COUNTY OF ORANGE
STATE OF CALIFORNIA
SPECIAL DISTRICTS AND OTHER AGENCIES
FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
FISCAL YEAR 2026-27

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	87	0	0	0
TOTAL REVENUE	87	0	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,215	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,215	0	0	0
NET COST	5,128	0	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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	14,867	14,300	0	0
Miscellaneous Revenues	24	5	0	0
TOTAL REVENUE	14,891	14,305	0	0
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	14,292	2,413	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	14,292	2,413	0	0
NET COST	(599)	(11,892)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	5,692	3,983	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	5,692	3,983	0	0
NET COST	5,692	3,983	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	15,117	13,271	18,400	18,400
Charges For Services	307,124	307,502	313,950	313,950
Miscellaneous Revenues	13	3	0	0
TOTAL REVENUE	322,254	320,776	332,350	332,350
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	20,041	18,476	22,000	22,000
Other Charges	300,508	301,799	298,950	298,950
Special Items	0	0	200,000	200,000
TOTAL EXPENDITURES/APPROPRIATIONS	320,549	320,275	520,950	520,950
NET COST	(1,705)	(501)	188,600	188,600

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	28,013	24,347	33,400	33,400
Charges For Services	561,151	559,179	571,060	571,060
Miscellaneous Revenues	24	5	0	0
TOTAL REVENUE	589,188	583,531	604,460	604,460
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	36,296	33,404	34,000	34,000
Other Charges	553,943	556,325	551,060	551,060
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	590,239	589,729	1,085,060	1,085,060
NET COST	1,051	6,198	480,600	480,600

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	42,855	37,855	48,700	48,700
Charges For Services	880,814	887,085	884,000	884,000
Miscellaneous Revenues	37	8	0	0
TOTAL REVENUE	923,706	924,948	932,700	932,700
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	55,895	51,411	52,000	52,000
Other Charges	858,232	861,924	853,762	853,762
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	914,127	913,335	1,405,762	1,405,762
NET COST	(9,579)	(11,613)	473,062	473,062

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BUDGET UNIT: 534 AD01-1 Group 3 Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	33,644	29,694	41,600	41,600
Charges For Services	683,020	702,615	703,143	703,143
Miscellaneous Revenues	29	6	0	0
TOTAL REVENUE	716,693	732,315	744,743	744,743
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	44,193	40,657	41,000	41,000
Other Charges	676,667	679,577	673,143	673,143
Special Items	0	0	500,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	720,860	720,234	1,214,143	1,214,143
NET COST	4,167	(12,081)	469,400	469,400

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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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	447,824	449,438	468,568	468,568
Revenue from Use of Money and Property	35,482	30,895	43,700	43,700
Miscellaneous Revenues	19	4	0	0
TOTAL REVENUE	483,325	480,337	512,268	512,268
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	45,575	40,397	50,200	50,200
Other Charges	434,820	434,310	433,568	433,568
Special Items	0	0	750,000	750,000
TOTAL EXPENDITURES/APPROPRIATIONS	480,395	474,707	1,233,768	1,233,768
NET COST	(2,930)	(5,630)	721,500	721,500

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,390	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,390	0	0	0
NET COST	6,390	0	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,599,223	1,656,673	1,666,500	1,666,500
Fines, Forfeitures & Penalties	5,326	5,098	6,000	6,000
Revenue from Use of Money and Property	42,898	41,735	43,200	43,200
Miscellaneous Revenues	54	13	0	0
TOTAL REVENUE	1,647,501	1,703,519	1,715,700	1,715,700
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	46,458	44,818	69,800	69,800
Other Charges	1,544,375	1,569,500	1,605,000	1,605,000
Special Items	0	0	600,000	600,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,590,833	1,614,318	2,274,800	2,274,800
NET COST	(56,668)	(89,201)	559,100	559,100

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BUDGET UNIT: 487 CFD2002-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,058,071	4,110,980	4,301,327	4,301,327
Fines, Forfeitures & Penalties	8,494	7,769	9,000	9,000
Revenue from Use of Money and Property	185,360	166,829	224,300	224,300
Miscellaneous Revenues	117	28	0	0
TOTAL REVENUE	4,252,042	4,285,606	4,534,627	4,534,627
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	63,660	55,411	87,453	87,453
Other Charges	3,961,743	4,046,367	4,136,344	4,136,344
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,025,403	4,101,778	5,223,797	5,223,797
NET COST	(226,639)	(183,828)	689,170	689,170

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,424	3,901	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,424	3,901	0	0
NET COST	6,424	3,901	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	17,070	0	0	0
Other Financing Uses	0	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	17,070	0	0	0
NET COST	17,070	0	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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	8,253	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,253	0	0	0
NET COST	8,253	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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,144	3,194	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,144	3,194	0	0
NET COST	6,144	3,194	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,185	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	7,185	0	0	0
NET COST	7,185	0	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,144	3,156	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,144	3,156	0	0
NET COST	6,144	3,156	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	6,168	3,156	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	6,168	3,156	0	0
NET COST	6,168	3,156	0	0

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BUDGET UNIT: 530 CFD 2004-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,829,011	4,921,693	4,882,608	4,882,608
Fines, Forfeitures & Penalties	26,209	23,567	25,000	25,000
Revenue from Use of Money and Property	367,012	353,622	485,600	485,600
Miscellaneous Revenues	536	125	0	0
TOTAL REVENUE	5,222,768	5,299,007	5,393,208	5,393,208
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	60,811	53,194	86,155	86,155
Other Charges	4,852,787	4,954,598	5,059,458	5,059,458
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,913,598	5,007,792	7,645,613	7,645,613
NET COST	(309,170)	(291,215)	2,252,405	2,252,405

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BUDGET UNIT: 533 CFD 01-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	2,153,894	2,151,025	2,149,150	2,149,150
Fines, Forfeitures & Penalties	5,574	5,806	6,000	6,000
Revenue from Use of Money and Property	55,772	53,127	56,400	56,400
Miscellaneous Revenues	71	17	0	0
TOTAL REVENUE	2,215,311	2,209,975	2,211,550	2,211,550
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	48,732	46,995	73,304	73,304
Other Charges	2,101,150	2,109,150	2,113,150	2,113,150
Special Items	0	0	700,000	700,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,149,882	2,156,145	2,886,454	2,886,454
NET COST	(65,429)	(53,830)	674,904	674,904

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,193,105	5,239,461	5,300,000	5,300,000
Fines, Forfeitures & Penalties	17,690	12,296	15,000	15,000
Revenue from Use of Money and Property	484,473	464,567	250,000	250,000
Miscellaneous Revenues	709	165	0	0
TOTAL REVENUE	5,695,977	5,716,489	5,565,000	5,565,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	49,939	48,764	74,264	74,264
Other Charges	5,256,925	5,359,300	5,468,050	5,468,050
Special Items	0	0	3,000,000	3,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,306,864	5,408,064	8,542,314	8,542,314
NET COST	(389,113)	(308,425)	2,977,314	2,977,314

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BUDGET UNIT: 547 CFD 00-01 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,915,420	1,934,311	1,927,000	1,927,000
Fines, Forfeitures & Penalties	5,698	5,424	6,000	6,000
Revenue from Use of Money and Property	51,409	49,078	52,800	52,800
Miscellaneous Revenues	66	16	0	0
TOTAL REVENUE	1,972,593	1,988,829	1,985,800	1,985,800
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	46,593	44,800	69,700	69,700
Other Charges	1,893,750	1,893,500	1,889,750	1,889,750
Special Items	0	0	800,000	800,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,940,343	1,938,300	2,759,450	2,759,450
NET COST	(32,250)	(50,529)	773,650	773,650

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,406	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	7,406	0	0	0
NET COST	7,406	0	0	0

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BUDGET UNIT: 555 CFD 2003-1 Ladera Debt Service

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	3,192,535	3,220,478	3,368,544	3,368,544
Fines, Forfeitures & Penalties	9,893	8,512	10,000	10,000
Revenue from Use of Money and Property	152,370	137,136	185,600	185,600
Miscellaneous Revenues	93	22	0	0
TOTAL REVENUE	3,354,891	3,366,148	3,564,144	3,564,144
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	62,662	54,074	85,847	85,847
Other Charges	3,109,490	3,174,179	3,241,665	3,241,665
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,172,152	3,228,253	4,327,512	4,327,512
NET COST	(182,739)	(137,895)	763,368	763,368

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	5,219,933	5,230,567	5,608,000	5,608,000
Fines, Forfeitures & Penalties	14,492	12,998	12,000	12,000
Revenue from Use of Money and Property	550,585	463,316	350,000	350,000
Miscellaneous Revenues	3	1	0	0
TOTAL REVENUE	5,785,013	5,706,882	5,970,000	5,970,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	61,763	58,526	85,814	85,814
Other Charges	5,353,238	5,454,987	5,558,500	5,558,500
Special Items	0	0	2,500,000	2,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,415,001	5,513,513	8,144,314	8,144,314
NET COST	(370,012)	(193,369)	2,174,314	2,174,314

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,363,367	4,346,342	4,300,000	4,300,000
Fines, Forfeitures & Penalties	15,389	12,061	10,000	10,000
Revenue from Use of Money and Property	453,084	383,720	250,000	250,000
Miscellaneous Revenues	2	0	0	0
TOTAL REVENUE	4,831,842	4,742,123	4,560,000	4,560,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	60,137	54,856	80,759	80,759
Other Charges	4,394,888	4,477,013	4,563,890	4,563,890
Special Items	0	0	2,000,000	2,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,455,025	4,531,869	6,644,649	6,644,649
NET COST	(376,817)	(210,254)	2,084,649	2,084,649

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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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)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	1,068,100	1,036,600	1,020,000	1,020,000
Revenue from Use of Money and Property	105,614	87,973	76,000	76,000
Miscellaneous Revenues	1	0	0	0
TOTAL REVENUE	1,173,715	1,124,573	1,096,000	1,096,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	66,005	62,310	80,497	80,497
Other Charges	1,034,100	1,054,850	1,096,700	1,096,700
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,100,105	1,117,160	2,177,197	2,177,197
NET COST	(73,610)	(7,413)	1,081,197	1,081,197

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	574,020	229,151	300,000	300,000
TOTAL REVENUE	574,020	229,151	300,000	300,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	3,238,486	1,941,578	4,704,918	4,704,918
Other Charges	5,305,204	4,753,067	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,543,690	6,694,645	4,704,918	4,704,918
NET COST	7,969,670	6,465,494	4,404,918	4,404,918

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	6,168,510	6,295,923	6,100,000	6,100,000
Fines, Forfeitures & Penalties	15,521	18,146	10,000	10,000
Revenue from Use of Money and Property	642,387	542,383	400,000	400,000
Miscellaneous Revenues	3	1	0	0
TOTAL REVENUE	6,826,421	6,856,453	6,510,000	6,510,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	152,009	100,316	141,846	141,846
Other Charges	6,227,850	6,344,625	6,467,625	6,467,625
Special Items	0	0	1,000,000	1,000,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,379,859	6,444,941	7,609,471	7,609,471
NET COST	(446,562)	(411,512)	1,099,471	1,099,471

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FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
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BUDGET UNIT: 567 CFD 2023-1 RMV (Rienda Ph 2B) Construction Fund

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,696,877	1,186,005	1,000,000	1,000,000
Other Financing Sources	2,506,093	0	0	0
TOTAL REVENUE	4,202,970	1,186,005	1,000,000	1,000,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,132,896	10,681,679	23,008,862	23,008,862
Other Charges	179,746	11,044,463	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,312,642	21,726,142	23,008,862	23,008,862
NET COST	(1,890,328)	20,540,137	22,008,862	22,008,862

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	3,596,306	3,657,510	3,700,000	3,700,000
Fines, Forfeitures & Penalties	7,671	6,883	0	0
Revenue from Use of Money and Property	376,363	298,908	200,000	200,000
Miscellaneous Revenues	1	0	0	0
TOTAL REVENUE	3,980,341	3,963,301	3,900,000	3,900,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	116,712	103,287	101,008	101,008
Other Charges	3,564,663	3,671,913	3,744,413	3,744,413
Other Financing Uses	2,506,093	0	0	0
Special Items	0	0	2,600,000	2,600,000
TOTAL EXPENDITURES/APPROPRIATIONS	6,187,468	3,775,200	6,445,421	6,445,421
NET COST	2,207,127	(188,101)	2,545,421	2,545,421

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BUDGET UNIT: 569 CFD 2025-1 RMV (RIENDA 3) IA1 CONSTRUCTION FUND

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	0	0	1,500,000	1,500,000
Other Financing Sources	0	114,411,715	0	0
TOTAL REVENUE	0	114,411,715	1,500,000	1,500,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	75,928,839	1,500,000	1,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	75,928,839	1,500,000	1,500,000
NET COST	0	(38,482,876)	0	0

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BUDGET UNIT: 570 CFD 2025-1 RMV (RIENDA 3) IA1 DEBT SERVICE

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	0	1,694,342	4,130,000	4,130,000
Revenue from Use of Money and Property	0	22,398	250,000	250,000
Other Financing Sources	0	124,349,291	0	0
TOTAL REVENUE	0	126,066,031	4,380,000	4,380,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	0	117	250,000	250,000
Other Charges	0	0	4,130,000	4,130,000
Other Financing Uses	0	114,411,715	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	0	114,411,832	4,380,000	4,380,000
NET COST	0	(11,654,199)	0	0

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BUDGET UNIT: 400 OC Flood

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	170,484,500	178,918,849	186,399,917	186,399,917
Licenses, Permits & Franchises	268,430	7,263,520	0	0
Fines, Forfeitures & Penalties	34,426	40,914	18,000	18,000
Revenue from Use of Money and Property	18,408,574	20,647,923	15,964,840	15,964,840
Intergovernmental Revenues	798,027	747,234	850,183	850,183
Charges For Services	18,818,300	20,085,195	21,386,618	21,386,618
Miscellaneous Revenues	1,700,914	142,798	0	0
Other Financing Sources	371,561	406,442	215,000	215,000
TOTAL REVENUE	210,884,732	228,252,875	224,834,558	224,834,558
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	34,719,474	36,725,265	36,174,588	36,174,588
Services & Supplies	62,116,903	61,532,493	86,858,025	86,858,025
Other Charges	2,308,952	2,409,060	3,906,961	3,906,961
Other Financing Uses	51,537,687	6,488,268	110,006,917	110,006,917
Special Items	0	0	5,807,417	5,807,417
Intrafund Transfers	(14,993)	(3,730)	0	0
Capital Assets				
Equipment	300,294	430,979	210,152	210,152
Total Capital Assets	300,294	430,979	210,152	210,152
TOTAL EXPENDITURES/APPROPRIATIONS	150,968,317	107,582,335	242,964,060	242,964,060
NET COST	(59,916,415)	(120,670,540)	18,129,502	18,129,502

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BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	3,935,411	4,081,579	2,306,655	2,306,655
Intergovernmental Revenues	766,178	0	0	0
Charges For Services	34,807	56,273	0	0
Miscellaneous Revenues	6,535	1,368	0	0
Other Financing Sources	16,818,825	0	92,912,788	92,912,788
TOTAL REVENUE	21,561,756	4,139,220	95,219,443	95,219,443
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,352,690	15,387,854	6,005,826	6,005,826
Other Charges	0	1,652,974	0	0
Capital Assets				
Land				
L394 SANTA ANA - DELHI CHANNEL RIGHT OF WAY ACQUISITION	0	18,559	0	0
Total Land	0	18,559	0	0
Buildings and Improvements				
P05F LAGUNA CYN CHANNEL REPLACEMENT WOODLAND TO CYN FRONTAGE RD	8,587	69,954	0	0
P06F REPLACE VILLA PARK DAM GATES AND ASSOCIATED STRUCTURAL COMPO	0	0	200,000	200,000
P07F CYPRESS PUMP STATION FULL ENGINE REPLACEMENT	0	0	300,000	300,000
P08F HAZARDOUS WASTE STORAGE UNIT AT GLASSELL YARD	10,414	299,477	0	0
P09F LOS ALAMITOS PUMP STATION HEAT EXCHANGER COOLING SYSTEM REPL	0	2,119,913	0	0
P12F HUNTINGTON BEACH PUMP STATION REPOWER	0	0	250,000	250,000
P13F HARBOR EDINGER PUMP STATION REPOWER	0	0	250,000	250,000
P14F HUNTINGTON BEACH & TALBERT CHANNEL REPAIRS	0	0	500,000	500,000
P15F TALBERT AND FOUNTAIN VALLEY CHANNEL REPAIRS	0	84	3,800,000	3,800,000
P17F OSO CREEK CHANNEL REHABILITATION	0	0	250,000	250,000

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BUDGET UNIT: 401 OC Flood - Capital Improvement Projects

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
PF03 FULLERTON CREEK CHANNEL (A03)	0	0	447,000	447,000
PF73 SANTA ANA DELHI CHANNEL - BACKBAY, UNIVERSITY TO MESA DR	879,873	463,774	64,138,917	64,138,917
PF76 SANTA ANA GARDENS CHANNEL (F02) BIKEWAY EXTENSION PHASES 2-4	667,442	0	0	0
PN01 E GARDEN GROVE W'BURG CHNL BRIDGES WARNER SPRINGDALE EDWARDS	5,682,267	483,450	0	0
PN02 BOLSA BAY OUTLET FLOOD CONTROL IMPROVEMENTS	65,013	6,470	0	0
PN03 SANTA ANA RIVER REACH 5 LEVEE HEIGHT CORRECTION	426,127	201,346	8,732,700	8,732,700
PN04 DEBRIS BOOMS PROJECT	99	2,025	0	0
PN05 EAST GARDEN GROVE WINTERSBURG CHANNEL (C05)	0	0	2,975,000	2,975,000
PN06 SAN JUAN CREEK CHANNEL (L01)	0	0	3,370,000	3,370,000
PN08 SANTA ANA RIVER (E01) AVIO TIDE GATES REPLACEMENT	0	0	4,000,000	4,000,000
Total Buildings and Improvements	7,739,822	3,646,493	89,213,617	89,213,617
Total Capital Assets	7,739,822	3,665,052	89,213,617	89,213,617
TOTAL EXPENDITURES/APPROPRIATIONS	10,092,512	20,705,880	95,219,443	95,219,443
NET COST	(11,469,244)	16,566,660	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	6,542,290	5,358,546	2,717,235	2,717,235
Intergovernmental Revenues	7,317,336	4,431,693	39,707,760	39,707,760
Charges For Services	19,766	31,728	0	0
Miscellaneous Revenues	741,760	1,809	0	0
Other Financing Sources	30,000,000	0	9,637,113	9,637,113
TOTAL REVENUE	44,621,152	9,823,776	52,062,108	52,062,108
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	4,381,728	3,448,355	10,012,108	10,012,108
Other Charges	0	3,180,077	3,500,000	3,500,000
Capital Assets				
Land				
L12S NORRIS, APN-119391003, PARCEL ID 10-109	14,239	0	0	0
L300 PRADO DAM	0	0	38,550,000	38,550,000
L315 STUEVE, PARCEL #31-943	51,019,898	549,555	0	0
L328 ACQUISITION OF PARCEL 32-995	(843)	2,330	0	0
L333 ACQUISITION OF PARCEL 39-001	1,868	2,075	0	0
L358 ACQUISITION PARCEL-VANDER LAAN	1,029	0	0	0
L361 ACQUISITION PARCEL-VAN LOON	44,194	23,846	0	0
L362 ACQUISITION PARCEL-JMA C TRUST	306,678	247,809	0	0
L6S1 AMATO, APN -101723117, PARCEL ID 44-005	1,285	0	0	0
L6S5 WSPA LAND SWAP, APN -POR 029118108, 17, 19	1,419	0	0	0
LS01 ACQUISITION MORENO L PROPERTY	30,096	0	0	0
LS07 PROPERTY ACQUISITION PARCELS 38-011,46-0025,26-026 BOS TRUST	149,479	1,103,844	0	0
LS09 VARGAS – APN 144070013/144100043	40,849	1,281	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Land				
LS14 VANDER WEERD - APN 105625101 - 102, 105626101 -	156	0	0	0
LS15 HERITAGE CH LLC - APN - 102712138 - 139, 1027121	9,194	2,505,436	0	0
LS16 PINE STERLING PROPERTIES LLC - APN 105627101, 10	67,848	703,578	0	0
LS19 CHINO BASIN MUNICIPAL WD - APN 102709103	0	3,500	0	0
LS20 SAND CREEK MOBILE HOME PARK - APN 105703101, 105	0	3,147	0	0
LS21 WATSON LAND COMPANY - APN 105623103, 105624103	5,487	0	0	0
LS22 YOUNGS HOLDING - APN 105622103	727,413	16,538,029	0	0
LS23 MAJESTIC-AMB SOUTH CHINO II - APN 102708103	9,934	239	0	0
LS24 MAJESTIC-AMB SOUTH CHINO LLC - APN 102722103,105	1,240,052	420,471	0	0
LS25 CARSON CHINO SOUTH - APN 102720105, 102721106	1,974	0	0	0
LS26 CARSON CHINO SOUTH LLC - APN 105621104	493	0	0	0
LS31 FISHER SCIENTIFIC COMPANY, LLC - APN 105617106	5,696,856	290,926	0	0
LS34 TURNER SOUTH CHINO - APN 102712129, 102712130, 1	192,880	338,686	0	0
LS36 WESTERN RIV CO REG WASTEWATER - APN 130040004	6,930	79	0	0
LS43 CRUZ, HENRY - APN 105726302, 105726304	8,164	0	0	0
LS47 JURUPA COMM SERV DIST - APN 130060031, 152030019	18,398	197	0	0
LS52 RIVERSIDE CO REG PARK & OS APN –130040006 PID 26-004	0	6,284	0	0
LS63 MCCUNE B - APN 130781021, PARCEL #32-009	1,488,946	0	0	0
LS98 RIVER ROAD ASSOCIATION, APN 130750019, PARCEL #27-002	726	0	0	0
Total Land	61,085,642	22,741,312	38,550,000	38,550,000
Total Capital Assets	61,085,642	22,741,312	38,550,000	38,550,000
TOTAL EXPENDITURES/APPROPRIATIONS	65,467,370	29,369,744	52,062,108	52,062,108

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
NET COST	20,846,218	19,545,968	0	0

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BUDGET UNIT: 408 OC Flood Westminster East Garden Grove Flood Risk Mgmt Prj

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Other Financing Sources	0	0	2,300,000	2,300,000
TOTAL REVENUE	0	0	2,300,000	2,300,000
EXPENDITURES/APPROPRIATIONS				
Other Charges	0	0	2,300,000	2,300,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	2,300,000	2,300,000
NET COST	0	0	0	0

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BUDGET UNIT: 590 IHSS Public Authority

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	74,647	93,008	90,700	90,700
Intergovernmental Revenues	2,781,977	2,972,437	3,404,228	3,404,228
Miscellaneous Revenues	117	26	0	0
Other Financing Sources	552,500	0	700,000	700,000
TOTAL REVENUE	3,409,241	3,065,471	4,194,928	4,194,928
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	2,788,404	2,961,482	3,513,589	3,513,589
Other Charges	23,081	20,100	32,000	32,000
Other Financing Uses	0	0	6,000	6,000
Special Items	0	0	643,339	643,339
TOTAL EXPENDITURES/APPROPRIATIONS	2,811,485	2,981,582	4,194,928	4,194,928
NET COST	(597,756)	(83,889)	0	0

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	903,746	944,964	968,986	968,986
Fines, Forfeitures & Penalties	209	250	200	200
Revenue from Use of Money and Property	257,048	149,241	113,227	113,227
Intergovernmental Revenues	3,264	3,174	3,400	3,400
Miscellaneous Revenues	461	928	0	0
TOTAL REVENUE	1,164,728	1,098,557	1,085,813	1,085,813
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	769,335	455,007	1,081,813	1,081,813
Other Charges	0	3,816	4,000	4,000
Capital Assets				
Buildings and Improvements				
P520 NORTH TUSTIN - CRAWFORD CANYON PARK DEVELOPMENT	3,368,444	807,252	0	0
Total Buildings and Improvements	3,368,444	807,252	0	0
Total Capital Assets	3,368,444	807,252	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,137,779	1,266,075	1,085,813	1,085,813
NET COST	2,973,051	167,518	0	0

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BUDGET UNIT: 170 Housing Asset Fund

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	432,392	350,082	200,000	200,000
Miscellaneous Revenues	(105,948)	(91,421)	0	0
TOTAL REVENUE	326,444	258,661	200,000	200,000
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	451,550	428,519	471,444	471,444
TOTAL EXPENDITURES/APPROPRIATIONS	451,550	428,519	471,444	471,444
NET COST	125,106	169,858	271,444	271,444

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BUDGET UNIT: 405 OC Parks CSA26

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	130,387,272	136,648,667	136,130,641	136,130,641
Licenses, Permits & Franchises	392,311	219,676	247,000	247,000
Fines, Forfeitures & Penalties	150,450	106,542	134,600	134,600
Revenue from Use of Money and Property	14,586,663	15,755,099	14,210,049	14,210,049
Intergovernmental Revenues	423,873	479,068	415,000	415,000
Charges For Services	14,753,493	11,732,387	13,298,150	13,298,150
Miscellaneous Revenues	403,127	475,531	634,500	634,500
Other Financing Sources	957,412	95,833	20,000	20,000
TOTAL REVENUE	162,054,601	165,512,803	165,089,940	165,089,940
EXPENDITURES/APPROPRIATIONS				
Salaries & Benefits	44,467,984	46,338,708	47,489,872	47,489,872
Services & Supplies	77,012,975	80,923,506	108,472,705	108,472,705
Other Charges	507,871	563,948	532,166	532,166
Other Financing Uses	14,796,910	1,478,075	47,892,490	47,892,490
Capital Assets				
Equipment	384,879	616,503	598,500	598,500
Total Capital Assets	384,879	616,503	598,500	598,500
TOTAL EXPENDITURES/APPROPRIATIONS	137,170,619	129,920,740	204,985,733	204,985,733
NET COST	(24,883,982)	(35,592,063)	39,895,793	39,895,793

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BUDGET UNIT: 406 OC Parks Capital

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Revenue from Use of Money and Property	1,795,043	1,672,020	1,202,861	1,202,861
Intergovernmental Revenues	867,244	418,889	0	0
Miscellaneous Revenues	2,623	380,480	3,000	3,000
Other Financing Sources	14,000,000	0	36,786,754	36,786,754
TOTAL REVENUE	16,664,910	2,471,389	37,992,615	37,992,615
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	1,342,571	2,795,910	2,271,000	2,271,000
Capital Assets				
Buildings and Improvements				
P001 ENGINEERING CHANGE ORDERS	0	0	2,000,000	2,000,000
P100 CAPISTRANO BEACH NATURE BASED SHORELINE PROJECT ED24P100	236,360	751,172	17,400,000	17,400,000
P104 OLCO PHASE IV HVAC/EXHAUST SYSTEMS 3RD FL/ LOBBY ED24P104	18,660	153,385	0	0
P105 MISQ MAINTENANCE BLDG REMODEL PHASE 1 TEMP TRAILER ED24P105	1,065	372	0	0
P108 ARMO ROOF REPLACEMENT/REPARIS ED24P108	0	11,311	1,075,000	1,075,000
P110 HAWI WIEDER PARK PLAYGROUND RENOVATION ED24P110	1,041,890	0	0	0
P111 AKMU RETAINING WALL REPLACEMENT	0	707,927	240,000	240,000
P114 IRRE - RESTROOMS #1 & 9 - REPLACEMENT ED26P114	0	0	580,000	580,000
P136 OLCO - ROOF & SKYLIGHT REPLACEMENT - ED25P136	0	65,929	2,875,000	2,875,000
P140 SACRE - PARKING LOT & CONCESSION RESTROOMS REPL ED26P140	0	0	590,000	590,000
P142 TECR - SHELTER #2 & SHELTER - REPLACEMENT - ED25P142	0	116,254	300,000	300,000
P144 WHRA - REROOF GARAGE & INSTALL STRG SHED AT MCFADDEN RANCH	0	0	320,000	320,000
P147 EV CHARGING STATIONS - VARIOUS PARK LOCATIONS - ED25P147	0	0	200,000	200,000
P150 ALWO - VALIDO TRAIL IMPROVEMENT - ED25P150	0	43,350	640,000	640,000
P151 CABE - STORM DRAIN REPAIR - ED25P151	0	52,634	300,000	300,000

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Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
P152 IRRE - PARK ENTRY VEHICLE MOVEMENT IMPROVEMENTS ED25P152	0	152,061	2,200,000	2,200,000
P157 ONRE-OVRHD PWR LINE CONV TO UNDERGROUND AT OC BIRDS OF PREY	0	0	490,000	490,000
P170 TECR - LAKE EDGE REPAIRS ED26P170	0	0	420,000	420,000
P172 YORBA REGIONAL PARK NEW PICKLEBALL COURT	0	56,603	0	0
P176 LAGUNA NIGUEL REGIONAL PARK PICKLEBALL COURT COVERSION	0	74,900	0	0
P181 CACA - MAINTENANCE YARD BUILDING REMODEL ED26P181	0	0	260,000	260,000
P182 IRHP - FOREMAN ROW HOUSES RESTORATION PHASE 1 ED26P182	0	0	530,000	530,000
P183 STRANDS BEACH - WOODEN BOARDWALK REPLACEMENT ED26P183	0	0	1,300,000	1,300,000
P184 YORE - NEW PICKLEBALL COURT ED26P184	0	0	1,690,000	1,690,000
P186 HEHI - FRONT ENTRY REDESIGN ED26P186	0	0	555,000	555,000
P187 MISQ - SMART IRRIGATION CNTRLS SOUTHEAST PARK ED26P187	0	0	345,000	345,000
P850 YORE - RESTROOMS 2, 3, 4, 6 ED43850	322,271	156,319	0	0
P851 TRCI - RESTROOMS 1 & 2 ED43851	21,220	105,978	0	0
P867 MISQ - PARK EXPANSION PHASE I ED43867	1,618,864	709,221	0	0
P881 ALWO – WATERSHED TRAIL AND EXHIBITS P881	34,371	50,796	0	0
P892 TED CRAIG REGIONAL PARK - REPLACE RESTROOM	3,590	0	0	0
P925 CACA - RESTROOM 3 ED43113	94,051	0	0	0
PA03 LAGUNA NIGUEL REGIONAL PARK - REPLACE VARIOUS RESTROOM	22,175	88,644	0	0
PA04 MISQ- MAINTENANCE BUILDING REMODEL ED20PA04	0	34,121	460,000	460,000
PA12 IRVINE REGIONAL PARK - REPLACE PICNIC SHELTER	30,934	0	0	0
PA17 RACL - INTERPRETIVE CENTER (MUSEUM) EXPANSION ED20PA17	7,667	65,792	0	0
PA22 LANI - RESTROOM #1 REMODEL - ED24PA22	0	63,805	0	0
PB01 JOCO - BLDG A ROOF & HVAC REPLACEMENT ED21PB01	37,124	0	0	0

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Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
EXPENDITURES/APPROPRIATIONS				
Capital Assets				
Buildings and Improvements				
PB03 IRRE - IRRIGATION PUMP HOUSE REPLACEMENT ED21PB03	242,281	1,300	0	0
PB06 CACA - WEST SIDE VEGETATION DRAINAGE & SEDIMENT REMOVAL	0	0	125,000	125,000
PB08 MISQ - PARK EXPANSION PHASE II ED21PB08	7,982,512	15,615,006	300,000	300,000
PB12 WIMA PATHWAY IMPROVEMENTS ED21PB12	94,813	2,067,612	0	0
PD02 OLCO - PHASE III HVAC/EXHAUST SYSTEMS 2ND FL/ LOBBY ED23PD02	687,043	10,019	0	0
PD03 TECR - BIKE PARK FACILITY ED23PD03	0	150,451	2,950,000	2,950,000
PD04 IRRE - SITE LIGHTING REPLACEMENT ED23PD04	6,524	1,257,230	0	0
PD06 IROS - AUGUSTINE MTNC YARD NEW ELEC CONN ED23PD06	0	438,962	70,000	70,000
PD07 ROCA-NEW WATERLINE & POINT OF CONNECTION ED23PD07	0	0	290,000	290,000
Total Buildings and Improvements	12,503,415	23,001,154	38,505,000	38,505,000
Total Capital Assets	12,503,415	23,001,154	38,505,000	38,505,000
TOTAL EXPENDITURES/APPROPRIATIONS	13,845,986	25,797,064	40,776,000	40,776,000
NET COST	(2,818,924)	23,325,675	2,783,385	2,783,385

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	4,761	5,065	4,764	4,764
Fines, Forfeitures & Penalties	1	1	0	0
Revenue from Use of Money and Property	1,007	942	880	880
Intergovernmental Revenues	17	17	20	20
Charges For Services	10,427	17,998	18,052	18,052
Miscellaneous Revenues	1	0	0	0
TOTAL REVENUE	16,214	24,023	23,716	23,716
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	7,257	7,258	10,670	10,670
Other Financing Uses	10,000	13,000	13,000	13,000
TOTAL EXPENDITURES/APPROPRIATIONS	17,257	20,258	23,670	23,670
NET COST	1,043	(3,765)	(46)	(46)

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

Detail by Revenue Category and Expenditure Object (1)	2024-25 Actual (2)	2025-26 Actual (3)	2026-27 Recommended (4)	2026-27 Adopted by the Board of Supervisors (5)
REVENUE				
Taxes	37,962	39,573	40,234	40,234
Fines, Forfeitures & Penalties	9	10	0	0
Revenue from Use of Money and Property	4,257	4,880	3,607	3,607
Intergovernmental Revenues	136	132	140	140
Miscellaneous Revenues	6	1	0	0
Other Financing Sources	90,000	0	127,237	127,237
TOTAL REVENUE	132,370	44,596	171,218	171,218
EXPENDITURES/APPROPRIATIONS				
Services & Supplies	134,941	57,862	196,716	196,716
Other Charges	0	944	1,000	1,000
TOTAL EXPENDITURES/APPROPRIATIONS	134,941	58,806	197,716	197,716
NET COST	2,571	14,210	26,498	26,498