SCHEDULES

Budget Comparison by Agency and Department

Budget Control Name	Program Name	A FY 25-26 Final Budget Approp	B FY 25-26 Final Budget Rev	C FY 25-26 Final Budget NCC	D FY 26-27 Final Budget Approp	E FY 26-27 Final Budget Rev	F FY 26-27 Final Budget NCC	G Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) ($) D-A	H Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) (%) G/A	I NCC Variance (FY 25-26 Final vs. FY 26-27 Final) ($) F-C	J NCC Variance (FY 25-26 Final vs. FY 26-27 Final) (%) I/C
PROGRAM I - PUBLIC PROTECTION											
026	District Attorney - Public Administrator	$ 231,245,446	$ 118,071,347	$ 113,174,099	$ 233,196,734	$ 122,922,674	$ 110,274,060	$ 1,951,288	0.84	$ (2,900,039)	(2.56)
029	Public Administrator	5,097,475	2,241,000	2,856,475	5,174,334	2,603,506	2,570,828	76,859	1.51	(285,647)	(10.00)
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	1,633,733	0	1,633,733	1,470,360	0	1,470,360	(163,373)	(10.00)	(163,373)	(10.00)
057	Probation	225,132,024	119,984,829	105,147,195	226,368,476	125,710,921	100,657,555	1,236,452	0.55	(4,489,640)	(4.27)
058	Public Defender	122,677,097	10,274,921	112,402,176	124,618,571	10,311,986	114,306,585	1,941,474	1.58	1,904,409	1.69
060	Sheriff-Coroner	1,112,931,238	780,370,896	332,560,342	1,124,991,220	767,661,546	357,329,674	12,059,982	1.08	24,769,332	7.45
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	65,534,167	17,305,972	48,228,195	65,824,770	17,596,575	48,228,195	290,603	0.44	0	0.00
	GENERAL FUNDS SUBTOTAL	$ 1,775,181,834	$ 1,048,248,965	$ 726,932,869	$ 1,792,575,119	$ 1,046,807,208	$ 745,767,911	$ 17,393,285	0.98	$ 18,835,042	2.59
109	County Automated Fingerprint Identification	$ 2,642,861	$ 2,642,861	$ 0	$ 2,887,124	$ 2,887,124	$ 0	$ 244,263	9.24	$ 0	0.00
116	Narcotic Forfeiture and Seizure	328,036	328,036	0	242,492	242,492	0	(85,544)	(26.08)	0	0.00
122	Motor Vehicle Theft Task Force	6,729,145	6,729,145	0	6,404,090	6,404,090	0	(325,055)	(4.83)	0	0.00
126	Regional Narcotics Suppression Program - Other	2,735,324	2,735,324	0	2,200,185	2,200,185	0	(535,139)	(19.56)	0	0.00
12G	Real Estate Prosecution Fund	1,148,200	1,148,200	0	1,719,660	1,719,660	0	571,460	49.77	0	0.00
12H	Proposition 64 - Consumer Protection	3,067,922	3,067,922	0	1,950,181	1,950,181	0	(1,117,741)	(36.43)	0	0.00
12J	Proposition 69 - DNA Identification Fund	658,788	658,788	0	1,078,948	1,078,948	0	420,160	63.78	0	0.00
12Y	Juvenile Justice Reform	11,429,398	11,429,398	0	14,886,030	14,886,030	0	3,456,632	30.24	0	0.00
132	Sheriff Narcotics Program - Department of Justice	6,957,180	6,957,180	0	8,760,611	8,760,611	0	1,803,431	25.92	0	0.00

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133	Sheriff Narcotics Program - Other	1,327,461	1,327,461	0	1,103,741	1,103,741	0	(223,720)	(16.85)	0	0.00
134	Orange County Jail Fund	4,777	4,777	0	4,911	4,911	0	134	2.81	0	0.00
139	Sheriff Narcotics Program - CALMMET - Treasury	143,597	143,597	0	347,337	347,337	0	203,740	141.88	0	0.00
13B	Traffic Violator Fund	1,511,825	1,511,825	0	1,839,314	1,839,314	0	327,489	21.66	0	0.00
13P	State Criminal Alien Assistance Program (SCAAP)	2,743,741	2,743,741	0	2,370,880	2,370,880	0	(372,861)	(13.59)	0	0.00
13R	Sheriff-Coroner Replacement & Maintenance Fund (SCRAM)	26,872,654	26,872,654	0	29,911,040	29,911,040	0	3,038,386	11.31	0	0.00
141	Sheriff's Substations Fee Program	582,879	582,879	0	656,259	656,259	0	73,380	12.59	0	0.00
142	Sheriff's Court Ops - Special Collections	2,174,945	2,174,945	0	2,345,354	2,345,354	0	170,409	7.84	0	0.00
143	Jail Commissary	9,839,535	9,839,535	0	9,732,825	9,732,825	0	(106,710)	(1.08)	0	0.00
144	Inmate Welfare Fund	15,170,922	15,170,922	0	14,441,491	14,441,491	0	(729,431)	(4.81)	0	0.00
14D	CAL-ID Operational Costs	1,241,943	1,241,943	0	1,379,997	1,379,997	0	138,054	11.12	0	0.00
14E	CAL-ID System Costs	53,084,216	53,084,216	0	56,417,472	56,417,472	0	3,333,256	6.28	0	0.00
14G	Sheriff's Supplemental Law Enforcement Services	4,971,671	4,971,671	0	3,025,221	3,025,221	0	(1,946,450)	(39.15)	0	0.00
14H	District Attorney's Supp Law Enforcement Services	1,954,324	1,954,324	0	1,952,759	1,952,759	0	(1,565)	(0.08)	0	0.00
14J	Excess Public Safety Sales Tax	6,000	6,000	0	6,000	6,000	0	0	0.00	0	0.00
14Q	Sheriff-Coroner Construction and Facility Development	14,020,097	14,020,097	0	23,289,229	23,289,229	0	9,269,132	66.11	0	0.00
14R	Ward Welfare	25,000	25,000	0	1,000	1,000	0	(24,000)	(96.00)	0	0.00
15N	Delta Special Revenue	16,268	16,268	0	15,985	15,985	0	(283)	(1.74)	0	0.00
	NON-GENERAL FUNDS SUBTOTAL	$ 171,388,709	$ 171,388,709	$ 0	$ 188,970,136	$ 188,970,136	$ 0	$ 17,581,427	10.26	$ 0	0.00
	TOTAL - PUBLIC PROTECTION	$ 1,946,570,543	$ 1,219,637,674	$ 726,932,869	$ 1,981,545,255	$ 1,235,777,344	$ 745,767,911	$ 34,974,712	1.80	$ 18,835,042	2.59

PROGRAM II - COMMUNITY SERVICES

Budget Control	Program Name	A FY 25-26 Final Budget Approp	B FY 25-26 Final Budget Rev	C FY 25-26 Final Budget NCC	D FY 26-27 Final Budget Approp	E FY 26-27 Final Budget Rev	F FY 26-27 Final Budget NCC	G Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) ($) D-A	H Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) (%) G/A	I NCC Variance (FY 25-26 Final vs. FY 26-27 Final) ($) F-C	J NCC Variance (FY 25-26 Final vs. FY 26-27 Final) (%) I/C
012	OC Community Resources	$ 81,768,831	$ 75,427,898	$ 6,340,933	$ 80,294,276	$ 74,694,557	$ 5,599,719	$ (1,474,555)	(1.80)	$ (741,214)	(11.69)
024	OC Animal Care	29,566,842	28,616,096	950,746	31,353,988	30,403,242	950,746	1,787,146	6.04	0	0.00
027	Department of Child Support Services	53,549,776	53,549,776	0	52,824,249	52,824,249	0	(725,527)	(1.35)	0	0.00
030	Health Care Agency - Public Guardian	6,222,427	1,468,581	4,753,846	6,369,578	2,091,117	4,278,461	147,151	2.36	(475,385)	(10.00)
042	Health Care Agency	1,204,155,464	1,082,144,236	122,011,228	1,191,435,218	1,080,341,775	111,093,443	(12,720,246)	(1.06)	(10,917,785)	(8.95)
063	Social Services Agency	1,295,126,361	1,184,367,909	110,758,452	1,286,083,176	1,156,127,565	129,955,611	(9,043,185)	(0.70)	19,197,159	17.33
	GENERAL FUNDS SUBTOTAL	$ 2,670,389,701	$ 2,425,574,496	$ 244,815,205	$ 2,648,360,485	$ 2,396,482,505	$ 251,877,980	$ (22,029,216)	(0.82)	$ 7,062,775	2.88
106	County Tidelands - Newport Bay	$ 11,772,969	$ 11,772,969	$ 0	$ 13,629,110	$ 13,629,110	$ 0	$ 1,856,141	15.77	$ 0	0.00
108	OC Dana Point Harbor	25,593,415	25,593,415	0	18,799,645	18,799,645	0	(6,793,770)	(26.54)	0	0.00
117	OC Housing Authority - Operating Reserves	5,550,472	5,550,472	0	3,159,436	3,159,436	0	(2,391,036)	(43.08)	0	0.00
119	OC Public Libraries - Capital	44,883,816	44,883,816	0	31,463,808	31,463,808	0	(13,420,008)	(29.90)	0	0.00
120	OC Public Libraries	117,303,859	117,303,859	0	104,708,332	104,708,332	0	(12,595,527)	(10.74)	0	0.00
121	OC Animal Care Donations	128,000	128,000	0	128,000	128,000	0	0	0.00	0	0.00
123	Dispute Resolution Program	682,000	682,000	0	670,000	670,000	0	(12,000)	(1.76)	0	0.00
124	Domestic Violence Program	795,000	795,000	0	686,500	686,500	0	(108,500)	(13.65)	0	0.00
12A	BHSA Housing Fund	1,900,000	1,900,000	0	1,810,000	1,810,000	0	(90,000)	(4.74)	0	0.00
12C	Child Support Program Development	3,617,683	3,617,683	0	2,891,981	2,891,981	0	(725,702)	(20.06)	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	27,320,361	27,320,361	0	24,571,178	24,571,178	0	(2,749,183)	(10.06)	0	0.00
138	Medi-Cal Administrative Activities/ Targeted Case Management	450,163	450,163	0	434,286	434,286	0	(15,877)	(3.53)	0	0.00
13M	Orange County Opioid Settlement Fund	39,629,214	39,629,214	0	36,781,106	36,781,106	0	(2,848,108)	(7.19)	0	0.00
13N	OC Tobacco Settlement Fund	48,017,890	48,017,890	0	52,070,887	52,070,887	0	4,052,997	8.44	0	0.00
13S	Emergency Medical Services	6,044,542	6,044,542	0	5,690,782	5,690,782	0	(353,760)	(5.85)	0	0.00
13T	HCA Purpose Restricted Revenues	2,245,000	2,245,000	0	5,306,192	5,306,192	0	3,061,192	136.36	0	0.00
13U	HCA Interest Bearing Purpose Restricted Revenue	801,018	801,018	0	250,000	250,000	0	(551,018)	(68.79)	0	0.00
13W	HCA Realignment	0	0	0	3,000,000	3,000,000	0	3,000,000	0.00	0	0.00

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13Y	BEHAVIORAL HEALTH SERVICES ACT	258,836,667	258,836,667	0	271,895,000	271,895,000	0	13,058,333	5.04	0	0.00
13Z	Bioterrorism Center for Disease Control Fund	4,648,758	4,648,758	0	4,271,805	4,271,805	0	(376,953)	(8.11)	0	0.00
14T	Facilities Development And Maintenance Fund	1,445,143	1,445,143	0	415,594	415,594	0	(1,029,549)	(71.24)	0	0.00
15B	CEO Single Family Housing	10,000	10,000	0	10,250	10,250	0	250	2.50	0	0.00
15F	Orange County Housing Authority (OCHA)	327,392,273	327,392,273	0	351,728,012	351,728,012	0	24,335,739	7.43	0	0.00
15G	OC Housing	16,311,001	16,311,001	0	14,015,164	14,015,164	0	(2,295,837)	(14.08)	0	0.00
15H	CalHome Program Reuse Fund	38,983	38,983	0	44,000	44,000	0	5,017	12.87	0	0.00
15K	Limestone Regional Park Mitigation Endowment	13,807	13,807	0	14,000	14,000	0	193	1.40	0	0.00
15U	Strategic Priority Affordable Housing	200,000	200,000	0	190,000	190,000	0	(10,000)	(5.00)	0	0.00
16D	OC Animal Shelter Construction Fund	2,515,229	2,515,229	0	0	0	0	(2,515,229)	(100.00)	0	0.00
170	Housing Asset Fund	438,524	438,524	0	471,444	471,444	0	32,920	7.51	0	0.00
405	OC Parks CSA26	197,338,477	197,338,477	0	205,094,033	205,094,033	0	7,755,556	3.93	0	0.00
406	OC Parks Capital	45,101,500	45,101,500	0	40,776,000	40,776,000	0	(4,325,500)	(9.59)	0	0.00
459	N. Tustin Landscape & Lighting Assessment District	1,128,431	1,128,431	0	1,085,813	1,085,813	0	(42,618)	(3.78)	0	0.00
477	County Service Area #22 - East Yorba Linda	164,584	164,584	0	197,716	197,716	0	33,132	20.13	0	0.00
590	In-Home Supportive Services Public Authority	3,585,049	3,585,049	0	4,194,928	4,194,928	0	609,879	17.01	0	0.00
	NON-GENERAL FUNDS SUBTOTAL	$ 1,196,841,828	$ 1,196,841,828	$ 0	$ 1,201,393,002	$ 1,201,393,002	$ 0	$ 4,551,174	0.38	$ 0	0.00
	TOTAL - COMMUNITY SERVICES	$ 3,867,231,529	$ 3,622,416,324	$ 244,815,205	$ 3,849,753,487	$ 3,597,875,507	$ 251,877,980	$ (17,478,042)	(0.45)	$ 7,062,775	2.88
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES											
034	OC Watersheds	$ 21,401,555	$ 21,401,555	$ 0	$ 24,123,958	$ 24,123,958	$ 0	$ 2,722,403	12.72	$ 0	0.00

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040	Utilities	44,088,838	20,328,162	23,760,676	38,549,862	16,126,899	22,422,963	(5,538,976)	(12.56)	(1,337,713)	(5.63)
071	Building & Safety General Fund	18,830,450	18,746,450	84,000	20,792,821	20,708,821	84,000	1,962,371	10.42	0	0.00
080	OC Public Works	66,647,018	49,044,490	17,602,528	64,194,221	48,322,451	15,871,770	(2,452,797)	(3.68)	(1,730,758)	(9.83)
	GENERAL FUNDS SUBTOTAL	$ 150,967,861	$ 109,520,657	$ 41,447,204	$ 147,660,862	$ 109,282,129	$ 38,378,733	$ (3,306,999)	(2.19)	$ (3,068,471)	(7.40)
113	Building and Safety	$ 1,362,906	$ 1,362,906	$ 0	$ 2,112,906	$ 2,112,906	$ 0	$ 750,000	55.03	$ 0	0.00
115	OC Road	96,159,804	96,159,804	0	147,616,021	147,616,021	0	51,456,217	53.51	0	0.00
128	Survey Monument Preservation	99,400	99,400	0	90,000	90,000	0	(9,400)	(9.46)	0	0.00
137	Parking Facilities	9,199,073	9,199,073	0	12,935,098	12,935,098	0	3,736,025	40.61	0	0.00
140	Air Quality Improvement	220,700	220,700	0	221,500	221,500	0	800	0.36	0	0.00
148	Foothill Circulation Phasing Plan	420,000	420,000	0	433,500	433,500	0	13,500	3.21	0	0.00
151	South County Roadway Improvement Program (SCRIP)	2,300,000	2,300,000	0	2,253,000	2,253,000	0	(47,000)	(2.04)	0	0.00
158	Major Thoroughfare & Bridge Fee Program (MT&B)	1,143,000	1,143,000	0	1,322,000	1,322,000	0	179,000	15.66	0	0.00
15T	El Toro Improvement Fund	1,542,000	1,542,000	0	865,000	865,000	0	(677,000)	(43.90)	0	0.00
174	OC Road - Capital Improvement Projects	109,778,824	109,778,824	0	142,719,129	142,719,129	0	32,940,305	30.01	0	0.00
273	OCWR Capital Project Fund	58,877,804	58,877,804	0	130,686,954	130,686,954	0	71,809,150	121.96	0	0.00
274	OCWR Corrective Action Escrow	510,000	510,000	0	490,000	490,000	0	(20,000)	(3.92)	0	0.00
275	OCWR - Environmental Reserve	41,600,000	41,600,000	0	1,560,000	1,560,000	0	(40,040,000)	(96.25)	0	0.00
279	OCWR - Landfill Post-Closure Maintenance	161,910,510	161,910,510	0	13,538,400	13,538,400	0	(148,372,110)	(91.64)	0	0.00
280	Airport - Operating Enterprise	407,259,756	407,259,756	0	466,611,468	466,611,468	0	59,351,712	14.57	0	0.00
281	Airport Construction Fund	118,301,990	118,301,990	0	158,139,050	158,139,050	0	39,837,060	33.67	0	0.00
283	Airport Debt Service Fund	118,897,031	118,897,031	0	133,478,798	133,478,798	0	14,581,767	12.26	0	0.00
284	OCWR-FRB/Bee Canyon Landfill Escrow	1,300,000	1,300,000	0	1,600,000	1,600,000	0	300,000	23.08	0	0.00
286	OCWR - Brea/Olinda Landfill Escrow	2,100,000	2,100,000	0	2,000,000	2,000,000	0	(100,000)	(4.76)	0	0.00
287	OCWR - Prima Deshecha Landfill Escrow	1,900,000	1,900,000	0	1,800,000	1,800,000	0	(100,000)	(5.26)	0	0.00

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295	OCWR Importation Revenue Sharing	37,283,000	37,283,000	0	39,470,000	39,470,000	0	2,187,000	5.87	0	0.00
299	OC Waste & Recycling Enterprise	262,420,293	262,420,293	0	392,970,870	392,970,870	0	130,550,577	49.75	0	0.00
400	OC Flood	231,203,512	231,203,512	0	242,964,060	242,964,060	0	11,760,548	5.09	0	0.00
401	OC Flood - Capital Improvement Projects	87,157,917	87,157,917	0	95,219,443	95,219,443	0	8,061,526	9.25	0	0.00
404	OC Flood Santa Ana River Mainstem/ Prado Dam Capital Project	57,102,200	57,102,200	0	52,062,108	52,062,108	0	(5,040,092)	(8.83)	0	0.00
408	OC Flood Westminster East Garden Grove Flood Risk Mgmt Project	0	0	0	2,300,000	2,300,000	0	2,300,000	0.00	0	0.00
468	County Service Area #13 - La Mirada	29,497	29,497	0	23,716	23,716	0	(5,781)	(19.60)	0	0.00
	NON-GENERAL FUNDS SUBTOTAL	$ 1,810,079,217	$ 1,810,079,217	$ 0	$ 2,045,483,021	$ 2,045,483,021	$ 0	$ 235,403,804	13.01	$ 0	0.00
	TOTAL - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES	$ 1,961,047,078	$ 1,919,599,874	$ 41,447,204	$ 2,193,143,883	$ 2,154,765,150	$ 38,378,733	$ 232,096,805	11.84	$ (3,068,471)	(7.40)
	PROGRAM IV - GENERAL GOVERNMENT SERVICES										
002	Assessor	$ 48,380,704	$ 35,000	$ 48,345,704	$ 46,666,550	$ 35,000	$ 46,631,550	$ (1,714,154)	(3.54)	$ (1,714,154)	(3.55)
003	Auditor-Controller	23,482,083	11,288,462	12,193,621	22,640,817	11,243,415	11,397,402	(841,266)	(3.58)	(796,219)	(6.53)
006	Board of Supervisors - 1st District	2,504,971	0	2,504,971	2,379,723	0	2,379,723	(125,248)	(5.00)	(125,248)	(5.00)
007	Board of Supervisors - 2nd District	2,504,971	0	2,504,971	2,379,723	0	2,379,723	(125,248)	(5.00)	(125,248)	(5.00)
008	Board of Supervisors - 3rd District	2,504,971	0	2,504,971	2,379,723	0	2,379,723	(125,248)	(5.00)	(125,248)	(5.00)
009	Board of Supervisors - 4th District	2,504,971	0	2,504,971	2,379,723	0	2,379,723	(125,248)	(5.00)	(125,248)	(5.00)
010	Board of Supervisors - 5th District	2,504,971	0	2,504,971	2,379,723	0	2,379,723	(125,248)	(5.00)	(125,248)	(5.00)
011	Clerk of the Board	11,034,507	68,500	10,966,007	10,828,141	68,500	10,759,641	(206,366)	(1.87)	(206,366)	(1.88)
014	CAPS Program	46,355,011	32,393,325	13,961,686	45,592,258	32,262,740	13,329,518	(762,753)	(1.65)	(632,168)	(4.53)
015	Property Tax System Centralized O&M Support	3,934,431	0	3,934,431	3,540,988	0	3,540,988	(393,443)	(10.00)	(393,443)	(10.00)
017	County Executive Office	26,813,837	9,091,268	17,722,569	26,717,380	9,639,326	17,078,054	(96,457)	(0.36)	(644,515)	(3.64)
018	Office of Care Coordination	45,831,227	28,619,768	17,211,459	47,841,626	32,852,148	14,989,478	2,010,399	4.39	(2,221,981)	(12.91)

Budget Control	Program Name	A FY 25-26 Final Budget Approp	B FY 25-26 Final Budget Rev	C FY 25-26 Final Budget NCC	D FY 26-27 Final Budget Approp	E FY 26-27 Final Budget Rev	F FY 26-27 Final Budget NCC	G Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) ($) D-A	H Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) (%) G/A	I NCC Variance (FY 25-26 Final vs. FY 26-27 Final) ($) F-C	J NCC Variance (FY 25-26 Final vs. FY 26-27 Final) (%) I/C
021	County Procurement Office	8,673,635	4,496,394	4,177,241	11,080,727	5,288,527	5,792,200	2,407,092	27.75	1,614,959	38.66
025	County Counsel	14,398,801	5,047,325	9,351,476	13,727,126	4,353,781	9,373,345	(671,675)	(4.66)	21,869	0.23
031	Registrar of Voters	27,630,324	3,114,709	24,515,615	32,808,798	10,744,744	22,064,054	5,178,474	18.74	(2,451,561)	(10.00)
035	CEO Real Estate	13,691,102	9,746,904	3,944,198	10,966,794	7,417,016	3,549,778	(2,724,308)	(19.90)	(394,420)	(10.00)
052	OC Campaign Finance and Ethics Commission	599,917	4,000	595,917	626,659	4,000	622,659	26,742	4.46	26,742	4.49
054	Human Resource Services	9,004,966	4,182,967	4,821,999	8,605,513	4,323,427	4,282,086	(399,453)	(4.44)	(539,913)	(11.20)
059	Clerk-Recorder	20,589,237	20,589,237	0	21,256,800	21,256,800	0	667,563	3.24	0	0.00
074	Treasurer-Tax Collector	18,017,130	10,544,171	7,472,959	15,588,813	8,863,150	6,725,663	(2,428,317)	(13.48)	(747,296)	(10.00)
079	Internal Audit	4,461,138	0	4,461,138	5,021,912	0	5,021,912	560,774	12.57	560,774	12.57
	GENERAL FUNDS SUBTOTAL	$ 335,422,905	$ 139,222,030	$ 196,200,875	$ 335,409,517	$ 148,352,574	$ 187,056,943	$ (13,388)	(0.00)	$ (9,143,932)	(4.66)
107	Remittance Processing Equipment Replacement	$ 500	$ 500	$ 0	$ 50,500	$ 50,500	$ 0	$ 50,000	10,000.00	$ 0	0.00
12D	Clerk-Recorder Special Revenue Fund	6,787,658	6,787,658	0	8,426,088	8,426,088	0	1,638,430	24.14	0	0.00
12E	Clerk-Recorder Operating Reserve Fund	3,045,949	3,045,949	0	244,000	244,000	0	(2,801,949)	(91.99)	0	0.00
12L	Care Coordination Fund	20,936,331	20,936,331	0	25,261,352	25,261,352	0	4,325,021	20.66	0	0.00
12M	OC CARES Fund	166,274,962	166,274,962	0	185,610,764	185,610,764	0	19,335,802	11.63	0	0.00
12N	County Strategic Planning and Board Initiatives	84,613,988	84,613,988	0	64,837,044	64,837,044	0	(19,776,944)	(23.37)	0	0.00
12P	Assessor Property Characteristics Revenue	70,000	70,000	0	117,000	117,000	0	47,000	67.14	0	0.00
135	Real Estate Development Program	5,289,710	5,289,710	0	8,157,844	8,157,844	0	2,868,134	54.22	0	0.00
	NON-GENERAL FUNDS SUBTOTAL	$ 287,019,098	$ 287,019,098	$ 0	$ 292,704,592	$ 292,704,592	$ 0	$ 5,685,494	1.98	$ 0	0.00
	TOTAL - GENERAL GOVERNMENT SERVICES	$ 622,442,003	$ 426,241,128	$ 196,200,875	$ 628,114,109	$ 441,057,166	$ 187,056,943	$ 5,672,106	0.91	$ (9,143,932)	(4.66)
PROGRAM V - CAPITAL IMPROVEMENTS											

Budget Control Name	Program Name	A FY 25-26 Final Budget Approp	B FY 25-26 Final Budget Rev	C FY 25-26 Final Budget NCC	D FY 26-27 Final Budget Approp	E FY 26-27 Final Budget Rev	F FY 26-27 Final Budget NCC	G Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) ($) D-A	G Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) (%) G/A	I NCC Variance (FY 25-26 Final vs. FY 26-27 Final) ($) F-C	I NCC Variance (FY 25-26 Final vs. FY 26-27 Final) (%) I/C
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	$ 5,725,060	$ 5,725,060	$ 0	$ 1,275,000	$ 1,275,000	$ 0	$ (4,450,060)	(77.73)	$ 0	0.00
15D	Countywide Capital Projects Non-General Fund	516,900,718	516,900,718	0	439,533,590	439,533,590	0	(77,367,128)	(14.97)	0	0.00
15I	Countywide IT Projects Non-General Fund	67,843,460	67,843,460	0	69,868,094	69,868,094	0	2,024,634	2.98	0	0.00
15L	800 MHz CCCS	14,113,755	14,113,755	0	11,990,901	11,990,901	0	(2,122,854)	(15.04)	0	0.00
565	CFD 2021-1 RMV (Rienda) Construction Fund	7,720,827	7,720,827	0	4,704,918	4,704,918	0	(3,015,909)	(39.06)	0	0.00
567	CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund	35,749,225	35,749,225	0	23,008,862	23,008,862	0	(12,740,363)	(35.64)	0	0.00
569	CFD 2025-1 RMV (RIENDA 3) IA1 CONSTRUCTION FUND	0	0	0	1,500,000	1,500,000	0	1,500,000	0.00	0	0.00
	NON-GENERAL FUNDS SUBTOTAL	$ 648,053,045	$ 648,053,045	$ 0	$ 551,881,365	$ 551,881,365	$ 0	$ (96,171,680)	(14.84)	$ 0	0.00
	TOTAL - CAPITAL IMPROVEMENTS	$ 664,186,976	$ 648,053,045	$ 16,133,931	$ 568,015,296	$ 551,881,365	$ 16,133,931	$ (96,171,680)	(14.48)	$ 0	0.00
	PROGRAM VI - DEBT SERVICE										
019	Capital Acquisition Financing	$ 37,490,392	$ 37,440,392	$ 50,000	$ 3,045,500	$ 2,995,500	$ 50,000	$ (34,444,892)	(91.88)	$ 0	0.00
022	Prepaid Pension Obligation	5,000	5,000	0	0	0	0	(5,000)	(100.00)	0	0.00
	GENERAL FUNDS SUBTOTAL	$ 37,495,392	$ 37,445,392	$ 50,000	$ 3,045,500	$ 2,995,500	$ 50,000	$ (34,449,892)	(91.88)	$ 0	0.00
15Y	Teeter Series A Debt Service Fund	$ 118,765,933	$ 118,765,933	$ 0	$ 121,325,942	$ 121,325,942	$ 0	$ 2,560,009	2.16	$ 0	0.00
433	Golden Lantern Reassessment District 94-1 Debt Service	350,500	350,500	0	0	0	0	(350,500)	(100.00)	0	0.00

Budget Control	Program Name	A FY 25-26 Final Budget Approp	B FY 25-26 Final Budget Rev	C FY 25-26 Final Budget NCC	D FY 26-27 Final Budget Approp	E FY 26-27 Final Budget Rev	F FY 26-27 Final Budget NCC	G Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) ($) D-A	H Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) (%) G/A	I NCC Variance ($) F-C	J NCC Variance (%) I/C
479	CFD 99-1 Series A 1999 Ladera Debt Service	2,235,900	2,235,900	0	2,274,800	2,274,800	0	38,900	1.74	0	0.00
487	Ladera CFD 2002-01 Debt Service	5,137,379	5,137,379	0	5,223,797	5,223,797	0	86,418	1.68	0	0.00
488	Santa Margarita CFD 86-1(Ser 1988) Debt Service	9,689	9,689	0	0	0	0	(9,689)	(100.00)	0	0.00
507	Irvine Coast Assessment District 88-1 - Debt Service	4,704	4,704	0	0	0	0	(4,704)	(100.00)	0	0.00
509	Rancho Santa Margarita CFD 87-5B - Debt Service	12,698	12,698	0	0	0	0	(12,698)	(100.00)	0	0.00
513	Coto de Caza CFD 87-8 - Debt Service	1,094	1,094	0	0	0	0	(1,094)	(100.00)	0	0.00
516	Assessment Dist 01-1 Ziani Project - Debt Service	523,860	523,860	0	520,950	520,950	0	(2,910)	(0.56)	0	0.00
517	Rancho Santa Margarita CFD 87-5C - Debt Service	15,012	15,012	0	0	0	0	(15,012)	(100.00)	0	0.00
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	13,946	13,946	0	0	0	0	(13,946)	(100.00)	0	0.00
523	Newport Coast AD 01-1 Group 2 Debt Service	1,090,350	1,090,350	0	1,085,060	1,085,060	0	(5,290)	(0.49)	0	0.00
52T	Newport Coast AD 01-1 Conversion #1 Debt Service	1,413,945	1,413,945	0	1,405,762	1,405,762	0	(8,183)	(0.58)	0	0.00
530	CFD 2004-1 Ladera Debt Service	7,536,046	7,536,046	0	7,645,613	7,645,613	0	109,567	1.45	0	0.00
533	CFD 01-1 Ladera - Debt Service	2,879,498	2,879,498	0	2,886,454	2,886,454	0	6,956	0.24	0	0.00
534	AD 01-1 Group 3 Debt Service	1,220,595	1,220,595	0	1,214,143	1,214,143	0	(6,452)	(0.53)	0	0.00
536	Newport Coast AD 01-1 Group 4 Conversion Debt Service	1,234,550	1,234,550	0	1,233,768	1,233,768	0	(782)	(0.06)	0	0.00
541	CFD 2015-1 RMV (Village of Esencia) Debt Service	8,433,571	8,433,571	0	8,542,314	8,542,314	0	108,743	1.29	0	0.00
547	CFD 00-1 (Series A of 2000) Ladera - Debt Service	2,760,000	2,760,000	0	2,759,450	2,759,450	0	(550)	(0.02)	0	0.00
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	1,265	1,265	0	0	0	0	(1,265)	(100.00)	0	0.00
551	Assessment District 92-1 Newport Ridge - Debt Service	730	730	0	0	0	0	(730)	(100.00)	0	0.00

Budget Control Name	Program Name	A FY 25-26 Final Budget Approp	B FY 25-26 Final Budget Rev	C FY 25-26 Final Budget NCC	D FY 26-27 Final Budget Approp	E FY 26-27 Final Budget Rev	F FY 26-27 Final Budget NCC	G Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) ($) D-A	H Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) (%) G/A	I NCC Variance (FY 25-26 Final vs. FY 26-27 Final) ($) F-C	J NCC Variance (FY 25-26 Final vs. FY 26-27 Final) (%) I/C
555	CFD 2003-1 Ladera Debt Service	4,264,577	4,264,577	0	4,327,512	4,327,512	0	62,935	1.48	0	0.00
560	CFD 2016-1 RMV (Village of Esencia) Debt Service	8,040,895	8,040,895	0	8,144,314	8,144,314	0	103,419	1.29	0	0.00
562	CFD 2017-1 RMV (Village of Esencia) Debt Service	6,557,913	6,557,913	0	6,644,649	6,644,649	0	86,736	1.32	0	0.00
564	CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	2,137,656	2,137,656	0	2,177,197	2,177,197	0	39,541	1.85	0	0.00
566	CFD 2021-1 RMV (Rienda) Debt Service	7,488,320	7,488,320	0	7,609,471	7,609,471	0	121,151	1.62	0	0.00
568	CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	6,372,470	6,372,470	0	6,445,421	6,445,421	0	72,951	1.14	0	0.00
570	CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	0	0	0	4,380,000	4,380,000	0	4,380,000	0.00	0	0.00
	NON-GENERAL FUNDS SUBTOTAL	$ 188,503,096	$ 188,503,096	$ 0	$ 195,846,617	$ 195,846,617	$ 0	$ 7,343,521	3.90	$ 0	0.00
	TOTAL - DEBT SERVICE	$ 225,998,488	$ 225,948,488	$ 50,000	$ 198,892,117	$ 198,842,117	$ 50,000	$ (27,106,371)	(11.99)	$ 0	0.00
PROGRAM VII - INSURANCE, RESERVES & MISCELLANEOUS											
004	Miscellaneous	$ 429,545,592	$ 431,555,304	$ (2,009,712)	$ 238,569,919	$ 190,792,194	$ 47,777,725	$ (190,975,673)	(44.46)	$ 49,787,437	(2,477.34)
037	OCIT Shared Services	5,555,000	5,555,000	0	5,767,602	5,767,602	0	212,602	3.83	0	0.00
039	IBM Mainframe	1,268,243	0	1,268,243	1,368,243	0	1,368,243	100,000	7.88	100,000	7.88
056	Employee Benefits	2,909,651	2,246,948	662,703	3,070,178	2,407,475	662,703	160,527	5.52	0	0.00
100	General Fund	0	1,225,501,318	(1,225,501,318)	0	1,289,074,169	(1,289,074,169)	0	0.00	(63,572,851)	5.19
	GENERAL FUNDS SUBTOTAL	$ 439,278,486	$ 1,664,858,570	$ (1,225,580,084)	$ 248,775,942	$ 1,488,041,440	$ (1,239,265,498)	$ (190,502,544)	(43.37)	$ (13,685,414)	1.12
270	Compressed Natural Gas Enterprise Fund	$ 329,000	$ 329,000	$ 0	$ 316,800	$ 316,800	$ 0	$ (12,200)	(3.71)	$ 0	0.00
289	OCIT Countywide Services	127,136,444	127,136,444	0	129,875,167	129,875,167	0	2,738,723	2.15	0	0.00
290	Insured Health Plans ISF	232,455,030	232,455,030	0	247,803,002	247,803,002	0	15,347,972	6.60	0	0.00

Budget Control Name	Program Name	A FY 25-26 Final Budget Approp	B FY 25-26 Final Budget Rev	C FY 25-26 Final Budget NCC	D FY 26-27 Final Budget Approp	E FY 26-27 Final Budget Rev	F FY 26-27 Final Budget NCC	G Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) ($) D-A	H Approp. Variance (FY 25-26 Final vs. FY 26-27 Final) (%) G/A	I NCC Variance (FY 25-26 Final vs. FY 26-27 Final) ($) F-C	J NCC Variance (FY 25-26 Final vs. FY 26-27 Final) (%) I/C
291	Unemployment ISF	3,999,801	3,999,801	0	3,329,913	3,329,913	0	(669,888)	(16.75)	0	0.00
292	Self-Insured PPO Health Plans ISF	100,247,174	100,247,174	0	119,170,604	119,170,604	0	18,923,430	18.88	0	0.00
293	Workers' Compensation ISF	64,361,237	64,361,237	0	70,846,115	70,846,115	0	6,484,878	10.08	0	0.00
294	Property & Casualty Risk ISF	416,971,166	416,971,166	0	214,482,399	214,482,399	0	(202,488,767)	(48.56)	0	0.00
296	OC Fleet Services	79,833,962	79,833,962	0	78,917,068	78,917,068	0	(916,894)	(1.15)	0	0.00
297	OC Printing & Graphics	8,236,974	8,236,974	0	5,767,355	5,767,355	0	(2,469,619)	(29.98)	0	0.00
298	Self-Insured Benefits Internal Service Fund	7,039,419	7,039,419	0	7,199,201	7,199,201	0	159,782	2.27	0	0.00
29W	Wellness Program Internal Service Fund	3,880,971	3,880,971	0	3,769,106	3,769,106	0	(111,865)	(2.88)	0	0.00
29Z	Life Insurance ISF	1,053,672	1,053,672	0	1,049,117	1,049,117	0	(4,555)	(0.43)	0	0.00
	NON-GENERAL FUNDS SUBTOTAL	$ 1,045,544,850	$ 1,045,544,850	$ 0	$ 882,525,847	$ 882,525,847	$ 0	$(163,019,003)	(15.59)	$ 0	0.00
	TOTAL - INSURANCE, RESERVES & MISCELLANEOUS	$ 1,484,823,336	$ 2,710,403,420	$(1,225,580,084)	$ 1,131,301,789	$ 2,370,567,287	$(1,239,265,498)	$(353,521,547)	(23.81)	$ (13,685,414)	1.12
	GENERAL FUNDS TOTAL	$ 5,424,870,110	$ 5,424,870,110	$ 0	$ 5,191,961,356	$ 5,191,961,356	$ 0	$(232,908,754)	(4.29)	$ 0	0.00
	OTHER FUNDS SUBTOTAL	$ 5,347,429,843	$ 5,347,429,843	$ 0	$ 5,358,804,580	$ 5,358,804,580	$ 0	$ 11,374,737	0.21	$ 0	0.00
	TOTAL ALL FUNDS	$ 10,772,299,953	$10,772,299,953	$ 0	$10,550,765,936	$10,550,765,936	$ 0	$(221,534,017)	(2.06)	$ 0	0.00

FY 2026-27 Summary Of Obligated Fund Balances

FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION	OBLIGATED FUND BALANCES AS OF JUNE 30,2026	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2026
	GENERAL FUND					
100	County General Fund	Nonspendable for Prepaid Costs	3,920	0	0	3,920
		Nonspendable for Inventory	1,301,044	0	0	1,301,044
		Assigned for Imprest Cash/Cash Difference	1,792,325	0	0	1,792,325
		Restricted for 2011 Public Safety Realignment	168,693,440	0	0	168,693,440
		Assigned for Contingencies	167,964,674	0	0	167,964,674
		Assigned for Reserve Target	710,038,279	0	0	710,038,279
		GENERAL FUND SUBTOTAL	1,049,793,682	0	0	1,049,793,682
	NON-GENERAL FUND					
104	Criminal Justice Facilities - ACO	Restricted	4,203,644	295,000	0	3,908,644
106	County Tidelands - Newport Bay	Restricted	13,078,780	6,686,933	452,784	6,844,631
107	Remittance Processing Equipment Replacement	Restricted	577,996	50,500	0	527,496
108	OC Dana Point Harbor	Restricted	31,666,881	5,440,742	0	26,226,139
109	County Automated Fingerprint ID	Restricted	293,869	287,460	0	6,409
113	Building and Safety - Operating Reserve	Restricted	6,233,175	1,530,406	0	4,702,769
115	OC Road	Restricted	151,426,933	48,024,736	0	103,402,197
116	Narcotic Forfeiture and Seizure	Restricted	231,356	72,961	0	158,395
117	OC Housing Authority - Operating Reserve	Restricted	13,626,364	2,559,436	0	11,066,928
119	OC Public Libraries - Capital	Restricted	30,872,006	5,000,000	100,000	25,972,006
120	OC Public Libraries	Restricted	136,605,645	0	0	136,605,645
121	OC Animal Care Donations	Restricted	93	0	0	93
122	Motor Vehicle Theft Task Force	Restricted	6,583,153	88,464	0	6,494,689
123	Dispute Resolution Program	Restricted	1,126,434	0	0	1,126,434
124	Domestic Violence Program	Restricted	42,274	29,500	0	12,774
126	Regional Narcotics Suppression Program - Other	Restricted	1,913,993	795,185	0	1,118,808
128	Survey Monument Preservation	Restricted	405,964	36,000	0	369,964
12A	BHSA Housing Fund	Restricted	62,203,575	0	0	62,203,575

FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION	OBLIGATED FUND BALANCES AS OF JUNE 30,2026	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2026
12C	Child Support Program Development	Restricted	12,062,985	2,329,569	0	9,733,416
12D	Clerk-Recorder Special Revenue Fund	Restricted	7,630,606	4,890,536	0	2,740,070
12E	Clerk-Recorder Operating Reserve Fund	Restricted	1,873,341	169,000	0	1,704,341
12H	Proposition 64 - Consumer Protection	Restricted	1,011,980	1,011,981	0	-1
12J	Proposition 69 - DNA Identification Fund	Restricted	1,345,676	633,948	0	711,728
12L	Care Coordination Fund	Restricted	738,926	10,432,690	0	-9,693,764
12M	OC Cares Fund	Restricted	173,363,336	173,363,336	0	0
12N	County Strategic Planning and Board Initiatives	Restricted	47,128,224	47,093,724	0	34,500
12P	Assessor Property Characteristics Revenue	Restricted	1,673,300	0	0	1,673,300
12S	SSA Donations and Fees	Assigned for Imprest Cash/Cash Difference	45,000	0	0	45,000
12S	SSA Donations and Fees	Restricted	1,886,612	15,703	0	1,870,909
		SUBTOTAL FOR FUND 12S	1,931,612	15,703	0	1,915,909
12W	SSA Wraparound	Restricted	30,679,311	4,056,794	0	26,622,517
12Y	SB 823 Department of Juvenile Justice Realignment	Restricted	11,763,398	4,012,688	0	7,750,710
132	Sheriff Narcotics Program ñ Dept of Justice	Restricted	12,143,210	8,760,611	0	3,382,599
133	Sheriff Narcotics Program - Other	Restricted	2,412,810	988,741	0	1,424,069
134	Orange County Jail Fund	Restricted	4,808	4,808	0	0
135	Real Estate Development Program	Restricted	15,204,642	0	0	15,204,642
137	Parking Facilities	Restricted	11,741,927	3,669,014	0	8,072,913
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	Restricted	2,007,898	0	0	2,007,898
139	Sheriff Narcotics Program - CALMMET - Treasury	Restricted	1,512,220	288,232	0	1,223,988
13B	Traffic Violator Fund	Restricted	1,468,343	1,228,867	0	239,476
13M	Orange County Opioid Settlement Fund	Restricted	25,617,357	25,617,357	0	0
13N	Orange County Tobacco Settlement Fund	Restricted	18,628,782	24,368,183	0	-5,739,401
13P	State Criminal Alien Assistance Program (SCAAP)	Restricted	264,880	264,880	0	0
13R	Sheriff-Coroner Replacement & Maintenance Fund	Restricted	32,118,897	26,838,813	0	5,280,084
13S	Emergency Medical Services	Restricted	52,012	0	0	52,012
13T	HCA Purpose Restricted Revenues	Restricted	10,778,251	3,216,442	0	7,561,809

FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION	OBLIGATED FUND BALANCES AS OF JUNE 30,2026	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2026
13U	HCA Interest Bearing Purpose Restricted Revenue	Restricted	8,664,682	0	0	8,664,682
13W	HCA Realignment	Restricted	8,443,231	3,000,000	0	5,443,231
13W	HCA Realignment	Assigned	10,086,234	0	0	10,086,234
		SUBTOTAL FOR FUND 13W	18,529,465	3,000,000	0	15,529,465
13Y	BEHAVIORAL HEALTH SERVICES ACT	Restricted	307,790,709	0	0	307,790,709
13Z	Bioterrorism Center for Disease Control Fund	Restricted	24,147	0	0	24,147
140	Air Quality Improvement	Restricted	661,067	27,500	0	633,567
141	Sheriff's Substation Fee Program	Restricted	1,494,702	598,784	0	895,918
142	Sheriff's Court Ops - Special Collections	Restricted	1,268,687	1,065,354	0	203,333
143	Jail Commissary	Nonspendable for Inventory	318,075	0	0	318,075
143	Jail Commissary	Restricted	3,408,347	2,915,389	0	492,958
		SUBTOTAL FOR FUND 143	3,726,422	2,915,389	0	811,033
144	Inmate Welfare Fund	Restricted	11,601,554	10,255,303	0	1,346,251
148	Foothill Circulation Phasing Plan	Restricted	1,323,262	288,500	0	1,034,762
14D	Cal-ID Operational Costs	Restricted	99,847	82,200	0	17,647
14E	Cal-ID System Costs	Restricted	53,805,128	51,785,518	0	2,019,610
14G	Sheriff's Supplemental Law Enforcement Service	Restricted	909,552	825,110	0	84,442
14H	DA's Supplemental Law Enforcement Services	Restricted	72,801	72,800	0	1
14J	Excess Public Safety Sales Tax	Restricted	137,119	0	0	137,119
14Q	Sheriff-Coroner Construction and Facility Dev.	Restricted	-2,142,458	0	0	-2,142,458
14T	Operations Facilities Development and Maintenance Fund	Restricted	6,933,825	44,490	0	6,889,335
14U	Court Facilities Fund	Restricted	1,352,563	0	0	1,352,563
158	Major Thoroughfare & Bridge Fee Program	Restricted	19,635,949	22,000	0	19,613,949
15B	CEO Single Family Housing	Restricted	257,261	0	0	257,261
		SUBTOTAL FOR FUND 15B	257,261	0	0	257,261
15D	Countywide Capital Projects Non-General Fund	Restricted	27,340	0	0	27,340
15D	Countywide Capital Projects Non-General Fund	Assigned for Capital Projects	353,884,912	353,884,912	0	0
15F	Orange County Housing Authority (OCHA)	Restricted	30,855,357	10,000,000	0	20,855,357
15G	OC Housing	Restricted	53,403,465	2,107,231	0	51,296,234

FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION	OBLIGATED FUND BALANCES AS OF JUNE 30,2026	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2026
15H	CalHome Program Reuse Fund	Restricted	1,507,381	9,000	0	1,498,381
15I	Countywide IT Projects Non-General Fund	Assigned for Capital Projects	38,820,400	43,868,094	0	-5,047,694
15K	Limestone Regional Park Mitigation Endowment	Nonspendable for Endowment	271,074	0	0	271,074
		SUBTOTAL FOR FUND 15K	271,074	0	0	271,074
15L	800 MHz CCCS	Restricted	2,889,202	274,001	0	2,615,201
15N	Delta Special Revenue	Restricted	119,676	12,085	0	107,591
15T	El Toro Improvement Fund	Restricted	8,124,685	600,000	0	7,524,685
15U	Strategic Priority - Affordable Housing	Restricted	4,363,301	190,000	0	4,173,301
15Y	Teeter Series A Debt Service Fund	Restricted	94,127,315	23,325,942	0	70,801,373
16D	OC Animal Shelter Construction Fund	Restricted	95,501	0	0	95,501
170	Housing Asset Fund	Restricted	28,849,802	271,444	0	28,578,358
174	OC Road - Capital Improvement Projects	Restricted	132,700,003	24,841,649	0	107,858,354
400	OC Flood	Nonspendable for Inventory	602,995	0	0	602,995
400	OC Flood	Restricted	484,977,186	18,129,502	0	466,847,684
		SUBTOTAL FOR FUND 400	485,580,181	18,129,502	0	467,450,679
401	OC Flood - Capital Improvement Projects	Restricted	45,358,769	0	0	45,358,769
404	OC Flood Santa Ana River Mainstem/Prado Dam Capital Project	Restricted	80,484,691	0	0	80,484,691
405	OC Parks CSA26	Restricted	146,141,928	40,004,093	108,300	106,246,135
406	OC Parks Capital	Restricted	6,316,382	2,783,385	0	3,532,997
433	Golden Lantern Reassess. District 94-1 - Debt Service	Restricted	350,820	0	0	350,820
459	N. Tustin Landscape & Lighting Assessment Dist.	Restricted	2,365,256	0	0	2,365,256
468	County Service Area #13 - La Mirada	Restricted	16,987	0	46	17,033
477	County Service Area #22 - East Yorba Linda	Restricted	26,497	26,498	0	-1
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	Restricted for Debt Service	1,680,351	559,100	0	1,121,251
487	CFD 2002-1 Ladera - Debt Service	Restricted for Debt Service	5,856,874	689,170	0	5,167,704
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	Restricted for Debt Service	8,505	0	0	8,505

FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION	OBLIGATED FUND BALANCES AS OF JUNE 30,2026	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2026
509	Rancho Santa Margarita CFD 87-5B - Debt Service	Restricted for Debt Service	11,744	0	0	11,744
516	Assess. Dist. 01-1 Ziani Project - Debt Service	Restricted for Debt Service	411,571	188,600	0	222,971
517	Rancho Santa Margarita CFD 87-5C - Debt Service	Restricted for Debt Service	14,958	0	0	14,958
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	Restricted for Debt Service	13,868	0	0	13,868
523	Newport Coast AD 01-1 Group 2 Debt Service	Restricted for Debt Service	770,214	480,600	0	289,614
52T	Assess. Dist. 01-1 Newport Coast Conv. #1 - DS	Restricted	1,191,633	473,062	0	718,571
530	CFD 2004-1 Ladera - Debt Service	Restricted for Debt Service	10,616,165	2,252,405	0	8,363,760
533	CFD 01-1 Ladera - Debt Service	Restricted for Debt Service	2,116,974	674,904	0	1,442,070
534	Assess. District 01-1 Group 3 Debt Service	Restricted for Debt Service	942,605	469,400	0	473,205
536	Newport Coast AD 01-1 Group 4 Conversion Debt Service	Restricted for Debt Service	867,999	721,500	0	146,499
541	CFD 2015-1 RMV (Village of Esencia) Debt Service	Restricted for Debt Service	13,091,698	2,977,314	0	10,114,384
547	CFD 00-1 (Series A of 2000) Ladera - Debt Service	Restricted for Debt Service	1,946,338	773,650	0	1,172,688
555	CFD 2003-1 Ladera - Debt Service	Restricted for Debt Service	4,643,376	763,368	0	3,880,008
560	CFD 2016-1 RMV (Village of Esencia) Debt Service	Restricted for Debt Service	13,513,345	2,174,314	0	11,339,031
562	CFD 2017-1 RMV (Village of Esencia) Debt Service	Restricted for Debt Service	11,178,670	2,084,649	0	9,094,021
564	CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	Restricted for Debt Service	1,534,229	1,081,197	0	453,032
564	CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service	Restricted	1,066,548	0	0	1,066,548
565	CFD 2021-1 RMV (Rienda) Construction Fund	Restricted for Debt Service	4,404,918	4,404,918	0	0
566	CFD 2021-1 RMV (Rienda) Debt Service	Restricted for Debt Service	15,657,216	1,099,471	0	14,557,745
567	CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund	Restricted	22,008,862	22,008,862	0	0
568	CFD 2023-1 RMV (Rienda Ph 2B) Debt Service	Restricted for Debt Service	8,649,069	2,545,421	0	6,103,648
590	In-Home Supportive Services Public Authority	Restricted	2,826,372	0	0	2,826,372

FUND	FUND DESCRIPTION	OBLIGATED FUND BALANCE DESCRIPTION	OBLIGATED FUND BALANCES AS OF JUNE 30,2026	CANCELLATIONS	INCREASES OR NEW RESERVES	ESTIMATED OBLIGATED FUND BALANCES AS OF JUNE 30,2026
		NON-GENERAL FUNDS SUBTOTAL	2,964,102,178	1,051,885,929	661,130	1,912,877,379
		GENERAL FUND TOTAL	1,049,793,682	0	0	1,049,793,682
		NON-GENERAL FUND TOTAL	2,964,102,178	1,051,885,929	661,130	1,912,877,379
		TOTAL ALL FUNDS	4,013,895,860	1,051,885,929	661,130	2,962,671,061

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 2026-27 budget also includes Non-General Fund Obligated Fund Balance Cancellations of $1.1M or 55.0% 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 2026-27 Position Summary

	Program Name	FY 2025-2026 Adopted Positions	FY 2025-2026 Mid-Year Changes As of 3/31	FY 2025-2026 Total	FY 2026-2027 Augmentations Included In Base Request	FY 2026-2027 Other Position Changes	FY 2026-2027 Position Subtotal	FY 2026-2027 Augmentations Recommended	FY 2026-2027 Total Positions	Total Position Variance	% Variance
PROGRAM I - PUBLIC PROTECTION											
026	District Attorney - Public Administrator	893	(10)	883	(14)	0	869	0	869	(14)	-1.59
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	972	(3)	969	(18)	0	951	0	951	(18)	-1.86
058	Public Defender	468	(3)	465	1	0	466	0	466	1	0.22
060	Sheriff-Coroner	3,924	(2)	3,922	13	0	3,935	0	3,935	13	0.33
	GENERAL FUND SUBTOTAL	6,282	(18)	6,264	(18)	0	6,246	0	6,246	(18)	-0.29
109	County Automated Fingerprint Identification	15	0	15	0	0	15	0	15	0	0.00
143	Jail Commissary	34	0	34	0	0	34	0	34	0	0.00
144	Inmate Welfare Fund	24	0	24	0	0	24	0	24	0	0.00
	OTHER FUNDS SUBTOTAL	73	0	73	0	0	73	0	73	0	0.00
	TOTAL - PUBLIC PROTECTION	6,355	(18)	6,337	(18)	0	6,319	0	6,319	(18)	-0.28
PROGRAM II - COMMUNITY SERVICES											
012	OC Community Resources	130	(11)	119	(6)	0	113	0	113	(6)	-5.04
024	OC Animal Care	144	0	144	(1)	0	143	0	143	(1)	-0.69
027	Department of Child Support Services	376	(28)	348	(4)	0	344	0	344	(4)	-1.15
030	Health Care Agency - Public Guardian	38	0	38	0	0	38	0	38	0	0.00
042	Health Care Agency	2,858	(67)	2,791	(2)	0	2,789	0	2,789	(2)	-0.07
063	Social Services Agency	4,624	(90)	4,534	(1)	0	4,533	0	4,533	(1)	-0.02
	GENERAL FUND SUBTOTAL	8,170	(196)	7,974	(14)	0	7,960	0	7,960	(14)	-0.18
120	OC Public Libraries	352	(46)	306	0	0	306	0	306	0	0.00
15F	Orange County Housing Authority (OCHA)	119	0	119	0	0	119	0	119	0	0.00
15G	OC Housing	17	0	17	(1)	0	16	0	16	(1)	-5.88
405	OC Parks CSA26	354	(1)	353	0	0	353	0	353	0	0.00
	OTHER FUNDS SUBTOTAL	842	(47)	795	(1)	0	794	0	794	(1)	-0.13
	TOTAL - COMMUNITY SERVICES	9,012	(243)	8,769	(15)	0	8,754	0	8,754	(15)	-0.17
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES											

	Program Name	FY 2025-2026 Adopted Positions	FY 2025-2026 Mid-Year Changes As of 3/31	FY 2025-2026 Total	FY 2026-2027 Augmentations Included In Base Request	FY 2026-2027 Other Position Changes	FY 2026-2027 Position Subtotal	FY 2026-2027 Augmentations Recommended	FY 2026-2027 Total Positions	Total Position Variance	% Variance
034	OC Watersheds	45	0	45	0	0	45	0	45	0	0.00
040	Utilities	19	0	19	0	0	19	0	19	0	0.00
071	Building & Safety General Fund	51	0	51	0	0	51	0	51	0	0.00
080	OC Public Works	253	(7)	246	(4)	0	242	0	242	(4)	-1.63
	GENERAL FUND SUBTOTAL	368	(7)	361	(4)	0	357	0	357	(4)	-1.11
115	OC Road	162	0	162	0	0	162	0	162	0	0.00
137	Parking Facilities	3	0	3	0	0	3	0	3	0	0.00
280	Airport - Operating Enterprise	198	0	198	0	0	198	3	201	3	1.52
299	OC Waste & Recycling Enterprise	338	0	338	0	0	338	0	338	0	0.00
400	OC Flood	250	(2)	248	0	0	248	0	248	0	0.00
	OTHER FUNDS SUBTOTAL	951	(2)	949	0	0	949	3	952	3	0.32
	TOTAL - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES	1,319	(9)	1,310	(4)	0	1,306	3	1,309	(1)	-0.08
PROGRAM IV - GENERAL GOVERNMENT SERVICES											
002	Assessor	279	(3)	276	(22)	0	254	0	254	(22)	-7.97
003	Auditor-Controller	458	(1)	457	22	0	479	0	479	22	4.81
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	25	0	25	0	0	25	0	25	0	0.00
017	County Executive Office	71	0	71	8	0	79	0	79	8	11.27
018	Office of Care Coordination	80	(1)	79	0	0	79	0	79	0	0.00
021	County Procurement Office	212	0	212	(1)	0	211	0	211	(1)	-0.47
025	County Counsel	104	0	104	(3)	0	101	0	101	(3)	-2.88
031	Registrar of Voters	54	0	54	0	0	54	0	54	0	0.00
035	CEO Real Estate	34	0	34	0	0	34	0	34	0	0.00
052	OC Campaign Finance and Ethics Commission	2	0	2	0	0	2	0	2	0	0.00
054	Human Resource Services	198	6	204	0	0	204	0	204	0	0.00

	Program Name	FY 2025-2026 Adopted Positions	FY 2025-2026 Mid-Year Changes As of 3/31	FY 2025-2026 Total	FY 2026-2027 Augmentations Included In Base Request	FY 2026-2027 Other Position Changes	FY 2026-2027 Position Subtotal	FY 2026-2027 Augmentations Recommended	FY 2026-2027 Total Positions	Total Position Variance	% Variance
059	Clerk-Recorder	115	(1)	114	0	0	114	0	114	0	0.00
074	Treasurer-Tax Collector	76	(4)	72	(9)	0	63	0	63	(9)	-12.50
079	Internal Audit	15	0	15	0	0	15	0	15	0	0.00
	GENERAL FUND SUBTOTAL	1,783	(4)	1,779	(5)	0	1,774	0	1,774	(5)	-0.28
	TOTAL - GENERAL GOVERNMENT SERVICES	1,783	(4)	1,779	(5)	0	1,774	0	1,774	(5)	-0.28
PROGRAM VII - INSURANCE, RESERVES & MISCELLANEOUS											
037	OCIT Shared Services	128	(2)	126	(1)	0	125	0	125	(1)	-0.79
056	Employee Benefits	24	0	24	0	0	24	0	24	0	0.00
	GENERAL FUND SUBTOTAL	152	(2)	150	(1)	0	149	0	149	(1)	-0.67
289	OCIT Countywide Services	68	0	68	1	0	69	0	69	1	1.47
293	Workers' Compensation ISF	24	0	24	0	0	24	0	24	0	0.00
294	Property & Casualty Risk ISF	13	0	13	0	0	13	0	13	0	0.00
296	OC Fleet Services	76	0	76	1	0	77	0	77	1	1.32
297	OC Printing & Graphics	17	0	17	0	0	17	0	17	0	0.00
	OTHER FUNDS SUBTOTAL	198	0	198	2	0	200	0	200	2	1.01
	TOTAL - INSURANCE, RESERVES & MISCELLANEOUS	350	(2)	348	1	0	349	0	349	1	0.29
	GENERAL FUNDS TOTAL	16,755	(227)	16,528	(42)	0	16,486	0	16,486	(42)	-0.25
	NON-GENERAL FUNDS TOTAL	2,064	(49)	2,015	1	0	2,016	3	2,019	4	0.20
	TOTAL ALL FUNDS	18,819	(276)	18,543	(41)	0	18,502	3	18,505	(38)	-0.20