

COUNTY OF ORANGE  
STATE OF CALIFORNIA  
SPECIAL DISTRICTS AND OTHER AGENCIES SUMMARY -  
NON-ENTERPRISE  
FISCAL YEAR 2025-26

| District / Agency Name<br><br>(1)                               | TOTAL FINANCING SOURCES                                              |                                                       |                                               |                                          | TOTAL FINANCING USES         |                                                       |                                       |
|-----------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------|------------------------------------------|------------------------------|-------------------------------------------------------|---------------------------------------|
|                                                                 | * Estimated<br>Fund Balance<br>Available<br>June 30, 2025<br><br>(2) | Decreases to<br>Obligated<br>Fund Balances<br><br>(3) | Additional<br>Financing<br>Sources<br><br>(4) | Total<br>Financing<br>Sources<br><br>(5) | Financing<br>Uses<br><br>(6) | Increases to<br>Obligated<br>Fund Balances<br><br>(7) | Total<br>Financing<br>Uses<br><br>(8) |
| <b>FLOOD CONTROL DISTRICT</b>                                   |                                                                      |                                                       |                                               |                                          |                              |                                                       |                                       |
| 400 OC Flood                                                    | 0                                                                    | 24,205,410                                            | 206,998,102                                   | 231,203,512                              | 231,203,512                  | 0                                                     | 231,203,512                           |
| 401 OC Flood - Capital Improvement Projects                     | 0                                                                    | 0                                                     | 87,157,917                                    | 87,157,917                               | 87,157,917                   | 0                                                     | 87,157,917                            |
| 404 OC Flood Santa Ana River Mainstem/Prado Dam Capital Project | 0                                                                    | 6,182,887                                             | 50,919,313                                    | 57,102,200                               | 56,851,490                   | 250,710                                               | 57,102,200                            |
| <b>TOTAL FLOOD CONTROL DISTRICT</b>                             | <b>0</b>                                                             | <b>30,388,297</b>                                     | <b>345,075,332</b>                            | <b>375,463,629</b>                       | <b>375,212,919</b>           | <b>250,710</b>                                        | <b>375,463,629</b>                    |
| <b>LANDSCAPE AND LIGHTING DISTRICTS</b>                         |                                                                      |                                                       |                                               |                                          |                              |                                                       |                                       |
| 459 N. Tustin Landscape & Lighting Assessment Dist.             | 0                                                                    | 0                                                     | 1,128,431                                     | 1,128,431                                | 1,128,431                    | 0                                                     | 1,128,431                             |
| <b>TOTAL LANDSCAPE AND LIGHTING DISTRICTS</b>                   | <b>0</b>                                                             | <b>0</b>                                              | <b>1,128,431</b>                              | <b>1,128,431</b>                         | <b>1,128,431</b>             | <b>0</b>                                              | <b>1,128,431</b>                      |
| <b>SERVICE AREAS</b>                                            |                                                                      |                                                       |                                               |                                          |                              |                                                       |                                       |
| 405 OC Parks CSA26                                              | 0                                                                    | 38,917,465                                            | 158,421,012                                   | 197,338,477                              | 176,559,050                  | 20,779,427                                            | 197,338,477                           |
| 406 OC Parks Capital                                            | 0                                                                    | 22,657,984                                            | 22,443,516                                    | 45,101,500                               | 45,101,500                   | 0                                                     | 45,101,500                            |
| 468 County Service Area #13 - La Mirada                         | 0                                                                    | 5,781                                                 | 23,716                                        | 29,497                                   | 29,497                       | 0                                                     | 29,497                                |
| 477 County Service Area #22 - East Yorba Linda                  | 0                                                                    | 95,899                                                | 68,685                                        | 164,584                                  | 164,584                      | 0                                                     | 164,584                               |
| <b>TOTAL SERVICE AREAS</b>                                      | <b>0</b>                                                             | <b>61,677,129</b>                                     | <b>180,956,929</b>                            | <b>242,634,058</b>                       | <b>221,854,631</b>           | <b>20,779,427</b>                                     | <b>242,634,058</b>                    |
| <b>ASSESSMENT DISTRICTS</b>                                     |                                                                      |                                                       |                                               |                                          |                              |                                                       |                                       |
| 433 Golden Lantern Reassess. District 94-1 - Debt Service       | 0                                                                    | 340,500                                               | 10,000                                        | 350,500                                  | 350,500                      | 0                                                     | 350,500                               |
| 507 Irvine Coast Assess. District 88-1 - Debt Service           | 0                                                                    | 4,704                                                 | 0                                             | 4,704                                    | 4,704                        | 0                                                     | 4,704                                 |
| 516 Assess. Dist. 01-1 Ziani Project - Debt Service             | 0                                                                    | 197,000                                               | 326,860                                       | 523,860                                  | 523,860                      | 0                                                     | 523,860                               |
| 523 Newport Coast AD 01-1 Group 2 Debt Service                  | 0                                                                    | 498,000                                               | 592,350                                       | 1,090,350                                | 1,090,350                    | 0                                                     | 1,090,350                             |
| 52T Assess. Dist. 01-1 Newport Coast Conv. #1 - DS              | 0                                                                    | 496,945                                               | 917,000                                       | 1,413,945                                | 1,413,945                    | 0                                                     | 1,413,945                             |
| 534 Assess. District 01-1 Group 3 Debt Service                  | 0                                                                    | 493,000                                               | 727,595                                       | 1,220,595                                | 1,220,595                    | 0                                                     | 1,220,595                             |
| 536 Newport Coast AD 01-1 Group 4 Conversion Debt Service       | 0                                                                    | 747,700                                               | 486,850                                       | 1,234,550                                | 1,234,550                    | 0                                                     | 1,234,550                             |
| 551 Assess. Dist. 92-1 Newport Ridge - Debt Service             | 0                                                                    | 730                                                   | 0                                             | 730                                      | 730                          | 0                                                     | 730                                   |
| <b>TOTAL ASSESSMENT DISTRICTS</b>                               | <b>0</b>                                                             | <b>2,778,579</b>                                      | <b>3,060,655</b>                              | <b>5,839,234</b>                         | <b>5,839,234</b>             | <b>0</b>                                              | <b>5,839,234</b>                      |

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|                                                                  | * Estimated<br>Fund Balance<br>Available<br>June 30, 2025<br><br>(2) | Decreases to<br>Obligated<br>Fund Balances<br><br>(3) | Additional<br>Financing<br>Sources<br><br>(4) | Total<br>Financing<br>Sources<br><br>(5) | Financing<br>Uses<br><br>(6) | Increases to<br>Obligated<br>Fund Balances<br><br>(7) | Total<br>Financing<br>Uses<br><br>(8) |
| <b>COMMUNITY FACILITIES DISTRICTS</b>                            |                                                                      |                                                       |                                               |                                          |                              |                                                       |                                       |
| 479 CFD 99-1 Series A of 1999 Ladera - Debt Service              | 0                                                                    | 549,700                                               | 1,686,200                                     | 2,235,900                                | 2,235,900                    | 0                                                     | 2,235,900                             |
| 487 CFD 2002-1 Ladera - Debt Service                             | 0                                                                    | 680,618                                               | 4,456,761                                     | 5,137,379                                | 5,137,379                    | 0                                                     | 5,137,379                             |
| 488 Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service | 0                                                                    | 9,689                                                 | 0                                             | 9,689                                    | 9,689                        | 0                                                     | 9,689                                 |
| 509 Rancho Santa Margarita CFD 87-5B - Debt Service              | 0                                                                    | 12,698                                                | 0                                             | 12,698                                   | 12,698                       | 0                                                     | 12,698                                |
| 513 Coto De Caza CFD 87-8 - Debt Service                         | 0                                                                    | 1,094                                                 | 0                                             | 1,094                                    | 1,094                        | 0                                                     | 1,094                                 |
| 517 Rancho Santa Margarita CFD 87-5C - Debt Service              | 0                                                                    | 15,012                                                | 0                                             | 15,012                                   | 15,012                       | 0                                                     | 15,012                                |
| 521 Rancho Santa Margarita CFD 87-5D (A) - Debt Service          | 0                                                                    | 13,946                                                | 0                                             | 13,946                                   | 13,946                       | 0                                                     | 13,946                                |
| 530 CFD 2004-1 Ladera - Debt Service                             | 0                                                                    | 1,897,939                                             | 5,638,107                                     | 7,536,046                                | 7,536,046                    | 0                                                     | 7,536,046                             |
| 533 CFD 01-1 Ladera - Debt Service                               | 0                                                                    | 667,348                                               | 2,212,150                                     | 2,879,498                                | 2,879,498                    | 0                                                     | 2,879,498                             |
| 541 CFD 2015-1 RMV (Village of Esencia) Debt Service             | 0                                                                    | 2,868,571                                             | 5,565,000                                     | 8,433,571                                | 8,433,571                    | 0                                                     | 8,433,571                             |
| 547 CFD 00-1 (Series A of 2000) Ladera - Debt Service            | 0                                                                    | 775,500                                               | 1,984,500                                     | 2,760,000                                | 2,760,000                    | 0                                                     | 2,760,000                             |
| 549 Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service  | 0                                                                    | 1,265                                                 | 0                                             | 1,265                                    | 1,265                        | 0                                                     | 1,265                                 |
| 555 CFD 2003-1 Ladera - Debt Service                             | 0                                                                    | 760,291                                               | 3,504,286                                     | 4,264,577                                | 4,264,577                    | 0                                                     | 4,264,577                             |
| 560 CFD 2016-1 RMV (Village of Esencia) Debt Service             | 0                                                                    | 2,173,895                                             | 5,867,000                                     | 8,040,895                                | 8,040,895                    | 0                                                     | 8,040,895                             |
| 562 CFD 2017-1 RMV (Village of Esencia) Debt Service             | 0                                                                    | 1,997,913                                             | 4,560,000                                     | 6,557,913                                | 6,557,913                    | 0                                                     | 6,557,913                             |
| 564 CFD 2017-1 RMV (Village of Esencia) IA No. 2 Debt Service    | 0                                                                    | 1,041,656                                             | 1,096,000                                     | 2,137,656                                | 2,137,656                    | 0                                                     | 2,137,656                             |
| 565 CFD 2021-1 RMV (Rienda) Construction Fund                    | 0                                                                    | 7,420,827                                             | 300,000                                       | 7,720,827                                | 7,720,827                    | 0                                                     | 7,720,827                             |
| 566 CFD 2021-1 RMV (Rienda) Debt Service                         | 0                                                                    | 978,320                                               | 6,510,000                                     | 7,488,320                                | 7,488,320                    | 0                                                     | 7,488,320                             |
| 567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund              | 0                                                                    | 34,999,225                                            | 750,000                                       | 35,749,225                               | 35,749,225                   | 0                                                     | 35,749,225                            |
| 568 CFD 2023-1 RMV (Rienda Ph 2B) Debt Service                   | 0                                                                    | 2,472,470                                             | 3,900,000                                     | 6,372,470                                | 6,372,470                    | 0                                                     | 6,372,470                             |
| <b>TOTAL COMMUNITY FACILITIES DISTRICTS</b>                      | <b>0</b>                                                             | <b>59,337,977</b>                                     | <b>48,030,004</b>                             | <b>107,367,981</b>                       | <b>107,367,981</b>           | <b>0</b>                                              | <b>107,367,981</b>                    |
| <b>OC DEVELOPMENT AGENCIES</b>                                   |                                                                      |                                                       |                                               |                                          |                              |                                                       |                                       |
| 170 Housing Asset Fund                                           | 0                                                                    | 238,524                                               | 200,000                                       | 438,524                                  | 438,524                      | 0                                                     | 438,524                               |
| <b>TOTAL OC DEVELOPMENT AGENCIES</b>                             | <b>0</b>                                                             | <b>238,524</b>                                        | <b>200,000</b>                                | <b>438,524</b>                           | <b>438,524</b>               | <b>0</b>                                              | <b>438,524</b>                        |

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|--------------------------------------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------------------------|-----------------------------------------------|------------------------------------------|------------------------------|-------------------------------------------------------|---------------------------------------|
|                                                                                            | * Estimated<br>Fund Balance<br>Available<br>June 30, 2025<br><br>(2) | Decreases to<br>Obligated<br>Fund Balances<br><br>(3) | Additional<br>Financing<br>Sources<br><br>(4) | Total<br>Financing<br>Sources<br><br>(5) | Financing<br>Uses<br><br>(6) | Increases to<br>Obligated<br>Fund Balances<br><br>(7) | Total<br>Financing<br>Uses<br><br>(8) |
| <b>JOINT POWERS AND PUBLIC AUTHORITY</b>                                                   |                                                                      |                                                       |                                               |                                          |                              |                                                       |                                       |
| 590 In-Home Supportive Services Public Authority                                           | 0                                                                    | 79,854                                                | 3,505,195                                     | 3,585,049                                | 3,585,049                    | 0                                                     | 3,585,049                             |
| <b>TOTAL JOINT POWERS AND PUBLIC AUTHORITY</b>                                             | <b>0</b>                                                             | <b>79,854</b>                                         | <b>3,505,195</b>                              | <b>3,585,049</b>                         | <b>3,585,049</b>             | <b>0</b>                                              | <b>3,585,049</b>                      |
| <b>TOTAL SPECIAL DISTRICTS AND OTHER AGENCIES<br/>GOVERNED BY THE BOARD OF SUPERVISORS</b> | <b>0</b>                                                             | <b>154,500,360</b>                                    | <b>581,956,546</b>                            | <b>736,456,906</b>                       | <b>715,426,769</b>           | <b>21,030,137</b>                                     | <b>736,456,906</b>                    |
| <b>Appropriations Limit</b> <span>2,029,049,364</span>                                     |                                                                      |                                                       |                                               |                                          |                              |                                                       |                                       |
| <b>Appropriations Subject to Limit</b> <span>183,855,120</span>                            |                                                                      |                                                       |                                               |                                          |                              |                                                       |                                       |

\*Footnote: Actual Fund Balance not available at time of adoption. Actuals are available from County of Orange, Auditor-Controller.