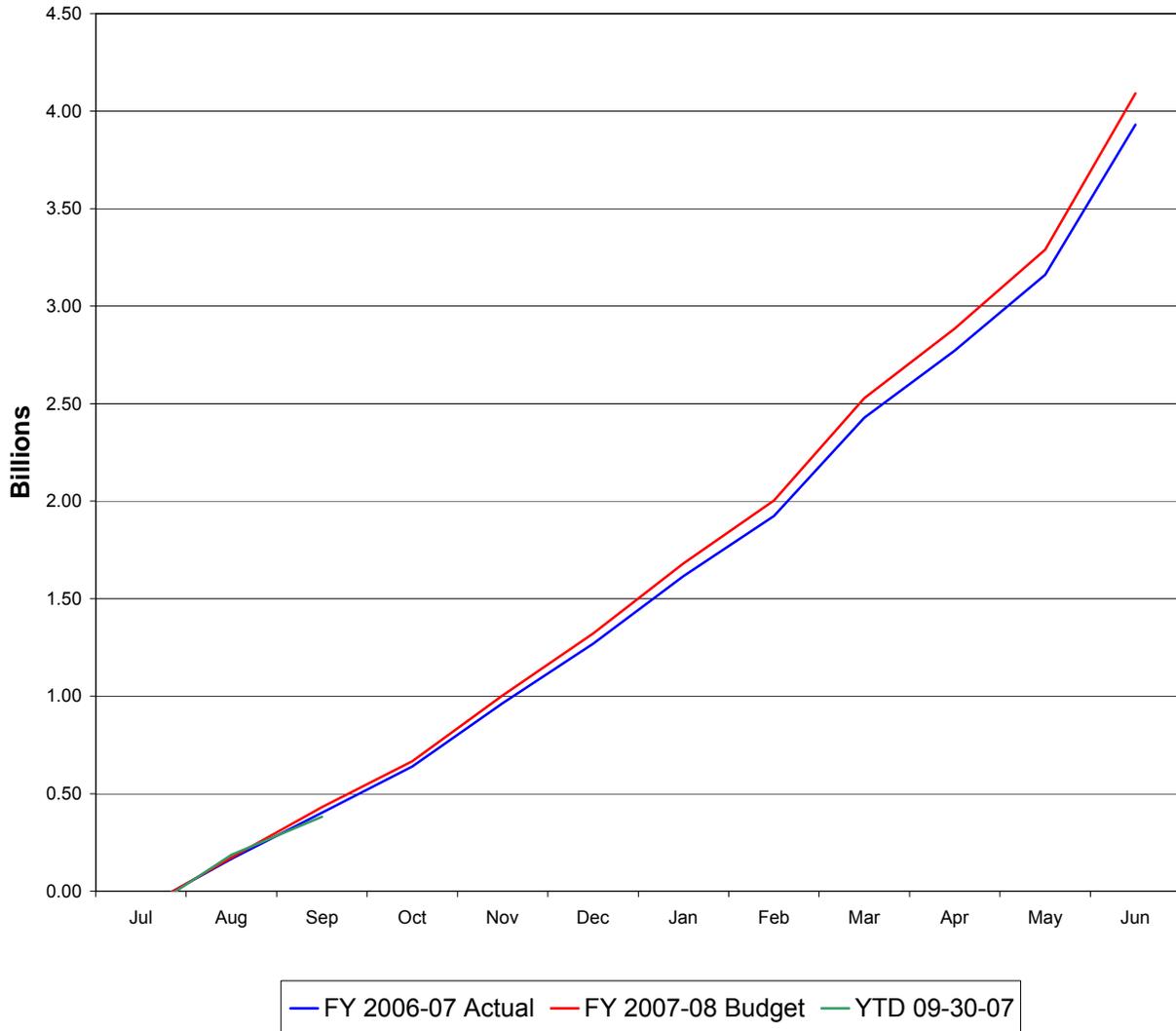


Revenue



TOTAL COUNTY REVENUE (Excluding FBA and Reserves)



	FY 2006-07 Actual	FY 2007-08 Current Modified Budget	Budget at 09-30-07 Based on Prior Year Actuals	Actual as of 09-30-07	Variance Actual to Budget as of 09-30-07	Percent Variance Actual to Budget as of 09-30-07
Revenue	3.93	4.09	0.43	0.38	(0.05)	-11.19%
(In Billions of Dollars)						

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

		FY 2006-07 Actual	FY 2007-08 Current Modified Budget	Budget at 09-30-07 Based on Prior Year Actuals	Actual as of 09-30-07	Variance Actual to Budget as of 09-30-07 Fav/(Unfav)*	% Variance Actual to Budget as of 09-30-07 Fav/(Unfav)*
PROGRAM I - PUBLIC PROTECTION							
GENERAL FUND							
026	District Attorney	64,519,582	80,196,532	5,906,459	420,434	(5,486,026)	-92.88%
032	Emergency Management Division	860,558	1,087,148	(217,520)	128,302	345,822	158.98%
047	Sheriff Court Operations	37,429,097	46,037,875	6,097,945	(4,736,027)	(10,833,972)	-177.67%
055	Sheriff-Coroner Communications	4,116,787	4,084,837	528,703	764,080	235,377	44.52%
057	Probation	55,267,093	50,810,821	1,783,427	4,022,535	2,239,108	125.55%
058	Public Defender	4,437,572	3,230,000	206,715	98,886	(107,829)	-52.16%
060	Sheriff-Coroner	362,045,855	393,129,193	43,113,426	26,080,871	(17,032,555)	-39.51%
073	Alternate Defense	5,362,281	4,950,000	654,354	55,228	(599,126)	-91.56%
081	Trial Courts	40,674,075	40,498,209	7,134,185	6,946,813	(187,371)	-2.63%
PROGRAM I - GENERAL FUND TOTAL		574,712,900	624,024,615	65,207,695	33,781,121	(31,426,573)	-48.19%
NON-GENERAL FUND							
103	O.C. Methamphetamine Lab Investigation Team	960,733	867,383	(68,368)	122,491	190,859	279.16%
109	County Automated Fingerprint Identification	805,915	892,071	153,343	153,996	653	0.43%
116	Narcotic Forfeiture and Seizure	451,707	280,000	33,010	179,883	146,874	444.94%
118	Sheriff - Regional Narcotics Suppression Program	4,469,755	3,332,718	466,167	3,598,239	3,132,072	671.88%
122	Motor Vehicle Theft Task Force	2,727,492	2,743,000	688,239	697,074	8,835	1.28%
12H	Proposition 64 - Consumer Protection	557,171	545,000	236,469	141,699	(94,770)	-40.08%
12J	DNA Identification Fund	801,641	1,050,000	128,520	178,476	49,956	38.87%
132	Sheriff's Narcotics Program	1,069,210	605,000	30,043	152,045	122,002	406.08%
134	Orange County Jail	1,717,538	1,275,000	215,697	326,873	111,176	51.54%
13B	Traffic Violator	768,486	650,000	147,884	45,320	(102,563)	-69.35%
13J	Children's Waiting Room	492,689	302,000	2,306	46,547	44,241	1918.71%
13P	State Criminal Alien Assistance Program (SCAAP)	8,640,841	900,000	22,846	276,992	254,146	1112.44%
13R	Sheriff-Coroner Replacement & Maintenance	8,528,085	1,283,877	39,351	380,976	341,625	868.14%
141	Sheriff's Substation Fee Program	156,712	7,120,854	1,354,586	37,286	(1,317,300)	-97.25%
143	Jail Commissary	7,890,849	7,147,000	1,605,310	1,649,507	44,197	2.75%
144	Inmate Welfare	4,678,374	4,263,992	744,875	754,145	9,269	1.24%
14B	County Public Safety Sales Tax Excess Revenue	5,354,567	2,500,000	371,796	802,131	430,335	115.74%
14D	CAL-ID Operational Costs	62,631	35,000	5,596	11,118	5,523	98.69%
14E	CAL-ID System Costs	3,215,174	2,900,000	144,533	178,264	33,732	23.34%
14G	Sheriff's Supplemental Law Enforcement Service	1,348,350	1,270,000	10,797	12,493	1,697	15.72%
14H	DA's Supplemental Law Enforcement Service	1,055,438	985,000	1,638	1,779	141	8.61%
14Q	Sheriff-Coroner Construction and Facility Development	11,191,421	15,851,512	(265,993)	386,389	652,383	245.26%
14R	Ward Welfare	53,574	113,794	0	0	0	N/A
14U	Court Facilities	1,133,977	1,100,000	181,285	198,505	17,219	9.50%
15N	Delta Special Revenue	26,557	25,000	4,011	4,677	666	16.61%
PROGRAM I - NON-GENERAL FUND TOTAL		68,158,887	58,038,201	6,253,939	10,336,906	4,082,967	65.29%
TOTAL PROGRAM I		642,871,787	682,062,816	71,461,634	44,118,027	(27,343,606)	-38.26%

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(Excluding FBA and Reserves)**

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PROGRAM II - COMMUNITY SERVICES							
GENERAL FUND							
012	Community Services Programs	10,909,135	11,142,040	(1,401,767)	(494,660)	907,107	64.71%
027	Department of Child Support Services	57,662,793	58,687,731	2,181,297	7,733,796	5,552,499	254.55%
029	Public Administrator/Public Guardian	2,858,986	3,422,867	526,704	363,500	(163,204)	-30.99%
042	Health Care Agency	423,193,542	475,025,059	61,763,808	48,005,897	(13,757,910)	-22.28%
063	Social Services Agency	399,408,204	431,399,255	24,810,261	11,395,718	(13,414,543)	-54.07%
064	In-Home Supportive Services (IHSS)	16,354,226	21,586,411	2,916,925	2,324,079	(592,846)	-20.32%
065	CalWorks Family Group / Unemployed Parents	99,301,343	99,385,961	16,809,279	16,286,981	(522,298)	-3.11%
066	Aid to Families with Dependent Children - Foster Care	95,975,121	105,072,046	15,575,563	14,056,762	(1,518,801)	-9.75%
067	Aid to Refugees	300,307	331,808	73,873	56,774	(17,099)	-23.15%
069	General Relief	696,236	659,616	157,973	142,663	(15,310)	-9.69%
PROGRAM II - GENERAL FUND TOTAL		1,106,659,893	1,206,712,794	123,413,915	99,871,511	(23,542,404)	-19.08%
NON-GENERAL FUND							
102	Santa Ana Regional Centre Lease Conveyance	1,467,746	1,370,853	16,349	31,380	15,031	91.94%
117	O.C. Housing Authority - Operating Reserves	886,958	905,557	196,822	218,051	21,229	10.79%
123	Dispute Resolution Program	700,992	757,000	136,073	204,749	68,676	50.47%
124	Domestic Violence Program	879,822	841,000	192,276	190,118	(2,158)	-1.12%
12C	Child Support Program Development	3,829,582	56,772,446	887,777	130,344	(757,433)	-85.32%
12S	SSA Donations & Fees	1,441,776	1,044,300	180,118	465,387	285,270	158.38%
12W	Wraparound Program	12,456,938	12,224,015	2,320,173	2,761,805	441,632	19.03%
138	Medi-Cal Admin. Activities/Targeted Case Mgmt.	744,707	3,103,740	(548,384)	57,742	606,126	110.53%
13N	Orange County Tobacco Settlement	29,555,855	30,895,402	0	0	0	N/A
13S	Emergency Medical Services	5,499,091	5,954,363	781,106	727,948	(53,158)	-6.81%
13T	HCA Purpose Restricted Revenues	1,325,077	850,200	122,478	59,768	(62,710)	-51.20%
13U	HCA Interest Bearing Purpose Restricted Revenue	910,249	653,680	80,806	105,038	24,232	29.99%
13W	HCA Realignment	1,000,000	0	0	0	0	N/A
13X	Substance Abuse & Crime Prevention Act Fund	8,406,027	4,030,721	3,915,798	230,837	(3,684,961)	-94.10%
13Y	Mental Health Services Act	20,500,854	38,115,200	386,927	363,668	(23,258)	-6.01%
13Z	Bioterrorism Center For Disease Control	3,606,356	4,139,858	4,925	152,757	147,831	3001.54%
146	Workforce Investment Act	9,652,225	13,028,383	784,160	1,023,805	239,645	30.56%
147	HGI Bio Tech Grant	326,754	1,063,000	12,425	14,831	2,406	19.36%
14T	Facilities Development and Maintenance	15,813,516	10,458,086	357,427	713,726	356,298	99.68%
15A	OCDA Santa Ana Heights 1993 Bond Issue	842,556	500,000	126,094	315,784	189,690	150.44%
15B	CEO Single Family Housing	262,407	280,000	172,519	265,807	93,288	54.07%
15E	OCDA/Santa Ana Heights 1993 Low & Moderate Income Housing	66,604	6,200	3,065	2,009	(1,056)	-34.46%
15G	Housing and Community Services	16,786,717	26,542,282	4,720,210	4,025,218	(694,992)	-14.72%
15H	CalHome Program Reuse	300,645	302,000	37,243	1,780	(35,463)	-95.22%
15M	OCHA Admin Fee Reserves 2004	1	0	0	0	0	N/A

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171	OCDA Low & Moderate Income Housing (Santa Ana Heights)	6,012,517	6,004,684	(4,253,698)	(4,323,069)	(69,371)	-1.63%
173	OCDA Santa Ana Heights - Surplus	1,786,407	1,400,000	(409,028)	201,467	610,495	149.26%
411	OCDA (NDAPP) Projects, 1992 Issue A	71,228	40,000	17,353	49,000	31,647	182.38%
412	OCDA (NDAPP) Low/Moderate Housing 1992 Issue A	150,947	120,000	20,934	30,583	9,649	46.09%
413	OCDA (NDAPP) Projects, 1992 Issue B	64,197	40,000	9,972	22,140	12,168	122.03%
414	OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing	43,367	40,000	16,683	34,211	17,528	105.06%
425	OCDA Neighborhood Preservation & Development - Construction	33,408	24,000	8,884	16,951	8,067	90.81%
428	OCDA (NDAPP) - Surplus	821,190	800,000	(355,544)	389,153	744,696	209.45%
590	In-Home Supportive Services Public Authority	890,047	962,449	295,682	336,165	40,483	13.69%
	PROGRAM II - NON-GENERAL FUND TOTAL	147,136,763	223,269,419	10,237,624	8,819,152	(1,418,473)	-13.86%
	TOTAL PROGRAM II	1,253,796,656	1,429,982,213	133,651,540	108,690,663	(24,960,877)	-18.68%
	PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES						
	GENERAL FUND						
034	Watershed & Coastal Resources Division	13,066,718	21,939,217	(92,588)	241,223	333,811	360.53%
040	Utilities	2,755,615	2,208,575	490,639	526,605	35,966	7.33%
080	Resources And Development Management Department	32,836,877	41,464,812	4,102,301	4,028,283	(74,017)	-1.80%
	PROGRAM III - GENERAL FUND TOTAL	48,659,210	65,612,604	4,500,352	4,796,111	295,760	6.57%
	NON-GENERAL FUND						
106	County Tidelands - Newport Bay	4,399,663	7,342,038	1,276,647	822,569	(454,078)	-35.57%
108	Dana Point Tidelands	30,706,527	71,130,976	13,698,423	5,094,625	(8,603,798)	-62.81%
113	Building and Safety	10,137,290	9,295,960	2,212,356	2,602,320	389,964	17.63%
114	Fish and Game Propagation	10,100	6,800	1,637	2,760	1,123	68.61%
115	Road	66,260,964	76,042,741	10,043,029	6,030,738	(4,012,291)	-39.95%
119	Public Library - Capital	8,727,694	1,460,013	12,115	93,375	81,260	670.71%
120	Public Library	38,097,677	41,594,757	1,756,922	1,854,827	97,905	5.57%
128	Survey Monument Preservation	67,267	75,600	18,499	14,921	(3,579)	-19.34%
129	Off-Highway Vehicle Fees	202,242	68,200	45,956	23,816	(22,140)	-48.18%
12K	Dana Point Marina DBW Loan Reserve	206,150	372,209	5,122	4,990	(131)	-2.56%
130	District Community Priorities and Projects	5,000,000	5,000,000	0	0	0	N/A
137	Parking Facilities	5,134,080	5,322,500	770,448	698,347	(72,101)	-9.36%
140	Air Quality Improvement	141,646	167,246	9,568	21,832	12,264	128.18%
148	Foothill Circulation Phasing Plan	541,753	7,189,910	2,966,400	243,607	(2,722,793)	-91.79%
15K	Limestone Regional Park Mitigation Endowment	15,592	15,200	3,627	5,067	1,439	39.68%
15T	El Toro Improvement Fund	0	0	N/A	1,415,917	N/A	N/A
274	IWMD Corrective Action Escrow	55,740	50,000	7,990	9,901	1,911	23.92%
275	IWMD - Environmental Reserve	8,751,632	7,980,890	736,615	1,072,696	336,081	45.63%
277	IWMD - Rate Stabilization	6,440,312	6,300,000	214,957	289,120	74,163	34.50%
279	IWMD - Landfill Post-Closure Maintenance	11,760,694	5,500,000	370,180	910,224	540,044	145.89%

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280	Airport - Operating Enterprise	116,581,888	108,753,967	24,836,807	26,718,017	1,881,210	7.57%
281	John Wayne Airport Construction	15,268,688	143,547,033	288,861	85,124	(203,737)	-70.53%
283	John Wayne Airport Debt Service	42,985,698	43,443,686	11,310,130	11,759,625	449,494	3.97%
284	Frank R. Bowerman/Bee Canyon Landfill Escrow	3,690,457	5,745,410	298,391	235,268	(63,123)	-21.15%
285	IWMD Bankruptcy Recovery Plan	21,513,802	22,292,800	4,040,545	3,779,396	(261,149)	-6.46%
286	Brea-Olinda Landfill Escrow	4,011,174	2,500,000	287,133	522,621	235,488	82.01%
287	Prima Deshecha Landfill Escrow	1,658,347	1,452,614	125,505	166,023	40,518	32.28%
299	Integrated Waste Management Department Enterprise	105,349,378	101,451,500	18,970,492	17,244,407	(1,726,084)	-9.10%
400	Flood Control District	111,976,962	86,191,514	4,191,582	8,306,972	4,115,390	98.18%
403	Santa Ana River Environmental Enhancement	10,171	4,500	1,722	3,724	2,002	116.25%
404	Flood Control District - Capital	27,360,069	39,500,000	4,084,366	3,494,730	(589,635)	-14.44%
405	OC Parks	68,628,594	65,591,271	1,785,094	5,181,890	3,396,796	190.29%
406	OC Parks Capital	15,914,759	33,784,053	211,983	151,274	(60,709)	-28.64%
459	North Tustin Landscape & Lighting Assessment District	522,635	536,591	32,546	31,493	(1,053)	-3.24%
468	County Service Area #13 - La Mirada	3,232	3,284	222	234	12	5.45%
475	County Service Area #20 - La Habra	14,442	13,977	1,272	1,605	333	26.20%
477	County Service Area #22 - East Yorba Linda	43,583	44,002	1,054	1,255	201	19.10%
	PROGRAM III - NON-GENERAL FUND TOTAL	732,190,903	899,771,242	104,618,198	98,895,312	(5,722,886)	-5.47%
	TOTAL PROGRAM III	780,850,113	965,383,846	109,118,549	103,691,423	(5,427,127)	-4.97%
	PROGRAM IV - GENERAL GOVERNMENT SERVICES						
	GENERAL FUND						
002	Assessor	10,425,816	7,464,357	(8,108,782)	(9,519,371)	(1,410,589)	-17.40%
003	Auditor-Controller	7,019,003	8,526,646	814,001	945,291	131,290	16.13%
006	Board of Supervisors - 1st District	0	0	N/A	1,733	N/A	N/A
009	Board of Supervisors - 4th District	259	0	0	0	0	N/A
010	Board of Supervisors - 5th District	5,670	0	0	0	0	N/A
011	Clerk of the Board	128,325	181,086	4,158	42,823	38,664	929.79%
017	County Executive Office	2,044,987	2,107,722	380,602	304,223	(76,380)	-20.07%
025	County Counsel	1,695,038	1,916,927	448,433	374,453	(73,981)	-16.50%
031	Registrar of Voters	34,084,983	2,088,790	44,973	434,043	389,070	865.11%
054	Human Resources Department	11,279	6,000	128	167	39	30.41%
059	Clerk-Recorder	15,502,862	16,408,026	3,374,491	2,738,080	(636,411)	-18.86%
074	Treasurer-Tax Collector	11,753,610	11,126,194	(258,522)	(65,048)	193,474	74.84%
079	Internal Audit	41,790	47,040	1,068	82	(986)	-92.29%
	PROGRAM IV - GENERAL FUND TOTAL	82,713,621	49,872,788	(3,299,449)	(4,743,525)	(1,444,076)	-43.77%
	NON-GENERAL FUND						
107	Remittance Processing Equipment Replacement	96,932	295,081	71,313	27,202	(44,111)	-61.85%
127	Property Tax Admin State Grant	368,101	194,625	37,370	43,582	6,212	16.62%

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12D	Clerk Recorder's Special Revenue Fund	4,072,273	4,000,000	1,063,344	890,594	(172,749)	-16.25%
12P	Assessor Property Characteristics Revenue	77,617	60,000	38,391	52,123	13,732	35.77%
135	Real Estate Development Program	430,762	404,296	136,791	162,266	25,474	18.62%
	PROGRAM IV - NON-GENERAL FUND TOTAL	5,045,685	4,954,002	1,347,209	1,175,768	(171,442)	-12.73%
	TOTAL PROGRAM IV	87,759,306	54,826,790	(1,952,240)	(3,567,757)	(1,615,517)	-82.75%
	PROGRAM V - CAPITAL IMPROVEMENTS						
	GENERAL FUND						
036	Capital Projects	11,304,855	34,565,920	0	(1,059,164)	(1,059,164)	N/A
	PROGRAM V - GENERAL FUND TOTAL	11,304,855	34,565,920	0	(1,059,164)	(1,059,164)	N/A
	NON-GENERAL FUND						
104	Criminal Justice Facilities - Accumulative Capital Outlay	5,565,878	5,001,172	705,707	877,284	171,577	24.31%
105	Courthouse Temporary Construction	4,620,788	4,053,829	628,793	785,479	156,686	24.92%
112	County Infrastructure Project	246,422	200,000	33,724	43,380	9,656	28.63%
15L	800 MHz CCCS	2,487,683	14,824,416	5,091,552	434,962	(4,656,589)	-91.46%
424	Aliso Viejo CFD 88-1 (A of 1992) - Construction	291,914	200,000	32,032	50,655	18,624	58.14%
429	Arbitrage Rebate	75,428	50,000	8,081	13,244	5,163	63.89%
431	Special Assessment-Top of the World Improvement	2,695	3,000	724	888	164	22.64%
480	CFD 99-1 Series A of 1999 Ladera - Construction	17,960	0	0	3,176	3,176	N/A
481	Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction	76,959	50,000	7,994	13,662	5,668	70.91%
483	Rancho Santa Margarita CFD 86-1(A) -Construction	9,850	8,000	1,328	1,738	410	30.86%
486	Ladera CFD 2002-01 Construction	916,664	200,000	33,553	137,194	103,640	308.88%
497	Lomas Laguna CFD 88-2 - Construction	18,950	15,000	2,531	3,336	805	31.81%
510	Baker Ranch CFD 87-6 - Construction	25,421	20,000	3,374	4,473	1,099	32.57%
514	Santa Teresita CFD 87-9 - Construction	3,202	2,000	337	564	227	67.54%
522	Newport Coast AD 01-1 Construction Group 2	106,015	50,000	3,877	6,552	2,675	68.99%
524	Assessment District 01-1 Newport Coast IV - Construction	99,474	3,000	891	285	(606)	-67.99%
528	Mission Viejo CFD 87-3 (A of 1990) -Construction	826	500	73	135	62	84.26%
529	CFD 2004-1 Ladera Construction	3,271,141	1,400,000	236,233	572,961	336,728	142.54%
531	Newport Coast AD 01-1 Construction '06 Variables	749,140	300,000	22,188	93,457	71,270	321.21%
532	CFD 01-1 Ladera - Construction	240,189	75,000	20,461	9,781	(10,680)	-52.20%
542	Santa Teresita CFD 87-9 (A of 1991) - Construction	6,051	5,000	420	1,019	599	142.48%
546	CFD 00-1 (Series A of 2000) Ladera -Construction	76,962	30,000	4,831	9,355	4,523	93.62%
550	Assessment District 92-1 Newport Ridge - Construction	15,147	4,000	2,885	18,602	15,717	544.79%
552	Assessment District 92-1 Newport Ridge (B) - Construction	139,717	125,000	32,250	50,460	18,210	56.47%
553	Foothill Ranch CFD 87-4 (A of 1994) - Construction	20,123	15,000	2,200	3,289	1,090	49.54%
554	CFD 2003-1 Ladera Construction	1,953,656	600,000	96,825	336,138	239,312	247.16%
556	Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction	3,463	2,500	400	614	214	53.53%

Source: FS17A101 Revenue Budget to Actual

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

		FY 2006-07 Actual	FY 2007-08 Current Modified Budget	Budget at 09-30-07 Based on Prior Year Actuals	Actual as of 09-30-07	Variance Actual to Budget as of 09-30-07 Fav/(Unfav)*	% Variance Actual to Budget as of 09-30-07 Fav/(Unfav)*
558	Coto de Caza CFD 87-8 (A of 1994) - Construction	3,643	2,000	278	566	288	103.32%
	PROGRAM V - NON-GENERAL FUND TOTAL	21,045,360	27,239,417	6,973,543	3,473,249	(3,500,293)	-50.19%
	TOTAL PROGRAM V	32,350,214	61,805,337	6,973,543	2,414,085	(4,559,458)	-65.38%
	PROGRAM VI - DEBT SERVICE						
	GENERAL FUND						
016	2005 Lease Revenue Refunding Bonds	74,213,802	73,408,248	6,818,707	7,001,119	182,412	2.68%
019	Capital Acquisition Financing	5,710,243	6,058,441	0	0	0	N/A
021	2005 Refunding Recovery Bonds	397,147	300,000	3,254	1,141	(2,113)	-64.95%
022	Prepaid Pension Obligation	211,065,000	0	0	0	0	N/A
	PROGRAM VI - GENERAL FUND TOTAL	291,386,193	79,766,689	6,821,961	7,002,260	180,299	2.64%
	NON-GENERAL FUND						
15J	Pension Obligation Bonds Debt Service	8,069,884	8,205,123	2,993	3,081	88	2.94%
15Q	Pension Obligation Bond Amortization	19,287,288	11,000,000	0	0	0	N/A
15W	1996 Recovery Certificates of Participation (A)	175,164	75,000	11,990	31,098	19,108	159.36%
172	OCDA Debt Service (Santa Ana Heights)	9,992,391	11,089,040	826,729	1,374,166	547,437	66.22%
427	OCDA (NDAPP) - Debt Service	19,317,509	18,546,795	(658,898)	(547,763)	111,134	16.87%
433	Golden Lantern Reassessment District 94-1 Debt Service	87,813	10,000	8,545	6,526	(2,019)	-23.63%
479	CFD 99-1 Series A of 1999 Ladera - Debt Service	1,387,293	1,357,739	10,610	5,524	(5,086)	-47.93%
482	Special Mello-Roos Reserve	441,829	350,000	58,967	77,816	18,849	31.96%
484	Rancho Santa Margarita CFD 86-2 - Debt Service	1,768,983	1,720,000	25,888	25,240	(648)	-2.50%
487	Ladera CFD 2002-01 Debt Service	4,233,481	4,090,000	72,299	74,463	2,164	2.99%
488	Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service	3,032,709	2,970,000	31,781	32,346	565	1.78%
490	Dimensions/Serrano Creek CFD 87-1 - Debt Service	774,475	750,000	7,684	30,488	22,804	296.77%
492	Mission Viejo CFD 87-3 (A) - Debt Service	4,639,650	4,688,060	34,898	184,822	149,924	429.60%
494	Aliso Viejo CFD 88-1 - Debt Service	16,901,931	16,400,000	224,873	227,567	2,694	1.20%
496	Lomas Laguna CFD 88-2 - Debt Service	207,077	200,000	1,766	1,695	(71)	-4.01%
501	Rancho Santa Margarita CFD 87-5(A) - Debt Service	837,424	810,000	6,248	28,356	22,108	353.82%
503	Portola Hills CFD 87-2(A) - Debt Service	2,259,637	2,175,000	16,378	13,239	(3,139)	-19.17%
505	Foothill Ranch CFD 87-4 - Debt Service	7,380,781	7,175,000	63,378	262,566	199,188	314.29%
507	Irvine Coast Assessment District 88-1 - Debt Service	5,456,563	4,900,000	192,572	322,080	129,508	67.25%
509	Rancho Santa Margarita CFD 87-5B - Debt Service	2,403,154	2,300,000	17,088	85,987	68,899	403.19%
511	Baker Ranch CFD 87-6 - Debt Service	835,443	850,000	10,848	9,897	(951)	-8.76%
513	Coto de Caza CFD 87-8 - Debt Service	2,704,739	2,625,000	22,810	72,948	50,138	219.81%
515	Santa Teresita CFD 87-9 - Debt Service	664,192	675,000	6,395	6,911	516	8.07%
516	Assessment Dist 01-1 Ziani Project-Debt Service	586,554	570,000	6,466	8,863	2,398	37.08%
517	Rancho Santa Margarita CFD 87-5C - Debt Service	1,390,743	1,340,000	12,058	39,643	27,585	228.77%
519	Los Alisos CFD 87-7 - Debt Service	1,794,077	1,750,000	16,155	17,806	1,650	10.21%
521	Rancho Santa Margarita CFD 87-5D (A) - Debt Service	1,111,729	1,090,000	10,160	35,662	25,501	250.99%

Source: FS17A101 Revenue Budget to Actual

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

		FY 2006-07 Actual	FY 2007-08 Current Modified Budget	Budget at 09-30-07 Based on Prior Year Actuals	Actual as of 09-30-07	Variance Actual to Budget as of 09-30-07 Fav/(Unfav)*	% Variance Actual to Budget as of 09-30-07 Fav/(Unfav)*
523	Newport Coast AD 01-1 Group 2 Debt Service	923,771	900,000	3,209	11,621	8,412	262.12%
525	Assessment District 01-1 Newport Coast IV - Debt Service	249,655	150,000	11,951	38,977	27,027	226.16%
52T	Newport Coast AD 01-1 Conversion #1 DS	1,498,155	1,370,000	13,387	19,165	5,778	43.16%
530	CFD 2004-1 Ladera Debt Service	4,631,292	4,550,000	79,054	79,457	403	0.51%
533	CFD 01-1 Ladera - Debt Service	1,878,356	1,785,000	14,789	8,068	(6,722)	-45.45%
547	CFD 00-1 (Series A of 2000) Ladera -Debt Service	1,743,747	1,705,000	13,249	7,250	(5,999)	-45.28%
549	Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service	1,161,485	1,125,000	10,915	13,152	2,237	20.49%
551	Assessment District 92-1 Newport Ridge - Debt Service	803,930	775,000	17,172	24,205	7,033	40.95%
555	CFD 2003-1 Ladera Debt Service	3,522,167	3,400,000	64,208	62,511	(1,698)	-2.64%
599	O. C. Special Financing Authority Debt Service	54,187,209	55,669,058	0	10,677,924	10,677,924	25984224157.31%
	PROGRAM VI - NON-GENERAL FUND TOTAL	188,342,283	179,140,815	1,268,618	13,373,357	12,104,739	954.17%
	TOTAL PROGRAM VI	479,728,475	258,907,504	8,090,578	20,375,617	12,285,038	151.84%
	PROGRAM VII - INSURANCE, RESERVES & MISC						
	GENERAL FUND						
004	Miscellaneous	294,528,216	270,772,043	45,613,570	45,514,311	(99,259)	-0.22%
056	Employee Benefits	1,098,826	1,458,205	1,120,283	835,324	(284,960)	-25.44%
	PROGRAM VII - GENERAL FUND TOTAL	295,627,042	272,230,248	46,733,853	46,349,634	(384,218)	-0.82%
	NON-GENERAL FUND						
13A	Litigation Reserve - Escrow Agent FTCL	10,262	3,500	560	1,822	1,262	225.60%
145	Revenue Neutrality	3,519,412	2,798,405	120,404	186,017	65,614	54.49%
14A	Option B Pool Participants Registered Warrants	827	0	0	0	0	N/A
14C	Class B-27 Registered Warrants	121	30,040	4,804	21	(4,782)	-99.55%
14F	Deferred Compensation Reimbursement (HR)	101,239	72,000	11,848	17,373	5,525	46.64%
14X	Tobacco Settlement	73,777	19,140	3,066	11,943	8,877	289.58%
14Y	Indemnification Reserve	63,711	40,100	6,411	11,311	4,900	76.43%
14Z	Litigation Reserve	201,973	95,000	15,188	35,857	20,670	136.09%
15S	Designated Special Revenue	3,032,803	0	0	0	0	N/A
15Z	Plan of Adjustment Available Cash	11,782,408	10,963,612	32,914	64,458	31,545	95.84%
289	Information Technology Internal Service Fund	49,801,294	54,889,555	10,780,426	10,349,494	(430,933)	-4.00%
290	Health Maintenance Organization Health Plans ISF	88,717,431	102,277,000	21,798,963	21,704,211	(94,753)	-0.43%
291	Unemployment Insurance Internal Service Fund	1,897,028	1,377,338	281,597	323,240	41,643	14.79%
292	Self-Insured PPO Health Plans ISF	61,944,122	58,031,312	13,066,847	13,622,487	555,640	4.25%
293	Workers' Compensation Internal Service Fund	42,526,157	40,442,170	785,840	1,005,239	219,398	27.92%
294	Property and Casualty Risk Internal Service Fund	20,767,061	28,082,355	445,540	401,356	(44,184)	-9.92%
295	Retiree Medical Internal Service Fund	41,207,796	33,123,944	5,196,553	8,963,624	3,767,071	72.49%
296	Transportation Internal Service Fund	22,710,338	22,911,489	2,014,710	1,737,908	(276,802)	-13.74%
297	Reprographics Internal Service Fund	4,163,732	4,950,796	820,670	858,074	37,404	4.56%
298	Self-Insured Benefits Internal Service Fund	4,196,633	5,346,897	907,961	805,695	(102,266)	-11.26%
29Z	Life Insurance Internal Service Fund	1,062,012	1,033,877	213,119	234,217	21,098	9.90%
	PROGRAM VII - NON-GENERAL FUND TOTAL	357,780,134	366,488,530	56,507,421	60,334,348	3,826,928	6.77%

Source: FS17A101 Revenue Budget to Actual

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

	FY 2006-07 Actual	FY 2007-08 Current Modified Budget	Budget at 09-30-07 Based on Prior Year Actuals	Actual as of 09-30-07	Variance Actual to Budget as of 09-30-07 Fav/(Unfav)*	% Variance Actual to Budget as of 09-30-07 Fav/(Unfav)*
TOTAL PROGRAM VII	653,407,176	638,718,778	103,241,273	106,683,983	3,442,709	3.33%
GENERAL FUND TOTAL	2,411,063,713	2,332,785,658	243,378,326	185,997,948	(57,380,378)	-23.58%
NON-GENERAL FUND TOTAL	1,519,700,014	1,758,901,626	187,206,552	196,408,092	9,201,540	4.92%
TOTAL ALL FUNDS	3,930,763,728	4,091,687,284	430,584,877	382,406,040	(48,178,837)	-11.19%

Source: FS17A101 Revenue Budget to Actual

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

Agency/Department		Variance Explanation
PROGRAM I - PUBLIC PROTECTION		
GENERAL FUND		
026	District Attorney	Variance is attributable to timing; Prop 172 revenues for July were recorded in September in 2006 but in October in 2007.
032	Emergency Management Division	The Revenue Actual as of 9/30/07 is higher than the Budget as of 9/30/07 Based on Prior Year Actuals due to increased Nuclear Power Preparedness (NPP) revenue and the realization of 2005 State Homeland Security Grant revenue.
047	Sheriff Court Operations	The Actual as of 09/30/07 is lower than the Budget at 9/30/07 Based on Prior Year Actuals due to a delay in Superior Court billings for the 1st Quarter. Processing of monthly billings has been delayed awaiting an agreement to be reached on the MOU. The unfavorable amount is also due to a delay in the approval/payment of a Superior Court billing for June 2007, for which the Court Security charges total \$5,127,016. Court Security charges for June 2006 were approved and paid in August 2006. Revenue was also overstated in the 1st quarter of 2006 due to a year-end accrual/reversal Journal Voucher in the amount of \$4,650,457, for which the reversal entry was not processed by the Auditor-Controller until the 2nd Quarter of 2006.
055	Sheriff-Coroner Communications	The Revenue Actual as of 9/30/07 is higher than the Budget as of 9/30/07 Based on Prior Year Actuals due to a delay in the prior year Backbone Cost Sharing billings, resulting in increased revenues posted during the 1st Quarter of FY 2007-08.
057	Probation	Revenue for current year is consistent with budget expectations. Comparisons to FY 06-07 are skewed due to revenue being lower than expected compared to budget during FY 06-07. Collections revenue in FY 07-08 is at 27% of annual budget, a very strong start. No other single revenue source is above 25% of budget in the 1st Quarter.
058	Public Defender	Public Defender July 2007 claim for reimbursement under the Trial Court Funding amounting to \$266,531 is still pending approval of the Superior Court.
060	Sheriff-Coroner	The 1st Quarter FY 07-08 variance of \$17,032,555 is the result of the delayed distribution of Prop 172 receipts for the month of September 2007. Normally, the Auditor completes the transfer of funds from the State Local Public Safety Trust Fund to the Sheriff-Coroner in the same month that the County receives Prop 172 from the State. In the case of the first quarter, September receipts were distributed by the Auditor to the Sheriff in October; thereby creating a budget variance. This variance is a timing issue only and will not affect the anticipated year-end total.
073	Alternate Defense	Reduced Welfare & Institutions 300 case reimbursements received during the period.
NON-GENERAL FUND		
103	O.C. Methamphetamine Lab Investigation Team	The Revenue Actual as of 9/30/07 is higher than the Budget as of 9/30/07 Based on Prior Actuals due to the realization of Meth Lab Grant revenue sooner than in the prior year.
116	Narcotic Forfeiture and Seizure	Variance is attributable to Federal forfeiture revenues received for FBI cases in September 2007.
118	Sheriff - Regional Narcotics Suppression Program	The Revenue Actual as of 9/30/07 is higher than the Budget as of 9/30/07 Based on Prior Year Actuals due to realizing increased Federal Asset Forfeiture revenue during the 1st Quarter of FY 2007-08.
132	Sheriff's Narcotics Program	The Revenue Actual as of 9/30/07 is higher than the Budget as of 9/30/07 Based on Prior Year Actuals due to realizing increased Federal Asset Forfeiture revenue during the 1st Quarter of FY 2007-08.
134	Orange County Jail	The Revenue Actual as of 9/30/07 is higher than the Budget as of 9/30/07 Based on Prior Year Actuals due to a higher cash balance, resulting in an increase in the Interest Earnings.
13B	Traffic Violator	The Revenue Actual as of 9/30/07 is lower than the Budget as of 9/30/07 Based on Prior Year Actuals as the revenue anticipated for August was deferred to the 2nd Quarter. In addition, the Revenue Actual is lower as a result of the decline in vehicle code fine receivables.
13P	State Criminal Alien Assistance Program (SCAAP)	The Revenue Actual as of 9/30/07 is higher than the Budget as of 9/30/07 Based on Prior Year Actuals due to a higher cash balance, resulting in an increase in the Interest Earnings.
13R	Sheriff-Coroner Replacement & Maintenance	The Revenue Actual as of 9/30/07 is higher than the Budget as of 9/30/07 Based on Prior Year Actuals due to a higher cash balance, resulting in an increase in the Interest Earnings.
141	Sheriff's Substation Fee Program	Project deferred to future years.

Source: County agencies/departments

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

Agency/Department		Variance Explanation
14B	County Public Safety Sales Tax Excess Revenue	Larger than anticipated cash balance resulting in greater interest earnings.
14Q	Sheriff-Coroner Construction and Facility Development	The Budget as of 9/30/07 Based on Prior Year Actuals is lower than the Revenue Actuals as of 9/30/07 due to a FY 2005-06 Accrual/Reversal entry that was processed incorrectly at year-end creating a reduction in the Actual Revenue, for which the correcting Journal Voucher to post the Actual Operating Transfer In from Agency 036 did not occur until the 3rd Quarter of FY 06-07.
PROGRAM II - COMMUNITY SERVICES		
GENERAL FUND		
012	Community Services Programs	Outstanding year-end accruals are less in this current fiscal year than at the same time in the previous fiscal year.
027	Department of Child Support Services	Favorable variance is due to change of practice in booking revenue from quarterly to monthly.
029	Public Administrator/Public Guardian	Variance is due to timing issues involved in processing Court approval of PA/PG fees.
042	Health Care Agency	This variance is primarily due to: 1) FY 07-08 includes a reverse accrual for Early and Periodic Screening, Diagnosis, and Treatment revenues owed for prior years; the offsetting revenues will not be received since the State has decided to pay over three years beginning with FY 07-08 rather than with FY 06-07. 2) Dept of Education revenues were received in first quarter last year but will not be booked until October for FY 07-08. 3) The methodology for billing Animal Care Services city revenues was changed in FY 06-07, which resulted in a one-time credit in July 2006. 4) The Mental Health Federal Medi-Cal supplemental claim was processed first quarter for FY 06-07, but will not book until October for FY 07-08. 5) The Measure H journal voucher for the July 2006 claim booked in August 2006; however, the journal voucher for the July 2007 claim was not processed during first quarter for FY 07-08.
063	Social Services Agency	The FY 2005-06 closeout revenue (approximately \$10.4 million) was booked in 1st quarter of FY 2006-07. The FY 2006-07 pending closeout revenue calculation is still in progress by the State.
064	In-Home Supportive Services (IHSS)	Realignment revenue was lower in 1st quarter of FY 2007-08 compared to 1st quarter of FY 2006-07.
066	Aid to Families with Dependent Children - Foster Care	Actual revenue is lower than budgeted due to lower realignment revenues, and less funds transferred in from 12W for new Wraparound contracts that experienced slow spending during the 1st quarter but will increase later in the year.
NON-GENERAL FUND		
12C	Child Support Program Development	Variance is due to a change in accounting methodology incorporated into the FY 07-08 budget. This change is causing the variance; however, a technical adjustment to the budget will be made in the 1st quarter to reflect the budget correctly.
12S	SSA Donations & Fees	Actual revenue is higher due to the combination of OneEApp (one stop access to health care) program donations, unanticipated donation to Orangewood Children's Home, and more Birth Certificate revenue.
12W	Wraparound Program	Actual revenue is higher due to an increase in Wraparound revenue transferred in from Agency 066 and additional interest earned.
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
13X	Substance Abuse & Crime Prevention Act Fund	Variance is due to a timing difference in the State allocation of Proposition 36 funds. In FY 06/07, the State's first allocation of funds occurred in September 2006; the State has not yet allocated this revenue in the current fiscal year.
13Z	Bioterrorism Center For Disease Control	FY 2007-08 first quarter includes receipt of a Pandemic Influenza grant payment. This grant started April 2007, so a payment was not received in first quarter FY 06-07.
146	Workforce Investment Act	More revenues from Federal Workforce Investment Act Funding for the Dislocated Workers, Adult, and Youth programs received this fiscal year than at the same time in the previous fiscal year; expenditures are at a faster rate for those programs this fiscal year than at the same time during the previous fiscal year.
14T	Facilities Development and Maintenance	Actual revenue is higher due to interest earnings and one-time lease commission

Source: County agencies/departments

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

Agency/Department		Variance Explanation
15A	OCDA Santa Ana Heights 1993 Bond Issue	Receipt of approximately \$223,000 in Miscellaneous revenue of available cash for distribution to B-13 claimants associated with County's Plan of Adjustment in September 2007.
15G	Housing and Community Services	There are less projects completed this fiscal year than at the same time in the previous fiscal year. Actual revenues (and expenditures) vary year to year depending on the timing of each project as well as the quantity of projects that HCS partakes. Funds can only be expended, and revenues for reimbursements can only be incurred, upon full completion of projects.
173	OCDA Santa Ana Heights - Surplus	Receipt of approximately \$61,000 in Miscellaneous revenue of available cash for distribution to B-13 claimants associated with County's Plan of Adjustment in September 2007; more interest received than at the same time in the previous fiscal year. At the same time in the previous fiscal year, an accrual of \$700,000 as an operating transfer-in from CEO Fund 172 was not received.
428	OCDA (NDAPP) - Surplus	A budgeted operating transfer of \$375,000 from CEO Fund 427, accrued at the end of each previous fiscal year, transferred earlier this current fiscal year than in the previous fiscal year.
PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES		
GENERAL FUND		
034	Watershed & Coastal Resources Division	Unfavorable variance is due to negative revenue balance at 9-30-06 resulting from July 2006 accrual reversals for which actual revenues had not yet been received. As of 9-30-07, revenue is favorable as July 2007 accrual reversal revenues were received and recorded in August plus additional revenues received for Charges for Services from Flood and OC Parks Funds.
NON-GENERAL FUND		
106	County Tidelands - Newport Bay	Unfavorable variance is due to a FY 07-08 Budget increase of an additional \$3.5M in revenues from an Operating Transfer-In from Fund 405 to cover the Newport Harbor Sea Wall repair project. The actual revenues for this project have not yet been transferred from Fund 405 but will be as the project incurs costs.
108	Dana Point Tidelands	The Dana Point Harbor Department plans to issue bonds late in the fiscal year. Due to the timing, these one-time revenues will not match prior year actual data based on a straight line projection.
113	Building and Safety	rates charged in this ordinance reflect increases in salaries and employee benefits and the building of an additional month operating
115	Road	Variance is partly due to pending prior year accrual reversals. Additionally, no revenue associated with Prop.1B (which represents a significant new budgeted revenue source in this fund) has been realized to date.
148	Foothill Circulation Phasing Plan	The revenue budget for this fund is "overstated" as there is a significant outstanding encumbrance from prior years (negative FBA) regarding the Irvine Ranch Water District obligation for Alton Parkway. Additionally, the activity in this fund is low as most other projects have been completed.
275	IWMD - Environmental Reserve	The favorable variance is due to the receipt of available cash distribution revenue for bankruptcy claimants.
279	IWMD - Landfill Post-Closure Maintenance	The favorable variance is due to higher interest earnings on a larger balance.
280	Airport - Operating Enterprise	Variance is due to timing differences on prepaid airline rents and grant revenues received earlier in the year compared to receipts at September 2006.
281	John Wayne Airport Construction	The Revenue budget for this fund is composed primarily of operating transfers in. Operating transfers are budgeted and used as needed.
286	Brea-Olinda Landfill Escrow	The favorable variance is due to higher interest earnings on a larger balance.
299	Integrated Waste Management Department Enterprise	The unfavorable variance is due to lower sanitation services revenue as a result of lower tonnage received.
400	Flood Control District	Tax Revenue, Revenue from Use of Money, Intergovernmental Revenue, Charges for Services and Miscellaneous Revenue categories are all higher for FY 07-08 as compared to last year. The calculation of budget based on the prior year actuals understated the budget amount since the FY 07-08 budget is approximately \$25M less than prior year actuals.
404	Flood Control District - Capital	A budgeted operating transfer in of \$20 million is overstating the September revenue budget calculation for FY 07-08. The transfer will occur in the second quarter.

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

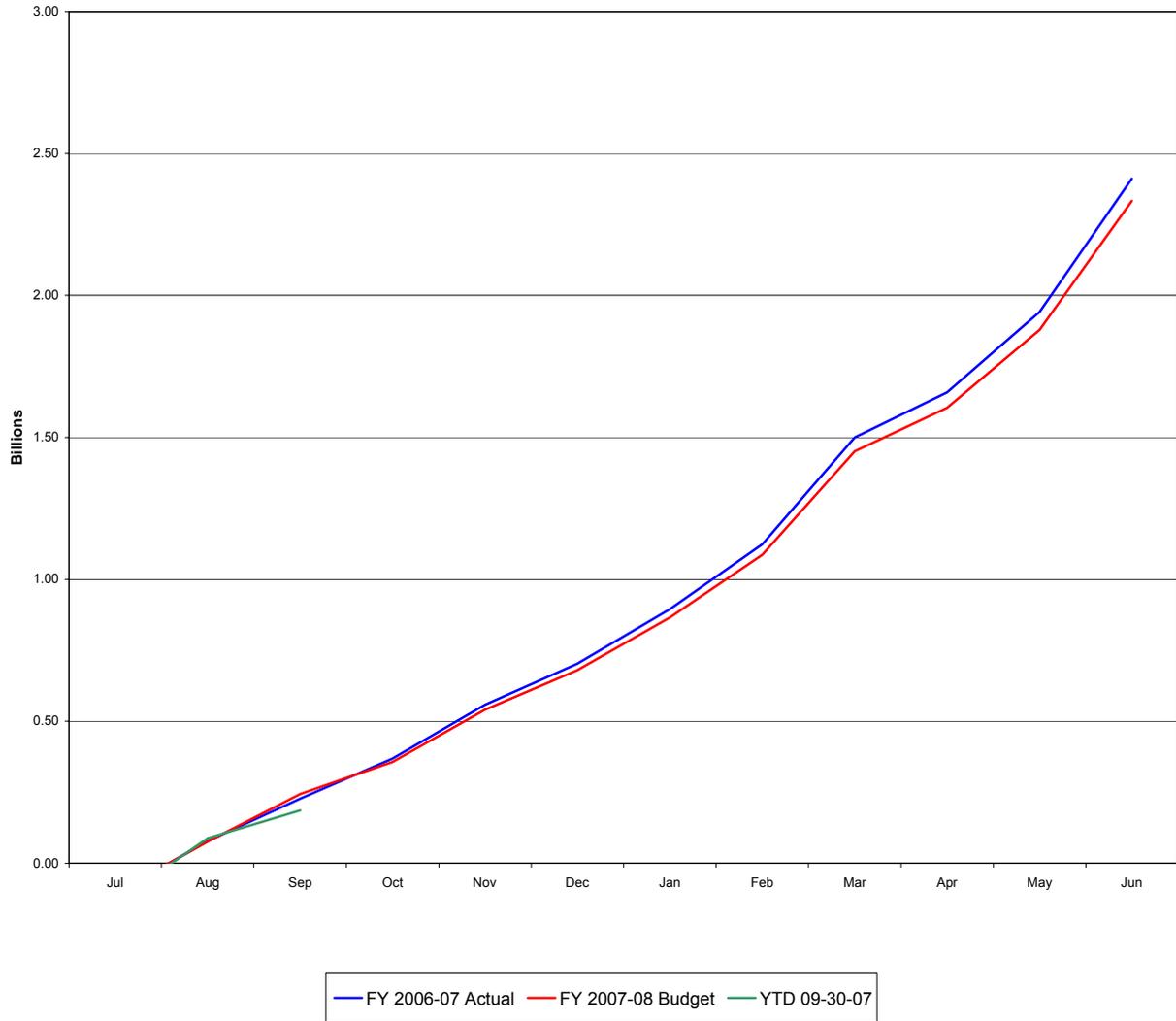
Agency/Department		Variance Explanation
405	OC Parks	The variance is due to approximately 53% (\$1.7M out of \$3.2M) of the accrued State Grant revenues being received in August and September 2007, while during the same period last year less than 1% (\$4K out of \$3.1M) were received. Additionally, new revenues (\$800K) for Narco Channel Restoration Project were received in September 2007.
PROGRAM IV - GENERAL GOVERNMENT SERVICES		
GENERAL FUND		
002	Assessor	Revenues & variance reflected as negative due to timing of Auditor-Controller's accrual reversals each year. The Assessor Department has no control over the accounting and booking of revenue.
003	Auditor-Controller	The increased revenue is due to the salaries of staff being recouped from JWA, IWMD, and RDMD Accounting. Staff salaries have increased nearly 22% from September 2006.
031	Registrar of Voters	Accrued revenue from 6/5/07 City of Yorba Linda election and EAID (Election Assistance for Individuals with Disabilities) State Claim.
059	Clerk-Recorder	Variance is due to the decrease in revenue as a result of lower than anticipated document recording activity caused by the slow down in the real estate market.
074	Treasurer-Tax Collector	Variance is due to revenues that have not yet been received, but will recognized later this fiscal year.
NON-GENERAL FUND		
12D	Clerk Recorder's Special Revenue Fund	Variance is due to the decrease in revenue as a result of lower than anticipated document recording activity caused by the slow down in the real estate market.
PROGRAM V - CAPITAL IMPROVEMENTS		
GENERAL FUND		
036	Capital Projects	The variance is due to an accrual reversal for the Cogeneration at the Central Utility Facility project. There was no accrual reversal in the first quarter of FY 06/07.
NON-GENERAL FUND		
104	Criminal Justice Facilities - Accumulative Capital Outlay	Favorable revenue variance is due to increased revenue from court fines, fees and penalties.
105	Courthouse Temporary Construction	Favorable revenue variance is due to increased revenue from court fines, fees and penalties.
15L	800 MHz CCCS	The Budget as of 9/30/07 Based on Prior Year Actuals is higher than the Revenue Actuals as of 9/30/07 primarily due to a budgeted revenue amount of \$10,000,000 anticipated to be received from Sprint-Nextel for the 800 MHz Rebanding project, which has not yet occurred.
486	Ladera CFD 2002-01 Construction	Construction spending has slowed causing higher than anticipated interest earnings
529	CFD 2004-1 Ladera Construction	Construction spending has slowed causing higher than anticipated interest earnings
554	CFD 2003-1 Ladera Construction	Construction spending has slowed causing higher than anticipated interest earnings
PROGRAM VI - DEBT SERVICE		
NON-GENERAL FUND		
172	OCDA Debt Service (Santa Ana Heights)	This variance is an increase in unsecured property tax revenue over this time last year.
427	OCDA (NDAPP) - Debt Service	The variance is due to an increase in unsecured property tax revenue from this time last year.
492	Mission Viejo CFD 87-3 (A) - Debt Service	Prior year's interest earnings booked in second quarter instead of first quarter.
505	Foothill Ranch CFD 87-4 - Debt Service	Prior year's interest earnings booked in second quarter instead of first quarter.
507	Irvine Coast Assessment District 88-1 - Debt Service	Bankruptcy distribution was not budgeted.

Source: County agencies/departments

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

Agency/Department		Variance Explanation
599	O. C. Special Financing Authority Debt Service	The variance is due to an increase in delinquent property tax collections over this time last year. In 2006, revenue was not recorded until the second quarter.
PROGRAM VII - INSURANCE, RESERVES & MISC		
GENERAL FUND		
056	Employee Benefits	The administrative revenue for Agency 056 is tied to the health and dental premiums and is collected via payroll. At the end of the fiscal year, the revenue from General Fund Agencies is reclassified from Revenue to Cost Applied. The budget for FY 07-08 first quarter is allocated based upon the trend of FY 06-07 first quarter actuals to the final revenue which has the reclassification included. This is creating a variance which is offset by a savings in expenditures.
NON-GENERAL FUND		
293	Workers' Compensation Internal Service Fund	The variance is caused by an increase in interest earnings due to a higher cash balance.
295	Retiree Medical Internal Service Fund	As part of the Retiree Medical restructuring, the County contribution increased from 1% to 3.5% in the middle of FY 06-07. The additional 2.5% is now being collected in Fund 295. The Revenue budget for FY 07-08 is based upon the 3.5% County contribution for the entire fiscal year; however, the expected budget for the 1st quarter is based upon prior year revenue trend and does not expect the revenue to be collected equally through each quarter of the fiscal year. This is creating a variance.
296	Transportation Internal Service Fund	The unfavorable variance is due to an unanticipated capital project contribution of \$405,847 in FY 06-07.
298	Self-Insured Benefits Internal Service Fund	The variance is due to the Wellness Program. The budget includes \$1.5 million for the Wellness Program. Implementation of the program is on hold and the associated revenue is not being collected from the departments.

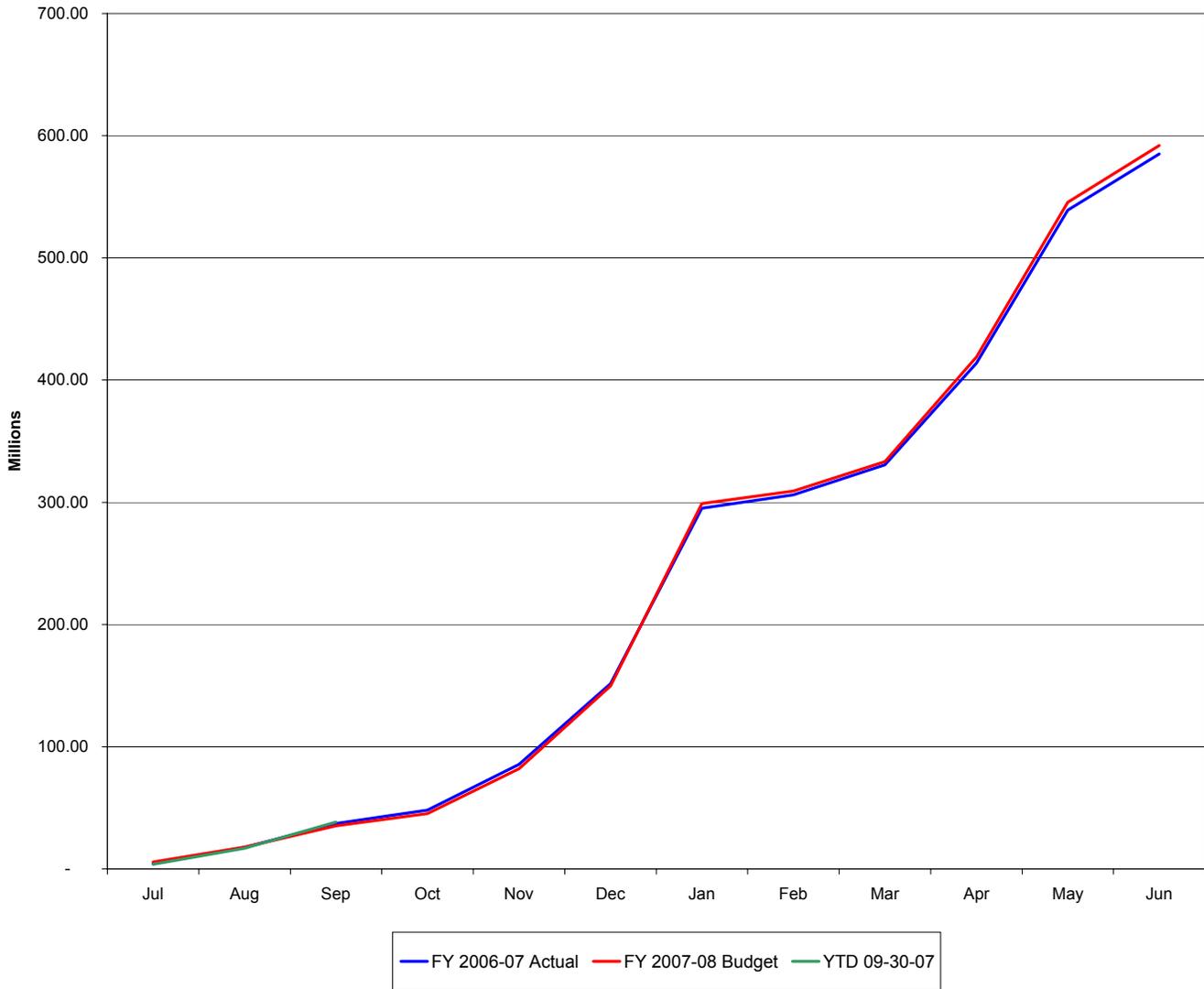
GENERAL FUND REVENUE



Revenue	FY 2006-07 Actual	FY 2007-08 Current Modified Budget	Budget at 09-30-07 Based on Prior Year Actuals	Actual as of 09-30-07	Variance Actual to Budget as of 09-30-07	Percent Variance Actual to Budget as of 09-30-07
	2.41	2.33	0.24	0.19	(0.06)	-23.58%
(In Billions of Dollars)						

Source: FS17A101 Revenue Budget to Actual

GENERAL PURPOSE REVENUE

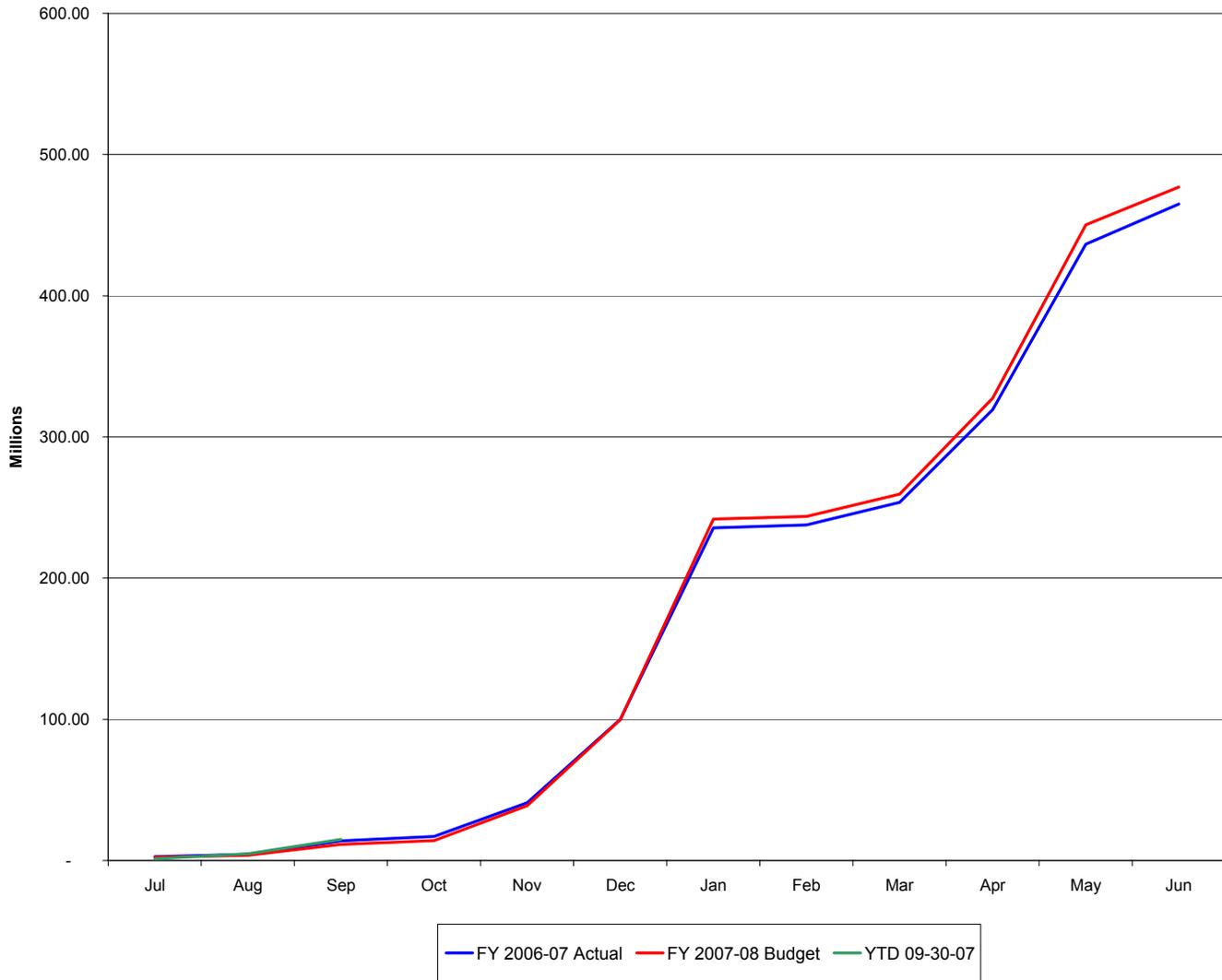


Source	FY 2006-07	FY 2007-08	Budget	Actual	Variance	Percent Variance
	Actual	Current Modified Budget	at 09-30-07 Based on Prior Year Actuals	as of 09-30-07	Actual to Budget as of 09-30-07	Actual to Budget as of 09-30-07
Property Taxes	465.00	477.08	11.47	14.98	3.51	30.56%
Vehicle License Fees (VLF)	58.49	59.66	11.91	9.59	(2.32)	-19.49%
Interest	21.82	14.58	2.89	3.62	0.73	25.26%
Miscellaneous Revenue	14.23	12.57	1.01	3.22	2.21	218.91%
Property Tax Administration	8.86	9.57	0.00	0.00	0.00	N/A
Operating Transfers	3.61	5.74	4.53	3.40	(1.13)	-24.90%
Sales and Other Tax	10.67	10.76	3.42	3.64	0.22	6.41%
Franchises, Rents, Concessions	2.41	2.11	0.03	0.01	(0.03)	-82.87%
Total	585.09	592.07	35.26	38.45	3.19	9.04%

(In Millions of Dollars)

Source: FS17A101 Revenue Budget to Actual

PROPERTY TAX REVENUE

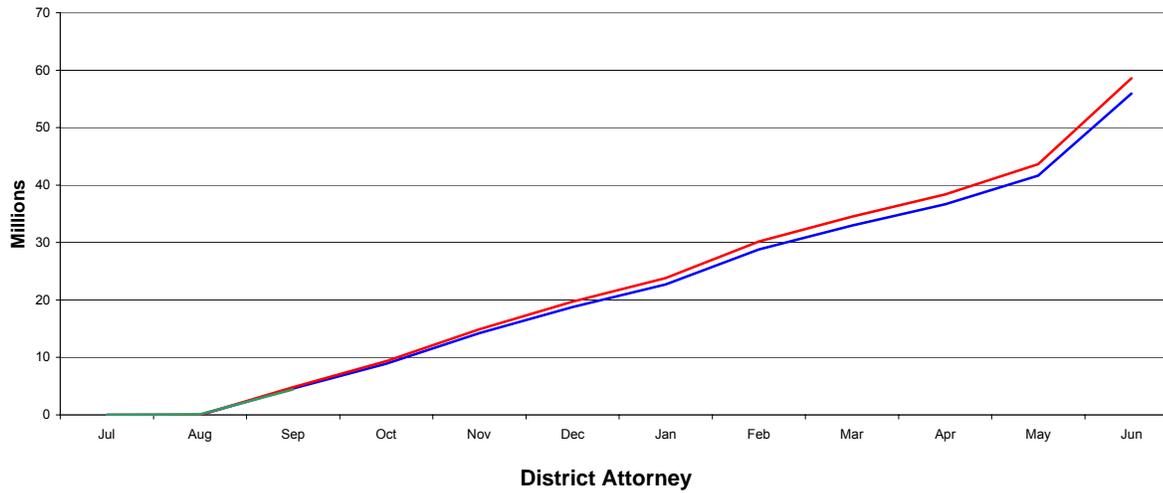
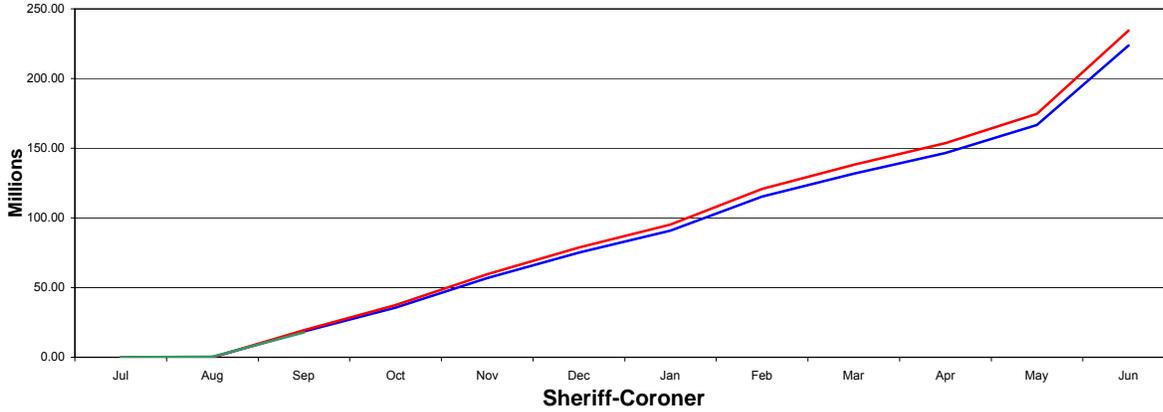


Source	FY 2006-07	FY 2007-08		Actual as of 09-30-07	Variance		Percent Variance	
	Actual	Current Modified Budget	Budget at 09-30-07 Based on Prior Year Actuals		Actual to Budget as of 09-30-07			
Secured (6210)	181.88	189.64	0.00	0.00	0.00		N/A	
Unsecured (6220)	7.87	6.25	4.91	5.98	1.07		21.82%	
Prior Year Secured (6230)	0.30	0.45	0.00	0.00	0.00		N/A	
Prior Year Unsecured (6240)	0.19	0.10	0.00	0.26	0.26		100.00%	
Prop Tax-VLF Comp Fund (6260)	206.93	219.35	0.00	0.00	0.00		N/A	
Supplemental (6280)	18.84	16.85	0.14	2.61	2.47		1775.06%	
Prior Year Supplemental (6300)	0.44	0.20	0.00	0.00	0.00		N/A	
Homeowners Net Prop Tax (6690)	1.92	1.92	0.00	0.00	0.00		N/A	
Penalties (6540)	23.89	23.83	1.61	1.70	0.08		5.19%	
Property Transfer Tax (6290-59)	22.74	18.50	4.81	4.44	(0.38)		-7.82%	
Total	465.00	477.08	11.47	14.98	3.51		30.56%	

(In Millions of Dollars)

Source: FS17A101 Revenue Budget to Actual

PROPOSITION 172 PUBLIC SAFETY SALES TAX REVENUE



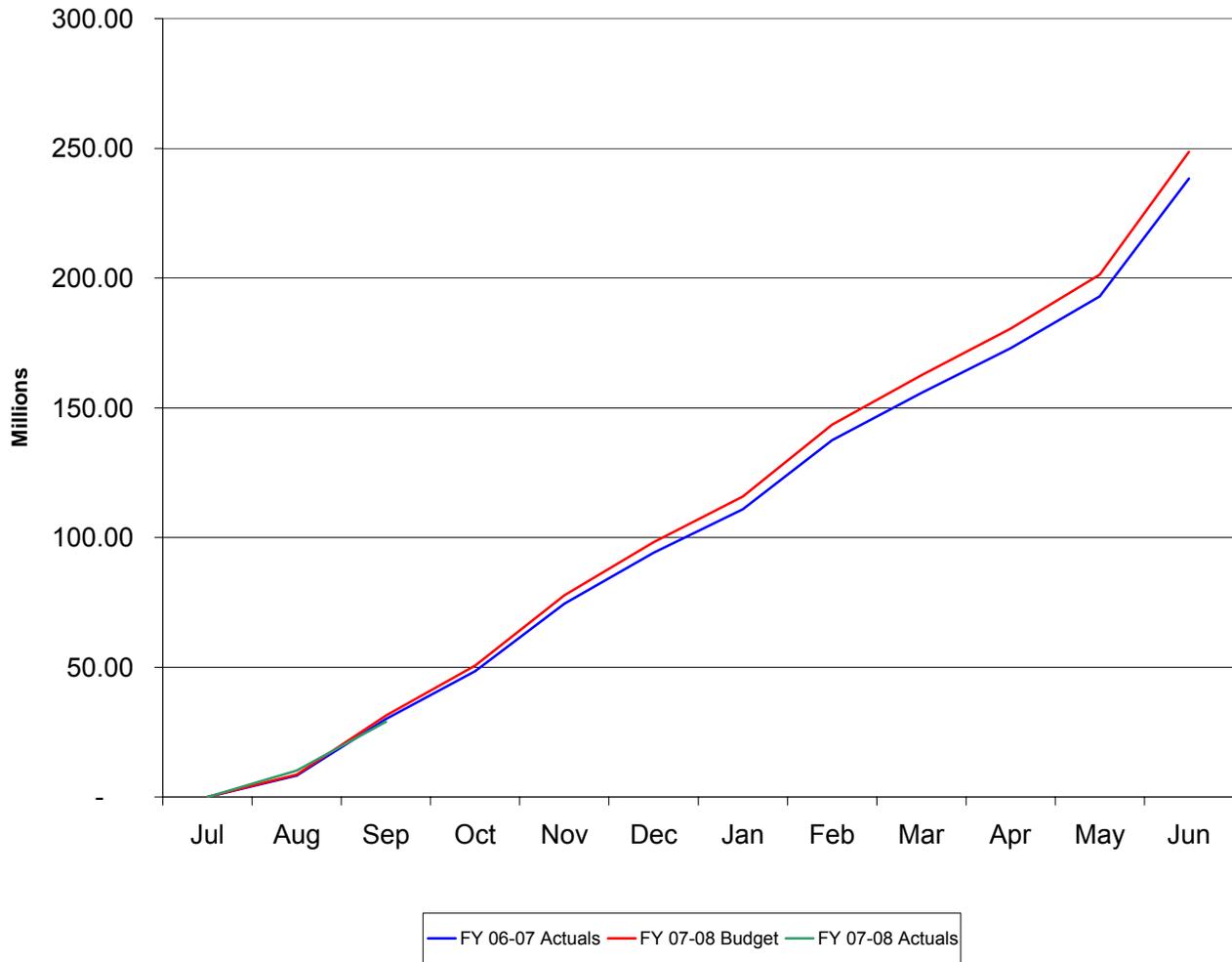
Agency	FY 2006-07	FY 2007-08	Budget	Actual	Variance	Percent Variance
	Actual	Current Modified Budget	as of 09-30-07 Based on Prior Year Actuals	as of 09-30-07	Actual to Budget as of 09-30-07	Actual to Budget as of 09-30-07
Sheriff-Coroner (060)	223.70	234.45	19.30	17.79	(1.51)	-7.80%
District Attorney (026)	55.93	58.61	4.82	4.45	(0.38)	-7.80%
	279.63	293.06	24.12	22.24	(1.88)	-7.80%

(In Millions of Dollars)

Notes:

1. Actual YTD as of 09-30-07 reflects sales for the period May 2006 through July 2007.
2. Actual YTD as of 09-30-07 reflects revenue received from the State via Trust Fund 212, Public Safety Augmentation.

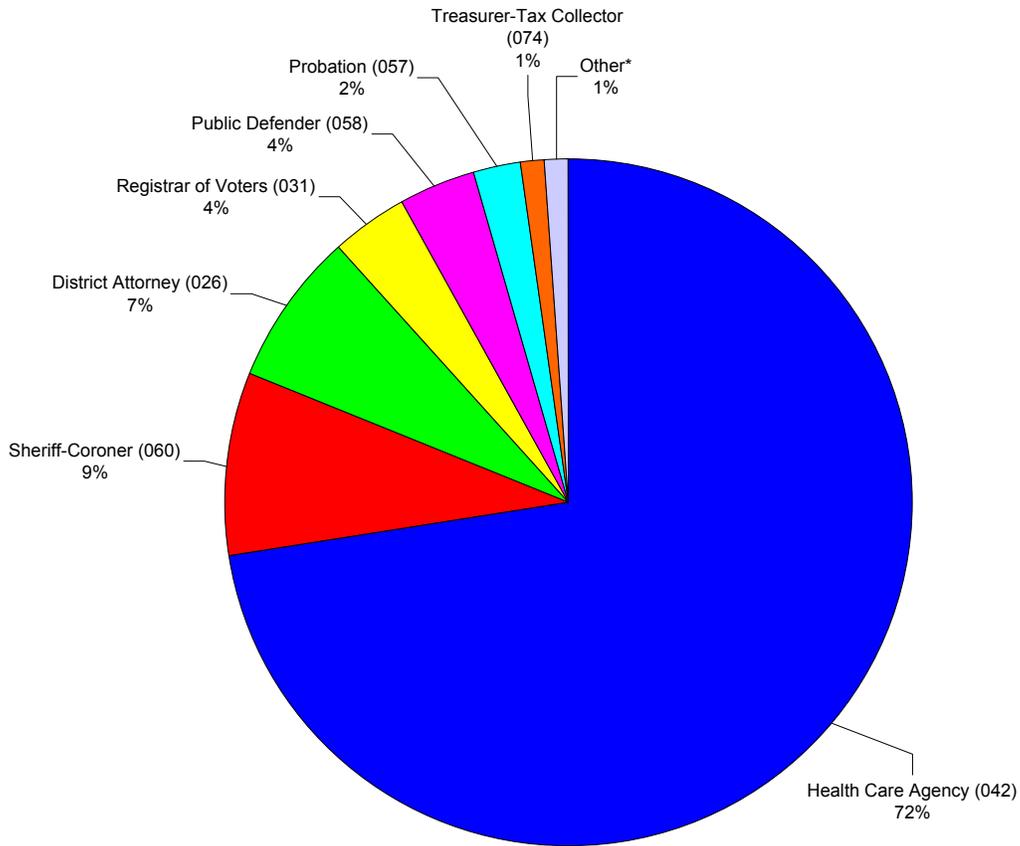
Health and Welfare Realignment Revenue



Agency	FY 2006-07	FY 2007-08		Actual as of 09-30-07	Variance Actual to Budget as of 09-30-07	Percent Variance Actual to Budget as of 09-30-07
	Actual	Current Modified Budget	Budget at 09-30-07 Based on Prior Year Actuals			
Health Services (042)	95.18	99.14	16.01	15.02	(0.99)	-6.18%
Mental Health Services (042)	73.64	77.73	9.70	8.59	(1.10)	-11.35%
Social Services (063/064/066/14T)	66.31	68.60	5.40	5.14	(0.26)	-4.90%
Probation (057)	3.13	3.13	0.29	0.26	(0.03)	-9.75%
	238.26	248.61	31.40	29.01	(2.38)	-7.59%

(In Millions of Dollars)

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

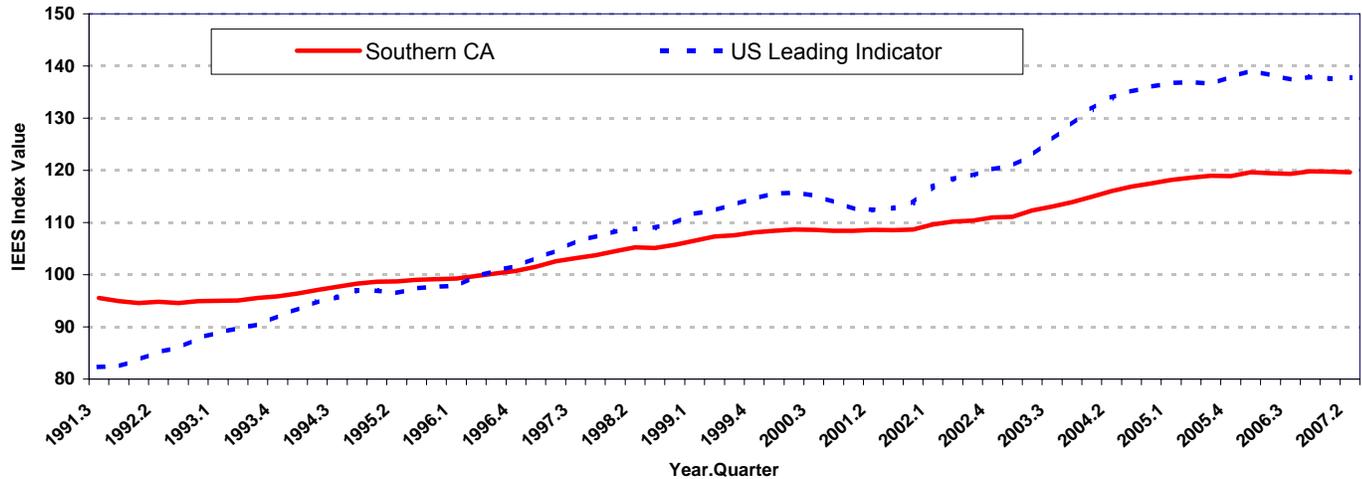
* Includes Alternate Defense, Auditor-Controller, Resources & Development Management Department, Public Administrator/Guardian, Clerk of the Board, County Executive Office, County Counsel, Internal Audit, John Wayne Airport, Integrated Waste Management Department, Orange County Public Library, Office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

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

Southern California and US Leading Indicators

(A General Economic Indicator)

Department of Economics, California State University Fullerton
Institute for Economic and Environmental Studies (IEES)



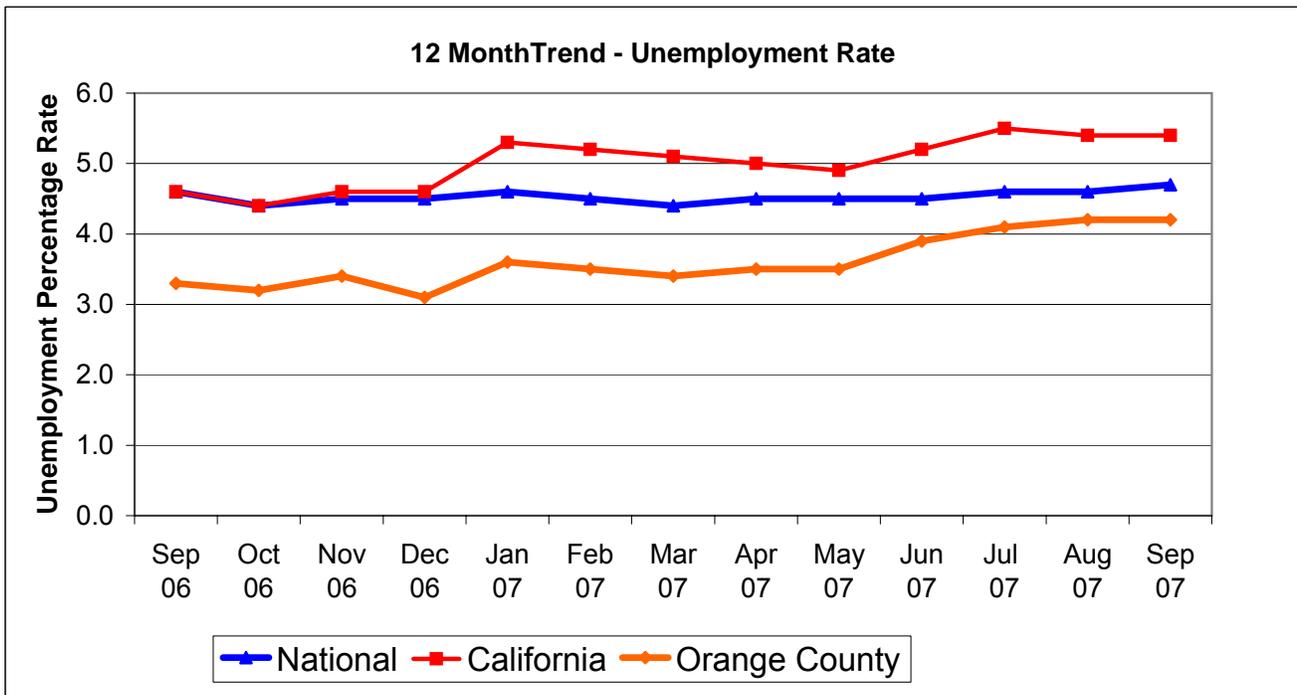
SUMMARY:

"The Southern California Leading Economic Indicator decreased by -0.12% in the second quarter of 2007 compared to the first quarter of 2007. This decline follows a revised decrease for the S.C. Leading Indicator in the first quarter and suggests a decrease in economic activity in the Southern California region in the next three to six months. The S.C. Leading Indicator has now fallen in four out of the last five quarters. The U.S. leading economic indicator increased slightly in the second quarter of 2007 and implies an increase in economic growth for the U.S. economy." (IEES)

"The IEES Southern California Leading Economic Indicator Includes Los Angeles County, Orange County, San Bernardino County, Riverside County, Ventura County and Imperial County. The index consists of both national and regional data. The national variables are the real money supply, interest rates and Standard and Poor's 500 stock index. Nonfarm employment, unemployment rate, building permits and Pacific region consumer confidence index make up the regional data." (IEES)

The IEES Southern California Leading Indicator is designed to provide a forecast of short term economic activity (three to six months).

Historical Employment Statistics



(NOTE: August and September 2007 are preliminary estimates issued by the U.S. Department of Labor, Bureau of Labor Statistics and subject to correction at a later date)

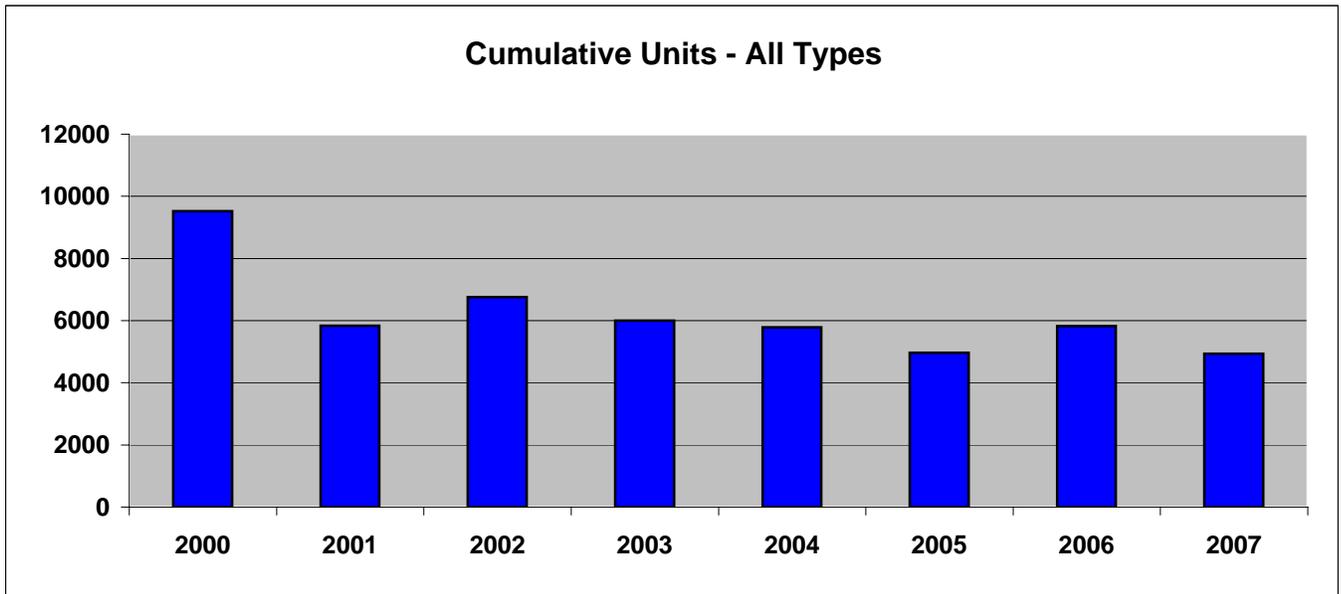
Year	NATIONAL		CALIFORNIA		ORANGE COUNTY	
	Employment	Unemployment Rate	Employment	Unemployment Rate	Employment	Unemployment Rate
1990	118,793	5.6	14,294	5.8	1,306	3.5
1991	117,718	6.8	13,932	7.8	1,248	5.3
1992	118,492	7.5	13,874	9.4	1,242	6.7
1993	120,259	6.9	13,808	9.5	1,237	6.9
1994	123,060	6.1	13,954	8.6	1,258	5.7
1995	124,900	5.6	14,062	7.9	1,254	5.1
1996	126,708	5.4	14,304	7.3	1,280	4.2
1997	129,558	4.9	14,781	6.4	1,328	3.3
1998	131,463	4.5	15,204	6.0	1,385	2.9
1999	133,488	4.2	15,567	5.3	1,422	2.7
2000	136,891	4.0	16,024	4.9	1,428	3.5
2001	136,933	4.7	16,220	5.4	1,453	4.0
2002	136,485	5.8	16,181	6.7	1,457	5.0
2003	137,736	6.0	16,227	6.8	1,484	4.8
2004	139,252	5.5	16,445	6.2	1,516	4.3
2005	141,730	5.1	16,782	5.4	1,545	3.8
2006	144,427	4.6	17,029	4.9	1,568	3.4

Source:

National: U.S. Bureau of Labor Statistics, Series Report, <http://www.bls.gov/ces/home.htm>

California: Employment Development Department [EDD], <http://www.labormarketinfo.edd.ca.gov>

**Historical Data for Building Permits in Orange County
Cumulative Year to Date Comparison - Eight Months Ended August 31st**

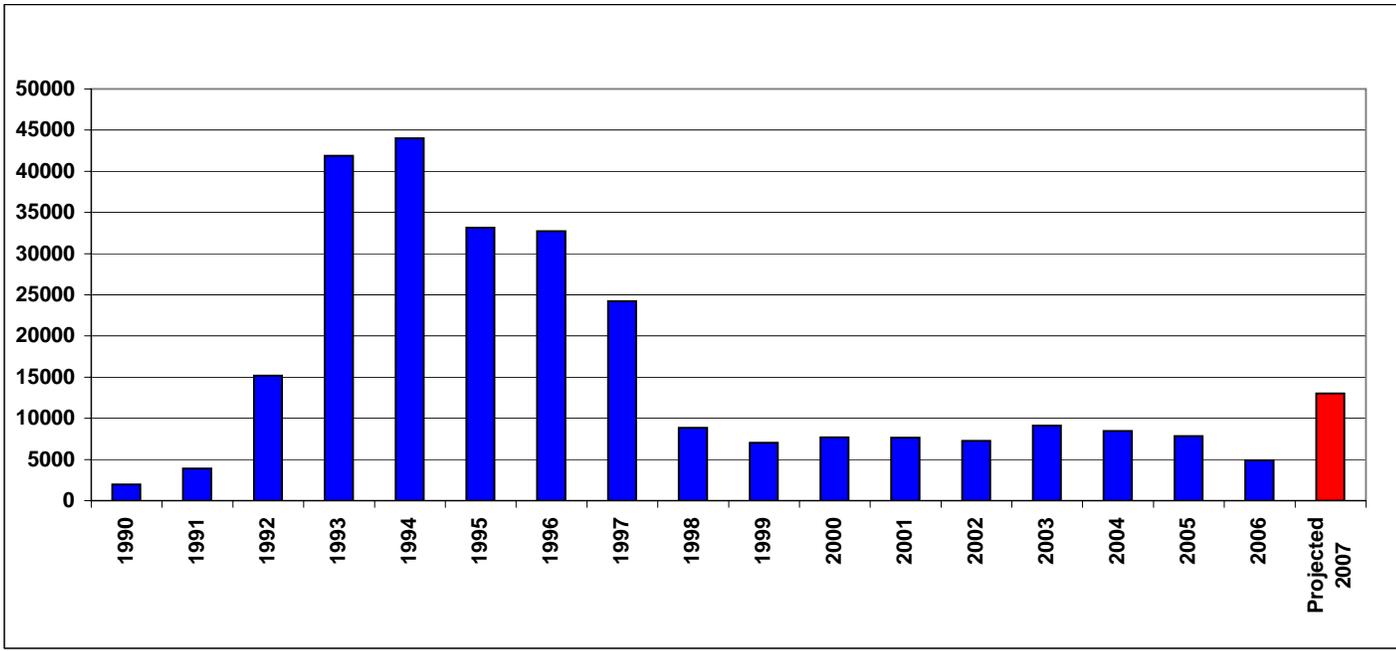


Year	Single Family		Multi-Family		Total - All Types	
	Units	Unit Cost	Units	Unit Cost	Units	Unit Cost
2000	4,798	\$1,055,819,585	4726	\$366,872,661	9,524	\$1,422,692,246
2001	4,315	\$961,378,061	1517	\$133,235,352	5,832	\$1,094,613,413
2002	4,529	\$1,038,997,480	2,229	\$175,968,931	6,758	\$1,214,966,411
2003	3,959	\$870,407,418	2,038	\$128,845,038	5,997	\$999,252,456
2004	3,728	\$919,593,688	2,062	\$256,815,928	5,790	\$1,176,409,616
2005	2,613	\$732,424,447	2,353	\$310,277,528	4,966	\$1,042,701,975
2006	2,914	\$797,268,055	2,912	\$417,385,816	5,826	\$1,214,653,871
2007	1,364	\$424,151,288	3,575	\$452,453,641	4,939	\$876,604,929

(Monthly New Privately-Owned Residential Building Permits, Reported Only)

County of Orange
Number of Assessment Appeals Filed
FY 2007-08 Projected

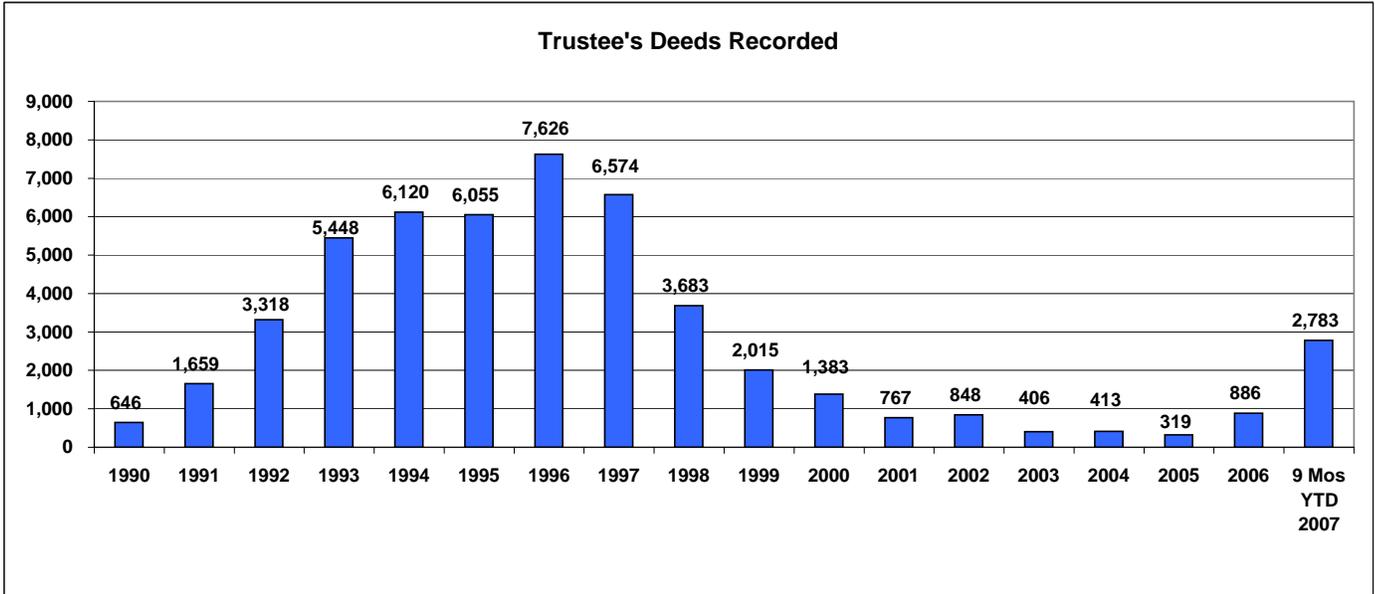
(by Fiscal Year)



Source: Orange County Clerk-Recorder and Clerk of the Board

County of Orange Foreclosure Activity

(by Calendar Year)



Note:

Per foreclosure activity maintained by the Orange County Clerk-Recorder, 9,884 notices of default and 2,783 trustee's deeds were filed during the nine calendar months ended September 30, 2007.

Historical statistics regarding notices of default will be presented in 2nd Quarter.

Definitions and Commentary:

Notice of Default: Pending notice, transaction may not be completed or implemented.

According to statistics issued by *DataQuick* as of July 24, 2007, approximately 54.6% of homeowners in default emerge from the foreclosure process. A year ago, it was 88.0%.

Trustee's Deed: Foreclosure has been completed and recorded.

According to statistics issued by *DataQuick* as of July 24, 2007, the number of trustees deeds recorded statewide is the highest number in DataQuick's statistics, dating back to 1988. The prior peak of 15,418 was in the third quarter 1996, and the low was 637 in the second quarter of 2005. Per *DataQuick*, the effect of foreclosures is still negligible in most markets; however, based upon the current number of notices of default, it is anticipated that homes lost to foreclosure will continue to rise this year.

Source: DataQuick (www.dqnews.com) and Orange County Clerk-Recorder