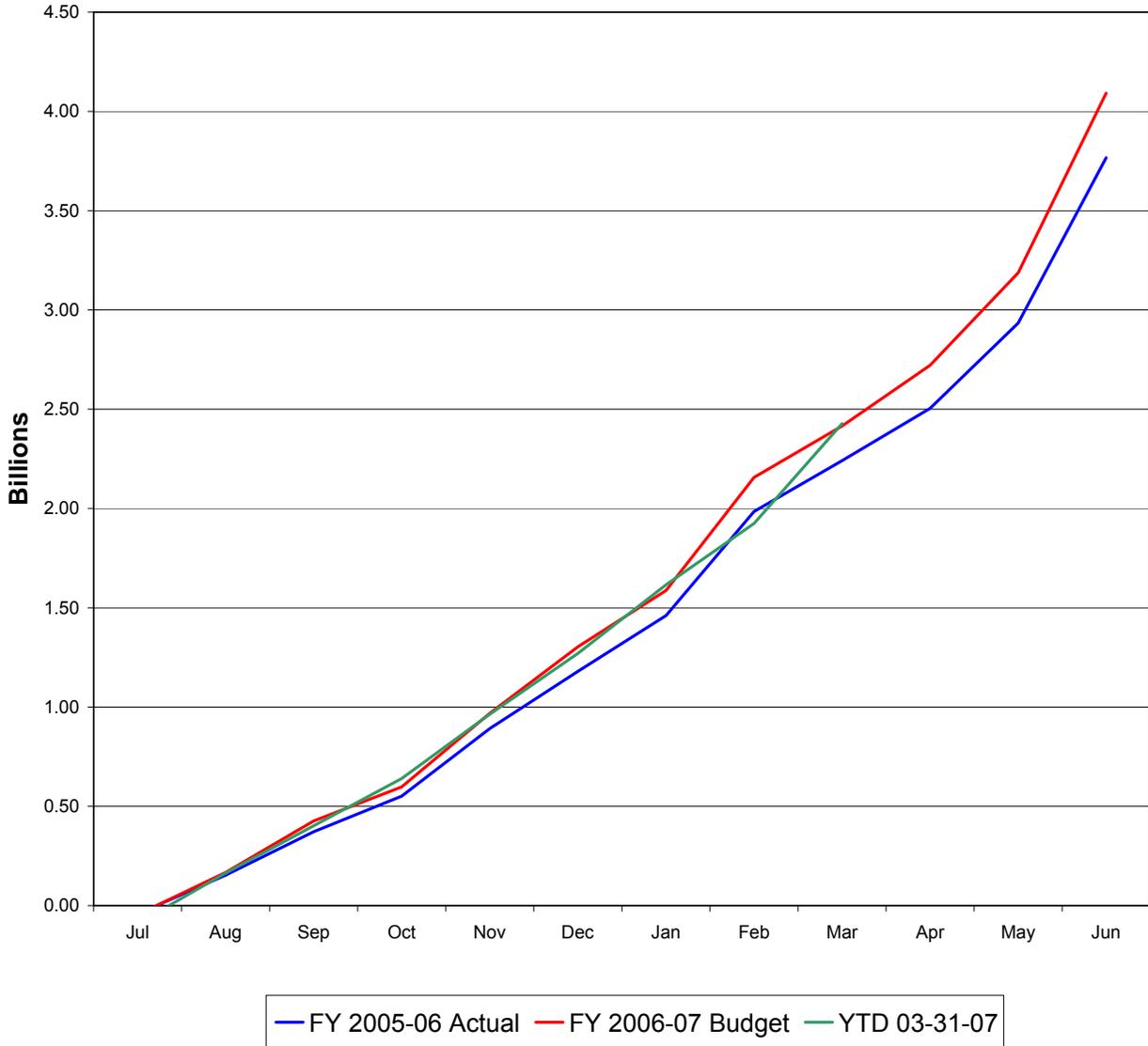


# Revenue



## TOTAL COUNTY REVENUE (Excluding FBA and Reserves)



	FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 03-31-07 Based on Prior Year Actuals	Actual as of 03-31-07	Variance Actual to Budget as of 03-31-07	Percent Variance Actual to Budget as of 03-31-07
<b>Revenue</b>	3.77	4.09	2.42	2.43	0.01	0.50%
(In Billions of Dollars)						

Source: FS17A101 Revenue Budget to Actual

**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 03-31-07 Based on Prior Year Actuals	Actual as of 03-31-07	Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*	% Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*
<b>PROGRAM I - PUBLIC PROTECTION</b>							
<b>GENERAL FUND</b>							
026	District Attorney	63,083,583	70,035,864	37,516,017	34,996,939	(2,519,078)	-6.71%
032	Emergency Management Division	495,946	1,164,724	477,987	343,506	(134,481)	-28.13%
041	Grand Jury	440	0	0	0	0	N/A
047	Sheriff Court Operations	34,875,023	41,876,203	19,630,613	17,366,551	(2,264,062)	-11.53%
055	Sheriff-Coroner Communications	3,761,072	3,940,928	3,087,315	3,026,367	(60,948)	-1.97%
057	Probation	52,158,364	50,337,054	26,025,697	30,449,246	4,423,548	17.00%
058	Public Defender	3,546,530	3,568,425	1,919,286	1,906,567	(12,719)	-0.66%
060	Sheriff-Coroner	343,779,004	401,522,563	242,608,191	221,420,646	(21,187,545)	-8.73%
073	Alternate Defense	4,832,792	5,164,500	2,504,832	2,407,537	(97,295)	-3.88%
081	Trial Courts	40,294,215	39,670,000	25,871,216	25,380,469	(490,747)	-1.90%
<b>PROGRAM I - GENERAL FUND TOTAL</b>		<b>546,826,967</b>	<b>617,280,261</b>	<b>359,641,153</b>	<b>337,297,827</b>	<b>(22,343,326)</b>	<b>-6.21%</b>
<b>NON-GENERAL FUND</b>							
103	O.C. Methamphetamine Lab Investigation Team	1,228,953	872,319	388,924	520,685	131,761	33.88%
109	County Automated Fingerprint Identification	771,625	813,000	510,790	501,522	(9,268)	-1.81%
116	Narcotic Forfeiture and Seizure	566,639	275,000	195,725	198,626	2,901	1.48%
118	Sheriff - Regional Narcotics Suppression Program	4,387,605	2,777,718	2,403,241	2,782,684	379,443	15.79%
122	Motor Vehicle Theft Task Force	2,669,664	2,728,000	2,018,942	2,018,629	(312)	-0.02%
12H	Proposition 64 - Consumer Protection	495,958	420,000	332,664	478,520	145,856	43.84%
12J	DNA Identification Fund	497,872	596,000	365,708	442,354	76,646	20.96%
132	Sheriff's Narcotics Program	813,487	565,000	523,031	152,888	(370,144)	-70.77%
134	Orange County Jail	1,609,638	1,195,000	743,331	1,064,264	320,933	43.17%
13B	Traffic Violator	680,401	570,000	409,645	553,364	143,719	35.08%
13J	Children's Waiting Room	370,234	275,000	102,465	241,964	139,499	136.14%
13P	State Criminal Alien Assistance Program (SCAAP)	7,578,636	550,000	520,091	885,966	365,874	70.35%
13R	Sheriff-Coroner Replacement & Maintenance	8,856,412	7,843,877	958,846	925,090	(33,756)	-3.52%
141	Sheriff's Substation Fee Program	118,007	6,952,679	4,401,053	104,007	(4,297,045)	-97.64%
143	Jail Commissary	7,667,325	6,807,000	4,951,884	5,586,862	634,979	12.82%
144	Inmate Welfare	6,636,941	4,648,886	1,657,980	3,179,489	1,521,508	91.77%
14B	County Public Safety Sales Tax Excess Revenue	27,331,998	2,000,000	173,919	3,493,483	3,319,565	1908.69%
14D	CAL-ID Operational Costs	46,396	30,000	18,287	40,994	22,707	124.17%
14E	CAL-ID System Costs	2,972,957	2,800,000	1,459,251	1,730,669	271,418	18.60%
14G	Sheriff's Supplemental Law Enforcement Service	1,098,405	1,261,967	1,227,454	1,310,037	82,583	6.73%
14H	DA's Supplemental Law Enforcement Service	884,729	1,040,064	1,023,890	1,036,429	12,540	1.22%
14L	Local Law Enforcement Block Grant	260	0	0	0	0	N/A
14Q	Sheriff-Coroner Construction and Facility Development	14,806,819	17,229,893	(2,173,602)	1,792,056	3,965,658	182.45%
14R	Ward Welfare	79,479	112,000	0	0	0	N/A

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 03-31-07 Based on Prior Year Actuals	Actual as of 03-31-07	Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*	% Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*
14U	Court Facilities	1,167,488	1,150,000	735,863	726,134	(9,729)	-1.32%
15N	Delta Special Revenue	22,487	6,000	3,187	17,426	14,238	446.70%
<b>PROGRAM I - NON-GENERAL FUND TOTAL</b>		<b>93,360,415</b>	<b>63,519,403</b>	<b>22,952,569</b>	<b>29,784,140</b>	<b>6,831,571</b>	<b>29.76%</b>
<b>TOTAL PROGRAM I</b>		<b>640,187,381</b>	<b>680,799,664</b>	<b>382,593,721</b>	<b>367,081,967</b>	<b>(15,511,754)</b>	<b>-4.05%</b>
<b>PROGRAM II - COMMUNITY SERVICES</b>							
<b>GENERAL FUND</b>							
012	Community Services Agency	11,087,951	11,133,158	4,588,360	4,616,531	28,171	0.61%
027	Department of Child Support Services	54,741,975	59,054,835	16,173,768	27,600,789	11,427,021	70.65%
029	Public Administrator/Public Guardian	3,038,369	2,692,944	1,901,018	1,959,223	58,205	3.06%
042	Health Care Agency	395,688,329	440,821,106	261,862,772	245,136,493	(16,726,279)	-6.39%
063	Social Services Agency	371,056,415	405,437,106	221,693,522	216,546,077	(5,147,445)	-2.32%
064	In-Home Supportive Services (IHSS)	17,463,747	20,337,995	13,936,039	10,291,849	(3,644,190)	-26.15%
065	CalWorks Family Group / Unemployed Parents	103,822,341	104,467,189	69,314,522	66,558,468	(2,756,053)	-3.98%
066	Aid to Families with Dependent Children - Foster Care	91,344,556	95,699,079	61,852,221	62,224,106	371,885	0.60%
067	Aid to Refugees	375,093	351,862	196,723	206,025	9,302	4.73%
069	General Relief	857,701	753,078	584,905	520,311	(64,594)	-11.04%
<b>PROGRAM II - GENERAL FUND TOTAL</b>		<b>1,049,476,476</b>	<b>1,140,748,352</b>	<b>652,103,850</b>	<b>635,659,872</b>	<b>(16,443,978)</b>	<b>-2.52%</b>
<b>NON-GENERAL FUND</b>							
102	Santa Ana Regional Centre Lease Conveyance	1,869,552	1,436,686	8,960	759,460	750,500	8376.02%
117	O.C. Housing Authority - Operating Reserves	814,458	445,146	292,869	600,151	307,282	104.92%
123	Dispute Resolution Program	690,912	750,000	482,737	506,866	24,130	5.00%
124	Domestic Violence Program	804,425	812,000	538,995	607,241	68,246	12.66%
12C	Child Support Program Development	5,381,966	324,890	8,661	371,697	363,036	4191.66%
12S	SSA Donations & Fees	4,408,018	952,000	747,880	939,183	191,303	25.58%
12W	Wraparound Program	21,597,109	11,017,711	0	8,137,538	8,137,538	N/A
136	Community Social Programs	7,263	0	0	0	0	N/A
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	4,489,635	3,155,628	710,988	555,758	(155,230)	-21.83%
13N	Orange County Tobacco Settlement	28,237,181	28,513,900	348,951	259,015	(89,936)	-25.77%
13S	Emergency Medical Services	6,154,413	6,630,687	3,987,481	3,559,594	(427,887)	-10.73%
13T	HCA Purpose Restricted Revenues	741,103	625,000	387,467	1,074,014	686,548	177.19%
13U	HCA Interest Bearing Purpose Restricted Revenue	703,842	465,000	268,817	577,212	308,395	114.72%
13W	HCA Realignment	3,500,000	1,000,000	1,000,000	1,000,000	0	0.00%
13X	Substance Abuse & Crime Prevention Act Fund	9,780,047	8,226,425	8,115,665	8,336,663	220,997	2.72%
13Y	Mental Health Services Act	1,109,262	25,522,200	2,381	1,140,374	1,137,993	47792.23%
13Z	Bioterrorism Center For Disease Control	3,192,252	3,965,517	1,474,827	2,044,853	570,026	38.65%

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 03-31-07 Based on Prior Year Actuals	Actual as of 03-31-07	Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*	% Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*
146	Workforce Investment Act	9,495,561	14,965,329	8,569,557	5,445,592	(3,123,966)	-36.45%
147	HGI Bio Tech Grant	55,305	989,750	739,070	145,530	(593,540)	-80.31%
14T	Facilities Development and Maintenance	4,451,890	3,126,716	2,851,828	10,144,798	7,292,970	255.73%
14W	Welfare-to-Work	2	0	0	0	0	N/A
15A	OCDA Santa Ana Heights 1993 Bond Issue	713,444	451,094	250,066	569,668	319,602	127.81%
15B	CEO Single Family Housing	1,011,763	245,000	55,610	197,466	141,856	255.09%
15E	OCDA/Santa Ana Heights 1993 Low & Moderate Income Housing	6,410	7,800	4,833	37,911	33,078	684.45%
15G	Housing and Community Services	19,536,799	38,941,969	25,323,880	11,318,879	(14,005,001)	-55.30%
15H	CalHome Program Reuse	545,008	0	0	102,707	102,707	N/A
15M	OCHA Admin Fee Reserves 2004	1	0	0	0	0	N/A
15U	Strategic Priority Affordable Housing	0	128,000	N/A	0	N/A	N/A
171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	5,062,800	6,025,373	451,408	894,758	443,350	98.22%
173	OCDA Santa Ana Heights - Surplus	1,405,787	1,220,000	383,849	772,575	388,726	101.27%
411	OCDA (NDAPP) Projects, 1992 Issue A	63,514	25,000	19,655	54,615	34,960	177.86%
412	OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	116,695	95,000	59,024	99,310	40,286	68.25%
413	OCDA (NDAPP) Projects, 1992 Issue B	50,642	12,000	8,093	44,367	36,275	448.25%
414	OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	114,400	90,000	58,876	38,645	(20,230)	-34.36%
425	OCDA Neighborhood Preservation & Development - Construction	32,871	20,000	14,731	25,515	10,783	73.20%
428	OCDA (NDAPP) - Surplus	785,970	800,000	21,557	45,577	24,020	111.43%
590	In-Home Supportive Services Public Authority	534,585	904,266	681,418	608,970	(72,448)	-10.63%
	<b>PROGRAM II - NON-GENERAL FUND TOTAL</b>	<b>137,464,885</b>	<b>161,890,087</b>	<b>57,870,134</b>	<b>61,016,502</b>	<b>3,146,368</b>	<b>5.44%</b>
	<b>TOTAL PROGRAM II</b>	<b>1,186,941,361</b>	<b>1,302,638,439</b>	<b>709,973,984</b>	<b>696,676,374</b>	<b>(13,297,610)</b>	<b>-1.87%</b>
	<b>PROGRAM III - INFRASTRUCTURE &amp; ENVIRONMENTAL RESOURCES</b>						
	<b>GENERAL FUND</b>						
034	Watershed & Coastal Resources Division	10,849,600	19,059,455	5,172,642	5,952,926	780,284	15.08%
040	Utilities	2,113,163	2,084,391	1,895,866	2,076,028	180,162	9.50%
080	Resources And Development Management Department	32,232,234	41,566,956	22,330,851	17,399,341	(4,931,511)	-22.08%
	<b>PROGRAM III - GENERAL FUND TOTAL</b>	<b>45,194,997</b>	<b>62,710,802</b>	<b>29,399,359</b>	<b>25,428,294</b>	<b>(3,971,065)</b>	<b>-13.51%</b>
	<b>NON-GENERAL FUND</b>						
106	County Tidelands - Newport Bay	3,693,908	3,596,406	2,303,401	2,831,138	527,738	22.91%
108	Dana Point Tidelands	24,662,346	31,670,900	23,004,126	20,713,044	(2,291,082)	-9.96%
113	Building and Safety	10,194,309	8,305,841	5,803,644	7,121,695	1,318,051	22.71%
114	Fish and Game Propagation	6,130	5,650	3,996	6,945	2,949	73.80%
115	Road	44,126,062	70,433,106	41,896,095	49,560,369	7,664,274	18.29%
119	Public Library - Capital	2,057,669	8,660,505	538,883	3,851,435	3,312,552	614.71%

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 03-31-07 Based on Prior Year Actuals	Actual as of 03-31-07	Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*	% Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*
120	Public Library	35,141,859	37,674,361	23,530,315	23,833,302	302,986	1.29%
128	Survey Monument Preservation	70,781	82,600	59,540	49,316	(10,225)	-17.17%
129	Off-Highway Vehicle Fees	10,072	63,400	61,158	198,458	137,300	224.50%
12K	Dana Point Marina DBW Loan Reserve	362,250	547,418	245,084	12,279	(232,806)	-94.99%
130	District Community Priorities and Projects	0	5,000,000	N/A	5,000,000	N/A	N/A
137	Parking Facilities	5,167,735	5,324,800	4,044,042	3,746,839	(297,203)	-7.35%
140	Air Quality Improvement	165,927	152,088	79,109	90,095	10,987	13.89%
148	Foothill Circulation Phasing Plan	3,402,515	14,235,415	1,623,259	421,098	(1,202,162)	-74.06%
15K	Limestone Regional Park Mitigation Endowment	12,209	8,756	5,841	10,708	4,868	83.34%
274	IWMD Corrective Action Escrow	41,183	54,000	32,887	36,476	3,589	10.91%
275	IWMD - Environmental Reserve	8,118,092	8,990,192	5,021,377	5,089,782	68,405	1.36%
277	IWMD - Rate Stabilization	5,070,755	3,100,000	317,219	899,619	582,400	183.60%
279	IWMD - Landfill Post-Closure Maintenance	3,674,447	9,462,032	5,763,845	3,231,202	(2,532,643)	-43.94%
280	Airport - Operating Enterprise	110,020,504	107,696,022	76,776,934	82,133,421	5,356,487	6.98%
281	John Wayne Airport Construction	5,030,289	116,421,280	0	15,068,709	15,068,709	N/A
283	John Wayne Airport Debt Service	21,156,939	37,767,125	34,913,050	32,376,831	(2,536,219)	-7.26%
284	Frank R. Bowerman/Bee Canyon Landfill Escrow	3,307,126	3,743,122	1,975,712	2,054,585	78,873	3.99%
285	IWMD Bankruptcy Recovery Plan	22,041,554	21,536,800	13,941,661	14,384,455	442,794	3.18%
286	Brea-Olinda Landfill Escrow	4,491,167	5,117,996	2,814,938	2,994,133	179,195	6.37%
287	Prima Deshecha Landfill Escrow	1,548,455	1,762,603	988,378	997,484	9,106	0.92%
288	Santiago Canyon Landfill Escrow	65,701	0	0	0	0	N/A
299	Integrated Waste Management Department Enterprise	111,190,357	95,955,016	61,235,758	69,002,795	7,767,037	12.68%
400	Flood Control District	76,477,126	69,893,707	43,004,238	72,436,676	29,432,437	68.44%
403	Santa Ana River Environmental Enhancement	11,903	3,000	2,061	9,196	7,135	346.18%
404	Flood Control District - Capital	8,672,457	9,055,000	5,377,824	24,495,359	19,117,535	355.49%
405	Harbors, Beaches and Parks CSA No. 26	57,653,207	69,894,545	41,341,515	40,331,311	(1,010,204)	-2.44%
406	Harbors, Beaches & Parks Capital	13,136,807	36,007,539	23,863,266	8,024,306	(15,838,960)	-66.37%
459	North Tustin Landscape & Lighting Assessment District	470,772	476,243	293,401	328,248	34,847	11.88%
468	County Service Area #13 - La Mirada	2,849	3,032	1,884	2,018	134	7.12%
475	County Service Area #20 - La Habra	11,154	9,539	5,900	9,080	3,180	53.89%
477	County Service Area #22 - East Yorba Linda	40,818	42,685	26,523	26,738	215	0.81%
<b>PROGRAM III - NON-GENERAL FUND TOTAL</b>		<b>581,307,434</b>	<b>782,752,724</b>	<b>420,896,862</b>	<b>491,379,143</b>	<b>70,482,282</b>	<b>16.75%</b>
<b>TOTAL PROGRAM III</b>		<b>626,502,430</b>	<b>845,463,526</b>	<b>450,296,221</b>	<b>516,807,437</b>	<b>66,511,216</b>	<b>14.77%</b>
<b>PROGRAM IV - GENERAL GOVERNMENT SERVICES</b>							
<b>GENERAL FUND</b>							
002	Assessor	11,950,381	7,464,357	257,791	301,212	43,421	16.84%

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

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003	Auditor-Controller	7,264,317	8,006,672	5,451,732	5,100,499	(351,233)	-6.44%
006	Board of Supervisors - 1st District	203	0	0	0	0	N/A
007	Board of Supervisors - 2nd District	3	0	0	0	0	N/A
008	Board of Supervisors - 3rd District	3	0	0	0	0	N/A
009	Board of Supervisors - 4th District	35	0	0	0	0	N/A
010	Board of Supervisors - 5th District	3	0	0	5,670	5,670	N/A
011	Clerk of the Board	157,379	164,703	47,248	84,398	37,150	78.63%
017	County Executive Office	2,093,518	2,286,797	1,421,440	1,322,069	(99,371)	-6.99%
025	County Counsel	1,785,755	1,510,000	970,712	1,179,382	208,670	21.50%
031	Registrar of Voters	2,321,042	29,385,880	19,310,828	32,912,056	13,601,227	70.43%
054	Human Resources Department	45,360	6,000	4,667	1,149	(3,518)	-75.39%
059	Clerk-Recorder	15,488,880	16,621,494	12,087,032	11,148,543	(938,490)	-7.76%
074	Treasurer-Tax Collector	9,896,743	10,187,277	6,414,101	6,009,751	(404,350)	-6.30%
079	Internal Audit	39,338	37,440	11,889	12,949	1,060	8.92%
	<b>PROGRAM IV - GENERAL FUND TOTAL</b>	<b>51,042,958</b>	<b>75,670,620</b>	<b>45,977,441</b>	<b>58,077,677</b>	<b>12,100,236</b>	<b>26.32%</b>
	<b>NON-GENERAL FUND</b>						
107	Remittance Processing Equipment Replacement	76,135	68,478	45,809	66,749	20,940	45.71%
127	Property Tax Admin State Grant	416,146	203,406	128,872	263,234	134,362	104.26%
12D	Clerk Recorder's Special Revenue Fund	4,989,315	4,927,629	3,701,443	3,071,171	(630,272)	-17.03%
12P	Assessor Property Characteristics Revenue	568,014	55,000	54,292	72,745	18,453	33.99%
135	Real Estate Development Program	399,318	389,727	308,659	345,396	36,737	11.90%
	<b>PROGRAM IV - NON-GENERAL FUND TOTAL</b>	<b>6,448,928</b>	<b>5,644,240</b>	<b>4,239,075</b>	<b>3,819,295</b>	<b>(419,780)</b>	<b>-9.90%</b>
	<b>TOTAL PROGRAM IV</b>	<b>57,491,886</b>	<b>81,314,860</b>	<b>50,216,516</b>	<b>61,896,972</b>	<b>11,680,456</b>	<b>23.26%</b>
	<b>PROGRAM V - CAPITAL IMPROVEMENTS</b>						
	<b>GENERAL FUND</b>						
036	Capital Projects	5,396,438	47,614,533	15,714,196	651,667	(15,062,528)	-95.85%
	<b>PROGRAM V - GENERAL FUND TOTAL</b>	<b>5,396,438</b>	<b>47,614,533</b>	<b>15,714,196</b>	<b>651,667</b>	<b>(15,062,528)</b>	<b>-95.85%</b>
	<b>NON-GENERAL FUND</b>						
104	Criminal Justice Facilities - Accumulative Capital Outlay	5,278,473	4,302,029	2,702,374	3,668,801	966,428	35.76%
105	Courthouse Temporary Construction	4,437,575	3,530,076	2,182,411	2,838,635	656,224	30.07%
112	County Infrastructure Project	189,933	170,000	104,815	163,293	58,478	55.79%
15L	800 MHz CCCS	2,720,654	4,385,141	3,799,014	1,678,912	(2,120,102)	-55.81%
424	Aliso Viejo CFD 88-1 (A of 1992) - Construction	214,222	200,000	119,866	187,744	67,878	56.63%
429	Arbitrage Rebate	56,856	77,000	46,946	49,512	2,565	5.46%

Source: FS17A101 Revenue Budget to Actual

\*Variance explanations are provided following this document for variances greater than 10% and \$100,000, or greater than \$1,000,000

**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 03-31-07 Based on Prior Year Actuals	Actual as of 03-31-07	Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*	% Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*
431	Special Assessment-Top of the World Improvement	2,118	0	0	1,855	1,855	N/A
480	CFD 99-1 Series A of 1999 Ladera - Construction	14,557	0	0	11,821	11,821	N/A
481	Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction	63,470	50,000	32,471	50,371	17,900	55.13%
483	Rancho Santa Margarita CFD 86-1(A) -Construction	7,326	0	0	6,503	6,503	N/A
486	Ladera CFD 2002-01 Construction	1,092,560	200,000	135,867	628,285	492,418	362.43%
497	Lomas Laguna CFD 88-2 - Construction	14,129	10,000	6,137	12,559	6,421	104.63%
498	Foothill Ranch CFD 87-4 (A) 1997 - Construction	1	0	0	0	0	N/A
510	Baker Ranch CFD 87-6 - Construction	18,965	15,000	9,207	16,848	7,642	83.00%
514	Santa Teresita CFD 87-9 - Construction	2,386	2,000	1,227	2,121	894	72.82%
522	Newport Coast AD 01-1 Construction Group 2	2,254,234	0	0	71,242	71,242	N/A
524	Assessment District 01-1 Newport Coast IV - Constructruction	177,944	80,000	55,547	98,853	43,305	77.96%
528	Mission Viejo CFD 87-3 (A of 1990) -Construction	12,486	0	0	495	495	N/A
529	CFD 2004-1 Ladera Construction	2,561,901	600,000	366,150	2,156,081	1,789,930	488.85%
531	Newport Coast AD 01-1 Construction '06 Variables	15,840,125	95,000	0	497,500	497,500	N/A
532	CFD 01-1 Ladera - Construction	338,113	155,000	94,923	209,904	114,981	121.13%
542	Santa Teresita CFD 87-9 (A of 1991) - Construction	4,282	2,000	1,202	4,017	2,815	234.09%
546	CFD 00-1 (Series A of 2000) Ladera -Construction	58,051	15,000	9,195	50,741	41,546	451.83%
550	Assessment District 92-1 Newport Ridge - Construction	15,893	2,500	2,293	13,394	11,101	484.02%
552	Assessment District 92-1 Newport Ridge (B) - Construction	110,934	100,000	68,042	97,058	29,017	42.65%
553	Foothill Ranch CFD 87-4 (A of 1994) - Construction	302,715	10,000	9,807	12,081	2,274	23.19%
554	CFD 2003-1 Ladera Construction	1,546,687	400,000	251,260	1,290,221	1,038,962	413.50%
556	Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction	2,572	2,000	1,218	2,268	1,050	86.14%
558	Coto de Caza CFD 87-8 (A of 1994) - Construction	34,979	1,000	972	2,354	1,382	142.16%
	<b>PROGRAM V - NON-GENERAL FUND TOTAL</b>	<b>37,374,142</b>	<b>14,403,746</b>	<b>10,000,945</b>	<b>13,823,468</b>	<b>3,822,523</b>	<b>38.22%</b>
	<b>TOTAL PROGRAM V</b>	<b>42,770,580</b>	<b>62,018,279</b>	<b>25,715,141</b>	<b>14,475,136</b>	<b>(11,240,005)</b>	<b>-43.71%</b>
	<b>PROGRAM VI - DEBT SERVICE</b>						
	<b>GENERAL FUND</b>						
016	2005 Lease Revenue Refunding Bonds	70,084,228	71,266,458	34,535,228	45,775,149	11,239,921	32.55%
019	Capital Acquisition Financing	5,428,717	6,064,064	1,445,535	1,239,232	(206,303)	-14.27%
021	2005 Refunding Recovery Bonds	155,650,646	300,000	299,494	123,762	(175,733)	-58.68%
022	Prepaid Pension Obligation	105,990,520	240,000,000	240,000,000	211,065,000	(28,935,000)	-12.06%
	<b>PROGRAM VI - GENERAL FUND TOTAL</b>	<b>337,154,111</b>	<b>317,630,522</b>	<b>276,280,257</b>	<b>258,203,142</b>	<b>(18,077,115)</b>	<b>-6.54%</b>
	<b>NON-GENERAL FUND</b>						
15J	Pension Obligation Bonds Debt Service	12,874,774	8,205,523	7,799,102	7,587,753	(211,350)	-2.71%
15P	Refunding Recovery Bonds	5,127,031	0	0	0	0	N/A

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 03-31-07 Based on Prior Year Actuals	Actual as of 03-31-07	Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*	% Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*
15Q	Pension Obligation Bond Amortization	23,116,257	16,000,000	0	0	0	N/A
15W	1996 Recovery Certificates of Participation (A)	129,538	40,000	24,362	114,647	90,285	370.60%
172	OCDA Debt Service (Santa Ana Heights)	10,836,311	10,491,803	8,098,019	7,064,639	(1,033,381)	-12.76%
427	OCDA (NDAPP) - Debt Service	18,518,376	16,617,418	9,094,446	12,203,523	3,109,077	34.19%
433	Golden Lantern Reassessment District 94-1 Debt Service	1,629,772	1,530,000	982,863	82,557	(900,306)	-91.60%
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	24,817,691	1,615,000	62,930	783,490	720,560	1145.02%
482	Special Mello-Roos Reserve	329,368	250,000	153,408	292,731	139,323	90.82%
484	Rancho Santa Margarita CFD 86-2 - Debt Service	1,769,714	1,745,000	1,009,972	1,027,021	17,049	1.69%
487	Ladera CFD 2002-01 Debt Service	4,148,732	4,040,000	2,210,638	2,351,195	140,557	6.36%
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	2,969,146	2,885,000	1,592,538	1,681,201	88,663	5.57%
490	Dimensions/Serrano Creek CFD 87-1 - Debt Service	938,188	725,000	514,465	515,650	1,185	0.23%
492	Mission Viejo CFD 87-3 (A) - Debt Service	4,586,355	4,510,000	2,795,838	2,878,564	82,727	2.96%
494	Aliso Viejo CFD 88-1 - Debt Service	18,075,410	17,125,000	9,972,861	9,605,899	(366,961)	-3.68%
496	Lomas Laguna CFD 88-2 - Debt Service	202,017	190,000	116,577	129,793	13,215	11.34%
501	Rancho Santa Margarita CFD 87-5(A) - Debt Service	824,306	805,000	464,738	479,391	14,653	3.15%
503	Portola Hills CFD 87-2(A) - Debt Service	2,488,461	2,250,000	1,399,206	1,333,981	(65,225)	-4.66%
505	Foothill Ranch CFD 87-4 - Debt Service	7,337,640	7,230,083	4,284,389	4,403,010	118,621	2.77%
507	Irvine Coast Assessment District 88-1 - Debt Service	5,130,137	4,560,000	2,975,983	3,607,091	631,108	21.21%
509	Rancho Santa Margarita CFD 87-5B - Debt Service	2,359,299	2,250,000	1,345,430	1,438,125	92,695	6.89%
511	Baker Ranch CFD 87-6 - Debt Service	1,153,410	950,000	531,357	528,426	(2,931)	-0.55%
513	Coto de Caza CFD 87-8 - Debt Service	2,637,679	2,550,000	1,570,333	1,666,555	96,222	6.13%
515	Santa Teresita CFD 87-9 - Debt Service	689,445	670,000	394,156	407,772	13,616	3.45%
516	Assessment Dist 01-1 Ziani Project-Debt Service	570,681	550,000	353,770	376,830	23,060	6.52%
517	Rancho Santa Margarita CFD 87-5C - Debt Service	1,367,319	1,325,000	780,646	820,220	39,575	5.07%
519	Los Alisos CFD 87-7 - Debt Service	1,809,850	1,735,000	977,248	989,065	11,818	1.21%
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	1,115,926	1,070,000	608,688	639,703	31,014	5.10%
523	Newport Coast AD 01-1 Group 2 Debt Service	9,400,766	800,000	0	535,714	535,714	N/A
525	Assessment District 01-1 Newport Coast IV - Debt Service	5,918,725	25,000	1,010	170,209	169,199	16754.05%
52T	Newport Coast AD 01-1 Conversion #1 DS	1,376,970	1,340,000	741,113	934,824	193,710	26.14%
530	CFD 2004-1 Ladera Debt Service	4,419,856	4,350,000	2,289,015	2,532,411	243,396	10.63%
533	CFD 01-1 Ladera - Debt Service	35,547,050	2,070,000	72,147	1,017,103	944,956	1309.77%
547	CFD 00-1 (Series A of 2000) Ladera -Debt Service	31,731,487	2,020,000	75,041	971,789	896,749	1195.02%
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	1,166,935	1,140,000	601,665	622,969	21,304	3.54%
551	Assessment District 92-1 Newport Ridge - Debt Service	736,400	710,000	424,374	482,494	58,120	13.70%
555	CFD 2003-1 Ladera Debt Service	3,558,827	3,425,000	1,860,741	1,918,501	57,760	3.10%
599	O. C. Special Financing Authority Debt Service	44,529,402	40,385,532	30,934,320	40,292,463	9,358,143	30.25%
	<b>PROGRAM VI - NON-GENERAL FUND TOTAL</b>	<b>295,939,252</b>	<b>168,180,359</b>	<b>97,113,387</b>	<b>112,487,308</b>	<b>15,373,921</b>	<b>15.83%</b>
	<b>TOTAL PROGRAM VI</b>	<b>633,093,362</b>	<b>485,810,881</b>	<b>373,393,645</b>	<b>370,690,451</b>	<b>(2,703,194)</b>	<b>-0.72%</b>

Source: FS17A101 Revenue Budget to Actual

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**Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 03-31-07 Based on Prior Year Actuals	Actual as of 03-31-07	Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*	% Variance Actual to Budget as of 03-31-07 Fav/(Unfav)*
<b>PROGRAM VII - INSURANCE, RESERVES &amp; MISC</b>							
<b>GENERAL FUND</b>							
004	Miscellaneous	238,840,446	292,329,455	201,526,127	181,539,525	(19,986,602)	-9.92%
056	Employee Benefits	1,119,282	1,332,471	3,154,884	2,678,806	(476,078)	-15.09%
<b>PROGRAM VII - GENERAL FUND TOTAL</b>		<b>239,959,728</b>	<b>293,661,926</b>	<b>204,681,011</b>	<b>184,218,331</b>	<b>(20,462,680)</b>	<b>-10.00%</b>
<b>NON-GENERAL FUND</b>							
13A	Litigation Reserve - Escrow Agent FTCI	7,589	3,000	1,827	6,717	4,889	267.60%
145	Revenue Neutrality	3,946,459	3,360,904	300,030	619,924	319,895	106.62%
14A	Option B Pool Participants Registered Warrants	854,236	800	0	592	592	170988.76%
14C	Class B-27 Registered Warrants	89	30,030	18,252	79	(18,173)	-99.57%
14F	Deferred Compensation Reimbursement (HR)	83,070	100,602	61,486	66,970	5,484	8.92%
14X	Tobacco Settlement	79,468	50,000	31,312	48,380	17,067	54.51%
14Y	Indemnification Reserve	47,115	25,316	15,419	41,699	26,280	170.44%
14Z	Litigation Reserve	149,364	70,000	42,633	132,193	89,560	210.07%
15S	Designated Special Revenue	5,530,289	3,032,803	0	0	0	N/A
15Z	Plan of Adjustment Available Cash	6,789,258	8,801,968	67,621	63,967	(3,653)	-5.40%
289	Information Technology Internal Service Fund	45,433,361	49,600,079	34,451,479	33,720,526	(730,953)	-2.12%
290	Health Maintenance Organization Health Plans ISF	85,090,098	84,856,304	62,652,024	62,255,287	(396,737)	-0.63%
291	Unemployment Insurance Internal Service Fund	2,059,454	1,697,450	1,219,818	1,342,171	122,353	10.03%
292	Self-Insured PPO Health Plans ISF	63,512,353	59,894,219	43,512,220	43,892,517	380,296	0.87%
293	Workers' Compensation Internal Service Fund	51,148,705	42,501,856	31,001,856	30,953,178	(48,678)	-0.16%
294	Property and Casualty Risk Internal Service Fund	24,525,507	25,270,110	7,290,645	1,119,837	(6,170,807)	-84.64%
295	Retiree Medical Internal Service Fund	18,765,287	28,533,242	19,540,292	23,737,061	4,196,769	21.48%
296	Transportation Internal Service Fund	20,459,845	22,850,395	12,273,726	12,392,242	118,516	0.97%
297	Reprographics Internal Service Fund	3,676,483	4,804,384	3,574,375	2,902,561	(671,814)	-18.80%
298	Self-Insured Benefits Internal Service Fund	3,541,048	3,598,155	2,327,951	2,397,038	69,087	2.97%
29Z	Life Insurance Internal Service Fund	3,949,173	1,028,021	936,342	697,546	(238,797)	-25.50%
<b>PROGRAM VII - NON-GENERAL FUND TOTAL</b>		<b>339,648,252</b>	<b>340,109,638</b>	<b>219,319,308</b>	<b>216,390,485</b>	<b>(2,928,823)</b>	<b>-1.34%</b>
<b>TOTAL PROGRAM VII</b>		<b>579,607,980</b>	<b>633,771,564</b>	<b>424,000,319</b>	<b>400,608,816</b>	<b>(23,391,503)</b>	<b>-5.52%</b>
<b>GENERAL FUND TOTAL</b>		<b>2,275,051,674</b>	<b>2,555,317,016</b>	<b>1,583,797,268</b>	<b>1,499,536,811</b>	<b>(84,260,457)</b>	<b>-5.32%</b>
<b>NON-GENERAL FUND TOTAL</b>		<b>1,491,543,307</b>	<b>1,536,500,197</b>	<b>832,392,279</b>	<b>928,700,341</b>	<b>96,308,062</b>	<b>11.57%</b>
<b>TOTAL ALL FUNDS</b>		<b>3,766,594,981</b>	<b>4,091,817,213</b>	<b>2,416,189,547</b>	<b>2,428,237,152</b>	<b>12,047,605</b>	<b>0.50%</b>

Source: FS17A101 Revenue Budget to Actual

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**Variance Explanations for Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		Variance Explanation
<b>PROGRAM I - PUBLIC PROTECTION</b>		
<b>GENERAL FUND</b>		
026	District Attorney	Variance is due to timing of revenue receipts compared to prior fiscal year. Variance will be reconciled by year-end.
032	Emergency Management Division	The Actual as of 3/31/07 is lower, primarily due to the delay in the realization of 1st and 2nd Quarter Nuclear Preparedness Program revenue compared to FY 2005-06.
047	Sheriff Court Operations	Invoices for Court Security for the months of January 2007 through February 2007, totaling \$5,718,953 have been processed and submitted to the Auditor-Controller and are expected to post by year-end, resulting in higher Actuals.
057	Probation	Variance is due to enhanced JJCPA (Juvenile Justice Crime Prevention Act) funding from the State and the timing of the Prop. 36 operating transfer.
060	Sheriff-Coroner	The variance calculation presented includes the impact of year-end operating transfers, prior year actual and current year planned (object 7811). The timing and actual realization of these receipts fluctuate each year based upon operations and distort the calculation. If excluded from the revenue base calculation, anticipated revenues should yield a positive variance of \$776,607 which is a balance of earlier paid grant revenues and one-time unanticipated State monies (e.g. SB90) offset by Court audit and other one-time adjustments. The \$21 million variance per the existing calculation is due to transfers-in not yet recorded.
<b>NON-GENERAL FUND</b>		
103	O.C. Methamphetamine Lab Investigation Team	The Revenue Actual as of 3/31/07 is higher, primarily due to the Meth Lab Grant reimbursements from the Office of Justice Programs being realized in a more expedient manner.
118	Sheriff - Regional Narcotics Suppression Program	The Revenue Actual as of 3/31/07 is higher due to realizing increased Interest Earnings and Federal Asset Forfeiture revenue.
12H	Proposition 64 - Consumer Protection	Variance is due to timing of revenue receipts compared to prior fiscal year. Variance will be reconciled by year-end.
132	Sheriff's Narcotics Program	The Revenue Actual as of 3/31/07 is lower due to a decrease in State and Federal Asset Forfeiture revenue.
134	Orange County Jail	The Revenue Actual as of 3/31/07 is higher than the Budget at 3/31/07 based on Prior Year Actuals due to increased Court Fines revenue, resulting in an increase in Interest Earnings as well.
13B	Traffic Violator	The Revenue Actual as of 3/31/07 is higher than the Budget at 3/31/07 based on Prior Year Actuals due to an increase in Interest Earnings as a result of an increased cash balance.
13J	Children's Waiting Room	Increased court fee collections.
13P	State Criminal Alien Assistance Program (SCAAP)	The Revenue Actual as of 3/31/07 is higher than the Budget at 3/31/07 based on Prior Year Actuals due to an increase in Interest Earnings as a result of an increased cash balance.
141	Sheriff's Substation Fee Program	The Revenue Actual as of 3/31/07 is lower due to projects deferred to future years.
143	Jail Commissary	The Revenue Actual as of 3/31/07 is higher than the Budget at 3/31/07 based on Prior Year Actuals due to revenue increase from sales to inmates with the increased inmate population as a result of the Theo Lacy Expansion.
144	Inmate Welfare	The Budget at 3/31/07 based on Prior Year Actuals is lower due to the inclusion of a FY 2004-05 Operating Transfer In year-end reversal that was posted in July 2005-06.
14B	County Public Safety Sales Tax Excess Revenue	Interest revenue is greater than anticipated due to greater than projected cash balance. This is due to savings from prior year in the Sheriff and District Attorney budgets.
14E	CAL-ID System Costs	The Revenue Actual as of 3/31/07 is higher than the Budget at 3/31/07 based on Prior Year Actuals due to an increase in the cash balance through the collection of DMV Fees resulting in an increase in the Interest Earnings.
14Q	Sheriff-Coroner Construction and Facility Development	The Budget at 3/31/07 based on Prior Year Actuals is lower, due to the inclusion of FY 2004-05 Operating Transfer In year-end reversal that was posted in July 2005-06.

**Variance Explanations for Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		Variance Explanation
<b>PROGRAM II - COMMUNITY SERVICES</b>		
<b>GENERAL FUND</b>		
027	Department of Child Support Services	Variance primarily due to the timing of the booking of revenue.
042	Health Care Agency	Realignment Vehicle License Fee (VLF) revenue for FY 2006-07 spreads to Social Services monthly rather than quarterly (no impact to final fiscal year projections). Prior year Early and Periodic Screening Diagnosis and Treatment funds are lagging due to State appropriations issues. Animal Care Services billings to cities are now based on actual costs, which affects the timing of booking revenues compared to prior years. Tobacco Settlement Revenue claims are on hold pending receipt of FY 2006-07 deposits to Fund 13N.
063	Social Services Agency	Revenue is lower in FY 2006-07 than FY 2005-06 due to: 1) transfer-in from Fund 12W for Wraparound database project will be deferred to FY 2007-08; 2) transfer-in from Fund 14T not projected to be needed; and 3) realignment revenue is being received at a slightly slower rate than in FY 2005-06.
064	In-Home Supportive Services (IHSS)	Revenue in FY 2006-07 is lower than FY 2005-06 due to a \$2.8 million payment in one-time realignment revenue for past caseload growth which booked in FY 2005-06 and is not duplicated in FY 2006-07. In addition, realignment revenue receipts have been slightly lower than budgeted.
065	CalWorks Family Group / Unemployed Parents	Actual caseloads and average grant per case are lower than projected in FY 2006-07 budget, thus, related revenues are lower.
<b>NON-GENERAL FUND</b>		
102	Santa Ana Regional Centre Lease Conveyance	Fund 102 was established as a reserve fund to be used to offset the negative cash flow which will occur at the end of the Santa Ana Regional Center lease term. Revenue received is the difference between the lease cost and the claimable amount of the lease. At the beginning of the lease this will be a varying positive amount and at the end of the lease it will be a varying negative amount.
117	O.C. Housing Authority - Operating Reserves	Greater interest earned than expected compared to previous year due to current year spending at a slower pace than previous year; receipt of approximately \$38,000 in Miscellaneous Revenue of available cash for distribution to B-13 claimants associated with County's Plan of Adjustment.
12C	Child Support Program Development	Fund 12C was created in the 2nd Quarter of FY 05-06. Variance primarily due to higher interest earnings.
12S	SSA Donations & Fees	Increase in revenues is due to the increase of revenues from Health Care Agency and Clerk-Recorder Birth Certificate fees compared to prior year.
12W	Wraparound Program	12W was not established until the 3rd quarter of FY 2005-06 to replace the Wraparound Trust Fund in accordance with GASB 34.
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	Medi-Cal Administrative Activities and Targeted Case Management funds are not paid consistently by the State from year to year.
13S	Emergency Medical Services	The timing of payments made to this fund by the State varies from year to year.
13T	HCA Purpose Restricted Revenues	Forfeitures and penalties recorded in the current fiscal year, but not in the prior fiscal year, are for a one-time court-ordered settlement.
13U	HCA Interest Bearing Purpose Restricted Revenue	This variance is due to year-to-date interest revenue that exceeds the current modified budget. An increase to the revenue budget is requested in this report.
13Y	Mental Health Services Act	This fund was created during the second half of FY 2005-06. Revenues booked to date for FY 2006-07 are interest earned on deferred revenue cash balances.
13Z	Bioterrorism Center For Disease Control	FY 2006-07 is the first full year of operation for this fund.
146	Workforce Investment Act	This variance is due to the delay of reimbursements from State and Federal revenue sources as a result of the tardiness in invoicing from contract providers. Revenues will catch up by year end and be consistent with prior year actuals. In addition, during this fiscal year, expenditures are not spent at the rate budgeted and reimbursements for these expenditures will subsequently not be received at the same rate.
147	HGI Bio Tech Grant	This fund was established during FY 05-06; initial revenues to this fund were not received nor recognized until mid fiscal year FY 05-06 (January 2006). Also, for this current fiscal year, since expenditures were not spent at the rate budgeted, revenues or reimbursements for these expenditures will subsequently not be received.

Source: County agencies/departments

**Variance Explanations for Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		Variance Explanation
14T	Facilities Development and Maintenance	A larger portion of realignment revenue is being booked into this fund than originally budgeted or received in prior years. These funds will be used to fund future years costs associated with the In-Home Supportive Services program, as well as, facility development projects.
15A	OCDA Santa Ana Heights 1993 Bond Issue	Receipt of approximately \$129,000 in Miscellaneous revenue of available cash for distribution to B-13 claimants associated with County's Plan of Adjustment; increased interest income than previous year and FY 06-07 budget.
15B	CEO Single Family Housing	Variance is due to \$144K more cash available for distribution in the first quarter from B-13 claims.
15G	Housing and Community Services	Housing & Community Services budgets as if all State and Federal revenues will be expended during the fiscal year; however, the affordable housing projects and certain Community Development Block Grant (CDBG) projects are multi-year and will not be completed during the fiscal year; therefore, there will be relatively minimal revenues and at the same time no corresponding expenditures will be incurred until the project is completed.
171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	Actual revenues from accruals from Funds 172 and 427 were received earlier this fiscal year than previous fiscal year.
173	OCDA Santa Ana Heights - Surplus	Sale of land of approximately \$151,000 in second quarter FY 2006-2007; receipt of approximately \$35,000 in Miscellaneous revenue of available cash for distribution to B-13 claimants associated with County's Plan of Adjustment; budgeted transfer-in of \$700,000 from Fund 172 was received earlier this fiscal year than in prior year.
<b>PROGRAM III - INFRASTRUCTURE &amp; ENVIRONMENTAL RESOURCES</b>		
<b>GENERAL FUND</b>		
034	Watershed & Coastal Resources Division	Watershed recognized \$2.0M NPDES (National Pollutant Discharge Elimination System) revenue in March in addition to the \$700K recognized earlier in FY 07-08. This is ahead of last years revenue recognition for NPDES. The Upper Newport Bay Restoration Project recognized grant revenue of \$1.8M through March which is \$700K higher than the prior year.
080	Resources And Development Management Department	Variance is due primarily to: revenue from Charges for Services provided to RDMD Agency budgets is lower than anticipated due to lower reimbursable indirect charges and less direct billable hours; revenue is only recovered if reimbursable costs are expended. Note: percentage of FY 06/07 Budget to Actual for March 2007 is 41% which is consistent with the FY 05/06 Budget to Actual for March 2006 of 42%.
<b>NON-GENERAL FUND</b>		
106	County Tidelands - Newport Bay	Actual interest and Park and Recreation Fees through March approximately equals FY 06-07 totals. Actual docking permits are seven times higher because of a more aggressive collection of dock fees.
108	Dana Point Tidelands	The Department expects to receive the California Department of Boating and Waterways grant reimbursement for the Dana Point Harbor launch ramp refurbishment project late in fiscal year 2006-2007. This reimbursement is not yet reflected in the actuals for comparison.
113	Building and Safety	In the 4th Quarter of FY05/06, the Board approved three Building Plan Check Consulting firms to provide services to Planning & Development Services during peak workload periods and extended employee absences. This variance is primarily due to additional revenues collected to offset the work completed by these Plan Check consultants, who are working to reduce a current backlog. In addition, the new Time & Materials Ordinance 07-002, with increased billing rates, was approved by the Board of Supervisors on 01/09/2007 and implemented on 02/13/2007.
115	Road	Unanticipated one time State construction City Grant Revenue of \$3.1 million, higher interest earnings, and Orange County Transportation Authority project revenue higher than anticipated \$4.8 million.
119	Public Library - Capital	Variance is primarily due to \$3.6M loan for Library Headquarters transferred from General Fund to Fund 119.
129	Off-Highway Vehicle Fees	State revenue for FY 05-06 and FY 06-07 were both posted this fiscal year.
12K	Dana Point Marina DBW Loan Reserve	Fund 12K is a reserve fund required by the California Department of Boating and Waterways loan documents. The operating transfer from Fund 108 to Fund 12K will not occur until fiscal year end.
148	Foothill Circulation Phasing Plan	Lower activity in the fund occurred during this review period which resulted in lower revenue reimbursements.
277	IWMD - Rate Stabilization	The favorable revenue variance is due to higher projected interest earnings than budgeted.

Source: County agencies/departments

**Variance Explanations for Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		Variance Explanation
279	IWMD - Landfill Post-Closure Maintenance	Transaction to record operating transfers in from Fund 299 to Fund 279 will not occur until the fourth quarter of the fiscal year.
280	Airport - Operating Enterprise	Variance is due to timing differences on prepaid airline rents and grant revenues received earlier in the year, compared to year-to-date receipts as of 12/31/05.
281	John Wayne Airport Construction	Favorable variance of \$15M is attributable to the fact that Fund 281 did not exist during the third quarter of FY 05-06. This fund was opened in the last quarter of FY 05-06 to account for capital projects related to the Settlement Agreement Implementation Plan (SAIP). No quarterly comparisons with prior year revenues will be possible until the fourth quarter of FY 06-07.
283	John Wayne Airport Debt Service	Unfavorable variance is the result of the fact that prior to FY 06-07, most of the revenue in this fund consisted of operating transfers that were recorded only in July and January. These operating transfers are made in order to provide cash to make semi-annual debt service payments. In early FY 06-07, the Passenger Facility Charge--a new revenue source, became effective. This revenue is recorded uniformly throughout the year. By the end of FY 06-07, there should be no substantial revenue variance in this fund.
299	Integrated Waste Management Department Enterprise	The favorable revenue variance is due to higher projected sanitation services revenue than was budgeted. Self haul tonnage was not budgeted. \$19 per ton revenue being received on self haul tonnage. Also projecting higher interest earnings on Fund 299 balance than was budgeted.
400	Flood Control District	Higher than anticipated tax (\$5 million) and interest (\$2 million) revenue, \$16.3 million revenue from the sale of the Katella Yard, and one time project revenue of \$800,000 from HBP resulted in high revenue receipts.
404	Flood Control District - Capital	Unanticipated State subvention (\$15 million) and unanticipated revenue from Green River Golf Course (\$2 million) was received in FY 06-07 resulting in higher than budgeted revenue.
405	Harbors, Beaches and Parks CSA No. 26	Total accrual reversals in July higher in FY 06-07 by \$2.6M. Most revenue accounts in are either even with last years performance or ahead.
406	Harbors, Beaches & Parks Capital	This fund did not exist for the first seven months last year, thus, an accurate comparison to last fiscal year cannot be made.
<b>PROGRAM IV - GENERAL GOVERNMENT SERVICES</b>		
<b>GENERAL FUND</b>		
025	County Counsel	County Counsel revenue fluctuates widely from month to month based on the needs of our clients. We anticipate that revenue will be realized above the budgeted amount. The increased revenue will be received for additional legal services requests from multiple client agencies and departments.
031	Registrar of Voters	Higher than anticipated revenue from 11/7/06 General Election and several unplanned elections.
<b>NON-GENERAL FUND</b>		
127	Property Tax Admin State Grant	Commingled interest earned was better than anticipated.
12D	Clerk Recorder's Special Revenue Fund	Variance due to lower property recordings.
<b>PROGRAM V - CAPITAL IMPROVEMENTS</b>		
<b>GENERAL FUND</b>		
036	Capital Projects	The unfavorable variance is due to the Cogeneration at the Central Utility Facility project. Bond proceeds of \$33.5M have been received for the Cogeneration project and have been deposited in Fund 835. Due to project timing and the inability to be reimbursed for encumbrances, it is now anticipated that \$14.5M will be encumbered in FY 06-07 but only \$3.7M will be reimbursed in FY 06-07. Full construction costs will be recovered from Fund 835, but revenue will be received in FY 07-08 and FY 08-09.

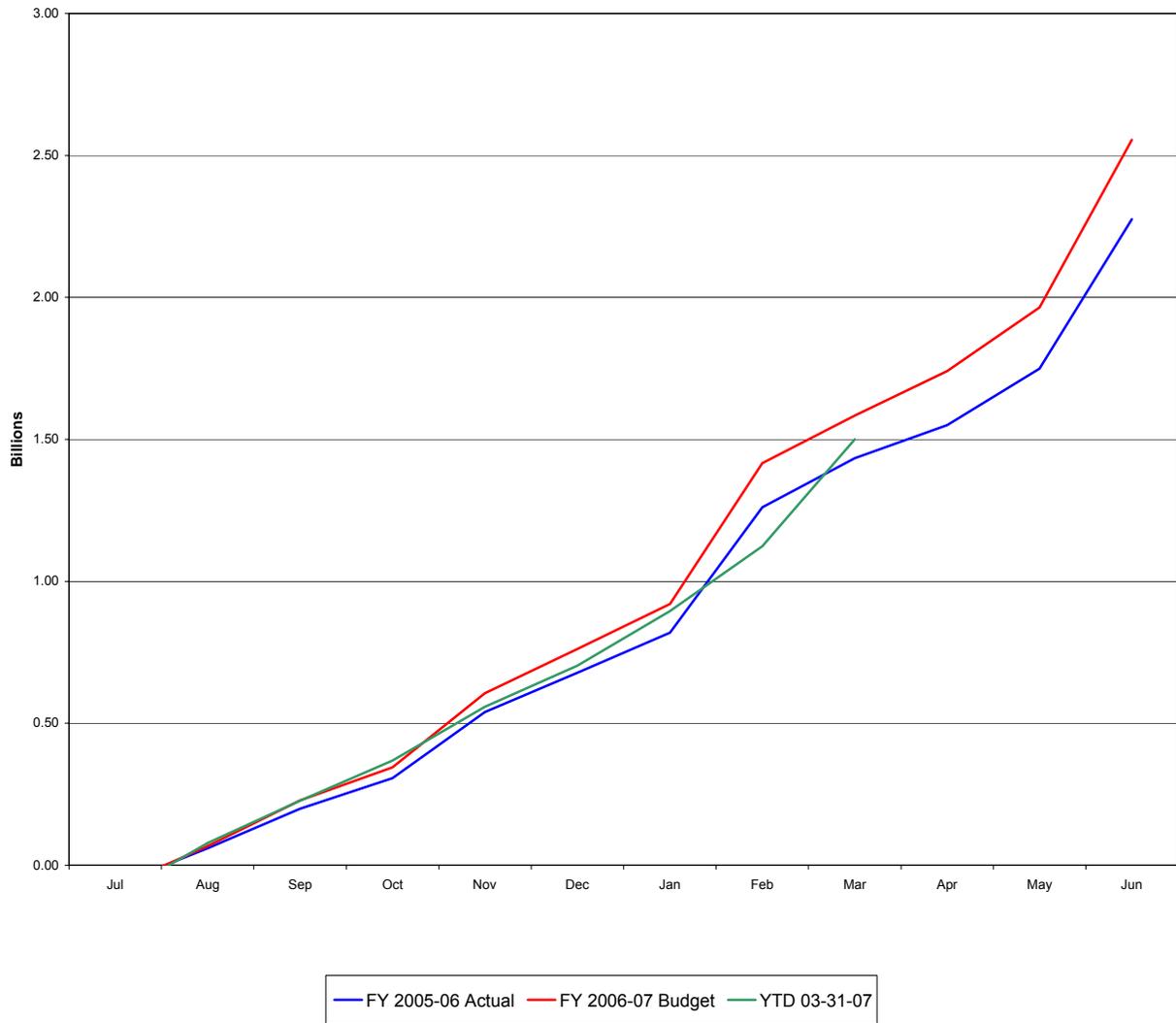
**Variance Explanations for Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		Variance Explanation
<b>NON-GENERAL FUND</b>		
104	Criminal Justice Facilities - Accumulative Capital Outlay	The favorable revenue variance is due to increased revenue from Court fines, fees, and penalties. The revenue is also higher due to the \$570K reimbursement from IWMD for Forensic Science Building Debt Service payment in 3rd Quarter FY 06-07 vs. only 68% of this reimbursement was received in 3rd Quarter FY 05-06.
105	Courthouse Temporary Construction	Favorable revenue variance is due to increased revenue from Court fines, fees and penalties.
15L	800 MHz CCCS	Unfavorable revenue variance is primarily due to higher revenue received in FY 2005-06 from 2004 Homeland Security Grant, Urban Areas Security Initiative Grant , and Community Oriented Policing Services (COPS) grants. In addition, FY 2006-07 Budget includes a \$2.1M General Fund Commitment for 800 MHz Backbone Cost Sharing, in which the expenditure has been delayed to FY 2007-08.
486	Ladera CFD 2002-01 Construction	Construction spending has slowed causing higher than anticipated interest earnings on remaining proceeds.
529	CFD 2004-1 Ladera Construction	Construction spending has slowed causing higher than anticipated interest earnings on remaining proceeds.
532	CFD 01-1 Ladera - Construction	Interest earnings were higher than anticipated due to slower construction spending in the first half of the fiscal year.
554	CFD 2003-1 Ladera Construction	Construction spending has slowed causing higher than anticipated interest earnings on remaining proceeds.
<b>PROGRAM VI - DEBT SERVICE</b>		
<b>GENERAL FUND</b>		
016	2005 Lease Revenue Refunding Bonds	Variance due to timing difference of two transactions: 96 COPS refunding transaction recorded in the 4th quarter of last fiscal year and March 2006 Sales and Use tax was not recorded until April of 2006.
019	Capital Acquisition Financing	This fund receives reimbursement for debt service paid from the Courthouse Temporary Construction and Parking Facilities Fund. Current year reimbursement is consistent with last year. The variance is due to the fund not receiving the budgeted reimbursement by last year's fiscal year end.
021	2005 Refunding Recovery Bonds	Variance due to prior year refunding proceeds for 95 Recovery Bonds included in agency activity.
022	Prepaid Pension Obligation	This agency includes both activity for 2006 pension bonds and 2007 pension bonds. 2006 bonds included employer Unfunded Accrued Actuarial Liability (UAAL). 2007 bonds included both employer UAAL and Normal Costs.
<b>NON-GENERAL FUND</b>		
172	OCDA Debt Service (Santa Ana Heights)	Unsecured property tax revenue lower than anticipated.
427	OCDA (NDAPP) - Debt Service	Secured property tax revenue higher than anticipated.
433	Golden Lantern Reassessment District 94-1 Debt Service	This district's final debt service was moved up a year to September 2006. As a result, no taxes needed to be assessed and revenue is substantially less than budgeted.
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	Variance due to refunding proceeds received last fiscal year.
482	Special Mello-Roos Reserve	There was no bond refundings to utilize these funds which caused these excess funds to earn higher than anticipated interest.
507	Irvine Coast Assessment District 88-1 - Debt Service	Interest earnings were higher than anticipated.
525	Assessment District 01-1 Newport Coast IV - Debt Service	Variance due to \$5.9 million receipt of bond proceeds through refunding last year.
52T	Newport Coast AD 01-1 Conversion #1 DS	Tax collection receipts are occurring earlier than last year.
530	CFD 2004-1 Ladera Debt Service	Interest earnings are higher than anticipated.
533	CFD 01-1 Ladera - Debt Service	Variance due to receipt of refunding bond proceeds last year.
547	CFD 00-1 (Series A of 2000) Ladera -Debt Service	Variance due to receipt of refunding bond proceeds last year.
599	O. C. Special Financing Authority Debt Service	Penalties and costs on delinquent taxes collected as part of the Teeter program greater than anticipated at this point in the year.

**Variance Explanations for Total County Revenue by Fund/Agency  
(Excluding FBA and Reserves)**

		Variance Explanation
<b>PROGRAM VII - INSURANCE, RESERVES &amp; MISC</b>		
<b>GENERAL FUND</b>		
004	Miscellaneous	The negative variance is primarily due to delayed processing of bi-weekly retirement Journal Vouchers (JV). The JVs for Pay Periods 5 and 6 were processed late. In addition, revenue associated with the County's Retiree Medical program has been diverted to flow directly to Fund 295 until the official trusts are established. SB 90 reimbursements receipts were also higher during the previous year.
056	Employee Benefits	The variance is partially due to a change in accounting methodology. Revenue associated with staff support for CAPS and AHRS is now being cost applied rather than collected as revenue. The remaining variance is due to the Wellness Program. Revenue and appropriation funding for the entire fiscal year is included in FY 06-07 budget. The program has not yet been implemented. Vendor contract awaiting Board approval. The revenue shortage is being offset by expenditure savings. The Wellness Program will be transferred to Fund 298 during the 3rd quarter, eliminating the majority of this variance.
<b>NON-GENERAL FUND</b>		
145	Revenue Neutrality	The positive variance is generated from increased interest revenue due to higher Treasurer yields and a larger cash balance when compared to the prior fiscal year.
291	Unemployment Insurance Internal Service Fund	Unemployment revenue rate is .0012 of payroll. Salary increases have resulted in higher revenue than budgeted.
294	Property and Casualty Risk Internal Service Fund	The variance is due to one-time insurance recoveries and reimbursement from Integrated Waste Management for a liability settlement in FY05/06.
295	Retiree Medical Internal Service Fund	In August and September 05, funding from ISF 295 was used rather than funding from the RMBR (Retiree Medical Benefit Reserve) fund per Board direction. In FY 06-07 funding from RMBR is being transferred into ISF 295 and is creating an increase in revenue when compared to the trend of last fiscal year. In addition as part of the Retiree Medical restructuring, the County contribution has increased from 1% to 3.5%. The additional 2.5% is now being collected in Fund 295.
297	Reprographics Internal Service Fund	Significant encumbrances for equipment leases were processed early in the fiscal year as opposed to last fiscal year (lease revenue offset is recovered in arrears after actual expenditures are processed).
29Z	Life Insurance Internal Service Fund	The Revenue and fund balance variance was created due to the conversion of Trust Fund 300, Agency 304 to ISF 29Z in Fiscal Year 2005-06. When Fund 29Z was established, \$2.9 million was transferred from Trust Fund 300, Agency 304 to the ISF 29Z. The actuals in FY 06-07 only include the premium revenue.

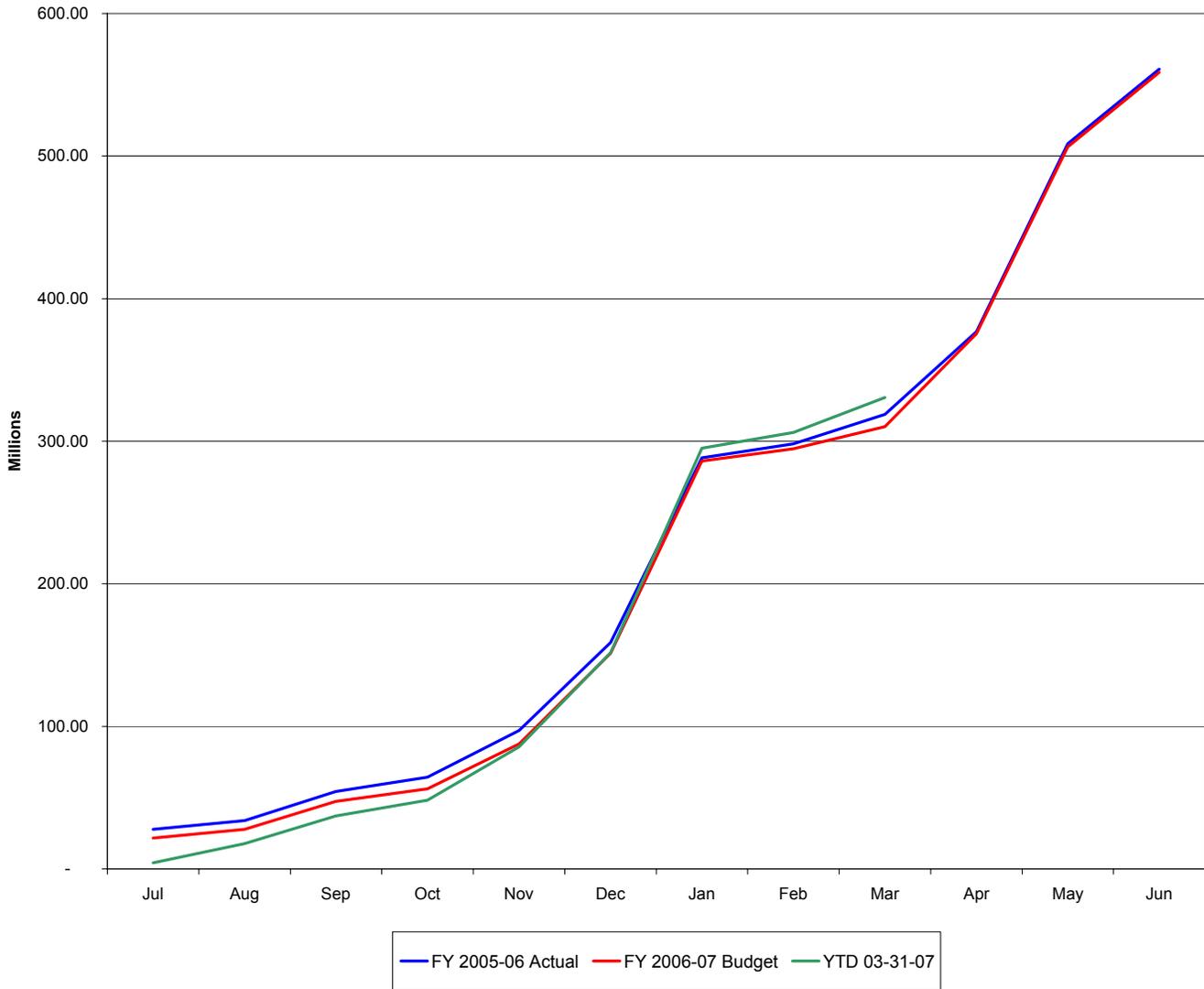
## GENERAL FUND REVENUE



Revenue	FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 03-31-07 Based on Prior Year Actuals	Actual as of 03-31-07	Variance Actual to Budget as of 03-31-07	Percent Variance Actual to Budget as of 03-31-07
	2.28	2.56	1.58	1.50	(0.08)	-5.32%
(In Billions of Dollars)						

Source: FS17A101 Revenue Budget to Actual

# GENERAL PURPOSE REVENUE

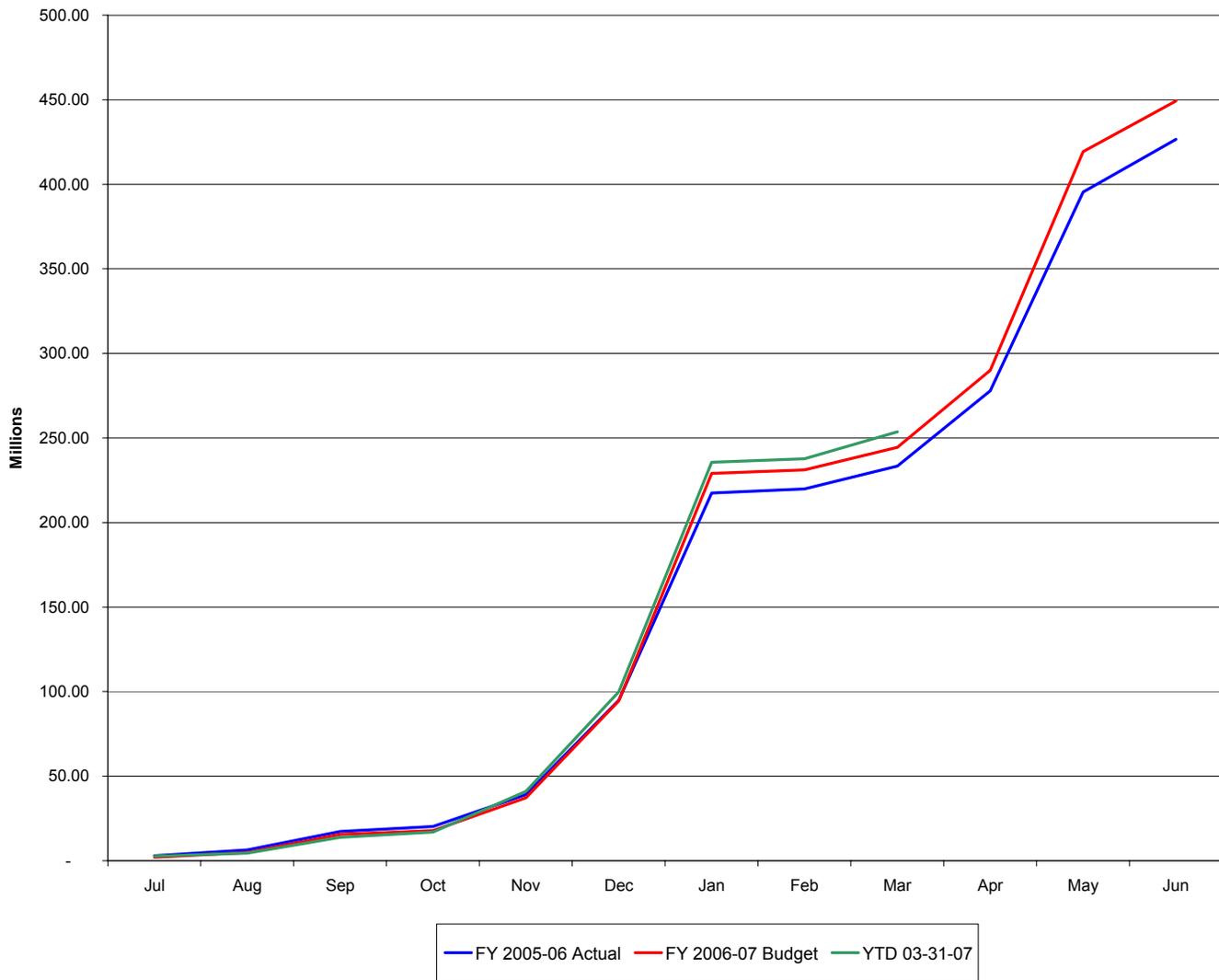


Source	FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 03-31-07 Based on Prior Year Actuals	Actual as of 03-31-07	Variance Actual to Budget as of 03-31-07	Percent Variance Actual to Budget as of 03-31-07
Property Taxes	426.60	449.28	244.37	253.61	9.24	3.78%
Vehicle License Fees (VLF)	78.66	59.51	39.50	40.30	0.80	2.02%
Interest	14.43	14.66	8.12	13.69	5.57	68.56%
Miscellaneous Revenue	16.89	13.88	11.11	11.58	0.47	4.23%
Property Tax Administration	6.89	8.81	0.00	0.00	0.00	N/A
Operating Transfers	5.80	1.21	1.12	2.84	1.73	154.68%
Sales and Other Tax	9.57	9.25	5.53	7.95	2.41	43.56%
Franchises, Rents, Concessions	2.13	2.09	0.56	0.70	0.14	24.43%
<b>Total</b>	<b>560.97</b>	<b>558.69</b>	<b>310.31</b>	<b>330.67</b>	<b>20.35</b>	<b>6.56%</b>

(In Millions of Dollars)

Source: FS17A101 Revenue Budget to Actual

# PROPERTY TAX REVENUE

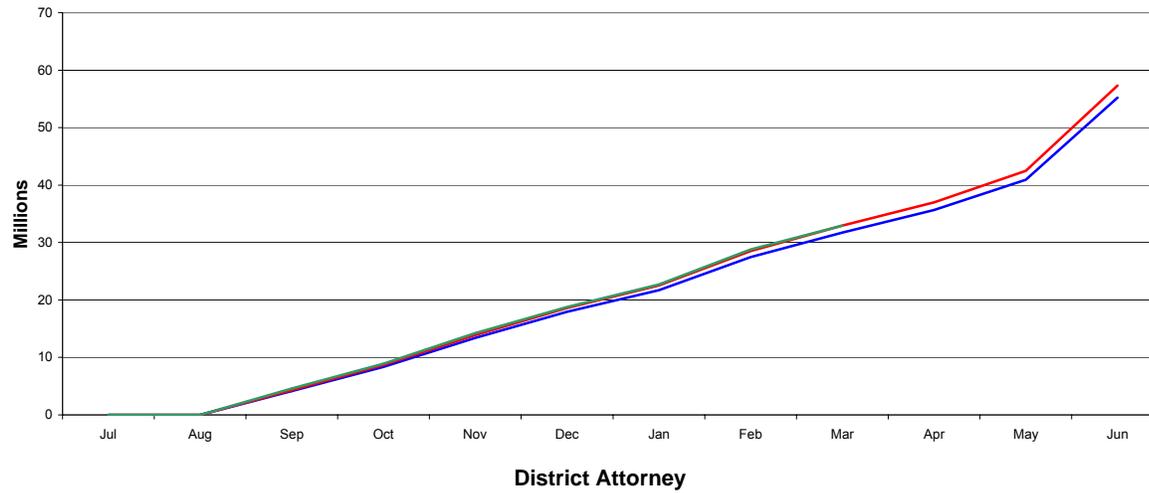
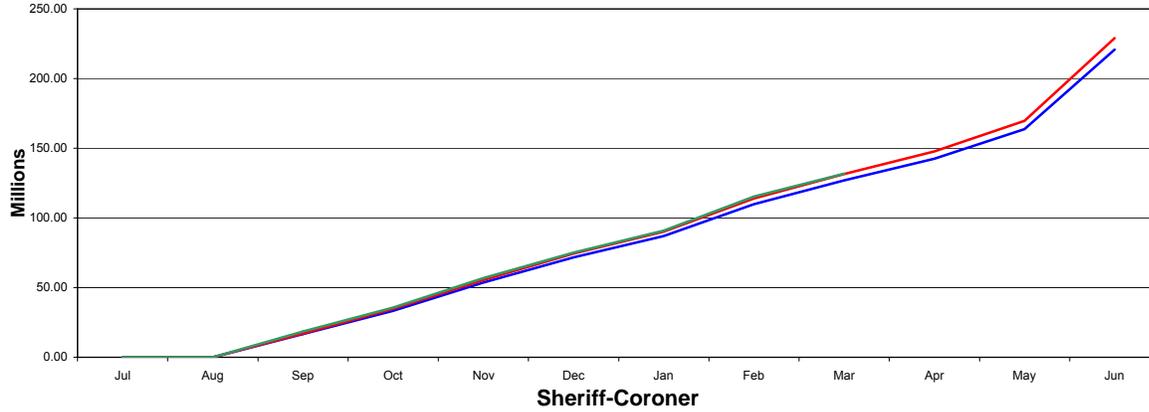


Source	FY 2005-06	FY 2006-07	Budget	Actual	Variance	Percent Variance
	Actual	Current Modified Budget	at 03-31-07 Based on Prior Year Actuals		Actual to Budget as of 03-31-07	Actual to Budget as of 03-31-07
Secured (6210)	165.37	172.91	104.93	109.75	4.82	4.60%
Unsecured (6220)	7.00	7.59	7.82	7.72	(0.09)	-1.16%
Prior Year Secured (6230)	0.21	0.32	0.32	0.30	(0.02)	-5.70%
Prior Year Unsecured (6240)	0.11	0.09	0.00	0.00	0.00	N/A
Prop Tax-VLF Comp Fund (6260)	175.91	198.99	99.49	103.47	3.97	3.99%
Supplemental (6280)	25.12	24.89	6.37	5.08	(1.30)	-20.33%
Prior Year Supplemental (6300)	0.24	0.16	0.00	0.00	0.00	N/A
Homeowners Net Prop Tax (6690)	1.88	1.85	0.92	0.96	0.04	3.80%
Penalties (6540)	22.85	22.09	9.78	10.64	0.85	8.71%
Property Transfer Tax (6290-59)	27.90	20.40	14.73	15.69	0.96	6.52%
<b>Total</b>	<b>426.60</b>	<b>449.28</b>	<b>244.37</b>	<b>253.61</b>	<b>9.24</b>	<b>3.78%</b>

(In Millions of Dollars)

Source: FS17A101 Revenue Budget to Actual

## PROPOSITION 172 PUBLIC SAFETY SALES TAX REVENUE



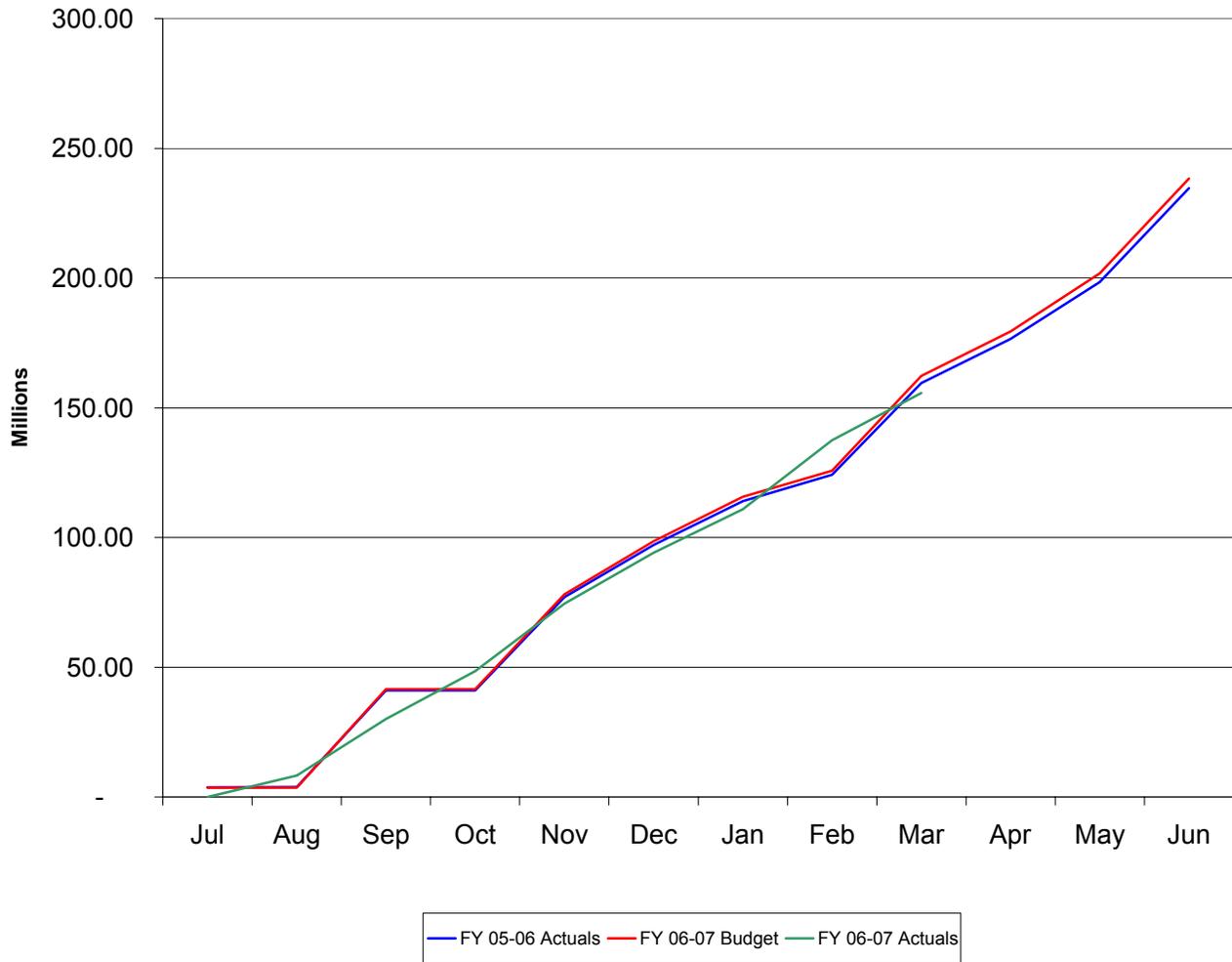
Agency	FY 2005-06	FY 2006-07	Budget	Actual	Variance	Percent Variance
	Actual	Current Modified Budget	at 03-31-07 Based on Prior Year Actuals	as of 03-31-07	Actual to Budget as of 03-31-07	Actual to Budget as of 03-31-07
Sheriff-Coroner (060)	220.85	228.99	131.59	131.76	0.17	0.13%
District Attorney (026)	55.21	57.31	32.93	32.94	0.01	0.02%
	<b>276.06</b>	<b>286.30</b>	<b>164.52</b>	<b>164.70</b>	<b>0.18</b>	<b>0.11%</b>

(In Millions of Dollars)

**Notes:**

1. Actual YTD as of 03-31-07 reflects sales for the period May 2006 through January 2007.
2. Actual YTD as of 03-31-07 reflects revenue received from the State via Trust Fund 212, Public Safety Augmentation.

## Health and Welfare Realignment Revenue

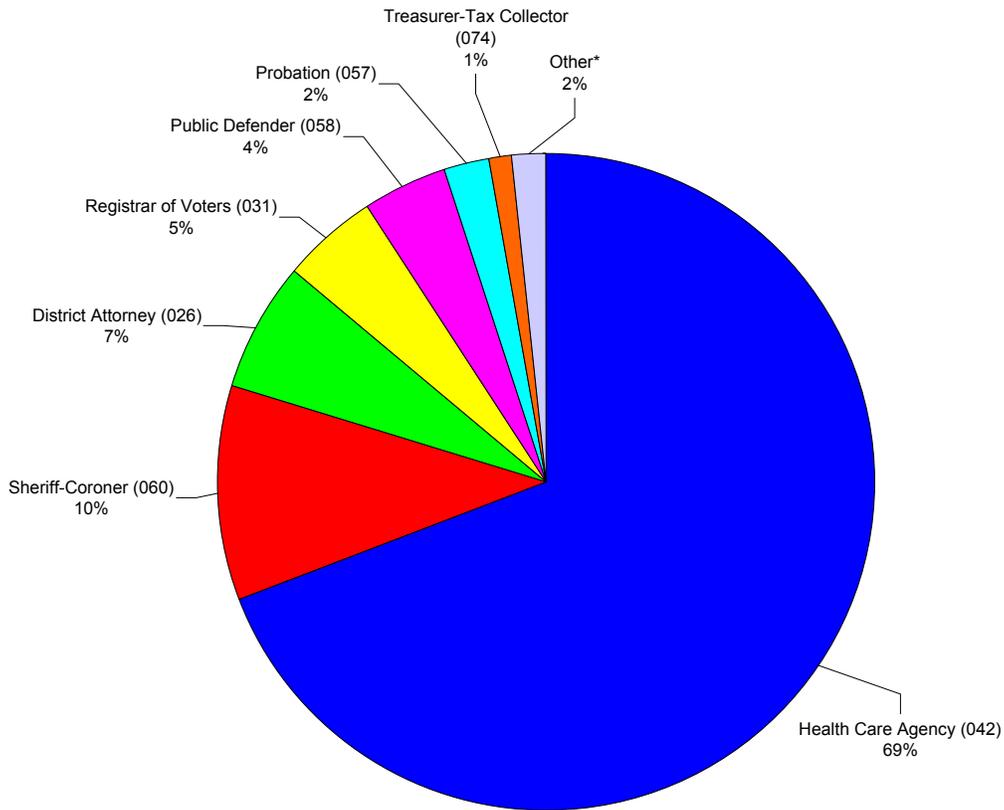


Agency	FY 2005-06 Actual	FY 2006-07 Current Modified Budget	Budget at 03-31-07 Based on Prior Year Actuals	Actual as of 03-31-07	Variance Actual to Budget as of 03-31-07	Percent Variance Actual to Budget as of 03-31-07
Health Services (042)	92.65	97.77	73.94	65.00	(8.94)	-12.10%
Mental Health Services (042)	72.20	74.71	44.24	48.38	4.14	9.35%
Social Services (063/064/066/14T)	66.60	62.73	42.15	40.44	(1.71)	-4.06%
Probation (057)	3.13	3.13	1.92	1.86	(0.06)	-3.20%
	<b>234.59</b>	<b>238.34</b>	<b>162.26</b>	<b>155.68</b>	<b>(6.58)</b>	<b>-4.06%</b>

(In Millions of Dollars)

NOTE: Variance is due to timing of revenue receipts compared to last fiscal year. It is anticipated that actuals by year-end will be close to budget.

## SB90 Revenue Owed to the County



Fiscal Year	Health Care Agency (042)*	Sheriff-Coroner (060)	District Attorney (026)	Registrar of Voters (031)	Public Defender (058)	Probation (057)	Treasurer-Tax Collector (074)	Other**	Total by Fiscal Year
94/95	0	146,046	243,569	0	0	28,353	0	0	417,968
95/96	0	203,413	198,859	0	0	17,827	0	0	420,099
96/97	0	428,041	308,784	0	0	49,190	22,496	0	808,511
97/98	54,624	595,968	233,674	0	14,074	46,569	41,910	13,450	1,000,269
98/99	66,375	527,822	204,436	0	0	44,418	41,853	25,977	910,881
99/00	3,712,089	657,596	173,953	26,176	17,950	39,968	48,833	19,954	4,696,519
00/01	(1,314,963)	621,847	429,245	407,937	(11,731)	30,571	59,787	121,145	343,838
01/02	12,098,333	854,843	338,102	477,782	525,526	73,128	45,765	185,537	14,599,016
02/03	22,000,461	1,590,375	934,510	715,319	924,772	320,088	490,247	293,618	27,269,390
03/04	7,031,301	628,662	855,103	1,029,853	812,607	372,656	20,316	247,733	10,998,231
04/05	68,462	481,614	19,258	4,275	23,604	89,934	0	128,333	815,480
05/06***	1,810,507	146,080	409,158	303,274	557,298	245,081	19,342	45,957	3,536,697
<b>Total by Department</b>	<b>45,527,189</b>	<b>6,882,307</b>	<b>4,348,651</b>	<b>2,964,616</b>	<b>2,864,100</b>	<b>1,357,783</b>	<b>790,549</b>	<b>1,081,704</b>	<b>65,816,899</b>

\* Amounts for FYs 99-00 through 02-03 include adjustments to remove costs associated with HCA's claims for the Handicapped and Disabled Students Mandate (CH 1747/84), which were disallowed in the State Controller's audit. The total disallowed amount is \$7.3 million.

\*\* Includes Alternate Defense, Auditor-Controller, Resources & Development Management Department, Public Administrator/Guardian, Clerk of the Board, County Executive Office, County Counsel, Internal Audit, John Wayne Airport, Integrated Waste Management Department, Orange County Public Library, Office of Protocol, and Emergency Management

\*\*\* 05/06 Amounts are estimates

Source: Auditor-Controller, SB90 Payments Owed to the County of Orange as of June 2006