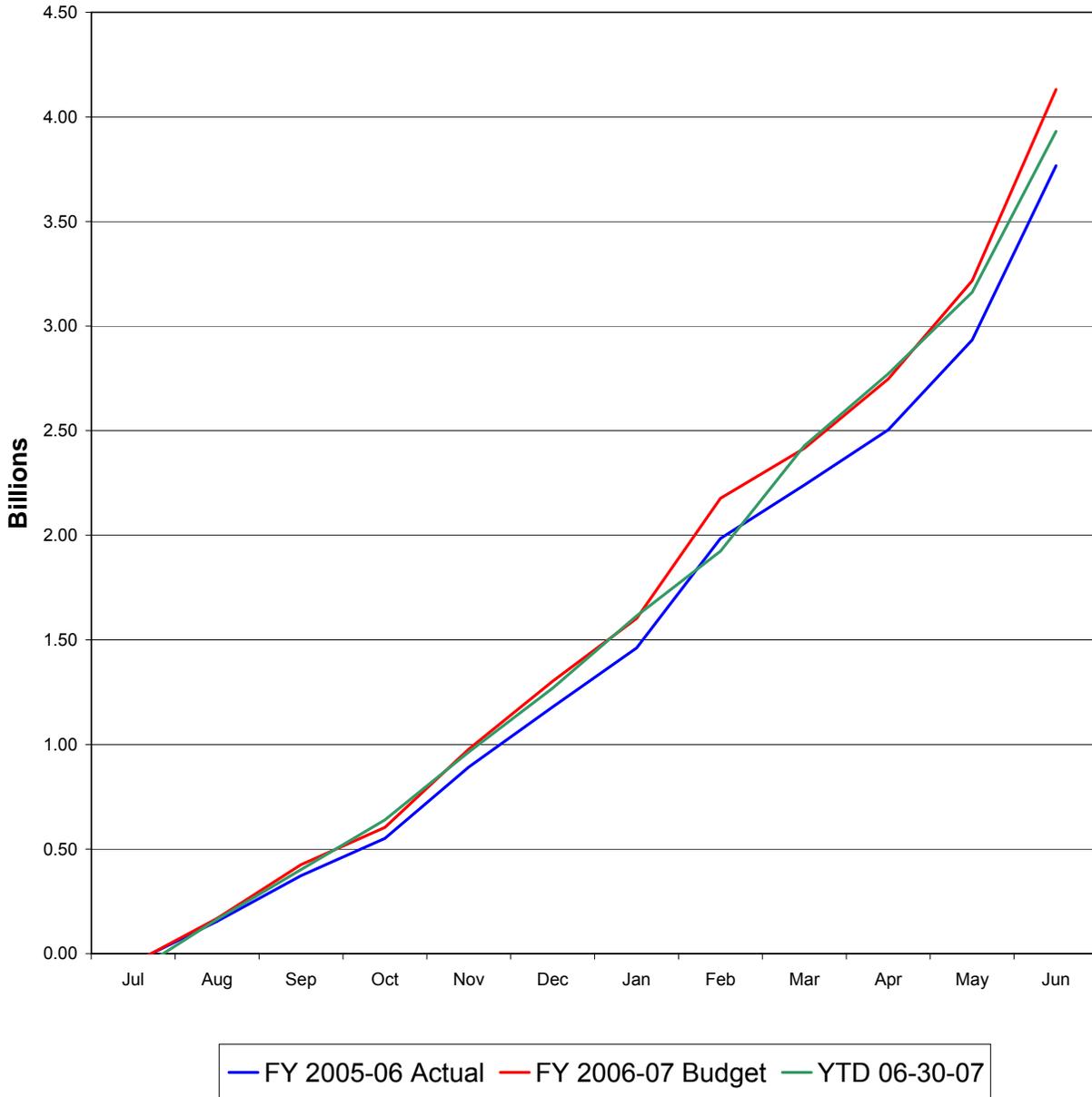


Revenue



TOTAL COUNTY REVENUE (Excluding FBA and Reserves)



	FY 2005-06 Actual	Budget as of 06-30-07	Actual as of 06-30-07	Variance Actual to Budget as of 06-30-07	Percent Variance Actual to Budget as of 06-30-07
Revenue	3.77	4.13	3.93	(0.20)	-4.84%
(In Billions of Dollars)					

Source: FS17A101 Revenue Budget to Actual

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

		FY 2005-06 Actual	Revenue Budget as of 06-30-07	Actual as of 06-30-07	Variance Actual to Budget as of 06-30-07 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-07 Fav/(Unfav)*
PROGRAM I - PUBLIC PROTECTION						
GENERAL FUND						
026	District Attorney	63,083,583	70,043,864	64,519,582	(5,524,282)	-7.89%
032	Emergency Management Division	495,946	1,164,724	860,558	(304,166)	-26.11%
041	Grand Jury	440	0	0	0	N/A
047	Sheriff Court Operations	34,875,023	41,876,203	37,429,097	(4,447,106)	-10.62%
055	Sheriff-Coroner Communications	3,761,072	3,940,928	4,116,787	175,859	4.46%
057	Probation	52,158,364	50,704,850	55,267,093	4,562,243	9.00%
058	Public Defender	3,546,530	3,568,425	4,437,572	869,147	24.36%
060	Sheriff-Coroner	343,779,004	402,096,838	362,045,855	(40,050,983)	-9.96%
073	Alternate Defense	4,832,792	5,362,280	5,362,281	1	0.00%
081	Trial Courts	40,294,215	40,495,374	40,674,075	178,701	0.44%
PROGRAM I - GENERAL FUND TOTAL		546,826,967	619,253,486	574,712,900	(44,540,586)	-7.19%
NON-GENERAL FUND						
103	O.C. Methamphetamine Lab Investigation Team	1,228,953	872,319	960,733	88,414	10.14%
109	County Automated Fingerprint Identification	771,625	813,000	805,915	(7,085)	-0.87%
116	Narcotic Forfeiture and Seizure	566,639	275,000	451,707	176,707	64.26%
118	Sheriff - Regional Narcotics Suppression Program	4,387,605	2,777,718	4,469,755	1,692,037	60.91%
122	Motor Vehicle Theft Task Force	2,669,664	2,728,000	2,727,492	(508)	-0.02%
12H	Proposition 64 - Consumer Protection	495,958	420,000	557,171	137,171	32.66%
12J	DNA Identification Fund	497,872	596,000	801,641	205,641	34.50%
132	Sheriff's Narcotics Program	813,487	565,000	1,069,210	504,210	89.24%
134	Orange County Jail	1,609,638	1,195,000	1,717,538	522,538	43.73%
13B	Traffic Violator	680,401	570,000	768,486	198,486	34.82%
13J	Children's Waiting Room	370,234	275,000	492,689	217,689	79.16%
13P	State Criminal Alien Assistance Program (SCAAP)	7,578,636	550,000	8,640,841	8,090,841	1471.06%
13R	Sheriff-Coroner Replacement & Maintenance	8,856,412	7,843,877	8,528,085	684,208	8.72%
141	Sheriff's Substation Fee Program	118,007	6,952,679	156,712	(6,795,967)	-97.75%
143	Jail Commissary	7,667,325	6,807,000	7,890,849	1,083,849	15.92%
144	Inmate Welfare	6,636,941	4,648,886	4,678,374	29,488	0.63%
14B	County Public Safety Sales Tax Excess Revenue	27,331,998	2,000,000	5,354,567	3,354,567	167.73%
14D	CAL-ID Operational Costs	46,396	30,000	62,631	32,631	108.77%
14E	CAL-ID System Costs	2,972,957	2,800,000	3,215,174	415,174	14.83%
14G	Sheriff's Supplemental Law Enforcement Service	1,098,405	1,261,967	1,348,350	86,383	6.85%
14H	DA's Supplemental Law Enforcement Service	884,729	1,040,064	1,055,438	15,374	1.48%
14L	Local Law Enforcement Block Grant	260	0	0	0	N/A
14Q	Sheriff-Coroner Construction and Facility Development	14,806,819	17,229,893	11,191,421	(6,038,472)	-35.05%
14R	Ward Welfare	79,479	112,000	53,574	(58,426)	-52.17%
14U	Court Facilities	1,167,488	1,150,000	1,133,977	(16,023)	-1.39%

Source: FS17A101 Revenue Budget to Actual

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

		FY 2005-06 Actual	Revenue Budget as of 06-30-07	Actual as of 06-30-07	Variance Actual to Budget as of 06-30-07 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-07 Fav/(Unfav)*
15N	Delta Special Revenue	22,487	6,000	26,557	20,557	342.62%
	PROGRAM I - NON-GENERAL FUND TOTAL	93,360,415	63,519,403	68,158,887	4,639,484	7.30%
	TOTAL PROGRAM I	640,187,381	682,772,889	642,871,787	(39,901,102)	-5.84%
	PROGRAM II - COMMUNITY SERVICES					
	GENERAL FUND					
012	Community Services Programs	11,087,951	11,133,158	10,909,135	(224,023)	-2.01%
027	Department of Child Support Services	54,741,975	59,712,421	57,662,793	(2,049,628)	-3.43%
029	Public Administrator/Public Guardian	3,038,369	2,700,155	2,858,986	158,831	5.88%
042	Health Care Agency	395,688,329	440,967,377	423,193,542	(17,773,835)	-4.03%
063	Social Services Agency	371,056,415	411,660,591	399,408,204	(12,252,388)	-2.98%
064	In-Home Supportive Services (IHSS)	17,463,747	20,337,995	16,354,226	(3,983,769)	-19.59%
065	CalWorks Family Group / Unemployed Parents	103,822,341	104,467,189	99,301,343	(5,165,846)	-4.94%
066	Aid to Families with Dependent Children - Foster Care	91,344,556	95,699,079	95,975,121	276,042	0.29%
067	Aid to Refugees	375,093	351,862	300,307	(51,555)	-14.65%
069	General Relief	857,701	753,078	696,236	(56,842)	-7.55%
	PROGRAM II - GENERAL FUND TOTAL	1,049,476,476	1,147,782,905	1,106,659,893	(41,123,012)	-3.58%
	NON-GENERAL FUND					
102	Santa Ana Regional Centre Lease Conveyance	1,869,552	1,436,686	1,467,746	31,060	2.16%
117	O.C. Housing Authority - Operating Reserves	814,458	445,146	886,958	441,812	99.25%
123	Dispute Resolution Program	690,912	750,000	700,992	(49,008)	-6.53%
124	Domestic Violence Program	804,425	812,000	879,822	67,822	8.35%
12C	Child Support Program Development	5,381,966	750,776	3,829,582	3,078,806	410.08%
12S	SSA Donations & Fees	4,408,018	1,452,000	1,441,776	(10,224)	-0.70%
12W	Wraparound Program	21,597,109	11,017,711	12,456,938	1,439,227	13.06%
136	Community Social Programs	7,263	0	0	0	N/A
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	4,489,635	3,155,628	744,707	(2,410,921)	-76.40%
13N	Orange County Tobacco Settlement	28,237,181	28,513,900	29,555,855	1,041,955	3.65%
13S	Emergency Medical Services	6,154,413	6,630,687	5,499,091	(1,131,596)	-17.07%
13T	HCA Purpose Restricted Revenues	741,103	625,000	1,325,077	700,077	112.01%
13U	HCA Interest Bearing Purpose Restricted Revenue	703,842	747,012	910,249	163,237	21.85%
13W	HCA Realignment	3,500,000	1,000,000	1,000,000	0	0.00%
13X	Substance Abuse & Crime Prevention Act Fund	9,780,047	8,226,425	8,406,027	179,602	2.18%
13Y	Mental Health Services Act	1,109,262	25,522,200	20,500,854	(5,021,346)	-19.67%
13Z	Bioterrorism Center For Disease Control	3,192,252	3,965,517	3,606,356	(359,161)	-9.06%
146	Workforce Investment Act	9,495,561	14,965,329	9,652,225	(5,313,104)	-35.50%
147	HGI Bio Tech Grant	55,305	989,750	326,754	(662,996)	-66.99%
14T	Facilities Development and Maintenance	4,451,890	5,104,005	15,813,516	10,709,511	209.83%

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

		FY 2005-06 Actual	Revenue Budget as of 06-30-07	Actual as of 06-30-07	Variance Actual to Budget as of 06-30-07 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-07 Fav/(Unfav)*
14W	Welfare-to-Work	2	0	0	0	N/A
15A	OCDA Santa Ana Heights 1993 Bond Issue	713,444	451,094	842,556	391,462	86.78%
15B	CEO Single Family Housing	1,011,763	245,000	262,407	17,407	7.10%
15E	OCDA/Santa Ana Heights 1993 Low & Moderate Income Housing	6,410	7,800	66,604	58,804	753.90%
15G	Housing and Community Services	19,536,799	39,229,969	16,786,717	(22,443,252)	-57.21%
15H	CalHome Program Reuse	545,008	180,000	300,645	120,645	67.02%
15M	OCHA Admin Fee Reserves 2004	1	0	1	1	N/A
15U	Strategic Priority Affordable Housing	0	128,000	0	(128,000)	-100.00%
171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	5,062,800	6,025,373	6,012,517	(12,856)	-0.21%
173	OCDA Santa Ana Heights - Surplus	1,405,787	1,220,000	1,786,407	566,407	46.43%
411	OCDA (NDAPP) Projects, 1992 Issue A	63,514	25,000	71,228	46,228	184.91%
412	OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	116,695	95,000	150,947	55,947	58.89%
413	OCDA (NDAPP) Projects, 1992 Issue B	50,642	12,000	64,197	52,197	434.98%
414	OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	114,400	90,000	43,367	(46,633)	-51.81%
425	OCDA Neighborhood Preservation & Development - Construction	32,871	20,000	33,408	13,408	67.04%
428	OCDA (NDAPP) - Surplus	785,970	616,500	821,190	204,690	33.20%
590	In-Home Supportive Services Public Authority	534,585	904,266	890,047	(14,219)	-1.57%
PROGRAM II - NON-GENERAL FUND TOTAL		137,464,885	165,359,774	147,136,763	(18,223,011)	-11.02%
TOTAL PROGRAM II		1,186,941,361	1,313,142,679	1,253,796,656	(59,346,023)	-4.52%
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES						
GENERAL FUND						
034	Watershed & Coastal Resources Division	10,849,600	19,059,455	13,066,718	(5,992,737)	-31.44%
040	Utilities	2,113,163	2,084,391	2,755,615	671,224	32.20%
080	Resources And Development Management Departmen	32,232,234	41,566,956	32,836,877	(8,730,079)	-21.00%
PROGRAM III - GENERAL FUND TOTAL		45,194,997	62,710,802	48,659,210	(14,051,592)	-22.41%
NON-GENERAL FUND						
106	County Tidelands - Newport Bay	3,693,908	3,596,406	4,399,663	803,257	22.33%
108	Dana Point Tidelands	24,662,346	31,670,900	30,706,527	(964,373)	-3.04%
113	Building and Safety	10,194,309	8,855,841	10,137,290	1,281,449	14.47%
114	Fish and Game Propagation	6,130	5,650	10,100	4,450	78.75%
115	Road	44,126,062	70,433,106	66,260,964	(4,172,142)	-5.92%
119	Public Library - Capital	2,057,669	8,757,925	8,727,694	(30,231)	-0.35%
120	Public Library	35,141,859	37,786,781	38,097,677	310,896	0.82%
128	Survey Monument Preservation	70,781	82,600	67,267	(15,333)	-18.56%
129	Off-Highway Vehicle Fees	10,072	63,400	202,242	138,842	218.99%
12K	Dana Point Marina DBW Loan Reserve	362,250	547,418	206,150	(341,268)	-62.34%
130	District Community Priorities and Projects	0	5,000,000	5,000,000	0	0.00%

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

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137	Parking Facilities	5,167,735	5,324,800	5,134,080	(190,720)	-3.58%
140	Air Quality Improvement	165,927	152,088	141,646	(10,442)	-6.87%
148	Foothill Circulation Phasing Plan	3,402,515	14,235,415	541,753	(13,693,662)	-96.19%
15K	Limestone Regional Park Mitigation Endowment	12,209	8,756	15,592	6,836	78.08%
274	IWMD Corrective Action Escrow	41,183	54,000	55,740	1,740	3.22%
275	IWMD - Environmental Reserve	8,118,092	9,100,000	8,751,632	(348,368)	-3.83%
277	IWMD - Rate Stabilization	5,070,755	6,500,000	6,440,312	(59,688)	-0.92%
279	IWMD - Landfill Post-Closure Maintenance	3,674,447	11,644,438	11,760,694	116,256	1.00%
280	Airport - Operating Enterprise	110,020,504	107,696,022	116,581,888	8,885,866	8.25%
281	John Wayne Airport Construction	5,030,289	116,421,280	15,268,688	(101,152,592)	-86.88%
283	John Wayne Airport Debt Service	21,156,939	37,767,125	42,985,698	5,218,573	13.82%
284	Frank R. Bowerman/Bee Canyon Landfill Escrow	3,307,126	3,805,798	3,690,457	(115,341)	-3.03%
285	IWMD Bankruptcy Recovery Plan	22,041,554	25,847,024	21,513,802	(4,333,222)	-16.76%
286	Brea-Olinda Landfill Escrow	4,491,167	5,856,933	4,011,174	(1,845,759)	-31.51%
287	Prima Deshecha Landfill Escrow	1,548,455	2,063,292	1,658,347	(404,945)	-19.63%
288	Santiago Canyon Landfill Escrow	65,701	0	0	0	N/A
299	Integrated Waste Management Department Enterprise	111,190,357	96,080,500	105,349,378	9,268,878	9.65%
400	Flood Control District	76,477,126	69,993,707	111,976,962	41,983,255	59.98%
403	Santa Ana River Environmental Enhancement	11,903	3,000	10,171	7,171	239.02%
404	Flood Control District - Capital	8,672,457	9,055,000	27,360,069	18,305,069	202.15%
405	Harbors, Beaches and Parks CSA No. 26	57,653,207	69,894,545	68,628,594	(1,265,951)	-1.81%
406	Harbors, Beaches & Parks Capital	13,136,807	36,007,539	15,914,759	(20,092,780)	-55.80%
459	North Tustin Landscape & Lighting Assessment District	470,772	476,243	522,635	46,392	9.74%
468	County Service Area #13 - La Mirada	2,849	3,032	3,232	200	6.60%
475	County Service Area #20 - La Habra	11,154	9,539	14,442	4,903	51.40%
477	County Service Area #22 - East Yorba Linda	40,818	42,685	43,583	898	2.10%
	PROGRAM III - NON-GENERAL FUND TOTAL	581,307,434	794,842,788	732,190,903	(62,651,885)	-7.88%
	TOTAL PROGRAM III	626,502,430	857,553,590	780,850,113	(76,703,477)	-8.94%

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PROGRAM IV - GENERAL GOVERNMENT SERVICES						
GENERAL FUND						
002	Assessor	11,950,381	7,464,357	10,425,816	2,961,459	39.67%
003	Auditor-Controller	7,264,317	7,068,387	7,019,003	(49,384)	-0.70%
006	Board of Supervisors - 1st District	203	0	0	0	N/A
007	Board of Supervisors - 2nd District	3	0	0	0	N/A
008	Board of Supervisors - 3rd District	3	0	0	0	N/A
009	Board of Supervisors - 4th District	35	0	259	259	N/A
010	Board of Supervisors - 5th District	3	0	5,670	5,670	N/A
011	Clerk of the Board	157,379	164,703	128,325	(36,378)	-22.09%
017	County Executive Office	2,093,518	2,286,797	2,044,987	(241,810)	-10.57%
025	County Counsel	1,785,755	1,510,000	1,695,038	185,038	12.25%
031	Registrar of Voters	2,321,042	34,062,968	34,084,983	22,015	0.06%
054	Human Resources Department	45,360	6,000	11,279	5,279	87.98%
059	Clerk-Recorder	15,488,880	16,621,494	15,502,862	(1,118,632)	-6.73%
074	Treasurer-Tax Collector	9,896,743	11,125,562	11,753,610	628,048	5.65%
079	Internal Audit	39,338	37,440	41,790	4,350	11.62%
PROGRAM IV - GENERAL FUND TOTAL		51,042,958	80,347,708	82,713,621	2,365,913	2.94%
NON-GENERAL FUND						
107	Remittance Processing Equipment Replacement	76,135	68,478	96,932	28,454	41.55%
127	Property Tax Admin State Grant	416,146	203,406	368,101	164,695	80.97%
12D	Clerk Recorder's Special Revenue Fund	4,989,315	4,927,629	4,072,273	(855,356)	-17.36%
12P	Assessor Property Characteristics Revenue	568,014	55,000	77,617	22,617	41.12%
135	Real Estate Development Program	399,318	389,727	430,762	41,035	10.53%
PROGRAM IV - NON-GENERAL FUND TOTAL		6,448,928	5,644,240	5,045,685	(598,555)	-10.60%
TOTAL PROGRAM IV		57,491,886	85,991,948	87,759,306	1,767,358	2.06%
PROGRAM V - CAPITAL IMPROVEMENTS						
GENERAL FUND						
036	Capital Projects	5,396,438	47,614,533	11,304,855	(36,309,678)	-76.26%
PROGRAM V - GENERAL FUND TOTAL		5,396,438	47,614,533	11,304,855	(36,309,678)	-76.26%
NON-GENERAL FUND						
104	Criminal Justice Facilities - Accumulative Capital Outlay	5,278,473	4,302,029	5,565,878	1,263,849	29.38%
105	Courthouse Temporary Construction	4,437,575	3,530,076	4,620,788	1,090,712	30.90%
112	County Infrastructure Project	189,933	170,000	246,422	76,422	44.95%

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15L	800 MHz CCCS	2,720,654	6,043,848	2,487,683	(3,556,165)	-58.84%
424	Aliso Viejo CFD 88-1 (A of 1992) - Construction	214,222	200,000	291,914	91,914	45.96%
429	Arbitrage Rebate	56,856	77,000	75,428	(1,572)	-2.04%
431	Special Assessment-Top of the World Improvement	2,118	0	2,695	2,695	N/A
480	CFD 99-1 Series A of 1999 Ladera - Construction	14,557	0	17,960	17,960	N/A
481	Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction	63,470	50,000	76,959	26,959	53.92%
483	Rancho Santa Margarita CFD 86-1(A) -Construction	7,326	0	9,850	9,850	N/A
486	Ladera CFD 2002-01 Construction	1,092,560	200,000	916,664	716,664	358.33%
497	Lomas Laguna CFD 88-2 - Construction	14,129	10,000	18,950	8,950	89.50%
498	Foothill Ranch CFD 87-4 (A) 1997 - Construction	1	0	0	0	N/A
510	Baker Ranch CFD 87-6 - Construction	18,965	15,000	25,421	10,421	69.47%
514	Santa Teresita CFD 87-9 - Construction	2,386	2,000	3,202	1,202	60.09%
522	Newport Coast AD 01-1 Construction Group 2	2,254,234	0	106,015	106,015	N/A
524	Assessment District 01-1 Newport Coast IV - Construction	177,944	80,000	99,474	19,474	24.34%
528	Mission Viejo CFD 87-3 (A of 1990) -Construction	12,486	0	826	826	N/A
529	CFD 2004-1 Ladera Construction	2,561,901	600,000	3,271,141	2,671,141	445.19%
531	Newport Coast AD 01-1 Construction '06 Variables	15,840,125	95,000	749,140	654,140	688.57%
532	CFD 01-1 Ladera - Construction	338,113	155,000	240,189	85,189	54.96%
542	Santa Teresita CFD 87-9 (A of 1991) - Construction	4,282	2,000	6,051	4,051	202.53%
546	CFD 00-1 (Series A of 2000) Ladera -Construction	58,051	15,000	76,962	61,962	413.08%
550	Assessment District 92-1 Newport Ridge - Construction	15,893	2,500	15,147	12,647	505.88%
552	Assessment District 92-1 Newport Ridge (B) - Construction	110,934	100,000	139,717	39,717	39.72%
553	Foothill Ranch CFD 87-4 (A of 1994) - Construction	302,715	10,000	20,123	10,123	101.23%
554	CFD 2003-1 Ladera Construction	1,546,687	400,000	1,953,656	1,553,656	388.41%
556	Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction	2,572	2,000	3,463	1,463	73.17%
558	Coto de Caza CFD 87-8 (A of 1994) - Construction	34,979	1,000	3,643	2,643	264.27%
PROGRAM V - NON-GENERAL FUND TOTAL		37,374,142	16,062,453	21,045,360	4,982,907	31.02%
TOTAL PROGRAM V		42,770,580	63,676,986	32,350,214	(31,326,772)	-49.20%
PROGRAM VI - DEBT SERVICE						
GENERAL FUND						
016	2005 Lease Revenue Refunding Bonds	70,084,228	74,264,594	74,213,802	(50,792)	-0.07%
019	Capital Acquisition Financing	5,428,717	6,064,064	5,710,243	(353,821)	-5.83%
021	2005 Refunding Recovery Bonds	155,650,646	300,000	397,147	97,147	32.38%
022	Prepaid Pension Obligation	105,990,520	240,000,000	211,065,000	(28,935,000)	-12.06%
PROGRAM VI - GENERAL FUND TOTAL		337,154,111	320,628,658	291,386,193	(29,242,465)	-9.12%
NON-GENERAL FUND						
15J	Pension Obligation Bonds Debt Service	12,874,774	8,205,523	8,069,884	(135,639)	-1.65%

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	Revenue Budget as of 06-30-07	Actual as of 06-30-07	Variance Actual to Budget as of 06-30-07 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-07 Fav/(Unfav)*
15P	Refunding Recovery Bonds	5,127,031	0	0	0	N/A
15Q	Pension Obligation Bond Amortization	23,116,257	16,000,000	19,287,288	3,287,288	20.55%
15W	1996 Recovery Certificates of Participation (A)	129,538	40,000	175,164	135,164	337.91%
172	OCDA Debt Service (Santa Ana Heights)	10,836,311	10,491,803	9,992,391	(499,412)	-4.76%
427	OCDA (NDAPP) - Debt Service	18,518,376	16,617,418	19,317,509	2,700,091	16.25%
433	Golden Lantern Reassessment District 94-1 Debt Service	1,629,772	1,530,000	87,813	(1,442,187)	-94.26%
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	24,817,691	1,290,000	1,387,293	97,293	7.54%
482	Special Mello-Roos Reserve	329,368	250,000	441,829	191,829	76.73%
484	Rancho Santa Margarita CFD 86-2 - Debt Service	1,769,714	1,745,000	1,768,983	23,983	1.37%
487	Ladera CFD 2002-01 Debt Service	4,148,732	4,040,000	4,233,481	193,481	4.79%
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	2,969,146	2,885,000	3,032,709	147,709	5.12%
490	Dimensions/Serrano Creek CFD 87-1 - Debt Service	938,188	725,000	774,475	49,475	6.82%
492	Mission Viejo CFD 87-3 (A) - Debt Service	4,586,355	4,510,000	4,639,650	129,650	2.87%
494	Aliso Viejo CFD 88-1 - Debt Service	18,075,410	17,125,000	16,901,931	(223,069)	-1.30%
496	Lomas Laguna CFD 88-2 - Debt Service	202,017	190,000	207,077	17,077	8.99%
501	Rancho Santa Margarita CFD 87-5(A) - Debt Service	824,306	805,000	837,424	32,424	4.03%
503	Portola Hills CFD 87-2(A) - Debt Service	2,488,461	2,250,000	2,259,637	9,637	0.43%
505	Foothill Ranch CFD 87-4 - Debt Service	7,337,640	7,230,083	7,380,781	150,698	2.08%
507	Irvine Coast Assessment District 88-1 - Debt Service	5,130,137	4,560,000	5,456,563	896,563	19.66%
509	Rancho Santa Margarita CFD 87-5B - Debt Service	2,359,299	2,250,000	2,403,154	153,154	6.81%
511	Baker Ranch CFD 87-6 - Debt Service	1,153,410	950,000	835,443	(114,557)	-12.06%
513	Coto de Caza CFD 87-8 - Debt Service	2,637,679	2,550,000	2,704,739	154,739	6.07%
515	Santa Teresita CFD 87-9 - Debt Service	689,445	670,000	664,192	(5,808)	-0.87%
516	Assessment Dist 01-1 Ziani Project-Debt Service	570,681	550,000	586,554	36,554	6.65%
517	Rancho Santa Margarita CFD 87-5C - Debt Service	1,367,319	1,325,000	1,390,743	65,743	4.96%
519	Los Alisos CFD 87-7 - Debt Service	1,809,850	1,735,000	1,794,077	59,077	3.41%
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	1,115,926	1,070,000	1,111,729	41,729	3.90%
523	Newport Coast AD 01-1 Group 2 Debt Service	9,400,766	800,000	923,771	123,771	15.47%
525	Assessment District 01-1 Newport Coast IV - Debt Service	5,918,725	25,000	249,655	224,655	898.62%
52T	Newport Coast AD 01-1 Conversion #1 DS	1,376,970	1,340,000	1,498,155	158,155	11.80%
530	CFD 2004-1 Ladera Debt Service	4,419,856	4,350,000	4,631,292	281,292	6.47%
533	CFD 01-1 Ladera - Debt Service	35,547,050	1,712,799	1,878,356	165,557	9.67%
547	CFD 00-1 (Series A of 2000) Ladera -Debt Service	31,731,487	1,632,328	1,743,747	111,419	6.83%
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	1,166,935	1,140,000	1,161,485	21,485	1.88%
551	Assessment District 92-1 Newport Ridge - Debt Service	736,400	710,000	803,930	93,930	13.23%
555	CFD 2003-1 Ladera Debt Service	3,558,827	3,425,000	3,522,167	97,167	2.84%
599	O. C. Special Financing Authority Debt Service	44,529,402	40,385,532	54,187,209	13,801,677	34.17%
	PROGRAM VI - NON-GENERAL FUND TOTAL	295,939,252	167,110,486	188,342,283	21,231,797	12.71%
	TOTAL PROGRAM VI	633,093,362	487,739,144	479,728,475	(8,010,669)	-1.64%

Source: FS17A101 Revenue Budget to Actual

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

		FY 2005-06 Actual	Revenue Budget as of 06-30-07	Actual as of 06-30-07	Variance Actual to Budget as of 06-30-07 Fav/(Unfav)*	% Variance Actual to Budget as of 06-30-07 Fav/(Unfav)*
PROGRAM VII - INSURANCE, RESERVES & MISC						
GENERAL FUND						
004	Miscellaneous	238,840,446	292,329,455	294,528,216	2,198,761	0.75%
056	Employee Benefits	1,119,282	1,171,471	1,098,826	(72,645)	-6.20%
PROGRAM VII - GENERAL FUND TOTAL		239,959,728	293,500,926	295,627,042	2,126,116	0.72%
NON-GENERAL FUND						
13A	Litigation Reserve - Escrow Agent FTCI	7,589	3,000	10,262	7,262	242.07%
145	Revenue Neutrality	3,946,459	3,360,904	3,519,412	158,508	4.72%
14A	Option B Pool Participants Registered Warrants	854,236	827	827	(0)	-0.03%
14C	Class B-27 Registered Warrants	89	30,030	121	(29,909)	-99.60%
14F	Deferred Compensation Reimbursement (HR)	83,070	100,602	101,239	637	0.63%
14X	Tobacco Settlement	79,468	50,000	73,777	23,777	47.55%
14Y	Indemnification Reserve	47,115	25,316	63,711	38,395	151.66%
14Z	Litigation Reserve	149,364	70,000	201,973	131,973	188.53%
15S	Designated Special Revenue	5,530,289	3,032,803	3,032,803	(0)	0.00%
15Z	Plan of Adjustment Available Cash	6,789,258	11,800,104	11,782,408	(17,696)	-0.15%
289	Information Technology Internal Service Fund	45,433,361	51,915,813	49,801,294	(2,114,519)	-4.07%
290	Health Maintenance Organization Health Plans ISF	85,090,098	85,317,310	88,717,431	3,400,121	3.99%
291	Unemployment Insurance Internal Service Fund	2,059,454	1,697,450	1,897,028	199,578	11.76%
292	Self-Insured PPO Health Plans ISF	63,512,353	59,894,219	61,944,122	2,049,903	3.42%
293	Workers' Compensation Internal Service Fund	51,148,705	42,526,156	42,526,157	1	0.00%
294	Property and Casualty Risk Internal Service Fund	24,525,507	25,270,110	20,767,061	(4,503,049)	-17.82%
295	Retiree Medical Internal Service Fund	18,765,287	28,533,242	41,207,796	12,674,554	44.42%
296	Transportation Internal Service Fund	20,459,845	22,963,805	22,710,338	(253,467)	-1.10%
297	Reprographics Internal Service Fund	3,676,483	4,804,384	4,163,732	(640,652)	-13.33%
298	Self-Insured Benefits Internal Service Fund	3,541,048	3,873,155	4,196,633	323,478	8.35%
29Z	Life Insurance Internal Service Fund	3,949,173	1,028,021	1,062,012	33,991	3.31%
PROGRAM VII - NON-GENERAL FUND TOTAL		339,648,252	346,297,251	357,780,134	11,482,883	3.32%
TOTAL PROGRAM VII		579,607,980	639,798,177	653,407,176	13,608,999	2.13%
GENERAL FUND TOTAL		2,275,051,674	2,571,839,018	2,411,063,713	(160,775,305)	-6.25%
NON-GENERAL FUND TOTAL		1,491,543,307	1,558,836,395	1,519,700,014	(39,136,381)	-2.51%
TOTAL ALL FUNDS		3,766,594,981	4,130,675,413	3,930,763,728	(199,911,685)	-4.84%

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

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

		Variance Explanation
PROGRAM I - PUBLIC PROTECTION		
GENERAL FUND		
026	District Attorney	Variance is attributable to: 1) lower Operating-Transfer-In amount from Fund 14B; and 2) Prop 172 actual revenues being lower than budgeted.
032	Emergency Management Division	The Revenue Actual as of 6/30/07 is lower than Budget due to 05 State Homeland Security Grant revenue deferred to FY 07-08 and due to lower Nuclear Power Preparedness (NPP) expenditures, resulting in reduced NPP State reimbursement.
047	Sheriff Court Operations	The Revenue Actual as of 06/30/07 is lower due to vacancies in ORG 600, which are billable to Court Security.
057	Probation	One-time posting of suspense account balances from Franchise Tax Board Court Ordered Debt Program (\$2.1m), unanticipated Targeted Case Management (\$1.4m) revenue, and unbudgeted grant awards, including \$300K for the Regional Substance Abuse Treatment grant.
058	Public Defender	Favorable variance is primarily due to unanticipated and unbudgeted revenue of \$826,361 from SB 90 and additional revenue from Trial Court Funding.
060	Sheriff-Coroner	The Revenue Actual as of 6/30/07 is lower than Budget primarily due to: 1) the Department experienced a higher vacancy factor than budgeted, resulting in a decreased need for Operating Transfers-In from Funds 14B and 13P; 2) a decrease in Homeland Security and other grants due to deferred spending; 3) a continued slow-down in sales tax receipts that was experienced state-wide; 4) anticipated salary increases for AOCDS employees of approximately \$3.2M that did not take effect in FY06-07; and 5) credits were given to contract partners for retirement rate reduction, vacancies and workers' comp vacancies.
NON-GENERAL FUND		
116	Narcotic Forfeiture and Seizure	Favorable variance is attributable to revenues received for judicial cases.
118	Sheriff - Regional Narcotics Suppression Program	The Revenue Actual as of 6/30/07 is higher than Budget due to realizing an increase in State and Federal Asset Forfeiture revenue, resulting in an increase in Interest Earnings, as well.
12H	Proposition 64 - Consumer Protection	Favorable variance is attributable to full payments received for two consumer cases.
12J	DNA Identification Fund	Court fines and fees collections were greater than projected.
132	Sheriff's Narcotics Program	The Revenue Actual as of 6/30/07 is higher than Budget due to realizing an increase in State and Federal Asset Forfeiture revenue, resulting in an increase in Interest Earnings, as well.
134	Orange County Jail	The Revenue Actual as of 6/30/07 is higher than Budget due to realizing more Court Fines revenue than anticipated, also resulting in an increase in the Interest Earnings.
13B	Traffic Violator	The Revenue Actual as of 6/30/07 is higher than Budget due to an increase in Interest Earnings as a result of an increased cash balance.
13J	Children's Waiting Room	Court fines and fees collections were greater than projected.
13P	State Criminal Alien Assistance Program (SCAAP)	The Revenue Actual as of 6/30/07 is higher than Budget primarily due to realizing unanticipated SCAAP revenue of \$7.3M in June 2007. SCAAP Funding was not budgeted due to State Budget uncertainties. The Revenue Actual is also higher than Budget due to an increase in the Interest Earnings as a result of an increased cash balance.
141	Sheriff's Substation Fee Program	The Revenue Actual as of 6/30/07 is lower than Budget due to a project deferred to future years.
143	Jail Commissary	The Revenue Actual as of 6/30/07 is higher than Budget due to a revenue increase from sales to an increased inmate population as a result of the Theo Lacy Expansion.
14B	County Public Safety Sales Tax Excess Revenue	Increased interest earnings due to greater than projected cash balance. The increased cash balances were due to savings from lower than budgeted FY 05-06 expenditures from the Sheriff and District Attorney resulting in increases to Fund 14B.
14E	CAL-ID System Costs	The Revenue Actual as of 6/30/07 is higher than Budget due to an increase in the cash balance through the the collection of DMV Fees, resulting in an increase in the Interest Earnings.

Source: County agencies/departments

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

		Variance Explanation
14Q	Sheriff-Coroner Construction and Facility Development	Variance due to project timing; expenditures expected to occur in future periods based on construction schedule.
PROGRAM II - COMMUNITY SERVICES		
GENERAL FUND		
027	Department of Child Support Services	Variance primarily due to lower than anticipated Operating Transfer In from Fund 12C.
042	Health Care Agency	Variance is primarily due to: slower than budgeted start-up of Prop 63/Mental Health Services Act program (\$7M); carryover of Tobacco Settlement Revenue funds (\$4.9M) and Realignment reserves(\$2.5M); Realignment growth lower than budgeted (\$2M); and timing on various grants/allocations expended and received.
063	Social Services Agency	Due to the leveraging of funding, transfers in from 14T and 12W were not required as anticipated in the original budget. Due to allocation caps and reduced spending, revenue received from Federal and State sources was lower than originally budgeted.
064	In-Home Supportive Services (IHSS)	Due to the leveraging of funding, transfer in from 14T was not required as anticipated in the budget.
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.
NON-GENERAL FUND		
117	O.C. Housing Authority - Operating Reserves	Variance due to greater interest earned than expected due to current year spending at a slower pace than budgeted, resulting in higher fund balance for interest earnings; and 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	Variance primarily due to revenue deferred from FY 05-06; interest earned on advances transferred to Fund 12C resulting from Federal Audit finding; and higher than expected interest earned on Child Support Collections in Fund 154 transferred to Fund 12C as a result of ongoing reconciliation of Fund 154 in preparation of transition to State Disbursement Unit.
12W	Wraparound Program	A combination of unanticipated revenue from EPSDT (Early and Periodic Screening, Diagnosis and Treatment) program leveraging with HCA, higher interest earnings, and State revenue results in higher actual revenue than budgeted.
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	Prior year accruals, reversed in fiscal year 2006/07, cause revenues to appear low when compared to budget.
13N	Orange County Tobacco Settlement	Supplemental Master Settlement Agreement payments were received in April and June 2007 due to a full payment from Philip Morris to the Master Settlement Agreement Escrow Account and funds released from a disputed payments account.
13S	Emergency Medical Services	Trauma Care funding for hospitals was budgeted but not funded by the State for FY 2006-07.
13T	HCA Purpose Restricted Revenues	Variance is due to an unanticipated court-ordered settlement, higher than expected court fine revenues, and higher than budgeted donations for the Child Abuse Services Team.
13U	HCA Interest Bearing Purpose Restricted Revenue	Interest revenues exceeded the budget amount due to higher than anticipated cash balances in the 2006/07 fiscal year.
13Y	Mental Health Services Act	Revenue is recorded based on eligible Mental Health Services Act expenditures; due to a longer than anticipated start-up of human services contracts, the revenues are lower than budgeted.
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. In addition, expenditures were not spent at the rate budgeted so reimbursements for these expenditures will subsequently not be received.
147	HGI Bio Tech Grant	Expenditures were not spent at the rate budgeted, thus, revenues or reimbursements for these expenditures will subsequently not be received.
14T	Facilities Development and Maintenance	Due to repayment of past State realignment funding owed, a greater amount of realignment funding was available to apply toward the Tustin Family Campus than originally budgeted.
15A	OCDA Santa Ana Heights 1993 Bond Issue	Variance is due to receipt of approximately \$129,000 in Miscellaneous revenue of available cash for distribution to B-13 claimants associated with County's Plan of Adjustment, and increased interest income.

Source: County agencies/departments

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

		Variance Explanation
15G	Housing and Community Services	Housing budgets as though it were to expend all State and Federal revenues during the fiscal year; however, the affordable housing projects and certain CDBG (Community Development Block Grant) projects are multi-year and will not be completed during the fiscal year; thus, there will be relatively minimal revenues until expenditures are incurred.
15H	CalHome Program Reuse	Additional \$160,000 in May for reimbursement of Mortgage Assistance Payment (MAP) loans from clients for the CalHOME 2004 program.
15U	Strategic Priority Affordable Housing	Interest was originally budgeted to be received based on the fund balance available in this fund; however, since this fund is programmed to fund affordable housing loans, any cash received in the fund balance account is received for proceeds of receivables from loans to low income housing recipients.
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 early.
428	OCDA (NDAPP) - Surplus	Higher interest revenues due to a higher fund balance; operating transfer in from Fund 427 was budgeted less than actual amount received.
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		
GENERAL FUND		
034	Watershed & Coastal Resources Division	Spending for several significant programs/projects were under budget due to timing and other delays and resulted in the receipt of lower revenues associated with these projects/programs. Examples include Upper Newport Bay Restoration (\$1.9M), NPDES (National Pollutant Discharge Elimination System) Program (\$1.0M), cities contributions toward Newport Bay Total Maximum Daily Load [TMDL] (\$500K), other TMDL's & Grants (\$400K), and Charges for Services (\$900K). Additionally, Flood operating transfer in (budgeted at \$1.3M) only required \$24K due to close NCC monitoring and cost control.
040	Utilities	Due to a change in billing practices, specific revenues initially budgeted in Object 2900 - Services & Supplies Reimbursables are now posted in Revenue Source Code 7590 - Charges for Services. Revenue adjustments were budgeted accordingly for FY 07-08.
080	Resources And Development Management Department	Variance is due primarily to revenue from Charges for Services provided to RDMD Agency budgets that are lower than anticipated due to lower reimbursable indirect charges and less direct billable hours. Revenue is only recovered if reimbursable costs are expensed.
NON-GENERAL FUND		
106	County Tidelands - Newport Bay	Increases in revenue over budget were received from Newport Dunes Resort (\$213K), Newport Beach Feasibility Study was conducted with offsetting revenue (\$250K), Newport Dredging Miscellaneous Revenue (\$130K), and higher interest earnings (\$147K).
113	Building and Safety	In June 2006, 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 work performed by outside plan check consultants, who are working to reduce a current backlog. In addition, there were increased billing rates resulting from the implementation of the new Time & Materials Ordinance 07-002 on 2/13/2007.
115	Road	Lower than anticipated revenue for Charges for Services category due to Road Fee (reimbursable) projects not awarded and City Contract Services lower than anticipated.
129	Off-Highway Vehicle Fees	Delayed receipt of State revenue for FY 05-06 & FY 06-07 were both posted this fiscal year.
12K	Dana Point Marina DBW Loan Reserve	It was determined that 2% of only marina revenues are to be transferred into the CA Department of Boating and Waterways loan reserve fund compared to 2% of all Dana Point Harbor revenues. The change in calculation methodology resulted in reduced revenue transferred into the reserve fund.

Source: County agencies/departments

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

		Variance Explanation
148	Foothill Circulation Phasing Plan	Overall activity in this fund was lower than anticipated. The lower revenue is based on reimbursements of expenditures, with actual expenditures lower than budget due to delay of projects and other support services for projects.
280	Airport - Operating Enterprise	Variance is due to higher than anticipated revenue from airline space rent/operations, parking and interest earnings. These were the result of increased passenger activity in FY 06-07.
281	John Wayne Airport Construction	Variance is due to budgeted operating transfers in from Funds 280 and 283 which were not used.
283	John Wayne Airport Debt Service	Variance is due to higher than anticipated passenger facility charge receipts which were the result of increased passenger activity. This also resulted in an increased cash balance which produced higher than anticipated interest earnings.
285	IWMD Bankruptcy Recovery Plan	Fund 285's revenue budget was increased in excess of projections as part of the 3rd Quarter Budget Adjustment process to ensure that sufficient appropriations were available at fiscal year end to avoid the need for a 4th quarter adjustment.
286	Brea-Olinda Landfill Escrow	The State formula that requires financial assurance for Olinda Alpha Landfill (OAL) closure costs as of the current fiscal year are satisfied by IWMD. As such, deposits to Fund 286 that were budgeted in FY 06/07 were discontinued during the year, and instead retained in Fund 299, accounting for the revenue variance in Fund 286.
287	Prima Deshecha Landfill Escrow	Fund 287's revenue budget was increased in excess of projections as part of the 3rd Quarter Budget Adjustment process to ensure that sufficient appropriations were available at fiscal year end to avoid the need for a 4th quarter adjustment.
299	Integrated Waste Management Department Enterprise	The revenue variance is due to higher projected sanitation services revenue than was budgeted. Self haul tonnage was not budgeted for. A \$19 per ton surcharge is being received on self haul tonnage effective July 1, 2006. The favorable variance is also due to higher interest earnings received than was budgeted.
400	Flood Control District	Higher than anticipated Taxes (\$10.5M), Interest (\$6M), Inter-Governmental Revenue (\$5.1M), Charges for Services (\$2.8M), and Miscellaneous Revenue all contributed to the high revenue in the Flood Fund. The Miscellaneous Revenue was high due to the receipt of the 1st installment of the Katella Yard property sale (\$16.2M).
404	Flood Control District - Capital	Unanticipated Subvention revenue received \$15.4 million and higher interest resulted in higher than budgeted revenue.
405	Harbors, Beaches and Parks CSA No. 26	Unable to recognize grant revenue due to budgeted capital projects not being completed.
406	Harbors, Beaches & Parks Capital	Operating Transfer In from Fund 405 was reduced due to delay of capital projects.
PROGRAM IV - GENERAL GOVERNMENT SERVICES		
GENERAL FUND		
002	Assessor	Variance due to strong sales, prices and market activity in the Orange County Real Estate market during 2006.
017	County Executive Office	Variance due to unrecognized revenues for cost recovery on Bond Issuances.
025	County Counsel	County Counsel revenue fluctuates widely based on the needs of clients. The increased revenue was received for additional legal services requests from multiple client agencies and departments.
059	Clerk-Recorder	Variance is due to lower property recordings.
NON-GENERAL FUND		
127	Property Tax Admin State Grant	Variance due to interest income of the grant fund. Interests earned was higher than anticipated.
12D	Clerk Recorder's Special Revenue Fund	Variance due to lower property recordings.

Source: County agencies/departments

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

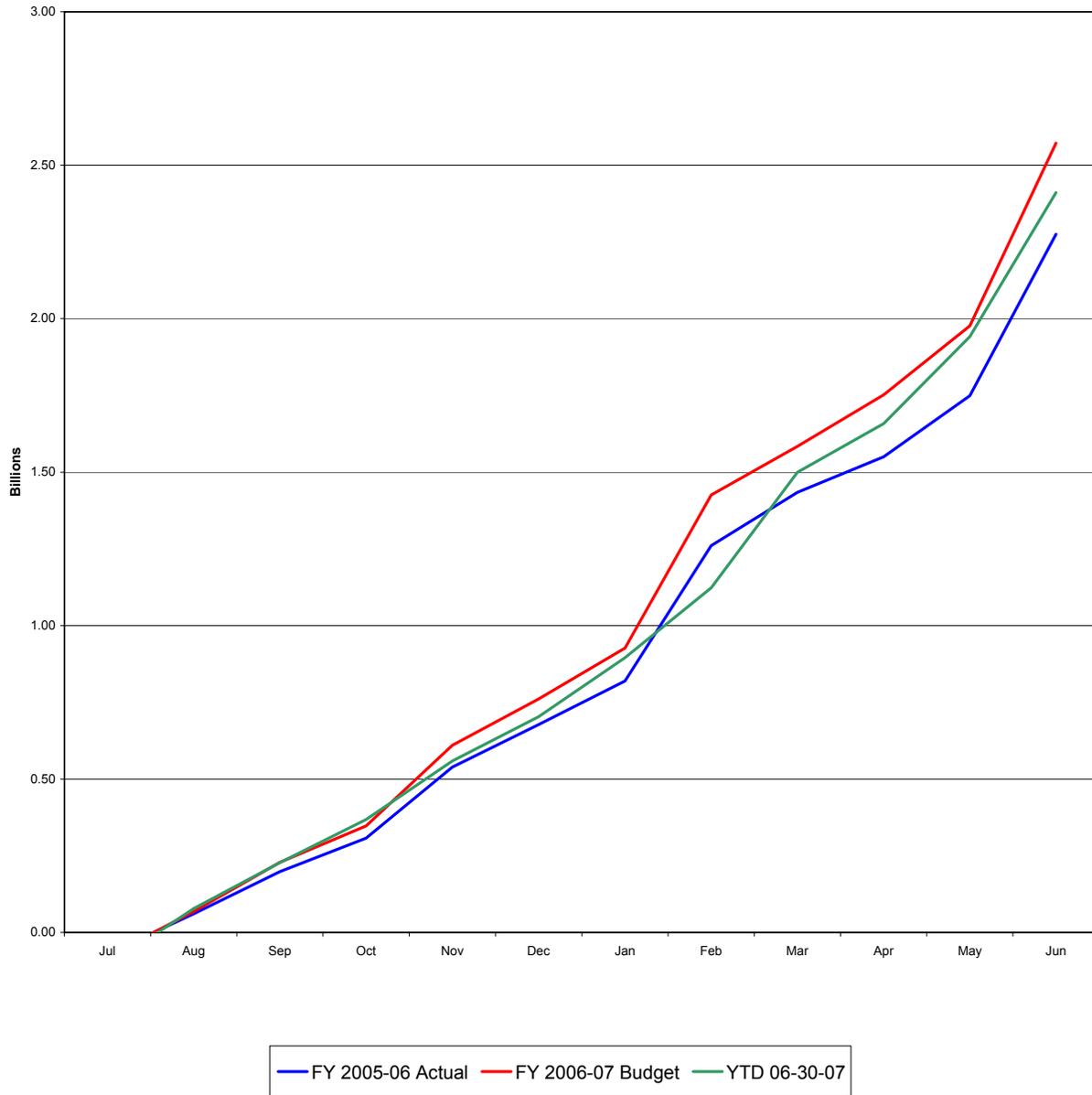
		Variance Explanation
PROGRAM V - CAPITAL IMPROVEMENTS		
GENERAL FUND		
036	Capital Projects	The unfavorable variance is due to the Cogeneration at the Central Utility Facility project. Bond proceeds of \$33.5M have been received for the Cogeneration project and have been deposited in Trust Fund 835. Due to project timing and the inability to be reimbursed for encumbrances, \$14.9 was encumbered in FY 06-07 but only \$3.2M was 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.
NON-GENERAL FUND		
104	Criminal Justice Facilities - Accumulative Capital Outlay	The favorable variance is due to increased revenues from the Courts.
105	Courthouse Temporary Construction	Court Penalty Assessment revenues came in higher than projected.
15L	800 MHz CCCS	The Revenue Actual as of 6/30/07 is lower than Budget due to the delay in projects and the Microwave Tower Upgrade has not been completed. Grant revenues anticipated from the 2006 Homeland Security Grant & Urban Area Security Initiative Funds are being deferred until the expenditures occur. In addition, FY 2006-07 Budget includes a \$2.1M CEO General Fund Commitment for the 800 MHz Backbone Cost Sharing, for which the expenditure has been delayed to FY 2007-08, resulting in a revenue delay, as well.
486	Ladera CFD 2002-01 Construction	Construction spending has slowed causing higher than anticipated interest earnings on the remaining proceeds.
529	CFD 2004-1 Ladera Construction	Construction spending has slowed causing higher than anticipated interest earnings on the remaining proceeds.
531	Newport Coast AD 01-1 Construction '06 Variables	Construction spending has slowed causing higher than anticipated interest earnings on the remaining proceeds.
554	CFD 2003-1 Ladera Construction	Construction spending has slowed causing higher than anticipated interest earnings on the remaining proceeds.
PROGRAM VI - DEBT SERVICE		
GENERAL FUND		
022	Prepaid Pension Obligation	The Board of Supervisors authorized the 2007 Pension Obligation Bonds (POB) in an amount up to \$240 million. The debt requirement turned out to be just over \$211 million.
NON-GENERAL FUND		
15Q	Pension Obligation Bond Amortization	15Q reflects the activity of the POB Investment Account held by OCERS. Cash is included in OCERS investment pool and earns the rate of return achieved by OCERS. Interest earnings were better than anticipated.
15W	1996 Recovery Certificates of Participation (A)	Interest earnings were higher than anticipated.
427	OCDA (NDAPP) - Debt Service	Secured property tax revenue was 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.
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.
511	Baker Ranch CFD 87-6 - Debt Service	The annual tax setting for this district, calculated after the budget process, was lowered for the year due to a one time tax payment in the previous year.
523	Newport Coast AD 01-1 Group 2 Debt Service	Variance due to higher interest earnings.
525	Assessment District 01-1 Newport Coast IV - Debt Service	Interest earnings were higher than anticipated.
52T	Newport Coast AD 01-1 Conversion #1 DS	Interest and tax revenue were higher than anticipated.

Source: County agencies/departments

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

		Variance Explanation
599	O. C. Special Financing Authority Debt Service	Penalties and costs on delinquent taxes collected as part of the Teeter program were greater than anticipated during the preparation of the FY 2006-2007 budget.
PROGRAM VII - INSURANCE, RESERVES & MISC		
GENERAL FUND		
004	Miscellaneous	Variance is due to higher than anticipated reimbursements from State SB90 and Countywide Cost Allocation Plan (CWCAP). These increases were partially offset by reduced retiree medical health payments which were re-routed mid-year to Fund 295.
NON-GENERAL FUND		
14Z	Litigation Reserve	Revenue in this fund is attributable to interest earnings that were higher than anticipated when budgeted.
289	Information Technology Internal Service Fund	Revenues for this ISF is dependent upon the customers' demand for services. Due to a lower demand than budgeted, expenses were lower and therefore, revenues lower.
290	Health Maintenance Organization Health Plans ISF	The variance is due to the increase in HMO rates for 2007. The budget assumed an 8% increase. The 2007 actual increase for Kaiser was 10% and Cigna was 12.5%.
291	Unemployment Insurance Internal Service Fund	Unemployment revenue rate is .0012 of payroll. Salary increases have resulted in higher revenue than budgeted.
292	Self-Insured PPO Health Plans ISF	The variance is primarily due to over-realized interest revenue. As the fund balance in Fund 292 has increased the interest earned has also increased.
294	Property and Casualty Risk Internal Service Fund	Variance due to lower than anticipated commercial insurance premiums and self-insured tort liability costs charged to participants. The commercial insurance market and liability settlements and jury awards are unpredictable. Therefore, it is difficult to budget the exact expenditure amount for these costs.
295	Retiree Medical Internal Service Fund	In FY 06-07, as part of the Retiree Medical restructuring, funding for Retiree Medical was transferred from the RMBR account (Retiree Medical Benefit Reserve) into Fund 295. In addition, 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	Revenue is in line with actual expenditures of \$3.9M for FY 06-07. This fund is reimbursed by charges for services rendered to various County agencies/departments.

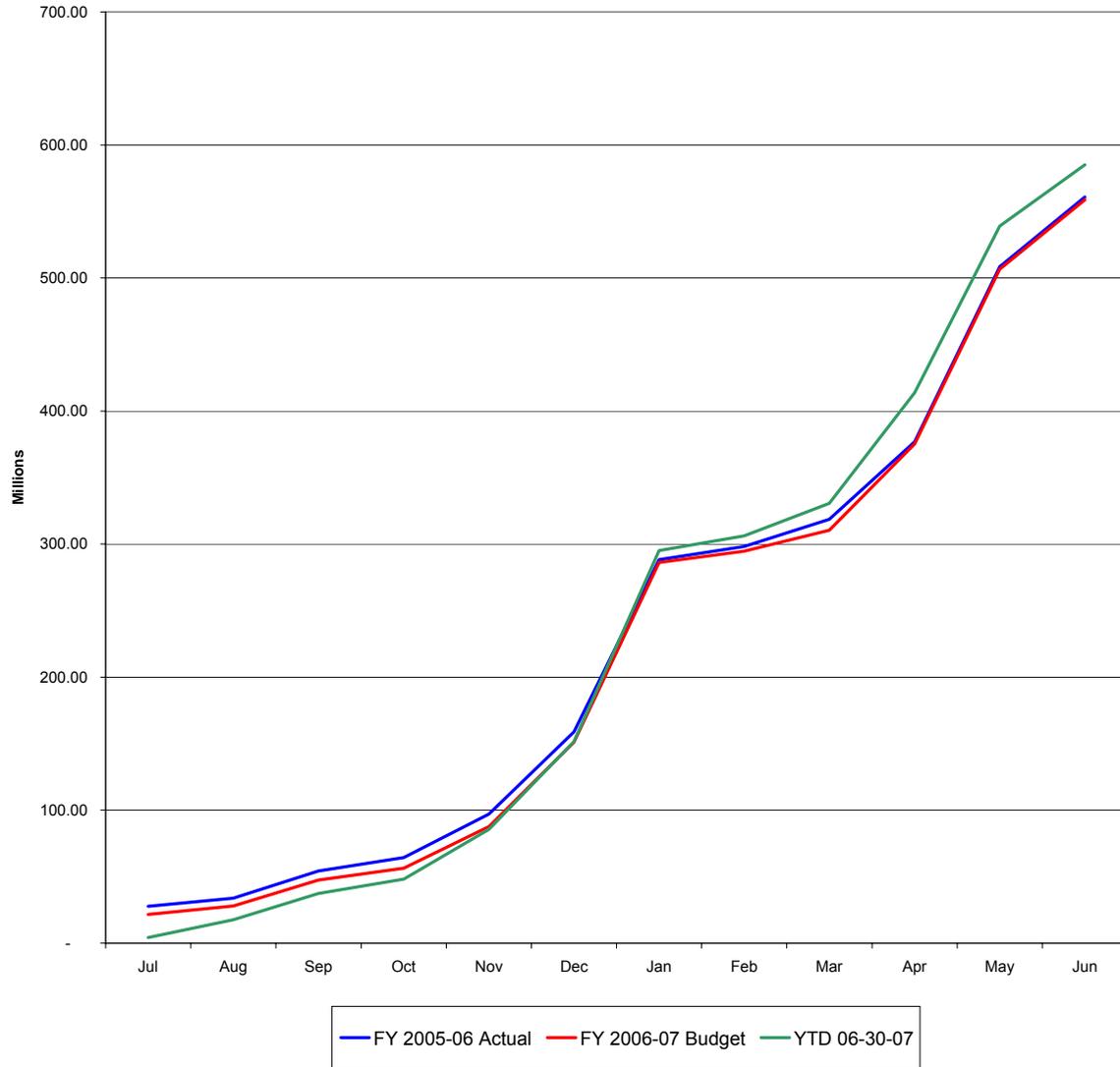
GENERAL FUND REVENUE



	FY 2005-06 Actual	Budget as of 06-30-07	Actual as of 06-30-07	Variance Actual to Budget as of 06-30-07	Percent Variance Actual to Budget as of 06-30-07
Revenue	2.28	2.57	2.41	(0.16)	-6.25%
(In Billions of Dollars)					

Source: FS17A101 Revenue Budget to Actual

GENERAL PURPOSE REVENUE

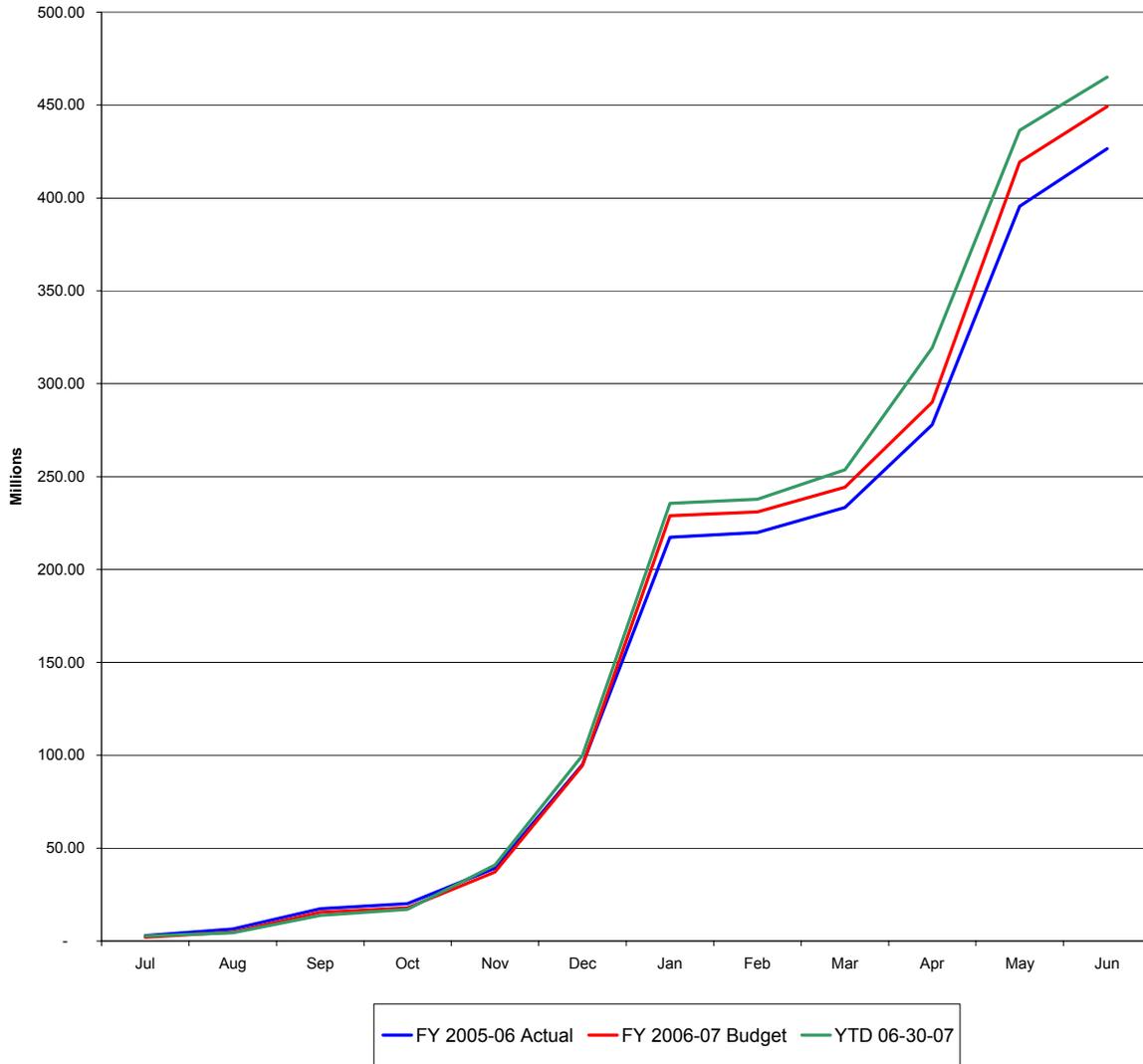


Source	FY 2005-06 Actual	Budget as of 06-30-07	Actual as of 06-30-07	Variance Actual to Budget as of 06-30-07	Percent Variance Actual to Budget as of 06-30-07
Property Taxes	426.60	449.28	465.00	15.72	3.50%
Vehicle License Fees (VLF)	78.66	59.51	58.49	(1.03)	-1.73%
Interest	14.43	14.66	21.82	7.15	48.77%
Miscellaneous Revenue	16.89	13.88	14.23	0.35	2.55%
Property Tax Administration	6.89	8.81	8.86	0.06	N/A
Operating Transfers	5.80	1.21	3.61	2.40	197.43%
Sales and Other Tax	9.57	9.25	10.67	1.42	15.37%
Franchises, Rents, Concessions	2.13	2.09	2.41	0.33	15.69%
Total	560.97	558.69	585.09	26.41	4.73%

(In Millions of Dollars)

Source: FS17A101 Revenue Budget to Actual

PROPERTY TAX REVENUE

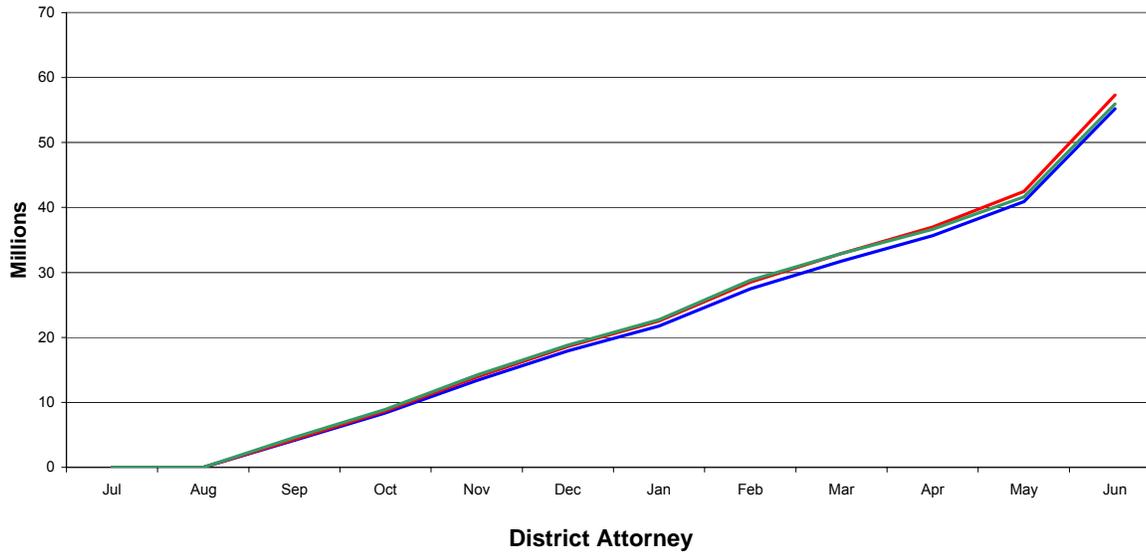
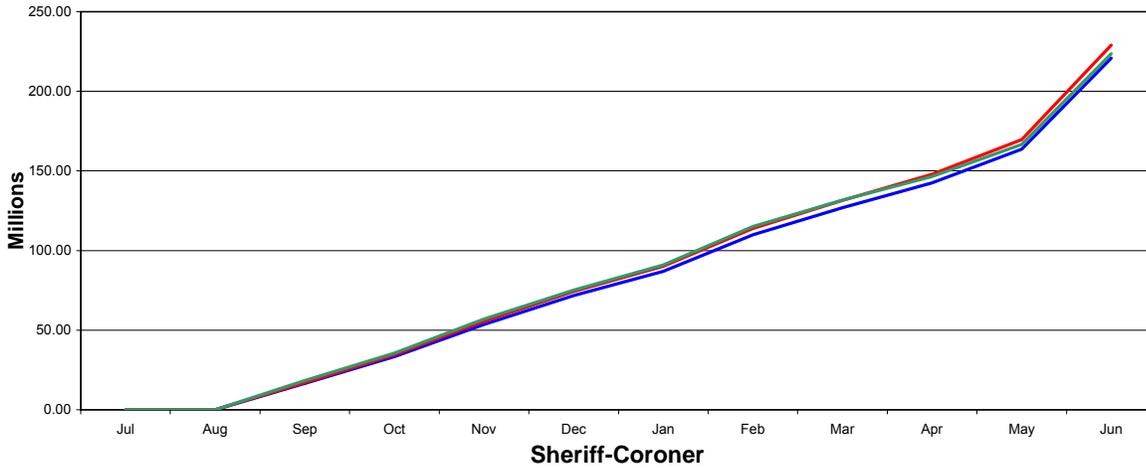


Source	FY 2005-06	Budget	Actual	Variance	Percent Variance
	Actual	as of 06-30-07	as of 06-30-07	Actual to Budget as of 06-30-07	Actual to Budget as of 06-30-07
Secured (6210)	165.37	172.91	181.88	8.97	5.19%
Unsecured (6220)	7.00	7.59	7.87	0.28	3.72%
Prior Year Secured (6230)	0.21	0.32	0.30	(0.02)	-5.70%
Prior Year Unsecured (6240)	0.11	0.09	0.19	0.09	99.91%
Prop Tax-VLF Comp Fund (6260)	175.91	198.99	206.93	7.94	3.99%
Supplemental (6280)	25.12	24.89	18.84	(6.05)	-24.30%
Prior Year Supplemental (6300)	0.24	0.16	0.44	0.28	179.00%
Homeowners Net Prop Tax (6690)	1.88	1.85	1.92	0.07	3.80%
Penalties (6540)	22.85	22.09	23.89	1.80	8.16%
Property Transfer Tax (6290-59)	27.90	20.40	22.74	2.34	11.47%
Total	426.60	449.28	465.00	15.72	3.50%

(In Millions of Dollars)

Source: FS17A101 Revenue Budget to Actual

PROPOSITION 172 PUBLIC SAFETY SALES TAX REVENUE



Agency	FY 2005-06 Actual	Budget as of 06-30-07	Actual as of 06-30-07	Variance Actual to Budget as of 06-30-07	Percent Variance Actual to Budget as of 06-30-07
Sheriff-Coroner (060)	220.85	228.99	223.70	(5.29)	-2.31%
District Attorney (026)	55.21	57.31	55.93	(1.39)	-2.42%
	276.06	286.30	279.63	(6.67)	-2.33%

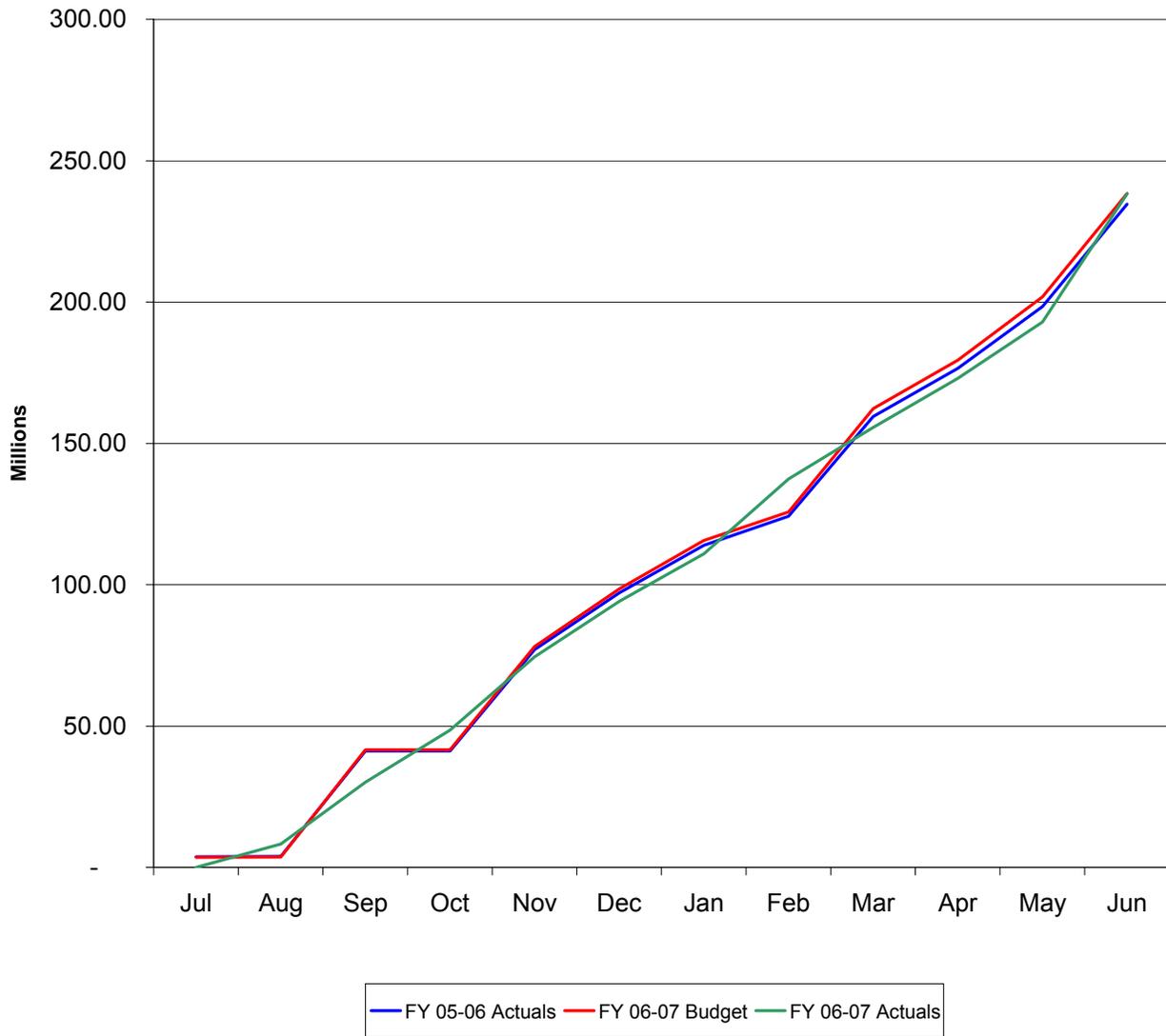
(In Millions of Dollars)

Notes:

1. Actual YTD as of 06-30-07 reflects sales for the period May 2006 through April 2007.
2. Actual YTD as of 06-30-07 reflects revenue received from the State via Trust Fund 212, Public Safety Augmentation.

Source: FS17A101 Revenue Budget to Actual

Health and Welfare Realignment Revenue

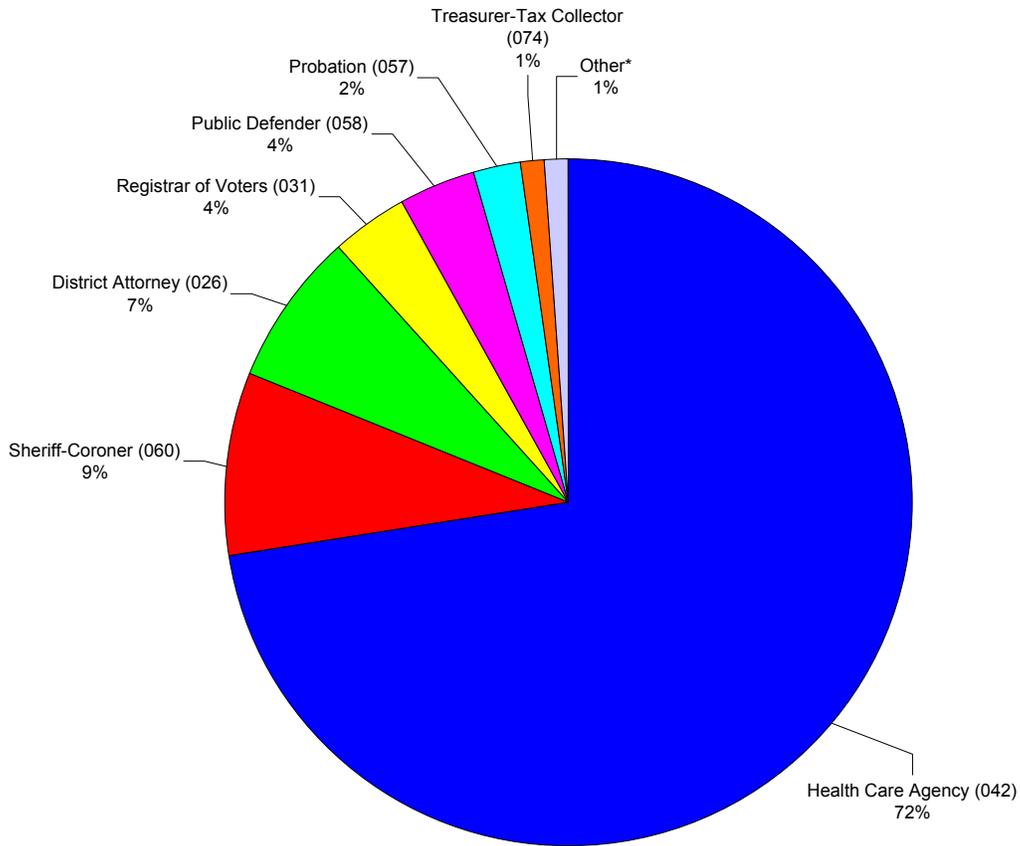


Agency	FY 2005-06 Actual	Budget as of 06-30-07	Actual as of 06-30-07	Variance Actual to Budget as of 06-30-07	Percent Variance Actual to Budget as of 06-30-07
Health Services (042)	92.65	97.77	95.18	(2.59)	-2.64%
Mental Health Services (042)	72.20	74.71	73.64	(1.07)	-1.43%
Social Services (063/064/066/14T)	66.60	62.73	66.31	3.58	5.71%
Probation (057)	3.13	3.13	3.13	0.01	0.18%
	234.59	238.33	238.26	(0.07)	-0.03%

(In Millions of Dollars)

Source: FS17A101 Revenue Budget to Actual

SB90 Revenue Owed to the County



Fiscal Year	Health Care Agency (042)	Sheriff-Coroner (060)	District Attorney (026)	Public Defender (058)	Registrar of Voters (031)	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	31,947	0	0	434,219
96/97	0	417,974	308,784	0	0	49,190	0	0	775,948
97/98	0	196,200	208,957	0	0	46,569	0	0	451,726
98/99	63,355	135,364	204,437	0	0	44,418	0	0	447,574
99/00	53,099	131,297	144,693	0	0	39,968	0	130	369,187
00/01	4,509,065	119,116	227,431	0	0	3,482	0	22,209	4,881,303
01/02	12,170,160	1,023,699	623,466	525,526	477,782	111,160	63,893	185,537	15,181,223
02/03	22,076,372	1,701,805	1,222,443	924,772	715,319	398,986	490,247	293,618	27,823,562
03/04	7,030,301	720,902	1,189,685	812,607	1,029,853	525,433	20,316	247,733	11,576,830
04/05	0	488,653	6,591	0	0	71,013	0	2,666	568,923
05/06	(987,376)	11,199	483	0	0	2,444	0	0	(973,250)
Total by Department	44,914,976	5,295,668	4,579,398	2,262,905	2,222,954	1,352,963	574,456	751,893	61,955,213

* 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

Source: Auditor-Controller, SB90 Payments Owed to the County of Orange as of May 2007