

COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	411	87	0	0
Miscellaneous Revenues	1	0	0	0
TOTAL REVENUE	412	87	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,659	5,215	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	7,659	5,215	0	0
NET COST	7,247	5,128	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	15,460	14,867	10,000	10,000
Miscellaneous Revenues	30	24	0	0
TOTAL REVENUE	15,490	14,891	10,000	10,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	26,028	14,292	350,500	350,500
TOTAL EXPENDITURES/APPROPRIATIONS	26,028	14,292	350,500	350,500
NET COST	10,538	(599)	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	114	0	0	0
TOTAL REVENUE	114	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,698	5,692	4,704	4,704
TOTAL EXPENDITURES/APPROPRIATIONS	7,698	5,692	4,704	4,704
NET COST	7,584	5,692	4,704	4,704

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	15,796	15,117	10,000	10,000
Charges For Services	316,416	307,124	316,860	316,860
Miscellaneous Revenues	15	13	0	0
TOTAL REVENUE	332,227	322,254	326,860	326,860
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	17,174	20,041	22,000	22,000
Other Charges	296,326	300,508	301,860	301,860
Special Items	0	0	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	313,500	320,549	523,860	523,860
NET COST	(18,727)	(1,705)	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	29,632	28,013	16,000	16,000
Charges For Services	570,088	561,151	576,350	576,350
Miscellaneous Revenues	32	24	0	0
TOTAL REVENUE	599,752	589,188	592,350	592,350
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	31,174	36,296	34,000	34,000
Other Charges	546,233	553,943	556,350	556,350
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	577,407	590,239	1,090,350	1,090,350
NET COST	(22,345)	1,051	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	45,194	42,855	25,000	25,000
Charges For Services	865,874	880,814	892,000	892,000
Miscellaneous Revenues	51	37	0	0
TOTAL REVENUE	911,119	923,706	917,000	917,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	48,058	55,895	52,000	52,000
Other Charges	846,289	858,232	861,945	861,945
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	894,347	914,127	1,413,945	1,413,945
NET COST	(16,772)	(9,579)	496,945	496,945

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BUDGET UNIT: 534 AD01-1 Group 3 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	35,345	33,644	18,000	18,000
Charges For Services	685,608	683,020	709,595	709,595
Miscellaneous Revenues	40	29	0	0
TOTAL REVENUE	720,993	716,693	727,595	727,595
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	37,971	44,193	41,000	41,000
Other Charges	667,251	676,667	679,595	679,595
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	705,222	720,860	1,220,595	1,220,595
NET COST	(15,771)	4,167	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	464,993	447,824	469,350	469,350
Revenue from Use of Money and Property	37,501	35,482	17,500	17,500
Miscellaneous Revenues	22	19	0	0
TOTAL REVENUE	502,516	483,325	486,850	486,850
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	38,747	45,575	50,200	50,200
Other Charges	438,187	434,820	434,350	434,350
Special Items	0	0	750,000	750,000
TOTAL EXPENDITURES/APPROPRIATIONS	476,934	480,395	1,234,550	1,234,550
NET COST	(25,582)	(2,930)	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	96	0	0	0
TOTAL REVENUE	96	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,167	6,390	730	730
TOTAL EXPENDITURES/APPROPRIATIONS	8,167	6,390	730	730
NET COST	8,071	6,390	730	730

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,623,542	1,599,223	1,638,500	1,638,500
Fines, Forfeitures & Penalties	5,885	5,326	6,000	6,000
Revenue from Use of Money and Property	41,772	42,898	41,700	41,700
Miscellaneous Revenues	65	54	0	0
TOTAL REVENUE	1,671,264	1,647,501	1,686,200	1,686,200
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	42,313	46,458	66,400	66,400
Other Charges	1,515,000	1,544,375	1,569,500	1,569,500
Special Items	0	0	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,557,313	1,590,833	2,235,900	2,235,900
NET COST	(113,951)	(56,668)	549,700	549,700

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BUDGET UNIT: 487 CFD2002-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,052,078	4,058,071	4,201,361	4,201,361
Fines, Forfeitures & Penalties	9,887	8,494	13,000	13,000
Revenue from Use of Money and Property	188,191	185,360	242,400	242,400
Miscellaneous Revenues	174	117	0	0
TOTAL REVENUE	4,250,330	4,252,042	4,456,761	4,456,761
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	61,358	63,660	91,012	91,012
Other Charges	4,377,106	3,961,743	4,046,367	4,046,367
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,438,464	4,025,403	5,137,379	5,137,379
NET COST	188,134	(226,639)	680,618	680,618

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	151	0	0	0
TOTAL REVENUE	151	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,309	6,424	9,689	9,689
TOTAL EXPENDITURES/APPROPRIATIONS	8,309	6,424	9,689	9,689
NET COST	8,158	6,424	9,689	9,689

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	34,727	17,070	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	34,727	17,070	0	0
NET COST	34,727	17,070	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	108	0	0	0
TOTAL REVENUE	108	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,114	8,253	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,114	8,253	0	0
NET COST	8,006	8,253	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	120	0	0	0
TOTAL REVENUE	120	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	18,464	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	18,464	0	0	0
NET COST	18,344	0	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	171	0	0	0
TOTAL REVENUE	171	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,145	6,144	12,698	12,698
TOTAL EXPENDITURES/APPROPRIATIONS	8,145	6,144	12,698	12,698
NET COST	7,974	6,144	12,698	12,698

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	101	0	0	0
TOTAL REVENUE	101	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,208	7,185	1,094	1,094
TOTAL EXPENDITURES/APPROPRIATIONS	8,208	7,185	1,094	1,094
NET COST	8,107	7,185	1,094	1,094

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	192	0	0	0
TOTAL REVENUE	192	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,175	6,144	15,012	15,012
TOTAL EXPENDITURES/APPROPRIATIONS	8,175	6,144	15,012	15,012
NET COST	7,983	6,144	15,012	15,012

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	184	0	0	0
TOTAL REVENUE	184	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,115	6,168	13,946	13,946
TOTAL EXPENDITURES/APPROPRIATIONS	8,115	6,168	13,946	13,946
NET COST	7,931	6,168	13,946	13,946

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BUDGET UNIT: 530 CFD 2004-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,774,504	4,829,011	5,116,307	5,116,307
Fines, Forfeitures & Penalties	25,141	26,209	28,000	28,000
Revenue from Use of Money and Property	358,719	367,012	493,800	493,800
Miscellaneous Revenues	755	536	0	0
TOTAL REVENUE	5,159,119	5,222,768	5,638,107	5,638,107
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	95,448	60,811	81,448	81,448
Other Charges	4,905,198	4,852,787	4,954,598	4,954,598
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,000,646	4,913,598	7,536,046	7,536,046
NET COST	(158,473)	(309,170)	1,897,939	1,897,939

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BUDGET UNIT: 533 CFD 01-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	2,160,869	2,153,894	2,152,150	2,152,150
Fines, Forfeitures & Penalties	5,854	5,574	6,000	6,000
Revenue from Use of Money and Property	54,897	55,772	54,000	54,000
Miscellaneous Revenues	85	71	0	0
TOTAL REVENUE	2,221,705	2,215,311	2,212,150	2,212,150
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	44,267	48,732	70,348	70,348
Other Charges	2,058,400	2,101,150	2,109,150	2,109,150
Special Items	0	0	700,000	700,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,102,667	2,149,882	2,879,498	2,879,498
NET COST	(119,038)	(65,429)	667,348	667,348

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,093,845	5,193,105	5,300,000	5,300,000
Fines, Forfeitures & Penalties	12,923	17,690	15,000	15,000
Revenue from Use of Money and Property	471,070	484,473	250,000	250,000
Miscellaneous Revenues	888	709	0	0
TOTAL REVENUE	5,578,726	5,695,977	5,565,000	5,565,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	44,155	49,939	74,271	74,271
Other Charges	5,161,675	5,256,925	5,359,300	5,359,300
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,205,830	5,306,864	8,433,571	8,433,571
NET COST	(372,896)	(389,113)	2,868,571	2,868,571

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BUDGET UNIT: 547 CFD 00-01 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,967,751	1,915,420	1,927,500	1,927,500
Fines, Forfeitures & Penalties	4,812	5,698	6,000	6,000
Revenue from Use of Money and Property	50,903	51,409	51,000	51,000
Miscellaneous Revenues	80	66	0	0
TOTAL REVENUE	2,023,546	1,972,593	1,984,500	1,984,500
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	42,442	46,593	66,500	66,500
Other Charges	1,895,625	1,893,750	1,893,500	1,893,500
Special Items	0	0	800,000	800,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,938,067	1,940,343	2,760,000	2,760,000
NET COST	(85,479)	(32,250)	775,500	775,500

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	102	0	0	0
TOTAL REVENUE	102	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,146	7,406	1,265	1,265
TOTAL EXPENDITURES/APPROPRIATIONS	8,146	7,406	1,265	1,265
NET COST	8,044	7,406	1,265	1,265

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BUDGET UNIT: 555 CFD 2003-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	3,193,180	3,192,535	3,289,786	3,289,786
Fines, Forfeitures & Penalties	11,780	9,893	13,000	13,000
Revenue from Use of Money and Property	154,618	152,370	201,500	201,500
Miscellaneous Revenues	136	93	0	0
TOTAL REVENUE	3,359,714	3,354,891	3,504,286	3,504,286
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	57,604	62,662	90,397	90,397
Other Charges	3,421,144	3,109,490	3,174,180	3,174,180
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,478,748	3,172,152	4,264,577	4,264,577
NET COST	119,034	(182,739)	760,291	760,291

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2025-26

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,416,890	5,219,933	5,505,000	5,505,000
Fines, Forfeitures & Penalties	17,680	14,492	12,000	12,000
Revenue from Use of Money and Property	587,352	550,585	350,000	350,000
Miscellaneous Revenues	3	3	0	0
TOTAL REVENUE	6,021,925	5,785,013	5,867,000	5,867,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	56,319	61,763	85,895	85,895
Other Charges	5,248,613	5,353,238	5,455,000	5,455,000
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,304,932	5,415,001	8,040,895	8,040,895
NET COST	(716,993)	(370,012)	2,173,895	2,173,895

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,467,340	4,363,367	4,300,000	4,300,000
Fines, Forfeitures & Penalties	11,434	15,389	10,000	10,000
Revenue from Use of Money and Property	480,532	453,084	250,000	250,000
Miscellaneous Revenues	2	2	0	0
TOTAL REVENUE	4,959,308	4,831,842	4,560,000	4,560,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	54,732	60,137	80,893	80,893
Other Charges	4,313,688	4,394,888	4,477,020	4,477,020
Special Items	0	0	2,000,000	2,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,368,420	4,455,025	6,557,913	6,557,913
NET COST	(590,888)	(376,817)	1,997,913	1,997,913

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,142,792	1,068,100	1,020,000	1,020,000
Fines, Forfeitures & Penalties	5,269	0	0	0
Revenue from Use of Money and Property	112,332	105,614	76,000	76,000
Miscellaneous Revenues	1	1	0	0
TOTAL REVENUE	1,260,394	1,173,715	1,096,000	1,096,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	64,030	66,005	82,806	82,806
Other Charges	1,012,850	1,034,100	1,054,850	1,054,850
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,076,880	1,100,105	2,137,656	2,137,656
NET COST	(183,514)	(73,610)	1,041,656	1,041,656

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,471,396	574,020	300,000	300,000
Miscellaneous Revenues	0	0	0	0
TOTAL REVENUE	1,471,396	574,020	300,000	300,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	11,750,398	3,238,486	699,949	699,949
Other Charges	681,940	5,305,204	7,020,878	7,020,878
TOTAL EXPENDITURES/APPROPRIATIONS	12,432,338	8,543,690	7,720,827	7,720,827
NET COST	10,960,942	7,969,670	7,420,827	7,420,827

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	6,026,861	6,168,510	6,100,000	6,100,000
Fines, Forfeitures & Penalties	41,083	15,521	10,000	10,000
Revenue from Use of Money and Property	690,046	642,387	400,000	400,000
Miscellaneous Revenues	3	3	0	0
TOTAL REVENUE	6,757,993	6,826,421	6,510,000	6,510,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	172,035	152,009	143,695	143,695
Other Charges	6,480,750	6,227,850	6,344,625	6,344,625
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,652,785	6,379,859	7,488,320	7,488,320
NET COST	(105,208)	(446,562)	978,320	978,320

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,388,447	1,696,877	750,000	750,000
Other Financing Sources	57,040,796	2,506,093	0	0
TOTAL REVENUE	58,429,243	4,202,970	750,000	750,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	27,040,272	2,132,896	35,749,225	35,749,225
Other Charges	0	179,746	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	27,040,272	2,312,642	35,749,225	35,749,225
NET COST	(31,388,971)	(1,890,328)	34,999,225	34,999,225

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	2,118,949	3,596,306	3,700,000	3,700,000
Fines, Forfeitures & Penalties	0	7,671	0	0
Revenue from Use of Money and Property	243,656	376,363	200,000	200,000
Miscellaneous Revenues	0	1	0	0
Other Financing Sources	66,175,000	0	0	0
TOTAL REVENUE	68,537,605	3,980,341	3,900,000	3,900,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	37,360	116,712	100,550	100,550
Other Charges	673,325	3,564,663	3,671,920	3,671,920
Other Financing Uses	57,236,582	2,506,093	0	0
Special Items	0	0	2,600,000	2,600,000
TOTAL EXPENDITURES/APPROPRIATIONS	57,947,267	6,187,468	6,372,470	6,372,470
NET COST	(10,590,338)	2,207,127	2,472,470	2,472,470

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BUDGET UNIT: 400 OC Flood

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	161,996,062	170,484,500	168,599,337	168,599,337
Licenses, Permits & Franchises	87,573	268,430	0	0
Fines, Forfeitures & Penalties	37,225	34,426	18,000	18,000
Revenue from Use of Money and Property	14,839,243	18,408,574	17,279,753	17,279,753
Intergovernmental Revenues	892,677	798,027	833,513	833,513
Charges For Services	18,900,188	18,818,300	20,052,499	20,052,499
Miscellaneous Revenues	1,704,812	1,700,914	0	0
Other Financing Sources	527,100	371,561	215,000	215,000
TOTAL REVENUE	198,984,880	210,884,732	206,998,102	206,998,102
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	35,152,638	34,719,474	39,920,236	39,920,236
Services & Supplies	63,814,204	62,116,903	89,959,739	89,959,739
Other Charges	5,495,413	2,308,952	3,539,880	3,539,880
Other Financing Uses	44,880,302	51,537,687	97,012,657	97,012,657
Intrafund Transfers	(1,553)	(14,993)	0	0
Capital Assets				
Equipment	119,688	300,294	771,000	771,000
Land				
LF09 ROSSMOOR PUMP STATION APN 7235-028-001	19,693	0	0	0
Total Land	19,693	0	0	0
Total Capital Assets	139,381	300,294	771,000	771,000
TOTAL EXPENDITURES/APPROPRIATIONS	149,480,385	150,968,317	231,203,512	231,203,512
NET COST	(49,504,495)	(59,916,415)	24,205,410	24,205,410

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BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	4,279,166	3,935,411	3,400,000	3,400,000
Intergovernmental Revenues	1,168,110	766,178	1,500,000	1,500,000
Charges For Services	45,578	34,807	0	0
Miscellaneous Revenues	7,802	6,535	0	0
Other Financing Sources	41,428,252	16,818,825	82,257,917	82,257,917
TOTAL REVENUE	46,928,908	21,561,756	87,157,917	87,157,917
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,544,488	2,352,690	5,805,000	5,805,000
Other Charges	2,803,564	0	550,000	550,000
Capital Assets				
Land				
L394 DELHI CHANNEL RIGHT OF WAY ACQUISITION	0	0	12,000,000	12,000,000
LF11 BOLSA BAY OUTLET FLOOD CONTROL IMPROVEMENTS	0	0	50,000	50,000
Total Land	0	0	12,050,000	12,050,000
Structures & Improvements				
P02F HUNTINGTON BEACH AND TALBERT CHANNELS REHABILITATION PROJECT	693,292	0	0	0
P05F LAGUNA CYN CHANNEL REPLACEMENT WOODLAND TO CYN FRONTAGE RD	907,244	8,587	0	0
P08F HAZARDOUS WASTE STORAGE UNIT AT GLASSELL YARD	0	10,414	0	0
PF73 SANTA ANA DELHI CHANNEL - BACKBAY, UNIVERSITY TO MESA DR	1,145,217	879,873	67,332,917	67,332,917
PF76 SANTA ANA GARDENS CHANNEL (F02) BIKEWAY EXTENSION PHASES 2-4	2,790,206	667,442	0	0
PN01 E GARDEN GROVE W'BURG CHNL BRIDGES WARNER SPRINGDALE EDWARDS	12,219,758	5,682,267	0	0
PN02 BOLSA BAY OUTLET FLOOD CONTROL IMPROVEMENTS	17,559	65,013	150,000	150,000
PN03 SANTA ANA RIVER REACH 5 LEVEE HEIGHT CORRECTION	289,418	426,127	320,000	320,000
PN04 DEBRIS BOOMS PROJECT	0	99	700,000	700,000

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BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PN05 EAST GARDEN GROVE WINTERSBURG CHANNEL (C05)	0	0	200,000	200,000
PN06 SAN JUAN CREEK CHANNEL (L01)	0	0	50,000	50,000
Total Structures & Improvements	18,062,694	7,739,822	68,752,917	68,752,917
Total Capital Assets	18,062,694	7,739,822	80,802,917	80,802,917
TOTAL EXPENDITURES/APPROPRIATIONS	23,410,746	10,092,512	87,157,917	87,157,917
NET COST	(23,518,162)	(11,469,244)	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	5,884,366	6,542,290	2,261,417	2,261,417
Intergovernmental Revenues	51,445,137	7,317,336	38,657,896	38,657,896
Charges For Services	8,868	19,766	0	0
Miscellaneous Revenues	1,062,989	741,760	0	0
Other Financing Sources	0	30,000,000	10,000,000	10,000,000
TOTAL REVENUE	58,401,360	44,621,152	50,919,313	50,919,313
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,757,214	4,381,728	10,501,490	10,501,490
Other Charges	7,302	0	6,300,000	6,300,000
Capital Assets				
Land				
L12S NORRIS, APN-119391003, PARCEL ID 10-109	221,775	14,239	0	0
L300 PRADO DAM	0	0	40,050,000	40,050,000
L315 STUEVE, PARCEL #31-943	151,818	51,019,898	0	0
L328 ACQUISITION OF PARCEL 32-995	5,698	(843)	0	0
L332 ACQUISITION OF PARCELS 32-007,32-009	1,433	0	0	0
L333 ACQUISITION OF PARCEL 39-001	9,198,299	1,868	0	0
L358 ACQUISITION PARCEL-VANDER LAAN	8,564	1,029	0	0
L361 ACQUISITION PARCEL-VAN LOON	2,118,265	44,194	0	0
L362 ACQUISITION PARCEL-JMA C TRUST	1,219,036	306,678	0	0
L36S JOHN HANCOCK LIFE INS. CO, APN-105602107, 105616104	65	0	0	0
L46S GALLARDO, APN - 121231004, PARCEL ID 15-785	599	0	0	0
L6S1 AMATO, APN -101723117, PARCEL ID 44-005	16,276	1,285	0	0
L6S2 FAIRFIELD RANCH MAINT ASSOC,APN-102755166, PARCEL ID 45-055	12,413	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
L6S5 WSPA LAND SWAP, APN -POR 029118108, 17, 19	6,410	1,419	0	0
L87S RIVERWOOD MAINTENANCE CORP, APN - 130730055 & 056, 130740022	286	0	0	0
LS01 ACQUISITION MORENO L PROPERTY	310,520	30,096	0	0
LS07 PROPERTY ACQUISITION PARCELS 38-011,46-0025,26-026 BOS TRUST	463,455	149,479	0	0
LS09 VARGAS – APN 144070013/144100043	138,668	40,849	0	0
LS14 VANDER WEERD - APN 105625101 - 102, 105626101 -	5,081,430	156	0	0
LS15 HERITAGE CH LLC - APN - 102712138 - 139, 1027121	300,913	9,194	0	0
LS16 PINE STERLING PROPERTIES LLC - APN 105627101, 10	11,082	67,848	0	0
LS20 SAND CREEK MOBILE HOME PARK - APN 105703101, 105	6,026	0	0	0
LS21 WATSON LAND COMPANY - APN 105623103, 105624103	176,078	5,487	0	0
LS22 YOUNGS HOLDING - APN 105622103	202,005	727,413	0	0
LS23 MAJESTIC-AMB SOUTH CHINO II - APN 102708103	6,873	9,934	0	0
LS24 MAJESTIC-AMB SOUTH CHINO LLC - APN 102722103,105	3,567,369	1,240,052	0	0
LS25 CARSON CHINO SOUTH - APN 102720105, 102721106	163,765	1,974	0	0
LS26 CARSON CHINO SOUTH LLC - APN 105621104	196,376	493	0	0
LS31 FISHER SCIENTIFIC COMPANY, LLC - APN 105617106	126,008	5,696,856	0	0
LS33 SOUTHERN CALIFORNIA EDISON CO - APN 144100041, 1	6,096	0	0	0
LS34 TURNER SOUTH CHINO - APN 102712129, 102712130, 1	2,470,239	192,880	0	0
LS36 WESTERN RIV CO REG WASTEWATER - APN 130040004	102,385	6,930	0	0
LS38 BLECK - APN 121060005	274	0	0	0
LS43 CRUZ, HENRY - APN 105726302, 105726304	223,189	8,164	0	0
LS47 JURUPA COMM SERV DIST - APN 130060031, 152030019	213,729	18,398	0	0
LS54 STOCKTON - APN 130671002	1,899	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)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
LS63 MCCUNE B - APN 130781021, PARCEL #32-009	491,488	1,488,946	0	0
LS80 BATTI, SHARAD, APN 130681005, PARCEL #27-093	209	0	0	0
LS98 RIVER ROAD ASSOCIATION, APN 130750019, PARCEL #27-002	0	726	0	0
Total Land	27,221,013	61,085,642	40,050,000	40,050,000
Total Capital Assets	27,221,013	61,085,642	40,050,000	40,050,000
TOTAL EXPENDITURES/APPROPRIATIONS	30,985,529	65,467,370	56,851,490	56,851,490
NET COST	(27,415,831)	20,846,218	5,932,177	5,932,177

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BUDGET UNIT: 590 IHSS Public Authority

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	76,926	74,647	7,800	7,800
Intergovernmental Revenues	2,661,187	2,781,977	2,847,395	2,847,395
Miscellaneous Revenues	99	117	0	0
Other Financing Sources	0	552,500	650,000	650,000
TOTAL REVENUE	2,738,212	3,409,241	3,505,195	3,505,195
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,474,523	2,788,404	3,339,668	3,339,668
Other Charges	21,454	23,081	32,000	32,000
Other Financing Uses	0	0	6,000	6,000
Special Items	0	0	207,381	207,381
TOTAL EXPENDITURES/APPROPRIATIONS	2,495,977	2,811,485	3,585,049	3,585,049
NET COST	(242,235)	(597,756)	79,854	79,854

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	857,090	903,746	928,748	928,748
Fines, Forfeitures & Penalties	224	209	0	0
Revenue from Use of Money and Property	301,618	257,048	196,283	196,283
Intergovernmental Revenues	3,276	3,264	3,400	3,400
Miscellaneous Revenues	539	461	0	0
TOTAL REVENUE	1,162,747	1,164,728	1,128,431	1,128,431
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	469,269	769,335	703,431	703,431
Capital Assets				
Structures & Improvements				
P520 NORTH TUSTIN - CRAWFORD CANYON PARK DEVELOPMENT	799,612	3,368,444	425,000	425,000
Total Structures & Improvements	799,612	3,368,444	425,000	425,000
Total Capital Assets	799,612	3,368,444	425,000	425,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,268,881	4,137,779	1,128,431	1,128,431
NET COST	106,134	2,973,051	0	0

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BUDGET UNIT: 170 Housing Asset Fund

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	266,047	432,392	200,000	200,000
Miscellaneous Revenues	(114,465)	(105,948)	0	0
TOTAL REVENUE	151,582	326,444	200,000	200,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	545,754	451,550	438,524	438,524
TOTAL EXPENDITURES/APPROPRIATIONS	545,754	451,550	438,524	438,524
NET COST	394,172	125,106	238,524	238,524

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STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2025-26

BUDGET UNIT: 405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	123,105,202	130,387,272	130,289,895	130,289,895
Licenses, Permits & Franchises	238,179	392,311	405,757	405,757
Fines, Forfeitures & Penalties	1,035,986	150,450	95,000	95,000
Revenue from Use of Money and Property	12,578,069	14,586,663	14,153,259	14,153,259
Intergovernmental Revenues	785,109	423,873	420,000	420,000
Charges For Services	13,985,180	14,753,493	12,731,834	12,731,834
Miscellaneous Revenues	339,077	403,127	325,267	325,267
Other Financing Sources	734,497	957,412	0	0
TOTAL REVENUE	152,801,299	162,054,601	158,421,012	158,421,012
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	40,601,437	44,467,984	46,072,856	46,072,856
Services & Supplies	67,661,566	77,012,975	104,898,783	104,898,783
Other Charges	512,874	507,871	708,108	708,108
Other Financing Uses	12,362,456	14,796,910	23,850,803	23,850,803
Capital Assets				
Equipment	547,517	384,879	1,028,500	1,028,500
Total Capital Assets	547,517	384,879	1,028,500	1,028,500
TOTAL EXPENDITURES/APPROPRIATIONS	121,685,850	137,170,619	176,559,050	176,559,050
NET COST	(31,115,449)	(24,883,982)	18,138,038	18,138,038

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BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,630,669	1,795,043	1,339,146	1,339,146
Intergovernmental Revenues	5,197,026	867,244	0	0
Miscellaneous Revenues	3,105	2,623	0	0
Other Financing Sources	10,000,000	14,000,000	21,104,370	21,104,370
TOTAL REVENUE	16,830,800	16,664,910	22,443,516	22,443,516
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,203,521	1,342,571	2,513,000	2,513,000
Capital Assets				
Structures & Improvements				
P001 ENGINEERING CHANGE ORDERS	0	0	2,000,000	2,000,000
P100 CAPISTRANO BEACH NATURE BASED SHORELINE PROJECT ED24P100	0	236,360	15,850,000	15,850,000
P104 OLCO PHASE IV HVAC/EXHAUST SYSTEMS 3RD FL/ LOBBY ED24P104	0	18,660	990,000	990,000
P105 MISQ MAINTENANCE BLDG REMODEL PHASE 1 TEMP TRAILER ED24P105	30,616	1,065	0	0
P108 ARMO ROOF REPLACEMENT/REPARIS ED24P108	0	0	1,090,000	1,090,000
P110 HAWI WIEDER PARK PLAYGROUND RENOVATION ED24P110	0	1,041,890	0	0
P111 AKMU RETAINING WALL REPLACEMENT	0	0	1,140,000	1,140,000
P136 OLCO - ROOF & SKYLIGHT REPLACEMENT - ED25P136	0	0	265,000	265,000
P142 TECR - SHELTER #2 & SHELTER - REPLACEMENT - ED25P142	0	0	1,750,000	1,750,000
P147 EV CHARGING STATIONS - VARIOUS PARK LOCATIONS - ED25P147	0	0	195,000	195,000
P150 ALWO - VALIDO TRAIL IMPROVEMENT - ED25P150	0	0	630,000	630,000
P151 CABE - STORM DRAIN REPAIR - ED25P151	0	0	265,000	265,000
P152 IRRE - PARK ENTRY VEHICLE MVMT FEASIBILITY STUDY & IMPRVMT	0	0	1,485,000	1,485,000
P157 ONRE-OVRHD PWR LINE CONV TO UNDERGROUND AT OC BIRDS OF PREY	0	0	150,000	150,000
P172 YORBA REGIONAL PARK NEW PICKLEBALL COURT	0	0	1,550,000	1,550,000

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Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
P717 SACR - REVETMENT REPAIR ED43020	1,511,140	0	0	0
P850 YORE - RESTROOMS 2, 3, 4, 6 ED43850	620,740	322,271	0	0
P851 TRCI - RESTROOMS 1 & 2 ED43851	14,700	21,220	0	0
P859 IRHQ - ROOF REPLACEMENT ED43859	32,612	0	0	0
P867 MISQ - PARK EXPANSION PHASE I ED43867	577,737	1,618,864	0	0
P881 ALWO - WATERSHED TRAIL AND EXHIBITS P881	0	34,371	535,000	535,000
P892 TED CRAIG REGIONAL PARK - REPLACE RESTROOM	460,408	3,590	0	0
P895 ARMO - PARKING LOT & STONE 2ND FLOOR - ED43895	300,147	0	0	0
P925 CACA - RESTROOM 3 ED43113	436,482	94,051	0	0
PA03 LAGUNA NIGUEL REGIONAL PARK - REPLACE VARIOUS RESTROOM	733,199	22,175	0	0
PA04 MILE SQUARE REGIONAL PARK - REMODEL MAINTENANCE BUILDING	0	0	2,642,000	2,642,000
PA12 IRVINE REGIONAL PARK - REPLACE PICNIC SHELTER	295,626	30,934	0	0
PA17 RACL - INTERPRETIVE CENTER (MUSEUM) EXPANSION ED20PA17	0	7,667	0	0
PB01 JOCO - BLDG A ROOF & HVAC REPLACEMENT ED21PB01	0	37,124	0	0
PB03 IRRE - IRRIGATION PUMP HOUSE REPLACEMENT ED21PB03	2,923	242,281	0	0
PB08 MISQ - PARK EXPANSION PHASE II ED21PB08	1,275,000	7,982,512	9,646,500	9,646,500
PB12 WIMA PATHWAY IMPROVEMENTS ED21PB12	13,265	94,813	385,000	385,000
PC07 IROS - HICKS HAUL RD BRIDGE RETROFIT ED22PC07	282,657	0	0	0
PC11 ONRE - RESTROOMS ELECTRICAL REPAIR ED22PC11	64,983	0	0	0
PD02 OLCO - PHASE III HVAC/EXHAUST SYSTEMS 2ND FL/ LOBBY ED23PD02	59,291	687,043	0	0
PD03 TECR - NEW BIKE PARK FACILITY ED23PD03	0	0	1,505,000	1,505,000
PD04 IRRE - SITE LIGHTING REPLACEMENT ED23PD04	0	6,524	130,000	130,000
PD06 IROS - AUGUSTINE MTNC YARD NEW ELEC CONN ED23PD06	0	0	145,000	145,000

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BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Structures & Improvements				
PD07 ROCA - WATERLINE & POC ED23PD07	0	0	240,000	240,000
Total Structures & Improvements	6,711,526	12,503,415	42,588,500	42,588,500
Total Capital Assets	6,711,526	12,503,415	42,588,500	42,588,500
TOTAL EXPENDITURES/APPROPRIATIONS	7,915,047	13,845,986	45,101,500	45,101,500
NET COST	(8,915,753)	(2,818,924)	22,657,984	22,657,984

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,594	4,761	4,764	4,764
Fines, Forfeitures & Penalties	1	1	0	0
Revenue from Use of Money and Property	870	1,007	880	880
Intergovernmental Revenues	17	17	20	20
Charges For Services	10,509	10,427	18,052	18,052
Miscellaneous Revenues	1	1	0	0
TOTAL REVENUE	15,992	16,214	23,716	23,716
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,296	7,257	10,670	10,670
Other Financing Uses	5,422	10,000	13,000	13,000
Special Items	0	0	5,827	5,827
TOTAL EXPENDITURES/APPROPRIATIONS	12,718	17,257	29,497	29,497
NET COST	(3,274)	1,043	5,781	5,781

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

Detail by Revenue Category and Expenditure Object (1)	2023-24 Actual (2)	2024-25 Actual (3)	2025-26 Recommended (4)	2025-26 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	35,723	37,962	38,683	38,683
Fines, Forfeitures & Penalties	9	9	0	0
Revenue from Use of Money and Property	3,663	4,257	2,656	2,656
Intergovernmental Revenues	136	136	140	140
Miscellaneous Revenues	6	6	0	0
Other Financing Sources	100,000	90,000	27,206	27,206
TOTAL REVENUE	139,537	132,370	68,685	68,685
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	104,906	134,941	164,584	164,584
TOTAL EXPENDITURES/APPROPRIATIONS	104,906	134,941	164,584	164,584
NET COST	(34,631)	2,571	95,899	95,899