

COUNTY OF ORANGE
 STATE OF CALIFORNIA
 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 431 Special Assessment - Top Of The World Improvement

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	388	411	1,000	1,000
Miscellaneous Revenues	1	1	0	0
TOTAL REVENUE	389	412	1,000	1,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,890	7,659	7,540	7,540
TOTAL EXPENDITURES/APPROPRIATIONS	4,890	7,659	7,540	7,540
NET COST	4,501	7,247	6,540	6,540

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BUDGET UNIT: 433 Golden Lantern Reassessment District 94-1 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	9,027	15,460	10,000	10,000
Miscellaneous Revenues	10	30	0	0
TOTAL REVENUE	9,037	15,490	10,000	10,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,879	26,028	350,500	350,500
TOTAL EXPENDITURES/APPROPRIATIONS	4,879	26,028	350,500	350,500
NET COST	(4,158)	10,538	340,500	340,500

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BUDGET UNIT: 507 Irvine Coast Assessment District 88-1 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	512	114	0	0
Miscellaneous Revenues	11	0	0	0
TOTAL REVENUE	523	114	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	17,250	7,698	11,270	11,270
TOTAL EXPENDITURES/APPROPRIATIONS	17,250	7,698	11,270	11,270
NET COST	16,727	7,584	11,270	11,270

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BUDGET UNIT: 516 AD 01-1 Ziani Project Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	9,314	15,796	10,000	10,000
Charges For Services	309,024	316,416	315,540	315,540
Miscellaneous Revenues	5	15	0	0
TOTAL REVENUE	318,343	332,227	325,540	325,540
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	16,524	17,174	22,000	22,000
Other Charges	297,005	296,326	300,540	300,540
Special Items	0	0	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	313,529	313,500	522,540	522,540
NET COST	(4,814)	(18,727)	197,000	197,000

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BUDGET UNIT: 523 AD 01-1 Newport Coast Debt Service G2

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	18,034	29,632	16,000	16,000
Charges For Services	525,732	570,088	574,000	574,000
Miscellaneous Revenues	11	32	0	0
TOTAL REVENUE	543,777	599,752	590,000	590,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	29,903	31,174	34,000	34,000
Other Charges	547,486	546,233	554,000	554,000
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	577,389	577,407	1,088,000	1,088,000
NET COST	33,612	(22,345)	498,000	498,000

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BUDGET UNIT: 52T AD 01-1 Newprt Coast Conversion #1

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	28,137	45,194	18,000	18,000
Charges For Services	795,509	865,874	888,000	888,000
Miscellaneous Revenues	19	51	0	0
TOTAL REVENUE	823,665	911,119	906,000	906,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	46,048	48,058	52,000	52,000
Other Charges	848,229	846,289	858,300	858,300
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	894,277	894,347	1,410,300	1,410,300
NET COST	70,612	(16,772)	504,300	504,300

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BUDGET UNIT: 534 AD01-1 Group 3 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	21,974	35,345	18,000	18,000
Charges For Services	622,859	685,608	706,700	706,700
Miscellaneous Revenues	15	40	0	0
TOTAL REVENUE	644,848	720,993	724,700	724,700
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	36,405	37,971	41,000	41,000
Other Charges	668,780	667,251	676,700	676,700
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	705,185	705,222	1,217,700	1,217,700
NET COST	60,337	(15,771)	493,000	493,000

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	483,716	464,993	470,000	470,000
Revenue from Use of Money and Property	22,511	37,501	17,500	17,500
Miscellaneous Revenues	7	22	0	0
TOTAL REVENUE	506,234	502,516	487,500	487,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	37,954	38,747	50,200	50,200
Other Charges	435,431	438,187	435,000	435,000
Special Items	0	0	750,000	750,000
TOTAL EXPENDITURES/APPROPRIATIONS	473,385	476,934	1,235,200	1,235,200
NET COST	(32,849)	(25,582)	747,700	747,700

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BUDGET UNIT: 551 Assessment District 92-1 Newport Ridge Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	469	96	0	0
Miscellaneous Revenues	30	0	0	0
TOTAL REVENUE	499	96	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	26,146	8,167	8,354	8,354
TOTAL EXPENDITURES/APPROPRIATIONS	26,146	8,167	8,354	8,354
NET COST	25,647	8,071	8,354	8,354

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BUDGET UNIT: 479 CFD 99-1 Series A 1999 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,553,692	1,623,542	1,600,500	1,600,500
Fines, Forfeitures & Penalties	3,759	5,885	6,000	6,000
Revenue from Use of Money and Property	24,815	41,772	30,000	30,000
Miscellaneous Revenues	21	65	0	0
TOTAL REVENUE	1,582,287	1,671,264	1,636,500	1,636,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	43,203	42,313	52,300	52,300
Other Charges	1,486,500	1,515,000	1,544,375	1,544,375
Special Items	0	0	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,529,703	1,557,313	2,196,675	2,196,675
NET COST	(52,584)	(113,951)	560,175	560,175

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BUDGET UNIT: 487 CFD2002-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,587,948	4,052,078	4,106,373	4,106,373
Fines, Forfeitures & Penalties	11,123	9,887	13,000	13,000
Revenue from Use of Money and Property	184,315	188,191	160,000	160,000
Miscellaneous Revenues	55	174	0	0
Other Financing Sources	24,636,179	0	0	0
TOTAL REVENUE	29,419,620	4,250,330	4,279,373	4,279,373
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	221,668	61,358	74,215	74,215
Other Charges	4,415,463	4,377,106	3,961,743	3,961,743
Other Financing Uses	26,584,269	0	0	0
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	31,221,400	4,438,464	5,035,958	5,035,958
NET COST	1,801,780	188,134	756,585	756,585

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BUDGET UNIT: 488 Santa Margarita CFD 86-1(Ser 1988) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	671	151	0	0
Miscellaneous Revenues	54	0	0	0
TOTAL REVENUE	725	151	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	42,017	8,309	16,950	16,950
TOTAL EXPENDITURES/APPROPRIATIONS	42,017	8,309	16,950	16,950
NET COST	41,292	8,158	16,950	16,950

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,964	34,727	30,726	30,726
TOTAL EXPENDITURES/APPROPRIATIONS	11,964	34,727	30,726	30,726
NET COST	11,964	34,727	30,726	30,726

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BUDGET UNIT: 501 Rancho Santa Margarita CFD 87-5a Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	491	108	0	0
Miscellaneous Revenues	1	0	0	0
TOTAL REVENUE	492	108	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,898	8,114	10,255	10,255
TOTAL EXPENDITURES/APPROPRIATIONS	5,898	8,114	10,255	10,255
NET COST	5,406	8,006	10,255	10,255

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BUDGET UNIT: 505 Foothill Ranch CFD 87-4 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	576	120	0	0
Miscellaneous Revenues	50	0	0	0
TOTAL REVENUE	626	120	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	57,113	18,464	6,730	6,730
TOTAL EXPENDITURES/APPROPRIATIONS	57,113	18,464	6,730	6,730
NET COST	56,487	18,344	6,730	6,730

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BUDGET UNIT: 509 Rancho Santa Margarita CFD 87-5b Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	734	171	0	0
Miscellaneous Revenues	21	0	0	0
TOTAL REVENUE	755	171	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	21,649	8,145	19,921	19,921
TOTAL EXPENDITURES/APPROPRIATIONS	21,649	8,145	19,921	19,921
NET COST	20,894	7,974	19,921	19,921

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BUDGET UNIT: 513 Coto De Caza CFD 87-8 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	469	101	0	0
Miscellaneous Revenues	5	0	0	0
TOTAL REVENUE	474	101	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,951	8,208	9,210	9,210
TOTAL EXPENDITURES/APPROPRIATIONS	11,951	8,208	9,210	9,210
NET COST	11,477	8,107	9,210	9,210

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BUDGET UNIT: 517 Rancho Santa Margarita CFD 87-5c Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	810	192	0	0
Miscellaneous Revenues	3	0	0	0
TOTAL REVENUE	813	192	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,582	8,175	23,165	23,165
TOTAL EXPENDITURES/APPROPRIATIONS	6,582	8,175	23,165	23,165
NET COST	5,769	7,983	23,165	23,165

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BUDGET UNIT: 521 Rancho Santa Margarita CFD 87-5d(A) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	782	184	0	0
Miscellaneous Revenues	2	0	0	0
TOTAL REVENUE	784	184	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,272	8,115	22,039	22,039
TOTAL EXPENDITURES/APPROPRIATIONS	6,272	8,115	22,039	22,039
NET COST	5,488	7,931	22,039	22,039

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BUDGET UNIT: 530 CFD 2004-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,042,890	4,774,504	5,007,889	5,007,889
Fines, Forfeitures & Penalties	32,823	25,141	28,000	28,000
Revenue from Use of Money and Property	234,447	358,719	300,000	300,000
Miscellaneous Revenues	248	755	0	0
Other Financing Sources	36,207,337	0	0	0
TOTAL REVENUE	41,517,745	5,159,119	5,335,889	5,335,889
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	322,619	95,448	123,580	123,580
Other Charges	4,974,471	4,905,198	4,852,787	4,852,787
Other Financing Uses	37,022,610	0	0	0
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	42,319,700	5,000,646	7,476,367	7,476,367
NET COST	801,955	(158,473)	2,140,478	2,140,478

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BUDGET UNIT: 533 CFD 01-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	2,104,404	2,160,869	2,146,150	2,146,150
Fines, Forfeitures & Penalties	5,693	5,854	6,000	6,000
Revenue from Use of Money and Property	32,912	54,897	34,000	34,000
Miscellaneous Revenues	27	85	0	0
TOTAL REVENUE	2,143,036	2,221,705	2,186,150	2,186,150
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	45,191	44,267	55,181	55,181
Other Charges	2,025,525	2,058,400	2,101,150	2,101,150
Special Items	0	0	700,000	700,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,070,716	2,102,667	2,856,331	2,856,331
NET COST	(72,320)	(119,038)	670,181	670,181

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,040,324	5,093,845	5,200,000	5,200,000
Fines, Forfeitures & Penalties	12,218	12,923	15,000	15,000
Revenue from Use of Money and Property	274,469	471,070	200,000	200,000
Miscellaneous Revenues	289	888	0	0
TOTAL REVENUE	5,327,300	5,578,726	5,415,000	5,415,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	45,089	44,155	74,141	74,141
Other Charges	5,064,050	5,161,675	5,257,000	5,257,000
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,109,139	5,205,830	8,331,141	8,331,141
NET COST	(218,161)	(372,896)	2,916,141	2,916,141

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BUDGET UNIT: 547 CFD 00-01 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,942,896	1,967,751	1,929,500	1,929,500
Fines, Forfeitures & Penalties	5,515	4,812	6,000	6,000
Revenue from Use of Money and Property	30,970	50,903	31,000	31,000
Miscellaneous Revenues	26	80	0	0
TOTAL REVENUE	1,979,407	2,023,546	1,966,500	1,966,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	43,324	42,442	52,350	52,350
Other Charges	1,889,125	1,895,625	1,893,750	1,893,750
Special Items	0	0	800,000	800,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,932,449	1,938,067	2,746,100	2,746,100
NET COST	(46,958)	(85,479)	779,600	779,600

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BUDGET UNIT: 549 Rancho Santa Margarita CFD 87-5e(A93) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	476	102	0	0
Miscellaneous Revenues	5	0	0	0
TOTAL REVENUE	481	102	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,256	8,146	9,448	9,448
TOTAL EXPENDITURES/APPROPRIATIONS	7,256	8,146	9,448	9,448
NET COST	6,775	8,044	9,448	9,448

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BUDGET UNIT: 555 CFD 2003-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	3,576,745	3,193,180	3,218,573	3,218,573
Fines, Forfeitures & Penalties	11,081	11,780	13,000	13,000
Revenue from Use of Money and Property	148,205	154,618	130,000	130,000
Miscellaneous Revenues	43	136	0	0
Other Financing Sources	20,976,492	0	0	0
TOTAL REVENUE	24,712,566	3,359,714	3,361,573	3,361,573
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	193,263	57,604	73,771	73,771
Other Charges	3,466,101	3,421,144	3,109,490	3,109,490
Other Financing Uses	22,525,731	0	0	0
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	26,185,095	3,478,748	4,183,261	4,183,261
NET COST	1,472,529	119,034	821,688	821,688

COUNTY OF ORANGE
 STATE OF CALIFORNIA
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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 560 CFD 2016-1 RMV (Village of Esencia) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,230,227	5,416,890	5,403,000	5,403,000
Fines, Forfeitures & Penalties	12,166	17,680	15,000	15,000
Revenue from Use of Money and Property	350,454	587,352	300,000	300,000
Miscellaneous Revenues	2	3	0	0
TOTAL REVENUE	5,592,849	6,021,925	5,718,000	5,718,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	55,444	56,319	85,750	85,750
Other Charges	5,151,613	5,248,613	5,353,250	5,353,250
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,207,057	5,304,932	7,939,000	7,939,000
NET COST	(385,792)	(716,993)	2,221,000	2,221,000

COUNTY OF ORANGE
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 SPECIAL DISTRICTS AND OTHER AGENCIES
 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 561 2017-1 RMV (Village of Esencia) Construction

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	55,171	0	0	0
TOTAL REVENUE	55,171	0	0	0
EXPENDITURES/APPROPRIATIONS				
Other Charges	3,420,393	0	0	0
Other Financing Uses	111,603	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,531,996	0	0	0
NET COST	3,476,825	0	0	0

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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 562 CFD 2017-1 RMV (Village of Esencia) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,346,663	4,467,340	4,300,000	4,300,000
Fines, Forfeitures & Penalties	9,561	11,434	10,000	10,000
Revenue from Use of Money and Property	285,141	480,532	250,000	250,000
Miscellaneous Revenues	2	2	0	0
Other Financing Sources	111,603	0	0	0
TOTAL REVENUE	4,752,970	4,959,308	4,560,000	4,560,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	82,920	54,732	86,151	86,151
Other Charges	4,230,388	4,313,688	4,394,890	4,394,890
Special Items	0	0	2,000,000	2,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,313,308	4,368,420	6,481,041	6,481,041
NET COST	(439,662)	(590,888)	1,921,041	1,921,041

COUNTY OF ORANGE
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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,006,908	1,142,792	1,020,000	1,020,000
Fines, Forfeitures & Penalties	0	5,269	1,000	1,000
Revenue from Use of Money and Property	67,732	112,332	76,000	76,000
Miscellaneous Revenues	0	1	0	0
TOTAL REVENUE	1,074,640	1,260,394	1,097,000	1,097,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	100,017	64,030	81,182	81,182
Other Charges	996,150	1,012,850	1,034,100	1,034,100
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,096,167	1,076,880	2,115,282	2,115,282
NET COST	21,527	(183,514)	1,018,282	1,018,282

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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

BUDGET UNIT: 565 CFD 2021-1 RMV (Rienda) Construction Fund

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,999,725	1,471,396	250,000	250,000
Other Financing Sources	112,480,966	0	0	0
TOTAL REVENUE	114,480,691	1,471,396	250,000	250,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	75,587,897	11,750,398	6,200,000	6,200,000
Other Charges	13,496,620	681,940	15,112,740	15,112,740
TOTAL EXPENDITURES/APPROPRIATIONS	89,084,517	12,432,338	21,312,740	21,312,740
NET COST	(25,396,174)	10,960,942	21,062,740	21,062,740

COUNTY OF ORANGE
STATE OF CALIFORNIA
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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

BUDGET UNIT: 566 CFD 2021-1 RMV (Rienda) Debt Service

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	6,584,398	6,026,861	6,100,000	6,100,000
Fines, Forfeitures & Penalties	0	41,083	20,000	20,000
Revenue from Use of Money and Property	352,886	690,046	500,000	500,000
Miscellaneous Revenues	0	3	0	0
Other Financing Sources	122,909,810	0	0	0
TOTAL REVENUE	129,847,094	6,757,993	6,620,000	6,620,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	97,854	172,035	141,520	141,520
Other Charges	2,584,852	6,480,750	6,227,850	6,227,850
Other Financing Uses	112,480,966	0	0	0
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	115,163,672	6,652,785	7,369,370	7,369,370
NET COST	(14,683,422)	(105,208)	749,370	749,370

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 FISCAL YEAR 2024-25

BUDGET UNIT: 567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	1,388,447	1,050,000	1,050,000
Other Financing Sources	0	57,040,796	2,200,000	2,200,000
TOTAL REVENUE	0	58,429,243	3,250,000	3,250,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	27,040,272	55,612,526	55,612,526
TOTAL EXPENDITURES/APPROPRIATIONS	0	27,040,272	55,612,526	55,612,526
NET COST	0	(31,388,971)	52,362,526	52,362,526

COUNTY OF ORANGE
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 FINANCING SOURCES AND USES BY BUDGET UNIT
 FISCAL YEAR 2024-25

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

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	0	2,118,949	3,400,000	3,400,000
Revenue from Use of Money and Property	0	243,656	200,000	200,000
Other Financing Sources	0	66,175,000	0	0
TOTAL REVENUE	0	68,537,605	3,600,000	3,600,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	37,360	100,200	100,200
Other Charges	0	673,325	3,564,700	3,564,700
Other Financing Uses	0	57,236,582	2,200,000	2,200,000
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	57,947,267	8,864,900	8,864,900
NET COST	0	(10,590,338)	5,264,900	5,264,900

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STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

BUDGET UNIT: 400 OC Flood

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	153,514,636	161,996,062	150,236,864	150,236,864
Licenses, Permits & Franchises	296,074	87,573	0	0
Fines, Forfeitures & Penalties	15,887	37,225	18,000	18,000
Revenue from Use of Money and Property	8,212,822	14,839,243	9,268,772	9,268,772
Intergovernmental Revenues	856,540	892,677	833,210	833,210
Charges For Services	19,139,907	18,900,188	21,422,966	21,422,966
Miscellaneous Revenues	2,332,591	1,704,812	0	0
Other Financing Sources	272,697	527,100	215,000	215,000
TOTAL REVENUE	184,641,154	198,984,880	181,994,812	181,994,812
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	34,008,696	35,152,638	38,268,384	38,268,384
Services & Supplies	60,599,304	63,814,204	89,819,479	89,819,479
Other Charges	1,388,662	5,495,413	3,831,266	3,831,266
Other Financing Uses	44,363,548	44,880,302	80,862,134	80,862,134
Special Items	0	0	1,000,000	1,000,000
Intrafund Transfers	(99)	(1,553)	0	0
Capital Assets				
Equipment	368,444	119,688	177,000	177,000
Land				
LF09 ROSSMOOR PUMP STATION APN 7235-028-001	692,995	19,693	0	0
Total Land	692,995	19,693	0	0
Structures & Improvements				
P02F HUNTINGTON BEACH CHANNEL (D01) SHEET PILING PROJECT	19,066	0	0	0
P05F LAGUNA CYN CHANNEL REPLACEMENT WOODLAND TO CYN FRONTAGE RD	8,188	0	0	0

COUNTY OF ORANGE
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 FISCAL YEAR 2024-25

BUDGET UNIT: 400 OC Flood

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PF66 EAST GARDEN GROVE-W BURG CHNL U/S WARNER TO D/S	2,361,925	0	0	0
Total Structures & Improvements	2,389,179	0	0	0
Total Capital Assets	3,450,618	139,381	177,000	177,000
TOTAL EXPENDITURES/APPROPRIATIONS	143,810,729	149,480,385	213,958,263	213,958,263
NET COST	(40,830,425)	(49,504,495)	31,963,451	31,963,451

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FINANCING SOURCES AND USES BY BUDGET UNIT
FISCAL YEAR 2024-25

BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	2,273,139	4,279,166	1,520,000	1,520,000
Intergovernmental Revenues	140,462	1,168,110	1,137,890	1,137,890
Charges For Services	57,231	45,578	0	0
Miscellaneous Revenues	3,367	7,802	0	0
Other Financing Sources	40,550,994	41,428,252	45,493,018	45,493,018
TOTAL REVENUE	43,025,193	46,928,908	48,150,908	48,150,908
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,845,053	2,544,488	2,780,908	2,780,908
Other Charges	0	2,803,564	550,000	550,000
Capital Assets				
Land				
LF11 BOLSA BAY OUTLET FLOOD CONTROL IMPROVEMENTS	0	0	50,000	50,000
Total Land	0	0	50,000	50,000
Structures & Improvements				
P02F HUNTINGTON BEACH AND TALBERT CHANNELS REHABILITATION PROJECT	15,336,335	693,292	0	0
P05F LAGUNA CYN CHANNEL REPLACEMENT WOODLAND TO CYN FRONTAGE RD	8,492,933	907,244	0	0
P06F REPLACE VILLA PARK DAM GATES AND ASSOCIATED STRUCTURAL COMPO	0	0	2,000,000	2,000,000
P07F CYPRESS PUMP STATION FULL ENGINE REPLACEMENT	0	0	2,000,000	2,000,000
P08F HAZARDOUS WASTE STORAGE UNIT AT GLASSELL YARD	0	0	710,000	710,000
PF66 EAST GARDEN GROVE-W 'BURG CHNL U/S WARNER TO D/S GOLDENWEST	13,591,256	0	0	0
PF69 LANE CHANNEL - U/S JAMBOREE RD TO D/S MAIN ST PHASE 1	10,310	0	0	0
PF73 SANTA ANA DELHI CHANNEL - BACKBAY, UNIVERSITY TO MESA DR	1,129,086	1,145,217	33,105,000	33,105,000
PF76 SANTA ANA GARDENS CHANNEL (F02) BIKEWAY EXTENSION PHASES 2-4	1,755,747	2,790,206	0	0
PN01 E GARDEN GROVE W'BURG CHNL BRIDGES WARNER SPRINGDALE EDWARDS	588,223	12,219,758	0	0

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BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PN02 BOLSA BAY OUTLET FLOOD CONTROL IMPROVEMENTS	0	17,559	3,100,000	3,100,000
PN03 SANTA ANA RIVER REACH 5 LEVEE HEIGHT CORRECTION	0	289,418	3,855,000	3,855,000
Total Structures & Improvements	40,903,890	18,062,694	44,770,000	44,770,000
Total Capital Assets	40,903,890	18,062,694	44,820,000	44,820,000
TOTAL EXPENDITURES/APPROPRIATIONS	43,748,943	23,410,746	48,150,908	48,150,908
NET COST	723,750	(23,518,162)	0	0

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BUDGET UNIT: 404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	4,054,696	5,884,366	2,629,296	2,629,296
Intergovernmental Revenues	16,273,154	51,445,137	40,496,238	40,496,238
Charges For Services	0	8,868	0	0
Miscellaneous Revenues	1,393,580	1,062,989	0	0
Other Financing Sources	0	0	30,000,000	30,000,000
TOTAL REVENUE	21,721,430	58,401,360	73,125,534	73,125,534
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	25,240,034	3,757,214	11,055,110	11,055,110
Other Charges	1,627,852	7,302	4,800,000	4,800,000
Capital Assets				
Land				
L0S4 WESTERLIN, APN - 121310005, PARCEL ID 21-048	1,268	0	0	0
L12S NORRIS, APN-119391003, PARCEL ID 10-109	52,683	221,775	0	0
L2S2 ROBERTS, APN - 121320008, PARCEL ID 21-015	496	0	0	0
L300 PRADO DAM	2,277	0	82,795,000	82,795,000
L315 STUEVE, PARCEL #31-943	172,664	151,818	0	0
L328 ACQUISITION OF PARCEL 32-995	42,421	5,698	0	0
L330 ACQUIS'N PARCELS 04-003,04-980	927	0	0	0
L332 ACQUIS'N PARCELS 32-007,32-009	80,458	1,433	0	0
L333 ACQUISITION OF PARCEL 39-001	308,469	9,198,299	0	0
L340 ACQUISITION OF PARCEL 31-001	878	0	0	0
L346 ACQUISITION OF PARCEL 34-952	11,150	0	0	0
L347 ACQUISITION OF PARCEL 27-950	10,350	0	0	0
L358 ACQUISITION PARCEL-VANDER LAAN	198,865	8,564	0	0

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BUDGET UNIT: 404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
L361 ACQUISITION PARCEL-VAN LOON	84,304	2,118,265	0	0
L362 ACQUISITION PARCEL-JMA C TRUST	1,482,314	1,219,036	0	0
L363 ACQUISITION PARCEL-VAN DER EYK	7,630	0	0	0
L36S JOHN HANCOCK LIFE INS. CO, APN-105602107, 105616104	29,445	65	0	0
L46S GALLARDO, APN - 121231004, PARCEL ID 15-785	40,446	599	0	0
L4S4 RIVERSIDE CO REG PARK & OS, APN -130080006, PID 27-010	1,260	0	0	0
L60S MARTINEZ, APN - 121333002, PARCEL ID 15-690	6,557	0	0	0
L6S1 AMATO, APN -101723117, PARCEL ID 44-005	36,518	16,276	0	0
L6S2 FAIRFIELD RANCH MAINT ASSOC,APN-102755166, PARCEL ID 45-055	31,827	12,413	0	0
L6S5 WSPA LAND SWAP, APN -POR 029118108, 17, 19	0	6,410	0	0
L87S RIVERWOOD MAINTENANCE CORP, APN - 130730055 & 056, 130740022	96,061	286	0	0
LS01 ACQUISITION MORENO L PROPERTY	61,748	310,520	0	0
LS07 PROPERTY ACQUISITION PARCELS 38-011,46-0025,26-026 BOS TRUST	468,257	463,455	0	0
LS08 PEREZ - APN 144080010/144080011	2,266	0	0	0
LS09 VARGAS – APN 144070013/144100043	6,442,420	138,668	0	0
LS10 BOYTOR – APN 144100020	70	0	0	0
LS11 RODRIGUEZ – APN 144100019	54,310	0	0	0
LS12 PIRES – APN 144100018	995	0	0	0
LS14 VANDER WEERD - APN 105625101 - 102, 105626101 -	8,032,044	5,081,430	0	0
LS15 HERITAGE CH LLC - APN - 102712138 - 139, 1027121	88,274	300,913	0	0
LS16 PINE STERLING PROPERTIES LLC - APN 105627101, 10	1,698,843	11,082	0	0
LS19 CHINO BASIN MUNICIPAL WD - APN 102709103	2,126	0	0	0
LS20 SAND CREEK MOBILE HOME PARK - APN 105703101, 105	10,110,063	6,026	0	0

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BUDGET UNIT: 404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
LS21 WATSON LAND COMPANY - APN 105623103, 105624103	1,029,421	176,078	0	0
LS22 YOUNGS HOLDING - APN 105622103	1,309,420	202,005	0	0
LS23 MAJESTIC-AMB SOUTH CHINO II - APN 102708103	18,643	6,873	0	0
LS24 MAJESTIC-AMB SOUTH CHINO LLC - APN 102722103,105	49,021	3,567,369	0	0
LS25 CARSON CHINO SOUTH - APN 102720105, 102721106	1,245,936	163,765	0	0
LS26 CARSON CHINO SOUTH LLC - APN 105621104	1,546,051	196,376	0	0
LS27 KLEIN GROUP - APN 35212105	740	0	0	0
LS31 FISHER SCIENTIFIC COMPANY, LLC - APN 105617106	784,719	126,008	0	0
LS33 SOUTHERN CALIFORNIA EDISON CO - APN 144100041, 1	127,823	6,096	0	0
LS34 TURNER SOUTH CHINO - APN 102712129, 102712130, 1	57,133	2,470,239	0	0
LS36 WESTERN RIV CO REG WASTEWATER - APN 130040004	318,585	102,385	0	0
LS38 BLECK - APN 121060005	108,752	274	0	0
LS42 COWELL - APN 121060004	26,390	0	0	0
LS43 CRUZ, HENRY - APN 105726302, 105726304	77,823	223,189	0	0
LS45 GALVAN - APN 144100017	4,773	0	0	0
LS47 JURUPA COMM SERV DIST - APN 130060031, 152030019	1,115,244	213,729	0	0
LS50 OGIER - APN 121060003	496	0	0	0
LS52 RIVERSIDE CO REG PARK & OS APN -130040006 PID 26-004	496	0	0	0
LS53 STEWART - APN 121060002	445	0	0	0
LS54 STOCKTON - APN 130671002	168,758	1,899	0	0
LS56 TUPKER - APN 130671003	11,894	0	0	0
LS58 JOSE PEREZ - APN 144080011	1,153	0	0	0
LS61 HV PROPERTIES (CAL-BRAND) - APN 105721208, PARCEL #32-022	0	0	0	0

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BUDGET UNIT: 404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
LS63 MCCUNE B - APN 130781021, PARCEL #32-009	67,377	491,488	0	0
LS73 KELSOE, APN 130671010, PARCEL #27-105	6,613	0	0	0
LS77 RIZVI, APN 130681008, PARCEL #27-096	33	0	0	0
LS79 RODRIGUEZ, ROBERT, APN 130681006, PARCEL #27-094	82,534	0	0	0
LS80 BATTI, SHARAD, APN 130681005, PARCEL #27-093	2,025	209	0	0
LS88 DESTUBEN, APN 130070011 & 012, PARCEL #33-017 & 018	790	0	0	0
Total Land	37,823,772	27,221,013	82,795,000	82,795,000
Total Capital Assets	37,823,772	27,221,013	82,795,000	82,795,000
TOTAL EXPENDITURES/APPROPRIATIONS	64,691,658	30,985,529	98,650,110	98,650,110
NET COST	42,970,228	(27,415,831)	25,524,576	25,524,576

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BUDGET UNIT: 590 IHSS Public Authority

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	30,495	76,926	7,800	7,800
Intergovernmental Revenues	2,029,318	2,661,187	2,847,395	2,847,395
Miscellaneous Revenues	23	99	0	0
Other Financing Sources	554,000	0	650,000	650,000
TOTAL REVENUE	2,613,836	2,738,212	3,505,195	3,505,195
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,204,009	2,474,523	3,281,378	3,281,378
Other Charges	10,117	21,454	15,500	15,500
Other Financing Uses	0	0	6,000	6,000
Special Items	0	0	207,381	207,381
Capital Assets				
Intangible Assets-Amortizable	9,000	0	0	0
Total Capital Assets	9,000	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,223,126	2,495,977	3,510,259	3,510,259
NET COST	(390,710)	(242,235)	5,064	5,064

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BUDGET UNIT: 459 N. Tustin Landscape & Lighting Assessment District

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	810,733	857,090	809,000	809,000
Fines, Forfeitures & Penalties	94	224	0	0
Revenue from Use of Money and Property	163,009	301,618	282,312	282,312
Intergovernmental Revenues	3,317	3,276	3,400	3,400
Miscellaneous Revenues	163	539	0	0
TOTAL REVENUE	977,316	1,162,747	1,094,712	1,094,712
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	517,460	469,269	995,449	995,449
Capital Assets				
Structures & Improvements				
P520 NORTH TUSTIN - CRAWFORD CANYON PARK DEVELOPMENT	4,861	799,612	3,350,000	3,350,000
Total Structures & Improvements	4,861	799,612	3,350,000	3,350,000
Total Capital Assets	4,861	799,612	3,350,000	3,350,000
TOTAL EXPENDITURES/APPROPRIATIONS	522,321	1,268,881	4,345,449	4,345,449
NET COST	(454,995)	106,134	3,250,737	3,250,737

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BUDGET UNIT: 170 Housing Asset Fund

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	256,139	266,047	151,169	151,169
Miscellaneous Revenues	29,013	(114,465)	0	0
TOTAL REVENUE	285,152	151,582	151,169	151,169
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	404,795	545,754	469,050	469,050
TOTAL EXPENDITURES/APPROPRIATIONS	404,795	545,754	469,050	469,050
NET COST	119,643	394,172	317,881	317,881

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BUDGET UNIT: 405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	116,743,927	123,105,202	127,322,366	127,322,366
Licenses, Permits & Franchises	214,735	238,179	220,000	220,000
Fines, Forfeitures & Penalties	523,086	1,035,986	506,467	506,467
Revenue from Use of Money and Property	9,938,553	12,578,069	8,515,052	8,515,052
Intergovernmental Revenues	1,175,751	785,109	422,708	422,708
Charges For Services	12,973,506	13,985,180	11,649,294	11,649,294
Miscellaneous Revenues	311,865	339,077	294,000	294,000
Other Financing Sources	1,199,067	734,497	100,000	100,000
TOTAL REVENUE	143,080,490	152,801,299	149,029,887	149,029,887
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	37,845,577	40,601,437	42,868,952	42,868,952
Services & Supplies	69,873,156	67,661,566	96,725,265	96,725,265
Other Charges	22,484,172	512,874	749,309	749,309
Other Financing Uses	8,010,271	12,362,456	19,256,000	19,256,000
Capital Assets				
Equipment	411,911	547,517	747,000	747,000
Total Capital Assets	411,911	547,517	747,000	747,000
TOTAL EXPENDITURES/APPROPRIATIONS	138,625,087	121,685,850	160,346,526	160,346,526
NET COST	(4,455,403)	(31,115,449)	11,316,639	11,316,639

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BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	910,890	1,630,669	1,321,283	1,321,283
Intergovernmental Revenues	207,156	5,197,026	1,705,896	1,705,896
Miscellaneous Revenues	1,906	3,105	0	0
Other Financing Sources	7,000,000	10,000,000	17,000,000	17,000,000
TOTAL REVENUE	8,119,952	16,830,800	20,027,179	20,027,179
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,368,656	1,203,521	2,471,000	2,471,000
Other Charges	6,694	0	0	0
Capital Assets				
Structures & Improvements				
P001 ENGINEERING CHANGE ORDERS	0	0	150,000	150,000
P104 OLCO PHASE IV HVAC/EXHAUST SYSTEMS 3RD FL/ LOBBY ED24P104	0	0	108,500	108,500
P105 MISQ MAINTENANCE BLDG REMODEL PHASE 1 TEMP TRAILER ED24P105	0	30,616	1,390,000	1,390,000
P106 ARMO ROOF REPLACEMENT/REPARIS ED24P106	0	0	300,000	300,000
P108 ARMO ROOF REPLACEMENT/REPARIS ED24P108	0	0	603,500	603,500
P109 WIMA PATHWAY IMPROVEMENTS ED24P109	0	0	2,075,000	2,075,000
P110 HAWI WIEDER PARK PLAYGROUND RENOVATION ED24P110	0	0	1,105,000	1,105,000
P717 SACR - REVETMENT REPAIR ED43020	0	1,511,140	0	0
P850 YORE - RESTROOMS 2, 3, 4, 6 ED43850	834,115	620,740	0	0
P851 TRCI - RESTROOMS 1 & 2 ED43851	7,635	14,700	0	0
P855 TRCI - ADA FISHING DOCK ED43855	65,892	0	0	0
P859 IRHQ - ROOF REPLACEMENT ED43859	0	32,612	0	0
P867 MISQ - PARK EXPANSION PHASE I ED43867	7,394,386	577,737	1,350,000	1,350,000
P874 HERITAGE HILL HISTORIC PARK - REPLACE RETAINING WALL	0	0	80,000	80,000

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Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
P892 TED CRAIG REGIONAL PARK - REPLACE RESTROOM	482,304	460,408	0	0
P895 ARMO - PARKING LOT & STONE 2ND FLOOR - ED43895	582,140	300,147	0	0
P896 MILE SQUARE REGIONAL PARK - REPLACE VARIOUS PICNIC SHELTERS	(6,942)	0	0	0
P901 SART - PARKWAY (PROP 84) ED43101	46,582	0	0	0
P925 CACA - RESTROOM 3 ED43113	118,375	436,482	0	0
PA03 LAGUNA NIGUEL REGIONAL PARK - REPLACE VARIOUS RESTROOM	18,539	733,199	282,000	282,000
PA04 MILE SQUARE REGIONAL PARK - REMODEL MAINTENANCE BUILDING	0	0	80,000	80,000
PA12 IRVINE REGIONAL PARK - REPLACE PICNIC SHELTER	114,899	295,626	0	0
PB01 JOCO - BLDG A ROOF & HVAC REPLACEMENT ED21PB01	77,500	0	0	0
PB03 IRRE - IRRIGATION PUMP HOUSE REPLACEMENT ED21PB03	0	2,923	0	0
PB08 MISQ - PARK EXPANSION PHASE II ED21PB08	0	1,275,000	11,200,000	11,200,000
PB09 RAEL - NATURE CTR-REPLACE ROOF&CLEARSTORY WINDOWS ED21PB09	613,116	0	0	0
PB11 WIMA - FRONT ENTRY ROADWAY REDESIGN AND REPAIR ED21PB11	1,309,958	0	0	0
PB12 WIMA - SAND CANYON WASH VEGETATION & SILT REMOVAL ED21PB12	0	13,265	0	0
PC07 IROS - HICKS HAUL RD BRIDGE RETROFIT ED22PC07	0	282,657	0	0
PC11 ONRE - RESTROOMS ELECTRICAL REPAIR ED22PC11	153,905	64,983	0	0
PD02 OLCO - PHASE III HVAC/EXHAUST SYSTEMS 2ND FL/ LOBBY ED23PD02	0	59,291	954,750	954,750
PD03 TECR - NEW BIKE PARK FACILITY ED23PD03	0	0	1,295,000	1,295,000
PD04 IRRE - SITE LIGHTING REPLACEMENT ED23PD04	0	0	1,512,760	1,512,760
PD06 IROS - AUGUSTINE MTNC YARD NEW ELEC CONN ED23PD06	0	0	647,500	647,500
Total Structures & Improvements	11,812,404	6,711,526	23,134,010	23,134,010
Total Capital Assets	11,812,404	6,711,526	23,134,010	23,134,010
TOTAL EXPENDITURES/APPROPRIATIONS	14,187,754	7,915,047	25,605,010	25,605,010

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BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
NET COST	6,067,802	(8,915,753)	5,577,831	5,577,831

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BUDGET UNIT: 468 County Service Area #13 - La Mirada

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,504	4,594	3,391	3,391
Fines, Forfeitures & Penalties	1	1	0	0
Revenue from Use of Money and Property	458	870	100	100
Intergovernmental Revenues	18	17	20	20
Charges For Services	10,509	10,509	10,541	10,541
Miscellaneous Revenues	0	1	0	0
TOTAL REVENUE	15,490	15,992	14,052	14,052
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,285	7,296	8,570	8,570
Other Financing Uses	5,464	5,422	10,000	10,000
Special Items	0	0	5,098	5,098
TOTAL EXPENDITURES/APPROPRIATIONS	12,749	12,718	23,668	23,668
NET COST	(2,741)	(3,274)	9,616	9,616

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BUDGET UNIT: 477 County Service Area #22-E Yorba Linda

Detail by Revenue Category and Expenditure Object (1)	2022-23 Actual (2)	2023-24 Actual (3)	2024-25 Recommended (4)	2024-25 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	33,898	35,723	33,925	33,925
Fines, Forfeitures & Penalties	4	9	0	0
Revenue from Use of Money and Property	1,903	3,663	3,036	3,036
Intergovernmental Revenues	138	136	140	140
Miscellaneous Revenues	3	6	0	0
Other Financing Sources	125,000	100,000	125,000	125,000
TOTAL REVENUE	160,946	139,537	162,101	162,101
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	152,674	104,906	191,171	191,171
TOTAL EXPENDITURES/APPROPRIATIONS	152,674	104,906	191,171	191,171
NET COST	(8,272)	(34,631)	29,070	29,070