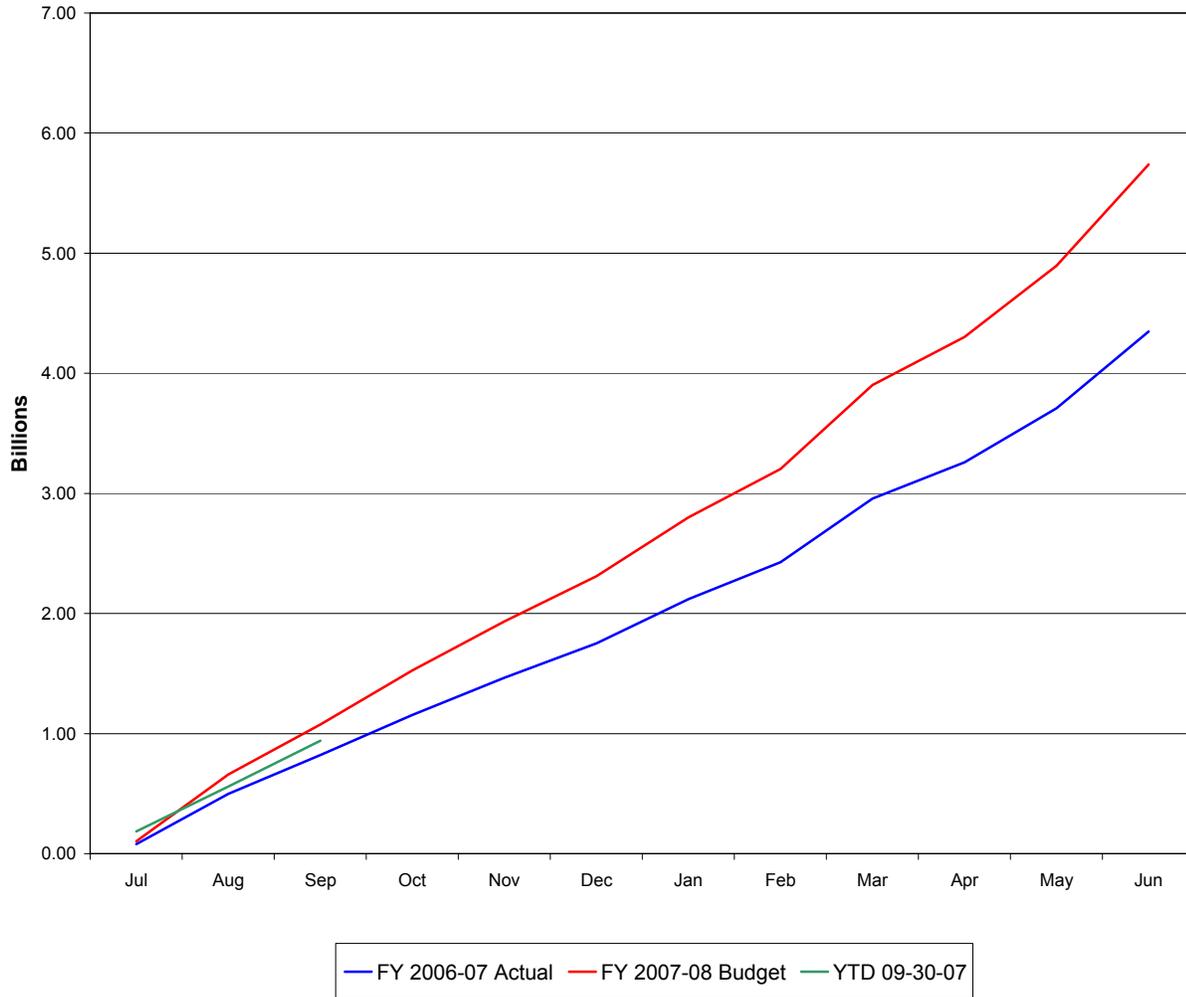


Expense



TOTAL COUNTY EXPENDITURE/ENCUMBRANCES (Excluding Reserves)



| Exp/Enc | 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 |
|--------------------------|----------------------|--|---|--------------------------|--|--|
| | 4.35 | 5.74 | 1.08 | 0.94 | 0.14 | 12.57% |
| (In Billions of Dollars) | | | | | | |

Source: FS16A101 Expense Budget to Actual

**Total County Expenditures/Encumbrances by Fund/Agency
(Excluding 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 | 89,324,979 | 105,717,601 | 25,315,607 | 27,922,988 | (2,607,381) | -10.30% |
| 032 | Emergency Management Division | 1,315,589 | 1,749,495 | 280,164 | 305,077 | (24,913) | -8.89% |
| 041 | Grand Jury | 535,006 | 576,007 | 115,317 | 70,291 | 45,026 | 39.05% |
| 045 | Juvenile Justice Commission | 172,267 | 204,454 | 47,406 | 4,449 | 42,957 | 90.61% |
| 047 | Sheriff Court Operations | 46,297,214 | 55,881,569 | 12,566,313 | 11,790,483 | 775,830 | 6.17% |
| 048 | Detention Release | 1,425,880 | 1,655,893 | 422,619 | 32,762 | 389,857 | 92.25% |
| 055 | Sheriff-Coroner Communications | 10,144,250 | 10,696,950 | 3,015,104 | 3,153,042 | (137,938) | -4.57% |
| 057 | Probation | 158,538,623 | 164,353,165 | 34,470,010 | 40,267,516 | (5,797,507) | -16.82% |
| 058 | Public Defender | 54,670,060 | 60,728,089 | 13,421,408 | 14,374,854 | (953,445) | -7.10% |
| 060 | Sheriff-Coroner | 422,539,128 | 466,361,788 | 100,720,137 | 97,513,705 | 3,206,431 | 3.18% |
| 073 | Alternate Defense | 10,709,643 | 10,354,410 | (1,154,083) | (2,939,491) | 1,785,407 | 154.70% |
| 081 | Trial Courts | 70,046,246 | 68,251,363 | 1,686,384 | 2,526,004 | (839,620) | -49.79% |
| PROGRAM I - GENERAL FUND TOTAL | | 865,718,885 | 946,530,784 | 190,906,386 | 195,021,682 | (4,115,296) | -2.16% |
| NON-GENERAL FUND | | | | | | | |
| 103 | O.C. Methamphetamine Lab Investigation Team | 815,596 | 872,713 | (523,631) | (72,956) | (450,675) | -86.07% |
| 109 | County Automated Fingerprint Identification | 727,944 | 1,067,386 | 223,393 | 154,661 | 68,732 | 30.77% |
| 116 | Narcotic Forfeiture and Seizure | 693,876 | 621,953 | 55,994 | 76,465 | (20,471) | -36.56% |
| 118 | Sheriff - Regional Narcotics Suppression Program | 4,139,122 | 7,254,124 | 72,323 | 307,922 | (235,600) | -325.76% |
| 122 | Motor Vehicle Theft Task Force | 2,605,347 | 3,197,031 | 734,851 | 630,935 | 103,916 | 14.14% |
| 12H | Proposition 64 - Consumer Protection | 1,749 | 236,051 | 34,107 | 338 | 33,769 | 99.01% |
| 12J | DNA Identification Fund | 563,795 | 1,501,873 | 34,943 | 26,349 | 8,594 | 24.59% |
| 132 | Sheriff's Narcotics Program | 209,611 | 2,445,707 | 91,779 | 16,275 | 75,504 | 82.27% |
| 134 | Orange County Jail | 1,202,794 | 2,835,407 | 508 | 306 | 202 | 39.78% |
| 13B | Traffic Violator | 606,293 | 2,261,758 | 1,031 | 28,228 | (27,197) | -2638.73% |
| 13J | Children's Waiting Room | 224,869 | 934,889 | 90,929 | 20,676 | 70,253 | 77.26% |
| 13P | State Criminal Alien Assistance Program (SCAAP) | 3,435,682 | 14,271,151 | 6,071 | 5,282 | 789 | 13.00% |
| 13R | Sheriff-Coroner Replacement & Maintenance | 30,037 | 21,830,594 | 2,996,837 | 5,365 | 2,991,473 | 99.82% |
| 141 | Sheriff's Substation Fee Program | 3,073 | 7,740,115 | 1,216,790 | 516 | 1,216,274 | 99.96% |
| 143 | Jail Commissary | 7,755,761 | 8,578,888 | 1,300,500 | 1,333,502 | (33,003) | -2.54% |
| 144 | Inmate Welfare | 3,884,250 | 13,068,811 | 2,528,733 | 879,420 | 1,649,313 | 65.22% |
| 14B | County Public Safety Sales Tax Excess Revenue | 21,485,691 | 82,671,718 | 61,813 | 15,296 | 46,517 | 75.25% |
| 14D | CAL-ID Operational Costs | 1,360 | 1,183,673 | 175,864 | 212 | 175,652 | 99.88% |
| 14E | CAL-ID System Costs | 1,535,321 | 17,611,266 | 13,791,093 | 33,731 | 13,757,362 | 99.76% |
| 14G | Sheriff's Supplemental Law Enforcement Service | 1,110,093 | 2,438,331 | (400,161) | 20 | (400,181) | -100.00% |
| 14H | DA's Supplemental Law Enforcement Service | 1,050,815 | 1,031,811 | 35 | 34 | 1 | 2.96% |
| 14Q | Sheriff-Coroner Construction and Facility Development | 1,981,824 | 49,327,740 | 809,101 | 73,092 | 736,009 | 90.97% |
| 14R | Ward Welfare | 88,554 | 114,306 | 23,227 | 22,224 | 1,003 | 4.32% |
| 14U | Court Facilities | 1,987,575 | 2,425,794 | 941,012 | 109,814 | 831,199 | 88.33% |
| 15C | Theo Lacy Jail Construction | 986,307 | 85,834 | 55 | 276 | (220) | -398.69% |
| 15N | Delta Special Revenue | 6,533 | 124,282 | 15,064 | 89 | 14,975 | 99.41% |
| PROGRAM I - NON-GENERAL FUND TOTAL | | 57,133,875 | 245,733,206 | 24,282,262 | 3,668,070 | 20,614,192 | 84.89% |
| TOTAL PROGRAM I | | 922,852,760 | 1,192,263,990 | 215,188,648 | 198,689,752 | 16,498,896 | 7.67% |

Source: FS16A101 Expense 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 Expenditures/Encumbrances by Fund/Agency
(Excluding 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 II - COMMUNITY SERVICES | | | | | | | |
| GENERAL FUND | | | | | | | |
| 012 | Community Services Programs | 14,900,515 | 15,269,687 | 13,866,250 | 13,029,761 | 836,489 | 6.03% |
| 027 | Department of Child Support Services | 55,786,266 | 57,183,731 | 15,177,784 | 15,928,256 | (750,472) | -4.94% |
| 029 | Public Administrator/Public Guardian | 4,978,416 | 5,778,561 | 1,528,214 | 1,588,530 | (60,316) | -3.95% |
| 042 | Health Care Agency | 504,190,763 | 567,935,843 | 240,205,711 | 240,057,892 | 147,819 | 0.06% |
| 063 | Social Services Agency | 434,245,764 | 471,163,443 | 131,330,915 | 141,674,333 | (10,343,418) | -7.88% |
| 064 | In-Home Supportive Services (IHSS) | 24,794,284 | 26,436,419 | 6,656,947 | 7,869,014 | (1,212,067) | -18.21% |
| 065 | CalWorks Family Group / Unemployed Parents | 101,156,951 | 101,934,319 | 26,050,740 | 25,521,898 | 528,841 | 2.03% |
| 066 | Aid to Families with Dependent Children - Foster Care | 109,699,701 | 121,289,850 | 26,863,887 | 34,792,709 | (7,928,821) | -29.51% |
| 067 | Aid to Refugees | 288,310 | 331,808 | 102,825 | 84,518 | 18,307 | 17.80% |
| 069 | General Relief | 667,298 | 711,116 | 180,378 | 155,557 | 24,822 | 13.76% |
| PROGRAM II - GENERAL FUND TOTAL | | 1,250,708,267 | 1,368,034,777 | 461,963,650 | 480,702,467 | (18,738,818) | -4.06% |
| NON-GENERAL FUND | | | | | | | |
| 102 | Santa Ana Regional Centre Lease Conveyance | 2,697 | 1,375,317 | 180,187 | 598 | 179,589 | 99.67% |
| 117 | O.C. Housing Authority - Operating Reserves | 1,439,895 | 1,765,771 | 196,638 | 323,800 | (127,162) | -64.67% |
| 123 | Dispute Resolution Program | 671,745 | 795,542 | 748,242 | 628,283 | 119,958 | 16.03% |
| 124 | Domestic Violence Program | 834,160 | 1,021,969 | 888,193 | 850,617 | 37,576 | 4.23% |
| 12C | Child Support Program Development | 215,421 | 63,366,922 | 269,595 | 2,041 | 267,554 | 99.24% |
| 12S | SSA Donations & Fees | 2,299,374 | 4,019,186 | 0 | 52,583 | (52,583) | N/A |
| 12W | Wraparound Program | 8,855,955 | 25,870,294 | 2,345,812 | 1,698,461 | 647,350 | 27.60% |
| 138 | Medi-Cal Admin. Activities/Targeted Case Mgmt. | 1,406,877 | 2,939,822 | (4,903,626) | 17,508 | (4,921,133) | -100.36% |
| 13N | Orange County Tobacco Settlement | 29,392,309 | 34,540,172 | (1,601,163) | (3,634,195) | 2,033,032 | 126.97% |
| 13S | Emergency Medical Services | 5,406,085 | 5,974,363 | (1,919,494) | (1,042,615) | (876,879) | -45.68% |
| 13T | HCA Purpose Restricted Revenues | 1,002,095 | 3,191,060 | 0 | 0 | 0 | N/A |
| 13U | HCA Interest Bearing Purpose Restricted Revenue | 1,424,237 | 653,680 | 1,044 | 2,003 | (959) | -91.94% |
| 13X | Substance Abuse & Crime Prevention Act Fund | 9,126,355 | 4,162,590 | (440) | 315 | (756) | -171.54% |
| 13Y | Mental Health Services Act | 18,580,717 | 38,115,200 | 8,613 | 6,935 | 1,679 | 19.49% |
| 13Z | Bioterrorism Center For Disease Control | 3,937,199 | 4,748,587 | 105 | 225 | (120) | -114.99% |
| 146 | Workforce Investment Act | 10,679,951 | 10,731,253 | 6,098,393 | 7,396,688 | (1,298,295) | -21.29% |
| 147 | HGI Bio Tech Grant | 768,498 | 1,044,943 | 7,357 | 181,995 | (174,638) | -2373.85% |
| 14T | Facilities Development and Maintenance | 2,684,391 | 25,650,558 | 1,900,196 | 243,695 | 1,656,501 | 87.18% |
| 15A | OCDA Santa Ana Heights 1993 Bond Issue | 271,857 | 10,534,993 | 3,993,636 | 31,483 | 3,962,153 | 99.21% |
| 15B | CEO Single Family Housing | 3,259 | 1,952,253 | 247,025 | 290 | 246,735 | 99.88% |
| 15E | OCDA/Santa Ana Heights 1993 Low & Moderate Income Housing | 559 | 225,214 | 13,017 | 38 | 12,978 | 99.71% |
| 15G | Housing and Community Services | 17,773,595 | 29,502,171 | 5,974,671 | 4,708,594 | 1,266,078 | 21.19% |
| 15H | CalHome Program Reuse | 64,489 | 377,228 | 248,954 | 16,449 | 232,505 | 93.39% |
| 15M | OCHA Admin Fee Reserves 2004 | 0 | 12 | N/A | 0 | N/A | N/A |
| 15U | Strategic Priority Affordable Housing | 37,223 | 2,504,086 | 0 | 5,487 | (5,487) | N/A |
| 171 | OCDA Low & Moderate Income Housing (Santa Ana Heights) | 1,834,123 | 24,840,326 | (20,609,205) | (1,501,376) | (19,107,829) | -92.72% |
| 173 | OCDA Santa Ana Heights - Surplus | 2,261,712 | 17,520,053 | 596,876 | 5,616,911 | (5,020,035) | -841.05% |
| 411 | OCDA (NDAPP) Projects, 1992 Issue A | 19,789 | 837,476 | 6,407 | 9,369 | (2,962) | -46.23% |
| 412 | OCDA (NDAPP) Low/Moderate Housing 1992 Issue A | 50,872 | 3,001,236 | 283,183 | 22,412 | 260,771 | 92.09% |
| 413 | OCDA (NDAPP) Projects, 1992 Issue B | 1,112 | 418,775 | 69,328 | 194 | 69,133 | 99.72% |
| 414 | OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing | 632 | 856,247 | 192,591 | 10 | 192,581 | 99.99% |

Source: FS16A101 Expense Budget to Actual

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**Total County Expenditures/Encumbrances by Fund/Agency
(Excluding 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)* |
|-----|---|----------------------|--|--|--------------------------|---|---|
| 425 | OCDA Neighborhood Preservation & Development - Construction | 147,637 | 433,243 | 19,411 | 64 | 19,347 | 99.67% |
| 428 | OCDA (NDAPP) - Surplus | 501,154 | 3,077,919 | 354,171 | 80,841 | 273,330 | 77.17% |
| 590 | In-Home Supportive Services Public Authority | 714,002 | 1,102,053 | 199,953 | 147,278 | 52,675 | 26.34% |
| | PROGRAM II - NON-GENERAL FUND TOTAL | 122,409,977 | 327,150,514 | (4,190,333) | 15,866,981 | (20,057,313) | -478.66% |
| | TOTAL PROGRAM II | 1,373,118,244 | 1,695,185,291 | 457,773,317 | 496,569,448 | (38,796,131) | -8.47% |
| | PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES | | | | | | |
| | GENERAL FUND | | | | | | |
| 034 | Watershed & Coastal Resources Division | 16,662,806 | 25,244,842 | 5,546,086 | 4,371,051 | 1,175,035 | 21.19% |
| 040 | Utilities | 23,263,853 | 26,655,258 | 5,212,990 | 4,725,290 | 487,700 | 9.36% |
| 080 | Resources And Development Management Department | 49,513,165 | 62,178,864 | 12,658,695 | 11,179,179 | 1,479,516 | 11.69% |
| | PROGRAM III - GENERAL FUND TOTAL | 89,439,824 | 114,078,964 | 23,417,771 | 20,275,520 | 3,142,251 | 13.42% |
| | NON-GENERAL FUND | | | | | | |
| 106 | County Tidelands - Newport Bay | 2,843,735 | 12,303,354 | 599,056 | 250,432 | 348,624 | 58.20% |
| 108 | Dana Point Tidelands | 22,310,253 | 81,759,663 | 5,629,418 | 2,308,527 | 3,320,891 | 58.99% |
| 113 | Building and Safety | 9,383,414 | 10,834,670 | 1,607,496 | 1,504,051 | 103,445 | 6.44% |
| 114 | Fish and Game Propagation | 11,809 | 8,370 | 1 | 1 | (0) | -7.89% |
| 115 | Road | 55,485,894 | 86,966,413 | 9,603,236 | 6,211,897 | 3,391,339 | 35.31% |
| 119 | Public Library - Capital | 10,521,676 | 1,594,800 | 4,458 | 222,350 | (217,892) | -4887.38% |
| 120 | Public Library | 38,495,268 | 42,018,174 | 9,501,941 | 8,440,320 | 1,061,621 | 11.17% |
| 128 | Survey Monument Preservation | 14,355 | 153,485 | 44,454 | 28 | 44,426 | 99.94% |
| 129 | Off-Highway Vehicle Fees | 81,056 | 135,496 | 24 | 25 | (1) | -5.17% |
| 12K | Dana Point Marina DBW Loan Reserve | 381 | 1,030,525 | 154,960 | 95 | 154,865 | 99.94% |
| 130 | District Community Priorities and Projects | 580,000 | 9,000,000 | 0 | 150,000 | (150,000) | N/A |
| 137 | Parking Facilities | 4,888,877 | 6,118,352 | 278,958 | 235,481 | 43,477 | 15.59% |
| 140 | Air Quality Improvement | 383,266 | 471,893 | 22,828 | 51 | 22,777 | 99.78% |
| 148 | Foothill Circulation Phasing Plan | 417,991 | 5,104,173 | 358,129 | 39,785 | 318,344 | 88.89% |
| 15K | Limestone Regional Park Mitigation Endowment | 274 | 15,200 | 2,518 | 48 | 2,470 | 98.10% |
| 15T | El Toro Improvement Fund | 0 | 0 | N/A | 123 | N/A | N/A |
| 274 | IWMD Corrective Action Escrow | 0 | 61,182 | N/A | 0 | N/A | N/A |
| 275 | IWMD - Environmental Reserve | 85,776 | 10,167,866 | 1,432,564 | 13,536 | 1,419,028 | 99.06% |
| 277 | IWMD - Rate Stabilization | 26,707 | 9,421,000 | 1,564,709 | 5,513 | 1,559,196 | 99.65% |
| 279 | IWMD - Landfill Post-Closure Maintenance | 12,280,629 | 7,954,016 | 19,132 | 26,830 | (7,698) | -40.24% |
| 280 | Airport - Operating Enterprise | 101,437,257 | 179,486,940 | 30,262,336 | 23,237,805 | 7,024,532 | 23.21% |
| 281 | John Wayne Airport Construction | 56,341,029 | 94,762,897 | 3,887,909 | 692,580 | 3,195,329 | 82.19% |
| 283 | John Wayne Airport Debt Service | 18,037,713 | 82,105,851 | 41,895,092 | 5,760,016 | 36,135,077 | 86.25% |
| 284 | Frank R. Bowerman/Bee Canyon Landfill Escrow | 3,597,613 | 6,176,421 | 6,642 | 4,486 | 2,156 | 32.46% |
| 285 | IWMD Bankruptcy Recovery Plan | 21,513,798 | 22,424,710 | 446 | 276 | 170 | 38.04% |
| 286 | Brea-Olinda Landfill Escrow | (10,157,027) | 3,608,377 | (3,304) | 9,966 | (13,270) | -401.65% |
| 287 | Prima Deshecha Landfill Escrow | 885,366 | 2,821,185 | 9,216 | 3,166 | 6,050 | 65.65% |
| 299 | Integrated Waste Management Department Enterprise | 107,315,716 | 162,999,593 | 27,775,533 | 24,034,419 | 3,741,114 | 13.47% |
| 400 | Flood Control District | 79,740,887 | 118,272,892 | 6,709,653 | 8,448,001 | (1,738,349) | -25.91% |
| 403 | Santa Ana River Environmental Enhancement | 199,331 | 54,337 | 11 | 8 | 3 | 27.95% |
| 404 | Flood Control District - Capital | 18,531,950 | 65,193,107 | 4,218,182 | (277,318) | 4,495,499 | 106.57% |
| 405 | OC Parks | 58,286,202 | 89,893,119 | 10,408,302 | 8,558,687 | 1,849,615 | 17.77% |

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(Excluding Reserves)**

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|-----|---|----------------------|--|--|--------------------------|---|---|
| 406 | OC Parks Capital | 10,611,044 | 38,973,928 | 1,600,594 | 1,032,036 | 568,558 | 35.52% |
| 459 | North Tustin Landscape & Lighting Assessment District | 766,360 | 2,065,198 | 178,498 | 73,325 | 105,172 | 58.92% |
| 468 | County Service Area #13 - La Mirada | 4,558 | 5,878 | 4,998 | 2 | 4,996 | 99.95% |
| 475 | County Service Area #20 - La Habra | 529 | 134,298 | 4,950 | 21 | 4,929 | 99.57% |
| 477 | County Service Area #22 - East Yorba Linda | 47,352 | 59,653 | 32,313 | 17,916 | 14,397 | 44.55% |
| | PROGRAM III - NON-GENERAL FUND TOTAL | 624,971,042 | 1,154,157,016 | 157,815,254 | 91,004,488 | 66,810,767 | 42.33% |
| | TOTAL PROGRAM III | 714,410,866 | 1,268,235,980 | 181,233,025 | 111,280,007 | 69,953,018 | 38.60% |
| | PROGRAM IV - GENERAL GOVERNMENT SERVICES | | | | | | |
| | GENERAL FUND | | | | | | |
| 002 | Assessor | 32,557,011 | 34,808,802 | 7,166,188 | 7,912,285 | (746,097) | -10.41% |
| 003 | Auditor-Controller | 16,127,164 | 16,963,745 | 3,899,550 | 4,707,015 | (807,465) | -20.71% |
| 006 | Board of Supervisors - 1st District | 769,237 | 874,527 | 181,199 | 221,992 | (40,793) | -22.51% |
| 007 | Board of Supervisors - 2nd District | 865,962 | 871,516 | 181,918 | 211,343 | (29,425) | -16.17% |
| 008 | Board of Supervisors - 3rd District | 822,019 | 880,581 | 191,248 | 216,620 | (25,373) | -13.27% |
| 009 | Board of Supervisors - 4th District | 788,229 | 853,847 | 177,334 | 204,602 | (27,268) | -15.38% |
| 010 | Board of Supervisors - 5th District | 766,043 | 878,320 | 170,282 | 189,793 | (19,511) | -11.46% |
| 011 | Clerk of the Board | 2,910,909 | 3,255,245 | 805,195 | 838,337 | (33,142) | -4.12% |
| 014 | CAPS Program | 16,038,201 | 22,161,364 | 4,045,140 | 2,922,469 | 1,122,671 | 27.75% |
| 017 | County Executive Office | 15,763,686 | 18,543,488 | 3,684,004 | 3,643,639 | 40,364 | 1.10% |
| 025 | County Counsel | 7,819,944 | 10,430,750 | 1,938,318 | 1,816,791 | 121,526 | 6.27% |
| 031 | Registrar of Voters | 25,514,661 | 11,502,742 | 658,234 | 1,245,453 | (587,219) | -89.21% |
| 054 | Human Resources Department | 3,590,165 | 4,036,838 | 791,016 | 865,098 | (74,082) | -9.37% |
| 059 | Clerk-Recorder | 9,239,338 | 10,657,610 | 2,431,110 | 2,404,264 | 26,846 | 1.10% |
| 074 | Treasurer-Tax Collector | 14,804,848 | 14,786,783 | 3,057,859 | 2,742,660 | 315,200 | 10.31% |
| 079 | Internal Audit | 2,457,407 | 2,695,175 | 575,226 | 641,756 | (66,531) | -11.57% |
| | PROGRAM IV - GENERAL FUND TOTAL | 150,834,825 | 154,201,333 | 29,953,820 | 30,784,119 | (830,298) | -2.77% |
| | NON-GENERAL FUND | | | | | | |
| 107 | Remittance Processing Equipment Replacement | 611,816 | 655,796 | 302 | 784 | (483) | -160.18% |
| 127 | Property Tax Admin State Grant | 3,832,179 | 3,019,265 | 582,585 | 434,326 | 148,259 | 25.45% |
| 12D | Clerk Recorder's Special Revenue Fund | 2,410,000 | 4,494,358 | 0 | 0 | 0 | N/A |
| 12P | Assessor Property Characteristics Revenue | 0 | 60,000 | N/A | 0 | N/A | N/A |
| 135 | Real Estate Development Program | 409,952 | 475,230 | 43,920 | 47,275 | (3,355) | -7.64% |
| | PROGRAM IV - NON-GENERAL FUND TOTAL | 7,263,947 | 8,704,649 | 626,807 | 482,386 | 144,421 | 23.04% |
| | TOTAL PROGRAM IV | 158,098,771 | 162,905,982 | 30,580,627 | 31,266,505 | (685,877) | -2.24% |
| | PROGRAM V - CAPITAL IMPROVEMENTS | | | | | | |
| | GENERAL FUND | | | | | | |
| 036 | Capital Projects | 38,198,163 | 59,378,749 | 9,717,559 | 1,101,089 | 8,616,470 | 88.67% |
| 038 | Data Systems Development Projects | 7,558,115 | 14,796,527 | (1,439,469) | 2,192,789 | (3,632,258) | -252.33% |
| | PROGRAM V - GENERAL FUND TOTAL | 45,756,278 | 74,175,276 | 8,278,091 | 3,293,879 | 4,984,212 | 60.21% |

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

**Total County Expenditures/Encumbrances by Fund/Agency
(Excluding 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)* |
|---|--|----------------------|--|--|--------------------------|---|---|
| NON-GENERAL FUND | | | | | | | |
| 104 | Criminal Justice Facilities - Accumulative Capital Outlay | 6,805,371 | 10,788,345 | 238,254 | 120,048 | 118,207 | 49.61% |
| 105 | Courthouse Temporary Construction | 4,469,429 | 4,729,421 | 2,320 | 1,643 | 678 | 29.21% |
| 112 | County Infrastructure Project | 335 | 5,073,109 | 266,440 | 18 | 266,422 | 99.99% |
| 15L | 800 MHz CCCS | 2,423,754 | 19,549,731 | 549,663 | 1,283,034 | (733,371) | -133.42% |
| 424 | Aliso Viejo CFD 88-1 (A of 1992) - Construction | 5,530 | 5,838,173 | 971,007 | 966 | 970,041 | 99.90% |
| 429 | Arbitrage Rebate | 25,393 | 295,823 | 2,867 | 17,416 | (14,549) | -507.48% |
| 431 | Special Assessment-Top of the World Improvement | 186 | 50,847 | 2,143 | 8 | 2,134 | 99.62% |
| 480 | CFD 99-1 Series A of 1999 Ladera - Construction | 195 | 303,747 | 50,531 | 512 | 50,019 | 98.99% |
| 481 | Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction | 1,635 | 1,572,033 | 238,751 | 261 | 238,491 | 99.89% |
| 483 | Rancho Santa Margarita CFD 86-1(A) -Construction | 59 | 202,802 | 33,720 | 10 | 33,710 | 99.97% |
| 486 | Ladera CFD 2002-01 Construction | 2,689,018 | 18,925,257 | 216,798 | 3,477,872 | (3,261,074) | -1504.20% |
| 497 | Lomas Laguna CFD 88-2 - Construction | 4 | 389,584 | 64,318 | 1 | 64,317 | 100.00% |
| 510 | Baker Ranch CFD 87-6 - Construction | 209 | 521,592 | 2,667 | 1 | 2,666 | 99.96% |
| 514 | Santa Teresita CFD 87-9 - Construction | 4 | 65,092 | 10,791 | 1 | 10,790 | 99.99% |
| 522 | Newport Coast AD 01-1 Construction Group 2 | 1,812,500 | 2,368,234 | 0 | 13,035 | (13,035) | N/A |
| 524 | Assessment District 01-1 Newport Coast IV - Constructruction | 3,572,925 | 93,629 | 55 | 5 | 50 | 90.12% |
| 528 | Mission Viejo CFD 87-3 (A of 1990) -Construction | 15 | 15,414 | 2,560 | 3 | 2,558 | 99.90% |
| 529 | CFD 2004-1 Ladera Construction | 4,377,904 | 60,918,144 | 59,462,793 | 1,081,429 | 58,381,365 | 98.18% |
| 531 | Newport Coast AD 01-1 Construction '06 Variables | 6,003,196 | 7,081,957 | 15,874 | 0 | 15,874 | 100.00% |
| 532 | CFD 01-1 Ladera - Construction | 7,169,076 | 2,866,878 | 896,760 | 152,433 | 744,327 | 83.00% |
| 542 | Santa Teresita CFD 87-9 (A of 1991) - Construction | 180 | 136,260 | 1,465 | 2 | 1,463 | 99.86% |
| 546 | CFD 00-1 (Series A of 2000) Ladera -Construction | 1,793 | 1,559,014 | 217,526 | 4 | 217,522 | 100.00% |
| 550 | Assessment District 92-1 Newport Ridge - Construction | 96 | 104,016 | 15,885 | 17 | 15,868 | 99.89% |
| 552 | Assessment District 92-1 Newport Ridge (B) - Construction | 2,590 | 138,730 | 31,824 | 418 | 31,406 | 98.69% |
| 553 | Foothill Ranch CFD 87-4 (A of 1994) - Construction | 633 | 379,671 | 35,725 | 63 | 35,663 | 99.82% |
| 554 | CFD 2003-1 Ladera Construction | 1,886,572 | 37,584,500 | 270,830 | 8,627,210 | (8,356,380) | -3085.47% |
| 556 | Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction | 205 | 70,608 | 3,843 | 12 | 3,831 | 99.70% |
| 558 | Coto de Caza CFD 87-8 (A of 1994) - Construction | 199 | 64,710 | 3,327 | 11 | 3,316 | 99.68% |
| PROGRAM V - NON-GENERAL FUND TOTAL | | 41,249,007 | 181,687,321 | 63,608,738 | 14,776,431 | 48,832,307 | 76.77% |
| TOTAL PROGRAM V | | 87,005,285 | 255,862,597 | 71,886,829 | 18,070,309 | 53,816,520 | 74.86% |
| PROGRAM VI - DEBT SERVICE | | | | | | | |
| GENERAL FUND | | | | | | | |
| 016 | 2005 Lease Revenue Refunding Bonds | 74,213,802 | 73,408,249 | 15,454,542 | 15,623,659 | (169,117) | -1.09% |
| 019 | Capital Acquisition Financing | 6,560,548 | 7,120,897 | 6,054 | 5,489 | 565 | 9.34% |
| 021 | 2005 Refunding Recovery Bonds | 18,427,700 | 18,429,900 | 0 | 0 | 0 | N/A |
| 022 | Prepaid Pension Obligation | 211,069,664 | 0 | 0 | 18,517,794 | (18,517,794) | N/A |
| PROGRAM VI - GENERAL FUND TOTAL | | 310,271,715 | 98,959,046 | 15,460,596 | 34,146,942 | (18,686,346) | -120.86% |
| NON-GENERAL FUND | | | | | | | |
| 15J | Pension Obligation Bonds Debt Service | 14,887,623 | 21,583,377 | 4,915 | 3,503 | 1,411 | 28.72% |
| 15Q | Pension Obligation Bond Amortization | 11,000,000 | 11,000,000 | 0 | 0 | 0 | N/A |
| 15W | 1996 Recovery Certificates of Participation (A) | 3,398 | 12,200 | 2,029 | 593 | 1,436 | 70.78% |
| 172 | OCDA Debt Service (Santa Ana Heights) | 8,529,407 | 12,780,250 | (3,986,501) | (1,773,140) | (2,213,361) | -55.52% |
| 427 | OCDA (NDAPP) - Debt Service | 14,033,351 | 19,337,469 | (10,775,384) | (2,866,851) | (7,908,534) | -73.39% |

Source: FS16A101 Expense 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 Expenditures/Encumbrances by Fund/Agency
(Excluding 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)* |
|-----|--|----------------------|--|--|--------------------------|---|---|
| 433 | Golden Lantern Reassessment District 94-1 Debt Service | 3,214,244 | 298,545 | 153,047 | 163 | 152,884 | 99.89% |
| 479 | CFD 99-1 Series A of 1999 Ladera - Debt Service | 1,882,432 | 1,503,625 | 3,572 | 807,060 | (803,488) | -22496.24% |
| 482 | Special Mello-Roos Reserve | 290,329 | 3,708,445 | 699 | 57 | 642 | 91.79% |
| 484 | Rancho Santa Margarita CFD 86-2 - Debt Service | 1,665,500 | 3,584,691 | 2,783,389 | 1,309,512 | 1,473,877 | 52.95% |
| 487 | Ladera CFD 2002-01 Debt Service | 3,909,415 | 10,569,115 | 5,558,274 | 2,138,044 | 3,420,230 | 61.53% |
| 488 | Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service | 2,791,761 | 2,909,027 | 3,522 | 2,212,781 | (2,209,259) | -62726.37% |
| 490 | Dimensions/Serrano Creek CFD 87-1 - Debt Service | 743,159 | 891,445 | 3,275 | 581,601 | (578,326) | -17659.17% |
| 492 | Mission Viejo CFD 87-3 (A) - Debt Service | 4,645,427 | 4,844,779 | 3,432 | 3,752,820 | (3,749,388) | -109235.98% |
| 494 | Aliso Viejo CFD 88-1 - Debt Service | 15,651,488 | 16,117,932 | 15,116 | 13,025 | 2,092 | 13.84% |
| 496 | Lomas Laguna CFD 88-2 - Debt Service | 183,096 | 240,452 | 3,962 | 3,058 | 905 | 22.84% |
| 501 | Rancho Santa Margarita CFD 87-5(A) - Debt Service | 827,575 | 975,944 | 3,183 | 658,210 | (655,027) | -20578.31% |
| 503 | Portola Hills CFD 87-2(A) - Debt Service | 2,169,599 | 2,243,295 | 6,485 | 6,084 | 400 | 6.17% |
| 505 | Foothill Ranch CFD 87-4 - Debt Service | 6,954,314 | 7,243,960 | 630,781 | 5,588,032 | (4,957,251) | -785.89% |
| 507 | Irvine Coast Assessment District 88-1 - Debt Service | 5,197,483 | 8,091,038 | 126,671 | 1,840,626 | (1,713,955) | -1353.08% |
| 509 | Rancho Santa Margarita CFD 87-5B - Debt Service | 2,178,400 | 2,446,589 | 3,282 | 1,829,862 | (1,826,580) | -55654.97% |
| 511 | Baker Ranch CFD 87-6 - Debt Service | 932,039 | 983,620 | 3,741 | 769,397 | (765,656) | -20466.04% |
| 513 | Coto de Caza CFD 87-8 - Debt Service | 2,379,200 | 2,736,584 | 3,771 | 2,034,021 | (2,030,249) | -53832.03% |
| 515 | Santa Teresita CFD 87-9 - Debt Service | 644,289 | 740,909 | 3,884 | 524,563 | (520,679) | -13404.94% |
| 516 | Assessment Dist 01-1 Ziani Project-Debt Service | 488,321 | 618,289 | 3,416 | 299,236 | (295,820) | -8659.38% |
| 517 | Rancho Santa Margarita CFD 87-5C - Debt Service | 1,246,181 | 1,490,825 | 3,319 | 1,035,578 | (1,032,259) | -31098.51% |
| 519 | Los Alisos CFD 87-7 - Debt Service | 1,709,374 | 1,796,318 | 3,010 | 1,432,777 | (1,429,767) | -47505.39% |
| 521 | Rancho Santa Margarita CFD 87-5D (A) - Debt Service | 1,043,996 | 1,131,717 | 2,976 | 825,613 | (822,637) | -27639.83% |
| 523 | Newport Coast AD 01-1 Group 2 Debt Service | 448,675 | 943,824 | 24,762 | 3,815 | 20,948 | 84.59% |
| 525 | Assessment District 01-1 Newport Coast IV - Debt Service | 869,929 | 5,317,992 | 468,855 | 162,574 | 306,282 | 65.33% |
| 52T | Newport Coast AD 01-1 Conversion #1 DS | 1,349,050 | 1,358,501 | 3,718 | 802,456 | (798,738) | -21481.74% |
| 530 | CFD 2004-1 Ladera Debt Service | 4,056,001 | 11,113,147 | 5,880,007 | 2,232,308 | 3,647,699 | 62.04% |
| 533 | CFD 01-1 Ladera - Debt Service | 2,471,613 | 2,006,025 | 2,475 | 1,043,312 | (1,040,837) | -42058.92% |
| 547 | CFD 00-1 (Series A of 2000) Ladera -Debt Service | 2,377,144 | 1,830,202 | 3,370 | 1,016,444 | (1,013,074) | -30063.81% |
| 549 | Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service | 1,050,548 | 1,171,829 | 3,090 | 814,069 | (810,979) | -26246.63% |
| 551 | Assessment District 92-1 Newport Ridge - Debt Service | 784,567 | 928,917 | 3,115 | 2,724 | 391 | 12.57% |
| 555 | CFD 2003-1 Ladera Debt Service | 3,249,803 | 8,849,631 | 4,531,142 | 1,726,542 | 2,804,600 | 61.90% |
| 599 | O. C. Special Financing Authority Debt Service | 59,389,850 | 95,962,762 | 78,770,418 | 2,838,377 | 75,932,042 | 96.40% |
| | PROGRAM VI - NON-GENERAL FUND TOTAL | 185,248,580 | 269,363,270 | 84,258,822 | 33,668,847 | 50,589,974 | 60.04% |
| | | | | | | | |
| | TOTAL PROGRAM VI | 495,520,295 | 368,322,316 | 99,719,418 | 67,815,789 | 31,903,629 | 31.99% |
| | | | | | | | |
| | PROGRAM VII - INSURANCE, RESERVES & MISC | | | | | | |
| | | | | | | | |
| | GENERAL FUND | | | | | | |
| 004 | Miscellaneous | 274,974,617 | 277,445,044 | 39,091,405 | 39,196,324 | (104,919) | -0.27% |
| 056 | Employee Benefits | 2,127,793 | 2,683,782 | 1,203,869 | 882,315 | 321,554 | 26.71% |
| | PROGRAM VII - GENERAL FUND TOTAL | 277,102,410 | 280,128,826 | 40,295,274 | 40,078,638 | 216,635 | 0.54% |
| | | | | | | | |
| | NON-GENERAL FUND | | | | | | |
| 13A | Litigation Reserve - Escrow Agent FTCL | 199 | 203,015 | 33,764 | 35 | 33,730 | 99.90% |
| 145 | Revenue Neutrality | 584,068 | 1,024,697 | 5,363 | 3,547 | 1,816 | 33.85% |
| 14A | Option B Pool Participants Registered Warrants | 18,001 | 0 | 0 | 0 | 0 | N/A |
| 14C | Class B-27 Registered Warrants | 2 | 32,367 | 5,372 | 0 | 5,371 | 99.99% |

Source: FS16A101 Expense 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 Expenditures/Encumbrances by Fund/Agency
(Excluding 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)* |
|-----|--|----------------------|--|--|--------------------------|---|---|
| 14F | Deferred Compensation Reimbursement (HR) | 137,654 | 1,961,238 | 133,065 | (1,956) | 135,021 | 101.47% |
| 14X | Tobacco Settlement | 162,892 | 763,935 | 1,119 | (11,171) | 12,290 | 1098.63% |
| 14Y | Indemnification Reserve | 1,236 | 1,500 | 250 | 216 | 34 | 13.56% |
| 14Z | Litigation Reserve | 3,918 | 4,021,753 | 668,996 | 684 | 668,312 | 99.90% |
| 15S | Designated Special Revenue | 7,795,639 | 20,753,870 | 0 | 2,500,000 | (2,500,000) | N/A |
| 15Z | Plan of Adjustment Available Cash | 6,788,296 | 17,766,764 | 17,765,234 | 11,781,229 | 5,984,005 | 33.68% |
| 289 | Information Technology Internal Service Fund | 51,752,528 | 61,080,293 | 36,765,941 | 32,279,425 | 4,486,516 | 12.20% |
| 290 | Health Maintenance Organization Health Plans ISF | 89,454,335 | 105,504,472 | 24,473,528 | 24,099,865 | 373,663 | 1.53% |
| 291 | Unemployment Insurance Internal Service Fund | 913,879 | 9,735,385 | (7,749,873) | (998,381) | (6,751,492) | -87.12% |
| 292 | Self-Insured PPO Health Plans ISF | 50,733,501 | 89,420,736 | 4,574,121 | 6,820,804 | (2,246,682) | -49.12% |
| 293 | Workers' Compensation Internal Service Fund | 42,701,670 | 40,901,706 | (68,912,014) | (88,627,738) | 19,715,724 | 28.61% |
| 294 | Property and Casualty Risk Internal Service Fund | 18,730,071 | 36,788,219 | (45,751,026) | (17,476,866) | (28,274,160) | -61.80% |
| 295 | Retiree Medical Internal Service Fund | 22,602,041 | 81,049,308 | 6,871,974 | 559,996 | 6,311,978 | 91.85% |
| 296 | Transportation Internal Service Fund | 19,057,885 | 24,026,171 | 7,253,615 | 3,532,583 | 3,721,032 | 51.30% |
| 297 | Reprographics Internal Service Fund | 3,931,307 | 4,938,663 | 1,492,548 | 1,216,947 | 275,602 | 18.47% |
| 298 | Self-Insured Benefits Internal Service Fund | 2,240,225 | 11,788,644 | 1,169,697 | 1,090,317 | 79,380 | 6.79% |
| 29Z | Life Insurance Internal Service Fund | 1,260,367 | 3,350,333 | 630,161 | 254,939 | 375,221 | 59.54% |
| | PROGRAM VII - NON-GENERAL FUND TOTAL | 318,869,715 | 515,113,069 | (20,568,166) | (22,975,526) | 2,407,359 | 11.70% |
| | TOTAL PROGRAM VII | 595,972,125 | 795,241,895 | 19,727,107 | 17,103,113 | 2,623,995 | 13.30% |
| | GENERAL FUND TOTAL | 2,989,832,204 | 3,036,109,006 | 770,275,587 | 804,303,246 | (34,027,659) | -4.42% |
| | NON-GENERAL FUND TOTAL | 1,357,146,142 | 2,701,909,045 | 305,833,385 | 136,491,678 | 169,341,708 | 55.37% |
| | TOTAL ALL FUNDS | 4,346,978,346 | 5,738,018,051 | 1,076,108,973 | 940,794,924 | 135,314,049 | 12.57% |

Source: FS16A101 Expense 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 Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

| Agency/Department | | Variance Explanation |
|--|---|--|
| PROGRAM I - PUBLIC PROTECTION | | |
| GENERAL FUND | | |
| 026 | District Attorney | Variance is attributable to negotiated salary and benefit increases for FY 2007-08. |
| 048 | Detention Release | Positions have been moved to the Courts and cost applies have not yet been charged to the fund. |
| 057 | Probation | Total expenditures for current year are consistent with budget expectations. Comparisons to FY 06-07 are skewed due to expenditures being lower than expected compared to budget during FY 06-07. Of note, salaries & benefits are approximately \$1.1 million higher than budget, due primarily to Regular Salaries (object 0101) and Retirement (object 0200) expenditures exceeding the 1st Quarter expected levels. |
| 060 | Sheriff-Coroner | The Expenditure Actual as of 9/30/07 is lower than the Budget as of 9/30/07 Based on Prior Year Actuals, due to many of the 26 Theo Lacy Building B Professional Staff positions and the 17 Preventive Maintenance Program positions approved in the FY 2006-07 Budget Process being unfilled at this time. Also, variance is due to a higher vacancy factor than budgeted, with an average actual vacancy factor of 10.7% instead of 7.49% as budgeted. |
| 073 | Alternate Defense | Increased Services & Supplies accruals for Welfare & Institutions 300 cases. |
| 081 | Trial Courts | Addition of a one year encumbrance for rents and lease. |
| NON-GENERAL FUND | | |
| 103 | O.C. Methamphetamine Lab Investigation Team | The Expenditure Actual as of 9/30/07 reflects a lower year-end accrual/reversal for FY 2006-07 than for the prior year 4th Quarter Meth Lab Grant reimbursement. |
| 118 | Sheriff - Regional Narcotics Suppression Program | The Expenditure Actual as of 9/30/07 is higher than the Budget as of 9/30/07 Based on Prior Year Actuals primarily due to a lower FY 2006-07 year-end accrual/reversal. |
| 122 | Motor Vehicle Theft Task Force | Variance is attributable to the Operating-Transfer-Out amount being included in the agency budget for FY 2007-08 |
| 13R | Sheriff-Coroner Replacement & Maintenance | The Expenditure Actual as of 9/30/07 reflects Administrative Fees only, which is consistent with the prior year obligations. The Budget at 9/30/07 includes a balancing entry to reflect over-financing. |
| 141 | Sheriff's Substation Fee Program | Project deferred to future years. |
| 144 | Inmate Welfare | The Expenditure Actual as of 9/30/07 is consistent with the prior year obligations. As the fiscal year progresses, the expenditures will increase. |
| 14D | CAL-ID Operational Costs | The Expenditure Actual as of 9/30/07 reflects Administrative Fees only, which is consistent with the prior year obligations. The Budget at 9/30/07 includes a balancing entry to reflect over-financing. |
| 14E | CAL-ID System Costs | The Budget as of 9/30/07 Based on Prior Year Actuals includes a balancing entry to reflect over-financing. The Expenditure Actual as of 9/30/07 reflects Administrative Fees and one-time contracted costs for Identix, Inc. |
| 14G | Sheriff's Supplemental Law Enforcement Service | The Budget as of 9/30/07 Based on Prior Year Actuals is lower than the Expenditure Actual as of 9/30/07 due to the FY 2005-06 year-end journal voucher to post the Actual Operating Transfer Out to Agency 060 for the front-line law enforcement personnel not occurring until the 2nd Quarter of FY 2006-07. |
| 14Q | Sheriff-Coroner Construction and Facility Development | Expenditures expected to occur in future periods based on construction schedule. |
| 14U | Court Facilities | Capital project expenses vary each year due to timing, project schedules and project delays. Expenses are lower in this quarter due to delayed projects, including the West Justice Center Walk-up Windows project. |
| PROGRAM II - COMMUNITY SERVICES | | |
| GENERAL FUND | | |
| 063 | Social Services Agency | Expenditures were higher in 1st quarter of FY 2007-08 due to timely implementation of negotiated salary and retirement increases; FY 2006-07 negotiated increases and retroactive pays were booked in 2nd quarter; in FY 2007-08, encumbrances and invoices have been processed earlier than in FY 2006-07. |

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

| Agency/Department | | Variance Explanation |
|-------------------------|--|---|
| 064 | In-Home Supportive Services (IHSS) | Expenditures were higher in 1st quarter of FY 2007-08 as the FY 2006-07 4th quarter payroll tax payment was booked in July 2007 whereas the FY 2005-06 4th quarter payroll tax payment was booked in October 2006. In addition, In-Home Supportive Services caseloads and paid hours were slightly higher than budgeted. |
| 066 | Aid to Families with Dependent Children - Foster Care | Actual expenditures/encumbrances were higher due to the contracts for Wraparound services being encumbered earlier than previous fiscal year. |
| NON-GENERAL FUND | | |
| 102 | Santa Ana Regional Centre Lease Conveyance | Fund 102 is a reserve fund which will be used to offset the negative cash flow at the end of the Santa Ana Regional Center lease term. The revenue earned cannot be recorded in a reserve balance sheet account until after it is actually received (this is handled during the following budget cycle). Appropriations are established based on revenue and fund balance available levels in order to balance the fund; actual expenditures are based on the fund's operating costs. |
| 117 | O.C. Housing Authority - Operating Reserves | Encumbrances for Interval House and Women's Transitional Living contracts (object 3100) were encumbered sooner this year than in the previous fiscal year. |
| 123 | Dispute Resolution Program | In the current fiscal year, there are proportionally less encumbrances for contracts (object 3100) than compared to the previous fiscal year. |
| 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. |
| 12W | Wraparound Program | Actual expenditures are lower than budget due to less funds transferred out to Agency 066 for new Wraparound contracts that experience a slow start but will increase later in the year. |
| 138 | Medi-Cal Admin. Activities/Targeted Case Mgmt. | FY 2006-07 first quarter had an accrual reversal as the result of an accrual error recorded in prior year. There are no accrual reversals in first quarter of FY 07-08. |
| 13N | Orange County Tobacco Settlement | Variance is due to difference in reimbursement of claims from the prior year to the current year. As of 9/30/07, no current year claim reimbursement was recorded; in the prior year as of 9/30/06, the July 2006 claim reimbursement was recorded. |
| 13S | Emergency Medical Services | Timing of payments made from this fund vary from year to year and are dependent on invoices received from hospitals, physicians, and community clinics. |
| 146 | Workforce Investment Act | More encumbrances for Workforce Investment contracts in Object 3100 were encumbered earlier in this current fiscal year than in the prior fiscal year. |
| 147 | HGI Bio Tech Grant | Encumbrances for contracts were encumbered earlier this fiscal year than in the previous fiscal year. |
| 14T | Facilities Development and Maintenance | FY 2007-08 budget includes costs for the Tustin Family Campus which will occur later in the year |
| 15A | OCDA Santa Ana Heights 1993 Bond Issue | The Board of Supervisors recently reallocated \$6.3 million from the budgeted Community Center Project to other Santa Ana Heights projects. The Board of Supervisors has directed staff to move forward with the balance of the projects in the FY 06-07 and FY 07-08 budgets and these projects are estimated to be completed in the next two fiscal years. |
| 15B | CEO Single Family Housing | As a percent of budget, the current year to date expenses are in line with FY 06-07 Actuals. |
| 15G | Housing and Community Services | Actual revenues and expenditures vary year to year depending upon the timing and completion of each individual project as well as the actual number of projects that HCS participates. Funds can only be expended, and thus revenues for reimbursements can only be incurred, upon full completion of projects. |
| 15H | CalHome Program Reuse | This fund was established in FY 05-06. Since funds are one-time, the entire funding is budgeted for the fiscal year even though a only small percentage is expected to be expended during the fiscal year. |
| 171 | OCDA Low & Moderate Income Housing (Santa Ana Heights) | HCS budgets as if all projected multi-year housing projects will be completed within the fiscal year. The number of projects completed varies year to year. Since most projects are usually not completed within one fiscal year, and are not expected to be completed for another 2-3 years, there will continue to be large variances each year between budget to actual amounts. |
| 173 | OCDA Santa Ana Heights - Surplus | \$5.5 million was expended in August 2007 for Santa Ana Heights Fire Station improvements. This expenditure was approved by the Board of Supervisors per minute orders dated 6/19/07, 8/10/04, and 7/1/03. |

Source: County agencies/departments

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

| Agency/Department | | Variance Explanation |
|---|--|---|
| 412 | OCDA (NDAPP) Low/Moderate Housing 1992 Issue A | HCS budgets as if all projected multi-year housing projects will be completed within the year. The number of projects completed varies year to year. Since most projects typically are not completed in one fiscal year, and are not expected to be completed for another 2-3 years, there are large variances each year between budget to actual amounts. |
| 414 | OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing | HCS budgets as if all projected multi-year housing projects will be completed within the year. The number of projects completed varies year to year. Since most projects typically are not completed in one fiscal year, and are not expected to be completed for another 2-3 years, there are large variances each year between budget to actual amounts. |
| 428 | OCDA (NDAPP) - Surplus | HCS budgets as if all projected multi-year housing projects will be completed within the year. The number of projects completed varies year to year. Since most projects typically are not completed in one fiscal year, and are not expected to be completed for another 2-3 years, there are large variances each year between budget to actual amounts. |
| PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES | | |
| GENERAL FUND | | |
| 034 | Watershed & Coastal Resources Division | Upper Newport Bay Restoration Project expenses through September FY 06-07 were approximately \$1.6M, compared to the current year expense through September 2007 of approximately \$25K. |
| 080 | Resources And Development Management Department | Variance is primarily due to less Professional Services costs and delayed Garage Expense of over \$500K. Note: percentage FY 07-08 Budget to Actual for September 2007 is 18% which is consistent with the FY 06-07 Budget to Actual for September 2006 of 17%. |
| NON-GENERAL FUND | | |
| 106 | County Tidelands - Newport Bay | The favorable variance is due to the FY 07-08 budget being \$9.5M greater than FY End 06-07 actuals. This is due largely to \$4.5M of capital projects budgeted in FY 06-07 not being expended and re-budgeted in FY 07-08 at \$9.0M. |
| 108 | Dana Point Tidelands | The Dana Point Harbor Department plans to begin its revitalization project late in the fiscal year. Due to the timing, these project expenditures will not match prior year actual data based on a straight line projection. |
| 114 | Fish and Game Propagation | Variance is primarily due to less Professional Services costs and delayed Garage Expense of over \$500K. Note: percentage FY 07-08 Budget to Actual for September 2007 is 18% which is consistent with the FY 06-07 Budget to Actual for September 2006 of 17%. |
| 115 | Road | Capital projects are awarded throughout the year with no specific trend; therefore, comparison to prior year does not accurately reflect current spending position. |
| 119 | Public Library - Capital | The variance is due to capital projects being spent at a different rate. |
| 120 | Public Library | There was \$1M encumbered for new personal computers last year at this time that are not being purchased this year |
| 12K | Dana Point Marina DBW Loan Reserve | Fund 12K is a reserve fund required by the California Department of Boating and Waterways loan documents. The funds are only to be used for extraordinary maintenance. The Department does not plan to use these funds during FY 2007-2008. |
| 148 | Foothill Circulation Phasing Plan | Activity in this fund is normally low resulting in minimal expense activity. However, other than one current significant project (Alton Parkway), almost all other projects are winding down. With the recent Alton Parkway construction activity, expenses recorded in this fund will pick up significantly in FY 08-09 and beyond. |
| 275 | IWMD - Environmental Reserve | The favorable expenditure variance is due to the requirement to submit a balanced budget and the balancing entry associated with that. The YTD actuals as of 9-30-07 are investment administrative fees. |
| 277 | IWMD - Rate Stabilization | The favorable expenditure variance is due to the requirement to submit a balanced budget and the balancing entry associated with that. The YTD actuals as of 9-30-07 are investment administrative fees. Other than the posting of this expense Fund 277 does not realize activity until just prior to the close of the fiscal year. |
| 280 | Airport - Operating Enterprise | Favorable variance of \$7M is the result of the substantial increase in the approved budget for FY 07-08 from FY 06-07. This increase consists primarily of operating transfers out which will be used as needed to fund capital projects in the JWA Capital Projects Fund (Fund-Agency 281-281). This fund includes projects related to the Airport Improvement Program. |
| 281 | John Wayne Airport Construction | Favorable variance of \$3M is the result of low capital project expenditures in the first quarter of FY 07-08. |

Source: County agencies/departments

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

| Agency/Department | | Variance Explanation |
|---|---|--|
| 283 | John Wayne Airport Debt Service | Favorable variance of \$36M does not include bond principal expenditures made in FY 06-07, that are reclassified to a balance sheet account in Period 13 Expenditure Reporting Period. However, bond principal expenditures are included in the FY 07-08 Current Modified Budget. Actual expenditures for FY 06-07, including bond principal expenditures, were \$30M which results in a favorable variance of \$19M or 76.9%. This variance is attributable to budgeted operating transfers out which will be used as needed to fund capital projects in the JWA Capital Projects Fund 281. This fund includes projects related to the Airport Improvement Program. Variance is also attributable to depreciation expense which is not recorded until June. |
| 299 | Integrated Waste Management Department Enterprise | The favorable variance is due to a large increase in the budget from FY 06/07 to FY 07/08. This increase consists primarily of capital projects related to landfill expansion. |
| 400 | Flood Control District | Services and Supplies category expense was high for FY 07-08 due to processing of Inter-Fund Billing which is higher for FY 07-08 compared to FY 06-07. |
| 404 | Flood Control District - Capital | No payment was made to the Army Corps of Engineers in FY 07-08, compared to a \$2.1M payment made in FY 06-07. Additionally, the budget amount for FY 07-08 is high due to Object 4100 actuals for FY 06-07 being significantly lower than the amount budgeted for FY 07-08. The comparison based on actuals overstates the budget amount. Note: Negative expenditure reflects FY 06/07 accrual reversal. |
| 405 | OC Parks | The favorable variance is due to the FY 07-08 budget being \$31.7M higher than FY End 06-07 actual of \$58.3. Specifically, Operating Transfers Out actuals in FY 06-07 equaled \$6.3M while FY 07-08 budgeted Operating Transfers-Out are \$30M. |
| 406 | OC Parks Capital | The favorable variance is due to a \$28.3M increase in FY 07-08, which is higher than the FY End 06-07 actual expenditures of \$10.6M. Approximately \$28M in capital projects budgeted in FY 06-07 were not expended/encumbered and are re-budgeted in FY 07-08. |
| 459 | North Tustin Landscape & Lighting Assessment District | Variance is the result of activity associated with the Tustin Branch Trail project in FY 07-08. |
| PROGRAM IV - GENERAL GOVERNMENT SERVICES | | |
| GENERAL FUND | | |
| 002 | Assessor | The variance is mainly in the Salaries and Benefits budget due to fewer vacancies in the current Fiscal Year compared to last year. Additionally, increase in Services and Supplies expenses are due to increased expenses in ATS Re-Engineering project which is being covered by funds transferred from Agency 038 to the Assessor Budget in Fund 002. |
| 003 | Auditor-Controller | The variance is attributable to Object 0101 Regular Salaries due to a lower vacancy rate compared to FY 06/07 and an increase in salary rates. |
| 014 | CAPS Program | The variance is mainly due to large projects expected to incur the majority of expenditures in later quarters than compared to the first quarter FY 2006-07 |
| 031 | Registrar of Voters | Expenses deferred due to the election and one-time EAID (Election Assistance for Individuals with Disabilities) grant. |
| 074 | Treasurer-Tax Collector | Variance is due to projected savings in Salaries & Employee Benefits, as well as expenditures for Services & Supplies that have not yet been made, but will be before the end of this fiscal year. |
| NON-GENERAL FUND | | |
| 127 | Property Tax Admin State Grant | The variance is due to cost cutting measures by the Assessor Department in both Salaries and Benefits and Services and Supplies. Carry over funds from FY03-04 and FY04-05 are being used to accomplish the work of this contract with the State. Expenses will continue to decrease until the grant funds are exhausted. |

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

| Agency/Department | | Variance Explanation |
|---|--|--|
| PROGRAM V - CAPITAL IMPROVEMENTS | | |
| GENERAL FUND | | |
| 036 | Capital Projects | Capital project expenses vary each year due to timing, project schedules and project delays. There was also a \$5.7M encumbrance for the Cogeneration project in FY 06-07 that is not in the current year budget. |
| 038 | Data Systems Development Projects | Expenditures are much higher in the 1st Quarter of FY 07-08 due to the E-Government project. |
| NON-GENERAL FUND | | |
| 104 | Criminal Justice Facilities - Accumulative Capital Outlay | Capital project expenses vary each year due to timing, project schedules and project delays. |
| 112 | County Infrastructure Project | Construction projects have been delayed. |
| 15L | 800 MHz CCCS | The Expenditure Actual as of 9/30/07 is higher than the Budget as of 9/30/07 Based on Prior Year Actuals, primarily due to one-time expenditures for the Time Frequency Standard Replacement (\$1,193,740) and 800 MHz site installation (\$49,074). |
| 424 | Aliso Viejo CFD 88-1 (A of 1992) - Construction | Construction projects have been delayed. |
| 481 | Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction | Construction projects have been delayed. |
| 486 | Ladera CFD 2002-01 Construction | Construction projects have been accelerated. |
| 529 | CFD 2004-1 Ladera Construction | Construction projects have been delayed. |
| 532 | CFD 01-1 Ladera - Construction | Construction projects have been delayed. |
| 546 | CFD 00-1 (Series A of 2000) Ladera -Construction | Construction projects have been delayed. |
| 554 | CFD 2003-1 Ladera Construction | Construction projects have been accelerated. |
| PROGRAM VI - DEBT SERVICE | | |
| GENERAL FUND | | |
| 022 | Prepaid Pension Obligation | FY 06/07 actual revenue includes proceeds received for 2007 Pension Obligation Bond borrowing. FY 07/08 budget does not include receipt of bond proceeds. |
| NON-GENERAL FUND | | |
| 172 | OCDA Debt Service (Santa Ana Heights) | Timing Difference. The OCDA (Orange County Development Agency) Surplus of \$ 700,000 will be booked in February 2008. An accrual and reversal were not booked in FY 06/07 and FY 07/08 respectively. |
| 427 | OCDA (NDAPP) - Debt Service | Timing Difference. Pass Through Payments \$5,544,893 were booked in September 2007. In 2006, the Pass Through Payments were recorded in the 2nd Quarter 2006. |
| 433 | Golden Lantern Reassessment District 94-1 Debt Service | Residual tax receipts have yet to be distributed. |
| 479 | CFD 99-1 Series A of 1999 Ladera - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 484 | Rancho Santa Margarita CFD 86-2 - Debt Service | Appropriations include debt service which almost certainly will not be spent |
| 487 | Ladera CFD 2002-01 Debt Service | Appropriations include debt service which almost certainly will not be spent |
| 488 | Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 490 | Dimensions/Serrano Creek CFD 87-1 - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 492 | Mission Viejo CFD 87-3 (A) - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 501 | Rancho Santa Margarita CFD 87-5(A) - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 505 | Foothill Ranch CFD 87-4 - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 507 | Irvine Coast Assessment District 88-1 - Debt Service | Debt service was recorded in the first quarter this year. Normally it is done in the second quarter. |
| 509 | Rancho Santa Margarita CFD 87-5B - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 511 | Baker Ranch CFD 87-6 - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 513 | Coto de Caza CFD 87-8 - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |

Source: County agencies/departments

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

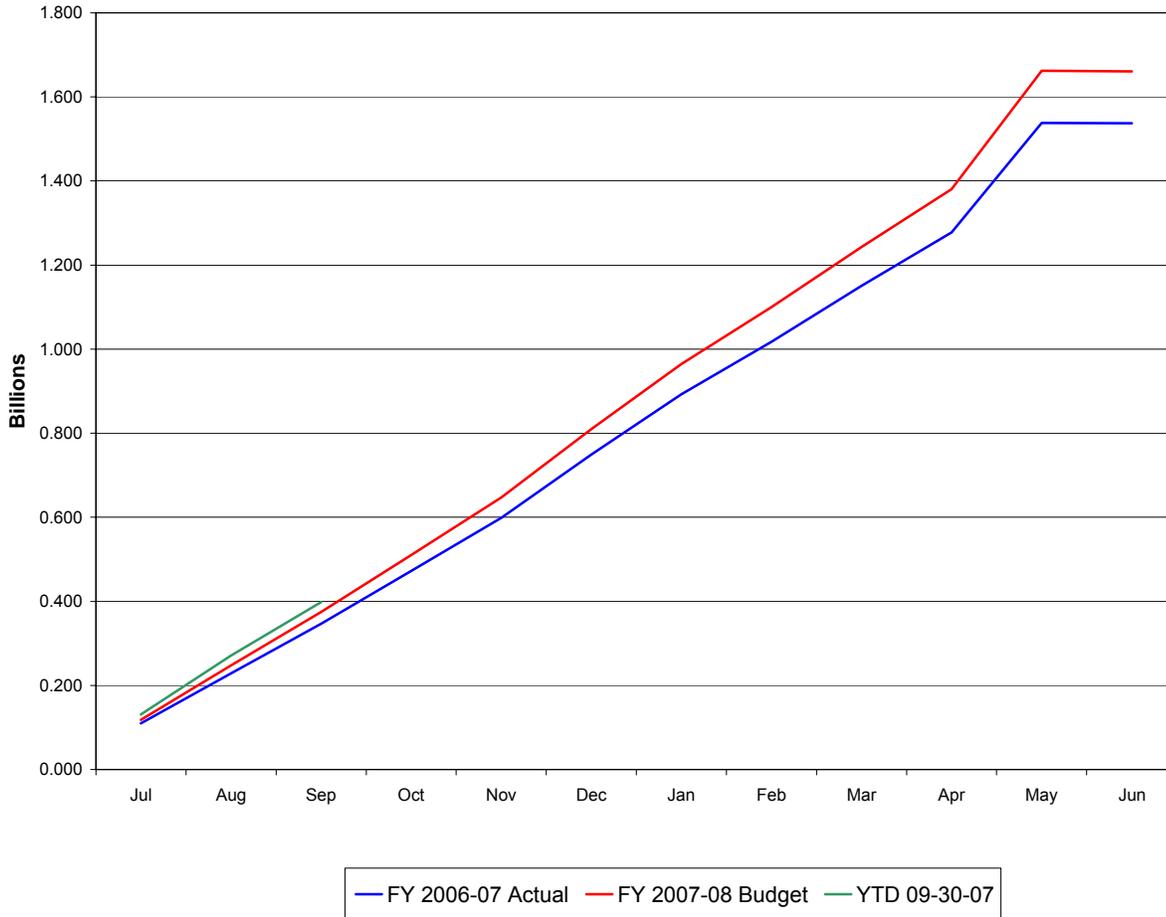
| Agency/Department | | Variance Explanation |
|---|---|---|
| 515 | Santa Teresita CFD 87-9 - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 516 | Assessment Dist 01-1 Ziani Project-Debt Service | Debt service was recorded in the first quarter this year. Normally it is done in the second quarter. |
| 517 | Rancho Santa Margarita CFD 87-5C - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 519 | Los Alisos CFD 87-7 - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 521 | Rancho Santa Margarita CFD 87-5D (A) - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 525 | Assessment District 01-1 Newport Coast IV - Debt Service | Interest on these variable rate bonds has increased. The budget this year was decreased in anticipation of paying most of these bonds off this fall. |
| 52T | Newport Coast AD 01-1 Conversion #1 DS | Debt service was recorded in the first quarter this year. Normally it is done in the second quarter. |
| 530 | CFD 2004-1 Ladera Debt Service | Appropriations include debt service which almost certainly will not be spent. |
| 533 | CFD 01-1 Ladera - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 547 | CFD 00-1 (Series A of 2000) Ladera -Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 549 | Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service | Last year's debt service was not booked until second quarter. Normally it is done in the first quarter. |
| 555 | CFD 2003-1 Ladera Debt Service | Appropriations include debt service which almost certainly will not be spent. |
| 599 | O. C. Special Financing Authority Debt Service | Timing Difference. Purchase of receivables recorded to the county records in the 2nd quarter 2007. The prior year was recorded in the 1st quarter. |
| PROGRAM VII - INSURANCE, RESERVES & MISC | | |
| GENERAL FUND | | |
| 056 | Employee Benefits | The budget for Agency 056 includes additional expense for postage, communication, and programming to implement the new health plan changes and retiree health plans in 2008. These expenses are expected to be incurred later in the fiscal year. The budget projects that some of these expenses will occur in the 1st quarter of the fiscal year. This is creating a variance. |
| NON-GENERAL FUND | | |
| 14F | Deferred Compensation Reimbursement (HR) | The contingent deferred sales charges were eliminated. Therefore, the expenditure trend in the first quarter of FY 07-08 is lower than last year. |
| 14Z | Litigation Reserve | No litigation costs are anticipated; however, appropriations must be maintained |
| 15S | Designated Special Revenue | Unbudgeted transfer of funds to the Teeter Bond Program. This will be corrected as part of the first quarter budget report. |
| 15Z | Plan of Adjustment Available Cash | The variance is associated with the appropriation of prior year fund balance in order to maintain a balanced budget. The actual amount expended as of September 30, 2007 is the amount distributed to the B-13 Claimants according to the County's Plan of Adjustment. The expenditure amount reflected will remain the same for the remainder of the fiscal year. |
| 289 | Information Technology Internal Service Fund | The expense budget exceeded actual anticipated expenditures in order to meet appropriation requirements for the telecommunication bond finance payment and fixed assets purchases. Also, service levels are based on customer demand and the ISF must budget enough to pay for the potential maximum demand. |
| 291 | Unemployment Insurance Internal Service Fund | The Expenditure and fund balance variance was created due to the reversal of the Incurred But Not Reported (IBNR) claims entry. The IBNR from FY 05-06 was reversed in Period 1 of FY 06-07. Due to the timing of the claims payment, there was an overall negative services and supplies expenditure for first quarter of FY 06-07. This is creating a large negative budget for the first quarter of FY 07-08. |
| 292 | Self-Insured PPO Health Plans ISF | The variance is due the Incurred But Not Reported (IBNR) claims entry and the timing of paid claims. In July 2006 PacifiCare was the Claims Administrator. The IBNR is reversed in Period 1 of each fiscal year. This initially creates a negative expense at the beginning of the fiscal year. PacifiCare had a longer claims processing time and therefore, the claims associated with the IBNR were not paid until mid September 2006. In 2007 United HealthCare (UHC) began processing claims. UHC processes claims in a shorter timeframe than PacifiCare resulting in higher claims expenses in the 1st quarter for FY 07-08 than the trend in the 1st quarter of FY 06-07. |

Source: County agencies/departments

**Variance Explanations for Total County Expenditures/Encumbrances by Fund/Agency
(Excluding Reserves)**

| Agency/Department | | Variance Explanation |
|-------------------|--|--|
| 293 | Workers' Compensation Internal Service Fund | The variance is distorted due to required accounting entries. The annual actuarial report determines the cost of estimated outstanding losses to be recorded. The estimated outstanding losses accrual entry is recorded in June's financial records and reversed in the subsequent fiscal year, usually in July. When comparing fiscal years there will be a variance because of the difference in the accrual and accrual reversal amounts. |
| 294 | Property and Casualty Risk Internal Service Fund | The variance is caused by the timing of the all risk property insurance premium payment, required accounting entries and budgeted requirements. The annual actuarial report determines the cost of estimated outstanding losses to be recorded. The estimated outstanding losses accrual entry is recorded in June's financial records and reversed in the subsequent fiscal year, usually in July. When comparing fiscal years there will be a variance because of the difference in the accrual and accrual reversal amounts. Also, for budget purposes this fund must be balanced; therefore, Net Assets is appropriated. Reserves are sufficient to meet operating expenses. |
| 295 | Retiree Medical Internal Service Fund | As an Internal Service Fund, the year end fund balance is budgeted under other charges for FY 07-08. The variance is primarily due to fund balance being reflected in the requested budget but not projected to be fully expended by the end of the fiscal year. The FY 07-08 for the first quarter is based upon the trend of expenses from the first quarter of FY 06-07 versus the total closing expense for FY 06-07. As a result of this methodology, the first quarter budget for FY 07-08 assumes that part of the fund balance will be expended and is, therefore, creating a variance. |
| 296 | Transportation Internal Service Fund | The variance is due to the delay in fixed asset purchases for FY 07-08. In the 1st Quarter of FY 06-07, the vehicle fixed asset purchases were \$2.3M. The fixed asset purchases for the same time frame for FY 07-08 are only \$184K. |
| 297 | Reprographics Internal Service Fund | Expenditures are lower in FY 06-07 than FY 07-08 by \$28K; the positive variance is a result of a higher budget for FY 07-08. |
| 29Z | Life Insurance Internal Service Fund | As an Internal Service Fund, the year end fund balance is budgeted under other charges for FY 07-08. The variance is primarily due to fund balance being reflected in the requested budget but not projected to be fully expended by the end of the fiscal year. The FY 07-08 for the first quarter is based upon the trend of expenses from the first quarter of FY 06-07 versus the total closing expense for FY 06-07. As a result of this methodology, the first quarter budget for FY 07-08 assumes that part of the fund balance will be expended and is, therefore, creating a variance. |

TOTAL COUNTY SALARIES & EMPLOYEE BENEFITS



| | 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 |
|---|----------------------|--|---|--------------------------|--|--|
| Total S&EB | 1.537 | 1.661 | 0.375 | 0.398 | (0.023) | -6.21% |
| (In Billions of Dollars) | | | | | | |
| See next page for agency/department salary and benefits detail. | | | | | | |

Source: FS16A101 Expense Budget to Actual

Total County Salaries and Employee Benefits by Fund/Agency

| | | FY 2006-07 Actual | Budgeted Total S & EB at 09-30-07 Based on PY Actuals | Actual as of 09-30-07 | Percent Variance Actual to Budget Fav/(Unfav) | Actual as of 09-30-07 Salaries (0100-0101) | Actual as of 09-30-07 Extra Help (0102) | Actual as of 09-30-07 Overtime (0103) | Actual as of 09-30-07 Payoffs (0104-0107) |
|---|---|----------------------|---|--------------------------|---|---|--|--|--|
| PROGRAM I - PUBLIC PROTECTION | | | | | | | | | |
| GENERAL FUND | | | | | | | | | |
| 026 | District Attorney | 80,529,679 | 21,639,935 | 22,469,283 | -3.83% | 12,120,138 | 203,080 | 154,837 | 467,126 |
| 032 | Emergency Management Division | 862,479 | 277,598 | 265,070 | 4.51% | 154,999 | 0 | 7,802 | 0 |
| 041 | Grand Jury | 178,935 | 48,461 | 66 | 99.86% | 1,067 | 0 | 0 | 0 |
| 045 | Juvenile Justice Commission | 155,873 | 41,812 | 60 | 99.86% | 1,063 | 0 | 0 | 0 |
| 047 | Sheriff Court Operations | 44,751,294 | 12,461,280 | 11,639,636 | 6.59% | 5,365,270 | 245,773 | 670,026 | 49,962 |
| 048 | Detention Release | 1,394,694 | 416,779 | 451 | 99.89% | 9,627 | (308) | 0 | 0 |
| 055 | Sheriff-Coroner Communications | 7,007,863 | 1,943,583 | 1,850,608 | 4.78% | 985,576 | 32,566 | 105,079 | 20,380 |
| 057 | Probation | 128,188,700 | 28,029,597 | 33,499,358 | -19.51% | 17,046,534 | 272,319 | 1,456,250 | 424,385 |
| 058 | Public Defender | 47,547,687 | 11,363,106 | 12,769,554 | -12.38% | 7,245,131 | 15,726 | 48,860 | 413,924 |
| 060 | Sheriff-Coroner | 359,737,656 | 92,193,883 | 91,041,586 | 1.25% | 40,101,569 | 739,525 | 9,211,584 | 757,318 |
| PROGRAM I - GENERAL FUND TOTAL | | 670,354,861 | 168,416,035 | 173,535,672 | -3.04% | 83,030,973 | 1,508,680 | 11,654,438 | 2,133,095 |
| NON-GENERAL FUND | | | | | | | | | |
| 109 | County Automated Fingerprint Identification | 600,134 | 182,965 | 145,903 | 20.26% | 83,813 | 0 | 2,489 | 769 |
| 116 | Narcotic Forfeiture and Seizure | 285,962 | 57,291 | 70,646 | -23.31% | 38,637 | 0 | 263 | 0 |
| 122 | Motor Vehicle Theft Task Force | 562,550 | 135,174 | 142,676 | -5.55% | 75,295 | 0 | 1,315 | 5,434 |
| 143 | Jail Commissary | 3,098,205 | 676,014 | 763,563 | -12.95% | 401,459 | 0 | 59,127 | 2,584 |
| 144 | Inmate Welfare | 2,852,185 | 642,465 | 712,083 | -10.84% | 417,956 | 0 | 6,071 | 3,958 |
| 14R | Ward Welfare | 64,959 | 15,582 | 16,921 | -8.60% | 10,029 | 0 | 0 | 0 |
| PROGRAM I - NON-GENERAL FUND TOTAL | | 7,463,995 | 1,709,491 | 1,851,793 | -8.32% | 1,027,189 | 0 | 69,265 | 12,745 |
| TOTAL PROGRAM I | | 677,818,856 | 170,125,526 | 175,387,465 | -3.09% | 84,058,163 | 1,508,680 | 11,723,702 | 2,145,839 |
| PROGRAM II - COMMUNITY SERVICES | | | | | | | | | |
| GENERAL FUND | | | | | | | | | |
| 012 | Community Services Programs | 4,586,565 | 1,374,130 | 1,166,881 | 15.08% | 674,506 | 140,338 | 2,706 | 5,807 |
| 027 | Department of Child Support Services | 43,004,528 | 9,958,716 | 10,695,869 | -7.40% | 6,200,498 | 53,902 | 76,801 | 116,894 |
| 029 | Public Administrator/Public Guardian | 5,597,652 | 1,249,011 | 1,476,180 | -18.19% | 860,036 | 7,479 | 15,082 | 17,770 |
| 042 | Health Care Agency | 224,508,800 | 53,276,316 | 59,272,813 | -11.26% | 33,371,176 | 1,687,353 | 757,271 | 590,282 |
| 063 | Social Services Agency | 282,755,687 | 66,140,698 | 72,269,970 | -9.27% | 41,254,919 | 142,137 | 1,527,907 | 748,478 |
| PROGRAM II - GENERAL FUND TOTAL | | 560,453,231 | 131,998,871 | 144,881,714 | -9.76% | 82,361,136 | 2,031,209 | 2,379,767 | 1,479,231 |
| NON-GENERAL FUND | | | | | | | | | |
| 15G | Housing and Community Services | 9,411,735 | 2,197,680 | 2,508,058 | -14.12% | 1,459,393 | 4,890 | 2,201 | 11,942 |
| PROGRAM II - NON-GENERAL FUND TOTAL | | 9,411,735 | 2,197,680 | 2,508,058 | -14.12% | 1,459,393 | 4,890 | 2,201 | 11,942 |
| TOTAL PROGRAM II | | 569,864,966 | 134,196,551 | 147,389,772 | -9.83% | 83,820,529 | 2,036,099 | 2,381,968 | 1,491,173 |
| PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES | | | | | | | | | |
| GENERAL FUND | | | | | | | | | |
| 034 | Watershed & Coastal Resources Division | 3,404,258 | 1,020,588 | 893,851 | 12.42% | 497,785 | 13,747 | 3,031 | 32,168 |
| 040 | Utilities | 1,464,805 | 325,121 | 396,471 | -21.95% | 211,489 | 11,565 | 9,036 | 3,837 |
| 080 | Resources And Development Management Department | 35,834,519 | 8,714,209 | 9,345,699 | -7.25% | 5,318,068 | 31,167 | 156,431 | 212,391 |
| PROGRAM III - GENERAL FUND TOTAL | | 40,703,582 | 10,059,918 | 10,636,021 | -5.73% | 6,027,342 | 56,479 | 168,497 | 248,396 |

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0108, 0109, 0112, 0113, 0150, 0160, 0400, 0450, 0490

Total County Salaries and Employee Benefits by Fund/Agency

| | | Budgeted Total S & EB at 09-30-07 Based on PY Actuals | Actual as of 09-30-07 | Percent Variance Actual to Budget Fav/(Unfav) | Actual as of 09-30-07 Salaries (0100-0101) | Actual as of 09-30-07 Extra Help (0102) | Actual as of 09-30-07 Overtime (0103) | Actual as of 09-30-07 Payoffs (0104-0107) | |
|---|---|---|--------------------------|---|---|--|--|--|----------------|
| | FY 2006-07 Actual | | | | | | | | |
| NON-GENERAL FUND | | | | | | | | | |
| 106 | County Tidelands - Newport Bay | 457,678 | 114,886 | 135,228 | -17.71% | 77,225 | 0 | 2,254 | 3,718 |
| 108 | Dana Point Tidelands | 1,370,472 | 380,622 | 295,121 | 22.46% | 156,403 | 5,166 | 3,403 | 22,592 |
| 113 | Building and Safety | 3,723,563 | 939,692 | 838,364 | 10.78% | 502,024 | 0 | 3,634 | 22,637 |
| 115 | Road | 17,197,514 | 4,442,541 | 4,479,852 | -0.84% | 2,600,713 | 12,753 | 59,747 | 99,815 |
| 120 | Public Library | 25,278,791 | 6,223,407 | 6,676,581 | -7.28% | 3,752,591 | 262,510 | 12,556 | 56,207 |
| 137 | Parking Facilities | 196,122 | 60,763 | 45,903 | 24.46% | 29,984 | 0 | 0 | 0 |
| 280 | Airport - Operating Enterprise | 14,666,202 | 3,497,073 | 3,827,596 | -9.45% | 2,189,695 | 11,138 | 76,181 | 67,800 |
| 299 | Integrated Waste Management Department Enterprise | 22,143,523 | 5,279,610 | 5,590,430 | -5.89% | 3,152,123 | 14,094 | 160,264 | 89,261 |
| 400 | Flood Control District | 18,975,292 | 4,984,545 | 4,923,717 | 1.22% | 2,891,044 | 21,183 | 43,515 | 77,725 |
| 405 | OC Parks | 18,549,393 | 4,257,868 | 4,641,666 | -9.01% | 2,526,028 | 64,652 | 123,784 | 126,268 |
| PROGRAM III - NON-GENERAL FUND TOTAL | | 122,558,550 | 30,181,007 | 31,454,459 | -4.22% | 17,877,830 | 391,496 | 485,339 | 566,022 |
| TOTAL PROGRAM III | | 163,262,132 | 40,240,925 | 42,090,480 | -4.60% | 23,905,172 | 447,975 | 653,836 | 814,418 |
| PROGRAM IV - GENERAL GOVERNMENT SERVICES | | | | | | | | | |
| GENERAL FUND | | | | | | | | | |
| 002 | Assessor | 25,067,351 | 6,410,781 | 6,530,280 | -1.86% | 3,784,771 | 108,581 | 17,521 | 53,053 |
| 003 | Auditor-Controller | 29,544,695 | 6,727,653 | 7,964,527 | -18.38% | 4,647,105 | 21,639 | 48,881 | 79,861 |
| 006 | Board of Supervisors - 1st District | 684,076 | 188,665 | 203,641 | -7.94% | 112,252 | 6,240 | 0 | 2,826 |
| 007 | Board of Supervisors - 2nd District | 801,042 | 181,634 | 206,556 | -13.72% | 118,174 | 0 | 0 | 1,135 |
| 008 | Board of Supervisors - 3rd District | 775,004 | 184,995 | 209,706 | -13.36% | 120,870 | 975 | 364 | 1,474 |
| 009 | Board of Supervisors - 4th District | 728,883 | 173,801 | 199,043 | -14.52% | 113,767 | 0 | 0 | 978 |
| 010 | Board of Supervisors - 5th District | 680,186 | 176,135 | 182,710 | -3.73% | 114,099 | 0 | 0 | 0 |
| 011 | Clerk of the Board | 2,200,529 | 552,732 | 599,726 | -8.50% | 354,548 | 2,050 | 515 | 0 |
| 017 | County Executive Office | 9,809,394 | 2,523,373 | 2,824,217 | -11.92% | 1,607,567 | 18,160 | 10,692 | 55,254 |
| 025 | County Counsel | 13,426,862 | 3,223,779 | 3,443,235 | -6.81% | 2,033,119 | 6,967 | 1,661 | 0 |
| 031 | Registrar of Voters | 4,690,470 | 1,167,587 | 1,022,266 | 12.45% | 550,547 | 40,142 | 8,675 | 31,496 |
| 054 | Human Resources Department | 2,929,285 | 724,161 | 819,408 | -13.15% | 429,665 | 10,179 | 1,495 | 66,237 |
| 059 | Clerk-Recorder | 6,583,423 | 1,558,511 | 1,750,393 | -12.31% | 974,082 | 61,856 | 5,531 | 10,017 |
| 074 | Treasurer-Tax Collector | 6,600,753 | 1,515,543 | 1,794,519 | -18.41% | 966,145 | 72,251 | 4,394 | 34,981 |
| 079 | Internal Audit | 2,229,969 | 494,104 | 600,544 | -21.54% | 354,606 | 0 | 414 | 0 |
| PROGRAM IV - GENERAL FUND TOTAL | | 106,751,923 | 25,803,454 | 28,350,770 | -9.87% | 16,281,317 | 349,039 | 100,143 | 337,313 |
| NON-GENERAL FUND | | | | | | | | | |
| 127 | Property Tax Admin State Grant | 2,129,757 | 453,923 | 361,081 | 20.45% | 202,517 | 19,894 | (42) | 0 |
| PROGRAM IV - NON-GENERAL FUND TOTAL | | 2,129,757 | 453,923 | 361,081 | 20.45% | 202,517 | 19,894 | (42) | 0 |
| TOTAL PROGRAM IV | | 108,881,680 | 26,257,377 | 28,711,852 | -9.35% | 16,483,834 | 368,933 | 100,101 | 337,313 |

Total County Salaries and Employee Benefits by Fund/Agency

| | | FY 2006-07 Actual | Budgeted Total S & EB at 09-30-07 Based on PY Actuals | Actual as of 09-30-07 | Percent Variance Actual to Budget Fav/(Unfav) | Actual as of 09-30-07 Salaries (0100-0101) | Actual as of 09-30-07 Extra Help (0102) | Actual as of 09-30-07 Overtime (0103) | Actual as of 09-30-07 Payoffs (0104-0107) |
|---|--|----------------------|---|--------------------------|---|---|--|--|--|
| PROGRAM VII - INSURANCE, RESERVES & MISC | | | | | | | | | |
| GENERAL FUND | | | | | | | | | |
| 004 | Miscellaneous | 258,036 | 0 | 0 | 0.00% | 0 | 0 | 0 | 0 |
| 056 | Employee Benefits | 1,201,274 | 314,281 | 329,950 | -4.99% | 183,709 | 9,364 | 0 | 0 |
| PROGRAM VII - GENERAL FUND TOTAL | | 1,459,310 | 314,281 | 329,950 | -4.99% | 183,709 | 9,364 | 0 | 0 |
| NON-GENERAL FUND | | | | | | | | | |
| 289 | Information Technology Internal Service Fund | 5,399,273 | 1,152,065 | 1,500,546 | -30.25% | 877,494 | 6,228 | 12,447 | 20,302 |
| 293 | Workers' Compensation Internal Service Fund | 790,876 | 215,619 | 235,438 | -9.19% | 107,488 | 1,741 | 1,374 | 3,887 |
| 294 | Property and Casualty Risk Internal Service Fund | 1,029,941 | 307,253 | 305,084 | 0.71% | 180,912 | 0 | 1,958 | 0 |
| 296 | Transportation Internal Service Fund | 6,689,804 | 1,511,202 | 1,624,357 | -7.49% | 935,728 | 0 | 24,065 | 12,425 |
| 297 | Reprographics Internal Service Fund | 1,768,532 | 406,842 | 438,978 | -7.90% | 253,329 | 0 | (344) | 10,039 |
| PROGRAM VII - NON-GENERAL FUND TOTAL | | 15,678,425 | 3,592,982 | 4,104,402 | -14.23% | 2,354,951 | 7,969 | 39,499 | 46,653 |
| TOTAL PROGRAM VII | | 17,137,735 | 3,907,263 | 4,434,351 | -13.49% | 2,538,659 | 17,333 | 39,499 | 46,653 |
| GENERAL FUND TOTAL | | 1,379,722,906 | 336,592,559 | 357,734,127 | -6.28% | 187,884,477 | 3,954,771 | 14,302,845 | 4,198,034 |
| NON-GENERAL FUND TOTAL | | 157,242,462 | 38,135,083 | 40,279,793 | -5.62% | 22,921,880 | 424,249 | 596,262 | 637,363 |
| TOTAL ALL FUNDS | | 1,536,965,368 | 374,727,642 | 398,013,920 | -6.21% | 210,806,357 | 4,379,021 | 14,899,107 | 4,835,397 |

Source: FS16A101 Expense Budget to Actual
 *Includes Objects 0108, 0109, 0112, 0113, 0150, 0160, 0400, 0450, 0490

Total County Salaries and Employee Benefits by Fund/Agency

| | | Actual as of 09-30-07 PIP (0110) | Actual as of 09-30-07 Other Pay (0111) | Actual as of 09-30-07 Retirement (0200-0204) | Actual as of 09-30-07 Insurance (0300-0319) | Actual as of 09-30-07 Workers Comp (0350-0354) | Actual as of 09-30-07 Medicare (0401) | Actual as of 09-30-07 Other* |
|---|---|---|---|---|--|---|--|------------------------------------|
| PROGRAM I - PUBLIC PROTECTION | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 026 | District Attorney | 2,020 | 230,134 | 4,092,631 | 1,298,512 | 0 | 164,212 | 3,736,593 |
| 032 | Emergency Management Division | 45 | 32 | 36,761 | 14,306 | 0 | 2,290 | 48,836 |
| 041 | Grand Jury | 0 | 0 | (704) | (258) | 0 | (40) | 0 |
| 045 | Juvenile Justice Commission | 0 | 0 | (690) | (302) | 0 | (11) | 0 |
| 047 | Sheriff Court Operations | 770 | 178,867 | 2,396,608 | 677,735 | 25,997 | 74,330 | 1,954,300 |
| 048 | Detention Release | 0 | (1,164) | (4,963) | (2,451) | 0 | (291) | 0 |
| 055 | Sheriff-Coroner Communications | 605 | 27,344 | 233,908 | 117,557 | 0 | 13,938 | 313,655 |
| 057 | Probation | 11,002 | 354,710 | 5,880,417 | 2,156,415 | 23,063 | 251,683 | 5,622,580 |
| 058 | Public Defender | 1,462 | 27,546 | 2,126,195 | 696,403 | 0 | 92,115 | 2,102,192 |
| 060 | Sheriff-Coroner | 7,026 | 1,833,287 | 17,038,797 | 5,015,330 | 230,870 | 630,818 | 15,475,463 |
| PROGRAM I - GENERAL FUND TOTAL | | 22,930 | 2,650,756 | 31,798,958 | 9,973,247 | 279,929 | 1,229,044 | 29,253,620 |
| NON-GENERAL FUND | | | | | | | | |
| 109 | County Automated Fingerprint Identification | 96 | 1,938 | 19,633 | 9,411 | 0 | 1,133 | 26,622 |
| 116 | Narcotic Forfeiture and Seizure | 0 | 872 | 14,093 | 4,508 | 0 | 447 | 11,826 |
| 122 | Motor Vehicle Theft Task Force | 8 | 1,558 | 26,002 | 8,598 | 0 | 897 | 23,569 |
| 143 | Jail Commissary | 115 | 8,893 | 97,812 | 60,064 | 0 | 6,517 | 126,991 |
| 144 | Inmate Welfare | 140 | 975 | 101,098 | 55,842 | 0 | 5,905 | 120,136 |
| 14R | Ward Welfare | 0 | 0 | 2,258 | 1,759 | 0 | 0 | 2,875 |
| PROGRAM I - NON-GENERAL FUND TOTAL | | 360 | 14,237 | 260,897 | 140,182 | 0 | 14,899 | 312,020 |
| TOTAL PROGRAM I | | 23,289 | 2,664,993 | 32,059,855 | 10,113,430 | 279,929 | 1,243,944 | 29,565,640 |
| PROGRAM II - COMMUNITY SERVICES | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 012 | Community Services Programs | 184 | 3,626 | 176,065 | 85,025 | 2,446 | 17,814 | 58,365 |
| 027 | Department of Child Support Services | 3,416 | 53,167 | 1,480,921 | 881,792 | 0 | 84,998 | 1,743,481 |
| 029 | Public Administrator/Public Guardian | 289 | 9,544 | 209,216 | 107,114 | 0 | 11,300 | 238,350 |
| 042 | Health Care Agency | 12,322 | 828,444 | 7,947,265 | 3,714,199 | 0 | 487,842 | 9,876,660 |
| 063 | Social Services Agency | 12,899 | 829,919 | 9,408,128 | 5,660,275 | 0 | 556,267 | 12,129,041 |
| PROGRAM II - GENERAL FUND TOTAL | | 29,108 | 1,724,700 | 19,221,595 | 10,448,404 | 2,446 | 1,158,222 | 24,045,897 |
| NON-GENERAL FUND | | | | | | | | |
| 15G | Housing and Community Services | 799 | 13,363 | 361,821 | 214,916 | 0 | 17,533 | 421,199 |
| PROGRAM II - NON-GENERAL FUND TOTAL | | 799 | 13,363 | 361,821 | 214,916 | 0 | 17,533 | 421,199 |
| TOTAL PROGRAM II | | 29,908 | 1,738,063 | 19,583,415 | 10,663,321 | 2,446 | 1,175,755 | 24,467,096 |
| PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 034 | Watershed & Coastal Resources Division | 101 | 10,825 | 122,001 | 64,078 | 0 | 6,765 | 143,350 |
| 040 | Utilities | 20 | 5,834 | 59,013 | 26,896 | 0 | 1,980 | 66,801 |
| 080 | Resources And Development Management Department | 2,334 | 20,020 | 1,347,425 | 645,873 | 0 | 63,439 | 1,548,550 |
| PROGRAM III - GENERAL FUND TOTAL | | 2,455 | 36,678 | 1,528,438 | 736,848 | 0 | 72,185 | 1,758,701 |

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0108, 0109, 0112, 0113, 0150, 0160, 0400, 0450, 0490

Total County Salaries and Employee Benefits by Fund/Agency

| | | Actual as of 09-30-07 PIP (0110) | Actual as of 09-30-07 Other Pay (0111) | Actual as of 09-30-07 Retirement (0200-0204) | Actual as of 09-30-07 Insurance (0300-0319) | Actual as of 09-30-07 Workers Comp (0350-0354) | Actual as of 09-30-07 Medicare (0401) | Actual as of 09-30-07 Other* |
|---|---|---|---|---|--|---|--|------------------------------------|
| NON-GENERAL FUND | | | | | | | | |
| 106 | County Tidelands - Newport Bay | 30 | 142 | 17,659 | 10,269 | 0 | 1,187 | 22,744 |
| 108 | Dana Point Tidelands | 2 | 24 | 41,923 | 19,335 | 0 | 2,546 | 43,728 |
| 113 | Building and Safety | 71 | (988) | 117,206 | 52,841 | 0 | 5,708 | 135,231 |
| 115 | Road | 1,057 | 9,455 | 604,606 | 315,405 | 0 | 28,664 | 747,637 |
| 120 | Public Library | 1,933 | 41,673 | 881,193 | 510,179 | 0 | 50,852 | 1,106,889 |
| 137 | Parking Facilities | 13 | 0 | 6,835 | 2,856 | 0 | 438 | 5,776 |
| 280 | Airport - Operating Enterprise | 533 | 17,514 | 554,788 | 242,638 | 0 | 29,832 | 637,476 |
| 299 | Integrated Waste Management Department Enterprise | 705 | 9,903 | 757,502 | 432,507 | 0 | 40,677 | 933,395 |
| 400 | Flood Control District | 674 | 2,462 | 678,806 | 349,873 | 0 | 30,682 | 827,752 |
| 405 | OC Parks | 535 | 22,479 | 605,466 | 373,383 | 0 | 27,274 | 771,798 |
| PROGRAM III - NON-GENERAL FUND TOTAL | | 5,552 | 102,664 | 4,265,983 | 2,309,286 | 0 | 217,861 | 5,232,427 |
| TOTAL PROGRAM III | | 8,007 | 139,342 | 5,794,421 | 3,046,133 | 0 | 290,046 | 6,991,128 |
| PROGRAM IV - GENERAL GOVERNMENT SERVICES | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 002 | Assessor | 2,416 | 41,865 | 884,941 | 485,315 | 0 | 48,549 | 1,103,268 |
| 003 | Auditor-Controller | 1,018 | 5,064 | 1,160,814 | 612,868 | 0 | 57,345 | 1,329,933 |
| 006 | Board of Supervisors - 1st District | 0 | 0 | 34,048 | 13,720 | 0 | 1,773 | 32,782 |
| 007 | Board of Supervisors - 2nd District | 0 | 185 | 36,354 | 14,115 | 0 | 1,742 | 34,851 |
| 008 | Board of Supervisors - 3rd District | 0 | 0 | 37,351 | 13,551 | 0 | 1,802 | 33,319 |
| 009 | Board of Supervisors - 4th District | 0 | 282 | 34,400 | 14,187 | 0 | 1,649 | 33,778 |
| 010 | Board of Supervisors - 5th District | 0 | 0 | 25,990 | 10,132 | 0 | 1,624 | 30,864 |
| 011 | Clerk of the Board | 81 | 1,009 | 89,526 | 44,856 | 0 | 4,792 | 102,350 |
| 017 | County Executive Office | 1,889 | 6,139 | 462,221 | 165,811 | 0 | 20,213 | 476,271 |
| 025 | County Counsel | 95 | 3,179 | 613,189 | 181,427 | 0 | 24,414 | 579,184 |
| 031 | Registrar of Voters | 118 | 1,936 | 141,122 | 67,353 | 0 | 7,061 | 173,815 |
| 054 | Human Resources Department | 63 | 6,239 | 127,049 | 49,698 | 0 | 4,196 | 124,588 |
| 059 | Clerk-Recorder | 86 | 4,554 | 234,415 | 157,578 | 0 | 13,622 | 288,653 |
| 074 | Treasurer-Tax Collector | 403 | 36,053 | 244,660 | 131,214 | 0 | 14,408 | 290,011 |
| 079 | Internal Audit | 58 | 173 | 102,649 | 32,821 | 0 | 4,827 | 104,995 |
| PROGRAM IV - GENERAL FUND TOTAL | | 6,227 | 106,677 | 4,228,728 | 1,994,648 | 0 | 208,017 | 4,738,662 |
| NON-GENERAL FUND | | | | | | | | |
| 127 | Property Tax Admin State Grant | 93 | 398 | 47,673 | 30,497 | 0 | 2,919 | 57,133 |
| PROGRAM IV - NON-GENERAL FUND TOTAL | | 93 | 398 | 47,673 | 30,497 | 0 | 2,919 | 57,133 |
| TOTAL PROGRAM IV | | 6,320 | 107,076 | 4,276,400 | 2,025,145 | 0 | 210,936 | 4,795,794 |

Total County Salaries and Employee Benefits by Fund/Agency

| | | Actual as of 09-30-07 PIP (0110) | Actual as of 09-30-07 Other Pay (0111) | Actual as of 09-30-07 Retirement (0200-0204) | Actual as of 09-30-07 Insurance (0300-0319) | Actual as of 09-30-07 Workers Comp (0350-0354) | Actual as of 09-30-07 Medicare (0401) | Actual as of 09-30-07 Other* |
|---|--|---|---|---|--|---|--|------------------------------------|
| PROGRAM VII - INSURANCE, RESERVES & MISC | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 004 | Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 056 | Employee Benefits | 3 | 3,226 | 54,411 | 19,941 | 0 | 2,541 | 56,756 |
| PROGRAM VII - GENERAL FUND TOTAL | | 3 | 3,226 | 54,411 | 19,941 | 0 | 2,541 | 56,756 |
| NON-GENERAL FUND | | | | | | | | |
| 289 | Information Technology Internal Service Fund | 358 | 176 | 224,983 | 94,370 | 0 | 12,269 | 251,919 |
| 293 | Workers' Compensation Internal Service Fund | 51 | 346 | 28,276 | 10,102 | 0 | 1,777 | 80,396 |
| 294 | Property and Casualty Risk Internal Service Fund | 1 | (19) | 47,447 | 21,641 | 0 | 1,700 | 51,444 |
| 296 | Transportation Internal Service Fund | 56 | 5,811 | 219,560 | 139,436 | 0 | 11,589 | 275,687 |
| 297 | Reprographics Internal Service Fund | 74 | 1,427 | 59,183 | 39,905 | 0 | 3,713 | 71,655 |
| PROGRAM VII - NON-GENERAL FUND TOTAL | | 539 | 7,740 | 579,449 | 305,454 | 0 | 31,048 | 731,100 |
| TOTAL PROGRAM VII | | 542 | 10,966 | 633,860 | 325,394 | 0 | 33,589 | 787,856 |
| GENERAL FUND TOTAL | | 60,723 | 4,522,038 | 56,832,130 | 23,173,088 | 282,375 | 2,670,009 | 59,853,636 |
| NON-GENERAL FUND TOTAL | | 7,344 | 138,401 | 5,515,822 | 3,000,335 | 0 | 284,260 | 6,753,878 |
| TOTAL ALL FUNDS | | 68,066 | 4,660,439 | 62,347,952 | 26,173,423 | 282,375 | 2,954,269 | 66,607,514 |

Source: FS16A101 Expense Budget to Actual
 *Includes Objects 0108, 0109, 0112, 0113, 0150, 0160, 0400, 0450, 0490

Total County Staffing Expense by Fund/Agency

| Agency | Agency Name | (0101) REGULAR SALARIES | | | (0102) EXTRA HELP | | |
|--|---|-------------------------|-------------------|-------------------|-------------------|------------------|------------------|
| | | BUDGET | BUDGET * 20.69% | 9/30 ACTUALS | BUDGET | BUDGET * 25% | 9/30 ACTUALS |
| PROGRAM I - PUBLIC PROTECTION | | | | | | | |
| GENERAL FUND | | | | | | | |
| 026 | District Attorney | 62,003,339 | 12,828,491 | 12,120,138 | 950,000 | 237,500 | 203,080 |
| 032 | Emergency Management Division | 889,496 | 184,037 | 154,999 | 16,000 | 4,000 | 0 |
| 041 | Grand Jury | 120,860 | 25,006 | 1,067 | 4,000 | 1,000 | 0 |
| 045 | Juvenile Justice Commission | 116,766 | 24,159 | 1,063 | 0 | 0 | 0 |
| 047 | Sheriff Court Operations | 28,635,683 | 5,924,723 | 5,365,270 | 120,000 | 30,000 | 245,773 |
| 048 | Detention Release | 898,240 | 185,846 | 9,627 | 115,000 | 28,750 | (308) |
| 055 | Sheriff-Coroner Communications | 5,443,070 | 1,126,171 | 985,576 | 80,000 | 20,000 | 32,566 |
| 057 | Probation | 78,273,606 | 16,194,809 | 17,046,534 | 905,985 | 226,496 | 272,319 |
| 058 | Public Defender | 35,348,569 | 7,313,619 | 7,245,131 | 160,000 | 40,000 | 15,726 |
| 060 | Sheriff-Coroner | 204,127,908 | 42,234,064 | 40,101,569 | 1,476,776 | 369,194 | 739,525 |
| PROGRAM I - GENERAL FUND TOTAL | | 415,857,537 | 86,040,924 | 83,030,973 | 3,827,761 | 956,940 | 1,508,680 |
| NON-GENERAL FUND | | | | | | | |
| 109 | County Automated Fingerprint Identification | 505,596 | 104,608 | 83,813 | 0 | 0 | 0 |
| 116 | Narcotic Forfeiture and Seizure | 175,810 | 36,375 | 38,637 | 0 | 0 | 0 |
| 122 | Motor Vehicle Theft Task Force | 378,562 | 78,324 | 75,295 | 0 | 0 | 0 |
| 143 | Jail Commissary | 1,924,574 | 398,194 | 401,459 | 0 | 0 | 0 |
| 144 | Inmate Welfare | 1,646,272 | 340,614 | 417,956 | 52,000 | 13,000 | 0 |
| 14R | Ward Welfare | 45,118 | 9,335 | 10,029 | 0 | 0 | 0 |
| PROGRAM I - NON-GENERAL FUND TOTAL | | 4,675,932 | 967,450 | 1,027,189 | 52,000 | 13,000 | 0 |
| TOTAL PROGRAM I | | 420,533,469 | 87,008,375 | 84,058,163 | 3,879,761 | 969,940 | 1,508,680 |
| PROGRAM II - COMMUNITY SERVICES | | | | | | | |
| GENERAL FUND | | | | | | | |
| 012 | Community Services Programs | 3,182,438 | 658,446 | 674,506 | 1,013,914 | 253,479 | 140,338 |
| 027 | Child Support Services | 29,543,905 | 6,112,634 | 6,200,498 | 250,000 | 62,500 | 53,902 |
| 029 | Public Administrator/Public Guardian | 4,023,727 | 832,509 | 860,036 | 45,000 | 11,250 | 7,479 |
| 042 | Health Care Agency | 149,633,108 | 30,959,090 | 33,371,176 | 10,052,257 | 2,513,064 | 1,687,353 |
| 063 | Social Services Agency | 195,004,789 | 40,346,491 | 41,254,919 | 1,046,632 | 261,658 | 142,137 |
| PROGRAM II - GENERAL FUND TOTAL | | 381,387,967 | 78,909,170 | 82,361,136 | 12,407,803 | 3,101,951 | 2,031,209 |
| NON-GENERAL FUND | | | | | | | |
| 15G | Housing and Community Services | 6,465,123 | 1,337,634 | 1,459,393 | 188,525 | 47,131 | 4,890 |
| PROGRAM II - NON-GENERAL FUND TOTAL | | 6,465,123 | 1,337,634 | 1,459,393 | 188,525 | 47,131 | 4,890 |
| TOTAL PROGRAM II | | 387,853,090 | 80,246,804 | 83,820,529 | 12,596,328 | 3,149,082 | 2,036,099 |

Total County Staffing Expense by Fund/Agency

| Agency | Agency Name | (0101) REGULAR SALARIES | | | (0102) EXTRA HELP | | |
|---|--|-------------------------|-------------------|-------------------|-------------------|----------------|----------------|
| | | BUDGET | BUDGET * 20.69% | 9/30 ACTUALS | BUDGET | BUDGET * 25% | 9/30 ACTUALS |
| PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES | | | | | | | |
| GENERAL FUND | | | | | | | |
| 034 | Watershed & Coastal Resources Division | 2,715,152 | 561,765 | 497,785 | 64,001 | 16,000 | 13,747 |
| 040 | Utilities | 995,584 | 205,986 | 211,489 | 60,000 | 15,000 | 11,565 |
| 080 | Resources & Development Management Department | 26,332,695 | 5,448,235 | 5,318,068 | 531,078 | 132,770 | 31,167 |
| PROGRAM III - GENERAL FUND TOTAL | | 30,043,431 | 6,215,986 | 6,027,342 | 655,079 | 163,770 | 56,479 |
| NON-GENERAL FUND | | | | | | | |
| 106 | County Tidelands - Newport Bay | 359,596 | 74,400 | 77,225 | 0 | 0 | 0 |
| 108 | Dana Point Tidelands | 932,986 | 193,035 | 156,403 | 145,000 | 36,250 | 5,166 |
| 113 | Building and Safety | 2,684,116 | 555,344 | 502,024 | 71,594 | 17,899 | 0 |
| 115 | Road | 12,866,634 | 2,662,107 | 2,600,713 | 642,638 | 160,660 | 12,753 |
| 120 | Public Library | 17,237,932 | 3,566,528 | 3,752,591 | 1,183,559 | 295,890 | 262,510 |
| 137 | Parking Facilities | 169,135 | 34,994 | 29,984 | 0 | 0 | 0 |
| 280 | Airport - Operating Enterprise | 10,957,332 | 2,267,072 | 2,189,695 | 0 | 0 | 11,138 |
| 299 | Integrated Waste Management Department Enterpris | 15,248,491 | 3,154,913 | 3,152,123 | 174,560 | 43,640 | 14,094 |
| 400 | Flood Control District | 14,657,036 | 3,032,541 | 2,891,044 | 366,040 | 91,510 | 21,183 |
| 405 | OC Parks | 12,585,928 | 2,604,029 | 2,526,028 | 361,000 | 90,250 | 64,652 |
| PROGRAM III - NON-GENERAL FUND TOTAL | | 87,699,186 | 18,144,962 | 17,877,830 | 2,944,391 | 736,098 | 391,496 |
| TOTAL PROGRAM III | | 117,742,617 | 24,360,947 | 23,905,172 | 3,599,470 | 899,868 | 447,975 |
| PROGRAM IV - GENERAL GOVERNMENT SERVICES | | | | | | | |
| GENERAL FUND | | | | | | | |
| 002 | Assessor | 18,587,156 | 3,845,683 | 3,784,771 | 479,000 | 119,750 | 108,581 |
| 003 | Auditor-Controller | 21,410,570 | 4,429,847 | 4,647,105 | 35,000 | 8,750 | 21,639 |
| 006 | Board of Supervisors - 1st District | 562,585 | 116,399 | 112,252 | 13,520 | 3,380 | 6,240 |
| 007 | Board of Supervisors - 2nd District | 566,206 | 117,148 | 118,174 | 0 | 0 | 0 |
| 008 | Board of Supervisors - 3rd District | 558,191 | 115,490 | 120,870 | 15,891 | 3,973 | 975 |
| 009 | Board of Supervisors - 4th District | 548,724 | 113,531 | 113,767 | 0 | 0 | 0 |
| 010 | Board of Supervisors - 5th District | 576,664 | 119,312 | 114,099 | 12,350 | 3,088 | 0 |
| 011 | Clerk of the Board | 1,642,611 | 339,856 | 354,548 | 60,000 | 15,000 | 2,050 |
| 017 | County Executive Office | 8,045,909 | 1,664,699 | 1,607,567 | 0 | 0 | 18,160 |
| 025 | County Counsel | 10,129,040 | 2,095,698 | 2,033,119 | 15,000 | 3,750 | 6,967 |
| 031 | Registrar of Voters | 2,780,241 | 575,232 | 550,547 | 840,000 | 210,000 | 40,142 |
| 054 | Human Resources Department | 2,047,012 | 423,527 | 429,665 | 102,974 | 25,744 | 10,179 |
| 059 | Clerk-Recorder | 4,482,303 | 927,388 | 974,082 | 199,513 | 49,878 | 61,856 |
| 074 | Treasurer-Tax Collector | 4,471,262 | 925,104 | 966,145 | 259,223 | 64,806 | 72,251 |
| 079 | Internal Audit | 1,535,722 | 317,741 | 354,606 | 0 | 0 | 0 |
| PROGRAM IV - GENERAL FUND TOTAL | | 77,944,196 | 16,126,654 | 16,281,317 | 2,032,471 | 508,118 | 349,039 |

Total County Staffing Expense by Fund/Agency

| Agency | Agency Name | (0101) REGULAR SALARIES | | | (0102) EXTRA HELP | | |
|--------|---|-------------------------|--------------------|--------------------|-------------------|------------------|------------------|
| | | BUDGET | BUDGET * 20.69% | 9/30 ACTUALS | BUDGET | BUDGET * 25% | 9/30 ACTUALS |
| | NON-GENERAL FUND | | | | | | |
| 127 | Property Tax Administration State Grant | 1,348,472 | 278,999 | 202,517 | 75,935 | 18,984 | 19,894 |
| | PROGRAM IV - NON-GENERAL FUND TOTAL | 1,348,472 | 278,999 | 202,517 | 75,935 | 18,984 | 19,894 |
| | TOTAL PROGRAM IV | 79,292,668 | 16,405,653 | 16,483,834 | 2,108,406 | 527,102 | 368,933 |
| | PROGRAM VII - INSURANCE, RESERVES & MISC | | | | | | |
| | GENERAL FUND | | | | | | |
| 004 | Miscellaneous Fund | 0 | 0 | 0 | 750,000 | 187,500 | 0 |
| 056 | Employee Benefits | 853,054 | 176,497 | 183,709 | 44,880 | 11,220 | 9,364 |
| | PROGRAM VII - GENERAL FUND TOTAL | 853,054 | 176,497 | 183,709 | 794,880 | 198,720 | 9,364 |
| | NON-GENERAL FUND | | | | | | |
| 289 | Information Technology Internal Service Fund | 3,742,974 | 774,421 | 877,494 | 25,000 | 6,250 | 6,228 |
| 293 | Workers' Compensation Internal Service Fund | 570,275 | 117,990 | 107,488 | 0 | 0 | 1,741 |
| 294 | Property and Casualty Risk Internal Service Fund | 916,790 | 189,684 | 180,912 | 0 | 0 | 0 |
| 296 | Transportation Internal Service Fund | 4,384,066 | 907,063 | 935,728 | 74,376 | 18,594 | 0 |
| 297 | Reprographics Internal Service Fund | 1,220,964 | 252,617 | 253,329 | 0 | 0 | 0 |
| | PROGRAM VII - NON-GENERAL FUND TOTAL | 10,835,069 | 2,241,776 | 2,354,951 | 99,376 | 24,844 | 7,969 |
| | TOTAL PROGRAM VII | 11,688,123 | 2,418,273 | 2,538,659 | 894,256 | 223,564 | 17,333 |
| | GENERAL FUND TOTAL | 906,086,185 | 187,469,232 | 187,884,477 | 19,717,994 | 4,929,499 | 3,954,771 |
| | NON-GENERAL FUND TOTAL | 111,023,782 | 22,970,820 | 22,921,880 | 3,360,227 | 840,057 | 424,249 |
| | TOTAL ALL FUNDS | 1,017,109,967 | 210,440,052 | 210,806,357 | 23,078,221 | 5,769,555 | 4,379,021 |

Total County Staffing Expense by Fund/Agency

| Agency | Agency Name | (0103) OVERTIME | | | (1908) TEMPORARY HELP | | | OVERALL Variance |
|--|---|-------------------|-------------------|-------------------|-----------------------|----------------|----------------|--------------------|
| | | BUDGET | BUDGET * 25% | 9/30 ACTUALS | BUDGET | BUDGET * 25% | 9/30 ACTUALS | |
| PROGRAM I - PUBLIC PROTECTION | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 026 | District Attorney | 1,035,000 | 258,750 | 154,837 | 0 | 0 | 0 | 846,686 |
| 032 | Emergency Management Division | 26,829 | 6,707 | 7,802 | 0 | 0 | 0 | 31,943 |
| 041 | Grand Jury | 1,000 | 250 | 0 | 0 | 0 | 0 | 25,189 |
| 045 | Juvenile Justice Commission | 1,000 | 250 | 0 | 0 | 0 | 0 | 23,346 |
| 047 | Sheriff Court Operations | 4,124,577 | 1,031,144 | 670,026 | 0 | 0 | 0 | 704,799 |
| 048 | Detention Release | 70,000 | 17,500 | 0 | 0 | 0 | 0 | 222,777 |
| 055 | Sheriff-Coroner Communications | 566,969 | 141,742 | 105,079 | 0 | 0 | 0 | 164,693 |
| 057 | Probation | 6,863,135 | 1,715,784 | 1,456,250 | 367,380 | 91,845 | 156,074 | (702,243) |
| 058 | Public Defender | 250,000 | 62,500 | 48,860 | 0 | 0 | 0 | 106,402 |
| 060 | Sheriff-Coroner | 43,673,792 | 10,918,448 | 9,211,584 | 0 | 0 | 0 | 3,469,028 |
| PROGRAM I - GENERAL FUND TOTAL | | 56,612,302 | 14,153,076 | 11,654,438 | 367,380 | 91,845 | 156,074 | 4,892,620 |
| NON-GENERAL FUND | | | | | | | | |
| 109 | County Automated Fingerprint Identification | 16,575 | 4,144 | 2,489 | 0 | 0 | 0 | 22,450 |
| 116 | Narcotic Forfeiture and Seizure | 20,000 | 5,000 | 263 | 0 | 0 | 0 | 2,475 |
| 122 | Motor Vehicle Theft Task Force | 15,000 | 3,750 | 1,315 | 0 | 0 | 0 | 5,465 |
| 143 | Jail Commissary | 198,000 | 49,500 | 59,127 | 0 | 0 | 0 | (12,892) |
| 144 | Inmate Welfare | 64,000 | 16,000 | 6,071 | 0 | 0 | 0 | (54,414) |
| 14R | Ward Welfare | 0 | 0 | 0 | 0 | 0 | 0 | (694) |
| PROGRAM I - NON-GENERAL FUND TOTAL | | 313,575 | 78,394 | 69,265 | 0 | 0 | 0 | (37,610) |
| TOTAL PROGRAM I | | 56,925,877 | 14,231,469 | 11,723,702 | 367,380 | 91,845 | 156,074 | 4,855,010 |
| PROGRAM II - COMMUNITY SERVICES | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 012 | Community Services Programs | 30,510 | 7,628 | 2,706 | 41,900 | 10,475 | 10,780 | 101,698 |
| 027 | Child Support Services | 300,000 | 75,000 | 76,801 | 25,000 | 6,250 | 18,172 | (92,989) |
| 029 | Public Administrator/Public Guardian | 45,000 | 11,250 | 15,082 | 0 | 0 | 0 | (27,589) |
| 042 | Health Care Agency | 2,809,152 | 702,288 | 757,271 | 192,166 | 48,042 | 104,735 | (1,698,051) |
| 063 | Social Services Agency | 8,252,170 | 2,063,043 | 1,527,907 | 437,903 | 109,476 | 11,583 | (155,879) |
| PROGRAM II - GENERAL FUND TOTAL | | 11,436,832 | 2,859,208 | 2,379,767 | 696,969 | 174,242 | 145,270 | (1,872,810) |
| NON-GENERAL FUND | | | | | | | | |
| 15G | Housing and Community Services | 110,988 | 27,747 | 2,201 | 47,000 | 11,750 | 17,619 | (59,842) |
| PROGRAM II - NON-GENERAL FUND TOTAL | | 110,988 | 27,747 | 2,201 | 47,000 | 11,750 | 17,619 | (59,842) |
| TOTAL PROGRAM II | | 11,547,820 | 2,886,955 | 2,381,968 | 743,969 | 185,992 | 162,889 | (1,932,652) |

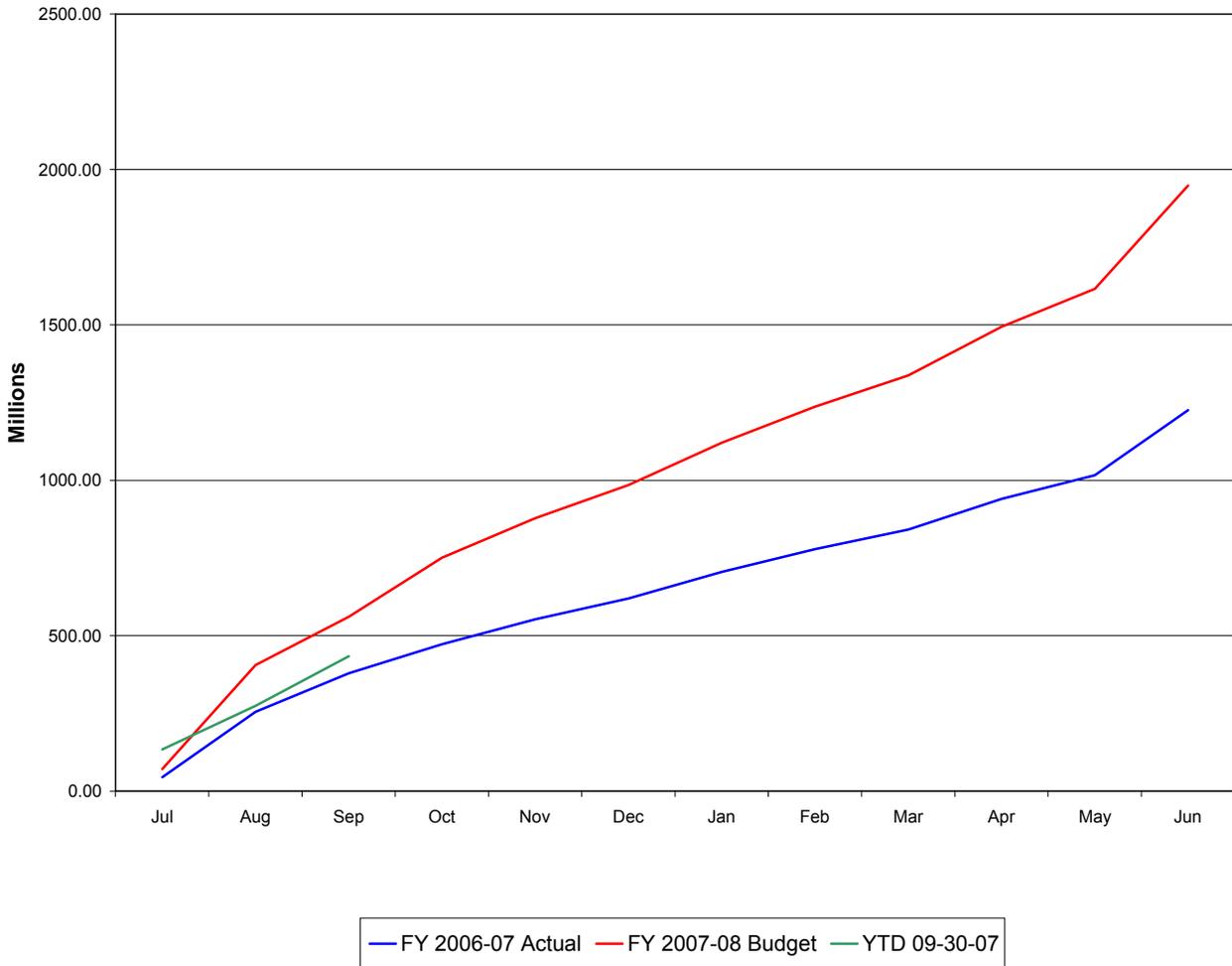
Total County Staffing Expense by Fund/Agency

| Agency | Agency Name | (0103) OVERTIME | | | (1908) TEMPORARY HELP | | | OVERALL Variance |
|---|--|------------------|------------------|----------------|-----------------------|----------------|----------------|------------------|
| | | BUDGET | BUDGET * 25% | 9/30 ACTUALS | BUDGET | BUDGET * 25% | 9/30 ACTUALS | |
| PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 034 | Watershed & Coastal Resources Division | 103,332 | 25,833 | 3,031 | 20,000 | 5,000 | 0 | 94,036 |
| 040 | Utilities | 55,000 | 13,750 | 9,036 | 0 | 0 | 0 | 2,646 |
| 080 | Resources & Development Management Department | 1,164,847 | 291,212 | 156,431 | 150,120 | 37,530 | 38,551 | 365,528 |
| PROGRAM III - GENERAL FUND TOTAL | | 1,323,179 | 330,795 | 168,497 | 170,120 | 42,530 | 38,551 | 462,210 |
| NON-GENERAL FUND | | | | | | | | |
| 106 | County Tidelands - Newport Bay | 18,000 | 4,500 | 2,254 | 0 | 0 | 0 | (579) |
| 108 | Dana Point Tidelands | 25,000 | 6,250 | 3,403 | 0 | 0 | 0 | 70,563 |
| 113 | Building and Safety | 115,716 | 28,929 | 3,634 | 0 | 0 | 0 | 96,513 |
| 115 | Road | 453,487 | 113,372 | 59,747 | 215,000 | 53,750 | 41,579 | 275,096 |
| 120 | Public Library | 116,790 | 29,198 | 12,556 | 0 | 0 | 0 | (136,040) |
| 137 | Parking Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 5,010 |
| 280 | Airport - Operating Enterprise | 242,000 | 60,500 | 76,181 | 35,000 | 8,750 | 0 | 59,308 |
| 299 | Integrated Waste Management Department Enterpris | 841,911 | 210,478 | 160,264 | 84,500 | 21,125 | 3,917 | 99,758 |
| 400 | Flood Control District | 455,723 | 113,931 | 43,515 | 55,000 | 13,750 | 3,852 | 292,138 |
| 405 | OC Parks | 578,565 | 144,641 | 123,784 | 100,000 | 25,000 | 9,617 | 139,839 |
| PROGRAM III - NON-GENERAL FUND TOTAL | | 2,847,192 | 711,798 | 485,339 | 489,500 | 122,375 | 58,964 | 901,604 |
| TOTAL PROGRAM III | | 4,170,371 | 1,042,593 | 653,836 | 659,620 | 164,905 | 97,515 | 1,363,814 |
| PROGRAM IV - GENERAL GOVERNMENT SERVICES | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 002 | Assessor | 400,079 | 100,020 | 17,521 | 110,000 | 27,500 | 0 | 182,079 |
| 003 | Auditor-Controller | 263,733 | 65,933 | 48,881 | 77,500 | 19,375 | 99 | (193,818) |
| 006 | Board of Supervisors - 1st District | 0 | 0 | 0 | 0 | 0 | 2,255 | (968) |
| 007 | Board of Supervisors - 2nd District | 0 | 0 | 0 | 0 | 0 | 0 | (1,026) |
| 008 | Board of Supervisors - 3rd District | 0 | 0 | 364 | 0 | 0 | 0 | (2,747) |
| 009 | Board of Supervisors - 4th District | 0 | 0 | 0 | 0 | 0 | 0 | (236) |
| 010 | Board of Supervisors - 5th District | 0 | 0 | 0 | 0 | 0 | 0 | 8,300 |
| 011 | Clerk of the Board | 3,400 | 850 | 515 | 0 | 0 | 31,859 | (33,265) |
| 017 | County Executive Office | 42,600 | 10,650 | 10,692 | 48,000 | 12,000 | 16,537 | 34,393 |
| 025 | County Counsel | 10,000 | 2,500 | 1,661 | 25,000 | 6,250 | 0 | 66,451 |
| 031 | Registrar of Voters | 400,000 | 100,000 | 8,675 | 8,000 | 2,000 | 6,560 | 281,307 |
| 054 | Human Resources Department | 10,000 | 2,500 | 1,495 | 10,000 | 2,500 | 0 | 12,931 |
| 059 | Clerk-Recorder | 34,269 | 8,567 | 5,531 | 441,175 | 110,294 | 52,856 | 1,803 |
| 074 | Treasurer-Tax Collector | 24,798 | 6,200 | 4,394 | 99,858 | 24,965 | 0 | (21,716) |
| 079 | Internal Audit | 5,000 | 1,250 | 414 | 18,577 | 4,644 | 0 | (31,385) |
| PROGRAM IV - GENERAL FUND TOTAL | | 1,193,879 | 298,470 | 100,143 | 838,110 | 209,528 | 110,166 | 302,104 |

Total County Staffing Expense by Fund/Agency

| Agency | Agency Name | (0103) OVERTIME | | | (1908) TEMPORARY HELP | | | OVERALL Variance |
|--------|---|-------------------|-------------------|-------------------|-----------------------|----------------|----------------|---------------------|
| | | BUDGET | BUDGET * 25% | 9/30 ACTUALS | BUDGET | BUDGET * 25% | 9/30 ACTUALS | |
| | NON-GENERAL FUND | | | | | | | |
| 127 | Property Tax Administration State Grant | 20,000 | 5,000 | (42) | 0 | 0 | 0 | 80,614 |
| | PROGRAM IV - NON-GENERAL FUND TOTAL | 20,000 | 5,000 | (42) | 0 | 0 | 0 | 80,614 |
| | TOTAL PROGRAM IV | 1,213,879 | 303,470 | 100,101 | 838,110 | 209,528 | 110,166 | 382,718 |
| | PROGRAM VII - INSURANCE, RESERVES & MISC | | | | | | | |
| | GENERAL FUND | | | | | | | |
| 004 | Miscellaneous Fund | 0 | 0 | 0 | 0 | 0 | 0 | 187,500 |
| 056 | Employee Benefits | 25,000 | 6,250 | 0 | 15,000 | 3,750 | 0 | 4,645 |
| | PROGRAM VII - GENERAL FUND TOTAL | 25,000 | 6,250 | 0 | 15,000 | 3,750 | 0 | 192,145 |
| | NON-GENERAL FUND | | | | | | | |
| 289 | Information Technology Internal Service Fund | 25,000 | 6,250 | 12,447 | 160,000 | 40,000 | 0 | (69,248) |
| 293 | Workers' Compensation Internal Service Fund | 9,500 | 2,375 | 1,374 | 0 | 0 | 0 | 9,762 |
| 294 | Property and Casualty Risk Internal Service Fund | 5,000 | 1,250 | 1,958 | 9,307 | 2,327 | 9,307 | 1,084 |
| 296 | Transportation Internal Service Fund | 152,122 | 38,031 | 24,065 | 2,000 | 500 | 0 | 4,395 |
| 297 | Reprographics Internal Service Fund | 17,553 | 4,388 | (344) | 9,980 | 2,495 | 0 | 6,516 |
| | PROGRAM VII - NON-GENERAL FUND TOTAL | 209,175 | 52,294 | 39,499 | 181,287 | 45,322 | 9,307 | (47,491) |
| | TOTAL PROGRAM VII | 234,175 | 58,544 | 39,499 | 196,287 | 49,072 | 9,307 | 144,654 |
| | GENERAL FUND TOTAL | 70,591,192 | 17,647,798 | 14,302,845 | 2,087,579 | 521,895 | 450,060 | 3,976,269 |
| | NON-GENERAL FUND TOTAL | 3,500,930 | 875,233 | 596,262 | 717,787 | 179,447 | 85,890 | 837,275 |
| | TOTAL ALL FUNDS | 74,092,122 | 18,523,031 | 14,899,107 | 2,805,366 | 701,342 | 535,951 | 4,813,544 |

TOTAL COUNTY SERVICES & SUPPLIES



| | 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 |
|---|----------------------|--|---|--------------------------|--|--|
| Services & Supplies | 1,225.47 | 1,947.81 | 561.29 | 433.78 | 127.51 | 22.72% |
| (In Millions of Dollars) | | | | | | |
| See next page for agency/department services and supplies detail. | | | | | | |

Total County Services and Supplies by Fund/Agency

| | | FY 2006-07 Actual | Budgeted Total S & S at 09-30-07 Based on PY Actuals | Actual as of 09-30-07 | Percent Variance Actual to Budget | Actual as of 09-30-07 (0700-0702) | Actual as of 09-30-07 (1100) | Actual as of 09-30-07 (1300-1404) |
|---------------------------------------|---|----------------------|--|--------------------------|--|---|------------------------------------|---|
| PROGRAM I - PUBLIC PROTECTION | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 026 | District Attorney | 10,097,640 | 2,570,901 | 3,688,253 | -43.46% | 399,892 | 0 | 579,522 |
| 032 | Emergency Management Division | 272,497 | 42,552 | 40,007 | 5.98% | 15,253 | 0 | 0 |
| 041 | Grand Jury | 356,071 | 66,481 | 70,226 | -5.63% | 857 | 0 | 0 |
| 045 | Juvenile Justice Commission | 16,394 | 2,489 | 4,389 | -76.37% | 143 | 0 | 0 |
| 047 | Sheriff Court Operations | 1,531,156 | 173,467 | 151,196 | 12.84% | 18,918 | 0 | 5,878 |
| 048 | Detention Release | 31,186 | 3,642 | 32,311 | -787.07% | 855 | 0 | 0 |
| 055 | Sheriff-Coroner Communications | 3,365,850 | 916,744 | 999,191 | -8.99% | 37,268 | 0 | 758,686 |
| 057 | Probation | 30,397,215 | 6,354,087 | 6,796,451 | -6.96% | 420,522 | 0 | 1,530,620 |
| 058 | Public Defender | 7,132,651 | 2,033,534 | 1,506,097 | 25.94% | 58,691 | 0 | 11,083 |
| 060 | Sheriff-Coroner | 63,450,050 | 7,897,144 | 7,843,433 | 0.68% | 310,027 | 19,138 | 862,102 |
| 073 | Alternate Defense | 10,709,643 | (1,154,083) | (2,939,491) | -154.70% | 0 | 0 | 0 |
| 081 | Trial Courts | 7,177,539 | 1,544,337 | 2,519,195 | -63.12% | 170 | 0 | 225,404 |
| PROGRAM I - GENERAL FUND TOTAL | | 134,537,890 | 20,451,295 | 20,711,259 | -1.27% | 1,262,597 | 19,138 | 3,973,295 |
| NON-GENERAL FUND | | | | | | | | |
| 103 | O.C. Methamphetamine Lab Investigation Team | 345,929 | (274,791) | (24,747) | 90.99% | 0 | 0 | 0 |
| 109 | County Automated Fingerprint Identification | 67,810 | 6,807 | 8,758 | -28.65% | 714 | 0 | 864 |
| 116 | Narcotic Forfeiture and Seizure | 113,364 | 15,496 | 5,819 | 62.45% | 228 | 0 | 0 |
| 118 | Sheriff - Regional Narcotics Suppression Program | 2,649,365 | 304,828 | 377,852 | -23.96% | 4,412 | 0 | 792 |
| 122 | Motor Vehicle Theft Task Force | 1,838,243 | 589,865 | 488,259 | 17.23% | 2,721 | 0 | 918 |
| 12H | Proposition 64 - Consumer Protection | 1,749 | 11,711 | 338 | 97.12% | 0 | 0 | 0 |
| 12J | DNA Identification Fund | 1,076 | 156,910 | 229 | 99.85% | 0 | 0 | 0 |
| 132 | Sheriff's Narcotics Program | 59,611 | 300,817 | 16,275 | 94.59% | 0 | 0 | 0 |
| 134 | Orange County Jail | 2,794 | 126,174 | 306 | 99.76% | 0 | 0 | 0 |
| 13B | Traffic Violator | 563,493 | 1,009 | (6,704) | 764.11% | 0 | 0 | 0 |
| 13J | Children's Waiting Room | 500 | 74,834 | 121 | 99.84% | 0 | 0 | 0 |
| 13P | State Criminal Alien Assistance Program (SCAAP) | 26,591 | 1,676,837 | 5,282 | 99.69% | 0 | 0 | 0 |
| 13R | Sheriff-Coroner Replacement & Maintenance | 30,037 | 1,025,403 | 5,365 | 99.48% | 0 | 0 | 0 |
| 141 | Sheriff's Substation Fee Program | 3,073 | 124,451 | 516 | 99.59% | 0 | 0 | 0 |
| 143 | Jail Commissary | 3,237,352 | 642,318 | 555,778 | 13.47% | 1,651 | 0 | 2,038 |
| 144 | Inmate Welfare | 1,016,093 | 748,081 | 167,337 | 77.63% | 5,548 | 0 | 5,881 |
| 14B | County Public Safety Sales Tax Excess Revenue | 111,676 | 4,657,575 | 15,296 | 99.67% | 0 | 0 | 0 |
| 14D | CAL-ID Operational Costs | 1,360 | 146,149 | 212 | 99.85% | 0 | 0 | 0 |
| 14E | CAL-ID System Costs | 335,133 | 74,867 | 24,572 | 67.18% | 0 | 0 | 0 |
| 14G | Sheriff's Supplemental Law Enforcement Service | 254,744 | (304,130) | 20 | 100.01% | 0 | 0 | 0 |
| 14H | DA's Supplemental Law Enforcement Service | 815 | 2,264 | 34 | 98.50% | 0 | 0 | 0 |
| 14Q | Sheriff-Coroner Construction and Facility Development | 40,151 | 99,832 | 23,368 | 76.59% | 0 | 0 | 0 |
| 14R | Ward Welfare | 23,595 | 4,555 | 5,303 | -16.42% | 0 | 0 | 0 |

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

| | | FY 2006-07 Actual | Budgeted Total S & S at 09-30-07 Based on PY Actuals | Actual as of 09-30-07 | Percent Variance Actual to Budget | Actual as of 09-30-07 (0700-0702) | Actual as of 09-30-07 (1100) | Actual as of 09-30-07 (1300-1404) |
|---|---|----------------------|--|--------------------------|--|---|------------------------------------|---|
| 14U | Court Facilities | 562,712 | 206,952 | 61,738 | 70.17% | 0 | 0 | 61,738 |
| 15C | Theo Lacy Jail Construction | 1,955 | 4,059 | 276 | 93.21% | 276 | 0 | 0 |
| 15N | Delta Special Revenue | 6,533 | 15,064 | 89 | 99.41% | 0 | 0 | 0 |
| PROGRAM I - NON-GENERAL FUND TOTAL | | 11,295,753 | 10,437,938 | 1,731,691 | 83.41% | 15,549 | 0 | 72,231 |
| TOTAL PROGRAM I | | 145,833,644 | 30,889,233 | 22,442,949 | 27.34% | 1,278,145 | 19,138 | 4,045,526 |
| PROGRAM II - COMMUNITY SERVICES | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 012 | Community Services Programs | 3,662,156 | 766,342 | 796,032 | -3.87% | 14,102 | 0 | 31,470 |
| 027 | Department of Child Support Services | 10,537,282 | 3,634,585 | 3,491,913 | 3.93% | 87,995 | 200 | 169,887 |
| 029 | Public Administrator/Public Guardian | 872,832 | 220,835 | 112,349 | 49.13% | 7,782 | 5,603 | 16,143 |
| 042 | Health Care Agency | 284,225,034 | 187,941,538 | 177,657,666 | 5.47% | 372,917 | 0 | 658,825 |
| 063 | Social Services Agency | 131,442,941 | 55,914,513 | 60,110,428 | -7.50% | 612,793 | 0 | 348,627 |
| 066 | Aid to Families with Dependent Children - Foster Care | 6,505,359 | (159,312) | 10,121,508 | 6453.28% | 0 | 0 | 0 |
| PROGRAM II - GENERAL FUND TOTAL | | 437,245,603 | 248,318,501 | 252,289,898 | -1.60% | 1,095,589 | 5,803 | 1,224,951 |
| NON-GENERAL FUND | | | | | | | | |
| 102 | Santa Ana Regional Centre Lease Conveyance | 2,697 | 180,187 | 598 | 99.67% | 0 | 0 | 0 |
| 117 | O.C. Housing Authority - Operating Reserves | 670,467 | 194,022 | 130,267 | 32.86% | 0 | 0 | 500 |
| 123 | Dispute Resolution Program | 48,745 | 27,556 | 5,283 | 80.83% | 0 | 0 | 0 |
| 124 | Domestic Violence Program | 44,624 | 29,606 | 4,307 | 85.45% | 0 | 0 | 0 |
| 12C | Child Support Program Development | 5,871 | 730,465 | 2,041 | 99.72% | 0 | 0 | 0 |
| 12W | Wraparound Program | 14,234 | 587,115 | 2,785 | 99.53% | 0 | 0 | 0 |
| 138 | Medi-Cal Admin. Activities/Targeted Case Mgmt. | 1,134,698 | (5,796,323) | 17,508 | 100.30% | 0 | 0 | 0 |
| 13S | Emergency Medical Services | 2,640 | 2,875 | 484 | 83.18% | 0 | 0 | 0 |
| 13U | HCA Interest Bearing Purpose Restricted Revenue | 17,615 | 1,936 | 2,003 | -3.45% | 0 | 0 | 0 |
| 13X | Substance Abuse & Crime Prevention Act Fund | 5,125 | 248 | 315 | -27.19% | 0 | 0 | 0 |
| 13Y | Mental Health Services Act | 37,842 | 3,440 | 6,935 | -101.61% | 0 | 0 | 0 |
| 13Z | Bioterrorism Center For Disease Control | 935 | 49 | 225 | -355.57% | 0 | 0 | 0 |
| 146 | Workforce Investment Act | 2,535,730 | 127,273 | 442,451 | -247.64% | 0 | 0 | 0 |
| 147 | HGI Bio Tech Grant | 31,498 | 4,111 | 6,995 | -70.17% | 0 | 0 | 0 |
| 14T | Facilities Development and Maintenance | 412,505 | 118,023 | 57,322 | 51.43% | 0 | 0 | 28,933 |
| 15A | OCDA Santa Ana Heights 1993 Bond Issue | 271,857 | 3,993,636 | 31,483 | 99.21% | 0 | 0 | 0 |
| 15B | CEO Single Family Housing | 3,259 | 247,025 | 290 | 99.88% | 0 | 0 | 0 |
| 15E | OCDA/Santa Ana Heights 1993 Low & Moderate Income Housing | 559 | 13,017 | 38 | 99.71% | 0 | 0 | 0 |
| 15G | Housing and Community Services | 3,655,184 | 583,076 | 621,089 | -6.52% | 17,277 | 0 | 6,654 |
| 15H | CalHome Program Reuse | 64,489 | 248,954 | 16,449 | 93.39% | 0 | 0 | 0 |
| 15U | Strategic Priority Affordable Housing | 37,223 | 0 | 5,487 | 0.00% | 0 | 0 | 0 |
| 171 | OCDA Low & Moderate Income Housing (Santa Ana Heights) | 284,256 | 1,937,069 | 48,490 | 97.50% | 0 | 0 | 0 |

Source: FS16A101 Expense Budget to Actual

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Total County Services and Supplies by Fund/Agency

| | | FY 2006-07 Actual | Budgeted Total S & S at 09-30-07 Based on PY Actuals | Actual as of 09-30-07 | Percent Variance Actual to Budget | Actual as of 09-30-07 (0700-0702) | Actual as of 09-30-07 (1100) | Actual as of 09-30-07 (1300-1404) |
|-----|---|----------------------|--|--------------------------|--|---|------------------------------------|---|
| 173 | OCDA Santa Ana Heights - Surplus | 2,261,712 | 401,666 | 5,616,911 | -1298.40% | 0 | 0 | 0 |
| 411 | OCDA (NDAPP) Projects, 1992 Issue A | 19,789 | 6,369 | 9,369 | -47.11% | 0 | 0 | 0 |
| 412 | OCDA (NDAPP) Low/Moderate Housing 1992 Issue A | 50,872 | 283,183 | 22,412 | 92.09% | 0 | 0 | 0 |
| 413 | OCDA (NDAPP) Projects, 1992 Issue B | 1,112 | 69,328 | 194 | 99.72% | 0 | 0 | 0 |
| 414 | OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing | 632 | 192,591 | 10 | 99.99% | 0 | 0 | 0 |
| 425 | OCDA Neighborhood Preservation & Development - Construction | 147,637 | 19,411 | 64 | 99.67% | 0 | 0 | 0 |
| 428 | OCDA (NDAPP) - Surplus | 501,154 | 354,171 | 80,841 | 77.17% | 0 | 0 | 0 |
| 590 | In-Home Supportive Services Public Authority | 710,666 | 200,527 | 147,278 | 26.55% | 4,381 | 0 | 0 |
| | PROGRAM II - NON-GENERAL FUND TOTAL | 12,975,627 | 4,760,604 | 7,279,925 | -52.92% | 21,657 | 0 | 36,087 |
| | TOTAL PROGRAM II | 450,221,231 | 253,079,105 | 259,569,823 | -2.56% | 1,117,247 | 5,803 | 1,261,038 |
| | PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES | | | | | | | |
| | GENERAL FUND | | | | | | | |
| 034 | Watershed & Coastal Resources Division | 12,773,192 | 4,039,542 | 1,180,725 | 70.77% | 9,923 | 0 | 6,325 |
| 040 | Utilities | 27,096,716 | 6,484,289 | 5,571,327 | 14.08% | 1,081 | 0 | 179,055 |
| 080 | Resources And Development Management Department | 23,717,970 | 4,683,096 | 3,747,891 | 19.97% | 142,440 | 0 | 1,859,111 |
| | PROGRAM III - GENERAL FUND TOTAL | 63,587,878 | 15,206,928 | 10,499,943 | 30.95% | 153,444 | 0 | 2,044,491 |
| | NON-GENERAL FUND | | | | | | | |
| 106 | County Tidelands - Newport Bay | 2,225,322 | 43,384 | 113,704 | -162.09% | 0 | 0 | 13,097 |
| 108 | Dana Point Tidelands | 18,273,539 | 1,044,989 | 1,170,528 | -12.01% | 2,995 | 0 | 39,622 |
| 113 | Building and Safety | 5,659,309 | 631,978 | 665,686 | -5.33% | 8,547 | 0 | 6,664 |
| 114 | Fish and Game Propagation | 309 | 6 | 1 | 84.43% | 0 | 0 | 0 |
| 115 | Road | 26,960,734 | 3,140,924 | 2,732,075 | 13.02% | 30,155 | 0 | 140,892 |
| 119 | Public Library - Capital | 4,825 | 875 | 725 | 17.14% | 0 | 0 | 0 |
| 120 | Public Library | 11,130,799 | 2,928,598 | 1,586,359 | 45.83% | 90,652 | 67,418 | 215,924 |
| 128 | Survey Monument Preservation | 14,355 | 44,454 | 28 | 99.94% | 0 | 0 | 0 |
| 129 | Off-Highway Vehicle Fees | 393 | 236 | 25 | 89.21% | 0 | 0 | 0 |
| 12K | Dana Point Marina DBW Loan Reserve | 381 | 154,960 | 95 | 99.94% | 0 | 0 | 0 |
| 130 | District Community Priorities and Projects | 0 | 0 | 150,000 | 0.00% | 0 | 0 | 0 |
| 137 | Parking Facilities | 1,601,150 | 201,363 | 189,578 | 5.85% | 2,846 | 0 | 67,708 |
| 140 | Air Quality Improvement | 83,266 | 105,074 | 51 | 99.95% | 0 | 0 | 0 |
| 148 | Foothill Circulation Phasing Plan | 240,548 | 274,706 | 39,785 | 85.52% | 0 | 0 | 0 |
| 15K | Limestone Regional Park Mitigation Endowment | 274 | 2,518 | 48 | 98.10% | 0 | 0 | 0 |
| 15T | El Toro Improvement Fund | 0 | 0 | 123 | 0.00% | 0 | 0 | 0 |
| 275 | IWMD - Environmental Reserve | 85,776 | 1,432,564 | 13,536 | 99.06% | 0 | 0 | 0 |
| 277 | IWMD - Rate Stabilization | 26,707 | 1,564,709 | 5,513 | 99.65% | 0 | 0 | 0 |
| 279 | IWMD - Landfill Post-Closure Maintenance | 12,280,629 | 18,986 | 26,830 | -41.31% | 324 | 0 | 790 |
| 280 | Airport - Operating Enterprise | 46,393,862 | 6,195,673 | 10,878,610 | -75.58% | 35,532 | 0 | 3,056,208 |

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|-----|---|----------------------|--|--------------------------|--|---|------------------------------------|---|
| 281 | John Wayne Airport Construction | 6,335 | 24,501 | 1,623 | 93.37% | 0 | 0 | 0 |
| 283 | John Wayne Airport Debt Service | 164,851 | 22,792 | (4,900) | 121.50% | 0 | 0 | 0 |
| 284 | Frank R. Bowerman/Bee Canyon Landfill Escrow | 3,597,613 | 6,642 | 4,486 | 32.46% | 0 | 0 | 0 |
| 285 | IWMD Bankruptcy Recovery Plan | 2,734 | 46,494 | 276 | 99.41% | 0 | 0 | 0 |
| 286 | Brea-Olinda Landfill Escrow | (10,157,027) | (3,304) | 9,966 | 401.65% | 0 | 0 | 0 |
| 287 | Prima Deshecha Landfill Escrow | 885,366 | 9,216 | 3,166 | 65.65% | 0 | 0 | 0 |
| 299 | Integrated Waste Management Department Enterprise | 42,434,473 | 5,517,545 | 12,840,365 | -132.72% | 27,022 | 0 | 5,286,110 |
| 400 | Flood Control District | 22,014,917 | 1,752,987 | 3,417,072 | -94.93% | 31,284 | 0 | 272,005 |
| 403 | Santa Ana River Environmental Enhancement | 199,331 | 11 | 8 | 27.95% | 0 | 0 | 0 |
| 404 | Flood Control District - Capital | 8,026,011 | (855,481) | (797,147) | 6.82% | 157 | 0 | (5,782) |
| 405 | OC Parks | 31,509,023 | 3,009,249 | 3,802,643 | -26.37% | 20,331 | 0 | 1,662,144 |
| 406 | OC Parks Capital | 2,014,658 | 433,515 | 253,978 | 41.41% | 974 | 0 | 60,836 |
| 459 | North Tustin Landscape & Lighting Assessment District | 192,953 | 189,451 | 56,892 | 69.97% | 0 | 0 | 51,962 |
| 468 | County Service Area #13 - La Mirada | 4,558 | 4,998 | 2 | 99.95% | 0 | 0 | 0 |
| 475 | County Service Area #20 - La Habra | 529 | 183 | 21 | 88.28% | 0 | 0 | 0 |
| 477 | County Service Area #22 - East Yorba Linda | 47,352 | 32,313 | 17,916 | 44.55% | 0 | 0 | 16,521 |
| | PROGRAM III - NON-GENERAL FUND TOTAL | 225,925,858 | 27,977,111 | 37,179,670 | -32.89% | 250,820 | 67,418 | 10,884,701 |
| | TOTAL PROGRAM III | 289,513,735 | 43,184,039 | 47,679,614 | -10.41% | 404,264 | 67,418 | 12,929,192 |
| | PROGRAM IV - GENERAL GOVERNMENT SERVICES | | | | | | | |
| | GENERAL FUND | | | | | | | |
| 002 | Assessor | 7,559,672 | 808,196 | 1,329,001 | -64.44% | 62,431 | 0 | 40,032 |
| 003 | Auditor-Controller | 3,669,621 | 705,183 | 589,659 | 16.38% | 22,088 | 0 | 27,255 |
| 006 | Board of Supervisors - 1st District | 87,472 | 1,575 | 18,351 | -1065.47% | 447 | 0 | 2,542 |
| 007 | Board of Supervisors - 2nd District | 64,920 | 1,821 | 4,787 | -162.85% | (33) | 0 | 1,169 |
| 008 | Board of Supervisors - 3rd District | 47,015 | 4,818 | 6,914 | -43.50% | 0 | 0 | 30 |
| 009 | Board of Supervisors - 4th District | 59,346 | 3,610 | 5,559 | -54.00% | 0 | 0 | 30 |
| 010 | Board of Supervisors - 5th District | 85,858 | 1,139 | 7,083 | -521.99% | 597 | 0 | 2,654 |
| 011 | Clerk of the Board | 715,558 | 256,288 | 238,948 | 6.77% | 11,188 | 0 | 1,483 |
| 014 | CAPS Program | 15,995,537 | 4,019,509 | 2,922,469 | 27.29% | 0 | 0 | 90,217 |
| 017 | County Executive Office | 6,990,422 | 1,331,170 | 1,047,084 | 21.34% | 42,252 | 0 | (25,024) |
| 025 | County Counsel | 1,073,993 | 380,450 | 242,066 | 36.37% | 11,912 | 0 | 2,937 |
| 031 | Registrar of Voters | 8,018,818 | 276,120 | 223,219 | 19.16% | 47,177 | 0 | 43,577 |
| 054 | Human Resources Department | 1,010,069 | 113,159 | 62,980 | 44.34% | 2,772 | 0 | 0 |
| 059 | Clerk-Recorder | 2,673,604 | 770,331 | 730,040 | 5.23% | 16,519 | 0 | 21,582 |
| 074 | Treasurer-Tax Collector | 9,261,739 | 1,647,209 | 1,075,235 | 34.72% | 23,658 | 0 | 66,785 |
| 079 | Internal Audit | 326,485 | 24,521 | 41,212 | -68.07% | 5,510 | 0 | 276 |
| | PROGRAM IV - GENERAL FUND TOTAL | 57,640,129 | 10,345,097 | 8,544,607 | 17.40% | 246,520 | 0 | 275,543 |

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|-----|--|----------------------|--|--------------------------|--|---|------------------------------------|---|
| | NON-GENERAL FUND | | | | | | | |
| 107 | Remittance Processing Equipment Replacement | 295,956 | 247 | 784 | -217.70% | 0 | 0 | 580 |
| 127 | Property Tax Admin State Grant | 1,543,210 | 158,158 | 73,245 | 53.69% | 1,100 | 0 | 0 |
| 135 | Real Estate Development Program | 209,952 | 49,667 | 47,275 | 4.82% | 0 | 0 | 11,524 |
| | PROGRAM IV - NON-GENERAL FUND TOTAL | 2,049,118 | 208,072 | 121,305 | 41.70% | 1,100 | 0 | 12,104 |
| | TOTAL PROGRAM IV | 59,689,247 | 10,553,170 | 8,665,912 | 17.88% | 247,621 | 0 | 287,647 |
| | PROGRAM V - CAPITAL IMPROVEMENTS | | | | | | | |
| | GENERAL FUND | | | | | | | |
| 036 | Capital Projects | 6,151,786 | 494,477 | 549,280 | -11.08% | 0 | 0 | 460,145 |
| 038 | Data Systems Development Projects | 6,954,273 | (1,260,067) | 2,083,330 | 265.33% | 754 | 0 | 171,139 |
| | PROGRAM V - GENERAL FUND TOTAL | 13,106,059 | (765,591) | 2,632,610 | 443.87% | 754 | 0 | 631,285 |
| | NON-GENERAL FUND | | | | | | | |
| 104 | Criminal Justice Facilities - Accumulative Capital Outlay | 1,022,978 | 508,553 | 54,885 | 89.21% | 0 | 0 | 51,699 |
| 105 | Courthouse Temporary Construction | 17,990 | 3,047 | 1,643 | 46.10% | 0 | 0 | 0 |
| 112 | County Infrastructure Project | 335 | 21,752 | 18 | 99.92% | 0 | 0 | 0 |
| 15L | 800 MHz CCCS | 969,410 | 26,446 | 40,220 | -52.08% | 0 | 0 | 12,471 |
| 424 | Aliso Viejo CFD 88-1 (A of 1992) - Construction | 5,530 | 956,038 | 966 | 99.90% | 0 | 0 | 0 |
| 429 | Arbitrage Rebate | 1,464 | 15,974 | 253 | 98.42% | 0 | 0 | 0 |
| 431 | Special Assessment-Top of the World Improvement | 186 | 2,143 | 8 | 99.62% | 0 | 0 | 0 |
| 480 | CFD 99-1 Series A of 1999 Ladera - Construction | 195 | 50,531 | 512 | 98.99% | 0 | 0 | 0 |
| 481 | Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction | 1,635 | 238,751 | 261 | 99.89% | 0 | 0 | 0 |
| 483 | Rancho Santa Margarita CFD 86-1(A) -Construction | 59 | 15,796 | 10 | 99.93% | 0 | 0 | 0 |
| 486 | Ladera CFD 2002-01 Construction | 2,689,018 | 193,887 | 3,477,872 | -1693.76% | 0 | 0 | 0 |
| 497 | Lomas Laguna CFD 88-2 - Construction | 4 | 64,318 | 1 | 100.00% | 0 | 0 | 0 |
| 510 | Baker Ranch CFD 87-6 - Construction | 209 | 2,667 | 1 | 99.96% | 0 | 0 | 0 |
| 514 | Santa Teresita CFD 87-9 - Construction | 4 | 10,791 | 1 | 99.99% | 0 | 0 | 0 |
| 522 | Newport Coast AD 01-1 Construction Group 2 | 1,812,500 | 0 | 13,035 | 0.00% | 0 | 0 | 0 |
| 524 | Assessment District 01-1 Newport Coast IV - Construction | 3,572,717 | 50 | 5 | 89.09% | 0 | 0 | 0 |
| 528 | Mission Viejo CFD 87-3 (A of 1990) -Construction | 15 | 2,560 | 3 | 99.90% | 0 | 0 | 0 |
| 529 | CFD 2004-1 Ladera Construction | 4,353,882 | 54,877,838 | 11,288 | 99.98% | 0 | 0 | 0 |
| 531 | Newport Coast AD 01-1 Construction '06 Variables | 6,003,196 | 13,633 | 0 | 100.00% | 0 | 0 | 0 |
| 532 | CFD 01-1 Ladera - Construction | 3,381,759 | 4,859 | 6,750 | -38.92% | 0 | 0 | 0 |
| 542 | Santa Teresita CFD 87-9 (A of 1991) - Construction | 180 | 1,035 | 2 | 99.81% | 0 | 0 | 0 |
| 546 | CFD 00-1 (Series A of 2000) Ladera -Construction | 1,793 | 204,968 | 4 | 100.00% | 0 | 0 | 0 |
| 550 | Assessment District 92-1 Newport Ridge - Construction | 96 | 14,358 | 17 | 99.88% | 0 | 0 | 0 |
| 552 | Assessment District 92-1 Newport Ridge (B) - Construction | 2,590 | 16,058 | 418 | 97.40% | 0 | 0 | 0 |

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|---|--|----------------------|--|--------------------------|--|---|------------------------------------|---|
| 553 | Foothill Ranch CFD 87-4 (A of 1994) - Construction | 633 | 27,257 | 63 | 99.77% | 0 | 0 | 0 |
| 554 | CFD 2003-1 Ladera Construction | 1,886,572 | 249,212 | 8,627,210 | -3361.79% | 0 | 0 | 0 |
| 556 | Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction | 205 | 3,843 | 12 | 99.70% | 0 | 0 | 0 |
| 558 | Coto de Caza CFD 87-8 (A of 1994) - Construction | 199 | 3,327 | 11 | 99.68% | 0 | 0 | 0 |
| PROGRAM V - NON-GENERAL FUND TOTAL | | 25,725,354 | 57,529,690 | 12,235,467 | 78.73% | 0 | 0 | 64,169 |
| TOTAL PROGRAM V | | 38,831,413 | 56,764,099 | 14,868,077 | 73.81% | 754 | 0 | 695,454 |
| PROGRAM VI - DEBT SERVICE | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 016 | 2005 Lease Revenue Refunding Bonds | 1 | 0 | 0 | 0.00% | 0 | 0 | 0 |
| 019 | Capital Acquisition Financing | 23,257 | 8,514 | 5,489 | 35.53% | 0 | 0 | 0 |
| PROGRAM VI - GENERAL FUND TOTAL | | 23,258 | 8,514 | 5,489 | 35.53% | 0 | 0 | 0 |
| NON-GENERAL FUND | | | | | | | | |
| 15J | Pension Obligation Bonds Debt Service | 22,350 | 9,101 | 3,503 | 61.51% | 0 | 0 | 0 |
| 15W | 1996 Recovery Certificates of Participation (A) | 3,398 | 2,029 | 593 | 70.78% | 0 | 0 | 0 |
| 172 | OCDA Debt Service (Santa Ana Heights) | 98,167 | 197,233 | 4,675 | 97.63% | 0 | 0 | 0 |
| 427 | OCDA (NDAPP) - Debt Service | 192,728 | 389,015 | 14,248 | 96.34% | 0 | 0 | 0 |
| 433 | Golden Lantern Reassessment District 94-1 Debt Service | 11,587 | 108,354 | 163 | 99.85% | 0 | 0 | 0 |
| 479 | CFD 99-1 Series A of 1999 Ladera - Debt Service | 33,207 | 12,119 | 2,797 | 76.92% | 0 | 0 | 0 |
| 482 | Special Mello-Roos Reserve | 329 | 14,973 | 57 | 99.62% | 0 | 0 | 0 |
| 484 | Rancho Santa Margarita CFD 86-2 - Debt Service | 29,576 | 193,030 | 3,728 | 98.07% | 0 | 0 | 0 |
| 487 | Ladera CFD 2002-01 Debt Service | 41,647 | 883,482 | 5,598 | 99.37% | 0 | 0 | 0 |
| 488 | Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service | 36,261 | 7,106 | 3,741 | 47.35% | 0 | 0 | 0 |
| 490 | Dimensions/Serrano Creek CFD 87-1 - Debt Service | 23,262 | 9,463 | 3,065 | 67.61% | 0 | 0 | 0 |
| 492 | Mission Viejo CFD 87-3 (A) - Debt Service | 39,135 | 5,046 | 3,486 | 30.91% | 0 | 0 | 0 |
| 494 | Aliso Viejo CFD 88-1 - Debt Service | 88,282 | 10,262 | 13,025 | -26.92% | 0 | 0 | 0 |
| 496 | Lomas Laguna CFD 88-2 - Debt Service | 22,760 | 10,560 | 3,058 | 71.05% | 0 | 0 | 0 |
| 501 | Rancho Santa Margarita CFD 87-5(A) - Debt Service | 26,503 | 6,652 | 3,019 | 54.61% | 0 | 0 | 0 |
| 503 | Portola Hills CFD 87-2(A) - Debt Service | 31,448 | 14,222 | 6,084 | 57.22% | 0 | 0 | 0 |
| 505 | Foothill Ranch CFD 87-4 - Debt Service | 46,468 | 12,141 | 6,102 | 49.73% | 0 | 0 | 0 |
| 507 | Irvine Coast Assessment District 88-1 - Debt Service | 172,159 | 34,074 | 30,389 | 10.81% | 0 | 0 | 0 |
| 509 | Rancho Santa Margarita CFD 87-5B - Debt Service | 30,187 | 6,869 | 3,117 | 54.62% | 0 | 0 | 0 |
| 511 | Baker Ranch CFD 87-6 - Debt Service | 25,265 | 9,014 | 3,905 | 56.69% | 0 | 0 | 0 |
| 513 | Coto de Caza CFD 87-8 - Debt Service | 36,259 | 8,942 | 3,788 | 57.64% | 0 | 0 | 0 |
| 515 | Santa Teresita CFD 87-9 - Debt Service | 31,128 | 6,397 | 4,371 | 31.67% | 0 | 0 | 0 |
| 516 | Assessment Dist 01-1 Ziani Project-Debt Service | 25,301 | 6,825 | 6,089 | 10.79% | 0 | 0 | 0 |
| 517 | Rancho Santa Margarita CFD 87-5C - Debt Service | 27,526 | 10,080 | 3,109 | 69.15% | 0 | 0 | 0 |
| 519 | Los Alisos CFD 87-7 - Debt Service | 20,600 | 11,041 | 3,471 | 68.56% | 0 | 0 | 0 |

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|---|---|----------------------|--|--------------------------|--|---|------------------------------------|---|
| 521 | Rancho Santa Margarita CFD 87-5D (A) - Debt Service | 25,844 | 5,784 | 3,053 | 47.22% | 0 | 0 | 0 |
| 523 | Newport Coast AD 01-1 Group 2 Debt Service | 25,904 | 29,310 | 3,815 | 86.99% | 0 | 0 | 0 |
| 525 | Assessment District 01-1 Newport Coast IV - Debt Service | 122,101 | 8,360 | 34,422 | -311.75% | 0 | 0 | 0 |
| 52T | Newport Coast AD 01-1 Conversion #1 DS | 26,707 | 5,334 | 4,129 | 22.60% | 0 | 0 | 0 |
| 530 | CFD 2004-1 Ladera Debt Service | 44,151 | 910,173 | 5,705 | 99.37% | 0 | 0 | 0 |
| 533 | CFD 01-1 Ladera - Debt Service | 33,157 | 9,646 | 2,884 | 70.10% | 0 | 0 | 0 |
| 547 | CFD 00-1 (Series A of 2000) Ladera -Debt Service | 40,675 | 6,357 | 2,910 | 54.23% | 0 | 0 | 0 |
| 549 | Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service | 24,468 | 6,940 | 3,385 | 51.22% | 0 | 0 | 0 |
| 551 | Assessment District 92-1 Newport Ridge - Debt Service | 23,284 | 9,100 | 2,724 | 70.07% | 0 | 0 | 0 |
| 555 | CFD 2003-1 Ladera Debt Service | 43,228 | 614,282 | 4,080 | 99.34% | 0 | 0 | 0 |
| 599 | O. C. Special Financing Authority Debt Service | 49,124,736 | 83,995,641 | 2,477,270 | 97.05% | 0 | 0 | 0 |
| PROGRAM VI - NON-GENERAL FUND TOTAL | | 50,649,789 | 87,578,956 | 2,679,556 | 96.94% | 0 | 0 | 0 |
| TOTAL PROGRAM VI | | 50,673,047 | 87,587,470 | 2,685,045 | 96.93% | 0 | 0 | 0 |
| PROGRAM VII - INSURANCE, RESERVES & MISC | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 004 | Miscellaneous | 112,364,632 | 37,168,671 | 37,102,639 | 0.18% | 0 | 0 | 0 |
| 056 | Employee Benefits | 3,773,714 | 804,129 | 596,196 | 25.86% | 1,933 | 0 | 132 |
| PROGRAM VII - GENERAL FUND TOTAL | | 116,138,346 | 37,972,800 | 37,698,835 | 0.72% | 1,933 | 0 | 132 |
| NON-GENERAL FUND | | | | | | | | |
| 13A | Litigation Reserve - Escrow Agent FTCI | 199 | 33,764 | 35 | 99.90% | 0 | 0 | 0 |
| 145 | Revenue Neutrality | 18,386 | 17,652 | 3,547 | 79.90% | 0 | 0 | 0 |
| 14A | Option B Pool Participants Registered Warrants | 16 | 0 | 0 | 0.00% | 0 | 0 | 0 |
| 14C | Class B-27 Registered Warrants | 2 | 2 | 0 | 75.90% | 0 | 0 | 0 |
| 14F | Deferred Compensation Reimbursement (HR) | 137,654 | 133,065 | (1,956) | 101.47% | 0 | 0 | 0 |
| 14X | Tobacco Settlement | 1,431 | 112 | 228 | -103.97% | 0 | 0 | 0 |
| 14Y | Indemnification Reserve | 1,236 | 250 | 216 | 13.56% | 0 | 0 | 0 |
| 14Z | Litigation Reserve | 3,918 | 668,996 | 684 | 99.90% | 0 | 0 | 0 |
| 15Z | Plan of Adjustment Available Cash | 1,296 | 1,098 | 1,229 | -11.98% | 0 | 0 | 0 |
| 289 | Information Technology Internal Service Fund | 42,134,108 | 33,637,318 | 30,563,013 | 9.14% | 1,581,317 | 0 | 775,880 |
| 291 | Unemployment Insurance Internal Service Fund | 77,792 | (1,602) | 1,619 | 201.01% | 0 | 0 | 0 |
| 292 | Self-Insured PPO Health Plans ISF | 4,493,301 | 1,048,624 | 902,402 | 13.94% | 0 | 0 | 0 |
| 293 | Workers' Compensation Internal Service Fund | 3,362,401 | 2,381,607 | 1,273,414 | 46.53% | 11,585 | 0 | 5,559 |
| 294 | Property and Casualty Risk Internal Service Fund | 11,500,848 | 68,808 | 4,906,422 | -7030.56% | 9,960 | 4,793,430 | 8,727 |
| 295 | Retiree Medical Internal Service Fund | 419,222 | 23,968 | 10,299 | 57.03% | 0 | 0 | 0 |
| 296 | Transportation Internal Service Fund | 9,858,306 | 2,044,057 | 1,721,779 | 15.77% | 5,024 | 0 | 904,297 |
| 297 | Reprographics Internal Service Fund | 2,443,110 | 894,384 | 764,544 | 14.52% | 1,694 | 0 | 19,565 |
| 298 | Self-Insured Benefits Internal Service Fund | 114,318 | 305,089 | 21,755 | 92.87% | 0 | 0 | 0 |

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

| | FY 2006-07 Actual | Budgeted Total S & S at 09-30-07 Based on PY Actuals | Actual as of 09-30-07 | Percent Variance Actual to Budget | Actual as of 09-30-07 (0700-0702) | Actual as of 09-30-07 (1100) | Actual as of 09-30-07 (1300-1404) |
|---|----------------------|--|--------------------------|--|---|------------------------------------|---|
| PROGRAM VII - NON-GENERAL FUND TOTAL | 74,567,546 | 41,257,190 | 40,169,228 | 2.64% | 1,609,579 | 4,793,430 | 1,714,028 |
| TOTAL PROGRAM VII | 190,705,891 | 79,229,990 | 77,868,064 | 1.72% | 1,611,513 | 4,793,430 | 1,714,160 |
| GENERAL FUND TOTAL | 822,279,163 | 331,537,544 | 332,382,642 | -0.25% | 2,760,839 | 24,941 | 8,149,696 |
| NON-GENERAL FUND TOTAL | 403,189,045 | 229,749,561 | 101,396,843 | 55.87% | 1,898,706 | 4,860,849 | 12,783,321 |
| TOTAL ALL FUNDS | 1,225,468,209 | 561,287,105 | 433,779,485 | 22.72% | 4,659,544 | 4,885,790 | 20,933,017 |

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

| | | Actual as of 09-30-07 (1800-1809) | Actual as of 09-30-07 (1900-1913) | Actual as of 09-30-07 (2100-2200) | Actual as of 09-30-07 (2400-2490) | Actual as of 09-30-07 (2600-2700) | Actual as of 09-30-07 (2800-2803) | Actual as of 09-30-07 Other* |
|---------------------------------------|---|---|---|---|---|---|---|------------------------------------|
| PROGRAM I - PUBLIC PROTECTION | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 026 | District Attorney | 258,440 | 863,934 | 1,049,099 | 116,018 | 384,536 | 27 | 36,785 |
| 032 | Emergency Management Division | 6,801 | 0 | 8,493 | 1,510 | 6,177 | 0 | 1,773 |
| 041 | Grand Jury | 158 | 3,791 | 0 | 0 | 0 | 0 | 65,419 |
| 045 | Juvenile Justice Commission | 378 | 3,724 | 0 | 0 | 144 | 0 | 0 |
| 047 | Sheriff Court Operations | 45,127 | 28,652 | 254 | 12,832 | 17,083 | 0 | 22,452 |
| 048 | Detention Release | 729 | 30,140 | 0 | 0 | 586 | 0 | 0 |
| 055 | Sheriff-Coroner Communications | 51,200 | 269,962 | 222,179 | 13,760 | 45,726 | 0 | (399,589) |
| 057 | Probation | 537,743 | 1,177,291 | 1,916,157 | 124,353 | 245,712 | 211,192 | 632,861 |
| 058 | Public Defender | 220,722 | 384,359 | 701,164 | 11,726 | 116,040 | 0 | 2,314 |
| 060 | Sheriff-Coroner | 631,399 | 1,276,454 | 384,272 | 1,101,972 | 1,037,502 | 0 | 2,220,566 |
| 073 | Alternate Defense | 0 | (2,939,491) | 0 | 0 | 0 | 0 | 0 |
| 081 | Trial Courts | 0 | 181,748 | 1,824,984 | 0 | 446 | 0 | 286,443 |
| PROGRAM I - GENERAL FUND TOTAL | | 1,752,697 | 1,280,565 | 6,106,603 | 1,382,170 | 1,853,952 | 211,219 | 2,869,024 |
| NON-GENERAL FUND | | | | | | | | |
| 103 | O.C. Methamphetamine Lab Investigation Team | 0 | (24,747) | 0 | 0 | 0 | 0 | 0 |
| 109 | County Automated Fingerprint Identification | 0 | 378 | 0 | 3,640 | 3,161 | 0 | 0 |
| 116 | Narcotic Forfeiture and Seizure | 0 | 540 | 0 | 0 | 1,588 | 0 | 3,462 |
| 118 | Sheriff - Regional Narcotics Suppression Program | 12,109 | 142,176 | 150,109 | 1,230 | 67,012 | 0 | 10 |
| 122 | Motor Vehicle Theft Task Force | 3,573 | 352,331 | 118,613 | 2,625 | 7,479 | 0 | 0 |
| 12H | Proposition 64 - Consumer Protection | 0 | 338 | 0 | 0 | 0 | 0 | 0 |
| 12J | DNA Identification Fund | 0 | 229 | 0 | 0 | 0 | 0 | 0 |
| 132 | Sheriff's Narcotics Program | 1,584 | 520 | 0 | 12,327 | 0 | 0 | 1,844 |
| 134 | Orange County Jail | 0 | 306 | 0 | 0 | 0 | 0 | 0 |
| 13B | Traffic Violator | 0 | (6,704) | 0 | 0 | 0 | 0 | 0 |
| 13J | Children's Waiting Room | 0 | 121 | 0 | 0 | 0 | 0 | 0 |
| 13P | State Criminal Alien Assistance Program (SCAAP) | 0 | 5,282 | 0 | 0 | 0 | 0 | 0 |
| 13R | Sheriff-Coroner Replacement & Maintenance | 0 | 5,365 | 0 | 0 | 0 | 0 | 0 |
| 141 | Sheriff's Substation Fee Program | 0 | 516 | 0 | 0 | 0 | 0 | 0 |
| 143 | Jail Commissary | 14,229 | 324 | 216 | 6,868 | 618 | 9,820 | 520,013 |
| 144 | Inmate Welfare | 2,292 | 129,013 | 390 | 12,215 | 11,014 | 0 | 984 |
| 14B | County Public Safety Sales Tax Excess Revenue | 0 | 15,296 | 0 | 0 | 0 | 0 | 0 |
| 14D | CAL-ID Operational Costs | 0 | 212 | 0 | 0 | 0 | 0 | 0 |
| 14E | CAL-ID System Costs | 0 | 24,572 | 0 | 0 | 0 | 0 | 0 |
| 14G | Sheriff's Supplemental Law Enforcement Service | 0 | 20 | 0 | 0 | 0 | 0 | 0 |
| 14H | DA's Supplemental Law Enforcement Service | 0 | 34 | 0 | 0 | 0 | 0 | 0 |
| 14Q | Sheriff-Coroner Construction and Facility Development | 0 | 23,368 | 0 | 0 | 0 | 0 | 0 |
| 14R | Ward Welfare | 2,774 | 5 | 0 | 951 | 0 | 0 | 1,573 |

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

| | | Actual as of 09-30-07 (1800-1809) | Actual as of 09-30-07 (1900-1913) | Actual as of 09-30-07 (2100-2200) | Actual as of 09-30-07 (2400-2490) | Actual as of 09-30-07 (2600-2700) | Actual as of 09-30-07 (2800-2803) | Actual as of 09-30-07 Other* |
|-----|---|---|---|---|---|---|---|------------------------------------|
| 14U | Court Facilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15C | Theo Lacy Jail Construction | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15N | Delta Special Revenue | 0 | 89 | 0 | 0 | 0 | 0 | 0 |
| | PROGRAM I - NON-GENERAL FUND TOTAL | 36,559 | 669,586 | 269,329 | 39,856 | 90,873 | 9,820 | 527,887 |
| | TOTAL PROGRAM I | 1,789,257 | 1,950,150 | 6,375,932 | 1,422,027 | 1,944,825 | 221,039 | 3,396,911 |
| | PROGRAM II - COMMUNITY SERVICES | | | | | | | |
| | GENERAL FUND | | | | | | | |
| 012 | Community Services Programs | 25,602 | 479,386 | 2,359 | 188,432 | 8,708 | 19,363 | 26,611 |
| 027 | Department of Child Support Services | 455,560 | 676,147 | 334,542 | 10,037 | 25,399 | 5,430 | 1,726,716 |
| 029 | Public Administrator/Public Guardian | 14,176 | 27,024 | 2,553 | 1,574 | 15,507 | 18,395 | 3,592 |
| 042 | Health Care Agency | 2,428,923 | 165,014,066 | 10,622,701 | 355,601 | 413,191 | 202,171 | (2,410,729) |
| 063 | Social Services Agency | 2,204,472 | 35,616,905 | 14,398,698 | 240,101 | 507,639 | 153,255 | 6,027,939 |
| 066 | Aid to Families with Dependent Children - Foster Care | 0 | 10,121,508 | 0 | 0 | 0 | 0 | 0 |
| | PROGRAM II - GENERAL FUND TOTAL | 5,128,734 | 211,935,036 | 25,360,853 | 795,745 | 970,444 | 398,614 | 5,374,129 |
| | NON-GENERAL FUND | | | | | | | |
| 102 | Santa Ana Regional Centre Lease Conveyance | 0 | 598 | 0 | 0 | 0 | 0 | 0 |
| 117 | O.C. Housing Authority - Operating Reserves | 0 | 117,544 | 0 | 12,223 | 0 | 0 | 0 |
| 123 | Dispute Resolution Program | 0 | 5,283 | 0 | 0 | 0 | 0 | 0 |
| 124 | Domestic Violence Program | 0 | 4,307 | 0 | 0 | 0 | 0 | 0 |
| 12C | Child Support Program Development | 0 | 2,041 | 0 | 0 | 0 | 0 | 0 |
| 12W | Wraparound Program | 0 | 2,785 | 0 | 0 | 0 | 0 | 0 |
| 138 | Medi-Cal Admin. Activities/Targeted Case Mgmt. | 0 | 17,508 | 0 | 0 | 0 | 0 | 0 |
| 13S | Emergency Medical Services | 0 | 484 | 0 | 0 | 0 | 0 | 0 |
| 13U | HCA Interest Bearing Purpose Restricted Revenue | 0 | 2,003 | 0 | 0 | 0 | 0 | 0 |
| 13X | Substance Abuse & Crime Prevention Act Fund | 0 | 315 | 0 | 0 | 0 | 0 | 0 |
| 13Y | Mental Health Services Act | 0 | 6,935 | 0 | 0 | 0 | 0 | 0 |
| 13Z | Bioterrorism Center For Disease Control | 0 | 225 | 0 | 0 | 0 | 0 | 0 |
| 146 | Workforce Investment Act | 0 | 442,451 | 0 | 0 | 0 | 0 | 0 |
| 147 | HGI Bio Tech Grant | 0 | 6,995 | 0 | 0 | 0 | 0 | 0 |
| 14T | Facilities Development and Maintenance | 0 | 22,934 | 0 | 0 | 0 | 5,455 | 0 |
| 15A | OCDA Santa Ana Heights 1993 Bond Issue | 0 | 8,393 | 0 | 23,061 | 0 | 0 | 30 |
| 15B | CEO Single Family Housing | 0 | 290 | 0 | 0 | 0 | 0 | 0 |
| 15E | OCDA/Santa Ana Heights 1993 Low & Moderate Income Housing | 0 | 38 | 0 | 0 | 0 | 0 | 0 |
| 15G | Housing and Community Services | 132,228 | 396,962 | 13,497 | 46,892 | 6,718 | 0 | 862 |
| 15H | CalHome Program Reuse | 0 | 34 | 0 | 16,415 | 0 | 0 | 0 |
| 15U | Strategic Priority Affordable Housing | 0 | 5,487 | 0 | 0 | 0 | 0 | 0 |
| 171 | OCDA Low & Moderate Income Housing (Santa Ana Heights) | 0 | 39,994 | 0 | 8,496 | 0 | 0 | 0 |

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

| | | Actual as of 09-30-07 (1800-1809) | Actual as of 09-30-07 (1900-1913) | Actual as of 09-30-07 (2100-2200) | Actual as of 09-30-07 (2400-2490) | Actual as of 09-30-07 (2600-2700) | Actual as of 09-30-07 (2800-2803) | Actual as of 09-30-07 Other* |
|-----|---|---|---|---|---|---|---|------------------------------------|
| 173 | OCDA Santa Ana Heights - Surplus | 0 | 116,911 | 0 | 5,500,000 | 0 | 0 | 0 |
| 411 | OCDA (NDAPP) Projects, 1992 Issue A | 0 | 160 | 0 | 9,209 | 0 | 0 | 0 |
| 412 | OCDA (NDAPP) Low/Moderate Housing 1992 Issue A | 0 | 22,412 | 0 | 0 | 0 | 0 | 0 |
| 413 | OCDA (NDAPP) Projects, 1992 Issue B | 0 | 194 | 0 | 0 | 0 | 0 | 0 |
| 414 | OCDA (NDAPP), 1992 Issue B, Low/Moderate Housing | 0 | 10 | 0 | 0 | 0 | 0 | 0 |
| 425 | OCDA Neighborhood Preservation & Development - Construction | 0 | 72 | 0 | (8) | 0 | 0 | 0 |
| 428 | OCDA (NDAPP) - Surplus | 0 | 80,809 | 0 | 0 | 0 | 0 | 32 |
| 590 | In-Home Supportive Services Public Authority | 757 | 141,955 | 0 | 0 | 185 | 0 | 0 |
| | PROGRAM II - NON-GENERAL FUND TOTAL | 132,985 | 1,446,129 | 13,497 | 5,616,288 | 6,903 | 5,455 | 924 |
| | TOTAL PROGRAM II | 5,261,719 | 213,381,165 | 25,374,349 | 6,412,032 | 977,347 | 404,069 | 5,375,053 |
| | PROGRAM III - INFRASTRUCTURE & ENVIRONMENTAL RESOURCES | | | | | | | |
| | GENERAL FUND | | | | | | | |
| 034 | Watershed & Coastal Resources Division | 30,321 | 827,394 | 36,823 | 130,052 | 11,071 | 4,891 | 123,927 |
| 040 | Utilities | 0 | 93,329 | 0 | 212 | 0 | 5,144,584 | 153,067 |
| 080 | Resources And Development Management Department | 188,239 | 901,396 | 75,559 | 44,623 | 589,142 | 57,901 | (110,521) |
| | PROGRAM III - GENERAL FUND TOTAL | 218,560 | 1,822,119 | 112,381 | 174,886 | 600,213 | 5,207,376 | 166,473 |
| | NON-GENERAL FUND | | | | | | | |
| 106 | County Tidelands - Newport Bay | 3,336 | 66,750 | 39 | 1,853 | 486 | 5,709 | 22,434 |
| 108 | Dana Point Tidelands | 8,096 | 956,949 | 3,392 | 119,372 | 2,942 | 33,721 | 3,439 |
| 113 | Building and Safety | 3,843 | 522,766 | 96,654 | 16,257 | 6,733 | 4,049 | 173 |
| 114 | Fish and Game Propagation | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 115 | Road | 51,962 | 2,155,834 | 48,251 | 239,632 | 3,041 | 45,947 | 16,360 |
| 119 | Public Library - Capital | 0 | 725 | 0 | 0 | 0 | 0 | 0 |
| 120 | Public Library | 165,794 | 141,887 | 226,817 | 309,059 | 25,804 | 197,105 | 145,898 |
| 128 | Survey Monument Preservation | 0 | 28 | 0 | 0 | 0 | 0 | 0 |
| 129 | Off-Highway Vehicle Fees | 0 | 25 | 0 | 0 | 0 | 0 | 0 |
| 12K | Dana Point Marina DBW Loan Reserve | 0 | 95 | 0 | 0 | 0 | 0 | 0 |
| 130 | District Community Priorities and Projects | 0 | 150,000 | 0 | 0 | 0 | 0 | 0 |
| 137 | Parking Facilities | 152 | 80,125 | 19,249 | 1,309 | 60 | 18,128 | 0 |
| 140 | Air Quality Improvement | 0 | 51 | 0 | 0 | 0 | 0 | 0 |
| 148 | Foothill Circulation Phasing Plan | 0 | 37,569 | 0 | 0 | 0 | 2,216 | 0 |
| 15K | Limestone Regional Park Mitigation Endowment | 0 | 48 | 0 | 0 | 0 | 0 | 0 |
| 15T | El Toro Improvement Fund | 0 | 123 | 0 | 0 | 0 | 0 | 0 |
| 275 | IWMD - Environmental Reserve | 0 | 13,536 | 0 | 0 | 0 | 0 | 0 |
| 277 | IWMD - Rate Stabilization | 0 | 5,513 | 0 | 0 | 0 | 0 | 0 |
| 279 | IWMD - Landfill Post-Closure Maintenance | 16 | 19,807 | 544 | 159 | 12 | 5,178 | 0 |
| 280 | Airport - Operating Enterprise | 99,606 | 6,355,764 | 95,545 | 58,268 | 101,090 | 290,812 | 785,783 |

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

| | | Actual as of 09-30-07 (1800-1809) | Actual as of 09-30-07 (1900-1913) | Actual as of 09-30-07 (2100-2200) | Actual as of 09-30-07 (2400-2490) | Actual as of 09-30-07 (2600-2700) | Actual as of 09-30-07 (2800-2803) | Actual as of 09-30-07 Other* |
|-----|---|---|---|---|---|---|---|------------------------------------|
| 281 | John Wayne Airport Construction | 0 | 1,623 | 0 | 0 | 0 | 0 | 0 |
| 283 | John Wayne Airport Debt Service | 0 | (4,900) | 0 | 0 | 0 | 0 | 0 |
| 284 | Frank R. Bowerman/Bee Canyon Landfill Escrow | 0 | 4,486 | 0 | 0 | 0 | 0 | 0 |
| 285 | IWMD Bankruptcy Recovery Plan | 0 | 276 | 0 | 0 | 0 | 0 | 0 |
| 286 | Brea-Olinda Landfill Escrow | 0 | 9,966 | 0 | 0 | 0 | 0 | 0 |
| 287 | Prima Deshecha Landfill Escrow | 0 | 3,166 | 0 | 0 | 0 | 0 | 0 |
| 299 | Integrated Waste Management Department Enterprise | 61,674 | 1,277,711 | 75,014 | 5,508,588 | 575,907 | (27,987) | 56,327 |
| 400 | Flood Control District | 40,440 | 2,917,733 | 67,354 | 32,734 | 13,036 | 20,198 | 22,289 |
| 403 | Santa Ana River Environmental Enhancement | 0 | 8 | 0 | 0 | 0 | 0 | 0 |
| 404 | Flood Control District - Capital | 3,171 | (819,578) | 22,542 | 0 | 0 | 2,261 | 82 |
| 405 | OC Parks | 98,747 | 1,336,286 | 40,101 | 41,669 | 106,540 | 322,972 | 173,854 |
| 406 | OC Parks Capital | 341 | 191,744 | 0 | 0 | 0 | 0 | 83 |
| 459 | North Tustin Landscape & Lighting Assessment District | 0 | 2,710 | 0 | 148 | 0 | 2,073 | 0 |
| 468 | County Service Area #13 - La Mirada | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 475 | County Service Area #20 - La Habra | 0 | 21 | 0 | 0 | 0 | 0 | 0 |
| 477 | County Service Area #22 - East Yorba Linda | 0 | 1,278 | 0 | 0 | 0 | 118 | 0 |
| | PROGRAM III - NON-GENERAL FUND TOTAL | 537,178 | 15,430,129 | 695,501 | 6,329,048 | 835,652 | 922,501 | 1,226,723 |
| | TOTAL PROGRAM III | 755,738 | 17,252,248 | 807,882 | 6,503,934 | 1,435,865 | 6,129,877 | 1,393,196 |
| | PROGRAM IV - GENERAL GOVERNMENT SERVICES | | | | | | | |
| | GENERAL FUND | | | | | | | |
| 002 | Assessor | 118,255 | 935,108 | 94,428 | 20,725 | 58,022 | 0 | 0 |
| 003 | Auditor-Controller | 192,343 | 259,459 | 50,674 | 17,726 | 16,214 | 0 | 3,900 |
| 006 | Board of Supervisors - 1st District | 5,789 | 2,640 | 2,286 | 2,934 | 1,712 | 0 | 0 |
| 007 | Board of Supervisors - 2nd District | 1,001 | 385 | 416 | 0 | 1,659 | 0 | 190 |
| 008 | Board of Supervisors - 3rd District | 493 | 385 | 537 | 4,493 | 976 | 0 | 0 |
| 009 | Board of Supervisors - 4th District | 777 | 385 | 465 | 1,713 | 1,985 | 0 | 204 |
| 010 | Board of Supervisors - 5th District | 2,121 | 385 | 347 | 35 | 944 | 0 | 0 |
| 011 | Clerk of the Board | 93,973 | 79,030 | 49,571 | 475 | 2,453 | 0 | 775 |
| 014 | CAPS Program | 21,418 | 2,799,517 | 10,175 | 0 | 1,142 | 0 | 0 |
| 017 | County Executive Office | 88,332 | 501,739 | 106,070 | 51,177 | 25,873 | 0 | 256,665 |
| 025 | County Counsel | 50,303 | 31,973 | 130,450 | 2,496 | 11,818 | 0 | 177 |
| 031 | Registrar of Voters | 32,828 | 69,337 | 3,654 | 9,621 | 9,924 | 0 | 7,101 |
| 054 | Human Resources Department | 11,669 | 36,834 | 0 | 2,323 | 7,406 | 0 | 1,975 |
| 059 | Clerk-Recorder | 192,101 | 486,121 | 8,566 | 1,515 | 3,635 | 0 | 0 |
| 074 | Treasurer-Tax Collector | 109,810 | 805,138 | 37,976 | 3,465 | 20,617 | 0 | 7,787 |
| 079 | Internal Audit | 3,205 | 13,114 | 4,880 | 5,327 | 8,638 | 0 | 264 |
| | PROGRAM IV - GENERAL FUND TOTAL | 924,417 | 6,021,552 | 500,494 | 124,025 | 173,018 | 0 | 279,038 |

Source: FS16A101 Expense Budget to Actual

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Total County Services and Supplies by Fund/Agency

| | | Actual as of 09-30-07 (1800-1809) | Actual as of 09-30-07 (1900-1913) | Actual as of 09-30-07 (2100-2200) | Actual as of 09-30-07 (2400-2490) | Actual as of 09-30-07 (2600-2700) | Actual as of 09-30-07 (2800-2803) | Actual as of 09-30-07 Other* |
|-----|--|---|---|---|---|---|---|------------------------------------|
| | NON-GENERAL FUND | | | | | | | |
| 107 | Remittance Processing Equipment Replacement | 0 | 205 | 0 | 0 | 0 | 0 | 0 |
| 127 | Property Tax Admin State Grant | 0 | 40,347 | 30,500 | 0 | 1,298 | 0 | 0 |
| 135 | Real Estate Development Program | 0 | 3,289 | 0 | 0 | 0 | 32,462 | 0 |
| | PROGRAM IV - NON-GENERAL FUND TOTAL | 0 | 43,841 | 30,500 | 0 | 1,298 | 32,462 | 0 |
| | TOTAL PROGRAM IV | 924,417 | 6,065,393 | 530,994 | 124,025 | 174,316 | 32,462 | 279,038 |
| | PROGRAM V - CAPITAL IMPROVEMENTS | | | | | | | |
| | GENERAL FUND | | | | | | | |
| 036 | Capital Projects | 0 | 89,135 | 0 | 0 | 0 | 0 | 0 |
| 038 | Data Systems Development Projects | 50,584 | 1,209,583 | 651,269 | 0 | 0 | 0 | 0 |
| | PROGRAM V - GENERAL FUND TOTAL | 50,584 | 1,298,718 | 651,269 | 0 | 0 | 0 | 0 |
| | NON-GENERAL FUND | | | | | | | |
| 104 | Criminal Justice Facilities - Accumulative Capital Outlay | 0 | 3,186 | 0 | 0 | 0 | 0 | 0 |
| 105 | Courthouse Temporary Construction | 0 | 1,643 | 0 | 0 | 0 | 0 | 0 |
| 112 | County Infrastructure Project | 0 | 18 | 0 | 0 | 0 | 0 | 0 |
| 15L | 800 MHz CCCS | 197 | 3,294 | 24,258 | 0 | 0 | 0 | 0 |
| 424 | Aliso Viejo CFD 88-1 (A of 1992) - Construction | 0 | 966 | 0 | 0 | 0 | 0 | 0 |
| 429 | Arbitrage Rebate | 0 | 253 | 0 | 0 | 0 | 0 | 0 |
| 431 | Special Assessment-Top of the World Improvement | 0 | 8 | 0 | 0 | 0 | 0 | 0 |
| 480 | CFD 99-1 Series A of 1999 Ladera - Construction | 0 | 34 | 0 | 478 | 0 | 0 | 0 |
| 481 | Rancho Santa Margarita CFD 86-2 (A of 1998) - Construction | 0 | 261 | 0 | 0 | 0 | 0 | 0 |
| 483 | Rancho Santa Margarita CFD 86-1(A) -Construction | 0 | 10 | 0 | 0 | 0 | 0 | 0 |
| 486 | Ladera CFD 2002-01 Construction | 0 | 2,616 | 0 | 3,475,256 | 0 | 0 | 0 |
| 497 | Lomas Laguna CFD 88-2 - Construction | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 510 | Baker Ranch CFD 87-6 - Construction | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 514 | Santa Teresita CFD 87-9 - Construction | 0 | 1 | 0 | 0 | 0 | 0 | 0 |
| 522 | Newport Coast AD 01-1 Construction Group 2 | 0 | 0 | 0 | 13,035 | 0 | 0 | 0 |
| 524 | Assessment District 01-1 Newport Coast IV - Construction | 0 | 5 | 0 | 0 | 0 | 0 | 0 |
| 528 | Mission Viejo CFD 87-3 (A of 1990) -Construction | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| 529 | CFD 2004-1 Ladera Construction | 0 | 10,926 | 0 | 362 | 0 | 0 | 0 |
| 531 | Newport Coast AD 01-1 Construction '06 Variables | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 532 | CFD 01-1 Ladera - Construction | 0 | 3 | 0 | 6,746 | 0 | 0 | 0 |
| 542 | Santa Teresita CFD 87-9 (A of 1991) - Construction | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| 546 | CFD 00-1 (Series A of 2000) Ladera -Construction | 0 | 4 | 0 | 0 | 0 | 0 | 0 |
| 550 | Assessment District 92-1 Newport Ridge - Construction | 0 | 17 | 0 | 0 | 0 | 0 | 0 |
| 552 | Assessment District 92-1 Newport Ridge (B) - Construction | 0 | 418 | 0 | 0 | 0 | 0 | 0 |

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Total County Services and Supplies by Fund/Agency

| | | Actual as of 09-30-07 (1800-1809) | Actual as of 09-30-07 (1900-1913) | Actual as of 09-30-07 (2100-2200) | Actual as of 09-30-07 (2400-2490) | Actual as of 09-30-07 (2600-2700) | Actual as of 09-30-07 (2800-2803) | Actual as of 09-30-07 Other* |
|-----|--|---|---|---|---|---|---|------------------------------------|
| 553 | Foothill Ranch CFD 87-4 (A of 1994) - Construction | 0 | 63 | 0 | 0 | 0 | 0 | 0 |
| 554 | CFD 2003-1 Ladera Construction | 0 | 6,410 | 0 | 8,620,800 | 0 | 0 | 0 |
| 556 | Rancho Santa Margarita CFD 87-5C (A of 1994) - Construction | 0 | 12 | 0 | 0 | 0 | 0 | 0 |
| 558 | Coto de Caza CFD 87-8 (A of 1994) - Construction | 0 | 11 | 0 | 0 | 0 | 0 | 0 |
| | PROGRAM V - NON-GENERAL FUND TOTAL | 197 | 30,164 | 24,258 | 12,116,678 | 0 | 0 | 0 |
| | TOTAL PROGRAM V | 50,781 | 1,328,883 | 675,528 | 12,116,678 | 0 | 0 | 0 |
| | PROGRAM VI - DEBT SERVICE | | | | | | | |
| | GENERAL FUND | | | | | | | |
| 016 | 2005 Lease Revenue Refunding Bonds | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 019 | Capital Acquisition Financing | 0 | 5,489 | 0 | 0 | 0 | 0 | 0 |
| | PROGRAM VI - GENERAL FUND TOTAL | 0 | 5,489 | 0 | 0 | 0 | 0 | 0 |
| | NON-GENERAL FUND | | | | | | | |
| 15J | Pension Obligation Bonds Debt Service | 0 | 3,503 | 0 | 0 | 0 | 0 | 0 |
| 15W | 1996 Recovery Certificates of Participation (A) | 0 | 593 | 0 | 0 | 0 | 0 | 0 |
| 172 | OCDA Debt Service (Santa Ana Heights) | 0 | 4,675 | 0 | 0 | 0 | 0 | 0 |
| 427 | OCDA (NDAPP) - Debt Service | 0 | 14,248 | 0 | 0 | 0 | 0 | 0 |
| 433 | Golden Lantern Reassessment District 94-1 Debt Service | 0 | 163 | 0 | 0 | 0 | 0 | 0 |
| 479 | CFD 99-1 Series A of 1999 Ladera - Debt Service | 0 | 2,797 | 0 | 0 | 0 | 0 | 0 |
| 482 | Special Mello-Roos Reserve | 0 | 57 | 0 | 0 | 0 | 0 | 0 |
| 484 | Rancho Santa Margarita CFD 86-2 - Debt Service | 0 | 3,728 | 0 | 0 | 0 | 0 | 0 |
| 487 | Ladera CFD 2002-01 Debt Service | 0 | 5,598 | 0 | 0 | 0 | 0 | 0 |
| 488 | Rancho Santa Margarita CFD 86-1 (Series 1988) - Debt Service | 0 | 3,741 | 0 | 0 | 0 | 0 | 0 |
| 490 | Dimensions/Serrano Creek CFD 87-1 - Debt Service | 0 | 3,065 | 0 | 0 | 0 | 0 | 0 |
| 492 | Mission Viejo CFD 87-3 (A) - Debt Service | 0 | 3,486 | 0 | 0 | 0 | 0 | 0 |
| 494 | Aliso Viejo CFD 88-1 - Debt Service | 0 | 13,025 | 0 | 0 | 0 | 0 | 0 |
| 496 | Lomas Laguna CFD 88-2 - Debt Service | 0 | 3,058 | 0 | 0 | 0 | 0 | 0 |
| 501 | Rancho Santa Margarita CFD 87-5(A) - Debt Service | 0 | 3,019 | 0 | 0 | 0 | 0 | 0 |
| 503 | Portola Hills CFD 87-2(A) - Debt Service | 0 | 6,084 | 0 | 0 | 0 | 0 | 0 |
| 505 | Foothill Ranch CFD 87-4 - Debt Service | 0 | 6,102 | 0 | 0 | 0 | 0 | 0 |
| 507 | Irvine Coast Assessment District 88-1 - Debt Service | 0 | 30,389 | 0 | 0 | 0 | 0 | 0 |
| 509 | Rancho Santa Margarita CFD 87-5B - Debt Service | 0 | 3,117 | 0 | 0 | 0 | 0 | 0 |
| 511 | Baker Ranch CFD 87-6 - Debt Service | 0 | 3,905 | 0 | 0 | 0 | 0 | 0 |
| 513 | Coto de Caza CFD 87-8 - Debt Service | 0 | 3,788 | 0 | 0 | 0 | 0 | 0 |
| 515 | Santa Teresita CFD 87-9 - Debt Service | 0 | 4,371 | 0 | 0 | 0 | 0 | 0 |
| 516 | Assessment Dist 01-1 Ziani Project-Debt Service | 0 | 6,089 | 0 | 0 | 0 | 0 | 0 |
| 517 | Rancho Santa Margarita CFD 87-5C - Debt Service | 0 | 3,109 | 0 | 0 | 0 | 0 | 0 |
| 519 | Los Alisos CFD 87-7 - Debt Service | 0 | 3,471 | 0 | 0 | 0 | 0 | 0 |

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

| | | Actual as of 09-30-07 (1800-1809) | Actual as of 09-30-07 (1900-1913) | Actual as of 09-30-07 (2100-2200) | Actual as of 09-30-07 (2400-2490) | Actual as of 09-30-07 (2600-2700) | Actual as of 09-30-07 (2800-2803) | Actual as of 09-30-07 Other* |
|-----|---|---|---|---|---|---|---|------------------------------------|
| 521 | Rancho Santa Margarita CFD 87-5D (A) - Debt Service | 0 | 3,053 | 0 | 0 | 0 | 0 | 0 |
| 523 | Newport Coast AD 01-1 Group 2 Debt Service | 0 | 3,815 | 0 | 0 | 0 | 0 | 0 |
| 525 | Assessment District 01-1 Newport Coast IV - Debt Service | 0 | 34,422 | 0 | 0 | 0 | 0 | 0 |
| 52T | Newport Coast AD 01-1 Conversion #1 DS | 0 | 4,129 | 0 | 0 | 0 | 0 | 0 |
| 530 | CFD 2004-1 Ladera Debt Service | 0 | 5,705 | 0 | 0 | 0 | 0 | 0 |
| 533 | CFD 01-1 Ladera - Debt Service | 0 | 2,884 | 0 | 0 | 0 | 0 | 0 |
| 547 | CFD 00-1 (Series A of 2000) Ladera -Debt Service | 0 | 2,910 | 0 | 0 | 0 | 0 | 0 |
| 549 | Rancho Santa Margarita CFD 87-5E (A of 1993) - Debt Service | 0 | 3,385 | 0 | 0 | 0 | 0 | 0 |
| 551 | Assessment District 92-1 Newport Ridge - Debt Service | 0 | 2,724 | 0 | 0 | 0 | 0 | 0 |
| 555 | CFD 2003-1 Ladera Debt Service | 0 | 4,080 | 0 | 0 | 0 | 0 | 0 |
| 599 | O. C. Special Financing Authority Debt Service | 0 | (22,730) | 0 | 2,500,000 | 0 | 0 | 0 |
| | PROGRAM VI - NON-GENERAL FUND TOTAL | 0 | 179,556 | 0 | 2,500,000 | 0 | 0 | 0 |
| | TOTAL PROGRAM VI | 0 | 185,045 | 0 | 2,500,000 | 0 | 0 | 0 |
| | PROGRAM VII - INSURANCE, RESERVES & MISC | | | | | | | |
| | GENERAL FUND | | | | | | | |
| 004 | Miscellaneous | 0 | 37,102,639 | 0 | 0 | 0 | 0 | 0 |
| 056 | Employee Benefits | 93,739 | 491,715 | 0 | 35 | 8,559 | 0 | 83 |
| | PROGRAM VII - GENERAL FUND TOTAL | 93,739 | 37,594,354 | 0 | 35 | 8,559 | 0 | 83 |
| | NON-GENERAL FUND | | | | | | | |
| 13A | Litigation Reserve - Escrow Agent FTCl | 0 | 35 | 0 | 0 | 0 | 0 | 0 |
| 145 | Revenue Neutrality | 0 | 3,547 | 0 | 0 | 0 | 0 | 0 |
| 14A | Option B Pool Participants Registered Warrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14C | Class B-27 Registered Warrants | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14F | Deferred Compensation Reimbursement (HR) | 0 | (1,956) | 0 | 0 | 0 | 0 | 0 |
| 14X | Tobacco Settlement | 0 | 228 | 0 | 0 | 0 | 0 | 0 |
| 14Y | Indemnification Reserve | 0 | 216 | 0 | 0 | 0 | 0 | 0 |
| 14Z | Litigation Reserve | 0 | 684 | 0 | 0 | 0 | 0 | 0 |
| 15Z | Plan of Adjustment Available Cash | 0 | 1,229 | 0 | 0 | 0 | 0 | 0 |
| 289 | Information Technology Internal Service Fund | 169,192 | 27,774,392 | 1,886,702 | 1,503 | 8,727 | 186,902 | (1,821,601) |
| 291 | Unemployment Insurance Internal Service Fund | 0 | 1,619 | 0 | 0 | 0 | 0 | 0 |
| 292 | Self-Insured PPO Health Plans ISF | 0 | 526,958 | 0 | 375,445 | 0 | 0 | 0 |
| 293 | Workers' Compensation Internal Service Fund | 5,530 | 1,247,026 | 480 | 0 | 3,233 | 0 | 0 |
| 294 | Property and Casualty Risk Internal Service Fund | 6,996 | 84,091 | 2,618 | 0 | 600 | 0 | 0 |
| 295 | Retiree Medical Internal Service Fund | 0 | 10,299 | 0 | 0 | 0 | 0 | 0 |
| 296 | Transportation Internal Service Fund | 39,169 | 63,205 | 50,611 | 572,795 | 44,327 | 35,615 | 6,737 |
| 297 | Reprographics Internal Service Fund | 139,858 | 4,166 | 580,863 | 117 | 95 | 10,650 | 7,537 |
| 298 | Self-Insured Benefits Internal Service Fund | 0 | 21,755 | 0 | 0 | 0 | 0 | 0 |

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Services and Supplies by Fund/Agency

| | Actual as of 09-30-07 (1800-1809) | Actual as of 09-30-07 (1900-1913) | Actual as of 09-30-07 (2100-2200) | Actual as of 09-30-07 (2400-2490) | Actual as of 09-30-07 (2600-2700) | Actual as of 09-30-07 (2800-2803) | Actual as of 09-30-07 Other* |
|---|---|---|---|---|---|---|------------------------------------|
| PROGRAM VII - NON-GENERAL FUND TOTAL | 360,743 | 29,737,493 | 2,521,274 | 949,859 | 56,982 | 233,167 | (1,807,328) |
| TOTAL PROGRAM VII | 454,482 | 67,331,848 | 2,521,274 | 949,894 | 65,542 | 233,167 | (1,807,245) |
| GENERAL FUND TOTAL | 8,168,731 | 259,957,833 | 32,731,600 | 2,476,860 | 3,606,186 | 5,817,209 | 8,688,747 |
| NON-GENERAL FUND TOTAL | 1,067,662 | 47,536,899 | 3,554,359 | 27,551,729 | 991,708 | 1,203,406 | (51,795) |
| TOTAL ALL FUNDS | 9,236,393 | 307,494,732 | 36,285,959 | 30,028,589 | 4,597,894 | 7,020,614 | 8,636,952 |

Source: FS16A101 Expense Budget to Actual

*Includes Objects 0500, 0600, 0900, 1000, 1001, 1200, 1500-1509, 1600, 1700-1702, 2000, 2300, 2309, 2890-2899

Total County Fixed Assets by Fund/Agency

| | | FY 2006-07 Actual | FY 2007-08 Current Modified Budget Equipment (4000) | Actual as of 09-30-07 | Percent Variance Actual to Budget | FY 2007-08 Current Modified Budget Land (4100) | Actual as of 09-30-07 | Percent Variance Actual to Budget |
|---|--|----------------------|---|--------------------------|--|--|--------------------------|--|
| PROGRAM I - PUBLIC PROTECTION | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 026 | District Attorney | 250,872 | 1,235,450 | 0 | 100.00% | 0 | 0 | 0.00% |
| 032 | Emergency Management Division | 8,430 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 047 | Sheriff Court Operations | 1,240 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 055 | Sheriff-Coroner Communications | 84,992 | 78,000 | 6,081 | 92.20% | 0 | 0 | 0.00% |
| 057 | Probation | 611,214 | 80,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 058 | Public Defender | 94,722 | 150,000 | 99,202 | 33.87% | 0 | 0 | 0.00% |
| 060 | Sheriff-Coroner | 4,475,736 | 5,560,941 | 317,588 | 94.29% | 0 | 0 | 0.00% |
| PROGRAM I - GENERAL FUND TOTAL | | 5,527,206 | 7,104,391 | 422,872 | 94.05% | 0 | 0 | 0.00% |
| NON-GENERAL FUND | | | | | | | | |
| 116 | Narcotic Forfeiture and Seizure | 294,550 | 100,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 118 | Sheriff - Regional Narcotics Suppression Program | 640,248 | 108,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 122 | Motor Vehicle Theft Task Force | 40,036 | 43,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 13R | Sheriff-Coroner Replacement & Maintenance | 0 | 14,156,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 141 | Sheriff's Substation Fee Program | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 143 | Jail Commissary | 380,195 | 383,900 | 14,161 | 96.31% | 0 | 0 | 0.00% |
| 144 | Inmate Welfare | (1,788) | 156,600 | 0 | 100.00% | 0 | 0 | 0.00% |
| 14E | CAL-ID System Costs | 1,200,188 | 5,643,000 | 9,159 | 99.84% | 0 | 0 | 0.00% |
| 14Q | Sheriff-Coroner Construction and Facility Dev | 1,941,674 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 14U | Court Facilities | 1,424,863 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 15C | Theo Lacy Jail Construction | 984,352 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| PROGRAM I - NON-GENERAL FUND TOTAL | | 6,904,318 | 20,590,500 | 23,320 | 99.89% | 0 | 0 | 0.00% |
| TOTAL PROGRAM I | | 12,431,524 | 27,694,891 | 446,191 | 98.39% | 0 | 0 | 0.00% |
| PROGRAM II - COMMUNITY SERVICES | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 012 | Community Services Programs | 10,236 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 027 | Department of Child Support Services | 106,366 | 88,943 | 0 | 100.00% | 0 | 0 | 0.00% |
| 042 | Health Care Agency | 1,305,808 | 2,124,007 | 439,479 | 79.31% | 0 | 0 | 0.00% |

Source: FS16A101 Expense Budget to Actual

Total County Fixed Assets by Fund/Agency

| | | FY 2006-07 Actual | FY 2007-08 | | | FY 2007-08 | | |
|-----|---|----------------------|---|--------------------------|--|--|--------------------------|--|
| | | | Current Modified Budget Equipment (4000) | Actual as of 09-30-07 | Percent Variance Actual to Budget | Current Modified Budget Land (4100) | Actual as of 09-30-07 | Percent Variance Actual to Budget |
| 063 | Social Services Agency | 1,005,070 | 1,503,775 | 0 | 100.00% | 0 | 0 | 0.00% |
| | PROGRAM II - GENERAL FUND TOTAL | 2,427,481 | 3,716,725 | 439,479 | 88.18% | 0 | 0 | 0.00% |
| | NON-GENERAL FUND | | | | | | | |
| 117 | O.C. Housing Authority - Operating Reserves | 69,428 | 35,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 14T | Facilities Development and Maintenance | 2,004,630 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 15G | Housing and Community Services | (69,428) | 16,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 171 | OCDA Low/Mod Income Housing (Santa Ana Heights) | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 173 | OCDA Santa Ana Heights - Surplus | 0 | 0 | 0 | 0.00% | 500,000 | 0 | 100.00% |
| | PROGRAM II - NON-GENERAL FUND TOTAL | 2,004,630 | 51,000 | 0 | 100.00% | 500,000 | 0 | 100.00% |
| | TOTAL PROGRAM II | 4,432,111 | 3,767,725 | 439,479 | 88.34% | 500,000 | 0 | 100.00% |
| | PROGRAM III - INFRASTRUCTURE & ENV RESOURCES | | | | | | | |
| | GENERAL FUND | | | | | | | |
| 034 | Watershed & Coastal Resources Division | 60,811 | 49,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 040 | Utilities | 570,477 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 080 | Resources And Development Management Dept | 891,786 | 1,158,510 | 195,092 | 83.16% | 0 | 0 | 0.00% |
| | PROGRAM III - GENERAL FUND TOTAL | 1,523,073 | 1,207,510 | 195,092 | 83.84% | 0 | 0 | 0.00% |
| | NON-GENERAL FUND | | | | | | | |
| 106 | County Tidelands - Newport Bay | 122,649 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 108 | Dana Point Tidelands | 2,460,894 | 150,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 113 | Building and Safety | 0 | 100,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 115 | Road | 4,064,895 | 1,030,750 | 103,601 | 89.95% | 2,880,000 | (37) | 100.00% |
| 119 | Public Library - Capital | 10,294,066 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 120 | Public Library | 84,724 | 395,781 | 0 | 100.00% | 0 | 0 | 0.00% |
| 137 | Parking Facilities | 0 | 500,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 148 | Foothill Circulation Phasing Plan | 177,443 | 0 | 0 | 0.00% | 2,000,000 | 0 | 100.00% |
| 280 | Airport - Operating Enterprise | (36,326) | 840,500 | 5,657 | 99.33% | 0 | 0 | 0.00% |
| 281 | John Wayne Airport Construction | 56,334,694 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 299 | Integrated Waste Management Department Ent | 1,332,750 | 7,281,350 | 4,708,255 | 35.34% | 0 | 0 | 0.00% |
| 400 | Flood Control District | 38,709,499 | 1,559,100 | 69,283 | 95.56% | 500,000 | 0 | 100.00% |

Source: FS16A101 Expense Budget to Actual

Total County Fixed Assets by Fund/Agency

| | | FY 2006-07 Actual | FY 2007-08 Current Modified Budget Equipment (4000) | Actual as of 09-30-07 | Percent Variance Actual to Budget | FY 2007-08 Current Modified Budget Land (4100) | Actual as of 09-30-07 | Percent Variance Actual to Budget |
|---|--|----------------------|---|--------------------------|--|--|--------------------------|--|
| 404 | Flood Control District - Capital | 4,224,295 | 0 | 0 | 0.00% | 50,000,000 | 478,032 | 99.04% |
| 405 | OC Parks | 1,661,799 | 1,325,000 | 34,624 | 97.39% | 0 | 0 | 0.00% |
| 406 | OC Parks Capital | 7,396,386 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 459 | N. Tustin Landscape & Lighting Assessment District | 573,407 | 0 | 0 | 0.00% | 7,789 | 380 | 95.13% |
| PROGRAM III - NON-GENERAL FUND TOTAL | | 127,401,173 | 13,182,481 | 4,921,420 | 62.67% | 55,387,789 | 478,375 | 99.14% |
| TOTAL PROGRAM III | | 128,924,247 | 14,389,991 | 5,116,512 | 64.44% | 55,387,789 | 478,375 | 99.14% |
| PROGRAM IV - GENERAL GOVERNMENT SERVICES | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 002 | Assessor | 11,745 | 160,000 | 53,004 | 66.87% | 0 | 0 | 0.00% |
| 003 | Auditor-Controller | 6,484 | 15,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 014 | CAPS Program | 42,663 | 199,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 017 | County Executive Office | 0 | 12,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 031 | Registrar of Voters | 683,497 | 908,000 | (31) | 100.00% | 0 | 0 | 0.00% |
| 059 | Clerk-Recorder | 94,332 | 523,616 | 39,320 | 92.49% | 0 | 0 | 0.00% |
| 074 | Treasurer-Tax Collector | 48,901 | 69,500 | 0 | 100.00% | 0 | 0 | 0.00% |
| 079 | Internal Audit | 9,743 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| PROGRAM IV - GENERAL FUND TOTAL | | 897,366 | 1,887,116 | 92,293 | 95.11% | 0 | 0 | 0.00% |
| NON-GENERAL FUND | | | | | | | | |
| 107 | Remittance Processing Equipment Replacement | 315,860 | 396,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 127 | Property Tax Admin State Grant | 159,211 | 60,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| 12P | Assessor Property Characteristics Revenue | 0 | 45,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| PROGRAM IV - NON-GENERAL FUND TOTAL | | 475,071 | 501,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| TOTAL PROGRAM IV | | 1,372,437 | 2,388,116 | 92,293 | 96.14% | 0 | 0 | 0.00% |

Total County Fixed Assets by Fund/Agency

| | | FY 2006-07 Actual | FY 2007-08 Current Modified Budget Equipment (4000) | Actual as of 09-30-07 | Percent Variance Actual to Budget | FY 2007-08 Current Modified Budget Land (4100) | Actual as of 09-30-07 | Percent Variance Actual to Budget |
|---|--|----------------------|---|--------------------------|--|--|--------------------------|--|
| PROGRAM V - CAPITAL IMPROVEMENTS | | | | | | | | |
| GENERAL FUND | | | | | | | | |
| 036 | Capital Projects | 31,908,058 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 038 | Data Systems Development Projects | 603,842 | 3,052,425 | 109,459 | 96.41% | 0 | 0 | 0.00% |
| PROGRAM V - GENERAL FUND TOTAL | | 32,511,899 | 3,052,425 | 109,459 | 96.41% | 0 | 0 | 0.00% |
| NON-GENERAL FUND | | | | | | | | |
| 104 | Criminal Justice Fac-Accumulative Capital Outlay | 3,131,440 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 15L | 800 MHz CCCS | 1,201,946 | 15,316,656 | 1,242,814 | 91.89% | 0 | 0 | 0.00% |
| PROGRAM V - NON-GENERAL FUND TOTAL | | 4,333,387 | 15,316,656 | 1,242,814 | 91.89% | 0 | 0 | 0.00% |
| TOTAL PROGRAM V | | 36,845,286 | 18,369,081 | 1,352,273 | 92.64% | 0 | 0 | 0.00% |
| PROGRAM VII - INSURANCE, RESERVES & MISC | | | | | | | | |
| NON-GENERAL FUND | | | | | | | | |
| 289 | Information Technology Internal Service Fund | 77,058 | 4,290,000 | 186,115 | 95.66% | 0 | 0 | 0.00% |
| 296 | Transportation Internal Service Fund | (512,760) | 5,002,000 | 183,681 | 96.33% | 0 | 0 | 0.00% |
| 297 | Reprographics Internal Service Fund | (367,033) | 182,000 | 0 | 100.00% | 0 | 0 | 0.00% |
| PROGRAM VII - NON-GENERAL FUND TOTAL | | (802,735) | 9,474,000 | 369,796 | 96.10% | 0 | 0 | 0.00% |
| TOTAL PROGRAM VII | | (802,735) | 9,474,000 | 369,796 | 96.10% | 0 | 0 | 0.00% |
| GENERAL FUND TOTAL | | 42,887,025 | 16,968,167 | 1,259,194 | 92.58% | 0 | 0 | 0.00% |
| NON-GENERAL FUND TOTAL | | 140,315,845 | 59,115,637 | 6,557,350 | 88.91% | 55,887,789 | 478,375 | 99.14% |
| TOTAL ALL FUNDS | | 183,202,870 | 76,083,804 | 7,816,544 | 89.73% | 55,887,789 | 478,375 | 99.14% |

Source: FS16A101 Expense Budget to Actual

Total County Fixed Assets by Fund/Agency

| | | FY 2007-08 | | | FY 2007-08 | | |
|---|--|-------------------|----------------|----------------|-------------------|----------------|---------------|
| | | Current Modified | | Percent | Total | | Percent |
| | | Budget | Actual | Variance | Fixed Assets | Actual | Variance |
| | | Bldgs/Improv | as of 09-30-07 | Actual to | Budgeted | as of 09-30-07 | Actual to |
| | | (4200-4209) | | Budget | as of 09-30-07 | | Budget |
| PROGRAM I - PUBLIC PROTECTION | | | | | | | |
| GENERAL FUND | | | | | | | |
| 026 | District Attorney | 0 | 0 | 0.00% | 1,235,450 | 0 | 100.00% |
| 032 | Emergency Management Division | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 047 | Sheriff Court Operations | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 055 | Sheriff-Coroner Communications | 0 | 0 | 0.00% | 78,000 | 6,081 | 92.20% |
| 057 | Probation | 0 | 0 | 0.00% | 80,000 | 0 | 100.00% |
| 058 | Public Defender | 0 | 0 | 0.00% | 150,000 | 99,202 | 33.87% |
| 060 | Sheriff-Coroner | 1,349,000 | 0 | 100.00% | 6,909,941 | 317,588 | 95.40% |
| PROGRAM I - GENERAL FUND TOTAL | | 1,349,000 | 0 | 100.00% | 8,453,391 | 422,872 | 95.00% |
| NON-GENERAL FUND | | | | | | | |
| 116 | Narcotic Forfeiture and Seizure | 0 | 0 | 0.00% | 100,000 | 0 | 100.00% |
| 118 | Sheriff - Regional Narcotics Suppression Program | 0 | 0 | 0.00% | 108,000 | 0 | 100.00% |
| 122 | Motor Vehicle Theft Task Force | 0 | 0 | 0.00% | 43,000 | 0 | 100.00% |
| 13R | Sheriff-Coroner Replacement & Maintenance | 0 | 0 | 0.00% | 14,156,000 | 0 | 100.00% |
| 141 | Sheriff's Substation Fee Program | 6,948,469 | 0 | 100.00% | 6,948,469 | 0 | 100.00% |
| 143 | Jail Commissary | 0 | 0 | 0.00% | 383,900 | 14,161 | 96.31% |
| 144 | Inmate Welfare | 100,000 | 0 | 100.00% | 256,600 | 0 | 100.00% |
| 14E | CAL-ID System Costs | 0 | 0 | 0.00% | 5,643,000 | 9,159 | 99.84% |
| 14Q | Sheriff-Coroner Construction and Facility Dev | 48,712,441 | 49,724 | 99.90% | 48,712,441 | 49,724 | 99.90% |
| 14U | Court Facilities | 517,817 | 48,076 | 90.72% | 517,817 | 48,076 | 90.72% |
| 15C | Theo Lacy Jail Construction | 73,334 | 0 | 100.00% | 73,334 | 0 | 100.00% |
| PROGRAM I - NON-GENERAL FUND TOTAL | | 56,352,061 | 97,800 | 99.83% | 76,942,561 | 121,119 | 99.84% |
| TOTAL PROGRAM I | | 57,701,061 | 97,800 | 99.83% | 85,395,952 | 543,991 | 99.36% |
| PROGRAM II - COMMUNITY SERVICES | | | | | | | |
| GENERAL FUND | | | | | | | |
| 012 | Community Services Programs | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 027 | Department of Child Support Services | 0 | 0 | 0.00% | 88,943 | 0 | 100.00% |
| 042 | Health Care Agency | 2,419,988 | 48,030 | 98.02% | 4,543,995 | 487,510 | 89.27% |

Source: FS16A101 Expense Budget to Actual

Total County Fixed Assets by Fund/Agency

| | | FY 2007-08 Current Modified Budget | | | FY 2007-08 Total Fixed Assets | | |
|-----|---|--|--------------------------|--|-------------------------------------|--------------------------|--|
| | | Bldgs/Improv (4200-4209) | Actual as of 09-30-07 | Percent Variance Actual to Budget | Budgeted as of 09-30-07 | Actual as of 09-30-07 | Percent Variance Actual to Budget |
| 063 | Social Services Agency | 350,000 | 0 | 100.00% | 1,853,775 | 0 | 100.00% |
| | PROGRAM II - GENERAL FUND TOTAL | 2,769,988 | 48,030 | 98.27% | 6,486,713 | 487,510 | 92.48% |
| | NON-GENERAL FUND | | | | | | |
| 117 | O.C. Housing Authority - Operating Reserves | 0 | 0 | 0.00% | 35,000 | 0 | 100.00% |
| 14T | Facilities Development and Maintenance | 19,869,750 | 0 | 100.00% | 19,869,750 | 0 | 100.00% |
| 15G | Housing and Community Services | 0 | 0 | 0.00% | 16,000 | 0 | 100.00% |
| 171 | OCDA Low/Mod Income Housing (Santa Ana Heights) | 2,715,200 | 0 | 100.00% | 2,715,200 | 0 | 100.00% |
| 173 | OCDA Santa Ana Heights - Surplus | 5,200,000 | 0 | 100.00% | 5,700,000 | 0 | 100.00% |
| | PROGRAM II - NON-GENERAL FUND TOTAL | 27,784,950 | 0 | 100.00% | 28,335,950 | 0 | 100.00% |
| | TOTAL PROGRAM II | 30,554,938 | 48,030 | 99.84% | 34,822,663 | 487,510 | 98.60% |
| | PROGRAM III - INFRASTRUCTURE & ENV RESOURCES | | | | | | |
| | GENERAL FUND | | | | | | |
| 034 | Watershed & Coastal Resources Division | 2,300,000 | 2,296,475 | 0.15% | 2,349,000 | 2,296,475 | 2.24% |
| 040 | Utilities | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| 080 | Resources And Development Management Dept | 200,000 | 0 | 100.00% | 1,358,510 | 195,092 | 85.64% |
| | PROGRAM III - GENERAL FUND TOTAL | 2,500,000 | 2,296,475 | 8.14% | 3,707,510 | 2,491,567 | 32.80% |
| | NON-GENERAL FUND | | | | | | |
| 106 | County Tidelands - Newport Bay | 9,000,000 | 1,500 | 99.98% | 9,000,000 | 1,500 | 99.98% |
| 108 | Dana Point Tidelands | 62,986,228 | 15,906 | 99.97% | 63,136,228 | 15,906 | 99.97% |
| 113 | Building and Safety | 0 | 0 | 0.00% | 100,000 | 0 | 100.00% |
| 115 | Road | 24,335,000 | 96,405 | 99.60% | 28,245,750 | 199,969 | 99.29% |
| 119 | Public Library - Capital | 1,303,710 | 221,625 | 83.00% | 1,303,710 | 221,625 | 83.00% |
| 120 | Public Library | 0 | 0 | 0.00% | 395,781 | 0 | 100.00% |
| 137 | Parking Facilities | 0 | 0 | 0.00% | 500,000 | 0 | 100.00% |
| 148 | Foothill Circulation Phasing Plan | 850,000 | 0 | 100.00% | 2,850,000 | 0 | 100.00% |
| 280 | Airport - Operating Enterprise | 3,561,000 | 22,715 | 99.36% | 4,401,500 | 28,372 | 99.36% |
| 281 | John Wayne Airport Construction | 94,512,897 | 690,957 | 99.27% | 94,512,897 | 690,957 | 99.27% |
| 299 | Integrated Waste Management Department Ent | 48,185,000 | (65,805) | 100.14% | 55,466,350 | 4,642,450 | 91.63% |
| 400 | Flood Control District | 28,900,000 | 17,220 | 99.94% | 30,959,100 | 86,503 | 99.72% |

Source: FS16A101 Expense Budget to Actual

Total County Fixed Assets by Fund/Agency

| | | FY 2007-08 | | | FY 2007-08 | | |
|-----|--|--------------------|------------------|---------------|--------------------|------------------|----------------|
| | | Current Modified | | Percent | Total | | Percent |
| | | Budget | Actual | Variance | Fixed Assets | Actual | Variance |
| | | Bldgs/Improv | as of 09-30-07 | Actual to | Budgeted | as of 09-30-07 | Actual to |
| | | (4200-4209) | | Budget | as of 09-30-07 | | Budget |
| 404 | Flood Control District - Capital | 0 | 0 | 0.00% | 50,000,000 | 478,032 | 99.04% |
| 405 | OC Parks | 2,010,000 | 53 | 100.00% | 3,335,000 | 34,677 | 98.96% |
| 406 | OC Parks Capital | 32,646,202 | 778,057 | 97.62% | 32,646,202 | 778,057 | 97.62% |
| 459 | N. Tustin Landscape & Lighting Assessment District | 1,570,908 | 16,053 | 98.98% | 1,578,697 | 16,433 | 98.96% |
| | PROGRAM III - NON-GENERAL FUND TOTAL | 309,860,945 | 1,794,686 | 99.42% | 378,431,215 | 7,194,482 | 98.10% |
| | | | | | | | |
| | TOTAL PROGRAM III | 312,360,945 | 4,091,161 | 98.69% | 382,138,725 | 9,686,048 | 97.47% |
| | | | | | | | |
| | PROGRAM IV - GENERAL GOVERNMENT SERVICES | | | | | | |
| | | | | | | | |
| | GENERAL FUND | | | | | | |
| 002 | Assessor | 0 | 0 | 0.00% | 160,000 | 53,004 | 66.87% |
| 003 | Auditor-Controller | 0 | 0 | 0.00% | 15,000 | 0 | 100.00% |
| 014 | CAPS Program | 0 | 0 | 0.00% | 199,000 | 0 | 100.00% |
| 017 | County Executive Office | 0 | 0 | 0.00% | 12,000 | 0 | 100.00% |
| 031 | Registrar of Voters | 0 | 0 | 0.00% | 908,000 | (31) | 100.00% |
| 059 | Clerk-Recorder | 0 | 0 | 0.00% | 523,616 | 39,320 | 92.49% |
| 074 | Treasurer-Tax Collector | 0 | 0 | 0.00% | 69,500 | 0 | 100.00% |
| 079 | Internal Audit | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| | PROGRAM IV - GENERAL FUND TOTAL | 0 | 0 | 0.00% | 1,887,116 | 92,293 | 95.11% |
| | | | | | | | |
| | NON-GENERAL FUND | | | | | | |
| 107 | Remittance Processing Equipment Replacement | 0 | 0 | 0.00% | 396,000 | 0 | 100.00% |
| 127 | Property Tax Admin State Grant | 0 | 0 | 0.00% | 60,000 | 0 | 100.00% |
| 12P | Assessor Property Characteristics Revenue | 0 | 0 | 0.00% | 45,000 | 0 | 100.00% |
| | PROGRAM IV - NON-GENERAL FUND TOTAL | 0 | 0 | 0.00% | 501,000 | 0 | 100.00% |
| | | | | | | | |
| | TOTAL PROGRAM IV | 0 | 0 | 0.00% | 2,388,116 | 92,293 | 96.14% |

Total County Fixed Assets by Fund/Agency

| | | FY 2007-08 | | | FY 2007-08 | | |
|---|--|--------------------|------------------|---------------|--------------------|-------------------|---------------|
| | | Current Modified | | Percent | Total | | Percent |
| | | Budget | Actual | Variance | Fixed Assets | Actual | Variance |
| | | Bldgs/Improv | as of 09-30-07 | Actual to | Budgeted | as of 09-30-07 | Actual to |
| | | (4200-4209) | | Budget | as of 09-30-07 | | Budget |
| PROGRAM V - CAPITAL IMPROVEMENTS | | | | | | | |
| GENERAL FUND | | | | | | | |
| 036 | Capital Projects | 37,290,981 | 551,809 | 98.52% | 37,290,981 | 551,809 | 98.52% |
| 038 | Data Systems Development Projects | 0 | 0 | 0.00% | 3,052,425 | 109,459 | 96.41% |
| PROGRAM V - GENERAL FUND TOTAL | | 37,290,981 | 551,809 | 98.52% | 40,343,406 | 661,268 | 98.36% |
| NON-GENERAL FUND | | | | | | | |
| 104 | Criminal Justice Fac-Accumulative Capital Outlay | 2,159,424 | 65,163 | 96.98% | 2,159,424 | 65,163 | 96.98% |
| 15L | 800 MHz CCCS | 952,947 | 0 | 100.00% | 16,269,603 | 1,242,814 | 92.36% |
| PROGRAM V - NON-GENERAL FUND TOTAL | | 3,112,371 | 65,163 | 97.91% | 18,429,027 | 1,307,977 | 92.90% |
| TOTAL PROGRAM V | | 40,403,352 | 616,972 | 98.47% | 58,772,433 | 1,969,245 | 96.65% |
| PROGRAM VII - INSURANCE, RESERVES & MISC | | | | | | | |
| NON-GENERAL FUND | | | | | | | |
| 289 | Information Technology Internal Service Fund | 310,000 | 6,789 | 97.81% | 4,600,000 | 192,904 | 95.81% |
| 296 | Transportation Internal Service Fund | 1,583,000 | (34) | 100.00% | 6,585,000 | 183,647 | 97.21% |
| 297 | Reprographics Internal Service Fund | 0 | 0 | 0.00% | 182,000 | 0 | 100.00% |
| PROGRAM VII - NON-GENERAL FUND TOTAL | | 1,893,000 | 6,755 | 99.64% | 11,367,000 | 376,551 | 96.69% |
| TOTAL PROGRAM VII | | 1,893,000 | 6,755 | 99.64% | 11,367,000 | 376,551 | 96.69% |
| GENERAL FUND TOTAL | | 43,909,969 | 2,896,315 | 93.40% | 60,878,136 | 4,155,509 | 93.17% |
| NON-GENERAL FUND TOTAL | | 399,003,327 | 1,964,404 | 99.51% | 514,006,753 | 9,000,128 | 98.25% |
| TOTAL ALL FUNDS | | 442,913,296 | 4,860,719 | 98.90% | 574,884,889 | 13,155,637 | 97.71% |