

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			49,057,128	56,462,769	33,195,244	33,195,244	400 - Flood Control District	
Cancellation of Prior Year Reserves			120,598	0	0	0		
6210 Property Taxes - Current Secured			57,003,061	62,291,176	59,989,321	59,989,321		
6220 Property Taxes - Current Unsecured			2,522,423	2,583,225	2,654,346	2,654,346		
6230 Property Taxes - Prior Secured			98,451	230,896	103,600	103,600		
6240 Property Taxes - Prior Unsecured			59,756	98,649	62,881	62,881		
6280 Property Taxes - Current Supplemental			2,774,072	2,371,522	2,919,156	2,919,156		
6300 Property Taxes - Prior Supplemental			141,245	205,606	148,632	148,632		
6430 Construction Permits			677,398	306,618	282,375	282,375		
6440 Road Privileges and Permits			(100)	0	2,586	2,586		
6460 Other Licenses and Permits			63,332	65,037	116,400	116,400		
6470 Franchises			0	412	0	0		
6530 Forfeitures and Penalties			1,259	550	0	0		
6540 Penalties and Costs on Delinquent Taxes			28,397	47,257	14,472	14,472		
6610 Interest			8,548,615	8,027,809	7,322,140	7,322,140		
6620 Rents and Concessions			1,404,689	1,339,254	2,098,100	2,098,100		
6690 State - Homeowners Property Tax Relief			586,591	578,395	606,711	606,711		
6950 State - Disaster Relief			0	39,627	258,575	258,575		
6970 State - Other			380,537	79,632	0	0		
7060 Federal - Disaster Relief			322,189	2,905,512	1,000,000	1,000,000		
7120 Other - In-Lieu Taxes			3,052,962	4,008,238	2,821,810	2,821,810		
7130 Other Governmental Agencies			5,415,349	2,124,424	0	0		
7380 Planning and Engineering Services			338,509	231,064	569,850	569,850		

BUDGET FOR THE YEAR 2008-09

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	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT					
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE		
General										
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)										
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification			
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District General Fund			
			(2)	(3)	(4)	(5)	(6)			
7480	Road and Street Services		692,354	868,404	822,500	822,500	400 - Flood Control District			
7580	Park and Recreation Fees		0	3,738,087	3,835,000	3,835,000				
7590	Other Charges for Services		9,260,011	10,307,936	7,810,184	7,810,184				
7661	Other Sales - Taxable		7,240	246,306	5,150	5,150				
7670	Miscellaneous Revenue		500,823	1,180,264	915,573	915,573				
7680	Six-Month Expired (Outlawed) Checks		37	20,265	3,090	3,090				
7811	Transfers In - from Funds 101-199		100,000	0	0	0				
7814	Transfers In - from Funds 400-499		800,000	0	0	0				
7852	Fixed Asset Sales - Non-Taxable - Resale		79,375	56,286	5,150	5,150				
7853	Fixed Asset Sales - Non-Taxable - US Government		16,250,000	0	0	0				
7854	Fixed Asset Sales - Non-Taxable - Intra-County		0	23,371	0	0				
7855	Fixed Asset Sales - Land		868,390	0	16,500,000	16,500,000				
TOTAL AVAILABLE FINANCING			161,154,688	160,438,592	144,062,846	144,062,846				

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SALARIES & BENEFITS					400 - Flood Control District
0101 Regular Salaries	12,915,908	14,484,302	15,425,174	15,425,174	
0102 Extra Help	17,131	84,978	255,955	255,955	
0103 Overtime	326,051	640,490	497,619	497,619	
0104 Annual Leave Payoffs	167,027	221,271	150,000	150,000	
0105 Vacation Payoff	42,616	22,282	425,000	425,000	
0106 Sick Leave Payoff	115,578	41,123	425,000	425,000	
0110 Performance Incentive Pay	2,405	806	0	0	
0111 Other Pay	57,738	38,938	1,680	1,680	
0160 Labor Overhead	0	357	0	0	
0200 Retirement	2,814,875	3,200,822	3,527,195	3,527,195	
0301 Unemployment Insurance	16,255	12,283	9,290	9,290	
0305 Salary Continuance Insurance	9,805	11,163	4,406	4,406	
0306 Health Insurance	1,434,155	1,521,325	1,731,156	1,731,156	
0307 Wellness Program	0	0	22,385	22,385	
0308 Dental Insurance	14,706	14,771	7,344	7,344	
0309 Life Insurance	3,221	3,237	3,288	3,288	
0310 Accidental Death and Dismemberment Insurance	587	590	648	648	
0319 Other Insurance	122,534	137,748	138,144	138,144	
0352 Workers Compensation - General	781,728	459,754	459,753	459,753	
0401 Medicare	132,973	160,698	172,723	172,723	
TOTAL SALARIES & BENEFITS	18,975,292	21,056,937	23,256,760	23,256,760	
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	63,654	40,461	101,835	101,835	
0700 Communications	1,030	1,309	0	0	
0701 Telephone/Telegraph - Interfund Transfer	140,455	164,588	76,347	76,347	
0702 Telephone and Telegraph - Other	0	0	4,338	4,338	
0900 Food	906	1,043	0	0	
1000 Household Expense	74,990	36,258	83,183	83,183	

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES, Con't.					400 - Flood Control District
1001 Household Expense - Trash	3,396	2,824	0	0	
1100 Insurance	718,190	656,170	1,543,403	1,543,403	
1200 Jury and Witness Expense	0	119	0	0	
1300 Maintenance - Equipment	164,346	241,991	249,176	249,176	
1301 Maintenance - Inventory Parts	1,814	6,187	0	0	
1400 Maintenance - Buildings and Improvements	1,313,299	2,093,611	3,606,165	3,606,165	
1402 Minor Alterations and Improvements	91,435	108,392	0	0	
1500 Medical, Dental and Laboratory Supplies	7,639	5,222	5,000	5,000	
1502 Medical Supplies	30	0	0	0	
1600 Memberships	17,772	18,525	42,423	42,423	
1700 Miscellaneous Expense	(182,543)	0	0	0	
1701 Cash Difference	0	844	0	0	
1800 Office Expense	125,869	145,416	143,624	143,624	
1801 Duplicating Services (RDMD/Reprographics)	23,231	10,630	0	0	
1802 Periodicals and Journals	1,611	609	0	0	
1803 Postage	262	413	0	0	
1806 Printing Costs - Outside Vendors	0	0	8,500	8,500	
1809 Minor Office Equipment to be Controlled	119,173	111,626	146,721	146,721	
1900 Professional and Specialized Services	16,390,851	25,463,963	36,080,060	36,080,060	
1901 Data Processing Services	400	0	0	0	
1902 Photographic Microfilm Expense	0	24	0	0	
1903 Surveys and Studies	0	113,526	455,000	455,000	
1908 Temporary Help	23,164	40,047	71,312	71,312	
1909 Contracts	0	0	27,500	27,500	
1911 CWCAP Charges	1,502,927	920,475	783,720	783,720	
1912 Investment Administrative Fees	165,571	183,819	457,582	457,582	
1913 Merchant Fees	0	48,308	0	0	
2000 Publications and Legal Notices	803	3,219	5,000	5,000	

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES, Con't.					400 - Flood Control District
2100 Rents and Leases - Equipment	267,291	511,438	821,123	821,123	
2200 Rents and Leases - Buildings and Improvements	461,562	463,955	428,625	428,625	
2300 Small Tools and Instruments	71,587	50,909	73,240	73,240	
2400 Special Departmental Expense	554,583	484,751	372,938	372,938	
2405 Optional Benefit Plan	62,303	65,333	63,072	63,072	
2600 Transportation and Travel - General	17,462	12,469	45,000	45,000	
2601 Private Auto Mileage	8,346	9,638	4,000	4,000	
2602 Garage Expense	43,953	40,932	25,000	25,000	
2700 Transportation and Travel - Meetings/Conferences	35,485	66,502	100,727	100,727	
2800 Utilities	26,536	51,059	0	0	
2801 Utilities - Purchased Electricity	300,462	278,468	230,000	230,000	
2802 Utilities - Purchased Gas	11,852	17,009	25,000	25,000	
2803 Utilities - Purchased Water	41,305	38,320	75,000	75,000	
TOTAL SERVICES & SUPPLIES	22,673,001	32,510,403	46,154,614	46,154,614	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	700,000	700,000	700,000	
3600 Rights of Way	0	19,200	25,000	25,000	
3700 Taxes and Assessments	17,114	122,224	25,000	25,000	
TOTAL OTHER CHARGES	17,114	841,424	750,000	750,000	
CAPITAL ASSETS					
4000 Equipment	398,668	1,351,586	1,712,300	1,712,300	
4100 Land					
L000 Undesignated Land and ROW	0	0	500,000	500,000	
L001 Los Alamitos Pump Station ROW	143,927	78,100	0	0	
L002 Land 222 E. Bristol Ln	3,993,249	0	0	0	
L003 Land 2301 N Glassell St	1,848,726	0	0	0	
L004 Land 2245 N Glassell St	2,572,500	0	0	0	
L005 2023 W Collins Ave	638,138	0	0	0	
Total Land	9,196,540	78,100	500,000	500,000	

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
CAPITAL ASSETS, Con't.					400 - Flood Control District
4200 Buildings and Improvements					
P000 Undesignated Construction and Change Orders	(1,333)	0	500,000	500,000	
P001 EG Grove Wintersburg Channel-2600' D/S Graham	0	0	11,000,000	11,000,000	
P004 Los Alamitos Pump Station New Pump & Pump House	450	1,767,298	0	0	
P006 Peters Canyon Channel at Barranca & Main	4,629,729	1,662,258	0	0	
P007 H.B. Channel-Cathodic Protection,Magnolia-Atlnta	85,011	0	0	0	
P008 H.B. Channel-Indianapolis to Adams	475,809	842,391	500,000	500,000	
P010 Gilbert Retarding Basin	0	0	500,000	500,000	
P012 San Diego Creek Mitigation	743,630	0	5,200,000	5,200,000	
P013 Central Irvine Channel u/s of Culver Drive	0	644,849	0	0	
P015 Tlbrt Ch Brkhrst To Inpolis CP	0	0	800,000	800,000	
P016 H'Bch Ch Conflu To Magnolia CP	0	0	550,000	550,000	
P017 Bldg 222 E. Bristol Ln	3,179,809	0	0	0	
P018 Bldg 2301 N. Glassell St	5,307,555	0	0	0	
P019 Bldg 2245 N Glassell St	4,972,548	0	0	0	
P020 2023 W Collins Ave	1,913,962	0	0	0	
P021 EGG u/s Graham to u/s Warner	0	0	1,000,000	1,000,000	
P023 EGG Ch. 3800' d/s Gham to Gham	0	8,144,907	0	0	
P025 San Juan Crk Chnl 74C-96C Shil	0	0	9,000,000	9,000,000	
P909 Fullerton Creek Channel, Knott-Beach	0	6,523,305	0	0	
P917 Talbert Channel - Adams to Yorktown	0	0	500,000	500,000	
Total Buildings and Improvements	21,307,170	19,585,007	29,550,000	29,550,000	
TOTAL CAPITAL ASSETS	30,902,377	21,014,693	31,762,300	31,762,300	
OTHER FINANCING USES					
4800 Transfers Out - to Fund 100	24,065	1,448,343	1,360,033	1,360,033	
4804 Transfers Out - to Funds 400-499	0	20,000,000	0	0	
TOTAL OTHER FINANCING USES	24,065	21,448,343	1,360,033	1,360,033	
Provision for Reserves	25,759,227	23,956,672	40,779,139	40,779,139	
TOTAL FINANCING REQUIREMENTS	98,351,076	120,828,472	144,062,846	144,062,846	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			231,482	42,322	48,971	48,971	403 - Santa Ana River Environmental Enhancement	
6610 Interest			8,263	2,078	2,000	2,000		
7670 Miscellaneous Revenue			1,908	3,311	5,000	5,000		
TOTAL AVAILABLE FINANCING			241,652	47,711	55,971	55,971		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					403 - Santa Ana River Environmental Enhancement
1900 Professional and Specialized Services	14,169	3	250	250	
1912 Investment Administrative Fees	162	47	100	100	
2400 Special Departmental Expense	185,000	0	55,621	55,621	
TOTAL SERVICES & SUPPLIES	199,331	50	55,971	55,971	
TOTAL FINANCING REQUIREMENTS	199,331	50	55,971	55,971	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Capital								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			24,400,474	53,391,137	71,682,290	71,682,290	404 - Flood Control District - Capital	
Cancellation of Prior Year Reserves			20,257,048	800,000	0	0		
6610 Interest			4,808,143	4,772,939	3,500,000	3,500,000		
6620 Rents and Concessions			963,029	955,429	107,652	107,652		
6970 State - Other			15,420,234	34,562,300	10,000,000	10,000,000		
7110 Federal - Other			41,443	0	0	0		
7130 Other Governmental Agencies			2,253,816	4,222,937	0	0		
7580 Park and Recreation Fees			2,014,880	(270)	0	0		
7590 Other Charges for Services			15,653	38,669	0	0		
7661 Other Sales - Taxable			179,583	1,667	0	0		
7662 Other Sales - Non-Taxable - Resale			(80)	0	0	0		
7670 Miscellaneous Revenue			1,662,078	2,978,324	1,500,000	1,500,000		
7680 Six-Month Expired (Outlawed) Checks			1,213	500	0	0		
7690 Returned Check Charges			77	0	0	0		
7814 Transfers In - from Funds 400-499			0	20,000,000	0	0		
TOTAL AVAILABLE FINANCING			72,017,591	121,723,631	86,789,942	86,789,942		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					404 - Flood Control District - Capital
0600 Clothing and Personal Supplies	0	67	0	0	
0701 Telephone/Telegraph - Interfund Transfer	1,227	1,605	750	750	
0900 Food	582	410	0	0	
1000 Household Expense	11	0	500	500	
1001 Household Expense - Trash	268	334	0	0	
1300 Maintenance - Equipment	3,207	3,232	0	0	
1400 Maintenance - Buildings and Improvements	147,935	63,597	8,000	8,000	
1402 Minor Alterations and Improvements	1,745	2,036	0	0	
1701 Cash Difference	2,888	37	0	0	
1800 Office Expense	62,046	37,014	40,000	40,000	
1801 Duplicating Services (RDMD/Reprographics)	0	3,856	0	0	
1802 Periodicals and Journals	0	167	0	0	
1803 Postage	118	39	0	0	
1809 Minor Office Equipment to be Controlled	21	6,497	20,850	20,850	
1900 Professional and Specialized Services	6,286,666	3,657,348	16,750,074	16,750,074	
1903 Surveys and Studies	180,500	132,250	377,000	377,000	
1908 Temporary Help	167	0	14,999	14,999	
1912 Investment Administrative Fees	86,949	115,985	200,000	200,000	
1913 Merchant Fees	28,896	0	0	0	
2100 Rents and Leases - Equipment	17,715	9,657	0	0	
2200 Rents and Leases - Buildings and Improvements	59,701	82,140	68,463	68,463	
2300 Small Tools and Instruments	0	235	0	0	
2400 Special Departmental Expense	1,642	20,497	18,000	18,000	
2600 Transportation and Travel - General	330	0	0	0	
2602 Garage Expense	447	443	0	0	
2700 Transportation and Travel - Meetings/Conferences	2,094	500	20,500	20,500	
2800 Utilities	0	2,751	0	0	
2801 Utilities - Purchased Electricity	14,063	12,817	12,000	12,000	

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES, Con't.					404 - Flood Control District - Capital
2802 Utilities - Purchased Gas	1,190	1,311	2,500	2,500	
2803 Utilities - Purchased Water	448	352	500	500	
TOTAL SERVICES & SUPPLIES	6,900,854	4,155,178	17,534,136	17,534,136	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	5,253,167	8,605,483	5,000,000	5,000,000	
3400 Interest on Notes and Checks	48,908	0	0	0	
3600 Rights of Way	17,450	(1,720)	0	0	
3700 Taxes and Assessments	212,119	366,180	400,000	400,000	
TOTAL OTHER CHARGES	5,531,644	8,969,943	5,400,000	5,400,000	
CAPITAL ASSETS					
4000 Equipment	47,410	0	0	0	
4100 Land					
L300 Prado Dam	0	0	35,000,000	35,000,000	
L320 Parcel 31-006	24,444	0	0	0	
L325 Acquisition of Parcel No. 26-999	4,905	264,017	0	0	
L326 Acquisition of Parcel No. 46-999	101,990	1,099	0	0	
L328 Acquisition of Parcel No. 32-995	105,127	31,550	0	0	
L329 Acquisition of Parcel No. 31-999, 31-002	9,750	2,468,292	0	0	
L330 Acquisition of Parcel No. 04-003, 04-980	3,106,379	38,632	0	0	
L331 Acquisition of Parcel No. 29-920	50,710	104,834	0	0	
L336 Acquisition of Parcel No. 40-039	0	505,261	0	0	
L337 Acquisition of Parcel No. 40-048, 40-050	0	15,000	0	0	
L338 Acquisition of Parcel No. R3101	16,997,573	0	0	0	
L342 Parcel No. 40-016	48,571	0	0	0	
L343 Parcel No. 38-997	93,525	0	0	0	
L345 Parcel No. 34-951	40,300	0	0	0	
L348 Parcel No. 34-054	103,308	(164)	0	0	
L357 Acquisition Parcel - Romero	0	201,724	0	0	

BUDGET FOR THE YEAR 2008-09

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SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
CAPITAL ASSETS, Con't.					404 - Flood Control District - Capital
4100 Land, Con't.					
L358 Acquisition Parcel-Vander Laan	0	17,000	0	0	
L359 Acquisition Parcel - Roacha	0	12,500	0	0	
L360 Acquisition Parcel- Dussen	0	15,000	0	0	
L361 Acquisition Parcel-Van Loon	0	16,000	0	0	
L362 Acquisition Parcel-Jma C Trust	0	10,000	0	0	
L363 Acquisition Parcel-Van Der Eyk	0	18,500	0	0	
Total Land	20,686,582	3,719,245	35,000,000	35,000,000	
4200 Buildings and Improvements					
P000 UNALLOCATED	5,050,000	0	0	0	
Total Buildings and Improvements	5,050,000	0	0	0	
TOTAL CAPITAL ASSETS	25,783,992	3,719,245	35,000,000	35,000,000	
Provision for Reserves	800,000	16,635,561	28,855,806	28,855,806	
TOTAL FINANCING REQUIREMENTS	39,016,490	33,479,927	86,789,942	86,789,942	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07	Actual 2007-08	Recommended 2008-09	Approved 2008-09	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			1,903,524	1,661,299	1,531,583	1,531,583	459 - North Tustin Landscape and Lighting Assessment District	
6210 Property Taxes - Current Secured			377,255	407,590	419,906	419,906		
6220 Property Taxes - Current Unsecured			16,839	17,048	16,447	16,447		
6240 Property Taxes - Prior Unsecured			407	659	550	550		
6280 Property Taxes - Current Supplemental			18,519	15,651	12,215	12,215		
6300 Property Taxes - Prior Supplemental			962	1,373	1,170	1,170		
6540 Penalties and Costs on Delinquent Taxes			193	316	133	133		
6610 Interest			103,606	80,245	85,000	85,000		
6690 State - Homeowners Property Tax Relief			3,916	3,817	3,817	3,817		
7661 Other Sales - Taxable			271	0	0	0		
7670 Miscellaneous Revenue			667	1,158	700	700		
TOTAL AVAILABLE FINANCING			2,426,160	2,189,154	2,071,521	2,071,521		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					459 - North Tustin Landscape and Lighting Assessment District
1400 Maintenance - Buildings and Improvements	148,646	55,593	118,752	118,752	
1801 Duplicating Services (RDMD/Reprographics)	355	0	1,000	1,000	
1900 Professional and Specialized Services	53,233	132,117	126,868	126,868	
1911 CWCAP Charges	3,214	2,822	3,000	3,000	
1912 Investment Administrative Fees	1,978	1,844	2,000	2,000	
2400 Special Departmental Expense	0	148	0	0	
2800 Utilities	163	178	150	150	
2801 Utilities - Purchased Electricity	3,053	2,819	6,153	6,153	
2803 Utilities - Purchased Water	22,902	12,876	27,967	27,967	
TOTAL SERVICES & SUPPLIES	233,544	208,397	285,890	285,890	
CAPITAL ASSETS					
4100 Land					
L517 Tustin Branch Trail	(3,130)	5,176	10,000	10,000	
Total Land	(3,130)	5,176	10,000	10,000	
4200 Buildings and Improvements					
P000 Unallocated	0	0	277,674	277,674	
P101 Holderman Park	463,678	7,160	0	0	
P102 Esplanade Greenbelt	0	0	250,000	250,000	
P517 Tustin Branch Trail	110,159	2,077	1,077,957	1,077,957	
P901 Bent Tree Park Refurbishment	0	0	170,000	170,000	
Total Buildings and Improvements	573,837	9,237	1,775,631	1,775,631	
TOTAL CAPITAL ASSETS	570,707	14,413	1,785,631	1,785,631	
TOTAL FINANCING REQUIREMENTS	804,251	222,810	2,071,521	2,071,521	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			12,933,922	23,468,212	29,886,333	29,886,333	405 - OC Parks	
Cancellation of Prior Year Reserves			5,121,810	1,974,367	0	0		
6210 Property Taxes - Current Secured			42,359,626	46,285,744	47,241,016	47,241,016		
6220 Property Taxes - Current Unsecured			1,869,680	1,914,659	1,847,070	1,847,070		
6230 Property Taxes - Prior Secured			76,575	178,474	178,474	178,474		
6240 Property Taxes - Prior Unsecured			44,289	73,113	59,809	59,809		
6280 Property Taxes - Current Supplemental			2,053,489	1,755,496	1,370,057	1,370,057		
6300 Property Taxes - Prior Supplemental			104,556	152,198	127,076	127,076		
6460 Other Licenses and Permits			310,500	332,198	292,000	292,000		
6520 Other Court Fines			125	0	0	0		
6530 Forfeitures and Penalties			0	119	0	0		
6540 Penalties and Costs on Delinquent Taxes			21,021	34,982	14,429	14,429		
6610 Interest			2,555,977	2,420,528	2,400,000	2,400,000		
6620 Rents and Concessions			5,535,396	5,562,501	5,842,937	5,842,937		
6630 Royalties			5,467	0	0	0		
6690 State - Homeowners Property Tax Relief			434,220	428,151	428,147	428,147		
6920 State - Construction			4,981,131	4,302,522	2,343,771	2,343,771		
6950 State - Disaster Relief			18,000	21,190	0	0		
6970 State - Other			20,258	80,250	0	0		
7060 Federal - Disaster Relief			128,287	84,187	1,276,794	1,276,794		
7110 Federal - Other			18,912	0	0	0		
7120 Other - In-Lieu Taxes			1,244,556	1,666,241	1,733,257	1,733,257		
7130 Other Governmental Agencies			2,900	919,829	0	0		

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
7380	Planning and Engineering Services		11,449	515	7,000	7,000	405 - OC Parks	
7480	Road and Street Services		212,642	269,766	156,000	156,000		
7580	Park and Recreation Fees		3,762,904	3,630,315	3,523,000	3,523,000		
7590	Other Charges for Services		1,922,984	2,025,098	1,638,346	1,638,346		
7661	Other Sales - Taxable		1,304	769	0	0		
7670	Miscellaneous Revenue		360,260	747,768	548,000	548,000		
7680	Six-Month Expired (Outlawed) Checks		272	542	0	0		
7690	Returned Check Charges		185	205	0	0		
7811	Transfers In - from Funds 101-199		92,163	188,627	32,186	32,186		
7852	Capital Asset Sales - Non-Taxable - Resale		27,141	12,829	0	0		
7960	Contributions		452,328	147,377	0	0		
TOTAL AVAILABLE FINANCING			86,684,327	98,678,771	100,945,702	100,945,702		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SALARIES & BENEFITS					405 - OC Parks
0101 Regular Salaries	11,820,410	12,572,756	14,097,428	14,097,428	
0102 Extra Help	290,960	348,649	443,426	443,426	
0103 Overtime	552,092	638,797	687,761	687,761	
0104 Annual Leave Payoffs	170,509	272,903	200,000	200,000	
0105 Vacation Payoff	57,371	30,624	50,000	50,000	
0106 Sick Leave Payoff	132,028	108,894	130,000	130,000	
0110 Performance Incentive Pay	3,103	540	0	0	
0111 Other Pay	73,409	75,794	20,952	20,952	
0200 Retirement	2,609,046	2,818,302	3,260,457	3,260,457	
0204 County Paid Executive Deferred Compensation Plan	3,184	5,840	5,150	5,150	
0301 Unemployment Insurance	15,623	11,150	8,583	8,583	
0305 Salary Continuance Insurance	8,176	9,484	4,086	4,086	
0306 Health Insurance	1,507,979	1,587,116	1,719,912	1,719,912	
0308 Dental Insurance	14,624	15,967	7,752	7,752	
0309 Life Insurance	3,235	3,498	3,468	3,468	
0310 Accidental Death and Dismemberment Insurance	590	638	696	696	
0319 Other Insurance	152,701	162,262	143,268	143,268	
0352 Workers Compensation - General	1,014,000	606,009	700,620	700,620	
0401 Medicare	120,355	137,696	147,930	147,930	
TOTAL SALARIES & BENEFITS	18,549,393	19,406,921	21,631,489	21,631,489	
SERVICES & SUPPLIES					
0600 Clothing and Personal Supplies	134,446	179,209	115,000	115,000	
0700 Communications	1,815	2,622	5,000	5,000	
0701 Telephone/Telegraph - Interfund Transfer	132,455	146,214	178,792	178,792	
0702 Telephone and Telegraph - Other	0	0	152	152	
0900 Food	6,188	21,337	15,000	15,000	
1000 Household Expense	632,449	705,431	848,207	848,207	
1001 Household Expense - Trash	77,014	2,940	0	0	

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES, Con't.					405 - OC Parks
1100 Insurance	529,556	581,231	731,348	731,348	
1300 Maintenance - Equipment	323,559	344,687	350,000	350,000	
1301 Maintenance - Inventory Parts	0	4,126	4,000	4,000	
1302 Parts Not Direct Billed To Customer	214	0	0	0	
1400 Maintenance - Buildings and Improvements	3,197,833	4,453,158	5,905,109	5,905,109	
1402 Minor Alterations and Improvements	999,543	1,499,335	4,888,294	4,888,294	
1500 Medical, Dental and Laboratory Supplies	1,757	1,245	3,000	3,000	
1600 Memberships	8,287	4,930	9,337	9,337	
1701 Cash Difference	0	0	150	150	
1800 Office Expense	179,532	173,119	259,113	259,113	
1801 Duplicating Services (RDMD/Reprographics)	41,542	109,526	50,000	50,000	
1802 Periodicals and Journals	822	1,090	1,000	1,000	
1803 Postage	373	2,726	5,000	5,000	
1806 Printing Costs - Outside Vendors	1,478	448	3,000	3,000	
1809 Minor Office Equipment to be Controlled	139,266	370,192	459,159	459,159	
1900 Professional and Specialized Services	19,135,457	14,165,225	16,293,321	16,293,321	
1901 Data Processing Services	200	0	0	0	
1903 Surveys and Studies	15,155	5,553	13,000	13,000	
1908 Temporary Help	40,988	69,992	122,963	122,963	
1911 CWCAP Charges	2,357,400	1,274,504	1,400,000	1,400,000	
1912 Investment Administrative Fees	49,467	56,049	53,053	53,053	
1913 Merchant Fees	0	(36)	0	0	
2000 Publications and Legal Notices	1,092	3,458	2,000	2,000	
2100 Rents and Leases - Equipment	262,797	279,791	405,869	405,869	
2200 Rents and Leases - Buildings and Improvements	313,243	232,529	50,000	50,000	
2300 Small Tools and Instruments	78,303	87,522	92,300	92,300	
2400 Special Departmental Expense	306,775	263,291	590,665	590,665	
2405 Optional Benefit Plan	62,875	71,205	68,568	68,568	

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES, Con't.					405 - OC Parks
2409 Minor Special Dept. Equipment to be Controlled	0	146	0	0	
2600 Transportation and Travel - General	339,838	339,562	613,400	613,400	
2601 Private Auto Mileage	9,116	12,107	18,000	18,000	
2602 Garage Expense	229,725	228,573	250,000	250,000	
2603 Executive Car Allowance	6,910	10,380	9,180	9,180	
2700 Transportation and Travel - Meetings/Conferences	4,922	26,648	95,357	95,357	
2800 Utilities	170,646	33,978	240,000	240,000	
2801 Utilities - Purchased Electricity	489,055	438,318	550,000	550,000	
2802 Utilities - Purchased Gas	9,409	2,445	15,000	15,000	
2803 Utilities - Purchased Water	1,743,371	1,439,382	1,750,000	1,750,000	
TOTAL SERVICES & SUPPLIES	32,034,873	27,644,187	36,463,337	36,463,337	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	176,162	385,346	75,500	75,500	
3700 Taxes and Assessments	172,367	113,810	185,000	185,000	
TOTAL OTHER CHARGES	348,529	499,156	260,500	260,500	
CAPITAL ASSETS					
4000 Equipment	686,134	1,118,427	1,873,575	1,873,575	
4200 Buildings and Improvements					
P001 Engineering Change Orders	0	0	50,000	50,000	
P014 Irvine Park Sewer Conversion	4,898	0	0	0	
P015 O'Neill Park Sewer Conversion	8,367	10,000	0	0	
P323 Various Restroom Restorations	3,798	0	0	0	
P332 Poche Beach Walkway	10,019	0	0	0	
P552 Old Courthouse - Plumbing Replacement	660	0	0	0	
P561 Sunset Harbor - Edinger Bridge Decking	14,550	0	0	0	
P564 Irvine Ranch H.P. - Building Stabilization	71,298	104,386	1,800,000	1,800,000	
P565 Mile Square - Restroom Replacement	41,341	0	0	0	
P566 Arden/Modjeska - Stone Building Replacement	15,000	0	0	0	

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
CAPITAL ASSETS, Con't.					405 - OC Parks
4200 Buildings and Improvements, Con't.					
P568 George Key Ranch Improvements	281,191	0	0	0	
P611 P611 – Caspers Electrical, Prop 40	205,746	5,206	0	0	
P967 Aliso Beach Concession/Restroom Replace	100,749	42,374	0	0	
P970 LCWP Interpretive Center	1,071,723	84	0	0	
Total Buildings and Improvements	1,829,339	162,050	1,850,000	1,850,000	
TOTAL CAPITAL ASSETS	2,515,473	1,280,477	3,723,575	3,723,575	
OTHER FINANCING USES					
4801 Transfers Out - to Funds 101-199	0	0	1,309,410	1,309,410	
4804 Transfers Out - to Funds 400-499	6,327,318	9,578,919	34,557,391	34,557,391	
TOTAL OTHER FINANCING USES	6,327,318	9,578,919	35,866,801	35,866,801	
INTRAFUND TRANSFERS					
5100 Intrafund Transfers	(6,197)	0	0	0	
TOTAL INTRAFUND TRANSFERS	(6,197)	0	0	0	
Provision for Reserves	5,500,000	1,582,699	3,000,000	3,000,000	
TOTAL FINANCING REQUIREMENTS	65,269,389	59,992,360	100,945,702	100,945,702	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Capital								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District General Fund	
			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			7,160,457	11,260,288	19,010,553	19,010,553	406 - OC Parks Capital	
6610 Interest			702,301	753,005	884,000	884,000		
6920 State - Construction			840,036	1,081,296	4,115,962	4,115,962		
7060 Federal - Disaster Relief			0	0	75,782	75,782		
7130 Other Governmental Agencies			0	599,584	229,920	229,920		
7590 Other Charges for Services			25,624	18,300	0	0		
7661 Other Sales - Taxable			1,605	1,310	0	0		
7670 Miscellaneous Revenue			1,887,874	3,014,280	5,401,210	5,401,210		
7680 Six-Month Expired (Outlawed) Checks			0	3,916	0	0		
7810 Transfers In - from Fund 100			5,700,000	0	0	0		
7811 Transfers In - from Funds 101-199			430,000	825,000	0	0		
7814 Transfers In - from Funds 400-499			6,327,318	9,578,919	34,557,391	34,557,391		
TOTAL AVAILABLE FINANCING			23,075,215	27,135,897	64,274,818	64,274,818		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					406 - OC Parks Capital
0600 Clothing and Personal Supplies	0	88	0	0	
0701 Telephone/Telegraph - Interfund Transfer	2,169	2,132	0	0	
1300 Maintenance - Equipment	402	10,693	431	431	
1400 Maintenance - Buildings and Improvements	22,354	9,629	0	0	
1402 Minor Alterations and Improvements	256,326	138,847	440,368	440,368	
1600 Memberships	0	(58)	0	0	
1800 Office Expense	390	512	0	0	
1803 Postage	0	18	0	0	
1809 Minor Office Equipment to be Controlled	16,642	2,474	17,848	17,848	
1900 Professional and Specialized Services	1,681,029	2,039,264	5,440,822	5,440,822	
1912 Investment Administrative Fees	13,611	17,433	24,598	24,598	
2000 Publications and Legal Notices	225	649	0	0	
2100 Rents and Leases - Equipment	724	0	0	0	
2300 Small Tools and Instruments	0	61	0	0	
2400 Special Departmental Expense	0	2,990	0	0	
TOTAL SERVICES & SUPPLIES	1,993,872	2,224,731	5,924,067	5,924,067	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	348,477	993,400	993,400	
TOTAL OTHER CHARGES	0	348,477	993,400	993,400	
CAPITAL ASSETS					
4200 Buildings and Improvements					
2200 OC Parks Operations	(13)	0	0	0	
P001 Engineering Change Orders	0	0	4,000,000	4,000,000	
P011 Harbor Patrol GF Alloc-Dist 1	0	0	2,352,950	2,352,950	
P015 O'Neill Park Sewer Conversion	4,442,232	1,806,663	0	0	
P022 Harbor Patrol GF Alloc-Dist 2	0	0	1,587,950	1,587,950	
P033 Harbor Patrol GF Alloc-Dist 3	0	0	1,819,950	1,819,950	
P044 Harbor Patrol GF Alloc-Dist 4	0	0	2,352,950	2,352,950	

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
CAPITAL ASSETS, Con't.					406 - OC Parks Capital
4200 Buildings and Improvements, Con't.					
P055 Harbor Patrol GF Alloc-Dist 5	0	0	2,072,950	2,072,950	
P330 Santa Ana River Parkway Project	1,103,550	596,723	0	0	
P550 UNBRP Habitat Restoration	14	22,410	0	0	
P551 Santiago Creek-Trail Extension	0	0	300,000	300,000	
P559 Laguna Royale Bch-Access, P 40	0	0	40,000	40,000	
P560 Laguna Royale Bch-Access, P 40	0	0	150,000	150,000	
P562 Arden/Modjeska Pedestrian Bridge	0	76,841	250,000	250,000	
P563 Sunset Hrbr-Edinger Deck, P 40	462,409	17,770	0	0	
P566 Arden/Modjeska Stone Building	2,736	2,500	300,000	300,000	
P600 Clark Park - Paleo Interpretive	49,907	456,655	0	0	
P612 Sunset Hrbr-Edinger Deck, P 40	37,499	675	0	0	
P613 Mile Sq Pk Office Repl, Prop 40	18,115	104,696	925,000	925,000	
P614 O'Neill Restroom Repl, Prop 40	4,898	67,786	0	0	
P615 Sunset Bch Restrms (5), Prop 40	22,588	107,665	1,720,000	1,720,000	
P616 Irvine Entry Enhancements - TIC	168,313	295,126	225,000	225,000	
P617 UNB RMP/Trails MP Update	0	0	487,000	487,000	
P618 Mile Sq Youth Camp Fac, P 12	208,695	8,856	200,000	200,000	
P682 Sunset Harbor Channel Dredging	0	0	50,000	50,000	
P701 Laguna Niguel, RR Restroom #5	24,863	303,098	0	0	
P711 So Coast Maint Yd, Relocate	0	0	1,000,000	1,000,000	
P712 OC Parks Ofc Hdqtrs Reloc	1,098,349	1,041,696	150,000	150,000	
P713 SAR, Reg Pkwy & Youth Outreach	1,000	0	0	0	
P714 SAR, Reg Pkwy - Ph I Fee Study	24	181,840	0	0	
P715 Convert to WiFi Data Comm, Var	0	0	700,000	700,000	
P716 Aliso/Wd Cyn, Creek Bnk Repair	0	0	100,000	100,000	
P717 Salt Creek Bch, Revtmnt Repair	17,746	825	700,000	700,000	
P718 Archeo/Paleo Warehouse Reloc	0	0	750,000	750,000	

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
CAPITAL ASSETS, Con't.					406 - OC Parks Capital
4200 Buildings and Improvements, Con't.					
P719 Weider, Restroom	9,600	12,917	360,000	360,000	
P723 Craig, Erosion Control 2 Loc	0	0	180,000	180,000	
P724 Irvine, RR Tennis Hill Restrm	5,407	223,431	0	0	
P725 Lag Nig, Sheltrs #1,2,10,11,12	157,236	0	0	0	
P728 Carbon Cyn, RR Retaining Wall	0	0	135,000	135,000	
P729 Clark, New Fence by Rosecrans	0	0	100,000	100,000	
P740 Narco Channel WQ Habitat WS	837,529	211,510	0	0	
P742 Peters Cyn Park Restroom, P 12	0	5,919	300,000	300,000	
P743 Mason Toddler Playground, P 40	166	109,400	0	0	
P744 Irvine Pk Nature Ctr Roof Rep	0	19,617	150,000	150,000	
P745 Irvine Ranch Safety Upgrades	5,586	556,740	300,000	300,000	
P746 DPH West End Play Area	0	390	346,061	346,061	
P747 Trabuco Creek Bikeway	0	0	300,000	300,000	
P748 Aliso Creek Bikeway	0	0	300,000	300,000	
P749 Oso Parkway Bike Train Fencing	0	0	30,000	30,000	
P750 San Juan Creek Trail, P&S	0	0	100,000	100,000	
P751 San Juan Creek Trail Imprv	0	0	200,000	200,000	
P752 Irvine Pk, Repl Electrical Eq	173	29,894	0	0	
P801 Irvine Pk Replace Rfs RR 1,2,3	0	77	150,000	150,000	
P802 Mason Lake Restoration	0	0	235,000	235,000	
P803 Mason Permits and Silt Removal	0	0	200,000	200,000	
P804 Modjeska Pk, HVAC Humid Sys	0	121	150,000	150,000	
P805 O'Neill, Renovate 4 Campgrd RR	0	0	250,000	250,000	
P807 Yorba Pk, Shelter Roof Repl 45	0	0	550,000	550,000	
P808 Mason, Replace Picnic Shelters	0	0	425,000	425,000	
P810 Peters Cyn Trl Edinger/Moffett	0	0	4,400,000	4,400,000	
P811 Irvine Cst Trl, Quail Hill OS	0	0	250,000	250,000	

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
CAPITAL ASSETS, Con't.					406 - OC Parks Capital
4200 Buildings and Improvements, Con't.					
P812 Aliso Hiking Trl, Acq Esmnt N	0	0	300,000	300,000	
P813 Aliso Hiking Trl, Repr So Sect	0	0	425,000	425,000	
P814 Irvine Pk, Replc Maint Bldg	0	0	350,000	350,000	
P815 Mile Square Park Restroom #4 Replace	0	0	450,000	450,000	
P816 Mile Square Park Restroom #8 Replace	0	0	450,000	450,000	
P817 Mile Square Park So. Lake Wet Dredge	0	0	95,000	95,000	
P818 Mile Square Park Soccer Field Seats	0	0	180,000	180,000	
P819 Weider Regional Park Pave Parking Lot	0	0	150,000	150,000	
P820 IRHP Sidewalks & Landscaping	0	0	200,000	200,000	
P821 Santiago Canyon Fire Erosion	0	23,487	200,000	200,000	
P901 SAR Parkway Engineers Report	0	0	500,000	500,000	
P902 Caspers - Drill Second Pk Well	0	0	150,000	150,000	
P903 Irvine Pk Replace Restroom #9	0	0	650,000	650,000	
P904 Nix Centr entry Granite Paving	0	0	150,000	150,000	
P905 Selva Rd parking lot landscape	0	0	250,000	250,000	
P906 Laguna Nig restroom #4 replace	0	0	500,000	500,000	
P907 Lag Nig Grp Picnic shltrs 1,11	0	0	190,000	190,000	
P908 Mile Sq. Repair park sidewalks	0	0	150,000	150,000	
P909 Carbon Canyon Creek Silt Removal	0	0	1,300,000	1,300,000	
P910 Craig Pk - Refurb Restroom #2	0	0	250,000	250,000	
P911 Refurbishmnt of IRHP Mess Hall	0	0	1,500,000	1,500,000	
P966 Mile Sq Grp Shelters, Prop 12	0	0	850,000	850,000	
P967 Aliso Bch Concession/RR Repl	21,494	823,523	0	0	
P988 Talbert Preserve Wetlands Rest	9	11,983	515,000	515,000	
Total Buildings and Improvements	8,700,124	7,120,835	41,399,811	41,399,811	
TOTAL CAPITAL ASSETS	8,700,124	7,120,835	41,399,811	41,399,811	

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
OTHER FINANCING USES					406 - OC Parks Capital
4801 Transfers Out - to Funds 101-199	0	2,000,000	0	0	
4804 Transfers Out - to Funds 400-499	800,000	0	0	0	
TOTAL OTHER FINANCING USES	800,000	2,000,000	0	0	
Provision for Reserves	1,203,883	6,070,413	15,957,540	15,957,540	
TOTAL FINANCING REQUIREMENTS	12,697,879	17,764,455	64,274,818	64,274,818	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			2,534	2,077	959	959	468 - County Service Area #13 -	
Cancellation of Prior Year Reserves			869	1,100	1,100	1,100	La Mirada	
6210 Property Taxes - Current Secured			2,332	2,477	2,558	2,558		
6220 Property Taxes - Current Unsecured			103	103	99	99		
6240 Property Taxes - Prior Unsecured			3	4	3	3		
6280 Property Taxes - Current Supplemental			113	94	74	74		
6300 Property Taxes - Prior Supplemental			6	8	7	7		
6540 Penalties and Costs on Delinquent Taxes			1	2	1	1		
6610 Interest			631	482	547	547		
6690 State - Homeowners Property Tax Relief			24	23	23	23		
7670 Miscellaneous Revenue			19	32	27	27		
TOTAL AVAILABLE FINANCING			6,635	6,403	5,398	5,398		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					468 - County Service Area #13 - La Mirada
1900 Professional and Specialized Services	4,216	4,901	5,028	5,028	
1911 CWCAP Charges	330	358	345	345	
1912 Investment Administrative Fees	12	11	25	25	
TOTAL SERVICES & SUPPLIES	4,558	5,270	5,398	5,398	
TOTAL FINANCING REQUIREMENTS	4,558	5,270	5,398	5,398	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			108,621	122,534	134,630	134,630	475 - County Service Area #20 -	
6210 Property Taxes - Current Secured			7,563	7,951	8,202	8,202	La Habra	
6220 Property Taxes - Current Unsecured			332	327	315	315		
6240 Property Taxes - Prior Unsecured			8	13	11	11		
6280 Property Taxes - Current Supplemental			365	300	234	234		
6300 Property Taxes - Prior Supplemental			19	27	23	23		
6540 Penalties and Costs on Delinquent Taxes			4	6	3	3		
6610 Interest			5,946	5,650	5,000	5,000		
6690 State - Homeowners Property Tax Relief			77	73	73	73		
7670 Miscellaneous Revenue			129	223	135	135		
TOTAL AVAILABLE FINANCING			123,063	137,103	148,626	148,626		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					475 - County Service Area #20 - La Habra
1900 Professional and Specialized Services	87	100	5,207	5,207	
1911 CWCAP Charges	327	348	429	429	
1912 Investment Administrative Fees	115	129	107	107	
TOTAL SERVICES & SUPPLIES	529	577	5,743	5,743	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	142,883	142,883	
TOTAL OTHER CHARGES	0	0	142,883	142,883	
TOTAL FINANCING REQUIREMENTS	529	577	148,626	148,626	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07	Actual 2007-08	Recommended 2008-09	Approved 2008-09	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			21,670	17,901	12,311	12,311	477 - County Service Area #22 - East Yorba Linda	
6210 Property Taxes - Current Secured			17,458	19,027	19,614	19,614		
6220 Property Taxes - Current Unsecured			769	786	758	758		
6240 Property Taxes - Prior Unsecured			19	30	26	26		
6280 Property Taxes - Current Supplemental			846	722	633	633		
6300 Property Taxes - Prior Supplemental			45	63	55	55		
6540 Penalties and Costs on Delinquent Taxes			9	14	6	6		
6610 Interest			1,667	1,572	966	966		
6690 State - Homeowners Property Tax Relief			179	176	176	176		
7600 Special Assessments			22,422	22,422	22,490	22,490		
7670 Miscellaneous Revenue			169	294	176	176		
TOTAL AVAILABLE FINANCING			65,253	63,007	57,211	57,211		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					477 - County Service Area #22 - East Yorba Linda
1400 Maintenance - Buildings and Improvements	18,472	17,669	32,243	32,243	
1900 Professional and Specialized Services	16,514	11,089	21,713	21,713	
1911 CWCAP Charges	1,036	1,431	1,139	1,139	
1912 Investment Administrative Fees	32	37	51	51	
2801 Utilities - Purchased Electricity	1,670	1,529	2,065	2,065	
TOTAL SERVICES & SUPPLIES	37,724	31,755	57,211	57,211	
TOTAL FINANCING REQUIREMENTS	37,724	31,755	57,211	57,211	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			45,947	48,456	50,863	50,863	431 - Special Assessment - Top of the World Improvement	
6610 Interest			2,432	2,189	1,000	1,000		
7670 Miscellaneous Revenue			263	457	0	0		
TOTAL AVAILABLE FINANCING			48,642	51,102	51,863	51,863		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					431 - Special Assessment - Top of the World Improvement
1900 Professional and Specialized Services	0	0	1,000	1,000	
1911 CWCAP Charges	138	161	0	0	
1912 Investment Administrative Fees	47	50	0	0	
2400 Special Departmental Expense	0	0	50,863	50,863	
TOTAL SERVICES & SUPPLIES	186	211	51,863	51,863	
TOTAL FINANCING REQUIREMENTS	186	211	51,863	51,863	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07	Actual 2007-08	Recommended 2008-09	Approved 2008-09	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			1,721,959	295,528	312,923	312,923	433 - Golden Lantern Reassessment	
Cancellation of Prior Year Reserves			1,700,000	0	0	0	District 94-1 - Debt Service	
6610 Interest			85,054	13,477	5,000	5,000		
7600 Special Assessments			(1)	(474)	0	0		
7670 Miscellaneous Revenue			2,760	3,895	0	0		
TOTAL AVAILABLE FINANCING			3,509,772	312,427	317,923	317,923		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					433 - Golden Lantern Reassessment District 94-1 - Debt Service
1900 Professional and Specialized Services	10,950	116	1,000	1,000	
1912 Investment Administrative Fees	637	305	0	0	
2400 Special Departmental Expense	0	0	316,923	316,923	
TOTAL SERVICES & SUPPLIES	11,587	421	317,923	317,923	
OTHER CHARGES					
3200 Bond Redemption	3,095,000	0	0	0	
3300 Interest on Bonds	90,553	0	0	0	
3700 Taxes and Assessments	17,104	0	0	0	
TOTAL OTHER CHARGES	3,202,657	0	0	0	
TOTAL FINANCING REQUIREMENTS	3,214,244	421	317,923	317,923	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07	Actual 2007-08	Recommended 2008-09	Approved 2008-09	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			9,510,379	9,769,459	3,411,249	3,411,249	507 - Irvine Coast Assessment District 88-1 - Debt Service	
Cancellation of Prior Year Reserves			0	0	3,285,142	3,285,142		
6610 Interest			586,957	468,702	350,000	350,000		
7600 Special Assessments			4,091,095	3,637,443	4,162,101	4,162,101		
7670 Miscellaneous Revenue			49,522	85,953	0	0		
7800 Contributions In-Lieu of Fees			728,990	583,464	500,000	500,000		
TOTAL AVAILABLE FINANCING			14,966,941	14,545,021	11,708,492	11,708,492		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					507 - Irvine Coast Assessment District 88-1 - Debt Service
1900 Professional and Specialized Services	165,377	163,311	200,000	200,000	
1911 CWCAP Charges	7	0	0	0	
1912 Investment Administrative Fees	6,776	6,584	0	0	
TOTAL SERVICES & SUPPLIES	172,159	169,895	200,000	200,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	2,260,000	2,354,300	2,463,350	2,463,350	
3300 Interest on Bonds	2,765,323	2,537,632	2,750,000	2,750,000	
TOTAL OTHER CHARGES	5,025,323	4,891,932	5,303,350	5,303,350	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	0	0	2,900,000	2,900,000	
4804 Transfers Out - to Funds 400-499	0	0	20,000	20,000	
TOTAL OTHER FINANCING USES	0	0	2,920,000	2,920,000	
Provision for Reserves	0	6,274,863	3,285,142	3,285,142	
TOTAL FINANCING REQUIREMENTS	5,197,483	11,336,689	11,708,492	11,708,492	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			747,253	645,486	142,237	142,237	516 - Assessment District 01-1 Ziani Project - Debt Service	
Cancellation of Prior Year Reserves			0	0	64,944	64,944		
6610 Interest			48,259	40,945	0	0		
7600 Special Assessments			538,295	498,943	452,818	452,818		
TOTAL AVAILABLE FINANCING			1,333,807	1,185,374	659,999	659,999		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					516 - Assessment District 01-1 Ziani Project - Debt Service
1900 Professional and Specialized Services	24,373	25,487	45,000	45,000	
1911 CWCAP Charges	474	586	0	0	
1912 Investment Administrative Fees	455	540	0	0	
TOTAL SERVICES & SUPPLIES	25,301	26,613	45,000	45,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	115,000	120,000	120,000	120,000	
3300 Interest on Bonds	348,020	344,285	340,055	340,055	
TOTAL OTHER CHARGES	463,020	464,285	550,055	550,055	
Provision for Reserves	200,000	581,239	64,944	64,944	
TOTAL FINANCING REQUIREMENTS	688,321	1,072,137	659,999	659,999	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			2,254,234	547,749	537,749	537,749	522 - Newport Coast AD 01-1 Construction Group 2	
6610 Interest			106,015	20,620	0	0		
TOTAL AVAILABLE FINANCING			2,360,249	568,369	537,749	537,749		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					522 - Newport Coast AD 01-1 Construction Group 2
1900 Professional and Specialized Services	6,560	0	50,000	50,000	
2400 Special Departmental Expense	1,805,940	71,038	397,749	397,749	
TOTAL SERVICES & SUPPLIES	1,812,500	71,038	447,749	447,749	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
TOTAL OTHER CHARGES	0	0	90,000	90,000	
TOTAL FINANCING REQUIREMENTS	1,812,500	71,038	537,749	537,749	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			951,705	1,426,801	178,198	178,198	523 - Newport Coast AD 01-1 Group 2 - Debt Service	
6610 Interest			55,076	50,203	0	0		
7600 Special Assessments			868,695	779,017	767,175	767,175		
TOTAL AVAILABLE FINANCING			1,875,476	2,256,021	945,373	945,373		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					523 - Newport Coast AD 01-1 Group 2 - Debt Service
1900 Professional and Specialized Services	25,638	22,327	70,000	70,000	
1912 Investment Administrative Fees	266	408	0	0	
TOTAL SERVICES & SUPPLIES	25,904	22,736	70,000	70,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	0	230,000	235,000	235,000	
3300 Interest on Bonds	422,771	559,325	550,373	550,373	
TOTAL OTHER CHARGES	422,771	789,325	875,373	875,373	
Provision for Reserves	0	1,344,278	0	0	
TOTAL FINANCING REQUIREMENTS	448,675	2,156,339	945,373	945,373	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			3,505,495	32,044	24,014	24,014	524 - Assessment District 01-1 Newport Coast IV - Construction	
6610 Interest			99,474	1,864	0	0		
TOTAL AVAILABLE FINANCING			3,604,968	33,907	24,014	24,014		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					524 - Assessment District 01-1 Newport Coast IV - Construction
1900 Professional and Specialized Services	2,476	1,228	1,000	1,000	
1911 CWCAP Charges	3,959	3,791	0	0	
1912 Investment Administrative Fees	1,960	32	0	0	
2400 Special Departmental Expense	3,564,321	9,537	23,014	23,014	
TOTAL SERVICES & SUPPLIES	3,572,717	14,588	24,014	24,014	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	208	0	0	0	
TOTAL OTHER CHARGES	208	0	0	0	
TOTAL FINANCING REQUIREMENTS	3,572,925	14,588	24,014	24,014	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			5,592,992	4,972,717	1,194,567	1,194,567	525 - Assessment District 01-1 Newport Coast IV - Debt Service	
6610 Interest			249,655	119,497	50,000	50,000		
TOTAL AVAILABLE FINANCING			5,842,646	5,092,214	1,244,567	1,244,567		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					525 - Assessment District 01-1 Newport Coast IV - Debt Service
1900 Professional and Specialized Services	122,100	168,295	200,000	200,000	
1912 Investment Administrative Fees	1	1	0	0	
TOTAL SERVICES & SUPPLIES	122,101	168,296	200,000	200,000	
OTHER CHARGES					
3300 Interest on Bonds	747,828	401,365	405,000	405,000	
TOTAL OTHER CHARGES	747,828	401,365	405,000	405,000	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	0	3,238,149	639,567	639,567	
TOTAL OTHER FINANCING USES	0	3,238,149	639,567	639,567	
TOTAL FINANCING REQUIREMENTS	869,929	3,807,810	1,244,567	1,244,567	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			2,288,057	1,272,163	142,314	142,314	52T - Assessment District 01-1 Newport Coast Conversion #1 - Debt Service	
Cancellation of Prior Year Reserves			0	0	329,487	329,487		
6610 Interest			105,060	82,937	0	0		
7600 Special Assessments			1,393,095	1,145,616	1,203,281	1,203,281		
TOTAL AVAILABLE FINANCING			3,786,213	2,500,716	1,675,082	1,675,082		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					52T - Assessment District 01-1 Newport Coast Conversion #1 - Debt Service
1900 Professional and Specialized Services	25,320	23,049	35,000	35,000	
1911 CWCAP Charges	672	692	0	0	
1912 Investment Administrative Fees	715	730	0	0	
TOTAL SERVICES & SUPPLIES	26,707	24,472	35,000	35,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	455,000	370,000	380,000	380,000	
3300 Interest on Bonds	867,343	851,475	840,595	840,595	
TOTAL OTHER CHARGES	1,322,343	1,221,475	1,310,595	1,310,595	
Provision for Reserves	1,165,000	1,259,931	329,487	329,487	
TOTAL FINANCING REQUIREMENTS	2,514,050	2,505,878	1,675,082	1,675,082	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			15,681,957	10,427,902	5,717,902	5,717,902	531 - Newport Coast AD 01-1 Construction '06 Variables	
6610 Interest			749,140	397,487	205,000	205,000		
TOTAL AVAILABLE FINANCING			16,431,097	10,825,389	5,922,902	5,922,902		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					531 - Newport Coast AD 01-1 Construction '06 Variables
1900 Professional and Specialized Services	28,361	111,526	50,000	50,000	
2400 Special Departmental Expense	5,974,835	966,945	5,782,902	5,782,902	
TOTAL SERVICES & SUPPLIES	6,003,196	1,078,471	5,832,902	5,832,902	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
TOTAL OTHER CHARGES	0	0	90,000	90,000	
TOTAL FINANCING REQUIREMENTS	6,003,196	1,078,471	5,922,902	5,922,902	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			0	0	1,446,149	1,446,149	534 - Assessment District 01-1 Group 3 - Debt Service	
6610 Interest			0	24,503	0	0		
7600 Special Assessments			0	0	865,734	865,734		
7880 Proceeds of Refunding Bonds			0	13,680,000	0	0		
TOTAL AVAILABLE FINANCING			0	13,704,503	2,311,883	2,311,883		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					534 - Assessment District 01-1 Group 3 - Debt Service
1900 Professional and Specialized Services	0	328,763	87,806	87,806	
TOTAL SERVICES & SUPPLIES	0	328,763	87,806	87,806	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3300 Interest on Bonds	0	209,695	662,194	662,194	
TOTAL OTHER CHARGES	0	209,695	752,194	752,194	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	0	11,817,851	0	0	
TOTAL OTHER FINANCING USES	0	11,817,851	0	0	
Provision for Reserves	0	0	1,471,883	1,471,883	
TOTAL FINANCING REQUIREMENTS	0	12,356,309	2,311,883	2,311,883	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			86,117	101,168	124,270	124,270	550 - Assessment District 92-1 Newport Ridge - Construction	
6610 Interest			4,948	5,108	0	0		
7670 Miscellaneous Revenue			10,199	17,702	0	0		
TOTAL AVAILABLE FINANCING			101,264	123,977	124,270	124,270		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					550 - Assessment District 92-1 Newport Ridge - Construction
1900 Professional and Specialized Services	0	0	10,000	10,000	
1912 Investment Administrative Fees	96	117	0	0	
2400 Special Departmental Expense	0	0	84,270	84,270	
TOTAL SERVICES & SUPPLIES	96	117	94,270	94,270	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	30,000	30,000	
TOTAL OTHER CHARGES	0	0	30,000	30,000	
TOTAL FINANCING REQUIREMENTS	96	117	124,270	124,270	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			305,063	274,426	252,009	252,009	551 - Assessment District 92-1 Newport Ridge - Debt Service	
Cancellation of Prior Year Reserves			0	0	102,620	102,620		
6610 Interest			42,541	34,990	0	0		
7600 Special Assessments			751,752	759,730	763,422	763,422		
7670 Miscellaneous Revenue			9,638	16,728	0	0		
TOTAL AVAILABLE FINANCING			1,108,993	1,085,874	1,118,051	1,118,051		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					551 - Assessment District 92-1 Newport Ridge - Debt Service
1900 Professional and Specialized Services	22,294	24,300	60,000	60,000	
1911 CWCAP Charges	289	16	0	0	
1912 Investment Administrative Fees	702	716	0	0	
TOTAL SERVICES & SUPPLIES	23,284	25,033	60,000	60,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	415,000	400,700	421,650	421,650	
3300 Interest on Bonds	346,283	311,715	293,781	293,781	
TOTAL OTHER CHARGES	761,283	712,415	805,431	805,431	
Provision for Reserves	50,000	102,620	252,620	252,620	
TOTAL FINANCING REQUIREMENTS	834,567	840,067	1,118,051	1,118,051	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			175,287	162,414	158,453	158,453	552 - Assessment District 92-1 Newport Ridge (Series B) - Construction	
6610 Interest			123,275	111,495	100,000	100,000		
7670 Miscellaneous Revenue			16,443	28,539	0	0		
TOTAL AVAILABLE FINANCING			315,004	302,449	258,453	258,453		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					552 - Assessment District 92-1 Newport Ridge (Series B) - Construction
1900 Professional and Specialized Services	198	0	58,453	58,453	
1912 Investment Administrative Fees	2,391	2,540	0	0	
TOTAL SERVICES & SUPPLIES	2,590	2,540	58,453	58,453	
Provision for Reserves	150,000	150,000	200,000	200,000	
TOTAL FINANCING REQUIREMENTS	152,590	152,540	258,453	258,453	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			5,403,785	5,690,168	5,944,940	5,944,940	424 - Aliso Viejo CFD 88-1 (Series A of 1992) - Construction	
6610 Interest			285,050	255,369	180,000	180,000		
7670 Miscellaneous Revenue			6,864	2,772	0	0		
TOTAL AVAILABLE FINANCING			5,695,698	5,948,309	6,124,940	6,124,940		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					424 - Aliso Viejo CFD 88-1 (Series A of 1992) - Construction
1900 Professional and Specialized Services	0	0	90,000	90,000	
1912 Investment Administrative Fees	5,530	5,813	0	0	
2400 Special Departmental Expense	0	11,009	5,944,940	5,944,940	
TOTAL SERVICES & SUPPLIES	5,530	16,822	6,034,940	6,034,940	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
TOTAL OTHER CHARGES	0	0	90,000	90,000	
TOTAL FINANCING REQUIREMENTS	5,530	16,822	6,124,940	6,124,940	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Arbitrage Rebate								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,445,953	255,988	67,688	67,688	429 - Arbitrage Rebate	
6610 Interest			75,428	62,652	50,000	50,000		
7814 Transfers In - from Funds 400-499			0	0	13,000	13,000		
7815 Transfers In - from Funds 500-599			0	0	221,000	221,000		
TOTAL AVAILABLE FINANCING			1,521,381	318,640	351,688	351,688		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					429 - Arbitrage Rebate
1900 Professional and Specialized Services	0	0	90,000	90,000	
1912 Investment Administrative Fees	1,464	1,417	0	0	
TOTAL SERVICES & SUPPLIES	1,464	1,417	90,000	90,000	
OTHER CHARGES					
3700 Taxes and Assessments	23,930	155,269	261,688	261,688	
TOTAL OTHER CHARGES	23,930	155,269	261,688	261,688	
Provision for Reserves	1,240,000	0	0	0	
TOTAL FINANCING REQUIREMENTS	1,265,393	156,686	351,688	351,688	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			948,361	152,447	156,561	156,561	479 - CFD 99-1 Series A of 1999 Ladera - Debt Service	
6320 Special Taxes (Community Facility Districts)			1,349,058	1,302,505	1,396,652	1,396,652		
6610 Interest			38,235	25,303	0	0		
TOTAL AVAILABLE FINANCING			2,335,654	1,480,255	1,553,213	1,553,213		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					479 - CFD 99-1 Series A of 1999 Ladera - Debt Service
1900 Professional and Specialized Services	32,309	29,477	115,000	115,000	
1911 CWCAP Charges	204	282	0	0	
1912 Investment Administrative Fees	695	587	0	0	
TOTAL SERVICES & SUPPLIES	33,207	30,346	115,000	115,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	785,000	280,000	315,000	315,000	
3300 Interest on Bonds	1,064,225	1,043,625	1,033,213	1,033,213	
TOTAL OTHER CHARGES	1,849,225	1,323,625	1,438,213	1,438,213	
Provision for Reserves	300,775	0	0	0	
TOTAL FINANCING REQUIREMENTS	2,183,207	1,353,971	1,553,213	1,553,213	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			340,247	358,011	372,811	372,811	480 - CFD 99-1 Series A of 1999 Ladera - Construction	
6610 Interest			17,960	15,461	0	0		
TOTAL AVAILABLE FINANCING			358,206	373,473	372,811	372,811		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					480 - CFD 99-1 Series A of 1999 Ladera - Construction
1900 Professional and Specialized Services	0	0	10,000	10,000	
1912 Investment Administrative Fees	195	205	0	0	
2400 Special Departmental Expense	0	478	362,811	362,811	
TOTAL SERVICES & SUPPLIES	195	682	372,811	372,811	
TOTAL FINANCING REQUIREMENTS	195	682	372,811	372,811	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,459,333	1,534,656	1,603,156	1,603,156	481 - Rancho Santa Margarita CFD 86-2 (Series A of 1998) - Construction	
6610 Interest			76,959	68,919	0	0		
TOTAL AVAILABLE FINANCING			1,536,292	1,603,575	1,603,156	1,603,156		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					481 - Rancho Santa Margarita CFD 86-2 (Series A of 1998) - Construction
1900 Professional and Specialized Services	0	0	25,000	25,000	
1911 CWCAP Charges	142	160	0	0	
1912 Investment Administrative Fees	1,493	1,569	0	0	
2400 Special Departmental Expense	0	0	1,488,156	1,488,156	
TOTAL SERVICES & SUPPLIES	1,635	1,729	1,513,156	1,513,156	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
TOTAL OTHER CHARGES	0	0	90,000	90,000	
TOTAL FINANCING REQUIREMENTS	1,635	1,729	1,603,156	1,603,156	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Special Reserve								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			3,273,845	3,425,346	3,652,951	3,652,951	482 - Special Mello-Roos Reserve	
6610 Interest			441,829	359,324	270,000	270,000		
TOTAL AVAILABLE FINANCING			3,715,675	3,784,669	3,922,951	3,922,951		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					482 - Special Mello-Roos Reserve
1900 Professional and Specialized Services	0	0	50,000	50,000	
1912 Investment Administrative Fees	329	250	0	0	
2400 Special Departmental Expense	0	0	40,000	40,000	
TOTAL SERVICES & SUPPLIES	329	250	90,000	90,000	
OTHER CHARGES					
3200 Bond Redemption	290,000	0	0	0	
3700 Taxes and Assessments	0	137,095	90,000	90,000	
TOTAL OTHER CHARGES	290,000	137,095	90,000	90,000	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	0	0	3,742,951	3,742,951	
TOTAL OTHER FINANCING USES	0	0	3,742,951	3,742,951	
TOTAL FINANCING REQUIREMENTS	290,329	137,345	3,922,951	3,922,951	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07	Actual 2007-08	Recommended 2008-09	Approved 2008-09	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			186,502	196,293	204,733	204,733	483 - Rancho Santa Margarita CFD 86-1(A) - Construction	
6610 Interest			9,850	8,300	0	0		
TOTAL AVAILABLE FINANCING			196,352	204,593	204,733	204,733		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					483 - Rancho Santa Margarita CFD 86-1(A) - Construction
1900 Professional and Specialized Services	0	0	20,000	20,000	
1912 Investment Administrative Fees	59	62	0	0	
2400 Special Departmental Expense	0	0	184,733	184,733	
TOTAL SERVICES & SUPPLIES	59	62	204,733	204,733	
TOTAL FINANCING REQUIREMENTS	59	62	204,733	204,733	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			2,234,472	1,895,529	1,949,210	1,949,210	484 - Rancho Santa Margarita CFD 86-2 - Debt Service	
6320 Special Taxes (Community Facility Districts)			1,625,078	1,496,710	1,607,494	1,607,494		
6610 Interest			143,905	118,003	50,000	50,000		
TOTAL AVAILABLE FINANCING			4,003,455	3,510,241	3,606,704	3,606,704		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					484 - Rancho Santa Margarita CFD 86-2 - Debt Service
1900 Professional and Specialized Services	26,769	32,138	60,000	60,000	
1912 Investment Administrative Fees	2,806	2,744	0	0	
2400 Special Departmental Expense	0	0	1,822,883	1,822,883	
TOTAL SERVICES & SUPPLIES	29,576	34,883	1,882,883	1,882,883	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	925,000	960,000	1,005,000	1,005,000	
3300 Interest on Bonds	710,924	671,319	628,821	628,821	
TOTAL OTHER CHARGES	1,635,924	1,631,319	1,723,821	1,723,821	
Provision for Reserves	442,427	0	0	0	
TOTAL FINANCING REQUIREMENTS	2,107,927	1,666,201	3,606,704	3,606,704	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			18,243,257	16,470,903	10,008,903	10,008,903	486 - CFD 2002-1 Ladera - Construction	
6610 Interest			916,664	603,741	455,000	455,000		
TOTAL AVAILABLE FINANCING			19,159,921	17,074,644	10,463,903	10,463,903		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					486 - CFD 2002-1 Ladera - Construction
1900 Professional and Specialized Services	2,564	6,320	90,000	90,000	
1911 CWCAP Charges	4,103	36,387	0	0	
1912 Investment Administrative Fees	17,799	13,612	0	0	
2400 Special Departmental Expense	2,664,552	5,687,100	10,283,903	10,283,903	
TOTAL SERVICES & SUPPLIES	2,689,018	5,743,419	10,373,903	10,373,903	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
TOTAL OTHER CHARGES	0	0	90,000	90,000	
TOTAL FINANCING REQUIREMENTS	2,689,018	5,743,419	10,463,903	10,463,903	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			7,214,947	6,726,057	6,740,889	6,740,889	487 - CFD 2002-1 Ladera - Debt Service	
6320 Special Taxes (Community Facility Districts)			3,805,322	3,453,965	3,742,086	3,742,086		
6610 Interest			428,160	361,040	270,000	270,000		
TOTAL AVAILABLE FINANCING			11,448,429	10,541,062	10,752,975	10,752,975		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					487 - CFD 2002-1 Ladera - Debt Service
1900 Professional and Specialized Services	32,504	32,848	90,000	90,000	
1911 CWCAP Charges	807	443	0	0	
1912 Investment Administrative Fees	8,336	8,272	0	0	
2400 Special Departmental Expense	0	0	6,553,932	6,553,932	
TOTAL SERVICES & SUPPLIES	41,647	41,563	6,643,932	6,643,932	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	230,000	315,000	400,000	400,000	
3300 Interest on Bonds	3,637,768	3,630,168	3,619,043	3,619,043	
TOTAL OTHER CHARGES	3,867,768	3,945,168	4,109,043	4,109,043	
Provision for Reserves	812,957	150,000	0	0	
TOTAL FINANCING REQUIREMENTS	4,722,372	4,136,730	10,752,975	10,752,975	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			3,582,171	3,603,519	0	0	488 - Santa Margarita CFD 86-1 (Series 1988) - Debt Service	
Cancellation of Prior Year Reserves			0	0	1,806,086	1,806,086		
6320 Special Taxes (Community Facility Districts)			2,832,514	2,446,086	2,679,510	2,679,510		
6610 Interest			200,195	150,948	125,000	125,000		
TOTAL AVAILABLE FINANCING			6,614,880	6,200,553	4,610,596	4,610,596		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					488 - Santa Margarita CFD 86-1 (Series 1988) - Debt Service
1900 Professional and Specialized Services	33,885	38,515	90,000	90,000	
1911 CWCAP Charges	187	196	0	0	
1912 Investment Administrative Fees	2,189	2,134	0	0	
TOTAL SERVICES & SUPPLIES	36,261	40,846	90,000	90,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	1,570,000	1,635,000	1,710,000	1,710,000	
3300 Interest on Bonds	1,185,500	1,107,794	1,023,689	1,023,689	
TOTAL OTHER CHARGES	2,755,500	2,742,794	2,823,689	2,823,689	
Provision for Reserves	219,600	3,551,725	1,696,907	1,696,907	
TOTAL FINANCING REQUIREMENTS	3,011,361	6,335,364	4,610,596	4,610,596	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,687,549	1,408,864	161,531	161,531	490 - Dimensions/Serrano Creek CFD 87-1 - Debt Service	
Cancellation of Prior Year Reserves			0	0	673,590	673,590		
6320 Special Taxes (Community Facility Districts)			681,881	627,950	687,340	687,340		
6610 Interest			91,454	83,882	50,000	50,000		
7670 Miscellaneous Revenue			1,139	85	0	0		
TOTAL AVAILABLE FINANCING			2,462,023	2,120,782	1,572,461	1,572,461		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					490 - Dimensions/Serrano Creek CFD 87-1 - Debt Service
1900 Professional and Specialized Services	22,412	24,584	90,000	90,000	
1912 Investment Administrative Fees	850	873	0	0	
TOTAL SERVICES & SUPPLIES	23,262	25,457	90,000	90,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	381,202	417,704	453,961	453,961	
3300 Interest on Bonds	338,694	303,112	264,910	264,910	
TOTAL OTHER CHARGES	719,897	720,816	808,871	808,871	
Provision for Reserves	310,000	1,246,602	673,590	673,590	
TOTAL FINANCING REQUIREMENTS	1,053,159	1,992,875	1,572,461	1,572,461	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			9,058,373	8,752,596	70,528	70,528	492 - Mission Viejo CFD 87-3 (A) -	
6320 Special Taxes (Community Facility Districts)			4,142,706	4,041,661	4,580,947	4,580,947	Debt Service	
6610 Interest			496,666	449,786	300,000	300,000		
7670 Miscellaneous Revenue			278	483	0	0		
TOTAL AVAILABLE FINANCING			13,698,023	13,244,526	4,951,475	4,951,475		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					492 - Mission Viejo CFD 87-3 (A) - Debt Service
1900 Professional and Specialized Services	35,318	38,341	90,000	90,000	
1911 CWCAP Charges	573	153	0	0	
1912 Investment Administrative Fees	3,244	3,071	0	0	
TOTAL SERVICES & SUPPLIES	39,135	41,565	90,000	90,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	2,430,128	2,707,029	3,000,438	3,000,438	
3300 Interest on Bonds	2,176,164	1,982,705	1,761,037	1,761,037	
TOTAL OTHER CHARGES	4,606,293	4,689,734	4,851,475	4,851,475	
OTHER FINANCING USES					
4804 Transfers Out - to Funds 400-499	0	0	10,000	10,000	
TOTAL OTHER FINANCING USES	0	0	10,000	10,000	
Provision for Reserves	300,000	8,595,877	0	0	
TOTAL FINANCING REQUIREMENTS	4,945,427	13,327,176	4,951,475	4,951,475	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			20,198,706	17,749,148	0	0	494 - Aliso Viejo CFD 88-1 - Debt Service	
Cancellation of Prior Year Reserves			0	0	666,785	666,785		
6320 Special Taxes (Community Facility Districts)			14,874,314	13,970,859	13,552,689	13,552,689		
6610 Interest			2,027,616	1,790,180	1,505,000	1,505,000		
TOTAL AVAILABLE FINANCING			37,100,636	33,510,187	15,724,474	15,724,474		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					494 - Aliso Viejo CFD 88-1 - Debt Service
1900 Professional and Specialized Services	72,604	74,552	150,000	150,000	
1911 CWCAP Charges	643	(528)	0	0	
1912 Investment Administrative Fees	15,034	14,614	0	0	
TOTAL SERVICES & SUPPLIES	88,282	88,637	150,000	150,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	9,025,000	10,110,000	11,050,000	11,050,000	
3300 Interest on Bonds	6,538,206	5,946,214	4,281,543	4,281,543	
TOTAL OTHER CHARGES	15,563,206	16,056,214	15,421,543	15,421,543	
Provision for Reserves	3,700,000	17,981,216	152,931	152,931	
TOTAL FINANCING REQUIREMENTS	19,351,488	34,126,067	15,724,474	15,724,474	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			406,486	230,467	58,836	58,836	496 - Lomas Laguna CFD 88-2 - Debt Service	
Cancellation of Prior Year Reserves			0	0	12,506	12,506		
6320 Special Taxes (Community Facility Districts)			184,817	177,392	185,000	185,000		
6610 Interest			22,260	19,528	0	0		
7815 Transfers In - from Funds 500-599			0	1,993	0	0		
TOTAL AVAILABLE FINANCING			613,563	429,379	256,342	256,342		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					496 - Lomas Laguna CFD 88-2 - Debt Service
1900 Professional and Specialized Services	22,387	26,049	50,000	50,000	
1911 CWCAP Charges	184	192	0	0	
1912 Investment Administrative Fees	189	196	0	0	
TOTAL SERVICES & SUPPLIES	22,760	26,437	50,000	50,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	29,895	29,895	
3200 Bond Redemption	105,000	110,000	115,000	115,000	
3300 Interest on Bonds	55,336	50,794	45,941	45,941	
TOTAL OTHER CHARGES	160,336	160,794	190,836	190,836	
OTHER FINANCING USES					
4804 Transfers Out - to Funds 400-499	0	0	3,000	3,000	
TOTAL OTHER FINANCING USES	0	0	3,000	3,000	
Provision for Reserves	200,000	186,830	12,506	12,506	
TOTAL FINANCING REQUIREMENTS	383,096	374,061	256,342	256,342	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			358,594	377,540	393,535	393,535	497 - Lomas Laguna CFD 88-2 - Construction	
6610 Interest			18,950	15,536	0	0		
TOTAL AVAILABLE FINANCING			377,544	393,076	393,535	393,535		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					497 - Lomas Laguna CFD 88-2 - Construction
1900 Professional and Specialized Services	0	0	10,000	10,000	
1912 Investment Administrative Fees	4	4	0	0	
2400 Special Departmental Expense	0	0	300,000	300,000	
TOTAL SERVICES & SUPPLIES	4	4	310,000	310,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	83,535	83,535	
TOTAL OTHER CHARGES	0	0	83,535	83,535	
TOTAL FINANCING REQUIREMENTS	4	4	393,535	393,535	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,539,752	1,399,601	147,359	147,359	501 - Rancho Santa Margarita CFD 87-5(A) - Debt Service	
Cancellation of Prior Year Reserves			0	0	621,802	621,802		
6320 Special Taxes (Community Facility Districts)			753,858	731,976	790,285	790,285		
6610 Interest			81,638	72,425	40,000	40,000		
7670 Miscellaneous Revenue			1,929	122	0	0		
TOTAL AVAILABLE FINANCING			2,377,176	2,204,124	1,599,446	1,599,446		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					501 - Rancho Santa Margarita CFD 87-5(A) - Debt Service
1900 Professional and Specialized Services	25,898	29,447	50,000	50,000	
1912 Investment Administrative Fees	606	584	0	0	
TOTAL SERVICES & SUPPLIES	26,503	30,031	50,000	50,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	422,021	473,050	527,851	527,851	
3300 Interest on Bonds	379,050	347,581	309,793	309,793	
TOTAL OTHER CHARGES	801,071	820,631	927,644	927,644	
Provision for Reserves	150,000	1,211,733	621,802	621,802	
TOTAL FINANCING REQUIREMENTS	977,575	2,062,394	1,599,446	1,599,446	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			3,222,369	2,792,407	36,319	36,319	503 - Portola Hills CFD 87-2(A) - Debt Service	
Cancellation of Prior Year Reserves			0	0	130,450	130,450		
6320 Special Taxes (Community Facility Districts)			2,020,620	1,866,343	2,185,004	2,185,004		
6610 Interest			238,015	214,207	150,000	150,000		
7670 Miscellaneous Revenue			1,002	0	0	0		
TOTAL AVAILABLE FINANCING			5,482,006	4,872,957	2,501,773	2,501,773		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					503 - Portola Hills CFD 87-2(A) - Debt Service
1900 Professional and Specialized Services	29,799	32,222	60,000	60,000	
1912 Investment Administrative Fees	1,649	1,505	0	0	
TOTAL SERVICES & SUPPLIES	31,448	33,726	60,000	60,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	1,400,000	1,495,000	1,595,000	1,595,000	
3300 Interest on Bonds	738,151	676,982	610,323	610,323	
TOTAL OTHER CHARGES	2,138,151	2,171,982	2,295,323	2,295,323	
OTHER FINANCING USES					
4804 Transfers Out - to Funds 400-499	0	1,993	16,000	16,000	
TOTAL OTHER FINANCING USES	0	1,993	16,000	16,000	
Provision for Reserves	520,000	2,724,112	130,450	130,450	
TOTAL FINANCING REQUIREMENTS	2,689,599	4,931,814	2,501,773	2,501,773	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			10,939,748	11,366,215	135,274	135,274	505 - Foothill Ranch CFD 87-4 - Debt Service	
Cancellation of Prior Year Reserves			0	0	5,097,628	5,097,628		
6320 Special Taxes (Community Facility Districts)			6,598,712	6,276,880	6,670,397	6,670,397		
6610 Interest			781,789	706,300	650,000	650,000		
7670 Miscellaneous Revenue			280	485	0	0		
TOTAL AVAILABLE FINANCING			18,320,529	18,349,880	12,553,299	12,553,299		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					505 - Foothill Ranch CFD 87-4 - Debt Service
1900 Professional and Specialized Services	35,938	37,647	90,000	90,000	
1911 CWCAP Charges	5,559	729	0	0	
1912 Investment Administrative Fees	4,972	4,755	0	0	
2400 Special Departmental Expense	0	0	1,081,500	1,081,500	
TOTAL SERVICES & SUPPLIES	46,468	43,131	1,171,500	1,171,500	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	3,564,141	3,973,132	4,410,579	4,410,579	
3300 Interest on Bonds	3,343,705	3,076,038	2,765,092	2,765,092	
TOTAL OTHER CHARGES	6,907,846	7,049,170	7,265,671	7,265,671	
OTHER FINANCING USES					
4804 Transfers Out - to Funds 400-499	0	0	100,000	100,000	
TOTAL OTHER FINANCING USES	0	0	100,000	100,000	
Provision for Reserves	0	11,297,255	4,016,128	4,016,128	
TOTAL FINANCING REQUIREMENTS	6,954,314	18,389,556	12,553,299	12,553,299	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			4,327,333	4,050,300	204,957	204,957	509 - Rancho Santa Margarita CFD 87-5B - Debt Service	
Cancellation of Prior Year Reserves			0	0	1,629,576	1,629,576		
6320 Special Taxes (Community Facility Districts)			2,163,457	2,085,964	2,170,150	2,170,150		
6610 Interest			239,509	213,879	100,000	100,000		
7670 Miscellaneous Revenue			189	328	0	0		
TOTAL AVAILABLE FINANCING			6,730,487	6,350,471	4,104,683	4,104,683		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					509 - Rancho Santa Margarita CFD 87-5B - Debt Service
1900 Professional and Specialized Services	28,675	32,361	60,000	60,000	
1912 Investment Administrative Fees	1,512	1,470	0	0	
TOTAL SERVICES & SUPPLIES	30,187	33,831	60,000	60,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	1,089,873	1,318,915	1,464,127	1,464,127	
3300 Interest on Bonds	1,058,340	966,718	860,980	860,980	
TOTAL OTHER CHARGES	2,148,213	2,285,633	2,415,107	2,415,107	
Provision for Reserves	501,787	3,903,711	1,629,576	1,629,576	
TOTAL FINANCING REQUIREMENTS	2,680,187	6,223,175	4,104,683	4,104,683	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			481,092	506,303	526,297	526,297	510 - Baker Ranch CFD 87-6 - Construction	
6610 Interest			25,421	20,835	0	0		
TOTAL AVAILABLE FINANCING			506,513	527,138	526,297	526,297		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					510 - Baker Ranch CFD 87-6 - Construction
1900 Professional and Specialized Services	18	0	10,000	10,000	
1911 CWCAP Charges	185	205	0	0	
1912 Investment Administrative Fees	6	7	0	0	
2400 Special Departmental Expense	0	0	426,297	426,297	
TOTAL SERVICES & SUPPLIES	209	212	436,297	436,297	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
TOTAL OTHER CHARGES	0	0	90,000	90,000	
TOTAL FINANCING REQUIREMENTS	209	212	526,297	526,297	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,289,822	975,560	156,482	156,482	511 - Baker Ranch CFD 87-6 - Debt Service	
Cancellation of Prior Year Reserves			0	200,000	593,490	593,490		
6320 Special Taxes (Community Facility Districts)			769,545	917,444	893,642	893,642		
6610 Interest			65,898	46,845	20,000	20,000		
TOTAL AVAILABLE FINANCING			2,125,265	2,139,848	1,663,614	1,663,614		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					511 - Baker Ranch CFD 87-6 - Debt Service
1900 Professional and Specialized Services	24,465	24,430	45,000	45,000	
1912 Investment Administrative Fees	800	716	0	0	
TOTAL SERVICES & SUPPLIES	25,265	25,146	45,000	45,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	565,000	600,000	640,000	640,000	
3300 Interest on Bonds	341,773	319,371	295,124	295,124	
TOTAL OTHER CHARGES	906,773	919,371	1,025,124	1,025,124	
Provision for Reserves	217,667	1,037,155	593,490	593,490	
TOTAL FINANCING REQUIREMENTS	1,149,706	1,981,672	1,663,614	1,663,614	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			3,496,622	3,272,161	166,122	166,122	513 - Coto de Caza CFD 87-8 - Debt Service	
Cancellation of Prior Year Reserves			0	0	562,441	562,441		
6320 Special Taxes (Community Facility Districts)			2,453,786	2,260,491	2,448,036	2,448,036		
6610 Interest			250,818	206,427	175,000	175,000		
7670 Miscellaneous Revenue			135	235	0	0		
TOTAL AVAILABLE FINANCING			6,201,361	5,739,314	3,351,599	3,351,599		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					513 - Coto de Caza CFD 87-8 - Debt Service
1900 Professional and Specialized Services	34,542	38,213	75,000	75,000	
1912 Investment Administrative Fees	1,717	1,756	0	0	
TOTAL SERVICES & SUPPLIES	36,259	39,969	75,000	75,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	1,164,989	1,465,834	1,628,684	1,628,684	
3300 Interest on Bonds	1,177,952	1,074,863	955,474	955,474	
TOTAL OTHER CHARGES	2,342,941	2,540,697	2,674,158	2,674,158	
OTHER FINANCING USES					
4804 Transfers Out - to Funds 400-499	0	0	40,000	40,000	
TOTAL OTHER FINANCING USES	0	0	40,000	40,000	
Provision for Reserves	550,000	3,160,577	562,441	562,441	
TOTAL FINANCING REQUIREMENTS	2,929,200	5,741,243	3,351,599	3,351,599	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			60,595	63,793	66,288	66,288	514 - Santa Teresita CFD 87-9 - Construction	
6610 Interest			3,202	2,637	0	0		
TOTAL AVAILABLE FINANCING			63,797	66,430	66,288	66,288		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					514 - Santa Teresita CFD 87-9 - Construction
1900 Professional and Specialized Services	0	0	5,000	5,000	
1912 Investment Administrative Fees	4	4	0	0	
2400 Special Departmental Expense	0	0	51,288	51,288	
TOTAL SERVICES & SUPPLIES	4	4	56,288	56,288	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	10,000	10,000	
TOTAL OTHER CHARGES	0	0	10,000	10,000	
TOTAL FINANCING REQUIREMENTS	4	4	66,288	66,288	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			896,514	683,209	82,494	82,494	515 - Santa Teresita CFD 87-9 - Debt Service	
Cancellation of Prior Year Reserves			0	21,006	328,968	328,968		
6320 Special Taxes (Community Facility Districts)			620,136	625,535	671,850	671,850		
6610 Interest			44,056	32,740	20,000	20,000		
TOTAL AVAILABLE FINANCING			1,560,706	1,362,489	1,103,312	1,103,312		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					515 - Santa Teresita CFD 87-9 - Debt Service
1900 Professional and Specialized Services	30,427	29,823	50,000	50,000	
1911 CWCAP Charges	177	192	0	0	
1912 Investment Administrative Fees	524	502	0	0	
TOTAL SERVICES & SUPPLIES	31,128	30,517	50,000	50,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	385,000	410,000	440,000	440,000	
3300 Interest on Bonds	228,161	211,954	194,344	194,344	
TOTAL OTHER CHARGES	613,161	621,954	724,344	724,344	
Provision for Reserves	233,208	638,306	328,968	328,968	
TOTAL FINANCING REQUIREMENTS	877,497	1,290,777	1,103,312	1,103,312	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			2,217,301	1,881,863	174,528	174,528	517 - Rancho Santa Margarita CFD 87-5C - Debt Service	
Cancellation of Prior Year Reserves			0	0	460,034	460,034		
6320 Special Taxes (Community Facility Districts)			1,256,776	1,202,254	1,252,057	1,252,057		
6610 Interest			133,897	111,093	50,000	50,000		
7670 Miscellaneous Revenue			71	122	0	0		
TOTAL AVAILABLE FINANCING			3,608,044	3,195,333	1,936,619	1,936,619		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					517 - Rancho Santa Margarita CFD 87-5C - Debt Service
1900 Professional and Specialized Services	26,610	30,206	50,000	50,000	
1912 Investment Administrative Fees	915	907	0	0	
TOTAL SERVICES & SUPPLIES	27,526	31,113	50,000	50,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	619,332	745,445	826,204	826,204	
3300 Interest on Bonds	599,323	545,973	485,381	485,381	
TOTAL OTHER CHARGES	1,218,655	1,291,418	1,401,585	1,401,585	
OTHER FINANCING USES					
4804 Transfers Out - to Funds 400-499	0	0	25,000	25,000	
TOTAL OTHER FINANCING USES	0	0	25,000	25,000	
Provision for Reserves	480,000	1,731,038	460,034	460,034	
TOTAL FINANCING REQUIREMENTS	1,726,181	3,053,569	1,936,619	1,936,619	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			2,127,335	1,762,038	0	0	519 - Los Alisos CFD 87-7 - Debt Service	
Cancellation of Prior Year Reserves			0	116,515	879,315	879,315		
6320 Special Taxes (Community Facility Districts)			1,683,010	1,496,048	1,673,102	1,673,102		
6610 Interest			111,067	80,802	75,000	75,000		
TOTAL AVAILABLE FINANCING			3,921,412	3,455,403	2,627,417	2,627,417		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					519 - Los Alisos CFD 87-7 - Debt Service
1900 Professional and Specialized Services	19,341	25,313	40,000	40,000	
1912 Investment Administrative Fees	1,259	1,163	0	0	
TOTAL SERVICES & SUPPLIES	20,600	26,476	40,000	40,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	1,050,000	1,120,000	1,200,000	1,200,000	
3300 Interest on Bonds	638,774	596,904	551,587	551,587	
TOTAL OTHER CHARGES	1,688,774	1,716,904	1,841,587	1,841,587	
Provision for Reserves	450,000	1,708,117	745,830	745,830	
TOTAL FINANCING REQUIREMENTS	2,159,374	3,451,497	2,627,417	2,627,417	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,784,934	1,312,666	81,770	81,770	521 - Rancho Santa Margarita CFD 87-5D (A) - Debt Service	
Cancellation of Prior Year Reserves			0	0	221,588	221,588		
6320 Special Taxes (Community Facility Districts)			998,216	945,044	1,048,399	1,048,399		
6610 Interest			113,422	96,792	50,000	50,000		
7670 Miscellaneous Revenue			91	55	0	0		
TOTAL AVAILABLE FINANCING			2,896,663	2,354,557	1,401,757	1,401,757		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					521 - Rancho Santa Margarita CFD 87-5D (A) - Debt Service
1900 Professional and Specialized Services	25,050	28,490	35,000	35,000	
1912 Investment Administrative Fees	794	805	0	0	
TOTAL SERVICES & SUPPLIES	25,844	29,296	35,000	35,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	538,314	593,891	653,159	653,159	
3300 Interest on Bonds	479,838	433,383	382,010	382,010	
TOTAL OTHER CHARGES	1,018,152	1,027,274	1,125,169	1,125,169	
OTHER FINANCING USES					
4804 Transfers Out - to Funds 400-499	0	0	20,000	20,000	
TOTAL OTHER FINANCING USES	0	0	20,000	20,000	
Provision for Reserves	540,000	1,247,699	221,588	221,588	
TOTAL FINANCING REQUIREMENTS	1,583,996	2,304,269	1,401,757	1,401,757	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07	Actual 2007-08	Recommended 2008-09	Approved 2008-09	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			14,339	15,150	15,835	15,835	528 - Mission Viejo CFD 87-3 (Series A of 1990) - Construction	
6610 Interest			757	680	0	0		
7670 Miscellaneous Revenue			69	0	0	0		
TOTAL AVAILABLE FINANCING			15,165	15,830	15,835	15,835		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					528 - Mission Viejo CFD 87-3 (Series A of 1990) - Construction
1900 Professional and Specialized Services	0	0	1,000	1,000	
1912 Investment Administrative Fees	15	15	0	0	
2400 Special Departmental Expense	0	0	14,835	14,835	
TOTAL SERVICES & SUPPLIES	15	15	15,835	15,835	
TOTAL FINANCING REQUIREMENTS	15	15	15,835	15,835	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			65,468,144	64,361,381	64,746,381	64,746,381	529 - CFD 2004-1 Ladera - Construction	
6610 Interest			3,271,141	2,839,143	2,000,000	2,000,000		
TOTAL AVAILABLE FINANCING			68,739,284	67,200,523	66,746,381	66,746,381		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					529 - CFD 2004-1 Ladera - Construction
1900 Professional and Specialized Services	2,941	3,080	100,000	100,000	
1911 CWCAP Charges	200	(185)	0	0	
1912 Investment Administrative Fees	63,492	64,416	0	0	
2400 Special Departmental Expense	4,287,249	447,296	120,000	120,000	
TOTAL SERVICES & SUPPLIES	4,353,882	514,606	220,000	220,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	24,022	4,293,414	66,526,381	66,526,381	
TOTAL OTHER CHARGES	24,022	4,293,414	66,526,381	66,526,381	
TOTAL FINANCING REQUIREMENTS	4,377,904	4,808,021	66,746,381	66,746,381	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			7,471,791	7,172,081	6,766,756	6,766,756	530 - CFD 2004-1 Ladera - Debt Service	
6320 Special Taxes (Community Facility Districts)			4,183,839	3,184,818	4,105,841	4,105,841		
6610 Interest			447,452	382,782	345,000	345,000		
TOTAL AVAILABLE FINANCING			12,103,082	10,739,682	11,217,597	11,217,597		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					530 - CFD 2004-1 Ladera - Debt Service
1900 Professional and Specialized Services	35,377	33,735	50,000	50,000	
1911 CWCAP Charges	55	416	0	0	
1912 Investment Administrative Fees	8,720	8,738	0	0	
2400 Special Departmental Expense	0	0	6,992,071	6,992,071	
TOTAL SERVICES & SUPPLIES	44,151	42,889	7,042,071	7,042,071	
OTHER CHARGES					
3200 Bond Redemption	265,000	355,000	450,000	450,000	
3300 Interest on Bonds	3,746,850	3,737,881	3,725,526	3,725,526	
TOTAL OTHER CHARGES	4,011,850	4,092,881	4,175,526	4,175,526	
Provision for Reserves	875,000	500,000	0	0	
TOTAL FINANCING REQUIREMENTS	4,931,001	4,635,771	11,217,597	11,217,597	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			8,546,878	1,617,991	1,307,991	1,307,991	532 - CFD 01-1 Ladera - Construction	
6610 Interest			240,189	39,218	10,000	10,000		
TOTAL AVAILABLE FINANCING			8,787,067	1,657,209	1,317,991	1,317,991		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					532 - CFD 01-1 Ladera - Construction
1900 Professional and Specialized Services	0	0	50,000	50,000	
1911 CWCAP Charges	394	831	0	0	
1912 Investment Administrative Fees	4,672	192	0	0	
2400 Special Departmental Expense	3,376,693	1,452,899	1,000,000	1,000,000	
TOTAL SERVICES & SUPPLIES	3,381,759	1,453,922	1,050,000	1,050,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	3,787,317	145,583	267,991	267,991	
TOTAL OTHER CHARGES	3,787,317	145,583	267,991	267,991	
TOTAL FINANCING REQUIREMENTS	7,169,076	1,599,505	1,317,991	1,317,991	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,016,803	235,367	275,235	275,235	533 - CFD 01-1 Ladera - Debt Service	
6320 Special Taxes (Community Facility Districts)			1,824,179	1,728,297	1,765,659	1,765,659		
6610 Interest			54,177	36,801	0	0		
TOTAL AVAILABLE FINANCING			2,895,159	2,000,465	2,040,894	2,040,894		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					533 - CFD 01-1 Ladera - Debt Service
1900 Professional and Specialized Services	31,454	31,201	110,000	110,000	
1911 CWCAP Charges	721	3,184	0	0	
1912 Investment Administrative Fees	982	841	0	0	
TOTAL SERVICES & SUPPLIES	33,157	35,226	110,000	110,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	880,000	270,000	315,000	315,000	
3300 Interest on Bonds	1,558,456	1,536,131	1,525,894	1,525,894	
TOTAL OTHER CHARGES	2,438,456	1,806,131	1,930,894	1,930,894	
Provision for Reserves	188,179	0	0	0	
TOTAL FINANCING REQUIREMENTS	2,659,792	1,841,357	2,040,894	2,040,894	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			126,270	132,140	137,128	137,128	542 - Santa Teresita CFD 87-9 (Series A of 1991) - Construction	
6610 Interest			6,051	4,384	0	0		
TOTAL AVAILABLE FINANCING			132,320	136,523	137,128	137,128		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					542 - Santa Teresita CFD 87-9 (Series A of 1991) - Construction
1900 Professional and Specialized Services	0	0	10,000	10,000	
1911 CWCAP Charges	169	177	0	0	
1912 Investment Administrative Fees	12	12	0	0	
2400 Special Departmental Expense	0	0	87,128	87,128	
TOTAL SERVICES & SUPPLIES	180	189	97,128	97,128	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	40,000	40,000	
TOTAL OTHER CHARGES	0	0	40,000	40,000	
TOTAL FINANCING REQUIREMENTS	180	189	137,128	137,128	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			1,470,014	1,545,183	1,593,158	1,593,158	546 - CFD 00-1 (Series A of 2000) Ladera - Construction	
6610 Interest			76,962	46,477	0	0		
TOTAL AVAILABLE FINANCING			1,546,976	1,591,660	1,593,158	1,593,158		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					546 - CFD 00-1 (Series A of 2000)
1900 Professional and Specialized Services	0	0	50,000	50,000	Ladera - Construction
1912 Investment Administrative Fees	1,462	24	0	0	
2400 Special Departmental Expense	331	0	1,363,158	1,363,158	
TOTAL SERVICES & SUPPLIES	1,793	24	1,413,158	1,413,158	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	180,000	180,000	
TOTAL OTHER CHARGES	0	0	180,000	180,000	
TOTAL FINANCING REQUIREMENTS	1,793	24	1,593,158	1,593,158	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			1,051,930	131,205	182,255	182,255	547 - CFD 00-1 (Series A of 2000)	
6320 Special Taxes (Community Facility Districts)			1,693,593	1,635,414	1,706,089	1,706,089	Ladera - Debt Service	
6610 Interest			50,154	33,129	0	0		
TOTAL AVAILABLE FINANCING			2,795,677	1,799,748	1,888,344	1,888,344		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					547 - CFD 00-1 (Series A of 2000)
1900 Professional and Specialized Services	30,498	29,710	80,000	80,000	Ladera - Debt Service
1911 CWCAP Charges	9,261	(789)	0	0	
1912 Investment Administrative Fees	917	765	0	0	
TOTAL SERVICES & SUPPLIES	40,675	29,685	80,000	80,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	970,000	340,000	390,000	390,000	
3300 Interest on Bonds	1,366,469	1,341,119	1,328,344	1,328,344	
TOTAL OTHER CHARGES	2,336,469	1,681,119	1,808,344	1,808,344	
Provision for Reserves	287,328	0	0	0	
TOTAL FINANCING REQUIREMENTS	2,664,472	1,710,804	1,888,344	1,888,344	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			1,792,542	1,368,479	150,549	150,549	549 - Rancho Santa Margarita CFD	
Cancellation of Prior Year Reserves			0	0	679,124	679,124	87-5E (Series A of 1993) - Debt Service	
6320 Special Taxes (Community Facility Districts)			1,082,912	1,034,960	1,031,915	1,031,915		
6610 Interest			78,573	60,519	0	0		
TOTAL AVAILABLE FINANCING			2,954,027	2,463,958	1,861,588	1,861,588		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					549 - Rancho Santa Margarita CFD 87-5E (Series A of 1993) - Debt Service
1900 Professional and Specialized Services	23,606	27,287	75,000	75,000	
1912 Investment Administrative Fees	862	878	0	0	
TOTAL SERVICES & SUPPLIES	24,468	28,164	75,000	75,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	560,000	585,000	615,000	615,000	
3300 Interest on Bonds	466,080	435,530	402,464	402,464	
TOTAL OTHER CHARGES	1,026,080	1,020,530	1,107,464	1,107,464	
Provision for Reserves	535,000	1,286,845	679,124	679,124	
TOTAL FINANCING REQUIREMENTS	1,585,548	2,335,539	1,861,588	1,861,588	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			349,996	369,486	386,136	386,136	553 - Foothill Ranch CFD 87-4 (Series A of 1994) - Construction	
6610 Interest			18,475	16,578	0	0		
7670 Miscellaneous Revenue			1,648	0	0	0		
TOTAL AVAILABLE FINANCING			370,119	386,064	386,136	386,136		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					553 - Foothill Ranch CFD 87-4 (Series A of 1994) - Construction
1900 Professional and Specialized Services	0	0	90,000	90,000	
1911 CWCAP Charges	275	704	0	0	
1912 Investment Administrative Fees	358	378	0	0	
TOTAL SERVICES & SUPPLIES	633	1,082	90,000	90,000	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
TOTAL OTHER CHARGES	0	0	90,000	90,000	
OTHER FINANCING USES					
4700 Payments to Refunded Debt Escrow Agents	0	0	206,136	206,136	
TOTAL OTHER FINANCING USES	0	0	206,136	206,136	
TOTAL FINANCING REQUIREMENTS	633	1,082	386,136	386,136	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			37,394,500	37,461,584	13,831,584	13,831,584	554 - CFD 2003-1 Ladera - Construction	
6610 Interest			1,953,656	1,254,325	300,000	300,000		
TOTAL AVAILABLE FINANCING			39,348,156	38,715,908	14,131,584	14,131,584		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					554 - CFD 2003-1 Ladera - Construction
1900 Professional and Specialized Services	2,796	4,402	100,000	100,000	
1911 CWCAP Charges	2,901	22,772	0	0	
1912 Investment Administrative Fees	37,910	27,309	0	0	
2400 Special Departmental Expense	1,842,965	20,361,670	11,031,584	11,031,584	
TOTAL SERVICES & SUPPLIES	1,886,572	20,416,152	11,131,584	11,131,584	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	3,000,000	3,000,000	
TOTAL OTHER CHARGES	0	0	3,000,000	3,000,000	
TOTAL FINANCING REQUIREMENTS	1,886,572	20,416,152	14,131,584	14,131,584	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			5,972,281	5,544,645	5,617,020	5,617,020	555 - CFD 2003-1 Ladera - Debt Service	
6320 Special Taxes (Community Facility Districts)			3,161,760	2,751,703	3,169,440	3,169,440		
6610 Interest			360,407	304,547	210,000	210,000		
TOTAL AVAILABLE FINANCING			9,494,447	8,600,894	8,996,460	8,996,460		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					555 - CFD 2003-1 Ladera - Debt Service
1900 Professional and Specialized Services	32,525	31,192	60,000	60,000	
1911 CWCAP Charges	3,700	429	0	0	
1912 Investment Administrative Fees	7,004	6,964	0	0	
2400 Special Departmental Expense	0	0	5,516,195	5,516,195	
TOTAL SERVICES & SUPPLIES	43,228	38,586	5,576,195	5,576,195	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	90,000	90,000	
3200 Bond Redemption	110,000	175,000	245,000	245,000	
3300 Interest on Bonds	3,096,575	3,092,300	3,085,265	3,085,265	
TOTAL OTHER CHARGES	3,206,575	3,267,300	3,420,265	3,420,265	
Provision for Reserves	700,000	0	0	0	
TOTAL FINANCING REQUIREMENTS	3,949,803	3,305,886	8,996,460	8,996,460	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07	Actual 2007-08	Recommended 2008-09	Approved 2008-09	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			65,708	68,966	71,896	71,896	556 - Rancho Santa Margarita CFD 87-5C (Series A of 1994) - Construction	
6610 Interest			3,463	3,096	0	0		
TOTAL AVAILABLE FINANCING			69,171	72,062	71,896	71,896		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					556 - Rancho Santa Margarita CFD 87-5C (Series A of 1994) - Construction
1900 Professional and Specialized Services	0	0	61,896	61,896	
1911 CWCAP Charges	138	150	0	0	
1912 Investment Administrative Fees	67	70	0	0	
TOTAL SERVICES & SUPPLIES	205	220	61,896	61,896	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	10,000	10,000	
TOTAL OTHER CHARGES	0	0	10,000	10,000	
TOTAL FINANCING REQUIREMENTS	205	220	71,896	71,896	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			60,134	63,577	66,017	66,017	558 - Coto de Caza CFD 87-8 (Series A of 1994) - Construction	
6610 Interest			3,179	2,852	0	0		
7670 Miscellaneous Revenue			464	0	0	0		
TOTAL AVAILABLE FINANCING			63,776	66,429	66,017	66,017		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					558 - Coto de Caza CFD 87-8 (Series A of 1994) - Construction
1900 Professional and Specialized Services	0	0	56,017	56,017	
1911 CWCAP Charges	138	162	0	0	
1912 Investment Administrative Fees	62	65	0	0	
TOTAL SERVICES & SUPPLIES	199	227	56,017	56,017	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	0	0	10,000	10,000	
TOTAL OTHER CHARGES	0	0	10,000	10,000	
TOTAL FINANCING REQUIREMENTS	199	227	66,017	66,017	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			9,634,937	10,205,637	10,325,253	10,325,253	15A - OCDA Santa Ana Heights 1993	
6610 Interest			661,725	582,162	430,000	430,000	Bond Issue	
7670 Miscellaneous Revenue			180,831	313,864	0	0		
TOTAL AVAILABLE FINANCING			10,477,493	11,101,663	10,755,253	10,755,253		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					15A - OCDA Santa Ana Heights 1993 Bond Issue
1900 Professional and Specialized Services	101,815	139,200	0	0	
1911 CWCAP Charges	11,287	1,299	18,000	18,000	
1912 Investment Administrative Fees	12,839	13,229	13,000	13,000	
2000 Publications and Legal Notices	0	30	0	0	
2401 Capital Project Support - HCS	153,325	765,689	10,724,253	10,724,253	
TOTAL SERVICES & SUPPLIES	279,266	919,446	10,755,253	10,755,253	
TOTAL FINANCING REQUIREMENTS	279,266	919,446	10,755,253	10,755,253	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual	Actual	Recommended	Approved	Fund Identification	
(1)			2006-07	2007-08	2008-09	2008-09	Other Than District	
			(2)	(3)	(4)	(5)	General Fund	
							(6)	
Fund Balance Available			159,634	225,679	233,147	233,147	15E - OCDA Santa Ana Heights 1993 Low & Moderate Income Housing	
6610 Interest			66,604	10,128	4,000	4,000		
TOTAL AVAILABLE FINANCING			226,238	235,807	237,147	237,147		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					15E - OCDA Santa Ana Heights 1993 Low & Moderate Income Housing
1900 Professional and Specialized Services	170	0	234,347	234,347	
1911 CWCAP Charges	189	257	2,600	2,600	
1912 Investment Administrative Fees	200	231	200	200	
TOTAL SERVICES & SUPPLIES	559	488	237,147	237,147	
TOTAL FINANCING REQUIREMENTS	559	488	237,147	237,147	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Low and Moderate Income								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07	Actual 2007-08	Recommended 2008-09	Approved 2008-09	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			17,017,820	18,960,853	23,438,465	23,438,465	171 - OCDA Low & Moderate Income Housing (Santa Ana Heights)	
6610 Interest			1,131,478	987,877	700,000	700,000		
7670 Miscellaneous Revenue			127,192	110,487	0	0		
7811 Transfers In - from Funds 101-199			1,835,406	2,218,694	2,178,807	2,178,807		
7814 Transfers In - from Funds 400-499			2,918,441	2,793,247	4,340,760	4,340,760		
TOTAL AVAILABLE FINANCING			23,030,336	25,071,158	30,658,032	30,658,032		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					171 - OCDA Low & Moderate Income Housing (Santa Ana Heights)
1900 Professional and Specialized Services	232,896	262,608	200,000	200,000	
1911 CWCAP Charges	2,452	1,273	5,000	5,000	
1912 Investment Administrative Fees	16,750	18,244	15,000	15,000	
2401 Capital Project Support - HCS	66,723	85,533	28,897,001	28,897,001	
TOTAL SERVICES & SUPPLIES	318,821	367,658	29,117,001	29,117,001	
OTHER FINANCING USES					
4801 Transfers Out - to Funds 101-199	242,567	242,567	242,332	242,332	
4804 Transfers Out - to Funds 400-499	1,307,299	1,297,205	1,298,699	1,298,699	
TOTAL OTHER FINANCING USES	1,549,867	1,539,772	1,541,031	1,541,031	
Provision for Reserves	2,236,427	296,616	0	0	
TOTAL FINANCING REQUIREMENTS	4,105,116	2,204,046	30,658,032	30,658,032	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07	Actual 2007-08	Recommended 2008-09	Approved 2008-09	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			3,292,208	5,833,518	6,841,925	6,841,925	172 - OCDA Debt Service (Santa Ana Heights)	
Cancellation of Prior Year Reserves			1,078,325	0	0	0		
6210 Property Taxes - Current Secured			6,096,841	6,631,902	6,934,205	6,934,205		
6220 Property Taxes - Current Unsecured			2,269,628	3,921,547	6,906,163	6,906,163		
6240 Property Taxes - Prior Unsecured			6,320	31,128	0	0		
6280 Property Taxes - Current Supplemental			668,043	538,759	408,500	408,500		
6300 Property Taxes - Prior Supplemental			14,573	22,901	0	0		
6540 Penalties and Costs on Delinquent Taxes			2,445	7,120	0	0		
6610 Interest			620,005	617,805	259,993	259,993		
6690 State - Homeowners Property Tax Relief			31,504	31,533	32,000	32,000		
7670 Miscellaneous Revenue			40,465	70,234	70,000	70,000		
7811 Transfers In - from Funds 101-199			242,567	242,567	242,332	242,332		
TOTAL AVAILABLE FINANCING			14,362,925	17,949,014	21,695,118	21,695,118		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					172 - OCDA Debt Service (Santa Ana Heights)
1900 Professional and Specialized Services	88,969	112,991	245,000	245,000	
1912 Investment Administrative Fees	9,197	10,561	10,000	10,000	
2400 Special Departmental Expense	0	0	2,995,603	2,995,603	
TOTAL SERVICES & SUPPLIES	98,167	123,552	3,250,603	3,250,603	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	2,923,193	2,970,055	4,100,000	4,100,000	
3200 Bond Redemption	1,370,000	1,410,000	1,450,000	1,450,000	
3300 Interest on Bonds	1,602,640	1,562,653	1,519,753	1,519,753	
TOTAL OTHER CHARGES	5,895,833	5,942,708	7,069,753	7,069,753	
OTHER FINANCING USES					
4801 Transfers Out - to Funds 101-199	2,535,406	2,218,694	2,878,807	2,878,807	
TOTAL OTHER FINANCING USES	2,535,406	2,218,694	2,878,807	2,878,807	
Provision for Reserves	0	4,142,308	8,495,955	8,495,955	
TOTAL FINANCING REQUIREMENTS	8,529,407	12,427,262	21,695,118	21,695,118	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Surplus								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			14,970,034	14,494,729	9,744,895	9,744,895	173 - OCDA Santa Ana Heights - Surplus	
Cancellation of Prior Year Reserves			0	452,833	0	0		
6530 Forfeitures and Penalties			0	(300)	0	0		
6610 Interest			898,344	535,446	500,000	500,000		
6620 Rents and Concessions			50	(637)	0	0		
7670 Miscellaneous Revenue			36,947	60,567	0	0		
7811 Transfers In - from Funds 101-199			700,000	0	700,000	700,000		
7855 Capital Asset Sales - Land			151,066	0	0	0		
TOTAL AVAILABLE FINANCING			16,756,440	15,542,637	10,944,895	10,944,895		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					173 - OCDA Santa Ana Heights - Surplus
1805 Purchasing Stores Office Supplies	16	0	0	0	
1900 Professional and Specialized Services	622,875	627,935	750,000	750,000	
1911 CWCAP Charges	59,414	7,551	65,000	65,000	
1912 Investment Administrative Fees	17,427	12,048	20,000	20,000	
2000 Publications and Legal Notices	0	437	0	0	
2400 Special Departmental Expense	1,600,000	5,500,290	1,000,000	1,000,000	
2401 Capital Project Support - HCS	0	0	8,609,895	8,609,895	
2700 Transportation and Travel - Meetings/Conferences	420	0	0	0	
TOTAL SERVICES & SUPPLIES	2,300,152	6,148,261	10,444,895	10,444,895	
CAPITAL ASSETS					
4100 Land					
L140 Real Estate - Land	0	0	500,000	500,000	
Total Land	0	0	500,000	500,000	
TOTAL CAPITAL ASSETS	0	0	500,000	500,000	
OTHER FINANCING USES					
4820 Provision for Decline in Land Held for Resale	0	452,833	0	0	
TOTAL OTHER FINANCING USES	0	452,833	0	0	
TOTAL FINANCING REQUIREMENTS	2,300,152	6,601,093	10,944,895	10,944,895	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			864,503	915,942	690,500	690,500	411 - OCDA (NDAPP) Projects, 1992 Issue A	
6610 Interest			47,828	39,133	40,000	40,000		
7670 Miscellaneous Revenue			23,400	40,615	0	0		
TOTAL AVAILABLE FINANCING			935,731	995,690	730,500	730,500		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					411 - OCDA (NDAPP) Projects, 1992 Issue A
1900 Professional and Specialized Services	0	169	0	0	
1912 Investment Administrative Fees	928	870	1,000	1,000	
2401 Capital Project Support - HCS	18,861	250,529	724,500	724,500	
TOTAL SERVICES & SUPPLIES	19,789	251,567	725,500	725,500	
OTHER CHARGES					
3600 Rights of Way	0	0	5,000	5,000	
TOTAL OTHER CHARGES	0	0	5,000	5,000	
TOTAL FINANCING REQUIREMENTS	19,789	251,567	730,500	730,500	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Low and Moderate Income								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			2,770,479	2,894,359	2,969,470	2,969,470	412 - OCDA (NDAPP) Low and Moderate Housing 1992 Issue A	
Cancellation of Prior Year Reserves			23,806	6,201	0	0		
6610 Interest			148,251	130,433	120,000	120,000		
7670 Miscellaneous Revenue			2,696	4,680	0	0		
TOTAL AVAILABLE FINANCING			2,945,231	3,035,672	3,089,470	3,089,470		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					412 - OCDA (NDAPP) Low and Moderate Housing 1992 Issue A
1900 Professional and Specialized Services	48,031	48,187	600,000	600,000	
1912 Investment Administrative Fees	2,841	2,940	4,000	4,000	
2400 Special Departmental Expense	0	0	2,485,470	2,485,470	
TOTAL SERVICES & SUPPLIES	50,872	51,127	3,089,470	3,089,470	
TOTAL FINANCING REQUIREMENTS	50,872	51,127	3,089,470	3,089,470	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - General								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			326,555	389,640	461,702	461,702	413 - OCDA (NDAPP) Projects, 1992 Issue B	
6610 Interest			57,312	50,005	40,000	40,000		
7670 Miscellaneous Revenue			6,885	11,950	0	0		
TOTAL AVAILABLE FINANCING			390,752	451,595	501,702	501,702		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					413 - OCDA (NDAPP) Projects, 1992 Issue B
1912 Investment Administrative Fees	1,112	1,123	1,200	1,200	
2401 Capital Project Support - HCS	0	206,201	500,502	500,502	
TOTAL SERVICES & SUPPLIES	1,112	207,324	501,702	501,702	
TOTAL FINANCING REQUIREMENTS	1,112	207,324	501,702	501,702	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Low and Moderate Income								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			2,535,237	42,735	91,781	91,781	414 - OCDA (NDAPP), 1992 Issue B, Low and Moderate Housing	
Cancellation of Prior Year Reserves			0	11,065	0	0		
6610 Interest			32,317	61,707	30,000	30,000		
7670 Miscellaneous Revenue			11,050	19,180	0	0		
TOTAL AVAILABLE FINANCING			2,578,604	134,687	121,781	121,781		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					414 - OCDA (NDAPP), 1992 Issue B, Low and Moderate Housing
1900 Professional and Specialized Services	0	0	121,281	121,281	
1912 Investment Administrative Fees	632	88	500	500	
TOTAL SERVICES & SUPPLIES	632	88	121,781	121,781	
Provision for Reserves	2,535,237	0	0	0	
TOTAL FINANCING REQUIREMENTS	2,535,869	88	121,781	121,781	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Construction								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			526,718	424,525	467,111	467,111	425 - OCDA Neighborhood Preservation and Development - Construction	
Cancellation of Prior Year Reserves			12,037	7,515	0	0		
6610 Interest			25,820	20,190	18,000	18,000		
7670 Miscellaneous Revenue			7,588	13,171	0	0		
TOTAL AVAILABLE FINANCING			572,163	465,401	485,111	485,111		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					425 - OCDA Neighborhood Preservation and Development - Construction
1900 Professional and Specialized Services	1,053	1,258	0	0	
1912 Investment Administrative Fees	475	448	500	500	
2401 Capital Project Support - HCS	146,109	(8)	484,611	484,611	
TOTAL SERVICES & SUPPLIES	147,637	1,698	485,111	485,111	
TOTAL FINANCING REQUIREMENTS	147,637	1,698	485,111	485,111	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07	Actual 2007-08	Recommended 2008-09	Approved 2008-09	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			6,691,741	18,450,128	6,074,062	6,074,062	427 - OCDA (NDAPP) - Debt Service	
Cancellation of Prior Year Reserves			6,474,229	0	0	0		
6210	Property Taxes - Current Secured		14,356,294	19,480,257	15,402,000	15,402,000		
6220	Property Taxes - Current Unsecured		350,996	287,393	510,092	510,092		
6240	Property Taxes - Prior Unsecured		1,801	4,354	0	0		
6280	Property Taxes - Current Supplemental		1,336,554	956,250	857,771	857,771		
6300	Property Taxes - Prior Supplemental		155,782	241,509	0	0		
6540	Penalties and Costs on Delinquent Taxes		29,555	58,949	19,051	19,051		
6610	Interest		1,493,788	1,502,046	1,378,472	1,378,472		
6690	State - Homeowners Property Tax Relief		279,894	285,173	249,322	249,322		
7670	Miscellaneous Revenue		5,544	9,623	9,815	9,815		
7680	Six-Month Expired (Outlawed) Checks		0	115,761	0	0		
7811	Transfers In - from Funds 101-199		1,307,299	1,297,205	1,298,699	1,298,699		
TOTAL AVAILABLE FINANCING			32,483,479	42,688,648	25,799,284	25,799,284		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					427 - OCDA (NDAPP) - Debt Service
1900 Professional and Specialized Services	163,964	198,439	270,000	270,000	
1912 Investment Administrative Fees	28,764	34,843	32,000	32,000	
2400 Special Departmental Expense	0	0	2,197,581	2,197,581	
TOTAL SERVICES & SUPPLIES	192,728	233,282	2,499,581	2,499,581	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	7,983,502	7,925,420	9,814,539	9,814,539	
3200 Bond Redemption	595,160	1,040,000	1,085,000	1,085,000	
3300 Interest on Bonds	1,593,522	1,131,781	1,089,282	1,089,282	
TOTAL OTHER CHARGES	10,172,183	10,097,201	11,988,821	11,988,821	
OTHER FINANCING USES					
4801 Transfers Out - to Funds 101-199	2,918,441	2,793,247	4,340,760	4,340,760	
4804 Transfers Out - to Funds 400-499	750,000	0	750,000	750,000	
TOTAL OTHER FINANCING USES	3,668,441	2,793,247	5,090,760	5,090,760	
Provision for Reserves	0	17,659,454	6,220,122	6,220,122	
TOTAL FINANCING REQUIREMENTS	14,033,351	30,783,184	25,799,284	25,799,284	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Redevelopment - Surplus								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE (1)			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
Fund Balance Available			1,708,912	2,028,948	2,324,522	2,324,522	428 - OCDA (NDAPP) - Surplus	
6610 Interest			71,115	73,314	50,000	50,000		
7670 Miscellaneous Revenue			75	129	0	0		
7814 Transfers In - from Funds 400-499			750,000	0	750,000	750,000		
TOTAL AVAILABLE FINANCING			2,530,101	2,102,391	3,124,522	3,124,522		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					428 - OCDA (NDAPP) - Surplus
1400 Maintenance - Buildings and Improvements	595	0	400,000	400,000	
1900 Professional and Specialized Services	448,095	508,209	750,000	750,000	
1911 CWCAP Charges	56,086	8,676	98,540	98,540	
1912 Investment Administrative Fees	1,378	1,681	1,800	1,800	
2000 Publications and Legal Notices	0	469	100	100	
2400 Special Departmental Expense	0	290	1,874,082	1,874,082	
TOTAL SERVICES & SUPPLIES	506,154	519,325	3,124,522	3,124,522	
TOTAL FINANCING REQUIREMENTS	506,154	519,325	3,124,522	3,124,522	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Special Revenue								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07 (2)	Actual 2007-08 (3)	Recommended 2008-09 (4)	Approved 2008-09 (5)	Fund Identification Other Than District General Fund (6)	
(1)								
Fund Balance Available			6,057	185,040	168,355	168,355	590 - In-Home Supportive Services Public Authority	
6610 Interest			5,855	8,749	3,000	3,000		
6770 State - Public Assistance Administration			285,058	264,417	379,374	379,374		
6980 Federal - Public Assistance Administration			331,879	394,276	572,094	572,094		
7811 Transfers In - from Funds 101-199			267,256	186,373	186,373	186,373		
TOTAL AVAILABLE FINANCING			896,104	1,038,855	1,309,196	1,309,196		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					590 - In-Home Supportive Services Public Authority
0700 Communications	0	3,252	8,714	8,714	
0701 Telephone/Telegraph - Interfund Transfer	4,496	6,394	0	0	
1100 Insurance	13,261	14,059	15,933	15,933	
1600 Memberships	9,844	11,062	14,000	14,000	
1800 Office Expense	5,023	8,453	6,279	6,279	
1801 Duplicating Services (RDMD/Reprographics)	0	0	15,000	15,000	
1802 Periodicals and Journals	0	0	200	200	
1803 Postage	14	0	492	492	
1806 Printing Costs - Outside Vendors	0	0	11,100	11,100	
1809 Minor Office Equipment to be Controlled	0	0	2,050	2,050	
1900 Professional and Specialized Services	640,412	763,375	1,159,498	1,159,498	
1909 Contracts	0	0	16,070	16,070	
1912 Investment Administrative Fees	113	193	203	203	
2000 Publications and Legal Notices	3,766	1,462	3,000	3,000	
2200 Rents and Leases - Buildings and Improvements	15,678	21,667	22,028	22,028	
2400 Special Departmental Expense	9,619	1,977	12,720	12,720	
2405 Optional Benefit Plan	0	7,000	7,000	7,000	
2601 Private Auto Mileage	653	1,505	1,709	1,709	
2700 Transportation and Travel - Meetings/Conferences	2,402	2,244	11,200	11,200	
2890 Intra-Agency Services & Supplies Billing Offsets	219	1,468	0	0	
TOTAL SERVICES & SUPPLIES	705,499	844,111	1,307,196	1,307,196	
OTHER CHARGES					
3400 Interest on Notes and Checks	3,336	0	2,000	2,000	
TOTAL OTHER CHARGES	3,336	0	2,000	2,000	
TOTAL FINANCING REQUIREMENTS	708,835	844,111	1,309,196	1,309,196	

BUDGET FOR THE YEAR 2008-09

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESSED VALUATION		ROLL CHANGE/REFUND		MEANS OF FINANCING VOTER APPROVED DEBT			
	SECURED	UNSECURED	SECURED	UNSECURED	SECURED	UNSECURED	TOTAL	TAX RATE
Debt Service								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES (ESTIMATED REVENUE, OTHER FINANCING SOURCES AND RESIDUAL EQUITY TRANSFER)								
SUMMARY BY SOURCE			Actual 2006-07	Actual 2007-08	Recommended 2008-09	Approved 2008-09	Fund Identification Other Than District General Fund	
(1)			(2)	(3)	(4)	(5)	(6)	
Fund Balance Available			27,058,775	36,844,454	65,284,787	65,284,787	599 - O.C. Special Financing Authority Debt Service	
Cancellation of Prior Year Reserves			14,988,320	37,089,044	0	0		
6540 Penalties and Costs on Delinquent Taxes			48,016,072	84,551,483	90,000,000	90,000,000		
6610 Interest			6,171,137	3,533,382	3,926,658	3,926,658		
7811 Transfers In - from Funds 101-199			0	2,500,000	0	0		
7840 Long-Term Debt Proceeds			0	0	364,700,913	364,700,913		
TOTAL AVAILABLE FINANCING			96,234,304	164,518,363	523,912,358	523,912,358		

BUDGET FOR THE YEAR 2008-09

SUMMARY OF FINANCING REQUIREMENTS					
SUMMARY OF FINANCING REQUIREMENTS (7)	Actual 2006-07 (8)	Actual 2007-08 (9)	Recommended 2008-09 (10)	Approved 2008-09 (11)	Fund Identification Other Than District General Fund (12)
SERVICES & SUPPLIES					599 - O.C. Special Financing Authority Debt Service
1900 Professional and Specialized Services	817,708	851,316	1,000,000	1,000,000	
2400 Special Departmental Expense	48,307,027	89,463,681	208,812,358	208,812,358	
TOTAL SERVICES & SUPPLIES	49,124,736	90,314,997	209,812,358	209,812,358	
OTHER CHARGES					
3100 Contributions to Non-County Government Agencies	5,849,170	9,927,771	7,100,000	7,100,000	
3200 Bond Redemption	0	0	300,000,000	300,000,000	
3300 Interest on Bonds	4,415,944	4,751,316	6,700,000	6,700,000	
3410 Debt Issuance Costs	0	0	300,000	300,000	
TOTAL OTHER CHARGES	10,265,114	14,679,087	314,100,000	314,100,000	
TOTAL FINANCING REQUIREMENTS	59,389,850	104,994,084	523,912,358	523,912,358	