency: Public Administrator in the Appendix on page A43



DISTRICT ATTORNEY

116 - NARCOTIC FORFEITURE AND SEIZURE

Operational Summary

Fund Summary:

This fund provides revenue to support the OCDA activities addressing narcotic related crimes in Orange County. The OCDA vigorously pursues asset forfeiture actions related to those crimes, as mandated by Health & Safety Code Sections 11469-11470, resulting in additional revenue to continue these efforts.

The primary funding source is forfeiture proceeds mandated by the Health and Safety Code Section 11469-11470.

At a Glance:

Total FY 2024-2025 Modified Budget:	542,625
Total FY 2024-2025 Actual Expenditure + Encumbrance:	86,922
Total Final FY 2025-2026 Budget:	328,036
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	290,435	253,956	185,048	296,300	42,344	16.7
Total Expenditures/Encumbrances	649,539	542,625	86,922	328,036	(214,589)	(39.5)
Prior Year Encumbrance Cancellations	8,200	0	3,208	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(350,904)	(288,669)	101,334	(31,736)	256,933	(89.0)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Narcotic Forfeiture and Seizure in the Appendix on page A104

DISTRICT ATTORNEY

122 - MOTOR VEHICLE THEFT TASK FORCE

Operational Summary

Fund Summary:

The Motor Vehicle Theft Task Force extensively investigates and vigorously prosecutes violations of the criminal code dealing with auto theft and distribution of stolen vehicles and automotive parts. The Motor Vehicle Theft Task Force is a multi-agency, multi-jurisdictional countywide unit that concentrates its activities on rings of professional vehicle thieves operating to fraudulently purchase/obtain, steal, strip and/or sell motor vehicles and their parts.

The Task Force is funded by an earmark vehicle registration fee of \$2 to \$4 on registered motor vehicles in Orange County pursuant to Section 9250.14 of the Vehicle Code extended by AB 286 in 2009. This fee funds one-time and on-going operational costs necessary for investigation and prosecution of motor vehicle theft cases.

At a Glance:

Total FY 2024-2025 Modified Budget:	6,196,289
Total FY 2024-2025 Actual Expenditure + Encumbrance:	5,457,290
Total Final FY 2025-2026 Budget:	6,729,145
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25		Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	6,130,282	6,041,154	6,167,883	6,138,991	97,837	1.6
Total Expenditures/Encumbrances	4,742,747	6,196,289	5,457,290	6,729,145	532,856	8.6
Prior Year Encumbrance Cancellations	40,824	0	39,071	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	1,428,360	(155,135)	749,665	(590,154)	(435,019)	280.4
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Motor Vehicle Theft Task Force in the Appendix on page A109

DISTRICT ATTORNEY

12G - REAL ESTATE PROSECUTION FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	1,004,025
Total FY 2024-2025 Actual Expenditure + Encumbrance:	718,828
Total Final FY 2025-2026 Budget:	1,148,200
Percent of County General Fund:	N/A
Total Employees:	0.00

The Real Estate Prosecution Fund, authorized and required by State statute, provides a necessary and valuable source of funding for the OCDA investigation and prosecution of real estate fraud crimes.

Funding comes from real estate recording fees. Pursuant to Section 27388 of the California Government Code, Fund 12G was established in April 2009 for deposit of a \$3 fee for the recording of certain real estate instruments by the County Clerk-Recorder. In 2012, Government Code Section 27388 was amended to include additional specific documents and authorized County Board of Supervisors to increase the recording fee up to \$10 per statutory document. Effective May 1, 2025 the OCDA's recording fee was increased to \$10 per statutory document.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	494,105	1,004,025	748,092	1,148,200	144,175	14.4
Total Expenditures/Encumbrances	494,052	1,004,025	718,828	1,148,200	144,175	14.4
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	54	0	29,264	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Real Estate Prosecution Fund in the Appendix on page A118

DISTRICT ATTORNEY

12H - PROPOSITION 64 - CONSUMER PROTECTION

Operational Summary

Fund Summary:

Pursuant to the November 2004 ballot initiative, Proposition 64 - Consumer Protection fund was established to earmark the civil penalties resulting from OCDA's prosecution of the violation of unfair competition law to be used exclusively for the investigation, prosecution and enforcement of consumer protection laws.

12H is funded by earmarked civil penalties.

At a Glance:

Total FY 2024-2025 Modified Budget:	3,363,363
Total FY 2024-2025 Actual Expenditure + Encumbrance:	3,018,177
Total Final FY 2025-2026 Budget:	3,067,922
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	2,117,904	711,964	942,013	1,033,300	321,336	45.1
Total Expenditures/Encumbrances	2,284,884	3,363,363	3,018,177	3,067,922	(295,441)	(8.8)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(166,981)	(2,651,399)	(2,076,164)	(2,034,622)	616,777	(23.3)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Proposition 64 - Consumer Protection in the Appendix on page A119

DISTRICT ATTORNEY

14H - DISTRICT ATTORNEY'S SUPP LAW ENFORCEMENT SERVICES

Operational Summary

Fund Summary:

The Supplemental Law Enforcement Services fund provides the OCDA with revenues to fund criminal prosecutors and other support personnel in the homicide and gang units. These funds are intended to provide for additional criminal prosecution, put additional officers on the street, and increase availability of jail beds.

Funding was first appropriated by the legislature in the Budget Act of 1996 for support of the Citizens Option for Public Safety (COPS) Program.

At a Glance:

Total FY 2024-2025 Modified Budget:	1,922,547
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,921,950
Total Final FY 2025-2026 Budget:	1,954,324
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25		Budget	
				Final Budget	Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	1,706,931	1,695,022	1,758,575	1,732,500	37,478	2.2
Total Expenditures/Encumbrances	2,651,293	1,922,547	1,921,950	1,954,324	31,777	1.7
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(944,362)	(227,525)	(163,375)	(221,824)	5,701	(2.5)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: District Attorney's Supp Law Enforcement Services in the Appendix on page A155

COUNTY EXECUTIVE OFFICE

041 - GRAND JURY

Operational Summary

Fund Summary:

The primary responsibility of the Grand Jury is to inquire of public offenses committed or triable within the county. The Grand Jury carries out this responsibility by hearing evidence presented by the OCDA to determine if certain persons should be charged with crimes and stand trial in Superior Court. The County is required by law to impanel a grand jury of 19 members who serve a term of one year. This body is mandated to investigate and report on both criminal and civil matters within the county. The major functions of the Grand Jury are divided into criminal indictments and civil investigations.

The Grand Jury is funded entirely by the County General Fund.

At a Glance:

Total FY 2024-2025 Modified Budget:	607,983
Total FY 2024-2025 Actual Expenditure + Encumbrance:	607,983
Total Final FY 2025-2026 Budget:	585,885
Percent of County General Fund:	0.01%
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev	Final Budget	Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Total Revenue	0	0	32	0	0	0.0
Total Expenditures/Encumbrances	671,464	607,983	607,983	585,885	(22,098)	(3.6)
Net County Cost	671,464	607,983	607,951	585,885	(22,098)	(3.6)

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Grand Jury in the Appendix on page A56



COUNTY EXECUTIVE OFFICE

045 - JUVENILE JUSTICE COMMISSION

Operational Summary

Fund Summary:

The Juvenile Justice Commission inquires into the administration of the juvenile court law; conducts inspections of publicly administered institutions housing juveniles and the operation of group homes that serve wards or dependents of the juvenile court; and prepares written reports and recommendations for the Presiding Judge of the Juvenile Court.

The Juvenile Justice Commission is funded entirely by the County General Fund.

At a Glance:

Total FY 2024-2025 Modified Budget:	180,151
Total FY 2024-2025 Actual Expenditure + Encumbrance:	180,151
Total Final FY 2025-2026 Budget:	180,151
Percent of County General Fund:	0%
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Expenditures/Encumbrances	180,151	180,151	180,151	180,151	0	0.0
Net County Cost	180,151	180,151	180,151	180,151	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Juvenile Justice Commission in the Appendix on page A62

COUNTY EXECUTIVE OFFICE

048 - PRETRIAL SERVICES

Operational Summary

Fund Summary:

The Pretrial Services unit is committed to providing the highest level of services for all persons charged with certain criminal violations and for justice partners involved in these matters. Pretrial Services Officers (PTSO) assigned to the Orange County Jail review bail, conduct risk and financial assessments. Their findings and recommendations are provided to judicial officers at arraignment to assist them in their release and bail setting decisions. PTSO also act as the liaison between On-Call Magistrates, law enforcement and attorneys to facilitate matters related to in-custody defendants 24 hours a day. The County is responsible for covering the costs to the Court for PTSO's, who are Court employees providing these services.

Pretrial Services is funded entirely by the County General Fund.

At a Glance:

Total FY 2024-2025 Modified Budget:	2,718,735
Total FY 2024-2025 Actual Expenditure + Encumbrance:	2,699,572
Total Final FY 2025-2026 Budget:	2,718,735
Percent of County General Fund:	0.05%
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount Percent
Total Expenditures/Encumbrances	2,584,733	2,718,735	2,699,572	2,718,735	0 0.0
Net County Cost	2,584,733	2,718,735	2,699,572	2,718,735	0 0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Pretrial Services in the Appendix on page A63

OFFICE OF INDEPENDENT REVIEW

051 - OFFICE OF INDEPENDENT REVIEW

Operational Summary

Mission:

At a Glance:

Total FY 2024-2025 Modified Budget:	1,624,284
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,454,551
Total Final FY 2025-2026 Budget:	1,633,733
Percent of County General Fund:	0.03%
Total Employees:	6.00

To identify and address high risk and potential liability issues in five County departments: the Orange County Sheriff Department (OCSD), OCDA, the Probation Department, Social Services Agency (SSA), and the office of the Public Defender.

Department Overview:

The Office of Independent Review (OIR) is authorized to review systemic issues and specific incidents regarding each agency, and the OIR may independently investigate complaints, including allegations of excessive force, discriminatory treatment, criminal conduct, and any other misconduct identified by the Board of Supervisors and department heads. The OIR serves as a resource and provides counsel and advice to the Board of Supervisors as well as relevant department heads.

Fund Summary:

OIR is funded entirely by the County General Fund.

Additional Department Goals:

- Reduce the number of pending reviews related to custodial deaths and deputy involved shootings
- Increase the number of published reports on the OIR website
- Continue to find ways to provide enhanced transparency by continuously adding to the information available on the OIR website

FY 2024-25 Achievement Highlights:

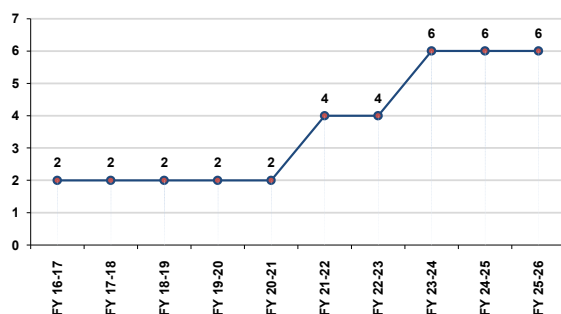
- Completed a systemic review of the "Use of Oleoresin Capsicum in Juvenile Detention Facilities in 2022." As part of the review process, the OIR also prepared a specific incident report on each of the 28 OC spray incidents that occurred in 2022. All the reports are available on the OIR's website.
- Prepared an "OCSD Recommendations and Implementation" report at the request of the Board of Supervisors. The report provides a list of recommendations made to OCSD by the OIR, as well as information about whether the policies were implemented. The report is posted on the OIR's website. A summary of the statistical information was presented during a public meeting of the Board of Supervisors.
- Completed a systemic "Agency Complaint Policy Review" at the request of the Board of Supervisors.
- Provided a public briefing for the Board of Supervisors regarding the status of current and ongoing OIR investigations.

- Continued to review, investigate, and respond to numerous complaints related to specific incidents of excessive force and discrimination.
- Completely updated its website. The newly revamped website is more transparent and links directly to the five agencies that the OIR reviews. Members of the public can learn about the OIR, download and view published OIR reports, view data related to custodial connected deaths, and learn how to file a complaint with the OIR or any of the other five agencies.

Organizational Summary

Office Of Independent Review - The OIR consists of an Executive Director, Legal Services Manager, Research Analyst, two Attorney III's, and one Executive Secretary. The department provides oversight functions for five County departments.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2023-24 budget process, 2 positions were added to ensure adequate staffing for timely reports and administrative requirements.
- During the FY 2021-22 budget process, 2 positions were added to provide accountability in the performance and operations of County Departments.

Budget Summary

Support of the County's Initiatives:

The OIR's work is shaped by the relevant county departments that it oversees. Every one of these departments is engaged in high-risk, high-impact work that shapes the fabric of the community. The relevant County departments provide essential services to the most vulnerable members of the community, including those who are struggling economically, adults and youth in distress, residents who are victims of crime, and those who are accused of a crime but cannot afford legal representation. The OIR is tasked with helping improve these services by increasing transparency, securing accountability, and recommending changes based on the law and best practices. The OIR does its work by assessing current policies and practices, responding to complaints it receives, and reviewing specific incidents and systemic issues. To support the County's initiatives, the OIR will continue to work with relevant departments to improve high-risk policies and practices, respond to complaints, monitor events like in-custody deaths and uses of force, and carry out systemic reviews.

Changes Included in the Base Budget:

The established FY 2025-26 Net County Cost limit for the Office of OIR, Budget Control 051, is sufficient to maintain current levels of service for ongoing baseline operations.

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	6	6	6	6	0	0.0
Total Revenue	0	0	63	0	0	0.0
Total Expenditures/Encumbrances	1,259,590	1,624,284	1,454,551	1,633,733	9,449	0.6
Net County Cost	1,259,590	1,624,284	1,454,489	1,633,733	9,449	0.6

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Office of Independent Review in the Appendix on page A64

Highlights and Key Trends:

- The OIR continues to receive and assess complaints from various individuals regarding relevant County agencies.
- The OIR is routinely reviewing specific agency policies and providing input on policy changes in order to help ensure that practices are keeping with state and federal law and best practices.
- The OIR continues to receive information from the core departments it oversees to complete systemic and specific incident reviews.

Budget Units Under Department Control:

No.	Agency Name	Office Of Independent Review
051	Office of Independent Review	1,633,733
	Total	1,633,733

PROBATION

057 - PROBATION

Operational Summary

Mission:

As a public safety agency, Probation serves the community by using efficient and research supported corrections practices to reduce crime, assist the Courts in managing offenders, promote lawful and productive lifestyles, and assist victims.

Department Overview:

Probation serves the community by supervising justice-involved community members by utilizing research-supported corrections practices to reduce crime, assist victims and help individuals navigate access to the County's extensive supportive services to facilitate successful reentry into the community. Probation has served Orange County's residents and the Courts since 1909. Deputy Probation Officers supervise approximately 15 thousand adults and juveniles at any given time. The department holds probationers accountable for their behavior, but also allows them the opportunity to remain within the community and continue in their participation in work, school, treatment, and supportive services.

Fund Summary:

This is the main operating budget for Probation and accounts for all probationary activities addressing both adult and youth clients. Major funding sources include 1991 and 2011 Realignment, Department of Juvenile Justice (DJJ) Realignment, grants, allocations and County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Reduce crime and promote lawful and productive lifestyles	Enhance the evidence-based practices framework and protocols by providing staff with advanced skill development and support. Engage in collaborative partnerships and contracts with community-based organizations to provide evidence-based practices for the supervised population	1. Percentage of adults who terminate from supervision without committing a new crime	1. >=60% adults
		2. Percentage of youth who terminate supervision without committing a new crime	2. >=50% youth
		3. Percentage of youth that have no new petitions filed for new crimes in OC within six months of termination	3. >=75% youth
Improve compliance with terms and conditions of probation and other court orders	Implement outreach programs targeting those hard-to-reach offenders	Percentage of failures to report for unhoused offenders compared to the FY 23-24 benchmark	15% to 25% reduction

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

- Enhance research capacity through expansion of juvenile and adult research and use of research-supported practices.
- Work toward safer communities through utilizing programs designed to reduce recidivism, provide evidence-based programming in facilities and field functions, and link clients to a variety of resources.
- Provide and empower victims with excellent service in an empathetic manner. Probation Victim Services also provides victims with resource referrals and collaborates with other agencies and organizations that provide direct victim support services. Finally, Probation assists victims in understanding their rights to reparation, including assisting them in documenting losses and claims, enforcing restitution orders, pursuing collections, and disbursing funds collected.
- Training and supporting a highly skilled and effective staff. Probation recognizes that success is dependent upon quality and dedication of its workforce and is committed to building technical skills, encouraging staff input, providing the necessary tools to complete the job, and providing a safe and efficient workplace for its employees.
- Recruitment of both sworn and professional staff to continue to support the daily operations of Probation. Probation is dedicated to the process of attracting and hiring highly qualified personnel through an increase in advertisement and community outreach.
- Revisit Probation's mission, values, and goals. Probation is evaluating its established mission and making necessary adjustments to meet existing and future challenges. The department is focused on renewed strategic priorities and is seeking a contract with a consultant to assist with strategic planning and development to further the overall progress of the department.

FY 2024-25 Achievement Highlights:

- Received the prestigious American Institute of Architects Orange County (AIAOC) Award for the SB 81 Multipurpose Rehabilitation Center (MRC). This facility serves as a hub for rehabilitative programming, education, and vocational training. Notably, the MRC also houses a visiting center where youth and their families can interact. Within the MRC, there is a dedicated children's room where youth can visit and play with their children fostering meaningful parental bonds during visits. The MRC also contains a fully equipped automotive shop that will allow youth to participate in hands-on automotive repair training. The architectural firm behind this innovative project, Lionakis, entered the MRC in the AIAOC Awards competition and the MRC secured an award in the Commercial Building category. This achievement is particularly noteworthy, as correctional buildings rarely receive such recognition alongside office buildings, apartments, and upscale retail structures.
- Received three awards from the National Association of Counties (NACo) for the following programs: the Public Safety Academy, the Juvenile Hall Youth Council, and the College Opportunity Program.
- The Public Safety Academy is a groundbreaking initiative designed to provide students with foundational knowledge as to what it takes to have a career in law enforcement. The curriculum integrates the fundamental pillars of character, such as trustworthiness and respect in law enforcement, while also equipping students with essential skills and knowledge about careers in law enforcement.
- The Juvenile Hall Youth Council, implemented at OC Probation's Juvenile Hall, offers system-impacted youth the opportunity to contribute positively to their community. This initiative underscores its belief that when staff and youth unite to address youth-related issues, the facility becomes a safer and more effective space for rehabilitation.
- The College Opportunity Program (COP) is tailored for system-impacted youth who have attained a High School Diploma or GED. The COP encourages participation by system-impacted youth in college courses. The COP also facilitates vocational training to ensure students are prepared with the technical skill sets required for their chosen career path.
- Awarded \$8M in grant funding from the Board of State and Community Corrections, under Proposition 47 in Fiscal Year 2024, as a lead agency under the Safe Neighborhoods and Schools Act; the first of its kind for the department. The award will enable the department to partner with community-based organizations (CBOs) to expand diversion services throughout the County for youth who have committed minor offenses. The grant application specifically focused on creat-

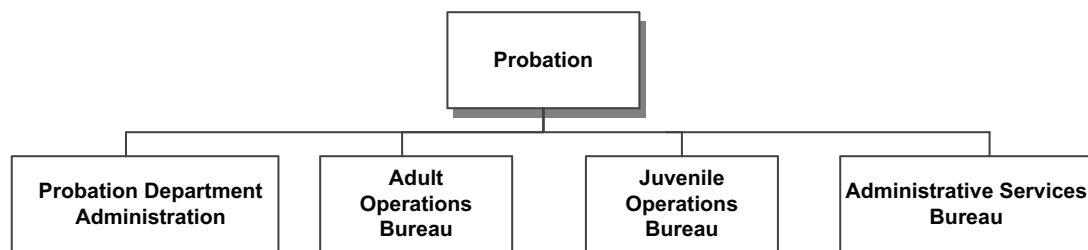
ing or replicating effective diversion programs for youth, connected to police departments and physically situated in their home communities. By pairing diversion services at the very front door of the system, with police contact, youth and families can receive needed intervention to prevent any referral to the Probation Department, OCDA or court. Equitable access to the programs, as well as preventing unnecessary contact with the juvenile justice system wherein the law enforcement agencies can directly refer youth to the diversion programs, are the key features of this initiative. This grant program is for public agencies aimed at supporting mental health treatment, substance abuse treatment, and diversion programs for people in the criminal justice system, and for programs that reduce recidivism of people convicted of less serious crimes. The Proposition 47 Grant is funded from savings generated from enacting the Safe Neighborhoods and Schools Act of 2014.

- **Housing Services for Adult Clients.** After years of working to secure supportive housing resources for Probation, the department now has a housing option specific for our clients. The department is pleased to have the "Orange County Probation Re-entry and Supportive Housing", in collaboration with the Action Alliance Foundation (AAF). The overarching goal of this program is to reduce incarceration rates, offer supportive services, aid in community reentry, and mitigate recidivism among individuals within the justice system. The goal is to extend housing assistance to individuals currently under Probation's supervision or at risk of entering the system. Supported by evidence-based research, it's recognized that stable housing significantly influences reducing recidivism rates. Thus, Probation aims to implement strategies that not only address immediate housing needs but also contribute to the long-term rehabilitation and successful reintegration of individuals within the justice system.
- **OC CARES: Justice Reform through Prevention and Intervention -** During Fiscal Year 2024-25, Probation has continued its collaboration and planning with the County's OC CARES Initiative on the following reentry projects:
 - **Coordinated Reentry Center -** Probation's Youth Guidance Center is being transformed into the County's first adult Coordinated Reentry Center. This facility is being completed in phases with phase one providing temporary housing for adult males and females who are released from custody without a place to go. The facility will include space for programs, family reunification, counseling, and any other needs determined necessary to remove obstacles for successful reentry.
 - **Regional Reentry Success Centers -** The Regional Reentry Success Centers will be a resource for anyone involved in the justice system who needs help finding services, housing, and peer support. The first Regional Reentry Success Center, Verdugo Reentry, located adjacent to the Probation Department's South County Field Service Office, opened in March 2024. A second Regional Reentry Success Center will be opening in Orange in FY 2025-26.
 - **Workforce Reentry Center -** The Workforce Reentry Center is in the final planning phase and will be established at the former site of the County's Animal Care Center. The project will include a training lab, retail operations, job placement services and housing.
- **Mobile Resource Vehicles -** Probation applied for grant funding for two Mobile Resource Vehicles from the Board of State and Community Corrections (BSCC). This grant is intended for the purchase of vehicles, equipment, telecommunications, etc. needed to operate mobile probation service centers within the community. These vehicles will aim to assist probationers, particularly those hard-to-reach populations such as unhoused individuals struggling to meet their probation terms, with overcoming transportation barriers, increased accountability, and rehabilitative opportunities. Additionally, Probation will utilize two "Sprinter-type" vans in support of the OC CARES Initiative that will be equipped to provide similar services, including court video conferencing, probation reporting and other supportive services. In Fiscal Year 2024-25, the two "Sprinter-type" vans along with the two Mobile Resource Vehicles were delivered to the County. OCIT is currently in the process of installing IT equipment in both the vans and Mobile Resource Vehicles.
- **Training and Volunteer Services and the Central Youth Reporting Center (CYRC)** relocated to a new facility, the Saint Andrew Campus (SAC) in the city of Santa Ana. This new facility allows for separate space for both functions within one building. SAC offers several spaces for state-of-the-art training for Probation staff, including annual training require-

ments and continued field safety training. The new site expanded CYRC services, adding educational/vocational classrooms, rooms for youth/family treatment, and indoor/outdoor youth recreation space. Probation officially moved into the new site in December 2024.

- **Youth Transitional Center (YTC)** - The Orange County Board of Supervisors approved a contract for design and construction of a new camp facility on December 19, 2023, with the project kick-off held in December 2023. This camp facility will be on the grounds of the Juvenile Hall campus and will include five 12-bed units, new parking areas, outdoor recreation, landscape development and connections to existing Juvenile Hall systems and infrastructure. The site will also include an eight-bed transitional housing unit to assist in the successful transition of youthful offenders back into society. This project has completed the planning and development stages and has begun critical demolition of existing units on the Juvenile Hall Campus. Probation has worked with key stakeholders throughout the inception of this project which will result in a one-of-a-kind camp facility, incorporating state of the art design practices and innovations in housing, security, and treatment. The youth and operations of the Youth Guidance Center will be relocated to this new camp facility once completed.

Organizational Summary



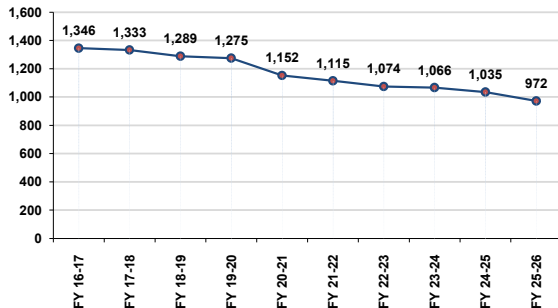
Probation Department Administration - The Chief Probation Officer oversees the overall direction, administration, and coordination of the operations and programs of the Probation Department, including the County's juvenile detention and camp facilities. The Chief Probation Officer coordinates operation of all Probation Department programs and services, directs and consults with the three Chief Deputies of the following Bureaus: Adult Operations, Juvenile Operations and Administrative Services. The Chief Probation Officer works with the Chief Deputies to assign projects and develop goals for their various divisions.

Adult Operations Bureau - Provides services through four distinct operational divisions: Adult Court Services, Adult Field Supervision, Special Supervision and AB 109 Field Supervision. Each division is responsible for working with offenders to promote individual competency and ensure community safety.

Juvenile Operations Bureau - Provides oversight and direction of Juvenile Hall and two camp facilities - Youth Guidance Center (YGC) and Youth Leadership Academy (YLA). Additionally, this bureau provides services through two distinct operational divisions: Juvenile Field Supervision and Juvenile Court Services. Juvenile Hall, YGC, and YLA operate 24 hours per day, 7 days per week and must meet stringent guidelines established by the California Board of State and Community Corrections.

Administrative Services Bureau - Provides primary support services for Probation's overall operation through three divisions: 1) Administrative and Fiscal 2) Strategic Development and 3) Professional Standards. This branch of Probation provides administrative and fiscal services, clerical support, human resource services, and research and evidence-based practices support for all functions in the Department. The bureau supports Departmental long-range planning, pursuit of outside funding, contract and purchasing administration, employee recruitment, hiring, training and operation of the Volunteers in Probation (VIP) and Volunteer Probation Officer (VPO) functions.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During FY 2025-26 budget process, 13 positions transferred to Budget Control 021, County Procurement Office, for the centralization of the procurement function.

During FY 2025-26 budget process, 6 positions were reinstated to meet operational needs.
- In FY2024-25, 23 positions were deleted as part of the Mid-Year Budget Report and in accordance with the January 3, 2025, Budget Action Plan.
- In FY 2024-25, 33 positions were deleted in accordance with the County Vacant Position Policy.

- In FY 2023-24, 31 positions were deleted in accordance with the County Vacant Position Policy.
- In FY 2022-23, 8 positions were deleted in accordance with the County Vacant Position Policy.
- In FY 2021-22, 41 positions were deleted in accordance with the County Vacant Position Policy.
- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 24 positions associated with the Voluntary Incentive Program (VIP) were deleted, and 13 positions were deleted in accordance with the County Vacant Position Policy.
- During the FY 2020-21 budget process, 114 vacant positions were deleted per CEO recommendation.
- In FY 2019-20, 9 positions were deleted in accordance with the County Vacant Position Policy.
- In FY 2018-19, 14 positions were deleted in accordance with the County Vacant Position Policy.
- During the FY 2018-19 budget process, 1 position was transferred from Ward Welfare, Fund 14R.
- In FY 2017-18, 15 vacant positions were deleted in accordance with the County Position Policy, 1 position was transferred to Employee Benefits, and 29 positions were transferred to OCIT as a result of Probation joining OCIT Shared Services.
- In FY 2016-17, 13 vacant positions were deleted in accordance with the County Position Policy.

Budget Summary

Support of the County's Initiatives:

The Probation Department will continue to serve the public and strive to protect public safety, while continuing to accept leadership roles on a statewide basis to help facilitate County goals. As a stakeholder to the County's OC CARES Initiative, Probation is striving to ensure a robust reentry program for all individuals involved in the criminal justice system. Probation will also continue its lead role related to Criminal and Juvenile Justice Realignment and the Chief Probation Officer will actively work with the Chief Probation Officers of California in the statewide pursuit of new revenue and the protection of existing revenue sources. Probation continues its commitment to Performance Metrics through regular convening of all managers to examine progress made and make continued strategic refinements, especially as it relates to best practices.

Changes Included in the Base Budget:

The established FY 2025-26 Net County Cost limit for the Probation Budget Control 057, is sufficient to maintain current levels of service for ongoing baseline operations.

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Total Positions	1,045	980	980	972	(8)	(0.8)
Total Revenue	96,100,967	113,849,504	116,842,796	119,984,829	6,135,325	5.4
Total Expenditures/Encumbrances	201,215,351	218,996,699	209,228,839	225,132,024	6,135,325	2.8
Inc/(Dec) to Obligated Fund Balances	0	0	0	0	0	0.0
Net County Cost	105,114,384	105,147,195	92,386,044	105,147,195	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Probation in the Appendix on page A68

Highlights and Key Trends:

- Probation continues to manage with limited resources to protect public safety, as well as the health and security of youthful offenders in custody. Probation will continue its joint efforts with the Courts, other County departments, and community law enforcement and stakeholders, especially as it relates to Criminal and Juvenile Justice Realignment activities.
- Probation continues to make priority improvements to its infrastructure to increase efficiency, while striving for data sharing compatibility with state, county, and local agencies.
- Probation continues to look for grant opportunities to help fund needed department-wide services consistent with its use of best practices.

Budget Units Under Department Control:

No.	Agency Name	Probation Department Administration	Adult Operations Bureau	Juvenile Operations Bureau	Administrative Services Bureau	Administrative Services Bureau	Total
057	Probation	(55,803)	83,789,438	136,009,562	5,388,827		225,132,024
12Y	Juvenile Justice Reform			11,429,398			11,429,398
14R	Ward Welfare			25,000			25,000
	Total	(55,803)	83,789,438	147,463,960	5,388,827		236,586,422

PROBATION

12Y - JUVENILE JUSTICE REFORM

Operational Summary

Fund Summary:

The Juvenile Justice Realignment fund was established for Juvenile Justice Realignment Block Grant (JJRBG) program that was created through Senate Bill 823 to provide county-based, custody, care, and supervision of youth who were eligible for commitment to the Department of Juvenile Justice prior to its closure (Welfare and Institutions sections 1990-1995). The Fund is restricted for support and services specified in the approved County of Orange Juvenile Justice Realignment Plan. This plan is reviewed and approved annually by the Orange County Juvenile Justice Coordinating Council (OCJJCC) in accordance with legislative requirements.

The primary funding source is the JJRBG.

At a Glance:

Total FY 2024-2025 Modified Budget:	11,630,886
Total FY 2024-2025 Actual Expenditure + Encumbrance:	10,714,571
Total Final FY 2025-2026 Budget:	9,283,451
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	15,403,456	9,643,576	11,064,942	11,429,398	1,785,822	18.5
Total Expenditures/Encumbrances	0	11,630,886	10,714,571	9,283,451	(2,347,435)	(20.2)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	15,403,456	(1,987,310)	350,371	2,145,947	4,133,257	(208.0)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Juvenile Justice Reform in the Appendix on page A127



PROBATION

14R - WARD WELFARE

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	35,200
Total FY 2024-2025 Actual Expenditure + Encumbrance:	30,108
Total Final FY 2025-2026 Budget:	25,000
Percent of County General Fund:	N/A
Total Employees:	0.00

The Ward Welfare fund is controlled by the Chief Probation Officer and is used for the benefit of education and welfare of detainees confined to Juvenile Hall or other County juvenile facilities and/or for the maintenance of these facilities. Ward Welfare funds are comprised of proceeds from commissary operations which are used to support cultural, educational, and motivational activities for the youth in the facilities.

Ten Year Staffing Trend Highlights:

- In FY 2018-19, the 1 position in this fund was transferred to Probation Department, Budget Control 057, to provide long-term sustainability of the position.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	3,454	200	2,710	1,000	800	400.0
Total Expenditures/Encumbrances	44,088	35,200	30,108	25,000	(10,200)	(29.0)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(40,634)	(35,000)	(27,398)	(24,000)	11,000	(31.4)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Ward Welfare in the Appendix on page A158

PUBLIC DEFENDER

058 - PUBLIC DEFENDER

Operational Summary

Mission:

To advance a more humane and compassionate justice system by protecting the constitutional rights and freedoms of the diverse communities of Orange County through inspired, client-centered advocacy in the courtroom and the community.

At a Glance:

Total FY 2024-2025 Modified Budget:	119,909,454
Total FY 2024-2025 Actual Expenditure + Encumbrance:	118,438,700
Total Final FY 2025-2026 Budget:	122,677,097
Percent of County General Fund:	2.27%
Total Employees:	468.00

Department Overview:

The Public Defender provides legal representation to those unable to afford a lawyer in criminal, juvenile justice, mental health and dependency cases. The Public Defender represents individuals in the justice system charged with felony or misdemeanor crimes, violations of supervision and in the Superior Court's pre- and post-disposition collaborative courts. The Public Defender also represents children in juvenile justice cases and parents in dependency proceedings in the Juvenile Court. Additionally, the Public Defender represents individuals who are involuntarily hospitalized due to mental illness or who are subject to conservatorship under either the Welfare and Institutions Code or the Probate Code or who are otherwise subject to civil commitment. Finally, the Public Defender represents individuals in civil treatment courts under Laura's Law and the Community Assistance, Recovery & Empowerment (CARE) Act.

Fund Summary:

This is the main operating budget for the Public Defender which is primarily funded by the County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Reduce involvement with the justice-system and promote better outcomes for clients	Divert individuals out of the justice system when possible to support and avoid the social and economic impacts of system involvement	Number of individuals diverted out of the justice system	>700



Strategic Goals: (Continued)

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Support positive outcomes for clients involved in the justice system	Determine areas of need and provide assistance to address issues leading to system-involvement	Number of clients supported by social workers	>1,300
Reduce recidivism by addressing the issues underlying system involvement	Identify and refer clients to the Collaborative Courts to address issues underlying their system involvement	Number of clients referred to the Collaborative Courts	>500
Mitigate the impact of prior system involvement	Provide record clearance services to clients through the Department's Clean Slate Program.	Number of record clearance motions filed through the Department's Clean Slate Program	>500
Expose students to the work of the Public Defender to promote careers within the Department	Leverage the presence of local law schools and universities to maximize the number of volunteers to effectuate its mission	Number of volunteers utilized	>175

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

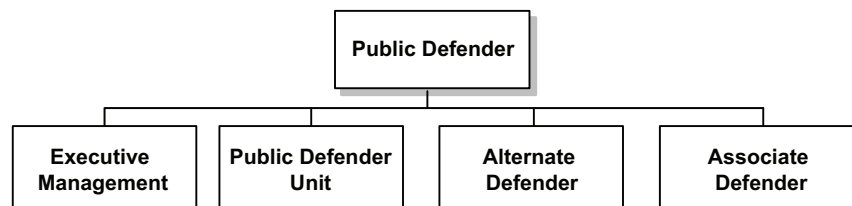
Additional Department Goals:

- Recognized as a leader nationwide, the Public Defender aims to safeguards the Constitutional rights of all by providing high-quality, compassionate and client-centered legal services to the indigent of Orange County.
- Collaborate with the County and justice partner agencies to improve outcomes for system-involved clients.
- Ensure successful implementation of legislative mandates.

FY 2024-25 Achievement Highlights:

- Constitutional Rights Foundation of Orange County (CRF-OC) recognized the Public Defender as Law Firm of the Year.
- Received a two-year State grant to implement retroactive application of the Racial Justice Act under AB 256 and SB 102.
- Utilized volunteers, primarily graduate students, at one of the highest rates among county departments. This provides the students exposure and the opportunity to work in the legal field to help facilitate their career pathway.
- Recruited 178 students from universities and law schools throughout the county to mentor and provide them with real-life experience in the criminal justice system as volunteer interns.
- Collaborated with Chapman University's Fowler School of Law and Western State School of Law to provide field learning opportunities and clinical experience for law students in their Criminal Defense Clinics.

Organizational Summary



Executive Management - The Public Defender is the Department Head over the Offices of the Public Defender which consists of three distinct and separate law offices.

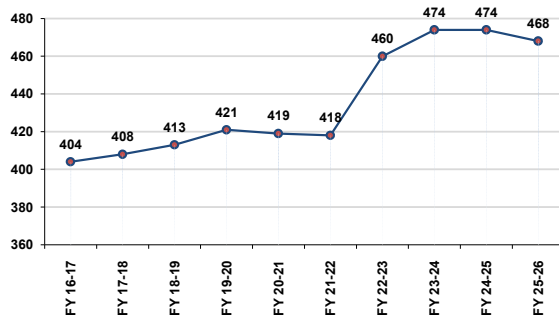
These are the Public Defender's Office, the Alternate Defender's Office and the Associate Defender's Office.

Public Defender Unit - The main unit is referred to as the Public Defender's Office and is made up of several distinct sections. The main office consists of the Felony Panel trial teams, the Writs and Appeals section, the Training section, the Administrative Unit and the Information and Technology Unit. The department's Mental Health Unit is housed separately in Santa Ana. The Department's Juvenile Court Unit is located within the Lamoreaux Justice Center in the City of Orange. There are also four branch offices located in Fullerton (North Justice Center), Santa Ana (Central Justice Center), Westminster (West Justice Center), and Newport Beach (Harbor Justice Center). Attorneys and support staff work at each of these locations.

Alternate Defender - Attorneys and support staff handle the first level of conflict cases (except for conflict arising in juvenile justice, juvenile dependency, capital, W&I Code 6600, and mental health cases). The Alternate Defender represents clients who, because of a conflict of interest, cannot be represented by the main unit, often because more than one defendant is charged.

Associate Defender - The Associate Defender is staffed by attorneys with a small support staff. This unit primarily handles capital cases and complex homicide cases. These are cases that, because of a conflict of interest, would previously have been handled by court-appointed private attorneys at a greater cost to the County.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY 2024-25, 3 limited-term positions were reinstated for the Public Defense Pilot Program.

In FY 2024-25, 8 vacant limited-term positions and 1 vacant position were deleted in accordance with the Vacant Position Policy.

- During the FY 2024-25 budget process, 6 positions were added to meet increased workload demands for the CARE Court Program and 1 position for immigration support services.

In FY 2023-24, 7 vacant limited-term positions were deleted in accordance with the Vacant Position Policy.

- During the FY 2023-24 budget process, 8 positions were added to meet increased workload demands for the CARE Court Program.

In FY 2022-23, 6 positions were added to meet increased workload demands for the Public Defense Pilot Program (PDPP) Grant and new legislation.

- During the FY 2022-23 budget process, 15 positions were added: 12 positions were added to meet the increased workload demands for body-worn camera digital evidentiary and discovery requirements and 3 positions were added for a Conviction Integrity Unit.
- In FY 2021-22, 1 position associated with the Voluntary Incentive Program (VIP) was reinstated and 26 positions were added for the PDPP Grant.
- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 1 position associated with VIP was deleted.
- During the FY 2020-21 budget process, 2 vacant positions were deleted per CEO recommendation.
- During the FY 2019-20 budget process, 8 positions were added for Alternate Defender, Immigration Support Services, Homeless Outreach Court, Senate Bill (SB) 1437, Case Management Support and Digital Evidence requirements.
- During the FY 2018-19 budget process, 5 positions were added to address increased service demands created by police agencies use of body worn-cameras, the implementation of Proposition 63, desktop and network security and to meet staffing needs of the AB 109 Unit.

- During the FY 2017-18 budget process, 4 positions were added to meet the increased discovery workload created by police agencies use of body-worn cameras and to meet the increased workload due to Proposition 57 and the mandate from the California Supreme Court directing attorneys to provide clients under the age of 26 with detailed sentencing hearings.

- During the FY 2016-17 budget process, 5 positions were added to meet the recruitment workload demands and the increased discovery workload created by police agencies use of body-worn cameras.

Budget Summary

Support of the County's Initiatives:

The Office of the Public Defender works diligently to support the countywide strategic goal of protecting the community by promoting a fair and equitable justice system for all involved. The Department focuses on excellence and integrity while remaining fiscally responsible in serving the community of Orange County. Public Defender services are core business functions mandated by law to represent clients under appointment by the courts and is proactive in analyzing and implementing any initiatives and legislation that may impact services provided.

The Office is committed to the County's OC CARES Initiative in seeking alternative solutions from incarceration and diversion into community-based treatment and support to address the underlying issues impacting criminal behavior.

Changes Included in the Base Budget:

To meet the FY 2025-26 Net County Cost Limit, Public Defender submitted a Reduce Level of Service Augmentation of 43 positions and \$6.8 million. In order to maintain the current level of service, Public Defender requested and received full restoration of the positions, appropriations and Net County Cost.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Cost to Maintain Current Level of Service Amount: \$ 6,805,389	Request restoration of 43 positions, appropriations and Net County Cost	Restore positions to ensure adequate staffing to sustain core mandated functions	34108

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	474	468	468	468	0	0.0
Total Revenue	11,964,609	13,591,442	13,526,421	10,274,921	(3,316,521)	(24.4)
Total Expenditures/Encumbrances	111,042,745	119,909,454	118,438,700	122,677,097	2,767,643	2.3
Net County Cost	99,078,136	106,318,012	104,912,279	112,402,176	6,084,164	5.7

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Public Defender in the Appendix on page A71

Highlights and Key Trends:

- The Department anticipates continuing and escalating workload impacts due to the passage of Proposition 36, SB 43, SB 384, SB 395, SB 1437, SB 775, SB 357, SB 483, AB 600, AB 1810, AB 2644, AB 2542 and AB 256 along with court decisions in *People v. Franklin* (2016) 63 Cal.4th 261, *In re Humphrey* (2021) 11 Cal.5th 135 and *People v. Heard* (2022) 83 Cal.App.5th 608.
- AB 625 approved by the Governor on October 6, 2021, subject to an appropriation by the Legislature, requires the State Public Defender, in consultation with the California Public Defenders Association and other subject matter experts, to undertake a study to assess appropriate workloads for public defenders and indigent defense attorneys and submit a report with their findings and recommendations to the Legislature during the second quarter of 2025. These recommendations may impact requisite staffing levels.
- Federal Foster Care (Title IV-E) matching funds are now being extended to Public Defender through the Judicial Council for attorneys representing parents and children in the dependency system. The matching funds are only available to enhance legal services by reducing per attorney caseloads and may not be used to supplant existing funding.
- The Department, in partnership with other County agencies, continues to participate and advance the efforts of the County's progress with the OC CARES 2025 Vision that includes the diversion of low-level nonviolent offenders with mental illness and/or substance abuse away from jails and toward more appropriate community-based treatment services.
- The Department continues its collaboration with out-of-court stakeholders to produce better outcomes for individuals involved in the justice system, dependency system, juvenile justice system and mental health system.

Budget Units Under Department Control:

No.	Agency Name	Executive Management	Public Defender Unit	Alternate Defender	Associate Defender	Total
058	Public Defender	638,903	106,559,505	13,728,007	1,750,682	122,677,097
15N	Delta Special Revenue		16,268			16,268
	Total	638,903	106,575,773	13,728,007	1,750,682	122,693,365

PUBLIC DEFENDER

15N - DELTA SPECIAL REVENUE

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	15,097
Total FY 2024-2025 Actual Expenditure + Encumbrance:	8,700
Total Final FY 2025-2026 Budget:	16,268
Percent of County General Fund:	N/A
Total Employees:	0.00

The Delta Special Revenue fund was created on behalf of the Orange County Board of Supervisors in an agreement regarding the funding of Case No. 94ZF0195. It authorized the Public Defender to hire staff, arrange for space, contract services and arrange for equipment to undertake the action of representation of the defendant. It also authorized costs incurred by other Orange County departments as a result of the defendant's case.

The Delta Special Revenue fund is funded by Calaveras County.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	5,590	4,390	5,479	5,230	840	19.1
Total Expenditures/Encumbrances	7,835	15,097	8,700	16,268	1,171	7.8
Prior Year Encumbrance Cancellations	454	0	31	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(1,790)	(10,707)	(3,190)	(11,038)	(331)	3.1
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Delta Special Revenue in the Appendix on page A171

SHERIFF-CORONER

060 - SHERIFF-CORONER

Operational Summary

Mission:

Dedicated to the protection of all served by providing exceptional law enforcement services free from prejudice or favor, with leadership, integrity and respect.

At a Glance:

Total FY 2024-2025 Modified Budget:	1,101,320,050
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,101,320,049
Total Final FY 2025-2026 Budget:	1,112,931,238
Percent of County General Fund:	20.58%
Total Employees:	3,924.00

Department Overview:

Orange County Sheriff Department's (OCSD) professional and sworn staff are organized into five Commands comprised of 24 Divisions. Together, these Commands and Divisions provide services including land, air, and sea-based patrol, custody operations, investigative services, emergency management, coroner services, forensics, and specialty operations, among an extensive list of other public safety services.

Fund Summary:

This is the main operating budget for OCSD. Major funding sources include Public Safety Sales Tax (Proposition 172), 2011 Realignment, contracted law enforcement services, state and federal grants, non-general fund revenue from OCSD's special revenue funds and the County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Enhance training and mentorship programs for young adults	Implement hands-on training and mentorship through the OCSD Cadet program for young adults interested in a career in law enforcement	Performance evaluations, supervisor feedback, and cadet experience	>=30 (based on staff capacity)
Enhance real-time intelligence gathering	Expand Automated License Plate Recognition (ALPR) Network to aid in vehicle theft recovery, suspect identification, and responses to crimes involving vehicles	Average percentage of operational ALPR cameras integrated with Real Time Operations Center (RTOC) operational platforms	>= 90%
Improve interagency coordination and operational efficiency	1. Expand real-time ALPR data across agencies to improve suspect tracking, vehicle theft recovery and crime prevention 2. Enhance live video feed access between agencies to provide real-time situational awareness during critical incidents, large-scale emergencies, and mutual aid operations	1. Number of agencies actively participating in ALPR data-sharing agreements 2. Number of agencies providing or receiving CCTV live-streaming access for coordinated incident management	1. >=15 agencies 2. >=10 agencies
Enhance real-time situational awareness and improve emergency responses	1. Strengthen public safety through increased surveillance integration 2. Strengthen public safety through surveillance integration by increasing community engagement 3. Strengthen public safety through surveillance integration through community partnerships	1. Percentage of County and municipal public safety surveillance cameras integrated with the RTOC 2. Number of cameras registered in the community camera registry program 3. Number of community stakeholders (schools, businesses, faith-based organizations) sharing live video feeds	1. >=80% 2. >=1,000 3. >=50

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

- Reduce and prevent crime in our contract cities and patrol area communities.
- Enhance countywide emergency preparation and response to critical incidents.
- Improve community support and engagement.
- Build-out collaborative, multi-disciplinary behavioral health response system.
- Maintain and improve infrastructure that allows for safe and efficient working environment.
- Enhance service delivery through department programs and innovative solutions.
- Evaluate current processes through internal audits and reviews.
- Implement and evaluate strategies to enhance community trust.
- Advance technology innovation and management.
- Recruit, hire, and train the most qualified individuals.
- Educate and train a professional and experienced workforce.

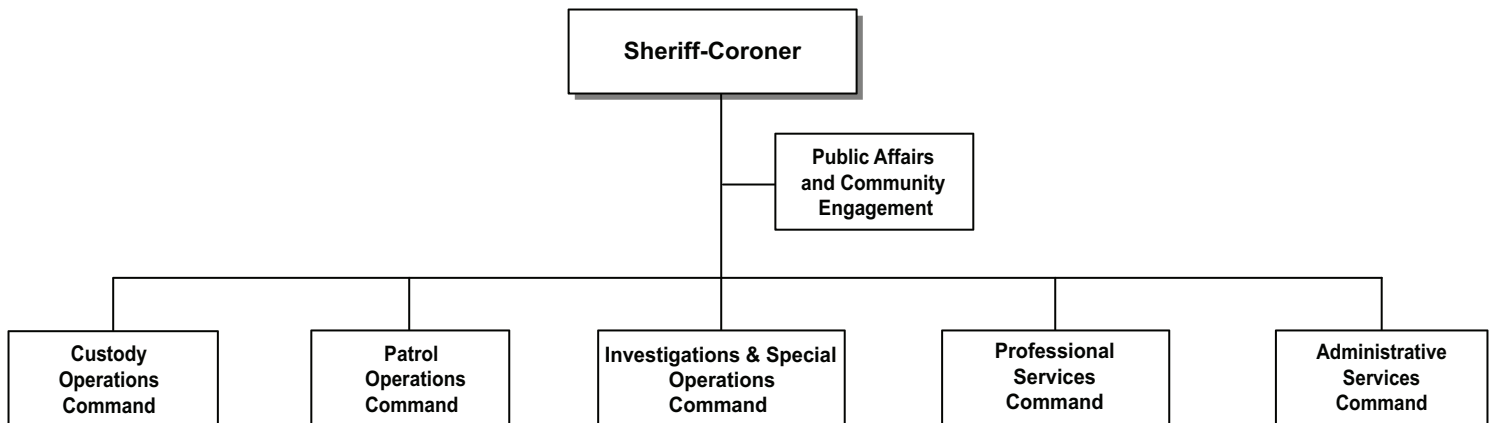
FY 2024-25 Achievement Highlights:

- During FY 2024-25, OCSD was successful in receiving new grant awards; including the Cannabis Tax Fund Grant Program (CTFGP), through California Highway Patrol (CHP) for the Coroner Division in the amount of \$50 thousand to help improve the collection and dissemination of data using the coroner case management system to review, evaluate, and accurately record the data related to driving under the influence (DUI) cases resulting in deaths. The OCSD Emergency Management Division also secured a new grant award for the Hazard Mitigation Grant Program (HMGP) in the amount of \$225 thousand which provides funding to implement mitigation activities that reduce risk to life, property, and infrastructure from natural hazards in the County of Orange.
- The Department continued to secure grant funding from the Office of Traffic Safety (OTS) related to grant programs such as the Selective Traffic Enforcement Program (STEP) Grant in the amount of \$610 thousand in which funding is used to assist the police traffic services with high visibility enforcement activities and driving under the influence (DUI) checkpoints. The Orange County Crime Lab also secured a grant award with the OTS for the Drug Prevalence in DUI Drivers in the amount of \$156 thousand and this funding supports the improvement of data collection services for individuals arrested for DUI cases and by funding further analytic training for Department staff.
- The Department received three grant approvals that will significantly impact the Harbor Patrol's ability to perform duties relevant to the safety of the three harbors and 42 miles of coastline they patrol in Orange County. The first is a State of California Boating Safety Enforcement and Equipment (BSEE) grant in the sum of \$140 thousand. This grant will pay for new Motorola multiband radios for the department's fireboats. The new radios will provide previously unavailable radio channels/frequencies allowing communication between local and state agencies, enhancing public and department members safety with quicker response times and better coordination. Harbor Patrol also received the State of California Surrender Abandoned Vessel and Exchange (S.A.V.E) grant for \$50 thousand. This grant will allow for the disposal of abandoned and/or hazardous boats leaking fluids that create a danger to the public and marine life. And lastly, the Department received \$400 thousand in Stonegarden grant funding that allows staff to patrol our harbors and coastline for illegal drugs and weapons smuggling.
- Supervisor Chaffee directed \$150 thousand in discretionary funding to allow Technical Investigations Unit personnel to continue participating in the California's Armed and Prohibited Persons System (APPS) program, which helps keep Orange County safe by removing firearms from subjects who cannot legally possess them. APPS is operated by the California Department of Justice. The APPS database is used to identify individuals who procured firearms and later became

prohibited from legally owning them. Prohibited persons in APPS include individuals who were convicted of a felony or violent misdemeanor, were placed under a domestic violence or other restraining order or suffer from serious mental illness.

- OCSD continues to be a leader in innovation and technology; implementing state-of-the-art technology systems in the new James A. Musick facility (JAMF), launching the new Guardian Radio Frequency Identification (RFID) inmate tracking solution, upgrading body worn cameras (BWC), initiating a network modernization program, adding cyber security enhancements, integrating artificial intelligence into our 911 system, and upgrading radio microwave backhaul system on the 800 MHz countywide coordinated communications system.
- Traffic Violator Apprehension Program (TVAP) funds were used to upgrade the towing dispatch program from the 20-year-old Dispatch Towing System (DTS) to Autura Integrated Enterprise System (Aries). This software is utilized in real-time and facilitates the dispatching of tow companies to tow requests in the field and can produce graphing and statistical information.
- A FARO 3D laser scanner was purchased for the Regional Traffic Bureau, Major Accident Investigation Team (MAIT) and is a valuable tool used to document collision and crime scenes. The forensic laser scanner creates a 3D point cloud which can be used for accident reconstruction or scale diagram.
- The JAMF Expansion project was awarded Best Public Works Project of 2024. This project added 860 beds for inmates with state-of-the-art design and provisions for rehabilitation. This past year also saw the completion of two phases of the security electronics upgrades at the Theo Lacy Facilities (TLF) and two housing modules mental health upgrades at the Intake Release Center (IRC). The creation and unveiling of a new Wellness/Training room within TLF to promote employee health, reduce workplace stress, and improve overall morale. And the development of a Project Kindship building outside of TLF's Lobby to provide re-entry services to newly released inmates.
- With the upcoming construction of the new Workforce Reentry Center, OCSD created a new outdoor recreation area. This project will not only provide the needed security for when construction begins, but it will also improve recreation activities for our inmate populations, aligning us with our Disability Rights California (DRC) settlement agreement. The new recreation area will feature a walking track, sporting equipment, and restrooms. Plans are in place to add more outdoor recreation areas to accommodate future needs.
- OCSD Training Division, in collaboration with Operational Personnel, is proud to report the department achieved a 100% compliance rate for the 2023-2024 Peace Officer Standards and Training (POST) required Perishable Skills Program Training. In addition, the Training Division successfully expanded the Critical Incident Response Team (CIRT) to include 75% of Patrol Operations. This accomplishment has made the communities we serve a safer place to live and work.
- Beginning in February of 2025, the Training Division developed a 3-week Sheriff's Community Services Officers (CSO) Academy to run concurrently with the Correctional Services Assistant (CSA). The CSA/CSO Academy teaches the newly hired individuals the basic understanding of law enforcement activities to include developing rapport and cooperation from crime victims, witnesses, and informants; obtain complete and relevant information from interviewees to complete incident and crime reports; prepare clear and accurate reports; speak and write clearly and concisely; read, understand and interpret moderately complex laws, rules, directives and other written material; safely operate a police vehicle; and to complete traffic reports to include diagrams with law enforcement narratives.

Organizational Summary



Public Affairs and Community Engagement - The Public Affairs and Community Engagement (PACE) division is responsible for providing honest and transparent communication, and contemporary public safety and drug education to the public. PACE aims to build and maintain a strong reputation for OCSO by developing mutually beneficial partnerships and serving as the primary liaison between the community and the media. Public Affairs and Community Engagement is made up of several collaborative groups known as Community Engagement, Media Relations, and Public Relations.

Custody Operations Command - Provides safe and secure facilities for those entrusted to our care and jail functions to more than 40 thousand arrestees annually and custodial services to inmates sentenced to serve time in Orange County, including housing, recreational activity, food services, commissary and services associated with the secure custody of inmates. Correctional programs offer a variety of life skills and responsibility classes to help inmates re-enter the community as productive, law-abiding citizens upon their release from jail. TLF is a maximum security jail complex that maintains the custody and welfare over a diverse inmate population ranging from those charged or sentenced for misdemeanor crimes to more serious felonies. JAMF is the newly constructed facility that reopened in late 2024 has been specifically designed to enhance programming aimed at reducing recidivism.

Patrol Operations Command - Provides patrol services to all unincorporated areas of the County and to 16 independent entities, including 13 municipalities that partner with the department for law enforcement services. Manages the following Operations: Transit Operations (Airport Police Services Bureau, Harbor Patrol Bureau, and Transit Police Services Bureau), North Operations (Security Bureau and police services for the cities of Stanton, Villa Park, Yorba Linda, and north Orange County unincorporated areas), Southeast Operations (Directed Enforcement Team (DET), Juvenile Services Bureau (JSB), School Resource Officer (SRO) programs, the School Mobile Assessment Response Team (SMART), Gang Reduction Intervention Partnership (GRIP), Field Training Bureau, and police services for the cities of Lake Forest, Mission Viejo, Rancho Santa Margarita, and southeast Orange County unincorporated areas) and Southwest Operations (Behavioral Health Bureau, Major Accident Investigation Team (MAIT), and police services for the cities of Aliso Viejo, Dana Point, Laguna Hills, Laguna Niguel, Laguna Woods, San Clemente, San Juan Capistrano, and southwest Orange County unincorporated areas).

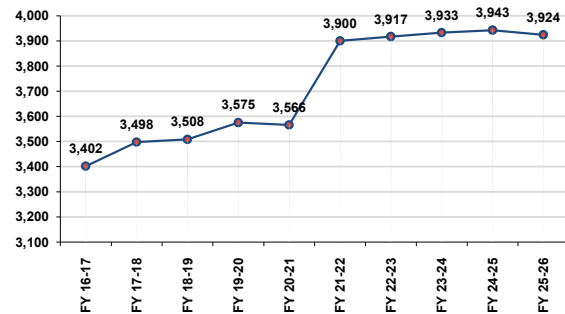
Investigations & Special Operations Command - Provides a wide breadth of public safety and investigative services serving Orange County. The Command is comprised of the Investigations Division, Orange County Crime Lab, Coroner Division, Emergency Management Division, Operations Support and Intelligence Division and the Special Operations Division. The Command is responsible for initiating and investigating public offenses and violations relating to crimes against persons and property, sex crimes, family violence, homicide, computer crimes, checks and fraud, vice and gang enforcement and narcotics offenses, as well as the

implementation of specialized services and task forces, including special operations. Conducting investigations into circumstances surrounding deaths falling within the Sheriff-Coroner's jurisdiction. Providing critical Countywide forensic science services in support of the investigation and prosecution of criminal cases. The Reserves Bureau is one of the most innovative law enforcement reserve forces in the nation. Reserve officers provide a wide variety of services in the community, volunteering their time to work alongside career law enforcement personnel.

Professional Services Command - Provides personnel development, record keeping and security for the County's courthouses to support the operation of the department. Conducts law enforcement training for sworn peace officers, reserve peace officers, and professional staff in all phases of state and federal mandated training and continues law enforcement training courses for OCSD personnel and law enforcement agencies throughout Orange County and the State of California. Reviews, enhances, and creates department policies, improves safety through compliance with all mandates, reduces liability, decreases crime through statistical analysis and mapping, assists injured employees in their recovery and return to work and tracks employee performance to increase our commitment to excellence in service to the public. The Records Division is responsible for case and records information processing, maintains departmental records such as crime reports, warrants and statistics, administers the department's body worn camera program and manages all facets of digital multimedia collected, evidence storing, and is responsible for the security and proper handling of more than 373 thousand items. The Court Operations Division provides bailiffing for all Superior Courts, staffing courthouse holding facilities, courthouse security, enforcement of warrants of arrest, service and enforcement of civil process, and transportation of mental health conservatees for hearings.

Administrative Services Command - Provides financial, budget, contract administration for law enforcement services, payroll, building maintenance and construction management, information systems, and other business services in support of the Department's law enforcement mission. Provides centralized, coordinated communications systems for all local public safety agencies (law enforcement, fire, paramedic and lifeguard) and general government agencies on a 24-hour basis.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY 2024-25, 14 positions were deleted as part of the Mid-Year Budget Report and in accordance with the January 3, 2025, Budget Action Plan.

In FY 2024-25, 6 positions were deleted in accordance with the County Vacant Position Policy and 2 positions were added to reconcile to the Final Law Enforcement Contracts.

In FY 2024-25, 1 position was deleted in accordance with the County Vacant Position Policy and transferred to Fund 109, County Automated Fingerprint Identification to meet the operational needs of the department.

- During the FY 2024-25 budget process, 1 position was transferred in from Fund 144, Inmate Welfare Fund.
- In FY 2023-24, 1 position was deleted in accordance with the County Vacant Position Policy. 9 positions were added for the Law Enforcement Contracts, City of San Clemente (4), City of San Juan Capistrano (1), City of Mission Viejo (net 0), City of Laguna Niguel (1), City of Laguna Hills (1), City of Rancho Santa Margarita (1) and City of Yorba Linda (1). 1 position was added for the substance abuse prevention program.
- During the FY 2023-24 budget process, 1 position was transferred in from Fund 143, Jail Commissary Fund and 14 positions were added: 9 for the Behavioral Health Bureau, 4 for Court Operations, and 1 for the Orange County Auto Theft Taskforce.

In FY 2022-23, 1 position was added for the Law Enforcement Contract, City of Laguna Hills.

- During the FY 2022-23 budget process, 14 positions were added: 5 positions for the Behavioral Health Bureau, 6 positions for the Coroner Division and 3 positions for the Records Division.

In FY 2021-22, 1 position was deleted in accordance with the County Vacant Position Policy and 4 positions were added for the Law Enforcement Contract, City of Laguna Hills (1), City of San Clemente (1), and City of Stanton (2).

- During the FY 2021-22 budget process, 1 position was added for the South School Mobile Assessment and Resource Team and 1 position was added for the Training Academy Unit.

In FY 2020-21, 17 positions were transferred in from Budget Control 032, Emergency Management Division, and 319 positions were transferred in from Budget Control 047, Sheriff Court Operations as part of the merger to Budget Control 060, Sheriff-Coroner, 5 positions were added for the Law Enforcement Contract, Orange County Transportation Authority, 3 positions were deleted for the Law Enforcement Contracts, City of Aliso Viejo, City of Dana Point and City of Laguna Niguel, 3 positions were deleted as part of the Department's reorganization, and 3 positions were deleted in accordance with the County's Vacant Position Policy.

- During the FY 2020-21 budget process, 21 vacant positions were deleted per CEO recommendation and 12 positions were added for the Body Worn Camera project.

- During the FY 2019-20 budget process, 63 positions were transferred in from Court Operations, Budget Control 047, for Civil Processing Services and 2 positions were added for the OC Crime Lab.

In FY 2018-19, 1 position was added for the School Mobile Assessment and Resource Team (SMART), 2 positions were added for the Law Enforcement Contract, City of San Clemente, and 2 positions were added for the Law Enforcement Contract, Orange County Transportation Authority, and 3 positions were deleted in accordance with the County Vacant Position Policy.

- In FY 2017-18, 8 positions were added to provide IT services, expanded law enforcement services in the County's flood control channels, and to reconcile to final city contracts for police services and 2 positions were transferred in from Budget Control 032, Emergency Management Division.

- During the FY 2017-18 budget process, 4 positions were added to address increased service demands in unincorporated areas, 6 for the OC Crime Lab, and 85 positions transferred in from Budget Control 055, Sheriff-Communications.

In FY 2016-17, 1 position was added to reconcile to final city contracts for police services.

- During the FY 2016-17 budget process, 6 positions were added to address increased service demands in unincorporated areas and a new Cyber Crime Unit.

Budget Summary

Support of the County's Initiatives:

OCSD will continue to provide exceptional law enforcement services to the residents of Orange County. The department will continue to ensure the security, protection and welfare of those incarcerated in our facilities. We have reformed custody operations for the safety of staff and inmates and continually implement changes without reducing the public's safety or services provided. OCSD continuously work with various County, State, and community stakeholders to address a person's underlying issues that may be a contributing factor to their criminal behavior.

Changes Included in the Base Budget:

To meet the FY 2025-26 Net County Cost Limit, OCSD submitted a Reduce Level of Service Augmentation of \$62.1 million. In order to maintain the current level of service, OCSD requested and received full restoration in appropriations and Net County Cost.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Cost to Maintain Current Level of Service Amount: \$ 62,120,338	Request restoration of overtime appropriations and Net County Cost	Restore overtime to ensure operations function smoothly and efficiently and align with the goal of enhancing public safety	34213

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	3,942	3,926	3,926	3,924	(2)	(0.1)
Total Revenue	725,213,441	775,863,498	740,481,564	780,370,896	4,507,398	0.6
Total Expenditures/Encumbrances	993,665,642	1,101,320,050	1,101,320,049	1,112,931,238	11,611,188	1.1
Net County Cost	268,452,201	325,456,552	360,838,485	332,560,342	7,103,790	2.2

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Sheriff-Coroner in the Appendix on page A76

Highlights and Key Trends:

- Proposition 172, Public Safety Sales Tax Revenue, remains a significant funding source for the OCSD. Proposition 172 revenue has not kept pace with the ongoing cost increase in the areas of salaries & employee benefits, workers' compensation insurance, property & liability insurance, and other services & supplies.
- In response to overall operational cost increases the department is focused on reducing the budget without impacting public safety. One of the measures has been to delay in filling non-critical vacant positions in order to save costs. In addition, the department continues to reduce/defer non-essential facility maintenance and equipment purchases.
- The Orange County Sheriff's Advisory Council (OCSAC), is a 501(c)3 nonprofit that supports OCSD both financially and through community initiatives. OCSAC is responsible for the Project 999 Fund, which provides vital financial assistance offering support to officers and their families in times of tragedy. Furthermore, OCSAC oversees the Peace Officers' Memorial located in Tustin, California. This memorial serves as a tribute to every OC peace officer who has tragically lost their life in the line of duty. OCSAC's K-9 Program serves as a resource to the K-9 unit by purchasing canines for the department with the accompanying K-9 training and equipment. OCSAC also launched the Drug Use Is Life Abuse campaign which teaches drug education to students and is the catalyst for Red Ribbon Week annually. OCSAC has begun allocating resources towards developing an Active Shooter Facility which will provide essential training to officers. Furthermore, OCSAC hosts the Annual Medal of Valor ceremony, highlighting the remarkable acts of heroism performed by public safety officers. Over the past four decades, OCSAC has contributed over \$20 million to support OCSD to foster safer communities throughout Orange County.

Budget Units Under Department Control:

No.	Agency Name	Patrol Operations Command	Investigations & Special Operations Command	Professional Services Command	Custody Operations Command	Public Affairs and Community Engagement	Administrative Services Command	Total
060	Sheriff-Coroner	230,805,395	143,006,199	174,035,918	296,730,006	4,216,482	264,137,238	1,112,931,238
109	County Automated Fingerprint Identification		2,642,861					2,642,861
126	Regional Narcotics Suppression Program - Other		2,735,324					2,735,324
132	Sheriff Narcotics Program - Department of Justice		6,957,180					6,957,180
133	Sheriff Narcotics Program - Other		1,327,461					1,327,461
134	Orange County Jail Fund				4,777			4,777
139	Sheriff Narcotics Program - CALMMET - Treasury		143,597					143,597
13B	Traffic Violator Fund	1,511,825						1,511,825
13P	State Criminal Alien Assistance Program (SCAAP)				2,743,741			2,743,741
13R	Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)						26,872,654	26,872,654
141	Sheriff's Substations Fee Program	582,879						582,879
142	Sheriff's Court Ops - Special Collections			2,174,945				2,174,945
143	Jail Commissary				9,839,535			9,839,535
144	Inmate Welfare Fund				15,170,922			15,170,922
14D	CAL-ID Operational Costs		1,241,943					1,241,943
14E	CAL-ID System Costs		53,084,216					53,084,216
14G	Sheriff's Supplemental Law Enforcement Services						4,971,671	4,971,671
14Q	Sheriff-Coroner Construction and Facility Development						14,020,097	14,020,097
15L	800 MHz CCCS						14,113,755	14,113,755
	Total	232,900,099	211,138,781	176,210,863	324,488,981	4,216,482	324,115,415	1,273,070,621

SHERIFF-CORONER

109 - COUNTY AUTOMATED FINGERPRINT IDENTIFICATION

Operational Summary

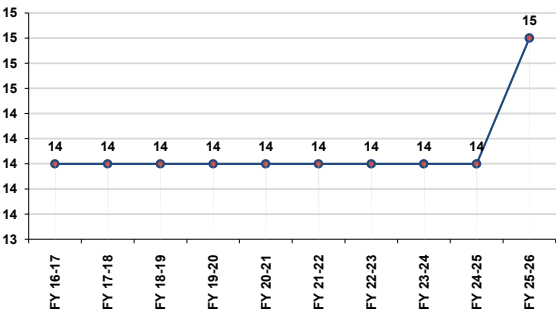
Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	2,371,024
Total FY 2024-2025 Actual Expenditure + Encumbrance:	2,196,270
Total Final FY 2025-2026 Budget:	2,642,861
Percent of County General Fund:	N/A
Total Employees:	15.00

The State Department of Justice maintains an automated system, known as the California Identification (CAL-ID) System, for retaining and identifying fingerprints. CAL-ID is a computer system which stores fingerprint information and provides a remarkably high-speed comparison to crime scene prints or arrestee prints. This budget funds the OCSD's costs for operating the system in Orange County.

The primary funding source includes revenue from Cal-ID Operational Costs, Funds 14D, and CAL-ID System Costs, Fund 14E, per the Joint Agreement for the implementation and Operation of the Orange County Automated Fingerprint Identification System.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process , 1 position was transferred from the Sheriff's main operating budget, Budget Control 060, to meet operational needs of the department.
- Staffing remained consistent at 14 positions through FY 2024-25.



Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	14	14	14	15	1	7.1
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	1,852,534	2,026,026	2,065,096	2,015,853	(10,173)	(0.5)
Total Expenditures/Encumbrances	2,002,642	2,371,024	2,196,270	2,642,861	271,837	11.5
Prior Year Encumbrance Cancellations	211	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(149,897)	(344,998)	(131,174)	(627,008)	(282,010)	81.7
Ending Fund Balance - Unassigned	(1)	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: County Automated Fingerprint Identification in the Appendix on page A101

SHERIFF-CORONER

126 - REGIONAL NARCOTICS SUPPRESSION PROGRAM - OTHER

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	3,027,941
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,703,575
Total Final FY 2025-2026 Budget:	2,735,324
Percent of County General Fund:	N/A
Total Employees:	0.00

The Regional Narcotics Suppression Program (RNSP) was established to support the mission of the RNSP which is a multi-agency task force initiative composed of narcotics officers from the OCSD, cities within the County, and Federal Agencies. The program is administered by OCSD under the direction of the department's Investigations Commander, who reports to an Executive Board comprised of police chiefs, the Sheriff and federal personnel. The mission of this program is to identify, disrupt and dismantle high-level major drug trafficking organizations that utilize the county as a nexus for their organization. RNSP directs drug enforcement efforts throughout the county, encouraging coordination and cooperation between law enforcement and prosecuting agencies. This fund records the costs of the activities associated with the RNSP. OCSD supports the goal of the HIDTA grant by actively providing personnel for the following two initiatives:

- Orange County Clandestine Laboratory Emergency Action Network which consists of a team of investigative personnel tasked with response, clean up and investigative follow up of clandestine laboratories throughout the County of Orange.
- Vehicle Interdiction Pipeline Enforcement Resource which is a highly trained operational team that utilizes specialty equipment to conduct unbiased policing throughout the highways of Orange County to effectively disrupt the flow of narcotics and illegal activities of narcotics drug traffickers.

The primary funding source is the Los Angeles High Intensity Drug Trafficking Area (HIDTA) grant, which is administered by the Office of National Drug Control Policy.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	2,322,688	1,405,000	1,525,921	1,405,000	0	0.0
Total Expenditures/Encumbrances	1,648,687	3,027,941	1,703,575	2,735,324	(292,617)	(9.7)
Prior Year Encumbrance Cancellations	99,288	0	171,622	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	773,289	(1,622,941)	(6,032)	(1,330,324)	292,617	(18.0)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Regional Narcotics Suppression Program - Other in the Appendix on page A112

SHERIFF-CORONER

132 - SHERIFF NARCOTICS PROGRAM - DEPARTMENT OF JUSTICE

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	6,911,698
Total FY 2024-2025 Actual Expenditure + Encumbrance:	2,355,813
Total Final FY 2025-2026 Budget:	6,957,180
Percent of County General Fund:	N/A
Total Employees:	0.00

The purpose of the Sheriff Narcotics Program-Department of Justice (DOJ) fund is to record costs and revenue as it relates to narcotic enforcement activities of OCSB Special Investigations Bureau's narcotics enforcement teams and the Regional Narcotics Suppression Program (RNSP). The goal of the SNP is to administer the operational, investigative and prosecutorial efforts of narcotics violators on a proactive level. The program is divided into three enforcement units: The North Narcotics Detail, the South Narcotics Detail, which includes the Highway Interdiction Team (HIT) and the RNSP. Both the North and South Narcotics teams focus on retail drug sales and mid-level traffickers who directly influence the quality of life of Orange County citizens. The North Narcotics Detail is responsible for North Orange County, including the cities of Stanton, Villa Park, and Yorba Linda, while the South Narcotics Detail concentrates its efforts in the South Orange County areas, from south of Irvine to San Clemente, including all South County contract cities. The HIT is a highly trained operational team, which utilizes specialty equipment to conduct unbiased policing throughout the highways of Orange County to effectively disrupt the flow of narcotics and illegal activities of narcotics drug traffickers. The RNSP focuses resources and administers investigations in a manner that augments the national effort by communicating and coordinating with law enforcement agencies throughout the country and other High Intensity Drug Trafficking Area regions, as well as provide personnel support in the response, clean-up and follow-up investigation of clandestine laboratories in Orange County.

Primary funding source is the DOJ's Asset Forfeiture Program.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Budget	
		As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	1,305,491	0	2,754,430	0	0	0.0
Total Expenditures/Encumbrances	4,924,836	6,911,698	2,355,813	6,957,180	45,482	0.7
Prior Year Encumbrance Cancellations	123,161	0	86,018	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(3,496,185)	(6,911,698)	484,636	(6,957,180)	(45,482)	0.7
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Sheriff Narcotics Program - Department of Justice in the Appendix on page A128

SHERIFF-CORONER

133 - SHERIFF NARCOTICS PROGRAM - OTHER

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	496,785
Total FY 2024-2025 Actual Expenditure + Encumbrance:	61,637
Total Final FY 2025-2026 Budget:	1,327,461
Percent of County General Fund:	N/A
Total Employees:	0.00

The purpose of the Sheriff Narcotics Program-Other fund is to record costs and revenue related to narcotics law enforcement activities and is one of four funds established for this purpose.

Funding includes OCSD's proportional share of revenue from the State of California narcotics forfeitures through the efforts of the Special Investigations Bureau and the Department's Narcotics Detail, other grant programs and miscellaneous revenue.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	989,942	30,000	975,763	95,000	65,000	216.7
Total Expenditures/Encumbrances	36,856	496,785	61,637	1,327,461	830,676	167.2
Prior Year Encumbrance Cancellations	1,457	0	1,892	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	954,543	(466,785)	916,018	(1,232,461)	(765,676)	164.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Sheriff Narcotics Program - Other in the Appendix on page A129

SHERIFF-CORONER

134 - ORANGE COUNTY JAIL FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	4,631
Total FY 2024-2025 Actual Expenditure + Encumbrance:	58
Total Final FY 2025-2026 Budget:	4,777
Percent of County General Fund:	N/A
Total Employees:	0.00

The Orange County Jail Fund is a self-balancing fund with restricted revenue. This budget is intended to assist in jail operational costs. When funds are available, it reimburses OCSO's main operating budget to partially offset overtime and one-time jail expenditures.

The primary funding source is from Superior Court penalty assessments.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	230	100	197	100	0	0.0
Total Expenditures/Encumbrances	70	4,631	58	4,777	146	3.2
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	160	(4,531)	138	(4,677)	(146)	3.2
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Orange County Jail Fund in the Appendix on page A130

SHERIFF-CORONER

139 - SHERIFF NARCOTICS PROGRAM - CALMMET - TREASURY

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	123,045
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,282
Total Final FY 2025-2026 Budget:	143,597
Percent of County General Fund:	N/A
Total Employees:	0.00

The purpose of the Sheriff Narcotics Program (SNP) Department of Treasury (DOT) is to record costs and revenue as it relates to narcotic enforcement activities of OCSD 's Special Investigations Bureau's narcotics enforcement teams and the Regional Narcotics Suppression Program (RNSP). The goal of the SNP is to administer the operational, investigative and prosecutorial efforts of narcotics violators on a proactive level. The program is divided into three enforcement units: The North Narcotics Detail, South Narcotics Detail, which includes the Highway Interdiction Team (HIT) and the RNSP. Both the North and South Narcotics teams focus on retail drug sales and mid-level traffickers who directly influence the quality of life of Orange County citizens. The North Narcotics Detail is responsible for North Orange County, including the cities of Stanton, Villa Park, and Yorba Linda while the South Narcotics Detail concentrates its efforts in the South Orange County areas, from south of Irvine to San Clemente, including all South County contract cities. The HIT is a highly trained operational team, which utilizes specialty equipment to conduct unbiased policing throughout the highways of Orange County to effectively disrupt the flow of narcotics and illegal activities of narcotics drug traffickers. The RNSP focuses resources and administers investigations in a manner that augments the national effort by communicating and coordinating with Law Enforcement Agencies throughout the Country and other High Intensity Drug Trafficking Area regions, as well as provide personnel support in the response, clean up and follow up investigation of clandestine laboratories in Orange County.

Primary funding source is the DOT's Asset Forfeiture Program.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25		Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	18,819	15,000	927,888	18,500	3,500	23.3
Total Expenditures/Encumbrances	18,838	123,045	1,282	143,597	20,552	16.7
Prior Year Encumbrance Cancellations	1,633	0	5,545	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	1,615	(108,045)	932,150	(125,097)	(17,052)	15.8
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Sheriff Narcotics Program - CALMMET - Treasury in the Appendix on page A134

SHERIFF-CORONER

13B - TRAFFIC VIOLATOR FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	1,277,618
Total FY 2024-2025 Actual Expenditure + Encumbrance:	240,324
Total Final FY 2025-2026 Budget:	1,511,825
Percent of County General Fund:	N/A
Total Employees:	0.00

The Traffic Violator Fund was established in July 2000 to record fees collected as part of the Traffic Violator Apprehension program. The intent of the program is to reduce vehicle accidents caused by drivers under the influence, unlicensed drivers and drivers whose licenses were suspended primarily by impounding their vehicles. The program also provides for public education regarding the requirements of the Vehicle Code and related safety issues regarding driving under the influence, driver licensing, vehicle registration, vehicle operation and vehicle parking.

The funding source includes record fees collected as part of the Traffic Violator Apprehension program from violations incurred in OCSD's contract cities and unincorporated County areas.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	374,894	357,059	531,924	472,972	115,913	32.5
Total Expenditures/Encumbrances	221,815	1,277,618	240,324	1,511,825	234,207	18.3
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	153,078	(920,559)	291,599	(1,038,853)	(118,294)	12.9
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Traffic Violator Fund in the Appendix on page A135

SHERIFF-CORONER

13P - STATE CRIMINAL ALIEN ASSISTANCE PROGRAM (SCAAP)

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	5,456,537
Total FY 2024-2025 Actual Expenditure + Encumbrance:	4,969,104
Total Final FY 2025-2026 Budget:	2,743,741
Percent of County General Fund:	N/A
Total Employees:	0.00

The Sheriff's State Criminal Alien Assistance Program (SCAAP) fund was established in 2003. SCAAP is a reimbursement program, which provides federal assistance for costs associated with incarceration of undocumented criminal aliens who have at least one felony offense or two misdemeanor convictions and held in our jails. Disbursements from the fund are for OCSO custody operations.

The primary funding source is the Federal SCAAP program administered by the Bureau of Justice Assistance.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	5,863,609	2,506,000	2,168,974	2,506,000	0	0.0
Total Expenditures/Encumbrances	5,585,040	5,456,537	4,969,104	2,743,741	(2,712,796)	(49.7)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	278,570	(2,950,537)	(2,800,130)	(237,741)	2,712,796	(91.9)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: State Criminal Alien Assistance Program (SCAAP) in the Appendix on page A138

SHERIFF-CORONER

13R - SHERIFF-CORONER REPLACEMENT & MAINTENANCE FUND (SCRAM)

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	24,145,858
Total FY 2024-2025 Actual Expenditure + Encumbrance:	922,897
Total Final FY 2025-2026 Budget:	26,872,654
Percent of County General Fund:	N/A
Total Employees:	0.00

The Sheriff-Coroner Replacement & Maintenance Fund was established to ensure the systematic replacement of key department equipment and to plan for major maintenance, thereby maintaining reliability for both officer and public safety. Major equipment and maintenance projects funded by this initiative include upgrades and replacements of Mobile Data Computers, the Orange County Automated Telecommunications System Mainframe/Switcher Fee equipment, helicopter replacement, and major maintenance, fireboat replacement, and food cart replacement.

The Sheriff-Coroner Replacement & Maintenance Fund receives ongoing funding from various sources including county departments, outside agencies, and contract partners such as contract cities, The Orange County Transportation Authority, and John Wayne Airport.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	5,315,662	3,126,222	3,926,063	3,000,897	(125,325)	(4.0)
Total Expenditures/Encumbrances	1,574,921	24,145,858	922,897	26,872,654	2,726,796	11.3
Prior Year Encumbrance Cancellations	10,126	0	417,253	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	3,750,868	(21,019,636)	3,420,418	(23,871,757)	(2,852,121)	13.6
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Sheriff-Coroner Replacement & Maintenance Fund (SCRAM) in the Appendix on page A139

SHERIFF-CORONER

141 - SHERIFF'S SUBSTATIONS FEE PROGRAM

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	147,963
Total FY 2024-2025 Actual Expenditure + Encumbrance:	78,202
Total Final FY 2025-2026 Budget:	582,879
Percent of County General Fund:	N/A
Total Employees:	0.00

The Sheriff's Substation Fee Program fund was established for the future construction or purchase of Sheriff Substations. Currently the County is working towards developing the Rancho Mission Viejo area and funds may be used to support a new substation for South Orange County.

The primary funding source is new developer fees.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	41,473	40,635	525,263	41,028	393	1.0
Total Expenditures/Encumbrances	330	147,963	78,202	582,879	434,916	293.9
Prior Year Encumbrance Cancellations	0	0	2,782	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	41,143	(107,328)	449,843	(541,851)	(434,523)	404.9
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Sheriff's Substations Fee Program in the Appendix on page A147



SHERIFF-CORONER

142 - SHERIFF'S COURT OPS - SPECIAL COLLECTIONS

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	2,178,710
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,216,575
Total Final FY 2025-2026 Budget:	2,174,945
Percent of County General Fund:	N/A
Total Employees:	0.00

The Sheriff's Court Operations Special Collections fund was established to supplement the costs of implementation, maintenance, and purchase of auxiliary equipment furnishings deemed necessary for the administration of the civil process.

The primary funding source includes civil process service fees, governed by Government Codes 26731, 26746, and 26746.1, which are restricted for Court's operations.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	1,268,882	1,155,000	1,369,058	1,155,000	0	0.0
Total Expenditures/Encumbrances	1,271,068	2,178,710	1,216,575	2,174,945	(3,765)	(0.2)
Prior Year Encumbrance Cancellations	19,450	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	17,264	(1,023,710)	152,483	(1,019,945)	3,765	(0.4)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Sheriff's Court Ops - Special Collections in the Appendix on page A148

SHERIFF-CORONER

143 - JAIL COMMISSARY

Operational Summary

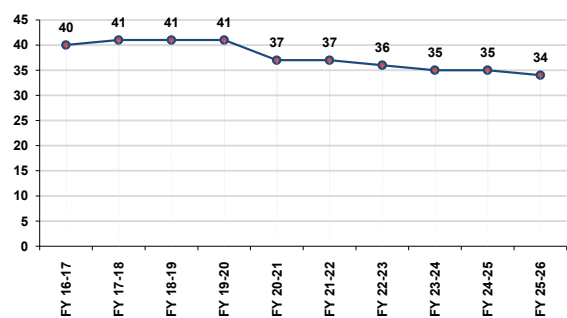
Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	6,880,790
Total FY 2024-2025 Actual Expenditure + Encumbrance:	6,831,506
Total Final FY 2025-2026 Budget:	9,839,535
Percent of County General Fund:	N/A
Total Employees:	34.00

Commissary Operations is a highly automated, profit-based unit with fiduciary responsibilities over inmate funds. The primary goal for this operation is to provide high quality products and services to those incarcerated in OCSD jail facilities and secondly to provide funding to the Sheriff's Inmate Welfare Fund to support vocational and educational training programs.

The primary funding sources are sales from inmate purchases.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY 2024-25, 1 position was deleted in accordance with the County Vacant Position Policy.
- During the FY 2023-24 budget process, 1 position was transferred out to Budget Control 060, Sheriff-Coroner.
- In FY 2021-22, 1 position was deleted in accordance with the County Vacant Position Policy.
- During the FY 2020-21 budget process, 4 vacant positions were deleted per CEO recommendation.
- In FY 2016-17, 1 position was transferred from Fund 144, Inmate Welfare Fund to align staff resources required for operations.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025 Budget	
	Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Total Positions	35	34	34	34	0	0.0
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	6,169,779	6,398,703	6,487,837	6,514,202	115,499	1.8
Total Expenditures/Encumbrances	6,437,238	6,880,790	6,831,506	9,839,535	2,958,745	43.0
Prior Year Encumbrance Cancellations	3,718	0	242,797	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(263,742)	(482,087)	(100,872)	(3,325,333)	(2,843,246)	589.8
Ending Fund Balance - Unassigned	1	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Jail Commissary in the Appendix on page A149

SHERIFF-CORONER

144 - INMATE WELFARE FUND

Operational Summary

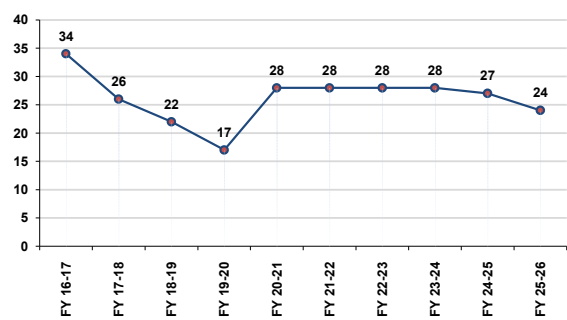
Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	15,074,566
Total FY 2024-2025 Actual Expenditure + Encumbrance:	4,063,783
Total Final FY 2025-2026 Budget:	15,170,922
Percent of County General Fund:	N/A
Total Employees:	24.00

The Inmate Welfare Fund allows the majority of OCSD's inmate rehabilitation programs and services to be provided without cost to taxpayers. Inmate programs and services related to rehabilitation opportunities are mandated by Title 15 Minimum Jail Standards and related case law. These activities are planned, coordinated, conducted, and evaluated at each of the OCSD's jail facilities by the Correctional Programs Unit. Typical programs include certified education in academic studies, vocational education training, and "life skills" classes such as Parenting and Job Development. The Programs Unit also provides opportunities for personal change, including programs focusing on substance abuse recovery, domestic violence and anger management, cognitive based therapy, general and law library services, religious and inspirational programs, and pre-release preparation and post-release assistance, which are all designed to maximize the chances of an inmate's successful transition to the community at release.

Funding is primarily through revenue generated from inmate use of telephones, tablets, profits from inmate purchases from Jail Commissary Fund, Fund 143, interest earned on the cash balance of the fund, and contracts related to certified inmate education classes and conducted in partnership with Rancho Santiago Community College District.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY 2024-25, 3 positions was deleted in accordance with the Vacant Position Policy.
- During the FY 2024-25 budget process, 1 position was transferred out to Budget Control 060, Sheriff-Coroner.
 - In FY 2020-21, 12 positions were added to enhance inmate program services consistent with the Integrated Services Community Corrections System of Care 2025 Vision Plan.
 - During FY 2019-20, 1 position was deleted in accordance with the Vacant Position Policy.
 - During FY 2018-19, 5 positions were deleted in accordance with the Vacant Position Policy.
 - During FY 2017-18, 4 positions were deleted in accordance with the Vacant Position Policy.
 - During FY 2016-17, 8 positions were deleted in accordance with the Vacant Position Policy.



Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	28	24	24	24	0	0.0
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	4,149,687	3,498,462	4,078,297	3,498,462	0	0.0
Total Expenditures/Encumbrances	3,401,290	15,074,566	4,063,783	15,170,922	96,356	0.6
Prior Year Encumbrance Cancellations	2,686	0	79,766	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	751,082	(11,576,104)	94,280	(11,672,460)	(96,356)	0.8
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Inmate Welfare Fund in the Appendix on page A150

SHERIFF-CORONER

14D - CAL-ID OPERATIONAL COSTS

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	1,484,904
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,345,216
Total Final FY 2025-2026 Budget:	1,241,943
Percent of County General Fund:	N/A
Total Employees:	0.00

The CAL-ID Operational Costs fund was established by the Board of Supervisors on June 18, 1996, together with an approved Master Joint Agreement with users of the CAL-ID Automated Fingerprint Identification System. The Joint Agreement has been amended over the years and now includes 33 cities and the County of Orange. The use of these funds is governed through the Remote Access Network Board, who annually recommends how the money will be appropriated and expended.

The primary funding source includes revenue from charging users of the Cal-ID system for any anticipated shortfall in revenues, which offset operational costs for CAL-ID, Fund 109.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	1,265,384	1,018,793	1,038,264	1,088,692	69,899	6.9
Total Expenditures/Encumbrances	1,230,094	1,484,904	1,345,216	1,241,943	(242,961)	(16.4)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	35,289	(466,111)	(306,952)	(153,251)	312,860	(67.1)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: CAL-ID Operational Costs in the Appendix on page A152

SHERIFF-CORONER

14E - CAL-ID SYSTEM COSTS

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	47,569,736
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,088,805
Total Final FY 2025-2026 Budget:	53,084,216
Percent of County General Fund:	N/A
Total Employees:	0.00

The CAL-ID System Costs fund was established by the Board of Supervisors on June 18, 1996, together with an approved Master Joint Agreement with users of the Cal-ID Automated Fingerprint Identification System. The Joint Agreement has been amended over the years and now includes 33 cities and the County of Orange. This fund provides for system replacement and upgrade costs related to OCSD's automated system for retaining and identifying fingerprints, which links with the state system and allows comparison of fingerprints obtained through local arrests with fingerprints in the statewide system.

The Board approved Resolution R-98-38, dated January 27, 1998, which authorized the implementation of a \$1 fee on vehicle registration (Vehicle Code Section 9250.19) to fund fingerprint identification equipment. The fee was set to expire on January 1, 2012, however passage of Assembly Bill 674, which was approved by the Governor on September 1, 2011, extended the authorization indefinitely.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	4,851,664	3,522,000	5,018,113	5,039,646	1,517,646	43.1
Total Expenditures/Encumbrances	1,242,344	47,569,736	1,088,805	53,084,216	5,514,480	11.6
Prior Year Encumbrance Cancellations	149,076	0	1	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	3,758,397	(44,047,736)	3,929,309	(48,044,570)	(3,996,834)	9.1
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: CAL-ID System Costs in the Appendix on page A153

SHERIFF-CORONER

14G - SHERIFF'S SUPPLEMENTAL LAW ENFORCEMENT SERVICES

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	4,748,200
Total FY 2024-2025 Actual Expenditure + Encumbrance:	4,001,005
Total Final FY 2025-2026 Budget:	4,971,671
Percent of County General Fund:	N/A
Total Employees:	0.00

The State Budget Act of 1996 appropriated funds to support the Citizens' Option for Public Safety (COPS) Program. These funds are intended to increase the number of officers on the street, construct jail beds, operate jail facilities, and provide additional prosecutors. Funds must supplement, not supplant, existing law enforcement services and shall be used exclusively to support front-line law enforcement services. Recipients of these funds are limited to California County Sheriffs, District Attorneys, counties, cities and special districts within San Mateo County.

The primary funding source is provided through the State of California Citizens' Option for Public Safety (COPS) Program and Multi-Agency Juvenile Justice Funds.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	2,196,613	2,215,485	2,293,400	2,156,791	(58,694)	(2.6)
Total Expenditures/Encumbrances	2,001,431	4,748,200	4,001,005	4,971,671	223,471	4.7
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	195,182	(2,532,715)	(1,707,605)	(2,814,880)	(282,165)	11.1
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Sheriff's Supplemental Law Enforcement Services in the Appendix on page A154

SHERIFF-CORONER

14Q - SHERIFF-CORONER CONSTRUCTION AND FACILITY DEVELOPMENT

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	36,561,034
Total FY 2024-2025 Actual Expenditure + Encumbrance:	24,123,470
Total Final FY 2025-2026 Budget:	14,020,097
Percent of County General Fund:	N/A
Total Employees:	0.00

The Sheriff-Coroner Construction and Facility Development fund is used to track major capital construction projects within OCSA. This budget includes funds for specific projects that were established by previous Board action. Each budgeted project is tracked separately within this fund.

The FY 2025-26 Budget includes:

On-Going Projects - Orange County Jail Facility American with Disabilities Act Compliance Upgrade, Jail Security Electronic Control Systems Upgrade/Replacement at Theo Lacy Facility and Central Jail Complex, Intake Release Center Air Handler Units Replacement, Central Men's Jail Complete renovation of Attorney Bonds Booth Area, Central Men's Jail Roof Expansion - Recreation Area, and Theo Lacy Lobby Intercom and Guard Station project.

The primary funding source is the Countywide Capital Projects Non-General Fund, Fund 15D.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	48,610,806	36,561,034	15,111,569	14,020,097	(22,540,937)	(61.7)
Total Expenditures/Encumbrances	70,465,987	36,561,034	24,123,470	14,020,097	(22,540,937)	(61.7)
Prior Year Encumbrance Cancellations	595,202	0	960,247	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(21,259,980)	0	(8,051,653)	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Sheriff-Coroner Construction and Facility Development in the Appendix on page A157

COUNTY EXECUTIVE OFFICE

073 - ALTERNATE DEFENSE

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	7,445,883
Total FY 2024-2025 Actual Expenditure + Encumbrance:	7,056,438
Total Final FY 2025-2026 Budget:	7,445,883
Percent of County General Fund:	0.14%
Total Employees:	0.00

The Alternate Defense accommodates the cost of court-appointed counsel who provide legal services to indigents when the Public Defender has declared a conflict of interest in Criminal and Juvenile Justice (Delinquency) cases and, as appropriate, in Family Law, Juvenile Dependency, Mental Health and Probate Cases. In addition, the Alternate Defense program provides legal and ancillary services for indigent clients utilizing private vendors for cases. Ancillary services may include, but are not limited to, psychological evaluations and investigative services.

Services provided are incurred by the State and reimbursed by the County, primarily funded by the County General Fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev	Final Budget	Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Total Revenue	4,650	0	5,275	0	0	0.0
Total Expenditures/Encumbrances	5,437,190	7,445,883	7,056,438	7,445,883	0	0.0
Net County Cost	5,432,540	7,445,883	7,051,163	7,445,883	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Alternate Defense in the Appendix on page A84



COUNTY EXECUTIVE OFFICE

081 - TRIAL COURTS

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	66,194,736
Total FY 2024-2025 Actual Expenditure + Encumbrance:	65,509,134
Total Final FY 2025-2026 Budget:	65,534,167
Percent of County General Fund:	1.21%
Total Employees:	0.00

With the passage of The Lockyer-Isenberg Trial Court Funding Act of 1997 (AB 233), the State of California assumed fiscal responsibility for the operations of all Orange County Trial Courts. AB 233 requires the County to advance a fixed Maintenance of Effort (MOE) payment (\$54.5 million) to the State to pay its share of Trial Court costs. It also requires the County to directly pay for certain specific types of Trial Court costs. This fund has been established to account for these payments and for revenue used to make these payments that is received from fees, fines, and forfeitures imposed by the Trial Courts. The Trial Court Facilities Act (SB 1732), established the authority for the transfer of court facilities from the counties to the State. During July 2009 through December 2009, the Board of Supervisors approved transfer agreements and joint occupancy agreements to complete the transfer of court facilities from the County to Judicial Council of California, Administrative Office of the Courts (AOC). SB 1732 requires the County to advance a fixed County Facility Payment (\$4.7 million) to the State to pay the Court's share of facility maintenance, utility, and insurance costs.

Funding sources include trial court fees, fines and forfeitures. The County's share of facility maintenance and utility costs are paid by OC Public Works and the County General Fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Revenue	18,464,994	17,966,541	19,023,167	17,305,972	(660,569)	(3.7)
Total Expenditures/Encumbrances	65,836,807	66,194,736	65,509,134	65,534,167	(660,569)	(1.0)
Net County Cost	47,371,812	48,228,195	46,485,967	48,228,195	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Trial Courts in the Appendix on page A93

COUNTY EXECUTIVE OFFICE

12J - PROPOSITION 69 - DNA IDENTIFICATION FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	1,277,472
Total FY 2024-2025 Actual Expenditure + Encumbrance:	404,701
Total Final FY 2025-2026 Budget:	658,788
Percent of County General Fund:	N/A
Total Employees:	0.00

The Proposition 69 - DNA Identification Fund was established pursuant to the passage of Proposition 69, the DNA Fingerprint, Unsolved Crime, and Innocence Protection Act, which expanded the statewide program of collecting samples of DNA and storing them in a database and data bank.

Funding from fines collected are used as part of the DNA program to help federal, state and local criminal justice and law enforcement agencies quickly and accurately detect and prosecute people responsible for certain crimes, such as sex offenses, and excluding innocent persons under investigation for such crimes.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	575,384	535,000	522,133	550,000	15,000	2.8
Total Expenditures/Encumbrances	931,573	1,277,472	404,701	658,788	(618,684)	(48.4)
Prior Year Encumbrance Cancellations	0	0	(25,453)	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(356,188)	(742,472)	91,978	(108,788)	633,684	(85.3)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Proposition 69 - DNA Identification Fund in the Appendix on page A120

COUNTY EXECUTIVE OFFICE

14J - EXCESS PUBLIC SAFETY SALES TAX

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	1,000
Total FY 2024-2025 Actual Expenditure + Encumbrance:	274
Total Final FY 2025-2026 Budget:	6,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Passage of Proposition 172 The Public Safety Sales Tax (PSST) in 1994, provided counties a method to maintain their funding commitment to public protection after the diversion of property tax dollars by the State to school programs. By law, PSST funds not used within any given fiscal year are placed within a PSST surplus fund to meet future public protection needs. Fund 14B, County Public Safety Sales Tax Excess Revenue Fund was originally created to account for these surplus PSST funds; however, all surplus funds were exhausted and the Board approved closure of Fund 14B in FY 2009-10. On May 20, 2008, the Board of Supervisors established Fund 14J, Excess Public Safety Sales Tax, and directed that all future excess Proposition 172 revenues be transferred to this fund for future allocation to designated public safety departments as recommended by the CEO and approved by the Board. The Board further directed proportional use of Proposition 172 and General Fund appropriations in OCSD and OCDA budgets. While all excess Proposition 172 revenues are transferred to Fund 14J, all excess General Fund appropriations are returned to the General Fund for future allocation as recommended by the CEO and approved by the Board.

The surplus of Proposition 172 revenue not used within any given fiscal year and the interest earned on those cash balances are the funding sources.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Budget	
		As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	431,049	1,000	26,953	6,000	5,000	500.0
Total Expenditures/Encumbrances	10,111,626	1,000	274	6,000	5,000	500.0
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(9,680,577)	0	26,679	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Excess Public Safety Sales Tax in the Appendix on page A156

COUNTY EXECUTIVE OFFICE

14U - COURT FACILITIES FUND

Operational Summary

Fund Summary:

The Court Facilities Fund was initially established to provide funding for alteration and improvements projects within County-owned Court facilities.

Funding from facility fees paid by individuals attending traffic school in the County of Orange are used to offset costs. In FY 2009-10, Court facilities were transferred to the state and no new revenues were received. Unbudgeted carryover funds totaling \$1.4 million will be used to address court facility needs as agreed upon by the County and Courts. The \$1.4 million is held in reserves until there is a requirement to appropriate.

Budget Summary

Final Budget History:

Sources and Uses	FY 2024-2025		FY 2024-2025		Change from FY 2024-2025	
	FY 2023-2024	Budget ⁽¹⁾	Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Budget	
	Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0
Total Revenue 0	0	0	0	0	0	0
Total Expenditures/Encumbrances	0	0	0	0	0	0
Prior Year Encumbrance Cancellations	0	0	0	0	0	0
Inc/(Dec) to Obligated Fund Balances	0	0	0	0	0	0
Ending Fund Balance - Unassigned	0	0	0	0	0	0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Court Facilities Fund in the Appendix on page A160



PROGRAM II: COMMUNITY SERVICES

Summary of Appropriations and Revenues

Dept/ Budget Control	Budget Control Name	FY 2025-2026 Appropriations	FY 2025-2026 Revenue	FY 2025-2026 Net County Cost
012/012	OC Community Resources	81,768,831	75,427,898	6,340,933
012/024	OC Animal Care	29,566,842	28,616,096	950,746
027/027	Department of Child Support Services	53,549,776	53,549,776	0
042/030	Health Care Agency - Public Guardian	6,222,427	1,468,581	4,753,846
042/042	Health Care Agency	1,204,155,464	1,082,144,236	122,011,228
063/063	Social Services Agency	1,295,126,361	1,184,367,909	110,758,452
GENERAL FUND SUBTOTAL		2,670,389,701	2,425,574,496	244,815,205
012/106	County Tidelands - Newport Bay	11,772,969	11,772,969	0
012/108	OC Dana Point Harbor	25,593,415	25,593,415	0
012/117	OC Housing Authority - Operating Reserves	5,550,472	5,550,472	0
012/119	OC Public Libraries - Capital	44,883,816	44,883,816	0
012/120	OC Public Libraries	117,303,859	117,303,859	0
012/121	OC Animal Care Donations	128,000	128,000	0
012/123	Dispute Resolution Program	682,000	682,000	0
012/124	Domestic Violence Program	795,000	795,000	0
012/12A	MHSA Housing Fund	1,900,000	1,900,000	0
027/12C	Child Support Program Development	3,617,683	3,617,683	0
063/12S	SSA Donations & Fees	938,000	938,000	0
063/12W	SSA Wraparound	27,320,361	27,320,361	0
042/138	Medi-Cal Administrative Activities/Targeted Case Management	450,163	450,163	0
017/13M	Orange County Opioid Settlement Fund	39,629,214	39,629,214	0
017/13N	OC Tobacco Settlement Fund	48,017,890	48,017,890	0
042/13S	Emergency Medical Services	6,044,542	6,044,542	0
042/13T	HCA Purpose Restricted Revenues	2,245,000	2,245,000	0
042/13U	HCA Interest Bearing Purpose Restricted Revenue	801,018	801,018	0
017/13Y	Mental Health Services Act	258,836,667	258,836,667	0
042/13Z	Bioterrorism Center for Disease Control Fund	4,648,758	4,648,758	0
063/14T	Facilities Development And Maintenance Fund	1,445,143	1,445,143	0
012/15F	Orange County Housing Authority (OCHA)	327,392,273	327,392,273	0
012/15G	OC Housing	16,311,001	16,311,001	0
012/15H	CalHome Program Reuse Fund	38,983	38,983	0
012/15K	Limestone Regional Park Mitigation Endowment	13,807	13,807	0
012/15U	Strategic Priority Affordable Housing	200,000	200,000	0
012/16D	OC Animal Shelter Construction Fund	2,515,229	2,515,229	0
012/405	OC Parks CSA26	197,338,477	197,338,477	0
012/406	OC Parks Capital	45,101,500	45,101,500	0
012/459	N. Tustin Landscape & Lighting Assessment District	1,128,431	1,128,431	0

Summary of Appropriations and Revenues (Continued)

Dept/ Budget Control	Budget Control Name	FY 2025-2026 Appropriations	FY 2025-2026 Revenue	FY 2025-2026 Net County Cost
012/477	County Service Area #22 - East Yorba Linda	164,584	164,584	0
063/590	In-Home Supportive Services Public Authority	3,585,049	3,585,049	0
9A0	Debt Service	448,524	448,524	0
OTHER FUNDS SUBTOTAL		1,196,841,828	1,196,841,828	0
TOTAL - COMMUNITY SERVICES		3,867,231,529	3,622,416,324	244,815,205

OC COMMUNITY RESOURCES

012 - OC COMMUNITY RESOURCES

Operational Summary

Mission:

Connecting people and resources.

At a Glance:

Total FY 2024-2025 Modified Budget:	79,810,465
Total FY 2024-2025 Actual Expenditure + Encumbrance:	74,450,479
Total Final FY 2025-2026 Budget:	81,768,831
Percent of County General Fund:	1.51%
Total Employees:	130.00

Department Overview:

Orange County Community Resources (OCCR) connects people with County resources and services that enhance quality of life. Through exceptional programs in Animal Care, Community Services, Housing and Community Development, Libraries, and Parks, OCCR provides opportunities that foster well-being, growth, and engagement for the community.

Fund Summary:

This is the main operating budget for OCCR. Funding sources include state and federal revenue and the County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Support community well-being	1. Ensure the public is aware of and has the opportunity for entertainment, learning, cultural awareness, and literacy development through library resources, programs, and events	1. Percent increase in attendance at OC Public Libraries branches	1. >= 3%
	2. Expand participation in County park events and programs to strengthen community connection to the recreational, health, and restorative benefits of the County park system	2. Percent increase in the number of event and program participants	2. >= 3%
	3. Provide stable and affordable housing to support increased quality of life	3. Number of supportive housing units developed	3. >= 342 units
Strengthen community access and connections	1. Ensure eligible residents are informed about available resources and benefits for older adults, veterans, and the workforce	1. Percent increase in subscribers/followers to social media/newsletters	1. >= 3%
	2. Provide the public with opportunities to interact with adoptable animals and be informed about animal shelter services	2. Percent increase in animal adoption events	2. >= 3%
Manage resources effectively	Ensure resources are maximized through effective processing, handling, and managing of Special Purpose Vouchers (SPV) that provides rental assistance to targeted populations	Percent of SPVs used annually	>= 80%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

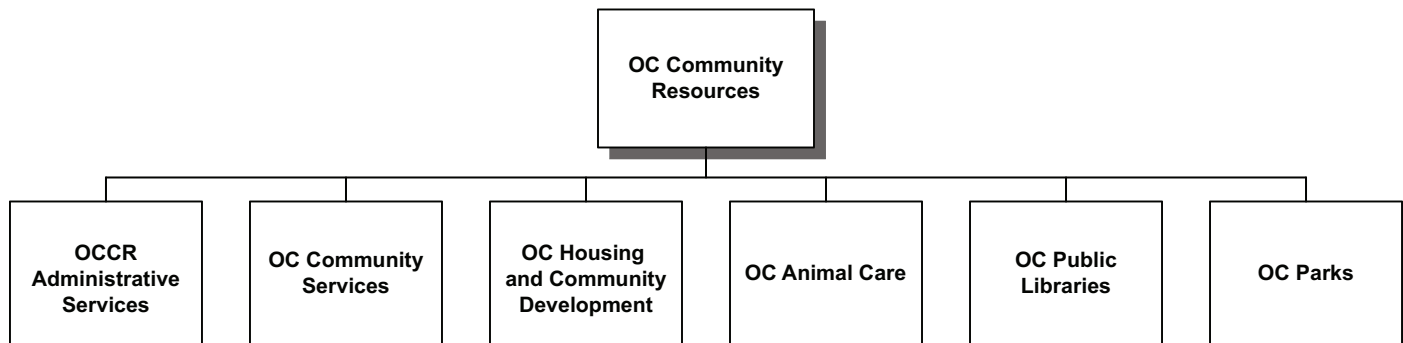
- Provide Orange County residents and visitors with facilities that are open, safe, and clean by continually improving operations and cultivating a dynamic workforce to serve as stewards of Orange County Parks assets.

- Provide equitable services through free access to educational, recreational, and digital resources, while engaging our communities through innovative programming, outreach, and literacy services.

FY 2024-25 Achievement Highlights:

- Completed construction on a new playground at Harriett M. Wieder Park in Huntington Beach.
- Completed Talbert Regional Park Master Plan, a process which engaged community feedback in developing goals and strategies to guide public use of Talbert Regional Park. The Talbert Regional Park Master Plan will be submitted for California Environmental Quality Act approval.
- Launched OC Parks Jr. Ranger Program, which encourages young park guests to explore the outdoor world within OC Parks to earn badges for completing activities focused on natural observation and stewardship of the County's natural and cultural resources.
- Using one-time funding under the Older California Act, the Office on Aging expanded Caregiver Respite services to support unpaid caregivers of older adults and those with early onset Alzheimer's or related disorders. This expansion helped reduce caregiver burden, allowing them to continue providing quality care and care recipients living independently at home.
- The Veterans Service Office reduced appointment wait times to be under five business days and readily provided same-day access to filing claims with the U.S Department of Veterans Affairs. The online appointment system further streamlined access for clients to self-schedule in-person, phone, or virtual appointments.
- The Workforce & Economic Development Division's Business Solutions Unit partnered with Orange County's local workforce boards to host the first large-scale regional Career Expo. The event connected 160 employers with over 900 job seekers and offered onsite case management, AI-powered resume services, workshops, and professional headshots all at no cost.
- Orange County Housing Authority has issued over 126,000 rent payments to Orange County landlords totaling over \$236 million on behalf of approximately 12,500 County residents.
- OC Housing has added a net 40 units to the housing pipeline. In addition, construction was completed on 573 housing units in which OC Housing was a participant lender, including 237 supportive housing units and 336 affordable housing units, putting the County of Orange closer to the goal of creating 2,396 housing units by 2029.
- Hosted more than 70 best-selling author speakers with record-breaking attendance at the A Slice of Literary Orange, Intergenerational Program, Cookbook Author Series, and the Summer at the Library series.
- Completed the Capital Improvement Program (CIP) tenant enhancement project at the Los Alamitos Rossmoor Library. CIP projects continue at the Aliso Viejo and Dana Point Libraries, both scheduled to reopen early summer 2025.
- Expanded Library of Things from six branches to 29 branches, and added new collections such as kitchen items, toys, outdoors, tech, arts & crafts, educational, garden tools, and tools. Obtained a Sustainable Libraries grant for \$75 thousand, \$55 thousand of which is to be used for expanding the Library of Things Collections at six branches with a focus on sustainability and community needs.
- Provided care for over 15,000 animals that came into the shelter as strays, injured/ill, investigations, abandonments, or owner surrenders.
- Achieved positive placement for over 9,900 dogs and cats.
- Provided families with over 109 tons of pet food, feeding over 12,150 pets at the Family Fur-st Drive Thru Pet Food Pantry.

Organizational Summary



OCCR Administrative Services - Responsible for all administrative support activities which includes procurement, finance, accounting, human resources, information technology, strategic operations & professional standards and the department's business office.

OC Community Services - Through strong community partnerships and a dedicated team, OC Community Services (OCCS) ensures critical resources reach those who need them most. With over 700,000 older adults in Orange County, the Office on Aging helps connect them to nutritious meals, transportation, and services that promote independent living. The Veterans Service Office helps veterans and their families in securing the benefits they've earned, from disability compensation to college fee waivers. Workforce & Economic Development Division (WEDD) helps job seekers build skills and find employment while supporting local businesses in strengthening their workforce. Our mission is to make a meaningful impact on those we serve.

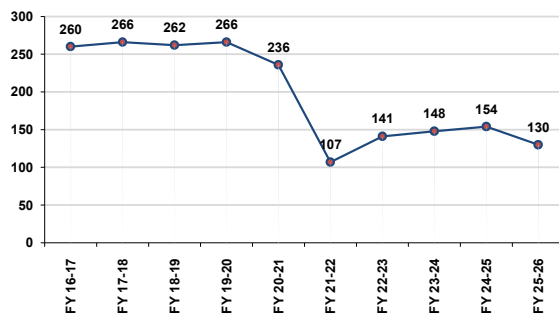
OC Housing and Community Development - Administers the County's affordable housing development, community development, and the Orange County Housing Authority and housing successor agency programs/activities.

OC Animal Care - Provides refuge and care for animals, fosters the human-animal bond and promotes safety in our community.

OC Public Libraries - Serves as a vital community hub, fostering a culture of learning, exploration, and inclusivity. With a diverse array of resources, programs, and services, OC Public Libraries (OCPL) empowers individuals of all ages and backgrounds to access knowledge, enhance literacy, and engage in lifelong learning.

OC Parks - As a steward of significant natural and cultural resources, OC Parks manages and operates a system of regional parks, beaches, harbors, trails and historic sites that are places of recreation and enduring value.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 26 positions were deleted and transferred to County Procurement Office, Budget Control 021, for centralization of the procurement functions.

In FY 2024-25, 1 position was added in Office on Aging to support the County's Master Plan on Aging and 1 limited-term position was added in the Veterans Services Office to expand mental health access for veterans and military service members.

- During the FY 2024-25 budget process, 2 positions were added for OC Parks administrative support, 1 position was added for Veterans Services, 1 position was added for Office on Aging and 1 position was added for Workforce and Economic Development.

In FY 2023-24, 1 position was transferred from OC Public Libraries, Fund 120.

- During the FY 2023-24 budget process, 2 positions were added for OCCS, 1 position was added for Veterans Services, 1 position was added for WEDD and 3 positions were added to support the Office on Aging.
- During the FY 2022-23 budget process, 6 positions were added for Office on Aging and 1 part-time position was added to support OCCR's Custodian of Records Administration Services.

In FY 2021-22, a total of 17 positions were added as Mid-Year Budget Adjustments: One position to support the Office on Aging, 4 limited-term positions to support

the Veterans Employment-related Assistance Program (VEAP) and the National Dislocated Workers program, 11 positions to support additional grant funding for the WEDD - formerly known as the Community Investment Division and 1 position that was deleted via the Voluntary Incentive Program (VIP) was reinstated in Administrative Services. In addition, 10 positions were transferred from OC Parks, Fund 405, due to a reorganization within the department.

- In FY 2020-21, 128 positions were transferred as a FY 2020-21 Mid-Year Budget Adjustment to the newly created Budget Control 024 for OC Animal Care and to reduce the budget shortfall due to pandemic-related revenue losses, 1 position associated with the VIP was deleted.

- During the FY 2020-21 budget process, 1 position was added to the Community Investment Division, 2 positions were added to the Veterans Service Office and 23 vacant positions were deleted per CEO recommendation.

In FY 2019-20, 9 positions were deleted and transferred to the Health Care Agency as part of the County's Office of Care Coordination organizational change. 4 positions were added in OC Animal Care to address increasing numbers of shelter animals and required standards of care. 1 position was transferred to 15G and a net 4 positions were deleted in accordance with the Vacant Position policy.

- In FY 2018-19, 1 position was added to support the County's Continuum of Care initiatives; 1 position was transferred to OC Parks, Fund 405; and a net 1 position was deleted in accordance with the Vacant Position Policy.

In FY 2017-18, 5 positions were transferred from OC Public Libraries, Fund 120, to support the additional workload associated with the growing homeless initiatives.

- In FY 2016-17, 4 limited-term positions were deleted due to funding limitations.
- During the FY 2016-17 budget process, 4 positions were added to assist with the CalWORKS program and 2 positions were added to the Office on Aging.

Budget Summary

Support of the County's Initiatives:

OCCR works collaboratively with all departments and stakeholders to address the current County initiatives regarding homelessness and OC CARES, which pertains to the various systems of care provided by the County.

Changes Included in the Base Budget:

The established FY 2025-26 Net County Cost limit for OCCR, Budget Control 012, is sufficient to maintain current levels of service for ongoing baseline operations.

The established FY 2025-26 Net County Cost limit for OC Animal Care, Budget Control 024, is sufficient to maintain current levels of service for ongoing baseline operations.

The FY 2025-26 base budget for OC Public Libraries - Capital, Fund 119, increased by \$28.2M from FY 2024-25 Budget primarily due to increasing special items costs from transfers in from OC Public Libraries, Fund 120, related to the transition of Irvine library operations from the County of Orange to the City of Irvine.

The FY 2025-26 base budget for OC Public Libraries, Fund 120, increased by \$19M from FY 2024-25 Budget primarily due to increasing costs from transfers out to OC Public Libraries - Capital, Fund 119 related to the transition of Irvine library operations from the County of Orange to the City of Irvine.

The FY 2025-26 base budget for OC Housing Authority (OCHA), Fund 15E, increased by \$11.5 million from the FY 2024-25 Budget due primarily to increasing salaries and employee benefits, combined with an expected increase in housing assistance payments.

The FY 2025-26 base budget for OC Housing, Fund 15G, decreased by \$2.7 million from the FY 2024-25 Budget due to a combination of factors, including a reduction in contingent professional services costs and housing consultant costs resulting from a decrease in Community Development Block Grant administrative funds.

The FY 2025-26 base budget for OC Parks, Fund 405, increased by \$15.2 million from the FY 2024-25 Budget due to increasing salaries and employee benefits, services and supplies, and capital assets costs.

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	149	154	154	130	(24)	(15.6)
Total Revenue	61,202,076	72,311,832	67,879,608	75,427,898	3,116,066	4.3
Total Expenditures/Encumbrances	69,276,252	79,810,465	74,450,479	81,768,831	1,958,366	2.5
Net County Cost	8,074,176	7,498,633	6,570,871	6,340,933	(1,157,700)	(15.4)

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Community Resources in the Appendix on page A24

Highlights and Key Trends:

- OCCR continues to face economic challenges of rising costs and maintaining services with minimal increases in funding. OCCR will continue to reduce expenditures where possible while maintaining core services.

Budget Units Under Department Control:

No.	Agency Name	OCCR Administrative Services	OC Community Services	OC Animal Care	OC Public Libraries	OC Parks	OC Housing and Community Development	Total
012	OC Community Resources	25,247,988	54,793,344				1,727,499	81,768,831
024	OC Animal Care			29,566,842				29,566,842
106	County Tidelands - Newport Bay					11,772,969		11,772,969
108	OC Dana Point Harbor					25,593,415		25,593,415
117	OC Housing Authority - Operating Reserves						5,550,472	5,550,472
119	OC Public Libraries - Capital				44,883,816			44,883,816
120	OC Public Libraries				117,303,859			117,303,859
121	OC Animal Care Donations			128,000				128,000
123	Dispute Resolution Program		682,000					682,000
124	Domestic Violence Program		795,000					795,000
12A	MHSA Housing Fund						1,900,000	1,900,000
15F	Orange County Housing Authority (OCHA)						327,392,273	327,392,273
15G	OC Housing						16,311,001	16,311,001
15H	CalHome Program Reuse Fund						38,983	38,983
15K	Limestone Regional Park Mitigation Endowment					13,807		13,807
15U	Strategic Priority Affordable Housing						200,000	200,000
16D	OC Animal Shelter Construction Fund			2,515,229				2,515,229
405	OC Parks CSA26					197,338,477		197,338,477
406	OC Parks Capital					45,101,500		45,101,500
459	N. Tustin Landscape & Lighting Assessment District					1,128,431		1,128,431
477	County Service Area #22 - East Yorba Linda					164,584		164,584
	Total	25,247,988	56,270,344	32,210,071	162,187,675	281,113,183	353,120,228	910,149,489

OC COMMUNITY RESOURCES

024 - OC ANIMAL CARE

Operational Summary

Fund Summary:

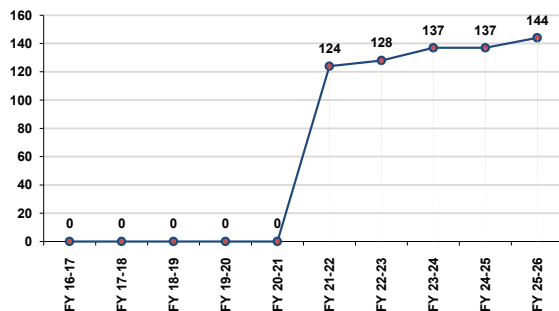
At a Glance:

Total FY 2024-2025 Modified Budget:	28,332,145
Total FY 2024-2025 Actual Expenditure + Encumbrance:	24,618,066
Total Final FY 2025-2026 Budget:	29,566,842
Percent of County General Fund:	0.55%
Total Employees:	144.00

OC Animal Care (OCAC) is a program within OCCR that provides animal care services to 14 contract cities and the unincorporated areas of the County, along with pet licensing and patrol services to 13 of those contract cities and the unincorporated areas of the County. This program promotes responsible pet ownership and strives to save the lives of all healthy, treatable, and manageable dogs, cats and exotic animals in our community by providing temporary shelter and medical care for "lost" owned or stray animals. The program also promotes opportunities for adoption of these animals and works closely with nonprofit rescue partners, other local animal shelters, and volunteer foster caretakers.

Funding for these activities includes charges for services, fee revenues and the County General Fund.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 7 positions were added to expand OC Animal Care operational hours and public access.
- In FY 2022-23, 9 positions were added to support OC Animal Care in providing high-quality medical care, improve customer service and employee safety.
- In FY 2021-22, 4 positions associated with the Voluntary Incentive Program (VIP) were reinstated.
- In FY 2020-21, 128 positions were transferred from OC Community Resources (OCCR) to the newly created OC Animal Care, Budget Control 024, in order to isolate the OC Animal Care budget and positions. 4 positions associated with the VIP were deleted.

Budget Summary

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Add Seven Positions to Expand OC Animal Shelter Operating Hours Amount:\$ 0	Add seven positions to increase OC Animal Shelter daily operating hours from 11:00am to 5:00pm.	Ensure adequate staffing to expand operational hours and public access to OCAC.	34351

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount Percent
Total Positions	137	137	137	144	7 5.1
Total Revenue	23,162,681	27,381,399	24,403,045	28,616,096	1,234,697 4.5
Total Expenditures/Encumbrances	24,261,410	28,332,145	24,618,066	29,566,842	1,234,697 4.4
Net County Cost	1,098,729	950,746	215,022	950,746	0 0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Animal Care in the Appendix on page A35

OC COMMUNITY RESOURCES

106 - COUNTY TIDELANDS - NEWPORT BAY

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	9,467,753
Total FY 2024-2025 Actual Expenditure + Encumbrance:	7,559,374
Total Final FY 2025-2026 Budget:	11,320,185
Percent of County General Fund:	N/A
Total Employees:	0.00

The County Tidelands Newport Bay Fund was established pursuant to Chapter 526(a) of the Statutes of 1919 which gave certain tidelands and submerged lands bordering upon and under Newport Bay to the County of Orange. Funds in the account are used to provide safe and enjoyable public recreation opportunities within the Newport Bay Tidelands area. This function is part of the OC Parks division and supports the overall mission to preserve and enhance OC Parks natural and cultural resources for recreation, education and exploration.

Funding includes short term leases, park and recreation fees, and transfers in from OC Parks, Fund 405.

Ten Year Staffing Trend Highlights:

- In FY 2017-18, 8 positions were consolidated into OC Parks, Fund 405. Staff who are working on Newport Bay Tidelands are charging costs as appropriate to Fund 106.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	8,414,375	7,424,719	7,548,152	7,358,147	(66,572)	(0.9)
Total Expenditures/Encumbrances	6,000,948	9,467,753	7,559,374	11,320,185	1,852,432	19.6
Prior Year Encumbrance Cancellations	192	0	32,185	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	2,413,619	(2,043,034)	20,964	(3,962,038)	(1,919,004)	93.9
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: County Tidelands - Newport Bay in the Appendix on page A98

OC COMMUNITY RESOURCES

108 - OC DANA POINT HARBOR

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	14,530,903
Total FY 2024-2025 Actual Expenditure + Encumbrance:	9,133,508
Total Final FY 2025-2026 Budget:	25,593,415
Percent of County General Fund:	N/A
Total Employees:	0.00

The OC Dana Point Harbor Fund was established pursuant to Chapter 321(a) of the Statutes of 1961 which gave certain tide-lands and submerged lands of the Dana Point area to the County of Orange. This fund accounts for the daily functions of Dana Point Harbor and the master leases with Dana Point Harbor Partners LLC and Dana Point Harbor Partners Drystack LLC. Dana Point Harbor maintains a diverse recreational facility so all users and visitors may experience this regional asset in a safe and enjoyable way.

Funding includes long-term leases and recreation fees. In July of 2017, the Board approved a new master lease for the development of Dana Point Harbor, and in October of 2018, Dana Point Harbor Partners LLC and Dana Point Harbor Partners Drystack LLC took over operation of the majority of the Harbor with a 66-year lease term.

Ten Year Staffing Trend Highlights:

- In FY 2017-18, 14 positions were consolidated into OC Parks Fund 405. Staff who are working in Dana Point Harbor are charging costs as appropriate to Fund 108.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	5,618,344	5,297,858	5,296,618	5,070,592	(227,266)	(4.3)
Total Expenditures/Encumbrances	11,389,977	14,530,903	9,133,508	25,593,415	11,062,512	76.1
Prior Year Encumbrance Cancellations	0	0	453	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(5,771,632)	(9,233,045)	(3,836,438)	(20,522,823)	(11,289,778)	122.3
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Dana Point Harbor in the Appendix on page A100

OC COMMUNITY RESOURCES

117 - OC HOUSING AUTHORITY - OPERATING RESERVES

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	10,145,293
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,047,258
Total Final FY 2025-2026 Budget:	5,550,472
Percent of County General Fund:	N/A
Total Employees:	0.00

The OC Housing Authority Operating Reserves Fund is used for the cost of ongoing administration of OC Housing Authority's current Housing Choice Voucher program or for other housing related purposes consistent with state and local law, including the development of affordable housing and support of homeless activities as approved by the Board of Supervisors.

Funding includes excess administrative fees collected prior to 2004 and the interest earnings on the cash balance in the fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	617,919	877,925	675,438	550,000	(327,925)	(37.4)
Total Expenditures/Encumbrances	1,180,595	10,145,293	1,047,258	5,550,472	(4,594,821)	(45.3)
Prior Year Encumbrance Cancellations	0	0	19,122	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(562,676)	(9,267,368)	(352,698)	(5,000,472)	4,266,896	(46.0)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Housing Authority - Operating Reserves in the Appendix on page A105

OC COMMUNITY RESOURCES

119 - OC PUBLIC LIBRARIES - CAPITAL

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	16,663,389
Total FY 2024-2025 Actual Expenditure + Encumbrance:	16,518,425
Total Final FY 2025-2026 Budget:	44,883,816
Percent of County General Fund:	N/A
Total Employees:	0.00

The Capital Project Fund for OC Public Libraries is dedicated to enhancing 29 community library facilities across Orange County through capital improvements. These enhancements align with OC Public Libraries' mission to empower and enrich our communities. The facilities serve as vital community hubs, offering resources and opportunities for lifelong learning to library patrons.

All costs related to these capital improvements are funded by property taxes specifically allocated for libraries.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	12,645,019	16,663,389	16,085,091	44,883,816	28,220,427	169.4
Total Expenditures/Encumbrances	14,335,198	16,663,389	16,518,425	44,883,816	28,220,427	169.4
Prior Year Encumbrance Cancellations	287,653	0	55,484	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(1,402,527)	0	(377,851)	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Public Libraries - Capital in the Appendix on page A106



OC COMMUNITY RESOURCES

120 - OC PUBLIC LIBRARIES

Operational Summary

Fund Summary:

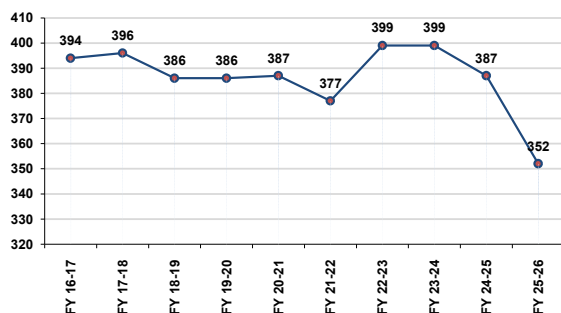
At a Glance:

Total FY 2024-2025 Modified Budget:	92,583,785
Total FY 2024-2025 Actual Expenditure + Encumbrance:	77,928,495
Total Final FY 2025-2026 Budget:	111,536,647
Percent of County General Fund:	N/A
Total Employees:	352.00

The OC Public Libraries (OCPL) Fund serves as the primary operating fund for OCPL, a County free library system. Through OCPL, individuals gain access to materials in various formats, as well as programming and spaces designed to foster community connections. This is achieved by empowering and enriching communities through professional library services extended to residents across 23 member cities via a network of 29 community libraries, a satellite site in Orangewood Children and Family Center, and the OCPL Outreach Services.

The primary funding source is dedicated property taxes.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY 2024-25, 35 positions were deleted in accordance with the Vacant Position Policy.
- In FY 2023-24, 16 part-time positions were converted to 8 full-time positions, 1 position was transferred to 012 in the FY 2023-24 Mid-Year Budget Adjustment to address challenges in recruitments and improve business needs for OC Public Libraries, and 3 positions were deleted in accordance with the Vacant Position Policy.
- In FY 2021-22, 22 positions that were deleted as part of the Volunteer Incentive Program (VIP) were added as a Mid-Year Budget Adjustment.
- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 20 positions associated with the VIP were deleted and 10 positions were added as a Mid-Year Budget Adjustment.
- In FY 2019-20, 1 position was added in the FY 2019-20 Second Quarter Budget Report, after being deleted in accordance with the Vacant Position Policy.
- In FY 2018-19, 1 position was deleted in accordance with the Vacant Position Policy and 1 position was added to support the branch libraries.
- In FY 2017-18, 5 positions were deleted when 10 part-time positions were consolidated to 5 full-time positions; 5 positions were transferred to OCCR, Budget Control 012 to address increased Homeless Prevention activities.
- In FY 2016-17, 1 position was transferred to OCCR, Budget Control 012, to address increased Homeless Prevention activities and 3 positions were transferred from Budget Control 012 to provide support for the READ/OC Program.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	390	354	354	352	(2)	(0.6)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	84,421,006	85,317,785	90,174,327	103,441,958	18,124,173	21.2
Total Expenditures/Encumbrances	71,012,284	92,483,785	77,928,495	111,536,647	19,052,862	20.6
Prior Year Encumbrance Cancellations	3,343,191	0	1,939,383	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	16,751,912	(7,166,000)	14,185,215	(8,094,689)	(928,689)	13.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Public Libraries in the Appendix on page A107

OC COMMUNITY RESOURCES

121 - OC ANIMAL CARE DONATIONS

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	385,600
Total FY 2024-2025 Actual Expenditure + Encumbrance:	119,766
Total Final FY 2025-2026 Budget:	128,000
Percent of County General Fund:	N/A
Total Employees:	0.00

The OC Animal Care (OCAC) is supported through the use of dedicated volunteers and donations of pet supplies, services, and money. This fund was established to record and track the monetary donations received and ensure any earmarked funds are used appropriately.

Funding sources include donations and the interest earnings on the cash balance in the fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	210,974	137,500	148,552	128,000	(9,500)	(6.9)
Total Expenditures/Encumbrances	223,197	385,600	119,766	128,000	(257,600)	(66.8)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(12,224)	(248,100)	28,786	0	248,100	(100.0)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Animal Care Donations in the Appendix on page A108

OC COMMUNITY RESOURCES

123 - DISPUTE RESOLUTION PROGRAM

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	680,000
Total FY 2024-2025 Actual Expenditure + Encumbrance:	428,326
Total Final FY 2025-2026 Budget:	682,000
Percent of County General Fund:	N/A
Total Employees:	0.00

The Dispute Resolution Program Fund provides funding for local dispute resolution services as an alternative to formal court proceedings. The Dispute Resolution service providers meet regularly with judges from the five justice centers who comprise the Small Claims Mediation Committee. The contracted providers receive case referrals for mediation and work collaboratively with Court Judges and Commissioners.

Funding for this program is provided from the Court Civil Filing Fees.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	773,518	680,000	878,975	682,000	2,000	0.3
Total Expenditures/Encumbrances	574,083	680,000	428,326	682,000	2,000	0.3
Prior Year Encumbrance Cancellations	5,140	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	204,575	0	450,649	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Dispute Resolution Program in the Appendix on page A110

OC COMMUNITY RESOURCES

124 - DOMESTIC VIOLENCE PROGRAM

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	796,000
Total FY 2024-2025 Actual Expenditure + Encumbrance:	652,775
Total Final FY 2025-2026 Budget:	795,000
Percent of County General Fund:	N/A
Total Employees:	0.00

The Domestic Violence Program Fund provides funding for domestic violence shelters in Orange County, which provide a temporary safe haven. Consistent with the Welfare and Institutions Code Sections 18294-18298, the domestic violence shelters provide a range of comprehensive emergency crisis shelter services that are necessary to address the various critical needs experienced by victims of domestic violence and their children including emergency crisis sheltering, access to a 24-hour crisis hotline, provision of counseling services, walk-in center, food and clothing, hospital emergency room assistance, transportation referrals, and legal assistance.

Funding for this program is provided by marriage license and batterer's fees collected.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	695,425	770,000	681,007	725,000	(45,000)	(5.8)
Total Expenditures/Encumbrances	802,224	796,000	652,775	795,000	(1,000)	(0.1)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(106,798)	(26,000)	28,232	(70,000)	(44,000)	169.2
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Domestic Violence Program in the Appendix on page A111

OC COMMUNITY RESOURCES

12A - MHSA HOUSING FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	4,975,907
Total FY 2024-2025 Actual Expenditure + Encumbrance:	4,206,927
Total Final FY 2025-2026 Budget:	1,900,000
Percent of County General Fund:	N/A
Total Employees:	0.00

The MHSA Housing Fund is used to record Mental Health Services Act (MHSA) funding dedicated for permanent supportive housing developments and may be utilized only for rental housing units for individuals who are diagnosed with serious mental illness, as defined in WIC - 5600.3(b); are eligible for MHSA services in their county of residence; and are homeless or at risk of being homeless.

Funding includes dedicated MHSA funding and the interest earnings on the cash balance in the fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	2,691,402	2,395,963	2,029,345	1,900,000	(495,963)	(20.7)
Total Expenditures/Encumbrances	14,059,384	4,975,907	4,206,927	1,900,000	(3,075,907)	(61.8)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(11,367,982)	(2,579,944)	(2,177,581)	0	2,579,944	(100.0)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: MHSA Housing Fund in the Appendix on page A114

OC COMMUNITY RESOURCES

15F - ORANGE COUNTY HOUSING AUTHORITY (OCHA)

Operational Summary

Fund Summary:

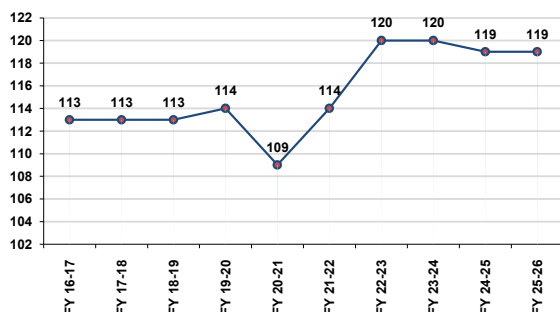
At a Glance:

Total FY 2024-2025 Modified Budget:	315,917,260
Total FY 2024-2025 Actual Expenditure + Encumbrance:	291,271,004
Total Final FY 2025-2026 Budget:	327,392,273
Percent of County General Fund:	N/A
Total Employees:	119.00

The Orange County Housing Authority (OCHA) administers federally funded programs to provide rental assistance to qualified tenants in privately owned rental housing. The largest such program is referred to as the Housing Choice Voucher Program (HCV). Participants who receive a housing voucher can use this rental assistance in a variety of rental dwellings and locations with almost any property owner who is willing to participate in the program. OCHA works to provide safe, decent, and sanitary housing conditions for very low-income families and to manage resources efficiently.

Funding includes federal grants and allocations.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY 2024-25, 1 position was added to provide OC Housing program services and 1 position was deleted in accordance with the Vacant Position Policy.
- During the FY 2024-25 budget process, 1 position was deleted and added to Budget Control 15G as part of a reorganization to create a Business Services unit.
- During the FY 2020-21 budget process, 6 positions were added to support and administer the 557 Emergency Housing Vouchers that were awarded by the Department of Housing and Urban Development (HUD).
- In FY 2020-21, 5 positions were added as a Mid-Year Budget Adjustment to fulfill on going operational needs for the Housing Choice Voucher program.
- During the FY 2020-21 budget process, 5 vacant positions were deleted per CEO recommendation.
- In FY 2019-20, 1 Housing Specialist III was added to support the 132 additional VASH vouchers that were awarded by HUD.
- In FY 2018-19, 2 Housing Specialist II positions that were deleted due to the Vacant Position Policy were restored to fulfill on going operational needs for the waiting list and HCV program.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	120	118	118	119	1	0.8
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	274,458,510	298,544,786	295,779,202	315,277,069	16,732,283	5.6
Total Expenditures/Encumbrances	268,145,527	315,917,260	291,271,004	327,392,273	11,475,013	3.6
Prior Year Encumbrance Cancellations	178,789	0	7,485	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	6,491,771	(17,372,474)	4,515,685	(12,115,204)	5,257,270	(30.3)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Orange County Housing Authority (OCHA) in the Appendix on page A165

OC COMMUNITY RESOURCES

15G - OC HOUSING

Operational Summary

Fund Summary:

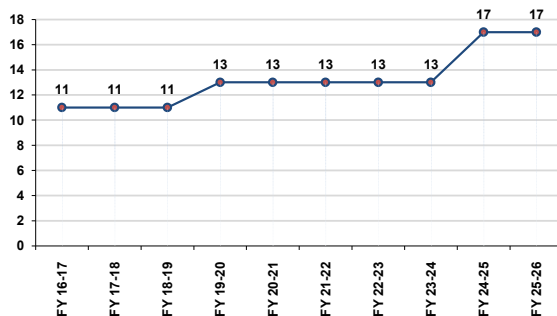
At a Glance:

Total FY 2024-2025 Modified Budget:	18,990,562
Total FY 2024-2025 Actual Expenditure + Encumbrance:	7,647,289
Total Final FY 2025-2026 Budget:	16,311,001
Percent of County General Fund:	N/A
Total Employees:	17.00

OC Housing & Community Development focuses on increasing and preserving affordable housing and community development opportunities, especially for those most in need and connecting people with those resources to meet their housing and community development needs. OC Housing, Fund 15G, is the operating fund for Housing & Community Development programs and grants, including: Community Development Block Grant, Home Investment Partnerships, and Emergency Solutions Grant programs. In addition, Fund 15G provides funding to implement the County's Affordable Housing programs by transferring funds to the Orange County Housing Finance Trust which develops affordable and supportive housing as part of the County's Housing Funding Strategy.

Funding includes the Community Development Block Grant, Home Investment Partnerships, and Emergency Solutions Grant programs.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2024-25 budget process, 4 positions were added to create a Business Services unit.
- During the FY 2019-20 budget process, 1 Secretary II was transferred from Homeless Services and 1 Staff Specialist was transferred to Budget Control 012 to align the existing position supporting OC Housing into the correct Budget Control.
- In FY 2018-19, 1 position was transferred to OCCR Budget Control 012 to support increased activities and 3 positions were added to assist supportive housing and additional affordable housing development.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	13	17	17	17	0	0.0
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	13,284,539	17,816,520	17,065,333	14,242,663	(3,573,857)	(20.1)
Total Expenditures/Encumbrances	10,498,590	18,990,562	7,647,289	16,311,001	(2,679,561)	(14.1)
Prior Year Encumbrance Cancellations	199,446	0	179,354	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	2,985,396	(1,174,042)	9,597,399	(2,068,338)	(894,296)	76.2
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Housing in the Appendix on page A166

OC COMMUNITY RESOURCES

15H - CALHOME PROGRAM REUSE FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	20,207
Total FY 2024-2025 Actual Expenditure + Encumbrance:	2,016
Total Final FY 2025-2026 Budget:	38,983
Percent of County General Fund:	N/A
Total Employees:	0.00

The CalHOME Program Reuse Fund separates and tracks repayments of CalHOME loans, which are reused and loaned to qualified homebuyers for CalHOME funded first time home buyer and housing rehabilitation projects.

Funding sources include the CalHOME program which provides grants and loans to qualified buyers and homeowners for home purchases and housing rehabilitation projects which then enhance the livability of the County's unincorporated and participating neighborhoods, and increase and preserve affordable housing opportunities.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	69,847	17,419	86,824	25,070	7,651	43.9
Total Expenditures/Encumbrances	4,641	20,207	2,016	38,983	18,776	92.9
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	65,206	(2,788)	84,807	(13,913)	(11,125)	399.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: CalHome Program Reuse Fund in the Appendix on page A167

OC COMMUNITY RESOURCES

15K - LIMESTONE REGIONAL PARK MITIGATION ENDOWMENT

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	15,323
Total FY 2024-2025 Actual Expenditure + Encumbrance:	117
Total Final FY 2025-2026 Budget:	13,807
Percent of County General Fund:	N/A
Total Employees:	0.00

In November 2014, the Board of Supervisors authorized establishment of the Limestone Regional Park Mitigation Endowment, Fund 15K, to maintain a wetlands mitigation area that was installed by Transportation Corridor Agencies (TCA) in a Limestone Nature Preserve.

Funding originates from a \$200 thousand endowment from the TCA and any interest earned on the cash balance in the fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	16,489	15,323	17,170	13,807	(1,516)	(9.9)
Total Expenditures/Encumbrances	131	15,323	117	13,807	(1,516)	(9.9)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	16,357	0	17,053	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Limestone Regional Park Mitigation Endowment in the Appendix on page A169



OC COMMUNITY RESOURCES

15U - STRATEGIC PRIORITY AFFORDABLE HOUSING

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	205,065
Total FY 2024-2025 Actual Expenditure + Encumbrance:	100,062
Total Final FY 2025-2026 Budget:	200,000
Percent of County General Fund:	N/A
Total Employees:	0.00

The Strategic Priority Affordable Housing Fund was established to receive a transfer of excess funds generated from the sale of a portfolio of single-family mortgages. The funds have previously been used to provide loans for the development of affordable housing. Currently, funds are used to support community development and homeless activities, including emergency sheltering and affordable housing efforts.

Funding originates from repayment of loan principal including interest.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	161,281	50,000	111,959	0	(50,000)	(100.0)
Total Expenditures/Encumbrances	0	205,065	100,062	200,000	(5,065)	(2.5)
Prior Year Encumbrance Cancellations	0	0	15,065	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	161,281	(155,065)	26,962	(200,000)	(44,935)	29.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Strategic Priority Affordable Housing in the Appendix on page A173

OC COMMUNITY RESOURCES

16D - OC ANIMAL SHELTER CONSTRUCTION FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	2,568,420
Total FY 2024-2025 Actual Expenditure + Encumbrance:	2,500,317
Total Final FY 2025-2026 Budget:	2,515,229
Percent of County General Fund:	N/A
Total Employees:	0.00

The OC Animal Shelter Construction Fund tracks revenues and costs associated with the design and construction of the new animal shelter which was completed in March 2018. The project was funded by the County and the contracted cities served. To help mitigate the impacts of large payments towards the construction costs, especially for the smaller contract cities, a ten-year payment plan was offered. Most of the contract cities accepted that option with two cities immediately paying their balance in full.

Funding is comprised of the quarterly payments made by the contract cities that chose the ten-year plan to repay the Animal Shelter construction costs.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	2,587,649	2,531,420	2,558,904	2,514,420	(17,000)	(0.7)
Total Expenditures/Encumbrances	2,799,488	2,568,420	2,500,317	2,515,229	(53,191)	(2.1)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(211,839)	(37,000)	58,586	(809)	36,191	(97.8)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Animal Shelter Construction Fund in the Appendix on page A175

OC COMMUNITY RESOURCES

405 - OC PARKS CSA26

Operational Summary

Fund Summary:

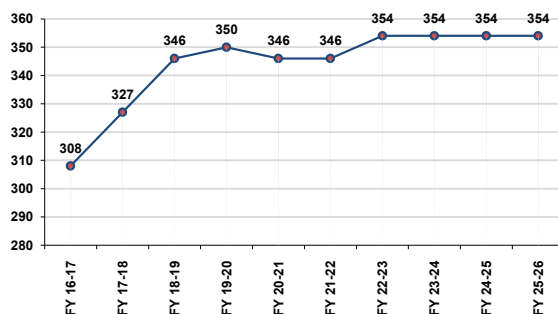
At a Glance:

Total FY 2024-2025 Modified Budget:	161,379,822
Total FY 2024-2025 Actual Expenditure + Encumbrance:	138,783,955
Total Final FY 2025-2026 Budget:	176,559,050
Percent of County General Fund:	N/A
Total Employees:	354.00

The OC Parks CSA26 Fund provides for the operation and maintenance of the County's regional system of recreational facilities in order to provide clean, safe and enjoyable recreational opportunities to the public. OC Parks encompasses regional, wilderness, and historic facilities, as well as coastal areas throughout the County of Orange, California. Featuring approximately 60,000 acres of parkland, open space and shoreline, Orange County's award-winning parks and programs are enjoyed by millions of residents and visitors each year. The park system includes 15 regional parks, five wilderness parks, seven historic parks, five beaches, seven nature preserves, eight nature centers and 278 miles of regional trails and bikeways, which includes about 100 miles of parallel trails. The County's system of regional recreational facilities are home to native habitat land, California and Natural Landmarks, the County's archaeological and paleontological collections, as well as the OC Zoo.

Primary funding sources include property tax and park fees.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2024-25 budget process, 1 position was added to establish a coastal resiliency program and 2 part-time positions were converted to 1 full-time position for the Mile Square Regional Park to streamline its organizational structure.
- During the FY 2022-23 budget process, 5 positions were added to maintain additional acreage and amenities at Mile Square Park and 9 full-time positions have been converted to 18 part-time positions.

In FY 2021-22, 10 positions were transferred to OCCR, Budget Control 012, due to a reorganization within the department and 4 positions were added for the OC Zoo Expansion.

- During the FY 2021-22 budget process, 12 positions were added to maintain existing staffing levels at the OC Parks facilities.

In FY 2020-21, 12 positions associated with the Voluntary Incentive Program (VIP) were deleted to reduce the budget shortfall due to the pandemic-related revenue losses.

- During the FY 2020-21 budget process, 4 vacant positions were deleted per CEO recommendation.
- During the FY 2019-20 budget process, 3 positions were added to address the growing operational needs at OC Parks.
In FY 2018-19, 1 position was transferred from Budget Control 012 through the Quarterly Budget process.
- During the FY 2018-19 budget process, 18 positions were added to manage the County's archaeo-paleo collections, meet the demands of park visitors, and protect OC Parks' tree inventory.

In FY 2017-18, 1 position was transferred from CEO Budget Control 017 as a result of a minor reorganization within CEO Real Estate.

- During the FY 2017-18 budget process, 8 positions were transferred from County Tidelands - Newport Bay, Fund 106 and 7 positions from OC Dana Point Harbor, Fund 108, to centralize staff in OC Parks to maximize effectiveness and efficiencies.

In FY 2016-17, 4 positions were transferred from OC Dana Point Harbor, Fund 108, due to a reorganization.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	354	354	354	354	0	0.0
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	152,801,303	149,948,183	162,054,600	158,421,012	8,472,829	5.7
Total Expenditures/Encumbrances	127,119,975	161,379,822	138,783,955	176,559,050	15,179,228	9.4
Prior Year Encumbrance Cancellations	6,526,385	0	6,650,837	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	32,207,712	(11,431,639)	29,921,482	(18,138,038)	(6,706,399)	58.7
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Parks CSA26 in the Appendix on page A239

OC COMMUNITY RESOURCES

406 - OC PARKS CAPITAL

Operational Summary

Fund Summary:

OC Parks Capital Fund provides the primary funding source for implementation of the capital improvement program necessary to maintain and protect the substantial inventory of hard and soft infrastructure within the approximate 60,000-acre park system for the benefit and enjoyment of the public.

Primary funding source is transfers in from OC Parks CSA26, Fund 405.

At a Glance:

Total FY 2024-2025 Modified Budget:	25,605,010
Total FY 2024-2025 Actual Expenditure + Encumbrance:	20,598,808
Total Final FY 2025-2026 Budget:	45,101,500
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	16,830,800	20,027,179	16,664,909	22,443,516	2,416,337	12.1
Total Expenditures/Encumbrances	16,101,835	25,605,010	20,598,808	45,101,500	19,496,490	76.1
Prior Year Encumbrance Cancellations	2,653,372	0	919,417	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	3,382,338	(5,577,831)	(3,014,482)	(22,657,984)	(17,080,153)	306.2
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Parks Capital in the Appendix on page A240

OC COMMUNITY RESOURCES

459 - N. TUSTIN LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	3,918,526
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,637,991
Total Final FY 2025-2026 Budget:	1,128,431
Percent of County General Fund:	N/A
Total Employees:	0.00

The North Tustin Landscape and Lighting Assessment District Fund provides for the acquisition, development, and maintenance of local public parks, equestrian and walking trails, and road related landscape maintenance in the unincorporated North Tustin area.

The primary funding source is property tax.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾ Final Budget	Change from FY 2024-2025 Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	1,162,746	1,094,712	1,164,726	1,128,431	33,719	3.1
Total Expenditures/Encumbrances	4,342,667	3,918,526	1,637,991	1,128,431	(2,790,095)	(71.2)
Prior Year Encumbrance Cancellations	59,275	0	14,707	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(3,120,646)	(2,823,814)	(458,558)	0	2,823,814	(100.0)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: N. Tustin Landscape & Lighting Assessment District in the Appendix on page A243



OC COMMUNITY RESOURCES

477 - COUNTY SERVICE AREA #22 - EAST YORBA LINDA

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	191,171
Total FY 2024-2025 Actual Expenditure + Encumbrance:	134,940
Total Final FY 2025-2026 Budget:	164,584
Percent of County General Fund:	N/A
Total Employees:	0.00

The County Service Area #22 - East Yorba Linda Fund provides for park landscape and other maintenance services for Woodgate Community Park in an unincorporated area adjacent to the City of Yorba Linda.

The primary funding source is property tax.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	139,538	162,101	132,368	68,685	(93,416)	(57.6)
Total Expenditures/Encumbrances	104,905	191,171	134,940	164,584	(26,587)	(13.9)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	34,633	(29,070)	(2,571)	(95,899)	(66,829)	229.9
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: County Service Area #22 - East Yorba Linda in the Appendix on page A245

CHILD SUPPORT SERVICES

027 - DEPARTMENT OF CHILD SUPPORT SERVICES

Operational Summary

Mission:

To facilitate the financial support of children, engaging parents, and providing professional child support services.

At a Glance:

Total FY 2024-2025 Modified Budget:	56,291,632
Total FY 2024-2025 Actual Expenditure + Encumbrance:	51,702,097
Total Final FY 2025-2026 Budget:	53,549,776
Percent of County General Fund:	0.99%
Total Employees:	376.00

Department Overview:

Child Support Services' (CSS) role is to assist families to establish legal parentage, establish financial orders for their children, and facilitate child support collections. CSS staff members are committed to help customers establish right-sized orders and to support both parents. Services are provided through customer engagement, proactive case management, and support through referrals to community partners. Through community events, targeted outreach, and relationships with trusted community partners, CSS connects parents to other systems of care to support long-term success and stability for parents and their children.

Fund Summary:

This is the main operating budget for CSS which is fully funded by state and federal revenue.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Increase awareness to underserved communities to promote services	Conduct outreach, including digital marketing, community events, and marketing campaigns to share information about the child support program and available services	Number of applicants applying for services in the Federal Fiscal Year (FFY)	>=3,090
Ensure effectiveness of the child support program	Improve establishment of child support orders by actively engaging with parents and establishing right sized orders	Percent of cases with a child support order out of total caseloads (Federal threshold is 50%)	>=91.4%
Increase effectiveness of the child support program by improving reliability of child support payments and money distributed to families	Improve reliability of child support payments collected through proactive case management services focused on strategic performance efforts	Percent of monthly current support collected (Federal threshold is 40% for States)	>=65.5%
Increase effectiveness of the child support program by improving reliability of child support payments and money distributed to families	Improve reliability of child support payments and money distributed to families by designating resources that strictly focus on performance strategy efforts	Total dollars collected and distributed to families	>= \$169.4 million
Provide high quality of service	Deliver professional development training on program areas, leadership, professional and personal development	Average annual training hours per full-time employee	>=40 hours

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

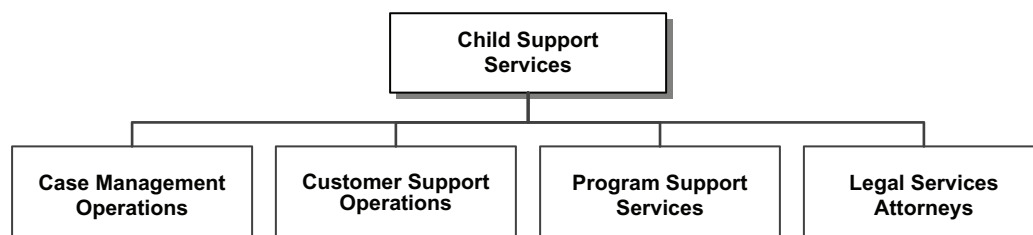
Additional Department Goals:

- Provide access to child support services through a family centered approach tailored to family and individual needs.
- Promote employee engagement.
- Promote employee development to enhance professional growth and the transfer of knowledge.
- Increase program effectiveness by integrating data into operations and decision making.
- Ensure service delivery meets the diverse needs of families.
- Create a culture dedicated to innovation and continual improvement.

FY 2024-25 Achievement Highlights:

- Implemented new business processes to support legislative changes through workgroups, communication sessions, all-staff trainings, and podcasts.
- Implemented a Community Ambassador program comprised of CSS staff who attend outreach events to increase awareness and promote services to underserved communities.
- Hosted 2nd Annual Summer Care Fair where 14 community partners joined CSS to engage with over 100 families to provide resources, school supplies and food boxes.
- Strengthened community partnerships through regular collaborative meetings in support of servicing common customers.
- Staff development to ensure well-rounded and knowledgeable staff to provide quality service to customers. In 2024, CSS provided 13,214 hours of professional development, an average of 40 hours of training per full time employee, to support their professional development.
- Introduced OC Navigator to support referrals to resources and access to critical resources for families served.
- Implemented a digital marketing campaign to increase awareness to promote services to underserved communities. Strategies included search engine campaign, social media, magazine and mall advertising and digital flyers.
- Developed and hosted first annual CSS Training Conference with training workshops designed to support staff in learning more about progressive policy changes, case management practices and self-care.
- Revamped onboarding programs to onboard new Child Support Specialists to our case management teams to continue providing high quality service to our customers.
- Transitioned OC CSS Call Center to a new statewide call center management platform, Five9.

Organizational Summary



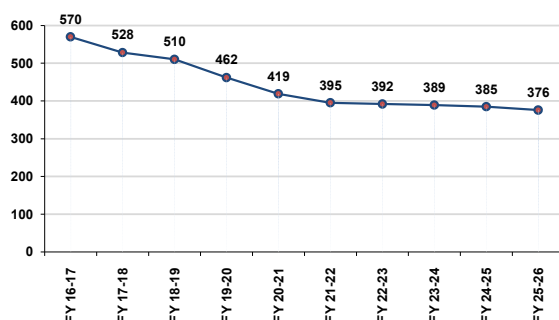
Case Management Operations - This division is responsible for case management activities including the opening, establishment, modification, and enforcement of child support orders. Case Management Operations staff serve as primary case managers and customer service representatives, providing critical customer education, support and facilitation of the establishment and order modification process.

Customer Support Operations - This division is the first point of contact for customers in person and over the phone. Specifically, the division is responsible for answering general case-related questions, interviewing customers, making collections, handling matters that go before the court as well as completing case reviews. Customer Support Operations staff link customers to community resources, provide legal/court services and offer immediate resolution to customer inquiries. Policy & Process Management and Research Teams are part of Customer Support Operations and provide services to other units throughout the Department.

Program Support Services - This division provides administrative support for the Department. Support Services include financial and purchasing services, facilities management, human resources, professional development, internal and external communications, and information technology, which provides computer technical support, systems applications, and system security.

Legal Services Attorneys - This division provides legal guidance and advice associated with child support. Legal Services staff handle all matters that go before the court, including obtaining court orders to establish paternity and financial child support, modification of existing child support orders, and civil enforcement actions.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 1 position was transferred to County Procurement Office, Budget Control 021 for centralization of the procurement function.
- In FY 2024-25, 8 positions were deleted in accordance with the Vacant Position Policy.
- In FY 2023-24, 4 positions were deleted in accordance with the Vacant Position Policy.
- In FY 2022-23, 3 positions were deleted in accordance with the Vacant Position Policy.
- In FY 2021-22, 3 positions were deleted in accordance with the Vacant Position Policy.
- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 23 positions associated with the Voluntary Incentive Program (VIP) were deleted and 1 position was deleted in accordance with the Vacant Position Policy.
- During the FY 2020-21 budget process, 43 positions were deleted per CEO recommendation.
- In FY 2019-20, 24 positions were deleted in accordance with the Vacant Position Policy.
- In FY 2018-19, 24 positions were deleted in accordance with the Vacant Position Policy.

- In FY 2017-18, 17 long-term vacant positions were deleted and 1 position was transferred to OCIT for operational needs.
- In FY 2016-17, 40 long-term vacant positions were deleted and 2 positions were transferred to HRS.

Budget Summary

Support of the County's Initiatives:

CSS continues to improve efficiency and responsiveness while maximizing the use of available funding from the State and Federal governments. This supports the County's mission, "Making Orange County a safe, healthy, and fulfilling place to live, work and play today and for generations to come, by providing outstanding, cost-effective regional public services". The department ensures that it continues to align with best practices and County strategic objectives including:

- Promoting a Healthy Community
- Building for the Future of Our Community

CSS cares about the success of the families it serves and routinely works to provide family-centered services that often extend beyond the traditional child support services. To ensure continued success, the department focuses on staff development, business efficiencies, collections and performance, and customer service.

Changes Included in the Base Budget:

CSS maintains current levels of service for ongoing baseline operations within the available state and federal funding.

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	388	379	379	376	(3)	(0.8)
Total Revenue	54,767,602	56,291,632	51,702,097	53,549,776	(2,741,856)	(4.9)
Total Expenditures/Encumbrances	54,767,602	56,291,632	51,702,097	53,549,776	(2,741,856)	(4.9)
Net County Cost	0	0	0	0	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Department of Child Support Services in the Appendix on page A41

Highlights and Key Trends:

- CSS served over 52,000 families and distributed an average of over \$14 million per month in child support payment in FFY 2024.
- CSS continues to meet or exceed all Federal performance thresholds. The success of CSS plays a key role in assisting families in achieving and maintaining self-sufficiency.
- CSS strives to be innovative by implementing business process efficiencies and assessing impact of upcoming legislative changes to support the customer experience.

- Through strategic planning, CSS continues to evaluate existing programs and processes and when possible implement new technologies to achieve efficiencies, improve performance, and increase the effectiveness of programs.

Budget Units Under Department Control:

No.	Agency Name	Case Management Operations	Customer Support Operations	Program Support Services	Legal Services Attorneys	Total
027	Department of Child Support Services	23,730,236	6,027,957	20,448,562	3,343,021	53,549,776
12C	Child Support Program Development	3,617,683				3,617,683
	Total	27,347,919	6,027,957	20,448,562	3,343,021	57,167,459

CHILD SUPPORT SERVICES

12C - CHILD SUPPORT PROGRAM DEVELOPMENT

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	5,175,492
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,431,334
Total Final FY 2025-2026 Budget:	3,617,683
Percent of County General Fund:	N/A
Total Employees:	0.00

The Child Support Program Development Fund was established to comply with GASB 34 requirements for fiduciary funds. As required by Code of Federal Regulations Title 45, Subtitle A, Section 74.22, all federal funds advanced must be maintained in an interest bearing account and the interest earned must be reported as abatement on Administrative Expense Claims. This fund is used to meet CSS's critical needs not covered by state and federal funding.

This fund accounts for federal and state advances related to the child support development program.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	2,285,228	2,269,316	1,268,850	1,063,745	(1,205,571)	(53.1)
Total Expenditures/Encumbrances	3,574,161	5,175,492	1,431,334	3,617,683	(1,557,809)	(30.1)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(1,288,933)	(2,906,176)	(162,483)	(2,553,938)	352,238	(12.1)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Child Support Program Development in the Appendix on page A115

HEALTH CARE AGENCY

042 - HEALTH CARE AGENCY

Operational Summary

Mission:

To deliver sustainable and responsive services that promote population health.

At a Glance:

Total FY 2024-2025 Modified Budget:	1,171,521,807
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,134,058,869
Total Final FY 2025-2026 Budget:	1,204,155,464
Percent of County General Fund:	22.27%
Total Employees:	2,858.00

Department Overview:

The Health Care Agency (HCA) is a large and multifaceted agency that coordinates and serves all of Orange County through a wide range of services that support the health and safety of all residents and visitors. While some of HCA's services impact everyone in the County (e.g., public health, emergency medical services, environmental health services), others are targeted more narrowly (e.g., services for youth and adults living with serious mental health or substance use conditions; services for incarcerated adults and juveniles).

Fund Summary:

This is the main operating budget for HCA which accounts for all health-related activities addressing older adult, adult, and youth clients. Major funding sources include Realignment, Federal Financial Participation Medi-Cal, Mental Health Services Act, health fees, as well as other state and federal grants. A small portion is funded by the County General Fund.



Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Protect and promote the health and safety of the community by promoting quality, equity, and value	1. Recognize and ensure food safety excellence in local restaurants and markets 2. Ensure timeliness in diagnostic testing and delivery of results used to inform clinical decisions such as coordination of patient care 3. Reduce the need for psychiatric hospitalization stays for full service partnership (FSP) members (those who receive "whatever-it-takes" field-based outpatient behavioral health services and supports for individuals living with serious mental health conditions) 4. Prevent FSP members from becoming incarcerated	1. Percent of OC restaurants and markets receiving the Award of Excellence 2. Percent of high-risk communicable disease samples reported within or exceeding industry turnaround time (TAT) (includes c. Auris screening, TB IGRA, water, STI) 3. Percent of FSP members served who do not require psychiatric hospitalization during the reporting year 4. Percent of FSP members who are not incarcerated during the reporting year	1. $\geq 20\%$ 2. $\geq 95\%$ 3. $\geq 80\%$ adults, $\geq 80\%$ Children 4. $\geq 80\%$ adults, $\geq 80\%$ Children
Protect and promote the health and safety by offering relevant services to the community	1. Ensure support and treatment for OC residents with the Human Immunodeficiency Virus (HIV) 2. Provide Medication Assisted Treatment (MAT) class to program participants to encourage adherence to the treatment plan while incarcerated and continue treatment upon release	1. Percent of persons living with HIV who are virally suppressed (less than 200 copies/ML) 2. Percent of individuals that attend MAT class among those offered	1. $\geq 70\%$ 2. $\geq 60\%$
Protect and promote the health and safety by offering relevant emergency services to the community	Maintain infrastructure to provide timely, community-based response for people experiencing a behavioral health emergency in Orange County	Percent of time a mobile crisis assessment team (CAT) arrives on scene within 60 minutes of the crisis services request	$> 70\%$
Protect and promote health and safety of the community by ensuring HCA's sustainability	Provide support to Medical Safety Net (MSN) members by another health plan	Percent of MSN members reenrolled in the subsequent year	$< 5\%$

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

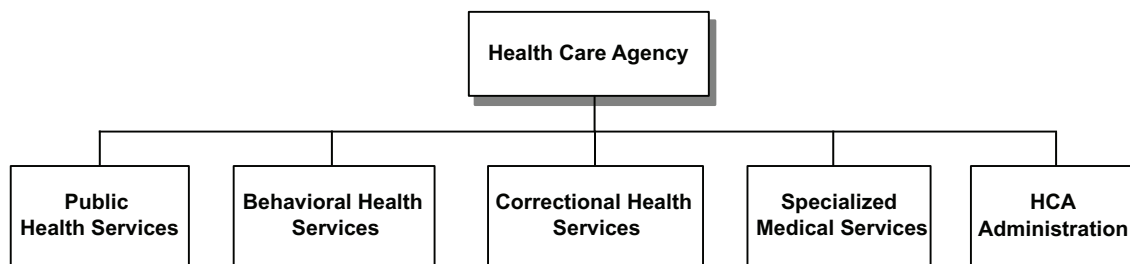
- Ensure adequate administrative support of HCA services in order to maintain excellent service and quality of care from internal and contracted service providers.

FY 2024-25 Achievement Highlights:

- HCA was awarded reaccreditation status by the Public Health Accreditation Board (PHAB) in March 2024. Accredited health departments demonstrate their commitment to accountability, transparency, and performance improvement.
- HCA's Public Health team rapidly investigated and swiftly responded to communicable disease concerns including food-borne illness, Measles, Legionella and HIV.
- HCA's Environmental Health Services launched an electronic portal for plan submittal in October 2024 resulting in over 94% of submissions being accomplished online currently and increasing plan checks reviewed within four weeks or less by 64%. 183 expedited plan reviews have been completed with turnaround time averaging six days.
- In November 2024, California voters passed Proposition 36, which allows a defendant with multiple misdemeanors, including drug charges to elect for treatment in lieu of sentencing. In collaboration with the Courts, OCDA, and Public Defender, Behavioral Health Services (BHS) developed workflows and assembled the necessary programmatic evaluation and report templates to launch Proposition 36 on December 27, 2024. BHS has completed 163 evaluations as of March 28, 2025, with 36 individuals, pleading into the program, accepting substance use disorder treatment services.

- BHS is maximizing the Opioid Settlement funding to further address the opioid prevention, intervention, and treatment needs of Orange County. Strategies include preventing opioid overdose deaths by distributing overdose prevention kits that include naloxone nasal spray and fentanyl xylazine test strips; launching the Fentanyl is Forever Campaign in Orange County through a multi-media campaign; creating expanded services in the community for treatment of addictions; and providing medication for addiction treatment and recovery support to people released from incarceration.
- During FY 2024-25, the Public Guardian (PG) completed over 845 appointment and reappointment investigations and received approximately 600 LPS/Probate referrals. PG managed \$39 million in conservatees assets and submitted over 160 court accounting income/expense reports and change in value of the conservatees assets to the Superior Court. PG had two successful referrals that resulted in CARE Court acceptance with one of the referrals being the first OC CARE Court graduate.
- Orange County California Children's Services (CCS) provided medical case management and an annual medical review of the client's CCS eligible condition for approximately 11,000 children and young adults ages 0-21 years. The CCS physical therapists and occupational therapists provided evaluations, case management, and physical and occupational therapy for over 1,700 children and young adults.
- In June 2024, Correctional Health Services (CHS) began screening newly booked inmates for sexually transmissible infections (STI), in accordance with Centers for Disease Control and Prevention (CDC) recommendations with the goal of decreasing STI in the community. To date, CHS has conducted 28,397 screenings, treated 603 patients, and referred 234 patients to Public Health upon release.
- To address opioid overdose-related deaths, CHS and Juvenile Health Services (JHS) provide naloxone nasal spray for use within facilities and distribution upon release. In 2024, CHS and JHS distributed 8,640 doses of naloxone nasal spray to individuals upon release, and 39 opioid overdoses were reversed within our facilities by CHS clinical staff.
- HCA Administration successfully completed an administrative audit by an external firm that evaluated the structure and performance of the team which ultimately resulted in overhead reductions and key operational enhancements.

Organizational Summary



Public Health Services - Protects and promotes public health and safety through efforts focused on communicable disease control, preventive strategies to maintain and improve the health of the public, and programs and services that enhance access to healthcare. The divisions within Public Health Services (PHS) include: Communicable Disease Control, Clinical Services, Community and Nursing Services, Environmental Health, Health Promotion and Community Planning, and Public Health Laboratory.

Behavioral Health Services - Provides culturally and linguistically appropriate mental health and substance use services for eligible County residents and consists of the following function areas: Quality Management Services, Children and Youth Services, Adult and Older Adult Services, Forensics & Justice Involved, Crisis and Acute Care Services, Substance Use Disorder Services, Mental Health Services Act Coordination, Office of Consumer and Family Affairs, and Data Analytics.

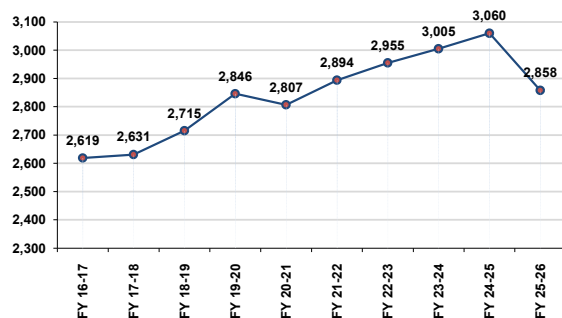
Correctional Health Services - County entities are mandated to provide health care services to individuals detained in their County correctional and custodial facilities. Through Memorandums of Understanding, Correctional Health Services is the designated provider of these health care services to individuals housed in these Orange County facilities operated by the Sheriff's Department, Probation Department, and the Social Services Agency. Correctional Health Services is comprised of Adult Correctional Health Services, Juvenile Health Services and Health Care Services for youth at Orangewood Children and Family Center. Correctional Health Services provides 24/7 direct patient care services, as well as oversees contractual agreements for hospital inpatient and outpatient care and specialty clinic services for both adults and youths in the County facilities.

Specialized Medical Services - Is comprised of four divisions: Emergency Medical Services (EMS), California Children Services (CCS), Employee Health Services, and Medical Safety Net (MSN). EMS oversees prehospital and emergency medical care systems and structures the Agency's emer-

gency response functions. CCS provides medically necessary physical and occupational therapy services, authorizes medical care and case management to children who meet eligibility criteria. Employee Health provides employee health services for all Orange County departments and agencies. MSN provides medical care to low income Orange County residents with an urgent or emergent medical condition under WIC 17000.

HCA Administration - Provides critical support to its internal and external stakeholders, ensuring efficiencies and developing strategies to optimize the Agency's daily operations while collaborating on the delivery of essential services throughout the county. HCA's administrative divisions are the Director's Office, Office of Compliance, Office of Government Affairs & Communications, Financial and Program Support Services, Information Technology, Management Services, Administrative Operations, as well as Procurement & Contract Services, Accounting Services, and Human Resource Services (satellites).

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 16 positions were added to support expanded services for the Environmental Health programs, 45 positions were deleted and transferred to County Procurement Office, Budget Control 021, for centralization of the procurement function, 56 positions were deleted to transfer the Outreach and Engagement outreach field work to the Office of Care Coordination to reconcile with FY 2024-25 April Budget Update actions approved by the Board on April 22, 2025.

In FY 2024-25, 1 limited-term position was deleted in accordance with the Limited-Term Position Review, 59 positions were deleted in accordance with the Vacant Position Policy, and 57 positions were deleted as part of the Mid-Year Budget Report and in accordance with the January 3, 2025, Budget Action Plan.

- During the FY 2024-25 budget process, 4 positions were added for medical services for the Orangewood Children and Family Center and Juvenile Hall, 32 positions were added to support implementation of CalAIM Justice-Involved Initiative requirements, 12 positions were added to support Environmental Health Services and 1 limited-term position was deleted.

In FY 2023-24, 47 positions were added for Mobile Crisis Services in the Mid-Year Budget Report, 1 Executive Manager position was added and 1 position was deleted in the April Budget Report, 1 limited-term position was deleted, and 38 positions were deleted in accordance with the Vacant Position Policy.

- During the FY 2023-24 budget process, 3 positions were added for opioid abatement services, 10 positions were added for juvenile and TAY mental health and substance use treatment services, 11 positions were added for the CARE Court Program, 4 positions were added for Early

Access Stabilization Program, 18 positions were added for public health sustainability and 6 positions were added for correctional health care.

In FY 2022-23, 2 limited-term positions for the Whole Person Care pilot were deleted.

- During the FY 2022-23 budget process, 47 positions were added to implement HCA Street Medicine Program and 21 positions were deleted from Budget Control 042 as a result of the transition of the Office of Care Coordination to Budget Control 017.

In FY 2021-22, 25 positions were added to expand mental health crisis services, 7 limited-term positions were added for Office of Population Health & Equity, and 3 limited-term positions were added for Enhancing Laboratory Capacity in Public Health through the budget process.

- During the FY 2021-22 budget process, 37 positions were added to increase mental health services in the jail.

In FY 2020-21, 66 positions were reinstated for health services in the jails. In addition, to reduce the budget shortfall due to the pandemic-related revenue losses, 15 positions associated with the Voluntary Incentive Program (VIP) were deleted, and 1 position in Behavioral Health Services was deleted in accordance with the Vacant Position Policy.

- During the FY 2020-21 budget process, 17 positions were added to increase mental health services in the jails and 82 positions were deleted per CEO recommendation.

In FY 2019-20, Homeless Services was transitioned to HCA with 9 positions being transferred from Budget Control 012, 1 from Budget Control 15G, 4 from Budget Control 017 and 3 were added. Additionally, 9 nursing positions were transferred from SSA, Budget Control 063.

- During the FY 2019-20 budget process, 123 positions were added to increase mental health services in the jails.

In FY 2018-19, 14 positions were added to address operational needs, 5 positions were deleted in accordance with the Vacant Position Policy and 1 position was transferred to Public Guardian, Budget Control 030, to support program needs.

- In FY 2017-18, 84 positions were added to address various needs throughout Behavioral Health Services and Correctional Health Services.

- During the FY 2017-18 budget process, 8 positions were added to expand outreach and engagement services.

In FY 2016-17, 4 positions were added to support the conversion of personal services contractors into regular positions.

Budget Summary

Support of the County's Initiatives:

HCA is focused on leveraging state and federal funding to support the County's mission "Making Orange County a safe, healthy, and fulfilling place to live, work, and play, today and for generations to come, by providing outstanding, cost-effective regional public services." HCA is committed to the County's OC CARES initiative and is an essential provider of services to address the underlying health, mental health, and substance use issues for individuals involved in the justice system. Appropriations to support the Behavioral Health Campus, CARE Court, crisis stabilization services, and opioid treatment services are included in the budget. Further, the HCA Budget supports a whole person care model utilizing inter-agency collaboration to address all health needs and reduce barriers to care.

Changes Included in the Base Budget:

The FY 2025-26 base budget is \$12.4 million more than the current Budget, primarily related to increased budgeted salary and benefit costs in FY 2025-26, offset by increased categorical revenues. Necessary cost containment measures have been included in the FY 2025-26 Budget to align department expenditures with available funding levels, including Net County Cost. The FY 2025-26 Budget includes reduced Immunization Assistance and Epidemiology and Laboratory Capacity Enhancing Detection funding offset by reduced appropriations in PHS reflecting scaled down efforts to address future public health needs. Use of Mental Health Services Act funding is reduced \$69.4 million to balance with estimated available funding. To offset increased costs in BHS, HCA is working to maximize Medi-Cal revenues under CalAIM.

To meet the FY 2025-26 Net County Cost limit, HCA submitted a Reduce Level of Service Augmentation of 16 positions and \$22.5 million. In order to maintain current level of service, HCA requested and received full restoration of positions and appropriations and Net County Cost.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Cost to Maintain Current Level of Service Amount: \$ 22,491,560	Restore 16 positions and \$22.5M in appropriations and mandated functions for Correctional Health Services.	Restore funding to sustain core mandated functions.	33911
Add 16 Positions, Appropriations, and Revenue for Environmental Health Services Amount: \$ 2,013,228	Add 16 positions and \$2M in appropriations and revenue for Environmental Health Services.	Ensure adequate staffing to perform essential services and address Environmental Health Services needs in Orange County.	32512

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Total Positions	3,048	2,951	2,951	2,858	(93)	(3.1)
Total Revenue	936,675,483	1,069,084,833	1,025,284,783	1,082,144,236	13,059,403	1.2
Total Expenditures/Encumbrances	1,040,626,389	1,171,521,807	1,134,058,869	1,204,155,464	32,633,657	2.8
Net County Cost	103,950,906	102,436,974	108,774,086	122,011,228	19,574,254	19.1

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Health Care Agency in the Appendix on page A57

Highlights and Key Trends:

- The U.S. public health system is currently experiencing significant challenges due to unsustainable and volatile funding. Several one-time federal and state funding sources received during COVID-19 to combat the pandemic in Orange County and to strengthen public and mental health emergency preparedness and disease outbreak response are now decreasing or ending post-pandemic. These include Epidemiology and Laboratory Capacity (ELC), Infectious Disease Infrastructure, Hepatitis C Virus, Sexually Transmitted Disease Surveillance, Immunization Assistance Program (IAP), and Substance Abuse Mental Health Services Administration supplemental Coronavirus Preparedness and Response Supplemental Appropriations Act (CRRSA) and the American Rescue Plan (ARP) Act funding.

- In the fall of 2024, HCA BHS completed the BH CONNECT self-assessment as the first step to opt into the BH CONNECT program. In March 2025 the need for funding to improve performance on access, outcomes, and delivery system was attested. This opens the door to drawing down federal funds to pay for client stays at Institutes of Mental Disease (IMDs) and an opportunity to earn incentive payments related to 1) improved access, 2) improved health outcomes and quality of life and 3) behavioral health system reforms. Concurrently, Proposition 1 to modernize the 2004 Mental Health Services Act was passed by the voters in March 2024, significantly changing the types of services which will be funded going forward. HCA's goal continues to be providing the most effective and efficient care and services to our community given our available resources.
- On October 10, 2023, Governor Newsom signed Senate Bill 43, updating California's Lanterman-Petris Short (LPS) Act for the first time since 1967. The bill substantially expands the definition of "gravely disabled" to allow for the involuntary detention and conservatorship of individuals based on a "severe" substance use disorder or a co-occurring mental health disorder. It also expands the definition of grave disability to include individuals who are unable to provide for their basic needs for personal safety or necessary medical care. BHS has been actively planning and preparing to meet the new obligations of SB 43. Staff have been participating in a statewide workgroup as well as an internal workgroup to collaborate on establishing guidelines for implementation in 2026.
- In August 2024, CCS program received the FY 2024-25 allocation for administrative services which was reduced by \$1.4 million, a 28% reduction from FY 2023-24. There has been a 59% reduction in the state allocation to CCS since FY 2020-21. The CCS Medical Therapy Program funding allocation fell short by approximately \$2.0 million for FY 2024-25. These unexpected funding deficits resulted in decreasing the CCS program personnel by 30 positions, significantly impacting HCA's ability to serve children and young adults in Orange County with a qualifying medical condition.
- In partnership with the OCSD and the CEO, HCA ensures provision of mandated health care services, minimizes risk in our correctional facilities, and maximizes successful re-entry into the community for justice-involved individuals in Orange County. The cost and complexity of providing health care for incarcerated individuals continues to rise. The number of mentally ill people, along with the severity of the mental illnesses, in the County jails remains high with an average daily census of 2,234 individuals requiring mental health services in 2024. Additionally, regulatory mandates, standards and oversight continue to challenge operations and budget. With the upcoming implementation of CalAIM for the Justice Involved, HCA is working closely with the Department of Health Care Services, along with community and County partners, to ensure a coordinated re-entry process for eligible individuals to assist in reducing recidivism.

Budget Units Under Department Control:

No.	Agency Name	Public Health Services	Behavioral Health Services	Correctional Health Services	Specialized Medical Services	HCA Administration	HCA Public Guardian	Total
030	Health Care Agency - Public Guardian						6,222,427	6,222,427
042	Health Care Agency	175,829,082	793,311,727	158,027,995	56,845,100	20,141,560		1,204,155,464
138	Medi-Cal Administrative Activities/Targeted Case Management					450,163		450,163
13S	Emergency Medical Services					6,044,542		6,044,542
13T	HCA Purpose Restricted Revenues					2,245,000		2,245,000
13U	HCA Interest Bearing Purpose Restricted Revenue					801,018		801,018
13Z	Bioterrorism Center for Disease Control Fund					4,648,758		4,648,758
	Total	175,829,082	793,311,727	158,027,995	56,845,100	34,331,041	6,222,427	1,224,567,372

HEALTH CARE AGENCY

030 - HEALTH CARE AGENCY - PUBLIC GUARDIAN

Operational Summary

Fund Summary:

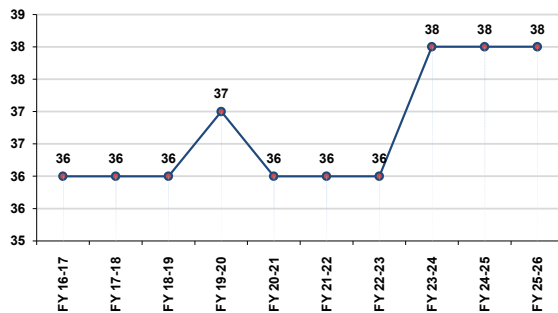
At a Glance:

Total FY 2024-2025 Modified Budget:	6,523,510
Total FY 2024-2025 Actual Expenditure + Encumbrance:	6,521,162
Total Final FY 2025-2026 Budget:	6,222,427
Percent of County General Fund:	0.12%
Total Employees:	38.00

The Office of the Public Guardian (PG) operates under the HCA and is responsible for the care of individuals who are no longer able to make decisions or care for themselves due to a medical condition, mental illness, or who may be a danger to themselves or others. As mandated per Welfare and Institution Code, this service is provided through a legal process known as conservatorship where the Superior Court determines the need for a conservatorship and appoints the PG to assume personal and/or financial responsibilities for the conservatee, addressing their needs and safe-guarding assets when appropriate.

PG costs are funded by established service fees, 2011 Realignment, and the County General Fund.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2023-24 budget process, 2 positions were added for the CARE Court Program.
- During the FY 2020-21 budget process, 1 position was deleted in accordance with the Vacant Position Policy.
- In FY 2018-19, 1 position was added through the Quarterly Budget process to manage the documents and data required to be entered into the new case management system.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	38	38	38	38	0	0.0
Total Revenue	1,556,150	1,769,664	1,770,314	1,468,581	(301,083)	(17.0)
Total Expenditures/Encumbrances	6,305,734	6,523,510	6,521,162	6,222,427	(301,083)	(4.6)
Net County Cost	4,749,583	4,753,846	4,750,848	4,753,846	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Health Care Agency - Public Guardian in the Appendix on page A44

HEALTH CARE AGENCY

138 - MEDI-CAL ADMINISTRATIVE ACTIVITIES/TARGETED CASE MANAGEMENT

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	450,505
Total FY 2024-2025 Actual Expenditure + Encumbrance:	331,311
Total Final FY 2025-2026 Budget:	450,163
Percent of County General Fund:	N/A
Total Employees:	0.00

The Medi-Cal Administrative Activities/Targeted Case Management Fund is used to account for the federal reimbursement of administrative activities that directly support efforts to identify and enroll potential eligible individuals into Medi-Cal and for certain eligible costs for case management services provided to Medi-Cal beneficiaries in specific targeted populations.

Funds are passed through the State to the County and, as applicable, to community-based organizations as reimbursement.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	676,950	450,505	467,946	450,163	(342)	(0.1)
Total Expenditures/Encumbrances	473,646	450,505	331,311	450,163	(342)	(0.1)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	203,304	0	136,635	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Medi-Cal Administrative Activities/Targeted Case Management in the Appendix on page A133

HEALTH CARE AGENCY

13S - EMERGENCY MEDICAL SERVICES

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	6,424,662
Total FY 2024-2025 Actual Expenditure + Encumbrance:	5,822,227
Total Final FY 2025-2026 Budget:	6,044,542
Percent of County General Fund:	N/A
Total Employees:	0.00

The Emergency Medical Services Fund was established by the Board of Supervisors in 1988 to meet requirements under Health and Safety Code 1797.98a. It is used to collect and distribute revenues received by the County to offset the cost of uncompensated emergency care provided by physicians and hospitals in Orange County, as well as to offset the County's costs for oversight of the County emergency medical care system.

Funding includes court fines and state allocations authorized under Senate Bills 12 in 1987, 612 in 1988, and 1773 in 2007.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	6,192,709	6,424,662	5,822,741	6,044,542	(380,120)	(5.9)
Total Expenditures/Encumbrances	6,178,239	6,424,662	5,822,227	6,044,542	(380,120)	(5.9)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	14,470	0	515	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Emergency Medical Services in the Appendix on page A140

HEALTH CARE AGENCY

13T - HCA PURPOSE RESTRICTED REVENUES

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	4,241,018
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,100,455
Total Final FY 2025-2026 Budget:	2,245,000
Percent of County General Fund:	N/A
Total Employees:	0.00

The HCA Purpose Restricted Revenues Fund accounts for funds received by HCA that have restricted expenditure requirements that can carry forward across fiscal years, and are not required to earn interest. This fund is required by the Auditor-Controller and by Generally Accepted Accounting Principles in order to correctly report earned revenues.

Funding includes Certified Unified Program Agency (CUPA) funds used to offset costs of state directed hazardous waste and hazardous materials regulatory programs under Chapter 6.11 of the California Health and Safety Code, Automated Vital Statistics System (AVSS) funding under California Health and Safety Code (HSC) 103625, court-ordered fines and penalties, donations, and/or state or County authorized fees for services.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	1,357,945	4,241,018	3,637,772	2,245,000	(1,996,018)	(47.1)
Total Expenditures/Encumbrances	1,817,792	4,241,018	1,100,455	2,245,000	(1,996,018)	(47.1)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(459,847)	0	2,537,316	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: HCA Purpose Restricted Revenues in the Appendix on page A141

HEALTH CARE AGENCY

13U - HCA INTEREST BEARING PURPOSE RESTRICTED REVENUE

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	321,545
Total FY 2024-2025 Actual Expenditure + Encumbrance:	2,444
Total Final FY 2025-2026 Budget:	801,018
Percent of County General Fund:	N/A
Total Employees:	0.00

The HCA Interest Bearing Purpose Restricted Revenue Fund accounts for revenues received by HCA that have restricted expenditure requirements, can carry forward across fiscal years, and are required to earn interest. This fund was established November 29, 1994 by Board of Supervisors Resolution 94-1293 as Fund 2AR to account for funds received by HCA from the State of California to offset costs of Medi-Cal Mental Health Managed Care services, as well as other purpose restricted revenues with interest bearing requirements.

Funds in this account include allocations used to offset costs for specific mental health services authorized under the Mental Health Managed Care Plan and other state agreements, such as the Conditional Release Program through the Department of State Hospitals.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	1,049,896	321,545	422,219	801,018	479,473	149.1
Total Expenditures/Encumbrances	2,609	321,545	2,444	801,018	479,473	149.1
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	1,047,286	0	419,774	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: HCA Interest Bearing Purpose Restricted Revenue in the Appendix on page A142

HEALTH CARE AGENCY

13W - HCA REALIGNMENT

Operational Summary

Fund Summary:

In 1991, the state enacted realignment of specific, identified mental health, public health and social services programs (Welfare & Institutions Code 17600-17613.4). These programs include public health programs under AB 8, community medical and mental health services for indigents, psychiatric inpatient hospitalization services, institutes for mental disease services, Lanterman Petris Short Act responsibilities, and state hospital treatment for individuals committed under civil code. The state redirected specific revenues to counties to offset the costs of these programs. This revenue stream fluctuates with the economy and can exceed or fall short of expenses in any given year. The State expects counties to carry over revenues in years when they exceed expenses to use during years when revenues are less than expenses to mitigate the county's fiscal risk, and to maintain the mandated realigned health and mental health programs in years when expenditures outpace these revenues. This fund was established in 2005 to meet those state expectations.

Funding is comprised of 1991 Realignment revenue which is restricted to support and sustain mandated state realigned programs; thus, any unspent revenues are transferred to Fund 13W at year-end and are only budgeted in years when realignment reserves are needed, as applicable, to fund realigned programs. The current fund balance of \$18.5M will be held in reserves until there is a requirement to appropriate.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	0	0	0	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: HCA Realignment in the Appendix on page A143

HEALTH CARE AGENCY

13Z - BIOTERRORISM CENTER FOR DISEASE CONTROL FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	5,405,383
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,172,381
Total Final FY 2025-2026 Budget:	4,648,758
Percent of County General Fund:	N/A
Total Employees:	0.00

The Bioterrorism Center for Disease Control (CDC) Fund was established to record allocations received from the Center for Disease Control to support approved emergency preparedness and response activities. Funds were originally received for activities related to bioterrorism events in which germs spread through the community such as smallpox, anthrax, botulism, plague, tularemia, and viral hemorrhagic fevers. Currently, these funds are used for emergency health disaster preparedness, as directed by the CDC through the Public Health Emergency Preparedness (PHEP) cooperative agreement and other sources of health disaster preparedness and response funding with the goal of assisting communities to prepare for, withstand, and recover from health emergencies.

The primary funding source are allocations received from CDC.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	6,903,852	5,405,383	1,177,625	4,648,758	(756,625)	(14.0)
Total Expenditures/Encumbrances	6,889,006	5,405,383	1,172,381	4,648,758	(756,625)	(14.0)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	14,846	0	5,245	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Bioterrorism Center for Disease Control Fund in the Appendix on page A145

SOCIAL SERVICES AGENCY

063 - SOCIAL SERVICES AGENCY

Operational Summary

Mission:

To provide quality integrated services that are accessible and responsive to our whole community.

At a Glance:

Total FY 2024-2025 Modified Budget:	1,273,850,538
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,237,114,143
Total Final FY 2025-2026 Budget:	1,295,126,361
Percent of County General Fund:	23.95%
Total Employees:	4,624.00

Department Overview:

The Social Services Agency (SSA) is responsible for planning, implementing, and operating many of the social services programs provided by the County of Orange and administers federal, state and county social services programs that protect children and adults from abuse or neglect, enable the frail and disabled to remain in their homes, move eligible families from dependency to self-sufficiency and provide public assistance benefits for eligible recipients. The role SSA plays in the community is critically important in assisting the more than one in four Orange County individuals served to work towards self-sufficiency and ensure the most vulnerable children, older adults and disabled populations are protected from abuse and neglect.

Fund Summary:

This is the main operating budget for SSA which accounts for social services activities for adult and youth clients. Funding for programs is primarily from state and federal sources, with a small portion funded by the County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Enhance community access to essential health care services	Timely determination of eligibility for Medi-Cal	Percent of eligibility determined within 90 or 45 days as determined based on applicant	>=90% monthly average
Enhance community access to essential nutritional support services	Timely determination of eligibility for CalFresh	Percent of eligibility determined within 30 days	>=90% monthly average
Maintain safety, well-being and stability of placement for vulnerable children	Ensure System Improvement Plan (SIP) - P5 - Placement Stability	Rate of movement for children per 1,000 days in care, not including the initial placement, trial visits, and exit from care	<4.48 placement moves reported on an annual basis
Promote the safety, independence, and quality-of-life for vulnerable adults	Timely Response to elder and dependent adult abuse reports made to Adult Protective Services (APS)	Percent of reports of elder and dependent abuse responded to within 10 days of report filed	>=85% monthly

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

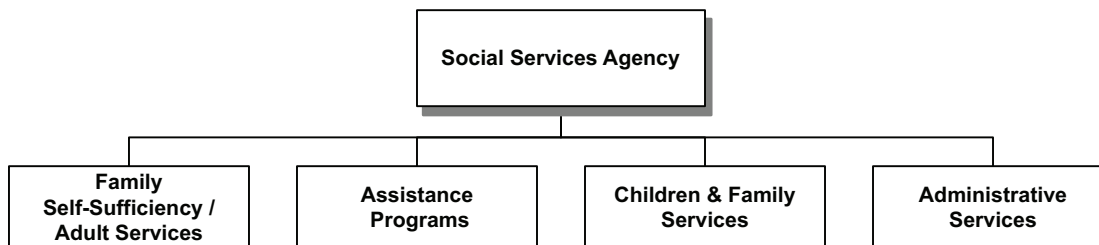
Additional Department Goals:

- To provide SSA staff and its partners with the resources, training and administrative support needed for delivering professional, efficient, responsive and mandated services to residents of Orange County.

FY 2024-25 Achievement Highlights:

- Nearly 1 million residents receive low or no cost health insurance. Eligibility staff assisted about 530,000 families in navigating a return to the annual review process for Medi-Cal, health insurance provided to those who have low income. As a result of staff's efforts, approximately 945,000 Orange County residents received Medi-Cal benefits.
- Through the CalAIM Justice-Involved Reentry Initiative, Assistance Programs (AP) expanded outreach efforts, including collaboration with community-based organizations and other County of Orange departments, and established a coordinated community reentry process. Outreach efforts connected Medi-Cal eligible youth and adults leaving incarceration to the physical and behavioral health services they may need prior to release and reentry into the community. The initiative helps address the health care needs of justice-involved individuals, delivering care more efficiently and advancing health equity across the county.
- In Fiscal Year 2024-25, Children & Family Services (CFS) implemented Motivational Interviewing, an evidence-based practice aimed at creating an empathic, collaborative, and empowering environment to address each client's unique challenges. This change is part of the Families First Prevention Services Act through a Comprehensive Prevention Plan, providing significant new opportunities to improve the well-being of Orange County residents.
- Orange County continues to lead in engaging families in work activities as part of the federal Temporary Assistance for Needy Families (TANF) program. The Work Participation Rates are 47.8% for all families and 57.6% for two-parent families.
- Operation Santa Claus distributed 27,174 gifts and toys to Orange County children in need. Senior Santa and Friends distributed more than 2,100 items to vulnerable adults, including 245 special requested items such as durable medical equipment. Together both programs collected more than 24,000 toys and gifts in 2024 by collaborating with 146 external businesses, 92 individual donors and 48 county agencies/departments.

Organizational Summary



Family Self-Sufficiency / Adult Services - Administers federal, state, and County-mandated CalWORKs program, Welfare-To-Work, Refugee Employment Services, Refugee Cash Assistance program, and Foster Care Eligibility determinations to provide basic assistance to families, individuals, and children to enable disadvantaged individuals and families to become self-sufficient through job training, employment, and child-care coordination. Also, protects the aged and disabled from abuse and exploitation so that they may live in a safer environment, including In-Home Support Services (IHSS) that provides a wide range of domestic and

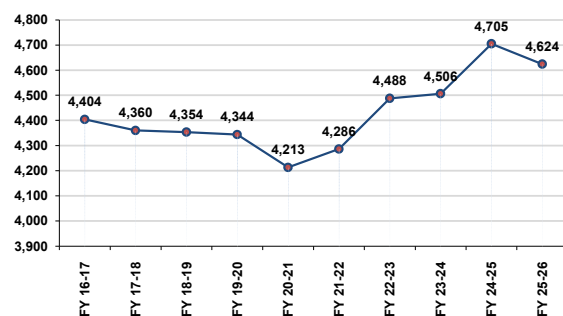
personal care services to allow persons with disabilities and elderly individuals to live safely at home. Adult Protective Services (APS) provides services to prevent or remedy neglect, abuse, and/or exploitation of adults who are unable to protect their own interests because of age or disability.

Assistance Programs - Administers federal, state, and County mandated assistance programs including Medi-Cal, CalFresh, Cash Assistance Program for Immigrants, and General Relief (GR).

Children & Family Services - Protects children through the prevention or remedy of conditions which may result in abuse and promotes maintaining families so that children can remain in or return safely to their homes.

Administrative Services - Supports the goals of the Agency by implementing, facilitating and coordinating administrative services and projects through financial and facility management, human resources, accounting, technology, systems support, training, research, contract and procurement services, strategic planning and communication, legislative analysis, emergency services coordination, volunteer and outreach coordination, quality support and program integrity functions.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process 45 positions were deleted and transferred to County Procurement Office, Budget Control 021, for centralization of the procurement function.

In FY 2024-25, 6 positions were deleted in accordance with the Vacant Position Policy and 30 positions were deleted as part of the Mid-Year Budget Report and in accordance with the January 3, 2025, Budget Action Plan.

- In FY 2023-24, 201 positions were added during the Mid-Year Budget Report including 142 positions to administer the CalFresh program, 19 positions to provide targeted Medi-Cal services, 29 positions for the Family Self-Sufficiency and Adult Services, 8 positions for Children Welfare Services programs, and 3 positions transferred from CEO, Budget Control 017, for the Office of Immigrant and Refugee Affairs. 2 positions were deleted in accordance with the Vacant Position Policy.

- During the FY 2023-24 budget process, 3 positions were added for Children and Family Services and Adult Services, 7 positions were added for APS and 8 positions were added for the County Community Service Centers.

- During the FY 2022-23 budget process, 10 positions were added to enhance Child Welfare Emergency Response Services.

In FY 2021-22, 70 positions were added during the September Budget Report including 31 positions reinstated from the Voluntary Incentive Program (VIP), 33 limited-term positions to support the implementation of the California Statewide Automated Welfare System (CalSAWS), and 6 positions to provide various administrative support services. In addition, 122 positions were added for CalWORKs, IHSS, APS, and Child Welfare Services (CWS) programs.

- During the FY 2021-22 budget process, 59 positions were added including 24 for Assistance Programs, 5 for Children and Family Services, 21 for the CalWORKs Program and 9 for CalSAWS.

In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 31 positions associated with the VIP were deleted, 3 limited-term positions were added to support the CalSAWS migration and 42 positions were reinstated.

- During the FY 2020-21 budget process, 89 positions were deleted per CEO recommendations and 1 position was added to support the CalSAWS migration.

In FY 2019-20, 24 positions were added to address the CalSAWS migration planning and the increased state-mandated reporting requirements, 58 positions were transferred to Orange County Information Technology Shared Services, Budget Control 037, and 9 positions were transferred to Health Care Agency, Budget Control 042.

- In FY 2018-19, 8 positions were deleted in accordance with the Vacant Position Policy and 2 limited-term positions were deleted.

- During the FY 2018-19 budget process, 6 limited-term positions were deleted.

- In FY 2017-18, 42 long-term vacant positions were deleted, 2 positions transferred to Orange County Public Works, Budget Control 080.

Budget Summary

Support of the County's Initiatives:

SSA has confirmed strategies for focusing staff efforts and use of available resources to support the priorities of the Board of Supervisors as outlined in the Strategic Financial Plan and its commitment to the County's OC CARES Initiative. The SSA Leadership Development Team monitors the status of the goals, assesses progress made on improving outcomes and performance measures, confirms that identified strategies are on target, and identifies needed modifications to action plans.

To achieve its goals within available funding to address client needs and increasing caseloads, SSA is committed to the following:

- Enhance communication, especially through proactive outreach to media by highlighting positive accomplishments.

- Plan strategically and identify required modifications to action plans.

- Promote innovative ideas and continue to seek operational efficiencies.

- Monitor the status of goal achievement through outcome performance measures.

- Confirm that strategies and internal business processes align appropriately with goals and outcome measures.

- Leverage technology.

- Engage in interagency and interdepartmental collaboration regarding mutual clients.

- Foster community partnerships.

Changes Included in the Base Budget:

SSA's budget was developed with the goal of ensuring mandated and core services are continued to be met ensuring compliance with prescribed federal and state standards and regulations based on maximizing funding allocations, prioritizing resources, ongoing cost control measures, and the use of reserves.

SSA's FY 2025-26 base budget has increased by \$6.1 million when compared to the FY 2024-25 Budget, primarily due to the increase in salaries and employee benefits as a result of employee labor negotiations and increased health insurance costs and caseload growth in mandated entitlement programs that have outpaced program revenues, and the continued growth for IHSS.

To meet the FY 2025-26 Net County Cost Limit, SSA submitted a Reduce Level of Service Augmentation in the amount of \$15.2 million comprised of IHSS MOE other charges and General Relief-Care of Persons. In order to maintain the current level of service, SSA requested and received full restoration of the appropriations and Net County Cost.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Cost to Maintain Current Level of Service Amount: \$ 15,154,109	Restore \$15.2M in appropriations and Net County Cost to sustain core mandated functions in In-Home Supportive Services (IHSS) and General Relief (GR) programs.	Restore funding to sustain core mandated functions.	33822

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Total Positions	4,707	4,670	4,670	4,624	(46)	(1.0)
Total Revenue	1,099,404,479	1,175,056,163	1,134,810,088	1,184,367,909	9,311,746	0.8
Total Expenditures/Encumbrances	1,192,265,134	1,273,850,538	1,237,114,143	1,295,126,361	21,275,823	1.7
Net County Cost	92,860,654	98,794,375	102,304,055	110,758,452	11,964,077	12.1

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Social Services Agency in the Appendix on page A80

Highlights and Key Trends:

- In partnership with SSA's Community and Government Relations, SSA teams that travel to various locations to meet the needs of our constituents (Outstation), continue to engage in outreach efforts by attending numerous events during regular business hours and weekends. SSA continues to engage and provide support in virtual events hosted by local organizations such as the Children's Health Initiative of Orange County (CHIOC). SSA's Outstation has dedicated staff who provide services to county partners such as HCA, Probation, and BeWell by processing applications and providing a point of contact. SSA supports community organizations by conducting program overviews both virtually and in-person. SSA's footprint continues in OC jails, juvenile Probation, and homeless shelters throughout the County. SSA continues to see participation in CalFresh, Medi-Cal, and General Relief applications and has expanded into supporting 15 Family Resources Centers throughout Orange County.
- The Office of Immigrant and Refugee Affairs (OIRA) brought together their stakeholders, clients and community partners in its first in-person OC Good Neighbor Task Force meeting. The task force first started in response to the fall of Kabul as Afghans fled their homes, many arriving in the United States. More than 500 came to Orange County, connecting with the task force to find resources as they started their new lives in the U.S.
- Often the first person a family encounters in child welfare is an Emergency Response social worker. This essential role requires engaging families, de-escalating highly emotional circumstances, and managing crises. To provide support and responsiveness to the community, CFS increased the number of staff, implemented safety monitoring measures and added crisis counseling and de-escalation training.

Budget Units Under Department Control:

No.	Agency Name	Family Self-Sufficiency / Adult Services	Assistance Programs	Children & Family Services	Administrative Services	Total
063	Social Services Agency	490,838,174	242,833,060	399,298,232	162,156,895	1,295,126,361
12S	SSA Donations & Fees			938,000		938,000
12W	SSA Wraparound			27,320,361		27,320,361
14T	Facilities Development And Maintenance Fund				1,445,143	1,445,143
590	In-Home Supportive Services Public Authority	3,585,049				3,585,049
	Total	494,423,223	242,833,060	427,556,593	163,602,038	1,328,414,914

SOCIAL SERVICES AGENCY

102 - SOCIAL SERVICES AGENCY (SSA) LEASED FACILITIES

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	3,578
Total FY 2024-2025 Actual Expenditure + Encumbrance:	4,138
Total Final FY 2025-2026 Budget:	0
Percent of County General Fund:	N/A
Total Employees:	0.00

The Social Services Agency Leased Facilities Fund was established by the Board of Supervisors on February 15, 2005 to reserve the positive cash flow occurring at the beginning of the Santa Ana Regional Center (SARC) Lease Conveyance term which was used to offset the negative cash flow occurring at the end of the lease term. The implementation of GASB Statement No. 87 in FY 2021-22 required all leases with a duration over 12 months to be reclassified as capital assets with the use of this fund identified to meet SSA's needs pertaining to all leased facilities.

Fund 102 was fully expended in FY 2024-25 and therefore planned to be closed and not budgeted in FY 2025-26.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	56,962	380	560	0	(380)	(100.0)
Total Expenditures/Encumbrances	1,613,003	3,578	4,138	0	(3,578)	(100.0)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(1,556,041)	(3,198)	(3,578)	0	3,198	0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Social Services Agency (SSA) Leased Facilities in the Appendix on page A96

SOCIAL SERVICES AGENCY

12S - SSA DONATIONS & FEES

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	938,000
Total FY 2024-2025 Actual Expenditure + Encumbrance:	888,343
Total Final FY 2025-2026 Budget:	938,000
Percent of County General Fund:	N/A
Total Employees:	0.00

The SSA Donations and Fees Fund records donations and fees collected for the benefit of the residents of Orangewood Children and Family Center. This fund reimburses Social Services Agency, Budget Control 063, for child abuse services and neglect prevention and intervention programs operated by private non-profit organizations or public institutions of higher education.

Funding sources include donations and revenues received from Children's Services Vital Records (birth certificates) and Child Abuse Services License Plate Fees.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev	Final Budget	Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	734,839	744,297	868,524	744,297	0	0.0
Total Expenditures/Encumbrances	1,012,004	938,000	888,343	938,000	0	0.0
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(277,165)	(193,703)	(19,818)	(193,703)	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: SSA Donations & Fees in the Appendix on page A125

SOCIAL SERVICES AGENCY

12W - SSA WRAPAROUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	26,929,063
Total FY 2024-2025 Actual Expenditure + Encumbrance:	15,771,821
Total Final FY 2025-2026 Budget:	27,320,361
Percent of County General Fund:	N/A
Total Employees:	0.00

The SSA Wraparound Fund reimburses Social Services Agency, Budget Control 063, for eligible wraparound services provided to children with complex mental health, behavioral and/or emotional needs who may be at risk of being placed in residential or juvenile correctional facilities.

The fund records federal and state reimbursement plus county match requirements for enrolled wraparound assistance case-loads claims.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	19,344,227	19,891,076	18,351,591	17,538,256	(2,352,820)	(11.8)
Total Expenditures/Encumbrances	17,821,917	26,929,063	15,771,821	27,320,361	391,298	1.5
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	1,522,310	(7,037,987)	2,579,770	(9,782,105)	(2,744,118)	39.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: SSA Wraparound in the Appendix on page A126

SOCIAL SERVICES AGENCY

14T - FACILITIES DEVELOPMENT AND MAINTENANCE FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	7,083,163
Total FY 2024-2025 Actual Expenditure + Encumbrance:	3,398,655
Total Final FY 2025-2026 Budget:	1,445,143
Percent of County General Fund:	N/A
Total Employees:	0.00

The Facilities Development and Maintenance Fund was established to budget and account for facilities projects approved in the County's Strategic Financial Plan. The fund is utilized for the repair and maintenance of Tustin Family Campus, Orange-wood Children and Family Center, Eckhoff, and other county-owned facilities occupied by SSA.

Fund 14T is currently funded from real estate license fees and intra-agency billings from HCA. In FY 2025-26, intra-agency billings to HCA will end and will be funded solely by real estate license fees.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	1,317,033	787,216	866,369	487,216	(300,000)	(38.1)
Total Expenditures/Encumbrances	7,530,654	7,083,163	3,398,655	1,445,143	(5,638,020)	(79.6)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(6,213,621)	(6,295,947)	(2,532,286)	(957,927)	5,338,020	(84.8)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Facilities Development And Maintenance Fund in the Appendix on page A159

SOCIAL SERVICES AGENCY

590 - IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	3,510,259
Total FY 2024-2025 Actual Expenditure + Encumbrance:	2,800,361
Total Final FY 2025-2026 Budget:	3,585,049
Percent of County General Fund:	N/A
Total Employees:	0.00

The In-Home Supportive Services (IHSS) Public Authority (PA) Fund was established to account for IHSS PA's administration costs. The IHSS PA maintains a registry of available homecare providers, provides training to IHSS recipients and providers and acts as the employer of record for IHSS providers for the purpose of collective bargaining for wages and benefits.

Funding sources include federal and state allocations.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	2,738,211	3,505,195	3,409,241	3,505,195	0	0.0
Total Expenditures/Encumbrances	2,508,114	3,510,259	2,800,361	3,585,049	74,790	2.1
Prior Year Encumbrance Cancellations	7,170	0	8,942	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	237,266	(5,064)	617,822	(79,854)	(74,790)	1,476.9
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: In-Home Supportive Services Public Authority in the Appendix on page A277



COUNTY EXECUTIVE OFFICE

13M - ORANGE COUNTY OPIOID SETTLEMENT FUND

Operational Summary

Fund Summary:

This fund was created to administer the allocation and use of the County's participation of the national Opioid Settlement. All revenue have similar spending requirements and will be tied to the ending, reducing or lessening the effects of the opioid epidemic in communities including prevention, intervention, harm reduction, treatment and recovery services.

Funding consists of current and future judgment allocations and settlements for opioid remediation activity to combat the effects of the opioid epidemic. Revenue from this fund reimburses HCA's costs based on claims of eligible expenditures.

At a Glance:

Total FY 2024-2025 Modified Budget:	16,220,044
Total FY 2024-2025 Actual Expenditure + Encumbrance:	10,861,864
Total Final FY 2025-2026 Budget:	39,629,214
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	(1,707,196)	15,878,366	40,241,020	14,972,057	(906,309)	(5.7)
Total Expenditures/Encumbrances	5,495,165	16,220,044	10,861,864	39,629,214	23,409,170	144.3
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(7,202,361)	(341,678)	29,379,157	(24,657,157)	(24,315,479)	7,116.5
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Orange County Opioid Settlement Fund in the Appendix on page A136

COUNTY EXECUTIVE OFFICE

13N - OC TOBACCO SETTLEMENT FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	50,745,671
Total FY 2024-2025 Actual Expenditure + Encumbrance:	27,464,069
Total Final FY 2025-2026 Budget:	48,017,890
Percent of County General Fund:	N/A
Total Employees:	0.00

The OC Tobacco Settlement Fund administers the allocation and use of the County's share of the national Tobacco Settlement in accordance with the conditions set forth in a local initiative, Measure H, approved by the voters on November 7, 2000. Although no conditions are placed on the use of Tobacco Settlement Revenue (TSR) local share by the Master Settlement Agreement or state statute, Measure H, which took effect on July 1, 2001, restricts the use of TSR to specific health and public safety initiatives. Measure H was upheld in the Superior Court and requires that 80% of the TSR be restricted to specific health related categories, with the remaining 20% restricted to public protection programs.

Funding includes the County's share of the national Tobacco Settlement. Revenue from this fund reimburses HCA and OCSD based on claims of eligible expenditures.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	27,727,024	30,952,740	26,302,300	27,702,704	(3,250,036)	(10.5)
Total Expenditures/Encumbrances	31,087,068	50,745,671	27,464,069	48,017,890	(2,727,781)	(5.4)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(3,360,044)	(19,792,931)	(1,161,769)	(20,315,186)	(522,255)	2.6
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Tobacco Settlement Fund in the Appendix on page A137

COUNTY EXECUTIVE OFFICE

13Y - MENTAL HEALTH SERVICES ACT

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	328,267,218
Total FY 2024-2025 Actual Expenditure + Encumbrance:	228,978,239
Total Final FY 2025-2026 Budget:	258,836,667
Percent of County General Fund:	N/A
Total Employees:	0.00

The Mental Health Services Act (MHSA) was approved by the voters under Proposition 63 in November 2004. MHSA expanded and enhanced the public behavioral health system of care to create a culturally competent system that promotes recovery and wellness for adults and older adults living with severe mental illness, resiliency for children living with serious emotional disorders, and their families.

Funding includes MHSA revenues received and tracked by the five main components: Community Services and Supports, Prevention and Early Intervention, Innovation, Workforce Education and Training, and Capital Facilities and Technological Needs. Funds are used to reimburse HCA for eligible costs incurred in providing mental health services compliant with the MHSA plan developed with extensive community input and approved annually by the Board of Supervisors.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	317,505,418	219,557,495	326,518,450	231,950,000	12,392,505	5.6
Total Expenditures/Encumbrances	303,043,739	328,267,218	228,978,239	258,836,667	(69,430,551)	(21.2)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	14,461,679	(108,709,723)	97,540,211	(26,886,667)	81,823,056	(75.3)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Mental Health Services Act in the Appendix on page A144

9A0 - PUBLIC FINANCING PROGRAM (PGM II)

9A1 Major Activities

9A1 Funds are used to account for costs to construct facility improvements, address funding and expenditure activity, and provide for administrative expenses of the Orange County Development Agency and CEO Single Family Housing.

9A1 Funds

Budget Control Number	OCDA + CEO Single Family Housing	FY 2025-2026 Appropriations		FY 2025-2026 Revenue	
15B	CEO Single Family Housing	\$	10,000	\$	10,000
170	Housing Asset Fund		438,524		438,524



PROGRAM III: INFRASTRUCTURE & ENVIRONMENTAL RESOURCES

Summary of Appropriations and Revenues

Dept/ Budget Control	Budget Control Name	FY 2025-2026 Appropriations	FY 2025-2026 Revenue	FY 2025-2026 Net County Cost
080/034	OC Watersheds	21,401,555	21,401,555	0
080/040	Utilities	44,088,838	20,328,162	23,760,676
080/071	Building & Safety General Fund	18,830,450	18,746,450	84,000
080/080	OC Public Works	66,647,018	49,044,490	17,602,528
GENERAL FUND SUBTOTAL		150,967,861	109,520,657	41,447,204
080/113	Building and Safety	1,362,906	1,362,906	0
080/115	OC Road	96,159,804	96,159,804	0
080/128	Survey Monument Preservation	99,400	99,400	0
080/137	Parking Facilities	9,199,073	9,199,073	0
080/140	Air Quality Improvement	220,700	220,700	0
080/148	Foothill Circulation Phasing Plan	420,000	420,000	0
080/151	South County Roadway Improvement Program (SCRIP)	2,300,000	2,300,000	0
080/158	Major Thoroughfare & Bridge Fee Program (MT&B)	1,143,000	1,143,000	0
017/15T	El Toro Improvement Fund	1,542,000	1,542,000	0
080/174	OC Road - Capital Improvement Projects	109,778,824	109,778,824	0
299/273	OCWR Capital Project Fund	58,877,804	58,877,804	0
074/274	OCWR Corrective Action Escrow	510,000	510,000	0
299/275	OCWR - Environmental Reserve	41,600,000	41,600,000	0
299/279	OCWR - Landfill Post-Closure Maintenance	161,910,510	161,910,510	0
280/280	Airport - Operating Enterprise	407,259,756	407,259,756	0
280/281	Airport Construction Fund	118,301,990	118,301,990	0
280/283	Airport Debt Service Fund	118,897,031	118,897,031	0
074/284	OCWR-FRB/Bee Canyon Landfill Escrow	1,300,000	1,300,000	0
074/286	OCWR - Brea/Olinda Landfill Escrow	2,100,000	2,100,000	0
074/287	OCWR - Prima Deshecha Landfill Escrow	1,900,000	1,900,000	0
299/295	OCWR Importation Revenue Sharing	37,283,000	37,283,000	0
299/299	OC Waste & Recycling Enterprise	290,367,370	290,367,370	0
080/400	OC Flood	231,203,512	231,203,512	0
080/401	OC Flood - Capital Improvement Projects	87,157,917	87,157,917	0
080/404	OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	57,102,200	57,102,200	0
080/468	County Service Area #13 - La Mirada	29,497	29,497	0
OTHER FUNDS SUBTOTAL		1,838,026,294	1,838,026,294	0
TOTAL - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		1,988,994,155	1,947,546,951	41,447,204

OC PUBLIC WORKS

080 - OC PUBLIC WORKS

Operational Summary

Mission:

Protect and enrich Orange County communities through sustainable delivery of world class projects and services through collaboration, innovation and stewardship to our community.

At a Glance:

Total FY 2024-2025 Modified Budget:	69,219,838
Total FY 2024-2025 Actual Expenditure + Encumbrance:	60,490,331
Total Final FY 2025-2026 Budget:	66,647,018
Percent of County General Fund:	1.23%
Total Employees:	253.00

Department Overview:

OC Public Works (OCPW) delivers quality infrastructure and environmental stewardship through nine core service areas. The department ensures safe roads and buildings, flood protection, sustainable water management and reliable utilities to enhance community safety, sustainability, and resilience.

Fund Summary:

This is the main operating budget for OCPW and is funded by charges for services, state and federal grants, fee revenue and County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Increase Customer Service Efficiencies through Technology	Utilize the Computerized Maintenance Management System (CMMS) to create efficient and streamlined services, self-service options for customers, and improve reporting capabilities to drive results and manage capital liabilities	Percentage of work orders triaged within 10 days	> 80%
Enhance the Built Environment through Infrastructure	Manage and deliver projects in the OCPW 7-Year Capital Improvement Plan (CIP), ensuring stable project management and proper funding alignment	Percentage of scheduled CIP projects completed for the given year	> 75%
Enhance OCPW Green Energy Initiative	Promote Electric Vehicle (EV) adoption and infrastructure to reduce greenhouse gas emissions and support clean energy goals	Percentage of vehicles above 8,500 pound Gross Vehicle Weight Rating (GVWR) purchased as a Zero Emission Vehicle (ZEV)	> 50%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

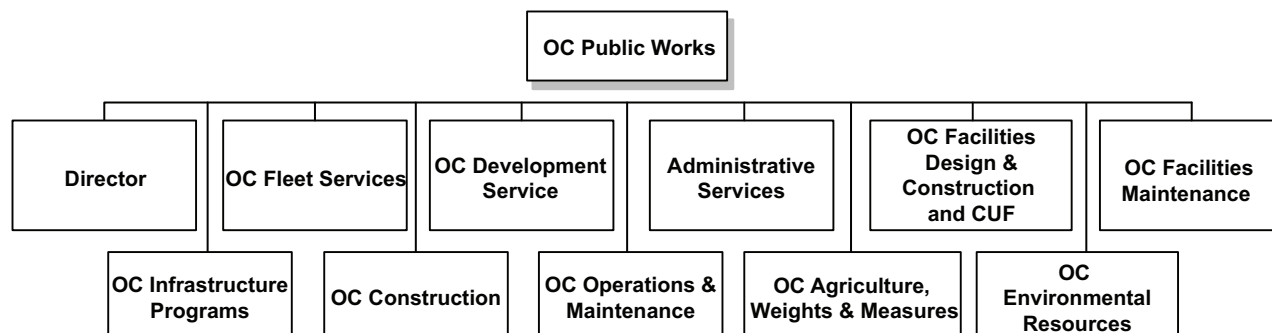
- Promote the health and safety of the community by complying with regulatory requirements for water quality, measuring device inspections, building and safety permits and code enforcement.

- Provide excellent customer service by responding to service requests from residents, businesses, partner agencies, and visitors including but not limited to trash and debris removal from flood channels, traffic studies, pothole repairs, county facility repair and maintenance, surveying and mapping services, measuring device and pesticide consumer complaint investigations, and resource deployment during inclement weather events.
- Enhance robust safety plans, conduct regular training exercises, and coordinate closely with all OCPW departments to enhance safety culture and awareness.
- Enhance infrastructure resilience by continuing to proactively maintain and upgrade roads, flood channels, and other critical infrastructure to extend their lifespan, reduce service disruptions, and protect the community from the impacts of extreme weather and other potential hazards.

FY 2024-25 Achievement Highlights:

- Achieved recertification of the annual Community Rating System prior to the 2024-2025 rainy season. Maintaining the county's current rating allows for unincorporated residents to be eligible for a 25% reduction in flood insurance premiums.
- Earned "A" grades from Heal the Bay for water quality at 94% of County's beaches.
- Hosted 70 flood control channel cleanup events through OCPW's Adopt A Channel program, which cleaned 176 miles of channel, removed 12,939 pounds of trash and covered 13,420 square feet of graffiti throughout Orange County.
- Launched the County's Detection Dog program with the Agricultural Commissioner/Sealer of Weights and Measures office, which protects consumers by inspecting incoming plant shipments to identify harmful pests that could be detrimental to the county's plant industry.
- Developed the County's first electric bike ordinance, which obtained Board of Supervisors approval and established e-bike safety regulations in unincorporated county areas.
- Painted over 1,311,000 square feet of graffiti and removed approximately 145,223 cubic yards of trash and debris from county roads and flood control channels.
- Acquired 112 out of 113 (99%) properties within Prado Basin for the Prado Dam spillway project. The value of these acquisitions is approximately \$320 million.
- Conducted 140 stormwater quality inspections at municipal facilities, industrial facilities and commercial facilities throughout Orange County.
- Began Construction on the Crawford Canyon Park and Sidewalk Extension Project, anticipated completion October 2025 (\$5.7 million).
- Completed the following:
 - Design and construction of the new Marine Way HCA Facility in Irvine that includes a new public health laboratory, agency operation center and emergency medical services offices.
 - Major renovation of the Los Alamitos-Rossmoor Library (\$4 million).
 - Bridge modification projects (\$18.2 million) at Warner Ave, Springdale St. and Edwards St. in Huntington Beach as part of the overall East Garden Grove-Wintersburg Channel flood control improvements.
 - Phase one of Talbert Flood Control Channel freeboard and concrete repairs in Huntington Beach (\$1.0 million).
 - Phase 1B of Barranca Flood Control Channel repairs in Irvine (\$2.2 million).
 - Hamilton Ave./Victoria St. Bridge Rehabilitation Project spanning over the Santa Ana River between Costa Mesa and Huntington Beach, completed June 2025 (\$3 million).

Organizational Summary



Director - Provides overall guidance for operating the Department, oversees a total of 859 positions, and ensures that OC Public Works provides quality services to the public and other County departments.

OC Fleet Services - Delivers vehicle management services to county-owned vehicles and equipment in county agencies and departments. This includes general maintenance, repair services and managing enforcement of vehicle rules and regulations.

OC Development Services - Oversees the planning and development entitlement requirements for private and public projects within the county's unincorporated areas. This includes permit processing, inspection services and management of zoning, building and code regulations - all to ensure safe and responsible property development and community standards.

Administrative Services - Leads the administrative and financial operations for OC Public Works. This includes management of public information, policies and procedures, fee studies, strategic financial planning, budgets, goods and services procurement, public records requests, and parking and building administration.

OC Facilities - Design & Construction - Provides professional architectural and engineering-related services in support of vertical capital projects and programs to various County of Orange departments as well as the management of the Central Utility Facility.

OC Facilities - Maintenance - Ensures the efficient and innovative operation of county facilities through maintenance management services, after-hours emergency support, building automation and utility management.

OC Infrastructure Programs - Provides services for roadways in unincorporated areas and regional flood control facilities throughout Orange County. This includes programming, design, project management (Santa Ana River Mainstem/Prado), traffic safety, and development support services.

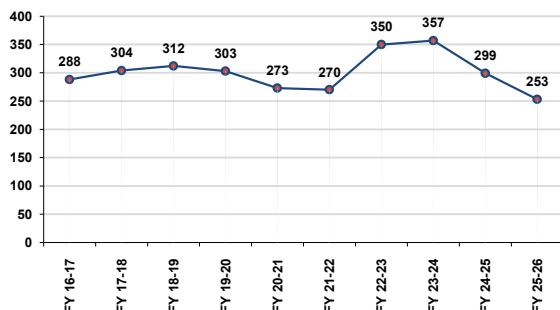
OC Construction - Provides project and construction management services for road, bridge, bikeway, flood control, and parks capital improvement and maintenance projects, manages the county's pavement maintenance program, and performs quality assurance testing of construction materials for county construction projects.

OC Operations & Maintenance - Enhances and protects communities through the operation and maintenance of public infrastructure, while serving a critical role in responding to the aftermath of devastating earthquakes, fires, storm events and other general emergencies. OC Operations & Maintenance is responsible for the maintenance of 350 miles of unincorporated roadways, 380 miles of flood channels and 145 miles of underground drainage facilities, six dams, ten pump stations, 33 basins, and also provides support for various contracted cities and agencies via service contracts.

OC Agriculture, Weights & Measures - (OC AWM) is a regulatory agency charged with the protection and promotion of OC's agriculture, the protection of the environment from invasive pests and the use of pesticides as well as protection of the public's health and safety. OC AWM protects consumers and businesses by performing thousands of inspections

on various commercial weighing and measuring devices, checking packages for net content, verifying price accuracy at retail locations, and providing training and education to businesses and individuals to assure "Equity in the Marketplace."

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 27 positions were deleted: 26 transferred to County Procurement Office, Budget Control 021, for centralization of the procurement function and 1 was deleted in accordance with the County's Vacant Position Policy.
- In FY 2024-25, deleted 19 positions: 11 were deleted to transition the OCPW Design and Construction division to Airport - Operating Enterprise, Fund 280, 4 were deleted in accordance with the County's Vacant Position Policy and 4 were deleted as part of the Mid-Year Budget Report and in accordance with the January 3, 2025, Budget Action Plan.
- During the FY 2024-25 budget process, deleted 58 positions: 3 transferred to Building & Safety General Fund, Budget Control 071, for workload balancing, 3 were deleted in accordance with the County's Vacant Position Policy and 52 were deleted to transition the Maintenance Programming and Operation Divisions to Airport - Operating Enterprise, Fund 280, approved by the Board on April 23, 2024.
- During the FY 2023-24 budget process, added 7 positions: 4 positions for the Weights & Measures Program and 3 positions to support OCPW administration.

OC Environmental Resources - Manages the OC Stormwater, OC Mitigation and OC Green Infrastructure programs, which protect public health and safety and promote environmental quality through education, regulation and collaborative regional programs.

- During the FY 2022-23 budget process, added 77 positions: 1 transferred from OC Road, Fund 115, and 1 transferred from OC Fleet Services, Fund 296 for workload balancing, 1 transferred from County Executive Office, Budget Control 017, for CAN building mail services, 57 transferred from Airport - Operating Enterprise, Fund 280, for John Wayne Airport (JWA) reorganization, 6 positions for custodial services related to the CAN building, 2 positions for the Weights and Measures program and 9 positions for the JWA reorganization, offset by deleting 4 positions: 3 transferred to Building & Safety General Fund, Budget Control 071, for workload balancing and 1 transferred to County Executive Office, Budget Control 017, for procurement activities.

In FY 2021-22, added 8 positions: 6 positions reinstated through the Budget process for operational efficiency, 2 positions transferred from Utilities, Budget Control 040, offset by deleting 1 position transferred to Utilities, Budget Control 040, for workload balancing.

- During the FY 2021-22 budget process, added 1 position transferred from Utilities, Budget Control 040, for workload balancing.

In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 5 positions associated with the Voluntary Incentive (VIP) Program were deleted offset by adding 1 position reinstated to the Revenue Streams section.

- During the FY 2020-21 budget process, added 9 positions: 1 transferred from Parking Facilities, Fund 137, 6 transferred from Airport - Operating Enterprise, Fund 280, Facilities Management Division, 1 reinstated to the Agricultural program section and 1 reinstated to Pesticide Use enforcement offset by deleting 37 vacant positions per CEO recommendation.

In FY 2019-20, deleted 1 position in accordance with the County's Vacant Position Policy and deleted 1 position transferred to Utilities, Budget Control 040, to align staff within units for workload balancing.

- During the FY 2019-20 budget process, deleted 10 positions transferred to OCIT Countywide Services, Fund 289, for Access Control Team offset by adding 3 new positions to enhance operational efficiency and improve customer service.

In FY 2018-19, deleted 1 position transferred to County Executive Office Real Estate, Budget Control 035, and deleted 1 regular position to meet Planner Series Maintenance study.

- During the FY 2018-19 budget process, added 4 new positions: 1 position for Access Control Services, 1 for Weights and Measures and 2 for Agricultural Commissioner to meet demands and enhance operational efficiency, added 4 positions: 2 positions transferred from OC Flood, Fund 400, 1 from Parking Facilities, Fund 137, 1 from Building & Safety General Fund, Budget Control 071, offset by deleting 2 positions: 1 position

transferred to OC Flood, Fund 400, and 1 to Parking Facilities, Fund 137, to align staff within units for workload balancing.

In FY 2017-18, added 2 positions transferred from Social Services Agency, Budget Control 063, to enhance operational efficiency.

- During the FY 2017-18 budget process, added 7 positions: 4 positions transferred from OC Flood, Fund 400, and 3 from Utilities, Budget Control 040, offset by deleting 2 positions: 1 position transferred to OC Flood, Fund 400, and 1 to OC Road, Fund 115, to align staff within units for workload balancing.

In FY 2016-17, added 11 positions: 10 positions from OC Road, Fund 115, and 1 from OC Flood, Fund 400, to align staff within units for workload balancing.

Budget Summary

Support of the County's Initiatives:

OCPW plays a vital leadership role in advancing Countywide priorities like the Civic Center Facilities Strategic Plan. Through innovation and dedication, OCPW ensures the delivery of high-quality public services and develops acclaimed, award-winning capital projects. To enhance the resident and visitor experience, the department leverages a Customer Relationship Management system, creating a convenient 'One-Stop Shop' at the Civic Center. Furthermore, OCPW is enhancing operational effectiveness by unifying its maintenance management and capital project oversight within a single, centralized system.

Where possible, OCPW looks for external funding opportunities including grants, partnerships with other governmental agencies such as the Transportation Corridor Agencies, and Caltrans on major projects that improve safety and enrich the communities. OCPW commits to being fiscally responsible by balancing the operational and capital improvement expenditures with general fund allocations and revenues.

Changes Included in the Base Budget:

The established FY 2025-26 Net County Cost limits for OCPW, Budget Control 080, OC Watersheds, Budget Control 034, and Building and Safety General Fund, Budget Control 071, are sufficient to maintain current levels of service for ongoing baseline operations.

To meet the FY 2025-26 Net County Cost limit, OCPW submitted a Reduce Level of Service Augmentation in Utilities, Budget Control 040, of \$2.8 million. In order to maintain the current level of service, OCPW requested and received full restoration of appropriations and Net County Cost.

OC Parking Facilities, Fund 137, FY 2025-26 Budget includes appropriations of \$9.2 million which is \$1.7 million higher (22.7%) than the FY 2024-25 Budget due to Manchester Office Building North and South parking lot rehabilitation projects. The revenue budget of \$8.6 million is \$1.1 million higher (14.6%) than the FY 2024-25 Budget, primarily due to an increase in Short-Term Leases-Rents-Concessions.

OC Road Capital Improvement Projects, Fund 174, FY 2025-26 Budget includes appropriations of \$109.8 million which is higher than the FY 2024-25 Budget by \$17.2 million (18.6%), primarily due to the increase in construction costs and the deferral of various projects. The revenue budget of \$99.2 million is \$24.5 million (32.8%) higher than the FY 2024-25 Budget, primarily due to the increase in Federal and local government revenues and transfers in from OC Road, Fund 115.

OC Flood, Fund 400, FY 2025-26 Budget includes appropriations of \$231.2 million which is \$14.3 million higher (6.6%) than the FY 2024-25 Budget primarily due to increased funding for capital projects. The revenue budget of \$207 million is \$25 million higher (13.7%) than the FY 2024-25 Budget, primarily due to increases in property taxes and interest revenue.

OC Flood - Santa Ana River Mainstem/Prado Dam Capital Project, Fund 404, FY 2025 - 26 Budget includes appropriations of \$56.9 million which is \$41.8 million lower (42.4%) than the FY 2024-25 Budget due to decreases in land acquisitions. The revenue budget of \$50.9 million is \$22.2 million lower (30.4%) than the FY 2024-25 Budget, primarily due to decreased need for transfers in from OC Flood, Fund 400.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Increase Appropriations and Net County Cost for Purchase of One Vehicle and One Electric Vehicle Supply Equipment Test System Amount:\$ 204,965	Add \$205K in appropriations and Net County Cost to purchase one electric vehicle and one electric vehicle supply equipment test system to test high ampere electric vehicle (EV) charging stations.	Ensure compliance with testing standards and inspections of EVSE as mandated by the State of California.	33986

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Total Positions	357	291	291	253	(38)	(13.1)
Total Revenue	44,793,794	51,490,448	42,576,055	49,044,490	(2,445,958)	(4.8)
Total Expenditures/Encumbrances	66,859,646	69,219,838	60,490,331	66,647,018	(2,572,820)	(3.7)
Net County Cost	22,065,853	17,729,390	17,914,276	17,602,528	(126,862)	(0.7)

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Public Works in the Appendix on page A88

Highlights and Key Trends:

- Pursuing solutions to comply with the State's Climate Action Plan and achieve net zero carbon pollution by 2045. OCPW is evaluating new technologies used by Caltrans and other local agencies for potential application on a pilot Orange County roadway project.
- Construction projects face significant cost increases driven by rising unit prices, shortages of essential materials (such as steel and lumber), shipment delays, and the surge in gasoline prices. The potential introduction of new tariffs on imported materials could further exacerbate the issue.
- Researching sustainable solutions to flood control design that includes retaining and treating water. The industry has increased its focus on investigating, quantifying, and evaluating the impacts of sea level rise and climate change on flood control infrastructure.

- Regulatory mandates continue to increase in number, scope, and complexity. The Santa Ana and San Diego Regional Water Quality Control Boards (RWQCBs) reissue municipal stormwater permits (MS4) for the County, Cities, and Orange County Flood Control District (OCFCD) every five years. In each renewal cycle, mandates are added and expanded to increase the protection of the drinking water supply, fishing, swimming, and other uses of Orange County's streams, bays, harbors, and beaches. Both RWQCBs are in the process of renewing the MS4 permits.
- Programming technical manuals to meet current standards and practices; completed updates to the 2nd Edition of the OCFCD Design Manual and currently working on updates to the Hydrology Manual.
- Maximizing resourcefulness to overcome supply chain constraints by utilizing alternative vehicle procurement methods and repairing aged assets to prolong useful life.
- Pursuing competitive state and federal grant opportunities to fund critical infrastructure projects.

Budget Units Under Department Control:

No.	Agency Name	Director	OC Fleet Services	OC Development Services	Administrative Services	OC Facilities - Design & Construction	OC Facilities - Maintenance	OC Infrastructure Programs	OC Construction	OC Operations & Maintenance	OC Survey	OC Environmental Resources	Total
034	OC Watersheds	32,240			901,353							20,467,962	21,401,555
040	Utilities				204,232		43,884,606						44,088,838
071	Building & Safety General Fund	4,349,666		14,272,476	208,308								18,830,450
080	OC Public Works	2,181,518		6,133,427	18,222,788	7,697,890	22,084,975					10,326,420	66,647,018
113	Building and Safety	1,362,906											1,362,906
115	OC Road	626,700		2,942,377	32,744,729			10,004,986	12,806,383	35,119,562	134,467	1,780,600	96,159,804
128	Survey Monument Preservation										99,400		99,400
137	Parking Facilities				9,199,073								9,199,073
140	Air Quality Improvement		220,700										220,700
148	Foothill Circulation Phasing Plan	13,500			64,000			342,500					420,000
151	South County Roadway Improvement Program (SCRIP)	2,300,000											2,300,000
158	Major Thoroughfare & Bridge Fee Program (MT&B)	1,143,000											1,143,000
174	OC Road - Capital Improvement Projects	66,035						7,861,289	68,658,500	33,193,000			109,778,824
270	Compressed Natural Gas Enterprise Fund		329,000										329,000
296	OC Fleet Services	25,708,587	54,125,375										79,833,962
400	OC Flood	93,300,705		4,627,447	16,336,348			15,622,008	16,815,302	72,178,860	275,761	12,047,081	231,203,512

Budget Units Under Department Control:

No.	Agency Name	Director	OC Fleet Services	OC Development Services	Administrative Services	OC Facilities - Design & Construction	OC Facilities - Maintenance	OC Infrastructure Programs	OC Construction	OC Operations & Maintenance	OC Survey	OC Environmental Resources	Total
401	OC Flood - Capital Improvement Projects							15,495,000	71,662,917				87,157,917
404	OC Flood Santa Ana River Mainstem/ Prado Dam Capital Project	250,710			618,490			55,217,000		545,000	471,000		57,102,200
468	County Service Area #13 - La Mirada	29,497											29,497
Total		131,365,064	54,675,075	27,975,727	78,499,321	7,697,890	65,969,581	104,542,783	169,943,102	141,036,422	980,628	44,622,063	827,307,656

OC PUBLIC WORKS

034 - OC WATERSHEDS

Operational Summary

Fund Summary:

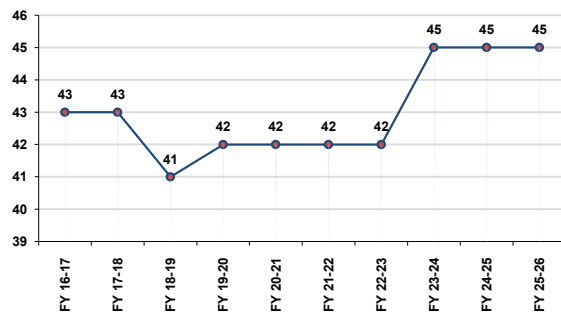
At a Glance:

Total FY 2024-2025 Modified Budget:	20,476,433
Total FY 2024-2025 Actual Expenditure + Encumbrance:	16,351,451
Total Final FY 2025-2026 Budget:	21,401,555
Percent of County General Fund:	0.4%
Total Employees:	45.00

The OC Watersheds budget accounts for the services provided to the cities in Orange County, the OCFCD, and other public and private entities in complying with the countywide municipal stormwater permits as well as for numerous surface water quality regulations specific to individual bodies of water within Orange County. It also provides hydrographic and precipitation monitoring countywide, integrated water resource planning, and environmental assessment.

OC Watersheds is funded by implementation agreements for the National Pollutant Discharge Elimination System (NPDES) and Total Maximum Daily Load (TMDL) and cost-sharing with 34 partner cities of Orange County, the County and OCFCD.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2023-24 budget process, added 3 new positions for the Stormwater Program.
- During the FY 2019-20 budget process, added 1 new position in Support Services.
- During the FY 2018-19 budget process, deleted 2 positions transferred to OC Flood, Fund 400, to align staff within units for workload balancing.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	45	45	45	45	0	0.0
Total Revenue	15,313,117	20,476,433	15,390,380	21,401,555	925,122	4.5
Total Expenditures/Encumbrances	16,308,147	20,476,433	16,351,451	21,401,555	925,122	4.5
Net County Cost	995,030	0	961,071	0	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Watersheds in the Appendix on page A49

OC PUBLIC WORKS

040 - UTILITIES

Operational Summary

Fund Summary:

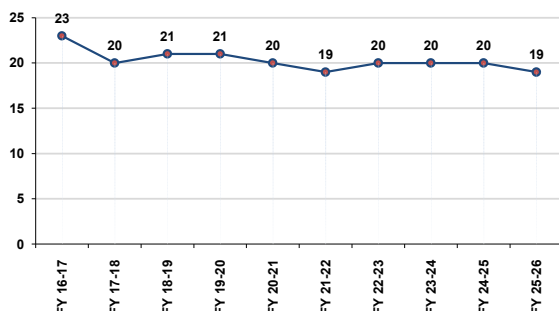
Utilities operates the Central Utility Facility (CUF), which provides cost effective steam and chilled water for heating, cooling and electricity to county, city, state, and federal facilities within the Civic Center. Utilities is responsible for operations and maintenance of the county's building automation system controlling heating, cooling, and lighting throughout the county and manages utility/refuse billings for various county departments.

Utilities is funded by intra-agency billings, charges for services and the County General Fund.

At a Glance:

Total FY 2024-2025 Modified Budget:	40,988,467
Total FY 2024-2025 Actual Expenditure + Encumbrance:	33,157,168
Total Final FY 2025-2026 Budget:	44,088,838
Percent of County General Fund:	0.82%
Total Employees:	19.00

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY 2024-25, deleted 1 position in accordance with the Vacant Position Policy.

- During the FY 2022-23 budget process, added 2 positions: 1 position to support operations and 1 position to manage the County's energy program.

In FY 2021-22, deleted 2 positions transferred to OCPW, Budget Control 080, to align staff within units for workload balancing offset by reinstatement of 1 deleted position.

- During the FY 2021-22 budget process, deleted 1 position transferred to OCPW, Budget Control 080, to align staff within units for workload balancing.

- During the FY 2020-21 budget process, 2 vacant positions were deleted per CEO recommendation.

In FY 2019-20, added 1 position transferred from OCPW, Budget Control 080, to align staff within units for workload balancing.

- During the FY 2018-19 budget process, added 1 position transferred from OC Flood, Fund 400, to align staff within units for workload balancing.

- During the FY 2017-18 budget process, deleted 3 positions transferred to OCPW, Budget Control 080, to align staff within units for workload balancing.

Budget Summary

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Cost to Maintain Current Level of Service Amount:\$ 2,770,996	Restore \$2.8M in appropriations and Net County Cost required to sustain continued delivery of electricity, steam and chilled water for heating and cooling to county, city, state and federal facilities within the Civic Center.	Restore funding to ensure essential utilities are delivered to Civic Center facilities.	33686

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	20	19	19	19	0	0.0
Total Revenue	10,617,133	19,972,925	9,162,188	20,328,162	355,237	1.8
Total Expenditures/Encumbrances	33,739,153	40,988,467	33,157,168	44,088,838	3,100,371	7.6
Net County Cost	23,122,020	21,015,542	23,994,980	23,760,676	2,745,134	13.1

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.
Detailed budget by expense category and by activity is presented for agency: Utilities in the Appendix on page A55



OC PUBLIC WORKS

071 - BUILDING & SAFETY GENERAL FUND

Operational Summary

Fund Summary:

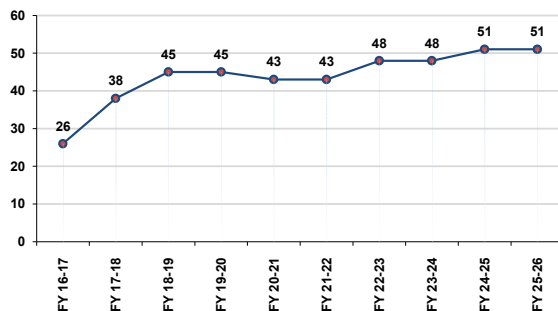
The Building & Safety General Fund accounts for the cost associated with the inspections of design and construction of grading and building projects within the unincorporated areas of Orange County.

The Building & Safety General Fund is mainly supported by fees collected for building, grading and land use permits.

At a Glance:

Total FY 2024-2025 Modified Budget:	17,699,679
Total FY 2024-2025 Actual Expenditure + Encumbrance:	15,862,527
Total Final FY 2025-2026 Budget:	18,830,450
Percent of County General Fund:	0.35%
Total Employees:	51.00

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, added 2 positions; 1 transferred from OC Road, Fund 115, and 1 from OC Flood, Fund 400, for workload balancing.

In FY 2024-25, 2 positions were deleted as part of the Mid-Year Budget Report and in accordance with the January 3, 2025, Budget Action Plan.

- During the FY 2024-25 budget process, added 3 positions transferred from OCPW, Budget Control 080, for workload balancing.

- During the FY 2022-23 budget process, added 3 positions transferred from OCPW, Budget Control 080, for workload balancing.

In FY 2021-22, added 2 positions reinstated through the Mid-Year Budget Report.

- During the FY 2020-21 budget process, added 1 position reinstated through the County Vacant Position Policy.

In FY 2019-20, deleted 3 vacant positions per the County Vacant Position Policy.

- During the FY 2018-19 budget process, added 8 positions: 4 positions transferred from OC Road, Fund 115, 4 from OC Flood, Fund 400, offset by deleting 1 position transferred to OCPW, Budget Control 080, to align staff within units for workload balancing.

- During the FY 2017-18 budget process, added 12 positions: 7 positions transferred from OC Road, Fund 115, and 5 from OC Flood, Fund 400, to align staff within units for workload balancing.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	48	49	49	51	2	4.1
Total Revenue	14,423,501	17,615,679	15,829,386	18,746,450	1,130,771	6.4
Total Expenditures/Encumbrances	14,461,450	17,699,679	15,862,527	18,830,450	1,130,771	6.4
Net County Cost	37,949	84,000	33,141	84,000	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.
Detailed budget by expense category and by activity is presented for agency: Building & Safety General Fund in the Appendix on page A83



OC PUBLIC WORKS

113 - BUILDING AND SAFETY

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	1,407,930
Total FY 2024-2025 Actual Expenditure + Encumbrance:	3,724
Total Final FY 2025-2026 Budget:	1,362,906
Percent of County General Fund:	N/A
Total Employees:	0.00

The Building and Safety operating reserve was established to manage reserves that will be used for future anticipated expenses in Building and Safety General Fund.

Primary funding sources are operating transfers from Building & Safety General Fund, Budget Control 071, and interest revenue.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	538,981	306,524	604,784	362,500	55,976	18.3
Total Expenditures/Encumbrances	546,749	1,407,930	3,724	1,362,906	(45,024)	(3.2)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(7,767)	(1,101,406)	601,061	(1,000,406)	101,000	(9.2)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Building and Safety in the Appendix on page A102

OC PUBLIC WORKS

115 - OC ROAD

Operational Summary

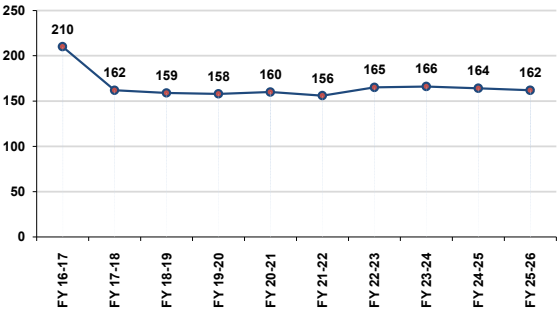
Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	93,027,460
Total FY 2024-2025 Actual Expenditure + Encumbrance:	62,306,355
Total Final FY 2025-2026 Budget:	96,159,804
Percent of County General Fund:	N/A
Total Employees:	162.00

The OC Road Fund is utilized to account for the cost associated with operating, maintaining, and managing approximately 350 miles of public roads, including sidewalks, bridges, traffic signals, roadway drainage systems, on-street bike lanes, and other roadway appurtenances. Additionally, new roads that are conditionally constructed as part of new developments are inspected by the County and may be accepted into the County Road System for maintenance. The County performs both regularly scheduled maintenance and maintenance in response to public requests.

The primary funding sources are state allocation of Highway Users Tax, Measure M2 Fairshare, fee revenue from road and street services and other charges for services.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2023-24 budget process, added 1 position transferred from OC Flood, Fund 400, for workload balancing.
- During the FY 2022-23 budget process, added 5 positions: 4 positions for Operations and Maintenance service area and 1 position transferred from OC Flood, Fund 400, offset by deleting 1 position transferred to OCPW, Budget Control 080, to align with workload balancing.
- In FY 2021-22, reinstated 3 positions deleted in FY 2020-21 and added 2 positions transferred from OC Flood, Fund 400, to align with workload balancing.
- In FY 2020-21, deleted 4 positions in accordance with the County's Vacant Position Policy.
- During the FY 2020-21 budget process, added 1 position transferred from OC Flood, Fund 400, to align with workload balancing.
- In FY 2019-20, reinstated 1 position deleted in FY 2018-19.
- In FY 2018-19, deleted 1 position in accordance with the County's Vacant Position Policy.
- During the FY 2025-26 budget process, deleted 1 position transferred to Building & Safety General Fund, Budget Control 071, for workload balancing.
- In FY 2024-25 deleted 1 position in accordance with the County's Vacant Position Policy.
- During the FY 2024-25 budget process, deleted 2 vacant positions in accordance with the County's Vacant Position Policy.



- During the FY 2018-19 budget process, deleted 4 positions transferred to OCPW, Budget Control 080, offset by adding 1 new position for Vegetation and Pest Management to align staff within units for workload balancing.
- During the FY 2017-18 budget process, deleted 24 positions: 7 positions transferred to Building & Safety General Fund, Budget Control 071, and 17 positions to OC

Flood, Fund 400, offset by adding 1 position transferred from OCPW, Budget Control 080, to align staff within units for workload balancing.

In FY 2016-17, deleted 25 positions: 8 positions transferred to OCPW, Budget Control 080, to enhance operational efficiency and customer service, 15 positions transferred to OC Flood, Fund 400, and 2 positions to OCPW, Budget Control 080, to align staff within units for workload balancing.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	166	164	164	162	(2)	(1.2)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	94,757,798	93,027,460	99,363,327	96,159,804	3,132,344	3.4
Total Expenditures/Encumbrances	71,279,211	93,027,460	62,306,355	96,159,804	3,132,344	3.4
Prior Year Encumbrance Cancellations	1,142,523	0	739,286	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	24,621,110	0	37,796,258	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Road in the Appendix on page A103

OC PUBLIC WORKS

128 - SURVEY MONUMENT PRESERVATION

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	110,425
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,341
Total Final FY 2025-2026 Budget:	99,400
Percent of County General Fund:	N/A
Total Employees:	0.00

The Survey Monument Preservation Fund was established per California Government Code Section 27584 to account and pay for County Surveyor costs for retracement or remonument surveys of major historical land division lines upon which later surveys are based.

Survey Monument Preservation is funded by fees charged by Orange County Clerk-Recorder for filing and recording grant deeds. These funds are dedicated to retracement and remonument services performed by the County.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	59,413	78,000	51,965	74,000	(4,000)	(5.1)
Total Expenditures/Encumbrances	91,459	110,425	1,341	99,400	(11,025)	(10.0)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(32,046)	(32,425)	50,623	(25,400)	7,025	(21.7)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Survey Monument Preservation in the Appendix on page A113

OC PUBLIC WORKS

137 - PARKING FACILITIES

Operational Summary

Fund Summary:

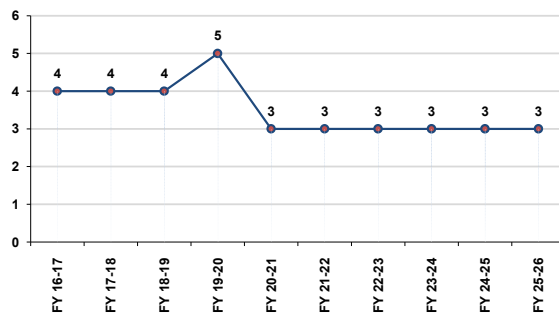
The Parking Facilities Fund accounts for the maintenance and operation of the parking facilities serving the public while conducting business with city, county, federal, and state agencies as well as providing parking for many of those agencies' employees.

Parking Facilities is funded by parking fees charged to the public and various county departments.

At a Glance:

Total FY 2024-2025 Modified Budget:	7,494,550
Total FY 2024-2025 Actual Expenditure + Encumbrance:	5,686,855
Total Final FY 2025-2026 Budget:	9,199,073
Percent of County General Fund:	N/A
Total Employees:	3.00

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2020-21 budget process, deleted 1 position transferred to OCPW, Budget Control 080, to align staff and 1 position deleted for workload balancing.
- During the FY 2019-20 budget process, added 1 new position to balance workload and increase the support of ongoing parking activities.
- During the FY 2018-19 budget process, deleted 1 position transferred to OCPW, Budget Control 080, offset by adding 1 position transferred from OCPW, Budget Control 080, to align staff within units for workload balancing.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	3	3	3	3	0	0.0
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	7,850,903	7,494,550	8,502,242	8,588,244	1,093,694	14.6
Total Expenditures/Encumbrances	5,421,969	7,494,550	5,686,855	9,199,073	1,704,523	22.7
Prior Year Encumbrance Cancellations	104,222	0	101,977	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	2,533,156	0	2,917,364	(610,829)	(610,829)	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Parking Facilities in the Appendix on page A132

OC PUBLIC WORKS

140 - AIR QUALITY IMPROVEMENT

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	288,300
Total FY 2024-2025 Actual Expenditure + Encumbrance:	45,946
Total Final FY 2025-2026 Budget:	220,700
Percent of County General Fund:	N/A
Total Employees:	0.00

The Air Quality Improvement Fund was established pursuant to the passage of the 1988 California Clean Air Act for the purpose of promoting programs in Orange County that reduce air pollution from motor vehicles.

The primary funding source is AB 2766 revenue provided by the State of California. The AB 2766 Subvention Program provides a funding source for cities and counties to meet requirements of federal and state Clean Air Acts, and for implementation of motor vehicle emission reduction measures in the South Coast Air Quality Management Districts' Air Quality Management Plan (AQMP). The legislation creating this revenue source provides oversight of the use of these monies by local governments.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	198,115	189,000	193,878	194,000	5,000	2.6
Total Expenditures/Encumbrances	204,547	288,300	45,946	220,700	(67,600)	(23.4)
Prior Year Encumbrance Cancellations	0	0	10,550	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(6,432)	(99,300)	158,482	(26,700)	72,600	(73.1)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Air Quality Improvement in the Appendix on page A146

OC PUBLIC WORKS

148 - FOOTHILL CIRCULATION PHASING PLAN

Operational Summary

Fund Summary:

The Foothill Circulation Phasing Plan (FCPP) Fund is utilized to account for the acquisition and construction of roads, bridges and intersection improvements as outlined by the Foothill Circulation Phasing Plan (FCPP) adopted by the Board of Supervisors on October 14, 1987.

The primary funding source is the FCPP major thoroughfare and bridge fee program which requires new development to pay for its share of necessary roadway improvements. The fee program generates funds from fees placed on new building permits to finance needed roadway improvement within the area of FCPP benefits.

At a Glance:

Total FY 2024-2025 Modified Budget:	430,200
Total FY 2024-2025 Actual Expenditure + Encumbrance:	95,265
Total Final FY 2025-2026 Budget:	420,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	131,714	140,000	151,372	130,000	(10,000)	(7.1)
Total Expenditures/Encumbrances	81,751	430,200	95,265	420,000	(10,200)	(2.4)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	49,963	(290,200)	56,107	(290,000)	200	(0.1)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Foothill Circulation Phasing Plan in the Appendix on page A151

OC PUBLIC WORKS

151 - SOUTH COUNTY ROADWAY IMPROVEMENT PROGRAM (SCRIP)

Operational Summary

Fund Summary:

The South County Roadway Improvement Program (SCRIP) was adopted by the Board of Supervisors on November 8, 2004, to establish a comprehensive framework for implementing transportation improvements in South Orange County. This fund is utilized to account for the acquisition and construction of roads, bridges, and intersection improvements as outlined by SCRIP in South County area of benefit.

The primary funding sources are developers' deposits and SCRIP Fee Credits program. SCRIP Credits are issued to developers at the completion of roadway improvement projects. When building permits are issued within the area of SCRIP benefits, SCRIP credit is redeemed to fulfill the SCRIP portion of the building permit fee.

At a Glance:

Total FY 2024-2025 Modified Budget:	3,417,000
Total FY 2024-2025 Actual Expenditure + Encumbrance:	847,207
Total Final FY 2025-2026 Budget:	2,300,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	(39,063,244)	(30,560,962)	(30,560,962)	(29,407,893)	1,153,069	(3.8)
Total Revenue	8,502,281	33,977,962	3,575,064	31,707,893	(2,270,069)	(6.7)
Total Expenditures/Encumbrances	0	3,417,000	847,207	2,300,000	(1,117,000)	(32.7)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	0	0	0	0	0	0.0
Ending Fund Balance - Unassigned	(30,560,963)	0	(27,833,105)	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: South County Roadway Improvement Program (SCRIP) in the Appendix on page A161

OC PUBLIC WORKS

158 - MAJOR THOROUGHFARE & BRIDGE FEE PROGRAM (MT&B)

Operational Summary

Fund Summary:

The Major Thoroughfare & Bridge Fee Program (MT&B) was established by California Government Code Section 66484.3 which requires that fees collected in the MT&B fund shall only be used for the construction or improvements serving the area from which the fees were collected, or to reimburse the local agency for the cost of constructing improvements.

The fund is used to collect fees as a condition of approval of a final map or as a condition of issuing a building permit. MT&B is funded by road and street services fees.

At a Glance:

Total FY 2024-2025 Modified Budget:	1,700,000
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,176,362
Total Final FY 2025-2026 Budget:	1,143,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	1,801,873	1,700,000	1,367,107	1,000,000	(700,000)	(41.2)
Total Expenditures/Encumbrances	1,204,077	1,700,000	1,176,362	1,143,000	(557,000)	(32.8)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	597,796	0	190,745	(143,000)	(143,000)	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Major Thoroughfare & Bridge Fee Program (MT&B) in the Appendix on page A162

OC PUBLIC WORKS

174 - OC ROAD - CAPITAL IMPROVEMENT PROJECTS

Operational Summary

Fund Summary:

The OC Road - Capital Improvement Projects fund is utilized to account for the cost associated with the design and construction of road capital improvement projects within unincorporated county areas. The fund also accounts for the construction and quality assurance inspections related to the construction of infrastructure within unincorporated communities, in contrast with OC Road, Fund 115, which supports operational activities.

The major funding sources include federal and state grants and allocations.

At a Glance:

Total FY 2024-2025 Modified Budget:	92,536,447
Total FY 2024-2025 Actual Expenditure + Encumbrance:	42,582,051
Total Final FY 2025-2026 Budget:	109,778,824
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25		Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	76,913,904	74,708,622	74,875,268	99,191,788	24,483,166	32.8
Total Expenditures/Encumbrances	60,262,347	92,536,447	42,582,051	109,778,824	17,242,377	18.6
Prior Year Encumbrance Cancellations	1,287,002	0	1,674,288	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	17,938,560	(17,827,825)	33,967,506	(10,587,036)	7,240,789	(40.6)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Road - Capital Improvement Projects in the Appendix on page A177

OC PUBLIC WORKS

400 - OC FLOOD

Operational Summary

Fund Summary:

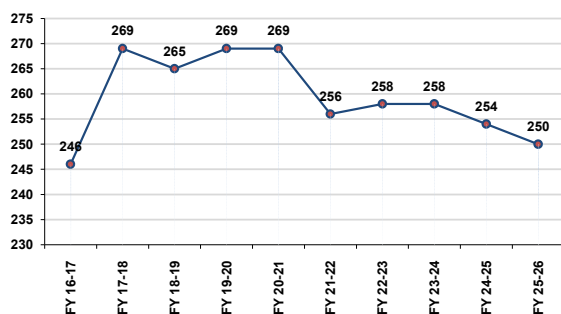
The OC Flood Fund accounts for the costs associated with countywide flood protection of the OCFCD, including 380 miles of flood control channels, six dams, ten pump stations, five diversion pump stations, 33 retention basins, and other flood control infrastructure. The fund accounts for operational costs, including preliminary studies for potential OCFCD projects.

The primary funding sources are from property taxes and federal and state grants.

At a Glance:

Total FY 2024-2025 Modified Budget:	216,943,304
Total FY 2024-2025 Actual Expenditure + Encumbrance:	155,399,579
Total Final FY 2025-2026 Budget:	231,203,512
Percent of County General Fund:	N/A
Total Employees:	250.00

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, deleted 2 positions: 1 position was transferred to Building & Safety General Fund, Budget Control 071, for workload balancing, and 1 position was transferred to County Procurement Office, Budget Control 021, for centralization of the procurement function.

In FY 2024-25, deleted 2 positions per the County's Vacant Position Policy.

- During the FY 2024-25 budget process, deleted 3 positions per the County's Vacant Position Policy.

In FY 2023-24, deleted 1 position per the County's Vacant Position Policy.

- During the FY 2023-24 Budget process, deleted 1 position transferred to OC Road, Fund 115, to align workload balancing offset by the addition of 1 position to support the encampment response.

- During the FY 2022-23 Budget process, deleted 1 position transferred to OC Road, Fund 115, to align workload balancing.

In FY 2021-22, added 5 positions transferred from OC Road, Fund 115, and deleted 2 positions: 1 Maintenance Inspector and 1 Sr. Maintenance Inspector transferred to OC Road, Fund 115, to align workload balancing.

- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 10 positions associated with the Voluntary Incentive Program were deleted and 3 positions were deleted in accordance with the County's Vacant Position Policy.

- During the FY 2020-21 Budget process, added 4 positions: 1 position for Mitigation activities, 1 position for the City Contracts Business Unit, 1 position for OC Survey Geospatial Services and 1 position for Pest Management, offset by 1 position transferred to OC Road, Fund 115, to align staff within units for workload balancing.

In FY 2019-20 deleted 3 positions per the County's Vacant Position Policy.

- During the FY 2019-20 budget process, added 3 new positions to support Flood Operations and Maintenance, added 1 new position for OC Survey to enhance operational efficiency and improve customer service and added 1 new position to serve as the Emergency Manager of OC Public Works.

In FY 2018-19, deleted 1 position per the County's Vacant Position Policy.

- During the FY 2018-19 budget process, deleted 7 positions: 4 positions transferred to Building & Safety General Fund, Budget Control 071, 1 position to Utilities, Budget Control 040, and 2 positions to OCPW, Budget Control 080, offset by adding 3 positions: 1 position transferred from OCPW, Budget Control 080, and 2 positions from OC Watersheds, Budget Control 034, to align staff within units for workload balancing.

- During the FY 2017-18 budget process, added 18 positions: 17 positions transferred from OC Road, Fund 115, and 1 position from OCPW, Budget Control 080, offset by deleting 9 positions: 5 positions transferred to Building & Safety General Fund, Budget Control 071, and 4 positions to OCPW, Budget Control 080, to align staff within units for workload balancing.

In FY 2016-17, added 15 positions transferred from OC Road, Fund 115, offset by deleting 1 position transferred to OCPW, Budget Control 080, to align staff within units for workload balancing.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	257	252	252	250	(2)	(0.8)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	198,984,883	182,039,853	210,884,725	206,998,102	24,958,249	13.7
Total Expenditures/Encumbrances	150,337,701	216,943,304	155,399,579	231,203,512	14,260,208	6.6
Prior Year Encumbrance Cancellations	3,882,371	0	2,876,273	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	52,529,555	(34,903,451)	58,361,419	(24,205,410)	10,698,041	(30.7)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Flood in the Appendix on page A235

OC PUBLIC WORKS

401 - OC FLOOD - CAPITAL IMPROVEMENT PROJECTS

Operational Summary

Fund Summary:

The OC Flood Capital Improvement Projects Fund accounts for the cost associated with the Flood Control Capital Improvement plans that address flood hazards in Orange County.

The primary funding sources are property taxes and federal and state grants.

At a Glance:

Total FY 2024-2025 Modified Budget:	87,120,842
Total FY 2024-2025 Actual Expenditure + Encumbrance:	31,605,166
Total Final FY 2025-2026 Budget:	87,157,917
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	46,928,907	50,150,908	21,561,756	87,157,917	37,007,009	73.8
Total Expenditures/Encumbrances	4,133,716	87,120,842	31,605,166	87,157,917	37,075	0.0
Prior Year Encumbrance Cancellations	4,866,862	0	31,801	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	47,662,054	(36,969,934)	(10,011,609)	0	36,969,934	(100.0)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Flood - Capital Improvement Projects in the Appendix on page A236

OC PUBLIC WORKS

404 - OC FLOOD SANTA ANA RIVER MAINSTEM/PRADO DAM CAPITAL PROJECT

Operational Summary

Fund Summary:

The OC Flood Santa Ana River Mainstem/Prado Dam Project Fund accounts for the cost associated with the obligations of the U.S. Army Corps of Engineers' (USACE) Santa Ana River Mainstem-Prado Dam Project to provide flood control and implement flood protection measures that benefit the County of Orange.

The funding sources include Federal claims from the Bipartisan Budget Act (BBA) of 2018, and interest earnings on the cash balance in the fund.

At a Glance:

Total FY 2024-2025 Modified Budget:	98,650,110
Total FY 2024-2025 Actual Expenditure + Encumbrance:	67,288,349
Total Final FY 2025-2026 Budget:	56,851,490
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	58,401,361	73,125,534	44,621,152	50,919,313	(22,206,221)	(30.4)
Total Expenditures/Encumbrances	28,819,203	98,650,110	67,288,349	56,851,490	(41,798,620)	(42.4)
Prior Year Encumbrance Cancellations	811,063	0	361,667	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	30,393,221	(25,524,576)	(22,305,529)	(5,932,177)	19,592,399	(76.8)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Flood Santa Ana River Mainstem/Prado Dam Capital Project in the Appendix on page A238

OC PUBLIC WORKS

468 - COUNTY SERVICE AREA #13 - LA MIRADA

Operational Summary

Fund Summary:

The County Service Area #13 - La Mirada Fund is utilized to account for the maintenance of local collector sewers in an unincorporated Orange County island adjacent to the City of La Mirada, near the City of Fullerton.

The primary funding sources are property tax apportionments and special assessments.

At a Glance:

Total FY 2024-2025 Modified Budget:	23,668
Total FY 2024-2025 Actual Expenditure + Encumbrance:	17,256
Total Final FY 2025-2026 Budget:	29,497
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	15,993	14,052	16,215	23,716	9,664	68.8
Total Expenditures/Encumbrances	12,717	23,668	17,256	29,497	5,829	24.6
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	3,276	(9,616)	(1,042)	(5,781)	3,835	(39.9)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: County Service Area #13 - La Mirada in the Appendix on page A244

COUNTY EXECUTIVE OFFICE

15T - EL TORO IMPROVEMENT FUND

Operational Summary

Fund Summary:

The Irvine Redevelopment Agency, the County of Orange, and the City of Irvine entered into a Property Tax Transfer and Pre-Annexation agreement on March 4, 2003, and Implementation Agreement No.1 on March 18, 2005. As per these agreements, the El Toro Improvement Fund received revenue from the Successor Agency to the Irvine Redevelopment Agency based on the incremental property tax amount. The Successor Agency was dissolved in September 2024 and no further revenue is due to the El Toro Improvement Fund as of FY 2024-25. The use of the Successor Agency revenue is restricted to legally allowable county infrastructure, facilities, and development needs in the former Marine Corps Air Station El Toro area pursuant to the agreements.

The funding source for future expenses includes carry-over fund balance and interest on that fund balance.

At a Glance:

Total FY 2024-2025 Modified Budget:	15,219,203
Total FY 2024-2025 Actual Expenditure + Encumbrance:	5,860,095
Total Final FY 2025-2026 Budget:	1,542,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	6,083,799	7,031,870	609,978	316,131	(6,715,739)	(95.5)
Total Expenditures/Encumbrances	1,601,064	15,219,203	5,860,095	1,542,000	(13,677,203)	(89.9)
Prior Year Encumbrance Cancellations	0	0	89	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	4,482,735	(8,187,333)	(5,250,029)	(1,225,869)	6,961,464	(85.0)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: El Toro Improvement Fund in the Appendix on page A172

JOHN WAYNE AIRPORT

280 - AIRPORT - OPERATING ENTERPRISE

Operational Summary

Mission:

Connecting People, Places and Opportunities.

At a Glance:

Total FY 2024-2025 Modified Budget:	343,613,561
Total FY 2024-2025 Actual Expenditure + Encumbrance:	164,081,817
Total Final FY 2025-2026 Budget:	407,259,756
Percent of County General Fund:	N/A
Total Employees:	198.00

Department Overview:

John Wayne Airport (JWA) ensures safe and reliable infrastructure for utilization by commercial and general aviation aircrafts to provide travelers with exceptional, convenient and memorable experiences. JWA accomplishes this by operating a financially efficient and self-sustaining aviation facility. In addition, JWA values environmental stewardship and seeks to enhance its environmental compliance and sustainability practices. At its core, JWA aims to cultivate positive partnerships with all stakeholders ranging from our business partners (e.g. contractors, concessions, airlines, fixed-base operators (FBO), etc.) to our neighbors and community at large.

Fund Summary:

The Airport Operating Enterprise Fund is utilized for the Airport's operations, maintenance of its facilities, financing of the Airport's Capital Improvement Program, and repaying revenue bonds. Revenue is generated and received primarily from the Airport's aeronautical tenants, concessions, retail, parking, and transportation operations.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Maintain a safe and secure airfield environment for aircraft operators to transport passengers and cargo	Ensure the airfield is available for use by aircraft operators and ensure the airfield is maintained in accordance with Federal Aviation Administration (FAA) Part 139 requirements	1. Percentage of airfield hazards identified, assessed, reported, and resolved within 6 hours 2. Percentage of scheduled preventative maintenance and self inspections performed	1. >=90% 2. >=90%
Maintain an environmentally compliant operation	Ensure environmental regulatory requirements are being met	Percentage of required regulatory actions completed	>=95%
Provide an outstanding experience for travelers	Provide a positive guest experience for travelers	Percentage of travelers reporting a positive experience through surveys	>=80%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

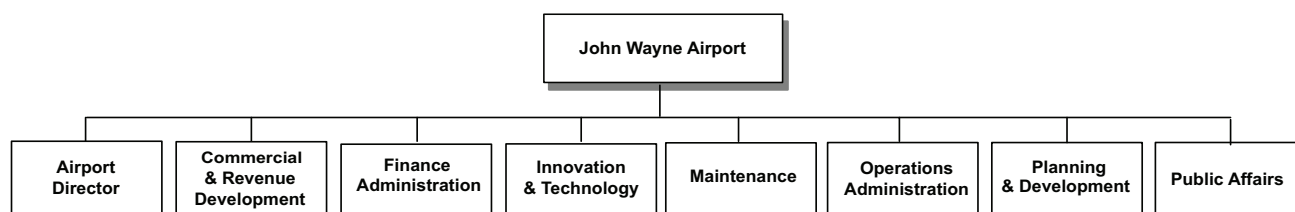
Additional Department Goals:

- Enhance Airport sustainability by incorporating green (sustainable) building elements into existing and future infrastructure projects.
- Maintain positive relationships and provide an outstanding experience for vendors, tenants, and community neighbors.

FY 2024-25 Achievement Highlights:

- Opened the Children's Play Area providing a family-friendly amenity within the terminal, supporting JWA's commitment to maintaining passenger comfort and satisfaction.
- Clay Lacy ground-breaking event to kick off its 15-acre fixed-based operator development project, and the General Aviation Improvement Program (GAIP).
- Awarded \$20 million through the Federal Aviation Administration's (FAA) Airport Improvement Program (AIP) Supplemental Discretionary Grant Competition, enabling the renovation of public restrooms within Terminals A and B, ensuring compliance with Americans with Disabilities Act (ADA) and improving efficiencies along the path of travel from the terminal entrance to these facilities, enhancing ease of access for all passengers.
- Awarded \$10.6 million through the FAA's Bipartisan Infrastructure Law (BIL) Airport Terminal Program (ATP) Grant Competition enabling JWA to significantly improve energy efficiency, reduce carbon footprint, and improve the passenger experience and safety by replacing four aging public escalators within Terminals A and B.
- Awarded 15 year concession lease agreements with the food and beverage and retail operators as part of JWA's Concession Development Program.
- Began operating five all-electric shuttles to transport employees and customers between the Main Street Parking Lot and Terminals.
- Implemented an Edible Food Recovery Program to support concession tenants in the terminal. Concession tenants donated 2,000 pounds of edible food to those in need in our local communities.
- Developed and kicked-off an Airport-wide Green Concessions Program focusing on sustainability in construction and operations of tenant spaces in the terminal.

Organizational Summary



Airport Director - Includes the Office of the Airport Director and Human Resources satellite staff. Develop airport policy and administer all activities associated with the operation of JWA. Also, includes County Counsel's satellite attorneys who are assigned to provide legal advice and representation to the Airport.

Commercial and Revenue Development - Includes Asset Management. Manage concession planning and revenue development activities; negotiation and administration of leases, licenses, concession agreements and easements; and the acquisition and sale of real property and related appraisal and condemnation issues.

Finance Administration - Manage the Airport's budget, finance, debt management, cash and liquidity management, and fixed asset control; oversee airline rates and charges preparation; prepare revenue budget and projections; manage procurement. Includes Auditor-Controller satellite JWA Accounting unit and County Executive Office satellite Procurement unit. Manage lease and concession revenue account control, accounts payable, and oversee accounting processes for FAA Grants, bond and investments, ground transportation, and passenger facility charges.

Innovation and Technology - Includes Technical Services, IT Project Management, Operations, Service Desk/Common Use Passenger Processing System (CUPPS), and Security Teams. This Division provides 24/7 support for airport operations, including building automation, access control, security cameras, baggage handling systems, servers, applications, hardware infrastructure, network infrastructure, end-user support for JWA administrative staff and systems, IT security, compliance efforts, IT consulting services, and IT vendor contract management.

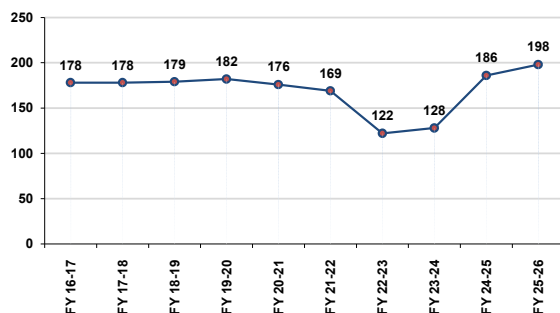
Maintenance - Responsible for the upkeep, repair and safety of all of the Airports' facilities on a 24-hour basis, 365 days a year. These facilities include a terminal building with 337 thousand square feet of interior space as well as over five acres of airfield and parking structures with more than 10 thousand parking spaces.

Operations Administration - Includes Operations, Safety, Law Enforcement (Sheriff-Coroner) and Aircraft Rescue and Firefighting (OCFA). Ensure that JWA operates safely, securely, and effectively and within the scope of strict federal regulations. Conduct airport inspections; address the needs of all tenants, patrons, and other customers; oversee the administration of general aviation aircraft tie-down spaces; issue and track employee identification badges and other access cards and keys; manage parking facilities; and monitor the activities of ground transportation providers.

Planning and Development - Includes engineering studies and analysis of Airport facility requirements; manages planning and project management to execute the airport's capital improvement projects; provides staff support to Airport Land Use Commission (ALUC) and ensures compliance with environmental regulations.

Public Affairs - Includes Government Relations, Access and Noise, Administration, Communications, Customer Relations, and Public/Media Relations. Manage government, media and community relations, customer relations and communications at JWA. Respond to media and public inquiries; serve as front-line customer service agents; coordinate Ambassador and Tour Guide volunteer programs; plan and organize museum quality exhibitions; disburse information via the Airport web site; track local, state and federal legislation; enforce the Phase two Commercial Airline Access Plan and Settlement Agreement; educate the surrounding communities about access and noise issues; and handle noise complaints.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, deleted 8 positions transferred to the County Procurement Office, Budget Control 021, for centralization of the procurement function.

In FY 2024-25, added 20 positions: 11 positions transferred from OC Public Works (OCPW), Budget Control 080, to transition the OC Facilities Design and Construction Division to Airport - Operating Enterprise, Fund 280, and 9 positions to manage and support JWA's Capital Improvement Program function.

- During the FY 2024-25 budget process, added 58 positions: 52 positions to transition the Maintenance Programming and Operations function from OCPW, Budget Control 080, 1 position for Safety Management Systems and 5 positions to support the Airport Maintenance Division.

- During the FY 2023-24 budget process, added 3 positions: 1 for Airport Operations, 1 for the safety program and one for IT systems.

In FY 2022-23, added 3 positions: 1 position to the Business Development Division and 2 positions for Environmental Compliance.

- During the FY 2022-23 budget process, added 3 positions: 1 position for Access and Noise Office and 2 positions for JWA Safety Program offset by deleting 57 positions transferred to OCPW, Budget Control 080, from the Facilities Compliance and Coordination and Maintenance Divisions.

In FY 2021-22, restored 7 positions associated with the Voluntary Incentive Program.

- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 7 positions associated with the Voluntary Incentive Program were deleted.

- During the FY 2020-21 budget process, deleted 6 positions transferred to OCPW, Budget Control 080, from the Facilities Management Division.

- During the FY 2019-20 budget process, added 1 new position to the Operations Division.

In FY 2018-19, added 2 new positions for the Operations Division.

- During the FY 2018-19 budget process, added 1 new position for the Operations Division.

Budget Summary

Support of the County's Initiatives:

John Wayne Airport continues to seek innovative solutions, practice smart fiscal stewardship and reinforce efforts to deliver a superior guest experience.

Changes Included in the Base Budget:

When compared to FY 2024-25 Budget, Airport - Operating Enterprise, Fund 280, FY 2025-26 Budget increased by \$33.6 million, excluding special items used for balancing purposes, primarily due to increased capital funding requirements.

Airport Construction Fund 281, FY 2025-26 Budget increased by \$39.3 million related to scheduled projects and revenue increased by \$56 million, primarily due to \$31.8 million in FAA grant awards and an increase in transfers from Airport - Operating Enterprise, Fund 280, and Airport Debt Service Fund 283.

Airport Debt Service Fund 283, FY 2025-26 Budget increased by \$8.1 million, excluding special items used for fund balancing, due to capital funding requirements in Airport Construction Fund 281.

Final Budget History:

Sources and Uses	FY 2023-24	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	128	186	186	198	12	6.5
Net Position - Beginning Balance	126,896,874	112,965,391	112,965,391	172,620,989	59,655,598	52.8
Total Revenue	192,323,721	195,698,175	203,003,059	199,688,767	3,990,592	2.0
Total Expenditures/Encumbrances	240,526,062	343,613,561	164,081,817	407,259,756	63,646,195	18.5
Prior Year Encumbrance Cancellations	3,347,408	0	4,810,644	0	0	0.0
Inc/(Dec) to Reserves	(30,923,445)	(34,950,000)	(25,857,984)	(34,950,000)	0	0.0
Net Position - Ending Balance	112,965,386	0	182,555,262	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Highlights and Key Trends:

- JWA is ranked #1 for overall customer satisfaction among large airports in North America in the JD Power - 2024 North American Airport Satisfaction Study, continuing its record of top-rankings in the large airport category since 2017.

Budget Units Under Department Control:

No.	Agency Name	Public Affairs	Operations Administration	Planning and Development	Commercial and Revenue Development	Innovation and Technology	Finance Administration	Maintenance	Airport Director	Total
280	Airport - Operating Enterprise	6,927,961	61,022,712	13,841,260	2,262,710	15,878,929	272,127,828	27,431,232	7,767,124	407,259,756
281	Airport Construction Fund			118,251,990			50,000			118,301,990
283	Airport Debt Service Fund						118,897,031			118,897,031
	Total	6,927,961	61,022,712	132,093,250	2,262,710	15,878,929	391,074,859	27,431,232	7,767,124	644,458,777

JOHN WAYNE AIRPORT

281 - AIRPORT CONSTRUCTION FUND

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	78,950,250
Total FY 2024-2025 Actual Expenditure + Encumbrance:	-19041959.00
Total Final FY 2025-2026 Budget:	118,301,990
Percent of County General Fund:	N/A
Total Employees:	0.00

The Airport Construction Fund is utilized to account for the Airport's Capital Improvement Program project expenditures.

Funding is received primarily from federal and state grants and operating transfers from Airport - Operating Enterprise, Fund 280, and Airport Debt Service Fund 283.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev		Budget	
		As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Net Position - Beginning Balance	25,067,290	32,416,348	32,416,348	15,740,515	(16,675,833)	(51.4)
Total Revenue	84,532,640	46,533,903	17,324,029	102,561,475	56,027,572	120.4
Total Expenditures/Encumbrances	58,572,957	78,950,250	(19,041,959)	118,301,990	39,351,740	49.8
Prior Year Encumbrance Cancellations	673,530	0	2,326,889	0	0	0.0
Inc/(Dec) to Reserves	19,284,156	0	46,011,140	0	0	0.0
Net Position - Ending Balance	32,416,348	0	25,098,085	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.



JOHN WAYNE AIRPORT

283 - AIRPORT DEBT SERVICE FUND

Operational Summary

Fund Summary:

The Airport Debt Service Fund is utilized for debt service payments and to finance capital improvement projects.

Funding is received primarily from bond proceeds, Passenger Facility Charge (PFC) collections, and operating transfers from Airport - Operating Enterprise, Fund 280.

At a Glance:

Total FY 2024-2025 Modified Budget:	113,385,494
Total FY 2024-2025 Actual Expenditure + Encumbrance:	9,266,728
Total Final FY 2025-2026 Budget:	118,897,031
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	63,217,451	87,196,495	87,196,495	94,813,031	7,616,536	8.7
Total Revenue	25,700,113	26,189,000	26,254,819	24,084,000	(2,105,000)	(8.0)
Total Expenditures/Encumbrances	1,721,070	113,385,494	9,266,728	118,897,031	5,511,537	4.9
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	0	0	0	0	0	0.0
Net Position - Ending Balance	87,196,494	0	104,184,586	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

OC WASTE & RECYCLING ENTERPRISE

284 - OCWR-FRB/BEE CANYON LANDFILL ESCROW

Operational Summary

Fund Summary:

The Frank R. Bowerman Landfill has a closure permit date of 2053. This escrow fund was established to meet State regulations, which require landfill operators to demonstrate financial assurance for future landfill closure costs.

OCWR makes deposits to this fund from OCWR Enterprise, Fund 299, to comply with the regulation requirements and to ensure available funding for the final closure of the landfill.

At a Glance:

Total FY 2024-2025 Modified Budget:	4,068,470
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,391,204
Total Final FY 2025-2026 Budget:	1,300,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev		Budget	
		As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Net Position - Beginning Balance	792,639	2,668,470	2,668,470	0	(2,668,470)	(100.0)
Total Revenue	1,406,823	1,260,000	1,465,970	1,180,000	(80,000)	(6.3)
Total Expenditures/Encumbrances	631,792	4,068,470	1,391,204	1,300,000	(2,768,470)	(68.0)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	(1,100,800)	(140,000)	(140,000)	(120,000)	20,000	(14.3)
Net Position - Ending Balance	2,668,470	0	2,883,236	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.
Columns may not total correctly due to rounding.



OC WASTE & RECYCLING ENTERPRISE

286 - OCWR - BREA/OLINDA LANDFILL ESCROW

Operational Summary

Fund Summary:

The Olinda Alpha Landfill (OAL) has a closure permit date of 2036; however, it is projected that OAL will fill up permitted capacity earlier and will begin the closure process in FY 2026-27. This escrow fund was established to meet State regulations, which require landfill operators to demonstrate financial assurance for future landfill closure costs.

OCWR makes deposits to this fund from OCWR Enterprise, Fund 299, to comply with the regulation requirements and to ensure available funding for the final closure of the landfill.

At a Glance:

Total FY 2024-2025 Modified Budget:	5,308,520
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,840,169
Total Final FY 2025-2026 Budget:	2,100,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	136,549	2,808,520	2,808,520	0	(2,808,520)	(100.0)
Total Revenue	5,934,549	1,850,000	2,173,618	1,750,000	(100,000)	(5.4)
Total Expenditures/Encumbrances	3,262,578	5,308,520	1,840,169	2,100,000	(3,208,520)	(60.4)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	0	(650,000)	(650,000)	(350,000)	300,000	(46.2)
Net Position - Ending Balance	2,808,520	0	3,791,969	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

OC WASTE & RECYCLING ENTERPRISE

287 - OCWR - PRIMA DESHECHA LANDFILL ESCROW

Operational Summary

Fund Summary:

The Prima Deshecha Landfill has closure permit dates of 2050 for Zone 1 and 2102 for Zone 4. This escrow fund was established to meet State regulations which require landfill operators to demonstrate financial assurance for future landfill closure costs.

OCWR makes deposits to this fund from OCWR Enterprise, Fund 299, to comply with the regulation requirements and to ensure available funding for the final closure of the landfill.

At a Glance:

Total FY 2024-2025 Modified Budget:	5,645,044
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,396,800
Total Final FY 2025-2026 Budget:	1,900,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	346,247	4,145,044	4,145,044	0	(4,145,044)	(100.0)
Total Revenue	5,137,939	1,140,000	1,343,525	1,080,000	(60,000)	(5.3)
Total Expenditures/Encumbrances	1,339,142	5,645,044	1,396,800	1,900,000	(3,745,044)	(66.3)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	0	(360,000)	(360,000)	(820,000)	(460,000)	127.8
Net Position - Ending Balance	4,145,044	0	4,451,769	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

OC WASTE & RECYCLING

299 - OC WASTE & RECYCLING ENTERPRISE

Operational Summary

Mission:

To provide waste disposal and organics management services, protect public health and the environment, and promote sustainability and resource recovery to ensure a safe and healthy community for current and future generations.

At a Glance:

Total FY 2024-2025 Modified Budget:	343,712,753
Total FY 2024-2025 Actual Expenditure + Encumbrance:	266,347,955
Total Final FY 2025-2026 Budget:	262,420,293
Percent of County General Fund:	N/A
Total Employees:	338.00

Department Overview:

OC Waste & Recycling (OCWR) manages the county's solid waste disposal system serving residents and businesses by agreements with 32 cities, four sanitation districts, and one joint power authority. In addition to serving Orange County, the county's solid waste disposal system also accepts disposal waste from outside the county through waste importation agreements with various solid waste haulers. The waste system consists of three active regional landfill operations, which are among the largest in the state, and has received over five million tons of solid waste annually in recent years. The system also includes three organic greeneries co-located at its three active landfills, 20 closed waste disposal stations, and four Household Hazardous Waste Collection Centers (HHWCC) throughout the County. OCWR's Renewable Energy Program manages the beneficial reuse of landfill gas through existing power-generation partnerships that produce an average of 400,000 megawatt-hours (MWh) of electricity annually to the homes of county residents.

Fund Summary:

The OC Waste & Recycling Enterprise Fund is OCWR's main operating fund. The fund accounts for OCWR's revenue and expenditures from in-county disposal, organics and material recovery operations.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Maintain a financially secure position to support a stable rate structure for County residents	Ensure sufficient funding in OC Waste & Recycling Enterprise's operating reserves during unexpected revenue disruptions	Reserve level percentage above operating expense	>25%
Plan for and respond to legislative and regulatory demands and requirements for waste diversion from landfills	Expand OCWR Material Recovery Facility (MRF) program in response to SB 1383 mandates and the department's effort to save invaluable landfill airspace	Diversion rate of material recovery tonnage	Between 1% to 5%
Plan for and respond to legislative and regulatory demands and requirements for organic infrastructure needs	Expand OCWR's Organics Diversion Program in response to SB 1383 mandates	1. Total count of visitors at OCWR compost pickup events 2. Required recovered organic waste's compliance target for the unincorporated areas 3. Production tonnage at OCWR's three greeneries	1. >7,000 visitors 2. > 10,500 tons 3. > 50,000 tons
Pioneer the implementation of alternative and cutting-edge technologies for monitoring and collecting landfill gas	Employ system-wide Smart Landfill Program (SLP) and strategies to automate all processes, resulting in increased landfill efficiency, reduction of landfill gas' environmental impact, and optimized resource recovery	1. Percent of environmental inspection and regulatory submittal completion 2. Percent of greenhouse gas (GHG) emission reduction	1. >90% 2. Between 10% - 15%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

- Provide options, collaborate, and assist the County and Cities with federal & state environmental mandates in the most cost-effective approach. Meet all milestones for the County Climate Action Plan (CAP) and obtain California Environmental Quality Act (CEQA) certification.
- Develop and implement an International Organization for Standardization (ISO) Quality Standards program to elevate and maintain OCWR quality control standards and operational consistency through ISO-level certifications.
- Expand OCWR's safety culture with the implementation of the Voluntary Protection Program (VPP) certification to improve employee morale and motivation to work in a safe environment.

FY 2024-25 Achievement Highlights:

- Completed the design for the Olinda Organics Phase 1B - Valencia Greenery Covered Aerated Static Pile (CASP) project. The project is for the installation of a CASP composting system, including twenty-four compost pile covers, blowers and associated equipment.
- Completed the design for the Frank R. Bowerman (FRB) Landfill Electrical Expansion project. This project will provide the landfill 12kv electrical transmission lines owned and maintained by OCWR to numerous locations and future facilities such as the electric vehicle charging stations, landfill liquid treatment plant, and CASP facility throughout the site. The project will also give OCWR the ability to be in control of the power lines for use in delivering any potential renewable energy electrical projects that may be planned at the site.
- Continued construction of Zone 4 Phase A Mass Excavation and Liner Project at the Prima Deshecha Landfill. The project has moved more than 8 million cubic yards of earth, installed 2 concrete stormwater basins including over 10,000 linear feet of channel and storm drains. This project provides the landfill over 9 million cubic yards of available airspace for landfiling.
- Advanced to Phase Two of the Organics to Renewable Natural Gas and Energy (ORNGE) pathway with plans to develop two Renewable Natural Gas (RNG) facilities at FRB and closed Coyote Canyon. These facilities will convert landfill gas to RNG for use in SoCalGas pipelines, supporting renewable energy goals and emissions reduction and management.
- Honored with two prestigious awards in waste industries and landfill management. National Association of Counties award for community and economic development for SB 1383 procurement and Sustain SoCal award for sustainable government of the year for the organics program.
- Rapidly advanced the implementation of the ISO Quality Standards program to enhance and sustain OCWR's quality control practices and ensure operational consistency for the goal of achieving ISO-level certifications.
- Launched Safety Recognition Program and initiated mentoring phase towards VPP certification, fostering improved employee morale and motivation to maintain a secure and safe working environment.
- Recognized by the U.S. Environmental Protection Agency (EPA) in October 2024. EPA invited the department as the only municipal landfill operator to contribute to discussions on industry changes. The department also met with the California Air Resources Board in December. These efforts are complimented by numerous tours and pilot demonstrations, showcasing the Department's innovative programs to residential, industry, and international audiences.
- Earned the US Composting's Seal of Testing Assurance (STA) Certification for compost and mulch across all three greeneries, solidifying commitment to sustainability and exceptional quality standards, a noteworthy milestone in environmental stewardship.

- Exceeded the 2024 SB 1383 Recovered Organic Waste Procurement target for unincorporated areas. OCWR successfully achieved the second straight year of SB 1383 compliance, ensuring organic waste recycling for both residential and commercial sectors in unincorporated Orange County. Through the three OC Greenery operations, OCWR exceeded the County's mandated organic waste procurement targets and repurposed 40,000 tons of compost and mulch for community use.
- Continued focus on market expansion and outflow of compost and mulch from OC Greeneries into the communities and provided education about the importance of organics recycling. OCWR is enhancing its organics operations with more efficient composting processes and food recycling capabilities.
- Completed Preliminary Climate Action Plan (PCAP) and presented to the Board of Supervisors in September 2024. Seven public forums were held throughout the County to introduce the PCAP and collect input from the community.
- Accelerated negotiations with Orange County cities on the Waste Infrastructure System Enterprise Agreement, set to succeed the Waste Disposal Agreement that expires June 30, 2026.

Organizational Summary



Director - Provides oversight, policy direction and leadership to ensure the department remains mission centered, strategically planned and effectively organized; oversees a total of 338 positions; and facilitates both the development and achievement of the Department's goals and strategic priorities. The Office of the Director includes Human Resource Services, Environmental Sustainability and County Counsel.

Business Services & External Affairs - Conducts department accounting, budget, finance, and procurement activities; oversees department information systems; provides general business support services. Administers the Waste Disposal Agreements; manages contracts for solid waste and collection services in the unincorporated areas; maintains and manages the Countywide Integrated Waste Management Plan and administers AB 939 programs; manages the household hazardous waste collection/disposal and hazardous materials assessment programs; and performs legislation/regulation analysis function for the department. Manages government & community relations and external affairs. Acts as the department's liaison with local, state and federal regulators, as well as public and private stakeholders.

Responsible for developing and implementing the overall SB 1383 program to ensure state requirements are disseminated through local entities to encourage diversion of recyclable material from the landfill waste stream; ensure the future success of the County's management of SB 1383 requirements and support cities in their fulfillment of their diversion requirements as identified by the State.

Compliance Support - Provides oversight and support for environmental services compliance, reliability maintenance program for light duty and heavy equipment management and contract administration. Administers the department's active and closed landfill risk and liability management program; manages the renewable energy program, manages the habitat program and provides CEQA compliance services; manages landfill regulatory compliance program and handles all related reporting and permitting for the department.

Safety Culture - Provides comprehensive safety training, operational standardization, and robust emergency preparedness services through collaboration and information dissemination; develops Standard Operating Procedures (SOP) and a detailed Playbook, to provide standard proce-

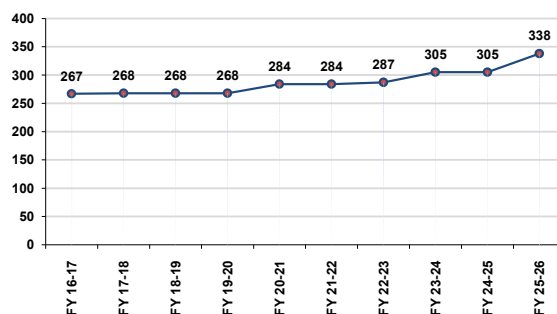
dures for safe and effective training for continued operations and continuous improvement; empowers staff workforce with skills, knowledge, and resources needed to achieve operational excellence, stronger teams, and a safe and healthy work environment.

North Region - Operates and manages daily activities at the Olinda Alpha Landfill, which accepts and disposes of residential, commercial, and industrial non-hazardous waste while managing and maintaining various closed landfill sites; develops landfill phases and capital infrastructure to accommodate future waste management needs; provides onsite habitat restoration for wildlife protection, and oversees and manages the resource recovery operations across all landfill regions.

Central Region - Operates and manages daily activities at the Frank R. Bowerman Landfill, which accepts and disposes of residential, commercial, and industrial non-hazardous waste while managing and maintaining various closed landfill sites; develops landfill phases and capital infrastructure to accommodate future waste management needs; provides onsite habitat restoration for wildlife protection, and oversees and manages the commercial organics recycling operations across all landfill regions.

South Region - Operates and manages daily activities at the Prima Deshecha Landfill, which accepts and disposes of residential, commercial, and industrial non-hazardous waste while managing and maintaining various closed landfill sites; oversees and manages the ISO certification program across all landfill regions by ensuring best practices in sustainability, transparency, and compliance to support efficient, responsible waste management for the community.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 25-26 budget process, deleted 6 positions transferred to County Procurement Office, Budget Control 021, for centralization of the procurement function.
- In FY 2024-25, added 39 positions to realign operations and expand programs to focus on organics, material recovery, landfill technology, landfill quality control, and operation standardization to increase efficacy and efficiency while ensuring compliance and enforcement of SB 1383 requirements.
- In FY 2023-24, added 18 positions to support the landfill's disposal services, the resource recovery operation, planning and renewable energy, reliability maintenance planning, compliance support and financial services units.
- In FY 2022-23, added 3 positions: 1 position for OCWR Safety Program and 2 positions for Prima Deshecha Fee Booth operation.
- In FY 2020-21, added 17 positions for composting operation, and metal / mattress recycling projects.
- In FY 2019-20, deleted 1 position transferred to HRS for ongoing support.
- In FY 2016-17, added 1 position transferred from OC Dana Point Harbor, Fund 108, for merging to OC Parks.

Budget Summary

Support of the County's Initiatives:

OCWR continues to provide available landfill capacity as needed for importation of waste, and to allocate net importation revenue sharing to the County General Fund and Orange County cities.

Changes Included in the Base Budget:

OC Waste & Recycling Enterprise, Fund 299, FY 2025-26 budget is set at \$262.4 million, reflecting a \$66.6 million (20.2%) decrease compared to the FY 2024-25 Budget. This reduction, excluding special items used for balancing purposes, is primarily due to a decrease in capital funding requirements.

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	305	344	344	338	(6)	(1.7)
Net Position - Beginning Balance	175,741,014	126,110,162	126,110,162	50,736,265	(75,373,897)	(59.8)
Total Revenue	213,131,538	217,602,596	212,493,094	199,631,105	(17,971,491)	(8.3)
Total Expenditures/Encumbrances	237,674,738	329,051,061	266,347,955	262,420,293	(66,630,768)	(20.2)
Prior Year Encumbrance Cancellations	8,804,745	0	3,038,446	0	0	0.0
Inc/(Dec) to Reserves	33,892,402	14,661,692	14,160,025	(12,052,923)	(26,714,615)	(182.2)
Net Position - Ending Balance	126,110,157	0	61,133,722	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Highlights and Key Trends:

- Supports the County General Fund in FY 2025-26 with an estimated transfer of \$5.4 million from net importation revenue sharing.
- Integrates disposal capacity into strategic financial and operational planning to sustain a competitive disposal rate, while effectively mitigating risk and liability through meticulous administrative practices.
- Manages advanced environmental control systems while implementing proactive habitat mitigation strategies, striving to expand the beneficial reuse of landfill gas at landfill sites.
- Facilitates the strategic planning process for key capital projects, focusing on landfill expansion and organic infrastructure for FY 2025-26.
- Maintains a strong emphasis on organic materials management through full-scale composting operations, broadens the scope of material resource recovery initiatives, implements the ISO Quality Standards program to strengthen and sustain OCWR's quality control practices, and fosters a culture of safety.

Budget Units Under Department Control:

No.	Agency Name	Director	Business Services & External Affairs	Compliance Support	Central Region	North Region	South Region	Safety Culture	Total
273	OCWR Capital Project Fund		15,847,804		2,200,000	4,800,000	36,030,000		58,877,804
274	OCWR Corrective Action Escrow							510,000	510,000
275	OCWR - Environmental Reserve		41,600,000						41,600,000
279	OCWR - Landfill Post-Closure Maintenance		161,910,510						161,910,510
284	OCWR - FRB/Bee Canyon Landfill Escrow							1,300,000	1,300,000
286	OCWR - Brea/ Olinda Landfill Escrow							2,100,000	2,100,000
287	OCWR - Prima Deshecha Landfill Escro							1,900,000	1,900,000
295	OCWR Importation Revenue Sharing		37,283,000						37,283,000
299	OC Waste & Recycling Enterprise	3,131,033	124,353,098	22,260,322	55,117,024	46,034,940	39,470,953		290,367,370
	Total	3,131,033	380,994,412	22,260,322	57,317,024	50,834,940	75,500,953	5,810,000	595,848,684

OC WASTE & RECYCLING

273 - OCWR CAPITAL PROJECT FUND

Operational Summary

Fund Summary:

The OCWR Capital Project Fund was established to separately account for OC Waste & Recycling's (OCWR) capital improvement project expenses.

Expenditures in this fund are reimbursed by transfers from OC Waste & Recycling Enterprise, Fund 299.

At a Glance:

Total FY 2024-2025 Modified Budget:	104,534,580
Total FY 2024-2025 Actual Expenditure + Encumbrance:	-2034620.00
Total Final FY 2025-2026 Budget:	58,877,804
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	47,684,182	28,034,581	28,034,581	55,877,804	27,843,223	99.3
Total Revenue	88,823,263	76,500,000	78,119,334	3,000,000	(73,500,000)	(96.1)
Total Expenditures/Encumbrances	56,862,807	104,534,580	(2,034,620)	58,877,804	(45,656,776)	(43.7)
Prior Year Encumbrance Cancellations	350,973	0	540,893	0	0	0.0
Inc/(Dec) to Reserves	51,961,030	0	46,343,892	0	0	0.0
Net Position - Ending Balance	28,034,580	0	62,385,535	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

OC WASTE & RECYCLING ENTERPRISE

274 - OCWR CORRECTIVE ACTION ESCROW

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	1,171,626
Total FY 2024-2025 Actual Expenditure + Encumbrance:	0
Total Final FY 2025-2026 Budget:	510,000
Percent of County General Fund:	N/A
Total Employees:	0.00

The OCWR Corrective Action Escrow Fund was established as required by state regulations (Title 27CCR, Division 2, Subdivision 1, Chapter 6) to demonstrate financial assurance to prevent a reasonably foreseeable release, remediate a known release to the environment, or to bring a landfill into compliance with the applicable requirements. The required fund balance is determined through the corrective action plan which is based on estimated costs the State may incur if the State would have to assume responsibility due to the failure of the operator to properly and adequately perform any or all of those activities. The corrective action plan is reviewed and approved every five years by California's Department of Resources Recycling and Recovery (CalRecycle), and the fund balance is adjusted annually. The corrective action plan applies to the County of Orange's three active and two closed landfills.

Monies set aside in this escrow account are from OC Waste & Recycling Enterprise, Fund 299.

Budget Summary

Recommended Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	809,399	601,627	601,627	0	(601,627)	(100.0)
Total Revenue	601,627	570,000	570,000	510,000	(60,000)	(10.5)
Total Expenditures/Encumbrances	0	570,000	570,000	510,000	(60,000)	(10.5)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	809,399	601,626	601,626	0	(601,626)	(100.0)
Net Position - Ending Balance	601,627	0	0	0	0	0.0

(1) The above totals may not match FY 2024-2025 Current Modified Budget and FY 2025-2026 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

OC WASTE & RECYCLING

275 - OCWR - ENVIRONMENTAL RESERVE

Operational Summary

Fund Summary:

The OCWR Environmental Reserve Fund was established for the purpose of setting aside funds for unknown and/or unforeseen environmental liabilities and remediation obligations at the county's active and closed landfill sites, and former refuse disposal stations.

The fund provides the financial resources for those liabilities, and to prevent negative impacts to the funding required for day-to-day operations. Funds set aside in this reserve are from OC Waste & Recycling Enterprise, Fund 299.

At a Glance:

Total FY 2024-2025 Modified Budget:	3,671,640
Total FY 2024-2025 Actual Expenditure + Encumbrance:	13,548
Total Final FY 2025-2026 Budget:	41,600,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25		Budget Amount	Percent
Net Position - Beginning Balance	17,499,406	1,891,640	1,891,640	0	(1,891,640)	(100.0)
Total Revenue	1,906,835	1,780,000	1,985,647	1,600,000	(180,000)	(10.1)
Total Expenditures/Encumbrances	15,194	1,780,000	13,548	41,600,000	39,820,000	2,237.1
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	17,499,406	1,891,640	1,891,640	(40,000,000)	(41,891,640)	(2,214.6)
Net Position - Ending Balance	1,891,640	0	1,972,098	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

OC WASTE & RECYCLING

279 - OCWR - LANDFILL POST-CLOSURE MAINTENANCE

Operational Summary

Fund Summary:

State regulations (27 CA ADC • 21769) require OCWR to provide financial assurance for post-closure maintenance activities at landfills, that were closed after 1987. To comply with the regulations, OCWR has transferred monies into this fund for current/future post-closure expenses as needed. This fund accounts for the current post-closure maintenance of its two closed landfills, as well as holds reserves for future post-closure maintenance of the three active landfills.

To comply with the regulations, OCWR transfers funds for current/future post-closure expenses from OC Waste & Recycling Enterprise, Fund 299, as needed.

At a Glance:

Total FY 2024-2025 Modified Budget:	44,455,423
Total FY 2024-2025 Actual Expenditure + Encumbrance:	35,352,335
Total Final FY 2025-2026 Budget:	161,910,510
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	6,634,556	12,145,421	12,145,421	4,035,165	(8,110,256)	(66.8)
Total Revenue	29,613,821	32,310,000	33,140,824	86,770,000	54,460,000	168.6
Total Expenditures/Encumbrances	4,205,720	37,411,300	35,352,335	161,910,510	124,499,210	332.8
Prior Year Encumbrance Cancellations	0	0	8,665	0	0	0.0
Inc/(Dec) to Reserves	19,897,234	7,044,123	7,044,123	(71,105,345)	(78,149,468)	(1,109.4)
Net Position - Ending Balance	12,145,423	0	2,898,452	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

OC WASTE & RECYCLING

284 - OCWR-FRB/BEE CANYON LANDFILL ESCROW

Operational Summary

Fund Summary:

The Frank R. Bowerman Landfill has a closure permit date of 2053. This escrow fund was established to meet State regulations, which require landfill operators to demonstrate financial assurance for future landfill closure costs.

OCWR makes deposits to this fund from OCWR Enterprise, Fund 299, to comply with the regulation requirements and to ensure available funding for the final closure of the landfill.

At a Glance:

Total FY 2024-2025 Modified Budget:	4,068,470
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,391,204
Total Recommended FY 2025-2026 Budget:	1,300,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Recommended Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev ⁽¹⁾ At 6/30/25	Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	792,639	2,668,470	2,668,470	0	(2,668,470)	(100.0)
Total Revenue	1,406,823	1,260,000	1,465,970	1,180,000	(80,000)	(6.3)
Total Expenditures/Encumbrances	631,792	4,068,470	1,391,204	1,300,000	(2,768,470)	(68.0)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	(1,100,800)	(140,000)	(140,000)	(120,000)	20,000	(14.3)
Net Position - Ending Balance	2,668,470	0	2,883,236	0	0	0.0

(1) The above totals may not match FY 2024-2025 Current Modified Budget and FY 2025-2026 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

OC WASTE & RECYCLING

286 - OCWR - BREA/OLINDA LANDFILL ESCROW

Operational Summary

Fund Summary:

The Olinda Alpha Landfill (OAL) has a closure permit date of 2036; however, it is projected that OAL will fill up permitted capacity earlier and will begin the closure process in FY 2026-27. This escrow fund was established to meet State regulations, which require landfill operators to demonstrate financial assurance for future landfill closure costs.

OCWR makes deposits to this fund from OCWR Enterprise, Fund 299, to comply with the regulation requirements and to ensure available funding for the final closure of the landfill.

At a Glance:

Total FY 2024-2025 Modified Budget:	5,308,520
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,840,169
Total Final FY 2025-2026 Budget:	2,100,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Recommended Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev ⁽¹⁾ At 6/30/25	Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	136,549	2,808,520	2,808,520	0	(2,808,520)	(100.0)
Total Revenue	5,934,549	1,850,000	2,173,618	1,750,000	(100,000)	(5.4)
Total Expenditures/Encumbrances	3,262,578	5,308,520	1,840,169	2,100,000	(3,208,520)	(60.4)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	0	(650,000)	(650,000)	(350,000)	300,000	(46.2)
Net Position - Ending Balance	2,808,520	0	3,791,969	0	0	0.0

(1) The above totals may not match FY 2024-2025 Current Modified Budget and FY 2025-2026 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

OC WASTE & RECYCLING ENTERPRISE

287 - OCWR - PRIMA DESHECHA LANDFILL ESCROW

Operational Summary

Fund Summary:

The Prima Deshecha Landfill has closure permit dates of 2050 for Zone 1 and 2102 for Zone 4. This escrow fund was established to meet State regulations which require landfill operators to demonstrate financial assurance for future landfill closure costs.

OCWR makes deposits to this fund from OCWR Enterprise, Fund 299, to comply with the regulation requirements and to ensure available funding for the final closure of the landfill.

At a Glance:

Total FY 2024-2025 Modified Budget:	5,645,044
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,396,800
Total Final FY 2025-2026 Budget:	1,900,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Recommended Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Recommended	Budget Amount	Percent
Net Position - Beginning Balance	346,247	4,145,044	4,145,044	0	(4,145,044)	(100.0)
Total Revenue	5,137,939	1,140,000	1,343,525	1,080,000	(60,000)	(5.3)
Total Expenditures/Encumbrances	1,339,142	5,645,044	1,396,800	1,900,000	(3,745,044)	(66.3)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	0	(360,000)	(360,000)	(820,000)	(460,000)	127.8
Net Position - Ending Balance	4,145,044	0	4,451,769	0	0	0.0

(1) The above totals may not match FY 2024-2025 Current Modified Budget and FY 2025-2026 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

OC WASTE & RECYCLING

295 - OCWR IMPORTATION REVENUE SHARING

Operational Summary

Fund Summary:

The OCWR Importation Revenue Sharing Fund was established to separately deposit and distribute revenues generated from waste importation in accordance with Amendment I to the Waste Disposal Agreements between the County, Orange County cities, facility operators and sanitary districts. The Waste Disposal Agreements have been a successful, mutually beneficial partnership to provide predictable and reasonable disposal rates for county residents and businesses.

A portion of gross revenues from imported waste is used to reimburse OCWR for importation disposal services, and the net importation revenue sharing is distributed among the County and Orange County cities.

At a Glance:

Total FY 2024-2025 Modified Budget:	61,267,139
Total FY 2024-2025 Actual Expenditure + Encumbrance:	61,263,491
Total Final FY 2025-2026 Budget:	37,283,000
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev	Final Budget	Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Net Position - Beginning Balance	(6,744,386)	0	0	0	0	0.0
Total Revenue	53,974,419	61,267,139	61,263,491	37,283,000	(23,984,139)	(39.1)
Total Expenditures/Encumbrances	53,974,419	61,267,139	61,263,491	37,283,000	(23,984,139)	(39.1)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	0	0	0	0	0	0.0
Net Position - Ending Balance	(6,744,386)	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.
Columns may not total correctly due to rounding.



PROGRAM IV: GENERAL GOVERNMENT SERVICES

Summary of Appropriations and Revenues

Dept/ Budget Control	Budget Control Name	FY 2025-2026 Appropriations	FY 2025-2026 Revenue	FY 2025-2026 Net County Cost
002/002	Assessor	48,380,704	35,000	48,345,704
003/003	Auditor-Controller	23,482,083	11,288,462	12,193,621
006/006	Board of Supervisors - 1st District	2,504,971	0	2,504,971
007/007	Board of Supervisors - 2nd District	2,504,971	0	2,504,971
008/008	Board of Supervisors - 3rd District	2,504,971	0	2,504,971
009/009	Board of Supervisors - 4th District	2,504,971	0	2,504,971
010/010	Board of Supervisors - 5th District	2,504,971	0	2,504,971
011/011	Clerk of the Board	11,034,507	68,500	10,966,007
003/014	CAPS Program	46,355,011	32,393,325	13,961,686
003/015	Property Tax System Centralized O&M Support	3,934,431	0	3,934,431
017/017	County Executive Office	26,813,837	9,091,268	17,722,569
017/018	Office of Care Coordination	45,831,227	28,619,768	17,211,459
017/021	County Procurement Office	8,673,635	4,496,394	4,177,241
025/025	County Counsel	14,398,801	5,047,325	9,351,476
031/031	Registrar of Voters	27,630,324	3,114,709	24,515,615
017/035	CEO Real Estate	13,691,102	9,746,904	3,944,198
052/052	OC Campaign Finance and Ethics Commission	599,917	4,000	595,917
017/054	Human Resource Services	9,004,966	4,182,967	4,821,999
059/059	Clerk-Recorder	20,589,237	20,589,237	0
074/074	Treasurer-Tax Collector	18,017,130	10,544,171	7,472,959
079/079	Internal Audit	4,461,138	0	4,461,138
GENERAL FUND SUBTOTAL		335,422,905	139,222,030	196,200,875
074/107	Remittance Processing Equipment Replacement	500	500	0
059/12D	Clerk-Recorder Special Revenue Fund	6,787,658	6,787,658	0
059/12E	Clerk-Recorder Operating Reserve Fund	3,045,949	3,045,949	0
017/12L	Care Coordination Fund	20,936,331	20,936,331	0
017/12M	OC CARES Fund	166,274,962	166,274,962	0
017/12N	County Strategic Planning and Board Initiatives	84,613,988	84,613,988	0
002/12P	Assessor Property Characteristics Revenue	70,000	70,000	0
017/135	Real Estate Development Program	5,289,710	5,289,710	0
OTHER FUNDS SUBTOTAL		287,019,098	287,019,098	0
TOTAL - GENERAL GOVERNMENT SERVICES		622,442,003	426,241,128	196,200,875

ASSESSOR

002 - ASSESSOR

Operational Summary

Mission:

To serve residents by valuing all legally assessable properties uniformly and impartially.

At a Glance:

Total FY 2024-2025 Modified Budget:	46,801,550
Total FY 2024-2025 Actual Expenditure + Encumbrance:	46,017,773
Total Final FY 2025-2026 Budget:	48,380,704
Percent of County General Fund:	0.89%
Total Employees:	279.00

Department Overview:

The Assessor produces tax assessment rolls in compliance with California state laws and assists property owners in understanding their valuations. Each year, the Assessor delivers the Local Assessment Roll, encompassing nearly one million parcels on the Secured Roll and approximately 80,000 assessments for businesses, vessels, and aircraft on the Unsecured Roll. The department identifies, properly assesses and values all taxable property in Orange County, striving for accuracy while ensuring all taxpayers receive legally entitled exclusions and exemptions.

Fund Summary:

Activities of the Assessor Department are primarily funded by the County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Maintain property tax roll accuracy, ensuring system effectiveness, and adhere to procedures outlined in the revenue and taxation codes and Assessor handbooks	1. Sample the annual assessment roll for compliance with property tax laws and the assessor handbooks	1. The percent of the annual assessment roll that is sampled and cross validated	1. >= 1%
	2. Review supplemental assessment roll to verify accuracy, ensuring procedures comply with state laws and assessor handbooks	2. The percent of the supplemental assessment roll that is sampled and cross validated	2. >= 4%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

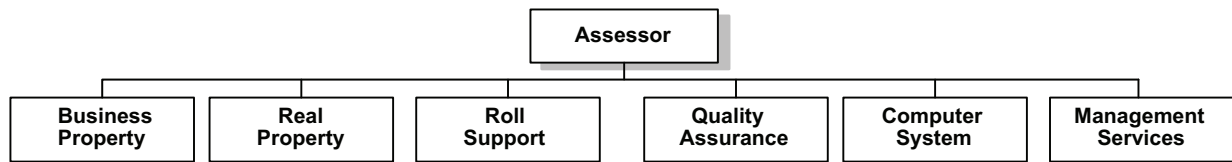
- Ensure the timely delivery of the annual roll to the Auditor-Controller
- Enhance operational efficiency and productivity through the use of technology and adopt procedures to meet the needs of the workforce and support the public
- Encourage employee development by providing access to relevant training opportunities

FY 2024-25 Achievement Highlights:

- Worked with taxpayers and their representatives to stipulate cases, which do not require their attendance at the hearing, in order to reduce the appeals workload.
- Delivered the Annual Roll on June 28, 2024, for processing by the Auditor-Controller and Treasurer-Tax Collector to issue timely tax bills. The roll was delivered ahead of the July 1st deadline for the tenth consecutive year.
- Extended the regular appeals filing period from September 15 to November 30, resulting in significant savings in mailing costs, and giving the taxpayer a longer period of time to file their appeal after they receive their property tax bill.



Organizational Summary



Business Property - Audits and appraises business personal property and assesses all trade fixtures, leased equipment, boats and aircraft with taxable situs in Orange County.

Real Property - Appraises real property, new construction and reassessable changes in ownership, and maintains records on all real property parcels including residential, commercial, rural, industrial and special use properties.

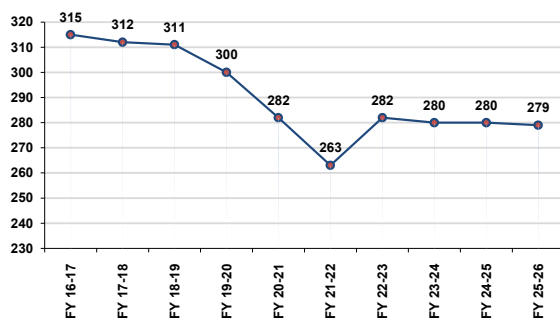
Roll Support - Reviews and maintains recorded documents evidencing a change in ownership of real property, prepares Assessor parcel maps and processes homeowner, veteran and institutional exemptions.

Quality Assurance - Provides appraisal methodologies, procedures, training and quality control for roll production, audit and appraisal staff.

Computer Systems - Provides programming and data processing services, system security and technical services to support the development of the Assessment Rolls of Value.

Management Services - Provides fiscal management, process integration, contract administration, procurement and personnel services, general department administration and public service support to the public and other government agencies.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY 2024-25, 1 position was deleted in accordance with the County's Vacant Position Policy.
- In FY 2022-23, 2 positions were transferred to Human Resource Services.
- In FY 2021-22, 19 positions were reinstated due to the operational needs of the Assessor Department.
- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 19 positions associated with the Voluntary Incentive Program were deleted.
- During the FY 2020-21 budget process, 18 vacant positions were deleted per CEO recommendation and 1 position was transferred from CEO for Procurement.
- In FY 2019-20, 1 position was deleted in accordance with the County's Vacant Position Policy.
- In FY 2018-19, 11 positions were deleted in accordance with the County's Vacant Position Policy.
- In FY 2017-18, 1 position was deleted in accordance with the County's Vacant Position Policy.
- In FY 2016-17, 3 positions were transferred to Human Resource Services.

Budget Summary

Support of the County's Initiatives:

The Assessor Department recognizes the county's strategic priorities and will continue to operate in coordination with those priorities to the extent they do not conflict with the department's constitutional mandates to produce Rolls of Value and provide valuation services to Orange County's property owners and businesses.

Changes Included in the Base Budget:

To meet the FY 2025-26 Net County Cost limit, the Assessor submitted a Reduce Level of Service Augmentation of 12 positions and \$1.9 million. In order to maintain the current level of service, the Assessor requested and received full restoration of the positions, appropriations and Net County Cost.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Cost to Maintain Current Level of Service Amount:\$ 1,898,359	Request restoration of 12 positions, appropriations and Net County Cost	Restore positions to ensure adequate staffing to develop and deliver mandated assessment and valuation functions	34187

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	280	279	279	279	0	0.0
Total Revenue	44,067	75,000	29,702	35,000	(40,000)	(53.3)
Total Expenditures/Encumbrances	44,526,284	46,801,550	46,017,773	48,380,704	1,579,154	3.4
Net County Cost	44,482,217	46,726,550	45,988,070	48,345,704	1,619,154	3.5

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Assessor in the Appendix on page A10

Highlights and Key Trends:

- The Annual Rolls of Value totaled \$809.6 billion, a growth of 5.4%, representing an increase in value of \$41.6 billion over the previous year.
- The Taxpayer Advocate received 1,062 taxpayer assistance inquiries in calendar year 2024. The most frequent requests involved exclusions from reappraisal under Propositions 19, 58, 60 & 90 and assistance with preparing property tax exclusion forms, resolving penalties related to change of ownership statements, and other issues with real property valuations.
- The Assessor applies low value exemption of \$3,000 for each real property and \$10,000 for business personal property, vessels, and aircraft resulting in a net savings. This also allows the department to concentrate on assessments of larger taxpayers.



Budget Units Under Department Control:

No.	Agency Name	Business Property	Real Property	Roll Support	Quality Assurance	Computer Systems	Management Services	Total
002	Assessor	8,137,204	13,256,525	11,518,156	1,151,543	3,640,018	10,677,258	48,380,704
12P	Assessor Property Characteristics Revenue						70,000	70,000
	Total	8,137,204	13,256,525	11,518,156	1,151,543	3,640,018	10,747,258	48,450,704

ASSESSOR

12P - ASSESSOR PROPERTY CHARACTERISTICS REVENUE

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	130,000
Total FY 2024-2025 Actual Expenditure + Encumbrance:	0
Total Final FY 2025-2026 Budget:	70,000
Percent of County General Fund:	N/A
Total Employees:	0.00

The Assessor's Property Characteristics Revenue Fund is subject to Revenue and Taxation Code Section 408.3 and will be used to support, maintain, improve, and provide creation, retention, automation, and retrieval of assessor information. Accordingly, part of these funds may be used to purchase system tools (e.g., computers, servers, and software) for collecting and maintaining assessor information data.

This fund is primarily funded by revenue generated from property characteristics sales. The collected fees are designated specifically for the administration and enhancement of assessor data systems, ensuring compliance with statutory requirements and improving public access to property-related information.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	127,891	130,000	118,275	70,000	(60,000)	(46.2)
Total Expenditures/Encumbrances	0	130,000	0	70,000	(60,000)	(46.2)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	127,891	0	118,275	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.
Columns may not total correctly due to rounding.
Detailed budget by expense category and by activity is presented for agency: Assessor Property Characteristics Revenue in the Appendix on page A124



AUDITOR-CONTROLLER

003 - AUDITOR-CONTROLLER

Operational Summary

Mission:

To promote public oversight, provide accountability, and support financial decision-making for the County.

At a Glance:

Total FY 2024-2025 Modified Budget:	22,906,213
Total FY 2024-2025 Actual Expenditure + Encumbrance:	21,067,979
Total Final FY 2025-2026 Budget:	23,482,083
Percent of County General Fund:	0.43%
Total Employees:	458.00

Department Overview:

The Auditor-Controller Office is the County's trusted source of financial information to account for the past, direct the present, and shape the future. The office provides various accounting and property tax administration services to the County, special districts, schools and cities, and thereby, conducts business with the highest ethical and due diligence standards while demonstrating commitment to the public, other county departments and agencies, and its own employees.

Fund Summary:

This is the main operating budget for the Auditor-Controller funded by intra-agency billings and auditing, accounting and assessment fees. Costs not recovered from direct services are funded by the County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Manage the County's Enterprise Resource Planning (ERP) systems	Maintain a high level of customer satisfaction with the ERP systems	Annual satisfaction survey for ERP users' rating	>90% satisfaction rating

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

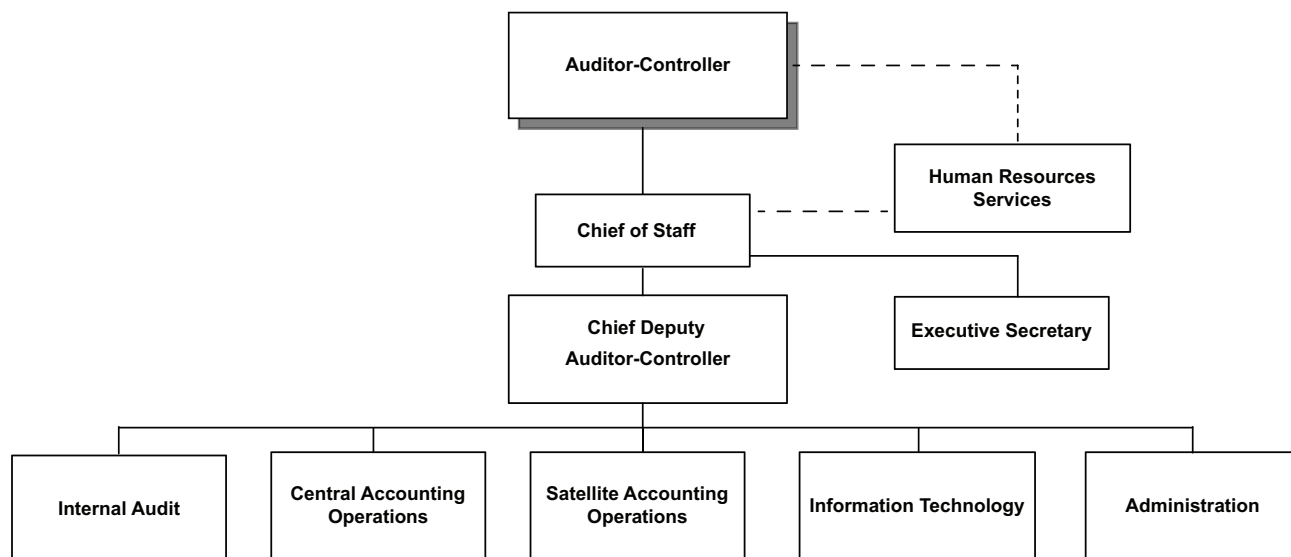
Additional Department Goals:

- Ensure policies are created, reviewed and enforced regarding internal control systems
- Ensure the Property Tax System (PTS) is operational at full capacity to support the vital functions of roll maintenance, property tax collections, levying and apportionment of property taxes to the County and various taxing agencies.
- Anticipate and meet the county's needs for financial services and reliable information, including ensuring the biweekly deadlines for all 26 pay periods are met.
- Maintain the continuity of processes and systems, including current Accounting Agreements for Satellite Accounting Services and fulfill obligations as stipulated in those agreements
- Create and issue mandated audits, reviews and mandated reports (Annual Comprehensive Financial Report (ACFR), Countywide Cost Allocation Plan (CWCAP), Adopted Budget, and State Controller's Office Financial Transactions Report)

FY 2024-25 Achievement Highlights:

- Maintained appropriation control over the County's \$9.5 billion budget and apportioned approximately \$9.9 billion of property tax and direct charges to affected taxing entities.
- Prepared the FY 2023-24 ACFR and received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the prior year's report and similarly, prepared the annual State Controller's Financial Transaction Report for FY 2023-24 and received the Financial Transactions Reporting Award from the State Controller's Office for the prior year's report.
- Prepared the annual Orange County Citizens' Report for FY 2023-24, which provides an overview of the County's financial condition, and received the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting for the prior year's report.
- Prepared the Countywide Cost Allocation Plan (CWCAP) in conformance with the Federal Uniform Guidance for FY 2025-26 and received the approved negotiation agreement from the State.
- Received an unmodified opinion with all types of compliance requirements subject to the Single Audit, except for the non-compliance requirements pertaining to major programs: Epidemiology and Laboratory Capacity for Infectious Disease and Refugee and Entrant Assistance State/Replacement Designee Administered Programs.
- Received, reviewed, and scored proposals for the replacement of the County's financial and human resource ERP system. Attended vendor demonstrations and interview sessions. Selected a vendor for the replacement and transformation of the future ERP system. Negotiated and signed a 10-year contract with the future vendor for implementation services and licensing.
- Identified County-related labor requirements including roles, positions, and team members who will staff the ERP project effort. Prepared central facilities for housing team members. Moved team members to their new roles and new facilities.
- CAPS+ ERP customer service ratings totaled 89% in service support and 83% in system rating on the most recent customer service surveys.
- PTS completed hardware and software refresh efforts to its system's platform.

Organizational Summary



Internal Audit - Performs audits and reviews that are mandated by the Government Code and the Welfare Institutions Code to be performed by the Auditor-Controller. Additional responsibilities include investigating financial fraud allegations referred to our Office from the Fraud Hotline, reviewing cash shortages and collecting the audited financial statements of all Special Districts and Joint Powers Authorities within the County.

Central Accounting Operations - Comprised of seven units. They are: Central Payroll & Employee Benefits Accounting, Central Claims and Disbursing, Financial Reporting & Mandated Costs, General Accounting, Cost Revenue and Budget, Property Tax and Countywide Oversight Board. These units provide core services such as payroll, accounts payable, mandated financial reporting, maintenance of the property tax rolls and apportionment to all taxing entities. Furthermore, these units also conduct vital checks and quality controls for the County's financial records, daily monitoring and reconciliation of the County's bank accounts, recording and monitoring of County capital asset records and preparing the CWCAP to help departments maximize revenues from federal and state funding sources for the recovery of County indirect costs

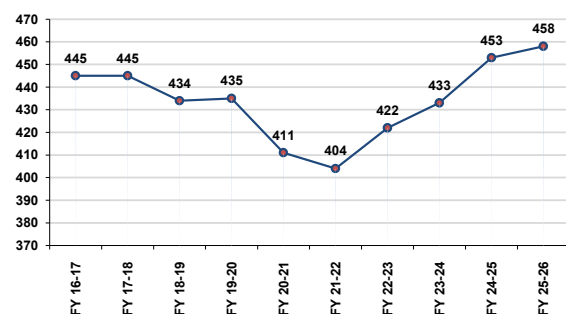
Satellite Accounting Operations - Provides specialized accounting services and support to eight county departments referred to as a Satellite Accounting Team. Satellite Accounting Teams make up 68% of the Auditor-Controller's total employees and are co-located with host department staff. The accounting services provided by these teams are varied and are in accordance with the needs of the host department. Examples include reimbursement claiming of over \$2.1 billion per year from federal and state funding sources, financial statements, financial reporting, billing and accounts receivable, accounts payable, payroll, collections, job cost accounting, grant accounting, and providing consultation on special projects. The Satellite Accounting Teams are located in the Health Care Agency, OC Community Resources, OC Waste & Recycling, John Wayne Airport, OC Public Works, the Social Services Agency, and the County Executive Office departments. The OC Waste & Recycling unit also provides payroll services to the Treasurer-Tax Collector.

Information Technology - Comprised of Project Management and Security Services, Functional and Technical Support, and Network and Desktop Support. These units provide core services such as supporting a variety of IT projects and taking the lead in certain system implementations,

upgrades, and development efforts, overseeing the issuance and safeguarding of the controlled assets for the Auditor-Controller's Office, the enforcement of IT policies and procedures, and the development of security standards. In addition, the IT Division keeps the Auditor-Controller and Countywide financial and human resources systems running accurately and timely, while also providing operation and desktop support to systems' servers and Auditor-Controller staff. Some of the systems supported by the division include the countywide enterprise resource system CAPS+ Financial, Procurement, Human Resource, Payroll and System Security & Workflow administration systems; document imaging and management system; Financial and Procurement Data Warehouse; and the County's PTS.

Administration - Comprised of Administrative Services, Financial Services, and Public Information Officer (PIO)/Custodian of Records providing central administrative support to the entire Auditor-Controller's Office.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 6 limited-term positions were added for implementation of the ERP Software System and 1 position was added for Property Tax System Support.

In FY 2024-25, 1 position was deleted as part of the Mid-Year Budget Report and in accordance with the January 3, 2025, Budget Action Plan and 1 position was deleted in accordance with the County's Vacant Position Policy.

- During the FY 2024-25 budget process, 3 positions were added to support Satellite Accounting Services and 16 limited-term positions were added for implementation of the ERP Software System.

In FY 2023-24, 1 position was added to support Satellite Accounting Services.

- During the FY 2023-24 budget process, 10 positions were added to support Satellite Accounting Services and 1 position was added for Property Tax System support.

- During the FY 2022-23 budget process, 7 positions were added to support Satellite Accounting Services.

In FY 2021-22, 7 positions associated with the VIP were restored, 6 positions were added to support Satellite Accounting Services, 1 position was transferred to Treasurer-Tax Collector and 1 position was transferred to OC Information Technology.

- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 7 positions associated with the Voluntary Incentive Program (VIP) were deleted.

- During the FY 2020-21 budget process, 14 vacant positions were deleted per CEO recommendation and 1 position was transferred to County Counsel.

In FY 2019-20, 1 position was transferred to Human Resource Services and 8 positions were deleted in accordance with the County's Vacant Position Policy.

- During the FY 2019-20 budget process, 1 position was added for Cybersecurity and 1 position was added for in-house Property Tax System support.

In FY 2018-19, 1 position was deleted in accordance with the County's Vacant Position Policy.

- During the FY 2018-19 budget process, 14 positions were transferred to establish the Internal Audit Department.

In FY 2017-18, 1 position was added to support the Redevelopment Property Tax Trust Fund (RPTTF) for oversight of Successor Agencies and 2 positions were added in Staff Services.

Budget Summary

Support of the County's Initiatives:

The Auditor-Controller provides accounting and fiscal services that ensure compliance with state and federal regulations thereby supporting the County initiatives, with satellite operations supporting the OC CARES Initiative, as one example. The department will continue to promote public oversight, provide accountability and support financial decision making for the County in a cost-efficient manner.

Changes Included in the Base Budget:

To meet the FY 2025-26 Net County Cost limit, the Auditor-Controller submitted a Reduce Level of Service Augmentation in Budget Control 003 of five positions and \$467 thousand. In order to maintain the current level of service, the Auditor-Controller Department requested and received full restoration of the positions, appropriations and Net County Cost.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Cost to Maintain Current Level of Service Amount:\$ 467,299	Request restoration of five positions, appropriations and Net County Cost	Restore positions to ensure adequate staffing to meet the mandated requirements and core department functions	33956
Add One Position for the Property Tax System Support Amount:\$ 0	Add one position for Property Tax System Support	Ensure adequate staffing to provide essential technical support to the Property Tax System	33873
Add Six Limited-Term Positions for ERP Implementation Amount:\$ 0	Add six limited-term positions to the A-C Information Technology Systems Operations	Ensure adequate staff for the successful implementation of the ERP system to replace the County's existing financial, procurement, human resources, and payroll information system	32567

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	434	451	451	458	7	1.6
Total Revenue	10,156,050	10,738,896	10,372,237	11,288,462	549,566	5.1
Total Expenditures/Encumbrances	21,463,770	22,906,213	21,067,979	23,482,083	575,870	2.5
Net County Cost	11,307,720	12,167,317	10,695,742	12,193,621	26,304	0.2

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Auditor-Controller in the Appendix on page A13

Highlights and Key Trends:

- The Auditor-Controller continues to explore and implement various cost reduction measures essential to meeting the mission and goals of the department.
- The Governmental Accounting Standards Board establishes accounting and financial reporting standards for U.S. State and local governments that follow Generally Accepted Accounting Principles. The newly released standards will require substantial resources in Central Accounting Operations for proper implementation. The Auditor-Controller is committed to ensuring compliance with the established accounting standards.

Budget Units Under Department Control:

No.	Agency Name	Central Accounting Operations	Satellite Accounting Operations	Executive and Administration	Information Technology	Internal Audit	Total
003	Auditor-Controller	12,663,989	6,652,579	2,851,040	904,295	410,180	23,482,083
014	CAPS Program				46,355,011		46,355,011
015	Property Tax System Centralized O&M Support				3,934,431		3,934,431
	Total	12,663,989	6,652,579	2,851,040	51,193,737	410,180	73,771,525

AUDITOR-CONTROLLER

014 - CAPS PROGRAM

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	18,325,836
Total FY 2024-2025 Actual Expenditure + Encumbrance:	17,351,280
Total Final FY 2025-2026 Budget:	46,355,011
Percent of County General Fund:	0.86%
Total Employees:	0.00

The CAPS Program was established by the Board in November 2005 to manage the costs associated with the Countywide Accounting and Personnel System (CAPS+). Costs incurred include reimbursement of staff time to support the various CAPS+ applications and system related expenditures ensuring the system is properly maintained.

Primary funding source is the County General Fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev		Budget	
		As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Total Revenue	0	4,364,150	3,979,083	32,393,325	28,029,175	642.3
Total Expenditures/Encumbrances	13,858,447	18,325,836	17,351,280	46,355,011	28,029,175	152.9
Net County Cost	13,858,447	13,961,686	13,372,197	13,961,686	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: CAPS Program in the Appendix on page A26



AUDITOR-CONTROLLER

015 - PROPERTY TAX SYSTEM CENTRALIZED O&M SUPPORT

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	4,673,366
Total FY 2024-2025 Actual Expenditure + Encumbrance:	4,284,725
Total Final FY 2025-2026 Budget:	3,934,431
Percent of County General Fund:	0.07%
Total Employees:	0.00

The Property Tax System (PTS) Centralized Operations and Maintenance (O&M) fund was established in FY 2014-15 under the Auditor-Controller to centralize the costs and resources related to the administration of the PTS system. PTS is primarily used by the Auditor-Controller, Clerk of the Board, and the Treasurer-Tax Collector, and includes interfaces with the Assessor and the Clerk Recorder.

The primary funding source is the County General Fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Expenditures/Encumbrances	3,477,841	4,673,366	4,284,725	3,934,431	(738,935)	(15.8)
Net County Cost	3,477,841	4,673,366	4,284,725	3,934,431	(738,935)	(15.8)

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Property Tax System Centralized O&M Support in the Appendix on page A27

BOARD OF SUPERVISORS - 1ST DISTRICT

006 - BOARD OF SUPERVISORS - 1ST DISTRICT

Operational Summary

Mission:

At a Glance:

Total FY 2024-2025 Modified Budget:	1,958,971
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,881,807
Total Final FY 2025-2026 Budget:	2,504,971
Percent of County General Fund:	0.05%
Total Employees:	12.00

The County of Orange is a regional service provider and planning agency representing all residents of Orange County. The core businesses of the County are public safety, public health, environmental protection, regional planning, public assistance, social services, and aviation. The Board of Supervisors, as authorized under California law, functions as both a legislative and executive body. In its legislative duties, the Board adopts ordinances, resolutions, and rules within the limits prescribed by state law. As an executive body, the Board oversees the activities of County agencies and departments, establishes policy, determines annual budget allocations, approves contracts for public improvement projects and other specialized services, conducts public hearings on matters such as zoning appeals and planning and makes appointments to various boards and commissions.

Department Overview:

Supervisor Janet Nguyen serves as First District Supervisor for the County of Orange, representing the residents of Cypress, Fountain Valley, Garden Grove, Huntington Beach, Los Alamitos, La Palma, Seal Beach, Westminster, and the unincorporated communities of Midway City and Rossmoor.

Fund Summary:

The Board of Supervisors First District is funded by the County General Fund.

Additional Department Goals:

- Conduct a comprehensive review of the former First District Supervisor's spending and activities, and work with various departments and the community to ensure accountability, transparency, and fairness for First District residents.
- Increase transparency and accountability in government for homelessness and mental health programs, including the procurement process and setting measurable goals for taxpayer-funded services.
- Identify efficiencies in the County's homeless programs, including contract monitoring for vendor performance.
- Strengthen public safety by ensuring adequate resources for law enforcement and by advocating for tougher laws to address organized retail theft, home invasions, and repeat offenders.
- Make government more accessible by bringing services directly into the community, helping residents, and providing tailored support for seniors, veterans, and families.
- Promote economic opportunity and affordability by supporting small businesses, reducing regulations, investing in infrastructure, and expanding access to housing.

- Keep First District residents informed by sharing timely updates, hosting community events, responding quickly and directly to constituent concerns, and ensuring County programs reflect the voices and needs of the community.

FY 2024-25 Achievement Highlights:

■ Oversight, Accountability, and Transparency

- Launched an internal review of former Supervisor Andrew Do's discretionary and related County spending in response to the former Supervisor directing more than \$10 million in taxpayer-funded COVID-19 relief to the nonprofit organizations Viet America Society and Warner Wellness; and the misuse of funds for personal gain by Do, his family, and close associates. Do plead guilty to accepting over \$700,000 in bribes related to the scheme and resigned in October 2024 but not before depleting First District discretionary funds intended for community projects and essential services.
- Met with County staff in support of the investigation, forensic audits, implementation of long-term policy changes and robust safeguards, and increased transparency on use of taxpayer funds.
- Advocated for the Department of Justice to reassess their case, expand its investigation into others involved in the various schemes, and sentence former Supervisor Andrew Do to the max term allowed by his plea agreement.

■ OC Animal Care (OCAC)

- Passed three reforms at OCAC to increase transparency and public access that had decreased during the pandemic:
 - Increased in-person adoption viewing hours from part-time to full-time to allow greater public interaction with animals.
 - Required monthly statistical data posted on the OCAC website, including intakes, outtakes, adoptions and euthanasia rates.
 - Designated a community liaison to interface with the public to rebuild trust and enhance communication.
- Requested a study from County staff regarding other Southern California cities/counties that engage in trap-neuter-return programs for feral cats. The practice has been halted in numerous areas due to legal concerns.

■ Public Safety

- Approved \$2.9 million to enhance law enforcement programs, upgrade equipment and facilities, and fight high-level drug trafficking.
- Approved \$3.1 million to provide comprehensive services that address the needs of victims and witnesses of violent crime.
- Empowered the District Attorney with the tools needed to prosecute real estate fraud.
- Authored a countywide ordinance prohibiting the sale, distribution, and possession of kratom and 7-hydroxymitragynine products that contain more than 2% of synthetically sourced 7-hydroxymitragynine, due to the significant and even fatal health risks associated with the substance.

■ Accessible Government & Community Engagement

- Hosted a First District Community and Health Services Expo, serving over 800 residents and featuring 25 County agencies and nonprofit organizations offering health screenings, benefit enrollment, legal aid, mental health support, and more.
- Partnered with Dr. Stefan Bean and the Orange County Department of Education to host a career and technical education event in Fountain Valley, connecting nearly 500 young job seekers with over 30 employers for valuable in-person career guidance and opportunities.

- Provided over \$57 thousand worth of free vision care services to constituents at our Leisure World Health Fair, including 143 vision screenings, 122 pairs of distance glasses, 112 reading glasses, and 17 referrals for full eye exams.
- Approved a 50-year lease agreement with the City of Fountain Valley at Mile Square Regional Park to expand the Fountain Valley Sports Park and support its wide-range of recreational facilities such as the Boys and Girls Club of Huntington Valley.
- Organized a series of free tax preparation events for seniors, veterans, and low-income families in collaboration with community tax partners to help residents file accurately, claim eligible tax credits, and keep more of their hard-earned money.
- Opened the new ADA accessible playground at Harriett M. Wieder Regional Park in Huntington Beach.
- Approved \$605 thousand for the Council on Aging - Southern California to facilitate health insurance counseling and advocacy services for our seniors.
- Approved a 10-year lease agreement with the City of Seal Beach to operate the Seal Beach Library.
- Began planning a countywide heritage event titled "50 Years of the Vietnamese American Journey: Remembering the Past, Honoring the Present, and Embracing the Future," recognizing the history, resilience, and contributions of the Vietnamese American community.
- Engaged with the community of the First District by attending and hosting a total of 935 events and meetings.
- Resolved 256 constituent cases by providing direct assistance with local, state, and federal agencies.

■ Economic Opportunity & Affordability

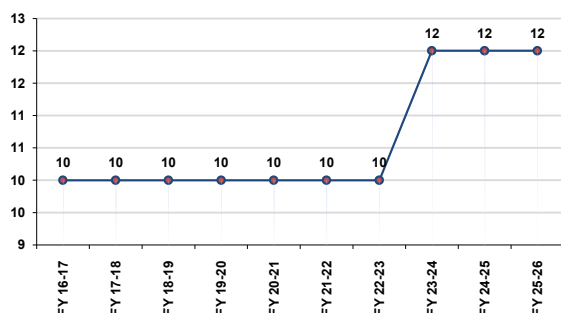
- Awarded \$4.6 million in Orange County Transportation Authority funding for Huntington Beach street improvements.

■ Board and Committee Assignments

- Appointed to the Boards of the South Coast Air Quality Management District, Orange County Fire Authority, Orange County Transportation Authority, and as a member of the Commission to Address Homelessness. Appointed as an alternate member to CalOptima, Orange County Sanitation District, Orange County Emergency Management Council, and the South Orange County Watershed Management Area Executive Committee.

- In FY 2023-24, 2 positions were added per Board Offices Budget Policy.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Of the 12 positions budgeted for the First District, 1 is occupied by the Supervisor.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	12	12	12	12	0	0.0
Total Revenue	497	0	0	0	0	0.0
Total Expenditures/Encumbrances	1,641,203	1,958,971	1,881,807	2,504,971	546,000	27.9
Net County Cost	1,640,706	1,958,971	1,881,807	2,504,971	546,000	27.9

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Board of Supervisors - 1st District in the Appendix on page A17

Budget Units Under Department Control:

No.	Agency Name	Board Of Supervisors - 1st District
006	Board of Supervisors - 1st District	2,504,971
	Total	2,504,971

BOARD OF SUPERVISORS - 2ND DISTRICT

007 - BOARD OF SUPERVISORS - 2ND DISTRICT

Operational Summary

Mission:

The County of Orange is a regional service provider and planning agency representing all residents of Orange County. The core businesses of the County are public safety, public health, environmental protection, regional planning, public assistance, social services, and aviation. The Board of Supervisors, as authorized under California law, functions as both a legislative and executive body. In its legislative duties, the Board adopts ordinances, resolutions, and rules within the limits prescribed by state law. As an executive body, the Board oversees the activities of County agencies and departments, establishes policy, determines annual budget allocations, approves contracts for public improvement projects and other specialized services, conducts public hearings on matters such as zoning appeals and planning and makes appointments to various boards and commissions.

Department Overview:

Supervisor Vicente Sarmiento serves as Second District Supervisor for the County of Orange, representing the residents of Santa Ana and parts of Orange, Tustin, Anaheim, Orange, and Garden Grove. Supervisor Sarmiento's mission is to successfully advocate for the allocation of resources based on equity, improve the delivery of quality public healthcare, increase transparency in governance, reduce the number of people living on the streets, and to ensure a safe and prosperous Orange County for all residents.

Fund Summary:

The Board of Supervisors Second District is funded by the County General Fund.

Additional Department Goals:

- Increase transparency in the County of Orange and ensure taxpayer dollars are spent responsibly.
- Allocate resources and services to the Second District residents pursuant to equity principles.
- Prevent homelessness by providing support and assistance to those at risk.
- Advocate for increased open space in the most densely populated and park-poor areas of the county.
- Engage and collaborate with residents, organizations and stakeholders previously unrepresented in County deliberations.
- Create connections between Second District communities and local government agencies.
- Work collaboratively with cities and school districts to leverage resources and meet community needs.
- Reduce violence through targeted community events and youth programs.
- Ensure boards, commissions, and other policy making bodies reflect the county's diversity.

At a Glance:

Total FY 2024-2025 Modified Budget:	1,958,971
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,741,501
Total Final FY 2025-2026 Budget:	2,504,971
Percent of County General Fund:	0.05%
Total Employees:	12.00

- Continue to introduce culturally diverse presentations at Board of Supervisors meetings.
- Help local businesses meet regulatory requirements such as environmental health permits.

FY 2024-25 Achievement Highlights:

■ Public Works & Infrastructure

- Clean-Up Crews & Maintenance: Partnered with Orange County Public Works to double the number of clean-up crews in the County's flood control channels, increase funding for new fencing, repairs, and maintenance, and establish a pilot security guard program to address local encampment hotspots.
- Santiago Creek: Collaborated with city and federal partners to ensure the protection of trees and vegetation along Santiago Creek is included in any proposed plans from the Army Corps of Engineers.

■ Affordable Housing & Homelessness

- Affordable Housing Developments: Secured funding for the Orion Senior Housing and WISE Place development for women recovering from domestic violence.
- Supported affordable housing initiatives across the district, including the recently completed Archways in Santa Ana, the Estrella Springs Veterans Housing Project, and Crossroads at Washington.
- Small-Scale Housing Unit Report: Developed and adopted a report to explore innovative solutions for addressing housing needs for unhoused residents.
- Weather Activated RooMs (WARM Program): Created and funded a novel program to fund safe motel/hotel rooms for families during cold weather activation. As part of the program, families receive basic necessities and access to social services.
- Shelter & Recovery Beds Expansion: Approved the expansion of Substance Use Disorder resident recovery beds to increase capacity and support the growing demand for recovery services.
- Funding for Shelters: Approved funding for various shelters that serve the unhoused population to improve services and support.

■ Health, Safety & Community Wellbeing

- Silicosis Roundtable: Led a roundtable with health experts to raise awareness about silicosis, a little-known lung disease caused by exposure to silica dust, and to discuss preventive measures.
- Narcan Distribution Expansion: Advocated for the expansion of Narcan distribution efforts to reduce overdose deaths, particularly among unhoused individuals.
- Crisis Intervention Training: Approved funding for crisis intervention training for first responders in Orange County.

■ Community Engagement & Support

- Community Resource Fair: Hosted over 20 thousand families, children, refugees and the community at large at a variety of community resource fairs connect them with essential services and support.

■ Transportation

- Orange County Transportation Authority (OCTA) - Youth & College Student Ride Free Program: Renewed and expanded the Youth Ride Free and College Student Ride Free programs with OCTA.

■ Workforce Development & Education

- Workforce Development Memorandum of Understanding (MOU): Approved an MOU between the County and the Institute for Local Government to coordinate a pilot program for paid traditional and nontraditional apprenticeships.

- Field Trips for Students: Facilitated field trips for Santa Ana Unified School District students involved in the Police Athletics & Activity League, including visits to the Newport Sea Base, OC Parks, and the County Zoo.

■ Immigration & Legal Services

- Padilla Attorney Position: Secured the addition of a permanent Padilla Attorney position within the Public Defender's Office to help immigrants understand the impact of judicial decisions on their rights and immigration status.
- Immigration Know Your Rights Virtual Clinic: Collaborated with the Public Defender's Office and the Mexican Consulate's Office to host a Know Your Rights Virtual Clinic for the community.

■ OC Animal Care

- Spay/Neuter Events: Sponsored two cat spay/neuter events that successfully fixed over 75 cats, helping to control the local cat population.
- Drive-Thru Pet Pantry: Sponsored an OC Animal Care (OCAC) Drive-Thru Pet Pantry event, providing 25 thousand pounds of pet food to over 1 thousand pets in 330 cars.
- OCAC Operation Expansion: Advocated for and approved additional transparency at OCAC and expanded public walk-in hours.

■ Voting & Civic Engagement

- Voter Registration Initiative: Allocated \$25 thousand in discretionary funding to support the registration of young adults to vote, fostering civic engagement.

■ Economic Development

- Non-Profit Micro-Enterprise Support: Provided financial support for non-profits helping individuals start micro-enterprises, promoting local economic growth.
- Business Permit Support: Supported increased staffing at the OC Health Care Agency, Environmental Health Division to expedite the approval of business permits.

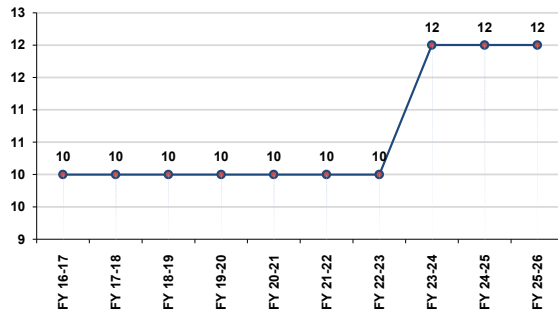
■ Public Safety & Law Enforcement

- Shared Enforcement Agreement: Executed a shared enforcement agreement between the Orange County Sheriff Department and the Santa Ana Police Department, allowing for the enforcement of illegal activity on county property.

■ Constituent Services & Support

- Constituent Assistance: Provided assistance and resolution for various constituent requests, including housing search, mental health resource assistance, navigating county resources, issues accessing resources, landlord-tenant disputes, business support, non-profit funding requests, construction concerns, and more.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Of the 12 positions budgeted for the Second District, 1 is occupied by the Supervisor.
- In FY 2023-24, 2 positions were added per Board Offices Budget Policy.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	12	12	12	12	0	0.0
Total Expenditures/Encumbrances	1,742,597	1,958,971	1,741,501	2,504,971	546,000	27.9
Net County Cost	1,742,597	1,958,971	1,741,501	2,504,971	546,000	27.9

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Board of Supervisors - 2nd District in the Appendix on page A18

Budget Units Under Department Control:

No.	Agency Name	Board Of Supervisors - 2nd District
007	Board of Supervisors - 2nd District	2,504,971
	Total	2,504,971

BOARD OF SUPERVISORS - 3RD DISTRICT

008 - BOARD OF SUPERVISORS - 3RD DISTRICT

Operational Summary

Mission:

The County of Orange is a regional service provider and planning agency representing all residents of Orange County. The core businesses of the County are public safety, public health, environmental protection, regional planning, public assistance, social services, and aviation. The Board of Supervisors, as authorized under California law, functions as both a legislative and executive body. In its legislative duties, the Board adopts ordinances, resolutions, and rules within the limits prescribed by state law. As an executive body, the Board oversees the activities of County agencies and departments, establishes policy, determines annual budget allocations, approves contracts for public improvement projects and other specialized services, conducts public hearings on matters such as zoning appeals and planning and makes appointments to various boards and commissions.

Department Overview:

Donald P. Wagner serves the Third Supervisorial District and was elected Chairman of the Board in 2023 and 2024. He is honored to represent nearly 630 thousand residents in Orange County's diverse Third District communities of Anaheim Hills, Irvine, Lake Forest, North Tustin & Tustin, Orange, Mission Viejo, Rancho Santa Margarita, the unincorporated canyons, Villa Park, and Yorba Linda. Supervisor Wagner focuses his service on improving public safety, fighting against wasteful spending, advocating for limited, effective government at all levels and ensuring balanced county and agency budgets. With Supervisor Wagner, the County has been able to enhance the quality of life for all, without raising taxes on hardworking residents.

Fund Summary:

The Board of Supervisors Third District is funded by the County General Fund.

Additional Department Goals:

- Public Safety: Protect and improve public safety by ensuring adequate resources are available for fire and police agencies, our citizens, families, children, businesses, and visitors.
- Taxpayer Protection: Oppose unnecessary fee increases on our hardworking residents and push back on the state when tax hikes affect Orange County residents; expand available public resources within existing fiscal constraints.
- Effective Communication: Share regularly on several digital platforms the latest Third District and County news, providing direct office contact for constituents to address District-related issues; host town halls with community partners and incorporate resident feedback to help improve the quality of life in Orange County.
- Good Governance: Connect with constituents and District appointees for regular feedback, set commonsense policies and give direction on County priorities identified in the County's Strategic Financial Plan and in the following areas:
 - Fiscal Solvency: Ensure the County of Orange's financial health by continuing to provide structurally balanced budgets;

At a Glance:

Total FY 2024-2025 Modified Budget:	1,958,971
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,947,248
Total Final FY 2025-2026 Budget:	2,504,971
Percent of County General Fund:	0.05%
Total Employees:	12.00

- Government Transparency: Improve government efficiency and access to public information; expand community outreach and constituent involvement in county government;
- Infrastructure: Actively seek Capital Improvement opportunities to expand and properly manage the County's infrastructure including roads, parks and buildings;

FY 2024-25 Achievement Highlights:

■ Advancing Orange County's Veterans Cemetery

- Secured state approval for the Veterans Cemetery site at Gypsum Canyon in Anaheim Hills, following widespread support from local leaders, veterans' organizations, and residents, and marks a major step toward honoring the region's veterans with a dedicated final resting place.

■ Strengthening Public Safety: Board of Supervisors' Support for Prop 36

- Led the County in passing a resolution in support of Proposition 36, the Homelessness, Drug Addiction, and Theft Reduction Act. This bipartisan measure introduced critical reforms to Proposition 47, addressing nearly a decade of unintended consequences and was passed with widespread support from the public. By increasing accountability for fentanyl trafficking, expanding access to mental health and drug treatment services, and enhancing job training opportunities, Proposition 36 strikes a balance between public safety and rehabilitation. Since its passage in November 2024, the law has played a pivotal role in reducing crime and improving the well-being of communities across Orange County and California.

■ Enhancing Firefighting Operations

- As a Board Member of the Orange County Fire Authority (OCFA), Supervisor Wagner continually worked to strengthen the region's wildfire response capabilities, including when OCFA added two new Firehawk helicopters in which these advanced aircraft provide faster response times, increased water-carrying capacity, and night-flying capabilities, significantly improving firefighting efforts across Orange County.

■ Adding Public Safety Resources

- Allocated \$360 thousand to the Orange County Sheriff Department (OCSd) for the installation and maintenance of Automated License Plate Reader and Pan Tilt Zoom cameras in unincorporated areas of the Third District. These advanced security tools enhance law enforcement's ability to identify vehicles tied to criminal activity, recover stolen property, and locate missing persons helping solve and prevent crime, keeping local communities safer.
- In June of 2025, provided \$260 thousand to OCSd for the purchase of an upgrade of OCSd's current robotics system platform. The system is for the Hazardous Devices Section operations to render safe actions when dealing with improvised explosive devices. OCSd's Hazardous Devices Section's (HDS) upgrade to the Remotec Spartan platform will enhance the HDS's operational capability, safety, and effectiveness in high-risk explosive environments. The Spartan platform will have enhanced precision and dexterity, increased payload capacity, improved mobility and terrain navigation, and overall improved safety for bomb squad personnel. By investing in the Remotec Spartan upgrade, Supervisor Wagner is reaffirming his commitment to OCSd's operational readiness, and the protection of its bomb technicians.

■ Investing in Youth Safety & Education

- Secured \$47 thousand to help fund crossing guards for two Orange Unified School District elementary schools, ensuring students can travel to and from school safely. Allocated \$10 thousand to support Villa Park High School's Every 15 Minutes program, which educates students on the dangers of impaired driving. These investments underscore his dedication to fostering a safer community for the next generation.

■ Fighting Against Overreaching Regulations

- As part of the South Coast Air Quality Management District Governing Board, led the charge against burdensome regulations (Rules 1111 and 1121) that would impose costly appliance replacements on homeowners and businesses. This advocacy mobilized strong community opposition to these misguided rules and increased awareness of their potential negative impacts.

■ Supporting Families in Need

- Allocated \$115 thousand to renovate the Families Forward food pantry in Irvine, expanding its capacity and enhancing its ability to serve local families in need. The upgraded facility now includes improved storage, refrigeration, and a new shopping area for families to select essential items.

■ Preserving Local Control Over Housing and Zoning

- Spearheaded the Board's adoption of the County's housing plan which was then certified by the California Department of Housing and Community Development. The plan balances community needs while protecting local authority over zoning regulations. This action aligns with a recent U.S. Court of Appeals ruling affirming municipal control over group-living facilities, including sober-living homes.

■ Improving Transportation and Reducing Traffic Congestion

- Broke ground on the SR-91 Improvement Project, a partnership between Orange County Transportation Authority (OCTA) and California Department of Transportation (Caltrans) to alleviate congestion and enhance traffic flow between State Route (SR)-57 and SR-55. His role on the OCTA Board was instrumental in securing funding for this vital infrastructure project, especially for the Third District.
- As a director for the Transportation Corridor Agencies (operator of The Toll Roads), led in the development of the proposed SR-241/SR-91 flyover lane project. When completed, this addition to the SR-241 will ease congestion and cueing as drivers descend the grade and merge onto the SR- 91.

■ Expanding Access to Free Community Programs & Outdoor Recreation

- Sponsored numerous CPR and Women's Self-Defense classes throughout the district, equipping residents with essential life-saving skills. Additionally, in partnership with the Lake Forest Chamber of Commerce, hosted a career fair at the Lake Forest Community Center, connecting local businesses with job seekers and fostering economic growth.
- Hosted the Third Annual Trout Fishing Derby at Irvine Lake. This annual event underscores his dedication to reopening and revitalizing Irvine Lake since taking office in 2019.

■ Expanding Public Access and Improving Operations at OC Animal Care

- Supported key operational enhancements at OC Animal Care, including expanded public hours to increase adoption opportunities and improve community access to shelter services. Additionally, the Board of Supervisors approved staffing adjustments to enhance animal care, improve response times, and ensure the shelter can better meet the needs of both animals and the public. These changes reflect Supervisor Wagner's commitment to strengthening animal welfare services while promoting responsible pet adoption and ownership across Orange County.
- Worked with the equestrians in the county to create a Large Animal Rescue Team (LART). The Third District is home to many equestrian communities and the LART program will help those communities in the event of wildfire disasters.

■ Launching USA250-OC: Celebrating the 250th Anniversary of the Declaration of Independence

- In January, as Honorary Chairman of USA250-OC, Supervisor Wagner helped launch this historic initiative to commemorate the 250th anniversary of the United States in 2026. USA250-OC, in partnership with many community organizations, will lead Orange County's efforts to celebrate America's founding principles of liberty, representative government, and civic engagement. USA250-OC will host educational programs, community events, and patriotic celebrations to unite Orange County in honoring this significant milestone in American history.

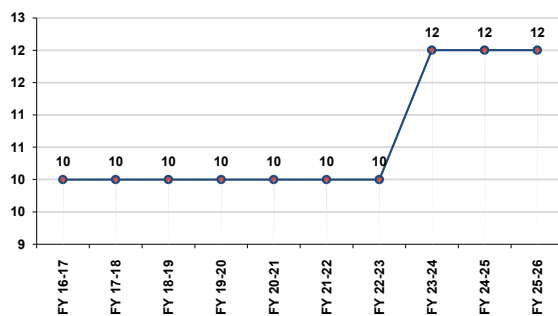
■ Honoring Excellence with the Orange County Hall of Fame

- Led the induction of the second class of Orange County's Hall of Fame. Celebrating nine outstanding individuals who have shaped the county's history and legacy. The 2024 Hall of Fame Inductees include Nick Berardino - U.S. Marine Corps veteran and Chairman of VALOR (Civics), Leo Fender - Creator of the Fender Telecaster and Stratocaster guitars (Music, Arts & Entertainment), Carl Karcher - Founder of Carl's Jr. (Business), Wing Lam & the Lee Family - Co-founders of Wahoo's Fish Tacos (Business), Sylvia Mendez - Civil rights advocate, central figure in Mendez v. Westminster (Civics), Richard Nixon - 37th President of the United States (Civics), Ed Paul - Veterans advocate and community leader (Civics), William Steiner - Former County Supervisor and founder of Good Samaritan Boy's Center and Orangewood Children's Home (Philanthropy), and Charlie Zhang - Entrepreneur, founder of Pick Up Stix, and philanthropist (Business).

■ Increasing Public Engagement Through Op-Eds and Radio

- Actively communicated with residents by publishing op-eds on critical issues, including state regulations, government transparency, and local policy. The Supervisor's insights helped keep the public informed and engaged on matters impacting Orange County. As a frequent guest host on AM 870's The Morning Answer, Supervisor Wagner discusses California's policy decisions and their local impacts. He also joined OC In Focus on Jazz 88.5 FM to address key issues affecting Orange County residents.
- Finally, you can keep up with Supervisor Wagner in the community by subscribing to his newsletter at d3.ocgov.com or on social media at @DonWagnerCA.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Of the 12 positions budgeted for the Third District, 1 is occupied by the Supervisor.
- In FY 2023-24, 2 positions were added per Board Offices Budget Policy.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev	Final Budget	Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Total Positions	12	12	12	12	0	0.0
Total Expenditures/Encumbrances	1,768,178	1,958,971	1,947,248	2,504,971	546,000	27.9
Net County Cost	1,768,178	1,958,971	1,947,248	2,504,971	546,000	27.9

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Board of Supervisors - 3rd District in the Appendix on page A19

Budget Units Under Department Control:

No.	Agency Name	Board Of Supervisors - 3rd District
008	Board of Supervisors - 3rd District	2,504,971
	Total	2,504,971

BOARD OF SUPERVISORS - 4TH DISTRICT

009 - BOARD OF SUPERVISORS - 4TH DISTRICT

Operational Summary

Mission:

The County of Orange is a regional service provider and planning agency representing all residents of Orange County. The core businesses of the County are public safety, public health, environmental protection, regional planning, public assistance, social services, and aviation. The Board of Supervisors, as authorized under California law, functions as both a legislative and executive body. In its legislative duties, the Board adopts ordinances, resolutions, and rules within the limits prescribed by state law. As an executive body, the Board oversees the activities of County agencies and departments, establishes policy, determines annual budget allocations, approves contracts for public improvement projects and other specialized services, conducts public hearings on matters such as zoning appeals and planning and makes appointments to various boards and commissions.

Department Overview:

Supervisor Doug Chaffee, representing the Fourth District of the County of Orange, which represents the residents of Brea, Buena Park, Fullerton, La Habra, Placentia, Stanton, portions of Anaheim, and unincorporated communities. Our mission is to deliver effective and affordable County services to the people of the Fourth District and Orange County, including constituent services.

Fund Summary:

The Board of Supervisors Fourth District is funded by the County General Fund.

Additional Department Goals:

- Provide leadership, formulate new ideas, and build consensus on programs and projects benefiting the Fourth District and all of Orange County.
- Serve as the personal conduit between Anaheim, Brea, Buena Park, Fullerton, La Habra, Placentia, and Stanton constituents and the County of Orange.

FY 2024-25 Achievement Highlights:

- Hosted:
 - Annual Drive-Thru Holiday Food Distribution in La Habra which served over one thousand families in need with food vouchers, hygiene kits, household cleaning products, and grocery boxes.
 - Annual Drive-Thru Holiday Toy Distribution served over two thousand families in need with toys, groceries, and diapers.

At a Glance:

Total FY 2024-2025 Modified Budget:	1,958,971
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,930,909
Total Final FY 2025-2026 Budget:	2,504,971
Percent of County General Fund:	0.05%
Total Employees:	12.00



- A Children and Families Health Fair providing over 500 residents with food boxes, fun physical activities, and health resources, along with offering Medi-Cal, CalFresh, CalWorks, and General Relief eligibility assistance.
- A Back-to-School event which distributed over 500 backpacks filled with essential school supplies and provided 200 backpacks to Sonora High School's McKinney-Vento program.
- Fall and Spring Kids Fishing Derby at Carbon Canyon Regional Park and at Ralph B. Clark Regional Park.
- The 2nd Annual Prostate Cancer Awareness Community Bike Event at Ted Craig Regional Park to raise awareness about prostate cancer and promote physical activity.
- The 6th Annual Kindness Awards on World Kindness Day to honor individuals who have displayed exceptional kindness or community service in the Fourth District.
- The 2nd Annual District 4 Volunteer Appreciation Event at La Habra City Hall to recognize and show appreciation for volunteers of the Fourth District Office.
- Senior Fraud Prevention Event at the Stanton Community Center to inform seniors about common scams and how to prevent themselves from becoming victims.
- The 5th Annual Future Leaders Program, a Fourth District program for high school juniors and seniors to learn about local government and career options.

■ Co-Hosted:

- Fourth District Career Fair at the Brea Mall in partnership with the Orange County Workforce Development Board with over 750 attendees and 70 employers in attendance.
- Opioid Townhall at Titan Student Union with California State University, Fullerton (CSUF) and OC Health Care Agency to provide information regarding the opioid crisis and all 68 attendees received overdose kits along with boxes of Kloxxado.
- A virtual Grant Workshop with California Consulting, Inc. to offer grant writing strategies and best practices to non-profits, school districts, cities, and other organizations.
- The Kid Builders Event and Conditions of Children Report Community Forum with First 5 Orange County. The Kid-Builders Event provided free diapers, engaging activities, and resources for families with kids ages 0-5. Fourth District Conditions of Children Report Community Forum reviewed the 30th Annual Conditions of Children Report and hosted a panel of experts on mental health from newborn to teen years.
- Summer Career and Life Prep Academy with Orange County United Way to equip 150 students, over two summers, with essential technical, professional, and leadership skills to prepare them for future careers with the use of \$95 thousand Fourth District Discretionary funds.

■ Sponsored:

- Several city, chamber, county, and nonprofit events including but not limited to, AI K12 Deeper Learning Summit, City of Brea's Annual Best Buddies Halloween Event, Brea Chamber of Commerce's Women Rising Leadership Academy, Anaheim Community Foundation Dia de los Muertos 5k, Father Fest, Trunk or Treat, Annual Orange County Employee Association Health Fair, CalOptima Health Senior Health and Wellness Fair, and 20th Annual Fullerton Woman's Leadership Forum. Sponsorships for the various events amounted to over \$120 thousand.

■ Policy Initiatives:

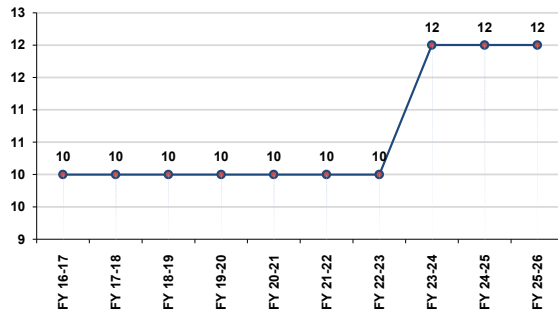
- With the use of \$1 million Fourth District Discretionary funds, over 420 families were served in the Fourth District Emergency Rental Assistance Pilot Program which provided emergency rent payments to eligible Fourth District residents who were at risk of losing their tenancy, along with case management through the Friendly Center, to prevent homelessness in the Fourth District.

- Orange County Commission on the Status of Women and Girls held its first meeting on September 5, 2024, a commission spearheaded by the Fourth District Office which will publish an annual report on the experiences and challenges of women and girls in the County.
- Provided \$150 thousand Fourth District Discretionary funds to support the Continuation of the Armed Prohibited Persons System (APPS) compliance for a period of two years by the Orange County Sheriff-Coroner Department. The APPS identifies individuals who acquire firearms and later become prohibited from legally owning them. Since re-launching in August 2024, the APPS as of March 2025 has recovered 70 firearms and over 7 thousand rounds of ammunition.
- Created the OC Free Gun Lock Program with the use of \$25 thousand Fourth District Discretionary funds which has provided over 300 gunlocks to Orange County residents to support safe firearm storage.
- Created a policy regarding a commitment to transparent and ethical contracting. Reiterates the Board's intent to prevent conflicts of interest, promote public trust and ensure compliance with state and federal law as well as County rules, procedures and the Code of Ethics and Commitment to Public Service.
- Allocated \$450 thousand Fourth District Discretionary funds to CSUF to establish a two-year Health Ambassador Program, designed to improve health outcomes, reduce barriers to healthcare, and address underlying causes and social determinants of health in Stanton with scalability in mind.

■ Investments in the Community with Discretionary Funding Allocations:

- \$100 thousand to Community Action Partnership of Orange County for their diaper program to help parents and families with essential supplies.
- \$250 thousand to Shelter Providers of Orange County, Inc. dba HomeAid Orange County for their Family Care Center, a short-term emergency shelter for families.
- \$100 thousand to United Across Borders Foundation to support their mission in providing food and supplies to families in need.
- \$100 thousand to Islamic Circle of North America Relief Southern California (ICNA Relief SoCal) to expand their counseling and mental health services in a culturally and linguistically responsive manner.
- \$500 thousand to the City of Placentia redirected for construction, and maintenance of a playground at McFadden Park.
- \$500 thousand to CSUF's Project Rebound Transformative Housing Expansion for Women supporting formerly incarcerated and women impacted by the criminal justice system in their reintegration and academic success.
- \$100 thousand to the City of Fullerton for their Independence Park Revitalization Project to revitalize the park and make it a hub for community wellness and engagement.
- \$25 thousand to City of Fullerton for their Motel Voucher Winter Program that provides temporary shelter for vulnerable and unsheltered Fullerton residents during severe weather.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Of the 12 positions budgeted for the Fourth District, 1 is occupied by the Supervisor.
- In FY 2023-24, 2 positions were added per Board Offices Budget Policy.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	12	12	12	12	0	0.0
Total Expenditures/Encumbrances	1,781,662	1,958,971	1,930,909	2,504,971	546,000	27.9
Net County Cost	1,781,662	1,958,971	1,930,909	2,504,971	546,000	27.9

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Board of Supervisors - 4th District in the Appendix on page A20

Budget Units Under Department Control:

No.	Agency Name	Board Of Supervisors - 4th District
009	Board of Supervisors - 4th District	2,504,971
	Total	2,504,971

BOARD OF SUPERVISORS - 5TH DISTRICT

010 - BOARD OF SUPERVISORS - 5TH DISTRICT

Operational Summary

Mission:

The County of Orange is a regional service provider and planning agency representing all residents of Orange County. The core businesses of the County are public safety, public health, environmental protection, regional planning, public assistance, social services, and aviation. The Board of Supervisors, as authorized under California law, functions as both a legislative and executive body. In its legislative duties, the Board adopts ordinances, resolutions, and rules within the limits prescribed by state law. As an executive body, the Board oversees the activities of County agencies and departments, establishes policy, determines annual budget allocations, approves contracts for public improvement projects and other specialized services, conducts public hearings on matters such as zoning appeals and planning and makes appointments to various boards and commissions.

Department Overview:

Supervisor Katrina Foley represents the Fifth District comprised of the communities of Costa Mesa, Newport Beach, a portion of Irvine, Dana Point, Laguna Beach, Aliso Viejo, Laguna Hills, Laguna Niguel, Laguna Woods, San Juan Capistrano, San Clemente as well as the unincorporated areas of Coto de Caza, Emerald Bay, Ladera Ranch, Las Flores, Rancho Mission Viejo, Stonecliffe and Wagon Wheel.

Fund Summary:

The Board of Supervisors Fifth District is funded by the County General Fund.

Additional Department Goals:

- Support public safety, prevent crime, clean up and ensure safe neighborhoods.
- Reduce homelessness by investing in comprehensive health services and long-term housing for veterans, foster youth, and seniors.
- Safeguard taxpayer dollars and improve access to County services.
- Support Small Businesses and Economic Development.
- Invest in sustainable infrastructure to increase regional mobility and housing options, while planning for climate resiliency to protect communities, open space, and beaches.

FY 2024-25 Achievement Highlights:

- Support public safety, prevent crime, clean up and ensure safe neighborhoods

At a Glance:

Total FY 2024-2025 Modified Budget:	1,958,971
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,940,188
Total Final FY 2025-2026 Budget:	2,504,971
Percent of County General Fund:	0.05%
Total Employees:	12.00

- Protecting our neighborhoods: Successfully opposed the state's attempt to force the County to repeal its Sober Living Home ordinance in exchange for approval of housing element; cleared over one thousand encampments in the flood channels and in Newport Beach with support of the Orange County Sheriff Department (OCSd) Behavioral Health Bureau and OC Health Care Agency, ensuring that those who were engaged had access to services; and adopted an E-Bike Safety Ordinance for unincorporated Orange County trails and roads to protect both residents and riders.
- Fighting substance abuse: Initiated the first ordinance in the State of California to prohibit the sale of nitrous oxide designed for human consumption in unincorporated Orange County; hosted an Investigative Hearing about the alarming increase in the use of substances like nitrous oxide, ketamine, hallucinogens, and other under-regulated substances emerging in the market that cause harm; and successfully opposed proposed programs to bring an unsafe state needle exchange program to Orange County.
- Preventing crime and supporting crime survivors: Secured a Organized Retail Theft Prevention grant to purchase cameras and advance technology to investigate motor vehicle theft; approved grants for crime victim assistance programs; renewed contract to continue purchasing Erase Kits to address the backlog of sexual assault cases; funded human trafficking victim advocacy and data collection programs in partnership with University of California, Irvine; and opened the OCSd Technology Center that includes a real-time communications center, terrorism center, intelligence, special operations, federal partnerships for crimes and hazardous detection services, and technology division.
- Reduce homelessness by investing in comprehensive health services and long-term housing for veterans, foster youth, and seniors
 - Bringing new housing to Orange County: Opened 88 Permanent Supportive Housing units at the converted Motel 6 in Costa Mesa; approved the final purchase of the Travelodge in Costa Mesa to bring 78 new apartments for veterans; approved 714 units as Chair of the Orange County Housing Finance Trust to house seniors, families, our workforce, and veterans; expanded the allocation of project-based vouchers that will aid in creation of 1,125 more units than we would otherwise not be able to develop; and supported the formation of a Community Facilities District in Rancho Mission Viejo to help fund school and public work projects near the development of 1,040 new for-sale residential units.
 - Expanding access to housing for veterans and foster youth: Successfully advocated to the United States Department of Housing and Urban Development to exclude disability benefits from counting against the ability of our veterans to receive housing support; and secured federal funding to support 25 housing choice vouchers for former foster youth many of whom experienced traumatic childhoods, and provide them with stable housing instead of placing them on the path to homelessness.
 - Supported resolution urging emergency action to strengthen and stabilize California's homeowners and commercial property insurance market: The Board of Supervisors voted unanimously to adopt a resolution requesting that the Insurance Commissioner, State Legislature, and Governor declare a state of emergency and take immediate emergency regulatory and legislative action to strengthen and stabilize California's marketplace for homeowners insurance and commercial property insurance.
- Safeguard taxpayer dollars and improve access to County services
 - Fighting public corruption and leading reforms to safeguard taxpayer dollars: Directed and implemented oversight reforms to prevent waste, fraud, and abuse. These reforms included: Audits of all American Rescue Plan Act and CARES Act funded contracts; direction for County Procurement Office to review and approve Board-directed discretionary contracts; thorough review of all county contracts to determine familial relationships; and quarterly updates to the Board of Supervisors on contract disputes for transparency. Voted to support forensic audits to help root out any unnoticed fraud in the system.
 - Increase access to County services for seniors: Secured funding for the "Access to Technology Program," which helps older adults and persons with disabilities bridge the digital divide; created a new program, that grants up to \$20 thousand to low-income seniors living in Orange County for eligible housing rehabilitation repairs or improvements; sup-

ported the Long-Term Care Ombudsman program to provide residents of long-term care facilities with access to effective advocacy to ensure that they receive the quality of care and quality of life they deserve and are entitled to by law.

- Cut County red tape to support restaurants: Following a Restaurant RoundTable with local business owners and community leaders, the County funded the addition of 37 full time staff over 3 years to reduce the wait times for permit applications, plan checks, and improve timely responses for inspections and complaint investigations; and supported efforts to bring applications and document submittals online.

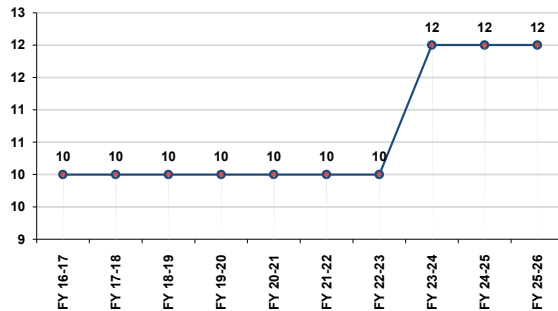
■ Supporting Small Businesses and Economic Development.

- Dana Point Harbor (DPH): Broke ground on the first phase of the \$610 million DPH Revitalization Project, which includes a new parking garage, upgrades to utility infrastructure, and a new pedestrian path; secured Coastal Commission approval for two new hotels at DPH that includes affordable options for customers and \$6 million for Orange County-based service organizations for community programs at the harbor; and partnered with OCSD and the City of Laguna Beach to bring an additional public safety boat to the Harbor to serve the residents of south Laguna Beach.
- John Wayne Airport (JWA): Approved Public Charter JSX's relocation at JWA, enabling the air carrier to move from the east side to the west side of the airfield to expand services for our customers; broke ground on Clay Lacy's \$100 million renovation that will support electric aircraft charging, sustainable aviation fuel, and enhanced hanger space for OCSD helicopters; celebrated JWA's J.D. Power Ranking as the #1 Large Airport in North America; and approved the new restaurant and retail program by investing nearly \$50 million to transform the entire terminal space, which expects to bring \$11.4 million in annual revenue and bring local businesses to the airport.
- New public docks in Newport Harbor & a new café in Costa Mesa: Broke ground on 12 new public docks in Newport Harbor in partnership with the Irvine Company and the City of Newport Beach that includes access for disabled people; and broke ground on the construction of Café Mesa next to the Donald Dungan Library, a partnership between the County of Orange and the City of Costa Mesa, which is a project funded in 2022 by our District Discretionary funds provided a unique model where the County Library system and City parks will split the net proceeds to invest in programming on site with opening slated for fall 2025. Investing in sustainable infrastructure to increase regional mobility and housing options, while planning for climate resiliency to protect communities, open space, and beaches.

■ Planning for climate resiliency to protect our open spaces and beaches

- Sand nourishment and climate resiliency: Approved the County's Preliminary Climate Action Plan; created the South Orange County Coastal Resiliency Coalition to Save Orange County Beaches; spearheaded joining San Diego Association of Governments (SANDAG) in the Regional Beach Sand Replenishment Project for the entire Oceanside Littoral Cell; replenished North Beach San Clemente and Capistrano Beach with sand from the Santa Ana River; created a Coastal Resiliency Manager position at the County of Orange to manage the Coalition; and secured funding to create a Living Shoreline for Capistrano Beach.
- Battery energy storage systems: Enacted Moratorium to Create Development Guidelines and Standards for Battery Energy Storage Systems (BESS) in unincorporated Orange County, ensuring that any efforts to expand grid capacity are not at the expense of neighborhood safety.
- Removing spent nuclear fuel from San Onofre from our shores: Continued to advocate for the Federal Government to support bipartisan legislation to prioritize the identification of permanent storage sites for long term spent nuclear fuel currently located at San Onofre.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Of the 12 positions budgeted for the Fifth District, 1 is occupied by the Supervisor.
- In FY 2023-24, 2 positions were added per Board Offices Budget Policy.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	12	12	12	12	0	0.0
Total Revenue	3,710	0	4,776	0	0	0.0
Total Expenditures/Encumbrances	1,752,466	1,958,971	1,940,188	2,504,971	546,000	27.9
Net County Cost	1,748,756	1,958,971	1,935,412	2,504,971	546,000	27.9

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Board of Supervisors - 5th District in the Appendix on page A21

Budget Units Under Department Control:

No.	Agency Name	Board Of Supervisors - 5th District
010	Board of Supervisors - 5th District	2,504,971
	Total	2,504,971

CLERK OF THE BOARD

011 - CLERK OF THE BOARD

Operational Summary

Mission:

To provide the County and its residents easy access to public information and guidance to facilitate fair, equitable and open participation in the decision and policy making of Orange County government.

At a Glance:

Total FY 2024-2025 Modified Budget:	11,058,428
Total FY 2024-2025 Actual Expenditure + Encumbrance:	10,323,979
Total Final FY 2025-2026 Budget:	11,034,507
Percent of County General Fund:	0.2%
Total Employees:	25.00

Department Overview:

Clerk of the Board facilitates transparency in the decision and policy making of Orange County government through timely and accurate preparation of public meeting agendas and minutes according to state law. The department ensures the assessment appeals process is fair, timely, equitable and carried out according to state law. Additionally, the Clerk of the Board maintains records, preserves the legislative history of the County, and makes documents readily available to the public and stakeholders.

Fund Summary:

The Clerk of the Board is primarily funded by the County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Improve public education and awareness of the Assessment Appeals process to improve efficiency	Create and promote educational videos to address common questions about the assessment appeals process. Develop and conduct in-person workshops for community members during filing periods	1. Percent of webpage viewers who click on video links 2. Number of in-person workshops	1. >=50% 2. >=2
Ensure the assessment appeals process is fair, timely and equitable	Provide appeal hearings within timeframe presented to the public (6 to 9 months)	Percent of appeals hearings held or scheduled within 6 months	>=80%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

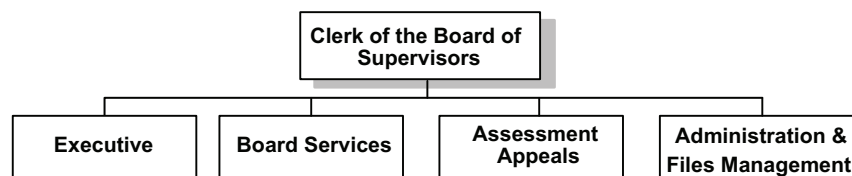
- Facilitate the decision and policy making of Orange County government.
- Ensure records are maintained, legislative history of the County is preserved and documents are readily available for clients.



FY 2024-25 Achievement Highlights:

- Clerked 27 Board of Supervisors meetings and approximately 45 meetings for 8 other authorities.
- Processed an estimated 6,626 Assessment Appeals filings.
- Processed over 900 agenda items for the Board of Supervisors meetings, including preparation and publication of approximately 60 public notices.
- Processed approximately 1,700 Money or Damage claims, lawsuits & subpoenas and 85 claims for Refund of Overpayment of Taxes and/or Penalties Paid.
- Processed approximately 329 Public Records Act requests and 488 department research requests.
- Processed approximately 7,131 Conflict of Interest Form 700 filings and processed 41 Code Amendments.

Organizational Summary



Executive - Provides leadership and vision, management oversight and direction to all Clerk of the Board functions; performs administrative functions including budget preparation and monitoring, human resources, legislative analysis and proposals, oversees preparation of strategic financial plan and monitors progress in meeting goals and performance indicators.

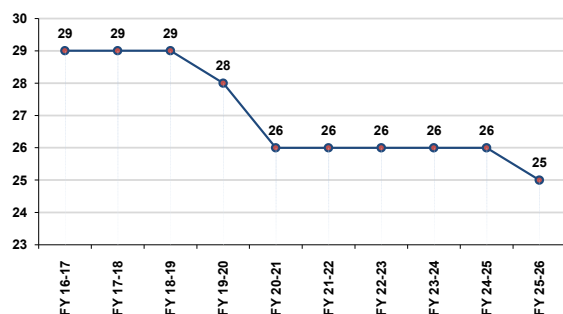
Board Services - Prepares and publishes agendas for Board of Supervisors and other authorities in accordance with legal requirements for public meetings; records and publishes actions taken by the Board and other authorities; maintains official rosters of Boards, Commissions and Committees; processes legal publications, postings and notices; receives and administers bid openings for projects; administers oaths of office for various elected and appointed officials and employees; serves as filing officer for Statement of Economic Interest forms; and receives and processes claims, summons and complaints against the county.

Assessment Appeals - Receives and processes assessment appeal applications; schedules hearings in accordance with legal requirements; prepares minutes and processes actions of the Assessment Appeals Boards and Hearing Officers; provides support services to the Assessment Appeals Boards

(i.e. payroll, coordinates and facilitates annual training meetings as mandated by the California Revenue and Taxation code, scheduling Board members for hearings, etc.); schedules annual publications and notices to the State Board of Equalization of County filing period according to the Revenue and Taxation Code; provides assistance and education on the assessment appeals process to the general public and professional groups through workshops, brochures, the internet and individual assistance.

Administration & Files Management - Provides files management of all records that Clerk of the Board is required to maintain; responds to Public Record Act requests; assists County staff and the public with research and retrieval of information; prepares strategic financial plan and monitors progress in meeting goals and performance indicators; budget preparation and monitoring; provides technical knowledge and coordination in development and implementation of automation projects; provides end-user system support services; performs petty cash and payroll functions for Clerk of the Board and the Board of Supervisors offices.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 1 position was transferred to Budget Control 021, County Procurement Office, for centralization of procurement function.
- During the FY 2020-21 budget process, 2 vacant positions were deleted per CEO recommendation.
- During the FY 2019-20 budget process, 1 position was transferred to Budget Control 037, OCIT Support Services.

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	26	26	26	25	(1)	(3.8)
Total Revenue	80,361	66,000	93,581	68,500	2,500	3.8
Total Expenditures/Encumbrances	10,805,868	11,058,428	10,323,979	11,034,507	(23,921)	(0.2)
Net County Cost	10,725,507	10,992,428	10,230,398	10,966,007	(26,421)	(0.2)

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Clerk of the Board in the Appendix on page A22

Highlights and Key Trends:

- Continued participation in the user acceptance testing of the Agenda Management System.
- Conducting large-scale digital preservation, converting historical records from 1930s through 2000s to digital format.
- Integrating DocuSign into Assessment Appeals online application process, allowing taxpayers to file electronically.

Budget Units Under Department Control:

No.	Agency Name	Executive	Board Services	Assessment Appeals	Administration & Files Management	Total
011	Clerk of the Board	737,873	6,468,410	1,420,430	2,407,794	11,034,507
	Total	737,873	6,468,410	1,420,430	2,407,794	11,034,507

Budget Summary

Support of the County's Initiatives:

Facilitate the decision and policy making of Orange County government.

Ensure the assessment appeals process is fair, timely and equitable; and promote public understanding of the process.

Ensure records are maintained, legislative history of the County is preserved and documents are readily available to our clients.

Changes Included in the Base Budget:

The established FY 2025-26 Net County Cost limit for Clerk of the Board is sufficient to maintain current levels of service for ongoing baseline operations.

COUNTY EXECUTIVE OFFICE

017 - COUNTY EXECUTIVE OFFICE

Operational Summary

Mission:

To support and implement Board policy and direction through corporate action leadership, communication, and coordination of strategic and regional planning; to ensure effective service delivery through efficient management of the County's workforce and resources; and to identify and respond to needs in a proactive style focused on customer service.

Department Overview:

The County Executive Office (CEO) is dedicated to supporting and implementing Board policies through strategic planning, effective communication, and resource management. It ensures the delivery of quality services by maintaining a highly skilled workforce and providing innovative technology solutions. The department also oversees financial management, procurement, risk management, and real estate optimization to meet changing demands. Additionally, it strengthens regional capacity and coordinates efforts to address homelessness and community needs, fostering strong relationships with stakeholders and the community.

Fund Summary:

This is the main operating budget for the CEO funded by state and federal revenue and intra-agency billings. Costs not recovered from direct services are funded by the County General Fund.

At a Glance:

Total FY 2024-2025 Modified Budget:	32,244,066
Total FY 2024-2025 Actual Expenditure + Encumbrance:	28,686,552
Total Final FY 2025-2026 Budget:	26,813,837
Percent of County General Fund:	0.5%
Total Employees:	71.00



Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Increase community support and engagement	1. Enhance regional collaboration and resource coordination to effectively address homelessness	1. Percent of collaborative efforts led by Office of Care Coordination (OCC) that result in a completed task	1. >=90%
	2. Create engaging content and internal communications through social media	2. Average reach per post or reel on Instagram	2. >=4,650
	3. Provide excellent customer service by meeting public needs at the county information desk	3. Average percent of customers surveyed reporting good or excellent service	3. >=90%
Provide support to ensure the County is maintaining an exceptional workforce	1. Lead recruitment reengineering initiative to streamline the process for hiring new employees	1. Average days between opening a recruitment to successful filling a position	1. <=120 days
	2. Ensure the County is recruiting a sufficient amount of top qualified applicants to fill positions by enhancing advertisement efforts	2. Average percent of those who meet minimum requirements after screening	2. >=70%
	3. Encourage employees through email and outreach campaigns to increase employee benefit participation by receiving the maximum employer match	3. Percent of employees contributing to the 1.62 DC plan of at least 2% of their pay for each pay period	3. >=50%
Maximize financial resources and revenue streams	1. Monitor OCC's expenditures and allocations to maximize resources	1. Percent of funds drawn down within eligibility periods	1. >=95%
	2. Secure additional funds to supplement County resources through state and federal Grant funding opportunities	2. Percent of successful Grant awards	2. >=75%
	3. Generate revenue from County owned real estate through use of these properties by non-governmental agencies	3. Percent increase of revenue	3. >=3%
	4. Improve the budget development process to better align strategic planning with annual budgets	4. Percent variance between the base Strategic Financial Plan and Proposed Budget	4. <=10%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

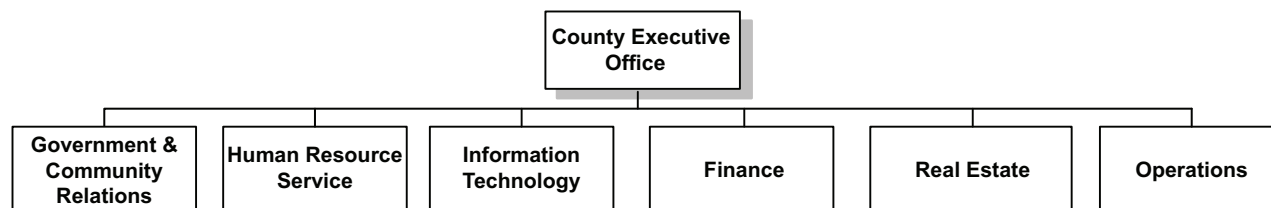
- Preserve and advance the regional services and infrastructure that the Orange County community relies upon by working collaboratively with departments, other levels of government and community-based organizations to ensure that regional issues and needs are addressed.
- Maintain compliance with County and Board policies.
- Identify key projects, secure resource needs, and monitor progress for successful implementation of County initiatives.
- Ensure consistent and efficient processing of real estate transactions.
- Complete procurement staff centralization efforts to reduce duplication in contracting and promote enhanced regional collaboration in procurement and contract management efforts.

FY 2024-25 Achievement Highlights:

- The County's Standard & Poor's Global Rating was upgraded from AA+ issuer credit rating to AAA, representing the highest credit quality and lowest risk of default in the industry. Additionally, the County continues to maintain its AAA rating from Fitch Ratings.
- Human Resource Services launched the OC Career Academy, a program provides a gateway for young adults to gain access to valuable County experience.

- Human Resource Services implemented a new onboarding module for all incoming new hires. This module creates a seamless experience for new County employees during the enrollment process.
- Employee Benefits launched a Virtual Benefits Fair (VBF) website where employees and prospective employees can access and download health and wellness documents on demand.
- Employee Benefits coordinated with Kaiser Permanente's mobile Optometry and Optical Center to host a Pop-Up Eyecare (Kaiser Vision Pop-Up).
- Risk Management selected a new defense attorney panel through a Request for Proposal (RFP) to handle Workers' Compensation case litigation, as well as transitioned Workers' Compensation medical management services to inter-care/inter-med for increased services and efficient pricing; provided Industrial Hygiene assessments at OCWR landfills to help the department application to achieve Voluntary Protection Program status with Cal/OSHA; closed out majority of the Cal/OSHA COVID-19 Prevention Regulation/Emergency Temporary Standard (in effect from 11/2020 - 2/2025) without incurring any monetary or written citations/penalties to the County.
- Risk Management coordinated efforts with County Counsel and the Board of Supervisors to hire a fire defense counsel to handle fire catastrophe litigation claims enabling efficient mediation and claim processing to resolve fire related claims expeditiously.
- By consolidating Shared Service agency infrastructure to a standard Enterprise technology, OC Information Technology (OCIT) improved resiliency and continuity, as well as realized cost savings for server and data protection solutions for CSS, OCCR, OCPW, OCWR, Probation, SSA and TTC.
- OCIT replaced Enterprise firewalls resulting in increased system availability and enhanced security.
- OCIT implemented integrated cybersecurity protection for the Clerk Recorder, JWA, Assessor and OCDA at OCIT's Security Operations Center (SOC) and deployed CrowdStrike Endpoint Security to over 21,000 County computers; moved the County Disaster Recovery (DR) site from Scottsdale, Arizona to Sacramento County, thus saving taxpayers \$500 thousand annually, and implemented a recovery solution for older critical County applications at the OC Data Center; implemented OC CareConnect, a custom-built, in-house application to replace the System of Care Data Integration System (SOCDIS); completed the migration of two departments to the new OC.GOV email addresses to comply with AB 1637.
- The Office of Care Coordination was integrated into the Proposition 36 Court Hearing Process to allow for service coordination for inmates experiencing homelessness.
- The Office of Care Coordination led the coordination efforts of the first OC Same Day Solutions Fair.
- The Office of Care Coordination made significant enhancements to the Care Plus Program through the introduction of a new cohort, reinstated the Care Plus Program Steering Committee, and transitioned SOCDIS into a new user interface.
- On February 28, 2025, the County acquired 1400 Bristol Street property in Costa Mesa, utilizing \$29 million in Homekey Grant funding from the California Department of Housing and Community Development, and entered a 55-year Ground Lease with American Family Housing, who will rehabilitate and redevelop the property. The former Travelodge Motel will become 78 units of permanent supportive housing for persons experiencing homelessness or at risk of homelessness, and who are, thereby, disproportionately impacted by and at increased risk for medical diseases or conditions.
- On October 31, 2024, CEO Real Estate completed the acquisition of SSA's Santa Ana Regional Center located at 1928 South Grand Avenue, Santa Ana, which consists of five interconnected single-story buildings totaling 211,964 square feet on 13.43 acres. Initially leased in 1991, the property has been home to multiple SSA Divisions offering vital assistance programs and services including Medi-Cal, CalFresh, General Relief, CalWORKs, Welfare-to-Work, and various training and fraud detection programs. The facility, managed by 849 dedicated SSA staff, served 135,219 clients in 2023, catering to Santa Ana, Tustin, Costa Mesa, Irvine, and surrounding areas. Collaborative initiatives by SSA include partnerships with entities such as the OCDA Fraud Investigators, United Way, and Mercy House Living Centers, enhancing service delivery to the community.

Organizational Summary



Government & Community Relations - The Government & Community Relations Office includes Legislative Affairs, Communications, Administration and Special Projects, which includes Agenda Review. Priorities in this area are developing proactive communication strategies and strengthening the county's legislative presence.

Human Resource Services - The Chief Human Resource Officer oversees County Classification and Recruitment, Employee Benefits, Employee and Labor Relations, Learning and Organizational Development and Human Resource operations. The Human Resource Services' office also works with the Board of Supervisors to reduce the two largest cost centers: pensions and medical insurance costs, by negotiating changes to collective bargaining agreements. Recentralization of Human Resources resulted in full compliance with State and local HR regulations and coordinated management of all County Human Resources activities. The mission of the office is to attract, retain, and develop a highly skilled and competent workforce so that county departments can provide outstanding services to their customers.

Information Technology - The Chief Information Officer oversees an organization that provides innovative, reliable, and secure technology solutions that support county departments in the delivery of quality public services. OCIT's services include Enterprise Cybersecurity, service desk, desktop support, project management and business analysis, client services, application development and support, network and internet access, voice communications and data center services. Key areas of focus for the Division include the expansion of the Shared Services model to create operational and financial efficiencies through collaborative enterprise technology solutions. In addition, OCIT continues to enhance the strategic technology plan to lead the county towards innovative solutions to support internal customers, as well as to provide cost effective service delivery to county constituents.

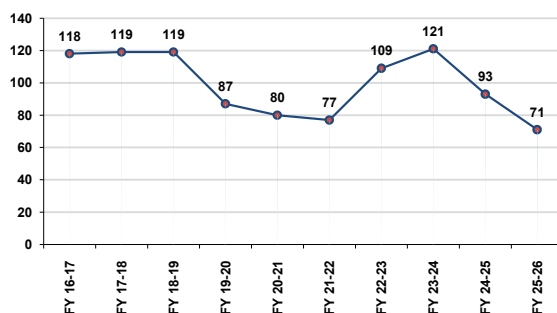
Finance - The Chief Financial Officer (CFO) oversees the County's budget, fiscal services, public finance, procurement, and risk management functions. The CFO's office works to ensure the financial stability of the county by managing county revenues and expenditures in a responsive manner. The office is responsible for creation of the budget, through the Budget and Finance Office, which monitors and develops the county's long-range Strategic Financial Plan. This office also manages the county's debt programs designed to access for the construction and acquisition of public facilities, as well as implementation of programs targeted to enhance the wellbeing of the community. The County Procurement Office is responsible for overseeing county contracts and agreements. The Fiscal Services Unit is responsible for developing, managing, and monitoring the CEO budget and processing financial transactions for the Department. Finally, the Risk Management Office preserves and protects the human and capital assets of the county departments allowing them to meet their missions without unnecessary cost.

Real Estate - The Chief Real Estate Officer oversees the county's real estate function by providing real estate counsel, land development services and renewable energy initiatives and leasing representation. The CEO Real Estate Division is comprised of two teams: (1) Land Development Team which leads the entitlements and development process for the county's land assets in order to provide revenue and cost savings for the county and (2) Real Estate Services which leads all real estate matters concerning the leasing, constructing, operating and maintaining county owned/occupied facilities and assets. Real Estate Services provides support to county departments that include analysis and recommendations to assist with their real estate decision making.

Operations - The Chief Operating Officer (COO) provides supervision over all appointed department heads, as well as administrative review over all other county departments. Important goals of this structure include allowing the CEO increased time to provide more direct service to the Board of Supervisors and focus on policy making, allowing consistency in direction to all departments, developing coordinated strategies to implement county goals and helping to ensure compliance with all local, state and federal regula-

tions. The COO is responsible for helping implement the Board's objectives and guiding county departments in achieving efficiency and savings. The Operations Division also oversees Performance Management and Policy for all county departments and manages the Office of Care Coordination Program in support of homelessness efforts and initiatives for increased shelter to accommodate unhoused individuals.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During FY 2025-26 budget process, 23 positions were transferred to the newly created Budget Control 021, County Procurement Office, for centralization of procurement function.
In FY 2024-25, 1 position was transferred from Budget Control 018, Office of Care Coordination for budget/fiscal support.
- During the FY 2024-25 budget process, 25 positions were transferred to the newly created Budget Control 018, Office of Care Coordination, to recognize all costs and revenues related to OCC functions and activities.
In FY 2023-24, 3 positions were transferred to Social Services Agency, Budget Control 063, related to the Office of Immigrant and Refugee Affairs.
- During the FY 2023-24 budget process, 3 positions were added to establish the Office of Immigrant and Refugee Affairs, 3 positions were added to establish the OC CARES Data Analytics unit, 2 positions were added to support the Office of Care Coordination and 1 position was added to support the Government & Community Relations unit.

In FY 2022-23, added 1 position to CEO Legislative Program and 2 positions to County Procurement Office to support Vendor Management Program and procurement services for Treasurer-Tax Collector.

- During the FY 2022-23 budget process, 21 positions were transferred from the Health Care Agency, Budget Control 042 and 2 positions were added for procurement services to support the Office of Care Coordination; 2 positions were transferred from OCIT Shared Services, Budget Control 037 to align Performance Budgeting System efforts with CEO Budget and Finance.

In FY 2021-22, 4 positions were reinstated to meet the operational needs of the CEO and 3 positions were added for CEO Communications.

- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 3 positions associated with the Voluntary Incentive Program (VIP) were deleted.
- During the FY 2020-21 budget process, 6 vacant positions were deleted per CEO recommendation and 1 position was transferred to the Assessor in support of procurement functions.
- During the FY 2019-20 budget process, 32 positions were transferred to the newly established Budget Control 035 - CEO Real Estate and 1 position was transferred to Human Resource Services in support of the HRS reception desk. Also, 4 positions were transferred to Health Care Agency for Care Coordination, 2 positions were deleted in accordance with the County's Vacant Position Policy.
In FY 2018-19, 5 positions were added in support of the County Administration South Customer Service Center, 1 position was added in support of the Computerized Maintenance Management System (CMMS) and 1 position was added in support of Care Coordination.
- In FY 2016-17, 1 position was added in support of the Community Corrections Partnership (CCP) Committee.

Budget Summary

Support of the County's Initiatives:

CEO continues to lead the Board's strategic planning process, update the Strategic Financial Plan and continue development and implementation of the County's financial systems, integrate and coordinate regional planning efforts, provide leadership in the development of the County's financial technology and administrative functions and support the Board in developing and pursuing the Orange County Legislative Platform.

Changes Included in the Base Budget:

To meet the FY 2025-26 Net County Cost limit, the CEO submitted a Reduce Level of Service Augmentation in Budget Control 017 of five positions and \$883 thousand. In order to maintain the current level of service, the CEO requested and received full restoration of the positions, appropriations and Net County Cost.

The FY 2025-26 CEO, Budget Control 017, base budget includes the transition of the County Procurement Office Unit, associated positions, related appropriations, revenue and NCC to the newly established Budget Control 021, County Procurement Office, reducing the budget by 23 positions, \$4.6 million appropriations, \$550 thousand revenue and \$4 million of NCC. The base budget also includes the transfer of one position, associated \$155 thousand appropriations and NCC from Office of Care Coordination, Budget Control 018 and the transition of Human Relations Commission, associated NCC of \$252 thousand appropriations from OCCR, Budget Control 012, to CEO, Budget Control 017.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Cost to Maintain Current Level of Service Amount: \$ 882,975	Request restoration of five positions, appropriations and Net County Cost	Restore positions to ensure adequate staffing to sustain core department functions	34106

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	118	93	93	71	(22)	(23.6)
Total Revenue	28,925,828	11,196,677	8,144,440	9,091,268	(2,105,409)	(18.8)
Total Expenditures/Encumbrances	63,932,942	32,244,066	28,686,552	26,813,837	(5,430,229)	(16.8)
Net County Cost	35,007,115	21,047,389	20,542,112	17,722,569	(3,324,820)	(15.8)

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: County Executive Office in the Appendix on page A28

Highlights and Key Trends:

- The Budget and Finance Office continues to provide opportunities for the public to learn about or provide input on the County's Strategic Financial Plan and Annual Budget through scheduled in-person and virtual workshops, Citizens' Guides, and an updated website focused on public information and transparency with direct links to frequently asked questions and to provide public feedback.
- The Office of Care Coordination worked with the Commission to End Homelessness to release the 2023 Orange County Unsheltered Homeless Survey report. This local effort was a distinct, but complementary project to the Point in Time (PIT) Count, as it focused on asking questions that provided insight to homelessness initiatives, gaps and barriers in service, and the accessibility of resources.
- The Office of Care Coordination worked with the Commission to End Homelessness to release the Small-Scale Housing Unit Report. This effort serves as a framework to create recommendations and shape policy surrounding homelessness in Orange County. Additionally, it aligns with the Orange County Homeless Service System Pillars and establishes best practices/guiding principles for Small-Scale Housing Units.
- The Office of Care Coordination improved and created numerous relationships with participating Coordinated Entry System (CES) agencies, including public housing authorities, housing developers, newly onboarded CES participating agencies, and Victim Service providers, all with the intention of increasing the number of resources made available through CES to address homelessness more adequately in Orange County.
- Continue the redevelopment of the Orange County Civic Center in Santa Ana consistent with the Board approved Civic Center Facilities Strategic Plan (FSP). The first two phases (County Administration North and South) of the FSP have been completed, and the FSP envisions three more phases over the next decade that will include up to 500,000 square feet of County office space along with revenue generating housing and commercial uses through a Request for Proposal for a Public-Private Partnership.
- Continue the \$600 million revitalization of the County's Dana Point Harbor in collaboration with the County's P3 partner, consisting of 2,500 new boat slips/docks, two new hotels and reconstructed commercial core. Construction of the new Marina commenced in 2022, with the commercial core parking structure nearing completion in May of 2025. Construction will continue over the next five years with oversight and assistance by CEO Real Estate.
- Human Resource Services will continue to support more advanced decision making, hence, creating a new Recruiting dashboard to study real time hiring trends.
- Effective July 1, 2025, Senate Bill 729 requires large group health plans to cover infertility and fertility services, including In Vitro Fertilization (IVF), which will impact the County's 2026 health plans rate.
- OCIT technology investments over the next several years will mirror the County's overall focus on investing in infrastructure, modernizing and standardizing systems, providing new technology services, as well as examining applications thoroughly to improve their architecture and frameworks to maximize cost savings and achieve greater sustainability.
- Establish County governance and assurance frameworks for both internally developed and procured Artificial Intelligence (AI) capabilities, as well as explore new opportunities with departments in this emerging field.
- Workers' Compensation claim costs are increasing, due to rising medical costs; however, the County's claim severity, or loss per claim, is lower than the benchmark average for other California counties.
- The OSHA Total Recordable Incident Rate decreased from 5.7 in 2023 to 3.4 in 2024 (recordable injuries per 100 full-time employees), which is the second consecutive year-over-year reduction.
- Commercial insurance market conditions continue to harden in most areas.

Budget Units Under Department Control:

No.	Agency Name	Government & Community Relations	Human Resource Services	Information Technology	Finance	Real Estate	Operations	Total
004	Miscellaneous				429,545,592			429,545,592
017	County Executive Office	7,318,882	161,399	613,383	17,778,689	37	941,447	26,813,837
018	Office of Care Coordination						45,831,227	45,831,227
019	Capital Acquisition Financing				37,490,392			37,490,392
021	County Procurement Office				8,673,635			8,673,635
022	Prepaid Pension Obligation				5,000			5,000
035	CEO Real Estate					13,691,102		13,691,102
037	OCIT Shared Services			5,555,000				5,555,000
038	Data Systems Development Projects			4,000,000				4,000,000
039	IBM Mainframe			1,268,243				1,268,243
041	Grand Jury				585,885			585,885
045	Juvenile Justice Commission				180,151			180,151
048	Pretrial Services				2,718,735			2,718,735
054	Human Resource Services		9,004,966					9,004,966
056	Employee Benefits		2,909,651					2,909,651
073	Alternate Defense				7,445,883			7,445,883
081	Trial Courts				65,534,167			65,534,167
104	Criminal Justice Facilities - Accumulative Capital Outlay				5,725,060			5,725,060
12J	Proposition 69 - DNA Identification Fund				658,788			658,788
12L	Care Coordination Fund						20,936,331	20,936,331
12M	OC CARES Fund				166,274,962			166,274,962
12N	County Strategic Planning and Board Initiatives						84,613,988	84,613,988
135	Real Estate Development Program					5,289,710		5,289,710
13M	Orange County Opioid Settlement Fund				39,629,214			39,629,214
13N	OC Tobacco Settlement Fund				48,017,890			48,017,890
13Y	Mental Health Services Act				258,836,667			258,836,667
14J	Excess Public Safety Sales Tax				6,000			6,000
15I	Countywide IT Projects Non-General Fund			67,843,460				67,843,460
15T	El Toro Improvement Fund				1,542,000			1,542,000
15Y	Teeter Series A Debt Service Fund				118,765,933			118,765,933

Budget Units Under Department Control:

No.	Agency Name	Government & Community Relations	Human Resource Services	Information Technology	Finance	Real Estate	Operations	Total
289	OCIT Countywide Services			127,136,444				127,136,444
290	Insured Health Plans ISF		232,455,030					232,455,030
291	Unemployment ISF		3,999,801					3,999,801
292	Self-Insured PPO Health Plans ISF		100,247,174					100,247,174
293	Workers' Compensation ISF				64,361,237			64,361,237
294	Property & Casualty Risk ISF				416,971,166			416,971,166
298	Self-Insured Benefits Internal Service Fund		7,039,419					7,039,419
29W	Wellness Program Internal Service Fund		3,880,971					3,880,971
29Z	Life Insurance ISF		1,053,672					1,053,672
	Total	7,318,882	360,752,083	206,416,530	1,690,747,046	18,980,849	152,322,993	2,436,538,383

COUNTY EXECUTIVE OFFICE

018 - OFFICE OF CARE COORDINATION

Operational Summary

Fund Summary:

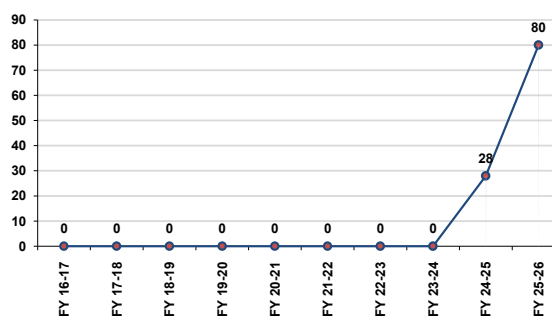
The Office of Care Coordination ensures the County of Orange's efforts to end homelessness are coordinated, comprehensive, and compassionate by providing leadership and supporting the integration of services in key service delivery areas, as well as facilitates care for vulnerable populations. Through coordination with County agencies, cities, and Countywide Homeless Service System providers, the office aims to establish and deliver best practices framework and policies and procedures across the System of Care to prevent and address homelessness as defined under the Orange County Homeless Service System Pillars. The Office of Care Coordination aligns stakeholders within Orange County working to end homelessness through strategic and collaborative support to promote and maximize the integration of services in the community improving the Countywide response to homelessness. The Office of Care Coordination helps the County ensure the homeless response system provides a continuum of services to prevent, address and end homelessness, which includes prevention, outreach, shelter and permanent housing options, all complemented by a variety of supportive services. It is the goal of the Office of Care Coordination to prevent homelessness for any household at risk and to provide stable housing for anyone currently experiencing homelessness.

Office of Care Coordination is funded by state and federal revenue and the County General Fund.

At a Glance:

Total FY 2024-2025 Modified Budget:	51,366,065
Total FY 2024-2025 Actual Expenditure + Encumbrance:	28,645,885
Total Final FY 2025-2026 Budget:	45,831,227
Percent of County General Fund:	0.85%
Total Employees:	80.00

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 56 Outreach and Engagement (O&E) positions were transferred from Health Care Agency, Budget Control 042 and 3 positions were transferred to Budget Control 021, County Procurement Office, for centralization of procurement function.

In FY 2024-25, 1 position was transferred to County Executive Office, Budget Control 017, for budget and fiscal support.

- During the FY 2024-25 budget process, 25 positions were transferred from County Executive Office, Budget Control 017 and 3 positions were added to support OC CARES.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	0	28	28	80	52	185.7
Total Revenue	0	35,955,586	13,248,418	28,619,768	(7,335,818)	(20.4)
Total Expenditures/Encumbrances	0	51,366,065	28,645,885	45,831,227	(5,534,838)	(10.8)
Net County Cost	0	15,410,479	15,397,467	17,211,459	1,800,980	11.7

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Office of Care Coordination in the Appendix on page A31

COUNTY PROCUREMENT OFFICE

021 - COUNTY PROCUREMENT OFFICE

Operational Summary

Mission:

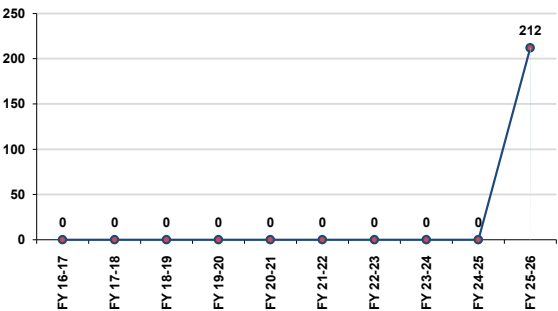
Established in FY 2025-26, the County Procurement Office, Budget Control 021, centralized the County's procurement function and positions within the County Executive Office. The County Procurement Office is responsible for implementing and enforcing Board of Supervisors and CEO policies pertaining to County procurement activities. This model aligns procurement authority with the ability to supervise staff, ensuring more effective management, enhances operational efficiency and consistency in overseeing the procurement of goods and services, as well as monitors Contract compliance.

At a Glance:

Total FY 2024-2025 Modified Budget:	0
Total FY 2024-2025 Actual Expenditure + Encumbrance:	0
Total Final FY 2025-2026 Budget:	8,673,635
Percent of County General Fund:	0.16%
Total Employees:	212.00

The County Procurement Office costs are funded by intra-agency billings. Costs not recovered from direct services are funded by the County General Fund.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 212 positions were transferred from County departments to the newly established Budget Control 021, County Procurement Office, per Board of Supervisors' directive to centralize Countywide Procurement functions.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	0	0	0	212	212	0.0
Total Revenue	0	0	0	4,496,394	4,496,394	0.0
Total Expenditures/Encumbrances	0	0	0	8,673,635	8,673,635	0.0
Net County Cost	0	0	0	4,177,241	4,177,241	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.
Detailed budget by expense category and by activity is presented for agency: County Procurement Office in the Appendix on page A33



COUNTY EXECUTIVE OFFICE

035 - CEO REAL ESTATE

Operational Summary

Fund Summary:

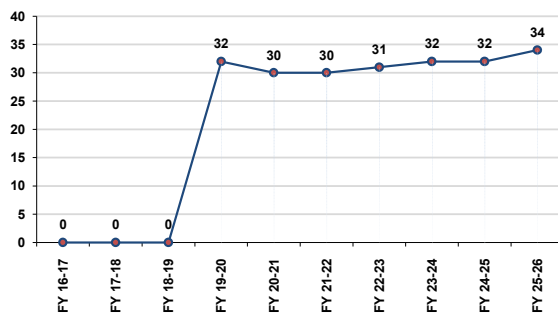
At a Glance:

Total FY 2024-2025 Modified Budget:	13,423,481
Total FY 2024-2025 Actual Expenditure + Encumbrance:	13,085,198
Total Final FY 2025-2026 Budget:	13,691,102
Percent of County General Fund:	0.25%
Total Employees:	34.00

CEO Real Estate ensures the County has appropriate facilities to meet changing demands and manages the County's real estate assets ensuring they are being utilized to their full potential. CEO Real Estate also manages the County's leased properties.

CEO Real Estate is funded by intra-agency billings and charges for services. Costs not recovered from the direct services are funded by the County General Fund and Fund 135, Real Estate Development Program.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 2 positions were added for property management and site inspections.
- In FY 2022-23, added 1 position for real property acquisition services.
- In FY 2021-22, 1 Voluntary Incentive Program (VIP) position was reinstated.
- During the FY 2020-21 budget process, 2 vacant positions were deleted per CEO recommendation.
- During the FY 2019-20 budget process, 32 positions were transferred from County Executive Office, Budget Control 017, to the newly established Budget Control 035, CEO Real Estate.

Budget Summary

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Add Two Positions for Property Management Amount \$44,657	Add two positions and \$223K in appropriations offset by an increase of \$179K in cost apply to departments and an increase of \$44K in transfers in from Real Estate Development, Program 135 to coordinate and conduct property management and site inspections on County owned properties.	Ensure adequate staffing to support property management and conduct regular site inspections to safeguard County's properties.	33990

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	32	32	32	34	2	6.3
Total Revenue	6,575,332	9,479,283	9,141,554	9,746,904	267,621	2.8
Total Expenditures/Encumbrances	10,518,799	13,423,481	13,085,198	13,691,102	267,621	2.0
Net County Cost	3,943,467	3,944,198	3,943,644	3,944,198	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: CEO Real Estate in the Appendix on page A50

COUNTY EXECUTIVE OFFICE

054 - HUMAN RESOURCE SERVICES

Operational Summary

Fund Summary:

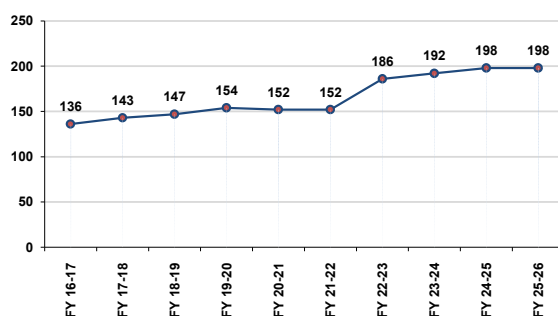
At a Glance:

Total FY 2024-2025 Modified Budget:	9,046,411
Total FY 2024-2025 Actual Expenditure + Encumbrance:	8,645,417
Total Final FY 2025-2026 Budget:	9,004,966
Percent of County General Fund:	0.17%
Total Employees:	198.00

Human Resource Services (HRS) provides full-service personnel support including employee and labor relations, employee benefits, recruitments, learning and organizational development, and equal employment opportunities. Services are provided through a shared-services model with the larger departments maintaining dedicated staffing.

HRS costs are funded by intra-agency billings and charges for services. Costs not recovered from the direct services provided are funded by the County General Fund.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2024-25 budget process, added 2 positions to support HR services for the Probation department.
In FY 2023-24, added 4 positions to support Recruitment and Return-to-Work efforts for the Social Services Agency.
- During the FY 2023-24 budget process, added 3 positions to support HR services to departments.
In FY 2022-23, transferred 1 position from OCIT to support Human Resources systems and added 2 positions to support central HR services.

- In FY 2021-22, added 34 positions (28 to support HR services to departments, 5 to support central HR services, 1 to support countywide employee development efforts).
- During the FY 2020-21 budget process, deleted 17 vacant positions per CEO recommendation.
In FY 2019-20, added 15 positions (1 from Auditor-Controller, 4 from OC Community Resources, 4 from Health Care Agency, 4 from Social Services Agency, 1 from OC Public Works and 1 from OC Waste and Recycling) to support HRS Satellite Units.
- During the FY 2019-20 budget process, transferred 1 position from CEO, Budget Control 017 to support the HRS reception desk.
In FY 2018-19, added 7 positions from OC Public Works and Probation in support of HR services and transferred 1 position to Fund 293, Workers' Compensation ISF.
- In FY 2017-18, added 4 positions from OC Community Resources in support of recruiting services.
- In FY 2016-17, added 2 positions to address increasing and ongoing demands of Employee Leave & Return-to-Work/Classification-Compensation and added 5 positions from Child Support Services and Assessor in support of HRS consolidation.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	196	198	198	198	0	0.0
Total Revenue	3,508,453	4,288,537	3,925,577	4,182,967	(105,570)	(2.5)
Total Expenditures/Encumbrances	8,306,243	9,046,411	8,645,417	9,004,966	(41,445)	(0.5)
Net County Cost	4,797,790	4,757,874	4,719,840	4,821,999	64,125	1.3

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.
Detailed budget by expense category and by activity is presented for agency: Human Resource Services in the Appendix on page A66



COUNTY EXECUTIVE OFFICE

12L - CARE COORDINATION FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	26,788,178
Total FY 2024-2025 Actual Expenditure + Encumbrance:	11,067,095
Total Final FY 2025-2026 Budget:	20,936,331
Percent of County General Fund:	N/A
Total Employees:	0.00

The Care Coordination Fund accounts for restricted revenues for the Office of Care Coordination in CEO. The Office of Care Coordination was reorganized under CEO from HCA effective July 1, 2022, and funding used to support specific activities aligned with the coordination of engagement and supportive services for individuals involved in the County's various systems of care.

The Care Coordination Fund is funded by state and federal grants and allocations.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	23,718,492	26,788,178	5,724,457	20,936,331	(5,851,847)	(21.8)
Total Expenditures/Encumbrances	16,267,324	26,788,178	11,067,095	20,936,331	(5,851,847)	(21.8)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	7,451,170	0	(5,342,641)	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Care Coordination Fund in the Appendix on page A121

COUNTY EXECUTIVE OFFICE

12M - OC CARES FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	208,092,927
Total FY 2024-2025 Actual Expenditure + Encumbrance:	12,783,249
Total Final FY 2025-2026 Budget:	166,274,962
Percent of County General Fund:	N/A
Total Employees:	0.00

The OC CARES Fund was established by the Board in April 2023 to account for the various activities and associated projects involved in the implementation of the OC CARES Initiative. OC CARES is an initiative that links the various systems of care in the County of Orange to provide full care coordination and services for justice-involved individuals to successfully reenter society and work towards self-sufficiency. These systems of care include behavioral health, healthcare, housing, benefits & support services, and community correction and focuses on the continuum of care ranging from prevention through recovery or reentry.

OC Cares is funded by state and federal earmarks for specific projects such as the Coordinated Reentry Center, Transitional-Aged Youth Housing, Youth Transition Center, and the County's System of Care Data Integration System. Other funding sources include realignment, grant funds, and General Fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	122,352,618	16,306,542	12,566,120	2,895,250	(13,411,292)	(82.2)
Total Expenditures/Encumbrances	145,014,577	208,092,927	12,783,249	166,274,962	(41,817,965)	(20.1)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(22,661,959)	(191,786,385)	(217,130)	(163,379,712)	28,406,673	(14.8)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC CARES Fund in the Appendix on page A122

COUNTY EXECUTIVE OFFICE

12N - COUNTY STRATEGIC PLANNING AND BOARD INITIATIVES

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	55,251,154
Total FY 2024-2025 Actual Expenditure + Encumbrance:	2,533,231
Total Final FY 2025-2026 Budget:	84,613,988
Percent of County General Fund:	N/A
Total Employees:	0.00

The County Strategic Planning and Board Initiatives Fund was established in September 2023 by the Board and is dedicated to long-term strategic financial planning, including debt defeasance, and to account for future strategic priorities and Board initiatives to ensure the County's ability to maintain the quality and range of services provided to the community.

This fund includes transfers from various sources and is intended to help ensure that the County is able to meet its long-term planning goals, objectives and initiatives.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	36,636,226	53,732,240	38,816,473	9,010,989	(44,721,251)	(83.2)
Total Expenditures/Encumbrances	16,450,679	55,251,154	2,533,231	84,613,988	29,362,834	53.1
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	20,185,547	(1,518,914)	36,283,242	(75,602,999)	(74,084,085)	4,877.4
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: County Strategic Planning and Board Initiatives in the Appendix on page A123

COUNTY EXECUTIVE OFFICE

135 - REAL ESTATE DEVELOPMENT PROGRAM

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	4,478,985
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,931,563
Total Final FY 2025-2026 Budget:	5,289,710
Percent of County General Fund:	N/A
Total Employees:	0.00

The Real Estate Development Program Fund was established to capture revenue streams which are transferred to CEO Real Estate, Budget Control 035, as needed to offset real estate expenses or carried over in the Fund for future corporate real estate requirements. Budget Control 035, CEO Real Estate costs include planning, appraisal, advertising, property maintenance and improvement.

The Real Estate Development Program is funded by rental payments from cafeterias and vendor carts and short and long-term lease revenue from County owned properties.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	5,367,023	4,478,985	5,560,718	5,289,710	810,725	18.1
Total Expenditures/Encumbrances	2,410,006	4,478,985	1,931,563	5,289,710	810,725	18.1
Prior Year Encumbrance Cancellations	2,273	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	2,959,290	0	3,629,155	0	0	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Real Estate Development Program in the Appendix on page A131

COUNTY COUNSEL

025 - COUNTY COUNSEL

Operational Summary

Mission:

Provide the highest quality legal advice and representation to the Board of Supervisors, elected and appointed department heads, county agencies, their departments and staff, and Board-governed special districts.

At a Glance:

Total FY 2024-2025 Modified Budget:	16,758,938
Total FY 2024-2025 Actual Expenditure + Encumbrance:	16,756,936
Total Final FY 2025-2026 Budget:	14,398,801
Percent of County General Fund:	0.27%
Total Employees:	104.00

Department Overview:

The Office of County Counsel serves as legal counsel for the County of Orange and represents the Board of Supervisors, county officers, and county departments. The office provides civil advisory and litigation services. Advisory teams provide legal guidance about government operations and cover broad practice areas such as environmental, constitutional, contract, privacy, real estate, child abuse, tax, election, transparency, and probate laws. The General litigation team defends and prosecutes civil matters on behalf of the County of Orange and its officers in both federal and state courts, both at the trial level and on appeal. The office also has litigation teams that focus on specific areas of the law such as juvenile dependency, mental health conservatorship, and probate proceedings. In addition, the office oversees the Orange County Fraud Hotline, which is intended for county employees and members of the public to report suspected fraud, misuse of county resources by vendors, contractors, or county employees, and significant violations of county policy.

Fund Summary:

County Counsel costs are funded by intra-agency billings and charges for services. Costs not recovered from direct services are funded by the County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Provide highly competent legal advice to clients	Deliver exceptional legal counsel and representation in juvenile dependency appeals, mental health cases and litigation cases	1. Percentage of dependency cases upheld on appeal	1. >85%
		2. Percentage of mental health cases won or resolved with approval of client	2. >90%
		3. Percentage of general litigation cases won or resolved	3. >90%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

- Support elected officials to succeed in their missions on behalf of the people and communities they represent
- Deliver all legal services as efficiently and economically as possible

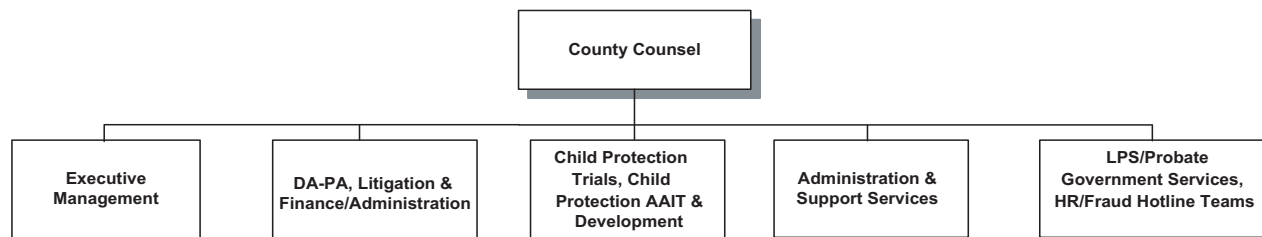
FY 2024-25 Achievement Highlights:

- **Child Protection** - County Counsel continued to represent the SSA in cases of child abuse and neglect. In 2024, County Counsel attorneys appeared in over 22,000 child protection hearings, submitted over 800 warrant requests, drafted more than 1,900 juvenile court petitions, and helped facilitate the completion of 290 adoptions of previously abused and neglected children. In addition, County Counsel deputies submitted 142 filings with the Court of Appeal including appellate briefs, motions, and other substantive filings. In addition to the office's responses to appeals from juvenile court orders, County Counsel's appellate advocacy resulted in three successful challenges to adverse court orders, including one published opinion, all favorable outcomes for SSA and the children they protect. County Counsel obtained a positive outcome in the majority of the juvenile dependency cases appealed to the 4th District Court of Appeal (89% overall, 91% on non-procedural appeals).
- **Finance and Administration** - County Counsel advised Auditor-Controller with respect to the solicitation, negotiation, and drafting of contracts and licenses for the ERP Transformation and Modernization Project, which will transition the County's accounting system to a modern, integrated cloud-based system. County Counsel attorneys also advised the Registrar of Voters with respect to the conduct of the closely watched 2024 general election. County Counsel advised the Campaign Finance and Ethics Commission, which publicly praised the service provided by its assigned counsel in its Final Report for 2023-24. County Counsel advised the County Procurement Office on the implementation of new laws and the development of policies designed to increase transparency and reduce the risks of conflicts of interest in procurement. The team advised on the establishment of an Investment Oversight Committee to increase accountability and transparency over the County's investment of funds in the Orange County Investment Pool. The office also advised on the reorganization of the Orange County Human Relations Commission to fulfill its purpose of seeking out the causes of discrimination and intolerance, including improvements in the collection of data regarding hate crimes and hate incidents.
- **Government Services** - The office assisted the OC Public Library in completing a multi-year effort to secure the City of Irvine's withdrawal from the county free library system. It helped the County to retain \$28 million in disputed tax revenues and secure a favorable allocation of property tax revenue every year going forward. The office assisted the OCSD to resolve the United States Department of Justice's investigation of the Sheriff's Department's use of confidential informants in the OC Jails. The office provided ongoing support to the Local Enforcement Agency regarding three solid waste facilities, enforcement of state regulations and post-closure development issues. It also guided the Probation Department through critical issues involving delinquent youth during a time of continued legislative changes to juvenile justice.
- **Human Resources** - County Counsel's Human Resources attorneys provide both advisory and litigation service to our County clients. Members of the team serve as lead negotiators in labor negotiations. In addition, the HR team has provided both employee and supervisory trainings to the County's departments. HR also advises our clients on such things as discrimination, harassment, workplace accommodations, employee discipline, and labor relations. Additionally, the team serves as litigation counsel representing the County's interest in employment arbitrations and administrative hearings. Members of the team also manage the County's Fraud Hotline, advise the CEO and CFO on public financing and serve as advisory counsel to various Board-created commissions.
- **Litigation** - County Counsel successfully obtained a trial court dismissal of a putative class action brought against the County seeking reimbursement for unpaid overtime wages in a case of statewide interest. County Counsel attorneys successfully obtained a dismissal of a lawsuit challenging the County's handling of the State of Emergency arising from the COVID-19 pandemic following nearly five years of litigation and appeal. The team successfully defended several challenges to the Registrar of Voters' use of voting machines in elections, collaborated with attorneys from other counties to defeat a challenge to the certification of the results of the November 2020 general election following several years of litigation, and obtained dismissal of a lawsuit alleging errors in the results of the November 2024 general election.
- **Mental Health** - Team attorneys primarily represent the Public Guardian in jury trials and court proceedings involving conservatorships under the Lanterman-Petris-Short Act. It also represents the HCA in Assisted Outpatient Treatment ("Laura's Law") litigation and designated mental health facilities in writ hearings, and the OCSD on weapons petitions.

County Counsel continued its collaborative work on the implementation of CARE (Community Assistance, Recovery, and Empowerment) Court. CARE Court aims to deliver behavioral health services to mentally ill individuals, while preserving self-determination and community living.

- The Public Administrator Team represents and advises the OCDA with respect to disposition of remains, decedent estates, and trust matters. County Counsel filed petitions, on behalf of the Public Administrator, seeking appointment as the administrator of decedent estates or successor trustee of trusts. Office attorneys also successfully filed petitions to obtain the return of estate or trust property that was wrongfully taken and misappropriated by individuals not entitled to such property.
- Real Estate and Facilities - County Counsel advised on all aspects of the continued revitalization of Dana Point Harbor, including successfully negotiating utility permits to allow for revitalization to continue without delay. County Counsel's successful negotiation with commercial tenants, including Tesla, assured that the \$29 million Project Homekey American Family Housing Project moved forward before time to use the funds expired. County Counsel also advised on, and warded off a formal protest related to, the successful award of the CMAR contract for the reconstruction of Taxiways A, D, and E at John Wayne Airport (JWA). County Counsel also assisted JWA with various public works contracts for the multi-year \$610 million Capital Improvement Program. County Counsel ended a multi-year legal dispute by drafting documents to facilitate the successful relocation of Delux Public Charter, LLC (JSX) Service to Jay's Air Center at JWA. Office attorneys also worked toward successful completion of the decades long Prado Property acquisition project, ending 2024 with less than 10 properties left to acquire out of nearly 250 total acquisitions to pave the way for construction of more than \$880 million in improvements to the Prado Dam that protects Orange County. By the close of 2025, office attorneys had assisted the County in receiving a substantial compliance letter from the State Department of Housing and Community Development for the Housing Element, while maintaining Board authority to regulate land uses and assuring that certification would be achieved.

Organizational Summary



Executive Management - Provides oversight for the department. The County Counsel attends Board of Supervisors' meetings and provides legal services to the Board of Supervisors and department heads. Three Attorney Executive Managers perform the most complex legal tasks, provide legal advice to members of the Board of Supervisors and their staff and department heads, and supervise attorney teams.

DA-PA, Litigation and Finance/Administration - Represents and advises the District Attorney-Public Administrator with respect to decedents' investigations and protection of property, disposition of bodies, decedents' estates and trusts and probate matters. The General Litigation team represents the County in litigation and supervises litigation that is assigned to outside counsel. The team provides centralized oversight for civil litigation activities of the county as mandated by Government Code sections 26521 and 27642.

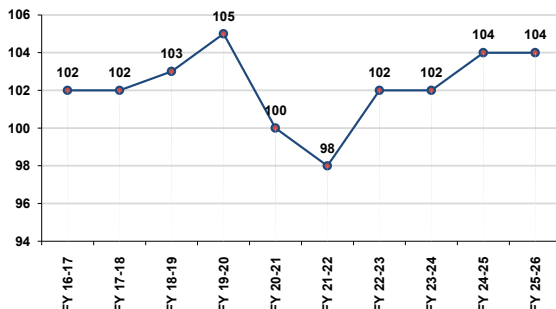
The Finance/Administration team provides legal advice to the Board of Supervisors, elected officials and county departments and agencies on public finance matters and tax collection issues, and contract related services and advice, conflict of interest issues, and elections.

Child Protection Trials, Child Protection AAIT & Development - Represents SSA in Juvenile Court and the Court of Appeal, among other tribunals. The Development and Facilities team provides legal advice on matters including, but not limited to Title II/ADA issues, stop notices, general real estate and real estate property issues, grants to nonprofit organizations, CEQA/NEPA/EIRs, endangered species, planning, flood control, water issues/quality/pollution, construction, and contract review.

Administration and Support Services - Responsible for the administrative functions of the Department: budget, accounting, human resources, procurement, database and network administration, facilities, safety, records management, law library administration, and paralegal and legal secretarial support.

LPS/Probate, Government Services, HR/Fraud Hotline Teams - Represents and advises Health Care Agency/Public Guardian with respect to trusts, guardianships, conservatorships, probate and mental health matters, including litigation matters of all types, jury trials and appellate work. The Government Services team provides legal advice to the Board of Supervisors, elected officials and county departments and agencies on law enforcement issues, as well as general purchasing and contract related services and advice. The Human Resources team provides advice, counsel and representation to central Human Resource Services as well as individual department clients on issues related to the myriad of labor and employment laws that affect the entire legal relationship between the County as a public employer, its employees, and the employees' exclusive representatives. The Orange County Fraud Hotline is intended for the use by County employees, the general public, and vendors who wish to report suspected waste, fraud, violations of County policy or misuse of County resources by County vendors and contractors or County employees.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

■ During the FY 2024-25 budget process, 1 position was added to support the Finance and Administration unit and 1 position was added to support Public Guardian team.

■ During the FY 2022-23 budget process, 1 position was transferred to OCIT to align workload, 1 position was added to support the Public Guardian team, and 1 limited-term position was added to support the HR team.

In FY 2021-22, 3 positions were restored to the Child Protection Trials team.

■ In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 2 positions associated with the Voluntary Incentive Program (VIP) were deleted.

■ During the FY 2020-21 budget process, 6 vacant positions were deleted per CEO recommendation and 1 position was added from Auditor-Controller.

■ During the FY 2019-20 budget process, 1 position was added for the Child Protection Trials team and 1 position was added to assist with Public Record Act requests.

■ During the FY 2018-19 budget process, 1 position was added to support the Public Administrator and Public Guardian teams.

Budget Summary

Support of the County's Initiatives:

The Office of County Counsel is dedicated to the principle that thoughtful, credible, and ethical legal services support the County's strategic initiatives and lead to fewer lawsuits, lower liability costs, better services, and better County government. County Counsel will continue to improve efficiencies, effectiveness, and economies within the department using technology for communications, document review and production of legal research. The Office continues to identify cost saving and additional revenue opportunities. We will continue to re-purpose our resources to where the demand for legal services is greatest.

Changes Included in the Base Budget:

To meet the FY 2025-26 Net County Cost limit, County Counsel submitted a Reduce Level of Service Augmentation of two positions and \$502 thousand. In order to maintain the current level of service, County Counsel requested and received full restoration of the positions, appropriations and Net County Cost.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Cost to Maintain Current Level of Service Amount:\$ 502,451	Request restoration of two positions, appropriations and Net County Costs	Restore positions to ensure adequate staffing to meet core department functions	32565

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Total Positions	102	104	104	104	0	0.0
Total Revenue	4,687,982	6,075,925	6,077,749	5,047,325	(1,028,600)	(16.9)
Total Expenditures/Encumbrances	14,992,698	16,758,938	16,756,936	14,398,801	(2,360,137)	(14.1)
Net County Cost	10,304,716	10,683,013	10,679,187	9,351,476	(1,331,537)	(12.5)

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: County Counsel in the Appendix on page A36

Highlights and Key Trends:

- The Office is seeing an escalation in demand for legal services in the areas of mental health, civil litigation, labor relations, election law, land use, eminent domain, procurement law, property tax administration, public records act litigation, and juvenile dependency.

Budget Units Under Department Control:

No.	Agency Name	Executive Management	DA-PA, Litigation and Finance/ Administration	Child Protection Trials, Child Protection AAIT & Development	Administration and Support Services	LPS/Probate, Government Services, HR/Fraud Hotline Teams	Fraud Hotline	JWA Advisory	Total
025	County Counsel	701,587	1,303,377	(962,115)	6,122,646	6,641,599		591,707	14,398,801
	Total	701,587	1,303,377	(962,115)	6,122,646	6,641,599		591,707	14,398,801

REGISTRAR OF VOTERS

031 - REGISTRAR OF VOTERS

Operational Summary

Mission:

Provide election services for the citizens of Orange County to ensure equal access to the election process, protect the integrity of votes, and maintain a transparent, accurate and fair process.

At a Glance:

Total FY 2024-2025 Modified Budget:	32,376,577
Total FY 2024-2025 Actual Expenditure + Encumbrance:	31,424,767
Total Final FY 2025-2026 Budget:	27,630,324
Percent of County General Fund:	0.51%
Total Employees:	54.00

Department Overview:

Registrar of Voters (ROV) administers elections, provides access to voter registration, maintains voter registration records, and examines petition signatures. This important work is accomplished in an accessible, fair, accurate, secure, and transparent manner, ensuring eligible citizens of Orange County can have their voices heard as voters and candidates for office. The Orange County ROV is the nation's fifth largest voting jurisdiction with 1.9 million registered voters.

Fund Summary:

ROV is funded primarily from the County General Fund and also through direct services provided.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Maintain accurate voter registration records	Ensure the County's 1.9 million active voters' registration records are updated within five business days of being notified by voters and official government sources of all changes.	Average monthly voter registration data entry and maintenance transactions	>= 45,000
Maintain accurate voter registration records	Demonstrate voter registration file accuracy by having fewer vote-by-mail ballots returned as undeliverable than the national undeliverable mail statistic for all first-class mail, which was 4.34% in FY 2024	Percentage of vote-by-mail ballots returned as undeliverable	<= 3%
Educate eligible citizens about how to register to vote and how to exercise their right to vote	Conduct a multifaced voter education and outreach program	Total number of voter education, recruitment, and registration events	>= 100
Educate eligible citizens about how to register to vote and how to exercise their right to vote	Ensure voters who call ROV receive accurate and timely information about elections and voting	Percentage of voters who call ROV's voter hotline during an election who report being satisfied with the answers to their questions	>= 90%
Ensure eligible citizens can successfully register to vote and exercise their right to vote	Ensure upwards of 2,400 extra help election workers hired for each election are well-trained and confident in their ability to assist voters	Percentage of election workers confident with training related to voter processing	>= 90%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.



Additional Department Goals:

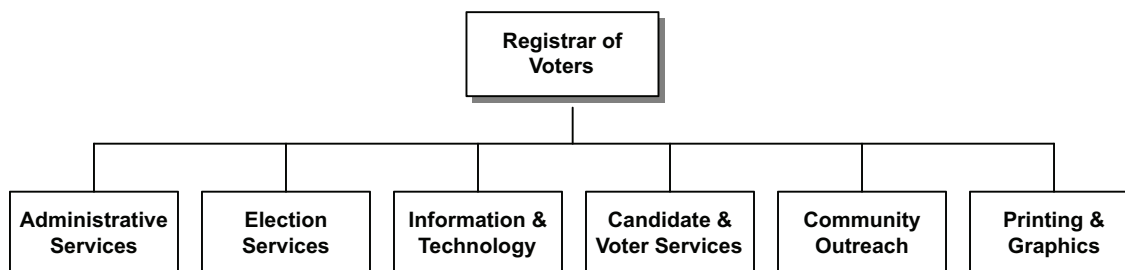
- Ensure excellence in the administration of elections to inspire confidence and trust in the democratic process
- Implement a quality management program that includes a commitment to continual quality improvement of department operations, aims to exceed all internal and external requirements and expectations, and maintains international quality management system certification
- Administer elections that are accessible to all voters, fair accurate, secure and transparent

FY 2024-25 Achievement Highlights:

- Maintained ISO-9001 - 2015 Certification of our quality management system, helping to enhance voter trust and confidence in Orange County elections.
- Successfully administered the November 2024 Presidential General Election, the State Senate District 36 Special Primary Election, City of Irvine Special Municipal Election, Newport-Mesa Unified School District Trustee Area 5 Special Vacancy Election, City of Huntington Beach Special Municipal Election and Retirement Board Election.
- Hired and trained more than 2,400 extra help employees to support community outreach, training, Vote Centers, ballot processing and election administration. With an additional 274 county employees working on election day to close ballot drop boxes by 8 p.m. throughout the county.
- Secured all required Vote Center and Ballot Drop Box locations ahead of each election and ensured voters were aware of their voting options.
- Expanded election observation by adding additional cameras and projection screens for ballot duplication and signature checking, assigning community outreach staff to serve as observation ambassadors to provide tours and answer questions to more than 2,300 public, campaign, and political party observers.
- Continued partnership with Sheriff's Department, first piloted in the 2024 Presidential Primary Election, to station a sergeant in ROV's election command center where trained staff answer questions from the field, resolve issues, and respond to critical situations that require law enforcement, which enhanced coordination with local law enforcement agencies and improved response times to critical issues at voting locations.
- By creating a new mobile application and dashboard tracker for real-time monitoring with GIS software tools, verified that accessibility modifications were implemented correctly each day to improve accessibility oversight and assure voting was accessible for all voters.
- The 2024-25 Grand Jury observed and questioned ROV over three months, finding no evidence of fraud or election interference; voting was fair, secure and transparent; and ROV's voter education and outreach program promoted transparency and public confidence in the voting process.
- Executed a successful, multifaceted voter education and outreach campaign for the 2024 Presidential General Election at an estimated cost of \$1.4 million, publishing information about election and security processes to ensure transparency in the election administration process.
- Successfully administered the discretionary risk-limiting audit and the mandated one percent manual tally, which helped confirm the accuracy of election results in Orange County.
- Expanded the High School Poll Worker Program to promote civic engagement, placing 298 high school students - 74 of which were bilingual in one of the four federal languages, in 163 Vote Centers on November 5, 2024, for the Presidential General Election, paying each student a stipend of \$120.
- Utilizing vote-by-mail ballot processing equipment purchased in 2023, continued during 2024 Presidential General Election to realize efficiencies compared to 2022 General Election, including: 89.3% of the more than 800,000 early vote-by-mail ballots were included in first results (up from 85% in 2022), and counted 81% of all ballots (up from 72.5% in 2022).

- Served 522 candidates for 172 federal, state and local offices and 15 cities and 10 school districts that placed 30 local measures on the ballot during the 2024 Presidential General Election.
- Verified 87,207 voter signatures on initiative petitions during 2024.
- Printing & Graphics increased their number of orders by 22.1% since FY 2023-24, resulting in increased revenue.

Organizational Summary



Registrar Of Voters - Provides overall direction, leadership, and management of the department working closely with the six units in the agency. Serves as the direct interface with the federal government, Secretary of State, elected officials, and county leadership.

Administrative Services - Provides accounting, budget, human resource, and purchasing support as well as various other services. Responsible for all training functions within the department.

Election Services - Conducts Vote Center and Ballot Drop Box site survey and recruitment. Manages the County Poll Worker Program along with oversight of Vote Center Customer Service Representatives working at Vote Centers.

Information & Technology - Provides IT support as well as data entry and files (which handles voter registration and petition processing). Responsible for the precinct and Vote Center mapping functions.

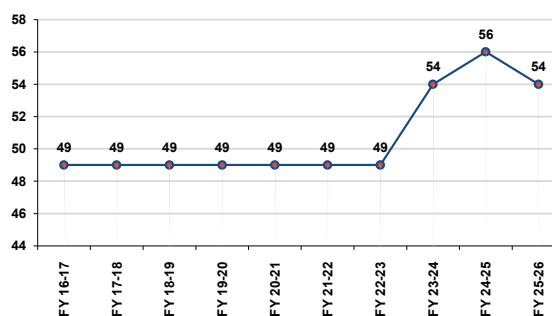
Candidate & Voter Services - Handles candidate filing, campaign contribution filing and voter registration processing. Also has a role in ballot creation, sample ballot creation and alternative voting operations such as vote-by-mail and on-site Vote Center operations.

Community Outreach - Conducts and participates in outreach and special events throughout Orange County. Responsible for the department's adherence to the Voting Rights Act, including generating requirements for bilingual Vote Center Customer Service Representative recruitments,

customer service, and translation services for nine additional languages: Chinese, Korean, Spanish, Vietnamese, Tagalog, Farsi (Persian), Japanese, Hindi, and Gujarati. Provides consistent messaging from ROV to the public via internet, print, and electronic media concerning election issues.

Printing & Graphics - Prints all election documents including official ballots. In addition, provides quality, on time, and cost-effective design, printing, and bindery services for County of Orange departments and other jurisdictions/organizations.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 2 position were transferred to Budget Control 021, County Procurement Office, for centralization of procurement functions.

- In FY 2023-24, 2 positions were added to address the increased volume of vote-by-mail returns.

- During the FY 2023-24 budget process, 5 positions were added to support expanded election services.

Budget Summary

Support of the County's Initiatives:

ROV is dedicated to providing professional and customer service oriented election services. We take pride in the fact that our methods of delivering election services have become the standard for counties throughout the United States.

ROV will continue to exceed the expectations of Orange County citizens, government, community organizations, and the news media in every aspect of our operations. We strive for excellence in overall election management services and in our role as custodians of registered voter records.

Changes Included in the Base Budget:

To meet the FY 2025-26 Net County Cost limit, ROV submitted a Reduced Level of Service Augmentation of \$11.7 million. In order to maintain the current level of service, ROV requested and received full restoration of appropriations and Net County Cost.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Cost to Maintain Current Level of Service Amount:\$ 11,665,550	Request restoration of extra help, overtime, and services and supplies associated with appropriations and Net County Cost	Restore extra help, overtime and services and supplies to continue to provide professional and customer-focused election services	34135

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	56	56	56	54	(2)	(3.6)
Total Revenue	7,365,301	10,806,000	14,453,741	3,114,709	(7,691,291)	(71.2)
Total Expenditures/Encumbrances	28,244,567	32,376,577	31,424,767	27,630,324	(4,746,253)	(14.7)
Net County Cost	20,879,266	21,570,577	16,971,026	24,515,615	2,945,038	13.7

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Registrar of Voters in the Appendix on page A45

Highlights and Key Trends:

- ROV is the fifth largest voting jurisdiction in the United States with more than 1.8 million registered voters.
- Every registered voter received an official ballot through the mail and all voters can check their registration, re-register, and register to vote at ocvote.gov.

- All canvass activities for the 2024 Presidential General Election were completed by Wednesday, November 27 (E+22), but AB 3184 prevented ROV from certifying before Tuesday, December 3, 2024.
 - Voters in the two major parties each accounted for about 37.5% of the ballots cast while No Party Preference voters accounted for about 19.6%.
 - Voter participation increased by age group from youngest to oldest - 18 to 29 year-old group was 59.1%, 30 to 49 was 69.8%, 50 to 64 was 81%, and 65 and older was 85.3%.
 - Vote-by-mail continued to be the first choice of voters in Orange County, accounting for 77.2% of the ballots returned.
 - Of the 1,094,174 vote-by-mail ballots counted, 73.4% (more than 803,000) were cast before Election Day, which was the highest early voting percentage since the 2021 Gubernatorial Recall Election (79.5%, which was about 797,000 early vote-by-mail ballots).
 - The average number of days from the date ROV mailed a cure notice to voters to when cured ballots were accepted for counting increased significantly in 2024 (13 days) compared to 2022 (9.5) and 2020 (7.3).
- In FY 2024-25, new state and federal laws impacting election administration and ballot printing became effective or were introduced. This includes:
 - SB 1328 added a requirement to preserve in a sealed container for six to 22 months a backup of electronic election data, including voting system data, ballot on demand system data, ballot adjudication data, remote accessible vote-by-mail data, electronic poll book data, HASH values, and all ballot images. Also, authorized the Secretary of State to add additional conditions of approval on all State certified election systems/equipment, which could add user procedures for ROV to follow.
 - SB 1450 required ROV under the Voter's Choice Act to establish a voter education and outreach advisory committee. While this requirement was met by expanding the duties of the Community Election Working Group, this additional emphasis on voter education and outreach signals that the State expects counties to generally expand their outreach efforts. County voter education and outreach programs are included in the County's Election Administration Plan that must be submitted to and approved by the Secretary of State. Orange County's Election Administration Plan must be reviewed and updated in 2025 in consultation with the public by December. Any changes to the ROV voter education and outreach or operations will have to be implemented for the June 2026 Gubernatorial Primary Election.
 - SB 1328 reduced the amount of time to notify the Secretary of State about a ballot printing error that will impact the casting and tallying of votes from two business days down to 24 hours.
- A significant number of bills were introduced for the current 2025 legislative session to address the speed of ballot processing. Any reduction in the amount of time provided to counties to process ballots without relieving other voter and ballot deadlines and/or canvass processing requirements would at a minimum result in additional labor hours and costs and could require additional County investments in election equipment and facility space.
- HR 22 and S 128 (Federal) SAVE Act would increase in-person registration services and add new regulatory responsibilities for ROV as voters would be required to prove their identity and citizenship in person every time they register/re-register.

Budget Units Under Department Control:

No.	Agency Name	Registrar Of Voters	Administrative Services	Election Services	Information & Technology	Candidate & Voter Services	Community Outreach	Printing & Graphics	Total
031	Registrar of Voters	2,700,255	3,163,093	14,094,847	4,304,316	1,782,795	1,585,018		27,630,324
297	OC Printing & Graphics							8,236,974	8,236,974
	Total	2,700,255	3,163,093	14,094,847	4,304,316	1,782,795	1,585,018	8,236,974	35,867,298

OC CAMPAIGN FINANCE AND ETHICS COMMISSION

052 - OC CAMPAIGN FINANCE AND ETHICS COMMISSION

Operational Summary

Mission:

To uphold the public's trust and confidence in the County government by ensuring transparency and compliance.

At a Glance:

Total FY 2024-2025 Modified Budget:	562,492
Total FY 2024-2025 Actual Expenditure + Encumbrance:	562,491
Total Final FY 2025-2026 Budget:	599,917
Percent of County General Fund:	0.01%
Total Employees:	2.00

Department Overview:

The Orange County Campaign Finance and Ethics Commission enforces the County's Campaign Reform Ordinance, Lobbyist Registration and Reporting Ordinance, the Gift Ban Ordinance, and sections six and nine of the County Code of Ethics and Commitment to Public Service.

Fund Summary:

OC Campaign Finance and Ethics Commission is funded by the County General Fund.

Additional Department Goals:

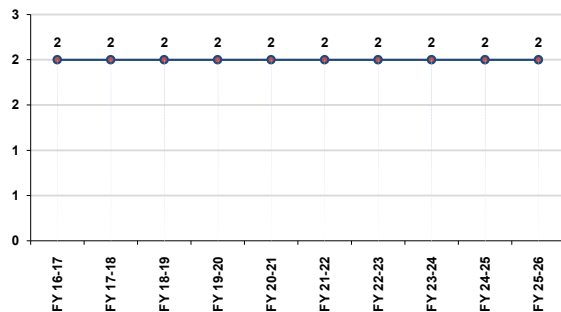
- Ensure completion of AB1234 Ethics Training for specified officials and Boards, Commission, or Committee members
- Timely audits of the campaign statements
- Provide timely advice to individuals seeking guidance
- Continue cost savings measures and digitization of the office
- Provide additional training opportunities for members of the public and county staff

FY 2024-25 Achievement Highlights:

- Provided elected officials and candidates an updated Campaign Manual for 2025.
- Continued online and live AB1234 ethics training program for county employees and volunteers for the 2024 compliance year; achieving a 99% compliance rate.
- Completed campaign finance audits in a timeframe that continues to improve.



Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- Staffing has remained consistent at 2 positions since FY 2016-17.

Budget Summary

Changes Included in the Base Budget:

The established FY 2025-26 Net County Cost limit for OC Campaign Finance and Ethics Commission is sufficient to maintain current levels of service for ongoing baseline operations.

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	2	2	2	2	0	0.0
Total Revenue	4,950	4,750	4,450	4,000	(750)	(15.8)
Total Expenditures/Encumbrances	528,906	562,492	562,491	599,917	37,425	6.7
Net County Cost	523,956	557,742	558,041	595,917	38,175	6.8

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OC Campaign Finance and Ethics Commission in the Appendix on page A65

Budget Units Under Department Control:

No.	Agency Name	
052	OC Campaign Finance and Ethics Commission	599,917
	Total	599,917

CLERK-RECORDER

059 - CLERK-RECORDER

Operational Summary

Mission:

Maintaining a safe and secure repository for public records while safeguarding the confidentiality of those records and providing quality service to the public.

At a Glance:

Total FY 2024-2025 Modified Budget:	22,691,059
Total FY 2024-2025 Actual Expenditure + Encumbrance:	20,136,976
Total Final FY 2025-2026 Budget:	20,589,237
Percent of County General Fund:	0.38%
Total Employees:	115.00

Department Overview:

The Clerk-Recorder Department provides a wide range of services to the public, including recordation of real property transactions, issuance of marriage licenses, performance of civil marriage ceremonies, issuance of birth, death, and marriage certificates, maintenance of registration of notaries, and process applications for fictitious business names and passports.

Fund Summary:

Clerk-Recorder is funded by service fees, Fund 12D, Clerk Recorder Special Revenue Fund, and Fund 12E, Clerk-Recorder's Operating Reserve Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Improve the electronic recordation of records	Utilize the Electronic Recording Delivery System (ERDS) for electronic recording through the Statewide Electronic Courier Universal Recording Environment (SECURE) program	Percent of total electronic property document recordings	>75%
Provide faster delivery and access for the public	Index recorded documents within 48 hours	Average percentage of records indexed per day	>98%
Provide efficient, quality customer service	1. Ensure customer satisfaction, fostering positive experiences that encourage repeat visits and referrals to friends and family 2. Implement advanced chatbot technology to provide quicker assistance to the public	1. Percentage of "Good" or "Excellent" customer satisfaction survey ratings 2. A decline in percent of phone call volume with an agent compared to previous year	1. >90% 2. At least 5%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

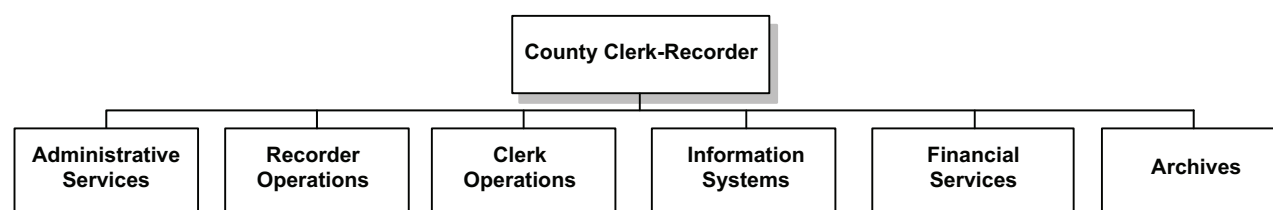
- Maintain and safeguard sensitive personal information contained in public records

- Detect and minimize real estate fraud and identity theft through the use of multiple security measures

FY 2024-25 Achievement Highlights:

- The Clerk-Recorder successfully implemented live streaming of wedding ceremonies via Zoom at the Old Orange County Courthouse starting May 17, 2024. As a result, all Clerk-Recorder branch office locations now provide Zoom wedding services. Families and friends are able to virtually view the couple's wedding ceremony from anywhere via Zoom. This has made it possible for long distance families and friends to join in the celebration online.
- The National Association of Counties (NACo) awarded the Clerk-Recorder with the 2024 NACo Achievement Award in recognition for "Bridging Distances for Love: Clerk-Recorder's Virtual Marriage Ceremony Initiative." The award honored innovative and effective county government programs that strengthen services for residents.
- The Clerk-Recorder partnered with the California Secretary of State to provide Apostille services at the County Administration South Building whereas individuals would typically need to travel to Los Angeles or Sacramento for this in-person service. The Clerk-Recorder hosted the first Apostille Pop-Up Shop on May 29, 2024, which drew in 493 customers and issued 1,037 apostilles. Due to the success and popularity, the Clerk-Recorder hosted a second Apostille Pop-Up Shop on October 9, 2024, which served 522 customers and issued 1,203 apostilles.
- The Clerk-Recorder introduced the renewal of vow service for married couples to celebrate their anniversaries, a first in Orange County's history. Beginning October 19, 2024, married couples could reaffirm their vows at the Old Orange County Courthouse, the North County branch office in Anaheim, or the South County branch office in Laguna Hills.
- Due to the state of emergency declaration of the Airport Fire by the Orange County Board of Supervisors and the State of California in September 2024, the Clerk-Recorder's Office offered free replacement of essential Orange County records lost or damaged in the fire to alleviate the burden on those affected. Services available at no cost included certified copies of birth, marriage, and death certificates, and replacement of property records, such as deeds and other land-related documents. As of date, there have been replacements of 12 birth certificates and 9 marriage certificates.
- The Clerk-Recorder launched the "Clerk-Recorder On Wheels" offering mobile services as a cost-effective measure to serve out-of-reach Orange County areas where it may be difficult for the public to travel to our local locations. Consequently, reducing the number of people standing in line at the offices. The Clerk-Recorder On Wheels went live in Spring of 2025.

Organizational Summary



Administrative Services - The Clerk-Recorder is one of seven countywide elected officials. The Administrative Services division directs and oversees all department administrative activities.

Recorder Operations - Responsible for examining, recording, and indexing official real property documents presented for recording. The Recorder maintains a permanent record of these documents and transactions in order for the public to access and view the records.

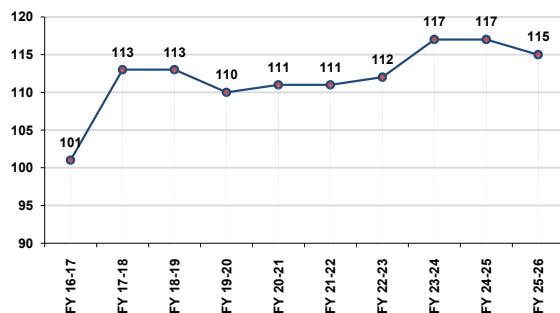
Clerk Operations - Maintains and provides certified copies of birth, death, and marriage certificates issued within the County of Orange. The Clerk issues marriage licenses, performs civil marriage ceremonies, files fictitious business name statements, processes passport applications, files notary public oaths and bonds, and registers professional photocopiers, process servers, and unlawful detainer assistants.

Information Systems - Provides technical and user support for all automated systems within the Clerk-Recorder Department. Staff provides short and long term automation planning, systems installation, user training, system maintenance, and telecommunications support.

Financial Services - Responsible for the fiscal integrity of the department by providing accounting, budget, and purchasing related duties.

Archives - Catalogs and maintains County historical records and other materials that have long term, historical value. These historical records, photographs, correspondence, property records, collections of artifacts, or other materials on the history of Orange County are available to the public, researchers, and historical organizations.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 2 position were transferred to Budget Control 021, County Procurement Office, for centralization of procurement function.
 - In FY 2022-23, 5 positions were added to replace the use of extra-help positions and support South County Branch Office expansion.
 - During the FY 2022-23 budget process, 2 positions were added to establish a communications team.
- In FY 2021-22, 1 position was deleted due to the County's Vacant Position Policy.
- During the FY 2020-21 budget process, 1 position was added for additional management oversight of expanded Clerk Recorder physical locations and succession planning.
 - In FY 2018-19, 2 positions were transferred to CEO to staff the County Administration South Customer Service Center and 1 position was deleted in accordance with the County's Vacant Position Policy.
 - In FY 2016-17, 2 positions were added to address continuing department workload and 10 positions were added to provide effective service levels to the public in multiple branch office locations

Budget Summary

Support of the County's Initiatives:

The Clerk-Recorder Department will continue to explore and implement operational measures that improve customer service and maximize efficiencies. Appropriations for operational costs associated with budgeted capital improvement projects are included in the base budget.

Changes Included in the Base Budget:

The established FY 2025-26 budget for Clerk-Recorder is sufficient to maintain current levels of service for ongoing baseline operations.

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	117	117	117	115	(2)	(1.7)
Total Revenue	18,719,617	22,691,059	20,136,976	20,589,237	(2,101,822)	(9.3)
Total Expenditures/Encumbrances	18,719,617	22,691,059	20,136,976	20,589,237	(2,101,822)	(9.3)
Net County Cost	0	0	0	0	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Clerk-Recorder in the Appendix on page A73

Highlights and Key Trends:

- The Clerk-Recorder will implement upgraded versions of Vital Records, Clerk Applications, and Cashiering Applications, which will improve the efficiency of department operations.

Budget Units Under Department Control:

No.	Agency Name	Administrative Services	Recorder Operations	Clerk Operations	Information Systems	Financial Services	Archives	Total
059	Clerk-Recorder	5,247,951	4,268,040	5,773,669	3,223,496	1,707,493	368,588	20,589,237
12D	Clerk-Recorder Special Revenue Fund	9,000	4,650,988	450,550	1,671,000	6,120		6,787,658
12E	Clerk-Recorder Operating Reserve Fund	3,045,949						3,045,949
	Total	8,302,900	8,919,028	6,224,219	4,894,496	1,713,613	368,588	30,422,844

CLERK-RECORDER

12D - CLERK-RECORDER SPECIAL REVENUE FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	7,923,644
Total FY 2024-2025 Actual Expenditure + Encumbrance:	3,825,636
Total Final FY 2025-2026 Budget:	6,787,658
Percent of County General Fund:	N/A
Total Employees:	0.00

The Clerk-Recorder Special Revenue Fund was established to comply with County policies and Generally Accepted Accounting Principles. The fund accounts for revenue generated from specific fees mandated by state law with expenditure eligibility requirements comprising of four sub-funds:

Modernization: This charge is mandated by Government Code 27361. The funds generated by this charge shall be available solely to support, maintain, improve and provide for the full operation for modernized creation, retention, and retrieval of information in each county's system of recorded documents. Revenue is generated from recording real property transactions.

Health Statistics: This charge is mandated by Health & Safety Code 103625. The funds generated by this charge shall be available for the purpose of defraying the administrative costs of collecting and reporting with respect to those fees and for other costs as follows: (1) Modernization of vital record operations, including improvement, automation, and technical support of vital record systems; (2) Improvement in the collection and analysis of health-related birth and death certificate information, and other community health data collection and analysis. Revenue is generated from providing certified copies of birth, death and marriage records.

Micrographics: This charge is authorized by Government Code 27361.4. The funds generated by this charge shall be used to defray the cost of converting the county recorder's document storage system to micrographics. Revenue is generated from filing every instrument, paper or notice for record.

Security Measures: This charge is mandated by Health and Safety Code 103525.5. The funds generated by this charge shall be used to defray the costs of the additional security features required by Sections 103526 and 103526.5, such as efforts to develop safety and security measures to protect against fraudulent use of birth, death and marriage records. Revenue is generated from providing certified copies of birth, death and marriage records.

The Clerk-Recorder Special Revenue Fund is funded by revenue generated from specific fees mandated by state law.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾ Final Budget	Change from FY 2024-2025 Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	4,002,470	4,340,186	4,051,978	5,063,980	723,794	16.7
Total Expenditures/Encumbrances	4,812,254	7,923,644	3,825,636	6,787,658	(1,135,986)	(14.3)
Prior Year Encumbrance Cancellations	9,479	0	5,411	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(800,305)	(3,583,458)	231,753	(1,723,678)	1,859,780	(51.9)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Clerk-Recorder Special Revenue Fund in the Appendix on page A116

CLERK-RECORDER

12E - CLERK-RECORDER OPERATING RESERVE FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	5,813,422
Total FY 2024-2025 Actual Expenditure + Encumbrance:	5,813,421
Total Final FY 2025-2026 Budget:	3,045,949
Percent of County General Fund:	N/A
Total Employees:	0.00

The Clerk-Recorder Operating Reserve Fund was established to separate restricted revenues out of Clerk-Recorder Fees which are not eligible for County General Fund use. State law mandates that revenues collected for these specific Clerk-Recorder Fees can only be used to reimburse the Clerk-Recorder for operational costs of services rendered. The Operating Reserve Fund is utilized to offset future Clerk-Recorder Department costs of these services.

The Clerk-Recorder Operating Reserve Fund is funded by revenues restricted for the operational costs of the Clerk-Recorder.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	599,893	400,000	367,907	300,000	(100,000)	(25.0)
Total Expenditures/Encumbrances	5,946,279	5,813,422	5,813,421	3,045,949	(2,767,473)	(47.6)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(5,346,386)	(5,413,422)	(5,445,513)	(2,745,949)	2,667,473	18.7
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Clerk-Recorder Operating Reserve Fund in the Appendix on page A117

TREASURER-TAX COLLECTOR

074 - TREASURER-TAX COLLECTOR

Operational Summary

Mission:

To ensure the accurate, safe and timely receipt, deposit, collection, and payment of public funds.

At a Glance:

Total FY 2024-2025 Modified Budget:	18,918,422
Total FY 2024-2025 Actual Expenditure + Encumbrance:	18,130,859
Total Final FY 2025-2026 Budget:	18,017,130
Percent of County General Fund:	0.33%
Total Employees:	76.00

Department Overview:

The Office of the Treasurer-Tax Collector (TTC) acts as the Treasurer for all county public funds and for other depositors in the County Treasury. By law, the Treasurer is also the banker for the County, the Community College and School Districts and other Special Districts in the County, overseeing all treasury and banking aspects of public funds that are received from taxes, fees, grants and bond proceeds. The Treasurer is responsible for ensuring the timely deposit of all public funds and executing any related contracts for any deposit and investment of funds, which provides for consolidated banking that reduce duplication and achieve economies of scale. The Treasurer is also the holder of many unclaimed funds, including deceased estates and excess proceeds from landlord sales and is the County's Escrow Agent holding funds on deposit under agreements with various federal government agencies. Additionally, TTC is responsible for the billing and collecting of all property taxes in Orange County and payment to over 200 agencies' portion of the property tax and is responsible for all property tax collection activities, including conducting tax sales of tax-defaulted properties as needed and filing liens and related claims for uncollected property taxes.

Fund Summary:

TTC's two major programs, property taxes and public funds are funded by the local agencies that use these services by the Property Tax Administration Costs (PTAC) and the Investment Administrative Costs. TTC also provides billing and collection services for certain County Departments. Delinquent property taxes are funded by fees. Certain banking costs, such as merchant processing, are billed to the department utilizing the services. TTC also receives funding from the County General Fund for certain property tax related costs and other services required by law to be performed by the TTC.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Ensure the timely collection of secured property taxes tied to real property and unsecured property taxes not secured by real property	Increase the percentage of on-time property tax payments of secured and unsecured property through effective communication, promotion, and user-friendly payment options	1. Percentage of annual secured property tax collected 2. Percentage of annual unsecured property tax collected	1. >99.3% 2. >97.5%
Ensure the safe and timely investment of public funds under the authority of the County Investment Manager	Provide transparency and clarity regarding the net asset value (NAV) and current market value of public funds in the County Treasury	Amount of a per-shared valuation of the NAV of Orange County Treasurer's Pool (OCTP)	> or =\$1

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.



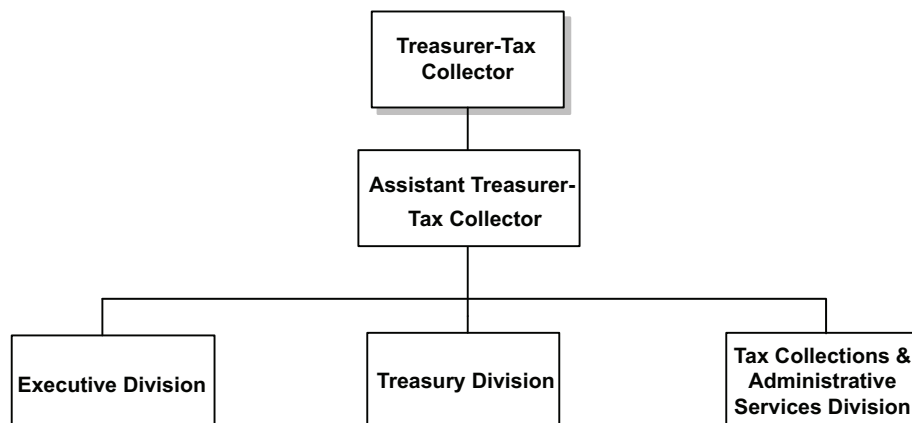
Additional Department Goals:

- Maintain sufficient liquidity of public funds to enable participants to meet their operational cash requirements.
- Achieve a stable market rate of return on pooled funds across budgetary economic cycles.
- Provide timely, cost effective, accurate and courteous customer service to internal and external customers.
- Invest resources in employees to develop and maintain knowledgeable and competent staff.
- Invest resources for technology in treasury management, billing and collections systems to cost efficiently process and ensure the accurate and timely depositing, investing and payment of public funds.
- Manage, monitor and enhance oversight of activities and controls in treasury and billing and collection systems to reduce operational risks and streamline operations.
- Act in an ethical and professional manner while maintaining honest, respectful and open communications.
- Enhance communications and education related to financial literacy, taxes and other billing and collection activities to increase timely collection of public revenues for the benefit of Orange County residents.

FY 2024-25 Achievement Highlights:

- Protected the safety of public funds and met the investment objectives of safety, liquidity and yield.
- Fitch Ratings affirmed the credit rating of pooled funds, assigning the highest rating of AAA with an S1 rating, indicating low sensitivity to market risks.
- Promoted the strategy of "SAFE, SECURE, FAST" that increased the total number of online eCheck and credit card payments by 4.5% from June 30th of last year.
- Continue to promote and increase, which is the most cost effective way to process payments.
- Achieved a secured property tax collection rate of 99.4% for the first installment as of June 30, 2025. During the same time last year, secured payment reminders increased by 7% which includes 88,912 subscribers.
- Received about 10 million year-to-date website page views as of June 30, 2025, which are primarily related to property taxes this fiscal year.
- Continue to promote financial literacy and provide financial tips and resources for consumers/business at octreasurer.com/financialtips. We also promoted several Financial Literacy events including the National Identity Theft Week and Nacional Financial Literacy Month via online flyers, press releases, and flyers that contain additional online financial tip resources using QR codes.
- Maintained a secure online portal for certain pooled fund participants for secure viewing of statements and updating website to take advantage of the latest technology tools.
- Increased security by moving the website from .com to .gov, focusing on the property tax site, which processed over \$7.2 billion of electronic payments as of June 30, 2025.
- Increased security by moving email address from ttc.ocgov.com to octreasurer.gov, as the banker and payer of all County disbursements.
- Completed a re-write of the property tax website, to increase ease of use by taxpayers and adding additional features such as PDFs of an online parcel statement and payment history and other resources for taxpayers to reduce public record requests and incoming phone calls relating to property tax records that is mobile friendly.

Organizational Summary

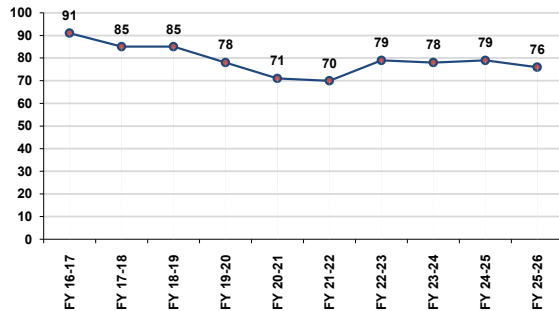


Executive Division - Comprised of the department's Executive Management, Public Information Officer, Employee Services, Information Technology, and Risk Management & Compliance. This division provides oversight for the department.

Treasury Division - Comprised of the Investment, Investment Accounting and Treasury Units. The Investments Unit is responsible for the investment of all public funds, portfolio management, broker/dealer relations, investment/economic research, credit research and assistance with School and Community College Districts' bond issuances. It is also responsible for ensuring the public funds objectives of safety, liquidity and yield are met in compliance with state law and county resolutions. The Investment Accounting Unit is responsible for the receipt, tracking and reconciling of all pooled funds for Participants, including the apportionment of net interest income to the County, School and Community College Districts and special districts pooled funds participants. It also provides monitoring of compliance with the Orange County California Investment Policy and ratings agency requirements, prepares all investment accounting, monthly and annual investment reporting for TTC, and coordinates all Treasury audits. This unit also performs certain fiscal accounting duties for the Orange County Department of Education, including preparing and posting all school district cash receipts and all debt service invoices into the County's general ledger system and performs daily reconciliation to their general ledger account.

Tax Collections & Administrative Services Division - Comprised of the Taxpayer Services, Collections Services, Accounts Receivable, General Accounting, and Budget & Administrative Services Units. The Taxpayer Billing & Collections Unit performs Taxpayer collection, enforcement, and general services. It is responsible for the collection of prior year secured property taxes, conducting tax auctions, receivables accounting, and handles all incoming phone calls and emails from taxpayers regarding questions on property taxes. It also collects delinquent unsecured property taxes, receives all bankruptcy notices, and files appropriate liens/claims for delinquent invoices to recover public funds. The Accounts Receivable, Collections Services, and General Accounting Units provide centralized collection services for various delinquent invoices for certain county departments, provides billing and accounts receivable services for county departments and external agencies, processes payments for real estate leases, franchise fees and other fee invoices in the accounts receivable subsidiary ledger, performs general accounting functions including processing department invoices for payment, coordinates the escheatment of unclaimed funds for the County, and completes certain reconciliations to the County's general ledger system. The Budget & Administrative Services Unit coordinates the department budget and strategic financial plan preparation, performs budget-to-actual monitoring and reporting, and coordinates cost studies for department provided services.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 1 position was transferred to Budget Control 021, County Procurement Office, for centralization of procurement function and 2 positions were not restored as part of TTC's Restore Level of Service Augmentation request.
- During FY 2024-25 budget process, 1 position was added to provide the procurement/contract support needs of TTC.
- In FY 2022-23, 1 position was transferred to County Executive Office (CEO)/County Procurement Office to provide the procurement/contract support needs of TTC.
- In FY 2021-22, 5 positions were reinstated, 1 position was transferred from Auditor-Controller, and 3 positions were added to meet the operation needs of TTC.
- In FY 2020-21, 1 position associated with the Voluntary Incentive Program (VIP) was deleted to reduce the budget shortfall as a result of the pandemic-related revenue losses.

- In FY 2019-20, 7 vacant positions were deleted per CEO recommendation.
- In FY 2018-19, 2 positions were transferred to CEO to staff the County Service Center Information desk and 5 positions were deleted in accordance with the County's Vacant Position Policy.
- In FY 2016-17, 6 positions were deleted in accordance with the County's Vacant Position Policy facilitated by technology improvements.

Budget Summary

Support of the County's Initiatives:

The TTC will continue to support all service plan goals in support of the County initiatives. TTC will continue its efforts to stabilize its Net County Cost by focusing on ways to further increase use of technology to protect the public funds, streamline and automate processes to increase revenue collections, streamline operations to decrease costs and to seek full cost recovery from departments as allowed by law.

Changes Included in the Base Budget:

To meet the FY 2025-26 Net County Cost limit, TTC submitted a Reduce Level of Service Augmentation of 4 positions and \$683 thousand. In order to maintain current level of service, TTC requested full restoration and received 2 positions, and \$683 thousand in appropriations and Net County Cost.

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Restore Appropriations and Net County Costs to Maintain Current Level of Service Amount: \$ 682,738	Restoration of four positions, appropriations and Net County Cost	Restore positions to sustain core mandated functions and fulfill the department's legal and fiduciary mandates	34138

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	78	79	79	76	(3)	(3.8)
Total Revenue	10,831,921	11,107,185	11,106,431	10,544,171	(563,014)	(5.1)
Total Expenditures/Encumbrances	17,960,852	18,918,422	18,130,859	18,017,130	(901,292)	(4.8)
Net County Cost	7,128,930	7,811,237	7,024,429	7,472,959	(338,278)	(4.3)

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Treasurer-Tax Collector in the Appendix on page A85

Highlights and Key Trends:

- Maintained the public trust by meeting the investment objectives of safety, liquidity and yield as of December 31, 2024.
- Met all daily cash needs of the County, School and Community College Districts and voluntary pool participants and expected future cash flow needs.
- Maintained low investment administrative costs per dollar as of December 31, 2024, particularly due to higher balances of assets under management thereby increasing net yields safely to pool participants.
- Maintained high current year secured property tax collection rates while billing a record secured property taxes amount of \$9.2B.
- Upgraded and continued ongoing enhancements to the website to enhance transparency and ease of use by taxpayers/citizens including adding a secure portal for external participant viewing of investment statements.
- Continued to provide cost-effective short-term financing options to school districts per State law saving them significant interest and issuance costs through the temporary transfer program.
- Lowered total interest cost for School and Community College Districts from involvement in Pre-Pricing Calls on school bond financings, and helped Districts comply with State law by recommending 100% of bond financing premiums be paid into debt service accounts, as confirmed by a California Attorney General opinion.

Budget Units Under Department Control:

No.	Agency Name	Executive Division	Treasury Division	Tax Collections & Administrative Services Division	Total
074	Treasurer-Tax Collector	(200,722)	12,327,046	5,890,806	18,017,130
107	Remittance Processing Equipment Replacement			500	500
	Total	(200,722)	12,327,046	5,891,306	18,017,630

TREASURER-TAX COLLECTOR

107 - REMITTANCE PROCESSING EQUIPMENT REPLACEMENT

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	24,000
Total FY 2024-2025 Actual Expenditure + Encumbrance:	270
Total Final FY 2025-2026 Budget:	500
Percent of County General Fund:	N/A
Total Employees:	0.00

The Remittance Processing Equipment Replacement Fund was created to establish reserves to provide for the periodic replacement of high-speed Remittance processing and other banking equipment. As the banker for the County, the Treasurer-Tax Collector (TTC) receives high volumes of checks and in order to ensure safe and timely deposit of funds, specialized equipment is required to efficiently process and deposit checks into the County's depository bank. This equipment may also be used to process and deposit other county funds for other local agencies that are collected by Board resolution or agreement.

The Remittance Processing Equipment Replacement Fund is funded through the Investment Administrative Fees charged to taxing agencies by the inclusion of the equipment's depreciation and through the remittance processing service fees from local agencies.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	13,953	24,000	0	0	(24,000)	(100.0)
Total Expenditures/Encumbrances	297	24,000	270	500	(23,500)	(97.9)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	13,656	0	(270)	(500)	(500)	0.0
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Remittance Processing Equipment Replacement in the Appendix on page A99

INTERNAL AUDIT

079 - INTERNAL AUDIT

Operational Summary

Mission:

To provide highly reliable, independent, objective evaluations, and business and financial advisory services to the Board of Supervisors and County management to assist them with their important business and financial decisions, and to protect and safeguard the County's resources and assets.

Department Overview:

Internal Audit Department (IAD) performs testing and reporting on the effectiveness of internal controls which help safeguard assets and resources, provide reasonable and prudent stewardship, and ensure accurate recording and reporting, thereby assisting in achieving the County's goals and objectives. IAD maintains effective working relationships with key audit stakeholders and departments, including the Board of Supervisors, the Audit and Investment Oversight Committees, and external auditors.

Fund Summary:

IAD is funded by the County General Fund.

Strategic Goals:

Measurable Department Goal	Objective	Performance Measure	FY 2025-26 Target
Obtain client management concurrence on audit recommendations	Ensure management's agreement and commitment to take action on identified risks	Percent of management concurrence to mitigate the identified risk	>=80%
Provide professional audit services to benefit client operations	Utilize customer service ratings to evaluate auditor performance and client satisfaction with reports	1. Average positive customer ratings with audit services 2. Average of clients satisfied with report	1. >=80% 2. >=80%

Objectives and Performance Measures may include metrics from other Budget Controls or Funds managed by Department. FY 2025-26 Performance Measures were aligned to County and Department goals. Therefore, previously reported FY 2024-25 Performance Measures were not included.

Additional Department Goals:

- Assist the Board of Supervisors and county executive management in ensuring the county's assets and resources are safeguarded through the implementation of proper internal controls
- Maintain independence, responsiveness, and transparency in providing professional internal audits, performance audits, advisory services, and suggesting corrective recommendations to clients



- Report on the county's internal controls, accounting records, and financial and business operations through public audit reports and reviews
- Conduct required internal (annual) and external (every five years) quality assessments
- Provide support for Internal Audit management to earn and maintain professional licenses and certifications to ensure up-to-date knowledge and skills relevant to the current risk environment

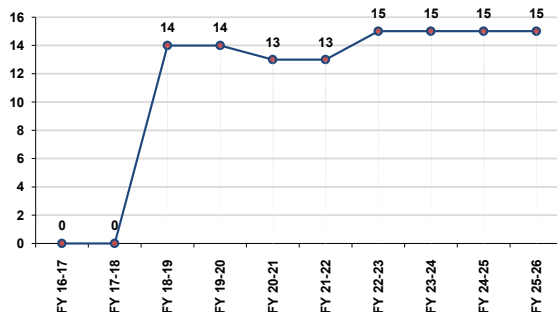
FY 2024-25 Achievement Highlights:

- Completed 10 audits and Board-directed assignments covering critical and/or high-risk County business functions and made recommendations, as applicable, to improve internal control effectiveness and business process efficiency. This included Board directives, such as the risk assessment and review of all Orange County American Rescue Plan Act funded contracts and expenditures, Internal Control audits, Information Technology audits, and outsourced audits that Internal Audit administered.
- Completed 10 follow-up audits to ensure departments implemented audit recommendations.

Organizational Summary

Internal Audit Services - Audit professionals (including Certified Public Accountants, Certified Internal Auditors and Certified Information Systems Auditors) and support members. The Audit Operations division performs the core department function of planning and conducting audits based on a comprehensive annual countywide risk assessment. The Administrative Services division fulfills all the administrative needs of the department including Audit Oversight Committee support, finance services (accounting, budget, purchasing), and operations support (report proofing, distribution).

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2022-23 budget process, 2 positions were added to support additional workload demands for information technology audits.
- During the FY 2020-21 budget process, 1 vacant position was deleted per CEO recommendation.
- During the FY 2018-19 budget process, IAD re-established as a separate department independent from the County Auditor-Controller by Board Resolution 18-068, effective July 1, 2018, 14 positions were transferred from Auditor-Controller Internal Audit Division to IAD.

Budget Summary

Support of the County's Initiatives:

IAD will continue to support and assist the Board of Supervisors and county executive management in the accomplishment of their strategic business goals and objectives. IAD is committed to continuous learning and staying abreast of relevant issues regarding accounting trends and financial best practices. IAD applies professional auditing standards to all audit engagements.

Changes Included in the Base Budget:

The established FY 2025-26 Net County Cost limit for IAD is sufficient to maintain current levels of service for ongoing base-line operations.

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	15	15	15	15	0	0.0
Total Expenditures/Encumbrances	2,558,549	4,378,794	3,717,885	4,461,138	82,344	1.9
Net County Cost	2,558,549	4,378,794	3,717,885	4,461,138	82,344	1.9

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Internal Audit in the Appendix on page A87

Highlights and Key Trends:

- Information Technology Advances: The pace of technological advances continues to accelerate, coupled with the increased importance of cybersecurity for the county's business operations. As such, Information Technology Audits are an increasingly important part of the annual audit plan.
- Staff Retention: IAD is a small department, therefore each staff is significant to the accomplishment of the annual audit plan. Our commitment to staff retention and continuous development is underscored by our investments in resources and training including a robust training program for new auditors, external training covering emerging audit issues and trends, and focused information technology training for every level and competency of the audit team. Through all of these efforts, we are able to complete our annual plan efficiently and effectively.

Budget Units Under Department Control:

No.	Agency Name	Internal Audit Services
079	Internal Audit	4,461,138
Total		4,461,138



PROGRAM V: CAPITAL IMPROVEMENTS

Summary of Appropriations and Revenues

Dept/ Budget Control	Budget Control Name	FY 2025-2026 Appropriations	FY 2025-2026 Revenue	FY 2025-2026 Net County Cost
036/036	Capital Projects	12,133,931	0	12,133,931
017/038	Data Systems Development Projects	4,000,000	0	4,000,000
GENERAL FUND SUBTOTAL		16,133,931	0	16,133,931
017/104	Criminal Justice Facilities - Accumulative Capital Outlay	5,725,060	5,725,060	0
036/15D	Countywide Capital Projects Non-General Fund	516,900,718	516,900,718	0
017/15I	Countywide IT Projects Non-General Fund	67,843,460	67,843,460	0
060/15L	800 MHz CCCS	14,113,755	14,113,755	0
9B0	Construction	43,470,052	43,470,052	0
OTHER FUNDS SUBTOTAL		648,053,045	648,053,045	0
TOTAL - CAPITAL IMPROVEMENTS		664,186,976	648,053,045	16,133,931

CAPITAL PROJECTS

036 - CAPITAL PROJECTS

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	12,133,931
Total FY 2024-2025 Actual Expenditure + Encumbrance:	12,133,931
Total Final FY 2025-2026 Budget:	12,133,931
Percent of County General Fund:	0.22%
Total Employees:	0.00

Capital Projects, Budget Control 036, provides County General Fund for new and previously recommended and approved capital projects. Projects may include the purchase of land, equipment, intangible property, or improvements to buildings or infrastructure, which have a useful life of more than one year and are intended to be held or used in operations. All countywide projects are budgeted in Countywide Capital Projects Non-General Fund 15D, with the exception of department funded capital projects from John Wayne Airport, OC Community Resources, OC Public Works and OC Waste and Recycling.

The primary funding source is the County General Fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Revenue	10,613	0	4,559	0	0	0.0
Total Expenditures/Encumbrances	12,131,811	12,133,931	12,133,931	12,133,931	0	0.0
Net County Cost	12,121,198	12,133,931	12,129,372	12,133,931	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Capital Projects in the Appendix on page A51



CAPITAL PROJECTS

15D - COUNTYWIDE CAPITAL PROJECTS NON-GENERAL FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	623,575,267
Total FY 2024-2025 Actual Expenditure + Encumbrance:	145,691,741
Total Final FY 2025-2026 Budget:	516,900,718
Percent of County General Fund:	N/A
Total Employees:	0.00

The Countywide Capital Projects Non-General Fund accounts for all countywide projects which may occur over multiple fiscal years. Any unspent or unencumbered funds are rebudgeted in the following year for ongoing projects, re-appropriated for new projects per Board approval, or returned to the County General Fund.

Funding sources include the County General Fund and non-general fund sources.

FY 2024-25 Achievement Highlights:

- OC CARES - Juvenile Hall (JH) Campus - During the fiscal year, the demolition of various structures was completed to prepare for the first phase of the project. Project phases were amended to maintain Juvenile Hall's operations with construction of the new campus estimated to begin in FY 2025-26.
- OC CARES - Coordinated Reentry Center for Adults - A Phase 1 Construction Manager at Risk (CMAR) contract has been awarded for the Coordinated Reentry Center at Probation's former Juvenile Youth Guidance Center (YGC). This contract will provide pre-construction services and completed construction documents to establish a construction guaranteed maximum price. The construction is estimated to begin early FY 2025-26.
- OC CARES - Manchester Office Building (MOB) Reentry Success Center- In FY 2024-25 the Reentry Success Center at Probation's MOB facility was substantially completed providing for administrative, operational, and training spaces for the County's partners who provide reentry services including Project Kinship and the Hub for Integration, Reentry & Employment OC (H.I.R.E. OC).
- OC CARES - Workforce Reentry Center - During FY 2024-25, CEO Real Estate worked with the developer, architect, and other vendors to refine site-design and programming to establish a guaranteed maximum price for the project. Pre-construction is anticipated for FY 2025-26, as well as a development agreement, with construction anticipated in FY 2026-27.
- New Emergency Operations Center - During FY 2024-25, the County developed a programming plan and test fit options for the new primary Emergency Operations Center to be located in the City of Tustin.
- Health Care Agency, Marine Way Campus - This project provided a new Health Care Agency campus including a Public Health Lab, Administrative Offices, a Multipurpose Agency Operations Center and office space for the Emergency Medical Services program. The facility opened to the public in spring of 2025.
- County Operations Center (COC) Campus - Projects completed on the COC Campus include the move of the Health Care Agency's Public Guardian division into Building B; continued beautification of the campus by replacing fencing and windows; and improvements to drainage infrastructure.

- Hutton Towers - Projects completed at the Hutton Towers, which house the Orange County District Attorney and Orange County Sheriff's Department, include design of window seal replacements at both buildings, the replacement of the roof at the Osborne building and the replacement of the Gates' building generator.
- Central Utility Facility (CUF) - OCPW continued upgrades to the County's CUF including modifications to the duct burner and absorber retube. Design began on safety upgrades which will replace ammonia-based processes and provide a more environmentally friendly facility.

Budget Summary

Changes Included in the Recommended Base Budget:

The FY 2025-26 Budget is \$516.9 million, including \$3.3 million in new projects, \$29.6 million for contingencies, \$58 million for future capital obligations, \$215 million in General Fund transfers and \$211 million for rebudgeted or continuing projects. Revenue in the FY 2025-26 Budget is \$34.4 million less than FY 2024-25 Budget due to one-time transfers-in received in FY 2024-25 as well as lower revenue from OC Waste and Recycling importation revenue sharing. New revenue includes \$88 million in transfers in from OC CARES, Fund 12M; \$19.6 million from County General Fund sources; \$4.4 million in state funding for the Coordinated Reentry Center; and \$2.5 million from Criminal Justice Facilities - Accumulative Capital Outlay, Fund 104. The remaining budget is supported by \$393.4 million in carry-over fund balance.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	210,190,619	170,475,117	46,204,084	123,462,396	(47,012,721)	(27.6)
Total Expenditures/Encumbrances	160,607,754	623,575,267	145,691,741	516,900,718	(106,674,549)	(17.1)
Prior Year Encumbrance Cancellations	320,022	0	28,771,081	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	49,902,887	(453,100,150)	(70,716,577)	(393,438,322)	59,661,828	(13.2)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Countywide Capital Projects Non-General Fund in the Appendix on page A160

FY 2025-2026 New Capital Project Requests

		FY 2025-2026
Unit	Project Description	Final Budget
Probation		
PQ01	Multipurpose Rehabilitation Center Kitchen	400,000
Description: This project will create a full-service kitchen at Probation's Multipurpose Rehabilitation Center to be used as a culinary training facility for justice involved individuals reentering society. Funding from 15D's General Fund allocation of \$400,000.		
Health Care Agency		
PQ02	Madero - Elevator Rehabilitation	700,000
Description: Rehabilitation of the elevators at the Health Care Agency's newly acquired Madero facility will ensure multi-story access to all users of the building. Funding from 15D's General Fund allocation of \$700,000.		
OC Public Works		
PQ03	CUF - GT 201 Controls Upgrade	1,184,000
Description: This project will replace control system components of the gas turbine system that are obsolete ensuring the Central Utility Facility (CUF) remains fully operational. Funding from 15D's General Fund allocation of \$1,184,000.		
Social Services Agency		
PQ04	SSA - Orangewood Generator Replacement	1,050,000
Description: Replacement of Orangewood Children and Family Center's emergency backup generator to ensure electrical redundancy in the event of a power outage. Funding from 15D's General Fund allocation of \$1,050,000.		
Total New Capital Projects		3,334,000

FY 2025-2026 Contingency, Future Obligation, General Fund Transfers, & Rebudgeted Projects

Unit	FY 2024-2025		FY 2025-2026
	Project Name	Budget	Final Budget
County Executive Office			
15DC	Contingency	6,618,795	29,581,468
1100	Future Capital Obligation	70,463,165	58,025,788
1100	General Fund Transfers	0	215,000,000
OC CARES			
PP13	OC CARES - Arraignment Court	9,700,000	9,700,000
PM18	OC CARES - Coordinated Reentry Center	18,067,342	23,319,640
PM24	OC CARES - Juvenile Corrections Campus	79,813,810	60,493,085
PP14	OC CARES - Workforce Reentry Center	86,323,984	37,304,650
Probation			
PN31	JH - Design & Install Catwalks	4,580	400,000
PP07	JH - Kitchen AC, Make-Up Air, Grease Hood Exhaust	650,000	939,380
PN43	JH - Laundry Facilities	50,000	2,360,024
PK08	MOB - ADA Exterior Upgrades	708,241	60,000
PL02	MOB - Replace (2) 150 Ton Chillers	189,609	20,000
PN26	YGC - Archflash Electrical Repairs	150,000	150,000
PM28	YGC - New Sally Port Entrance	450,000	445,000
PM17	YCG - Replace Obsolete Building Control System	225,000	225,000
PM16	YLA - Fencing	349,405	15,000
PM15	YLA - Replace Obsolete Building Automation System	900,000	900,000
OC Sheriff's Department			
PN21	CMJ - Renovation of Attorney Bonds Booth Area	811,956	500,000
PN19	CMJ - Roof Expansion Recreation Area	443,017	347,097
PM04	IRC - Air Handler Units Replacement	3,512,044	800,000
PI20	Jail Security Electronic Controls System	2,500,000	1,000,000
PL26	OC Jails ADA Compliance	2,003,378	400,000
PN23	TLF - Red Team Lobby Security	1,500,000	1,300,000
Health Care Agency			
PJ16	17th Clinic - Facility Design & Upgrade	9,647,211	6,345,841
PN11	401 Tustin - Shade Sail Replacement	108,086	33,000
PM25	405 W 5th - Elevator Upgrade	60,415	25,000
PN18	Archflash Electrical Repairs	100,000	100,000
PM26	El Toro - Emergency Medical Facility	3,850,000	50,000
PN15	Madero - New HVAC Plant	1,500,000	2,100,000
PP06	Madero - Waste Line	175,000	1,550,000
Central Utility Facility			
PP04	Blowdown Tank Heat Exchanger	150,000	276,000
*PM35	GCS Upgrade	0	1,000,000
PN16	Leg 2 Engineering	5,313,000	4,000,000
PM01	Replace Natural Gas Compressors	2,500,000	1,288,400
PN34	Urea Project	500,000	3,800,000

FY 2025-2026 Contingency, Future Obligation, General Fund Transfers, & Rebudgeted Projects (Continued)

Unit	Project Name	FY 2024-2025	FY 2025-2026
		Budget	Final Budget
Countywide			
PM37	1015-1055 Main Reconfiguration	2,930,000	1,080,000
PN02	1770 Broadway - Replace Fan Coils, Ducting & HVAC	2,000,000	1,000,000
PP01	CAN - Backup Generator	175,000	133,344
PP02	CAS - Backup Generator	175,000	132,432
PH08	COC - Bldg B - Replace Chiller Plant	5,632,451	300,000
PN04	COC - Bldg A & B - Electrical Service/Gear Equipment	900,000	1,683,799
PM42	COC - Bldg B - Public Guardian Move	456,000	20,000
PK03	COC - Bldg C - Interior Upgrades	5,985,903	5,635,903
*PI03	COC Campus - Emergency Generator Switchgear Upgrade	0	500,000
PP03	COC Campus - Rear Parking Lighting	450,000	400,000
PN03	Courts - CJC - Replace Sewer Main	75,000	825,000
PA31	Courts - County Share of Cost	5,197,302	4,749,421
PP15	Emergency Operations Center	30,000,000	18,177,504
PP17	Fleet New Facility	35,000,000	15,000,000
PH10	Gates - Replace Building Generator	95,000	20,000
PK02	Gates - Window Seals Replacement	441,600	15,000
PN13	Osborne - Replace Roof	550,000	19,942
PM08	Osborne - Window Seal Replacements	485,000	20,000
Countywide Capital Projects Non-General Fund			
NA	Anticipated Projects Completed in FY 2024-25	211,120,833	0
Total Rebudgeted Capital Projects		611,007,127	513,566,719

*Rebudgeted projects that were not budgeted in FY 2024-25, but incurred expenses against FY 2023-24 (Prior Year) encumbrances.

COUNTY EXECUTIVE OFFICE

104 - CRIMINAL JUSTICE FACILITIES - ACCUMULATIVE CAPITAL OUTLAY

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	4,800,340
Total FY 2024-2025 Actual Expenditure + Encumbrance:	21,304
Total Final FY 2025-2026 Budget:	5,725,060
Percent of County General Fund:	N/A
Total Employees:	0.00

The Criminal Justice Facilities - Accumulative Capital Outlay fund accounts for the acquisition, maintenance and capital projects for criminal justice facilities. Capital projects for these facilities are budgeted in Countywide Capital Projects Non-General Fund 15D, and where appropriate, are offset with transfers in from Fund 104.

The primary funding sources are surcharges and penalty assessments on parking violations and criminal fees and fines.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	1,313,622	990,000	1,319,722	958,000	(32,000)	(3.2)
Total Expenditures/Encumbrances	1,405,802	4,800,340	21,304	5,725,060	924,720	19.3
Prior Year Encumbrance Cancellations	48,399	0	25,815	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(43,780)	(3,810,340)	1,324,233	(4,767,060)	(956,720)	25.1
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Criminal Justice Facilities - Accumulative Capital Outlay in the Appendix on page A97

COUNTY EXECUTIVE OFFICE

038 - DATA SYSTEMS DEVELOPMENT PROJECTS

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	4,000,000
Total FY 2024-2025 Actual Expenditure + Encumbrance:	4,000,000
Total Final FY 2025-2026 Budget:	4,000,000
Percent of County General Fund:	0.07%
Total Employees:	0.00

Data Systems Development Projects, Budget Control 038, provides the County General Fund for new and previously recommended and approved information technology (IT) projects. This funding is used for IT infrastructure, such as software or equipment, which has a useful life of more than one year and is intended to be held or used in operations. All countywide IT projects are budgeted in County IT Projects Non-General Fund 15I, with the exception of department funded IT projects from John Wayne Airport, OC Community Resources, OC Public Works and OC Waste and Recycling.

The primary funding source is the County General Fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Revenue	3,200	0	0	0	0	0.0
Total Expenditures/Encumbrances	4,000,000	4,000,000	4,000,000	4,000,000	0	0.0
Net County Cost	3,996,800	4,000,000	4,000,000	4,000,000	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Data Systems Development Projects in the Appendix on page A53

COUNTY EXECUTIVE OFFICE

15I - COUNTYWIDE IT PROJECTS NON-GENERAL FUND

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	73,466,834
Total FY 2024-2025 Actual Expenditure + Encumbrance:	8,114,895
Total Final FY 2025-2026 Budget:	67,843,460
Percent of County General Fund:	N/A
Total Employees:	0.00

The Countywide IT Projects, Non-General Fund accounts for countywide information technology (IT) projects. These projects can be multi-year in duration and any unspent or unencumbered funds are rebudgeted in the following year for ongoing projects, re-appropriated for new projects per Board approval, or returned to the County General Fund.

Funding sources include the County General Fund and non-general fund sources.

FY 2024-25 Achievement Highlights:

- Access Control Conversion - Upgrades to the County's badge system enhanced building security and allowed for a lower annual licensing fee.
- Asset Tracking System - This new Asset & Equipment Tracking System consolidated various departmental processes and enabled the County to monitor non-fixed assets.
- Enterprise Resource Planning (ERP) System Replacement - Auditor Controller continued efforts to replace the County's financial, procurement, human resources, and payroll information system. In March of 2025, a vendor was selected and implementation of a new ERP system began. This project is anticipated to be completed in phases with the first phase estimated to go live in FY 2026-27.
- County Enterprise Network Redundancy - Enhancement of the County's network infrastructure in the County Administration South building added redundancy in the event of network or internet service failure at the Orange County Data Center.
- E-Agenda - The Clerk of the Board and OCIT continued efforts to modernize the County's system which collects and stores public records for Board meetings and County committees. This project is anticipated for completion in FY 2025-26.
- Legacy Application Restoration - Implementation of this project enabled the County to restore critical applications in the event of a cyber incident.
- Multi-Factor Authentication System - Expansion of the County's current Multi-Factor Authentication (MFA) system continued with an enterprise level solution, including badge readers and hardware tokens, significantly improving security and user experience.
- Virtual Private Network (VPN) Solution Expansion - Consolidation of multiple VPN solutions within the County into a single platform allowed users direct connectivity to County applications and provided access at the network level, significantly enhancing security.



Budget Summary

Changes Included in the Recommended Base Budget:

The FY 2025-26 Budget is \$67.8 million in appropriations which includes \$455 thousand in new projects, \$4 million for contingencies, \$25.3 million for future IT obligations, and \$38 million in rebudgeted or continuing projects. Revenue in the FY 2025-26 Budget is \$1.2 million less than FY 2024-25 Budget due to one-time revenue received in FY 2024-25 for CompassOC. The Budget includes a transfer in from Budget Control 038, Data System Development of \$4 million in County General Fund and \$43 thousand in state revenue for CompassOC.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	26,097,682	5,272,318	5,272,318	4,042,525	(1,229,793)	(23.3)
Total Expenditures/Encumbrances	5,436,263	73,466,834	8,114,895	67,843,460	(5,623,374)	(7.7)
Prior Year Encumbrance Cancellations	0	0	41,600	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	20,661,419	(68,194,516)	(2,800,976)	(63,800,935)	4,393,581	(6.4)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Countywide IT Projects Non-General Fund in the Appendix on page A164

FY 2025-2026 New IT Projects

		FY 2025-2026
Unit	Project Description	Final Budget
OCIT		
IQ01	Network Detection & Response Tool	400,000
Description: This project will enhance the security of the County's digital assets by monitoring network traffic ensuring OCIT can address any potential threats. Funding from 15I's General Fund allocation of \$400,000.		
Health Care Agency		
IQ02	Correctional Health Services TechCare 5.0	55,000
Description: This project will update the Health Care Agency's correctional health electronic records system to meet state mandates. The total cost for this project is \$712,600 budgeted primarily in Health Care Agency, Budget Control 042. Fund 15I will provide the County's share of \$55,000 and the Health Care Agency will fund the remainder through grants. Funding from 15I's General Fund allocation of \$55,000.		
Total New IT Projects		455,000

FY 2025-2026 Contingency, Future Obligation, & Rebudgeted Projects

Unit	Project Name	FY 2024-2025	FY 2025-2026
		Budget	Final Budget
Contingencies			
15IC	Contingency	1,740,000	4,013,242
I999	Future Capital Obligation	59,810,699	25,299,455
Auditor-Controller			
IM09	ERP Replacement	2,117,337	32,323,207
Clerk of the Board			
IA06	E-Agenda Upgrade (CAMS)	25,000	927,000
County Executive Office			
II16	System of Care Data Integration System (SOCDIS)	4,000,000	364,000
OCIT			
IN02	OCIT - AI Network Traffic Analysis	575,000	575,000
IN03	OCIT - Automated Patching Tool	625,000	625,000
*IN04	OCIT - E Discovery	0	940,000
IN01	OCIT - Multi-Factor Authentication	930,000	728,000
IP03	OCIT - Natural Drive Language to SQL	100,000	300,000
IN07	OCIT - Physical Identity & Access Management	350,000	300,000
*IO02	OCIT - Privileged Access Management System Migration	0	641,250
OC Sheriff's Department			
IL01	TTC - Call Center/Quantum/CUBBS Upgrades	766,250	352,306
Countywide IT Projects Non-General Fund			
NA	Anticipated Projects Completed in FY 2024-25	2,427,548	0
Total FY 2025-26 IT Rebudgeted Projects		73,466,834	67,388,460

*Rebudgeted projects that were not budgeted in FY 2024-25, but incurred expenses against FY 2023-24 (Prior Year) encumbrances.

SHERIFF-CORONER

15L - 800 MHz CCCS

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	20,919,016
Total FY 2024-2025 Actual Expenditure + Encumbrance:	11,323,719
Total Final FY 2025-2026 Budget:	14,113,755
Percent of County General Fund:	N/A
Total Employees:	0.00

The 800 MHz Countywide Coordinated Communications System (CCCS) Fund 15L was established to provide separate accountability for the coordinated communications system serving public safety and public works agencies of the County and 34 cities. This fund also includes contract reserve funds. In addition, miscellaneous communications expenses, such as rents and utilities for remote sites, are paid from this fund.

The Orange County Fire Authority, cities and other participating agencies provide funding to Fund 15L through 800 MHz Cost Sharing Infrastructure payments.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	9,480,873	18,774,404	13,421,589	12,437,700	(6,336,704)	(33.8)
Total Expenditures/Encumbrances	9,493,456	20,919,016	11,323,719	14,113,755	(6,805,261)	(32.5)
Prior Year Encumbrance Cancellations	5,873	0	48,773	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(6,709)	(2,144,612)	2,146,644	(1,676,055)	468,557	(21.8)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: 800 MHz CCCS in the Appendix on page A170

9B0 - PUBLIC FINANCING PROGRAM (PGM V)

9B3 Major Activities

9B3 funds are used to construct and/or acquire public facility improvements (e.g. roads, fire stations, libraries, etc.) funded from bond proceeds issued on behalf of the Community Facilities Districts (CFD), and to administer other long-term requirements of the Districts.

9B3 Funds

Budget Control Number	Community Facility Districts	FY 2025-2026 Appropriations		FY 2025-2026 Revenue	
565	CFD 2021-1 RMV (Riendea) Construction Fund	\$	7,720,827	\$	7,720,827
567	CFD 2023-1 RMV (Riendea Ph 2B) Construction Fund		35,749,225		35,749,225



PROGRAM VI: DEBT SERVICE

Summary of Appropriations and Revenues

Dept/ Budget Control	Budget Control Name	FY 2025-2026 Appropriations	FY 2025-2026 Revenue	FY 2025-2026 Net County Cost
017/019	Capital Acquisition Financing	37,490,392	37,440,392	50,000
017/022	Prepaid Pension Obligation	5,000	5,000	0
GENERAL FUND SUBTOTAL		37,495,392	37,445,392	50,000
017/15Y	Teeter Series A Debt Service Fund	118,765,933	118,765,933	0
9C0	Debt Service	69,737,163	69,737,163	0
OTHER FUNDS SUBTOTAL		188,503,096	188,503,096	0
TOTAL - DEBT SERVICE		225,998,488	225,948,488	50,000

COUNTY EXECUTIVE OFFICE

019 - CAPITAL ACQUISITION FINANCING

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	2,042,145
Total FY 2024-2025 Actual Expenditure + Encumbrance:	2,042,145
Total Final FY 2025-2026 Budget:	37,490,392
Percent of County General Fund:	0.69%
Total Employees:	0.00

The Capital Acquisition Financing budget control is used to make timely debt service payments on the County's bonds issued for financing public capital improvements. The California Municipal Financing Authority (CMFA) Lease Revenue Bonds, Series 2017A (Orange County Civic Center Infrastructure Improvement Program Phase I) and CMFA Lease Revenue Bonds, Series 2018A (Orange County Civic Center Infrastructure Improvement Program Phase II) were issued to construct the County Administration South and County Administration North buildings. This budget control also makes the timely debt service payments on the South Orange County Public Financing Authority Lease Revenue Bonds, Series 2022 (County of Orange Sheriff-Coroner Facility).

The Capital Acquisition Financing is funded by the collection of rent from departments occupying the buildings and makes trustee payments for the bonds.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Budget
		As of 6/30/25	As of 6/30/25	Final Budget	Amount Percent
Total Revenue	1,964,131	1,992,145	2,040,243	37,440,392	35,448,247 1,779.4
Total Expenditures/Encumbrances	1,969,264	2,042,145	2,042,145	37,490,392	35,448,247 1,735.8
Net County Cost	5,133	50,000	1,902	50,000	0 0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.
Detailed budget by expense category and by activity is presented for agency: Capital Acquisition Financing in the Appendix on page A32



COUNTY EXECUTIVE OFFICE

022 - PREPAID PENSION OBLIGATION

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	5,000
Total FY 2024-2025 Actual Expenditure + Encumbrance:	0
Total Final FY 2025-2026 Budget:	5,000
Percent of County General Fund:	0%
Total Employees:	0.00

The purpose of this budget control is to record revenues and expenditures related to the Taxable Pension Obligation Bonds issued for the prepayment, at a discount, of the County's annual pension contribution. Bonds were not issued during the prior three fiscal years due to historically high interest rates that would have eliminated any savings with a prepayment. The FY 2025-26 budget does not include appropriations to prepay the FY 2026-27 pension obligation. If savings can be realized by prepaying the FY 2026-27 obligation, the County Executive Office will return to the Board to request additional appropriations.

Funding source includes miscellaneous revenues.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Revenue	0	5,000	0	5,000	0	0.0
Total Expenditures/Encumbrances	0	5,000	0	5,000	0	0.0
Net County Cost	0	0	0	0	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Prepaid Pension Obligation in the Appendix on page A34

COUNTY EXECUTIVE OFFICE

15Y - TEETER SERIES A DEBT SERVICE FUND

Operational Summary

Fund Summary:

This fund records the expenses and revenues related to the Teeter Program which was restructured in 2013 from a commercial paper program to a Note Purchase and Reimbursement Agreement. The Teeter Program is an alternate secured property tax distribution plan. Normally, the secured property taxes collected by a County are distributed to taxing agencies (e.g. school districts), resulting in less than 100% of the tax levy being distributed because of delinquencies.

Under the Teeter Plan, the County distributes 100% of the levy to the taxing agencies and in exchange receives the right to keep the delinquent taxes, penalties and interest.

15Y funding includes delinquent tax collections which are pledged to redeem the Teeter Notes.

At a Glance:

Total FY 2024-2025 Modified Budget:	147,521,942
Total FY 2024-2025 Actual Expenditure + Encumbrance:	125,315,379
Total Final FY 2025-2026 Budget:	118,765,933
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Total Revenue	104,016,198	113,500,000	108,383,352	92,000,000	(21,500,000)	(18.9)
Total Expenditures/Encumbrances	138,224,838	147,521,942	125,315,379	118,765,933	(28,756,009)	(19.5)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(34,208,640)	(34,021,942)	(16,932,027)	(26,765,933)	7,256,009	(21.3)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Teeter Series A Debt Service Fund in the Appendix on page A174

9C0 - PUBLIC FINANCING PROGRAM (PGM VI)

9C1 Major Activities

9C1 funds are used to provide for debt service of bonds issued on behalf of the Assessment Districts (AD).

9C1 Funds

Budget Control Number	Assessment Districts	FY 2025-2026 Appropriations		FY 2025-2026 Revenue	
433	Golden Lantern Reassessment District 94-1 Debt Service	\$	350,500	\$	350,500
507	Irvine Coast Assessment District 88-1 - Debt Service		4,704		4,704
516	Assessment Dist 01-1 Ziani Project - Debt Service		523,860		523,860
523	Newport Coast AD 01-1 Group 2 Debt Service		1,090,350		1,090,350
52T	Newport Coast AD 01-1 Conversion #1 Debt Service		1,413,945		1,413,945
534	AD 01-1 Group 3 Debt Service		1,220,595		1,220,595
536	Newport Coast AD 01-1 Group 4 Conversion Debt Service		1,234,550		1,234,550
551	Assessment District 92-1 Newport Ridge - Debt Service		730		730

9C3 Major Activities

9C3 funds are used to provide for debt service of bonds issued on behalf of the Community Facility Districts (CFD).

9C3 Funds

Budget Control Number	Community Facility Districts	FY 2025-2026 Appropriations		FY 2025-2026 Revenue	
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	\$	2,235,900	\$	2,235,900
487	Ladera CFD 2002-01 Debt Service		5,137,379		5,137,379
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service		9,689		9,689
509	Rancho Santa Margarita CFD 87-5B - Debt Service		12,698		12,698
513	Coto de Caza CFD 87-8 - Debt Service		1,094		1,094
517	Rancho Santa Margarita CFD 87-5C - Debt Service		15,012		15,012
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service		13,946		13,946
530	CFD 2004-1 Ladera Debt Service		7,536,046		7,536,046
533	CFD 01-1 Ladera - Debt Service		2,879,498		2,879,498
541	CFD 2015-1 RMV (Village of Esencia) Debt Service		8,433,571		8,433,571
547	CFD 00-1 (Series A of 2000) Ladera - Debt Service		2,760,000		2,760,000
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service		1,265		1,265
555	CFD 2003-1 Ladera Debt Service		4,264,577		4,264,577
560	CFD 2016-1 RMV (Village of Esencia) Debt Service		8,040,895		8,040,895
562	CFD 2017-1 RMV (Village of Esencia) Debt Service		6,557,913		6,557,913
564	CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service		2,137,656		2,137,656

9C3 Funds

Budget Control Number	Community Facility Districts	FY 2025-2026 Appropriations	FY 2025-2026 Revenue
566	CFD 2021-1 RMV (Rienda) Debt Service	7,488,320	7,488,320
568	CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	6,372,470	6,372,470

PROGRAM VII: INSURANCE, RESERVES & MISCELLANEOUS

Summary of Appropriations and Revenues

Dept/ Budget Control	Budget Control Name	FY 2025-2026 Appropriations	FY 2025-2026 Revenue	FY 2025-2026 Net County Cost
017/004	Miscellaneous	429,545,592	431,555,304	(2,009,712)
017/037	OCIT Shared Services	5,555,000	5,555,000	0
017/039	IBM Mainframe	1,268,243	0	1,268,243
017/056	Employee Benefits	2,909,651	2,246,948	662,703
001/100	General Fund	0	1,225,501,318	(1,225,501,318)
GENERAL FUND SUBTOTAL		439,278,486	1,664,858,570	(1,225,580,084)
080/270	Compressed Natural Gas Enterprise Fund	329,000	329,000	0
017/289	OCIT Countywide Services	127,136,444	127,136,444	0
017/290	Insured Health Plans ISF	232,455,030	232,455,030	0
017/291	Unemployment ISF	3,999,801	3,999,801	0
017/292	Self-Insured PPO Health Plans ISF	100,247,174	100,247,174	0
017/293	Workers' Compensation ISF	64,361,237	64,361,237	0
017/294	Property & Casualty Risk ISF	416,971,166	416,971,166	0
080/296	OC Fleet Services	79,833,962	79,833,962	0
031/297	OC Printing & Graphics	8,236,974	8,236,974	0
017/298	Self-Insured Benefits Internal Service Fund	7,039,419	7,039,419	0
017/29W	Wellness Program Internal Service Fund	3,880,971	3,880,971	0
017/29Z	Life Insurance ISF	1,053,672	1,053,672	0
OTHER FUNDS SUBTOTAL		1,045,544,850	1,045,544,850	0
TOTAL - INSURANCE, RESERVES & MISCELLANEOUS		1,484,823,336	2,710,403,420	(1,225,580,084)

100 - GENERAL FUND

Operational Summary

Fund Summary:

The General Fund houses the General Purpose Revenue (GPR) which is the primary component of Net County Cost used to fund County mandated services to the citizens of Orange County. The General Fund also includes obligated fund balances (reserves) set aside for specific uses including contingencies, capital projects, and strategic priorities.

The General Fund is funded with General Purpose Revenues (GPR), including Property Taxes, Sales Taxes, Property Tax Administration Fees, and other miscellaneous sources. The obligated fund balances (OFB) are increased if positive Fund Balance Unassigned (FBU) is recorded at the end of a fiscal year. OFB is reduced to fund strategic priorities or capital projects as approved by the Board of Supervisors during the budget development process or budget reporting process.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25		Budget Amount	Percent
Beginning Fund Balance - Unassigned	26,219,748	26,853,798	26,853,798	0	(26,853,798)	(100.0)
Total Revenue	1,095,732,700	1,132,732,435	1,151,749,176	1,225,501,318	92,768,883	8.2
Total Current Year Encumbrances	34,461,956	0	27,472,413	0	0	0.0
Prior Year Encumbrance Cancellations	13,004,907	0	23,772,380	0	0	0.0
Inc/(Dec) to Obligated Fund Balances	(93,751,807)	26,853,797	5,128,531	1,225,501,318	(26,853,797)	(100.0)
Ending Fund Balance - Unassigned	1,194,247,206	1,132,732,436	1,169,774,410	0	92,768,882	8.2

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: General Fund in the Appendix on page A94

COUNTY EXECUTIVE OFFICE

004 - MISCELLANEOUS

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	38,480,678
Total FY 2024-2025 Actual Expenditure + Encumbrance:	27,929,386
Total Final FY 2025-2026 Budget:	429,545,592
Percent of County General Fund:	7.94%
Total Employees:	0.00

The Miscellaneous Fund is a compilation of General Fund activities which include miscellaneous General Fund transfers to non-General Funds, contingency appropriations for unanticipated salary and benefit issues, and appropriations to fund General Fund budget actions throughout the year.

Costs are funded from overhead recovery from non-General Funds County Wide Cost Allocation Plan (CWCAP) and select General Fund agencies.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Total Revenue	108,421,275	69,106,162	83,720,586	431,555,304	362,449,142	524.5
Total Expenditures/Encumbrances	189,373,831	38,480,678	27,929,386	429,545,592	391,064,914	1,016.3
Net County Cost	80,952,556	(30,625,484)	(55,791,200)	(2,009,712)	28,615,772	(93.4)

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Miscellaneous in the Appendix on page A16

COUNTY EXECUTIVE OFFICE

037 - OCIT SHARED SERVICES

Operational Summary

Fund Summary:

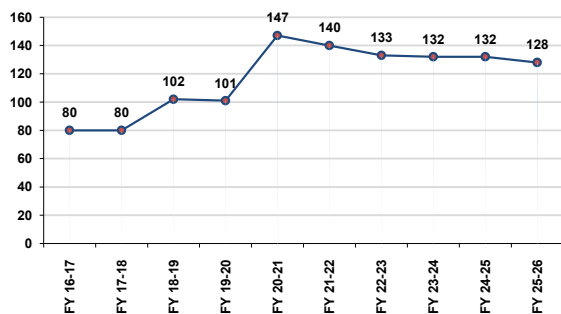
At a Glance:

Total FY 2024-2025 Modified Budget:	6,601,863
Total FY 2024-2025 Actual Expenditure + Encumbrance:	6,601,863
Total Final FY 2025-2026 Budget:	5,555,000
Percent of County General Fund:	0.1%
Total Employees:	128.00

The OCIT Shared Services Budget Control accounts for activities that provide a delivery model which enables OCIT to achieve greater efficiencies through the use of pooled resources, increased knowledge sharing, streamlined processes, and standardized hardware and software. Departments supported include CEO, CSS, OCCR, OCPW, OCWR, Probation, SSA and TTC.

OCIT Shared Services costs, which are primarily salaries and employee benefits, are funded by intra-agency billings based on direct support provided to departments.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, 4 positions were transferred to OCIT Countywide Services to align staff within units for workload balancing.
- During the FY 2023-24 budget process, added 1 position transferred from OCIT Countywide Services to align staff within units for workload balancing.
- In FY 2022-23, deleted 2 positions: 1 position transferred to Human Resources Services and 1 position transferred to Employee Benefits.
- During the FY 2022-23 budget process, added 2 positions: 1 transferred from OCIT Countywide Services and 1 from County Counsel to align staff within units for workload balancing offset by deleting 3 positions: 1 transferred to OCIT Countywide Services and 2 transferred to County Executive Office.
- In FY 2021-22, added 2 positions: 1 position transferred from Treasurer-Tax Collector and 1 previously deleted position was restored. Deleted 8 vacant positions in accordance with the County's Vacant Position Policy approved by the Board on June 26, 2018.
- During the FY 2021-22 budget process, 1 position was transferred to OCIT Countywide Services to align staff within units for workload balancing.
- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 6 positions associated with the Voluntary Incentive Program (VIP) were deleted.
- During the FY 2020-21 budget process, 4 positions were transferred to OCIT Countywide Services, 1 position was transferred from OCIT Countywide Services to align staff within units for workload balancing. Deleted 9 vacant positions per CEO recommendation.

- In FY 2019-20, added 58 positions transferred from Social Services Agency.
- During the FY 2019-20 budget process, deleted 3 positions transferred to OCIT Countywide Services offset by adding 2 positions: 1 position transferred from OCIT Countywide Services and 1 from Clerk of the Board to align staff within units for workload balancing.
- In FY 2017-18, added 22 positions: 21 positions transferred from Probation and 1 from Child Support Services (CSS) to integrate Probation and CSS to OCIT Shared Services and added 2 positions transferred from OCIT Countywide Services offset by deleting 2 positions transferred to OCIT Countywide Services to align staff within units for workload balancing.
- During the FY 2017-18 budget process, added 2 positions transferred from OCIT Countywide Services offset by deleting 1 position transferred to OCIT Countywide Services to align staff within units for workload balancing.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	132	132	132	128	(4)	(3.0)
Total Revenue	5,078,279	6,601,863	6,601,863	5,555,000	(1,046,863)	(15.9)
Total Expenditures/Encumbrances	5,078,279	6,601,863	6,601,863	5,555,000	(1,046,863)	(15.9)
Net County Cost	0	0	0	0	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: OCIT Shared Services in the Appendix on page A52

COUNTY EXECUTIVE OFFICE

039 - IBM MAINFRAME

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	1,668,243
Total FY 2024-2025 Actual Expenditure + Encumbrance:	998,403
Total Final FY 2025-2026 Budget:	1,268,243
Percent of County General Fund:	0.02%
Total Employees:	0.00

The IBM Mainframe Fund was created to help offset the cost of the mainframe. Initially, the total cost of the mainframe was recovered by charging departments based on their usage. As departments moved off the mainframe, the total cost was covered by fewer departments and in FY 2008-09, all costs associated with the mainframe were moved from the departments' budgets and placed into the IBM Mainframe fund within the General Fund. The last application utilizing the IBM Mainframe migrated off the system in FY 2022-23, allowing the County to retire the hardware. Effective FY 2023-24, the IBM Mainframe fund transitioned from costs associated with the IBM Mainframe to costs associated with the Open System. The Open Systems environment is comprised of several hardware solutions from departments that provide a combination of interoperability, portability, and open software standards. Ongoing costs are to ensure the various system cycles interoperate successfully.

The IBM Mainframe is funded by the County General Fund.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount Percent
Total Expenditures/Encumbrances	728,013	1,668,243	998,403	1,268,243	(400,000) (24.0)
Net County Cost	728,013	1,668,243	998,403	1,268,243	(400,000) (24.0)

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: IBM Mainframe in the Appendix on page A54



COUNTY EXECUTIVE OFFICE

056 - EMPLOYEE BENEFITS

Operational Summary

Fund Summary:

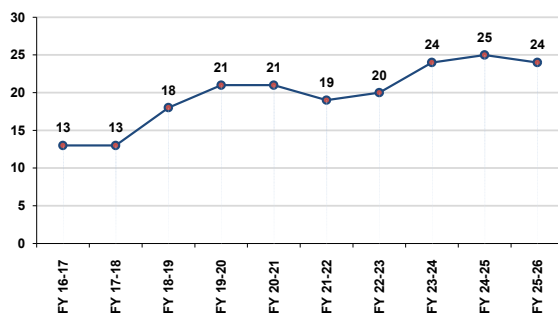
At a Glance:

Total FY 2024-2025 Modified Budget:	3,046,327
Total FY 2024-2025 Actual Expenditure + Encumbrance:	2,460,391
Total Final FY 2025-2026 Budget:	2,909,651
Percent of County General Fund:	0.05%
Total Employees:	24.00

Employee Benefits accounts for the activities that provide benefits, services, and programs to county employees, retirees, and their dependents.

Employee Benefits is funded by intra-agency billings. Costs not recovered from the direct services are funded by the County General Fund.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, one position was transferred to Budget Control 021, County Procurement Office, for centralization of the procurement function.
- During the FY 2024-25 budget process, 1 position was added to support wellness programming needs.
- During the FY 2023-24 budget process, 1 position was added to support employee benefits CAPS+ modules.
- In FY 2022-23, 2 positions and their associated IT functions were transferred from OCIT. In addition, 1 limited-term position was added to support the transition from the Retiree Medical Grant program to the Health Reimbursement Arrangement.
- In FY 2021-22, 1 position was added to support administration of the Benefits Center contract and operations.
- In FY 2020-21, deleted 1 position associated with the Voluntary Incentive Program and deleted 1 limited-term position.
- During the FY 2019-20 budget process, 1 position was added to support the Wellness Center reception desk, 1 position was added to support an increasing contract management workload and 1 limited-term position was added to support new benefits programs and projects.
- During the FY 2018-19 budget process, 1 limited-term and 1 regular positions were converted from Extra Help positions to support Employee Benefits projects and ongoing operational needs.
- In FY 2017-18, 1 regular and 2 limited-term positions were added to support analysis of the County's Benefits Delivery Model and to support the strategic improvement of benefits administration.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	24	25	25	24	(1)	(4.0)
Total Revenue	2,187,153	2,383,624	2,274,404	2,246,948	(136,676)	(5.7)
Total Expenditures/Encumbrances	2,756,995	3,046,327	2,460,391	2,909,651	(136,676)	(4.5)
Net County Cost	569,842	662,703	185,987	662,703	0	0.0

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Detailed budget by expense category and by activity is presented for agency: Employee Benefits in the Appendix on page A67



OC PUBLIC WORKS

270 - COMPRESSED NATURAL GAS ENTERPRISE FUND

Operational Summary

Fund Summary:

The Compressed Natural Gas (CNG) Enterprise Fund accounts for the cost associated with the operation and maintenance of the County's CNG fueling station.

The major funding source includes royalties from alternative fuel.

At a Glance:

Total FY 2024-2025 Modified Budget:	734,540
Total FY 2024-2025 Actual Expenditure + Encumbrance:	480
Total Final FY 2025-2026 Budget:	318,800
Percent of County General Fund:	N/A
Total Employees:	0.00

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	549,359	494,541	494,541	0	(494,541)	(100.0)
Total Revenue	376,700	240,000	335,306	329,000	89,000	37.1
Total Expenditures/Encumbrances	405	363,600	480	318,800	(44,800)	(12.3)
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	431,112	370,940	370,940	10,200	(360,740)	(97.3)
Net Position - Ending Balance	494,541	0	458,427	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

COUNTY EXECUTIVE OFFICE

289 - OCIT COUNTYWIDE SERVICES

Operational Summary

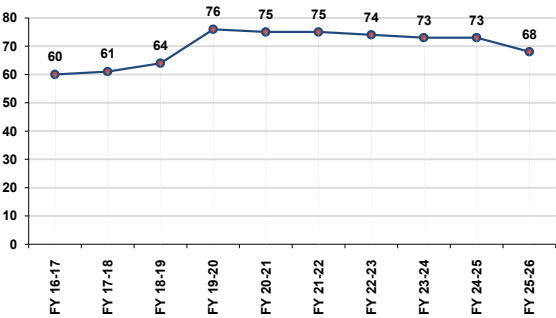
Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	120,937,799
Total FY 2024-2025 Actual Expenditure + Encumbrance:	92,668,441
Total Final FY 2025-2026 Budget:	119,766,060
Percent of County General Fund:	N/A
Total Employees:	68.00

The OCIT Countywide Services Internal Service Fund (ISF) provides county services supporting Information Security, Data Center Services, Network and Voice Services, Administrative Services, eGov Software Applications, Strategy, Innovation and Architecture, and Client Services (which includes Business Relationship Management, Program/Project Management and Business Analysis).

The OCIT Countywide Services ISF is funded by charges to departments based on direct consumption or an allocation basis, such as County positions or number of email accounts.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2025-26 budget process, added 4 positions transferred from OCIT Shared Services offset by 8 positions transferred to County Procurement Office, Budget Control 021, for centralization of the procurement function.

In FY 2024-25, 1 position was deleted as part of the Mid-Year Budget Report and in accordance with the January 3, 2025, Budget Action Plan.

- During the FY 2023-24 budget process, deleted 1 position transferred to OCIT Shared Services to align staff within units for workload balancing.
- During the FY 2022-23 budget process, added 1 position transferred from OCIT Shared Services offset by 1 position transferred to OCIT Shared Services to align staff within units for workload balancing.
- In FY 2021-22, deleted 1 vacant position in accordance with the County's Vacant Position Policy.
- During the FY 2021-22 budget process, added 1 position transferred from OCIT Shared Services to align staff within units for workload balancing.

In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 1 position associated with the Voluntary Incentive Program (VIP) was deleted.

- During the FY 2020-21 budget process, added 4 positions transferred from OCIT Shared Services and deleted 1 position transferred to OCIT Shared Services to align staff within units for workload balancing. Deleted 4 vacant positions per CEO recommendation.



- In FY 2019-20, added 10 positions from OC Public Works for Badge Access Control Systems and added 3 positions transferred from OCIT Shared Services offset by deleting 1 position transferred to OCIT Shared Services to align staff within units for workload balancing.
- In FY 2018-19, added 5 positions: 2 positions transferred from OCIT Shared Services and 3 from Probation offset by deleting 2 positions transferred to OCIT Shared Services to align staff within units for workload balancing.
- During the FY 2017-18 budget process, added 1 position transferred from OCIT Shared Services offset by deleting 2 positions transferred to OCIT Shared Services to align staff within units for workload balancing.
- In FY 2016-17, added 2 positions transferred from OCIT Shared Services offset by deleting 1 position transferred to OCIT Shared Services to align staff within units for workload balancing and added 1 new position to support OCIT operations.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	73	72	72	68	(4)	(5.5)
Net Position - Beginning Balance	8,764,731	14,007,657	14,007,657	12,639,404	(1,368,253)	(9.8)
Total Revenue	95,783,904	95,509,899	98,454,421	101,958,102	6,448,203	6.8
Total Expenditures/Encumbrances	86,658,605	117,550,011	92,668,441	119,766,060	2,216,049	1.9
Prior Year Encumbrance Cancellations	940,279	0	2,505,543	0	0	0.0
Inc/(Dec) to Reserves	4,822,650	(8,032,452)	6,279,693	(5,168,554)	2,863,898	(35.7)
Net Position - Ending Balance	14,007,659	0	16,019,487	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

COUNTY EXECUTIVE OFFICE

290 - INSURED HEALTH PLANS ISF

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	216,383,830
Total FY 2024-2025 Actual Expenditure + Encumbrance:	209,674,345
Total Final FY 2025-2026 Budget:	232,455,030
Percent of County General Fund:	N/A
Total Employees:	0.00

The Insured Health Plans Internal Service Fund (ISF) provides health benefits to employees, retirees, and their dependents enrolled in fully insured health plans ensuring compliance with federal and state employee benefits regulations.

The Insured Health Plans ISF is funded by charges to County departments and program participants.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev		Budget	
		As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Net Position - Beginning Balance	6,514,258	6,102,313	6,102,313	4,993,736	(1,108,577)	(18.2)
Total Revenue	196,871,784	210,281,517	209,562,817	227,461,294	17,179,777	8.2
Total Expenditures/Encumbrances	197,283,728	216,383,830	209,674,345	232,455,030	16,071,200	7.4
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	0	0	0	0	0	0.0
Net Position - Ending Balance	6,102,314	0	5,990,785	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.
Columns may not total correctly due to rounding.



COUNTY EXECUTIVE OFFICE

291 - UNEMPLOYMENT ISF

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	3,459,494
Total FY 2024-2025 Actual Expenditure + Encumbrance:	1,378,854
Total Final FY 2025-2026 Budget:	3,999,801
Percent of County General Fund:	N/A
Total Employees:	0.00

The Unemployment ISF provides for self-insurance of unemployment claims, administrative fees and related programs associated with the state mandated unemployment insurance program ensuring compliance with federal and state employee benefits regulations.

The Unemployment ISF is funded by charges to County departments.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	3,869,574	2,880,495	2,880,495	2,172,896	(707,599)	(24.6)
Total Revenue	173,613	579,000	766,660	1,826,905	1,247,905	215.5
Total Expenditures/Encumbrances	1,162,692	3,459,494	1,378,854	3,999,801	540,307	15.6
Prior Year Encumbrance Cancellations	0	0	283	0	0	0.0
Inc/(Dec) to Reserves	0	0	0	0	0	0.0
Net Position - Ending Balance	2,880,495	0	2,268,585	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

COUNTY EXECUTIVE OFFICE

292 - SELF-INSURED PPO HEALTH PLANS ISF

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	98,705,153
Total FY 2024-2025 Actual Expenditure + Encumbrance:	97,583,516
Total Final FY 2025-2026 Budget:	100,247,174
Percent of County General Fund:	N/A
Total Employees:	0.00

The County Self-Insured PPO Health Plans ISF provides for self-insured health benefits and administrative fees associated with medical and prescription claims from employees, retirees, and their dependents enrolled in the Wellwise Choice, Sharewell Choice, Wellwise Retiree, and Sharewell Retiree health plans.

The Self-Insured PPO Health Plans ISF is funded by charges to County departments and program participants.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	8,778,196	12,074,202	12,074,202	7,154,008	(4,920,194)	(40.7)
Total Revenue	81,677,820	86,630,951	90,563,969	93,093,166	6,462,215	7.5
Total Expenditures/Encumbrances	78,572,595	98,705,153	97,583,516	100,247,174	1,542,021	1.6
Prior Year Encumbrance Cancellations	190,781	0	26,415	0	0	0.0
Inc/(Dec) to Reserves	0	0	0	0	0	0.0
Net Position - Ending Balance	12,074,202	0	5,081,070	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

COUNTY EXECUTIVE OFFICE

293 - WORKERS' COMPENSATION ISF

Operational Summary

Fund Summary:

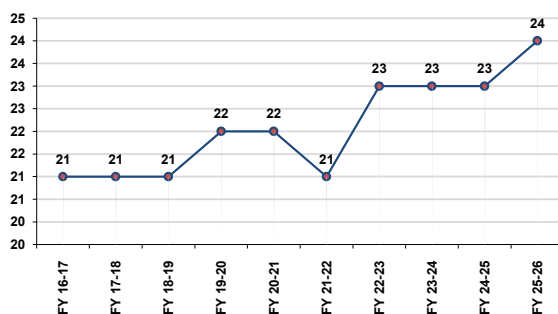
At a Glance:

Total FY 2024-2025 Modified Budget:	67,959,793
Total FY 2024-2025 Actual Expenditure + Encumbrance:	67,959,792
Total Final FY 2025-2026 Budget:	64,361,237
Percent of County General Fund:	N/A
Total Employees:	24.00

The Workers' Compensation ISF is a division of CEO Risk Management whose mission is to preserve and protect the human and capital assets of the County. The ISF is self-insured and provides State-mandated and County-sponsored Memorandum of Understanding benefits to County employees injured during the course of their work and other qualified recipients. The fund also assists County departments to identify and analyze loss exposures, implement the most appropriate risk management techniques, monitor the results and revise risk management program strategies, as necessary. This is accomplished through its various programs: Workers' Compensation, Safety and Loss Prevention, Industrial Hygiene, Integrated Disability and Absence Management, and ADA Title II Compliance.

The Workers' Compensation ISF is funded by charges to program participants.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During FY 2025-26 budget process, 1 position was transferred from Fund 294, Property & Casualty Risk, to support operational needs. In FY 2021-22, 2 positions were added to support the operational needs of the ADA Title II Program.
- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 1 position associated with the Voluntary Incentive Program (VIP) was deleted.
- During the FY 2020-21 budget process, 1 vacant position was deleted per CEO recommendation.
- In FY 2019-20, 1 position was added to the Integrated Disability and Absence Management program to provide administrative support.
- In FY 2018-19, 1 position was transferred from Human Resource Services to focus on Integrated Disability and Absence Management.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	23	23	23	24	1	4.3
Net Position - Beginning Balance	379,901	378,589	378,589	698,483	319,894	84.5
Total Revenue	68,276,828	67,580,420	67,580,420	63,662,754	(3,917,666)	(5.8)
Total Expenditures/Encumbrances	68,656,729	67,959,793	67,959,792	64,361,237	(3,598,556)	(5.3)
Prior Year Encumbrance Cancellations	478,734	0	751,821	0	0	0.0
Inc/(Dec) to Reserves	100,146	(784)	5,407	0	784	(100.0)
Net Position - Ending Balance	378,588	0	745,631	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

COUNTY EXECUTIVE OFFICE

294 - PROPERTY & CASUALTY RISK ISF

Operational Summary

Fund Summary:

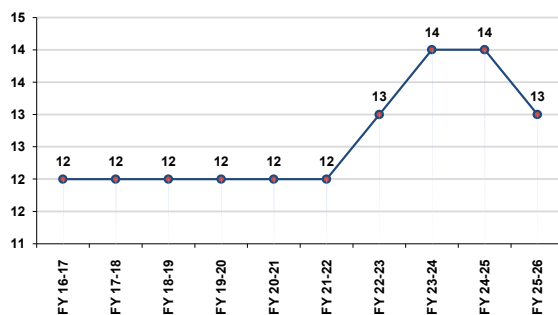
At a Glance:

Total FY 2024-2025 Modified Budget:	99,383,738
Total FY 2024-2025 Actual Expenditure + Encumbrance:	99,383,735
Total Final FY 2025-2026 Budget:	416,971,166
Percent of County General Fund:	N/A
Total Employees:	13.00

The Property & Casualty Risk ISF is a division of CEO Risk Management whose mission is to preserve and protect the human and capital assets of the County of Orange. The ISF provides in-house claims handling of all liability claims filed against the County as well as the placement of commercial insurance policies for the County and other governmental agencies, as permitted by Memorandum of Understanding.

The Property & Casualty Risk ISF is funded by charges to program participants.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During FY2025-26 budget process, 1 position was transferred to Fund 293, Workers' Compensation, to support operational needs.
- In FY 2022-23, added 1 position to support risk management claims.
- In FY 2021-22, added 1 position to support the operational needs of CEO Risk Management.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev	Final Budget	Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Total Positions	14	14	14	13	(1)	(7.1)
Net Position - Beginning Balance	2,128,081	2,381,851	2,381,851	3,035,596	653,745	27.4
Total Revenue	39,980,196	97,001,891	97,001,887	413,935,570	316,933,679	326.7
Total Expenditures/Encumbrances	42,108,276	99,383,738	99,383,735	416,971,166	317,587,428	319.6
Prior Year Encumbrance Cancellations	2,377,111	0	3,038,126	0	0	0.0
Inc/(Dec) to Reserves	(4,736)	0	(1,038)	0	0	0.0
Net Position - Ending Balance	2,381,848	0	3,039,167	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

OC PUBLIC WORKS

296 - OC FLEET SERVICES

Operational Summary

Fund Summary:

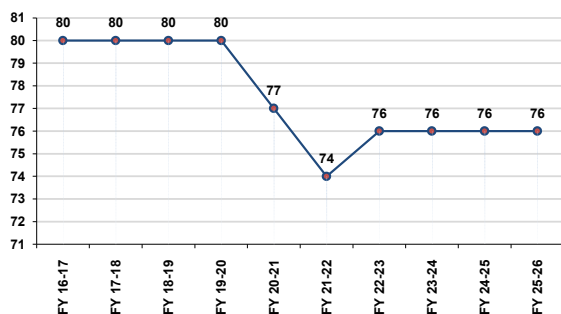
At a Glance:

Total FY 2024-2025 Modified Budget:	65,589,837
Total FY 2024-2025 Actual Expenditure + Encumbrance:	38,578,390
Total Final FY 2025-2026 Budget:	54,125,375
Percent of County General Fund:	N/A
Total Employees:	76.00

The OC Fleet Services Fund is utilized for services offered by the fleet management team, including preventative maintenance, repairs, routine safety inspections and ensures alignment with state emissions regulations for county vehicles.

OC Fleet is funded by charges for services and transfers in from departments for vehicle acquisitions.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- During the FY 2022-23 budget process, deleted 1 position transferred to OC Public Works to align staff within units for workload balancing. In FY 2021-22, 3 positions associated with the Voluntary Incentive Program were reinstated.
- In FY 2020-21, to reduce the budget shortfall due to the pandemic-related revenue losses, 3 positions associated with the Voluntary Incentive Program were deleted.
- During the FY 2020-21 budget process, 3 vacant positions were deleted per CEO recommendation.

Budget Summary

Approved Budget Augmentations and Related Performance Results:

Unit Amount	Description	Performance Plan	PB Req. Code
Increase Appropriations for Purchase of One OC Public Works Vehicle Amount: \$ 85,000	Add \$85K in appropriations to purchase one new electric vehicle to test high ampere electric vehicle (EV) charging stations in the County.	Ensure compliance with testing standards and inspections of electric vehicle supply equipment (EVSE) as mandated by the State of California	34032

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Total Positions	76	76	76	76	0	0.0
Net Position - Beginning Balance	7,539,278	5,450,951	5,450,951	22,792,014	17,341,063	318.1
Total Revenue	47,711,772	51,184,084	50,745,531	51,193,064	8,980	0.0
Total Expenditures/Encumbrances	44,632,683	57,107,130	38,578,390	54,125,375	(2,981,755)	(5.2)
Prior Year Encumbrance Cancellations	588,614	0	486,190	0	0	0.0
Inc/(Dec) to Reserves	5,756,032	(472,098)	10,520,382	19,859,703	20,331,801	(4,306.7)
Net Position - Ending Balance	5,450,949	0	7,583,900	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

REGISTRAR OF VOTERS

297 - OC PRINTING & GRAPHICS

Operational Summary

Fund Summary:

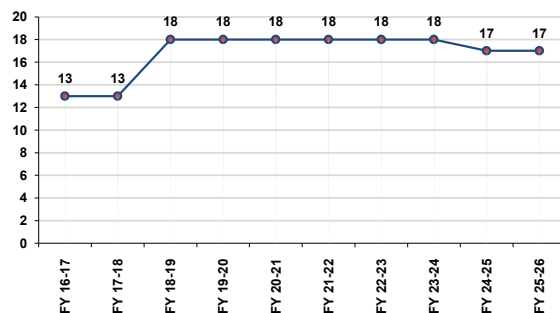
At a Glance:

Total FY 2024-2025 Modified Budget:	7,916,852
Total FY 2024-2025 Actual Expenditure + Encumbrance:	5,746,793
Total Final FY 2025-2026 Budget:	6,982,198
Percent of County General Fund:	N/A
Total Employees:	17.00

OC Printing & Graphics, a division of the Registrar of Voters (ROV), whose mission is to provide quality and cost-effective printing services. Printing services are used by ROV and other county departments and governmental agencies by using leading-edge technology with new and up-to-date capabilities to fulfill printing and graphics needs.

OC Printing & Graphics is funded by charges to County departments based on direct services provided.

Ten Year Staffing Trend:



Ten Year Staffing Trend Highlights:

- In FY 2023-24, 1 position was deleted in accordance with the Vacant Position Policy.
- In FY 2017-18, 5 positions were added to support increased workload.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget ⁽¹⁾	FY 2024-2025 Actual Exp/Rev	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
		As of 6/30/25	As of 6/30/25	Final Budget	Budget Amount	Percent
Total Positions	17	17	17	17	0	0.0
Net Position - Beginning Balance	865,902	1,519,425	1,519,425	1,872,402	352,977	23.2
Total Revenue	5,247,241	5,982,428	4,834,732	5,951,463	(30,965)	(0.5)
Total Expenditures/Encumbrances	4,874,676	6,662,076	5,746,793	6,982,198	320,122	4.8
Prior Year Encumbrance Cancellations	40,811	0	6,970	0	0	0.0
Inc/(Dec) to Reserves	(240,147)	839,776	1,085,824	841,667	1,891	0.2
Net Position - Ending Balance	1,519,425	0	(471,490)	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

COUNTY EXECUTIVE OFFICE

298 - SELF-INSURED BENEFITS INTERNAL SERVICE FUND

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	6,911,984
Total FY 2024-2025 Actual Expenditure + Encumbrance:	5,638,424
Total Final FY 2025-2026 Budget:	7,039,419
Percent of County General Fund:	N/A
Total Employees:	0.00

The Self-Insured Benefits ISF provides for salary continuance and dental benefits for various employee groups, Long Term Disability (LTD) Insurance premiums and the administration of the Health Care, Dependent Care, and Judges Reimbursement Accounts.

The Self-Insured Benefits ISF is funded by charges to county departments and program participants.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	FY 2025-2026 ⁽¹⁾ Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	3,174,858	2,824,097	2,824,097	1,543,233	(1,280,864)	(45.4)
Total Revenue	4,764,874	4,087,884	4,092,919	5,496,186	1,408,302	34.5
Total Expenditures/Encumbrances	5,115,633	6,911,984	5,638,424	7,039,419	127,435	1.8
Prior Year Encumbrance Cancellations	0	0	57,753	0	0	0.0
Inc/(Dec) to Reserves	0	0	0	0	0	0.0
Net Position - Ending Balance	2,824,099	0	1,336,345	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.

COUNTY EXECUTIVE OFFICE

29W - WELLNESS PROGRAM INTERNAL SERVICE FUND

Operational Summary

Fund Summary:

At a Glance:	
Total FY 2024-2025 Modified Budget:	4,386,431
Total FY 2024-2025 Actual Expenditure + Encumbrance:	2,178,736
Total Final FY 2025-2026 Budget:	3,880,971
Percent of County General Fund:	N/A
Total Employees:	0.00

The Wellness Program ISF supports the County's Employee Wellness program, Your Pathway to Wellness. Based on the need to address rising health care costs, Employee Benefits is focusing on improving the health and productivity of county employees. The program is designed to help employees become aware of important risk factors that impact their wellbeing and provide information, opportunities, and motivation to improve or maintain their health.

The Wellness Program ISF is funded by charges to County departments.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾ As of 6/30/25	Actual Exp/Rev As of 6/30/25	Final Budget	Budget Amount	Percent
Net Position - Beginning Balance	3,031,637	1,971,114	1,971,114	521,960	(1,449,154)	(73.5)
Total Revenue	799,225	2,408,205	991,118	3,347,215	939,010	39.0
Total Expenditures/Encumbrances	2,070,674	4,386,431	2,178,736	3,880,971	(505,460)	(11.5)
Prior Year Encumbrance Cancellations	199,130	0	650	0	0	0.0
Inc/(Dec) to Reserves	(11,796)	(7,113)	(7,113)	(11,796)	(4,683)	65.8
Net Position - Ending Balance	1,971,114	0	791,259	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.
Columns may not total correctly due to rounding.



COUNTY EXECUTIVE OFFICE

29Z - LIFE INSURANCE ISF

Operational Summary

Fund Summary:

At a Glance:

Total FY 2024-2025 Modified Budget:	1,010,588
Total FY 2024-2025 Actual Expenditure + Encumbrance:	915,963
Total Final FY 2025-2026 Budget:	1,053,672
Percent of County General Fund:	N/A
Total Employees:	0.00

The Life Insurance ISF provides life insurance and accidental death & dismemberment insurance (AD&D) coverage to eligible employees.

The Life Insurance ISF is funded by charges to County departments and program participants.

Budget Summary

Final Budget History:

Sources and Uses	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026 ⁽¹⁾	Change from FY 2024-2025	
	Actual Exp/Rev	Budget ⁽¹⁾	Actual Exp/Rev		Budget	
		As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Net Position - Beginning Balance	89,254	92,887	92,887	97,872	4,985	5.4
Total Revenue	886,609	917,700	916,960	955,800	38,100	4.2
Total Expenditures/Encumbrances	882,975	1,010,588	915,963	1,053,672	43,084	4.3
Prior Year Encumbrance Cancellations	0	0	0	0	0	0.0
Inc/(Dec) to Reserves	0	0	0	0	0	0.0
Net Position - Ending Balance	92,888	0	93,883	0	0	0.0

(1) The above totals may not match FY 2024-25 Current Modified Budget and FY 2025-26 Final Budget totals included in "At a Glance" due to inclusion of increases in Reserves.

Columns may not total correctly due to rounding.



GLOSSARY

A-C - Auditor-Controller

ACCOUNT - A classification of expenditure (object) or revenue (revenue source). Example: "Postage" is an account in "Services & Supplies."

ACCRUAL BASIS - A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

ACCRUED SALARIES & BENEFITS - Employee salaries and benefits earned but not paid.

ACFR - Annual Comprehensive Financial Report

ACTIVITY - A division within a department's organizational structure; usually a unit assigned to specific line of work performed to accomplish a function for which a governmental department is responsible. Example: "Medical Health Services" is an activity performed within the Health Care Agency. The State Controller requires this designation.

ADOPTED BUDGET - The final budget amount adopted by the Board of Supervisors in June.

APPROPRIATION - An authorization granted by a legislative body to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited as to the time when it may be committed or expended. In the County, spending limits are Board authorized, set for the fiscal year and may only be changed with Board approval.

ASSESSED VALUATION - A valuation set upon real estate or other property by government as a basis for levying taxes.

ASSESSMENT DISTRICT - A separate unit organized to provide selected services to a specific geographical area such as Irvine Coast or Golden Lantern.

ASSET - Resources owned or held by a government which have monetary value.

ATTRITION - A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement or means other than layoffs.

AUGMENTATIONS - "Modifications to budget requests submitted separately by departments for consideration by the CEO or the Board of Supervisors. The four primary augmentation types are:

- (1) Technical – modifications to a base budget request primarily to reconcile to budget reports or other mid-year budget adjustments;
- (2) Reduce – modifications to reduce a base budget request to comply with established Net County Cost limits;
- (3) Restore – modifications requested to restore budget reductions; and
- (4) Expand – requests for resources above and beyond current funding and staffing levels which may involve new mandates related to existing services, increasing workloads in existing programs or proposals for new services."

AVAILABLE FINANCING - All the means of financing a budget (fund balance plus revenues) with the exception of encumbered, general and other reserves.

BASE BUDGET - Cost of continuing the existing levels of service in the current budget year.

BOS - Board of Supervisors

BUDGET - The plan of financial operation with estimates of proposed expenditures and revenues for a given period of time, usually one year.

BUDGET CONTROL - A combination of several goal-related units under a single administrative department or organization (formerly referred to as an Agency).

BUDGET DOCUMENT - Written instrument used by the budget-making authority to present a comprehensive financial program.

BUDGET LEVEL - The organization level at which budgets are created and monitored.

BUDGET POLICY - A government's policy with respect to revenues, spending and debt management as these relate to government services, programs and capital investments. Budget policy provides an agreed upon set of principles for the planning and programming of government budgets and their funding.

BUDGET YEAR - The County's budget year begins July 1 and ends June 30.

BUDGETARY CONTROL - The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAPITAL ASSET - An asset of a long-term character such as land, buildings, or equipment costing \$5,000 or more.

CAPITAL BUDGET - The appropriation of bonds or operating revenue for improvement to facilities and other infrastructure.

CAPITAL PROJECTS - A program itemizing the County's acquisitions, additions and improvements to fixed assets. Examples: building improvements and land purchases.

CAPS - County Accounting & Personnel System. Automated system which encompasses accounting, budgeting, cost accounting, payroll, position control, and extended purchasing.

CAPS+ - CAPS+ Finance and Purchasing System. The accounting and financial portion of CAPS.

CAPS+ HR - CAPS+ Human Resources (HR) and Payroll System. The payroll and position control portion of CAPS.

CARES Act - Coronavirus Aid, Relief, and Economic Security Act

COMMODITIES - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline and minor equipment.

CONSUMER PRICE INDEX (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY - An amount not to exceed fifteen percent of the fund in which it is allocated, which is appropriated for unforeseen expenditure requirements.

COST OF LIVING ADJUSTMENT (COLA) - An increase in salaries to offset the adverse effect of inflation on compensation.

CURRENT MODIFIED BUDGET - The current fiscal year's Board-approved final budget amount including mid-year adjustments and budget transfers.

CWCAP - County Wide Cost Allocation Plan.

DEBT SERVICE FUND - A fund established to finance and account for the payment of interest and principal on all general obligation bonds.

DEDICATED FUNDS - These are revenues to the County's many special district and single purpose funds. Examples are OC Road, OC Flood, OC Parks, OC Waste and Recycling, Airport, Building & Safety, Community Facilities Districts, and Internal Service Funds.

DEDICATED TAX - A tax levied to support a specific government program or purpose.

DEPARTMENT - An organizational device used by County management to group programs of a like nature.

DEPARTMENTAL REVENUES - These are revenues credited to specific departments. They are used to reimburse or offset that particular department's cost. Examples are State and Federal funding programs and grants, Proposition 172 (1/2 cent Public Safety Sales Tax), Health & Welfare Realignment, fees and service charges.

DEPRECIATION - The recording of expiration in the service life of fixed assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.

DESIGNATIONS - Restrictions placed on the unreserved fund balance to indicate tentative plans for financial resource utilization in future periods.

DISCRETIONARY FUNDS - These are the general purpose revenues plus General Fund Balance Unassigned. Combined, they are the funding source for the Departmental Net County Cost.

EMPLOYEE (OR FRINGE) BENEFITS - Contributions made by a government to meet commitments or obligations for employee fringe benefits. For example, government's share of costs for various pension, medical and life insurance plans.

ENCUMBRANCE - An obligation in the form of a purchase order, contract or other commitment which is chargeable to an appropriation and for which a part of the appropriation is reserved. In some cases, encumbrances reserves are carried over into succeeding fiscal years.

ENTERPRISE FUND - A fund established to finance and account for the operation and maintenance of facilities and services which are predominantly self-supporting by user charges. Examples: Airport and OC Waste and Recycling.

ENTITLEMENTS - Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the monies, usually the State or Federal government.

EXPENDITURE - Designates the cost of goods delivered or services rendered whether paid or unpaid, for governmental funds such as the General Fund and special revenue funds.

EXPENSE - Designates the cost of goods delivered or services rendered whether paid or unpaid, for proprietary funds such as enterprise funds.

EXPENSE BUDGET - Equivalent to current County appropriations. Includes expense items ranging from regular salaries (Object 0101) to cost of inventory issues (Object 5500).

FINAL BUDGET - Adopted legal spending plan for the fiscal year.

FISCAL YEAR - County accounting period which runs from July 1 through June 30 and is designated by the calendar year in which it ends.

FIXED ASSET - An asset of a long-term character such as land, buildings, or furniture & other equipment costing \$5,000 or more.

FULL-TIME EQUIVALENT POSITION (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time employee working for 20 hours per week would be the equivalent to 0.5 of a full-time position.

FUNCTION - A group of related activities aimed at accomplishing a major service for which a governmental unit is responsible. This designation is specified by the State Controller. For example, the Sheriff's Department and District Attorney are departments under the function of "Public Protection."

FUND - An independent fiscal and accounting entity in CAPS+. It is designated by a three-digit code and precedes the department code.

FUND BALANCE - The amount of assets available for specific purposes or available for financing the program of expenditures and other requirements of the budget year.

FUND BALANCE AVAILABLE (FBA) - This is the amount left in a particular fund on June 30, the end of the fiscal year. It consists of:

- July 1 beginning FBA
- Plus revenues and cancellations in reserves
- Minus all expenditures, encumbrances and increases to reserves

GENERAL FUND - The main operating fund of the County, which is used to account for expenditures and revenues for Countywide activities.

GENERAL PURPOSE REVENUES - The County's General Fund Revenues are from a variety of sources, primarily: property tax, vehicle license fees, interest and sales tax. The use of these revenues is unrestricted, which means that the Board can allocate them to any program under the Board's control.

INDIRECT COST - A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

INFRASTRUCTURE - The physical assets of a government (e.g., streets, water, sewer, public buildings, parks, etc.)

INTERGOVERNMENTAL REVENUE - Funds received from federal, state and other local government sources in the form of grants, shared revenues and payments in lieu of taxes.

INTERNAL SERVICE CHARGE - The charges to user departments for internal services provided by another government agency such as data processing or insurance funded from a central pool.

INTERNAL SERVICE FUND (ISF) - An organization created to perform specified services for other County departments. The services performed are charged to the user departments. Example: Reprographics Internal Service Fund.

INTRAFUND TRANSFER - A transfer of costs from one fund budget to another within the General Fund.

NET COUNTY COST / NCC - This is the difference, for all budget units within the General Fund, between total appropriations and total departmental revenues.

OBJECT CODE (OBJECT) - An expenditure or revenue designation used for accounting and budget transactions. Same as Account.

OBJECTIVE - Something to be accomplished in specific, well-defined and measurable terms and that is achievable within a specific time frame.

OBLIGATED FUND BALANCE (OFB) - An amount in a fund used to meet cash requirements or to meet emergency expenditures. Obligated fund balance is not an appropriation, and there is no limitation on the amount of reserve that can be established. Also referred to as reserves.

OBLIGATIONS - Amounts which a government may be legally required to meet out of its resources. This includes not only actual liabilities, but also encumbrances not yet paid.

OPERATING EXPENSES - The cost for personnel, materials and equipment required for a department to function.

OPERATING REVENUE - Funds that the government receives as income to pay for ongoing operations. It includes items such as taxes, fees, charges for specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

OTHER CHARGES - Objects established for expenditures other than salaries and benefits, services and supplies, and fixed assets. Example: "Support and Care of Persons."

PERFORMANCE MEASURE - Data collected to determine how effective or efficient a program is in achieving its objectives.

POST - Police Officer Standardized Training

PROGRAM SECTION - The County operating funds are grouped into seven sections to provide a method of summarizing information for budget management, evaluation, and presentation.

PROPOSED BUDGET - The working document for the fiscal year under discussion. Approval of this document does not allow expenditures for fixed assets and for new permanent employee positions, unless specifically approved by the Board of Supervisors.

PROVISION FOR RESERVES/DESIGNATIONS - A financing requirement for an increase to an established reserve or designation of fund balance or the creation of a new reserve or designation of fund balance.

REALIGNMENT FUNDING (HEALTH & WELFARE) - In FY 1991-92, the State approved the Health & Welfare Realignment Program which involves a shift of program responsibilities from the State to the counties. This shift is funded through a corresponding shift of dedicated Sales Tax and Vehicle License Fee revenue.

RECOMMENDED BUDGET - The County Executive Office's recommended level of funding for a fiscal year before it is adopted by the Board.

REQUESTED BUDGET - The department/budget control initial budget estimate/request.

RESERVE - An amount in a fund used to meet cash requirements or to meet emergency expenditures. A reserve is not an appropriation, and there is no limitation on the amount of reserve that can be established.

REVENUE - Money received to finance ongoing County governmental services. Examples: property taxes, interest, fines, fees, charges for services, etc.

REVENUE SOURCE CODE - The revenue code used for accounting and budget transactions. Also known as object or account.

SALARIES & EMPLOYEE BENEFITS (S&EB) - A category of accounts established for all expenditures for employee-related costs.

SECURED TAXES - Taxes levied on real properties in the County which are "secured" by liens on the properties.

SERVICES & SUPPLIES (S&S) - Objects established for the non-salary operating expenditures of County departments and programs.

SOURCES - Total amount available for appropriation including estimated revenues, fund transfers, decreases to obligated fund balances or reserves, and beginning net position balances.

SPECIAL DISTRICT - Separate unit of local government organized to perform a single function. Examples: Street Lighting, Flood Control.

STRATEGIC GOALS - Goals that have related measurable department objectives which are monitored through performance measures to provide direction for current or future operations.

SSA - Social Services Agency

TAX LEVY - Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.

TAX RATE - The rate applied to the assessed valuation base necessary to produce the tax levy.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit such as special assessments.

TRANSFERS IN/OUT - Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

UNSECURED TAXES - Taxes levied on properties such as office furniture, equipment, and boats.



Index

Numerics

800 MHz CCCS - 15L	369
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A

Air Quality Improvement - 140	238
Airport - Operating Enterprise - 280	249
Airport Construction Fund - 281	254
Airport Debt Service Fund - 283	255
Alternate Defense - 073	146
Assessor - 002	274
Assessor Property Characteristics Revenue - 12P	278
Auditor-Controller - 003	279

B

Bioterrorism Center for Disease Control Fund - 13Z	204
BOARD OF SUPERVISORS	9
Board of Supervisors - 1st District - 006	286
Board of Supervisors - 2nd District - 007	290
Board of Supervisors - 3rd District - 008	294
Board of Supervisors - 4th District - 009	298
Board of Supervisors - 5th District - 010	302
Budget Comparison by Agency and Department	59
Building & Safety General Fund - 071	231
Building and Safety - 113	233

C

CalHome Program Reuse Fund - 15H	175
CAL-ID Operational Costs - 14D	142
CAL-ID System Costs - 14E	143
Capital Acquisition Financing - 019	372
Capital Projects - 036	358
CAPS Program - 014	284
Care Coordination Fund - 12L	325
CEO Real Estate - 035	321
Child Support Program Development - 12C	189
Clerk of the Board - 011	306
Clerk-Recorder - 059	341
Clerk-Recorder Operating Reserve Fund - 12E	347
Clerk-Recorder Special Revenue Fund - 12D	345
Compressed Natural Gas Enterprise Fund - 270	385
County Automated Fingerprint Identification - 109	126

County Counsel - 025	329
County Executive Office - 017	309
County Procurement Office - 021	320
County Service Area #13 - La Mirada - 468	247
County Service Area #22 - East Yorba Linda - 477	183
County Strategic Planning and Board Initiatives - 12N	327
County Tidelands - Newport Bay - 106	161
Countywide Capital Projects Non-General Fund - 15D	359
Countywide IT Projects Non-General Fund - 15I	366
Court Facilities Fund - 14U	150
Criminal Justice Facilities - Accumulative Capital Outlay - 104	364

D

Data Systems Development Projects - 038	365
Delta Special Revenue - 15N	117
Department of Child Support Services - 027	184
Dispute Resolution Program - 123	168
District Attorney - Public Administrator - 026	83
District Attorney's Supp Law Enforcement Services - 14H	97
Domestic Violence Program - 124	169

E

El Toro Improvement Fund - 15T	248
Emergency Medical Services - 13S	200
Employee Benefits - 056	383
Excess Public Safety Sales Tax - 14J	149

F

Facilities Development And Maintenance Fund - 14T	213
Foothill Circulation Phasing Plan - 148	239
FY 2025-26 Position Summary	77
FY 2025-26 Summary Of Obligated Fund Balances	71

G

General Fund - 100	378
Grand Jury - 041	98

H

HCA Interest Bearing Purpose Restricted Revenue - 13U	202
HCA Purpose Restricted Revenues - 13T	201
HCA Realignment - 13W	203
Health Care Agency - 042	190
Health Care Agency - Public Guardian - 030	197
Human Resource Services - 054	323

I

IBM Mainframe - 039	382
In-Home Supportive Services Public Authority - 590	214
Inmate Welfare Fund - 144	140
Insured Health Plans ISF - 290	388
Internal Audit - 079	354

J

Jail Commissary - 143	138
Juvenile Justice Commission - 045	99
Juvenile Justice Reform - 12Y	110

L

Life Insurance ISF - 29Z	399
Limestone Regional Park Mitigation Endowment - 15K	176

M

Major Thoroughfare & Bridge Fee Program (MT&B) - 158	241
Medi-Cal Administrative Activities/Targeted Case Management - 138	199
Mental Health Services Act - 13Y	217
MHSA Housing Fund - 12A	170
Miscellaneous - 004	379
Motor Vehicle Theft Task Force - 122	94

N

N. Tustin Landscape & Lighting Assessment District - 459	182
Narcotic Forfeiture and Seizure - 116	93

O

OC Animal Care - 024	159
OC Animal Care Donations - 121	167
OC Animal Shelter Construction Fund - 16D	178
OC Campaign Finance and Ethics Commission - 052	339
OC CARES Fund - 12M	326
OC Community Resources - 012	153
OC Dana Point Harbor - 108	162
OC Fleet Services - 296	394
OC Flood - 400	243
OC Flood - Capital Improvement Projects - 401	245
OC Flood Santa Ana River Mainstem/Prado Dam Capital Project - 404	246
OC Housing - 15G	173
OC Housing Authority - Operating Reserves - 117	163
OC Parks Capital - 406	181
OC Parks CSA26 - 405	179
OC Printing & Graphics - 297	396

OC Public Libraries - 120	165
OC Public Libraries - Capital - 119	164
OC Public Works - 080	220
OC Road - 115	234
OC Road - Capital Improvement Projects - 174	242
OC Tobacco Settlement Fund - 13N	216
OC Waste & Recycling Enterprise - 299	259
OC Watersheds - 034	228
OCIT Countywide Services - 289	386
OCIT Shared Services - 037	380
OCWR - Brea/Olinda Landfill Escrow - 286	257, 270
OCWR - Environmental Reserve - 275	267
OCWR - Landfill Post-Closure Maintenance - 279	268
OCWR - Prima Deshecha Landfill Escrow - 287	258, 271
OCWR Capital Project Fund - 273	265
OCWR Corrective Action Escrow - 274	266
OCWR Importation Revenue Sharing - 295	272
OCWR-FRB/Bee Canyon Landfill Escrow - 284	256, 269
Office of Care Coordination - 018	318
Office of Independent Review - 051	101
Orange County Housing Authority (OCHA) - 15F	171
Orange County Jail Fund - 134	131
Orange County Opioid Settlement Fund - 13M	215
Organizational Chart	10

P

Parking Facilities - 137	237
Prepaid Pension Obligation - 022	373
Pretrial Services - 048	100
Probation - 057	104
Property & Casualty Risk ISF - 294	393
Property Tax System Centralized O&M Support - 015	285
Proposition 64 - Consumer Protection - 12H	96
Proposition 69 - DNA Identification Fund - 12J	148
Public Administrator - 029	91
Public Defender - 058	112
PUBLIC FINANCING PROGRAM (PGM II) - 9A0	218
PUBLIC FINANCING PROGRAM (PGM V) - 9B0	370
PUBLIC FINANCING PROGRAM (PGM VI) - 9C0	375

R

Real Estate Development Program - 135	328
Real Estate Prosecution Fund - 12G	95
Regional Narcotics Suppression Program - Other - 126	128
Registrar of Voters - 031	334
Remittance Processing Equipment Replacement - 107	353

S

Self-Insured Benefits Internal Service Fund - 298	397
Self-Insured PPO Health Plans ISF - 292	390
Sheriff Narcotics Program - CALMMET - Treasury - 139	132
Sheriff Narcotics Program - Department of Justice - 132	129
Sheriff Narcotics Program - Other - 133	130
Sheriff's Court Ops - Special Collections - 142	137
Sheriff's Substations Fee Program - 141	136
Sheriff's Supplemental Law Enforcement Services - 14G	144
Sheriff-Coroner - 060	118
Sheriff-Coroner Construction and Facility Development - 14Q	145
Sheriff-Coroner Replacement & Maintenance Fund (SCRAM) - 13R	135
Social Services Agency - 063	205
Social Services Agency (SSA) Leased Facilities - 102	210
South County Roadway Improvement Program (SCRIP) - 151	240
SSA Donations & Fees - 12S	211
SSA Wraparound - 12W	212
State Criminal Alien Assistance Program (SCAAP) - 13P	134
Strategic Priority Affordable Housing - 15U	177
Summary of Net County Costs	80
Survey Monument Preservation - 128	236

T

Teeter Series A Debt Service Fund - 15Y	374
Traffic Violator Fund - 13B	133
Treasurer-Tax Collector - 074	348
Trial Courts - 081	147

U

Unemployment ISF - 291	389
Utilities - 040	229

W

Ward Welfare - 14R	111
Wellness Program Internal Service Fund - 29W	398
Workers' Compensation ISF - 293	391





FY 2025-26 Annual Budget Volume II

Table of Contents

APPENDIX	A9
002 - ASSESSOR	A10
003 - AUDITOR-CONTROLLER	A13
004 - MISCELLANEOUS	A16
006 - BOARD OF SUPERVISORS - 1ST DISTRICT	A17
007 - BOARD OF SUPERVISORS - 2ND DISTRICT	A18
008 - BOARD OF SUPERVISORS - 3RD DISTRICT	A19
009 - BOARD OF SUPERVISORS - 4TH DISTRICT	A20
010 - BOARD OF SUPERVISORS - 5TH DISTRICT	A21
011 - CLERK OF THE BOARD	A22
012 - OC COMMUNITY RESOURCES	A24
014 - CAPS PROGRAM	A26
015 - PROPERTY TAX SYSTEM CENTRALIZED O&M SUPPORT	A27
017 - COUNTY EXECUTIVE OFFICE	A28
018 - OFFICE OF CARE COORDINATION	A31
019 - CAPITAL ACQUISITION FINANCING	A32
021 - COUNTY PROCUREMENT OFFICE	A33
022 - PREPAID PENSION OBLIGATION	A34
024 - OC ANIMAL CARE	A35
025 - COUNTY COUNSEL	A36
026 - DISTRICT ATTORNEY - PUBLIC ADMINISTRATOR	A39
027 - DEPARTMENT OF CHILD SUPPORT SERVICES	A41
029 - PUBLIC ADMINISTRATOR	A43
030 - HEALTH CARE AGENCY - PUBLIC GUARDIAN	A44
031 - REGISTRAR OF VOTERS	A45
034 - OC WATERSHEDS	A49
035 - CEO REAL ESTATE	A50
036 - CAPITAL PROJECTS	A51
037 - OCIT SHARED SERVICES	A52
038 - DATA SYSTEMS DEVELOPMENT PROJECTS	A53
039 - IBM MAINFRAME	A54



040 - UTILITIES	A55
041 - GRAND JURY	A56
042 - HEALTH CARE AGENCY	A57
045 - JUVENILE JUSTICE COMMISSION	A62
048 - PRETRIAL SERVICES	A63
051 - OFFICE OF INDEPENDENT REVIEW	A64
052 - OC CAMPAIGN FINANCE AND ETHICS COMMISSION	A65
054 - HUMAN RESOURCE SERVICES	A66
056 - EMPLOYEE BENEFITS	A67
057 - PROBATION	A68
058 - PUBLIC DEFENDER	A71
059 - CLERK-RECORDER	A73
060 - SHERIFF-CORONER	A76
063 - SOCIAL SERVICES AGENCY	A80
071 - BUILDING & SAFETY GENERAL FUND	A83
073 - ALTERNATE DEFENSE	A84
074 - TREASURER-TAX COLLECTOR	A85
079 - INTERNAL AUDIT	A87
080 - OC PUBLIC WORKS	A88
081 - TRIAL COURTS	A93
100 - GENERAL FUND	A94
102 - SOCIAL SERVICES AGENCY (SSA) LEASED FACILITIES	A96
104 - CRIMINAL JUSTICE FACILITIES - ACCUMULATIVE CAPITAL OUTLAY	A97
106 - COUNTY TIDELANDS - NEWPORT BAY	A98
107 - REMITTANCE PROCESSING EQUIPMENT REPLACEMENT	A99
108 - OC DANA POINT HARBOR	A100
109 - COUNTY AUTOMATED FINGERPRINT IDENTIFICATION	A101
113 - BUILDING AND SAFETY	A102
115 - OC ROAD	A103
116 - NARCOTIC FORFEITURE AND SEIZURE	A104
117 - OC HOUSING AUTHORITY - OPERATING RESERVES	A105
119 - OC PUBLIC LIBRARIES - CAPITAL	A106
120 - OC PUBLIC LIBRARIES	A107
121 - OC ANIMAL CARE DONATIONS	A108

122 - MOTOR VEHICLE THEFT TASK FORCE	A109
123 - DISPUTE RESOLUTION PROGRAM	A110
124 - DOMESTIC VIOLENCE PROGRAM	A111
126 - REGIONAL NARCOTICS SUPPRESSION PROGRAM - OTHER	A112
128 - SURVEY MONUMENT PRESERVATION	A113
12A - MHSA HOUSING FUND	A114
12C - CHILD SUPPORT PROGRAM DEVELOPMENT	A115
12D - CLERK-RECORDER SPECIAL REVENUE FUND	A116
12E - CLERK-RECORDER OPERATING RESERVE FUND	A117
12G - REAL ESTATE PROSECUTION FUND	A118
12H - PROPOSITION 64 - CONSUMER PROTECTION	A119
12J - PROPOSITION 69 - DNA IDENTIFICATION FUND	A120
12L - CARE COORDINATION FUND	A121
12M - OC CARES FUND	A122
12N - COUNTY STRATEGIC PLANNING AND BOARD INITIATIVES	A123
12P - ASSESSOR PROPERTY CHARACTERISTICS REVENUE	A124
12S - SSA DONATIONS & FEES	A125
12W - SSA WRAPAROUND	A126
12Y - JUVENILE JUSTICE REFORM	A127
132 - SHERIFF NARCOTICS PROGRAM - DEPARTMENT OF JUSTICE	A128
133 - SHERIFF NARCOTICS PROGRAM - OTHER	A129
134 - ORANGE COUNTY JAIL FUND	A130
135 - REAL ESTATE DEVELOPMENT PROGRAM	A131
137 - PARKING FACILITIES	A132
138 - MEDI-CAL ADMINISTRATIVE ACTIVITIES/TARGETED CASE MANAGEMENT	A133
139 - SHERIFF NARCOTICS PROGRAM - CALMMET - TREASURY	A134
13B - TRAFFIC VIOLATOR FUND	A135
13M - ORANGE COUNTY OPIOID SETTLEMENT FUND	A136
13N - OC TOBACCO SETTLEMENT FUND	A137
13P - STATE CRIMINAL ALIEN ASSISTANCE PROGRAM (SCAAP)	A138
13R - SHERIFF-CORONER REPLACEMENT & MAINTENANCE FUND (SCRAM)	A139
13S - EMERGENCY MEDICAL SERVICES	A140
13T - HCA PURPOSE RESTRICTED REVENUES	A141
13U - HCA INTEREST BEARING PURPOSE RESTRICTED REVENUE	A142

13W - HCA REALIGNMENT	A143
13Y - MENTAL HEALTH SERVICES ACT	A144
13Z - BIOTERRORISM CENTER FOR DISEASE CONTROL FUND	A145
140 - AIR QUALITY IMPROVEMENT	A146
141 - SHERIFF'S SUBSTATIONS FEE PROGRAM	A147
142 - SHERIFF'S COURT OPS - SPECIAL COLLECTIONS	A148
143 - JAIL COMMISSARY	A149
144 - INMATE WELFARE FUND	A150
148 - FOOTHILL CIRCULATION PHASING PLAN	A151
14D - CAL-ID OPERATIONAL COSTS	A152
14E - CAL-ID SYSTEM COSTS	A153
14G - SHERIFF'S SUPPLEMENTAL LAW ENFORCEMENT SERVICES	A154
14H - DISTRICT ATTORNEY'S SUPP LAW ENFORCEMENT SERVICES	A155
14J - EXCESS PUBLIC SAFETY SALES TAX	A156
14Q - SHERIFF-CORONER CONSTRUCTION AND FACILITY DEVELOPMENT	A157
14R - WARD WELFARE	A158
14T - FACILITIES DEVELOPMENT AND MAINTENANCE FUND	A159
14U - COURT FACILITIES FUND	A160
151 - SOUTH COUNTY ROADWAY IMPROVEMENT PROGRAM (SCRIP)	A161
158 - MAJOR THOROUGHFARE & BRIDGE FEE PROGRAM (MT&B)	A162
15B - CEO SINGLE FAMILY HOUSING	A163
15D - COUNTYWIDE CAPITAL PROJECTS NON-GENERAL FUND	A164
15F - ORANGE COUNTY HOUSING AUTHORITY (OCHA)	A165
15G - OC HOUSING	A166
15H - CALHOME PROGRAM REUSE FUND	A167
15I - COUNTYWIDE IT PROJECTS NON-GENERAL FUND	A168
15K - LIMESTONE REGIONAL PARK MITIGATION ENDOWMENT	A169
15L - 800 MHz CCCS	A170
15N - DELTA SPECIAL REVENUE	A171
15T - EL TORO IMPROVEMENT FUND	A172
15U - STRATEGIC PRIORITY AFFORDABLE HOUSING	A173
15Y - TEETER SERIES A DEBT SERVICE FUND	A174
16D - OC ANIMAL SHELTER CONSTRUCTION FUND	A175
170 - HOUSING ASSET FUND	A176

174 - OC ROAD - CAPITAL IMPROVEMENT PROJECTS	A177
270 - COMPRESSED NATURAL GAS ENTERPRISE FUND	A179
273 - OCWR CAPITAL PROJECT FUND	A181
274 - OCWR CORRECTIVE ACTION ESCROW	A183
275 - OCWR - ENVIRONMENTAL RESERVE	A184
279 - OCWR - LANDFILL POST-CLOSURE MAINTENANCE	A185
280 - AIRPORT - OPERATING ENTERPRISE	A187
281 - AIRPORT CONSTRUCTION FUND	A191
283 - AIRPORT DEBT SERVICE FUND	A194
284 - OCWR-FRB/BEE CANYON LANDFILL ESCROW	A195
286 - OCWR - BREA/OLINDA LANDFILL ESCROW	A196
287 - OCWR - PRIMA DESHECHA LANDFILL ESCROW	A197
289 - OCIT COUNTYWIDE SERVICES	A198
290 - INSURED HEALTH PLANS ISF	A203
291 - UNEMPLOYMENT ISF	A204
292 - SELF-INSURED PPO HEALTH PLANS ISF	A206
293 - WORKERS' COMPENSATION ISF	A208
294 - PROPERTY & CASUALTY RISK ISF	A212
295 - OCWR IMPORTATION REVENUE SHARING	A215
296 - OC FLEET SERVICES	A217
297 - OC PRINTING & GRAPHICS	A221
298 - SELF-INSURED BENEFITS INTERNAL SERVICE FUND	A225
299 - OC WASTE & RECYCLING ENTERPRISE	A227
29W - WELLNESS PROGRAM INTERNAL SERVICE FUND	A232
29Z - LIFE INSURANCE ISF	A234
400 - OC FLOOD	A235
401 - OC FLOOD - CAPITAL IMPROVEMENT PROJECTS	A236
404 - OC FLOOD SANTA ANA RIVER MAINSTEM/PRADO DAM CAPITAL PROJECT	A238
405 - OC PARKS CSA26	A239
406 - OC PARKS CAPITAL	A240
431 - SPECIAL ASSESSMENT-TOP OF THE WORLD IMPROVEMENT	A241
433 - GOLDEN LANTERN REASSESSMENT DISTRICT 94-1 DEBT SERVICE	A242
459 - N. TUSTIN LANDSCAPE & LIGHTING ASSESSMENT DISTRICT	A243
468 - COUNTY SERVICE AREA #13 - LA MIRADA	A244

477 - COUNTY SERVICE AREA #22 - EAST YORBA LINDA	A245
479 - CFD 99-1 SERIES A OF 1999 LADERA - DEBT SERVICE	A246
487 - LADERA CFD 2002-01 DEBT SERVICE	A247
488 - RANCHO SANTA MARGARITA CFD 86-1 (SERIES 1988) - DEBT SERVICE	A248
492 - MISSION VIEJO CFD 87-3 (A) - DEBT SERVICE	A249
501 - RANCHO SANTA MARGARITA CFD 87-5(A) - DEBT SERVICE	A250
505 - FOOTHILL RANCH CFD 87-4 - DEBT SERVICE	A251
507 - IRVINE COAST ASSESSMENT DISTRICT 88-1 - DEBT SERVICE	A252
509 - RANCHO SANTA MARGARITA CFD 87-5B - DEBT SERVICE	A253
513 - COTO DE CAZA CFD 87-8 - DEBT SERVICE	A254
516 - ASSESSMENT DIST 01-1 ZIANI PROJECT - DEBT SERVICE	A255
517 - RANCHO SANTA MARGARITA CFD 87-5C - DEBT SERVICE	A256
521 - RANCHO SANTA MARGARITA CFD 87-5D (A) - DEBT SERVICE	A257
523 - NEWPORT COAST AD 01-1 GROUP 2 DEBT SERVICE	A258
52T - NEWPORT COAST AD 01-1 CONVERSION #1 DEBT SERVICE	A259
530 - CFD 2004-1 LADERA DEBT SERVICE	A260
533 - CFD 01-1 LADERA - DEBT SERVICE	A261
534 - AD 01-1 GROUP 3 DEBT SERVICE	A262
536 - NEWPORT COAST AD 01-1 GROUP 4 CONVERSION DEBT SERVICE	A263
541 - CFD 2015-1 RMV (VILLAGE OF ESENCIA) DEBT SERVICE	A264
547 - CFD 00-1 (SERIES A OF 2000) LADERA - DEBT SERVICE	A265
549 - RANCHO SANTA MARGARITA CFD 87-5E (A OF 1993) - DEBT SERVICE	A266
551 - ASSESSMENT DISTRICT 92-1 NEWPORT RIDGE - DEBT SERVICE	A267
555 - CFD 2003-1 LADERA DEBT SERVICE	A268
560 - CFD 2016-1 RMV (VILLAGE OF ESENCIA) DEBT SERVICE	A269
561 - 2017-1 RMV (VILLAGE OF ESENCIA) CONSTRUCTION	A270
562 - CFD 2017-1 RMV (VILLAGE OF ESENCIA) DEBT SERVICE	A271
564 - CFD 2017-1 RMV (VILLAGE OF ESENCIA) IA No. 2 DEBT SERVICE	A272
565 - CFD 2021-1 RMV (RIENDA) CONSTRUCTION FUND	A273
566 - CFD 2021-1 RMV (RIENDA) DEBT SERVICE	A274
567 - CFD 2023-1 RMV (RIENDA PH 2B) CONSTRUCTION FUND	A275
568 - CFD 2023-1 RMV (RIENDA PH 2B) DEBT SERVICE	A276
590 - IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY	A277
Description of Major Objects by Classification	279

DESCRIPTION OF MAJOR OBJECTS BY CLASSIFICATION	279
Description of Revenue Sources by Classification	293
DESCRIPTION OF REVENUE SOURCES BY CLASSIFICATION	293





FY 2025-26 Annual Budget Volume II

APPENDIX

002 - Assessor

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
	FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget		
	Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent	
Charges For Services Category	\$ 40,011	\$ 75,000	\$ 29,173	\$ 35,000	\$ (40,000)	(53.3)%	
Miscellaneous Revenues Category	4,056	0	529	0	0	0.0	
Total Revenues	44,067	75,000	29,702	35,000	(40,000)	(53.3)	
Salaries & Benefits Category	36,967,273	38,890,958	38,423,197	40,445,810	1,554,852	4.0	
Services & Supplies Category	4,235,841	4,626,843	4,370,289	4,641,634	14,791	0.3	
Other Charges Category	3,196,664	3,153,249	3,125,601	3,246,060	92,811	2.9	
Equipment Category	172,704	180,000	148,186	100,000	(80,000)	(44.4)	
Intrafund Transfers Category	(46,200)	(49,500)	(49,500)	(52,800)	(3,300)	6.7	
Total Requirements	44,526,284	46,801,550	46,017,773	48,380,704	1,579,154	3.4	
Net County Cost	\$ 44,482,217	\$ 46,726,550	\$ 45,988,070	\$ 48,345,704	\$ 1,619,154	3.5%	

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Business Property:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025	FY 2024-2025		Change from FY 2024-2025	
	FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget		
	Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent	
Salaries & Benefits Category	\$ 6,173,094	\$ 7,030,833	\$ 6,030,363	\$ 7,799,205	\$ 768,372	10.9%	
Services & Supplies Category	338,278	328,198	370,057	337,999	9,801	3.0	
Total Requirements	6,511,371	7,359,031	6,400,420	8,137,204	778,173	10.6	
Net County Cost	\$ 6,511,371	\$ 7,359,031	\$ 6,400,420	\$ 8,137,204	\$ 778,173	10.6%	

Final Budget Summary of Real Property:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025				
	Actual Exp/Rev	Budget	As of 6/30/25	Actual Exp/Rev ⁽¹⁾	Final Budget	Budget	Amount	Percent			
Salaries & Benefits Category	\$	13,010,635	\$	14,046,040	\$	13,763,500	\$	13,177,287	\$	(868,753)	(6.2)%
Services & Supplies Category		61,456		69,727		56,799		79,238		9,511	13.6
Total Requirements		13,072,092		14,115,767		13,820,299		13,256,525		(859,242)	(6.1)
Net County Cost	\$	13,072,092	\$	14,115,767	\$	13,820,299	\$	13,256,525	\$	(859,242)	(6.1)%

Final Budget Summary of Roll Support:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget		Budget Amount	Percent
Salaries & Benefits Category	\$ 10,388,190		\$ 10,566,807	\$ 10,832,372	\$ 11,510,422		\$ 943,615	8.9%
Services & Supplies Category	8,345		7,715	12,499	7,734		19	0.3
Total Requirements	10,396,535		10,574,522	10,844,871	11,518,156		943,634	8.9
Net County Cost	\$ 10,396,535		\$ 10,574,522	\$ 10,844,871	\$ 11,518,156		\$ 943,634	8.9%

Final Budget Summary of Quality Assurance:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget		Budget Amount	Percent
Salaries & Benefits Category	\$ 1,137,963		\$ 1,042,398	\$ 1,109,587	\$ 1,150,429		\$ 108,031	10.4%
Services & Supplies Category	1,469		285	1,324	1,114		829	290.9
Total Requirements	1,139,432		1,042,683	1,110,911	1,151,543		108,860	10.4
Net County Cost	\$ 1,139,432		\$ 1,042,683	\$ 1,110,911	\$ 1,151,543		\$ 108,860	10.4%

Final Budget Summary of Computer Systems:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget		Budget Amount	Percent
Salaries & Benefits Category	\$ 3,185,005		\$ 3,479,807	\$ 3,451,631	\$ 3,634,753		\$ 154,946	4.5%
Services & Supplies Category	6,856		5,674	13,387	5,265		(409)	(7.2)
Total Requirements	3,191,862		3,485,481	3,465,018	3,640,018		154,537	4.4
Net County Cost	\$ 3,191,862		\$ 3,485,481	\$ 3,465,018	\$ 3,640,018		\$ 154,537	4.4%

Final Budget Summary of Management Services:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget		Budget Amount	Percent
Charges For Services Category	\$ 40,011		\$ 75,000	\$ 29,173	\$ 35,000		\$ (40,000)	(53.3)%
Miscellaneous Revenues Category	4,056		0	529	0		0	0.0
Total Revenues	44,067		75,000	29,702	35,000		(40,000)	(53.3)
Salaries & Benefits Category	3,072,385		2,725,073	3,235,744	3,173,714		448,641	16.5
Services & Supplies Category	3,819,438		4,215,244	3,916,223	4,210,284		(4,960)	(0.1)
Other Charges Category	3,196,664		3,153,249	3,125,601	3,246,060		92,811	2.9

Final Budget Summary of Management Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Equipment Category	172,704	180,000	148,186	100,000	(80,000)	(44.4)
Intrafund Transfers Category	(46,200)	(49,500)	(49,500)	(52,800)	(3,300)	6.7
Total Requirements	10,214,992	10,224,066	10,376,254	10,677,258	453,192	4.4
Net County Cost	\$ 10,170,925	\$ 10,149,066	\$ 10,346,551	\$ 10,642,258	\$ 493,192	4.9%

003 - Auditor-Controller

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Charges For Services Category	10,135,749	10,736,166	10,321,046	11,285,732	549,566	5.1
Miscellaneous Revenues Category	20,266	2,730	51,132	2,730	0	0.0
Other Financing Sources Category	35	0	59	0	0	0.0
Total Revenues	10,156,050	10,738,896	10,372,237	11,288,462	549,566	5.1
Salaries & Benefits Category	56,877,218	63,645,698	59,484,131	71,158,688	7,512,990	11.8
Services & Supplies Category	3,746,953	4,552,567	3,624,786	3,900,865	(651,702)	(14.3)
Other Charges Category	102,192	62,445	47,875	24,824	(37,621)	(60.2)
Equipment Category	47,849	82,351	82,247	137,000	54,649	66.4
Intrafund Transfers Category	(39,310,441)	(45,436,848)	(42,171,060)	(51,739,294)	(6,302,446)	13.9
Total Requirements	21,463,770	22,906,213	21,067,979	23,482,083	575,870	2.5
Net County Cost	\$ 11,307,720	\$ 12,167,317	\$ 10,695,742	\$ 12,193,621	\$ 26,304	0.2%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Final Budget Summary of Central Accounting Operations:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Charges For Services Category	3,917,100	3,688,438	4,176,031	4,028,011	339,573	9.2
Miscellaneous Revenues Category	2,804	0	3,425	0	0	0.0
Total Revenues	3,919,904	3,688,438	4,179,456	4,028,011	339,573	9.2
Salaries & Benefits Category	10,607,496	11,564,905	11,131,602	12,662,180	1,097,275	9.5
Services & Supplies Category	1,326,331	1,575,052	1,372,507	1,539,061	(35,991)	(2.3)
Other Charges Category	45,992	9,100	9,757	16,204	7,104	78.1
Intrafund Transfers Category	(1,403,904)	(1,255,302)	(1,536,529)	(1,553,456)	(298,154)	23.8
Total Requirements	10,575,916	11,893,755	10,977,336	12,663,989	770,234	6.5
Net County Cost	\$ 6,656,012	\$ 8,205,317	\$ 6,797,880	\$ 8,635,978	\$ 430,661	5.3%

Final Budget Summary of Satellite Accounting Operations:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Charges For Services Category	\$ 5,972,034	\$ 6,767,707	\$ 5,864,934	\$ 6,948,581	\$ 180,874	2.7%
Total Revenues	5,972,034	6,767,707	5,864,934	6,948,581	180,874	2.7
Salaries & Benefits Category	34,700,629	38,774,840	35,504,763	40,404,416	1,629,576	4.2
Services & Supplies Category	914,560	1,514,276	933,421	1,435,591	(78,685)	(5.2)
Intrafund Transfers Category	(29,358,079)	(33,690,204)	(30,843,152)	(35,187,428)	(1,497,224)	4.4
Total Requirements	6,257,109	6,598,912	5,595,032	6,652,579	53,667	0.8
Net County Cost	\$ 285,075	\$ (168,795)	\$ (269,902)	\$ (296,002)	\$ (127,207)	75.4%

Final Budget Summary of Executive and Administration:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Charges For Services Category	\$ 246,615	\$ 280,021	\$ 280,081	\$ 309,140	\$ 29,119	10.4%
Miscellaneous Revenues Category	17,463	2,730	47,707	2,730	0	0.0
Other Financing Sources Category	35	0	59	0	0	0.0
Total Revenues	264,113	282,751	327,847	311,870	29,119	10.3
Salaries & Benefits Category	2,664,418	2,669,305	2,667,154	2,908,381	239,076	9.0
Services & Supplies Category	805,624	793,916	693,565	447,025	(346,891)	(43.7)
Other Charges Category	22,178	7,743	(7,535)	7,977	234	3.0
Intrafund Transfers Category	(365,010)	(489,844)	(449,972)	(512,343)	(22,499)	4.6
Total Requirements	3,127,210	2,981,120	2,903,212	2,851,040	(130,080)	(4.4)
Net County Cost	\$ 2,863,097	\$ 2,698,369	\$ 2,575,365	\$ 2,539,170	\$ (159,199)	(5.9)%

Final Budget Summary of Information Technology:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Salaries & Benefits Category	\$ 8,608,270	\$ 10,294,770	\$ 9,884,329	\$ 14,789,807	\$ 4,495,037	43.7%
Services & Supplies Category	681,806	631,126	614,027	463,555	(167,571)	(26.6)
Other Charges Category	33,646	44,957	44,956	0	(44,957)	(100.0)
Equipment Category	47,849	82,351	82,247	137,000	54,649	66.4
Intrafund Transfers Category	(8,129,900)	(9,948,998)	(9,341,407)	(14,486,067)	(4,537,069)	45.6
Total Requirements	1,241,671	1,104,206	1,284,151	904,295	(199,911)	(18.1)
Net County Cost	\$ 1,241,671	\$ 1,104,206	\$ 1,284,151	\$ 904,295	\$ (199,911)	(18.1)%

Final Budget Summary of Internal Audit:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Salaries & Benefits Category	\$ 296,405	\$	341,878	\$	296,283	\$	393,904	\$	52,026	15.2%
Services & Supplies Category	18,632		38,197		11,267		15,633		(22,564)	(59.1)
Other Charges Category	376		645		697		643		(2)	(0.3)
Intrafund Transfers Category	(53,549)		(52,500)		0		0		52,500	(100.0)
Total Requirements	261,864		328,220		308,247		410,180		81,960	25.0
Net County Cost	\$ 261,864	\$	328,220	\$	308,247	\$	410,180	\$	81,960	25.0%

004 - Miscellaneous

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
									Amount	Percent
Revenue from Use of Money and Property Category	\$	44,417,719	\$	38,090,594	\$	49,676,789	\$	10,888,248	\$ (27,202,346)	(71.4)%
Intergovernmental Revenues Category		26,774,855		1,708,747		6,179,416		2,439,100	730,353	42.7
Charges For Services Category		13,766,759		14,321,493		13,975,112		12,266,268	(2,055,225)	(14.4)
Miscellaneous Revenues Category		12,567,849		2,980,068		1,884,009		33,082,268	30,102,200	1,010.1
Other Financing Sources Category		10,894,094		12,005,260		12,005,259		372,879,420	360,874,160	3,006.0
Total Revenues		108,421,275		69,106,162		83,720,586		431,555,304	362,449,142	524.5
Services & Supplies Category		1,267,988		3,790,575		960,342		2,626,699	(1,163,876)	(30.7)
Other Charges Category		2,363,022		4,389,395		2,396,871		13,287,900	8,898,505	202.7
Other Financing Uses Category		186,922,462		27,640,140		26,024,920		391,306,963	363,666,823	1,315.7
Intrafund Transfers Category		(1,179,641)		(672,031)		(1,452,748)		(688,832)	(16,801)	2.5
Appropriation For Contingencies Category		0		3,332,599		0		23,012,862	19,680,263	590.5
Total Requirements		189,373,831		38,480,678		27,929,386		429,545,592	391,064,914	1,016.3
Net County Cost	\$	80,952,556	\$	(30,625,484)	\$	(55,791,200)	\$	(2,009,712)	\$ 28,615,772	(93.4)%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

006 - Board of Supervisors - 1st District

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Miscellaneous Revenues Category	\$ 497	\$	0	\$	0	\$	0	\$	0	0.0%
Total Revenues	497		0		0		0		0	0.0
Salaries & Benefits Category	1,411,303		1,507,471		1,497,359		2,239,971		732,500	48.6
Services & Supplies Category	229,901		451,500		384,448		265,000		(186,500)	(41.3)
Total Requirements	1,641,203		1,958,971		1,881,807		2,504,971		546,000	27.9
Net County Cost	\$ 1,640,706	\$	1,958,971	\$	1,881,807	\$	2,504,971	\$	546,000	27.9%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

007 - Board of Supervisors - 2nd District

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025	FY 2024-2025		Change from FY 2024-2025	
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget	
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Salaries & Benefits Category	\$	1,567,199	\$ 1,741,111	\$ 1,635,755	\$ 2,239,971	\$ 498,860	28.7%
Services & Supplies Category		175,399	217,860	105,746	265,000	47,140	21.6
Total Requirements		1,742,597	1,958,971	1,741,501	2,504,971	546,000	27.9
Net County Cost	\$	1,742,597	\$ 1,958,971	\$ 1,741,501	\$ 2,504,971	\$ 546,000	27.9%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

008 - Board of Supervisors - 3rd District

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025	FY 2024-2025		Change from FY 2024-2025	
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget	
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Salaries & Benefits Category	\$	1,419,421	\$ 1,459,202	\$ 1,459,202	\$ 2,239,971	\$ 780,769	53.5%
Services & Supplies Category		348,758	499,769	488,047	265,000	(234,769)	(47.0)
Total Requirements		1,768,178	1,958,971	1,947,248	2,504,971	546,000	27.9
Net County Cost	\$	1,768,178	\$ 1,958,971	\$ 1,947,248	\$ 2,504,971	\$ 546,000	27.9%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

009 - Board of Supervisors - 4th District

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
				As of 6/30/25		As of 6/30/25			Amount	Percent
Salaries & Benefits Category	\$	1,577,837	\$	1,614,451	\$	1,600,851	\$	2,239,971	\$ 625,520	38.7%
Services & Supplies Category		221,852		405,000		330,058		265,000	(140,000)	(34.6)
Intrafund Transfers Category		(18,027)		(60,480)		0		0	60,480	(100.0)
Total Requirements		1,781,662		1,958,971		1,930,909		2,504,971	546,000	27.9
Net County Cost	\$	1,781,662	\$	1,958,971	\$	1,930,909	\$	2,504,971	\$ 546,000	27.9%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

010 - Board of Supervisors - 5th District

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Miscellaneous Revenues Category	\$ 3,710	\$	0	\$	4,776	\$	0	\$	0	0.0%
Total Revenues	3,710		0		4,776		0		0	0.0
Salaries & Benefits Category	1,556,626		1,713,419		1,707,377		2,239,971		526,552	30.7
Services & Supplies Category	216,009		245,552		232,811		265,000		19,448	7.9
Intrafund Transfers Category	(20,169)		0		0		0		0	0.0
Total Requirements	1,752,466		1,958,971		1,940,188		2,504,971		546,000	27.9
Net County Cost	\$ 1,748,756	\$	1,958,971	\$	1,935,412	\$	2,504,971	\$	546,000	27.9%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.

Columns may not total correctly due to rounding.

011 - Clerk of the Board

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget		Budget Amount	Percent
Charges For Services Category	\$ 70,666	\$	65,000	\$ 83,440	\$ 67,000	\$	2,000	3.1%
Miscellaneous Revenues Category	9,696		1,000	10,141	1,500		500	50.0
Total Revenues	80,361		66,000	93,581	68,500		2,500	3.8
Salaries & Benefits Category	3,383,699		3,465,038	3,425,402	3,682,237		217,199	6.3
Services & Supplies Category	3,981,939		4,169,987	3,486,426	3,867,225		(302,762)	(7.3)
Other Charges Category	3,781,875		3,728,403	3,727,462	3,790,045		61,642	1.7
Equipment Category	9,135		0	0	0		0	0.0
Intrafund Transfers Category	(350,780)		(305,000)	(315,310)	(305,000)		0	0.0
Total Requirements	10,805,868		11,058,428	10,323,979	11,034,507		(23,921)	(0.2)
Net County Cost	\$ 10,725,507	\$	10,992,428	\$ 10,230,398	\$ 10,966,007	\$	(26,421)	(0.2)%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Executive:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget		Budget Amount	Percent
Salaries & Benefits Category	\$ 502,214	\$	646,409	\$ 578,934	\$ 725,923	\$	79,514	12.3%
Services & Supplies Category	26,034		18,200	20,473	11,950		(6,250)	(34.3)
Total Requirements	528,247		664,609	599,407	737,873		73,264	11.0
Net County Cost	\$ 528,247	\$	664,609	\$ 599,407	\$ 737,873	\$	73,264	11.0%

Final Budget Summary of Board Services:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget		Budget Amount	Percent
Charges For Services Category	\$ 70,666	\$	65,000	\$ 83,440	\$ 67,000	\$	2,000	3.1%
Miscellaneous Revenues Category	5,955		0	6,169	1,500		1,500	0.0
Total Revenues	76,620		65,000	89,609	68,500		3,500	5.4
Salaries & Benefits Category	792,258		694,074	888,953	762,904		68,830	9.9
Services & Supplies Category	2,661,790		3,233,820	2,099,074	3,051,123		(182,697)	(5.7)

Final Budget Summary of Board Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Other Charges Category	3,062,618	2,994,497	2,991,455	2,959,383	(35,114)	(1.2)
Intrafund Transfers Category	(350,780)	(305,000)	(315,310)	(305,000)	0	-0.0
Total Requirements	6,165,887	6,617,391	5,664,171	6,468,410	(148,981)	(2.3)
Net County Cost	\$ 6,089,267	\$ 6,552,391	\$ 5,574,562	\$ 6,399,910	\$ (152,481)	(2.3)%

Final Budget Summary of Assessment Appeals:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Miscellaneous Revenues Category	\$ 2,466	\$ 1,000	\$ 1,452	\$ 0	\$ (1,000)	(100.0)%
Total Revenues	2,466	1,000	1,452	0	(1,000)	(100.0)
Salaries & Benefits Category	1,075,902	973,713	1,050,182	1,038,701	64,988	6.7
Services & Supplies Category	711,708	691,492	658,798	381,729	(309,763)	(44.8)
Other Charges Category	7,850	0	3,316	0	0	0.0
Total Requirements	1,795,460	1,665,205	1,712,296	1,420,430	(244,775)	(14.7)
Net County Cost	\$ 1,792,994	\$ 1,664,205	\$ 1,710,843	\$ 1,420,430	\$ (243,775)	(14.7)%

Final Budget Summary of Administration & Files Management:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Miscellaneous Revenues Category	\$ 1,275	\$ 0	\$ 2,520	\$ 0	\$ 0	0.0%
Total Revenues	1,275	0	2,520	0	0	0.0
Salaries & Benefits Category	1,013,324	1,150,842	907,333	1,154,709	3,867	0.3
Services & Supplies Category	582,408	226,475	708,081	422,423	195,948	86.5
Other Charges Category	711,407	733,906	732,691	830,662	96,756	13.2
Equipment Category	9,135	0	0	0	0	0.0
Total Requirements	2,316,274	2,111,223	2,348,105	2,407,794	296,571	14.1
Net County Cost	\$ 2,314,999	\$ 2,111,223	\$ 2,345,585	\$ 2,407,794	\$ 296,571	14.1%

012 - OC Community Resources

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 22	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Intergovernmental Revenues Category	43,561,354	48,727,014	46,352,276	50,666,286	1,939,272	4.0
Charges For Services Category	17,561,441	23,526,468	21,450,730	24,758,612	1,232,144	5.2
Miscellaneous Revenues Category	29,355	3,000	21,144	3,000	0	0.0
Other Financing Sources Category	49,904	55,350	55,458	0	(55,350)	(100.0)
Total Revenues	61,202,076	72,311,832	67,879,608	75,427,898	3,116,066	4.3
Salaries & Benefits Category	19,110,197	22,343,899	22,016,095	20,328,952	(2,014,947)	(9.0)
Services & Supplies Category	51,609,171	61,276,065	55,792,267	64,262,394	2,986,329	4.9
Other Charges Category	4,563,573	3,810,999	2,942,210	3,083,378	(727,621)	(19.1)
Other Financing Uses Category	46,792	86,208	54,102	61,000	(25,208)	(29.2)
Intrafund Transfers Category	(6,053,480)	(7,706,706)	(6,354,195)	(5,966,893)	1,739,813	(22.6)
Total Requirements	69,276,252	79,810,465	74,450,479	81,768,831	1,958,366	2.5
Net County Cost	\$ 8,074,176	\$ 7,498,633	\$ 6,570,871	\$ 6,340,933	\$ (1,157,700)	(15.4)%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of OCCR Administrative Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ (217,012)	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Charges For Services Category	17,411,203	23,277,569	21,261,053	24,546,027	1,268,458	5.5
Miscellaneous Revenues Category	12,961	3,000	17,702	3,000	0	0.0
Other Financing Sources Category	53	0	108	0	0	0.0
Total Revenues	17,207,205	23,280,569	21,278,862	24,549,027	1,268,458	5.5
Salaries & Benefits Category	10,008,357	11,808,635	11,577,179	8,714,919	(3,093,716)	(26.2)
Services & Supplies Category	11,848,793	16,762,153	14,073,980	19,359,634	2,597,481	15.5
Other Charges Category	1,058,690	1,367,855	866,928	964,628	(403,227)	(29.5)
Other Financing Uses Category	46,792	86,208	54,102	61,000	(25,208)	(29.2)
Intrafund Transfers Category	(3,466,352)	(4,816,706)	(3,844,067)	(3,852,193)	964,513	(20.0)
Total Requirements	19,496,280	25,208,145	22,728,121	25,247,988	39,843	0.2
Net County Cost	\$ 2,289,076	\$ 1,927,576	\$ 1,449,259	\$ 698,961	\$ (1,228,615)	(63.7)%

Final Budget Summary of OC Community Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 22	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Intergovernmental Revenues Category	43,778,366	48,727,014	46,352,276	50,666,286	1,939,272	4.0
Charges For Services Category	102,372	130,000	98,848	120,000	(10,000)	(7.7)
Miscellaneous Revenues Category	16,394	0	3,442	0	0	0.0
Other Financing Sources Category	49,851	55,350	55,350	0	(55,350)	(100.0)
Total Revenues	43,947,006	48,912,364	46,509,917	50,786,286	1,873,922	3.8
Salaries & Benefits Category	9,101,595	10,535,264	10,438,916	11,614,033	1,078,769	10.2
Services & Supplies Category	39,033,260	42,760,099	41,027,154	43,175,261	415,162	1.0
Other Charges Category	3,504,883	2,443,144	2,075,282	2,118,750	(324,394)	(13.3)
Intrafund Transfers Category	(2,587,129)	(2,890,000)	(2,510,128)	(2,114,700)	775,300	(26.8)
Total Requirements	49,052,609	52,848,507	51,031,224	54,793,344	1,944,837	3.7
Net County Cost	\$ 5,105,603	\$ 3,936,143	\$ 4,521,307	\$ 4,007,058	\$ 70,915	1.8%

Final Budget Summary of OC Housing and Community Development:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Charges For Services Category	\$ 47,866	\$ 118,899	\$ 90,829	\$ 92,585	\$ (26,314)	(22.1)%
Total Revenues	47,866	118,899	90,829	92,585	(26,314)	(22.1)
Salaries & Benefits Category	245	0	0	0	0	0.0
Services & Supplies Category	727,118	1,753,813	691,134	1,727,499	(26,314)	(1.5)
Total Requirements	727,362	1,753,813	691,134	1,727,499	(26,314)	(1.5)
Net County Cost	\$ 679,496	\$ 1,634,914	\$ 600,305	\$ 1,634,914	\$ 0	0.0%

014 - CAPS Program

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Charges For Services Category	\$ 0	\$	58,776	\$	77,004	\$	70,118	\$	11,342	19.3%
Other Financing Sources Category	0		4,305,374		3,902,078		32,323,207		28,017,833	650.8
Total Revenues	0		4,364,150		3,979,083		32,393,325		28,029,175	642.3
Services & Supplies Category	12,524,417		15,766,340		15,108,755		22,134,033		6,367,693	40.4
Other Charges Category	691,120		860,363		857,642		869,804		9,441	1.1
Equipment Category	642,910		55,000		0		20,000		(35,000)	(63.6)
Intangible Assets-Amortizable Category	0		2,188,037		2,188,037		24,112,627		21,924,590	1,002.0
Intrafund Transfers Category	0		(543,904)		(803,154)		(781,453)		(237,549)	43.7
Total Requirements	13,858,447		18,325,836		17,351,280		46,355,011		28,029,175	152.9
Net County Cost	\$ 13,858,447	\$	13,961,686	\$	13,372,197	\$	13,961,686	\$	0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

015 - Property Tax System Centralized O&M Support

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Services & Supplies Category	\$	3,382,996	\$	4,417,537	\$	4,041,503	\$	3,924,431	\$ (493,106)	(11.2)%
Other Charges Category		22,215		18,876		18,779		0	(18,876)	(100.0)
Equipment Category		72,630		236,953		224,443		10,000	(226,953)	(95.8)
Total Requirements		3,477,841		4,673,366		4,284,725		3,934,431	(738,935)	(15.8)
Net County Cost	\$	3,477,841	\$	4,673,366	\$	4,284,725	\$	3,934,431	\$ (738,935)	(15.8)%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

017 - County Executive Office

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Intergovernmental Revenues Category	6,198,480	4,101,962	3,774,769	4,308,776	206,814	5.0
Charges For Services Category	3,890,073	1,483,215	1,579,830	1,315,375	(167,840)	(11.3)
Miscellaneous Revenues Category	627,811	406,500	514,361	6,500	(400,000)	(98.4)
Other Financing Sources Category	18,209,464	5,205,000	2,275,480	3,460,617	(1,744,383)	(33.5)
Total Revenues	28,925,828	11,196,677	8,144,440	9,091,268	(2,105,409)	(18.8)
Salaries & Benefits Category	20,595,305	19,087,759	18,645,268	15,229,934	(3,857,825)	(20.2)
Services & Supplies Category	52,796,821	16,187,329	13,296,324	14,921,738	(1,265,591)	(7.8)
Services & Supplies Reimbursements Category	(80,735)	(10,000)	(85,601)	(10,000)	0	0.0
Other Charges Category	3,346,329	2,439,148	2,358,443	1,101,368	(1,337,780)	(54.8)
Equipment Category	21,643	6,413	6,413	0	(6,413)	(100.0)
Intangible Assets-Amortizable Category	140,290	37,495	37,495	0	(37,495)	(100.0)
Intrafund Transfers Category	(12,886,709)	(5,504,078)	(5,571,790)	(4,429,203)	1,074,875	(19.5)
Total Requirements	63,932,942	32,244,066	28,686,552	26,813,837	(5,430,229)	(16.8)
Net County Cost	\$ 35,007,115	\$ 21,047,389	\$ 20,542,112	\$ 17,722,569	\$ (3,324,820)	(15.8)%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Government & Community Relations:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Charges For Services Category	\$ 203,027	\$ 163,115	\$ 162,281	\$ 215,025	\$ 51,910	31.8%
Miscellaneous Revenues Category	11,997	0	27,025	0	0	0.0
Total Revenues	215,025	163,115	189,305	215,025	51,910	31.8
Salaries & Benefits Category	4,402,258	5,620,474	4,401,359	5,373,050	(247,424)	(4.4)
Services & Supplies Category	1,793,750	2,311,381	1,754,776	2,848,698	537,317	23.3
Other Charges Category	28,673	26,449	30,632	30,633	4,184	15.8
Intrafund Transfers Category	(547,219)	(522,249)	(560,772)	(933,499)	(411,250)	78.8
Total Requirements	5,677,462	7,436,055	5,625,995	7,318,882	(117,173)	(1.6)
Net County Cost	\$ 5,462,438	\$ 7,272,940	\$ 5,436,690	\$ 7,103,857	\$ (169,083)	(2.3)%

Final Budget Summary of Human Resource Services:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025	FY 2024-2025		Change from FY 2024-2025	
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget	
		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Salaries & Benefits Category	\$	612,833	\$ 573,611	\$ 736,598	\$ 623,458	\$ 49,847	8.7%
Services & Supplies Category		1,963	2,150	6,729	2,150	0	0.0
Intrafund Transfers Category		(389,656)	(440,658)	(446,975)	(464,209)	(23,551)	5.3
Total Requirements		225,140	135,103	296,352	161,399	26,296	19.5
Net County Cost	\$	225,140	\$ 135,103	\$ 296,352	\$ 161,399	\$ 26,296	19.5%

Final Budget Summary of Information Technology:

	FY 2023-2024		FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget	
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Salaries & Benefits Category	\$	598,006	\$ 522,827	\$ 641,493	\$ 606,383	\$ 83,556	16.0%
Services & Supplies Category		1,342	7,000	2,238	7,000	0	0.0
Total Requirements		599,349	529,827	643,731	613,383	83,556	15.8
Net County Cost	\$	599,349	\$ 529,827	\$ 643,731	\$ 613,383	\$ 83,556	15.8%

Final Budget Summary of Finance:

	FY 2024-2025		FY 2024-2025		Change from FY 2024-2025	
	FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget	
Revenues/Appropriations	Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Revenue from Use of Money and Property Category	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Intergovernmental Revenues Category	3,253,101	4,101,962	3,774,769	4,308,776	206,814	5.0
Charges For Services Category	1,300,771	1,320,100	1,417,549	1,100,350	(219,750)	(16.6)
Miscellaneous Revenues Category	615,455	406,500	487,336	6,500	(400,000)	(98.4)
Other Financing Sources Category	877,097	5,205,000	2,275,480	3,460,617	(1,744,383)	(33.5)
Total Revenues	6,046,424	11,033,562	7,955,135	8,876,243	(2,157,319)	(19.6)
Salaries & Benefits Category	10,226,186	10,935,937	11,333,475	7,072,133	(3,863,804)	(35.3)
Services & Supplies Category	9,085,868	13,845,138	11,529,710	12,054,940	(1,790,198)	(12.9)
Services & Supplies Reimbursements Category	(80,735)	(10,000)	(85,601)	(10,000)	0	-0.0
Other Charges Category	2,335,336	2,412,699	2,327,811	1,070,735	(1,341,964)	(55.6)
Equipment Category	21,643	6,413	6,413	0	(6,413)	(100.0)
Intangible Assets-Amortizable Category	140,290	37,495	37,495	0	(37,495)	(100.0)
Intrafund Transfers Category	(3,536,210)	(3,998,336)	(3,916,456)	(2,409,119)	1,589,217	(39.8)
Total Requirements	18,192,377	23,229,346	21,232,847	17,778,689	(5,450,657)	(23.5)
Net County Cost	\$ 12,145,953	\$ 12,195,784	\$ 13,277,712	\$ 8,902,446	\$ (3,293,338)	(27.0)%

Final Budget Summary of Real Estate:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
				As of 6/30/25		As of 6/30/25			Amount	Percent
Salaries & Benefits Category	\$	596,473	\$	537,865	\$	659,290	\$	619,963	\$ 82,098	15.3%
Services & Supplies Category		833		9,350		565		2,450	(6,900)	(73.8)
Intrafund Transfers Category		(562,485)		(542,835)		(647,586)		(622,376)	(79,541)	14.7
Total Requirements		34,821		4,380		12,268		37	(4,343)	(99.2)
Net County Cost	\$	34,821	\$	4,380	\$	12,268	\$	37	\$ (4,343)	(99.2)%

Final Budget Summary of Operations:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
				As of 6/30/25		As of 6/30/25			Amount	Percent
Intergovernmental Revenues Category	\$	2,945,380	\$	0	\$	0	\$	0	\$ 0	0.0%
Charges For Services Category		2,386,274		0		0		0	0	0.0
Miscellaneous Revenues Category		358		0		0		0	0	0.0
Other Financing Sources Category		17,332,367		0		0		0	0	0.0
Total Revenues		22,664,379		0		0		0	0	0.0
Salaries & Benefits Category		4,159,549		897,045		873,053		934,947	37,902	4.2
Services & Supplies Category		41,913,065		12,310		2,307		6,500	(5,810)	(47.2)
Other Charges Category		982,320		0		0		0	0	0.0
Intrafund Transfers Category		(7,851,140)		0		0		0	0	0.0
Total Requirements		39,203,793		909,355		875,359		941,447	32,092	3.5
Net County Cost	\$	16,539,415	\$	909,355	\$	875,359	\$	941,447	\$ 32,092	3.5%

018 - Office of Care Coordination

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Intergovernmental Revenues Category	\$ 0	\$	3,422,578	\$	3,470,608	\$	5,924,973	\$	2,502,395	73.1%
Charges For Services Category	0		1,042,114		651,262		573,090		(469,024)	(45.0)
Miscellaneous Revenues Category	0		2,500,000		1,984		0		(2,500,000)	(100.0)
Other Financing Sources Category	0		28,990,894		9,124,564		22,121,705		(6,869,189)	(23.7)
Total Revenues	0		35,955,586		13,248,418		28,619,768		(7,335,818)	(20.4)
Salaries & Benefits Category	0		4,045,619		3,489,361		7,826,344		3,780,725	93.5
Services & Supplies Category	0		55,764,398		32,488,336		45,303,881		(10,460,517)	(18.8)
Other Charges Category	0		1,305,355		919,153		1,290,206		(15,149)	(1.2)
Intrafund Transfers Category	0		(9,749,307)		(8,250,966)		(8,589,204)		1,160,103	(11.9)
Total Requirements	0		51,366,065		28,645,885		45,831,227		(5,534,838)	(10.8)
Net County Cost	\$ 0	\$	15,410,479	\$	15,397,467	\$	17,211,459	\$	1,800,980	11.7%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

019 - Capital Acquisition Financing

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025	FY 2024-2025		Change from FY 2024-2025					
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget					
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent				
Miscellaneous Revenues Category	\$	1,964,131	\$	1,992,145	\$	2,040,243	\$	2,785,392	\$	793,247	39.8%
Other Financing Sources Category		0		0		0		34,655,000		34,655,000	0.0
Total Revenues		1,964,131		1,992,145		2,040,243		37,440,392		35,448,247	1,779.4
Services & Supplies Category		7,250		20,000		14,875		25,000		5,000	25.0
Other Charges Category		28,231,000		28,408,500		28,361,578		63,062,500		34,654,000	122.0
Other Financing Uses Category		136,657		0		0		0		0	0.0
Special Items Category		0		27,505		0		22,500		(5,005)	(18.2)
Intrafund Transfers Category		(26,405,643)		(26,413,860)		(26,334,308)		(25,619,608)		794,252	(3.0)
Total Requirements		1,969,264		2,042,145		2,042,145		37,490,392		35,448,247	1,735.8
Net County Cost	\$	5,133	\$	50,000	\$	1,902	\$	50,000	\$	0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

021 - County Procurement Office

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Charges For Services Category	\$ 0		\$ 0		\$ 0		\$ 4,096,394		\$ 4,096,394	0.0%
Miscellaneous Revenues Category	0		0		0		400,000		400,000	0.0
Total Revenues	0		0		0		4,496,394		4,496,394	0.0
Salaries & Benefits Category	0		0		0		34,948,320		34,948,320	0.0
Services & Supplies Category	0		0		0		575,920		575,920	0.0
Other Charges Category	0		0		0		1,374,259		1,374,259	0.0
Intrafund Transfers Category	0		0		0		(28,224,864)		(28,224,864)	0.0
Total Requirements	0		0		0		8,673,635		8,673,635	0.0
Net County Cost	\$ 0		\$ 0		\$ 0		\$ 4,177,241		\$ 4,177,241	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

022 - Prepaid Pension Obligation

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	Final Budget	Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Miscellaneous Revenues Category	\$ 0	\$ 5,000	\$ 0	\$ 5,000	\$ 0	0.0%
Total Revenues	0	5,000	0	5,000	0	0.0
Special Items Category	0	5,000	0	5,000	0	0.0
Total Requirements	0	5,000	0	5,000	0	0.0
Net County Cost	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

024 - OC Animal Care

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Licenses, Permits & Franchises Category	\$ 5,245,465	\$	5,338,350	\$	5,195,135	\$	5,318,000	\$	(20,350)	(0.4)%
Fines, Forfeitures & Penalties Category	789,404		813,400		836,907		831,000		17,600	2.2
Charges For Services Category	16,862,540		20,940,149		18,196,153		22,383,096		1,442,947	6.9
Miscellaneous Revenues Category	97,943		18,000		109,834		13,000		(5,000)	(27.8)
Other Financing Sources Category	167,329		271,500		65,016		71,000		(200,500)	(73.8)
Total Revenues	23,162,681		27,381,399		24,403,045		28,616,096		1,234,697	4.5
Salaries & Benefits Category	15,112,215		17,212,146		15,100,819		18,331,845		1,119,699	6.5
Services & Supplies Category	8,556,288		10,015,507		8,668,510		10,655,041		639,534	6.4
Other Charges Category	587,174		850,099		848,736		415,956		(434,143)	(51.1)
Equipment Category	5,733		52,000		0		20,000		(32,000)	(61.5)
Other Financing Uses Category	0		202,393		0		144,000		(58,393)	(28.9)
Total Requirements	24,261,410		28,332,145		24,618,066		29,566,842		1,234,697	4.4
Net County Cost	\$ 1,098,729	\$	950,746	\$	215,022	\$	950,746	\$	0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

025 - County Counsel

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Final Budget	Budget	Amount	Percent
Charges For Services Category	\$ 4,687,805	\$ 6,075,925	\$ 6,077,443	\$ 6,077,443	\$ 5,047,325	\$ (1,028,600)	(16.9)%			
Miscellaneous Revenues Category	177	0	306	0	0	0	0.0			
Total Revenues	4,687,982	6,075,925	6,077,749	6,077,749	5,047,325	(1,028,600)	(16.9)			
Salaries & Benefits Category	25,648,153	27,209,461	27,209,460	27,209,460	28,463,650	1,254,189	4.6			
Services & Supplies Category	3,485,372	5,235,474	5,233,474	5,233,474	2,874,289	(2,361,185)	(45.1)			
Other Charges Category	1,065,579	1,406,566	1,406,565	1,406,565	1,517,413	110,847	7.9			
Intrafund Transfers Category	(15,206,406)	(17,092,563)	(17,092,563)	(17,092,563)	(18,456,551)	(1,363,988)	8.0			
Total Requirements	14,992,698	16,758,938	16,756,936	16,756,936	14,398,801	(2,360,137)	(14.1)			
Net County Cost	\$ 10,304,716	\$ 10,683,013	\$ 10,679,187	\$ 10,679,187	\$ 9,351,476	\$ (1,331,537)	(12.5)%			

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Executive Management:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Final Budget	Budget	Amount	Percent
Salaries & Benefits Category	\$ 643,128	\$ 660,725	\$ 679,074	\$ 679,074	\$ 696,587	\$ 35,862	5.4%			
Services & Supplies Category	781	5,000	2,042	5,000	5,000	0	0.0			
Total Requirements	643,909	665,725	681,117	681,117	701,587	35,862	5.4			
Net County Cost	\$ 643,909	\$ 665,725	\$ 681,117	\$ 681,117	\$ 701,587	\$ 35,862	5.4%			

Final Budget Summary of DA-PA, Litigation and Finance/Administration:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Final Budget	Budget	Amount	Percent
Charges For Services Category	\$ 579,899	\$ 65,000	\$ 121,485	\$ 65,000	\$ 65,000	\$ 0	0.0%			
Miscellaneous Revenues Category	64	0	97	0	0	0	0.0			
Total Revenues	579,963	65,000	121,581	65,000	65,000	0	0.0			
Salaries & Benefits Category	5,935,579	6,309,627	6,626,668	6,626,668	6,497,389	187,762	3.0			
Services & Supplies Category	445,267	1,624,894	1,938,999	1,938,999	331,000	(1,293,894)	(79.6)			
Intrafund Transfers Category	(4,026,605)	(4,444,588)	(5,054,455)	(5,054,455)	(5,525,012)	(1,080,424)	24.3			
Total Requirements	2,354,241	3,489,933	3,511,212	3,511,212	1,303,377	(2,186,556)	(62.6)			
Net County Cost	\$ 1,774,278	\$ 3,424,933	\$ 3,389,631	\$ 3,389,631	\$ 1,238,377	\$ (2,186,556)	(63.8)%			

Final Budget Summary of Child Protection Trials, Child Protection AAIT & Development:

Revenues/Appropriations	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget	FY 2024-2025 Actual Exp/Rev ⁽¹⁾	FY 2025-2026 Final Budget	Change from FY 2024-2025 Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Charges For Services Category	\$ 2,209,891	\$ 2,524,690	\$ 2,171,569	\$ 2,671,437	\$ 146,747	5.8%
Total Revenues	2,209,891	2,524,690	2,171,569	2,671,437	146,747	5.8
Salaries & Benefits Category	8,615,598	9,030,515	8,773,173	9,450,983	420,468	4.7
Services & Supplies Category	281,355	227,259	119,356	230,265	3,006	1.3
Intrafund Transfers Category	(8,371,850)	(9,733,007)	(9,335,597)	(10,643,363)	(910,356)	9.3
Total Requirements	525,102	(475,233)	(443,068)	(962,115)	(486,882)	102.5
Net County Cost	\$ (1,684,789)	\$ (2,999,923)	\$ (2,614,638)	\$ (3,633,552)	\$ (633,629)	21.1%

Final Budget Summary of Administration and Support Services:

Revenues/Appropriations	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget	FY 2024-2025 Actual Exp/Rev ⁽¹⁾	FY 2025-2026 Final Budget	Change from FY 2024-2025 Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Charges For Services Category	\$ 182,934	\$ 0	\$ 183,756	\$ 0	\$ 0	0.0%
Miscellaneous Revenues Category	113	0	209	0	0	0.0
Total Revenues	183,047	0	183,965	0	0	0.0
Salaries & Benefits Category	2,668,361	3,150,820	2,731,285	2,968,209	(182,611)	(5.8)
Services & Supplies Category	1,954,609	2,707,321	2,113,348	1,637,024	(1,070,297)	(39.5)
Other Charges Category	1,065,579	1,406,566	1,406,565	1,517,413	110,847	7.9
Intrafund Transfers Category	(532,638)	0	(692,298)	0	0	0.0
Total Requirements	5,155,912	7,264,707	5,558,900	6,122,646	(1,142,061)	(15.7)
Net County Cost	\$ 4,972,864	\$ 7,264,707	\$ 5,374,935	\$ 6,122,646	\$ (1,142,061)	(15.7)%

Final Budget Summary of LPS/Probate, Government Services, HR/Fraud Hotline Teams:

Revenues/Appropriations	FY 2023-2024 Actual Exp/Rev	FY 2024-2025 Budget	FY 2024-2025 Actual Exp/Rev ⁽¹⁾	FY 2025-2026 Final Budget	Change from FY 2024-2025 Budget	
		As of 6/30/25	As of 6/30/25		Amount	Percent
Charges For Services Category	\$ 1,715,081	\$ 3,486,235	\$ 3,600,633	\$ 2,310,888	\$ (1,175,347)	(33.7)%
Total Revenues	1,715,081	3,486,235	3,600,633	2,310,888	(1,175,347)	(33.7)
Salaries & Benefits Category	7,245,080	7,573,721	7,822,092	8,258,775	685,054	9.1
Services & Supplies Category	803,360	671,000	1,058,963	671,000	0	0.0
Intrafund Transfers Category	(2,275,314)	(2,914,968)	(2,010,213)	(2,288,176)	626,792	(21.5)
Total Requirements	5,773,127	5,329,753	6,870,843	6,641,599	1,311,846	24.6
Net County Cost	\$ 4,058,046	\$ 1,843,518	\$ 3,270,210	\$ 4,330,711	\$ 2,487,193	134.9%

Final Budget Summary of JWA Advisory:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Salaries & Benefits Category	\$	540,407	\$	484,053	\$	577,167	\$	591,707	\$ 107,654	22.2%
Services & Supplies Category		0		0		766		0	0	0.0
Total Requirements		540,407		484,053		577,933		591,707	107,654	22.2
Net County Cost	\$	540,407	\$	484,053	\$	577,933	\$	591,707	\$ 107,654	22.2%

026 - District Attorney - Public Administrator

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 278,942	\$ 206,599	\$ 112,910	\$ 242,255	\$ 35,656	17.3%
Intergovernmental Revenues Category	101,792,555	108,139,981	106,479,903	108,044,401	(95,580)	(0.1)
Charges For Services Category	1,477,053	1,321,669	1,220,886	1,420,111	98,442	7.4
Miscellaneous Revenues Category	2,192,479	494,946	516,727	508,723	13,777	2.8
Other Financing Sources Category	16,421,516	7,927,050	7,200,657	7,855,857	(71,193)	(0.9)
Total Revenues	122,162,546	118,090,245	115,531,083	118,071,347	(18,898)	0.0
Salaries & Benefits Category	178,230,098	197,917,656	197,048,134	205,729,250	7,811,594	3.9
Services & Supplies Category	22,869,629	25,724,121	23,067,157	28,855,524	3,131,403	12.2
Other Charges Category	4,290,956	4,086,374	3,847,267	4,747,762	661,388	16.2
Equipment Category	697,327	2,457,659	785,129	1,911,298	(546,361)	(22.2)
Other Financing Uses Category	335,640	140,000	100,422	130,000	(10,000)	(7.1)
Intrafund Transfers Category	(7,995,233)	(9,738,683)	(8,416,615)	(10,128,388)	(389,705)	4.0
Total Requirements	198,428,417	220,587,127	216,431,494	231,245,446	10,658,319	4.8
Net County Cost	\$ 76,265,870	\$ 102,496,882	\$ 100,900,411	\$ 113,174,099	\$ 10,677,217	10.4%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Administrative Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 21,288,781	\$ 20,080,048	\$ 19,158,424	\$ 19,641,095	\$ (438,953)	(2.2)%
Charges For Services Category	71,179	65,832	67,885	80,715	14,883	22.6
Miscellaneous Revenues Category	31,808	10,337	9,184	8,818	(1,519)	(14.7)
Other Financing Sources Category	10,112,318	762,286	716,955	659,117	(103,169)	(13.5)
Total Revenues	31,504,086	20,918,503	19,952,447	20,389,745	(528,758)	(2.5)
Salaries & Benefits Category	22,556,256	26,585,352	26,440,742	27,369,760	784,408	3.0
Services & Supplies Category	16,231,595	16,808,577	15,004,585	17,904,319	1,095,742	6.5
Other Charges Category	3,691,681	3,392,545	3,356,556	3,097,975	(294,570)	(8.7)
Equipment Category	683,991	1,877,478	188,068	1,675,298	(202,180)	(10.8)
Other Financing Uses Category	0	0	62,926	0	0	0.0
Intrafund Transfers Category	(919,880)	(1,226,392)	(974,633)	(3,802,127)	(2,575,735)	210.0
Total Requirements	42,243,643	47,437,560	44,078,244	46,245,225	(1,192,335)	(2.5)
Net County Cost	\$ 10,739,557	\$ 26,519,057	\$ 24,125,797	\$ 25,855,480	\$ (663,577)	(2.5)%

Final Budget Summary of Bureau Of Investigation:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 29,899,468	\$ 35,422,901	\$ 37,331,301	\$ 35,762,258	\$ 339,357	1.0%
Charges For Services Category	745,647	880,707	739,881	898,624	17,917	2.0
Miscellaneous Revenues Category	719	97	16,030	0	(97)	(100.0)
Other Financing Sources Category	805,980	2,341,569	1,014,387	2,600,436	258,867	11.1
Total Revenues	31,451,814	38,645,274	39,101,599	39,261,318	616,044	1.6
Salaries & Benefits Category	59,889,487	67,926,795	68,089,926	71,632,974	3,706,179	5.5
Services & Supplies Category	2,171,578	2,929,287	2,531,111	4,164,768	1,235,481	42.2
Other Charges Category	171,995	226,086	33,468	1,309,356	1,083,270	479.1
Equipment Category	13,335	580,181	597,061	236,000	(344,181)	(59.3)
Other Financing Uses Category	335,640	140,000	37,496	130,000	(10,000)	(7.1)
Intrafund Transfers Category	(6,841,171)	(8,241,432)	(7,249,832)	(6,132,439)	2,108,993	(25.6)
Total Requirements	55,740,865	63,560,917	64,039,230	71,340,659	7,779,742	12.2
Net County Cost	\$ 24,289,051	\$ 24,915,643	\$ 24,937,632	\$ 32,079,341	\$ 7,163,698	28.8%

Final Budget Summary of Prosecution:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 278,942	\$ 206,599	\$ 112,910	\$ 242,255	\$ 35,656	17.3%
Intergovernmental Revenues Category	50,604,307	52,637,032	49,990,177	52,641,048	4,016	0.0
Charges For Services Category	660,227	375,130	413,120	440,772	65,642	17.5
Miscellaneous Revenues Category	2,159,952	484,512	491,514	499,905	15,393	3.2
Other Financing Sources Category	5,503,218	4,823,195	5,469,316	4,596,304	(226,891)	(4.7)
Total Revenues	59,206,646	58,526,468	56,477,037	58,420,284	(106,184)	(0.2)
Salaries & Benefits Category	95,784,355	103,405,509	102,517,466	106,726,516	3,321,007	3.2
Services & Supplies Category	4,466,456	5,986,257	5,531,461	6,786,437	800,180	13.4
Other Charges Category	427,280	467,743	457,243	340,431	(127,312)	(27.2)
Intrafund Transfers Category	(234,182)	(270,859)	(192,150)	(193,822)	77,037	(28.4)
Total Requirements	100,443,909	109,588,650	108,314,019	113,659,562	4,070,912	3.7
Net County Cost	\$ 41,237,263	\$ 51,062,182	\$ 51,836,983	\$ 55,239,278	\$ 4,177,096	8.2%

027 - Department of Child Support Services

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Intergovernmental Revenues Category	\$ 51,017,565	\$	51,106,021	\$	50,257,706	\$	49,944,771	\$	(1,161,250)	(2.3)%
Miscellaneous Revenues Category	183,568		23,285		18,594		0		(23,285)	(100.0)
Other Financing Sources Category	3,566,469		5,162,326		1,425,797		3,605,005		(1,557,321)	(30.2)
Total Revenues	54,767,602		56,291,632		51,702,097		53,549,776		(2,741,856)	(4.9)
Salaries & Benefits Category	43,977,370		43,917,673		42,092,321		43,800,636		(117,037)	(0.3)
Services & Supplies Category	9,475,252		11,253,251		9,198,656		9,724,919		(1,528,332)	(13.6)
Other Charges Category	1,286,947		1,361,474		646,858		24,221		(1,337,253)	(98.2)
Equipment Category	28,033		0		0		0		0	0.0
Intrafund Transfers Category	0		(240,766)		(235,739)		0		240,766	(100.0)
Total Requirements	54,767,602		56,291,632		51,702,097		53,549,776		(2,741,856)	(4.9)
Net County Cost	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Case Management Operations:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Salaries & Benefits Category	\$ 22,130,790	\$	22,108,485	\$	23,033,516	\$	23,683,344	\$	1,574,859	7.1%
Services & Supplies Category	13,238		62,985		5,698		46,892		(16,093)	(25.6)
Total Requirements	22,144,027		22,171,470		23,039,214		23,730,236		1,558,766	7.0
Net County Cost	\$ 22,144,027	\$	22,171,470	\$	23,039,214	\$	23,730,236	\$	1,558,766	7.0%

Final Budget Summary of Customer Support Operations:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Salaries & Benefits Category	\$ 8,084,234	\$	8,318,127	\$	6,582,241	\$	6,012,937	\$	(2,305,190)	(27.7)%
Services & Supplies Category	8,975		36,829		5,015		15,020		(21,809)	(59.2)
Total Requirements	8,093,209		8,354,956		6,587,257		6,027,957		(2,326,999)	(27.9)
Net County Cost	\$ 8,093,209	\$	8,354,956	\$	6,587,257	\$	6,027,957	\$	(2,326,999)	(27.9)%

Final Budget Summary of Program Support Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 51,017,565	\$ 51,106,021	\$ 50,257,706	\$ 49,944,771	\$ (1,161,250)	(2.3)%
Miscellaneous Revenues Category	183,568	23,285	18,594	0	(23,285)	(100.0)
Other Financing Sources Category	3,566,469	5,162,326	1,425,797	3,605,005	(1,557,321)	(30.2)
Total Revenues	54,767,602	56,291,632	51,702,097	53,549,776	(2,741,856)	(4.9)
Salaries & Benefits Category	10,700,083	10,051,477	9,681,689	10,787,672	736,195	7.3
Services & Supplies Category	9,438,062	11,112,416	9,175,230	9,636,669	(1,475,747)	(13.3)
Other Charges Category	1,286,947	1,361,474	646,858	24,221	(1,337,253)	(98.2)
Equipment Category	28,033	0	0	0	0	0.0
Intrafund Transfers Category	0	(240,766)	(235,739)	0	240,766	(100.0)
Total Requirements	21,453,124	22,284,601	19,268,038	20,448,562	(1,836,039)	(8.2)
Net County Cost	\$ (33,314,478)	\$ (34,007,031)	\$ (32,434,058)	\$ (33,101,214)	\$ 905,817	(2.7)%

Final Budget Summary of Legal Services Attorneys:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Salaries & Benefits Category	\$ 3,062,264	\$ 3,439,584	\$ 2,794,875	\$ 3,316,683	\$ (122,901)	(3.6)%
Services & Supplies Category	14,978	41,021	12,713	26,338	(14,683)	(35.8)
Total Requirements	3,077,242	3,480,605	2,807,588	3,343,021	(137,584)	(4.0)
Net County Cost	\$ 3,077,242	\$ 3,480,605	\$ 2,807,588	\$ 3,343,021	\$ (137,584)	(4.0)%

029 - Public Administrator

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 698,578	\$	600,000	\$	621,715	\$	825,000	\$	225,000	37.5%
Charges For Services Category	1,120,189		1,191,000		1,246,834		1,386,000		195,000	16.4
Miscellaneous Revenues Category	17,930		30,000		35,262		30,000		0	0.0
Total Revenues	1,836,696		1,821,000		1,903,811		2,241,000		420,000	23.1
Salaries & Benefits Category	2,635,919		2,816,669		2,666,531		3,043,439		226,770	8.1
Services & Supplies Category	1,897,384		2,043,317		1,892,107		2,247,960		204,643	10.0
Other Charges Category	4,920		10,303		9,878		5,226		(5,077)	(49.3)
Equipment Category	0		13,831		13,557		0		(13,831)	(100.0)
Intrafund Transfers Category	(170,534)		(184,961)		(185,112)		(199,150)		(14,189)	7.7
Total Requirements	4,367,689		4,699,159		4,396,961		5,097,475		398,316	8.5
Net County Cost	\$ 2,530,993	\$	2,878,159	\$	2,493,149	\$	2,856,475	\$	(21,684)	(0.8)%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

030 - Health Care Agency - Public Guardian

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$	438,169	\$	747,064	\$	815,221	\$	380,000	\$ (367,064)	(49.1)%
Intergovernmental Revenues Category		303,547		300,000		254,437		300,000	0	0.0
Charges For Services Category		813,741		722,600		700,656		788,581	65,981	9.1
Miscellaneous Revenues Category		693		0		0		0	0	0.0
Total Revenues		1,556,150		1,769,664		1,770,314		1,468,581	(301,083)	(17.0)
Salaries & Benefits Category		4,113,399		4,669,162		4,631,365		4,679,475	10,313	0.2
Services & Supplies Category		4,962,208		5,498,040		5,356,051		5,923,773	425,733	7.7
Services & Supplies Reimbursements Category		(9,407)		(15,000)		(1,769)		(6,000)	9,000	(60.0)
Other Charges Category		57,144		72,190		53,592		78,078	5,888	8.2
Other Financing Uses Category		0		0		0		37,019	37,019	0.0
Intrafund Transfers Category		(2,817,610)		(3,700,882)		(3,518,077)		(4,489,918)	(789,036)	21.3
Total Requirements		6,305,734		6,523,510		6,521,162		6,222,427	(301,083)	(4.6)
Net County Cost	\$	4,749,583	\$	4,753,846	\$	4,750,848	\$	4,753,846	\$ 0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

031 - Registrar of Voters

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Intergovernmental Revenues Category	\$ 1,383,381		\$ 150,000		\$ 716,156		\$ 150,000		\$ 0	0.0%
Charges For Services Category	3,721,501		10,640,000		13,695,991		2,958,709		(7,681,291)	(72.2)
Miscellaneous Revenues Category	42,984		6,000		30,692		6,000		0	0.0
Other Financing Sources Category	2,217,435		10,000		10,903		0		(10,000)	(100.0)
Total Revenues	7,365,301		10,806,000		14,453,741		3,114,709		(7,691,291)	(71.2)
Salaries & Benefits Category	13,597,242		17,108,327		16,968,244		14,365,462		(2,742,865)	(16.0)
Services & Supplies Category	11,836,809		14,426,452		13,890,581		12,683,525		(1,742,927)	(12.1)
Other Charges Category	463,622		472,202		361,969		344,241		(127,961)	(27.1)
Equipment Category	2,088,339		162,500		41,357		30,000		(132,500)	(81.5)
Intangible Assets-Amortizable Category	207,096		207,096		207,096		207,096		0	0.0
Other Financing Uses Category	100,709		0		0		0		0	0.0
Intrafund Transfers Category	(49,250)		0		(44,479)		0		0	0.0
Total Requirements	28,244,567		32,376,577		31,424,767		27,630,324		(4,746,253)	(14.7)
Net County Cost	\$ 20,879,266		\$ 21,570,577		\$ 16,971,026		\$ 24,515,615		\$ 2,945,038	13.7%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Registrar Of Voters:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Charges For Services Category	\$ 0		\$ 20,000		\$ 0		\$ 160,000		\$ 140,000	700.0%
Miscellaneous Revenues Category	37,404		1,000		25,328		1,000		0	0.0
Other Financing Sources Category	2,217,423		10,000		10,903		0		(10,000)	(100.0)
Total Revenues	2,254,827		31,000		36,231		161,000		130,000	419.4
Salaries & Benefits Category	646,990		433,804		722,969		447,443		13,639	3.1
Services & Supplies Category	1,368,740		1,789,677		1,689,422		2,165,567		375,890	21.0
Other Charges Category	9,709		44,553		22,075		87,245		42,692	95.8
Equipment Category	0		57,500		0		0		(57,500)	(100.0)
Other Financing Uses Category	100,709		0		0		0		0	0.0
Intrafund Transfers Category	(48,010)		0		0		0		0	0.0
Total Requirements	2,078,138		2,325,534		2,434,467		2,700,255		374,721	16.1
Net County Cost	\$ (176,689)		\$ 2,294,534		\$ 2,398,236		\$ 2,539,255		\$ 244,721	10.7%

Final Budget Summary of Administrative Services:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Intergovernmental Revenues Category	\$ 174,348		\$ 150,000		\$ 246,870		\$ 150,000		\$ 0	0.0%
Charges For Services Category	63,135		45,000		43,502		70,000		25,000	55.6
Miscellaneous Revenues Category	7,982		5,000		155		5,000		0	0.0
Other Financing Sources Category	12		0		0		0		0	0.0
Total Revenues	245,477		200,000		290,526		225,000		25,000	12.5
Salaries & Benefits Category	1,699,853		2,082,945		2,029,496		2,099,007		16,062	0.8
Services & Supplies Category	1,248,176		632,227		1,293,864		1,064,086		431,859	68.3
Intrafund Transfers Category	(742)		0		(44,399)		0		0	0.0
Total Requirements	2,947,287		2,715,172		3,278,961		3,163,093		447,921	16.5
Net County Cost	\$ 2,701,810		\$ 2,515,172		\$ 2,988,434		\$ 2,938,093		\$ 422,921	16.8%

Final Budget Summary of Election Services:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Intergovernmental Revenues Category	\$ 1,209,033		\$ 0		\$ 469,286		\$ 0		\$ 0	0.0%
Charges For Services Category	3,196,227		10,225,000		13,168,272		2,115,130		(8,109,870)	(79.3)
Miscellaneous Revenues Category	(2,402)		0		5,109		0		0	0.0
Total Revenues	4,402,858		10,225,000		13,642,666		2,115,130		(8,109,870)	(79.3)
Salaries & Benefits Category	5,910,528		8,357,242		7,332,613		4,868,796		(3,488,446)	(41.7)
Services & Supplies Category	6,226,533		10,928,298		7,929,730		8,977,075		(1,951,223)	(17.9)
Other Charges Category	314,663		288,397		181,219		248,976		(39,421)	(13.7)
Equipment Category	1,906,967		105,000		0		0		(105,000)	(100.0)
Total Requirements	14,358,690		19,678,937		15,443,561		14,094,847		(5,584,090)	(28.4)
Net County Cost	\$ 9,955,832		\$ 9,453,937		\$ 1,800,895		\$ 11,979,717		\$ 2,525,780	26.7%

Final Budget Summary of Information & Technology:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Charges For Services Category	\$ 40,165		\$ 0		\$ 32,932		\$ 0		\$ 0	0.0%
Total Revenues	40,165		0		32,932		0		0	0.0
Salaries & Benefits Category	2,882,820		3,483,488		3,641,293		3,864,152		380,664	10.9
Services & Supplies Category	732,786		427,663		649,908		198,097		(229,566)	(53.7)
Other Charges Category	60,000		60,001		72,000		4,971		(55,030)	(91.7)
Equipment Category	181,372		0		41,357		30,000		30,000	0.0

Final Budget Summary of Information & Technology:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intangible Assets-Amortizable Category	207,096	207,096	207,096	207,096	0	0.0
Intrafund Transfers Category	(497)	0	(80)	0	0	0.0
Total Requirements	4,063,576	4,178,248	4,611,574	4,304,316	126,068	3.0
Net County Cost	\$ 4,023,411	\$ 4,178,248	\$ 4,578,641	\$ 4,304,316	\$ 126,068	3.0%

Final Budget Summary of Candidate & Voter Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Charges For Services Category	\$ 421,974	\$ 350,000	\$ 451,285	\$ 613,579	\$ 263,579	75.3%
Total Revenues	421,974	350,000	451,285	613,579	263,579	75.3
Salaries & Benefits Category	1,263,833	1,605,990	1,563,544	1,774,746	168,756	10.5
Services & Supplies Category	1,941,343	10,221	1,941,412	5,000	(5,221)	(51.1)
Other Charges Category	79,250	79,251	86,675	3,049	(76,202)	(96.2)
Total Requirements	3,284,425	1,695,462	3,591,631	1,782,795	87,333	5.2
Net County Cost	\$ 2,862,452	\$ 1,345,462	\$ 3,140,346	\$ 1,169,216	\$ (176,246)	(13.1)%

Final Budget Summary of Community Outreach:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Miscellaneous Revenues Category	\$ 0	\$ 0	\$ 100	\$ 0	\$ 0	0.0%
Total Revenues	0	0	100	0	0	0.0
Salaries & Benefits Category	1,192,431	1,144,858	1,619,059	1,311,318	166,460	14.5
Services & Supplies Category	319,231	638,366	386,245	273,700	(364,666)	(57.1)
Total Requirements	1,511,662	1,783,224	2,005,304	1,585,018	(198,206)	(11.1)
Net County Cost	\$ 1,511,662	\$ 1,783,224	\$ 2,005,204	\$ 1,585,018	\$ (198,206)	(11.1)%

Final Budget Summary of Printing & Graphics:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Salaries & Benefits Category	\$ 788	\$ 0	\$ 59,270	\$ 0	\$ 0	0.0%
Total Requirements	788	0	59,270	0	0	0.0
Net County Cost	\$ 788	\$ 0	\$ 59,270	\$ 0	\$ 0	0.0%



034 - OC Watersheds

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 0	\$ 6,000	\$ 0	\$ 6,000	\$ 0	0.0%
Intergovernmental Revenues Category	7,798,550	7,144,486	7,947,833	10,664,290	3,519,804	49.3
Charges For Services Category	5,238,641	9,731,276	4,602,173	7,185,722	(2,545,554)	(26.2)
Miscellaneous Revenues Category	21,019	10,000	3,484	18,000	8,000	80.0
Other Financing Sources Category	2,254,908	3,584,671	2,836,890	3,527,543	(57,128)	(1.6)
Total Revenues	15,313,117	20,476,433	15,390,380	21,401,555	925,122	4.5
Salaries & Benefits Category	6,233,574	7,434,505	6,699,329	7,760,363	325,858	4.4
Services & Supplies Category	9,779,343	12,762,371	9,736,777	13,081,210	318,839	2.5
Other Charges Category	550,659	363,428	63,577	565,076	201,648	55.5
Equipment Category	52,507	54,000	(599)	134,645	80,645	149.3
Other Financing Uses Category	159,103	87,129	59,463	85,261	(1,868)	(2.1)
Intrafund Transfers Category	(467,039)	(225,000)	(207,097)	(225,000)	0	0.0
Total Requirements	16,308,147	20,476,433	16,351,451	21,401,555	925,122	4.5
Net County Cost	\$ 995,030	\$ 0	\$ 961,071	\$ 0	\$ 0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

035 - CEO Real Estate

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ (27,160)	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Charges For Services Category	4,924,956	7,479,283	8,877,131	7,702,247	222,964	3.0
Miscellaneous Revenues Category	2,554	0	7	0	0	0.0
Other Financing Sources Category	1,674,982	2,000,000	264,416	2,044,657	44,657	2.2
Total Revenues	6,575,332	9,479,283	9,141,554	9,746,904	267,621	2.8
Salaries & Benefits Category	6,262,309	6,813,256	6,769,578	7,321,191	507,935	7.5
Services & Supplies Category	5,566,342	7,995,076	6,797,958	6,716,409	(1,278,667)	(16.0)
Other Charges Category	1,337,390	3,407,742	3,402,121	2,878,378	(529,364)	(15.5)
Other Financing Uses Category	63,773	0	0	0	0	0.0
Intrafund Transfers Category	(2,711,015)	(4,792,593)	(3,884,459)	(3,224,876)	1,567,717	(32.7)
Total Requirements	10,518,799	13,423,481	13,085,198	13,691,102	267,621	2.0
Net County Cost	\$ 3,943,467	\$ 3,944,198	\$ 3,943,644	\$ 3,944,198	\$ 0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

036 - Capital Projects

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Miscellaneous Revenues Category	\$ 10,613	\$	0	\$	4,559	\$	0	\$	0	0.0%
Total Revenues	10,613		0		4,559		0		0	0.0
Services & Supplies Category	(2,120)		0		0		0		0	0.0
Other Financing Uses Category	12,133,931		12,133,931		12,133,931		12,133,931		0	0.0
Total Requirements	12,131,811		12,133,931		12,133,931		12,133,931		0	0.0
Net County Cost	\$ 12,121,198	\$	12,133,931	\$	12,129,372	\$	12,133,931	\$	0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

037 - OCIT Shared Services

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
				As of 6/30/25		As of 6/30/25			Amount	Percent
Charges For Services Category	\$	5,078,279	\$	6,601,863	\$	6,601,863	\$	5,555,000	\$ (1,046,863)	(15.9)%
Total Revenues		5,078,279		6,601,863		6,601,863		5,555,000	(1,046,863)	(15.9)
Salaries & Benefits Category		23,498,220		25,954,739		25,870,887		27,054,427	1,099,688	4.2
Services & Supplies Category		1,434,561		1,320,527		1,289,508		1,483,775	163,248	12.4
Other Charges Category		85,086		413,000		411,767		463,642	50,642	12.3
Equipment Category		0		15,000		0		0	(15,000)	(100.0)
Other Financing Uses Category		0		60,000		0		0	(60,000)	(100.0)
Intrafund Transfers Category		(19,939,589)		(21,161,403)		(20,970,299)		(23,446,844)	(2,285,441)	10.8
Total Requirements		5,078,279		6,601,863		6,601,863		5,555,000	(1,046,863)	(15.9)
Net County Cost	\$	0	\$	0	\$	0	\$	0	0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

038 - Data Systems Development Projects

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Final Budget	Budget	Amount	Percent
Miscellaneous Revenues Category	\$ 3,200	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	
Total Revenues	3,200	0	0	0	0	0	0	0	0.0	
Other Financing Uses Category	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	0	0.0	
Total Requirements	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	0	0.0	
Net County Cost	\$ 3,996,800	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 0	0.0%	

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

039 - IBM Mainframe

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
									Amount	Percent
Services & Supplies Category	\$	728,013	\$	1,668,243	\$	998,403	\$	1,268,243	\$ (400,000)	(24.0)%
Total Requirements		728,013		1,668,243		998,403		1,268,243	(400,000)	(24.0)
Net County Cost	\$	728,013	\$	1,668,243	\$	998,403	\$	1,268,243	\$ (400,000)	(24.0)%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

040 - Utilities

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
				As of 6/30/25		As of 6/30/25			Amount	Percent
Charges For Services Category	\$	8,079,797	\$	11,094,052	\$	8,537,515	\$	8,779,762	\$ (2,314,290)	(20.9)%
Miscellaneous Revenues Category		67,768		0		132,710		0	0	0.0
Other Financing Sources Category		2,469,568		8,878,873		491,964		11,548,400	2,669,527	30.1
Total Revenues		10,617,133		19,972,925		9,162,188		20,328,162	355,237	1.8
Salaries & Benefits Category		3,554,108		3,923,941		3,720,254		3,913,079	(10,862)	(0.3)
Services & Supplies Category		40,863,434		43,545,505		43,545,504		42,245,915	(1,299,590)	(3.0)
Services & Supplies Reimbursements Category		(10,379,932)		(10,810,606)		(11,626,823)		(10,376,546)	434,060	(4.0)
Other Charges Category		4,930,605		5,043,712		5,043,711		5,107,000	63,288	1.3
Equipment Category		133,058		0		0		0	0	0.0
Structures & Improvements Category		2,474,436		8,381,594		611,941		11,548,400	3,166,806	37.8
Other Financing Uses Category		2,107,919		2,207,487		1,939,475		2,059,174	(148,313)	(6.7)
Intrafund Transfers Category		(9,944,475)		(11,303,166)		(10,076,895)		(10,408,184)	894,982	(7.9)
Total Requirements		33,739,153		40,988,467		33,157,168		44,088,838	3,100,371	7.6
Net County Cost	\$	23,122,020	\$	21,015,542	\$	23,994,980	\$	23,760,676	\$ 2,745,134	13.1%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

041 - Grand Jury

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025	FY 2024-2025		Change from FY 2024-2025	
		Budget		Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget	
	Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent	
Miscellaneous Revenues Category	\$ 0	\$ 0	\$ 32	\$ 0	\$ 0	0.0%	
Total Revenues	0	0	32	0	0	0.0	
Services & Supplies Category	671,464	607,983	607,983	585,885	(22,098)	(3.6)	
Total Requirements	671,464	607,983	607,983	585,885	(22,098)	(3.6)	
Net County Cost	\$ 671,464	\$ 607,983	\$ 607,951	\$ 585,885	\$ (22,098)	(3.6)%	

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

042 - Health Care Agency

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Licenses, Permits & Franchises Category	\$ 3,029,199		\$ 2,836,156		\$ 3,156,351		\$ 3,640,977		\$ 804,821	28.4%
Fines, Forfeitures & Penalties Category	27,444		0		23,438		0		0	0.0
Revenue from Use of Money and Property Category	1,386,918		1,300,000		1,693,053		1,350,000		50,000	3.8
Intergovernmental Revenues Category	430,542,115		442,781,624		423,880,812		464,897,205		22,115,581	5.0
Charges For Services Category	150,117,386		211,446,011		314,631,817		268,400,154		56,954,143	26.9
Miscellaneous Revenues Category	2,363,629		4,041,664		7,859,043		3,824,457		(217,207)	(5.4)
Other Financing Sources Category	349,208,793		406,679,378		274,040,269		340,031,443		(66,647,935)	(16.4)
Total Revenues	936,675,483		1,069,084,833		1,025,284,783		1,082,144,236		13,059,403	1.2
Salaries & Benefits Category	392,576,655		440,404,649		435,395,307		434,439,878		(5,964,771)	(1.4)
Services & Supplies Category	634,458,536		702,128,902		664,919,151		731,651,890		29,522,988	4.2
Services & Supplies Reimbursements Category	(3,499)		(5,000)		(679)		(5,000)		0	0.0
Other Charges Category	27,903,132		41,389,860		41,117,124		57,239,178		15,849,318	38.3
Equipment Category	2,606,843		6,133,181		4,509,936		2,449,726		(3,683,455)	(60.1)
Intangible Assets-Amortizable Category	1,969,933		2,451,182		2,068,396		2,247,646		(203,536)	(8.3)
Other Financing Uses Category	782,805		3,056,639		2,949,588		1,151,018		(1,905,621)	(62.3)
Intrafund Transfers Category	(19,668,016)		(24,037,606)		(16,899,954)		(25,018,872)		(981,266)	4.1
Total Requirements	1,040,626,389		1,171,521,807		1,134,058,869		1,204,155,464		32,633,657	2.8
Net County Cost	\$ 103,950,906		\$ 102,436,974		\$ 108,774,086		\$ 122,011,228		\$ 19,574,254	19.1%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Final Budget Summary of Public Health Services:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Licenses, Permits & Franchises Category	\$ 79,060		\$ 82,063		\$ 76,768		\$ 83,704		\$ 1,641	2.0%
Fines, Forfeitures & Penalties Category	19,809		0		18,829		0		0	0.0
Intergovernmental Revenues Category	109,106,857		117,945,396		127,029,957		114,603,453		(3,341,943)	(2.8)
Charges For Services Category	42,463,623		50,324,144		50,897,035		50,513,961		189,817	0.4
Miscellaneous Revenues Category	40,509		20,075		548,685		20,075		0	0.0

Final Budget Summary of Public Health Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25		Budget Amount	Percent
Other Financing Sources Category	4,977,126	6,709,858	3,855,346	6,339,383	(370,475)	(5.5)
Total Revenues	156,686,985	175,081,536	182,426,619	171,560,576	(3,520,960)	(2.0)
Salaries & Benefits Category	95,799,625	101,203,706	101,600,088	104,296,016	3,092,310	3.1
Services & Supplies Category	60,030,251	76,089,806	57,057,158	71,274,973	(4,814,833)	(6.3)
Other Charges Category	2,468,195	3,061,926	2,558,040	3,108,254	46,328	1.5
Equipment Category	773,143	3,601,181	1,823,609	1,644,466	(1,956,715)	(54.3)
Intangible Assets-Amortizable Category	202,834	190,890	190,900	202,354	11,464	6.0
Other Financing Uses Category	0	2,666,018	2,576,018	600,000	(2,066,018)	(77.5)
Intrafund Transfers Category	(5,757,565)	(7,463,486)	(5,290,292)	(5,296,981)	2,166,505	(29.0)
Total Requirements	153,516,483	179,350,041	160,515,519	175,829,082	(3,520,959)	(2.0)
Net County Cost	\$ (3,170,502)	\$ 4,268,505	\$ (21,911,100)	\$ 4,268,506	\$ 1	0.0%

Final Budget Summary of Behavioral Health Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25		Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 1,016,147	\$ 1,050,000	\$ 1,100,826	\$ 1,050,000	\$ 0	0.0%
Intergovernmental Revenues Category	248,283,656	255,045,677	233,662,687	288,689,434	33,643,757	13.2
Charges For Services Category	107,430,880	152,030,998	263,561,065	212,747,857	60,716,859	39.9
Miscellaneous Revenues Category	2,168,932	2,300,931	4,666,994	2,369,615	68,684	3.0
Other Financing Sources Category	307,826,291	348,668,467	240,904,722	284,904,520	(63,763,947)	(18.3)
Total Revenues	666,725,906	759,096,073	743,896,294	789,761,426	30,665,353	4.0
Salaries & Benefits Category	164,294,441	189,692,090	186,957,274	184,598,997	(5,093,093)	(2.7)
Services & Supplies Category	496,865,095	546,549,132	544,513,100	569,708,003	23,158,871	4.2
Other Charges Category	20,812,743	33,319,126	33,896,976	49,661,831	16,342,705	49.0
Equipment Category	676,442	2,325,000	2,287,588	139,000	(2,186,000)	(94.0)
Intangible Assets-Amortizable Category	0	0	26,407	0	0	0.0
Other Financing Uses Category	782,805	390,621	373,570	551,018	160,397	41.1
Intrafund Transfers Category	(7,721,751)	(9,581,909)	(6,672,962)	(11,347,122)	(1,765,213)	18.4
Total Requirements	675,709,775	762,694,060	761,381,951	793,311,727	30,617,667	4.0
Net County Cost	\$ 8,983,869	\$ 3,597,987	\$ 17,485,657	\$ 3,550,301	\$ (47,686)	(1.3)%

Final Budget Summary of Correctional Health Services:

	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
		FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
Revenues/Appropriations		Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Fines, Forfeitures & Penalties Category	\$	7,634	\$	0	\$	4,609	\$	0	\$	0	0.0%
Intergovernmental Revenues Category		41,572,245		41,855,160		40,414,731		40,066,626		(1,788,534)	(4.3)
Charges For Services Category		2,837		8,760,866		3,645		4,856,649		(3,904,217)	(44.6)
Miscellaneous Revenues Category		95,128		50,000		2,253,253		50,000		0	0.0
Other Financing Sources Category		5,248,092		1,500,000		3,949,307		4,804,370		3,304,370	220.3
Total Revenues		46,925,936		52,166,026		46,625,545		49,777,645		(2,388,381)	(4.6)
Salaries & Benefits Category		74,347,629		76,708,357		85,278,049		92,086,605		15,378,248	20.1
Services & Supplies Category		66,967,641		67,712,232		65,833,851		69,885,853		2,173,621	3.2
Other Charges Category		237,438		305,265		100,569		363,805		58,540	19.2
Equipment Category		51,579		0		9,978		557,260		557,260	0.0
Intrafund Transfers Category		(2,794,413)		(3,883,732)		(3,021,817)		(4,865,528)		(981,796)	25.3
Total Requirements		138,809,874		140,842,122		148,200,630		158,027,995		17,185,873	12.2
Net County Cost	\$	91,883,938	\$	88,676,096	\$	101,575,086	\$	108,250,350	\$	19,574,254	22.1%

Final Budget Summary of Systems of Care Services:

	FY 2023-2024		FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026		Budget
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Salaries & Benefits Category	\$	0	\$ 0	\$ 8,083	\$ 0	\$ 0	0.0%
Intrafund Transfers Category		0	0	(8,083)	0	0	0.0
Total Requirements		0	0	0	0	0	0.0
Net County Cost	\$	0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Final Budget Summary of Specialized Medical Services:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025	FY 2024-2025		Change from FY 2024-2025	
	FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget		
	Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent	
Licenses, Permits & Franchises Category	\$ 2,950,139	\$ 2,754,093	\$ 3,079,583	\$ 3,557,273	\$ 803,180	29.2%	
Intergovernmental Revenues Category	23,667,121	27,585,391	22,917,183	21,321,292	(6,264,099)	(22.7)	
Charges For Services Category	127,130	76,262	112,734	77,787	1,525	2.0	
Miscellaneous Revenues Category	10,638	0	2,271	352,134	352,134	0.0	
Other Financing Sources Category	29,445,452	32,568,808	23,672,292	25,594,543	(6,974,265)	(21.4)	
Total Revenues	56,200,481	62,984,554	49,784,063	50,903,029	(12,081,525)	(19.2)	
Salaries & Benefits Category	28,571,667	30,082,866	29,281,168	27,027,942	(3,054,924)	(10.2)	

Final Budget Summary of Specialized Medical Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Services & Supplies Category	34,253,488	39,357,272	31,835,391	31,244,591	(8,112,681)	(20.6)
Services & Supplies Reimbursements Category	(3,499)	(5,000)	(679)	(5,000)	0	-0.0
Other Charges Category	1,023,072	1,655,334	1,177,477	1,189,788	(465,546)	(28.1)
Equipment Category	210,368	207,000	388,761	109,000	(98,000)	(47.3)
Intrafund Transfers Category	(2,781,400)	(2,418,532)	(1,194,444)	(2,721,221)	(302,689)	12.5
Total Requirements	61,273,697	68,878,940	61,487,675	56,845,100	(12,033,840)	(17.5)
Net County Cost	\$ 5,073,216	\$ 5,894,386	\$ 11,703,611	\$ 5,942,071	\$ 47,685	0.8%

Final Budget Summary of HCA Administration:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 370,771	\$ 250,000	\$ 592,227	\$ 300,000	\$ 50,000	20.0%
Intergovernmental Revenues Category	7,912,236	350,000	(143,746)	216,400	(133,600)	(38.2)
Charges For Services Category	92,915	253,741	57,338	203,900	(49,841)	(19.6)
Miscellaneous Revenues Category	48,422	1,670,658	387,839	1,032,633	(638,025)	(38.2)
Other Financing Sources Category	1,711,832	17,232,245	1,658,602	18,388,627	1,156,382	6.7
Total Revenues	10,136,175	19,756,644	2,552,261	20,141,560	384,916	2.0
Salaries & Benefits Category	29,563,292	42,717,630	32,275,731	26,430,318	(16,287,312)	(38.1)
Services & Supplies Category	(23,657,939)	(27,579,540)	(34,320,348)	(10,461,530)	17,118,010	(62.1)
Other Charges Category	3,361,684	3,048,209	3,384,062	2,915,500	(132,709)	(4.3)
Equipment Category	895,310	0	0	0	0	0.0
Intangible Assets-Amortizable Category	1,767,099	2,260,292	1,851,090	2,045,292	(215,000)	(9.5)
Intrafund Transfers Category	(612,888)	(689,947)	(712,355)	(788,020)	(98,073)	14.2
Total Requirements	11,316,559	19,756,644	2,478,179	20,141,560	384,916	2.0
Net County Cost	\$ 1,180,384	\$ 0	\$ (74,083)	\$ 0	\$ 0	0.0%

Final Budget Summary of HCA Public Guardian:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Salaries & Benefits Category	\$ 0	\$ 0	\$ (5,086)	\$ 0	\$ 0	0.0%
Total Requirements	0	0	(5,086)	0	0	0.0
Net County Cost	\$ 0	\$ 0	\$ (5,086)	\$ 0	\$ 0	0.0%

045 - Juvenile Justice Commission

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
									Amount	Percent
Services & Supplies Category	\$	180,151	\$	180,151	\$	180,151	\$	180,151	\$ 0	0.0%
Total Requirements		180,151		180,151		180,151		180,151	0	0.0
Net County Cost	\$	180,151	\$	180,151	\$	180,151	\$	180,151	\$ 0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

048 - Pretrial Services

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025	FY 2024-2025		FY 2025-2026		Change from FY 2024-2025			
	Actual Exp/Rev		Budget	Actual Exp/Rev ⁽¹⁾		Final Budget		Budget			
Revenues/Appropriations	Actual Exp/Rev		As of 6/30/25	As of 6/30/25		Final Budget		Amount	Percent		
Services & Supplies Category	\$	2,584,733	\$	2,718,735	\$	2,699,572	\$	2,718,735	\$	0	0.0%
Total Requirements		2,584,733		2,718,735		2,699,572		2,718,735		0	0.0
Net County Cost	\$	2,584,733	\$	2,718,735	\$	2,699,572	\$	2,718,735	\$	0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

051 - Office of Independent Review

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025	FY 2024-2025	FY 2025-2026			Change from FY 2024-2025	
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
		Actual Exp/Rev	As of 6/30/25	As of 6/30/25		Final Budget		Amount	Percent
Miscellaneous Revenues Category	\$	0	\$ 0	\$ 63	\$ 0		\$ 0		0.0%
Total Revenues		0	0	63	0		0		0.0
Salaries & Benefits Category		1,054,758	1,432,867	1,286,813		1,426,275		(6,592)	(0.5)
Services & Supplies Category		126,591	134,093	110,933		148,305		14,212	10.6
Other Charges Category		78,241	57,324	56,805		59,153		1,829	3.2
Total Requirements		1,259,590	1,624,284	1,454,551		1,633,733		9,449	0.6
Net County Cost	\$	1,259,590	\$ 1,624,284	\$ 1,454,489	\$ 1,633,733		\$ 9,449		0.6%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

052 - OC Campaign Finance and Ethics Commission

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Final Budget	Budget	Amount	Percent
Charges For Services Category	\$ 4,950	\$ 4,750	\$ 4,450	\$ 4,450	\$ 4,000	\$ (750)	(15.8)%			
Total Revenues	4,950	4,750	4,450	4,450	4,000	(750)	(15.8)			
Salaries & Benefits Category	509,087	546,839	546,839	575,772	28,933	5.3				
Services & Supplies Category	19,734	15,466	15,466	23,945	8,479	54.8				
Other Charges Category	85	187	187	200	13	7.0				
Total Requirements	528,906	562,492	562,491	599,917	37,425	6.7				
Net County Cost	\$ 523,956	\$ 557,742	\$ 558,041	\$ 595,917	\$ 38,175	6.8%				

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

054 - Human Resource Services

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
				As of 6/30/25		As of 6/30/25			Amount	Percent
Charges For Services Category	\$	3,487,771	\$	4,288,537	\$	3,923,784	\$	4,182,967	\$ (105,570)	(2.5)%
Miscellaneous Revenues Category		20,682		0		1,793		0	0	0.0
Total Revenues		3,508,453		4,288,537		3,925,577		4,182,967	(105,570)	(2.5)
Salaries & Benefits Category		30,063,166		33,321,395		33,123,732		34,899,142	1,577,747	4.7
Services & Supplies Category		3,370,756		4,112,314		3,516,790		4,597,425	485,111	11.8
Other Charges Category		2,004,093		2,420,473		2,376,115		2,698,463	277,990	11.5
Intangible Assets-Amortizable Category		49,500		2,000		2,000		0	(2,000)	(100.0)
Intrafund Transfers Category		(27,181,272)		(30,809,771)		(30,373,220)		(33,190,064)	(2,380,293)	7.7
Total Requirements		8,306,243		9,046,411		8,645,417		9,004,966	(41,445)	(0.5)
Net County Cost	\$	4,797,790	\$	4,757,874	\$	4,719,840	\$	4,821,999	\$ 64,125	1.3%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

056 - Employee Benefits

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Charges For Services Category	\$ 1,772,252	\$	2,234,661	\$	1,929,130	\$	2,071,736	\$	(162,925)	(7.3)%
Miscellaneous Revenues Category	414,901		148,963		345,274		175,212		26,249	17.6
Total Revenues	2,187,153		2,383,624		2,274,404		2,246,948		(136,676)	(5.7)
Salaries & Benefits Category	4,729,685		5,300,389		5,052,433		5,461,673		161,284	3.0
Services & Supplies Category	5,612,349		6,519,086		5,625,528		7,217,280		698,194	10.7
Other Charges Category	604,391		569,282		568,314		563,149		(6,133)	(1.1)
Intrafund Transfers Category	(8,189,430)		(9,342,430)		(8,785,883)		(10,332,451)		(990,021)	10.6
Total Requirements	2,756,995		3,046,327		2,460,391		2,909,651		(136,676)	(4.5)
Net County Cost	\$ 569,842	\$	662,703	\$	185,987	\$	662,703	\$	0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

057 - Probation

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 49,368	\$ 1,300	\$ 34,445	\$ 1,300	\$ 0	0.0%
Intergovernmental Revenues Category	95,503,514	101,642,225	105,356,391	110,117,092	8,474,867	8.3
Charges For Services Category	386,628	507,984	541,704	527,236	19,252	3.8
Miscellaneous Revenues Category	117,398	31,200	161,602	30,400	(800)	(2.6)
Other Financing Sources Category	44,060	11,666,795	10,748,654	9,308,801	(2,357,994)	(20.2)
Total Revenues	96,100,967	113,849,504	116,842,796	119,984,829	6,135,325	5.4
Salaries & Benefits Category	143,874,089	160,067,858	159,669,127	157,702,214	(2,365,644)	(1.5)
Services & Supplies Category	45,048,157	54,707,875	46,795,376	65,369,112	10,661,237	19.5
Other Charges Category	3,005,754	3,106,943	2,324,279	2,852,103	(254,840)	(8.2)
Equipment Category	2,528,738	1,327,852	927,613	45,000	(1,282,852)	(96.6)
Other Financing Uses Category	8,301,393	1,137,050	895,570	547,874	(589,176)	(51.8)
Intrafund Transfers Category	(1,542,779)	(1,350,879)	(1,383,125)	(1,384,279)	(33,400)	2.5
Total Requirements	201,215,351	218,996,699	209,228,839	225,132,024	6,135,325	2.8
Decrease/(Increase) to Obligated Fund Balances	0	0	0	0	0	0.0
Net County Cost	\$ 105,114,384	\$ 105,147,195	\$ 92,386,044	\$ 105,147,195	\$ 0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Final Budget Summary of Probation Department Administration:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Miscellaneous Revenues Category	\$ 115	\$ 500	\$ 0	\$ 500	\$ 0	0.0%
Total Revenues	115	500	0	500	0	0.0
Salaries & Benefits Category	628,479	591,377	724,627	659,100	67,723	11.4
Services & Supplies Category	(634,134)	(595,917)	(728,843)	(715,023)	(119,106)	20.0
Other Charges Category	10,621	5,040	6,753	120	(4,920)	(97.6)
Total Requirements	4,966	500	2,537	(55,803)	(56,303)	(11,260.6)
Net County Cost	\$ 4,851	\$ 0	\$ 2,537	\$ (56,303)	\$ (56,303)	0.0%

Final Budget Summary of Adult Operations Bureau:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 46,961	\$ 0	\$ 33,061	\$ 0	\$ 0	0.0%
Intergovernmental Revenues Category	37,276,880	38,069,137	35,749,515	36,720,725	(1,348,412)	(3.5)
Charges For Services Category	79,624	38,000	98,478	80,000	42,000	110.5
Miscellaneous Revenues Category	14,388	0	8,710	0	0	0.0
Other Financing Sources Category	0	909	1,065	350	(559)	(61.5)
Total Revenues	37,417,853	38,108,046	35,890,830	36,801,075	(1,306,971)	(3.4)
Salaries & Benefits Category	42,979,388	47,784,579	47,487,923	48,448,862	664,283	1.4
Services & Supplies Category	29,254,795	35,223,652	31,328,268	35,352,803	129,151	0.4
Other Charges Category	920,950	1,096,470	992,398	1,037,837	(58,633)	(5.3)
Equipment Category	1,047,946	842,852	509,651	0	(842,852)	(100.0)
Other Financing Uses Category	499,126	634,601	521,832	221,315	(413,286)	(65.1)
Intrafund Transfers Category	(1,439,139)	(1,242,379)	(1,279,087)	(1,271,379)	(29,000)	2.3
Total Requirements	73,263,066	84,339,775	79,560,986	83,789,438	(550,337)	(0.7)
Net County Cost	\$ 35,845,213	\$ 46,231,729	\$ 43,670,156	\$ 46,988,363	\$ 756,634	1.6%

Final Budget Summary of Juvenile Operations Bureau:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 168	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Intergovernmental Revenues Category	57,295,166	62,105,452	68,436,835	71,971,113	9,865,661	15.9
Charges For Services Category	106,506	151,426	118,742	95,000	(56,426)	(37.3)
Miscellaneous Revenues Category	2,452	1,300	43,041	500	(800)	(61.5)
Other Financing Sources Category	44,060	11,665,886	10,747,422	9,308,451	(2,357,435)	(20.2)
Total Revenues	57,448,351	73,924,064	79,346,040	81,375,064	7,451,000	10.1
Salaries & Benefits Category	66,661,779	73,725,423	74,472,942	72,615,797	(1,109,626)	(1.5)
Services & Supplies Category	47,990,230	58,182,134	52,040,386	62,612,599	4,430,465	7.6
Other Charges Category	556,600	618,771	544,980	582,869	(35,902)	(5.8)
Equipment Category	1,475,384	315,000	301,170	45,000	(270,000)	(85.7)
Other Financing Uses Category	7,583,914	366,449	246,995	266,197	(100,252)	(27.4)
Intrafund Transfers Category	(103,640)	(108,500)	(104,037)	(112,900)	(4,400)	4.1
Total Requirements	124,164,267	133,099,277	127,502,435	136,009,562	2,910,285	2.2
Net County Cost	\$ 66,715,916	\$ 59,175,213	\$ 48,156,396	\$ 54,634,498	\$ (4,540,715)	(7.7)%

Final Budget Summary of Administrative Services Bureau:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 2,239	\$ 1,300	\$ 1,383	\$ 1,300	\$ 0	0.0%
Intergovernmental Revenues Category	931,468	1,467,636	1,170,040	1,425,254	(42,382)	(2.9)
Charges For Services Category	200,498	318,558	324,485	352,236	33,678	10.6
Miscellaneous Revenues Category	100,442	29,400	109,851	29,400	0	0.0
Other Financing Sources Category	0	0	166	0	0	0.0
Total Revenues	1,234,647	1,816,894	1,605,926	1,808,190	(8,704)	(0.5)
Salaries & Benefits Category	33,604,442	37,966,479	36,983,150	35,978,455	(1,988,024)	(5.2)
Services & Supplies Category	(31,562,734)	(38,101,994)	(35,844,435)	(31,881,267)	6,220,727	(16.3)
Other Charges Category	1,517,583	1,386,662	780,147	1,231,277	(155,385)	(11.2)
Equipment Category	5,408	170,000	116,792	0	(170,000)	(100.0)
Other Financing Uses Category	218,353	136,000	126,743	60,362	(75,638)	(55.6)
Total Requirements	3,783,052	1,557,147	2,162,397	5,388,827	3,831,680	246.1
Net County Cost	\$ 2,548,404	\$ (259,747)	\$ 556,471	\$ 3,580,637	\$ 3,840,384	(1,478.5)%

Final Budget Summary of Administrative Services Bureau:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Salaries & Benefits Category	\$ 0	\$ 0	\$ 485	\$ 0	\$ 0	0.0%
Total Requirements	0	0	485	0	0	0.0
Net County Cost	\$ 0	\$ 0	\$ 485	\$ 0	\$ 0	0.0%

058 - Public Defender

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Intergovernmental Revenues Category	\$ 11,956,739	\$	13,581,442	\$	13,495,178	\$	10,274,921	\$	(3,306,521)	(24.3)%
Charges For Services Category	2,263		0		0		0		0	0.0
Miscellaneous Revenues Category	5,460		0		21,038		0		0	0.0
Other Financing Sources Category	148		10,000		10,206		0		(10,000)	(100.0)
Total Revenues	11,964,609		13,591,442		13,526,421		10,274,921		(3,316,521)	(24.4)
Salaries & Benefits Category	90,353,715		97,242,761		95,976,934		100,069,917		2,827,156	2.9
Services & Supplies Category	14,280,350		14,394,108		14,203,794		14,426,391		32,283	0.2
Other Charges Category	3,874,815		5,844,432		5,824,157		6,231,132		386,700	6.6
Equipment Category	2,683,982		2,663,000		2,662,314		2,104,000		(559,000)	(21.0)
Intrafund Transfers Category	(150,118)		(234,847)		(228,500)		(154,343)		80,504	(34.3)
Total Requirements	111,042,745		119,909,454		118,438,700		122,677,097		2,767,643	2.3
Net County Cost	\$ 99,078,136	\$	106,318,012	\$	104,912,279	\$	112,402,176	\$	6,084,164	5.7%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Executive Management:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Salaries & Benefits Category	\$ 639,674	\$	591,442	\$	679,134	\$	638,903	\$	47,461	8.0%
Services & Supplies Category	1,792		0		457		0		0	0.0
Total Requirements	641,466		591,442		679,591		638,903		47,461	8.0
Net County Cost	\$ 641,466	\$	591,442	\$	679,591	\$	638,903	\$	47,461	8.0%

Final Budget Summary of Public Defender Unit:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Intergovernmental Revenues Category	\$ 11,956,739	\$	13,581,442	\$	13,495,178	\$	10,274,921	\$	(3,306,521)	(24.4)%
Charges For Services Category	2,263		0		0		0		0	0.0
Miscellaneous Revenues Category	5,460		0		21,038		0		0	0.0
Other Financing Sources Category	148		10,000		10,206		0		(10,000)	(100.0)
Total Revenues	11,964,609		13,591,442		13,526,421		10,274,921		(3,316,521)	(24.4)

Final Budget Summary of Public Defender Unit:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Salaries & Benefits Category	74,756,119	80,960,025	79,699,251	83,952,325	2,992,300	3.7
Services & Supplies Category	14,182,275	14,394,108	14,123,841	14,426,391	32,283	0.2
Other Charges Category	3,873,995	5,844,432	5,823,316	6,231,132	386,700	6.6
Equipment Category	2,683,982	2,663,000	2,662,314	2,104,000	(559,000)	(21.0)
Intrafund Transfers Category	(150,118)	(234,847)	(228,500)	(154,343)	80,504	(34.3)
Total Requirements	95,346,253	103,626,718	102,080,221	106,559,505	2,932,787	2.8
Net County Cost	\$ 83,381,644	\$ 90,035,276	\$ 88,553,800	\$ 96,284,584	\$ 6,249,308	6.9%

Final Budget Summary of Alternate Defender:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Salaries & Benefits Category	\$ 13,231,880	\$ 14,097,147	\$ 13,749,171	\$ 13,728,007	\$ (369,140)	(2.6)%
Services & Supplies Category	93,039	0	63,351	0	0	0.0
Other Charges Category	820	0	842	0	0	0.0
Total Requirements	13,325,740	14,097,147	13,813,363	13,728,007	(369,140)	(2.6)
Net County Cost	\$ 13,325,740	\$ 14,097,147	\$ 13,813,363	\$ 13,728,007	\$ (369,140)	(2.6)%

Final Budget Summary of Associate Defender:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Salaries & Benefits Category	\$ 1,726,042	\$ 1,594,147	\$ 1,849,379	\$ 1,750,682	\$ 156,535	9.8%
Services & Supplies Category	3,244	0	16,146	0	0	0.0
Total Requirements	1,729,287	1,594,147	1,865,525	1,750,682	156,535	9.8
Net County Cost	\$ 1,729,287	\$ 1,594,147	\$ 1,865,525	\$ 1,750,682	\$ 156,535	9.8%

059 - Clerk-Recorder

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Licenses, Permits & Franchises Category	\$ 666,498	\$	800,000	\$	700,290	\$	1,060,000	\$	260,000	32.5%
Charges For Services Category	8,155,661		9,687,811		10,665,178		11,891,800		2,203,989	22.8
Miscellaneous Revenues Category	81,586		32,355		96,645		96,200		63,845	197.3
Other Financing Sources Category	9,815,872		12,170,893		8,674,863		7,541,237		(4,629,656)	(38.0)
Total Revenues	18,719,617		22,691,059		20,136,976		20,589,237		(2,101,822)	(9.3)
Salaries & Benefits Category	13,048,281		14,028,295		14,028,295		14,605,411		577,116	4.1
Services & Supplies Category	4,413,195		7,101,798		4,513,000		4,683,233		(2,418,565)	(34.1)
Other Charges Category	1,328,873		1,492,436		1,488,531		1,325,593		(166,843)	(11.2)
Equipment Category	134,011		176,930		174,038		0		(176,930)	(100.0)
Intrafund Transfers Category	(204,743)		(108,400)		(66,887)		(25,000)		83,400	(76.9)
Total Requirements	18,719,617		22,691,059		20,136,976		20,589,237		(2,101,822)	(9.3)
Net County Cost	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Administrative Services:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Charges For Services Category	\$ (660)	\$	0	\$	(2,940)	\$	0	\$	0	0.0%
Miscellaneous Revenues Category	7,023		4,500		7,344		6,200		1,700	37.8
Other Financing Sources Category	5,941,464		5,810,893		5,811,437		3,042,949		(2,767,944)	(47.6)
Total Revenues	5,947,828		5,815,393		5,815,840		3,049,149		(2,766,244)	(47.6)
Salaries & Benefits Category	1,189,557		1,681,167		1,563,991		1,781,723		100,556	6.0
Services & Supplies Category	2,634,546		5,179,596		2,548,781		2,538,286		(2,641,310)	(51.0)
Other Charges Category	933,902		1,049,903		1,048,900		927,942		(121,961)	(11.6)
Intrafund Transfers Category	0		0		(9,316)		0		0	0.0
Total Requirements	4,758,005		7,910,666		5,152,356		5,247,951		(2,662,715)	(33.7)
Net County Cost	\$ (1,189,823)	\$	2,095,273	\$	(663,485)	\$	2,198,802	\$	103,529	4.9%

Final Budget Summary of Recorder Operations:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual	Exp/Rev	Budget	As of 6/30/25	Actual Exp/Rev ⁽¹⁾	As of 6/30/25	Final Budget		Budget	
									Amount	Percent
Charges For Services Category	\$	4,606,743	\$	5,836,711	\$	6,840,900	\$	7,245,500	\$ 1,408,789	24.1%
Other Financing Sources Category		2,406,000		3,900,000		900,000		1,524,651	(2,375,349)	(60.9)
Total Revenues		7,012,743		9,736,711		7,740,900		8,770,151	(966,560)	(9.9)
Salaries & Benefits Category		3,750,711		3,822,012		3,806,018		4,012,540	190,528	5.0
Services & Supplies Category		227,630		272,745		299,183		237,900	(34,845)	(12.8)
Other Charges Category		0		23,988		21,093		21,600	(2,388)	(9.9)
Intrafund Transfers Category		(167,398)		(83,400)		(36,017)		(4,000)	79,400	(95.2)
Total Requirements		3,810,942		4,035,345		4,090,277		4,268,040	232,695	5.8
Net County Cost	\$	(3,201,801)	\$	(5,701,366)	\$	(3,650,623)	\$	(4,502,111)	\$ 1,199,255	(21.0)%

Final Budget Summary of Clerk Operations:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual	Exp/Rev	Budget	As of 6/30/25	Actual Exp/Rev ⁽¹⁾	As of 6/30/25	Final Budget		Budget	
									Amount	Percent
Licenses, Permits & Franchises Category	\$	666,498	\$	800,000	\$	700,290	\$	1,060,000	\$ 260,000	32.5%
Charges For Services Category		3,549,501		3,850,100		3,826,518		4,645,800	795,700	20.7
Miscellaneous Revenues Category		74,563		27,855		89,302		90,000	62,145	223.1
Other Financing Sources Category		200,000		250,000		250,000		250,000	0	0.0
Total Revenues		4,490,562		4,927,955		4,866,109		6,045,800	1,117,845	22.7
Salaries & Benefits Category		4,523,953		4,821,571		4,842,180		4,967,381	145,810	3.0
Services & Supplies Category		346,186		373,640		463,900		511,288	137,648	36.8
Other Charges Category		305,014		297,253		297,251		309,000	11,747	4.0
Equipment Category		134,011		139,000		138,837		0	(139,000)	(100.0)
Intrafund Transfers Category		(14,377)		(20,000)		(12,828)		(14,000)	6,000	(30.0)
Total Requirements		5,294,788		5,611,464		5,729,340		5,773,669	162,205	2.9
Net County Cost	\$	804,226	\$	683,509	\$	863,230	\$	(272,131)	\$ (955,640)	(139.8)%

Final Budget Summary of Information Systems:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual	Exp/Rev	Budget	As of 6/30/25	Actual Exp/Rev ⁽¹⁾	As of 6/30/25	Final Budget		Budget	
									Amount	Percent
Other Financing Sources Category	\$	1,268,408	\$	1,710,000	\$	1,244,176	\$	1,710,000	\$ 0	0.0%
Total Revenues		1,268,408		1,710,000		1,244,176		1,710,000	0	0.0
Salaries & Benefits Category		1,862,599		2,013,965		2,128,060		2,227,952	213,987	10.6
Services & Supplies Category		923,307		1,034,857		958,192		935,493	(99,364)	(9.6)
Other Charges Category		89,957		121,292		121,287		67,051	(54,241)	(44.7)

Final Budget Summary of Information Systems:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Equipment Category	0	37,930	35,201	0	(37,930)	(100.0)
Intrafund Transfers Category	(22,968)	(5,000)	(6,020)	(7,000)	(2,000)	40.0
Total Requirements	2,852,894	3,203,044	3,236,720	3,223,496	20,452	0.6
Net County Cost	\$ 1,584,487	\$ 1,493,044	\$ 1,992,544	\$ 1,513,496	\$ 20,452	1.4%

Final Budget Summary of Financial Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Salaries & Benefits Category	\$ 1,380,879	\$ 1,370,762	\$ 1,333,270	\$ 1,269,267	\$ (101,495)	(7.4)%
Services & Supplies Category	261,992	223,000	221,148	438,226	215,226	96.5
Intrafund Transfers Category	0	0	(2,707)	0	0	0.0
Total Requirements	1,642,871	1,593,762	1,551,712	1,707,493	113,731	7.1
Net County Cost	\$ 1,642,871	\$ 1,593,762	\$ 1,551,712	\$ 1,707,493	\$ 113,731	7.1%

Final Budget Summary of Archives:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Charges For Services Category	\$ 77	\$ 1,000	\$ 700	\$ 500	\$ (500)	(50.0)%
Other Financing Sources Category	0	500,000	469,250	1,013,637	513,637	102.7
Total Revenues	77	501,000	469,950	1,014,137	513,137	102.4
Salaries & Benefits Category	340,582	318,818	354,776	346,548	27,730	8.7
Services & Supplies Category	19,535	17,960	21,795	22,040	4,080	22.7
Total Requirements	360,117	336,778	376,572	368,588	31,810	9.4
Net County Cost	\$ 360,040	\$ (164,222)	\$ (93,378)	\$ (645,549)	\$ (481,327)	293.1%

060 - Sheriff-Coroner

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Taxes Category	\$ 0	\$ 0	\$ (1,951)	\$ 0	\$ 0	0.0%
Licenses, Permits & Franchises Category	1,168,360	1,494,144	1,059,858	1,168,309	(325,835)	(21.8)
Fines, Forfeitures & Penalties Category	984,730	983,912	952,622	888,737	(95,175)	(9.7)
Revenue from Use of Money and Property Category	477,160	37,860	66,730	546,376	508,516	1,343.1
Intergovernmental Revenues Category	475,526,312	492,682,491	474,547,672	493,218,250	535,759	0.1
Charges For Services Category	223,398,113	251,371,944	238,583,469	262,341,715	10,969,771	4.4
Miscellaneous Revenues Category	2,290,602	1,676,273	1,350,996	1,876,119	199,846	11.9
Other Financing Sources Category	21,368,165	27,616,874	23,922,167	20,331,390	(7,285,484)	(26.4)
Total Revenues	725,213,441	775,863,498	740,481,564	780,370,896	4,507,398	0.6
Salaries & Benefits Category	830,943,519	925,831,375	925,831,375	952,268,352	26,436,977	2.9
Services & Supplies Category	146,155,427	141,878,337	142,512,559	149,597,903	7,719,566	5.4
Other Charges Category	11,772,347	13,578,506	13,578,505	12,734,450	(844,056)	(6.2)
Equipment Category	6,440,846	23,484,657	23,523,656	3,866,270	(19,618,387)	(83.5)
Structures & Improvements Category	736	602,027	602,027	0	(602,027)	(100.0)
Intangible Assets-Amortizable Category	253,003	0	0	0	0	0.0
Other Financing Uses Category	8,868,317	7,209,259	7,209,259	6,601,549	(607,710)	(8.4)
Intrafund Transfers Category	(10,768,553)	(11,264,111)	(11,937,332)	(12,137,286)	(873,175)	7.8
Total Requirements	993,665,642	1,101,320,050	1,101,320,049	1,112,931,238	11,611,188	1.1
Net County Cost	\$ 268,452,201	\$ 325,456,552	\$ 360,838,485	\$ 332,560,342	\$ 7,103,790	2.2%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Patrol Operations Command:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 182,581	\$ 195,264	\$ 220,807	\$ 159,113	\$ (36,151)	(18.5)%
Intergovernmental Revenues Category	4,588,310	4,970,586	5,159,158	5,442,781	472,195	9.5
Charges For Services Category	213,537,685	240,603,966	228,782,189	251,884,267	11,280,301	4.7
Miscellaneous Revenues Category	21,715	21,928	50,136	14,491	(7,437)	(33.9)
Other Financing Sources Category	433,989	385,062	364,438	342,871	(42,191)	(11.0)

Final Budget Summary of Patrol Operations Command:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Total Revenues	218,764,279	246,176,806	234,576,728	257,843,523	11,666,717	4.7
Salaries & Benefits Category	231,974,174	222,166,754	259,744,604	232,919,614	10,752,860	4.8
Services & Supplies Category	5,896,143	5,981,641	5,783,227	5,775,030	(206,611)	(3.5)
Other Charges Category	1,355,112	1,518,942	1,426,270	1,901,280	382,338	25.2
Equipment Category	1,828,917	1,743,770	1,768,763	1,360,000	(383,770)	(22.0)
Other Financing Uses Category	709,616	736,468	736,468	728,163	(8,305)	(1.1)
Intrafund Transfers Category	(10,378,738)	(11,054,108)	(11,263,608)	(11,878,692)	(824,584)	7.5
Total Requirements	231,385,224	221,093,467	258,195,724	230,805,395	9,711,928	4.4
Net County Cost	\$ 12,620,945	\$ (25,083,339)	\$ 23,618,996	\$ (27,038,128)	\$ (1,954,789)	7.8%

Final Budget Summary of Investigations & Special Operations Command:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Taxes Category	\$ 0	\$ 0	\$ (1,951)	\$ 0	\$ 0	0.0%
Licenses, Permits & Franchises Category	0	0	1,164	0	0	0.0
Fines, Forfeitures & Penalties Category	802,212	788,648	731,866	729,624	(59,024)	(7.5)
Revenue from Use of Money and Property Category	37,860	37,860	39,000	37,860	0	0.0
Intergovernmental Revenues Category	5,752,837	6,559,595	3,871,386	5,870,982	(688,613)	(10.5)
Charges For Services Category	1,990,269	1,889,654	1,757,233	1,946,786	57,132	3.0
Miscellaneous Revenues Category	735,428	562,345	(54,034)	721,988	159,643	28.4
Other Financing Sources Category	1,530,778	1,698,569	1,485,444	1,802,632	104,063	6.1
Total Revenues	10,849,384	11,536,671	7,830,106	11,109,872	(426,799)	(3.7)
Salaries & Benefits Category	116,524,215	115,734,542	130,963,461	123,016,694	7,282,152	6.3
Services & Supplies Category	18,554,559	18,611,303	16,839,909	18,074,173	(537,130)	(2.9)
Other Charges Category	1,318,737	1,084,300	572,903	1,013,656	(70,644)	(6.5)
Equipment Category	2,486,027	19,984,736	20,187,582	406,270	(19,578,466)	(98.0)
Other Financing Uses Category	507,666	497,406	497,406	507,406	10,000	2.0
Intrafund Transfers Category	(7,882)	(12,000)	(271,274)	(12,000)	0	-0.0
Total Requirements	139,383,321	155,900,287	168,789,987	143,006,199	(12,894,088)	(8.3)
Net County Cost	\$ 128,533,938	\$ 144,363,616	\$ 160,959,881	\$ 131,896,327	\$ (12,467,289)	(8.6)%

Final Budget Summary of Professional Services Command:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Licenses, Permits & Franchises Category	\$ 812,770	\$ 1,143,862	\$ 682,819	\$ 819,186	\$ (324,676)	(28.4)%
Fines, Forfeitures & Penalties Category	(62)	0	(50)	0	0	0.0
Intergovernmental Revenues Category	60,626,424	58,375,936	56,777,201	58,449,270	73,334	0.1
Charges For Services Category	2,567,213	2,394,808	2,989,230	2,891,337	496,529	20.7
Miscellaneous Revenues Category	561,736	453,315	541,388	492,996	39,681	8.8
Other Financing Sources Category	1,200,000	1,200,000	1,200,023	1,200,000	0	0.0
Total Revenues	65,768,080	63,567,921	62,190,612	63,852,789	284,868	0.5
Salaries & Benefits Category	145,984,814	155,439,734	155,317,038	164,408,348	8,968,614	5.8
Services & Supplies Category	10,192,601	9,779,505	8,865,977	9,484,569	(294,936)	(3.0)
Equipment Category	0	0	3,736	0	0	0.0
Other Financing Uses Category	37,693	40,296	40,296	149,001	108,705	269.8
Intrafund Transfers Category	(13,758)	(6,000)	(38,890)	(6,000)	0	-0.0
Total Requirements	156,201,350	165,253,535	164,188,158	174,035,918	8,782,383	5.3
Net County Cost	\$ 90,433,270	\$ 101,685,614	\$ 101,997,546	\$ 110,183,129	\$ 8,497,515	8.4%

Final Budget Summary of Custody Operations Command:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 69,496,188	\$ 71,397,274	\$ 70,746,160	\$ 69,544,900	\$ (1,852,374)	(2.6)%
Charges For Services Category	346,691	278,008	238,757	310,369	32,361	11.6
Miscellaneous Revenues Category	430,586	276,289	233,709	293,531	17,242	6.2
Other Financing Sources Category	12,733,281	15,431,162	13,801,805	10,040,540	(5,390,622)	(34.9)
Total Revenues	83,006,746	87,382,733	85,020,431	80,189,340	(7,193,393)	(8.2)
Salaries & Benefits Category	249,902,857	259,512,484	285,625,912	274,931,828	15,419,344	5.9
Services & Supplies Category	23,131,729	22,765,986	22,245,194	21,768,772	(997,214)	(4.4)
Other Charges Category	0	0	122,334	70,000	70,000	0.0
Equipment Category	1,170,747	303,343	233,929	0	(303,343)	(100.0)
Other Financing Uses Category	288,000	200,000	200,000	200,000	0	0.0
Intrafund Transfers Category	(304,790)	(192,003)	(291,594)	(240,594)	(48,591)	25.3
Total Requirements	274,188,543	282,589,810	308,135,774	296,730,006	14,140,196	5.0
Net County Cost	\$ 191,181,797	\$ 195,207,077	\$ 223,115,342	\$ 216,540,666	\$ 21,333,589	10.9%

Final Budget Summary of Public Affairs and Community Engagement:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Miscellaneous Revenues Category	\$ 275	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Other Financing Sources Category	102,300	270,184	270,184	265,000	(5,184)	(1.9)
Total Revenues	102,575	270,184	270,184	265,000	(5,184)	(1.9)
Salaries & Benefits Category	3,341,923	3,367,668	3,580,735	3,762,427	394,759	11.7
Services & Supplies Category	153,426	480,657	225,107	454,055	(26,602)	(5.5)
Equipment Category	11,800	0	0	0	0	0.0
Total Requirements	3,507,148	3,848,325	3,805,841	4,216,482	368,157	9.6
Net County Cost	\$ 3,404,573	\$ 3,578,141	\$ 3,535,657	\$ 3,951,482	\$ 373,341	10.4%

Final Budget Summary of Administrative Services Command:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Licenses, Permits & Franchises Category	\$ 355,590	\$ 350,282	\$ 375,876	\$ 349,123	\$ (1,159)	(0.3)%
Revenue from Use of Money and Property Category	439,300	0	27,730	508,516	508,516	0.0
Intergovernmental Revenues Category	335,062,554	351,379,100	337,993,766	353,910,317	2,531,217	0.7
Charges For Services Category	4,956,256	6,205,508	4,816,061	5,308,956	(896,552)	(14.4)
Miscellaneous Revenues Category	540,861	362,396	579,796	353,113	(9,283)	(2.6)
Other Financing Sources Category	5,367,817	8,631,897	6,800,274	6,680,347	(1,951,550)	(22.6)
Total Revenues	346,722,377	366,929,183	350,593,503	367,110,372	181,189	0.1
Salaries & Benefits Category	83,215,537	169,610,193	90,599,626	153,229,441	(16,380,752)	(9.7)
Services & Supplies Category	88,226,970	84,259,245	88,553,146	94,041,304	9,782,059	11.6
Other Charges Category	9,098,497	10,975,264	11,456,998	9,749,514	(1,225,750)	(11.2)
Equipment Category	943,356	1,452,808	1,329,646	2,100,000	647,192	44.5
Structures & Improvements Category	736	602,027	602,027	0	(602,027)	(100.0)
Intangible Assets-Amortizable Category	253,003	0	0	0	0	0.0
Other Financing Uses Category	7,325,342	5,735,089	5,735,089	5,016,979	(718,110)	(12.5)
Intrafund Transfers Category	(63,385)	0	(71,966)	0	0	0.0
Total Requirements	189,000,057	272,634,626	198,204,566	264,137,238	(8,497,388)	(3.1)
Net County Cost	\$ (157,722,320)	\$ (94,294,557)	\$ (152,388,938)	\$ (102,973,134)	\$ (8,678,577)	9.2%

063 - Social Services Agency

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ (25,585)	\$ 0	\$ 516	\$ 0	\$ 0	0.0%
Intergovernmental Revenues Category	1,067,594,298	1,136,945,176	1,111,130,430	1,151,606,064	14,660,888	1.3
Charges For Services Category	648	600	1,568	600	0	0.0
Miscellaneous Revenues Category	4,007,509	2,781,583	3,605,058	2,886,585	105,002	3.8
Other Financing Sources Category	27,827,609	35,328,804	20,072,517	29,874,660	(5,454,144)	(15.4)
Total Revenues	1,099,404,479	1,175,056,163	1,134,810,088	1,184,367,909	9,311,746	0.8
Salaries & Benefits Category	512,563,570	550,833,321	548,847,278	561,227,874	10,394,553	1.9
Services & Supplies Category	199,802,383	220,240,018	193,106,050	217,575,827	(2,664,191)	(1.2)
Other Charges Category	467,586,860	487,615,108	481,896,059	505,161,975	17,546,867	3.6
Equipment Category	0	400,000	257,400	400,000	0	0.0
Structures & Improvements Category	3,898,759	4,000,000	3,208,783	1,000,000	(3,000,000)	(75.0)
Intangible Assets-Amortizable Category	24,100	0	0	0	0	0.0
Other Financing Uses Category	9,341,874	11,565,625	10,512,959	10,445,684	(1,119,941)	(9.7)
Intrafund Transfers Category	(952,412)	(803,534)	(714,386)	(684,999)	118,535	(14.8)
Total Requirements	1,192,265,134	1,273,850,538	1,237,114,143	1,295,126,361	21,275,823	1.7
Net County Cost	\$ 92,860,654	\$ 98,794,375	\$ 102,304,055	\$ 110,758,452	\$ 11,964,077	12.1%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Family Self-Sufficiency / Adult Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 420,940,053	\$ 430,032,878	\$ 431,623,023	\$ 446,276,781	\$ 16,243,903	3.8%
Miscellaneous Revenues Category	1,580,894	1,139,663	1,529,088	1,227,213	87,550	7.7
Total Revenues	422,520,947	431,172,541	433,152,111	447,503,994	16,331,453	3.8
Salaries & Benefits Category	106,557,274	105,504,805	111,545,317	120,249,701	14,744,896	14.0
Services & Supplies Category	53,332,088	47,836,182	46,248,732	43,680,761	(4,155,421)	(8.7)
Other Charges Category	297,877,770	311,823,541	308,907,935	326,257,712	14,434,171	4.6
Other Financing Uses Category	0	650,000	552,500	650,000	0	0.0
Total Requirements	457,767,132	465,814,528	467,254,484	490,838,174	25,023,646	5.4
Net County Cost	\$ 35,246,185	\$ 34,641,987	\$ 34,102,372	\$ 43,334,180	\$ 8,692,193	25.1%

Final Budget Summary of Assistance Programs:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ (25,585)	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Intergovernmental Revenues Category	292,876,310	302,428,758	305,084,801	313,987,722	11,558,964	3.8
Miscellaneous Revenues Category	796,652	840,000	873,749	940,000	100,000	11.9
Total Revenues	293,647,378	303,268,758	305,958,550	314,927,722	11,658,964	3.8
Salaries & Benefits Category	172,626,914	188,522,200	192,587,294	193,975,681	5,453,481	2.9
Services & Supplies Category	12,334,921	14,756,228	10,795,222	19,071,828	4,315,600	29.3
Other Charges Category	32,208,158	31,214,204	30,735,049	29,785,551	(1,428,653)	(4.6)
Intrafund Transfers Category	(61,774)	(108,750)	(155,606)	0	108,750	(100.0)
Total Requirements	217,108,220	234,383,882	233,961,959	242,833,060	8,449,178	3.6
Net County Cost	\$ (76,539,158)	\$ (68,884,876)	\$ (71,996,591)	\$ (72,094,662)	\$ (3,209,786)	4.7%

Final Budget Summary of Children & Family Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 350,084,729	\$ 400,831,895	\$ 366,615,498	\$ 387,654,342	\$ (13,177,553)	(3.3)%
Charges For Services Category	648	600	1,568	600	0	0.0
Miscellaneous Revenues Category	1,178,673	771,660	1,019,571	689,112	(82,548)	(10.7)
Other Financing Sources Category	20,101,248	31,250,163	19,576,016	29,142,361	(2,107,802)	(6.7)
Total Revenues	371,365,298	432,854,318	387,212,653	417,486,415	(15,367,903)	(3.5)
Salaries & Benefits Category	163,744,805	182,171,561	174,530,348	184,994,130	2,822,569	1.6
Services & Supplies Category	50,595,176	63,499,546	52,467,813	59,952,062	(3,547,484)	(5.6)
Other Charges Category	130,108,727	139,642,340	136,680,144	143,902,616	4,260,276	3.0
Structures & Improvements Category	1,541,433	3,500,000	3,208,783	1,000,000	(2,500,000)	(71.4)
Other Financing Uses Category	9,341,874	10,424,927	9,960,459	9,795,684	(629,243)	(6.0)
Intrafund Transfers Category	(595,637)	(382,980)	(333,534)	(346,260)	36,720	(9.6)
Total Requirements	354,736,377	398,855,394	376,514,015	399,298,232	442,838	0.1
Net County Cost	\$ (16,628,920)	\$ (33,998,924)	\$ (10,698,639)	\$ (18,188,183)	\$ 15,810,741	(46.5)%

Final Budget Summary of Administrative Services:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 0	\$ 0	\$ 516	\$ 0	\$ 0	0.0%
Intergovernmental Revenues Category	3,693,207	3,651,645	7,807,107	3,687,219	35,574	1.0
Miscellaneous Revenues Category	451,290	30,260	182,649	30,260	0	0.0
Other Financing Sources Category	7,726,360	4,078,641	496,501	732,299	(3,346,342)	(82.0)
Total Revenues	11,870,857	7,760,546	8,486,773	4,449,778	(3,310,768)	(42.7)
Salaries & Benefits Category	69,634,577	74,634,755	70,184,318	62,008,362	(12,626,393)	(16.9)
Services & Supplies Category	83,540,197	94,148,062	83,594,283	94,871,176	723,114	0.8
Other Charges Category	7,392,205	4,935,023	5,572,930	5,216,096	281,073	5.7
Equipment Category	0	400,000	257,400	400,000	0	0.0
Structures & Improvements Category	2,357,326	500,000	0	0	(500,000)	(100.0)
Intangible Assets-Amortizable Category	24,100	0	0	0	0	0.0
Other Financing Uses Category	0	490,698	0	0	(490,698)	(100.0)
Intrafund Transfers Category	(295,001)	(311,804)	(225,246)	(338,739)	(26,935)	8.6
Total Requirements	162,653,404	174,796,734	159,383,686	162,156,895	(12,639,839)	(7.2)
Net County Cost	\$ 150,782,547	\$ 167,036,188	\$ 150,896,912	\$ 157,707,117	\$ (9,329,071)	(5.6)%

071 - Building & Safety General Fund

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget		
Revenues/Appropriations	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount		Percent
Licenses, Permits & Franchises Category	\$	13,836,937	\$	16,751,579	\$	15,744,800	\$	17,812,350	\$	1,060,771	6.3%
Intergovernmental Revenues Category		1,968		2,500		1,540		2,500		0	0.0
Charges For Services Category		33,887		145,100		92,239		215,100		70,000	48.2
Miscellaneous Revenues Category		8,118		6,500		(9,192)		6,500		0	0.0
Other Financing Sources Category		542,591		710,000		0		710,000		0	0.0
Total Revenues		14,423,501		17,615,679		15,829,386		18,746,450		1,130,771	6.4
Salaries & Benefits Category		6,354,524		8,394,215		7,230,472		8,836,087		441,872	5.3
Services & Supplies Category		7,476,520		8,582,973		8,249,953		9,523,563		940,590	11.0
Other Charges Category		682,871		851,258		851,147		945,800		94,542	11.1
Other Financing Uses Category		129,486		221,233		162,037		1,000		(220,233)	(99.5)
Intrafund Transfers Category		(181,950)		(350,000)		(631,081)		(476,000)		(126,000)	36.0
Total Requirements		14,461,450		17,699,679		15,862,527		18,830,450		1,130,771	6.4
Net County Cost	\$	37,949	\$	84,000	\$	33,141	\$	84,000	\$	0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

073 - Alternate Defense

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Charges For Services Category	\$ 4,650	\$	0	\$	5,275	\$	0	\$	0	0.0%
Total Revenues	4,650		0		5,275		0		0	0.0
Services & Supplies Category	5,437,190		7,445,883		7,056,438		7,445,883		0	0.0
Total Requirements	5,437,190		7,445,883		7,056,438		7,445,883		0	0.0
Net County Cost	\$ 5,432,540	\$	7,445,883	\$	7,051,163	\$	7,445,883	\$	0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

074 - Treasurer-Tax Collector

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 1,053,907		\$ 1,199,300		\$ 966,419		\$ 1,199,300		\$ 0	0.0%
Revenue from Use of Money and Property Category	60,617		35,000		3,144		35,000		0	0.0
Charges For Services Category	9,084,593		8,545,635		9,059,290		8,891,065		345,430	4.0
Miscellaneous Revenues Category	632,804		561,000		1,077,578		66,500		(494,500)	(88.1)
Other Financing Sources Category	0		766,250		0		352,306		(413,944)	(54.0)
Total Revenues	10,831,921		11,107,185		11,106,431		10,544,171		(563,014)	(5.1)
Salaries & Benefits Category	9,200,968		9,596,971		9,556,285		9,728,465		131,494	1.4
Services & Supplies Category	9,243,788		9,123,945		9,051,442		9,461,870		337,925	3.7
Other Charges Category	1,675,166		2,179,613		2,179,612		2,148,795		(30,818)	(1.4)
Intangible Assets-Amortizable Category	0		766,250		0		433,500		(332,750)	(43.4)
Other Financing Uses Category	370,000		0		0		0		0	0.0
Intrafund Transfers Category	(2,529,071)		(2,748,357)		(2,656,479)		(3,755,500)		(1,007,143)	36.6
Total Requirements	17,960,852		18,918,422		18,130,859		18,017,130		(901,292)	(4.8)
Net County Cost	\$ 7,128,930		\$ 7,811,237		\$ 7,024,429		\$ 7,472,959		\$ (338,278)	(4.3)%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Executive Division:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 0		\$ 0		\$ 0		\$ 35,000		\$ 35,000	0.0%
Total Revenues	0		0		0		35,000		35,000	0.0
Salaries & Benefits Category	0		0		0		1,244,947		1,244,947	0.0
Services & Supplies Category	0		0		0		(1,682,438)		(1,682,438)	0.0
Other Charges Category	0		0		0		236,769		236,769	0.0
Total Requirements	0		0		0		(200,722)		(200,722)	0.0
Net County Cost	\$ 0		\$ 0		\$ 0		(235,722)		(235,722)	0.0%

Final Budget Summary of Treasury Division:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 0	\$ 0	\$ 0	\$ 1,199,300	\$ 1,199,300	0.0%
Revenue from Use of Money and Property Category	60,617	35,000	3,144	0	(35,000)	(100.0)
Charges For Services Category	7,727,227	5,978,435	7,641,205	8,847,065	2,868,630	48.0
Miscellaneous Revenues Category	559,989	500,000	984,779	66,500	(433,500)	(86.7)
Other Financing Sources Category	0	766,250	0	352,306	(413,944)	(54.0)
Total Revenues	8,347,833	7,279,685	8,629,128	10,465,171	3,185,486	43.8
Salaries & Benefits Category	4,496,741	4,325,454	4,651,804	4,074,813	(250,641)	(5.8)
Services & Supplies Category	4,009,690	2,437,808	3,826,828	8,708,275	6,270,467	257.2
Other Charges Category	413,429	1,163,006	863,011	1,268,958	105,952	9.1
Intangible Assets-Amortizable Category	0	766,250	0	433,500	(332,750)	(43.4)
Intrafund Transfers Category	(1,022,474)	(1,393,957)	(1,014,601)	(2,158,500)	(764,543)	54.9
Total Requirements	7,897,386	7,298,561	8,327,041	12,327,046	5,028,485	68.9
Net County Cost	\$ (450,446)	\$ 18,876	\$ (302,086)	\$ 1,861,875	\$ 1,842,999	9,763.7%

Final Budget Summary of Tax Collections & Administrative Services Division:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 1,053,907	\$ 1,199,300	\$ 966,419	\$ 0	\$ (1,199,300)	(100.0)%
Charges For Services Category	1,357,366	2,567,200	1,418,085	44,000	(2,523,200)	(98.3)
Miscellaneous Revenues Category	72,815	61,000	92,799	0	(61,000)	(100.0)
Total Revenues	2,484,089	3,827,500	2,477,303	44,000	(3,783,500)	(98.8)
Salaries & Benefits Category	4,704,227	5,271,517	4,904,481	4,408,705	(862,812)	(16.4)
Services & Supplies Category	5,234,098	6,686,137	5,224,614	2,436,033	(4,250,104)	(63.6)
Other Charges Category	1,261,738	1,016,607	1,316,601	643,068	(373,539)	(36.7)
Other Financing Uses Category	370,000	0	0	0	0	0.0
Intrafund Transfers Category	(1,506,598)	(1,354,400)	(1,641,878)	(1,597,000)	(242,600)	17.9
Total Requirements	10,063,465	11,619,861	9,803,818	5,890,806	(5,729,055)	(49.3)
Net County Cost	\$ 7,579,377	\$ 7,792,361	\$ 7,326,515	\$ 5,846,806	\$ (1,945,555)	(25.0)%

079 - Internal Audit

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025	FY 2024-2025		Change from FY 2024-2025	
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget	
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Salaries & Benefits Category	\$	2,023,669	\$ 2,865,239	\$ 2,775,494	\$ 3,007,439	\$ 142,200	5.0%
Services & Supplies Category		319,659	1,326,429	756,031	1,236,938	(89,491)	(6.7)
Other Charges Category		215,221	187,126	186,360	216,761	29,635	15.8
Total Requirements		2,558,549	4,378,794	3,717,885	4,461,138	82,344	1.9
Net County Cost	\$	2,558,549	\$ 4,378,794	\$ 3,717,885	\$ 4,461,138	\$ 82,344	1.9%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

080 - OC Public Works

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget		Budget Amount	Percent
Licenses, Permits & Franchises Category	\$ 2,465,025	\$	2,543,867	\$ 3,710,343	\$ 3,856,791	\$	1,312,924	51.6%
Fines, Forfeitures & Penalties Category	178,513		176,750	295,711	370,999		194,249	109.9
Intergovernmental Revenues Category	3,469,336		4,246,593	4,048,496	3,733,053		(513,540)	(12.1)
Charges For Services Category	37,587,065		41,079,795	32,662,498	36,632,363		(4,447,432)	(10.8)
Miscellaneous Revenues Category	389,285		141	43,184	1,700,141		1,700,000	1,205,673.8
Other Financing Sources Category	704,569		3,443,302	1,815,823	2,751,143		(692,159)	(20.1)
Total Revenues	44,793,794		51,490,448	42,576,055	49,044,490		(2,445,958)	(4.8)
Salaries & Benefits Category	44,083,258		43,985,695	40,545,292	39,339,754		(4,645,941)	(10.6)
Services & Supplies Category	34,079,710		35,826,611	32,193,174	44,304,572		8,477,961	23.7
Services & Supplies Reimbursements Category	(5,637)		0	0	0		0	0.0
Other Charges Category	1,986,693		4,332,614	2,668,351	2,915,851		(1,416,763)	(32.7)
Equipment Category	374,969		144,644	27,646	134,965		(9,679)	(6.7)
Other Financing Uses Category	372,553		481,387	194,272	85,000		(396,387)	(82.3)
Intrafund Transfers Category	(14,031,899)		(15,551,113)	(15,138,403)	(20,133,124)		(4,582,011)	29.5
Total Requirements	66,859,646		69,219,838	60,490,331	66,647,018		(2,572,820)	(3.7)
Net County Cost	\$ 22,065,853	\$	17,729,390	\$ 17,914,276	\$ 17,602,528	\$	(126,862)	(0.7)%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions.
Columns may not total correctly due to rounding.

Final Budget Summary of Director:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget		Budget Amount	Percent
Charges For Services Category	\$ 1,648,308	\$	1,898,318	\$ 1,762,107	\$ 2,181,518	\$	283,200	14.9%
Total Revenues	1,648,308		1,898,318	1,762,107	2,181,518		283,200	14.9
Salaries & Benefits Category	1,433,217		1,308,638	1,632,458	1,668,357		359,719	27.5
Services & Supplies Category	186,906		535,900	172,763	431,661		(104,239)	(19.4)
Other Charges Category	102,459		2,024,780	(11,715)	142,500		(1,882,280)	(93.0)
Intrafund Transfers Category	(41,116)		(71,000)	41,899	(61,000)		10,000	(14.1)
Total Requirements	1,681,466		3,798,318	1,835,405	2,181,518		(1,616,800)	(42.6)
Net County Cost	\$ 33,158	\$	1,900,000	\$ 73,298	\$ 0	\$	(1,900,000)	(100.0)%

Final Budget Summary of OC Fleet Services:

	FY 2023-2024		FY 2024-2025	FY 2024-2025	FY 2025-2026			Change from FY 2024-2025	
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25		Final Budget		Amount	Percent
Services & Supplies Category	\$	0	\$ 0	\$ 75	\$	0	\$	0	0.0%
Total Requirements		0		75		0		0	0.0
Net County Cost	\$	0	\$ 0	\$ 75	\$	0	\$	0	0.0%

Final Budget Summary of OC Development Services:

	FY 2023-2024		FY 2024-2025	FY 2024-2025	Change from FY 2024-2025						
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget					
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent				
Fines, Forfeitures & Penalties Category	\$	9,854	\$	30,000	\$	9,359	\$	30,000	\$	0	0.0%
Intergovernmental Revenues Category		24,941		100,000		441,618		0		(100,000)	(100.0)
Charges For Services Category		1,438,059		2,207,706		1,228,164		2,409,385		201,679	9.1
Miscellaneous Revenues Category		3,840		141		(3,694)		141		0	0.0
Total Revenues		1,476,694		2,337,847		1,675,447		2,439,526		101,679	4.3
Salaries & Benefits Category		2,400,967		2,422,190		2,215,715		2,513,594		91,404	3.8
Services & Supplies Category		2,689,499		3,631,862		2,892,161		3,928,833		296,971	8.2
Other Charges Category		290,291		340,696		87,078		271,000		(69,696)	(20.5)
Intrafund Transfers Category		(688,625)		(348,000)		(657,405)		(580,000)		(232,000)	66.7
Total Requirements		4,692,132		6,046,748		4,537,550		6,133,427		86,679	1.4
Net County Cost	\$	3,215,438	\$	3,708,901	\$	2,862,103	\$	3,693,901	\$	(15,000)	(0.4)%

Final Budget Summary of Administrative Services:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025	FY 2024-2025	Change from FY 2024-2025						
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget					
		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent				
Intergovernmental Revenues Category	\$	0	\$	0	\$	33	\$	0	\$	0	0.0%
Charges For Services Category		12,227,811		17,394,717		14,518,856		18,297,808		903,091	5.2
Miscellaneous Revenues Category		48,375		0		21,263		0		0	0.0
Total Revenues		12,276,186		17,394,717		14,540,153		18,297,808		903,091	5.2
Salaries & Benefits Category		7,790,471		8,989,067		9,163,686		6,184,517		(2,804,550)	(31.2)
Services & Supplies Category		7,867,021		9,570,525		8,360,490		16,782,644		7,212,119	75.4
Other Charges Category		597,803		1,203,518		1,630,759		1,601,216		397,698	33.0
Equipment Category		0		124,645		7,374		0		(124,645)	(100.0)
Intrafund Transfers Category		(3,571,829)		(4,459,068)		(4,048,484)		(6,345,589)		(1,886,521)	42.3
Total Requirements		12,683,466		15,428,687		15,113,825		18,222,788		2,794,101	18.1
Net County Cost	\$	407,280	\$	(1,966,030)	\$	573,672	\$	(75,020)	\$	1,891,010	(96.2)%

Final Budget Summary of OC Facilities - Design & Construction:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Final Budget	Budget	Amount	Percent
Charges For Services Category	\$ 7,831,821	\$ 7,537,646	\$ 7,330,607	\$ 7,330,607	\$ 7,092,812	\$ (444,834)			(5.9)%	
Miscellaneous Revenues Category	299,421	0	185	0	0	0	0	0	0.0	
Other Financing Sources Category	4,569	0	0	0	0	0	0	0	0.0	
Total Revenues	8,135,811	7,537,646	7,330,792	7,330,792	7,092,812	(444,834)			(5.9)	
Salaries & Benefits Category	7,612,293	8,491,775	7,855,370	7,855,370	6,873,868	(1,617,907)			(19.1)	
Services & Supplies Category	2,255,783	461,607	2,441,533	2,441,533	1,410,634	949,027			205.6	
Other Charges Category	473,782	324,000	519,743	519,743	465,000	141,000			43.5	
Other Financing Uses Category	0	60,000	40,328	40,328	0	(60,000)			(100.0)	
Intrafund Transfers Category	(1,187,019)	(1,134,658)	(1,982,507)	(1,982,507)	(1,051,612)	83,046			(7.3)	
Total Requirements	9,154,840	8,202,724	8,874,467	8,874,467	7,697,890	(504,834)			(6.2)	
Net County Cost	\$ 1,019,029	\$ 665,078	\$ 1,543,675	\$ 1,543,675	\$ 605,078	\$ (60,000)			(9.0)%	

Final Budget Summary of OC Facilities - Maintenance:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Final Budget	Budget	Amount	Percent
Charges For Services Category	\$ 13,868,519	\$ 11,133,113	\$ 7,111,874	\$ 7,111,874	\$ 6,030,514	\$ (5,102,599)			(45.8)%	
Miscellaneous Revenues Category	18,715	0	20,529	0	1,700,000	1,700,000	1,700,000	1,700,000	0.0	
Other Financing Sources Category	700,000	3,443,302	1,815,823	1,815,823	2,751,143	(692,159)			(20.1)	
Total Revenues	14,587,234	14,576,415	8,948,226	8,948,226	10,481,657	(4,094,758)			(28.1)	
Salaries & Benefits Category	18,789,343	16,242,314	13,033,101	13,033,101	14,582,952	(1,659,362)			(10.2)	
Services & Supplies Category	18,765,205	18,874,746	15,519,689	15,519,689	19,181,646	306,900			1.6	
Services & Supplies Reimbursements Category	(5,637)	0	0	0	0	0			0.0	
Other Charges Category	457,476	427,510	440,220	440,220	400,300	(27,210)			(6.4)	
Equipment Category	0	0	0	0	15,000	15,000			0.0	
Other Financing Uses Category	327,858	271,827	0	0	0	(271,827)			(100.0)	
Intrafund Transfers Category	(8,539,673)	(9,538,387)	(8,485,164)	(8,485,164)	(12,094,923)	(2,556,536)			26.8	
Total Requirements	29,794,571	26,278,010	20,507,846	20,507,846	22,084,975	(4,193,035)			(16.0)	
Net County Cost	\$ 15,207,337	\$ 11,701,595	\$ 11,559,620	\$ 11,559,620	\$ 11,603,318	\$ (98,277)			(0.8)%	

Final Budget Summary of OC Infrastructure Programs:

	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
		FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
Revenues/Appropriations		Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Charges For Services Category	\$	56	\$	0	\$	1,779	\$	0	\$	0	0.0%
Total Revenues		56		0		1,779		0		0	0.0
Services & Supplies Category		1,081		0		56		0		0	0.0
Intrafund Transfers Category		0		0		(135)		0		0	0.0
Total Requirements		1,081		0		(78)		0		0	0.0
Net County Cost	\$	1,025	\$	0	\$	(1,857)	\$	0	\$	0	0.0%

Final Budget Summary of OC Construction:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025	FY 2024-2025		Change from FY 2024-2025					
	FY 2023-2024		Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026		Budget				
	Actual Exp/Rev		As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent				
Charges For Services Category	\$	10,817	\$	0	\$	3,097	\$	0	\$	0	0.0%
Total Revenues		10,817		0		3,097		0		0	0.0
Services & Supplies Category		11,781		0		3,165		0		0	0.0
Total Requirements		11,781		0		3,165		0		0	0.0
Net County Cost	\$	964	\$	0	\$	68	\$	0	\$	0	0.0%

Final Budget Summary of OC Operations & Maintenance:

	FY 2023-2024		FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget	
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Charges For Services Category	\$	3,585	\$ 0	\$ 14,580	\$ 0	\$ 0	0.0%
Total Revenues		3,585	0	14,580	0	0	0.0
Services & Supplies Category		24,632	0	16,100	0	0	0.0
Intrafund Transfers Category		(336)	0	0	0	0	0.0
Total Requirements		24,296	0	16,100	0	0	0.0
Net County Cost	\$	20,711	\$ 0	\$ 1,519	\$ 0	\$ 0	0.0%

Final Budget Summary of OC Survey:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Charges For Services Category	\$ 123	\$ 0	\$ 121,041	\$ 0	\$ 0	0.0%
Total Revenues	123	0	121,041	0	0	0.0
Salaries & Benefits Category	0	0	66,687	0	0	0.0
Services & Supplies Category	1,338	0	300	0	0	0.0
Intrafund Transfers Category	0	0	(547)	0	0	0.0
Total Requirements	1,338	0	66,441	0	0	0.0
Net County Cost	\$ 1,215	\$ 0	\$ (54,600)	\$ 0	\$ 0	0.0%

Final Budget Summary of OC Environmental Resources:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Licenses, Permits & Franchises Category	\$ 2,465,025	\$ 2,543,867	\$ 3,710,343	\$ 3,856,791	\$ 1,312,924	51.6%
Fines, Forfeitures & Penalties Category	168,659	146,750	286,352	340,999	194,249	132.4
Intergovernmental Revenues Category	3,444,395	4,146,593	3,606,845	3,733,053	(413,540)	(10.0)
Charges For Services Category	557,965	908,295	570,393	620,326	(287,969)	(31.7)
Miscellaneous Revenues Category	18,934	0	4,900	0	0	0.0
Total Revenues	6,654,979	7,745,505	8,178,834	8,551,169	805,664	10.4
Salaries & Benefits Category	6,056,966	6,531,711	6,578,276	7,516,466	984,755	15.1
Services & Supplies Category	2,276,465	2,751,971	2,786,840	2,569,154	(182,817)	(6.6)
Other Charges Category	64,882	12,110	2,266	35,835	23,725	195.9
Equipment Category	374,969	19,999	20,272	119,965	99,966	499.9
Other Financing Uses Category	44,695	149,560	153,944	85,000	(64,560)	(43.2)
Intrafund Transfers Category	(3,302)	0	(6,061)	0	0	0.0
Total Requirements	8,814,674	9,465,351	9,535,536	10,326,420	861,069	9.1
Net County Cost	\$ 2,159,695	\$ 1,719,846	\$ 1,356,702	\$ 1,775,251	\$ 55,405	3.2%

081 - Trial Courts

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 5,153,954		\$ 4,250,500		\$ 4,379,307		\$ 4,250,500		\$ 0	0.0%
Revenue from Use of Money and Property Category	80,254		68,000		6,427		68,000		0	0.0
Intergovernmental Revenues Category	4,086,034		4,810,391		4,751,452		4,149,822		(660,569)	(13.7)
Charges For Services Category	9,144,752		8,837,650		9,885,955		8,837,650		0	0.0
Miscellaneous Revenues Category	0		0		25		0		0	0.0
Total Revenues	18,464,994		17,966,541		19,023,167		17,305,972		(660,569)	(3.7)
Services & Supplies Category	5,933,540		5,996,560		5,635,530		5,485,778		(510,782)	(8.5)
Other Charges Category	59,150,068		59,150,068		59,150,068		59,150,068		0	0.0
Other Financing Uses Category	753,673		1,048,108		724,124		898,321		(149,787)	(14.3)
Intrafund Transfers Category	(475)		0		(589)		0		0	0.0
Total Requirements	65,836,807		66,194,736		65,509,134		65,534,167		(660,569)	(1.0)
Net County Cost	\$ 47,371,812		\$ 48,228,195		\$ 46,485,967		\$ 48,228,195		\$ 0	0.0%

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

100 - General Fund

Summary of Final Budget by Revenue and Expense Category:

	FY 2024-2025		FY 2024-2025		Change from FY 2024-2025		
	FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget		
Revenues/Appropriations	Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent	
Taxes Category	\$ 990,761,158	\$ 1,023,833,000	\$ 1,044,195,190	\$ 1,099,275,000	\$ 75,442,000	7.4%	
Licenses, Permits & Franchises Category	2,673,666	2,532,493	2,411,720	2,516,385	(16,108)	(0.6)	
Fines, Forfeitures & Penalties Category	32,145,847	36,000,000	33,455,263	32,146,000	(3,854,000)	(10.7)	
Revenue from Use of Money and Property Category	39,835,167	28,500,000	35,231,522	39,000,000	10,500,000	36.8	
Intergovernmental Revenues Category	4,869,932	4,590,000	5,778,257	4,974,000	384,000	8.4	
Charges For Services Category	24,271,503	22,541,000	25,981,474	25,246,000	2,705,000	12.0	
Miscellaneous Revenues Category	1,175,426	1,768,000	4,695,750	2,072,000	304,000	17.2	
Other Financing Sources Category	0	12,967,942	0	20,271,933	7,303,991	56.3	
Fund Balance Unassigned	26,219,748	26,853,798	26,853,798	0	(26,853,798)	(100.0)	
Obligated Fund Balances	132,854,892	0	24,964,952	0	0	0.0	
Total Revenues	1,254,807,340	1,159,586,233	1,203,567,926	1,225,501,318	65,915,085	5.7	
Obligated Fund Balances	39,103,085	26,853,797	30,093,483	0	(26,853,797)	(100.0)	
Total Requirements	39,103,085	26,853,797	30,093,483	0	(26,853,797)	(100.0)	
Beginning Fund Balance - Unassigned	26,219,748	26,853,798	26,853,798	0	(26,853,798)	(100.0)	
Current Year Revenue	1,095,732,700	1,132,732,435	1,151,749,176	1,225,501,318	92,768,883	8.2	
Current Year Expenses	0	0	0	0	0	0.0	
Prior Year Expenses	(35,437,112)	0	(27,020,807)	0	0	0.0	
Decrease/(Increase) Reserve for Encumbrances	13,980,063	0	23,320,773	0	0	0.0	
Decrease/(Increase) to Obligated Fund Balances	93,751,807	(26,853,797)	(5,128,531)	0	26,853,797	(100.0)	
Ending Fund Balance - Unassigned	\$ 1,194,247,206	\$ 1,132,732,436	\$ 1,169,774,409	\$ 1,225,501,318	\$ 92,768,882	8.2%	

(1) Prior year encumbrances and expenditures are included in Budget Control 100 - County General Fund-Level Transactions. Columns may not total correctly due to rounding.

Final Budget Summary of General Fund Level Transactions:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Taxes Category	\$ 990,761,158	\$ 1,023,833,000	\$ 1,044,195,190	\$ 1,099,275,000	\$ 75,442,000	7.4%
Licenses, Permits & Franchises Category	2,673,666	2,532,493	2,411,720	2,516,385	(16,108)	(0.6)
Fines, Forfeitures & Penalties Category	32,145,847	36,000,000	33,455,263	32,146,000	(3,854,000)	(10.7)
Revenue from Use of Money and Property Category	39,835,167	28,500,000	35,231,522	39,000,000	10,500,000	36.8
Intergovernmental Revenues Category	4,869,932	4,590,000	5,778,257	4,974,000	384,000	8.4
Charges For Services Category	24,271,503	22,541,000	25,981,474	25,246,000	2,705,000	12.0
Miscellaneous Revenues Category	1,175,426	1,768,000	4,695,750	2,072,000	304,000	17.2
Other Financing Sources Category	0	12,967,942	0	20,271,933	7,303,991	56.3
Obligated Fund Balances	132,854,892	0	24,964,952	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Total Revenues	1,228,587,592	1,132,732,435	1,176,714,128	1,225,501,318	92,768,883	8.2
Obligated Fund Balances	39,103,085	26,853,797	30,093,483	0	(26,853,797)	(100.0)
Total Requirements	39,103,085	26,853,797	30,093,483	0	(26,853,797)	(100.0)
Net County Cost	\$ (1,189,484,507)	\$ (1,105,878,638)	\$ (1,146,620,645)	\$ (1,225,501,318)	\$ (119,622,680)	10.8%

102 - Social Services Agency (SSA) Leased Facilities

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 56,661	\$ 380	\$ 472	\$ 0	\$ (380)	(100.0)%
Miscellaneous Revenues Category	301	0	89	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	1,556,041	3,198	3,578	0	(3,198)	(100.0)
Total Revenues	1,613,003	3,578	4,138	0	(3,578)	(100.0)
Services & Supplies Category	581	100	5	0	(100)	(100.0)
Other Financing Uses Category	1,612,421	3,478	4,133	0	(3,478)	(100.0)
Total Requirements	1,613,003	3,578	4,138	0	(3,578)	(100.0)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	56,962	380	560	0	(380)	(100.0)
Current Year Expenses	(1,613,003)	(3,578)	(4,138)	0	3,578	(100.0)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	1,556,041	3,198	3,578	0	(3,199)	0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)	0%

Columns may not total correctly due to rounding.

104 - Criminal Justice Facilities - Accumulative Capital Outlay

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Fines, Forfeitures & Penalties Category	\$	1,122,569	\$	830,000	\$	1,117,143	\$	798,000	\$	(32,000) (3.9)%
Revenue from Use of Money and Property Category		195,645		160,000		196,538		160,000		0 0.0
Miscellaneous Revenues Category		(4,592)		0		6,041		0		0 0.0
Fund Balance Unassigned		0		0		0		0		0 0.0
Obligated Fund Balances		43,780		3,810,340		0		4,767,060		956,720 25.1
Total Revenues		1,357,402		4,800,340		1,319,722		5,725,060		924,720 19.3
Services & Supplies Category		9,967		1,448,100		1,296		22,801		(1,425,299) (98.4)
Structures & Improvements Category		1,395,835		3,352,240		20,008		3,157,259		(194,981) (5.8)
Other Financing Uses Category		0		0		0		2,545,000		2,545,000 0.0
Obligated Fund Balances		0		0		1,324,233		0		0 0.0
Total Requirements		1,405,802		4,800,340		1,345,537		5,725,060		924,720 19.3
Beginning Fund Balance - Unassigned		0		0		0		0		0 0.0
Current Year Revenue		1,313,622		990,000		1,319,722		958,000		(32,000) (3.2)
Current Year Expenses		(1,336,133)		(4,800,340)		(21,304)		(5,725,060)		(924,720) 19.3
Prior Year Expenses		(61,490)		0		(56,826)		0		0 0.0
Decrease/(Increase) Reserve for Encumbrances		40,220		0		82,641		0		0 0.0
Decrease/(Increase) to Obligated Fund Balances		43,780		3,810,340		(1,324,233)		4,767,060		956,720 25.1
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0 0.0%

Columns may not total correctly due to rounding.

106 - County Tidelands - Newport Bay

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Licenses, Permits & Franchises Category	\$ 15,766	\$ 28,000	\$ 7,653	\$ 25,000	\$ (3,000)	(10.7)%
Fines, Forfeitures & Penalties Category	746	2,000	0	2,000	0	0.0
Revenue from Use of Money and Property Category	7,073,729	6,068,719	7,480,355	7,302,147	1,233,428	20.3
Charges For Services Category	23,288	26,000	27,610	24,000	(2,000)	(7.7)
Miscellaneous Revenues Category	847	0	6,575	5,000	5,000	0.0
Other Financing Sources Category	1,300,000	1,300,000	25,960	0	(1,300,000)	(100.0)
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	2,043,034	186,743	4,414,822	2,371,788	116.1
Total Revenues	8,414,375	9,467,753	7,734,895	11,772,969	2,305,216	24.3
Services & Supplies Category	5,989,443	9,452,753	7,547,450	9,320,185	(132,568)	(1.4)
Other Charges Category	11,506	15,000	11,923	2,000,000	1,985,000	13,233.3
Obligated Fund Balances	2,413,619	0	207,707	452,784	452,784	0.0
Total Requirements	8,414,567	9,467,753	7,767,081	11,772,969	2,305,216	24.3
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	8,414,375	7,424,719	7,548,152	7,358,147	(66,572)	(0.9)
Current Year Expenses	(5,891,589)	(9,467,753)	(7,540,124)	(11,320,185)	(1,852,432)	19.6
Prior Year Expenses	(21,826)	0	(92,269)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	(87,341)	0	105,204	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(2,413,619)	2,043,034	(20,964)	3,962,038	1,919,004	93.9
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

107 - Remittance Processing Equipment Replacement

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 13,905	\$	24,000	\$	0	\$	0	\$	(24,000)	(100.0)%
Miscellaneous Revenues Category	47		0		0		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		0		270		500		500	0.0
Total Revenues	13,953		24,000		270		500		(23,500)	(97.9)
Services & Supplies Category	297		440		270		500		60	13.6
Special Items Category	0		23,560		0		0		(23,560)	(100.0)
Obligated Fund Balances	13,656		0		0		0		0	0.0
Total Requirements	13,953		24,000		270		500		(23,500)	(97.9)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	13,953		24,000		0		0		(24,000)	(100.0)
Current Year Expenses	(297)		(24,000)		(270)		(500)		23,500	(97.9)
Prior Year Expenses	(99)		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	99		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(13,656)		0		270		500		500	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

108 - OC Dana Point Harbor

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 57	\$ 2,000	\$ 25	\$ 0	\$ (2,000)	(100.0)%
Revenue from Use of Money and Property Category	5,273,338	5,196,858	5,188,197	4,969,092	(227,766)	(4.4)
Intergovernmental Revenues Category	228,709	0	0	0	0	0.0
Charges For Services Category	111,139	94,000	93,476	96,500	2,500	2.7
Miscellaneous Revenues Category	5,102	5,000	3,653	5,000	0	0.0
Other Financing Sources Category	0	0	11,267	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	5,797,361	9,233,045	4,841,858	20,522,823	11,289,778	122.3
Total Revenues	11,415,705	14,530,903	10,138,476	25,593,415	11,062,512	76.1
Services & Supplies Category	11,340,785	13,290,752	8,840,889	13,734,380	443,628	3.3
Other Charges Category	0	0	0	14,035	14,035	0.0
Structures & Improvements Category	49,193	1,206,023	292,619	11,845,000	10,638,977	882.2
Other Financing Uses Category	0	34,128	0	0	(34,128)	(100.0)
Obligated Fund Balances	25,729	0	1,005,420	0	0	0.0
Total Requirements	11,415,706	14,530,903	10,138,928	25,593,415	11,062,512	76.1
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	5,618,344	5,297,858	5,296,618	5,070,592	(227,266)	(4.3)
Current Year Expenses	(11,268,440)	(14,530,903)	(9,074,456)	(25,593,415)	(11,062,512)	76.1
Prior Year Expenses	(60,368)	0	(77,110)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	(61,169)	0	18,510	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	5,771,632	9,233,045	3,836,438	20,522,823	11,289,778	122.3
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

109 - County Automated Fingerprint Identification

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 57,196	\$ 10,440	\$ 49,423	\$ 43,623	\$ 33,183	317.8%
Miscellaneous Revenues Category	88	0	87	87	87	0.0
Other Financing Sources Category	1,795,250	2,015,586	2,015,586	1,972,143	(43,443)	(2.2)
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	149,897	344,998	131,174	627,008	282,010	81.7
Total Revenues	2,002,431	2,371,024	2,196,270	2,642,861	271,837	11.5
Salaries & Benefits Category	1,953,253	2,204,660	2,145,830	2,496,488	291,828	13.2
Services & Supplies Category	49,390	80,398	50,440	57,320	(23,078)	(28.7)
Special Items Category	0	85,966	0	89,053	3,087	3.6
Total Requirements	2,002,642	2,371,024	2,196,270	2,642,861	271,837	11.5
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	1,852,534	2,026,026	2,065,096	2,015,853	(10,173)	(0.5)
Current Year Expenses	(2,002,642)	(2,371,024)	(2,196,270)	(2,642,861)	(271,837)	11.5
Prior Year Expenses	(451)	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	662	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	149,897	344,998	131,174	627,008	282,010	81.7
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

113 - Building and Safety

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Licenses, Permits & Franchises Category	\$ 11,159		\$ 10,500		\$ 11,016		\$ 10,500		\$ 0	0.0%
Revenue from Use of Money and Property Category	526,899		250,000		546,542		350,000		100,000	40.0
Charges For Services Category	0		0		392		0		0	0.0
Miscellaneous Revenues Category	924		0		811		1,000		1,000	0.0
Other Financing Sources Category	0		46,024		46,024		1,000		(45,024)	(97.8)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	14,516		1,101,406		0		1,000,406		(101,000)	(9.2)
Total Revenues	553,497		1,407,930		604,784		1,362,906		(45,024)	(3.2)
Services & Supplies Category	4,158		55,024		3,724		10,000		(45,024)	(81.8)
Other Financing Uses Category	542,591		700,000		0		700,000		0	0.0
Special Items Category	0		652,906		0		652,906		0	0.0
Obligated Fund Balances	6,749		0		601,061		0		0	0.0
Total Requirements	553,498		1,407,930		604,785		1,362,906		(45,024)	(3.2)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	538,981		306,524		604,784		362,500		55,976	18.3
Current Year Expenses	(546,749)		(1,407,930)		(3,724)		(1,362,906)		45,024	(3.2)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	7,767		1,101,406		(601,061)		1,000,406		(101,000)	(9.2)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

115 - OC Road

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Licenses, Permits & Franchises Category	\$ 24,678		\$ 1,000		\$ 17,280		\$ 1,020		\$ 20	2.0%
Fines, Forfeitures & Penalties Category	1,609		1,700		1,333		2,000		300	17.6
Revenue from Use of Money and Property Category	7,393,414		6,000,000		8,979,500		6,520,000		520,000	8.7
Intergovernmental Revenues Category	70,167,882		72,505,109		73,791,680		73,619,091		1,113,982	1.5
Charges For Services Category	15,875,433		14,331,871		16,321,592		15,898,693		1,566,822	10.9
Miscellaneous Revenues Category	77,978		0		106,369		0		0	0.0
Other Financing Sources Category	1,216,805		187,780		145,574		119,000		(68,780)	(36.6)
Fund Balance Unassigned	0		0		0		0		0	0.0
Total Revenues	94,757,798		93,027,460		99,363,327		96,159,804		3,132,344	3.4
Salaries & Benefits Category	24,251,128		27,168,999		24,440,300		27,793,625		624,626	2.3
Services & Supplies Category	31,479,359		46,052,613		33,327,012		44,631,941		(1,420,672)	(3.1)
Other Charges Category	1,021,832		7,064,768		847,111		1,342,888		(5,721,880)	(81.0)
Equipment Category	84,773		277,604		251,620		229,000		(48,604)	(17.5)
Other Financing Uses Category	14,442,119		10,251,771		3,444,989		19,517,331		9,265,560	90.4
Special Items Category	0		2,211,705		0		2,645,019		433,314	19.6
Intrafund Transfers Category	0		0		(4,678)		0		0	0.0
Obligated Fund Balances	24,621,110		0		37,796,258		0		0	0.0
Total Requirements	95,900,321		93,027,460		100,102,613		96,159,804		3,132,344	3.4
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	94,757,798		93,027,460		99,363,327		96,159,804		3,132,344	3.4
Current Year Expenses	(66,928,792)		(93,027,460)		(59,663,662)		(96,159,804)		(3,132,344)	3.4
Prior Year Expenses	(3,305,207)		0		(2,402,418)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	97,311		0		499,011		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(24,621,110)		0		(37,796,258)		0		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

116 - Narcotic Forfeiture and Seizure

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 239,685	\$	226,850	\$	151,214	\$	277,300	\$	50,450	22.2%
Revenue from Use of Money and Property Category	50,666		27,106		33,707		19,000		(8,106)	(29.9)
Miscellaneous Revenues Category	83		0		76		0		0	0.0
Other Financing Sources Category	0		0		52		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	350,904		288,669		0		31,736		(256,933)	(89.0)
Total Revenues	641,339		542,625		185,048		328,036		(214,589)	(39.5)
Services & Supplies Category	320,711		159,488		6,922		96,064		(63,424)	(39.8)
Other Charges Category	0		203,137		0		0		(203,137)	(100.0)
Equipment Category	238,828		100,000		0		50,000		(50,000)	(50.0)
Other Financing Uses Category	90,000		80,000		80,000		181,972		101,972	127.5
Obligated Fund Balances	0		0		101,334		0		0	0.0
Total Requirements	649,539		542,625		188,256		328,036		(214,589)	(39.5)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	290,435		253,956		185,048		296,300		42,344	16.7
Current Year Expenses	(648,639)		(542,625)		(86,922)		(328,036)		214,589	(39.5)
Prior Year Expenses	(2,100)		0		(900)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	9,400		0		4,108		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	350,904		288,669		(101,334)		31,736		(256,933)	(89.0)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

117 - OC Housing Authority - Operating Reserves

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 599,491	\$	569,350	\$	581,114	\$	450,000	\$	(119,350)	(21.0)%
Intergovernmental Revenues Category	3		0		0		0		0	0.0
Miscellaneous Revenues Category	18,424		308,575		94,324		100,000		(208,575)	(67.6)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	562,676		9,267,368		352,698		5,000,472		(4,266,896)	(46.0)
Total Revenues	1,180,595		10,145,293		1,028,136		5,550,472		(4,594,821)	(45.3)
Services & Supplies Category	1,080,799		9,628,143		1,047,258		5,500,472		(4,127,671)	(42.9)
Other Charges Category	99,796		517,150		0		50,000		(467,150)	(90.3)
Total Requirements	1,180,595		10,145,293		1,047,258		5,550,472		(4,594,821)	(45.3)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	617,919		877,925		675,438		550,000		(327,925)	(37.4)
Current Year Expenses	(1,164,433)		(10,145,293)		(1,047,258)		(5,550,472)		4,594,821	(45.3)
Prior Year Expenses	0		0		2,960		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	(16,162)		0		16,162		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	562,676		9,267,368		352,698		5,000,472		(4,266,896)	(46.0)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

119 - OC Public Libraries - Capital

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 641,106	\$ 238,343	\$ 917,713	\$ 728,572	\$ 490,229	205.7%
Intergovernmental Revenues Category	78,186	1,508,686	250,041	1,180,408	(328,278)	(21.8)
Miscellaneous Revenues Category	576	0	977	0	0	0.0
Other Financing Sources Category	11,925,151	14,916,360	14,916,360	42,974,836	28,058,476	188.1
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	1,402,527	0	377,851	0	0	0.0
Total Revenues	14,047,546	16,663,389	16,462,942	44,883,816	28,220,427	169.4
Services & Supplies Category	1,996,077	2,219,422	2,211,775	12,580,823	10,361,401	466.9
Structures & Improvements Category	12,339,122	14,443,967	14,306,650	4,349,129	(10,094,838)	(69.9)
Special Items Category	0	0	0	27,953,864	27,953,864	0.0
Total Requirements	14,335,198	16,663,389	16,518,425	44,883,816	28,220,427	169.4
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	12,645,019	16,663,389	16,085,091	44,883,816	28,220,427	169.4
Current Year Expenses	(1,372,613)	(16,663,389)	(2,065,781)	(44,883,816)	(28,220,427)	169.4
Prior Year Expenses	(3,252,888)	0	(11,333,132)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	(9,422,045)	0	(3,064,029)	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	1,402,527	0	377,851	0	0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

120 - OC Public Libraries

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Taxes Category	\$ 76,512,064	\$	80,305,325	\$	81,418,147	\$	82,061,750	\$	1,756,425	2.2%
Fines, Forfeitures & Penalties Category	17,959		11,813		16,639		17,959		6,146	52.0
Revenue from Use of Money and Property Category	5,027,806		3,665,350		5,635,681		5,706,404		2,041,054	55.7
Intergovernmental Revenues Category	414,684		497,225		475,168		478,783		(18,442)	(3.7)
Charges For Services Category	859,861		269,241		1,639,076		490,862		221,621	82.3
Miscellaneous Revenues Category	1,122,835		68,831		777,602		94,237		25,406	36.9
Other Financing Sources Category	465,797		500,000		212,014		14,591,963		14,091,963	2,818.4
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	53,000		7,266,000		27,953,864		13,861,901		6,595,901	90.8
Total Revenues	84,474,006		92,583,785		118,128,191		117,303,859		24,720,074	26.7
Salaries & Benefits Category	32,746,872		36,578,292		33,768,417		34,256,873		(2,321,419)	(6.3)
Services & Supplies Category	25,909,162		39,606,796		28,510,041		33,487,735		(6,119,061)	(15.4)
Other Charges Category	353,202		353,986		349,976		397,203		43,217	12.2
Equipment Category	77,897		1,028,351		383,702		225,000		(803,351)	(78.1)
Other Financing Uses Category	11,925,151		14,916,360		14,916,360		43,169,836		28,253,476	189.4
Obligated Fund Balances	16,804,912		100,000		42,139,079		5,767,212		5,667,212	5,667.2
Total Requirements	87,817,196		92,583,785		120,067,574		117,303,859		24,720,074	26.7
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	84,421,006		85,317,785		90,174,327		103,441,958		18,124,173	21.2
Current Year Expenses	(67,625,636)		(92,483,785)		(75,326,174)		(111,536,647)		(19,052,862)	20.6
Prior Year Expenses	(3,428,644)		0		(1,657,389)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	3,385,186		0		994,450		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(16,751,912)		7,166,000		(14,185,215)		8,094,689		928,689	13.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

121 - OC Animal Care Donations

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 14,642	\$ 7,500	\$ 10,116	\$ 8,000	\$ 500	6.7%
Miscellaneous Revenues Category	196,331	130,000	138,435	120,000	(10,000)	(7.7)
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	12,224	248,100	0	0	(248,100)	(100.0)
Total Revenues	223,198	385,600	148,552	128,000	(257,600)	(66.8)
Services & Supplies Category	90,334	123,100	60,710	64,000	(59,100)	(48.0)
Other Financing Uses Category	132,863	262,500	59,056	64,000	(198,500)	(75.6)
Obligated Fund Balances	0	0	28,786	0	0	0.0
Total Requirements	223,197	385,600	148,552	128,000	(257,600)	(66.8)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	210,974	137,500	148,552	128,000	(9,500)	(6.9)
Current Year Expenses	(223,197)	(385,600)	(119,766)	(128,000)	257,600	(66.8)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	12,224	248,100	(28,786)	0	(248,100)	(100.0)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

122 - Motor Vehicle Theft Task Force

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 190,169	\$ 134,206	\$ 247,153	\$ 115,500	\$ (18,706)	(13.9)%
Intergovernmental Revenues Category	5,939,838	5,906,948	5,920,000	6,023,491	116,543	2.0
Miscellaneous Revenues Category	275	0	731	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	155,135	0	590,154	435,019	280.4
Total Revenues	6,130,282	6,196,289	6,167,883	6,729,145	532,856	8.6
Services & Supplies Category	3,320,166	4,534,752	3,868,761	4,985,425	450,673	9.9
Other Charges Category	155,322	179,984	161,584	189,778	9,794	5.4
Equipment Category	5,665	79,000	24,392	100,000	21,000	26.6
Other Financing Uses Category	1,261,593	1,402,553	1,402,553	1,453,942	51,389	3.7
Obligated Fund Balances	1,428,360	0	749,665	0	0	0.0
Total Requirements	6,171,107	6,196,289	6,206,955	6,729,145	532,856	8.6
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	6,130,282	6,041,154	6,167,883	6,138,991	97,837	1.6
Current Year Expenses	(4,681,915)	(6,196,289)	(5,371,184)	(6,729,145)	(532,856)	8.6
Prior Year Expenses	(13,642)	0	(23,423)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	(6,366)	0	(23,611)	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(1,428,360)	155,135	(749,665)	590,154	435,019	280.4
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

123 - Dispute Resolution Program

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 20,499	\$ 10,000	\$ 30,675	\$ 12,000	\$ 2,000	20.0%
Charges For Services Category	752,989	670,000	848,269	670,000	0	0.0
Miscellaneous Revenues Category	30	0	31	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Total Revenues	773,518	680,000	878,975	682,000	2,000	0.3
Services & Supplies Category	574,083	680,000	428,326	682,000	2,000	0.3
Obligated Fund Balances	204,575	0	450,649	0	0	0.0
Total Requirements	778,658	680,000	878,975	682,000	2,000	0.3
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	773,518	680,000	878,975	682,000	2,000	0.3
Current Year Expenses	(574,083)	(680,000)	(539,863)	(682,000)	(2,000)	0.3
Prior Year Expenses	(13,000)	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	18,140	0	111,537	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(204,575)	0	(450,649)	0	0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

124 - Domestic Violence Program

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Licenses, Permits & Franchises Category	\$ 677,008	\$	755,000	\$	667,224	\$	710,000	\$	(45,000)	(6.0)%
Revenue from Use of Money and Property Category	18,374		15,000		13,755		15,000		0	0.0
Miscellaneous Revenues Category	44		0		28		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	106,798		26,000		0		70,000		44,000	169.2
Total Revenues	802,223		796,000		681,007		795,000		(1,000)	(0.1)
Services & Supplies Category	802,224		796,000		652,775		795,000		(1,000)	(0.1)
Obligated Fund Balances	0		0		28,232		0		0	0.0
Total Requirements	802,224		796,000		681,007		795,000		(1,000)	(0.1)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	695,425		770,000		681,007		725,000		(45,000)	(5.8)
Current Year Expenses	(802,224)		(796,000)		(780,035)		(795,000)		1,000	(0.1)
Prior Year Expenses	(19,818)		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	19,818		0		127,260		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	106,798		26,000		(28,232)		70,000		44,000	169.2
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

126 - Regional Narcotics Suppression Program - Other

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 72,250	\$ 50,000	\$ 90,698	\$ 50,000	\$ 0	0.0%
Intergovernmental Revenues Category	2,250,229	1,355,000	1,433,583	1,355,000	0	0.0
Miscellaneous Revenues Category	209	0	1,640	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	1,622,941	6,032	1,330,324	(292,617)	(18.0)
Total Revenues	2,322,688	3,027,941	1,531,953	2,735,324	(292,617)	(9.7)
Services & Supplies Category	1,576,582	2,816,614	1,591,498	2,386,256	(430,358)	(15.3)
Equipment Category	72,105	210,000	112,077	340,000	130,000	61.9
Special Items Category	0	1,327	0	9,068	7,741	583.3
Obligated Fund Balances	773,289	0	0	0	0	0.0
Total Requirements	2,421,976	3,027,941	1,703,575	2,735,324	(292,617)	(9.7)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	2,322,688	1,405,000	1,525,921	1,405,000	0	0.0
Current Year Expenses	(1,455,386)	(3,027,941)	(1,660,691)	(2,735,324)	292,617	(9.7)
Prior Year Expenses	(249,675)	0	(57,036)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	155,662	0	185,774	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(773,289)	1,622,941	6,032	1,330,324	(292,617)	(18.0)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

128 - Survey Monument Preservation

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 14,184	\$	8,000	\$	13,523	\$	14,000	\$	6,000	75.0%
Charges For Services Category	45,200		70,000		38,420		60,000		(10,000)	(14.3)
Miscellaneous Revenues Category	29		0		22		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	32,046		32,425		0		25,400		(7,025)	(21.7)
Total Revenues	91,459		110,425		51,965		99,400		(11,025)	(10.0)
Services & Supplies Category	91,459		110,425		1,341		99,400		(11,025)	(10.0)
Obligated Fund Balances	0		0		50,623		0		0	0.0
Total Requirements	91,459		110,425		51,964		99,400		(11,025)	(10.0)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	59,413		78,000		51,965		74,000		(4,000)	(5.1)
Current Year Expenses	(91,459)		(110,425)		(1,341)		(99,400)		11,025	(10.0)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	32,046		32,425		(50,623)		25,400		(7,025)	(21.7)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

12A - MHSA Housing Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$	2,688,160	\$	2,395,963	\$	2,025,230	\$	1,900,000	\$	(495,963) (20.7)%
Miscellaneous Revenues Category		3,242		0		4,116		0		0 0.0
Fund Balance Unassigned		0		0		0		0		0 0.0
Obligated Fund Balances		11,367,982		2,579,944		2,177,581		0		(2,579,944) (100.0)
Total Revenues		14,059,384		4,975,907		4,206,926		1,900,000		(3,075,907) (61.8)
Services & Supplies Category		21,915		948,907		196,309		1,860,000		911,093 96.0
Other Charges Category		14,037,469		4,027,000		4,010,618		40,000		(3,987,000) (99.0)
Total Requirements		14,059,384		4,975,907		4,206,927		1,900,000		(3,075,907) (61.8)
Beginning Fund Balance - Unassigned		0		0		0		0		0 0.0
Current Year Revenue		2,691,402		2,395,963		2,029,345		1,900,000		(495,963) (20.7)
Current Year Expenses		(14,059,384)		(4,975,907)		(4,206,927)		(1,900,000)		3,075,907 (61.8)
Prior Year Expenses		0		0		0		0		0 0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0		0 0.0
Decrease/(Increase) to Obligated Fund Balances		11,367,982		2,579,944		2,177,581		0		(2,579,944) (100.0)
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0 0.0%

Columns may not total correctly due to rounding.

12C - Child Support Program Development

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 842,122	\$	735,552	\$	778,496	\$	668,349	\$	(67,203)	(9.1)%
Intergovernmental Revenues Category	1,441,317		1,533,764		489,056		395,396		(1,138,368)	(74.2)
Miscellaneous Revenues Category	1,789		0		1,299		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	2,309,234		2,906,176		1,078,497		2,553,938		(352,238)	(12.1)
Total Revenues	4,594,462		5,175,492		2,347,347		3,617,683		(1,557,809)	(30.1)
Services & Supplies Category	7,692		13,166		5,557		12,678		(488)	(3.7)
Other Financing Uses Category	3,566,469		5,162,326		1,425,776		3,605,005		(1,557,321)	(30.2)
Obligated Fund Balances	1,020,301		0		916,014		0		0	0.0
Total Requirements	4,594,462		5,175,492		2,347,348		3,617,683		(1,557,809)	(30.1)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	2,285,228		2,269,316		1,268,850		1,063,745		(1,205,571)	(53.1)
Current Year Expenses	(3,574,161)		(5,175,492)		(1,431,334)		(3,617,683)		1,557,809	(30.1)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	1,288,933		2,906,176		162,483		2,553,938		(352,238)	(12.1)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

12D - Clerk-Recorder Special Revenue Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	Budget	As of 6/30/25	As of 6/30/25	Final Budget	Budget	Amount	Percent
Revenue from Use of Money and Property Category	\$ 558,372	\$ 300,000	\$ 566,106	\$ 566,106	\$ 566,106	\$ 566,106	\$ 568,200	\$ 268,200	89.4%	
Intergovernmental Revenues Category	838,280	650,904	665,318	665,318	665,318	665,318	698,185	47,281	7.3	
Charges For Services Category	2,604,506	3,389,282	2,819,694	2,819,694	2,819,694	2,819,694	3,797,595	408,313	12.0	
Miscellaneous Revenues Category	1,312	0	860	860	860	860	0	0	0.0	
Fund Balance Unassigned	0	0	0	0	0	0	0	0	0.0	
Obligated Fund Balances	800,305	3,583,458	0	0	0	0	1,723,678	(1,859,780)	(51.9)	
Total Revenues	4,802,775	7,923,644	4,051,978	4,051,978	4,051,978	4,051,978	6,787,658	(1,135,986)	(14.3)	
Services & Supplies Category	814,959	1,348,895	762,719	762,719	762,719	762,719	880,370	(468,525)	(34.7)	
Other Charges Category	39,744	104,749	104,748	104,748	104,748	104,748	59,000	(45,749)	(43.7)	
Equipment Category	0	10,000	0	0	0	0	1,250,000	1,240,000	12,400.0	
Other Financing Uses Category	3,957,552	6,460,000	2,958,170	2,958,170	2,958,170	2,958,170	4,598,288	(1,861,712)	(28.8)	
Obligated Fund Balances	0	0	231,753	231,753	231,753	231,753	0	0	0.0	
Total Requirements	4,812,254	7,923,644	4,057,389	4,057,389	4,057,389	4,057,389	6,787,658	(1,135,986)	(14.3)	
Beginning Fund Balance - Unassigned	0	0	0	0	0	0	0	0	0.0	
Current Year Revenue	4,002,470	4,340,186	4,051,978	4,051,978	4,051,978	4,051,978	5,063,980	723,794	16.7	
Current Year Expenses	(4,800,146)	(7,923,644)	(3,576,885)	(3,576,885)	(3,576,885)	(3,576,885)	(6,787,658)	1,135,986	(14.3)	
Prior Year Expenses	(3,050)	0	(6,698)	(6,698)	(6,698)	(6,698)	0	0	0.0	
Decrease/(Increase) Reserve for Encumbrances	420	0	(236,643)	(236,643)	(236,643)	(236,643)	0	0	0.0	
Decrease/(Increase) to Obligated Fund Balances	800,305	3,583,458	(231,753)	(231,753)	(231,753)	(231,753)	1,723,678	(1,859,780)	(51.9)	
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	

Columns may not total correctly due to rounding.

12E - Clerk-Recorder Operating Reserve Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 598,611	\$	400,000	\$	366,984	\$	300,000	\$	(100,000)	(25.0)%
Miscellaneous Revenues Category	1,282		0		923		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	5,346,386		5,413,422		5,445,513		2,745,949		(2,667,473)	(49.3)
Total Revenues	5,946,279		5,813,422		5,813,420		3,045,949		(2,767,473)	(47.6)
Services & Supplies Category	4,820		2,529		2,528		4,000		1,471	58.2
Other Financing Uses Category	5,941,459		5,810,893		5,810,893		3,041,949		(2,768,944)	(47.7)
Total Requirements	5,946,279		5,813,422		5,813,421		3,045,949		(2,767,473)	(47.6)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	599,893		400,000		367,907		300,000		(100,000)	(25.0)
Current Year Expenses	(5,946,279)		(5,813,422)		(5,813,421)		(3,045,949)		2,767,473	(47.6)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	5,346,386		5,413,422		5,445,513		2,745,949		(2,667,474)	(27.4)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0%

Columns may not total correctly due to rounding.

12G - Real Estate Prosecution Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024 Actual Exp/Rev	Budget As of 6/30/25	FY 2024-2025 Actual Exp/Rev ⁽¹⁾ As of 6/30/25		FY 2025-2026 Final Budget		Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 6,132	\$ 4,000	\$ 6,330		\$ 11,300		\$ 7,300	182.5%
Charges For Services Category	487,951	1,000,000	741,753		1,136,900		136,900	13.7
Miscellaneous Revenues Category	22	25	9		0		(25)	(100.0)
Fund Balance Unassigned	0	0	0		0		0	0.0
Total Revenues	494,105	1,004,025	748,092		1,148,200		144,175	14.4
Services & Supplies Category	52	200	37		160		(40)	(20.0)
Other Financing Uses Category	494,000	1,003,825	718,791		1,148,040		144,215	14.4
Obligated Fund Balances	54	0	29,264		0		0	0.0
Total Requirements	494,106	1,004,025	748,092		1,148,200		144,175	14.4
Beginning Fund Balance - Unassigned	0	0	0		0		0	0.0
Current Year Revenue	494,105	1,004,025	748,092		1,148,200		144,175	14.4
Current Year Expenses	(494,052)	(1,004,025)	(718,828)		(1,148,200)		(144,175)	14.4
Prior Year Expenses	0	0	0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(54)	0	(29,264)		0		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0		\$ 0		\$ 0	0.0%

Columns may not total correctly due to rounding.

12H - Proposition 64 - Consumer Protection

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		Budget				
Revenues/Appropriations	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent	
Fines, Forfeitures & Penalties Category	\$	1,876,332	\$	512,696	\$	729,188	\$	907,800	\$	395,104	77.1%
Revenue from Use of Money and Property Category		240,972		198,668		212,453		125,500		(73,168)	(36.8)
Miscellaneous Revenues Category		600		600		371		0		(600)	(100.0)
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		166,981		2,651,399		2,076,164		2,034,622		(616,777)	(23.3)
Total Revenues		2,284,885		3,363,363		3,018,177		3,067,922		(295,441)	(8.8)
Services & Supplies Category		1,943		51,554		51,553		1,800		(49,754)	(96.5)
Other Charges Category		0		7,035		7,035		0		(7,035)	(100.0)
Equipment Category		0		170,906		170,905		62,000		(108,906)	(63.7)
Other Financing Uses Category		2,282,941		3,133,868		2,788,683		3,004,122		(129,746)	(4.1)
Total Requirements		2,284,884		3,363,363		3,018,177		3,067,922		(295,441)	(8.8)
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		2,117,904		711,964		942,013		1,033,300		321,336	45.1
Current Year Expenses		(2,284,884)		(3,363,363)		(3,018,177)		(3,067,922)		295,441	(8.8)
Prior Year Expenses		0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		166,981		2,651,399		2,076,164		2,034,622		(616,777)	(23.3)
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

12J - Proposition 69 - DNA Identification Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 105,973	\$	35,000	\$	90,088	\$	50,000	\$	15,000	42.9%
Charges For Services Category	476,697		500,000		424,372		500,000		0	0.0
Miscellaneous Revenues Category	(7,285)		0		7,673		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	356,188		742,472		0		108,788		(633,684)	(85.3)
Total Revenues	931,572		1,277,472		522,133		658,788		(618,684)	(48.4)
Services & Supplies Category	969		2,000		682		1,800		(200)	(10.0)
Other Charges Category	693,505		635,830		242,425		500,000		(135,830)	(21.4)
Other Financing Uses Category	237,098		639,642		161,594		156,988		(482,654)	(75.5)
Obligated Fund Balances	0		0		91,978		0		0	0.0
Total Requirements	931,573		1,277,472		496,679		658,788		(618,684)	(48.4)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	575,384		535,000		522,133		550,000		15,000	2.8
Current Year Expenses	(931,573)		(1,277,472)		(404,701)		(658,788)		618,684	(48.4)
Prior Year Expenses	0		0		(25,453)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	356,188		742,472		(91,978)		108,788		(633,684)	(85.3)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

12L - Care Coordination Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 719,498	\$	700,000	\$	964,161	\$	700,000	\$	0	0.0%
Intergovernmental Revenues Category	13,964,672		25,888,178		4,560,053		20,236,331		(5,651,847)	(21.8)
Miscellaneous Revenues Category	34,322		0		243		0		0	0.0
Other Financing Sources Category	9,000,000		200,000		200,000		0		(200,000)	(100.0)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	5,299,971		0		11,686,891		0		0	0.0
Total Revenues	29,018,463		26,788,178		17,411,348		20,936,331		(5,851,847)	(21.8)
Services & Supplies Category	18,696		2,530,000		2,183,156		30,000		(2,500,000)	(98.8)
Other Financing Uses Category	16,248,628		23,588,178		8,883,939		20,906,331		(2,681,847)	(11.4)
Special Items Category	0		670,000		0		0		(670,000)	(100.0)
Obligated Fund Balances	12,751,141		0		6,344,250		0		0	0.0
Total Requirements	29,018,465		26,788,178		17,411,345		20,936,331		(5,851,847)	(21.8)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	23,718,492		26,788,178		5,724,457		20,936,331		(5,851,847)	(21.8)
Current Year Expenses	(16,267,324)		(26,788,178)		(11,067,095)		(20,936,331)		5,851,847	(21.8)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(7,451,170)		0		5,342,641		0		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

12M - OC CARES Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Intergovernmental Revenues Category	\$	41,873,597	\$	14,806,542	\$	12,354,149	\$	1,395,250	\$ (13,411,292)	(90.6)%
Other Financing Sources Category		80,479,021		1,500,000		211,970		1,500,000	0	0.0
Fund Balance Unassigned		0		0		0		0	0	0.0
Obligated Fund Balances		22,661,959		191,786,385		217,130		163,379,712	(28,406,673)	(14.8)
Total Revenues		145,014,577		208,092,927		12,783,250		166,274,962	(41,817,965)	(20.1)
Other Financing Uses Category		145,014,577		131,940,559		12,783,249		91,934,463	(40,006,096)	(30.3)
Special Items Category		0		76,152,368		0		74,340,499	(1,811,869)	(2.4)
Total Requirements		145,014,577		208,092,927		12,783,249		166,274,962	(41,817,965)	(20.1)
Beginning Fund Balance - Unassigned		0		0		0		0	0	0.0
Current Year Revenue		122,352,618		16,306,542		12,566,120		2,895,250	(13,411,292)	(82.2)
Current Year Expenses		(145,014,577)		(208,092,927)		(12,783,249)		(166,274,962)	41,817,965	(20.1)
Prior Year Expenses		0		0		0		0	0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0	0	0.0
Decrease/(Increase) to Obligated Fund Balances		22,661,959		191,786,385		217,130		163,379,712	(28,406,673)	(14.8)
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$ 0	0.0%

Columns may not total correctly due to rounding.

12N - County Strategic Planning and Board Initiatives

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Intergovernmental Revenues Category	\$ 4,010,989	\$	0	\$	4,010,989	\$	4,010,989	\$	4,010,989	0.0%
Miscellaneous Revenues Category	0		0		150,484		0		0	0.0
Other Financing Sources Category	32,625,237		53,732,240		34,655,000		5,000,000		(48,732,240)	(90.7)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		1,518,914		0		75,602,999		74,084,085	4,877.4
Total Revenues	36,636,226		55,251,154		38,816,473		84,613,988		29,362,834	53.1
Services & Supplies Category	8,333,994		15,193,389		1,952,815		13,200,381		(1,993,008)	(13.1)
Other Charges Category	3,255,000		121,699		121,699		0		(121,699)	(100.0)
Other Financing Uses Category	4,861,685		859,470		458,717		35,180,400		34,320,930	3,993.3
Special Items Category	0		39,076,596		0		36,233,207		(2,843,389)	(7.3)
Obligated Fund Balances	20,185,547		0		36,283,242		0		0	0.0
Total Requirements	36,636,226		55,251,154		38,816,473		84,613,988		29,362,834	53.1
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	36,636,226		53,732,240		38,816,473		9,010,989		(44,721,251)	(83.2)
Current Year Expenses	(16,450,679)		(55,251,154)		(2,533,231)		(84,613,988)		(29,362,834)	53.1
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(20,185,547)		1,518,914		(36,283,242)		75,602,999		74,084,085	4,877.4
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

12P - Assessor Property Characteristics Revenue

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Charges For Services Category	\$ 127,891	\$	130,000	\$	118,275	\$	70,000	\$	(60,000)	(46.2)%
Fund Balance Unassigned	0		0		0		0		0	0.0
Total Revenues	127,891		130,000		118,275		70,000		(60,000)	(46.2)
Special Items Category	0		130,000		0		70,000		(60,000)	(46.2)
Obligated Fund Balances	127,891		0		118,275		0		0	0.0
Total Requirements	127,891		130,000		118,275		70,000		(60,000)	(46.2)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	127,891		130,000		118,275		70,000		(60,000)	(46.2)
Current Year Expenses	0		(130,000)		0		(70,000)		60,000	(46.2)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(127,891)		0		(118,275)		0		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

12S - SSA Donations & Fees

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 0	\$ 52,297	\$ 53,399	\$ 52,297	\$ 0	0.0%
Charges For Services Category	697,072	668,000	797,696	668,000	0	0.0
Miscellaneous Revenues Category	37,767	24,000	17,430	24,000	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	277,165	193,703	19,818	193,703	0	0.0
Total Revenues	1,012,004	938,000	888,342	938,000	0	0.0
Services & Supplies Category	170,428	98,000	76,396	98,000	0	0.0
Other Financing Uses Category	841,576	840,000	811,947	840,000	0	0.0
Total Requirements	1,012,004	938,000	888,343	938,000	0	0.0
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	734,839	744,297	868,524	744,297	0	0.0
Current Year Expenses	(1,012,004)	(938,000)	(888,343)	(938,000)	0	0.0
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	277,165	193,703	19,818	193,703	0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

12W - SSA Wraparound

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$	1,567,716	\$	1,516,100	\$	1,610,350	\$	1,212,100	\$ (304,000)	(20.1)%
Intergovernmental Revenues Category		7,579,103		7,979,832		6,778,371		6,530,472	(1,449,360)	(18.2)
Miscellaneous Revenues Category		878,567		0		2,412		0	0	0.0
Other Financing Sources Category		9,318,840		10,395,144		9,960,459		9,795,684	(599,460)	(5.8)
Fund Balance Unassigned		0		0		0		0	0	0.0
Obligated Fund Balances		0		7,037,987		0		9,782,105	2,744,118	39.0
Total Revenues		19,344,227		26,929,063		18,351,591		27,320,361	391,298	1.5
Services & Supplies Category		11,970		18,900		10,471		18,000	(900)	(4.8)
Other Financing Uses Category		17,809,947		26,910,163		15,761,350		27,302,361	392,198	1.5
Obligated Fund Balances		1,522,310		0		2,579,770		0	0	0.0
Total Requirements		19,344,227		26,929,063		18,351,591		27,320,361	391,298	1.5
Beginning Fund Balance - Unassigned		0		0		0		0	0	0.0
Current Year Revenue		19,344,227		19,891,076		18,351,591		17,538,256	(2,352,820)	(11.8)
Current Year Expenses		(17,821,917)		(26,929,063)		(15,771,821)		(27,320,361)	(391,298)	1.5
Prior Year Expenses		0		0		0		0	0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0	0	0.0
Decrease/(Increase) to Obligated Fund Balances		(1,522,310)		7,037,987		(2,579,770)		9,782,105	2,744,118	39.0
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$ 0	0.0%

Columns may not total correctly due to rounding.

12Y - Juvenile Justice Reform

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
		FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
Revenues/Appropriations		Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Intergovernmental Revenues Category	\$	15,403,456	\$	9,643,576	\$	11,064,942	\$	11,429,398	\$	1,785,822	18.5%
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		0		1,987,310		0		0		(1,987,310)	(100.0)
Total Revenues		15,403,456		11,630,886		11,064,942		11,429,398		(201,488)	(1.7)
Other Financing Uses Category		0		11,630,886		10,714,571		9,283,451		(2,347,435)	(20.2)
Obligated Fund Balances		15,403,456		0		350,371		2,145,947		2,145,947	0.0
Total Requirements		15,403,456		11,630,886		11,064,942		11,429,398		(201,488)	(1.7)
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		15,403,456		9,643,576		11,064,942		11,429,398		1,785,822	18.5
Current Year Expenses		0		(11,630,886)		(10,714,571)		(9,283,451)		2,347,435	(20.2)
Prior Year Expenses		0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		(15,403,456)		1,987,310		(350,371)		(2,145,947)		(4,133,257)	(208.0)
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

132 - Sheriff Narcotics Program - Department of Justice

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 0	\$ 0	\$ 453,142	\$ 0	\$ 0	0.0%
Intergovernmental Revenues Category	1,303,951	0	2,279,807	0	0	0.0
Miscellaneous Revenues Category	0	0	11,816	0	0	0.0
Other Financing Sources Category	1,540	0	9,665	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	3,496,185	6,911,698	0	6,957,180	45,482	0.7
Total Revenues	4,801,676	6,911,698	2,754,430	6,957,180	45,482	0.7
Services & Supplies Category	3,826,723	2,411,664	1,256,825	1,675,846	(735,818)	(30.5)
Equipment Category	252,296	538,827	98,988	470,000	(68,827)	(12.8)
Other Financing Uses Category	845,817	1,000,000	1,000,000	1,675,000	675,000	67.5
Special Items Category	0	2,961,207	0	3,136,334	175,127	5.9
Obligated Fund Balances	0	0	484,636	0	0	0.0
Total Requirements	4,924,836	6,911,698	2,840,449	6,957,180	45,482	0.7
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	1,305,491	0	2,754,430	0	0	0.0
Current Year Expenses	(4,636,567)	(6,911,698)	(2,323,743)	(6,957,180)	(45,482)	0.7
Prior Year Expenses	(1,395,109)	0	(224,509)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	1,230,001	0	278,458	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	3,496,185	6,911,698	(484,636)	6,957,180	45,482	0.7
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

133 - Sheriff Narcotics Program - Other

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 55,986		\$ 30,000		\$ 98,714		\$ 95,000		\$ 65,000	216.7%
Intergovernmental Revenues Category	931,671		0		876,536		0		0	0.0
Miscellaneous Revenues Category	2,286		0		513		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		466,785		0		1,232,461		765,676	164.0
Total Revenues	989,942		496,785		975,763		1,327,461		830,676	167.2
Services & Supplies Category	36,856		194,168		51,637		193,262		(906)	(0.5)
Equipment Category	0		200,000		0		1,010,000		810,000	405.0
Other Financing Uses Category	0		10,000		10,000		10,000		0	0.0
Special Items Category	0		92,617		0		114,199		21,582	23.3
Obligated Fund Balances	954,543		0		916,018		0		0	0.0
Total Requirements	991,399		496,785		977,655		1,327,461		830,676	167.2
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	989,942		30,000		975,763		95,000		65,000	216.7
Current Year Expenses	(36,307)		(496,785)		(61,637)		(1,327,461)		(830,676)	167.2
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	908		0		1,892		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(954,543)		466,785		(916,018)		1,232,461		765,676	164.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

134 - Orange County Jail Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 39	\$	0	\$	0	\$	0	\$	0	0.0%
Revenue from Use of Money and Property Category	190		100		196		100		0	0.0
Miscellaneous Revenues Category	0		0		0		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		4,531		0		4,677		146	3.2
Total Revenues	230		4,631		197		4,777		146	3.2
Services & Supplies Category	70		161		58		161		0	0.0
Special Items Category	0		4,470		0		4,616		146	3.3
Obligated Fund Balances	160		0		138		0		0	0.0
Total Requirements	230		4,631		196		4,777		146	3.2
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	230		100		197		100		0	0.0
Current Year Expenses	(70)		(4,631)		(58)		(4,777)		(146)	3.2
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(160)		4,531		(138)		4,677		146	3.2
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

135 - Real Estate Development Program

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 3,635,312	\$	4,018,985	\$	4,316,538	\$	4,629,710	\$	610,725	15.2%
Charges For Services Category	510,358		31,000		569,060		300,000		269,000	867.7
Miscellaneous Revenues Category	817,247		0		246,121		0		0	0.0
Other Financing Sources Category	404,105		429,000		429,000		360,000		(69,000)	(16.1)
Fund Balance Unassigned	0		0		0		0		0	0.0
Total Revenues	5,367,023		4,478,985		5,560,718		5,289,710		810,725	18.1
Services & Supplies Category	735,024		2,478,985		1,684,652		2,627,364		148,379	6.0
Other Charges Category	0		0		0		411,143		411,143	0.0
Other Financing Uses Category	1,674,982		2,000,000		246,911		2,044,657		44,657	2.2
Special Items Category	0		0		0		206,546		206,546	0.0
Obligated Fund Balances	2,959,290		0		3,629,155		0		0	0.0
Total Requirements	5,369,296		4,478,985		5,560,718		5,289,710		810,725	18.1
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	5,367,023		4,478,985		5,560,718		5,289,710		810,725	18.1
Current Year Expenses	(2,344,459)		(4,478,985)		(1,915,343)		(5,289,710)		(810,725)	18.1
Prior Year Expenses	(82,827)		0		(65,547)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	19,553		0		49,328		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(2,959,290)		0		(3,629,155)		0		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

137 - Parking Facilities

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 7,776,468	\$ 7,437,550	\$ 8,419,937	\$ 8,514,619	\$ 1,077,069	14.5%
Intergovernmental Revenues Category	(6,517)	0	0	0	0	0.0
Charges For Services Category	80,638	53,500	81,940	73,625	20,125	37.6
Miscellaneous Revenues Category	315	3,500	365	0	(3,500)	(100.0)
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	0	0	610,829	610,829	0.0
Total Revenues	7,850,903	7,494,550	8,502,242	9,199,073	1,704,523	22.7
Salaries & Benefits Category	439,855	487,622	475,609	512,603	24,981	5.1
Services & Supplies Category	4,315,248	5,863,587	5,110,420	6,289,995	426,408	7.3
Other Charges Category	66,866	80,400	74,826	85,000	4,600	5.7
Equipment Category	0	41,000	26,000	41,000	0	0.0
Structures & Improvements Category	0	400,000	0	1,970,000	1,570,000	392.5
Intangible Assets-Amortizable Category	0	475	0	475	0	0.0
Other Financing Uses Category	600,000	600,000	0	0	(600,000)	(100.0)
Special Items Category	0	21,466	0	300,000	278,534	1,297.6
Obligated Fund Balances	2,533,156	0	2,917,364	0	0	0.0
Total Requirements	7,955,125	7,494,550	8,604,219	9,199,073	1,704,523	22.7
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	7,850,903	7,494,550	8,502,242	8,588,244	1,093,694	14.6
Current Year Expenses	(5,293,674)	(7,494,550)	(4,710,400)	(9,199,073)	(1,704,523)	22.7
Prior Year Expenses	(6,061)	0	(18,871)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	(18,013)	0	(855,607)	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(2,533,156)	0	(2,917,364)	610,829	610,829	0.0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

138 - Medi-Cal Administrative Activities/Targeted Case Management

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 210,981	\$	55,000	\$	208,483	\$	210,583	\$	155,583	282.9%
Intergovernmental Revenues Category	465,536		395,505		259,139		239,580		(155,925)	(39.4)
Miscellaneous Revenues Category	433		0		324		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Total Revenues	676,950		450,505		467,946		450,163		(342)	(0.1)
Services & Supplies Category	395,217		330,596		220,515		330,813		217	0.1
Other Financing Uses Category	78,430		119,909		110,796		119,350		(559)	(0.5)
Obligated Fund Balances	203,304		0		136,635		0		0	0.0
Total Requirements	676,950		450,505		467,946		450,163		(342)	(0.1)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	676,950		450,505		467,946		450,163		(342)	(0.1)
Current Year Expenses	(473,646)		(450,505)		(331,311)		(450,163)		342	(0.1)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(203,304)		0		(136,635)		0		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

139 - Sheriff Narcotics Program - CALMMET - Treasury

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 18,678	\$ 15,000	\$ 19,231	\$ 18,500	\$ 3,500	23.3%
Intergovernmental Revenues Category	0	0	908,627	0	0	0.0
Miscellaneous Revenues Category	141	0	30	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	108,045	0	125,097	17,052	15.8
Total Revenues	18,819	123,045	927,888	143,597	20,552	16.7
Services & Supplies Category	18,838	63,172	1,282	64,879	1,707	2.7
Special Items Category	0	59,873	0	78,718	18,845	31.5
Obligated Fund Balances	1,615	0	932,150	0	0	0.0
Total Requirements	20,453	123,045	933,432	143,597	20,552	16.7
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	18,819	15,000	927,888	18,500	3,500	23.3
Current Year Expenses	(14,480)	(123,045)	(1,282)	(143,597)	(20,552)	16.7
Prior Year Expenses	(19,503)	0	(4,357)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	16,779	0	9,902	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(1,615)	108,045	(932,150)	125,097	17,052	15.8
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

13B - Traffic Violator Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 332,352	\$	316,165	\$	482,787	\$	423,806	\$	107,641	34.0%
Revenue from Use of Money and Property Category	42,470		40,822		49,071		49,101		8,279	20.3
Miscellaneous Revenues Category	72		72		65		65		(7)	(9.7)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		920,559		0		1,038,853		118,294	12.9
Total Revenues	374,894		1,277,618		531,924		1,511,825		234,207	18.3
Services & Supplies Category	393		536		324		114,630		114,094	21,286.2
Other Financing Uses Category	221,422		240,000		240,000		305,827		65,827	27.4
Special Items Category	0		1,037,082		0		1,091,368		54,286	5.2
Obligated Fund Balances	153,078		0		291,599		0		0	0.0
Total Requirements	374,893		1,277,618		531,923		1,511,825		234,207	18.3
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	374,894		357,059		531,924		472,972		115,913	32.5
Current Year Expenses	(221,815)		(1,277,618)		(240,324)		(1,511,825)		(234,207)	18.3
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(153,078)		920,559		(291,599)		1,038,853		118,294	12.9
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

13M - Orange County Opioid Settlement Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 677,411	\$ 60,000	\$ 1,458,850	\$ 2,000,000	\$ 1,940,000	3,233.3%
Intergovernmental Revenues Category	(3,649,198)	14,503,663	0	10,358,956	(4,144,707)	(28.6)
Charges For Services Category	1,264,592	1,314,703	38,781,208	2,613,101	1,298,398	98.8
Miscellaneous Revenues Category	0	0	962	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	9,241,271	341,678	51,396	24,657,157	24,315,479	7,116.5
Total Revenues	7,534,075	16,220,044	40,292,416	39,629,214	23,409,170	144.3
Services & Supplies Category	6,313	60,000	9,629	25,000	(35,000)	(58.3)
Other Charges Category	373,568	0	0	0	0	0.0
Other Financing Uses Category	5,115,283	16,160,044	10,852,235	26,288,069	10,128,025	62.7
Special Items Category	0	0	0	13,316,145	13,316,145	0.0
Obligated Fund Balances	2,038,910	0	29,430,553	0	0	0.0
Total Requirements	7,534,075	16,220,044	40,292,417	39,629,214	23,409,170	144.3
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	(1,707,196)	15,878,366	40,241,020	14,972,057	(906,309)	(5.7)
Current Year Expenses	(5,495,165)	(16,220,044)	(10,861,864)	(39,629,214)	(23,409,170)	144.3
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	7,202,361	341,678	(29,379,157)	24,657,157	24,315,479	7,116.5
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

13N - OC Tobacco Settlement Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Miscellaneous Revenues Category	\$	27,727,024	\$	30,952,740	\$	26,302,300	\$	27,702,704	\$ (3,250,036)	(10.5)%
Fund Balance Unassigned		0		0		0		0	0	0.0
Obligated Fund Balances		3,360,044		19,792,931		1,161,769		20,315,186	522,255	2.6
Total Revenues		31,087,068		50,745,671		27,464,069		48,017,890	(2,727,781)	(5.4)
Other Financing Uses Category		31,087,068		50,745,671		27,464,069		48,017,890	(2,727,781)	(5.4)
Total Requirements		31,087,068		50,745,671		27,464,069		48,017,890	(2,727,781)	(5.4)
Beginning Fund Balance - Unassigned		0		0		0		0	0	0.0
Current Year Revenue		27,727,024		30,952,740		26,302,300		27,702,704	(3,250,036)	(10.5)
Current Year Expenses		(31,087,068)		(50,745,671)		(27,464,069)		(48,017,890)	2,727,781	(5.4)
Prior Year Expenses		0		0		0		0	0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0	0	0.0
Decrease/(Increase) to Obligated Fund Balances		3,360,044		19,792,931		1,161,769		20,315,186	522,255	2.6
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$ 0	0.0%

Columns may not total correctly due to rounding.

13P - State Criminal Alien Assistance Program (SCAAP)

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 280,800	\$ 6,000	\$ 150,902	\$ 6,000	\$ 0	0.0%
Intergovernmental Revenues Category	5,582,589	2,500,000	2,017,646	2,500,000	0	0.0
Miscellaneous Revenues Category	221	0	426	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	2,950,537	2,800,130	237,741	(2,712,796)	(91.9)
Total Revenues	5,863,609	5,456,537	4,969,104	2,743,741	(2,712,796)	(49.7)
Services & Supplies Category	2,451	2,502	921	2,130	(372)	(14.9)
Other Financing Uses Category	5,582,589	5,454,035	4,968,183	2,500,000	(2,954,035)	(54.2)
Special Items Category	0	0	0	241,611	241,611	0.0
Obligated Fund Balances	278,570	0	0	0	0	0.0
Total Requirements	5,863,610	5,456,537	4,969,104	2,743,741	(2,712,796)	(49.7)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	5,863,609	2,506,000	2,168,974	2,506,000	0	0.0
Current Year Expenses	(5,585,040)	(5,456,537)	(4,969,104)	(2,743,741)	2,712,796	(49.7)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(278,570)	2,950,537	2,800,130	237,741	(2,712,796)	(91.9)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

13R - Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 1,109,734	\$	500,000	\$	1,270,082	\$	500,000	\$	0	0.0%
Charges For Services Category	924,093		1,091,790		1,119,062		983,947		(107,843)	(9.9)
Miscellaneous Revenues Category	1,929		0		1,994		0		0	0.0
Other Financing Sources Category	3,279,906		1,534,432		1,534,926		1,516,950		(17,482)	(1.1)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		21,019,636		0		23,871,757		2,852,121	13.6
Total Revenues	5,315,662		24,145,858		3,926,063		26,872,654		2,726,796	11.3
Services & Supplies Category	1,094,531		1,128,760		125,047		1,831,165		702,405	62.2
Other Charges Category	0		68,000		0		1,500		(66,500)	(97.8)
Equipment Category	52,854		1,100,000		511,552		700,000		(400,000)	(36.4)
Other Financing Uses Category	427,536		390,184		286,299		265,000		(125,184)	(32.1)
Special Items Category	0		21,458,914		0		24,074,989		2,616,075	12.2
Obligated Fund Balances	3,750,868		0		3,420,418		0		0	0.0
Total Requirements	5,325,789		24,145,858		4,343,315		26,872,654		2,726,796	11.3
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	5,315,662		3,126,222		3,926,063		3,000,897		(125,325)	(4.0)
Current Year Expenses	(1,560,535)		(24,145,858)		(858,553)		(26,872,654)		(2,726,796)	11.3
Prior Year Expenses	(51,788)		0		(4,982)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	47,529		0		357,890		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(3,750,868)		21,019,636		(3,420,418)		23,871,757		2,852,121	13.6
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

13S - Emergency Medical Services

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Fines, Forfeitures & Penalties Category	\$	6,020,561	\$	6,262,220	\$	5,590,813	\$	5,887,494	\$	(374,726) (6.0)%
Revenue from Use of Money and Property Category		171,735		162,442		231,662		157,048		(5,394) (3.3)
Miscellaneous Revenues Category		413		0		266		0		0 0.0
Fund Balance Unassigned		0		0		0		0		0 0.0
Total Revenues		6,192,709		6,424,662		5,822,741		6,044,542		(380,120) (5.9)
Services & Supplies Category		1,447		9,712		1,613		7,943		(1,769) (18.2)
Other Financing Uses Category		6,176,792		6,414,950		5,820,614		6,036,599		(378,351) (5.9)
Obligated Fund Balances		14,470		0		515		0		0 0.0
Total Requirements		6,192,709		6,424,662		5,822,742		6,044,542		(380,120) (5.9)
Beginning Fund Balance - Unassigned		0		0		0		0		0 0.0
Current Year Revenue		6,192,709		6,424,662		5,822,741		6,044,542		(380,120) (5.9)
Current Year Expenses		(6,178,239)		(6,424,662)		(5,822,227)		(6,044,542)		380,120 (5.9)
Prior Year Expenses		0		0		0		0		0 0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0		0 0.0
Decrease/(Increase) to Obligated Fund Balances		(14,470)		0		(515)		0		0 0.0
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0 0.0%

Columns may not total correctly due to rounding.

13T - HCA Purpose Restricted Revenues

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 275,846	\$	200,000	\$	44,751	\$	200,000	\$	0	0.0%
Charges For Services Category	998,955		1,115,000		922,259		1,095,000		(20,000)	(1.8)
Miscellaneous Revenues Category	0		250,000		0		250,000		0	0.0
Other Financing Sources Category	83,144		2,676,018		2,670,762		700,000		(1,976,018)	(73.8)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	459,847		0		0		0		0	0.0
Total Revenues	1,817,792		4,241,018		3,637,772		2,245,000		(1,996,018)	(47.1)
Other Financing Uses Category	1,817,792		1,540,000		1,100,455		1,635,000		95,000	6.2
Special Items Category	0		2,701,018		0		610,000		(2,091,018)	(77.4)
Obligated Fund Balances	0		0		2,537,316		0		0	0.0
Total Requirements	1,817,792		4,241,018		3,637,771		2,245,000		(1,996,018)	(47.1)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	1,357,945		4,241,018		3,637,772		2,245,000		(1,996,018)	(47.1)
Current Year Expenses	(1,817,792)		(4,241,018)		(1,100,455)		(2,245,000)		1,996,018	(47.1)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	459,847		0		(2,537,316)		0		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

13U - HCA Interest Bearing Purpose Restricted Revenue

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 291,446	\$	200,000	\$	307,457	\$	250,000	\$	50,000	25.0%
Intergovernmental Revenues Category	102		0		0		0		0	0.0
Miscellaneous Revenues Category	2,177		0		485		0		0	0.0
Other Financing Sources Category	756,171		121,545		114,277		551,018		429,473	353.3
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	1,345		0		163,031		0		0	0.0
Total Revenues	1,051,241		321,545		585,250		801,018		479,473	149.1
Services & Supplies Category	2,507		15,000		2,444		15,000		0	0.0
Other Financing Uses Category	102		70,000		0		70,000		0	0.0
Special Items Category	0		236,545		0		716,018		479,473	202.7
Obligated Fund Balances	1,048,631		0		582,805		0		0	0.0
Total Requirements	1,051,240		321,545		585,249		801,018		479,473	149.1
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	1,049,896		321,545		422,219		801,018		479,473	149.1
Current Year Expenses	(2,609)		(321,545)		(2,444)		(801,018)		(479,473)	149.1
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(1,047,286)		0		(419,774)		0		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

13W - HCA Realignment

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Fund Balance Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%
Obligated Fund Balances	2,100,000		0		0		0		0	0.0
Total Revenues	2,100,000		0		0		0		0	0.0
Obligated Fund Balances	2,100,000		0		0		0		0	0.0
Total Requirements	2,100,000		0		0		0		0	0.0
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	0		0		0		0		0	0.0
Current Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	0		0		0		0		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

13Y - Mental Health Services Act

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 9,072,320	\$ 2,957,495	\$ 9,744,761	\$ 9,000,000	\$ 6,042,505	204.3%
Intergovernmental Revenues Category	308,412,330	216,600,000	316,759,720	222,950,000	6,350,000	2.9
Miscellaneous Revenues Category	20,768	0	13,969	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	108,709,723	0	26,886,667	(81,823,056)	(75.3)
Total Revenues	317,505,418	328,267,218	326,518,450	258,836,667	(69,430,551)	(21.2)
Services & Supplies Category	75,794	130,000	63,675	130,000	0	0.0
Other Financing Uses Category	302,967,944	328,137,218	228,914,564	258,706,667	(69,430,551)	(21.2)
Obligated Fund Balances	14,461,679	0	97,540,211	0	0	0.0
Total Requirements	317,505,418	328,267,218	326,518,450	258,836,667	(69,430,551)	(21.2)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	317,505,418	219,557,495	326,518,450	231,950,000	12,392,505	5.6
Current Year Expenses	(303,043,739)	(328,267,218)	(228,978,239)	(258,836,667)	69,430,551	(21.2)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(14,461,679)	108,709,723	(97,540,211)	26,886,667	(81,823,056)	(75.3)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

13Z - Bioterrorism Center for Disease Control Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 14,987	\$	5,000	\$	5,376	\$	5,000	\$	0	0.0%
Intergovernmental Revenues Category	6,888,852		5,400,383		1,172,226		4,643,758		(756,625)	(14.0)
Miscellaneous Revenues Category	13		0		24		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Total Revenues	6,903,852		5,405,383		1,177,625		4,648,758		(756,625)	(14.0)
Services & Supplies Category	154		5,000		155		5,000		0	0.0
Other Financing Uses Category	6,888,852		5,400,383		1,172,226		4,643,758		(756,625)	(14.0)
Obligated Fund Balances	14,846		0		5,245		0		0	0.0
Total Requirements	6,903,852		5,405,383		1,177,626		4,648,758		(756,625)	(14.0)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	6,903,852		5,405,383		1,177,625		4,648,758		(756,625)	(14.0)
Current Year Expenses	(6,889,006)		(5,405,383)		(1,172,381)		(4,648,758)		756,625	(14.0)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(14,846)		0		(5,245)		0		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

140 - Air Quality Improvement

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 19,680	\$ 17,000	\$ 21,505	\$ 22,000	\$ 5,000	29.4%
Intergovernmental Revenues Category	178,401	172,000	172,343	172,000	0	0.0
Miscellaneous Revenues Category	34	0	30	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	6,432	99,300	0	26,700	(72,600)	(73.1)
Total Revenues	204,547	288,300	193,878	220,700	(67,600)	(23.4)
Services & Supplies Category	44,547	48,300	45,946	60,700	12,400	25.7
Equipment Category	160,000	240,000	0	160,000	(80,000)	(33.3)
Obligated Fund Balances	0	0	158,482	0	0	0.0
Total Requirements	204,547	288,300	204,428	220,700	(67,600)	(23.4)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	198,115	189,000	193,878	194,000	5,000	2.6
Current Year Expenses	(44,547)	(288,300)	(45,946)	(220,700)	67,600	(23.4)
Prior Year Expenses	(105,675)	0	(149,450)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	(54,325)	0	160,000	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	6,432	99,300	(158,482)	26,700	(72,600)	(73.1)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

141 - Sheriff's Substations Fee Program

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026		Budget				
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent				
Revenue from Use of Money and Property Category	\$	41,390	\$	40,635	\$	53,225	\$	41,028	\$	393	1.0%
Charges For Services Category		0		0		471,974		0		0	0.0
Miscellaneous Revenues Category		84		0		64		0		0	0.0
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		0		107,328		0		541,851		434,523	404.9
Total Revenues		41,473		147,963		525,263		582,879		434,916	293.9
Services & Supplies Category		330		1,000		321		1,000		0	0.0
Equipment Category		0		85,000		77,881		30,000		(55,000)	(64.7)
Special Items Category		0		61,963		0		551,879		489,916	790.7
Obligated Fund Balances		41,143		0		449,843		0		0	0.0
Total Requirements		41,473		147,963		528,045		582,879		434,916	293.9
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		41,473		40,635		525,263		41,028		393	1.0
Current Year Expenses		(330)		(147,963)		(321)		(582,879)		(434,916)	293.9
Prior Year Expenses		0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		(75,099)		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		(41,143)		107,328		(449,843)		541,851		434,523	404.9
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

142 - Sheriff's Court Ops - Special Collections

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 1,202,253		\$ 1,085,000		\$ 1,300,266		\$ 1,085,000		\$ 0	0.0%
Revenue from Use of Money and Property Category	66,499		70,000		68,690		70,000		0	0.0
Miscellaneous Revenues Category	131		0		102		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		1,023,710		0		1,019,945		(3,765)	(0.4)
Total Revenues	1,268,882		2,178,710		1,369,058		2,174,945		(3,765)	(0.2)
Services & Supplies Category	806		2,500		405		2,500		0	0.0
Intangible Assets-Amortizable Category	70,262		196,945		16,170		83,583		(113,362)	(57.6)
Other Financing Uses Category	1,200,000		1,200,000		1,200,000		1,200,000		0	0.0
Special Items Category	0		779,265		0		888,862		109,597	14.1
Obligated Fund Balances	17,264		0		152,483		0		0	0.0
Total Requirements	1,288,332		2,178,710		1,369,058		2,174,945		(3,765)	(0.2)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	1,268,882		1,155,000		1,369,058		1,155,000		0	0.0
Current Year Expenses	(1,271,068)		(2,178,710)		(1,216,575)		(2,174,945)		3,765	(0.2)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	19,450		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(17,264)		1,023,710		(152,483)		1,019,945		(3,765)	(0.4)
Ending Fund Balance - Unassigned	\$ 0		\$ 0		\$ 0		\$ 0		\$ 0	0.0%

Columns may not total correctly due to rounding.

143 - Jail Commissary

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 199,238	\$	155,000	\$	181,927	\$	188,000	\$	33,000	21.3%
Charges For Services Category	897,270		984,000		961,973		984,000		0	0.0
Miscellaneous Revenues Category	5,073,257		5,259,703		5,343,937		5,342,202		82,499	1.6
Other Financing Sources Category	14		0		0		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	429,217		482,087		142,842		3,325,333		2,843,246	589.8
Total Revenues	6,598,996		6,880,790		6,630,679		9,839,535		2,958,745	43.0
Salaries & Benefits Category	3,485,938		4,037,482		4,015,276		4,062,142		24,660	0.6
Services & Supplies Category	2,951,300		2,791,364		2,782,962		2,986,432		195,068	7.0
Services & Supplies Reimbursements Category	0		0		(55)		0		0	0.0
Equipment Category	0		0		0		300,000		300,000	0.0
Other Financing Uses Category	0		51,944		33,322		522,145		470,201	905.2
Special Items Category	0		0		0		1,968,816		1,968,816	0.0
Obligated Fund Balances	165,475		0		41,970		0		0	0.0
Total Requirements	6,602,713		6,880,790		6,873,476		9,839,535		2,958,745	43.0
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	6,169,779		6,398,703		6,487,837		6,514,202		115,499	1.8
Current Year Expenses	(6,040,739)		(6,880,790)		(6,538,765)		(9,839,535)		(2,958,745)	43.0
Prior Year Expenses	(451,999)		0		(166,319)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	59,217		0		116,375		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	263,742		482,087		100,872		3,325,333		2,843,246	589.8
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

144 - Inmate Welfare Fund

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		Budget				
Revenues/Appropriations	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent	
Revenue from Use of Money and Property Category	\$	2,823,493	\$	2,400,000	\$	2,694,229	\$	2,400,000	\$	0	0.0%
Intergovernmental Revenues Category		48,133		0		8,114		0		0	0.0
Charges For Services Category		1,249,933		1,098,462		1,373,936		1,098,462		0	0.0
Miscellaneous Revenues Category		20,743		0		2,018		0		0	0.0
Other Financing Sources Category		7,385		0		0		0		0	0.0
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		0		11,576,104		0		11,672,460		96,356	0.8
Total Revenues		4,149,687		15,074,566		4,078,297		15,170,922		96,356	0.6
Salaries & Benefits Category		2,521,809		3,125,391		3,104,897		3,371,002		245,611	7.9
Services & Supplies Category		879,481		1,203,107		958,886		1,139,185		(63,922)	(5.3)
Other Financing Uses Category		0		523,000		0		1,923,000		1,400,000	267.7
Special Items Category		0		10,223,068		0		8,737,735		(1,485,333)	(14.5)
Obligated Fund Balances		751,082		0		94,280		0		0	0.0
Total Requirements		4,152,372		15,074,566		4,158,063		15,170,922		96,356	0.6
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		4,149,687		3,498,462		4,078,297		3,498,462		0	0.0
Current Year Expenses		(3,330,341)		(15,074,566)		(3,947,865)		(15,170,922)		(96,356)	0.6
Prior Year Expenses		(14,447)		0		(5,195)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		(53,816)		0		(30,958)		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		(751,082)		11,576,104		(94,280)		11,672,460		96,356	0.8
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

148 - Foothill Circulation Phasing Plan

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$	51,255	\$	40,000	\$	53,864	\$	30,000	\$	(10,000) (25.0)%
Charges For Services Category		80,387		100,000		97,436		100,000		0 0.0
Miscellaneous Revenues Category		71		0		71		0		0 0.0
Fund Balance Unassigned		0		0		0		0		0 0.0
Obligated Fund Balances		0		290,200		0		290,000		(200) (0.1)
Total Revenues		131,714		430,200		151,372		420,000		(10,200) (2.4)
Services & Supplies Category		81,751		430,200		95,265		420,000		(10,200) (2.4)
Obligated Fund Balances		49,963		0		56,107		0		0 0.0
Total Requirements		131,714		430,200		151,372		420,000		(10,200) (2.4)
Beginning Fund Balance - Unassigned		0		0		0		0		0 0.0
Current Year Revenue		131,714		140,000		151,372		130,000		(10,000) (7.1)
Current Year Expenses		(81,751)		(430,200)		(95,265)		(420,000)		10,200 (2.4)
Prior Year Expenses		0		0		0		0		0 0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0		0 0.0
Decrease/(Increase) to Obligated Fund Balances		(49,963)		290,200		(56,107)		290,000		(200) (0.1)
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0 0.0%

Columns may not total correctly due to rounding.

14D - CAL-ID Operational Costs

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 36,922	\$ 11,000	\$ 30,428	\$ 20,700	\$ 9,700	88.2%
Charges For Services Category	1,170,720	960,387	960,372	1,010,586	50,199	5.2
Miscellaneous Revenues Category	75	0	58	0	0	0.0
Other Financing Sources Category	57,666	47,406	47,406	57,406	10,000	21.1
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	466,111	306,952	153,251	(312,860)	(67.1)
Total Revenues	1,265,384	1,484,904	1,345,216	1,241,943	(242,961)	(16.4)
Services & Supplies Category	1,765	2,275	1,492	1,801	(474)	(20.8)
Other Financing Uses Category	1,228,329	1,343,724	1,343,724	1,167,992	(175,732)	(13.1)
Special Items Category	0	138,905	0	72,150	(66,755)	(48.1)
Obligated Fund Balances	35,289	0	0	0	0	0.0
Total Requirements	1,265,383	1,484,904	1,345,216	1,241,943	(242,961)	(16.4)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	1,265,384	1,018,793	1,038,264	1,088,692	69,899	6.9
Current Year Expenses	(1,230,094)	(1,484,904)	(1,345,216)	(1,241,943)	242,961	(16.4)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(35,289)	466,111	306,952	153,251	(312,860)	(67.1)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

14E - CAL-ID System Costs

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 1,855,624	\$	522,000	\$	2,014,708	\$	2,039,646	\$	1,517,646	290.7%
Intergovernmental Revenues Category	2,992,303		3,000,000		2,997,303		3,000,000		0	0.0
Miscellaneous Revenues Category	3,738		0		6,102		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		44,047,736		0		48,044,570		3,996,834	9.1
Total Revenues	4,851,664		47,569,736		5,018,113		53,084,216		5,514,480	11.6
Services & Supplies Category	675,423		2,075,509		416,518		2,171,791		96,282	4.6
Other Charges Category	0		153,220		425		153,220		0	0.0
Equipment Category	0		13,075,000		0		12,286,000		(789,000)	(6.0)
Other Financing Uses Category	566,921		671,862		671,862		804,151		132,289	19.7
Special Items Category	0		31,594,145		0		37,669,054		6,074,909	19.2
Obligated Fund Balances	3,758,397		0		3,929,309		0		0	0.0
Total Requirements	5,000,741		47,569,736		5,018,114		53,084,216		5,514,480	11.6
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	4,851,664		3,522,000		5,018,113		5,039,646		1,517,646	43.1
Current Year Expenses	(1,066,769)		(47,569,736)		(1,039,991)		(53,084,216)		(5,514,480)	11.6
Prior Year Expenses	(63,152)		0		(175,575)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	36,653		0		126,762		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(3,758,397)		44,047,736		(3,929,309)		48,044,570		3,996,834	9.1
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

14G - Sheriff's Supplemental Law Enforcement Services

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 159,022	\$ 121,352	\$ 166,289	\$ 156,791	\$ 35,439	29.2%
Intergovernmental Revenues Category	2,037,372	2,094,133	2,126,868	2,000,000	(94,133)	(4.5)
Miscellaneous Revenues Category	220	0	243	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	2,532,715	1,707,605	2,814,880	282,165	11.1
Total Revenues	2,196,613	4,748,200	4,001,005	4,971,671	223,471	4.7
Services & Supplies Category	1,431	1,800	1,005	1,800	0	0.0
Other Financing Uses Category	2,000,000	4,000,000	4,000,000	2,000,000	(2,000,000)	(50.0)
Special Items Category	0	746,400	0	2,969,871	2,223,471	297.9
Obligated Fund Balances	195,182	0	0	0	0	0.0
Total Requirements	2,196,613	4,748,200	4,001,005	4,971,671	223,471	4.7
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	2,196,613	2,215,485	2,293,400	2,156,791	(58,694)	(2.6)
Current Year Expenses	(2,001,431)	(4,748,200)	(4,001,005)	(4,971,671)	(223,471)	4.7
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(195,182)	2,532,715	1,707,605	2,814,880	282,165	11.1
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

14H - District Attorney's Supp Law Enforcement Services

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 51,036	\$ 39,300	\$ 28,895	\$ 28,800	\$ (10,500)	(26.7)%
Intergovernmental Revenues Category	1,655,722	1,655,722	1,729,601	1,703,700	47,978	2.9
Miscellaneous Revenues Category	173	0	79	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	944,362	227,525	163,375	221,824	(5,701)	(2.5)
Total Revenues	2,651,293	1,922,547	1,921,950	1,954,324	31,777	1.7
Services & Supplies Category	1,029	793	196	899	106	13.4
Other Financing Uses Category	2,650,264	1,921,754	1,921,754	1,953,425	31,671	1.6
Total Requirements	2,651,293	1,922,547	1,921,950	1,954,324	31,777	1.7
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	1,706,931	1,695,022	1,758,575	1,732,500	37,478	2.2
Current Year Expenses	(2,651,293)	(1,922,547)	(1,921,950)	(1,954,324)	(31,777)	1.7
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	944,362	227,525	163,375	221,824	(5,701)	(2.5)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

14J - Excess Public Safety Sales Tax

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 429,214	\$ 1,000	\$ 26,291	\$ 6,000	\$ 5,000	500.0%
Miscellaneous Revenues Category	1,835	0	661	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	9,680,577	0	0	0	0	0.0
Total Revenues	10,111,626	1,000	26,953	6,000	5,000	500.0
Services & Supplies Category	7,528	1,000	274	1,000	0	0.0
Other Financing Uses Category	10,104,098	0	0	0	0	0.0
Special Items Category	0	0	0	5,000	5,000	0.0
Obligated Fund Balances	0	0	26,679	0	0	0.0
Total Requirements	10,111,626	1,000	26,953	6,000	5,000	500.0
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	431,049	1,000	26,953	6,000	5,000	500.0
Current Year Expenses	(10,111,626)	(1,000)	(274)	(6,000)	(5,000)	500.0
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	9,680,577	0	(26,679)	0	0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

14Q - Sheriff-Coroner Construction and Facility Development

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 946,335	\$ 150,000	\$ 209,112	\$ 150,000	\$ 0	0.0%
Intergovernmental Revenues Category	16,265,970	9,000,000	0	9,000,000	0	0.0
Miscellaneous Revenues Category	3,551	0	1,434	0	0	0.0
Other Financing Sources Category	31,394,950	27,411,034	14,901,023	4,870,097	(22,540,937)	(82.2)
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	21,259,980	0	0	0	0	0.0
Total Revenues	69,870,786	36,561,034	15,111,569	14,020,097	(22,540,937)	(61.7)
Services & Supplies Category	12,177	150,000	47,294	150,000	0	0.0
Structures & Improvements Category	48,058,309	27,411,034	24,076,176	4,870,097	(22,540,937)	(82.2)
Other Financing Uses Category	22,395,501	9,000,000	0	9,000,000	0	0.0
Total Requirements	70,465,987	36,561,034	24,123,470	14,020,097	(22,540,937)	(61.7)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	48,610,806	36,561,034	15,111,569	14,020,097	(22,540,937)	(61.7)
Current Year Expenses	(65,300,093)	(36,561,034)	(20,562,255)	(14,020,097)	22,540,937	(61.7)
Prior Year Expenses	(6,244,713)	0	(6,320,161)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	1,674,021	0	3,719,193	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	21,259,980	0	0	0	0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ (8,051,653)	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

14R - Ward Welfare

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 3,147	\$	200	\$	2,705	\$	1,000	\$	800	400.0%
Miscellaneous Revenues Category	307		0		5		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	40,634		35,000		27,398		24,000		(11,000)	(31.4)
Total Revenues	44,088		35,200		30,108		25,000		(10,200)	(29.0)
Services & Supplies Category	28		200		18		0		(200)	(100.0)
Other Financing Uses Category	44,060		35,000		30,090		25,000		(10,000)	(28.6)
Total Requirements	44,088		35,200		30,108		25,000		(10,200)	(29.0)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	3,454		200		2,710		1,000		800	400.0
Current Year Expenses	(44,088)		(35,200)		(30,108)		(25,000)		10,200	(29.0)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	40,634		35,000		27,398		24,000		(11,000)	(31.4)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

14T - Facilities Development And Maintenance Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 930,056	\$	587,216	\$	665,286	\$	487,216	\$	(100,000)	(17.0)%
Miscellaneous Revenues Category	186,977		0		1,083		0		0	0.0
Other Financing Sources Category	200,000		200,000		200,000		0		(200,000)	(100.0)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	6,213,621		6,295,947		2,532,286		957,927		(5,338,020)	(84.8)
Total Revenues	7,530,654		7,083,163		3,398,655		1,445,143		(5,638,020)	(79.6)
Services & Supplies Category	5,668		8,000		2,989		6,000		(2,000)	(25.0)
Other Financing Uses Category	7,524,986		7,075,163		3,395,666		1,439,143		(5,636,020)	(79.7)
Total Requirements	7,530,654		7,083,163		3,398,655		1,445,143		(5,638,020)	(79.6)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	1,317,033		787,216		866,369		487,216		(300,000)	(38.1)
Current Year Expenses	(7,530,654)		(7,083,163)		(3,398,655)		(1,445,143)		5,638,020	(79.6)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	6,213,621		6,295,947		2,532,286		957,927		(5,338,020)	(84.8)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

14U - Court Facilities Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget		
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent	
Fund Balance Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%
Total Revenues		0		0		0		0		0	0.0
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		0		0		0		0		0	0.0
Current Year Expenses		0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		0		0		0		0		0	0.0
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.



151 - South County Roadway Improvement Program (SCRIP)

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Charges For Services Category	\$ 8,502,281	\$	2,000,000	\$	3,575,064	\$	2,500,000	\$	500,000	25.0%
Miscellaneous Revenues Category	0		31,977,962		0		29,207,893		(2,770,069)	(8.7)
Fund Balance Unassigned	(39,063,244)		(30,560,962)		(30,560,962)		(29,407,893)		1,153,069	(3.8)
Total Revenues	(30,560,963)		3,417,000		(26,985,898)		2,300,000		(1,117,000)	(32.7)
Services & Supplies Category	0		3,417,000		847,207		2,300,000		(1,117,000)	(32.7)
Total Requirements	0		3,417,000		847,207		2,300,000		(1,117,000)	(32.7)
Beginning Fund Balance - Unassigned	(39,063,244)		(30,560,962)		(30,560,962)		(29,407,893)		1,153,069	(3.8)
Current Year Revenue	8,502,281		33,977,962		3,575,064		31,707,893		(2,270,069)	(6.7)
Current Year Expenses	0		(3,417,000)		(847,207)		(2,300,000)		1,117,000	(32.7)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	0		0		0		0		0	0.0
Ending Fund Balance - Unassigned	\$ (30,560,963)	\$	0	\$	(27,833,105)	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

158 - Major Thoroughfare & Bridge Fee Program (MT&B)

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Charges For Services Category	\$	1,801,873	\$	1,700,000	\$	1,367,107	\$	1,000,000	\$ (700,000)	(41.2)%
Fund Balance Unassigned		0		0		0		0	0	0.0
Obligated Fund Balances		0		0		0		143,000	143,000	0.0
Total Revenues		1,801,873		1,700,000		1,367,107		1,143,000	(557,000)	(32.8)
Services & Supplies Category		347		2,310		0		2,000	(310)	(13.4)
Other Financing Uses Category		1,203,730		1,219,000		1,176,362		1,141,000	(78,000)	(6.4)
Special Items Category		0		478,690		0		0	(478,690)	(100.0)
Obligated Fund Balances		597,796		0		190,745		0	0	0.0
Total Requirements		1,801,873		1,700,000		1,367,107		1,143,000	(557,000)	(32.8)
Beginning Fund Balance - Unassigned		0		0		0		0	0	0.0
Current Year Revenue		1,801,873		1,700,000		1,367,107		1,000,000	(700,000)	(41.2)
Current Year Expenses		(1,204,077)		(1,700,000)		(1,176,362)		(1,143,000)	557,000	(32.8)
Prior Year Expenses		0		0		0		0	0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0	0	0.0
Decrease/(Increase) to Obligated Fund Balances		(597,796)		0		(190,745)		143,000	143,000	0.0
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	0	0.0%

Columns may not total correctly due to rounding.

15B - CEO Single Family Housing

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 73,396	\$	25,000	\$	14,492	\$	10,000	\$	(15,000)	(60.0)%
Miscellaneous Revenues Category	339		0		113		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	1,000,000		1,500,000		1,485,896		0		(1,500,000)	(100.0)
Total Revenues	1,073,734		1,525,000		1,500,501		10,000		(1,515,000)	(99.3)
Services & Supplies Category	1,456		7,000		501		10,000		3,000	42.9
Other Charges Category	1,000,000		1,000,000		1,000,000		0		(1,000,000)	(100.0)
Other Financing Uses Category	0		500,000		500,000		0		(500,000)	(100.0)
Special Items Category	0		18,000		0		0		(18,000)	(100.0)
Obligated Fund Balances	72,278		0		382,383,573		0		0	0.0
Total Requirements	1,073,734		1,525,000		383,884,074		10,000		(1,515,000)	(99.3)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	73,734		25,000		14,605		10,000		(15,000)	(60.0)
Current Year Expenses	(1,001,456)		(1,525,000)		(1,500,501)		(10,000)		1,515,000	(99.3)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	927,722		1,500,000		(380,897,677)		0		(1,500,000)	(100.0)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	(382,383,573)	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

15D - Countywide Capital Projects Non-General Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ (19,760)	\$ 0	\$ 843,905	\$ 4,350,445	\$ 4,350,445	0.0%
Miscellaneous Revenues Category	477,926	0	93,633	0	0	0.0
Other Financing Sources Category	209,732,453	170,475,117	45,266,546	119,111,951	(51,363,166)	(30.1)
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	36,468,008	453,100,150	453,100,150	393,438,322	(59,661,828)	(13.2)
Total Revenues	246,658,627	623,575,267	499,304,234	516,900,718	(106,674,549)	(17.1)
Services & Supplies Category	1,606,224	18,699,014	857,529	10,436,999	(8,262,015)	(44.2)
Other Charges Category	128	0	0	0	0	0.0
Structures & Improvements Category	122,671,818	440,334,059	51,601,675	195,646,822	(244,687,237)	(55.6)
Other Financing Uses Category	36,329,585	136,579,029	93,232,536	233,646,640	97,067,611	71.1
Special Items Category	0	27,963,165	0	77,170,257	49,207,092	176.0
Obligated Fund Balances	86,370,895	0	0	0	0	0.0
Total Requirements	246,978,649	623,575,267	145,691,741	516,900,718	(106,674,549)	(17.1)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	210,190,619	170,475,117	46,204,084	123,462,396	(47,012,721)	(27.6)
Current Year Expenses	(84,750,428)	(623,575,267)	(133,739,990)	(516,900,718)	106,674,549	(17.1)
Prior Year Expenses	(17,120,840)	0	(43,208,630)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	(58,416,464)	0	60,027,960	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(49,902,887)	453,100,150	453,100,150	393,438,322	(59,661,828)	(13.2)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 382,383,573	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

15F - Orange County Housing Authority (OCHA)

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 44,620	\$ 9,134	\$ 42,525	\$ 21,800	\$ 12,666	138.7%
Intergovernmental Revenues Category	274,002,087	298,527,920	295,536,330	315,253,963	16,726,043	5.6
Charges For Services Category	23	3,500	13,780	0	(3,500)	(100.0)
Miscellaneous Revenues Category	408,509	4,232	176,997	1,306	(2,926)	(69.1)
Other Financing Sources Category	3,271	0	9,571	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	17,372,474	0	12,115,204	(5,257,270)	(30.3)
Total Revenues	274,458,510	315,917,260	295,779,202	327,392,273	11,475,013	3.6
Salaries & Benefits Category	10,752,086	13,224,918	13,111,620	14,485,802	1,260,884	9.5
Services & Supplies Category	5,207,800	30,472,748	6,265,045	23,478,469	(6,994,279)	(23.0)
Other Charges Category	252,185,641	271,964,030	271,880,382	289,305,667	17,341,637	6.4
Equipment Category	0	121,000	13,957	40,000	(81,000)	(66.9)
Intangible Assets-Amortizable Category	0	14,564	0	0	(14,564)	(100.0)
Other Financing Uses Category	0	120,000	0	82,335	(37,665)	(31.4)
Obligated Fund Balances	6,491,771	0	4,515,685	0	0	0.0
Total Requirements	274,637,298	315,917,260	295,786,689	327,392,273	11,475,013	3.6
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	274,458,510	298,544,786	295,779,202	315,277,069	16,732,283	5.6
Current Year Expenses	(268,139,431)	(315,917,260)	(291,250,004)	(327,392,273)	(11,475,013)	3.6
Prior Year Expenses	(35,170)	0	1,389	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	207,863	0	(14,904)	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(6,491,771)	17,372,474	(4,515,685)	12,115,204	(5,257,270)	(30.3)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

15G - OC Housing

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 1,881,044		\$ 1,500,000		\$ 1,906,867		\$ 1,500,000		\$ 0	0.0%
Intergovernmental Revenues Category	8,933,879		12,302,499		12,482,181		9,541,283		(2,761,216)	(22.4)
Charges For Services Category	2,069,818		3,514,021		2,173,314		3,201,380		(312,641)	(8.9)
Miscellaneous Revenues Category	399,799		0		2,971		0		0	0.0
Other Financing Sources Category	0		500,000		500,000		0		(500,000)	(100.0)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		1,174,042		0		2,068,338		894,296	76.2
Total Revenues	13,284,539		18,990,562		17,065,333		16,311,001		(2,679,561)	(14.1)
Salaries & Benefits Category	1,992,749		3,056,224		2,369,069		3,073,832		17,608	0.6
Services & Supplies Category	5,325,642		8,341,223		3,298,831		6,120,441		(2,220,782)	(26.6)
Other Charges Category	2,387,948		6,190,399		1,979,388		5,901,354		(289,045)	(4.7)
Structures & Improvements Category	623,560		0		0		0		0	0.0
Other Financing Uses Category	168,692		1,402,716		0		1,215,374		(187,342)	(13.4)
Obligated Fund Balances	2,985,396		0		9,597,399		0		0	0.0
Total Requirements	13,483,986		18,990,562		17,244,688		16,311,001		(2,679,561)	(14.1)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	13,284,539		17,816,520		17,065,333		14,242,663		(3,573,857)	(20.1)
Current Year Expenses	(9,990,018)		(18,990,562)		(7,633,289)		(16,311,001)		2,679,561	(14.1)
Prior Year Expenses	(733,375)		0		(552,571)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	424,249		0		717,925		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(2,985,396)		1,174,042		(9,597,399)		2,068,338		894,296	76.2
Ending Fund Balance - Unassigned	\$ 0		\$ 0		\$ 0		\$ 0		\$ 0	0.0%

Columns may not total correctly due to rounding.

15H - CalHome Program Reuse Fund

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
		FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
Revenues/Appropriations		Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$	46,106	\$	17,419	\$	39,797	\$	25,070	\$	7,651	43.9%
Miscellaneous Revenues Category		23,741		0		47,027		0		0	0.0
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		0		2,788		0		13,913		11,125	399.0
Total Revenues		69,847		20,207		86,824		38,983		18,776	92.9
Services & Supplies Category		4,641		20,207		2,016		38,983		18,776	92.9
Obligated Fund Balances		65,206		0		84,807		0		0	0.0
Total Requirements		69,847		20,207		86,823		38,983		18,776	92.9
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		69,847		17,419		86,824		25,070		7,651	43.9
Current Year Expenses		(4,641)		(20,207)		(2,016)		(38,983)		(18,776)	92.9
Prior Year Expenses		0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		(65,206)		2,788		(84,807)		13,913		11,125	399.0
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

15I - Countywide IT Projects Non-General Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 727,682	\$ 1,272,318	\$ 1,272,318	\$ 42,525	\$ (1,229,793)	(96.7)%
Other Financing Sources Category	25,370,000	4,000,000	4,000,000	4,000,000	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	68,194,516	2,800,976	63,800,935	(4,393,581)	(6.4)
Total Revenues	26,097,682	73,466,834	8,073,294	67,843,460	(5,623,374)	(7.7)
Services & Supplies Category	2,891,270	4,399,914	3,340,356	9,813,492	5,413,578	123.0
Other Financing Uses Category	2,544,992	9,704,258	4,774,538	32,730,513	23,026,255	237.3
Special Items Category	0	59,362,662	0	25,299,455	(34,063,207)	(57.4)
Obligated Fund Balances	20,661,419	0	0	0	0	0.0
Total Requirements	26,097,682	73,466,834	8,114,895	67,843,460	(5,623,374)	(7.7)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	26,097,682	5,272,318	5,272,318	4,042,525	(1,229,793)	(23.3)
Current Year Expenses	(5,436,263)	(73,466,834)	(8,114,895)	(67,843,460)	5,623,374	(7.7)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	41,600	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(20,661,419)	68,194,516	2,800,976	63,800,935	(4,393,581)	(6.4)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

15K - Limestone Regional Park Mitigation Endowment

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 16,457	\$	15,323	\$	17,145	\$	13,807	\$	(1,516)	(9.9)%
Miscellaneous Revenues Category	32		0		25		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Total Revenues	16,489		15,323		17,170		13,807		(1,516)	(9.9)
Services & Supplies Category	131		350		117		350		0	0.0
Special Items Category	0		14,973		0		13,457		(1,516)	(10.1)
Obligated Fund Balances	16,357		0		17,053		0		0	0.0
Total Requirements	16,488		15,323		17,170		13,807		(1,516)	(9.9)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	16,489		15,323		17,170		13,807		(1,516)	(9.9)
Current Year Expenses	(131)		(15,323)		(117)		(13,807)		1,516	(9.9)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(16,357)		0		(17,053)		0		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

15L - 800 MHz CCCS

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025	FY 2024-2025		Change from FY 2024-2025					
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget					
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent				
Revenue from Use of Money and Property Category	\$	259,696	\$	130,500	\$	364,798	\$	130,500	\$	0	0.0%
Intergovernmental Revenues Category		9,212,812		10,545,200		10,377,218		9,529,700		(1,015,500)	(9.6)
Charges For Services Category		0		8,096,204		2,678,182		2,775,000		(5,321,204)	(65.7)
Miscellaneous Revenues Category		8,365		2,500		1,391		2,500		0	0.0
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		6,709		2,144,612		0		1,676,055		(468,557)	(21.8)
Total Revenues		9,487,582		20,919,016		13,421,589		14,113,755		(6,805,261)	(32.5)
Services & Supplies Category		4,522,174		4,952,025		4,334,920		5,211,961		259,936	5.2
Other Charges Category		0		2,500		0		0		(2,500)	(100.0)
Equipment Category		32,514		6,375,000		200,825		910,000		(5,465,000)	(85.7)
Other Financing Uses Category		4,938,767		6,787,975		6,787,974		4,860,147		(1,927,828)	(28.4)
Special Items Category		0		2,801,516		0		3,131,647		330,131	11.8
Obligated Fund Balances		0		0		2,146,644		0		0	0.0
Total Requirements		9,493,456		20,919,016		13,470,363		14,113,755		(6,805,261)	(32.5)
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		9,480,873		18,774,404		13,421,589		12,437,700		(6,336,704)	(33.8)
Current Year Expenses		(9,318,295)		(20,919,016)		(11,292,196)		(14,113,755)		6,805,261	(32.5)
Prior Year Expenses		(51,440)		0		(6,362)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		(117,848)		0		23,612		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		6,709		2,144,612		(2,146,644)		1,676,055		(468,557)	(21.8)
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

15N - Delta Special Revenue

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 5,579	\$	4,390	\$	5,471	\$	5,230	\$	840	19.1%
Miscellaneous Revenues Category	11		0		9		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	1,790		10,707		3,190		11,038		331	3.1
Total Revenues	7,380		15,097		8,669		16,268		1,171	7.8
Services & Supplies Category	3,702		4,667		4,549		5,718		1,051	22.5
Other Charges Category	4,133		4,180		4,151		4,300		120	2.9
Special Items Category	0		6,250		0		6,250		0	0.0
Total Requirements	7,835		15,097		8,700		16,268		1,171	7.8
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	5,590		4,390		5,479		5,230		840	19.1
Current Year Expenses	(7,804)		(15,097)		(7,883)		(16,268)		(1,171)	7.8
Prior Year Expenses	(530)		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	954		0		(786)		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	1,790		10,707		3,190		11,038		331	3.1
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

15T - El Toro Improvement Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 643,776	\$ 531,870	\$ 608,988	\$ 316,131	\$ (215,739)	(40.6)%
Intergovernmental Revenues Category	5,439,138	6,500,000	0	0	(6,500,000)	(100.0)
Miscellaneous Revenues Category	884	0	990	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	8,187,333	5,250,029	1,225,869	(6,961,464)	(85.0)
Total Revenues	6,083,799	15,219,203	5,860,007	1,542,000	(13,677,203)	(89.9)
Services & Supplies Category	1,397,136	8,953,079	1,243,116	542,000	(8,411,079)	(93.9)
Structures & Improvements Category	203,928	4,632,740	4,616,979	0	(4,632,740)	(100.0)
Special Items Category	0	1,633,384	0	1,000,000	(633,384)	(38.8)
Obligated Fund Balances	4,482,735	0	0	0	0	0.0
Total Requirements	6,083,799	15,219,203	5,860,095	1,542,000	(13,677,203)	(89.9)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	6,083,799	7,031,870	609,978	316,131	(6,715,739)	(95.5)
Current Year Expenses	(1,601,064)	(15,219,203)	(4,314,818)	(1,542,000)	13,677,203	(89.9)
Prior Year Expenses	(287,686)	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	287,686	0	(1,545,188)	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(4,482,735)	8,187,333	5,250,029	1,225,869	(6,961,464)	(85.0)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

15U - Strategic Priority Affordable Housing

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 161,281	\$	50,000	\$	111,959	\$	0	\$	(50,000)	(100.0)%
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		155,065		0		200,000		44,935	29.0
Total Revenues	161,281		205,065		111,959		200,000		(5,065)	(2.5)
Services & Supplies Category	0		205,065		100,062		200,000		(5,065)	(2.5)
Obligated Fund Balances	161,281		0		26,962		0		0	0.0
Total Requirements	161,281		205,065		127,024		200,000		(5,065)	(2.5)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	161,281		50,000		111,959		0		(50,000)	(100.0)
Current Year Expenses	0		(205,065)		(100,062)		(200,000)		5,065	(2.5)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		15,065		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(161,281)		155,065		(26,962)		200,000		44,935	29.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

15Y - Teeter Series A Debt Service Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Fines, Forfeitures & Penalties Category	\$ 10,718,591	\$ 10,000,000	\$ 12,853,727	\$ 9,000,000	\$ (1,000,000)	(10.0)%
Revenue from Use of Money and Property Category	4,283,793	3,500,000	3,611,436	3,000,000	(500,000)	(14.3)
Miscellaneous Revenues Category	9,814	0	5,189	0	0	0.0
Other Financing Sources Category	89,004,000	100,000,000	91,913,000	80,000,000	(20,000,000)	(20.0)
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	34,208,640	34,021,942	16,932,027	26,765,933	(7,256,009)	(21.3)
Total Revenues	138,224,838	147,521,942	125,315,379	118,765,933	(28,756,009)	(19.5)
Services & Supplies Category	302,143	450,000	402,197	500,000	50,000	11.1
Other Charges Category	137,922,695	134,110,000	124,913,182	98,000,000	(36,110,000)	(26.9)
Other Financing Uses Category	0	12,961,942	0	20,265,933	7,303,991	56.3
Total Requirements	138,224,838	147,521,942	125,315,379	118,765,933	(28,756,009)	(19.5)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	104,016,198	113,500,000	108,383,352	92,000,000	(21,500,000)	(18.9)
Current Year Expenses	(138,224,838)	(147,521,942)	(125,315,379)	(118,765,933)	28,756,009	(19.5)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	34,208,640	34,021,942	16,932,027	26,765,933	(7,256,009)	(21.3)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

16D - OC Animal Shelter Construction Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 120,022	\$	63,882	\$	91,260	\$	46,882	\$	(17,000)	(26.6)%
Intergovernmental Revenues Category	2,467,538		2,467,538		2,467,538		2,467,538		0	0.0
Miscellaneous Revenues Category	89		0		106		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	211,839		37,000		0		809		(36,191)	(97.8)
Total Revenues	2,799,488		2,568,420		2,558,904		2,515,229		(53,191)	(2.1)
Services & Supplies Category	281,938		3,000		1,897		3,000		0	0.0
Structures & Improvements Category	0		67,000		0		32,809		(34,191)	(51.0)
Other Financing Uses Category	2,517,550		2,498,420		2,498,420		2,479,420		(19,000)	(0.8)
Obligated Fund Balances	0		0		58,586		0		0	0.0
Total Requirements	2,799,488		2,568,420		2,558,903		2,515,229		(53,191)	(2.1)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	2,587,649		2,531,420		2,558,904		2,514,420		(17,000)	(0.7)
Current Year Expenses	(2,799,488)		(2,568,420)		(2,500,317)		(2,515,229)		53,191	(2.1)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	211,839		37,000		(58,586)		809		(36,191)	(97.8)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

170 - Housing Asset Fund

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 266,047	\$ 151,169	\$ 432,392	\$ 200,000	\$ 48,831	32.3%
Miscellaneous Revenues Category	(114,465)	0	(105,947)	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	344,326	317,881	125,105	238,524	(79,357)	(25.0)
Total Revenues	495,909	469,050	451,550	438,524	(30,526)	(6.5)
Services & Supplies Category	520,459	469,050	451,549	438,524	(30,526)	(6.5)
Total Requirements	520,459	469,050	451,549	438,524	(30,526)	(6.5)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	151,583	151,169	326,445	200,000	48,831	32.3
Current Year Expenses	(520,459)	(469,050)	(451,549)	(438,524)	30,526	(6.5)
Prior Year Expenses	(25,295)	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	49,845	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	344,326	317,881	125,105	238,524	(79,357)	(25.0)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

174 - OC Road - Capital Improvement Projects

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 6,025,893	\$	3,500,000	\$	7,226,192	\$	6,000,000	\$	2,500,000	71.4%
Intergovernmental Revenues Category	56,760,737		61,360,045		64,263,746		73,356,928		11,996,883	19.6
Charges For Services Category	(13,499)		0		0		246,271		246,271	0.0
Miscellaneous Revenues Category	11,033		0		121,331		0		0	0.0
Other Financing Sources Category	14,129,740		9,848,577		3,264,000		19,588,589		9,740,012	98.9
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		17,827,825		0		10,587,036		(7,240,789)	(40.6)
Total Revenues	76,913,904		92,536,447		74,875,268		109,778,824		17,242,377	18.6
Services & Supplies Category	33,489,411		57,679,854		38,752,776		43,774,399		(13,905,455)	(24.1)
Other Charges Category	6,583,978		4,013,150		526,195		2,145,000		(1,868,150)	(46.6)
Land Category	174,579		1,082,139		253,321		1,475,000		392,861	36.3
Structures & Improvements Category	20,014,380		28,505,304		2,480,388		62,054,425		33,549,121	117.7
Intangible Assets-Amortizable Category	0		350,000		341,400		0		(350,000)	(100.0)
Intangible Assets-Non-Amortizable Category	0		906,000		227,970		330,000		(576,000)	(63.6)
Obligated Fund Balances	17,938,560		0		33,967,506		0		0	0.0
Total Requirements	78,200,907		92,536,447		76,549,557		109,778,824		17,242,377	18.6
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	76,913,904		74,708,622		74,875,268		99,191,788		24,483,166	32.8
Current Year Expenses	(17,584,030)		(92,536,447)		(16,684,020)		(109,778,824)		(17,242,377)	18.6
Prior Year Expenses	(16,627,715)		0		(35,768,543)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	(24,763,600)		0		11,544,800		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(17,938,560)		17,827,825		(33,967,506)		10,587,036		(7,240,789)	(40.6)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

Final Budget Summary of OC Construction:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 2,428,272	\$ 0	\$ 3,849,397	\$ 0	\$ 0	0.0%
Miscellaneous Revenues Category	0	0	102,625	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Total Revenues	2,428,272	0	3,952,022	0	0	0.0
Services & Supplies Category	1,954,880	2,049,785	1,193,162	7,518,000	5,468,215	266.8
Other Charges Category	6,398,920	3,937,650	526,195	1,960,000	(1,977,650)	(50.2)
Structures & Improvements Category	18,241,918	24,509,760	2,303,433	58,850,500	34,340,740	140.1
Intangible Assets-Amortizable Category	0	350,000	341,400	0	(350,000)	(100.0)
Intangible Assets-Non-Amortizable Category	0	906,000	227,970	330,000	(576,000)	(63.6)
Total Requirements	26,595,718	31,753,195	4,592,160	68,658,500	36,905,305	116.2
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

Final Budget Summary of OC Construction:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Intergovernmental Revenues Category	\$ 54,113,316	\$ 54,201,095	\$ 58,311,052	\$ 0	\$ (54,201,095)	(100.0)%
Miscellaneous Revenues Category	8,308	0	387	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Total Revenues	54,121,625	54,201,095	58,311,439	0	(54,201,095)	(100.0)
Services & Supplies Category	23,147,321	42,463,754	27,710,713	33,193,000	(9,270,754)	(21.8)
Total Requirements	23,147,321	42,463,754	27,710,713	33,193,000	(9,270,754)	(21.8)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

270 - Compressed Natural Gas Enterprise Fund

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Taxes					
6290	Other Taxes	43,778	0	0	0
	Total Taxes	43,778	0	0	0
Revenue from Use of Money and Property					
6630	Royalties	295,552	282,853	280,000	280,000
	Total Revenue from Use of Money and Property	295,552	282,853	280,000	280,000
	TOTAL OPERATING REVENUES	339,330	282,853	280,000	280,000
OPERATING EXPENSES					
Services & Supplies					
1900	Professional and Specialized Services	19	28	8,100	8,100
1911	CWCAP Charges	112	109	10,000	10,000
1912	Investment Administrative Fees	274	343	700	700
	Total Services & Supplies	405	480	18,800	18,800
	TOTAL OPERATING EXPENSES	405	480	18,800	18,800
	OPERATING INCOME (LOSS)	338,925	282,373	261,200	261,200
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	37,321	52,396	49,000	49,000
	Total Revenue from Use of Money and Property	37,321	52,396	49,000	49,000
Miscellaneous Revenues					
7670	Miscellaneous Revenue	48	57	0	0
	Total Miscellaneous Revenues	48	57	0	0
	TOTAL NON-OPERATING REVENUES	37,369	52,453	49,000	49,000
NON-OPERATING EXPENSES					
Special Items					
5000	Special Items	0	0	300,000	300,000
	Total Special Items	0	0	300,000	300,000
	TOTAL NON-OPERATING EXPENSES	0	0	300,000	300,000
	NON-OPERATING INCOME (LOSS)	37,369	52,453	(251,000)	(251,000)
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	376,294	334,826	10,200	10,200

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail	Actual	Estimate	Recommended Budget	Final Budget
(1)	(2)	(3)	(4)	(5)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(431,112)	(370,940)	(10,200)	(10,200)
CHANGE IN NET POSITION	(54,818)	(36,114)	0	0
Net Position - Beginning Balance	549,359	494,541	0	0
Net Position - Ending Balance	494,541	458,427	0	0

Columns may not total correctly due to rounding.

273 - OCWR Capital Project Fund

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)	(2)	(3)	(4)	(5)	
OPERATING EXPENSES					
Services & Supplies					
1900	Professional and Specialized Services	2,112,029	2,743,491	15,140,000	15,140,000
1912	Investment Administrative Fees	16,652	23,152	50,000	50,000
	Total Services & Supplies	2,128,681	2,766,643	15,190,000	15,190,000
Structures & Improvements					
4200	Structures and Improvements	0	0	27,890,000	27,890,000
	Total Structures & Improvements	0	0	27,890,000	27,890,000
Miscellaneous					
5300	Depreciation	6,801,295	8,303,952	0	0
	Total Miscellaneous	6,801,295	8,303,952	0	0
	TOTAL OPERATING EXPENSES	8,929,976	11,070,595	43,080,000	43,080,000
	OPERATING INCOME (LOSS) - Note 1	(8,929,976)	(11,070,595)	(43,080,000)	(43,080,000)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	2,024,663	3,116,231	3,000,000	3,000,000
	Total Revenue from Use of Money and Property	2,024,663	3,116,231	3,000,000	3,000,000
Miscellaneous Revenues					
7670	Miscellaneous Revenue	6,764	3,103	0	0
	Total Miscellaneous Revenues	6,764	3,103	0	0
	TOTAL NON-OPERATING REVENUES	2,031,427	3,119,334	3,000,000	3,000,000
NON-OPERATING EXPENSES					
Special Items					
5000	Special Items	0	0	15,797,804	15,797,804
	Total Special Items	0	0	15,797,804	15,797,804
	TOTAL NON-OPERATING EXPENSES	0	0	15,797,804	15,797,804
	NON-OPERATING INCOME (LOSS)	2,031,427	3,119,334	(12,797,804)	(12,797,804)
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(6,898,549)	(7,951,261)	(55,877,804)	(55,877,804)
	7812 Transfers In - from Funds 2AA-299	86,791,836	75,000,000	0	0
	4802 Transfers Out - to Funds 2AA-299	(2,152,765)	0	0	0
	Changes to Reserves - Encumbrance - (Inc.)/Dec.	(45,429,093)	13,646,107	0	0
	Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(51,961,030)	(46,343,892)	0	0
	CHANGE IN NET POSITION	(19,649,601)	34,350,954	(55,877,804)	(55,877,804)
	Net Position - Beginning Balance	47,684,182	28,034,581	55,877,804	55,877,804

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
Net Position - Ending Balance		28,034,581	62,385,535	0	0
CAPITAL ASSET ACQUISITIONS					
4200 Structures and Improvements					
P565	OAL MAIN ACCESS ROAD EXTENSION	0	0	2,500,000	2,500,000
P732	Prima ZN4 Phase Mass Excavation/GW	29,419,841	29,273,662	1,000,000	1,000,000
P738	FRB Phase VIII-A Groundwater Projection & Stockpile Project	18,484,344	18,706,797	0	0
P753	Olinda LFG Header Improvements	553,240	270,212	0	0
P779	Organics Phase IA - Olinda Valencia Greenery - Windrow	24,556	13,310	0	0
P782	Fee Booth Replacement	3,956,824	0	0	0
P784	FRB East Drainage Remediation	0	0	5,000,000	5,000,000
P785	FRB Sewer Line and Water Treatment System	115,744	287,029	0	0
P787	Prima Infrastructure Phase I	5,192,239	(457,305)	0	0
P794	FRB ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE	0	0	350,000	350,000
P796	Organics Phase IB - FRB Bee Canyon Greenery - Extension	(241,959)	0	0	0
P799	PRIMA ADMIN BUILDING DEVELOPMENT AND GREEN BUILDING REMODEL	0	0	2,500,000	2,500,000
P811	HHW Center In Santa Ana	0	0	3,000,000	3,000,000
P812	FRB Infrastructure Expansion	0	0	5,000,000	5,000,000
P814	PRIMA ZONE 4 PHASE A MAIN GAS LINE	0	0	2,000,000	2,000,000
P817	OAL MRF AWNINGS	0	0	500,000	500,000
P820	OAL EAST CHANNEL/PERIMETER ROAD REPAIR/ REPLACEMENT	0	0	3,000,000	3,000,000
P821	OAL ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE	0	0	540,000	540,000
P826	PRIMA FLARE III	0	0	2,000,000	2,000,000
P827	PRIMA ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE	0	0	500,000	500,000
Total Structures and Improvements		57,504,829	48,093,705	27,890,000	27,890,000
TOTAL CAPITAL ASSET ACQUISITIONS		57,504,829	48,093,705	27,890,000	27,890,000

Columns may not total correctly due to rounding.

Note 1 - Operating Loss is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

274 - OCWR Corrective Action Escrow

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)		(2)	(3)	(4)	(5)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	601,627	626,927	510,000	510,000
	Total Revenue from Use of Money and Property	601,627	626,927	510,000	510,000
	TOTAL NON-OPERATING REVENUES	601,627	626,927	510,000	510,000
NON-OPERATING EXPENSES					
Special Items					
5000	Special Items	0	0	510,000	510,000
	Total Special Items	0	0	510,000	510,000
	TOTAL NON-OPERATING EXPENSES	0	0	510,000	510,000
	NON-OPERATING INCOME (LOSS)	601,627	626,927	0	0
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	601,627	626,927	0	0
	7812 Transfers In - from Funds 2AA-299	0	0	0	0
	Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(809,399)	(601,626)	0	0
	CHANGE IN NET POSITION	(207,772)	25,301	0	0
	Net Position - Beginning Balance	809,399	601,627	0	0
	Net Position - Ending Balance	601,627	626,928	0	0

Columns may not total correctly due to rounding.

275 - OCWR - Environmental Reserve

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING EXPENSES					
Services & Supplies					
1912	Investment Administrative Fees	15,194	13,548	30,000	30,000
	Total Services & Supplies	15,194	13,548	30,000	30,000
	TOTAL OPERATING EXPENSES	15,194	13,548	30,000	30,000
	OPERATING INCOME (LOSS)	(15,194)	(13,548)	(30,000)	(30,000)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	1,903,192	1,982,713	1,600,000	1,600,000
	Total Revenue from Use of Money and Property	1,903,192	1,982,713	1,600,000	1,600,000
Miscellaneous Revenues					
7670	Miscellaneous Revenue	3,642	2,934	0	0
	Total Miscellaneous Revenues	3,642	2,934	0	0
	TOTAL NON-OPERATING REVENUES	1,906,834	1,985,647	1,600,000	1,600,000
NON-OPERATING EXPENSES					
Special Items					
5000	Special Items	0	0	1,570,000	1,570,000
	Total Special Items	0	0	1,570,000	1,570,000
	TOTAL NON-OPERATING EXPENSES	0	0	1,570,000	1,570,000
	NON-OPERATING INCOME (LOSS)	1,906,834	1,985,647	30,000	30,000
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,891,640	1,972,099	0	0
	4802 Transfers Out - to Funds 2AA-299	0	0	(40,000,000)	(40,000,000)
	Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(17,499,406)	(1,891,640)	40,000,000	40,000,000
	CHANGE IN NET POSITION	(15,607,766)	80,459	0	0
	Net Position - Beginning Balance	17,499,406	1,891,640	0	0
	Net Position - Ending Balance	1,891,640	1,972,099	0	0

Columns may not total correctly due to rounding.

279 - OCWR - Landfill Post-Closure Maintenance

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING EXPENSES					
Services & Supplies					
0740	Enterprise Telephone Service Charges	0	0	5,500	5,500
1001	Household Expense - Trash	0	0	20,000	20,000
1400	Maintenance - Buildings and Improvements	1	0	460,500	460,500
1900	Professional and Specialized Services	(30,665)	3,312	3,550,000	3,550,000
1912	Investment Administrative Fees	57,577	56,495	100,000	100,000
2110	Short-Term Leases-Equipment	0	0	7,500	7,500
2490	Landfill Closure/Postclosure Costs	4,102,293	35,283,970	7,300,000	7,300,000
2602	Garage Expense	279	0	68,700	68,700
2801	Utilities - Purchased Electricity	0	0	190,000	190,000
2803	Utilities - Purchased Water	0	0	52,000	52,000
	Total Services & Supplies	4,129,485	35,343,777	11,754,200	11,754,200
Other Charges					
3700	Taxes and Assessments	0	0	156,310	156,310
	Total Other Charges	0	0	156,310	156,310
	TOTAL OPERATING EXPENSES	4,129,485	35,343,777	11,910,510	11,910,510
	OPERATING INCOME (LOSS)	(4,129,485)	(35,343,777)	(11,910,510)	(11,910,510)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	7,204,679	8,329,356	6,770,000	6,770,000
	Total Revenue from Use of Money and Property	7,204,679	8,329,356	6,770,000	6,770,000
Miscellaneous Revenues					
7670	Miscellaneous Revenue	13,641	11,468	0	0
	Total Miscellaneous Revenues	13,641	11,468	0	0
	TOTAL NON-OPERATING REVENUES	7,218,320	8,340,824	6,770,000	6,770,000
	NON-OPERATING INCOME (LOSS)	7,218,320	8,340,824	6,770,000	6,770,000
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,088,835	(27,002,953)	(5,140,510)	(5,140,510)
	7811 Transfers In - from Funds 101-199	22,395,501	0	0	0
	7812 Transfers In - from Funds 2AA-299	0	24,800,000	80,000,000	80,000,000
	4800 Transfers Out - to Fund 100	0	0	(150,000,000)	(150,000,000)
	Changes to Reserves - Encumbrance - (Inc.)/Dec.	(76,237)	107	0	0
	Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(12,602,678)	(7,044,123)	71,105,345	71,105,345

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail	Actual	Estimate	Recommended Budget	Final Budget
(1)	(2)	(3)	(4)	(5)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(7,294,556)	0	0	0
CHANGE IN NET POSITION	5,510,865	(9,246,969)	(4,035,165)	(4,035,165)
Net Position - Beginning Balance	6,634,556	12,145,421	4,035,165	4,035,165
Net Position - Ending Balance	12,145,421	2,898,452	0	0

Columns may not total correctly due to rounding.

280 - Airport - Operating Enterprise

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Revenue from Use of Money and Property					
6620	Short-Term Leases/Rents/Concessions-Other	121,456,833	127,526,507	130,396,659	130,396,659
6621	Lease Revenues	15,336,943	17,351,824	24,428,108	24,428,108
6640	Interest Lease	2,882,343	5,895,892	0	0
	Total Revenue from Use of Money and Property	139,676,119	150,774,223	154,824,767	154,824,767
Charges For Services					
7590	Other Charges for Services	34,868,870	35,007,231	34,856,000	34,856,000
	Total Charges For Services	34,868,870	35,007,231	34,856,000	34,856,000
	TOTAL OPERATING REVENUES	174,544,989	185,781,454	189,680,767	189,680,767
OPERATING EXPENSES					
Salaries & Benefits					
0100	Salaries and Wages	60,833	1,128,175	0	0
0101	Regular Salaries	11,838,192	17,591,574	21,284,914	21,284,914
0102	Extra Help	94,442	124,064	152,528	152,528
0103	Overtime	360,494	713,523	609,400	609,400
0104	Annual Leave Payoffs	965	6,236	0	0
0105	Vacation Payoffs	196,146	133,710	483,982	483,982
0111	Other Pay	150,196	281,175	346,436	346,436
0200	Retirement	4,097,653	6,288,571	7,143,277	7,143,277
0204	County Paid Executive Deferred Compensation Plan	22,107	24,642	22,912	22,912
0205	1.62% Retirement ER Contribution 401(A) Plan	103,219	166,345	254,909	254,909
0206	Retiree Medical	54,820	176,788	182,727	182,727
0207	Health Reimbursement Account	520,771	267,087	291,624	291,624
0301	Unemployment Insurance	0	5,821	16,233	16,233
0305	Salary Continuance Insurance	12,688	21,575	25,883	25,883
0306	Health Insurance	1,524,189	2,396,717	2,726,712	2,726,712
0308	Dental Insurance	29,159	32,334	82,668	82,668
0309	Life Insurance	2,525	2,816	3,756	3,756
0310	Accidental Death and Dismemberment Insurance	624	778	1,380	1,380
0319	Other Insurance	48,869	72,819	105,912	105,912
0352	Workers Compensation - General	307,099	481,976	453,906	453,906
0401	Medicare	180,642	267,251	294,167	294,167
0402	Executive Car Allowance	18,360	18,360	18,360	18,360

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
0403	Optional Benefit Program	130,042	133,251	152,628	152,628
0490	Salary Cost Apply - Intrafund	0	(480,228)	0	0
	Total Salaries & Benefits	19,754,035	29,855,360	34,654,314	34,654,314
Services & Supplies					
0600	Clothing and Personal Supplies	50,123	47,169	107,000	107,000
0741	Telephone Service Charges from Vendors	210,388	221,250	217,000	217,000
0742	Cell Phones, Pagers, Blackberry Devices	118,364	125,710	140,500	140,500
0900	Food	8,811	16,001	6,700	6,700
1000	Household Expense	7,202,560	7,821,618	8,549,617	8,549,617
1100	Insurance	1,961,213	2,352,306	2,636,217	2,636,217
1300	Maintenance Equipment - Non-IT Maintenance	92,644	100,134	146,240	146,240
1340	Software Maintenance & Support	844,405	1,708,475	1,202,132	1,202,132
1341	Hardware Maintenance & Support	2,483,894	2,744,622	4,182,351	4,182,351
1400	Maintenance - Buildings and Improvements	26,633,220	17,325,470	18,989,686	18,989,686
1402	Minor Alterations and Improvements	982,692	594,670	1,500,000	1,500,000
1600	Memberships	174,919	181,932	292,335	292,335
1800	Office Expense	435,006	310,889	429,250	429,250
1801	Duplicating Services (CEO/Reprographics)	485	720	2,500	2,500
1802	Periodicals and Journals	8,690	9,071	9,702	9,702
1803	Postage	5,238	3,297	12,000	12,000
1809	Minor Office Equipment to be Controlled	152,006	70,968	74,000	74,000
1840	IT Hardware Purchases (Purchases under \$5,000)	219,880	332,473	594,500	594,500
1900	Professional and Specialized Services	48,606,173	51,286,247	61,575,093	61,575,093
1911	CWCAP Charges	1,007,463	672,257	545,637	545,637
1912	Investment Administrative Fees	100,980	78,057	150,000	150,000
1913	Merchant Fees	1,009,448	1,104,508	1,200,000	1,200,000
1940	Enterprise IT Services	1,352,518	1,178,914	2,096,741	2,096,741
1941	IT Professional Services Contracts	716,901	807,808	1,636,093	1,636,093
2000	Publications and Legal Notices	1,164	1,066	400	400
2110	Short-Term Leases-Equipment	84,987	139,976	114,650	114,650
2140	Software Leases & Licenses	0	3,355	0	0
2143	Short-Term SBITA	330,944	295,348	678,000	678,000
2210	Short-Term Lease-Buildings and Improvements	8,845	17,866	21,021	21,021
2300	Small Tools and Instruments	0	60,312	24,500	24,500
2400	Special Departmental Expense	872,620	1,164,248	1,860,510	1,860,510
2600	Transportation and Travel - General	260,706	202,832	252,500	252,500
2601	Private Auto Mileage	1,434	950	800	800
2602	Garage Expense	531,406	672,259	579,811	579,811

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)	(2)	(3)	(4)	(5)	
2700	Transportation and Travel - Meetings/Conferences	190,555	182,235	418,095	418,095
2800	Utilities	340	1,454	3,000	3,000
2801	Utilities - Purchased Electricity	3,573,415	3,475,466	3,750,000	3,750,000
2802	Utilities - Purchased Gas	1,357,257	1,218,893	2,600,000	2,600,000
2803	Utilities - Purchased Water	498,671	569,818	600,000	600,000
	Total Services & Supplies	102,090,365	97,100,644	117,198,581	117,198,581
Other Charges					
3700	Taxes and Assessments	208,161	243,838	275,000	275,000
3750	Pollution Remediation Expense	0	(45,997)	0	0
	Total Other Charges	208,161	197,841	275,000	275,000
Equipment					
4000	Equipment (Purchases over \$10,000)	0	0	1,509,520	1,509,520
4040	IT Equipment (Purchases over \$10,000)	0	0	1,310,000	1,310,000
	Total Equipment	0	0	2,819,520	2,819,520
Miscellaneous					
5300	Depreciation	33,139,683	33,263,363	34,500,000	34,500,000
5350	Amortization	183,799	147,491	450,000	450,000
	Total Miscellaneous	33,323,482	33,410,854	34,950,000	34,950,000
TOTAL OPERATING EXPENSES		155,376,043	160,564,699	189,897,415	189,897,415
OPERATING INCOME (LOSS) - Note 1		19,168,946	25,216,755	(216,648)	(216,648)
NON-OPERATING REVENUES					
Fines, Forfeitures & Penalties					
6530	Forfeitures and Penalties	254,765	219,281	208,000	208,000
	Total Fines, Forfeitures & Penalties	254,765	219,281	208,000	208,000
Revenue from Use of Money and Property					
6610	Interest	12,213,521	11,909,430	9,778,000	9,778,000
	Total Revenue from Use of Money and Property	12,213,521	11,909,430	9,778,000	9,778,000
Intergovernmental Revenues					
7060	Federal - Disaster Relief	3,096,861	0	0	0
7110	Federal - Other	51,000	0	0	0
	Total Intergovernmental Revenues	3,147,861	0	0	0
Miscellaneous Revenues					
7670	Miscellaneous Revenue	161,023	181,991	22,000	22,000
7680	Six-Month Expired (Outlawed) Checks	28,631	(23,787)	0	0
7690	Returned Check Charges	25	25	0	0
	Total Miscellaneous Revenues	189,679	158,229	22,000	22,000
Other Financing Sources					
7852	Capital Asset Sales - Non-Taxable - Resale	0	1	0	0
	Total Other Financing Sources	0	1	0	0

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)	(2)	(3)	(4)	(5)	
TOTAL NON-OPERATING REVENUES		15,805,826	12,286,941	10,008,000	10,008,000
NON-OPERATING EXPENSES					
Other Charges					
3352	Lease Equipment - Debt Service Interest	242	986	0	0
3356	SBITA - Debt Service Interest	525	0	0	0
	Total Other Charges	767	986	0	0
Special Items					
5000	Special Items	0	0	192,229,176	192,229,176
	Total Special Items	0	0	192,229,176	192,229,176
Miscellaneous					
5400	Loss or Gain on Disposition of Assets	2,024,687	(28,018)	0	0
	Total Miscellaneous	2,024,687	(28,018)	0	0
TOTAL NON-OPERATING EXPENSES		2,025,454	(27,032)	192,229,176	192,229,176
NON-OPERATING INCOME (LOSS)		13,780,372	12,313,973	(182,221,176)	(182,221,176)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2		32,949,318	37,530,728	(182,437,824)	(182,437,824)
	7805 Capital Contributions	40,786	0	0	0
	7812 Transfers In - from Funds 2AA-299	1,932,123	4,934,670	0	0
	4802 Transfers Out - to Funds 2AA-299	(79,440,906)	(742,582)	(25,133,165)	(25,133,165)
	Changes to Reserves - Encumbrance - (Inc.)/Dec.	(336,249)	2,009,064	0	0
	Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	30,923,445	25,857,984	34,950,000	34,950,000
	Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(1,000,000)	0	0	0
	Changes to Reserves - Net Position Restricted for Replacement & Renewals (JWA) - (Inc)/Dec	1,000,000	0	0	0
CHANGE IN NET POSITION		(13,931,483)	69,589,864	(172,620,989)	(172,620,989)
	Net Position - Beginning Balance	126,896,874	112,965,391	172,620,989	172,620,989
	Net Position - Ending Balance	112,965,391	182,555,255	0	0
CAPITAL ASSET ACQUISITIONS					
Equipment					
4000	Equipment (Purchases over \$10,000)	2,104,770	1,832,609	1,509,520	1,509,520
4040	IT Equipment (Purchases over \$10,000)	139,265	517,702	1,310,000	1,310,000
	Total Equipment	2,244,035	2,350,311	2,819,520	2,819,520
TOTAL CAPITAL ASSET ACQUISITIONS		2,244,035	2,350,311	2,819,520	2,819,520

Columns may not total correctly due to rounding.

Note 1 - Operating Loss is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

281 - Airport Construction Fund

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
Services & Supplies					
1912	Investment Administrative Fees	11,858	27,906	50,000	50,000
	Total Services & Supplies	11,858	27,906	50,000	50,000
Structures & Improvements					
4200	Structures and Improvements	0	0	118,251,990	118,251,990
	Total Structures & Improvements	0	0	118,251,990	118,251,990
	TOTAL OPERATING EXPENSES	11,858	27,906	118,301,990	118,301,990
	OPERATING INCOME (LOSS) - Note 1	(11,858)	(27,906)	(118,301,990)	(118,301,990)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	1,776,170	3,817,275	2,146,500	2,146,500
	Total Revenue from Use of Money and Property	1,776,170	3,817,275	2,146,500	2,146,500
Intergovernmental Revenues					
7050	Federal - Construction	1,624,199	3,528,268	31,839,673	31,839,673
	Total Intergovernmental Revenues	1,624,199	3,528,268	31,839,673	31,839,673
Miscellaneous Revenues					
7670	Miscellaneous Revenue	2,051	2,698	0	0
	Total Miscellaneous Revenues	2,051	2,698	0	0
	TOTAL NON-OPERATING REVENUES	3,402,420	7,348,241	33,986,173	33,986,173
	NON-OPERATING INCOME (LOSS)	3,402,420	7,348,241	33,986,173	33,986,173
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	3,390,562	7,320,335	(84,315,817)	(84,315,817)
	7812 Transfers In - from Funds 2AA-299	81,130,222	9,975,788	68,575,302	68,575,302
	4802 Transfers Out - to Funds 2AA-299	(1,891,516)	(4,922,791)	0	0
	Changes to Reserves - Encumbrance - (Inc.)/Dec.	(55,996,054)	26,319,544	0	0
	Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(19,284,156)	(46,011,140)	0	0
	CHANGE IN NET POSITION	7,349,058	(7,318,264)	(15,740,515)	(15,740,515)
	Net Position - Beginning Balance	25,067,290	32,416,348	15,740,515	15,740,515
	Net Position - Ending Balance	32,416,348	25,098,084	0	0
CAPITAL ASSET ACQUISITIONS					
4200 Structures and Improvements					
P101	Program PM/Consultant Services	(688)	0	0	0
P404	Airport Power Generation & Distribution Upgrades	1,114,563	8,343,663	23,859,660	23,859,660
P416	Parking Structures A1, A2 & B2 Repairs	11,428	882,297	592,000	592,000

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
P424	Taxiways A-D-E Reconstruction	2,140,959	8,916,480	37,500,000	37,500,000
P433	BEDS Facility Improvements	210,188	101,631	670,000	670,000
P435	Concession Development - Infrastructure Work	(7,285)	0	0	0
P440	Facility Accessibility Improvements	6,373,840	12,764,088	2,283,000	2,283,000
P442	Terminal A&B Inbound Baggage System Improvements	71,825	83,827	1,031,000	1,031,000
P443	Terminal Roof A & B and Expansion Joint Replacement	345,662	74,582	3,974,000	3,974,000
P446	Rental Car Reconfiguration	117,032	2,271,041	0	0
P447	Terminal Building Curtain Wall Modification	46,434	230	0	0
P448	Terminal Floors Expansion Joints Improvements	1,095,360	142,332	0	0
P451	Main St Parking Lot Improvement & EV Charging Implementation	68,497	160,282	4,113,000	4,113,000
P452	Plumbing Infrastructure Replacement	(163,915)	0	0	0
P453	Methacrylate Road Protection Coating	81,550	3,210,053	0	0
P457	Common Use Passenger Processing System Replacement	111,021	3,736	10,000,000	10,000,000
P458	Building 366 Tenant Improvement	89,259	(169,228)	0	0
P459	Terminal Grease Interceptor Replacement and Improvement	177,459	70,044	2,280,400	2,280,400
P460	Concessions Infrastructure Phase II	241,988	282,842	960,000	960,000
P461	JWA Perimeter Fence Enhancement	138,709	41,557	434,000	434,000
P462	Terminal C lower Roadway Safety Enhancement	15,677	350,388	0	0
P464	MISC. Cup Improvement	17,822	4,923	0	0
P466	Elevator/Escalator Modernization and Refurbishment	6,138,374	6,844,695	553,630	553,630
P467	ARFF Roll Up Doors	13,520	114,955	190,000	190,000
P468	Taxiway B Service Road Realignment	97,363	3,021,282	1,561,000	1,561,000
P469	Baggage Handling System (BHS) Upper-Level Controls (ULC)	1,577,530	1,521,135	0	0
P470	JWA Facilities Security Improvements	66,471	1,015,205	14,154,000	14,154,000
P472	Commercial Ramp GSE EV	390,521	73,866	3,958,800	3,958,800
P473	Project Management Office Trailer Relocation	134,636	37,421	150,000	150,000
P474	Airfield Lighting Voltage Regulators Upgrade	36,223	51,424	100,000	100,000
P475	APRON LIGHTING REPLACEMENT	0	48,225	0	0
P476	TERMINAL PLAY AREA	28,663	374,234	0	0
P477	ARFF STORMWATER AND MATERIAL STORAGE IMPROVEMENTS	5,505	41,019	1,751,000	1,751,000
P478	AIRFIELD PAVEMENT MARKING IMPROVEMENTS	0	130,514	1,476,000	1,476,000
P479	SOUTH FUEL FARM AND MAINTENANCE YARD STORMWATER MGMT IMPRV	14,953	19,441	525,500	525,500
P480	BAG LIFTS & SLIDES REPLACEMENT GATES 16-21	365,011	0	0	0

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
		Actual	Estimate	Recommended	Final Budget
Operating Detail				Budget	
(1)		(2)	(3)	(4)	(5)
P481	COMMERCIAL RAMP STORMWATER TREATMENT	9,519	89,785	1,530,000	1,530,000
P482	AIRFIELD ASPHALT PAVEMENT IMPROVEMENTS	0	15,961	3,355,000	3,355,000
P483	AIRFIELD RUNWAY 2L/20R REHABILITATION	0	0	750,000	750,000
P484	PARKING ACCESS REVENUE CONTROL SYSTEMS REPLACEMENT	0	0	500,000	500,000
Total Structures and Improvements		21,175,674	50,933,930	118,251,990	118,251,990
TOTAL CAPITAL ASSET ACQUISITIONS		21,175,674	50,933,930	118,251,990	118,251,990

Columns may not total correctly due to rounding.

Note 1 - Operating Loss is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

283 - Airport Debt Service Fund

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING EXPENSES					
Services & Supplies					
1900	Professional and Specialized Services	25	0	0	0
1912	Investment Administrative Fees	31,729	33,522	55,000	55,000
	Total Services & Supplies	31,754	33,522	55,000	55,000
	TOTAL OPERATING EXPENSES	31,754	33,522	55,000	55,000
	OPERATING INCOME (LOSS) - Note 1	(31,754)	(33,522)	(55,000)	(55,000)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	4,113,891	5,069,841	3,108,000	3,108,000
	Total Revenue from Use of Money and Property	4,113,891	5,069,841	3,108,000	3,108,000
Miscellaneous Revenues					
7670	Miscellaneous Revenue	4,775	6,326	0	0
7720	Passenger Facility Charge	21,581,448	21,178,652	20,976,000	20,976,000
	Total Miscellaneous Revenues	21,586,223	21,184,978	20,976,000	20,976,000
	TOTAL NON-OPERATING REVENUES	25,700,114	26,254,819	24,084,000	24,084,000
NON-OPERATING EXPENSES					
Special Items					
5000	Special Items	0	0	75,399,894	75,399,894
	Total Special Items	0	0	75,399,894	75,399,894
	TOTAL NON-OPERATING EXPENSES	0	0	75,399,894	75,399,894
	NON-OPERATING INCOME (LOSS)	25,700,114	26,254,819	(51,315,894)	(51,315,894)
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	25,668,360	26,221,297	(51,370,894)	(51,370,894)
	4802 Transfers Out - to Funds 2AA-299	(1,689,316)	(9,233,206)	(43,442,137)	(43,442,137)
	CHANGE IN NET POSITION	23,979,044	16,988,091	(94,813,031)	(94,813,031)
	Net Position - Beginning Balance	63,217,451	87,196,495	94,813,031	94,813,031
	Net Position - Ending Balance	87,196,495	104,184,586	0	0

Columns may not total correctly due to rounding.

Note 1 - Income Before Capital Contributions and Transfers is understated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end

284 - OCWR-FRB/Bee Canyon Landfill Escrow

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING EXPENSES					
Services & Supplies					
2490	Landfill Closure/Postclosure Costs	631,792	1,391,204	1,300,000	1,300,000
	Total Services & Supplies	631,792	1,391,204	1,300,000	1,300,000
	TOTAL OPERATING EXPENSES	631,792	1,391,204	1,300,000	1,300,000
	OPERATING INCOME (LOSS)	(631,792)	(1,391,204)	(1,300,000)	(1,300,000)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	1,406,823	1,465,970	1,180,000	1,180,000
	Total Revenue from Use of Money and Property	1,406,823	1,465,970	1,180,000	1,180,000
	TOTAL NON-OPERATING REVENUES	1,406,823	1,465,970	1,180,000	1,180,000
	NON-OPERATING INCOME (LOSS)	1,406,823	1,465,970	1,180,000	1,180,000
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	775,031	74,766	(120,000)	(120,000)
	Changes to Reserves - Net Position, Restricted - (Inc)/Dec	1,100,800	140,000	120,000	120,000
	CHANGE IN NET POSITION	1,875,831	214,766	0	0
	Net Position - Beginning Balance	792,639	2,668,470	0	0
	Net Position - Ending Balance	2,668,470	2,883,236	0	0

Columns may not total correctly due to rounding.

286 - OCWR - Brea/Olinda Landfill Escrow

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING EXPENSES					
Services & Supplies					
2490	Landfill Closure/Postclosure Costs	3,262,578	1,840,169	2,100,000	2,100,000
	Total Services & Supplies	3,262,578	1,840,169	2,100,000	2,100,000
	TOTAL OPERATING EXPENSES	3,262,578	1,840,169	2,100,000	2,100,000
	OPERATING INCOME (LOSS)	(3,262,578)	(1,840,169)	(2,100,000)	(2,100,000)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	1,934,549	2,173,618	1,750,000	1,750,000
	Total Revenue from Use of Money and Property	1,934,549	2,173,618	1,750,000	1,750,000
	TOTAL NON-OPERATING REVENUES	1,934,549	2,173,618	1,750,000	1,750,000
	NON-OPERATING INCOME (LOSS)	1,934,549	2,173,618	1,750,000	1,750,000
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,328,029)	333,449	(350,000)	(350,000)
	7812 Transfers In - from Funds 2AA-299	4,000,000	0	0	0
	Changes to Reserves - Net Position, Restricted - (Inc)/Dec	0	650,000	350,000	350,000
	CHANGE IN NET POSITION	2,671,971	983,449	0	0
	Net Position - Beginning Balance	136,549	2,808,520	0	0
	Net Position - Ending Balance	2,808,520	3,791,969	0	0

Columns may not total correctly due to rounding.

287 - OCWR - Prima Deshecha Landfill Escrow

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)	(2)	(3)	(4)	(5)	
OPERATING EXPENSES					
Services & Supplies					
2490	Landfill Closure/Postclosure Costs	1,339,142	1,396,800	1,900,000	1,900,000
	Total Services & Supplies	1,339,142	1,396,800	1,900,000	1,900,000
	TOTAL OPERATING EXPENSES	1,339,142	1,396,800	1,900,000	1,900,000
	OPERATING INCOME (LOSS)	(1,339,142)	(1,396,800)	(1,900,000)	(1,900,000)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	1,137,939	1,343,525	1,080,000	1,080,000
	Total Revenue from Use of Money and Property	1,137,939	1,343,525	1,080,000	1,080,000
	TOTAL NON-OPERATING REVENUES	1,137,939	1,343,525	1,080,000	1,080,000
	NON-OPERATING INCOME (LOSS)	1,137,939	1,343,525	1,080,000	1,080,000
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(201,203)	(53,275)	(820,000)	(820,000)
	7812 Transfers In - from Funds 2AA-299	4,000,000	0	0	0
	Changes to Reserves - Net Position, Restricted - (Inc)/Dec	0	360,000	820,000	820,000
	CHANGE IN NET POSITION	3,798,797	306,725	0	0
	Net Position - Beginning Balance	346,247	4,145,044	0	0
	Net Position - Ending Balance	4,145,044	4,451,769	0	0

Columns may not total correctly due to rounding.

289 - OCIT Countywide Services

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Revenue from Use of Money and Property					
6620	Short-Term Leases/Rents/Concessions-Other	1,049,118	1,023,641	1,120,403	1,120,403
6621	Lease Revenues	53,079	52,958	0	0
6640	Interest Lease	4,681	4,625	0	0
	Total Revenue from Use of Money and Property	1,106,878	1,081,224	1,120,403	1,120,403
Charges For Services					
7590	Other Charges for Services	90,849,246	95,447,968	99,737,395	99,737,395
	Total Charges For Services	90,849,246	95,447,968	99,737,395	99,737,395
	TOTAL OPERATING REVENUES	91,956,124	96,529,192	100,857,798	100,857,798
OPERATING EXPENSES					
Salaries & Benefits					
0100	Salaries and Wages	18,873	140,980	530,679	530,679
0101	Regular Salaries	7,998,348	9,133,570	8,887,011	8,887,011
0102	Extra Help	46,929	31,296	0	0
0103	Overtime	99,402	131,073	102,755	102,755
0104	Annual Leave Payoffs	3,855	0	4,000	4,000
0105	Vacation Payoffs	192,924	112,124	217,668	217,668
0110	Performance Incentive Pay	0	51	0	0
0111	Other Pay	10,933	931	1,680	1,680
0150	Labor Burden	161	0	0	0
0160	Labor Overhead	775	0	0	0
0200	Retirement	2,820,423	3,284,326	3,188,979	3,188,979
0204	County Paid Executive Deferred Compensation Plan	9,522	10,035	9,508	9,508
0205	1.62% Retirement ER Contribution 401(A) Plan	44,469	55,977	74,422	74,422
0206	Retiree Medical	37,175	90,697	80,043	80,043
0207	Health Reimbursement Account	331,751	106,372	100,728	100,728
0301	Unemployment Insurance	0	2,940	7,058	7,058
0305	Salary Continuance Insurance	11,219	14,538	13,494	13,494
0306	Health Insurance	965,962	1,063,934	1,029,996	1,029,996
0308	Dental Insurance	24,071	18,951	38,532	38,532
0309	Life Insurance	2,206	2,493	2,292	2,292
0310	Accidental Death and Dismemberment Insurance	548	688	768	768
0319	Other Insurance	21,820	20,487	20,244	20,244

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
0352	Workers Compensation - General	34,902	31,812	32,322	32,322
0401	Medicare	118,984	134,480	128,878	128,878
0402	Executive Car Allowance	9,180	9,180	9,180	9,180
0403	Optional Benefit Program	115,333	124,083	102,528	102,528
	Total Salaries & Benefits	12,919,765	14,521,018	14,582,765	14,582,765
Services & Supplies					
0740	Enterprise Telephone Service Charges	278,980	258,283	272,335	272,335
0741	Telephone Service Charges from Vendors	6,226,984	6,068,688	6,757,666	6,757,666
0742	Cell Phones, Pagers, Blackberry Devices	1,538	1,258	6,200	6,200
0900	Food	2,505	2,406	2,000	2,000
1000	Household Expense	367,547	208,591	209,887	209,887
1001	Household Expense - Trash	16,010	15,541	16,351	16,351
1100	Insurance	242,703	315,865	300,000	300,000
1300	Maintenance Equipment - Non-IT Maintenance	1,208	1,830	5,364	5,364
1340	Software Maintenance & Support	845,072	963,714	862,202	862,202
1341	Hardware Maintenance & Support	4,057,077	4,076,928	1,672,763	1,672,763
1400	Maintenance - Buildings and Improvements	324,447	382,673	390,187	390,187
1402	Minor Alterations and Improvements	101,067	388,158	101,745	101,745
1500	Medical, Dental and Laboratory Supplies	1,152	0	0	0
1600	Memberships	76,844	12,950	80,637	80,637
1700	Miscellaneous Expense	0	17	0	0
1800	Office Expense	72,724	69,744	96,779	96,779
1801	Duplicating Services (CEO/Reprographics)	213	569	1,320	1,320
1803	Postage	1,365	10,327	1,276	1,276
1809	Minor Office Equipment to be Controlled	1,458	0	0	0
1840	IT Hardware Purchases (Purchases under \$5,000)	924,307	2,228,820	745,400	745,400
1900	Professional and Specialized Services	6,451,047	4,167,495	9,673,907	9,673,907
1908	Temporary Help	338,163	425,584	550,000	550,000
1911	CWCAP Charges	810,876	978,687	1,000,000	1,000,000
1912	Investment Administrative Fees	9,230	9,376	9,526	9,526
1920	Non-Claimable Administrative Expense	0	0	25,000	25,000
1940	Enterprise IT Services	3,255,367	3,432,849	5,725,837	5,725,837
1941	IT Professional Services Contracts	38,695,690	38,299,518	48,397,449	48,397,449
2110	Short-Term Leases-Equipment	737	0	3,100	3,100
2140	Software Leases & Licenses	261,637	0	0	0
2143	Short-Term SBITA	3,423,625	7,224,314	5,251,928	5,251,928
2210	Short-Term Lease-Buildings and Improvements	65,704	607	65,700	65,700
2300	Small Tools and Instruments	3,338	49	4,200	4,200
2400	Special Departmental Expense	41,327	45,442	146,000	146,000

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)	(2)	(3)	(4)	(5)	
2600	Transportation and Travel - General	9,555	9,598	0	0
2601	Private Auto Mileage	591	489	385	385
2602	Garage Expense	27,658	38,917	56,880	56,880
2700	Transportation and Travel - Meetings/ Conferences	18,059	34,877	7,802	7,802
2740	IT Training & Travel	4,367	0	0	0
2800	Utilities	0	323	0	0
2801	Utilities - Purchased Electricity	1,410,026	1,267,291	1,451,816	1,451,816
2802	Utilities - Purchased Gas	4,128	2,519	4,543	4,543
2803	Utilities - Purchased Water	37,531	39,545	45,073	45,073
2890	Intra-Agency Services & Supplies Billing Offsets	(5,965,102)	(6,069,243)	(8,081,267)	(8,081,267)
	Total Services & Supplies	62,446,755	64,914,599	75,859,991	75,859,991
Other Charges					
3200	Bond Redemption	83,398	96,163	85,898	85,898
3251	Financed Purchase - Principal Payment	83,161	(1)	4,273,924	4,273,924
3252	Lease Equipment - Debt Service Principal	0	0	11,179	11,179
3254	Lease Buildings and Improvements - Debt Service Principal	0	0	517,014	517,014
32563256	SBITA Debt Service Principal	1	(1)	5,193,981	5,193,981
3700	Taxes and Assessments	2,273	2,081	2,068	2,068
	Total Other Charges	168,833	98,242	10,084,064	10,084,064
Equipment					
4040	IT Equipment (Purchases over \$10,000)	0	0	3,501,500	3,501,500
	Total Equipment	0	0	3,501,500	3,501,500
Structures & Improvements					
4200	Structures and Improvements	0	0	2,951,627	2,951,627
	Total Structures & Improvements	0	0	2,951,627	2,951,627
Miscellaneous					
5300	Depreciation	8,920,496	11,409,673	12,538,938	12,538,938
	Total Miscellaneous	8,920,496	11,409,673	12,538,938	12,538,938
TOTAL OPERATING EXPENSES		84,455,849	90,943,531	119,518,885	119,518,885
OPERATING INCOME (LOSS) - Note 1		7,500,275	5,585,661	(18,661,087)	(18,661,087)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	1,194,629	1,357,150	867,304	867,304
	Total Revenue from Use of Money and Property	1,194,629	1,357,150	867,304	867,304
Intergovernmental Revenues					
7060	Federal - Disaster Relief	(22,287)	0	0	0
7130	Other Governmental Agencies	241,054	238,636	233,000	233,000
	Total Intergovernmental Revenues	218,767	238,636	233,000	233,000

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
Miscellaneous Revenues					
7662	Other Sales - Non-Taxable - Resale	3,755	4,889	0	0
7670	Miscellaneous Revenue	26,960	62,462	0	0
	Total Miscellaneous Revenues	30,715	67,351	0	0
TOTAL NON-OPERATING REVENUES		1,444,111	1,663,137	1,100,304	1,100,304
NON-OPERATING EXPENSES					
Other Charges					
3300	Interest on Bonds	172,677	184,874	177,857	177,857
3351	Lease Purchase Interest Payment	8,022	0	0	0
3352	Lease Equipment - Debt Service Interest	1,140	1,266	1,007	1,007
3354	Lease Buildings and Improvements - Debt Service Interest	0	281,220	0	0
3356	SBITA - Debt Service Interest	190,462	162,238	68,311	68,311
	Total Other Charges	372,301	629,598	247,175	247,175
Miscellaneous					
5400	Loss or Gain on Disposition of Assets	43,536	821,366	0	0
	Total Miscellaneous	43,536	821,366	0	0
TOTAL NON-OPERATING EXPENSES		415,837	1,450,964	247,175	247,175
NON-OPERATING INCOME (LOSS)		1,028,274	212,173	853,129	853,129
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2		8,528,549	5,797,834	(17,807,958)	(17,807,958)
	7805 Capital Contributions	0	950	0	0
	7810 Transfers In - from Fund 100	445,865	0	0	0
	7811 Transfers In - from Funds 101-199	1,937,806	261,134	0	0
	7812 Transfers In - from Funds 2AA-299	0	0	0	0
	4800 Transfers Out - to Fund 100	0	0	0	0
	4802 Transfers Out - to Funds 2AA-299	0	0	0	0
	Changes to Reserves - Encumbrance - (Inc.)/Dec.	(846,644)	2,231,588	0	0
	Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(3,359,419)	(2,891,905)	12,538,938	12,538,938
	Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(1,463,231)	(3,387,788)	(7,370,384)	(7,370,384)
CHANGE IN NET POSITION		5,242,926	2,011,813	(12,639,404)	(12,639,404)
	Net Position - Beginning Balance	8,764,731	14,007,657	12,639,404	12,639,404
	Net Position - Ending Balance	14,007,657	16,019,470	0	0
CAPITAL ASSET ACQUISITIONS					
Equipment					
4000	Equipment (Purchases over \$10,000)	1,165	0	0	0
4040	IT Equipment (Purchases over \$10,000)	2,357,017	2,533,707	3,501,500	3,501,500
	Total Equipment	2,358,182	2,533,707	3,501,500	3,501,500

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
4200 Structures and Improvements					
3330	Data Center Operations	16,767	0	0	0
P640	KVA Back-Up Generator Project	207,557	330,911	2,235,000	2,235,000
P656	OCIT - LEAK DETECTION UPGRADE	0	0	125,000	125,000
P657	OCDC ATRIUM STRUCTURAL UPGRADES	0	117,781	0	0
PN02	DATA CENTER MONITORING SYSTEM UPGRADE	3,373	24,772	466,627	466,627
PN03	DATA CENTER COMPUTER END-ROW NETWORKING	0	0	125,000	125,000
	Total Structures and Improvements	227,697	473,464	2,951,627	2,951,627
4251 Commercially Acquired Multi-Year Software Amortizable					
3300	Information Technology ISF	(6,286)	0	0	0
3351	Enterprise Privacy and Cyber Security	0	570,126	0	0
3360	Physical Security Badge	6,286	0	0	0
	Total Commercially Acquired Multi-Year Software Amortizable	0	570,126	0	0
TOTAL CAPITAL ASSET ACQUISITIONS		2,585,879	3,577,297	6,453,127	6,453,127

Columns may not total correctly due to rounding.

Note 1 - Operating Loss is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

290 - Insured Health Plans ISF

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Miscellaneous Revenues					
7710	Insurance Premiums	196,871,784	209,560,315	227,461,294	227,461,294
	Total Miscellaneous Revenues	196,871,784	209,560,315	227,461,294	227,461,294
	TOTAL OPERATING REVENUES	196,871,784	209,560,315	227,461,294	227,461,294
OPERATING EXPENSES					
Other Charges					
3530	Insurance Premiums	197,283,729	209,674,346	227,461,294	227,461,294
	Total Other Charges	197,283,729	209,674,346	227,461,294	227,461,294
	TOTAL OPERATING EXPENSES	197,283,729	209,674,346	227,461,294	227,461,294
	OPERATING INCOME (LOSS)	(411,945)	(114,031)	0	0
NON-OPERATING REVENUES					
Miscellaneous Revenues					
7670	Miscellaneous Revenue	0	2,500	0	0
	Total Miscellaneous Revenues	0	2,500	0	0
	TOTAL NON-OPERATING REVENUES	0	2,500	0	0
NON-OPERATING EXPENSES					
Special Items					
5000	Special Items	0	0	4,993,736	4,993,736
	Total Special Items	0	0	4,993,736	4,993,736
	TOTAL NON-OPERATING EXPENSES	0	0	4,993,736	4,993,736
	NON-OPERATING INCOME (LOSS)	0	2,500	(4,993,736)	(4,993,736)
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(411,945)	(111,531)	(4,993,736)	(4,993,736)
	CHANGE IN NET POSITION	(411,945)	(111,531)	(4,993,736)	(4,993,736)
	Net Position - Beginning Balance	6,514,258	6,102,313	4,993,736	4,993,736
	Net Position - Ending Balance	6,102,313	5,990,782	0	0

Columns may not total correctly due to rounding.

291 - Unemployment ISF

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Miscellaneous Revenues					
7710	Insurance Premiums	5	621,586	1,677,000	1,677,000
	Total Miscellaneous Revenues	5	621,586	1,677,000	1,677,000
	TOTAL OPERATING REVENUES	5	621,586	1,677,000	1,677,000
OPERATING EXPENSES					
Services & Supplies					
1900	Professional and Specialized Services	82,152	73,668	65,384	65,384
1911	CWCAP Charges	39,269	6,321	39,269	39,269
1912	Investment Administrative Fees	1,449	1,021	1,420	1,420
	Total Services & Supplies	122,870	81,010	106,073	106,073
Other Charges					
3500	Judgments and Damages	0	0	2,103,580	2,103,580
3520	Insurance Claims	1,038,026	1,297,561	0	0
	Total Other Charges	1,038,026	1,297,561	2,103,580	2,103,580
	TOTAL OPERATING EXPENSES	1,160,896	1,378,571	2,209,653	2,209,653
	OPERATING INCOME (LOSS)	(1,160,891)	(756,985)	(532,653)	(532,653)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	173,176	144,806	149,905	149,905
	Total Revenue from Use of Money and Property	173,176	144,806	149,905	149,905
Miscellaneous Revenues					
7670	Miscellaneous Revenue	432	268	0	0
	Total Miscellaneous Revenues	432	268	0	0
	TOTAL NON-OPERATING REVENUES	173,608	145,074	149,905	149,905
NON-OPERATING EXPENSES					
Special Items					
5000	Special Items	0	0	1,790,148	1,790,148
	Total Special Items	0	0	1,790,148	1,790,148
	TOTAL NON-OPERATING EXPENSES	0	0	1,790,148	1,790,148
	NON-OPERATING INCOME (LOSS)	173,608	145,074	(1,640,243)	(1,640,243)
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(987,283)	(611,911)	(2,172,896)	(2,172,896)

Summary of Final Budget by Revenue and Expense Category:

Operating Detail (1)	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
	Actual	Estimate	Recommended Budget	Final Budget
	(2)	(3)	(4)	(5)
Changes to Reserves - Encumbrance - (Inc.)/ Dec.	(1,796)	0	0	0
CHANGE IN NET POSITION	(989,079)	(611,911)	(2,172,896)	(2,172,896)
Net Position - Beginning Balance	3,869,574	2,880,495	2,172,896	2,172,896
Net Position - Ending Balance	2,880,495	2,268,584	0	0

Columns may not total correctly due to rounding.

292 - Self-Insured PPO Health Plans ISF

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Miscellaneous Revenues					
7710	Insurance Premiums	73,385,296	77,125,731	82,234,711	82,234,711
	Total Miscellaneous Revenues	73,385,296	77,125,731	82,234,711	82,234,711
	TOTAL OPERATING REVENUES	73,385,296	77,125,731	82,234,711	82,234,711
OPERATING EXPENSES					
Services & Supplies					
1800	Office Expense	0	0	31,500	31,500
1900	Professional and Specialized Services	3,228,202	3,199,168	3,229,358	3,229,358
1911	CWCAP Charges	78,081	82,847	78,081	78,081
1912	Investment Administrative Fees	7,630	7,178	4,820	4,820
2400	Special Departmental Expense	733,954	736,885	740,262	740,262
2700	Transportation and Travel - Meetings/ Conferences	0	0	10,758	10,758
	Total Services & Supplies	4,047,867	4,026,078	4,094,779	4,094,779
Other Charges					
3520	Insurance Claims	74,232,697	92,907,255	87,787,440	87,787,440
3530	Insurance Premiums	268,454	571,867	592,936	592,936
	Total Other Charges	74,501,151	93,479,122	88,380,376	88,380,376
	TOTAL OPERATING EXPENSES	78,549,018	97,505,200	92,475,155	92,475,155
	OPERATING INCOME (LOSS)	(5,163,722)	(20,379,469)	(10,240,444)	(10,240,444)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	948,911	990,838	948,911	948,911
	Total Revenue from Use of Money and Property	948,911	990,838	948,911	948,911
Intergovernmental Revenues					
7040	Federal - Health Administration	28,493	0	0	0
	Total Intergovernmental Revenues	28,493	0	0	0
Miscellaneous Revenues					
7670	Miscellaneous Revenue	7,315,120	12,447,400	9,909,544	9,909,544
	Total Miscellaneous Revenues	7,315,120	12,447,400	9,909,544	9,909,544
	TOTAL NON-OPERATING REVENUES	8,292,524	13,438,238	10,858,455	10,858,455
NON-OPERATING EXPENSES					
Special Items					
5000	Special Items	0	0	7,772,019	7,772,019
	Total Special Items	0	0	7,772,019	7,772,019

Summary of Final Budget by Revenue and Expense Category:

Operating Detail (1)	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
	Actual (2)	Estimate (3)	Recommended Budget (4)	Final Budget (5)
TOTAL NON-OPERATING EXPENSES	0	0	7,772,019	7,772,019
NON-OPERATING INCOME (LOSS)	8,292,524	13,438,238	3,086,436	3,086,436
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,128,802	(6,941,231)	(7,154,008)	(7,154,008)
Changes to Reserves - Encumbrance - (Inc.)/ Dec.	167,204	(51,904)	0	0
CHANGE IN NET POSITION	3,296,006	(6,993,135)	(7,154,008)	(7,154,008)
Net Position - Beginning Balance	8,778,196	12,074,202	7,154,008	7,154,008
Net Position - Ending Balance	12,074,202	5,081,067	0	0

Columns may not total correctly due to rounding.

293 - Workers' Compensation ISF

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Charges For Services					
7590	Other Charges for Services	19,132	21,019	25,000	25,000
	Total Charges For Services	19,132	21,019	25,000	25,000
Miscellaneous Revenues					
7710	Insurance Premiums	60,540,714	59,333,753	59,372,149	59,372,149
	Total Miscellaneous Revenues	60,540,714	59,333,753	59,372,149	59,372,149
	TOTAL OPERATING REVENUES	60,559,846	59,354,772	59,397,149	59,397,149
OPERATING EXPENSES					
Salaries & Benefits					
0100	Salaries and Wages	25,277	10,286	0	0
0101	Regular Salaries	2,448,769	2,623,904	2,949,597	2,949,597
0103	Overtime	12,058	13,045	30,000	30,000
0105	Vacation Payoffs	32,098	43,502	110,000	110,000
0111	Other Pay	1,674	1,687	1,680	1,680
0200	Retirement	838,325	924,738	1,033,189	1,033,189
0204	County Paid Executive Deferred Compensation Plan	28	162	0	0
0205	1.62% Retirement ER Contribution 401(A) Plan	19,859	18,236	41,836	41,836
0206	Retiree Medical	10,954	26,021	26,562	26,562
0207	Health Reimbursement Account	103,605	33,466	37,800	37,800
0301	Unemployment Insurance	0	837	2,354	2,354
0305	Salary Continuance Insurance	3,568	4,029	4,300	4,300
0306	Health Insurance	268,524	267,959	305,772	305,772
0308	Dental Insurance	7,205	5,173	12,840	12,840
0309	Life Insurance	691	716	840	840
0310	Accidental Death and Dismemberment Insurance	172	198	240	240
0319	Other Insurance	7,063	6,909	8,424	8,424
0352	Workers Compensation - General	43,111	38,390	40,521	40,521
0401	Medicare	35,785	38,346	42,805	42,805
0403	Optional Benefit Program	36,167	35,000	33,720	33,720
	Total Salaries & Benefits	3,894,933	4,092,604	4,682,480	4,682,480
Services & Supplies					
0740	Enterprise Telephone Service Charges	12,557	18,987	22,000	22,000
0742	Cell Phones, Pagers, Blackberry Devices	12,903	10,632	15,000	15,000

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)	(2)	(3)	(4)	(5)	
0900	Food	491	719	1,000	1,000
1000	Household Expense	23,059	34,746	35,766	35,766
1001	Household Expense - Trash	991	1,137	901	901
1100	Insurance	447,898	496,764	550,738	550,738
1300	Maintenance Equipment - Non-IT Maintenance	309	118	500	500
1340	Software Maintenance & Support	24,403	20,871	35,000	35,000
1341	Hardware Maintenance & Support	0	0	500	500
1400	Maintenance - Buildings and Improvements	13,474	21,099	5,000	5,000
1402	Minor Alterations and Improvements	876	1,236	3,000	3,000
1502	Medical Supplies	0	0	250	250
1600	Memberships	3,140	2,730	5,000	5,000
1800	Office Expense	9,554	7,808	15,000	15,000
1801	Duplicating Services (CEO/Reprographics)	179	138	2,000	2,000
1802	Periodicals and Journals	0	76	1,000	1,000
1803	Postage	242	805	1,000	1,000
1809	Minor Office Equipment to be Controlled	129	190	5,000	5,000
1840	IT Hardware Purchases (Purchases under \$5,000)	5,417	0	10,000	10,000
1900	Professional and Specialized Services	6,557,974	5,816,146	8,285,397	8,285,397
1908	Temporary Help	10,499	0	10,000	10,000
1911	CWCAP Charges	209,489	236,005	250,000	250,000
1912	Investment Administrative Fees	55,802	52,955	80,000	80,000
1940	Enterprise IT Services	357,315	199,958	350,000	350,000
2110	Short-Term Leases-Equipment	2,834	1,223	5,000	5,000
2143	Short-Term SBITA	93,760	101,432	10,000	10,000
2300	Small Tools and Instruments	0	5,226	8,000	8,000
2400	Special Departmental Expense	29,058	19,190	60,000	60,000
2600	Transportation and Travel - General	21,970	22,509	25,000	25,000
2601	Private Auto Mileage	696	170	5,000	5,000
2602	Garage Expense	9,048	18,247	30,000	30,000
2700	Transportation and Travel - Meetings/Conferences	4,106	4,276	12,000	12,000
2801	Utilities - Purchased Electricity	6,390	10,985	10,000	10,000
2802	Utilities - Purchased Gas	20,864	26,067	22,135	22,135
2803	Utilities - Purchased Water	6,420	10,356	6,812	6,812
2890	Intra-Agency Services & Supplies Billing Offsets	(62,315)	(59,409)	(66,521)	(66,521)
	Total Services & Supplies	7,879,532	7,083,392	9,811,478	9,811,478
Other Charges					
3100	Contributions to Non-County Government Agencies	0	0	800,000	800,000
3200	Bond Redemption	76,818	123,346	125,947	125,947

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
32563256 SBITA Debt Service Principal		0	0	85,494	85,494
SBITA Debt Service Principal					
3520 Insurance Claims - Note 1		56,308,072	55,235,330	48,571,027	48,571,027
3700 Taxes and Assessments		2,110	1,528	3,000	3,000
Total Other Charges		56,387,000	55,360,204	49,585,468	49,585,468
Miscellaneous					
5300 Depreciation		10,712	11,114	20,000	20,000
Total Miscellaneous		10,712	11,114	20,000	20,000
TOTAL OPERATING EXPENSES		68,172,177	66,547,314	64,099,426	64,099,426
OPERATING INCOME (LOSS)		(7,612,331)	(7,192,542)	(4,702,277)	(4,702,277)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610 Interest		7,140,908	7,865,028	3,915,605	3,915,605
Total Revenue from Use of Money and Property		7,140,908	7,865,028	3,915,605	3,915,605
Miscellaneous Revenues					
7670 Miscellaneous Revenue		515,509	313,907	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks		1,702	0	0	0
Total Miscellaneous Revenues		517,211	313,907	100,000	100,000
TOTAL NON-OPERATING REVENUES		7,658,119	8,178,935	4,015,605	4,015,605
NON-OPERATING EXPENSES					
Other Charges					
3300 Interest on Bonds		182,803	273,836	260,955	260,955
3356 SBITA - Debt Service Interest		1,260	856	856	856
Total Other Charges		184,063	274,692	261,811	261,811
Miscellaneous					
5400 Loss or Gain on Disposition of Assets		(25,000)	0	0	0
Total Miscellaneous		(25,000)	0	0	0
TOTAL NON-OPERATING EXPENSES		159,063	274,692	261,811	261,811
NON-OPERATING INCOME (LOSS)		7,499,056	7,904,243	3,753,794	3,753,794
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		(113,275)	711,701	(948,483)	(948,483)
7810 Transfers In - from Fund 100					
		58,863	46,714	250,000	250,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.					
		153,246	(385,967)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec					
		(100,146)	(5,407)	0	0
CHANGE IN NET POSITION		(1,312)	367,041	(698,483)	(698,483)
Net Position - Beginning Balance		379,901	378,589	698,483	698,483
Net Position - Ending Balance		378,589	745,630	0	0
CAPITAL ASSET ACQUISITIONS					
Capital Assets					

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
Equipment					
4000	Equipment (Purchases over \$10,000)	0	0	0	0
	Total Equipment	0	0	0	0
	TOTAL CAPITAL ASSET ACQUISITIONS	0	0	0	0

Columns may not total correctly due to rounding.

Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims incurred but not reported (IBNR) as well as reported claims.

294 - Property & Casualty Risk ISF

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Charges For Services					
7590	Other Charges for Services	105,766	101,776	140,000	140,000
	Total Charges For Services	105,766	101,776	140,000	140,000
Miscellaneous Revenues					
7710	Insurance Premiums	36,695,560	41,826,145	48,200,114	48,200,114
	Total Miscellaneous Revenues	36,695,560	41,826,145	48,200,114	48,200,114
	TOTAL OPERATING REVENUES	36,801,326	41,927,921	48,340,114	48,340,114
OPERATING EXPENSES					
Salaries & Benefits					
0100	Salaries and Wages	18,828	138,710	0	0
0101	Regular Salaries	1,344,790	1,476,744	1,575,331	1,575,331
0103	Overtime	15,334	9,287	15,000	15,000
0105	Vacation Payoffs	34,389	25,463	75,000	75,000
0111	Other Pay	847	839	840	840
0200	Retirement	464,962	525,764	561,441	561,441
0205	1.62% Retirement ER Contribution 401(A) Plan	14,944	14,627	15,915	15,915
0206	Retiree Medical	6,332	14,626	14,208	14,208
0207	Health Reimbursement Account	60,447	21,974	22,116	22,116
0301	Unemployment Insurance	0	470	1,269	1,269
0305	Salary Continuance Insurance	1,937	2,396	2,610	2,610
0306	Health Insurance	182,970	201,893	225,216	225,216
0308	Dental Insurance	4,867	3,695	9,072	9,072
0309	Life Insurance	440	487	588	588
0310	Accidental Death and Dismemberment Insurance	109	135	168	168
0319	Other Insurance	4,802	4,300	4,176	4,176
0352	Workers Compensation - General	5,131	5,082	5,254	5,254
0401	Medicare	19,869	21,475	22,863	22,863
0403	Optional Benefit Program	21,000	24,500	23,772	23,772
	Total Salaries & Benefits	2,201,998	2,492,467	2,574,839	2,574,839
Services & Supplies					
0740	Enterprise Telephone Service Charges	24,845	26,516	28,000	28,000
0742	Cell Phones, Pagers, Blackberry Devices	2,717	2,550	3,500	3,500
1000	Household Expense	15,359	9,497	9,776	9,776
1001	Household Expense - Trash	661	552	601	601

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
1100	Insurance	28,200,156	30,651,263	33,000,000	33,000,000
1300	Maintenance Equipment - Non-IT Maintenance	0	72	1,000	1,000
1340	Software Maintenance & Support	6,375	6,375	10,000	10,000
1341	Hardware Maintenance & Support	0	0	1,000	1,000
1400	Maintenance - Buildings and Improvements	3,609	3,747	8,000	8,000
1402	Minor Alterations and Improvements	897	338	1,500	1,500
1502	Medical Supplies	0	0	250	250
1600	Memberships	783	420	1,000	1,000
1800	Office Expense	18,113	20,728	15,000	15,000
1801	Duplicating Services (CEO/Reprographics)	326	46	1,000	1,000
1802	Periodicals and Journals	0	0	1,000	1,000
1803	Postage	4,227	4,673	5,000	5,000
1809	Minor Office Equipment to be Controlled	0	99	2,000	2,000
1840	IT Hardware Purchases (Purchases under \$5,000)	1,808	0	5,000	5,000
1900	Professional and Specialized Services	739,839	776,373	934,958	934,958
1911	CWCAP Charges	253,213	269,543	300,000	300,000
1912	Investment Administrative Fees	13,922	6,380	30,000	30,000
1940	Enterprise IT Services	81,103	80,764	150,000	150,000
2110	Short-Term Leases-Equipment	4,621	2,018	0	0
2143	Short-Term SBITA	2,001	370	10,000	10,000
2400	Special Departmental Expense	2,638	2,558	30,000	30,000
2600	Transportation and Travel - General	15,555	15,035	15,300	15,300
2601	Private Auto Mileage	0	0	2,000	2,000
2602	Garage Expense	0	107	2,000	2,000
2700	Transportation and Travel - Meetings/Conferences	1,620	3,290	5,000	5,000
2801	Utilities - Purchased Electricity	4,260	3,261	4,520	4,520
2802	Utilities - Purchased Gas	13,909	7,851	14,756	14,756
2803	Utilities - Purchased Water	4,282	3,302	4,543	4,543
2890	Intra-Agency Services & Supplies Billing Offsets	(11,793)	(15,305)	(12,662)	(12,662)
	Total Services & Supplies	29,405,046	31,882,423	34,584,042	34,584,042
Services & Supplies Reimbursements					
2900	Services and Supplies Reimbursement	(6,385)	(5,211)	(7,000)	(7,000)
	Total Services & Supplies Reimbursements	(6,385)	(5,211)	(7,000)	(7,000)
Other Charges					
3100	Contributions to Non-County Government Agencies	0	0	410,000	410,000
3200	Bond Redemption	51,204	34,880	34,397	34,397
3252	Lease Equipment - Debt Service Principal	0	0	2,000	2,000

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
32563256 SBITA Debt Service Principal		0	0	74,000	74,000
SBITA Debt Service Principal					
3500	Judgments and Damages - Note 1	8,308,008	64,452,164	379,149,525	379,149,525
3700	Taxes and Assessments	1,406	1,019	2,000	2,000
	Total Other Charges	8,360,618	64,488,063	379,671,922	379,671,922
Miscellaneous					
5300	Depreciation	73,265	74,605	72,595	72,595
	Total Miscellaneous	73,265	74,605	72,595	72,595
TOTAL OPERATING EXPENSES		40,034,542	98,932,347	416,896,398	416,896,398
OPERATING INCOME (LOSS)		(3,233,216)	(57,004,426)	(368,556,284)	(368,556,284)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	1,706,115	952,540	495,456	495,456
	Total Revenue from Use of Money and Property	1,706,115	952,540	495,456	495,456
Miscellaneous Revenues					
7670	Miscellaneous Revenue	1,472,756	11,014,454	100,000	100,000
7680	Six-Month Expired (Outlawed) Checks	0	606,971	0	0
	Total Miscellaneous Revenues	1,472,756	11,621,425	100,000	100,000
TOTAL NON-OPERATING REVENUES		3,178,871	12,573,965	595,456	595,456
NON-OPERATING EXPENSES					
Other Charges					
3300	Interest on Bonds	121,850	77,437	71,268	71,268
3352	Lease Equipment - Debt Service Interest	42	585	500	500
3356	SBITA - Debt Service Interest	8,538	5,803	3,000	3,000
	Total Other Charges	130,430	83,825	74,768	74,768
TOTAL NON-OPERATING EXPENSES		130,430	83,825	74,768	74,768
NON-OPERATING INCOME (LOSS)		3,048,441	12,490,140	520,688	520,688
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		(184,775)	(44,514,286)	(368,035,596)	(368,035,596)
	7810 Transfers In - from Fund 100	0	0	365,000,000	365,000,000
	7811 Transfers In - from Funds 101-199	0	42,500,000	0	0
	Changes to Reserves - Encumbrance - (Inc.)/Dec.	433,809	2,670,563	0	0
	Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	4,736	1,038	0	0
CHANGE IN NET POSITION		253,770	657,315	(3,035,596)	(3,035,596)
	Net Position - Beginning Balance	2,128,081	2,381,851	3,035,596	3,035,596
	Net Position - Ending Balance	2,381,851	3,039,166	0	0

Columns may not total correctly due to rounding.

Note 1 - The County has adopted a policy of including in the fiscal year-end expense accruals an amount equal to claims incurred but not reported (IBNR) as well as reported claims.

295 - OCWR Importation Revenue Sharing

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Charges For Services					
7520	Sanitation Services	52,729,713	59,876,078	35,000,000	35,000,000
	Total Charges For Services	52,729,713	59,876,078	35,000,000	35,000,000
	TOTAL OPERATING REVENUES	52,729,713	59,876,078	35,000,000	35,000,000
OPERATING EXPENSES					
Services & Supplies					
1912	Investment Administrative Fees	9,175	8,596	7,000	7,000
	Total Services & Supplies	9,175	8,596	7,000	7,000
Other Charges					
3100	Contributions to Non-County Government Agencies	10,319,511	11,650,040	5,850,000	5,850,000
3700	Taxes and Assessments	2,224,042	2,467,663	700,000	700,000
	Total Other Charges	12,543,553	14,117,703	6,550,000	6,550,000
	TOTAL OPERATING EXPENSES	12,552,728	14,126,299	6,557,000	6,557,000
	OPERATING INCOME (LOSS)	40,176,985	45,749,779	28,443,000	28,443,000
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	1,242,360	1,385,491	783,000	783,000
	Total Revenue from Use of Money and Property	1,242,360	1,385,491	783,000	783,000
Miscellaneous Revenues					
7670	Miscellaneous Revenue	2,345	1,922	1,500,000	1,500,000
	Total Miscellaneous Revenues	2,345	1,922	1,500,000	1,500,000
	TOTAL NON-OPERATING REVENUES	1,244,705	1,387,413	2,283,000	2,283,000
NON-OPERATING EXPENSES					
Special Items					
5000	Special Items	0	0	1,500,000	1,500,000
	Total Special Items	0	0	1,500,000	1,500,000
	TOTAL NON-OPERATING EXPENSES	0	0	1,500,000	1,500,000
	NON-OPERATING INCOME (LOSS)	1,244,705	1,387,413	783,000	783,000
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	41,421,690	47,137,192	29,226,000	29,226,000
	4800 Transfers Out - to Fund 100	(8,376,544)	(9,506,839)	(5,400,000)	(5,400,000)
	4802 Transfers Out - to Funds 2AA-299	(33,045,146)	(37,630,353)	(23,826,000)	(23,826,000)

Summary of Final Budget by Revenue and Expense Category:

Operating Detail (1)	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
	Actual (2)	Estimate (3)	Recommended Budget (4)	Final Budget (5)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	6,744,386	0	0	0
CHANGE IN NET POSITION	6,744,386	0	0	0
Net Position - Beginning Balance	(6,744,386)	0	0	0
Net Position - Ending Balance	0	0	0	0

Columns may not total correctly due to rounding.

296 - OC Fleet Services

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Taxes					
6290	Other Taxes	12,847	11,759	11,503	11,503
	Total Taxes	12,847	11,759	11,503	11,503
Charges For Services					
7590	Other Charges for Services	33,707,829	37,017,976	37,077,437	37,077,437
	Total Charges For Services	33,707,829	37,017,976	37,077,437	37,077,437
	TOTAL OPERATING REVENUES	33,720,676	37,029,735	37,088,940	37,088,940
OPERATING EXPENSES					
Salaries & Benefits					
0100	Salaries and Wages	4,420	46,334	0	0
0101	Regular Salaries	5,659,061	6,073,901	6,583,148	6,583,148
0103	Overtime	121,364	214,911	133,487	133,487
0104	Annual Leave Payoffs	1,571	0	48,400	48,400
0105	Vacation Payoffs	86,857	124,795	117,683	117,683
0110	Performance Incentive Pay	0	4	0	0
0111	Other Pay	58,470	58,784	66,768	66,768
0200	Retirement	1,987,320	2,177,255	2,355,574	2,355,574
0205	1.62% Retirement ER Contribution 401(A) Plan	30,323	37,753	75,302	75,302
0206	Retiree Medical	27,186	60,857	59,948	59,948
0207	Health Reimbursement Account	281,092	112,802	115,200	115,200
0208	Pension Prepayment Discount	0	1,001	0	0
0301	Unemployment Insurance	0	2,024	5,195	5,195
0305	Salary Continuance Insurance	1,987	2,173	2,549	2,549
0306	Health Insurance	1,025,834	1,029,713	1,122,704	1,122,704
0308	Dental Insurance	5,707	3,679	10,296	10,296
0309	Life Insurance	513	490	688	688
0310	Accidental Death and Dismemberment Insurance	127	135	200	200
0319	Other Insurance	68,009	69,389	70,760	70,760
0352	Workers Compensation - General	691,793	835,424	795,599	795,599
0401	Medicare	82,125	90,327	96,388	96,388
0403	Optional Benefit Program	24,500	25,667	26,880	26,880
	Total Salaries & Benefits	10,158,259	10,967,418	11,686,769	11,686,769
Services & Supplies					
0600	Clothing and Personal Supplies	36,324	29,590	34,000	34,000

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
0740	Enterprise Telephone Service Charges	13,656	8,082	11,655	11,655
0742	Cell Phones, Pagers, Blackberry Devices	374,312	515,189	507,166	507,166
1000	Household Expense	130,761	157,850	137,000	137,000
1001	Household Expense - Trash	50,016	53,854	53,073	53,073
1100	Insurance	147,922	179,433	237,710	237,710
1300	Maintenance Equipment - Non-IT Maintenance	4,557,302	4,480,229	5,196,493	5,196,493
1301	Maintenance - Inventory Parts	13,126	11,124	26,600	26,600
1302	Parts not Direct Billed to Customers	169,144	161,075	173,150	173,150
1340	Software Maintenance & Support	239,094	169,353	300,000	300,000
1400	Maintenance - Buildings and Improvements	205,664	232,148	226,264	226,264
1402	Minor Alterations and Improvements	49,161	66,936	62,539	62,539
1600	Memberships	130	2,109	1,680	1,680
1700	Miscellaneous Expense	(8,075)	(11,794)	10,750	10,750
1800	Office Expense	12,460	12,011	28,485	28,485
1801	Duplicating Services (CEO/Reprographics)	5,616	2,557	5,841	5,841
1802	Periodicals and Journals	239	0	600	600
1803	Postage	842	1,532	1,700	1,700
1809	Minor Office Equipment to be Controlled	560	1,043	3,950	3,950
1840	IT Hardware Purchases (Purchases under \$5,000)	2,823	12,014	43,000	43,000
1900	Professional and Specialized Services	2,057,123	2,482,634	2,334,825	2,334,825
1911	CWCAP Charges	704,673	620,167	665,020	665,020
1912	Investment Administrative Fees	18,520	20,302	29,823	29,823
1940	Enterprise IT Services	0	23,423	16,271	16,271
1941	IT Professional Services Contracts	0	0	7,400	7,400
2110	Short-Term Leases-Equipment	5,111	4,765	13,337	13,337
2140	Software Leases & Licenses	6,483	68	0	0
2143	Short-Term SBITA	12,777	35,083	33,464	33,464
2300	Small Tools and Instruments	59,308	64,232	92,619	92,619
2400	Special Departmental Expense	5,787,167	5,214,826	7,062,167	7,062,167
2600	Transportation and Travel - General	15	272	500	500
2601	Private Auto Mileage	796	1,356	760	760
2602	Garage Expense	257,265	329,341	351,403	351,403
2700	Transportation and Travel - Meetings/ Conferences	397	1,206	15,000	15,000
2801	Utilities - Purchased Electricity	175,158	178,733	200,826	200,826
2802	Utilities - Purchased Gas	32,783	35,101	50,000	50,000
2803	Utilities - Purchased Water	16,595	16,287	17,605	17,605
2890	Intra-Agency Services & Supplies Billing Offsets	(260,847)	(329,341)	(351,403)	(351,403)
	Total Services & Supplies	14,874,401	14,782,790	17,601,273	17,601,273

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
Other Charges					
3252	Lease Equipment - Debt Service Principal	0	0	6,910	6,910
32563256	SBITA Debt Service Principal	0	(1)	36,700	36,700
3700	Taxes and Assessments	1,767	1,831	2,000	2,000
	Total Other Charges	1,767	1,830	45,610	45,610
Equipment					
4000	Equipment (Purchases over \$10,000)	0	0	17,184,500	17,269,500
	Total Equipment	0	0	17,184,500	17,269,500
Intangible Assets-Amortizable					
4251	Commercially Acquired Multi-Year Software Amortizable	0	0	10,923	10,923
	Total Intangible Assets-Amortizable	0	0	10,923	10,923
Miscellaneous					
5300	Depreciation	9,273,709	9,336,285	4,843,800	4,843,800
	Total Miscellaneous	9,273,709	9,336,285	4,843,800	4,843,800
	TOTAL OPERATING EXPENSES	34,308,136	35,088,323	51,372,875	51,457,875
	OPERATING INCOME (LOSS) - Note 1	(587,460)	1,941,412	(14,283,935)	(14,368,935)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	2,341,127	2,952,078	2,805,638	2,805,638
	Total Revenue from Use of Money and Property	2,341,127	2,952,078	2,805,638	2,805,638
Miscellaneous Revenues					
7670	Miscellaneous Revenue	54,248	93,982	66,238	66,238
7680	Six-Month Expired (Outlawed) Checks	(102)	0	255	255
	Total Miscellaneous Revenues	54,146	93,982	66,493	66,493
	TOTAL NON-OPERATING REVENUES	2,395,273	3,046,060	2,872,131	2,872,131
NON-OPERATING EXPENSES					
Other Charges					
3352	Lease Equipment - Debt Service Interest	114	1,332	500	500
3356	SBITA - Debt Service Interest	0	1,531	2,000	2,000
	Total Other Charges	114	2,863	2,500	2,500
Special Items					
5000	Special Items	0	0	2,450,000	2,450,000
	Total Special Items	0	0	2,450,000	2,450,000
Miscellaneous					
5400	Loss or Gain on Disposition of Assets	285,543	(214,978)	0	0
	Total Miscellaneous	285,543	(214,978)	0	0
	TOTAL NON-OPERATING EXPENSES	285,657	(212,115)	2,452,500	2,452,500
	NON-OPERATING INCOME (LOSS)	2,109,616	3,258,175	419,631	419,631

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2		1,522,156	5,199,587	(13,864,304)	(13,949,304)
7805 Capital Contributions		105,675	149,450	0	0
7810 Transfers In - from Fund 100		9,416,381	7,030,093	6,097,347	6,182,347
7811 Transfers In - from Funds 101-199		312,379	1,330,311	1,463,222	1,463,222
7814 Transfers In - from Funds 400-499		1,761,390	2,159,883	3,586,424	3,586,424
4800 Transfers Out - to Fund 100		0	0	0	0
4801 Transfers Out - to Funds 101-199		(7,385)	0	0	0
4804 Transfers Out - to Funds 400-499		(215,000)	(1,178,337)	(215,000)	(215,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.		(9,227,891)	(2,037,660)	0	0
Changes to Reserves - Fund Balance Designated Equipment Replacement - (Inc)/Dec		2,808,894	5,438,805	1,005,084	1,005,084
Changes to Reserves - Fund Balance Designated for Fuel Sys Replacement - (Inc)/Dec		(80,000)	0	(80,000)	(80,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec		772,159	(7,464,686)	4,843,800	4,843,800
Changes to Reserves - Net Position - Reserved - (Inc)/Dec		(9,257,085)	(8,494,501)	(25,628,587)	(25,628,587)
CHANGE IN NET POSITION		(2,088,327)	2,132,945	(22,792,014)	(22,792,014)
Net Position - Beginning Balance		7,539,278	5,450,951	22,792,014	22,792,014
Net Position - Ending Balance		5,450,951	7,583,896	0	0
CAPITAL ASSET ACQUISITIONS					
Equipment					
4000	Equipment (Purchases over \$10,000)	14,957	59,397	17,184,500	17,269,500
Total Equipment		14,957	59,397	17,184,500	17,269,500
4251 Commercially Acquired Multi-Year Software Amortizable					
3710	OC Fleet - Administration	0	0	10,923	10,923
Total Commercially Acquired Multi-Year Software Amortizable		0	0	10,923	10,923
TOTAL CAPITAL ASSET ACQUISITIONS		14,957	59,397	17,195,423	17,280,423

Columns may not total correctly due to rounding.

Note 1 - Operating Loss is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

297 - OC Printing & Graphics

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Charges For Services					
7590	Other Charges for Services	5,106,596	4,621,174	5,826,463	5,826,463
	Total Charges For Services	5,106,596	4,621,174	5,826,463	5,826,463
	TOTAL OPERATING REVENUES	5,106,596	4,621,174	5,826,463	5,826,463
OPERATING EXPENSES					
Salaries & Benefits					
0100	Salaries and Wages	17,114	51,473	0	0
0101	Regular Salaries	1,092,443	1,329,273	1,354,875	1,354,875
0102	Extra Help	107,660	42,285	50,000	50,000
0103	Overtime	76,081	60,025	85,000	85,000
0105	Vacation Payoffs	15,464	8,378	7,000	7,000
0111	Other Pay	6,197	8,374	10,500	10,500
0200	Retirement	376,552	470,881	956,180	956,180
0205	1.62% Retirement ER Contribution 401(A) Plan	9,745	13,891	16,384	16,384
0206	Retiree Medical	5,293	13,283	12,196	12,196
0207	Health Reimbursement Account	54,714	26,188	25,092	25,092
0301	Unemployment Insurance	0	450	1,094	1,094
0305	Salary Continuance Insurance	754	1,010	1,180	1,180
0306	Health Insurance	202,914	233,457	234,216	234,216
0308	Dental Insurance	1,622	1,339	3,600	3,600
0309	Life Insurance	146	173	216	216
0310	Accidental Death and Dismemberment Insurance	36	48	72	72
0319	Other Insurance	14,670	15,314	13,176	13,176
0352	Workers Compensation - General	72,161	59,568	67,940	67,940
0401	Medicare	18,114	20,229	19,673	19,673
0403	Optional Benefit Program	7,000	7,000	9,432	9,432
	Total Salaries & Benefits	2,078,680	2,362,639	2,867,826	2,867,826
Services & Supplies					
0600	Clothing and Personal Supplies	0	4,080	2,000	2,000
0700	Communications	304	305	300	300
0740	Enterprise Telephone Service Charges	9,919	9,231	7,857	7,857
0742	Cell Phones, Pagers, Blackberry Devices	1,045	955	1,850	1,850
1000	Household Expense	27,093	23,971	2,421	2,421
1001	Household Expense - Trash	6,075	6,393	6,129	6,129

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
1100	Insurance	17,132	20,543	25,532	25,532
1300	Maintenance Equipment - Non-IT Maintenance	78,926	55,963	95,000	95,000
1340	Software Maintenance & Support	91,628	51,670	60,000	60,000
1341	Hardware Maintenance & Support	152,383	226,998	319,000	319,000
1400	Maintenance - Buildings and Improvements	58,006	75,252	50,000	50,000
1402	Minor Alterations and Improvements	17,573	24,889	50,470	50,470
1800	Office Expense	68,411	12,182	26,500	26,500
1801	Duplicating Services (CEO/Reprographics)	0	17,165	0	0
1803	Postage	80,000	14,188	68,571	68,571
1806	Printing Costs - Outside Vendors	1,325,596	1,719,752	1,900,000	1,900,000
1809	Minor Office Equipment to be Controlled	1,142	115	10,000	10,000
1840	IT Hardware Purchases (Purchases under \$5,000)	5,683	4,195	10,000	10,000
1900	Professional and Specialized Services	75,761	59,281	50,000	50,000
1908	Temporary Help	8,145	17,824	20,000	20,000
1911	CWCAP Charges	94,432	127,078	103,000	103,000
1912	Investment Administrative Fees	323	372	500	500
1920	Non-Claimable Administrative Expense	0	0	2,000	2,000
1940	Enterprise IT Services	60,011	61,299	64,932	64,932
2110	Short-Term Leases-Equipment	46,588	146,667	14,603	14,603
2140	Software Leases & Licenses	48,974	39,594	0	0
2143	Short-Term SBITA	0	0	43,800	43,800
2400	Special Departmental Expense	27,436	(10,761)	5,000	5,000
2412	Facilities and Warehouse Supplies	487	0	500	500
2600	Transportation and Travel - General	4,871	5,219	7,000	7,000
2601	Private Auto Mileage	0	0	500	500
2602	Garage Expense	14,781	17,272	0	0
2700	Transportation and Travel - Meetings/ Conferences	117	283	0	0
2740	IT Training & Travel	2,400	0	0	0
2801	Utilities - Purchased Electricity	74,392	73,899	78,923	78,923
2802	Utilities - Purchased Gas	4,792	5,072	5,084	5,084
2803	Utilities - Purchased Water	2,683	2,379	2,846	2,846
	Total Services & Supplies	2,407,109	2,813,325	3,034,318	3,034,318
Other Charges					
3252	Lease Equipment - Debt Service Principal	0	0	86,000	86,000
3700	Taxes and Assessments	1,912	4,081	4,000	4,000
	Total Other Charges	1,912	4,081	90,000	90,000
Intrafund Transfers					
5100	Intrafund Transfers	0	(2,110)	0	0

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
Total Intrafund Transfers		0	(2,110)	0	0
Miscellaneous					
5300	Depreciation	374,433	314,385	415,000	415,000
Total Miscellaneous		374,433	314,385	415,000	415,000
TOTAL OPERATING EXPENSES		4,862,134	5,492,320	6,407,144	6,407,144
OPERATING INCOME (LOSS) - Note 1		244,462	(871,146)	(580,681)	(580,681)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	48,521	59,167	30,000	30,000
Total Revenue from Use of Money and Property		48,521	59,167	30,000	30,000
Miscellaneous Revenues					
7661	Other Sales - Taxable	92,204	154,320	95,000	95,000
7670	Miscellaneous Revenue	149	77	0	0
7680	Six-Month Expired (Outlawed) Checks	(232)	0	0	0
Total Miscellaneous Revenues		92,121	154,397	95,000	95,000
TOTAL NON-OPERATING REVENUES		140,642	213,564	125,000	125,000
NON-OPERATING EXPENSES					
Other Charges					
3352	Lease Equipment - Debt Service Interest	1,716	0	1,500	1,500
Total Other Charges		1,716	0	1,500	1,500
Special Items					
5000	Special Items	31,502	0	573,554	573,554
Total Special Items		31,502	0	573,554	573,554
Miscellaneous					
5400	Loss or Gain on Disposition of Assets	(393)	57,888	0	0
Total Miscellaneous		(393)	57,888	0	0
TOTAL NON-OPERATING EXPENSES		32,825	57,888	575,054	575,054
NON-OPERATING INCOME (LOSS)		107,817	155,676	(450,054)	(450,054)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2		352,279	(715,470)	(1,030,735)	(1,030,735)
Changes to Reserves - Encumbrance - (Inc.)/Dec.		61,097	(189,611)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec		240,147	168,952	413,109	413,109
Changes to Reserves - Net Position - Reserved - (Inc)/Dec		0	(1,254,776)	(1,254,776)	(1,254,776)
CHANGE IN NET POSITION		653,523	(1,990,905)	(1,872,402)	(1,872,402)
Net Position - Beginning Balance		865,902	1,519,425	1,872,402	1,872,402
Net Position - Ending Balance		1,519,425	(471,480)	0	0
CAPITAL ASSET ACQUISITIONS					
Equipment					

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
4000	Equipment (Purchases over \$10,000)	0	0	0	0
	Total Equipment	0	0	0	0
4200	Structures and Improvements				
P003	TISF Capital Project	25,139	0	0	0
	Total Structures and Improvements	25,139	0	0	0
	TOTAL CAPITAL ASSET ACQUISITIONS	25,139	0	0	0

Columns may not total correctly due to rounding.

Note 1 - Operating Loss is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

298 - Self-Insured Benefits Internal Service Fund

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)	(2)	(3)	(4)	(5)	
OPERATING REVENUES					
Miscellaneous Revenues					
7710	Insurance Premiums	3,295,482	2,625,145	3,787,700	3,787,700
	Total Miscellaneous Revenues	3,295,482	2,625,145	3,787,700	3,787,700
	TOTAL OPERATING REVENUES	3,295,482	2,625,145	3,787,700	3,787,700
OPERATING EXPENSES					
Services & Supplies					
1900	Professional and Specialized Services	169,274	179,450	175,565	175,565
1911	CWCAP Charges	70,935	74,521	70,935	70,935
1912	Investment Administrative Fees	1,290	849	1,250	1,250
2400	Special Departmental Expense	753,674	724,125	898,321	898,321
	Total Services & Supplies	995,173	978,945	1,146,071	1,146,071
Other Charges					
3500	Judgments and Damages	0	0	4,932,768	4,932,768
3510	Other Charges - Operating	366,640	384,125	0	0
3520	Insurance Claims	3,262,842	3,789,263	0	0
3530	Insurance Premiums	439,376	486,683	0	0
	Total Other Charges	4,068,858	4,660,071	4,932,768	4,932,768
	TOTAL OPERATING EXPENSES	5,064,031	5,639,016	6,078,839	6,078,839
	OPERATING INCOME (LOSS)	(1,768,549)	(3,013,871)	(2,291,139)	(2,291,139)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	156,064	108,361	200,000	200,000
	Total Revenue from Use of Money and Property	156,064	108,361	200,000	200,000
Miscellaneous Revenues					
7670	Miscellaneous Revenue	559,654	635,289	610,165	610,165
	Total Miscellaneous Revenues	559,654	635,289	610,165	610,165
	TOTAL NON-OPERATING REVENUES	715,718	743,650	810,165	810,165
NON-OPERATING EXPENSES					
Special Items					
5000	Special Items	0	0	960,580	960,580
	Total Special Items	0	0	960,580	960,580
	TOTAL NON-OPERATING EXPENSES	0	0	960,580	960,580
	NON-OPERATING INCOME (LOSS)	715,718	743,650	(150,415)	(150,415)
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,052,831)	(2,270,221)	(2,441,554)	(2,441,554)

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail	Actual	Estimate	Recommended Budget	Final Budget
(1)	(2)	(3)	(4)	(5)
7810 Transfers In - from Fund 100	753,673	724,124	898,321	898,321
Changes to Reserves - Encumbrance - (Inc.)/ Dec.	(51,603)	58,344	0	0
CHANGE IN NET POSITION	(350,761)	(1,487,753)	(1,543,233)	(1,543,233)
Net Position - Beginning Balance	3,174,858	2,824,097	1,543,233	1,543,233
Net Position - Ending Balance	2,824,097	1,336,344	0	0

Columns may not total correctly due to rounding.

299 - OC Waste & Recycling Enterprise

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)	(2)	(3)	(4)	(5)	
OPERATING REVENUES					
Licenses, Permits & Franchises					
6460	Other Licenses and Permits	12,975	13,575	15,000	15,000
6470	Franchises	306,435	311,344	317,571	317,571
	Total Licenses, Permits & Franchises	319,410	324,919	332,571	332,571
Revenue from Use of Money and Property					
6620	Short-Term Leases/Rents/Concessions-Other	29,434	8,000	0	0
6621	Lease Revenues	285,464	317,155	232,800	232,800
6630	Royalties	3,977,986	3,766,991	4,134,234	4,134,234
6640	Interest Lease	269,220	271,892	286,000	286,000
	Total Revenue from Use of Money and Property	4,562,104	4,364,038	4,653,034	4,653,034
Charges For Services					
7520	Sanitation Services	155,154,876	155,444,978	158,414,000	158,414,000
7590	Other Charges for Services	1,771,088	419,755	295,000	295,000
	Total Charges For Services	156,925,964	155,864,733	158,709,000	158,709,000
	TOTAL OPERATING REVENUES	161,807,478	160,553,690	163,694,605	163,694,605
OPERATING EXPENSES					
Salaries & Benefits					
0100	Salaries and Wages	179,820	727,827	755,000	755,000
0101	Regular Salaries	21,371,051	23,958,860	27,130,150	27,130,150
0102	Extra Help	54,541	166,369	900,000	900,000
0103	Overtime	1,811,494	1,924,127	2,100,000	2,100,000
0104	Annual Leave Payoffs	10,602	0	281,675	281,675
0105	Vacation Payoffs	353,101	352,005	1,135,107	1,135,107
0110	Performance Incentive Pay	0	0	0	0
0111	Other Pay	25,859	39,926	52,072	52,072
0150	Labor Burden	(540)	0	0	0
0200	Retirement	7,433,457	8,543,779	9,633,123	9,633,123
0204	County Paid Executive Deferred Compensation Plan	13,582	14,574	13,336	13,336
0205	1.62% Retirement ER Contribution 401(A) Plan	128,603	156,942	298,443	298,443
0206	Retiree Medical	104,634	238,106	244,090	244,090
0207	Health Reimbursement Account	1,052,745	440,193	442,512	442,512
0301	Unemployment Insurance	0	8,223	21,994	21,994
0305	Salary Continuance Insurance	11,559	14,696	17,634	17,634
0306	Health Insurance	3,486,809	3,889,443	4,325,172	4,325,172

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
0308	Dental Insurance	27,175	21,176	59,976	59,976
0309	Life Insurance	2,480	2,778	3,684	3,684
0310	Accidental Death and Dismemberment Insurance	612	765	1,224	1,224
0319	Other Insurance	228,423	233,339	247,332	247,332
0352	Workers Compensation - General	1,257,036	1,232,441	997,559	997,559
0401	Medicare	333,845	374,297	393,460	393,460
0402	Executive Car Allowance	9,180	9,180	9,180	9,180
0403	Optional Benefit Program	128,167	143,334	158,280	158,280
0490	Salary Cost Apply - Intrafund	(362,329)	(271,021)	0	0
	Total Salaries & Benefits	37,661,906	42,221,359	49,221,003	49,221,003
Services & Supplies					
0600	Clothing and Personal Supplies	252,013	308,615	522,926	522,926
0740	Enterprise Telephone Service Charges	188,207	204,595	245,000	245,000
0742	Cell Phones, Pagers, Blackberry Devices	66,818	78,914	95,000	95,000
0900	Food	20,932	28,646	74,200	74,200
1000	Household Expense	398,614	419,246	521,120	521,120
1001	Household Expense - Trash	54,421	48,053	62,000	62,000
1100	Insurance	534,218	536,834	680,000	680,000
1300	Maintenance Equipment - Non-IT Maintenance	15,549,030	15,390,189	20,860,450	20,860,450
1340	Software Maintenance & Support	152,192	211,629	307,350	307,350
1341	Hardware Maintenance & Support	8,913	6,113	33,000	33,000
1400	Maintenance - Buildings and Improvements	18,258,208	27,619,401	35,944,500	35,944,500
1402	Minor Alterations and Improvements	41,381	67,913	68,000	68,000
1500	Medical, Dental and Laboratory Supplies	17,925	25,039	70,000	70,000
1600	Memberships	32,428	31,846	114,148	114,148
1701	Cash Difference	0	122	250	250
1702	Cash Shortages	0	780	750	750
1800	Office Expense	401,550	186,843	437,001	437,001
1801	Duplicating Services (CEO/Reprographics)	87,736	42,443	246,810	246,810
1802	Periodicals and Journals	377	172	5,000	5,000
1803	Postage	3,418	3,380	23,220	23,220
1806	Printing Costs - Outside Vendors	26,994	20,333	93,650	93,650
1809	Minor Office Equipment to be Controlled	62,102	58,937	540,500	540,500
1840	IT Hardware Purchases (Purchases under \$5,000)	256,041	164,458	471,600	471,600
1900	Professional and Specialized Services	18,357,128	22,205,091	38,121,942	38,121,942
1908	Temporary Help	658,375	851,090	1,200,000	1,200,000
1911	CWCAP Charges	977,087	1,101,295	1,300,000	1,300,000
1912	Investment Administrative Fees	165,438	136,182	250,000	250,000

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)	(2)	(3)	(4)	(5)	
1913	Merchant Fees	328,585	395,890	350,000	350,000
1940	Enterprise IT Services	938,900	1,353,753	1,640,000	1,640,000
1941	IT Professional Services Contracts	53,542	30,422	128,000	128,000
2000	Publications and Legal Notices	22,357	33,795	151,100	151,100
2110	Short-Term Leases-Equipment	3,175,241	2,617,976	4,197,200	4,197,200
2140	Software Leases & Licenses	(32,460)	0	0	0
2143	Short-Term SBITA	148,958	180,993	346,000	346,000
2210	Short-Term Lease-Buildings and Improvements	0	0	53,000	53,000
2300	Small Tools and Instruments	163,196	116,717	209,100	209,100
2400	Special Departmental Expense	3,415,281	8,408,364	5,100,723	5,100,723
2409	Minor Special Dept. Equipment to be Controlled	6,315	20,275	34,600	34,600
2600	Transportation and Travel - General	4,956,484	4,150,850	7,091,050	7,091,050
2601	Private Auto Mileage	42,246	53,645	88,600	88,600
2602	Garage Expense	1,299,168	1,365,536	1,385,000	1,385,000
2700	Transportation and Travel - Meetings/ Conferences	126,182	147,802	275,600	275,600
2801	Utilities - Purchased Electricity	662,082	748,037	1,558,400	1,558,400
2802	Utilities - Purchased Gas	4,339	2,167	5,150	5,150
2803	Utilities - Purchased Water	379,746	565,852	812,000	812,000
	Total Services & Supplies	72,261,708	89,940,233	125,713,940	125,713,940
Services & Supplies Reimbursements					
2900	Services and Supplies Reimbursement	(3,192,291)	(3,738,519)	0	0
	Total Services & Supplies Reimbursements	(3,192,291)	(3,738,519)	0	0
Other Charges					
3100	Contributions to Non-County Government Agencies	4,436,076	10,955,274	4,600,000	4,600,000
3200	Bond Redemption	320,282	329,406	460,000	460,000
3252	Lease Equipment - Debt Service Principal	0	0	25,000	25,000
3254	Lease Buildings and Improvements - Debt Service Principal	0	0	176,000	176,000
32563256	SBITA Debt Service Principal	1	0	612,255	612,255
3700	Taxes and Assessments	4,902,439	5,241,642	6,072,350	6,072,350
3750	Pollution Remediation Expense	962,348	(10,109)	0	0
	Total Other Charges	10,621,146	16,516,213	11,945,605	11,945,605
Equipment					
4000	Equipment (Purchases over \$10,000)	0	0	12,270,000	12,270,000
4040	IT Equipment (Purchases over \$10,000)	0	0	2,250,000	2,250,000
	Total Equipment	0	0	14,520,000	14,520,000
Intangible Assets-Amortizable					

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
4251	Commercially Acquired Multi-Year Software Amortizable	0	0	30,000	30,000
	Total Intangible Assets-Amortizable	0	0	30,000	30,000
Miscellaneous					
5300	Depreciation	16,443,256	16,299,255	0	0
5350	Amortization	207,218	178,294	0	0
	Total Miscellaneous	16,650,474	16,477,549	0	0
TOTAL OPERATING EXPENSES		134,002,943	161,416,835	201,430,548	201,430,548
OPERATING INCOME (LOSS) - Note 1		27,804,535	(863,145)	(37,735,943)	(37,735,943)
NON-OPERATING REVENUES					
Fines, Forfeitures & Penalties					
6530	Forfeitures and Penalties	25,419	9,907	10,000	10,000
	Total Fines, Forfeitures & Penalties	25,419	9,907	10,000	10,000
Revenue from Use of Money and Property					
6610	Interest	15,589,861	14,236,788	12,100,000	12,100,000
	Total Revenue from Use of Money and Property	15,589,861	14,236,788	12,100,000	12,100,000
Intergovernmental Revenues					
6970	State - Other	418,364	(23,031)	0	0
	Total Intergovernmental Revenues	418,364	(23,031)	0	0
Miscellaneous Revenues					
7670	Miscellaneous Revenue	84,223	62,511	0	0
7680	Six-Month Expired (Outlawed) Checks	0	6,956	0	0
7690	Returned Check Charges	280	920	500	500
	Total Miscellaneous Revenues	84,503	70,387	500	500
TOTAL NON-OPERATING REVENUES		16,118,147	14,294,051	12,110,500	12,110,500
NON-OPERATING EXPENSES					
Other Charges					
3300	Interest on Bonds	663,157	633,288	810,000	810,000
3352	Lease Equipment - Debt Service Interest	1,363	2,495	2,000	2,000
3354	Lease Buildings and Improvements - Debt Service Interest	2,770	102,962	155,000	155,000
3356	SBITA - Debt Service Interest	11,067	2,019	22,745	22,745
	Total Other Charges	678,357	740,764	989,745	989,745
Special Items					
5000	Special Items	0	0	20,000,000	20,000,000
	Total Special Items	0	0	20,000,000	20,000,000
Miscellaneous					
5400	Loss or Gain on Disposition of Assets	389,641	21,423	0	0
	Total Miscellaneous	389,641	21,423	0	0
TOTAL NON-OPERATING EXPENSES		1,067,998	762,187	20,989,745	20,989,745

Summary of Final Budget by Revenue and Expense Category:

Operating Detail (1)	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
	Actual	Estimate	Recommended Budget	Final Budget
	(2)	(3)	(4)	(5)
NON-OPERATING INCOME (LOSS)	15,050,149	13,531,864	(8,879,245)	(8,879,245)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	42,854,684	12,668,719	(46,615,188)	(46,615,188)
7805 Capital Contributions	8,000	0	0	0
7811 Transfers In - from Funds 101-199	0	15,000	0	0
7812 Transfers In - from Funds 2AA-299	35,197,911	37,630,353	23,826,000	23,826,000
4802 Transfers Out - to Funds 2AA-299	(94,832,443)	(99,811,879)	(40,000,000)	(40,000,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	1,033,398	(1,318,616)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(8,075,482)	501,667	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(25,816,920)	(14,661,692)	12,052,923	12,052,923
CHANGE IN NET POSITION	(49,630,852)	(64,976,448)	(50,736,265)	(50,736,265)
Net Position - Beginning Balance	175,741,014	126,110,162	50,736,265	50,736,265
Net Position - Ending Balance	126,110,162	61,133,714	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$10,000)	22,282,730	15,453,112	12,270,000	12,270,000
4040 IT Equipment (Purchases over \$10,000)	0	0	2,250,000	2,250,000
Total Equipment	22,282,730	15,453,112	14,520,000	14,520,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
2005 Business Services & External Affairs	0	0	30,000	30,000
Total 4251 Commercially Acquired Multi-Year Software Amortizable	0	0	30,000	30,000
Total Intangible Assets-Amortizable	0	0	30,000	30,000
TOTAL CAPITAL ASSET ACQUISITIONS	22,282,730	15,453,112	14,550,000	14,550,000

Columns may not total correctly due to rounding.

Note 1 - Operating Loss is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2025-26 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

29W - Wellness Program Internal Service Fund

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended	Final Budget
(1)	(2)	(3)	(4)	(5)	
OPERATING REVENUES					
Charges For Services					
7370	Personnel Services	0	0	2,500,000	2,500,000
	Total Charges For Services	0	0	2,500,000	2,500,000
	TOTAL OPERATING REVENUES	0	0	2,500,000	2,500,000
OPERATING EXPENSES					
Services & Supplies					
0900	Food	0	0	600	600
1000	Household Expense	32,056	34,613	36,064	36,064
1001	Household Expense - Trash	1,533	1,489	1,403	1,403
1300	Maintenance Equipment - Non-IT Maintenance	0	569	5,000	5,000
1400	Maintenance - Buildings and Improvements	17,538	52,646	17,538	17,538
1402	Minor Alterations and Improvements	12,583	10,025	12,584	12,584
1800	Office Expense	(151)	0	15,000	15,000
1802	Periodicals and Journals	0	0	2,000	2,000
1803	Postage	0	0	20,000	20,000
1809	Minor Office Equipment to be Controlled	2,941	0	8,500	8,500
1900	Professional and Specialized Services	1,442,631	1,716,334	2,238,109	2,238,109
1911	CWCAP Charges	69,155	38,709	69,155	69,155
1912	Investment Administrative Fees	1,001	489	600	600
1940	Enterprise IT Services	4,368	9,049	20,000	20,000
2110	Short-Term Leases-Equipment	0	0	6,000	6,000
2143	Short-Term SBITA	695	959	3,640	3,640
2600	Transportation and Travel - General	4,200	2,832	4,200	4,200
2800	Utilities	563	246	563	563
2801	Utilities - Purchased Electricity	10,997	12,750	11,667	11,667
2802	Utilities - Purchased Gas	729	318	1,371	1,371
2803	Utilities - Purchased Water	10,565	12,137	11,210	11,210
	Total Services & Supplies	1,611,404	1,893,165	2,485,204	2,485,204
Other Charges					
3200	Bond Redemption	95,079	98,208	106,397	106,397
3700	Taxes and Assessments	2,338	2,423	1,780	1,780
	Total Other Charges	97,417	100,631	108,177	108,177
Miscellaneous					
5300	Depreciation	11,796	7,113	11,796	11,796
	Total Miscellaneous	11,796	7,113	11,796	11,796

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
TOTAL OPERATING EXPENSES		1,720,617	2,000,909	2,605,177	2,605,177
OPERATING INCOME (LOSS)		(1,720,617)	(2,000,909)	(105,177)	(105,177)
NON-OPERATING REVENUES					
Revenue from Use of Money and Property					
6610	Interest	119,054	65,593	43,700	43,700
Total Revenue from Use of Money and Property		119,054	65,593	43,700	43,700
Miscellaneous Revenues					
7670	Miscellaneous Revenue	680,171	925,525	803,515	803,515
Total Miscellaneous Revenues		680,171	925,525	803,515	803,515
TOTAL NON-OPERATING REVENUES		799,225	991,118	847,215	847,215
NON-OPERATING EXPENSES					
Other Charges					
3300	Interest on Bonds	196,864	188,807	190,236	190,236
Total Other Charges		196,864	188,807	190,236	190,236
Special Items					
5000	Special Items	0	0	1,085,558	1,085,558
Total Special Items		0	0	1,085,558	1,085,558
TOTAL NON-OPERATING EXPENSES		196,864	188,807	1,275,794	1,275,794
NON-OPERATING INCOME (LOSS)		602,361	802,311	(428,579)	(428,579)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS		(1,118,256)	(1,198,598)	(533,756)	(533,756)
Changes to Reserves - Encumbrance - (Inc.)/Dec.		45,937	11,631	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec		11,796	7,113	11,796	11,796
CHANGE IN NET POSITION		(1,060,523)	(1,179,854)	(521,960)	(521,960)
Net Position - Beginning Balance		3,031,637	1,971,114	521,960	521,960
Net Position - Ending Balance		1,971,114	791,260	0	0

Columns may not total correctly due to rounding.

29Z - Life Insurance ISF

Summary of Final Budget by Revenue and Expense Category:

		FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2025-2026
Operating Detail		Actual	Estimate	Recommended Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
OPERATING REVENUES					
Miscellaneous Revenues					
7710	Insurance Premiums	884,509	916,960	955,800	955,800
	Total Miscellaneous Revenues	884,509	916,960	955,800	955,800
	TOTAL OPERATING REVENUES	884,509	916,960	955,800	955,800
OPERATING EXPENSES					
Other Charges					
3530	Insurance Premiums	882,976	915,964	955,800	955,800
	Total Other Charges	882,976	915,964	955,800	955,800
	TOTAL OPERATING EXPENSES	882,976	915,964	955,800	955,800
	OPERATING INCOME (LOSS)	1,533	996	0	0
NON-OPERATING REVENUES					
Miscellaneous Revenues					
7670	Miscellaneous Revenue	2,100	0	0	0
	Total Miscellaneous Revenues	2,100	0	0	0
	TOTAL NON-OPERATING REVENUES	2,100	0	0	0
NON-OPERATING EXPENSES					
Special Items					
5000	Special Items	0	0	97,872	97,872
	Total Special Items	0	0	97,872	97,872
	TOTAL NON-OPERATING EXPENSES	0	0	97,872	97,872
	NON-OPERATING INCOME (LOSS)	2,100	0	(97,872)	(97,872)
	INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,633	996	(97,872)	(97,872)
	CHANGE IN NET POSITION	3,633	996	(97,872)	(97,872)
	Net Position - Beginning Balance	89,254	92,887	97,872	97,872
	Net Position - Ending Balance	92,887	93,883	0	0

Columns may not total correctly due to rounding.

400 - OC Flood

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Taxes Category	\$ 161,996,062	\$	150,236,864	\$	170,484,501	\$	168,599,337	\$	18,362,473	12.2%
Licenses, Permits & Franchises Category	87,573		0		268,430		0		0	0.0
Fines, Forfeitures & Penalties Category	37,225		18,000		34,426		18,000		0	0.0
Revenue from Use of Money and Property Category	14,839,245		9,268,772		18,408,575		17,279,753		8,010,981	86.4
Intergovernmental Revenues Category	892,677		833,210		798,028		833,513		303	0.0
Charges For Services Category	18,900,188		21,348,186		18,818,295		20,052,499		(1,295,687)	(6.1)
Miscellaneous Revenues Category	1,704,812		0		1,700,910		0		0	0.0
Other Financing Sources Category	527,100		334,821		371,561		215,000		(119,821)	(35.8)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		34,903,451		79,093		24,205,410		(10,698,041)	(30.7)
Total Revenues	198,984,883		216,943,304		210,963,818		231,203,512		14,260,208	6.6
Salaries & Benefits Category	35,152,646		38,268,384		34,719,471		39,920,236		1,651,852	4.3
Services & Supplies Category	67,812,668		90,320,338		66,592,640		89,959,739		(360,599)	(0.4)
Other Charges Category	1,866,575		3,831,266		2,308,952		3,539,880		(291,386)	(7.6)
Equipment Category	607,369		348,376		255,820		771,000		422,624	121.3
Land Category	19,693		0		0		0		0	0.0
Other Financing Uses Category	44,880,302		83,174,940		51,537,688		97,012,657		13,837,717	16.6
Special Items Category	0		1,000,000		0		0		(1,000,000)	(100.0)
Intrafund Transfers Category	(1,553)		0		(14,992)		0		0	0.0
Obligated Fund Balances	52,529,555		0		58,440,512		0		0	0.0
Total Requirements	202,867,256		216,943,304		213,840,091		231,203,512		14,260,208	6.6
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	198,984,883		182,039,853		210,884,725		206,998,102		24,958,249	13.7
Current Year Expenses	(139,193,798)		(216,943,304)		(143,919,964)		(231,203,512)		(14,260,208)	6.6
Prior Year Expenses	(10,286,601)		0		(7,048,346)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	3,025,070		0		(1,554,996)		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(52,529,555)		34,903,451		(58,361,419)		24,205,410		(10,698,041)	(30.7)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

401 - OC Flood - Capital Improvement Projects

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget		Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 4,279,166	\$	1,520,000	\$ 3,935,411	\$ 3,400,000	\$	1,880,000	123.7%
Intergovernmental Revenues Category	1,168,110		1,137,890	766,178	1,500,000		362,110	31.8
Charges For Services Category	45,578		0	34,807	0		0	0.0
Miscellaneous Revenues Category	7,802		0	6,535	0		0	0.0
Other Financing Sources Category	41,428,252		47,493,018	16,818,825	82,257,917		34,764,899	73.2
Fund Balance Unassigned	0		0	0	0		0	0.0
Obligated Fund Balances	0		36,969,934	10,011,609	0		(36,969,934)	(100.0)
Total Revenues	46,928,907		87,120,842	31,573,365	87,157,917		37,075	0.0
Services & Supplies Category	2,544,488		27,780,908	27,636,965	5,805,000		(21,975,908)	(79.1)
Other Charges Category	0		550,000	0	550,000		0	0.0
Land Category	0		2,592,477	0	12,050,000		9,457,523	364.8
Structures & Improvements Category	1,589,228		56,197,457	3,968,201	68,752,917		12,555,460	22.3
Obligated Fund Balances	47,662,054		0	0	0		0	0.0
Total Requirements	51,795,770		87,120,842	31,605,166	87,157,917		37,075	0.0
Beginning Fund Balance - Unassigned	0		0	0	0		0	0.0
Current Year Revenue	46,928,907		50,150,908	21,561,756	87,157,917		37,007,009	73.8
Current Year Expenses	(3,129,499)		(87,120,842)	(2,787,612)	(87,157,917)		(37,075)	0.0
Prior Year Expenses	(20,281,693)		0	(7,304,903)	0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	24,144,339		0	(21,480,850)	0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(47,662,054)		36,969,934	10,011,609	0		(36,969,934)	(100.0)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$ 0	\$ 0	\$	0	0.0%

Columns may not total correctly due to rounding.

Final Budget Summary of OC Construction:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget		Budget Amount	Percent
Intergovernmental Revenues Category	\$ 0	\$	0	\$ 766,178	\$ 0	\$	0	0.0%
Fund Balance Unassigned	0		0	0	0		0	0.0
Total Revenues	0		0	766,178	0		0	0.0
Services & Supplies Category	35,502		26,075,000	25,658,364	4,130,000		(21,945,000)	(84.2)

Final Budget Summary of OC Construction:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Other Charges Category	0	50,000	0	50,000	0	0.0
Structures & Improvements Category	800,279	52,142,457	3,959,069	67,482,917	15,340,460	29.4
Total Requirements	835,781	78,267,457	29,617,433	71,662,917	(6,604,540)	(8.4)
Ending Fund Balance - Unassigned	0	0	0	0	0	0.0

404 - OC Flood Santa Ana River Mainstem/Prado Dam Capital Project

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 5,884,367		\$ 2,629,296		\$ 6,542,291		\$ 2,261,417		\$ (367,879)	(14.0)%
Intergovernmental Revenues Category	51,445,137		40,496,238		7,317,336		38,657,896		(1,838,342)	(4.5)
Charges For Services Category	8,868		0		19,766		0		0	0.0
Miscellaneous Revenues Category	1,062,989		0		741,759		0		0	0.0
Other Financing Sources Category	0		30,000,000		30,000,000		10,000,000		(20,000,000)	(66.7)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		25,524,576		22,305,529		6,182,887		(19,341,689)	(75.8)
Total Revenues	58,401,361		98,650,110		66,926,681		57,102,200		(41,547,910)	(42.1)
Services & Supplies Category	4,136,352		11,055,110		4,190,677		10,501,490		(553,620)	(5.0)
Other Charges Category	7,303		4,800,000		0		6,300,000		1,500,000	31.3
Land Category	24,675,548		82,795,000		63,097,672		40,050,000		(42,745,000)	(51.6)
Obligated Fund Balances	30,393,221		0		0		250,710		250,710	0.0
Total Requirements	59,212,424		98,650,110		67,288,349		57,102,200		(41,547,910)	(42.1)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	58,401,361		73,125,534		44,621,152		50,919,313		(22,206,221)	(30.4)
Current Year Expenses	(27,978,222)		(98,650,110)		(65,065,546)		(56,851,490)		41,798,620	(42.4)
Prior Year Expenses	(3,007,301)		0		(401,829)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	2,977,383		0		(1,459,307)		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(30,393,221)		25,524,576		22,305,529		5,932,177		(19,592,399)	(76.8)
Ending Fund Balance - Unassigned	\$ 0		\$ 0		\$ 0		\$ 0		\$ 0	0.0%

Columns may not total correctly due to rounding.

405 - OC Parks CSA26

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025	FY 2024-2025	Change from FY 2024-2025		
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget	
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent
Taxes Category	\$	123,105,203	\$ 127,322,366	\$ 130,387,272	\$ 130,289,895	\$ 2,967,529	2.3%
Licenses, Permits & Franchises Category		238,179	220,000	392,311	405,757	185,757	84.4
Fines, Forfeitures & Penalties Category		1,035,986	506,467	150,451	95,000	(411,467)	(81.2)
Revenue from Use of Money and Property Category		12,578,071	8,515,052	14,586,663	14,153,259	5,638,207	66.2
Intergovernmental Revenues Category		785,110	422,708	423,873	420,000	(2,708)	(0.6)
Charges For Services Category		13,985,179	11,649,294	14,753,490	12,731,834	1,082,540	9.3
Miscellaneous Revenues Category		339,079	294,000	403,127	325,267	31,267	10.6
Other Financing Sources Category		734,497	1,018,296	957,412	0	(1,018,296)	(100.0)
Fund Balance Unassigned		0	0	0	0	0	0.0
Obligated Fund Balances		0	11,431,639	0	38,917,465	27,485,826	240.4
Total Revenues		152,801,303	161,379,822	162,054,600	197,338,477	35,958,655	22.3
Salaries & Benefits Category		40,601,424	45,361,464	44,467,983	46,072,856	711,392	1.6
Services & Supplies Category		73,271,973	94,227,017	78,624,302	104,898,783	10,671,766	11.3
Other Charges Category		498,756	755,045	532,620	708,108	(46,937)	(6.2)
Equipment Category		385,366	862,000	362,141	1,028,500	166,500	19.3
Other Financing Uses Category		12,362,456	19,256,000	14,796,910	23,850,803	4,594,803	23.9
Special Items Category		0	918,296	0	0	(918,296)	(100.0)
Obligated Fund Balances		32,207,712	0	29,921,482	20,779,427	20,779,427	0.0
Total Requirements		159,327,687	161,379,822	168,705,437	197,338,477	35,958,655	22.3
Beginning Fund Balance - Unassigned		0	0	0	0	0	0.0
Current Year Revenue		152,801,303	149,948,183	162,054,600	158,421,012	8,472,829	5.7
Current Year Expenses		(114,113,802)	(161,379,822)	(129,092,499)	(176,559,050)	(15,179,228)	9.4
Prior Year Expenses		(7,572,025)	0	(8,078,108)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances		1,092,237	0	5,037,490	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances		(32,207,712)	11,431,639	(29,921,482)	18,138,038	6,706,399	58.7
Ending Fund Balance - Unassigned	\$	0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

406 - OC Parks Capital

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		Budget				
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent	
Revenue from Use of Money and Property Category	\$	1,630,669	\$	1,321,283	\$	1,795,043	\$	1,339,146	\$	17,863	1.4%
Intergovernmental Revenues Category		5,197,026		1,705,896		867,244		0		(1,705,896)	(100.0)
Miscellaneous Revenues Category		3,105		0		2,623		0		0	0.0
Other Financing Sources Category		10,000,000		17,000,000		14,000,000		21,104,370		4,104,370	24.1
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		0		5,577,831		3,014,482		22,657,984		17,080,153	306.2
Total Revenues		16,830,800		25,605,010		19,679,391		45,101,500		19,496,490	76.1
Services & Supplies Category		1,666,208		2,942,987		1,960,880		2,513,000		(429,987)	(14.6)
Structures & Improvements Category		14,435,627		22,662,023		18,637,928		42,588,500		19,926,477	87.9
Obligated Fund Balances		3,382,338		0		0		0		0	0.0
Total Requirements		19,484,173		25,605,010		20,598,808		45,101,500		19,496,490	76.1
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		16,830,800		20,027,179		16,664,909		22,443,516		2,416,337	12.1
Current Year Expenses		(5,750,478)		(25,605,010)		(4,714,339)		(45,101,500)		(19,496,490)	76.1
Prior Year Expenses		(2,164,569)		0		(9,131,649)		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		(5,533,416)		0		(5,833,402)		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		(3,382,338)		5,577,831		3,014,482		22,657,984		17,080,153	306.2
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

431 - Special Assessment-Top of the World Improvement

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 411	\$ 1,000	\$ 87	\$ 0	\$ (1,000)	(100.0)%
Miscellaneous Revenues Category	1	0	0	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	7,246	5,127	5,127	0	(5,127)	(100.0)
Total Revenues	7,659	6,127	5,214	0	(6,127)	(100.0)
Services & Supplies Category	7,659	6,127	5,215	0	(6,127)	(100.0)
Total Requirements	7,659	6,127	5,215	0	(6,127)	(100.0)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	413	1,000	87	0	(1,000)	(100.0)
Current Year Expenses	(7,659)	(6,127)	(5,215)	0	6,127	(100.0)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	7,246	5,127	5,127	0	(5,127)	(100.0)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

433 - Golden Lantern Reassessment District 94-1 Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 15,460	\$	10,000	\$	14,867	\$	10,000	\$	0	0.0%
Miscellaneous Revenues Category	30		0		24		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	10,538		340,500		0		340,500		0	0.0
Total Revenues	26,029		350,500		14,891		350,500		0	0.0
Services & Supplies Category	26,028		350,500		14,292		350,500		0	0.0
Obligated Fund Balances	0		0		599		0		0	0.0
Total Requirements	26,028		350,500		14,891		350,500		0	0.0
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	15,491		10,000		14,891		10,000		0	0.0
Current Year Expenses	(26,028)		(350,500)		(14,292)		(350,500)		0	0.0
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	10,538		340,500		(599)		340,500		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

459 - N. Tustin Landscape & Lighting Assessment District

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Actual Exp/Rev ⁽¹⁾	Budget	Final Budget	Budget	Amount	Percent
Taxes Category	\$ 857,090	\$ 809,000	\$ 903,745	\$ 809,000	\$ 928,748	\$ 809,000	\$ 928,748	\$ 119,748	14.8%	
Fines, Forfeitures & Penalties Category	224	0	209	0	0	0	0	0	0.0	
Revenue from Use of Money and Property Category	301,618	282,312	257,047	282,312	196,283	282,312	196,283	(86,029)	(30.5)	
Intergovernmental Revenues Category	3,276	3,400	3,264	3,400	3,400	3,400	3,400	0	0.0	
Miscellaneous Revenues Category	539	0	461	0	0	0	0	0	0.0	
Fund Balance Unassigned	0	0	0	0	0	0	0	0	0.0	
Obligated Fund Balances	3,120,646	2,823,814	1,573,077	2,823,814	0	2,823,814	0	(2,823,814)	(100.0)	
Total Revenues	4,283,392	3,918,526	2,737,803	3,918,526	1,128,431	3,918,526	1,128,431	(2,790,095)	(71.2)	
Services & Supplies Category	465,930	995,449	775,778	995,449	703,431	995,449	703,431	(292,018)	(29.3)	
Structures & Improvements Category	3,876,737	2,923,077	862,213	2,923,077	425,000	2,923,077	425,000	(2,498,077)	(85.5)	
Obligated Fund Balances	0	0	1,114,519	0	0	0	0	0	0.0	
Total Requirements	4,342,667	3,918,526	2,752,510	3,918,526	1,128,431	3,918,526	1,128,431	(2,790,095)	(71.2)	
Beginning Fund Balance - Unassigned	0	0	0	0	0	0	0	0	0.0	
Current Year Revenue	1,162,746	1,094,712	1,164,726	1,094,712	1,128,431	1,094,712	1,128,431	33,719	3.1	
Current Year Expenses	(1,258,945)	(3,918,526)	(1,078,331)	(3,918,526)	(1,128,431)	(3,918,526)	(1,128,431)	2,790,095	(71.2)	
Prior Year Expenses	(9,936)	0	(3,059,448)	0	0	0	0	0	0.0	
Decrease/(Increase) Reserve for Encumbrances	(3,014,511)	0	2,514,495	0	0	0	0	0	0.0	
Decrease/(Increase) to Obligated Fund Balances	3,120,646	2,823,814	458,558	2,823,814	0	458,558	0	(2,823,814)	(100.0)	
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	

Columns may not total correctly due to rounding.

468 - County Service Area #13 - La Mirada

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Taxes Category	\$ 4,593	\$	3,391	\$	4,762	\$	4,764	\$	1,373	40.5%
Fines, Forfeitures & Penalties Category	1		0		1		0		0	0.0
Revenue from Use of Money and Property Category	870		100		1,007		880		780	780.0
Intergovernmental Revenues Category	17		20		17		20		0	0.0
Charges For Services Category	10,509		10,541		10,427		18,052		7,511	71.3
Miscellaneous Revenues Category	1		0		1		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		9,616		1,042		5,781		(3,835)	(39.9)
Total Revenues	15,993		23,668		17,257		29,497		5,829	24.6
Services & Supplies Category	7,296		8,570		7,256		10,670		2,100	24.5
Other Financing Uses Category	5,422		10,000		10,000		13,000		3,000	30.0
Special Items Category	0		5,098		0		5,827		729	14.3
Obligated Fund Balances	3,276		0		0		0		0	0.0
Total Requirements	15,993		23,668		17,256		29,497		5,829	24.6
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	15,993		14,052		16,215		23,716		9,664	68.8
Current Year Expenses	(12,717)		(23,668)		(17,256)		(29,497)		(5,829)	24.6
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(3,276)		9,616		1,042		5,781		(3,835)	(39.9)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

477 - County Service Area #22 - East Yorba Linda

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Taxes Category	\$ 35,724	\$	33,925	\$	37,961	\$	38,683	\$	4,758	14.0%
Fines, Forfeitures & Penalties Category	9		0		9		0		0	0.0
Revenue from Use of Money and Property Category	3,663		3,036		4,257		2,656		(380)	(12.5)
Intergovernmental Revenues Category	136		140		136		140		0	0.0
Miscellaneous Revenues Category	6		0		6		0		0	0.0
Other Financing Sources Category	100,000		125,000		90,000		27,206		(97,794)	(78.2)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		29,070		2,571		95,899		66,829	229.9
Total Revenues	139,538		191,171		134,939		164,584		(26,587)	(13.9)
Services & Supplies Category	104,905		191,171		134,940		164,584		(26,587)	(13.9)
Obligated Fund Balances	34,633		0		0		0		0	0.0
Total Requirements	139,538		191,171		134,940		164,584		(26,587)	(13.9)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	139,538		162,101		132,368		68,685		(93,416)	(57.6)
Current Year Expenses	(104,905)		(191,171)		(134,940)		(164,584)		26,587	(13.9)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(34,633)		29,070		2,571		95,899		66,829	229.9
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

479 - CFD 99-1 Series A of 1999 Ladera - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Taxes Category	\$ 1,623,542	\$	1,600,500	\$	1,599,223	\$	1,638,500	\$	38,000	2.4%
Fines, Forfeitures & Penalties Category	5,885		6,000		5,326		6,000		0	0.0
Revenue from Use of Money and Property Category	41,772		30,000		42,898		41,700		11,700	39.0
Miscellaneous Revenues Category	65		0		54		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		560,175		0		549,700		(10,475)	(1.9)
Total Revenues	1,671,264		2,196,675		1,647,502		2,235,900		39,225	1.8
Services & Supplies Category	42,313		52,300		46,457		66,400		14,100	27.0
Other Charges Category	1,515,000		1,544,375		1,544,375		1,569,500		25,125	1.6
Special Items Category	0		600,000		0		600,000		0	0.0
Obligated Fund Balances	113,959		0		56,671		0		0	0.0
Total Requirements	1,671,272		2,196,675		1,647,503		2,235,900		39,225	1.8
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	1,671,264		1,636,500		1,647,502		1,686,200		49,700	3.0
Current Year Expenses	(1,557,313)		(2,196,675)		(1,590,832)		(2,235,900)		(39,225)	1.8
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	9		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(113,959)		560,175		(56,671)		549,700		(10,475)	(1.9)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

487 - Ladera CFD 2002-01 Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Taxes Category	\$ 4,052,078	\$	4,106,373	\$	4,058,071	\$	4,201,361	\$	94,988	2.3%
Fines, Forfeitures & Penalties Category	9,887		13,000		8,494		13,000		0	0.0
Revenue from Use of Money and Property Category	188,191		160,000		185,360		242,400		82,400	51.5
Miscellaneous Revenues Category	174		0		117		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	188,124		756,585		0		680,618		(75,967)	(10.0)
Total Revenues	4,438,453		5,035,958		4,252,041		5,137,379		101,421	2.0
Services & Supplies Category	61,358		74,215		63,660		91,012		16,797	22.6
Other Charges Category	4,377,106		3,961,743		3,961,743		4,046,367		84,624	2.1
Special Items Category	0		1,000,000		0		1,000,000		0	0.0
Obligated Fund Balances	0		0		226,638		0		0	0.0
Total Requirements	4,438,463		5,035,958		4,252,041		5,137,379		101,421	2.0
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	4,250,329		4,279,373		4,252,041		4,456,761		177,388	4.1
Current Year Expenses	(4,438,463)		(5,035,958)		(4,025,403)		(5,137,379)		(101,421)	2.0
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	10		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	188,124		756,585		(226,638)		680,618		(75,967)	(10.0)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

488 - Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 151		\$ 0		\$ 0		\$ 0		\$ 0	0.0%
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	8,157		14,930		6,424		9,689		(5,241)	(35.1)
Total Revenues	8,308		14,930		6,424		9,689		(5,241)	(35.1)
Services & Supplies Category	8,309		14,930		6,424		9,689		(5,241)	(35.1)
Total Requirements	8,309		14,930		6,424		9,689		(5,241)	(35.1)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	151		0		0		0		0	0.0
Current Year Expenses	(8,309)		(14,930)		(6,424)		(9,689)		5,241	(35.1)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	8,157		14,930		6,424		9,689		(5,241)	(35.1)
Ending Fund Balance - Unassigned	\$ 0		\$ 0		\$ 0		\$ 0		\$ 0	0.0%

Columns may not total correctly due to rounding.

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

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Fund Balance Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%
Obligated Fund Balances	34,727		17,070		17,070		0		(17,070)	(100.0)
Total Revenues	34,727		17,070		17,070		0		(17,070)	(100.0)
Services & Supplies Category	34,727		17,070		17,070		0		(17,070)	(100.0)
Other Financing Uses Category	0		0		0		0		0	0.0
Total Requirements	34,727		17,070		17,070		0		(17,070)	(100.0)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	0		0		0		0		0	0.0
Current Year Expenses	(34,727)		(17,070)		(17,070)		0		17,070	(100.0)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	34,727		17,070		17,070		0		(17,070)	(100.0)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

501 - Rancho Santa Margarita CFD 87-5(A) - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 108	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	8,007	8,253	8,253	0	(8,253)	(100.0)
Total Revenues	8,115	8,253	8,253	0	(8,253)	(100.0)
Services & Supplies Category	8,115	8,253	8,253	0	(8,253)	(100.0)
Total Requirements	8,115	8,253	8,253	0	(8,253)	(100.0)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	108	0	0	0	0	0.0
Current Year Expenses	(8,115)	(8,253)	(8,253)	0	8,253	(100.0)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	8,007	8,253	8,253	0	(8,253)	(100.0)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

505 - Foothill Ranch CFD 87-4 - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 120	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	18,343	0	0	0	0	0.0
Total Revenues	18,463	0	0	0	0	0.0
Services & Supplies Category	18,464	0	0	0	0	0.0
Total Requirements	18,464	0	0	0	0	0.0
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	120	0	0	0	0	0.0
Current Year Expenses	(18,464)	0	0	0	0	0.0
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	18,343	0	0	0	0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

507 - Irvine Coast Assessment District 88-1 - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024 Actual Exp/Rev		Budget As of 6/30/25	FY 2024-2025 Actual Exp/Rev ⁽¹⁾ As of 6/30/25	FY 2025-2026 Final Budget		Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 114	\$	0	\$ 0	\$ 0	\$	0	0.0%
Fund Balance Unassigned	0		0	0	0		0	0.0
Obligated Fund Balances	7,584		9,675	5,692	4,704		(4,971)	(51.4)
Total Revenues	7,698		9,675	5,692	4,704		(4,971)	(51.4)
Services & Supplies Category	7,698		9,675	5,692	4,704		(4,971)	(51.4)
Total Requirements	7,698		9,675	5,692	4,704		(4,971)	(51.4)
Beginning Fund Balance - Unassigned	0		0	0	0		0	0.0
Current Year Revenue	114		0	0	0		0	0.0
Current Year Expenses	(7,698)		(9,675)	(5,692)	(4,704)		4,971	(51.4)
Prior Year Expenses	0		0	0	0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0	0	0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	7,584		9,675	5,692	4,704		(4,971)	(51.4)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$ 0	\$ 0	\$	0	0.0%

Columns may not total correctly due to rounding.

509 - Rancho Santa Margarita CFD 87-5B - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 171	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	7,975	17,889	6,144	12,698	(5,191)	(29.0)
Total Revenues	8,146	17,889	6,144	12,698	(5,191)	(29.0)
Services & Supplies Category	8,145	17,889	6,144	12,698	(5,191)	(29.0)
Total Requirements	8,145	17,889	6,144	12,698	(5,191)	(29.0)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	171	0	0	0	0	0.0
Current Year Expenses	(8,145)	(17,889)	(6,144)	(12,698)	5,191	(29.0)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	7,975	17,889	6,144	12,698	(5,191)	(29.0)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

513 - Coto de Caza CFD 87-8 - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 101	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	8,107	7,185	7,185	1,094	(6,091)	(84.8)
Total Revenues	8,208	7,185	7,185	1,094	(6,091)	(84.8)
Services & Supplies Category	8,208	7,185	7,185	1,094	(6,091)	(84.8)
Total Requirements	8,208	7,185	7,185	1,094	(6,091)	(84.8)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	101	0	0	0	0	0.0
Current Year Expenses	(8,208)	(7,185)	(7,185)	(1,094)	6,091	(84.8)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	8,107	7,185	7,185	1,094	(6,091)	(84.8)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

516 - Assessment Dist 01-1 Ziani Project - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 15,796		\$ 10,000		\$ 15,117		\$ 10,000		\$ 0	0.0%
Charges For Services Category	316,416		315,540		307,124		316,860		1,320	0.4
Miscellaneous Revenues Category	15		0		13		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		197,000		0		197,000		0	0.0
Total Revenues	332,227		522,540		322,255		523,860		1,320	0.3
Services & Supplies Category	17,174		29,500		20,041		22,000		(7,500)	(25.4)
Other Charges Category	296,326		300,540		300,508		301,860		1,320	0.4
Special Items Category	0		192,500		0		200,000		7,500	3.9
Obligated Fund Balances	18,749		0		1,706		0		0	0.0
Total Requirements	332,249		522,540		322,254		523,860		1,320	0.3
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	332,227		325,540		322,255		326,860		1,320	0.4
Current Year Expenses	(313,500)		(522,540)		(320,548)		(523,860)		(1,320)	0.3
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	22		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(18,749)		197,000		(1,706)		197,000		0	0.0
Ending Fund Balance - Unassigned	\$ 0		\$ 0		\$ 0		\$ 0		\$ 0	0.0%

Columns may not total correctly due to rounding.

517 - Rancho Santa Margarita CFD 87-5C - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 192	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	7,984	21,103	6,144	15,012	(6,091)	(28.9)
Total Revenues	8,176	21,103	6,144	15,012	(6,091)	(28.9)
Services & Supplies Category	8,176	21,103	6,144	15,012	(6,091)	(28.9)
Total Requirements	8,176	21,103	6,144	15,012	(6,091)	(28.9)
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	192	0	0	0	0	0.0
Current Year Expenses	(8,176)	(21,103)	(6,144)	(15,012)	6,091	(28.9)
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	0	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	7,984	21,103	6,144	15,012	(6,091)	(28.9)
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

521 - Rancho Santa Margarita CFD 87-5D (A) - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 184	\$	0	\$	0	\$	0	\$	0	0.0%
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	7,931		20,036		6,168		13,946		(6,090)	(30.4)
Total Revenues	8,115		20,036		6,168		13,946		(6,090)	(30.4)
Services & Supplies Category	8,116		20,036		6,168		13,946		(6,090)	(30.4)
Total Requirements	8,116		20,036		6,168		13,946		(6,090)	(30.4)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	184		0		0		0		0	0.0
Current Year Expenses	(8,116)		(20,036)		(6,168)		(13,946)		6,090	(30.4)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	7,931		20,036		6,168		13,946		(6,090)	(30.4)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

523 - Newport Coast AD 01-1 Group 2 Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 29,632	\$ 16,000	\$ 28,013	\$ 16,000	\$ 0	0.0%
Charges For Services Category	570,088	574,000	561,151	576,350	2,350	0.4
Miscellaneous Revenues Category	32	0	24	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	498,000	1,050	498,000	0	0.0
Total Revenues	599,752	1,088,000	590,239	1,090,350	2,350	0.2
Services & Supplies Category	31,175	41,500	36,297	34,000	(7,500)	(18.1)
Other Charges Category	546,234	554,000	553,943	556,350	2,350	0.4
Special Items Category	0	492,500	0	500,000	7,500	1.5
Obligated Fund Balances	22,354	0	0	0	0	0.0
Total Requirements	599,762	1,088,000	590,239	1,090,350	2,350	0.2
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	599,752	590,000	589,189	592,350	2,350	0.4
Current Year Expenses	(577,408)	(1,088,000)	(590,239)	(1,090,350)	(2,350)	0.2
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	11	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(22,354)	498,000	1,050	498,000	0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

52T - Newport Coast AD 01-1 Conversion #1 Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Revenue from Use of Money and Property Category	\$ 45,194	\$	18,000	\$	42,855	\$	25,000	\$	7,000	38.9%
Charges For Services Category	865,874		888,000		880,814		892,000		4,000	0.5
Miscellaneous Revenues Category	51		0		37		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		504,300		0		496,945		(7,355)	(1.5)
Total Revenues	911,119		1,410,300		923,706		1,413,945		3,645	0.3
Services & Supplies Category	48,057		59,500		55,893		52,000		(7,500)	(12.6)
Other Charges Category	846,290		858,300		858,233		861,945		3,645	0.4
Special Items Category	0		492,500		0		500,000		7,500	1.5
Obligated Fund Balances	16,792		0		9,580		0		0	0.0
Total Requirements	911,139		1,410,300		923,706		1,413,945		3,645	0.3
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	911,119		906,000		923,706		917,000		11,000	1.2
Current Year Expenses	(894,347)		(1,410,300)		(914,126)		(1,413,945)		(3,645)	0.3
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	20		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(16,792)		504,300		(9,580)		496,945		(7,355)	(1.5)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

530 - CFD 2004-1 Ladera Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Taxes Category	\$ 4,774,504	\$	5,007,889	\$	4,829,011	\$	5,116,307	\$	108,418	2.2%
Fines, Forfeitures & Penalties Category	25,141		28,000		26,209		28,000		0	0.0
Revenue from Use of Money and Property Category	358,719		300,000		367,012		493,800		193,800	64.6
Miscellaneous Revenues Category	755		0		536		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		2,140,478		0		1,897,939		(242,539)	(11.3)
Total Revenues	5,159,119		7,476,367		5,222,768		7,536,046		59,679	0.8
Services & Supplies Category	95,447		123,580		60,810		81,448		(42,132)	(34.1)
Other Charges Category	4,905,198		4,852,787		4,852,787		4,954,598		101,811	2.1
Special Items Category	0		2,500,000		0		2,500,000		0	0.0
Obligated Fund Balances	158,490		0		309,171		0		0	0.0
Total Requirements	5,159,135		7,476,367		5,222,768		7,536,046		59,679	0.8
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	5,159,119		5,335,889		5,222,768		5,638,107		302,218	5.7
Current Year Expenses	(5,000,645)		(7,476,367)		(4,913,597)		(7,536,046)		(59,679)	0.8
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	16		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(158,490)		2,140,478		(309,171)		1,897,939		(242,539)	(11.3)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

533 - CFD 01-1 Ladera - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Taxes Category	\$ 2,160,869	\$	2,146,150	\$	2,153,894	\$	2,152,150	\$	6,000	0.3%
Fines, Forfeitures & Penalties Category	5,854		6,000		5,574		6,000		0	0.0
Revenue from Use of Money and Property Category	54,897		34,000		55,772		54,000		20,000	58.8
Miscellaneous Revenues Category	85		0		71		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		670,181		0		667,348		(2,833)	(0.4)
Total Revenues	2,221,706		2,856,331		2,215,311		2,879,498		23,167	0.8
Services & Supplies Category	44,268		55,181		48,731		70,348		15,167	27.5
Other Charges Category	2,058,400		2,101,150		2,101,150		2,109,150		8,000	0.4
Special Items Category	0		700,000		0		700,000		0	0.0
Obligated Fund Balances	119,054		0		65,430		0		0	0.0
Total Requirements	2,221,722		2,856,331		2,215,311		2,879,498		23,167	0.8
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	2,221,706		2,186,150		2,215,311		2,212,150		26,000	1.2
Current Year Expenses	(2,102,668)		(2,856,331)		(2,149,881)		(2,879,498)		(23,167)	0.8
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	16		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(119,054)		670,181		(65,430)		667,348		(2,833)	(0.4)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

534 - AD 01-1 Group 3 Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 35,345	\$ 18,000	\$ 33,644	\$ 18,000	\$ 0	0.0%
Charges For Services Category	685,608	706,700	683,020	709,595	2,895	0.4
Miscellaneous Revenues Category	40	0	29	0	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	493,000	4,167	493,000	0	0.0
Total Revenues	720,992	1,217,700	720,860	1,220,595	2,895	0.2
Services & Supplies Category	37,971	48,500	44,193	41,000	(7,500)	(15.5)
Other Charges Category	667,251	676,700	676,667	679,595	2,895	0.4
Special Items Category	0	492,500	0	500,000	7,500	1.5
Obligated Fund Balances	15,782	0	0	0	0	0.0
Total Requirements	721,004	1,217,700	720,860	1,220,595	2,895	0.2
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	720,992	724,700	716,693	727,595	2,895	0.4
Current Year Expenses	(705,222)	(1,217,700)	(720,860)	(1,220,595)	(2,895)	0.2
Prior Year Expenses	0	0	0	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	12	0	0	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(15,782)	493,000	4,167	493,000	0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.

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

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Taxes Category	\$ 464,993	\$	470,000	\$	447,824	\$	469,350	\$	(650)	(0.1)%
Revenue from Use of Money and Property Category	37,501		17,500		35,482		17,500		0	0.0
Miscellaneous Revenues Category	22		0		19		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		747,700		0		747,700		0	0.0
Total Revenues	502,516		1,235,200		483,325		1,234,550		(650)	(0.1)
Services & Supplies Category	38,748		50,200		45,574		50,200		0	0.0
Other Charges Category	438,187		435,000		434,820		434,350		(650)	(0.1)
Special Items Category	0		750,000		0		750,000		0	0.0
Obligated Fund Balances	25,589		0		2,931		0		0	0.0
Total Requirements	502,525		1,235,200		483,325		1,234,550		(650)	(0.1)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	502,516		487,500		483,325		486,850		(650)	(0.1)
Current Year Expenses	(476,936)		(1,235,200)		(480,394)		(1,234,550)		650	(0.1)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	8		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(25,589)		747,700		(2,931)		747,700		0	0.0
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

541 - CFD 2015-1 RMV (Village of Esencia) Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget		
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount		Percent
Taxes Category	\$	5,093,845	\$	5,200,000	\$	5,193,105	\$	5,300,000	\$	100,000	1.9%
Fines, Forfeitures & Penalties Category		12,923		15,000		17,690		15,000		0	0.0
Revenue from Use of Money and Property Category		471,070		200,000		484,473		250,000		50,000	25.0
Miscellaneous Revenues Category		888		0		709		0		0	0.0
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		0		2,916,141		0		2,868,571		(47,570)	(1.6)
Total Revenues		5,578,725		8,331,141		5,695,976		8,433,571		102,430	1.2
Services & Supplies Category		44,155		74,141		49,938		74,271		130	0.2
Other Charges Category		5,161,675		5,257,000		5,256,925		5,359,300		102,300	1.9
Special Items Category		0		3,000,000		0		3,000,000		0	0.0
Obligated Fund Balances		372,931		0		389,114		0		0	0.0
Total Requirements		5,578,761		8,331,141		5,695,977		8,433,571		102,430	1.2
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		5,578,725		5,415,000		5,695,976		5,565,000		150,000	2.8
Current Year Expenses		(5,205,830)		(8,331,141)		(5,306,863)		(8,433,571)		(102,430)	1.2
Prior Year Expenses		0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		36		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		(372,931)		2,916,141		(389,114)		2,868,571		(47,570)	(1.6)
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

547 - CFD 00-1 (Series A of 2000) Ladera - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Taxes Category	\$	1,967,751	\$	1,929,500	\$	1,915,420	\$	1,927,500	\$	(2,000) (0.1)%
Fines, Forfeitures & Penalties Category		4,812		6,000		5,698		6,000		0 0.0
Revenue from Use of Money and Property Category		50,903		31,000		51,409		51,000		20,000 64.5
Miscellaneous Revenues Category		80		0		66		0		0 0.0
Fund Balance Unassigned		0		0		0		0		0 0.0
Obligated Fund Balances		0		779,600		0		775,500		(4,100) (0.5)
Total Revenues		2,023,546		2,746,100		1,972,593		2,760,000		13,900 0.5
Services & Supplies Category		42,442		52,350		46,592		66,500		14,150 27.0
Other Charges Category		1,895,625		1,893,750		1,893,750		1,893,500		(250) 0.0
Special Items Category		0		800,000		0		800,000		0 0.0
Obligated Fund Balances		85,495		0		32,251		0		0 0.0
Total Requirements		2,023,562		2,746,100		1,972,593		2,760,000		13,900 0.5
Beginning Fund Balance - Unassigned		0		0		0		0		0 0.0
Current Year Revenue		2,023,546		1,966,500		1,972,593		1,984,500		18,000 0.9
Current Year Expenses		(1,938,067)		(2,746,100)		(1,940,342)		(2,760,000)		(13,900) 0.5
Prior Year Expenses		0		0		0		0		0 0.0
Decrease/(Increase) Reserve for Encumbrances		17		0		0		0		0 0.0
Decrease/(Increase) to Obligated Fund Balances		(85,495)		779,600		(32,251)		775,500		(4,100) (0.5)
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0 0.0%

Columns may not total correctly due to rounding.

549 - Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 102		\$ 0		\$ 0		\$ 0		\$ 0	0.0%
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	8,043		7,406		7,406		1,265		(6,141)	(82.9)
Total Revenues	8,145		7,406		7,406		1,265		(6,141)	(82.9)
Services & Supplies Category	8,146		7,406		7,406		1,265		(6,141)	(82.9)
Total Requirements	8,146		7,406		7,406		1,265		(6,141)	(82.9)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	102		0		0		0		0	0.0
Current Year Expenses	(8,146)		(7,406)		(7,406)		(1,265)		6,141	(82.9)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	8,043		7,406		7,406		1,265		(6,141)	(82.9)
Ending Fund Balance - Unassigned	\$ 0		\$ 0		\$ 0		\$ 0		\$ 0	0.0%

Columns may not total correctly due to rounding.

551 - Assessment District 92-1 Newport Ridge - Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 96	\$	0	\$	0	\$	0	\$	0	0.0%
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	8,071		6,390		6,390		730		(5,660)	(88.6)
Total Revenues	8,167		6,390		6,390		730		(5,660)	(88.6)
Services & Supplies Category	8,167		6,390		6,390		730		(5,660)	(88.6)
Total Requirements	8,167		6,390		6,390		730		(5,660)	(88.6)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	96		0		0		0		0	0.0
Current Year Expenses	(8,167)		(6,390)		(6,390)		(730)		5,660	(88.6)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	8,071		6,390		6,390		730		(5,660)	(88.6)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

555 - CFD 2003-1 Ladera Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Taxes Category	\$ 3,193,180	\$	3,218,573	\$	3,192,535	\$	3,289,786	\$	71,213	2.2%
Fines, Forfeitures & Penalties Category	11,780		13,000		9,893		13,000		0	0.0
Revenue from Use of Money and Property Category	154,618		130,000		152,370		201,500		71,500	55.0
Miscellaneous Revenues Category	136		0		93		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	119,024		821,688		0		760,291		(61,397)	(7.5)
Total Revenues	3,478,738		4,183,261		3,354,890		4,264,577		81,316	1.9
Services & Supplies Category	57,604		73,771		62,661		90,397		16,626	22.5
Other Charges Category	3,421,144		3,109,490		3,109,490		3,174,180		64,690	2.1
Special Items Category	0		1,000,000		0		1,000,000		0	0.0
Obligated Fund Balances	0		0		182,739		0		0	0.0
Total Requirements	3,478,749		4,183,261		3,354,890		4,264,577		81,316	1.9
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	3,359,714		3,361,573		3,354,890		3,504,286		142,713	4.2
Current Year Expenses	(3,478,749)		(4,183,261)		(3,172,151)		(4,264,577)		(81,316)	1.9
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	10		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	119,024		821,688		(182,739)		760,291		(61,397)	(7.5)
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

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

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget		
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount		Percent
Taxes Category	\$	5,416,890	\$	5,403,000	\$	5,219,933	\$	5,505,000	\$	102,000	1.9%
Fines, Forfeitures & Penalties Category		17,680		15,000		14,492		12,000		(3,000)	(20.0)
Revenue from Use of Money and Property Category		587,352		300,000		550,585		350,000		50,000	16.7
Miscellaneous Revenues Category		3		0		3		0		0	0.0
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		0		2,221,000		0		2,173,895		(47,105)	(2.1)
Total Revenues		6,021,924		7,939,000		5,785,013		8,040,895		101,895	1.3
Services & Supplies Category		56,318		85,750		61,763		85,895		145	0.2
Other Charges Category		5,248,613		5,353,250		5,353,238		5,455,000		101,750	1.9
Special Items Category		0		2,500,000		0		2,500,000		0	0.0
Obligated Fund Balances		716,993		0		370,012		0		0	0.0
Total Requirements		6,021,924		7,939,000		5,785,012		8,040,895		101,895	1.3
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		6,021,924		5,718,000		5,785,013		5,867,000		149,000	2.6
Current Year Expenses		(5,304,931)		(7,939,000)		(5,415,000)		(8,040,895)		(101,895)	1.3
Prior Year Expenses		0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		(716,993)		2,221,000		(370,012)		2,173,895		(47,105)	(2.1)
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

561 - 2017-1 RMV (Village of Esencia) Construction

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025	FY 2024-2025		Change from FY 2024-2025	
	FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget		
	Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent	
Fund Balance Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	
Total Revenues	0	0	0	0	0	0.0	
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0	
Current Year Revenue	0	0	0	0	0	0.0	
Current Year Expenses	0	0	0	0	0	0.0	
Decrease/(Increase) to Obligated Fund Balances	0	0	0	0	0	0.0	
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%	

Columns may not total correctly due to rounding.

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

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
	FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget		
	Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount		Percent
Taxes Category	\$	4,467,340	\$	4,300,000	\$	4,363,367	\$	4,300,000	\$	0	0.0%
Fines, Forfeitures & Penalties Category		11,434		10,000		15,389		10,000		0	0.0
Revenue from Use of Money and Property Category		480,532		250,000		453,084		250,000		0	0.0
Miscellaneous Revenues Category		2		0		2		0		0	0.0
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		0		1,921,041		0		1,997,913		76,872	4.0
Total Revenues		4,959,309		6,481,041		4,831,842		6,557,913		76,872	1.2
Services & Supplies Category		54,731		86,151		60,136		80,893		(5,258)	(6.1)
Other Charges Category		4,313,688		4,394,890		4,394,888		4,477,020		82,130	1.9
Special Items Category		0		2,000,000		0		2,000,000		0	0.0
Obligated Fund Balances		590,891		0		376,819		0		0	0.0
Total Requirements		4,959,309		6,481,041		4,831,843		6,557,913		76,872	1.2
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		4,959,309		4,560,000		4,831,842		4,560,000		0	0.0
Current Year Expenses		(4,368,418)		(6,481,041)		(4,455,024)		(6,557,913)		(76,872)	1.2
Prior Year Expenses		0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		(590,891)		1,921,041		(376,819)		1,997,913		76,872	4.0
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

564 - CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Taxes Category	\$ 1,142,792		\$ 1,020,000		\$ 1,068,100		\$ 1,020,000		\$ 0	0.0%
Fines, Forfeitures & Penalties Category	5,269		1,000		0		0		(1,000)	(100.0)
Revenue from Use of Money and Property Category	112,332		76,000		105,614		76,000		0	0.0
Miscellaneous Revenues Category	1		0		1		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		1,018,282		0		1,041,656		23,374	2.3
Total Revenues	1,260,394		2,115,282		1,173,715		2,137,656		22,374	1.1
Services & Supplies Category	64,031		81,182		66,005		82,806		1,624	2.0
Other Charges Category	1,012,850		1,034,100		1,034,100		1,054,850		20,750	2.0
Special Items Category	0		1,000,000		0		1,000,000		0	0.0
Obligated Fund Balances	183,513		0		73,610		0		0	0.0
Total Requirements	1,260,394		2,115,282		1,173,715		2,137,656		22,374	1.1
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	1,260,394		1,097,000		1,173,715		1,096,000		(1,000)	(0.1)
Current Year Expenses	(1,076,881)		(2,115,282)		(1,100,105)		(2,137,656)		(22,374)	1.1
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(183,513)		1,018,282		(73,610)		1,041,656		23,374	2.3
Ending Fund Balance - Unassigned	\$ 0		\$ 0		\$ 0		\$ 0		\$ 0	0.0%

Columns may not total correctly due to rounding.

565 - CFD 2021-1 RMV (Rienda) Construction Fund

Summary of Final Budget by Revenue and Expense Category:

	FY 2023-2024		FY 2024-2025	FY 2024-2025	Change from FY 2024-2025						
		FY 2023-2024	Budget	Actual Exp/Rev ⁽¹⁾	FY 2025-2026	Budget					
Revenues/Appropriations		Actual Exp/Rev	As of 6/30/25	As of 6/30/25	Final Budget	Amount	Percent				
Revenue from Use of Money and Property Category	\$	1,471,396	\$	250,000	\$	574,020	\$	300,000	\$	50,000	20.0%
Miscellaneous Revenues Category		0		0		0		0		0	0.0
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		10,960,942		14,435,232		7,969,670		7,420,827		(7,014,405)	(48.6)
Total Revenues		12,432,338		14,685,232		8,543,690		7,720,827		(6,964,405)	(47.4)
Services & Supplies Category		11,750,398		6,200,000		3,238,485		699,949		(5,500,051)	(88.7)
Other Charges Category		681,941		8,485,232		5,305,204		7,020,878		(1,464,354)	(17.3)
Total Requirements		12,432,339		14,685,232		8,543,690		7,720,827		(6,964,405)	(47.4)
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		1,471,396		250,000		574,020		300,000		50,000	20.0
Current Year Expenses		(12,432,339)		(14,685,232)		(8,543,690)		(7,720,827)		6,964,405	(47.4)
Prior Year Expenses		0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		10,960,942		14,435,232		7,969,670		7,420,827		(7,014,405)	(48.6)
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

566 - CFD 2021-1 RMV (Rienda) Debt Service

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		Change from FY 2024-2025				
		FY 2023-2024		Budget		Actual Exp/Rev ⁽¹⁾		FY 2025-2026		Budget	
		Actual Exp/Rev		As of 6/30/25		As of 6/30/25		Final Budget		Amount	Percent
Taxes Category	\$	6,026,861	\$	6,100,000	\$	6,168,510	\$	6,100,000	\$	0	0.0%
Fines, Forfeitures & Penalties Category		41,083		20,000		15,521		10,000		(10,000)	(50.0)
Revenue from Use of Money and Property Category		690,046		500,000		642,387		400,000		(100,000)	(20.0)
Miscellaneous Revenues Category		3		0		3		0		0	0.0
Fund Balance Unassigned		0		0		0		0		0	0.0
Obligated Fund Balances		0		749,370		0		978,320		228,950	30.6
Total Revenues		6,757,993		7,369,370		6,826,421		7,488,320		118,950	1.6
Services & Supplies Category		172,034		261,520		152,008		143,695		(117,825)	(45.1)
Other Charges Category		6,480,750		6,227,850		6,227,850		6,344,625		116,775	1.9
Special Items Category		0		880,000		0		1,000,000		120,000	13.6
Obligated Fund Balances		105,209		0		446,563		0		0	0.0
Total Requirements		6,757,993		7,369,370		6,826,421		7,488,320		118,950	1.6
Beginning Fund Balance - Unassigned		0		0		0		0		0	0.0
Current Year Revenue		6,757,993		6,620,000		6,826,421		6,510,000		(110,000)	(1.7)
Current Year Expenses		(6,652,784)		(7,369,370)		(6,379,858)		(7,488,320)		(118,950)	1.6
Prior Year Expenses		0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances		0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances		(105,209)		749,370		(446,563)		978,320		228,950	30.6
Ending Fund Balance - Unassigned	\$	0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

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

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Revenue from Use of Money and Property Category	\$ 1,388,447	\$	1,050,000	\$	1,696,877	\$	750,000	\$	(300,000)	(28.6)%
Other Financing Sources Category	57,040,796		2,600,000		2,506,093		0		(2,600,000)	(100.0)
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		31,388,971		31,388,971		34,999,225		3,610,254	11.5
Total Revenues	58,429,243		35,038,971		35,591,941		35,749,225		710,254	2.0
Services & Supplies Category	27,040,272		34,808,971		2,132,895		35,749,225		940,254	2.7
Other Charges Category	0		230,000		179,746		0		(230,000)	(100.0)
Obligated Fund Balances	31,388,971		0		33,279,300		0		0	0.0
Total Requirements	58,429,243		35,038,971		35,591,941		35,749,225		710,254	2.0
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	58,429,243		3,650,000		4,202,970		750,000		(2,900,000)	(79.5)
Current Year Expenses	(27,040,272)		(35,038,971)		(2,312,641)		(35,749,225)		(710,254)	2.0
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(31,388,971)		31,388,971		(1,890,329)		34,999,225		3,610,254	11.5
Ending Fund Balance - Unassigned	\$ 0	\$	0	\$	0	\$	0	\$	0	0.0%

Columns may not total correctly due to rounding.

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

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024		FY 2024-2025		FY 2024-2025		FY 2025-2026		Change from FY 2024-2025	
	Actual Exp/Rev		Budget		Actual Exp/Rev ⁽¹⁾		Final Budget		Budget	
			As of 6/30/25		As of 6/30/25				Amount	Percent
Taxes Category	\$ 2,118,949		\$ 3,400,000		\$ 3,596,306		\$ 3,700,000		\$ 300,000	8.8%
Fines, Forfeitures & Penalties Category	0		0		7,671		0		0	0.0
Revenue from Use of Money and Property Category	243,656		200,000		376,363		200,000		0	0.0
Miscellaneous Revenues Category	0		0		1		0		0	0.0
Other Financing Sources Category	66,175,000		0		0		0		0	0.0
Fund Balance Unassigned	0		0		0		0		0	0.0
Obligated Fund Balances	0		5,264,900		2,207,127		2,472,470		(2,792,430)	(53.0)
Total Revenues	68,537,605		8,864,900		6,187,468		6,372,470		(2,492,430)	(28.1)
Services & Supplies Category	37,361		220,200		116,712		100,550		(119,650)	(54.3)
Other Charges Category	673,325		3,564,700		3,564,663		3,671,920		107,220	3.0
Other Financing Uses Category	57,236,582		2,600,000		2,506,093		0		(2,600,000)	(100.0)
Special Items Category	0		2,480,000		0		2,600,000		120,000	4.8
Obligated Fund Balances	10,590,337		0		0		0		0	0.0
Total Requirements	68,537,605		8,864,900		6,187,468		6,372,470		(2,492,430)	(28.1)
Beginning Fund Balance - Unassigned	0		0		0		0		0	0.0
Current Year Revenue	68,537,605		3,600,000		3,980,341		3,900,000		300,000	8.3
Current Year Expenses	(57,947,268)		(8,864,900)		(6,187,468)		(6,372,470)		2,492,430	(28.1)
Prior Year Expenses	0		0		0		0		0	0.0
Decrease/(Increase) Reserve for Encumbrances	0		0		0		0		0	0.0
Decrease/(Increase) to Obligated Fund Balances	(10,590,337)		5,264,900		2,207,127		2,472,470		(2,792,430)	(53.0)
Ending Fund Balance - Unassigned	\$ 0		\$ 0		\$ 0		\$ 0		\$ 0	0.0%

Columns may not total correctly due to rounding.

590 - In-Home Supportive Services Public Authority

Summary of Final Budget by Revenue and Expense Category:

Revenues/Appropriations	FY 2023-2024	FY 2024-2025	FY 2024-2025	FY 2025-2026	Change from FY 2024-2025	
	Actual Exp/Rev	Budget As of 6/30/25	Actual Exp/Rev ⁽¹⁾ As of 6/30/25	Final Budget	Budget Amount	Percent
Revenue from Use of Money and Property Category	\$ 76,926	\$ 7,800	\$ 74,647	\$ 7,800	\$ 0	0.0%
Intergovernmental Revenues Category	2,661,187	2,847,395	2,781,977	2,847,395	0	0.0
Miscellaneous Revenues Category	99	0	117	0	0	0.0
Other Financing Sources Category	0	650,000	552,500	650,000	0	0.0
Fund Balance Unassigned	0	0	0	0	0	0.0
Obligated Fund Balances	0	5,064	0	79,854	74,790	1,476.9
Total Revenues	2,738,211	3,510,259	3,409,241	3,585,049	74,790	2.1
Services & Supplies Category	2,486,660	3,270,378	2,777,280	3,339,668	69,290	2.1
Other Charges Category	21,454	26,500	23,081	32,000	5,500	20.8
Other Financing Uses Category	0	6,000	0	6,000	0	0.0
Special Items Category	0	207,381	0	207,381	0	0.0
Obligated Fund Balances	237,266	0	617,822	0	0	0.0
Total Requirements	2,745,380	3,510,259	3,418,183	3,585,049	74,790	2.1
Beginning Fund Balance - Unassigned	0	0	0	0	0	0.0
Current Year Revenue	2,738,211	3,505,195	3,409,241	3,505,195	0	0.0
Current Year Expenses	(2,491,009)	(3,510,259)	(2,800,361)	(3,585,049)	(74,790)	2.1
Prior Year Expenses	(4,971)	0	(11,123)	0	0	0.0
Decrease/(Increase) Reserve for Encumbrances	(4,965)	0	20,065	0	0	0.0
Decrease/(Increase) to Obligated Fund Balances	(237,266)	5,064	(617,822)	79,854	74,790	1,476.9
Ending Fund Balance - Unassigned	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0.0%

Columns may not total correctly due to rounding.



Description of Major Objects by Classification

SALARIES AND EMPLOYEE BENEFITS

0100 Salaries and Wages

Items included:

0101 Regular Salaries
 0102 Extra Help
 0103 Overtime
 0104 Annual Leave Payoff
 0105 Vacation Payoff
 0106 Sick Leave Payoff
 0107 Retiree Multi-Yr Leave Balance Pay-off
 0110 Performance Incentive Pay (time off only currently awarded)
 0111 Other Pay (e.g., bilingual, supplemental portion of worker's compensation for non-safety employees)
 0112 Other Salaries

Items excluded:

Payment to independent contractor (post to account indicating purpose of contract; e.g., Object 1900 Professional Services)

0200 Retirement

County's share of the expense of employee retirement programs.

Items included:

0202 Early Retirement
 0204 County Paid Executive Deferred Comp Plan
 0205 1.62% Retirement ER Contribution 401(A) Plan
 0206 Retiree Medical
 0207 Health Reimbursement Account
 0208 Pension Prepayment Discount

0300 Employee Group Insurance

County's share of expense of insurance programs.

Items included:

0301 Unemployment Insurance
 0305 Salary Continuance Insurance
 0306 Health Insurance

0307 Wellness Program

0308 Dental Insurance

0309 Life Insurance

0310 AD&D Insurance

0319 Other Insurance (e.g., employer's share of union contributions)

0350 Workers' Compensation Insurance

Items included:

0352 Workers' Compensation - General
 0353 Workers' Compensation - Benefits (benefit portion of employer's share of workers' compensation for both safety and non-safety employees; this Object is used by Workers' Comp ISF Fund 293 only)
 0354 Workers' Compensation - Excess Costs (supplemental portion of the employer's share of workers' compensation for safety employees; this Object is recorded in the employee's fund/budget control)

0400 Other Benefits

Employer's share of Medicare and FICA (Federal Insurance Contribution Act)

Items included:

0401 Medicare
 0410 Wellness Plan

0402 Executive Car Allowance

Part of executive management compensation package

0403 Optional Benefit Plan

Part of administrative and executive management compensation package

0490 Salary Cost Applied Intrafund

This object is used to record transactions to cost apply salaries and benefits expenditures to Object 4200 Buildings and Improvements, and Infrastructure.

SERVICES AND SUPPLIES**0500 Agricultural****Types of items included:**

Agricultural disinfecting and exterminating services
 Animal medicines and serums
 Custom farming services
 Ear tags
 Fertilizer
 Forage
 Insecticides
 Irrigation
 Livestock registration
 Nursery stock
 Peat moss
 Pest abatement supplies
 Seed
 Topsoil
 Weed killer

Items excluded:

Any of the above used in building and grounds maintenance

0600 Clothing and Personal Supplies**Types of items included:**

Badges, chevrons
 Belts
 Buttons
 Cartridge, badge cases
 Combs
 Facial tissue
 Gloves
 Goggles
 Gowns
 Helmets
 Masks
 Raincoats
 Rubber boots
 Safety Clothing
 Sewing Supplies
 Shoes
 Slippers
 Tailoring, alterations
 Tobacco
 Toilet articles
 Uniforms
 Uniform allowances, rental
 Yardage

0700 Communications

0702 Telephone and Telegraph - Other
 0740 Enterprise Telephone Service Charge
 0741 Telephone Service Charges from Vendor
 0742 Cell Phones, Pagers, Blackberry

Types of items included:

Internet services
 Messenger services
 Radio and microwave services
 Telephone, telephone reimbursements, telegraph and teletype services

Types of items excluded:

Radio repair and supplies (post to Object 1300 Maintenance-Equipment)
 Rental of communications equipment (post to Object 2100 Short-Term Leases-Equipment)

0900 Food

Includes nutrients and beverages for human consumption either presently suitable for consumption or kitchen processing, or not presently suitable such as livestock and poultry, but intended for ultimate conversion and use as food by the purchasing agency.

Types of items included:

Candy, confectionery
 Cereals, cereal products
 Cocoa, cocoa products
 Coffee, coffee substitutes
 Eggs, egg products
 Feed for live animals, poultry and fish that are being raised for food
 Live animals, poultry, fish, meat, and related by-products
 Milk, milk products
 Margarine
 Soft drinks
 Spices, salt
 Sugar, sugar products
 Tea
 Vegetables, vegetable products

Types of items excluded:

Draft, breeding, and dairy animals (post to Equipment)

	<p>Dietary supplements (post to Medical, Dental, and Laboratory Supplies)</p> <p>Spirits, malt, or vinous liquors (post to Medical, Dental and Laboratory Supplies)</p> <p>Meals furnished to jurors (post to Jury and Witness Expense)</p> <p>Meals furnished to indigents (post to Support and Care of Persons)</p>		<p>Type of items excluded:</p> <p>Supplies issued to individuals for personal use (post to Clothing and Personal Supplies)</p>
1000	<p>Household Expense</p> <p>1001 Household Expense-Trash</p> <p>Types of items included:</p> <p><i>Kitchen and dining service:</i></p> <p>Chinaware, glassware</p> <p>Cooking, baking, meat cutting utensils, and supplies</p> <p>Cutlery</p> <p>Napkins</p> <p>Tablecloths</p> <p><i>Bedding:</i></p> <p>Bedspreads</p> <p>Blankets</p> <p>Mattresses</p> <p>Pillows</p> <p>Pillowcases</p> <p>Sheets</p> <p><i>Laundry:</i></p> <p>Clothespins</p> <p>Detergents, soaps, and washing compounds</p> <p>Dry cleaning</p> <p>Laundry bags</p> <p>Marking Ink</p> <p>Outside laundry</p> <p><i>Other:</i></p> <p>Brooms, mops, wax and cleaners</p> <p>Carpet cleaning shampoo</p> <p>Clothes locker, small heaters</p> <p>Contractual maid and custodial services</p> <p>Curtains, drapes, rugs (when not capitalized)</p> <p>Disinfectants</p> <p>Drinking water stands</p> <p>Garbage cans</p> <p>Hot plates</p> <p>Refuse disposal</p> <p>Soap, toilet tissue</p> <p>Towels, towel service</p>	1100	<p>Insurance</p> <p>Types of items included:</p> <p>Boiler</p> <p>Bonds</p> <p>Burglary</p> <p>Collision</p> <p>Employee Benefits insurance premium which will be charged by paying department to employee departments</p> <p>False arrest</p> <p>Fire</p> <p>Forgery</p> <p>Individual and blanket bonds</p> <p>Malpractice</p> <p>Money and securities</p> <p>Property damages</p> <p>Public liability</p> <p>Types of items excluded:</p> <p>Department's share of employee Insurance (post to Employee Group Insurance or related Object accounts 0300-0319 or Workers' Compensation Insurance or related Object accounts 0350-0354)</p>
		1200	<p>Jury and Witness Expense</p> <p>Types of items included:</p> <p>Fees and expenses of Coroner's juries</p> <p>Fees and expenses of jurors, witnesses, and interpreters (criminal cases only)</p> <p>Meals, transportation and hotel accommodations for jurors</p> <p>Types of items excluded:</p> <p>Psychiatric services (post to Professional and Specialized Services)</p>
		1300	<p>Maintenance - Equipment and Software</p> <p>1300 Maintenance Equipment - Non-IT Maintenance</p> <p>1301 Maintenance - Inventory Parts</p> <p>1302 Parts Not Direct-Billed to Customers</p> <p>1340 Software Maintenance & Support</p>

1341 IT Hardware Maintenance & Support

Includes expenditures for keeping equipment, whether capitalized or not, in efficient operating condition.

Types of items included:

Automotive supplies, such as lubricating oil, light bulbs, spark plugs, anti-freeze, grease, polish, brake fluid, seat covers, skid chains, batteries, tires and tubes, fan belts, filters, contractual repairs, overhauls

Radio repair services and supplies

Repair parts

Service contracts for maintenance

Towing charges

Upholstering such as office equipment, automobile

1400 Maintenance - Building and Improvements

1402 Minor Alterations and Improvements

1404 Major Alterations and Improvements

Includes expenditures for maintaining the useful life of buildings and improvements.

Types of items included:

Asphalt for maintaining landfills

Awnings

Boiler compounds

Electrical and plumbing supplies and services

Fire extinguisher refills

Gardening expense, including weed and pest control supplies for buildings and grounds

Heating and cooling system repairs

Landfill fabric

Light globes, fuses

Minor alterations

Monitoring alarms for buildings

Nursery stock

Painting supplies and services

Pool service

Replacement parts which do not result in a betterment

Window tinting

Types of items excluded:

Lawnmowers, edgers, shears, ladders, paint brushes

Water, electricity, gas

Road Supplies

Road Contractual Services

1500 plies

Medical, Dental and Laboratory Supplies

1501 Pharmaceuticals

1502 Medical Supplies

1503 Dental Supplies

1504 Contract Pharmacy

1509 Minor Medical Equipment to be Controlled

Includes all types of laboratory supplies.

Types of items included:

Alcohol

Animals, fish, insects for laboratory tests

Antiseptics, antitoxins

Artificial limbs

Blood plasma

Crime laboratory supplies

Dentures

Dietary supplements, drugs

Embalming supplies

Eyeglasses, grinding compounds

Hearing Aids

Hypodermic needles and syringes

Laboratory enamelware, glassware

Laboratory scales

Liquor

Medical and dental instruments

Medical gases, medicines

Medical soap

Narcotics

Orthopedic supplies

Pharmaceuticals

Road materials, testing supplies

Rubber gloves, rubber sheets

Splints, syringes

X-ray film

Types of items excluded:

Any of the above given as part of an assistance program (post to Support and Care of Persons)

1600 Memberships

Includes memberships in societies, association of officials, trade associations and other organizations which issue official publications

1700 Miscellaneous Expense

1701 Cash Differences

1702 Cash Losses

Includes frequent or minor expenditures, not limited in incidence to any particular department, which are not classified in any other account. Care should be exercised that this account is not used for expenditures which may be properly posted to the other accounts.

Types of items included:

Cash shortages

Unidentifiable inventory overages and shortages

Infrequent or minor expenditures not classified in any other account

1800 Office Expense

1801 Duplicating Services (services provided by CEO Publishing Services only)

1802 Periodicals and Journals

1803 Postage

1805 Purchasing Stores Office Supplies

1806 Printing Costs by Outside Vendors

1809 Minor Office Equipment to be Controlled

1840 IT Hardware Purchases (purchases under \$5,000)

Includes expenses for office-type supplies and services.

Types of items included:

Accounting and report forms

Binders, docket books

Book binding and repair

Books, manuals

Bottled drinking water

Dictation machine supplies

Drafting paper

Duplicating services

Envelopes, stamped envelopes

Filing supplies, letterheads

Letter scales

Metered postage, stamps

Microfilm

Office machine ribbons

Paper, paper clips

Parcel post

Pencils, pens, pencil sharpeners

Photocopy supplies

Post Office box rent, post cards

Printing and binding

Receipts, receipt books

Records destruction

Registered mail and special delivery

Reproductions and blueprints

Rubber stamps, scissors

Scotch tape

Shelving

Small staplers, dating and numbering machines

Subscriptions to magazines, periodicals, clipping services

Stamps

Telephone answering devices

Wastebaskets

Types of items excluded:

Towel service (post to Household Expense)

Film developing, photography supplies (Post to Special Departmental Expense)

Books and periodicals for circulating library use, their repair and binding (Post to Special Departmental Expense)

1900 Professional and Specialized Services

1901 Data Processing Services

1902 Photographic Microfilm Expense

1903 Surveys and Studies

1904 Ambulance Contracts

1907 Collection Agency Fees

1908 Temporary Help

1909 Contracts

1910 Court Security

1911 CWCAP Charges

1912 Investment Administrative Fees

1913 Merchant Fees

1920 Non-claimable Administrative Expense

1940 Enterprise IT Services

1941 IT Professional Services Contract

Types of items included:

Most professional and skilled services
 Actuarial studies
 Aerial surveys, appraisals
 Ambulance service
 Architectural services
 Armored car service
 Artist's fees
 Auditing and accounting
 Boards and commissions
 Bounties
 Burial service
 Chemical analysis
 Clerical services
 Computer training
 Consultations
 Data processing services
 Engineering services
 Fees paid Humane Society
 File fees
 Fiscal agent's fees
 Furniture moving
 Lecture and musical services
 Management and salary surveys
 Marshal service fee
 Materials testing
 Medical, dental and laboratory services
 Medical and sobriety examinations
 Microfilm services
 Outside animal boarding expense
 Outside defense counsel legal services
 Psychiatric services
 Radio broadcasting
 Reporting and transcribing
 Road construction and maintenance contracts
 Sandblasting
 Storm channel cleaning
 Technical identification services
 Weighing and measuring services

Types of items excluded:

Messenger services (post to Communications)
 Radio technical services (post to Communications)
 Custodial services (post to Household Expense)
 Service contracts for equipment maintenance (post to Maintenance-Equipment)

Service contracts for maintenance of buildings and improvements (post to Maintenance-Building and Improvements)
 Disinfecting and exterminating services (post to Agricultural or Household Expense)
 Time-lock inspection service (post to Maintenance)

2000**Publication and Legal Notices**

Includes expenses for the publication of legally required notices and reports.

Types of items included:

Advertising impounded animals
 Bids for purchases
 Bond sale notices
 Budgets
 Crop reports
 Delinquent tax lists
 Employment opportunities
 Financial reports
 Ordinances
 Planning Commission hearings
 Proceeding of Board of Supervisors
 Public Administrator's semi-annual report
 Tax sale notice
 Transfers of unclaimed refundable taxes

Types of items excluded:

Advertising County resources (post to Special Departmental Expense)
 Printing and binding lists of registered voters, printing ballots (post to Special Departmental Expense)

2100**Rents and Leases - Equipment**

Includes rents and leases paid for the use of equipment and other articles.

2110 Short-Term Leases Equipment
 2142 Short-Term Leases IT Equipment
 2143 Short-Term Subscription-Based Information Technology Arrangements (SBITA)
 2150 Equipment Usage

Types of items included:

Alarm systems (tied to police, fire, or alarm service company)

Amounts paid under operating lease agreements
 Cable television rental
 Office furniture
 Rent of communications equipment
 Rent of films, exhibits, models
 Licensing of Software (Permission to use Software)
 Trailer rentals

Types of items excluded:

Rent or lease of cars and trucks (post to Transportation and Travel-General)
 Telephone service (post to Communications)
 Amounts paid under lease purchase agreements (post to Lease Purchase)
 Principal Payment and Lease Purchase Interest Payment)

2210 Short-Term Lease - Building and Improvements

Includes rents and leases paid for the use of land, buildings and improvements that have a maximum possible term of 12 months or less, including options to extend.

2300 Small Tools and Instruments

2309 Minor Small Tools and Instruments to be Controlled

Includes minor equipment of insufficient life or value to require classification as a capital asset, and replacement parts of such tools and instruments.

Types of items included:

Carpentry, machines and general purpose tools:

Bits
 Calipers
 Chisels
 Cutters
 Drills
 Files
 Flashlights
 Gauges
 Hammers
 Handsaws
 Ladders
 Lanterns

Levels
 Oil cans
 Paint brushes
 Picks
 Reamers
 Screwdrivers
 Shovels
 Tool boxes
 Wheelbarrows
 Wrenches

Drafting, engineering and surveying tools:

Curve sets
 Drawing instruments
 Hand compasses
 Measuring tapes
 Plumb bobs
 Sextants
 Slide rules
 Rods

Gardening tools:

Edgers
 Gardening hose
 Hand lawnmowers
 Hoes
 Planters
 Pruning shears
 Rakes

Sprayers

Other specialized tools and instruments:

Art and Craft
 Barbering
 Battery chargers
 Blacksmith
 Electrician
 Metal working
 Plumbing
 Tailoring
 Weighing and measuring

Types of items excluded:

Medical, dental and laboratory instruments (post to Medical, Dental and Laboratory Supplies)
 Safety devices, such as belts, goggles and helmets (post to Clothing and Personal Supplies)
 Supplies such as nails, bolts, oxygen, and welding rods (post to Maintenance Equipment or Maintenance-Buildings and Improvements)

2400 Special Departmental Expenses

2409 Minor Special Department Equipment to be Controlled

2412 Facilities and Warehouse Supplies

2490 Landfill Closure/Post Closure Costs

Includes comparatively specialized supplies and services, peculiar to one or a few departments for which an account has not otherwise been provided.

Types of items included:

Advertising County resources

Ammunition

Athletic supplies

Books for circulating library use / inmates usage

Book reimbursements

Demonstration materials

Detective expense

Diesel fuel (for central garage)

Dog food

Disposal of animal carcasses

Educational training, including related expenses

Election expenses

Election officers

Employee benefit reimbursements by Human Resources Department

Film development supplies and expenses

Fingerprint supplies

Fireworks

Games and puzzles

Handcuffs

Hoses, couplings, nozzles

Instruction courses

Pound supplies

Printing and binding lists of registered voters

Printing ballots

Projection screens

Rideshare

Road materials

Service pins

Shipping supplies

Tuition reimbursements

Unclassified expenditures from District Attorney's and Sheriff's special funds

Warehouse storage containers

2600 Transportation and Travel - General

2601 Private Auto Mileage

2602 Garage Expense

Includes the transportation of persons and things except where other services furnished in conjunction with transportation comprise the major portion of the charge, or where the transportation is more appropriately included under account titles indicating the purpose.

Types of items included:

Central garage services

Delivery services

Freight, express and other transportation charges not chargeable to a commodity purchased

Gasoline, diesel fuel, except when purchased for central garage

Leased or hired vehicles

Reimbursements for private car use

Reimbursements for meals, lodging, bridge tolls, train, bus, airfares, and any other authorized travel expenses

Transportation of prisoners and court wards

Types of items excluded:

Ambulance services (post to Professional and Specialized Services)

Armored car service (post to Professional and Specialized Services)

Gasoline, diesel fuel, etc., used for off-highway purposes of Road Department (post to Maintenance-Equipment)

Natural gas, butane, fuel, oil, etc., used for heating/cooling purposes (post to Utilities)

Packing supplies (post to Special Departmental Expense)

Purchases for central garage vehicles (post to Maintenance-Equipment or Special Departmental Expense)

Transportation of indigents (post to Support and Care of Persons)

2700 Transportation and Travel - Meetings/Conferences

2740 IT Training & Travel

Items included:

Includes reimbursement for expenses in connection with attendance at conferences and meetings; i.e., reimbursement for meals, lodging, conference registration, bridge tolls, parking, train, bus, airfares, miscellaneous other mileage, miscellaneous non-taxable reimbursements and any other authorized travel expense.

2800 Utilities

2801 Utilities - Purchased Electricity

2802 Utilities - Purchased Gas

2803 Utilities - Purchased Water

Types of items included:

Coal, wood

Electricity

Heating and cooling supplies for County buildings

Natural gas, butane, fuel oil

Sewage disposal

Street lighting on County grounds

Water

Types of items excluded:

Fuel for department vehicles

Gasoline fuel for central garage vehicles

Refuse disposal (post to Household Expense)

Telephone service (post to Communications)

2890 Intra-Agency Services and Supplies Billing Offsets

This object can only be used with an agency which incurs billable services and supplies costs, and which bills itself (as well as other funds/budget controls) for a portion of these costs. This object is credited to offset debits made to various services and supplies objects within the same agency as a result of the billings.

2900 Services and Supplies Reimbursements**Types of items included:**

Employee physicals paid initially by HCA

Utilities paid initially by RDMD

Types of items excluded:

Reimbursements among County General Fund budget controls (use Object 5100)

Reimbursements received by Proprietary Funds (use revenue sources)

Reimbursements received from O.C. Superior Courts (use revenue sources)

OTHER CHARGES**3000 Bad Debts**

Include amounts incurred in the current year because of the failure to collect receivables.

3100 Contributions to Non-County Governmental Agencies

Includes contributions to other governmental agencies engaged in activities either identical or supplementary to those of the County.

Types of items included:

Contributions to cities for lifeguard services

Contributions to the U.S. Forest Service
Grants to recreation, soil conservation, air pollution control and other types of districts

Grants for fish and game propagation and predatory animal control

Types of items excluded:

Contributions to non-government agencies, such as museums, zoos, local celebrations, blood banks (post to Professional and Specialized Services)

3200 Bond Redemption

Redemption of matured and called bonds

- 3250 Retirement of Other Long-Term Debt**
 3251 Lease Purchase Principal Payment - includes liquidation of long-term debt principal, including the principal portion of capital leases other than bonds.
 3252 Lease Equipment – Debt Service Principal
 3253 Lease IT Equipment – Debt Service Principal
 3254 Lease Buildings and Improvements – Debt Service Principal
 3255 Lease Land – Debt Service Principal
 3256 Subscription-Based Information Technology Arrangements (SBITA) - Debt Service Principal
- 3300 Interest on Bonds**
 3310 Capital Accretion on Bonds - includes interest and call premium payments on bonded debt.
- 3350 Interest on Other Long-Term Debt**
 3351 Lease Purchase Interest Payment - includes interest on long term debt (including the interest portion of capital leases), other than bonds.
 3352 Lease Equipment – Debt Service Interest
 3353 Lease IT Equipment – Debt Service Interest
 3354 Lease Buildings and Improvements – Debt Service Interest
 3355 Lease Land – Debt Service Interest
 3356 Subscription-Based Information Technology Arrangements (SBITA) - Debt Service Interest
- 3400 Interest on Notes and Checks**
 Includes interest payments on tax anticipation notes and checks.
 3410 Debt Issuance Costs
 3420 Debt Service Payment to Escrow Agent
- 3500 Judgments and Damages**
 3510 Other Charges - Operating
 3520 Insurance Claims
 3530 Insurance Premiums

Items included:
 Expenditures in settlement of claims against the County for injury to persons and property

Items excluded:
 Damages paid in connection with rights of way acquisition
 Damages paid in connection with land acquisition

3600 Rights of Way

Items included:
 Amounts paid for the acquisition of easements where title is not acquired by the County, and the acquisition of land acquired in fee title for road purposes.

3700 Taxes and Assessments

3750 Pollution Remediation Expense

Items included:
 Taxes and assessments levied against the County by another governmental agency.

3800 Support and Care of Persons

Includes cash or necessities furnished to indigents or others for whom the County has assumed the burden of support.

3803 Purchased Welfare Expenditures

3807 Temporary Shelter Care

Types of items included:
 Allowances for incidentals to prisoners and court wards
 Contract nursing and housekeeping services for welfare cases
 Groceries, clothing and supplies for indigents
 Maternity and adoption expense
 Meals and lodging
 Medical and dental supplies furnished public assistance recipients
 Payment for care in foster homes and private institutions
 Payment of rents and utilities for indigents
 Public assistance payments
 Reimbursement to other governmental agencies for care and transportation of prisoners

Reimbursement to State for care of County inmates in State institutions
Transportation of indigents

Items excluded:

Support and care in County institutions

3950 Other Charges Reimbursements:

Includes reimbursement from funds outside the County General Fund for lease-purchase payments originally recorded in Lease Purchase Principal Payment and Lease Purchase Interest Payment accounts.

CAPITAL ASSETS

4000 Equipment

Expenditures for the acquisition of physical property owned, not leased, of a permanent nature with a value of over \$10,000 or over, other than land, buildings and improvements.

4040 IT Equipment (purchases over \$10,000)

Types of items included:

Automotive equipment
Communications equipment
Computer software
Freight or other carriage charges
Installation costs
Office equipment
Office furniture
Sales, use and transportation taxes
Special equipment

Types of items excluded:

Books (post to Special Departmental Expense)
Films (post to Special Departmental Expense)
Leased equipment (post to Rents and Leases-Equipment)

4100 Land

Expenditures for the acquisition of land, except land acquired for road purposes. Requires a Unit code starting with the letter "L."

4105 Land Improvements

Types of items included:

Appraisal, negotiation, title search, and surveying fees
Clearing land for use
Cost of demolishing or relocating structures
Cost of obtaining consents and payment for condemnation costs
Filing costs

Types of items excluded:

Purchase of right of way where title is not acquired by the County of Orange (post to Rights of Way)
Land acquired in fee title for road purposes (post to Rights of Way)

4200 Buildings and Improvements, and Infrastructure

Expenditures for the purchase price, contract price, or job costs, and any other expenditures necessary to put a structure into its intended state of operation. Requires a Unit code starting with the letter "P."

Types of items included:

Buildings and Improvements:

Architect fees
Condemnation costs
Cost of fixtures attached to and forming a permanent part of structures
Costs of permits and licenses
Insurance during construction
Major alterations or improvements of existing structures
Non-removable leasehold improvements:
Fences
Landscaping
Pavement
Pipelines
Wells

4209 Buildings and Improvements, and Infrastructure Reimbursements

Reimbursements from funds outside the County General Fund for capital project expenditures which were originally recorded in the Buildings and Improvements or Infrastructure account.

4250 Land Use Rights- Amortizable
Used for the acquisition of right-of-way or easements valued at \$150,000 or greater and a limited useful greater than one year.

4251 Commercially Acquired Multi-Year Software Amortizable
Includes costs for the acquisition of capitalizable multi-year software licenses.

4252 Internally Generated Computer Software
Includes programming code used to operate computer systems. Software may be purchased or internally developed.

4260 Land Use Rights - Non-Amortizable
Used for the acquisition of right-of-way or easements valued at \$150,000 or greater with a permanent useful life.

4261 Other Intangible Assets - Non-Amortizable
Used for the acquisition of water rights, timer rights, patents and trademarks valued at \$150,000 or greater with a permanent useful life.

4300 Capital Assets Disposition

OTHER FINANCING USES

4700 Payments to Refunded Debt Escrow Agents
Used to record payments to decrease prior bonded debt.
4710 Discount on Bonds Issued

4800 Transfers Out - To Fund 100
Cash or other financial resources transferred out to other funds, to provide for expenditure of the fund receiving the transfer, as legally authorized. Includes remaining balances transferred out from a discontinued fund to another fund.
4801 Transfers Out - To Fund 101 through 199
4802 Transfers Out - To Fund 2AA through 299

4803 Transfers Out - To Fund 300 through 399

4804 Transfers Out - To Fund 400 through 499

4805 Transfers Out - To Fund 500 through 599

4806 Transfers Out - To Fund 600 through 699

4807 Transfers Out - To Fund 700 through 799

4808 Transfers Out - To Fund 800 through 899

4809 Transfers Out - To Fund 9AA through 999

SPECIAL ITEMS

5000 Special Items
Includes significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

5100 Intrafund Transfers
This object is valid only for transfers of costs between budget controls within a fund. Use of a department object code to identify the budget control to which costs are being transferred is optional.

5200 Appropriation for Contingencies
A budgetary provision representing that portion of financing requirements set aside to meet unforeseen expenditure requirements. To be budgeted only by districts and County departments other than the County General Fund. Expenditures are not incurred against this appropriation; instead, appropriations are transferred from 5200 to a specific appropriation category.

5300 Depreciation
Includes the recording of expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence.

5350 Amortization (Used only by Enterprise and ISF funds)

Includes the recording of expiration of service life attributable to the process by which the cost of an intangible asset (such as software) is distributed over the projected useful life of the asset. Amortization expense is treated similar to depreciation expense.

5400 Loss or Gain on Disposition of Assets

Used to record the difference between the amount received for equipment upon disposal, and the net value (undepreciated balance) of the equipment at the time of disposal (Enterprise and Internal Service Funds only.)



Description of Revenue Sources by Classification

TAXES

- 6210 Property Taxes - Current Secured
- 6220 Property Taxes - Current Unsecured
- 6230 Property Taxes - Prior Secured
- 6240 Property Taxes - Prior Unsecured
- 6250 Taxes - Special District Augmentation
- 6260 Property Taxes - VLF Swap
- 6270 Sales and Use Taxes
- 6271 Sales and Use Tax Compensation
- 6280 Property Taxes - Current Supplemental
- 6290 Other Taxes
- 6300 Property Taxes - Prior Supplemental
- 6310 Tax Increment
- 6320 Special Taxes (Community Facilities Districts)

LICENSES, PERMITS AND FRANCHISES

- 6410 Animal Licenses
- 6420 Business Licenses
- 6430 Construction Permits
- 6440 Road Privileges and Permits
- 6450 Zoning Permits
- 6460 Other Licenses and Permits
- 6470 Franchises

FINES, FORFEITURES AND PENALTIES

- 6510 Vehicle Code Fines
- 6520 Other Court Fines
- 6530 Forfeitures and Penalties
- 6540 Penalties and Costs on Delinquent Taxes

USE OF MONEY AND PROPERTY

- 6610 Interest
- 6620 Short-term Leases/Rents/Concessions-Other
- 6621 Lease Revenues
- 6630 Royalties
- 6640 Interest- Lease

INTERGOVERNMENTAL REVENUES

- 6690 State - Homeowners' Property Tax Relief
- 6695 State - Trial Court
- 6700 State - Proposition 172 Public Safety Sales Tax
- 6710 Citizen Options for Public Safety (COPS)
- 6720 State - Aviation
- 6730 State - Highway Users Tax
- 6740 State - Motor Vehicle In-Lieu Tax
- 6750 State - Trailer Coach In-Lieu Tax
- 6760 State - Other State In-Lieu Tax
- 6770 State - Public Assistance Administration

INTERGOVERNMENTAL REVENUES (CONTINUED)

6780 State - Public Assistance Programs
 6820 State - California Children's Services
 6830 State - Realignment Revenue
 6840 State - Health Administration
 6850 State - Cerebral Palsy
 6860 State - Mental Health
 6870 State - Tuberculosis Control
 6880 State - Other Health
 6890 State - Agriculture
 6910 State - Civil Defense
 6920 State - Construction
 6930 State - Corrections
 6940 State - County Fairs
 6950 State - Disaster Relief
 6960 State - Veterans' Affairs
 6970 State - Other
 6971 Opioid Settlement - Abatement
 6980 Federal - Public Assistance Administration
 6990 Federal - Public Assistance Programs
 7040 Federal - Health Administration
 7050 Federal - Construction
 7060 Federal - Disaster Relief
 7070 Federal - Forest Reserve
 7080 Federal - Grazing Fees
 7090 Federal - In-Lieu Taxes
 7110 Federal - Other
 7120 Other - In-Lieu Taxes
 7130 Other Governmental Agencies
 7140 Other Local Entities - Capital Contribution

CHARGES FOR SERVICES

7310 Assessment and Tax Collection Fees
 7320 Auditing and Accounting Fees
 7330 Communication Services
 7340 Election Services
 7360 Legal Services
 7370 Personnel Services
 7380 Planning and Engineering Services
 7390 Purchasing Fees
 7410 Agricultural Services
 7420 Civil Process Services
 7430 Court Fees and Costs
 7440 Estate Fees
 7450 Humane Services
 7460 Law Enforcement Services
 7470 Recording Fees
 7480 Road and Street Services
 7490 Health Fees
 7510 Mental Health Services

CHARGES FOR SERVICES (CONTINUED)

- 7520 Sanitation Services
- 7530 Adoption Fees
- 7540 California Children's Services
- 7550 Institutional Care and Services
- 7560 Educational Services
- 7570 Library Services
- 7580 Park and Recreation Fees
- 7590 Other Charges for Services
- 7591 CWCAP Charges
- 7592 Opioid Settlement - Subdivision
- 7600 Special Assessments

OTHER REVENUES

- 7610 Tobacco Settlement
- 7661 Other Sales - Taxable
- 7662 Other Sales - Non-Taxable - Resale
- 7663 Other Sales - Non-Taxable - U.S. Government
- 7664 Other Sales - Non-Taxable - Intra County (between funds)
- 7665 Tax-Paid Purchases - Resold
- 7670 Miscellaneous Revenue
- 7680 Six-Month Expired (Outlawed) Checks
- 7690 Returned Check Charges
- 7700 Welfare Repayments
- 7710 Insurance Premiums
- 7720 Passenger Facility Charge Rev
- 7750 Revenue from Inventory Issues - Sales Tax Surcharge
- 7760 Revenue from Inventory Issues - Purchase Discounts
- 7850 Provision for Increase in Land Held for Resale
- 7851 Capital Asset Sales - Taxable
- 7852 Capital Asset Sales - Non-Taxable - Resale
- 7853 Capital Asset Sales - Non-Taxable - U.S. Government
- 7854 Capital Asset Sales - Non-Taxable - Intra-County
- 7855 Capital Asset Sales - Land

TRANSFERS IN

- 7810 Operating Trans In-From Fund 100
- 7811 Operating Trans In - From Funds 101-199
- 7812 Operating Trans In - From Funds 2AA-299
- 7813 Operating Trans In - From Fund 300
- 7814 Operating Trans In - From Funds 400-499
- 7815 Operating Trans In - From Fund 500-599
- 7816 Operating Trans In - From Funds 600-699
- 7817 Operating Trans In - From Funds 700-799
- 7818 Operating Trans In - From Fund 800-899
- 7819 Operating Trans In - From Fund 9AA-999

OTHER FINANCING SOURCES (CONTINUED)

- 7800 Contributions In-Lieu of Fees
- 7805 Capital Contributions
- 7780 Principal Payment on Demand Bonds
- 7820 Premium and Accrued Interest on Bonds Issued
- 7840 Long-Term Debt Proceeds
- 7841 Long-Term Loan Issuance
- 7860 Proceeds of Remarketed Debt
- 7865 Contributions to Pooled Invest (Category: 0700-Misc Rev)
- 7870 Proceeds from Finance Purchase Obligations
- 7871 Proceeds from Subscriptions Issued
- 7880 Proceeds of Refunding Bonds
- 7890 Employee Contributions (Category: 0700 Misc Rev)
- 7950 Adjustment Due to Reclassification
- 7960 Contributions (Category: 0900 Special Items)
- 7965 Special & Extraordinary Items

Index

Numerics

2017-1 RMV (Village of Esencia) Construction - 561	A270
800 MHz CCCS - 15L	A170

A

AD 01-1 Group 3 Debt Service - 534	A262
Air Quality Improvement - 140	A146
Airport - Operating Enterprise - 280	A187
Airport Construction Fund - 281	A191
Airport Debt Service Fund - 283	A194
Alternate Defense - 073	A84
Assessment Dist 01-1 Ziani Project - Debt Service - 516	A255
Assessment District 92-1 Newport Ridge - Debt Service - 551	A267
Assessor - 002	A10
Assessor Property Characteristics Revenue - 12P	A124
Auditor-Controller - 003	A13

B

Bioterrorism Center for Disease Control Fund - 13Z	A145
Board of Supervisors - 1st District - 006	A17
Board of Supervisors - 2nd District - 007	A18
Board of Supervisors - 3rd District - 008	A19
Board of Supervisors - 4th District - 009	A20
Board of Supervisors - 5th District - 010	A21
Building & Safety General Fund - 071	A83
Building and Safety - 113	A102

C

CalHome Program Reuse Fund - 15H	A167
CAL-ID Operational Costs - 14D	A152
CAL-ID System Costs - 14E	A153
Capital Acquisition Financing - 019	A32
Capital Projects - 036	A51
CAPS Program - 014	A26
Care Coordination Fund - 12L	A121
CEO Real Estate - 035	A50
CEO Single Family Housing - 15B	A163
CFD 00-1 (Series A of 2000) Ladera - Debt Service - 547	A265
CFD 01-1 Ladera - Debt Service - 533	A261
CFD 2003-1 Ladera Debt Service - 555	A268
CFD 2004-1 Ladera Debt Service - 530	A260

CFD 2015-1 RMV (Village of Esencia) Debt Service - 541	A264
CFD 2016-1 RMV (Village of Esencia) Debt Service - 560	A269
CFD 2017-1 RMV (Village of Esencia) Debt Service - 562	A271
CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service - 564	A272
CFD 2021-1 RMV (Rienda) Construction Fund - 565	A273
CFD 2021-1 RMV (Rienda) Debt Service - 566	A274
CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund - 567	A275
CFD 2023-1 RMV (Rienda Ph 2B) Debt Service - 568	A276
CFD 99-1 Series A of 1999 Ladera - Debt Service - 479	A246
Child Support Program Development - 12C	A115
Clerk of the Board - 011	A22
Clerk-Recorder - 059	A73
Clerk-Recorder Operating Reserve Fund - 12E	A117
Clerk-Recorder Special Revenue Fund - 12D	A116
Compressed Natural Gas Enterprise Fund - 270	A179
Coto de Caza CFD 87-8 - Debt Service - 513	A254
County Automated Fingerprint Identification - 109	A101
County Counsel - 025	A36
County Executive Office - 017	A28
County Procurement Office - 021	A33
County Service Area #13 - La Mirada - 468	A244
County Service Area #22 - East Yorba Linda - 477	A245
County Strategic Planning and Board Initiatives - 12N	A123
County Tidelands - Newport Bay - 106	A98
Countywide Capital Projects Non-General Fund - 15D	A164
Countywide IT Projects Non-General Fund - 15I	A168
Court Facilities Fund - 14U	A160
Criminal Justice Facilities - Accumulative Capital Outlay - 104	A97

D

Data Systems Development Projects - 038	A53
Delta Special Revenue - 15N	A171
Department of Child Support Services - 027	A41
Dispute Resolution Program - 123	A110
District Attorney - Public Administrator - 026	A39
District Attorney's Supp Law Enforcement Services - 14H	A155
Domestic Violence Program - 124	A111

E

El Toro Improvement Fund - 15T	A172
Emergency Medical Services - 13S	A140
Employee Benefits - 056	A67
Excess Public Safety Sales Tax - 14J	A156

F

Facilities Development And Maintenance Fund - 14T	A159
---	------

Foothill Circulation Phasing Plan - 148	A151
Foothill Ranch CFD 87-4 - Debt Service - 505	A251

G

General Fund - 100	A94
Golden Lantern Reassessment District 94-1 Debt Service - 433	A242
Grand Jury - 041	A56

H

HCA Interest Bearing Purpose Restricted Revenue - 13U	A142
HCA Purpose Restricted Revenues - 13T	A141
HCA Realignment - 13W	A143
Health Care Agency - 042	A57
Health Care Agency - Public Guardian - 030	A44
Housing Asset Fund - 170	A176
Human Resource Services - 054	A66

I

IBM Mainframe - 039	A54
In-Home Supportive Services Public Authority - 590	A277
Inmate Welfare Fund - 144	A150
Insured Health Plans ISF - 290	A203
Internal Audit - 079	A87
Irvine Coast Assessment District 88-1 - Debt Service - 507	A252

J

Jail Commissary - 143	A149
Juvenile Justice Commission - 045	A62
Juvenile Justice Reform - 12Y	A127

L

Ladera CFD 2002-01 Debt Service - 487	A247
Life Insurance ISF - 29Z	A234
Limestone Regional Park Mitigation Endowment - 15K	A169

M

Major Thoroughfare & Bridge Fee Program (MT&B) - 158	A162
Medi-Cal Administrative Activities/Targeted Case Management - 138	A133
Mental Health Services Act - 13Y	A144
MHSA Housing Fund - 12A	A114
Miscellaneous - 004	A16
Mission Viejo CFD 87-3 (A) - Debt Service - 492	A249
Motor Vehicle Theft Task Force - 122	A109

N

N. Tustin Landscape & Lighting Assessment District - 459	A243
Narcotic Forfeiture and Seizure - 116	A104
Newport Coast AD 01-1 Conversion #1 Debt Service - 52T	A259
Newport Coast AD 01-1 Group 2 Debt Service - 523	A258
Newport Coast AD 01-1 Group 4 Conversion Debt Service - 536	A263

O

OC Animal Care - 024	A35
OC Animal Care Donations - 121	A108
OC Animal Shelter Construction Fund - 16D	A175
OC Campaign Finance and Ethics Commission - 052	A65
OC CARES Fund - 12M	A122
OC Community Resources - 012	A24
OC Dana Point Harbor - 108	A100
OC Fleet Services - 296	A217
OC Flood - 400	A235
OC Flood - Capital Improvement Projects - 401	A236
OC Flood Santa Ana River Mainstem/Prado Dam Capital Project - 404	A238
OC Housing - 15G	A166
OC Housing Authority - Operating Reserves - 117	A105
OC Parks Capital - 406	A240
OC Parks CSA26 - 405	A239
OC Printing & Graphics - 297	A221
OC Public Libraries - 120	A107
OC Public Libraries - Capital - 119	A106
OC Public Works - 080	A88
OC Road - 115	A103
OC Road - Capital Improvement Projects - 174	A177
OC Tobacco Settlement Fund - 13N	A137
OC Waste & Recycling Enterprise - 299	A227
OC Watersheds - 034	A49
OCIT Countywide Services - 289	A198
OCIT Shared Services - 037	A52
OCWR - Brea/Olinda Landfill Escrow - 286	A196
OCWR - Environmental Reserve - 275	A184
OCWR - Landfill Post-Closure Maintenance - 279	A185
OCWR - Prima Deshecha Landfill Escrow - 287	A197
OCWR Capital Project Fund - 273	A181
OCWR Corrective Action Escrow - 274	A183
OCWR Importation Revenue Sharing - 295	A215
OCWR-FRB/Bee Canyon Landfill Escrow - 284	A195
Office of Care Coordination - 018	A31
Office of Independent Review - 051	A64
Orange County Housing Authority (OCHA) - 15F	A165

Orange County Jail Fund - 134	A130
Orange County Opioid Settlement Fund - 13M	A136

P

Parking Facilities - 137	A132
Prepaid Pension Obligation - 022	A34
Pretrial Services - 048	A63
Probation - 057	A68
Property & Casualty Risk ISF - 294	A212
Property Tax System Centralized O&M Support - 015	A27
Proposition 64 - Consumer Protection - 12H	A119
Proposition 69 - DNA Identification Fund - 12J	A120
Public Administrator - 029	A43
Public Defender - 058	A71

R

Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service - 488	A248
Rancho Santa Margarita CFD 87-5(A) - Debt Service - 501	A250
Rancho Santa Margarita CFD 87-5B - Debt Service - 509	A253
Rancho Santa Margarita CFD 87-5C - Debt Service - 517	A256
Rancho Santa Margarita CFD 87-5D (A) - Debt Service - 521	A257
Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service - 549	A266
Real Estate Development Program - 135	A131
Real Estate Prosecution Fund - 12G	A118
Regional Narcotics Suppression Program - Other - 126	A112
Registrar of Voters - 031	A45
Remittance Processing Equipment Replacement - 107	A99

S

Self-Insured Benefits Internal Service Fund - 298	A225
Self-Insured PPO Health Plans ISF - 292	A206
Sheriff Narcotics Program - CALMMET - Treasury - 139	A134
Sheriff Narcotics Program - Department of Justice - 132	A128
Sheriff Narcotics Program - Other - 133	A129
Sheriff's Court Ops - Special Collections - 142	A148
Sheriff's Substations Fee Program - 141	A147
Sheriff's Supplemental Law Enforcement Services - 14G	A154
Sheriff-Coroner - 060	A76
Sheriff-Coroner Construction and Facility Development - 14Q	A157
Sheriff-Coroner Replacement & Maintenance Fund (SCRAM) - 13R	A139
Social Services Agency - 063	A80
Social Services Agency (SSA) Leased Facilities - 102	A96
South County Roadway Improvement Program (SCRIP) - 151	A161
Special Assessment-Top of the World Improvement - 431	A241
SSA Donations & Fees - 12S	A125
SSA Wraparound - 12W	A126

State Criminal Alien Assistance Program (SCAAP) - 13P	A138
Strategic Priority Affordable Housing - 15U	A173
Survey Monument Preservation - 128	A113

T

Teeter Series A Debt Service Fund - 15Y	A174
Traffic Violator Fund - 13B	A135
Treasurer-Tax Collector - 074	A85
Trial Courts - 081	A93

U

Unemployment ISF - 291	A204
Utilities - 040	A55

W

Ward Welfare - 14R	A158
Wellness Program Internal Service Fund - 29W	A232
Workers' Compensation ISF - 293	A208