

FUND TITLE: 270 Compressed Natural Gas
Enterprise Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	108,837	71,741	92,500	92,500
Total Taxes	108,837	71,741	92,500	92,500
Charges For Services				
7590 Other Charges for Services	312,928	269,209	287,282	287,282
Total Charges For Services	312,928	269,209	287,282	287,282
TOTAL OPERATING REVENUES	421,765	340,950	379,782	379,782
OPERATING EXPENSES				
Services & Supplies				
1001 Household Expense - Trash	528	2,926	860	860
1300 Maintenance Equipment - Non-IT Maintenance	24,175	23,106	45,000	45,000
1400 Maintenance - Buildings and Improvements	504	0	1,500	1,500
1900 Professional and Specialized Services	49,324	32,554	53,423	53,423
1911 CWCAP Charges	6,059	18,938	8,500	8,500
1912 Investment Administrative Fees	392	329	650	650
1913 Merchant Fees	12,602	10,996	14,188	14,188
2100 Rents and Leases - Equipment	1,115	1,214	1,500	1,500
2400 Special Departmental Expense	53,131	45,412	79,950	79,950
2602 Garage Expense	4,229	123	4,300	4,300
2801 Utilities - Purchased Electricity	60,254	55,248	64,869	64,869
2802 Utilities - Purchased Gas	118,425	92,024	120,391	120,391
2803 Utilities - Purchased Water	258	225	285	285
Total Services & Supplies	330,995	283,095	395,416	395,416
TOTAL OPERATING EXPENSES	330,995	283,095	395,416	395,416
OPERATING INCOME (LOSS)	90,770	57,855	(15,634)	(15,634)

FUND TITLE: 270 Compressed Natural Gas
Enterprise Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,323	3,241	2,997	2,997
Total Revenue from Use of Money and Property	2,323	3,241	2,997	2,997
Miscellaneous Revenues				
7670 Miscellaneous Revenue	44	141	150	150
Total Miscellaneous Revenues	44	141	150	150
TOTAL NON-OPERATING REVENUES	2,367	3,382	3,147	3,147
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	64,741	64,741
Total Special Items	0	0	64,741	64,741
TOTAL NON-OPERATING EXPENSES	0	0	64,741	64,741
NON-OPERATING INCOME (LOSS)	2,367	3,382	(61,594)	(61,594)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	93,137	61,237	(77,228)	(77,228)
4804 Transfers Out - to Funds 400-499	(150,000)	(252,000)	(150,000)	(150,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(2,058)	(6,555)	0	0
CHANGE IN NET POSITION	(58,921)	(197,318)	(227,228)	(227,228)
Net Position - Beginning Balance	422,533	363,612	227,228	227,228
Net Position - Ending Balance	363,612	166,294	0	0

FUND TITLE: 273 Orange County Waste &
Recycling - Capital Project Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	757,521	358,259	400,000	400,000
1912 Investment Administrative Fees	23,314	13,897	250,000	250,000
Total Services & Supplies	780,836	372,156	650,000	650,000
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	51,326,000	51,326,000
Total Buildings & Improvements	0	0	51,326,000	51,326,000
Total Capital Assets	0	0	51,326,000	51,326,000
Miscellaneous				
5300 Depreciation	836,314	920,632	0	0
Total Miscellaneous	836,314	920,632	0	0
TOTAL OPERATING EXPENSES	1,617,150	1,292,788	51,976,000	51,976,000
OPERATING INCOME (LOSS) - Note 1	(1,617,150)	(1,292,788)	(51,976,000)	(51,976,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	136,289	130,550	100,000	100,000
Total Revenue from Use of Money and Property	136,289	130,550	100,000	100,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	418	589	0	0
Total Miscellaneous Revenues	418	589	0	0
TOTAL NON-OPERATING REVENUES	136,707	131,139	100,000	100,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,000,456	2,000,456
Total Special Items	0	0	2,000,456	2,000,456

FUND TITLE: 273 Orange County Waste &
Recycling - Capital Project Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
TOTAL NON-OPERATING EXPENSES	0	0	2,000,456	2,000,456
NON-OPERATING INCOME (LOSS)	136,707	131,139	(1,900,456)	(1,900,456)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(1,480,443)	(1,161,649)	(53,876,456)	(53,876,456)
7812 Transfers In - from Funds 2AA-299	12,222,542	15,164,975	43,030,000	43,030,000
Changes to Reserves - Encumbrance - (Inc)/Dec.	1,952,859	7,583,347	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	5,389,673	2,299,141	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(27,498,975)	(20,859,470)	0	0
CHANGE IN NET POSITION	(9,414,343)	3,026,344	(10,846,456)	(10,846,456)
Net Position - Beginning Balance	19,655,263	10,240,920	10,846,456	10,846,456
Net Position - Ending Balance	10,240,920	13,267,264	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P723 FRB East Flank Landslide Remediation	20,961,966	2,162,894	0	0
P725 FRB Phase VIII B-1 Soil Buttress & Liner Construction	0	8,148,700	3,500,000	3,500,000
P727 FRB LFG Collection Header Construction and Well Installation	0	517,520	0	0
P729 FRB Phase VIII B-2 Soil Buttress & Liner Construction	0	0	10,000,000	10,000,000
P733 OAL Front Slope Improvement Project - Phase 1	7,369,672	6,800,348	0	0
P734 Prima ZN 1 Phase D Mass Excavation & Liner	0	0	11,000,000	11,000,000
P735 Prima Pre-Mitigation Installation, Irrigation and Planting	0	2,831,709	0	0
P740 FRB Stockpile V-D Screening Plan	0	264,991	0	0
P741 Prima Steel Materials Storage Structure	3,651	8,400	750,000	750,000
P743 OAL Front Slope Improvement Project - Phase 2	0	1,035,543	16,750,000	16,750,000
P744 OAL Site Security Construction	0	0	226,000	226,000
P745 Prima La Pata Avenue Viewshed 3	0	0	600,000	600,000
P746 FRB Crew Quarters Trailer And Storage Facility	0	9,997	2,000,000	2,000,000

FUND TITLE: 273 Orange County Waste &
 Recycling - Capital Project Fund
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P751 Prima Zone 4 Wetlands Development	0	0	2,500,000	2,500,000
P752 Prima Sycamore/Oak Tree Installation	0	0	750,000	750,000
P754 OAL Fee Booth and Scales Relocation	0	0	500,000	500,000
P755 FRB Storm Drain Improvement Project	0	0	750,000	750,000
P756 FRB Wetlands Basin II	0	0	2,000,000	2,000,000
Total 4200 Buildings and Improvements	28,335,289	21,780,102	51,326,000	51,326,000
TOTAL CAPITAL ASSET ACQUISITIONS	28,335,289	21,780,102	51,326,000	51,326,000
<p>Note 1 - Operating Loss is overstated in the 2016-17 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2016-17 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

FUND TITLE: 274 Orange County Waste &
Recycling - Corrective Action Escrow
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	31,633	52,823	69,000	69,000
Total Revenue from Use of Money and Property	31,633	52,823	69,000	69,000
TOTAL NON-OPERATING REVENUES	31,633	52,823	69,000	69,000
OPERATING INCOME (LOSS)	31,633	52,823	69,000	69,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	569,000	569,000
Total Special Items	0	0	569,000	569,000
TOTAL NON-OPERATING EXPENSES	0	0	569,000	569,000
NON-OPERATING INCOME (LOSS)	31,633	52,823	(500,000)	(500,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	31,633	52,823	(500,000)	(500,000)
7812 Transfers In - from Funds 2AA-299	1,000,000	0	500,000	500,000
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	(1,069,122)	0	(1,075,634)	(1,075,634)
CHANGE IN NET POSITION	(37,489)	52,823	(1,075,634)	(1,075,634)
Net Position - Beginning Balance	1,069,121	1,031,632	1,075,634	1,075,634
Net Position - Ending Balance	1,031,632	1,084,455	0	0

FUND TITLE: 275 Orange County Waste &
Recycling - Environmental Reserve
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	49,767	47,761	80,000	80,000
Total Services & Supplies	49,767	47,761	80,000	80,000
TOTAL OPERATING EXPENSES	49,767	47,761	80,000	80,000
OPERATING INCOME (LOSS)	(49,767)	(47,761)	(80,000)	(80,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	294,500	476,244	300,000	300,000
Total Revenue from Use of Money and Property	294,500	476,244	300,000	300,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	522,940	644,708	200,000	200,000
Total Miscellaneous Revenues	522,940	644,708	200,000	200,000
TOTAL NON-OPERATING REVENUES	817,440	1,120,952	500,000	500,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,327,274	1,327,274
Total Special Items	0	0	1,327,274	1,327,274
TOTAL NON-OPERATING EXPENSES	0	0	1,327,274	1,327,274
NON-OPERATING INCOME (LOSS)	817,440	1,120,952	(827,274)	(827,274)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	767,673	1,073,191	(907,274)	(907,274)
7812 Transfers In - from Funds 2AA-299	783,516	0	10,205	10,205
4802 Transfers Out - to Funds 2AA-299	0	0	(18,661,650)	(18,661,650)
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(1,274,881)	30,991,629	(13,987,357)	(13,987,357)

FUND TITLE: 275 Orange County Waste &
 Recycling - Environmental Reserve
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION	276,308	32,064,820	(33,546,076)	(33,546,076)
Net Position - Beginning Balance	1,274,881	1,551,189	33,546,076	33,546,076
Net Position - Ending Balance	1,551,189	33,616,009	0	0

FUND TITLE: 279 Orange County Waste &
Recycling – Landfill Post-Closure Maintenance
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	1,950	1,950
0740 Enterprise Telephone Service Charges	0	0	7,500	7,500
0742 Cell Phones, Pagers, Blackberry Devices	0	0	400	400
1000 Household Expense	0	0	6,000	6,000
1001 Household Expense - Trash	0	0	5,000	5,000
1300 Maintenance Equipment - Non-IT Maintenance	0	0	4,700	4,700
1400 Maintenance - Buildings and Improvements	0	0	896,520	896,520
1800 Office Expense	0	0	1,450	1,450
1900 Professional and Specialized Services	1,157	0	1,350,212	1,350,212
1912 Investment Administrative Fees	100,625	96,289	287,728	287,728
2100 Rents and Leases - Equipment	0	0	30,020	30,020
2300 Small Tools and Instruments	0	0	1,500	1,500
2400 Special Departmental Expense	0	0	250,000	250,000
2490 Landfill Closure/Postclosure Costs	(23,526,061)	4,211,300	4,000,000	4,000,000
2600 Transportation and Travel - General	0	0	3,500	3,500
2602 Garage Expense	80	228	52,500	52,500
2801 Utilities - Purchased Electricity	0	0	196,000	196,000
2803 Utilities - Purchased Water	0	0	44,000	44,000
Total Services & Supplies	(23,424,199)	4,307,817	7,138,980	7,138,980
Other Charges				
3700 Taxes and Assessments	0	0	73,700	73,700
Total Other Charges	0	0	73,700	73,700
TOTAL OPERATING EXPENSES	(23,424,199)	4,307,817	7,212,680	7,212,680
OPERATING INCOME (LOSS)	23,424,199	(4,307,817)	(7,212,680)	(7,212,680)

FUND TITLE: 279 Orange County Waste &
Recycling – Landfill Post-Closure Maintenance
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	597,491	949,510	1,000,000	1,000,000
Total Revenue from Use of Money and Property	597,491	949,510	1,000,000	1,000,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,416	3,539	0	0
Total Miscellaneous Revenues	3,416	3,539	0	0
TOTAL NON-OPERATING REVENUES	600,907	953,049	1,000,000	1,000,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	6,042,643	6,042,643
Total Special Items	0	0	6,042,643	6,042,643
TOTAL NON-OPERATING EXPENSES	0	0	6,042,643	6,042,643
NON-OPERATING INCOME (LOSS)	600,907	953,049	(5,042,643)	(5,042,643)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	24,025,106	(3,354,768)	(12,255,323)	(12,255,323)
7810 Transfers In - from Fund 100	783,516	783,516	783,516	783,516
7811 Transfers In - from Funds 101-199	0	0	30,000	30,000
7812 Transfers In - from Funds 2AA-299	8,613,527	0	15,011,650	15,011,650
4800 Transfers Out - to Fund 100	0	0	(4,300,000)	(4,300,000)
4801 Transfers Out - to Funds 101-199	0	(4,000,000)	(32,300,000)	(32,300,000)
4802 Transfers Out - to Funds 2AA-299	(783,516)	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(351,231)	(156,499)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	4,325,000	(19,730,954)	21,588,350	21,588,350
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	0	(6,000,000)	(600,000)	(600,000)

FUND TITLE: 279 Orange County Waste &
 Recycling – Landfill Post-Closure Maintenance
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION	36,612,402	(32,458,705)	(12,041,807)	(12,041,807)
Net Position - Beginning Balance	6,771,053	43,383,455	12,041,807	12,041,807
Net Position - Ending Balance	43,383,455	10,924,750	0	0

FUND TITLE: 280 Airport - Operating
Enterprise
SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	105,585,625	110,559,128	115,800,900	115,800,900
Total Revenue from Use of Money and Property	105,585,625	110,559,128	115,800,900	115,800,900
Charges For Services				
7590 Other Charges for Services	16,862,454	18,925,987	20,103,100	20,103,100
Total Charges For Services	16,862,454	18,925,987	20,103,100	20,103,100
TOTAL OPERATING REVENUES	122,448,079	129,485,115	135,904,000	135,904,000
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(105,202)	(111,561)	0	0
0101 Regular Salaries	11,822,578	11,674,431	13,077,833	13,077,833
0102 Extra Help	0	20,083	0	0
0103 Overtime	457,210	504,302	429,870	429,870
0104 Annual Leave Payoffs	287,551	294,513	333,866	333,866
0105 Vacation Payoffs	9,810	28,696	0	0
0110 Performance Incentive Pay	8	13	0	0
0111 Other Pay	92,643	95,477	147,880	147,880
0112 Other Salaries	458	57,500	49,617	49,617
0200 Retirement	3,588,255	3,510,896	3,621,848	3,621,848
0204 County Paid Executive Deferred Compensation Plan	8,205	12,305	9,586	9,586
0205 1.62% Retirement ER Contribution 401(A) Plan	6,441	6,588	49,385	49,385
0206 Retiree Medical	425,922	417,312	523,047	523,047
0208 Pension Prepayment Discount	(234,699)	(196,956)	(184,212)	(184,212)
0301 Unemployment Insurance	6	(6)	0	0
0305 Salary Continuance Insurance	22,041	22,427	21,796	21,796
0306 Health Insurance	1,602,915	1,591,367	1,975,056	1,975,056
0308 Dental Insurance	32,582	32,528	38,760	38,760

FUND TITLE: 280 Airport - Operating
Enterprise
SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	4,982	3,226	4,020	4,020
0310 Accidental Death and Dismemberment Insurance	671	675	1,116	1,116
0319 Other Insurance	90,836	89,863	101,136	101,136
0352 Workers Compensation - General	286,966	330,290	342,835	342,835
0401 Medicare	168,964	173,667	184,775	184,775
0402 Executive Car Allowance	9,208	12,134	18,360	18,360
0403 Optional Benefit Program	104,726	104,829	121,128	121,128
Total Salaries & Benefits	18,683,076	18,674,599	20,867,702	20,867,702
Services & Supplies				
0600 Clothing and Personal Supplies	30,442	29,499	52,450	52,450
0740 Enterprise Telephone Service Charges	38,820	39,774	40,000	40,000
0741 Telephone Service Charges from Vendors	172,370	172,055	185,500	185,500
0742 Cell Phones, Pagers, Blackberry Devices	39,553	45,721	54,500	54,500
1000 Household Expense	4,700,900	4,869,061	5,257,000	5,257,000
1100 Insurance	2,359,011	1,830,302	1,940,414	1,940,414
1300 Maintenance Equipment - Non-IT Maintenance	169,998	162,654	340,336	340,336
1340 Software Maintenance & Support	498,798	456,090	881,971	881,971
1341 Hardware Maintenance & Support	1,152,390	1,947,589	1,797,500	1,797,500
1400 Maintenance - Buildings and Improvements	8,883,333	8,425,580	16,633,626	16,633,626
1402 Minor Alterations and Improvements	904,775	949,572	900,000	900,000
1404 Major Alterations and Improvements	0	282,351	0	0
1600 Memberships	108,550	109,167	119,095	119,095
1800 Office Expense	315,081	299,408	661,077	661,077
1801 Duplicating Services (CEO/Reprographics)	11,475	6,166	14,000	14,000
1802 Periodicals and Journals	8,066	7,850	1,200	1,200
1803 Postage	19,911	14,037	20,000	20,000
1806 Printing Costs - Outside Vendors	11,115	0	0	0

FUND TITLE: 280 Airport - Operating
Enterprise
SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1809 Minor Office Equipment to be Controlled	63,410	63,035	38,500	38,500
1840 IT Hardware Purchases (Purchases under \$5,000)	226,837	272,364	189,000	189,000
1900 Professional and Specialized Services	35,303,603	35,499,610	38,509,191	38,509,191
1911 CWCAP Charges	888,238	895,870	1,000,000	1,000,000
1912 Investment Administrative Fees	76,503	90,465	85,000	85,000
1913 Merchant Fees	914,678	945,331	975,000	975,000
1940 Enterprise IT Services	128,653	148,275	150,000	150,000
1941 IT Professional Services Contracts	513,649	519,339	836,711	836,711
2000 Publications and Legal Notices	35,762	13,939	31,000	31,000
2100 Rents and Leases - Equipment	72,875	72,494	92,150	92,150
2140 Software Leases & Licenses	169,691	198,606	211,610	211,610
2200 Rents and Leases - Buildings and Improvements	15,417	19,408	18,983	18,983
2300 Small Tools and Instruments	46,794	45,611	50,600	50,600
2400 Special Departmental Expense	377,038	235,956	644,025	644,025
2409 Minor Special Dept. Equipment to be Controlled	3,926	155	0	0
2600 Transportation and Travel - General	169,275	144,136	159,870	159,870
2601 Private Auto Mileage	2,476	3,134	11,500	11,500
2602 Garage Expense	422,449	504,982	426,762	426,762
2700 Transportation and Travel - Meetings/Conferences	37,604	63,818	137,400	137,400
2800 Utilities	1,076	473	750	750
2801 Utilities - Purchased Electricity	2,665,807	2,439,514	2,600,000	2,600,000
2802 Utilities - Purchased Gas	1,116,312	959,893	1,000,000	1,000,000
2803 Utilities - Purchased Water	356,595	356,401	350,000	350,000
Total Services & Supplies	63,033,256	63,139,685	76,416,721	76,416,721
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	3,500,000	3,500,000
3700 Taxes and Assessments	188,502	164,210	200,000	200,000
Total Other Charges	188,502	164,210	3,700,000	3,700,000

FUND TITLE: 280 Airport - Operating
Enterprise
SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Capital Assets				
Equipment				
4000 Equipment	0	0	1,342,000	1,342,000
4040 IT Equipment (Purchases over \$5,000)	0	0	2,410,000	2,410,000
Total Equipment	0	0	3,752,000	3,752,000
Total Capital Assets	0	0	3,752,000	3,752,000
Miscellaneous				
5300 Depreciation	7,348,913	22,166,489	7,000,000	7,000,000
5350 Amortization	27,836	27,875	0	0
Total Miscellaneous	7,376,749	22,194,364	7,000,000	7,000,000
TOTAL OPERATING EXPENSES	89,281,583	104,172,858	111,736,423	111,736,423
OPERATING INCOME (LOSS)	33,166,496	25,312,257	24,167,577	24,167,577
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	163,621	185,529	157,900	157,900
Total Fines, Forfeitures & Penalties	163,621	185,529	157,900	157,900
Revenue from Use of Money and Property				
6610 Interest	437,336	894,635	958,700	958,700
Total Revenue from Use of Money and Property	437,336	894,635	958,700	958,700
Intergovernmental Revenues				
6970 State - Other	11,266	1,622	0	0
7110 Federal - Other	189,375	151,500	181,500	181,500
7130 Other Governmental Agencies	274,268	0	0	0
Total Intergovernmental Revenues	474,909	153,122	181,500	181,500
Charges For Services				
7320 Auditing and Accounting Fees	0	0	3,000	3,000
Total Charges For Services	0	0	3,000	3,000

FUND TITLE: 280 Airport - Operating
Enterprise
SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	481,365	552,598	109,000	109,000
7680 Six-Month Expired (Outlawed) Checks	0	627	0	0
7690 Returned Check Charges	40	(22)	200	200
Total Miscellaneous Revenues	481,405	553,203	109,200	109,200
TOTAL NON-OPERATING REVENUES	1,557,271	1,786,489	1,410,300	1,410,300
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	4,386,500	4,386,500
Total Special Items	0	0	4,386,500	4,386,500
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(9,965)	1,622	0	0
Total Miscellaneous	(9,965)	1,622	0	0
TOTAL NON-OPERATING EXPENSES	(9,965)	1,622	4,386,500	4,386,500
NON-OPERATING INCOME (LOSS)	1,567,236	1,784,867	(2,976,200)	(2,976,200)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	34,733,733	27,097,124	21,191,377	21,191,377
7812 Transfers In - from Funds 2AA-299	0	2,790	0	0
4802 Transfers Out - to Funds 2AA-299	(6,509,513)	(26,512,413)	(57,174,809)	(57,174,809)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(742,723)	(4,393,125)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	5,459,554	(25,097,853)	(20,073,013)	(20,073,013)
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	6,616,089	21,929,761	0	0
CHANGE IN NET POSITION	39,557,141	(6,973,716)	(56,056,445)	(56,056,445)
Net Position - Beginning Balance	22,776,105	62,333,246	56,056,445	56,056,445
Net Position - Ending Balance	62,333,246	55,359,530	0	0

FUND TITLE: 280 Airport - Operating
 Enterprise
 SERVICE ACTIVITY: Airport Operations

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS Equipment 4000 Equipment 4040 IT Equipment (Purchases over \$5,000) Total Equipment				
TOTAL CAPITAL ASSET ACQUISITIONS	0	0	3,752,000	3,752,000

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	7,142	3,623	15,000	15,000
Total Services & Supplies	7,142	3,623	15,000	15,000
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	61,767,424	61,767,424
Total Buildings & Improvements	0	0	61,767,424	61,767,424
Total Capital Assets	0	0	61,767,424	61,767,424
Miscellaneous				
5300 Depreciation	18,517,543	6,968,837	21,000,000	21,000,000
Total Miscellaneous	18,517,543	6,968,837	21,000,000	21,000,000
TOTAL OPERATING EXPENSES	18,524,686	6,972,460	82,782,424	82,782,424
OPERATING INCOME (LOSS) - Note 1	(18,524,686)	(6,972,460)	(82,782,424)	(82,782,424)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	41,608	35,302	93,300	93,300
Total Revenue from Use of Money and Property	41,608	35,302	93,300	93,300
Intergovernmental Revenues				
7050 Federal - Construction	9,214,779	2,174,190	6,143,000	6,143,000
Total Intergovernmental Revenues	9,214,779	2,174,190	6,143,000	6,143,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	194	522	0	0
Total Miscellaneous Revenues	194	522	0	0
TOTAL NON-OPERATING REVENUES	9,256,580	2,210,014	6,236,300	6,236,300

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	0	4,077,044	0	0
Total Miscellaneous	0	4,077,044	0	0
TOTAL NON-OPERATING EXPENSES	0	4,077,044	0	0
NON-OPERATING INCOME (LOSS)	9,256,580	(1,867,030)	6,236,300	6,236,300
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(9,268,106)	(8,839,490)	(76,546,124)	(76,546,124)
7812 Transfers In - from Funds 2AA-299	0	20,000,000	73,627,009	73,627,009
Changes to Reserves - Encumbrance - (Inc)/Dec.	6,202,404	(3,525,077)	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	1,029,628	(13,889,959)	0	0
CHANGE IN NET POSITION	(2,036,074)	(6,254,526)	(2,919,115)	(2,919,115)
Net Position - Beginning Balance	5,884,723	3,848,649	2,919,115	2,919,115
Net Position - Ending Balance	3,848,649	(2,405,877)	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P100 Contingency - AIP	0	0	2,500,000	2,500,000
P101 Program PM/Consultant Services	(50,683)	294,140	3,022,424	3,022,424
P107 Testing & Inspection	0	0	2,250,000	2,250,000
P200 Parking Structure C, Phase 2	10,829	0	0	0
P201 Terminal C	41,862	0	0	0
P202 Terminal Improvements	1,633,645	12,161,902	33,500,000	33,500,000
P204 Bristol Street Slope Stabilization	2,136,356	2,282	0	0
P206 Maintenance Building	5,990	0	0	0
P209 Wireless Commun-Terminal	4,213	0	0	0
P211 Paularino Gate Improvements	286,779	29,949	3,000,000	3,000,000
P242 Recnst Perimeter Rd West PH II	88,389	0	0	0

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P269 Seismic Remediation Elev Rdwys	6,793	0	0	0
P272 Terminals A&B Baggage Handling System Enhancements	11,957,661	1,660,137	0	0
P273 Airline Tenant Improvements	(5,994)	0	0	0
P274 Concessionaire Tenant Improvements	6,577	0	0	0
P278 Campus Dr/Bristol St Right Turn Lane	241,352	1,463,259	0	0
P401 Runways Redesignation/Change	200,187	0	0	0
P404 Central Plant Blackstart	4,292	81,715	1,500,000	1,500,000
P405 Cell Phone Lot	162,205	334,854	0	0
P406 Terminal C BHS CBRA Upgrades	342,042	0	0	0
P407 Terminal Information Booths	220,752	0	0	0
P409 Station 18 Improvements and Emergency Operations Center	35,850	128,771	3,000,000	3,000,000
P410 Taxiway B Resurfacing	0	220,775	7,000,000	7,000,000
P412 Central Plant Site Office & Storage Units	3,933	0	0	0
P413 Rental Car Parking Reconfigurations	23,034	(2,090)	0	0
P414 Main Street & Employee Lot Resurfacing	73,547	3,041,631	10,000	10,000
P415 Airfeild Lighting Upgrades	0	0	1,000,000	1,000,000
P416 Parking Srtructures A1, A2 & B2 Repairs	0	0	300,000	300,000
P418 ARFF Foam Discharge Containment Unit	0	0	250,000	250,000
P419 Upgrade Common Use Passenger Processing System	58,305	3,928,861	10,000	10,000
P420 3160 Bldg Roof Rehabilitation	0	231,306	0	0
P421 Apron Light Pole And Security Cameras	0	55,983	400,000	400,000
P422 General Transportation Center Terminal C	0	29,828	250,000	250,000
P423 Airport-Wide Building Automation System (BAS)	0	0	250,000	250,000
P424 Oil/Water Separators Relining	0	0	500,000	500,000
P425 Radio Frequency Identification System (RFIDS)	0	0	2,025,000	2,025,000
P426 Replace Terminals A & B Air Handlers	0	0	1,000,000	1,000,000
Total 4200 Buildings and Improvements	17,487,916	23,663,303	61,767,424	61,767,424
TOTAL CAPITAL ASSET ACQUISITIONS	17,487,916	23,663,303	61,767,424	61,767,424

FUND TITLE: 281 Airport Construction Fund
 SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
<p>Note 1 - Operating Loss is overstated in the 2016-17 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2016-17 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport Debt Service

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	28,429	19,425	100,000	100,000
1912 Investment Administrative Fees	47,741	50,822	0	0
Total Services & Supplies	76,171	70,247	100,000	100,000
Miscellaneous				
5300 Depreciation	2,396,092	0	2,500,000	2,500,000
Total Miscellaneous	2,396,092	0	2,500,000	2,500,000
TOTAL OPERATING EXPENSES	2,472,262	70,247	2,600,000	2,600,000
OPERATING INCOME (LOSS)	(2,472,262)	(70,247)	(2,600,000)	(2,600,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	509,855	609,931	1,011,700	1,011,700
Total Revenue from Use of Money and Property	509,855	609,931	1,011,700	1,011,700
Miscellaneous Revenues				
7670 Miscellaneous Revenue	559,790	688,880	107,800	107,800
7720 Passenger Facility Charge	18,850,177	20,623,383	20,846,000	20,846,000
Total Miscellaneous Revenues	19,409,967	21,312,263	20,953,800	20,953,800
TOTAL NON-OPERATING REVENUES	19,919,822	21,922,194	21,965,500	21,965,500
NON-OPERATING EXPENSES				
Other Charges				
3200 Bond Redemption	0	0	7,880,000	7,880,000
3300 Interest on Bonds	9,873,009	8,929,905	9,819,275	9,819,275
Total Other Charges	9,873,009	8,929,905	17,699,275	17,699,275
TOTAL NON-OPERATING EXPENSES	9,873,009	8,929,905	17,699,275	17,699,275
NON-OPERATING INCOME (LOSS)	10,046,813	12,992,289	4,266,225	4,266,225

FUND TITLE: 283 Airport Debt Service
 SERVICE ACTIVITY: Airport Debt Service

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	7,574,550	12,922,042	1,666,225	1,666,225
7812 Transfers In - from Funds 2AA-299	6,509,513	6,512,413	6,506,000	6,506,000
4802 Transfers Out - to Funds 2AA-299	0	0	(22,958,200)	(22,958,200)
Changes to Reserves - Encumbrance - (Inc)/Dec.	15,522	0	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(45,866,245)	(4,874,936)	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(5,224,049)	(8,454,920)	0	0
CHANGE IN NET POSITION	(36,990,709)	6,104,599	(14,785,975)	(14,785,975)
Net Position - Beginning Balance	45,866,245	8,875,535	14,785,975	14,785,975
Net Position - Ending Balance	8,875,535	14,980,134	0	0
<p>Note 1 - Income Before Capital Contributions and Transfers is overstated in the 2016-17 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end.</p>				

FUND TITLE: 284 Orange County Waste &
Recycling – FRB/Bee Canyon Landfill
Escrow Account
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	20,392	19,198	35,000	35,000
2490 Landfill Closure/Postclosure Costs	291,108	108,028	900,000	900,000
Total Services & Supplies	311,500	127,226	935,000	935,000
TOTAL OPERATING EXPENSES	311,500	127,226	935,000	935,000
OPERATING INCOME (LOSS)	(311,500)	(127,226)	(935,000)	(935,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	120,660	190,638	246,000	246,000
Total Revenue from Use of Money and Property	120,660	190,638	246,000	246,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	658	711	0	0
Total Miscellaneous Revenues	658	711	0	0
TOTAL NON-OPERATING REVENUES	121,319	191,349	246,000	246,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	211,711	211,711
Total Special Items	0	0	211,711	211,711
TOTAL NON-OPERATING EXPENSES	0	0	211,711	211,711
NON-OPERATING INCOME (LOSS)	121,319	191,349	34,289	34,289
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(190,181)	64,123	(900,711)	(900,711)
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	0	14,116,673	0	0

FUND TITLE: 284 Orange County Waste &
 Recycling – FRB/Bee Canyon Landfill
 Escrow Account
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued Changes to Reserves - Net Position - Restricted (Inc)/Dec.	401,211	(14,116,809)	900,000	900,000
CHANGE IN NET POSITION	211,030	63,987	(711)	(711)
Net Position - Beginning Balance	554,107	765,137	711	711
Net Position - Ending Balance	765,137	829,124	0	0

FUND TITLE: 285 Orange County Waste &
Recycling – Bankruptcy Recovery Plan
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	40,170,938	43,034,000	33,114,000	33,114,000
7590 Other Charges for Services	41	50	0	0
Total Charges For Services	40,170,979	43,034,050	33,114,000	33,114,000
TOTAL OPERATING REVENUES	40,170,979	43,034,050	33,114,000	33,114,000
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	4,490	3,730	10,000	10,000
Total Services & Supplies	4,490	3,730	10,000	10,000
Other Charges				
3100 Contributions to Non-County Government Agencies	1,946,710	2,087,183	1,881,000	1,881,000
3700 Taxes and Assessments	2,390,584	2,529,932	1,756,000	1,756,000
Total Other Charges	4,337,294	4,617,115	3,637,000	3,637,000
TOTAL OPERATING EXPENSES	4,341,783	4,620,845	3,647,000	3,647,000
OPERATING INCOME (LOSS)	35,829,195	38,413,205	29,467,000	29,467,000
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	9,262	6,880	0	0
Total Fines, Forfeitures & Penalties	9,262	6,880	0	0
Revenue from Use of Money and Property				
6610 Interest	28,232	36,082	26,000	26,000
Total Revenue from Use of Money and Property	28,232	36,082	26,000	26,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	35	101	0	0
Total Miscellaneous Revenues	35	101	0	0
TOTAL NON-OPERATING REVENUES	37,529	43,063	26,000	26,000

FUND TITLE: 285 Orange County Waste &
 Recycling – Bankruptcy Recovery Plan
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	37,529	43,063	26,000	26,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	35,866,724	38,456,268	29,493,000	29,493,000
4800 Transfers Out - to Fund 100	(19,810,831)	(24,214,735)	(11,245,000)	(11,245,000)
4802 Transfers Out - to Funds 2AA-299	(16,051,734)	(14,238,802)	(18,248,000)	(18,248,000)
CHANGE IN NET POSITION	4,159	2,731	0	0
Net Position - Beginning Balance	198,606	202,765	0	0
Net Position - Ending Balance	202,765	205,496	0	0

FUND TITLE: 286 Orange County Waste &
Recycling – Brea/Olinda Landfill Escrow
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	27,172	25,581	40,000	40,000
2490 Landfill Closure/Postclosure Costs	(5,189,625)	7,434,398	1,300,000	1,300,000
Total Services & Supplies	(5,162,454)	7,459,979	1,340,000	1,340,000
TOTAL OPERATING EXPENSES	(5,162,454)	7,459,979	1,340,000	1,340,000
OPERATING INCOME (LOSS)	5,162,454	(7,459,979)	(1,340,000)	(1,340,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	160,777	256,881	330,000	330,000
Total Revenue from Use of Money and Property	160,777	256,881	330,000	330,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	877	947	0	0
Total Miscellaneous Revenues	877	947	0	0
TOTAL NON-OPERATING REVENUES	161,654	257,828	330,000	330,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	498,824	498,824
Total Special Items	0	0	498,824	498,824
TOTAL NON-OPERATING EXPENSES	0	0	498,824	498,824
NON-OPERATING INCOME (LOSS)	161,654	257,828	(168,824)	(168,824)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	5,324,107	(7,202,151)	(1,508,824)	(1,508,824)
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	2,099,971	3,805,935	0	0
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	0	(2,481,778)	400,000	400,000

FUND TITLE: 286 Orange County Waste &
 Recycling – Brea/Olinda Landfill Escrow
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION	7,424,078	(5,877,994)	(1,108,824)	(1,108,824)
Net Position - Beginning Balance	220,030	7,644,109	1,108,824	1,108,824
Net Position - Ending Balance	7,644,109	1,766,115	0	0

FUND TITLE: 287 Orange County Waste &
Recycling – Prima Deshecha Landfill Escrow
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	14,362	13,521	20,000	20,000
2490 Landfill Closure/Postclosure Costs	850,390	362,160	800,000	800,000
Total Services & Supplies	864,752	375,681	820,000	820,000
TOTAL OPERATING EXPENSES	864,752	375,681	820,000	820,000
OPERATING INCOME (LOSS)	(864,752)	(375,681)	(820,000)	(820,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	84,980	134,265	180,000	180,000
Total Revenue from Use of Money and Property	84,980	134,265	180,000	180,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	464	500	0	0
Total Miscellaneous Revenues	464	500	0	0
TOTAL NON-OPERATING REVENUES	85,444	134,765	180,000	180,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	462,500	462,500
Total Special Items	0	0	462,500	462,500
TOTAL NON-OPERATING EXPENSES	0	0	462,500	462,500
NON-OPERATING INCOME (LOSS)	85,444	134,765	(282,500)	(282,500)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(779,308)	(240,916)	(1,102,500)	(1,102,500)
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	0	994,122	0	0
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	(1,000,000)	(216,920)	800,000	800,000

FUND TITLE: 287 Orange County Waste &
 Recycling – Prima Deshecha Landfill Escrow
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION				
Net Position - Beginning Balance	(1,779,308)	536,286	(302,500)	(302,500)
Net Position - Ending Balance	129,799	129,799	302,500	302,500
	129,799	666,085	0	0

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	19,075	14,075	20,000	20,000
6470 Franchises	44,965	62,117	68,000	68,000
Total Licenses, Permits & Franchises	64,040	76,192	88,000	88,000
Revenue from Use of Money and Property				
6620 Rents and Concessions	454,894	536,505	445,600	445,600
6630 Royalties	3,388,453	3,322,832	3,920,000	3,920,000
Total Revenue from Use of Money and Property	3,843,347	3,859,337	4,365,600	4,365,600
Charges For Services				
7520 Sanitation Services	95,383,149	99,972,056	96,820,500	96,820,500
7590 Other Charges for Services	391,670	52,227	50,000	50,000
Total Charges For Services	95,774,819	100,024,283	96,870,500	96,870,500
TOTAL OPERATING REVENUES	99,682,206	103,959,812	101,324,100	101,324,100
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(87,628)	14,438	150,000	150,000
0101 Regular Salaries	15,035,851	14,755,459	15,809,562	15,809,562
0102 Extra Help	33,857	10,262	0	0
0103 Overtime	681,996	772,602	894,875	894,875
0104 Annual Leave Payoffs	353,432	384,392	618,760	618,760
0110 Performance Incentive Pay	57	145	0	0
0111 Other Pay	32,344	29,812	36,840	36,840
0112 Other Salaries	0	38,000	38,544	38,544
0150 Labor Burden	(1,140)	(1,102)	0	0
0200 Retirement	4,551,201	4,440,571	4,404,150	4,404,150
0204 County Paid Executive Deferred Compensation Plan	7,875	7,992	7,480	7,480
0205 1.62% Retirement ER Contribution 401(A) Plan	5,090	10,987	57,526	57,526

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0206 Retiree Medical	538,650	523,569	632,241	632,241
0208 Pension Prepayment Discount	(313,577)	(257,866)	(236,247)	(236,247)
0305 Salary Continuance Insurance	10,457	11,072	11,038	11,038
0306 Health Insurance	2,532,443	2,515,309	2,866,896	2,866,896
0308 Dental Insurance	31,405	32,625	34,200	34,200
0309 Life Insurance	4,484	3,013	3,276	3,276
0310 Accidental Death and Dismemberment Insurance	610	632	732	732
0319 Other Insurance	192,406	186,450	217,620	217,620
0352 Workers Compensation - General	943,016	1,065,184	1,211,984	1,211,984
0401 Medicare	214,731	216,398	224,359	224,359
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	101,321	101,289	106,116	106,116
0490 Salary Cost Apply - Intrafund	(292,505)	(355,440)	0	0
Total Salaries & Benefits	24,585,556	24,514,973	27,099,132	27,099,132
Services & Supplies				
0600 Clothing and Personal Supplies	76,396	98,718	151,925	151,925
0740 Enterprise Telephone Service Charges	198,579	201,455	100,000	100,000
0741 Telephone Service Charges from Vendors	8,233	809	10,000	10,000
0742 Cell Phones, Pagers, Blackberry Devices	43,498	29,029	66,830	66,830
0900 Food	47	3,238	7,200	7,200
1000 Household Expense	61,557	53,245	58,500	58,500
1001 Household Expense - Trash	23,835	24,980	26,000	26,000
1100 Insurance	251,656	293,804	280,000	280,000
1300 Maintenance Equipment - Non-IT Maintenance	8,284,409	7,503,590	8,286,165	8,286,165
1301 Maintenance - Inventory Parts	0	2,172	0	0
1340 Software Maintenance & Support	141,595	132,396	166,665	166,665
1341 Hardware Maintenance & Support	60,884	73,409	72,000	72,000

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1400 Maintenance - Buildings and Improvements	6,766,963	7,385,823	14,881,013	14,881,013
1402 Minor Alterations and Improvements	37,864	37,368	79,000	79,000
1500 Medical, Dental and Laboratory Supplies	1,682	1,583	4,900	4,900
1600 Memberships	9,935	2,798	8,790	8,790
1701 Cash Difference	342	376	2,000	2,000
1702 Cash Losses	20	20	2,000	2,000
1800 Office Expense	113,661	81,196	215,830	215,830
1801 Duplicating Services (CEO/Reprographics)	16,076	3,473	10,700	10,700
1802 Periodicals and Journals	135	361	2,600	2,600
1803 Postage	8,170	6,287	7,525	7,525
1806 Printing Costs - Outside Vendors	6,835	4,782	21,000	21,000
1809 Minor Office Equipment to be Controlled	24,477	39,604	68,751	68,751
1840 IT Hardware Purchases (Purchases under \$5,000)	79,251	70,492	121,200	121,200
1900 Professional and Specialized Services	13,204,078	14,896,055	23,453,696	23,453,696
1908 Temporary Help	78,994	117,894	105,000	105,000
1911 CWCAP Charges	872,148	1,095,348	980,000	980,000
1912 Investment Administrative Fees	103,917	109,560	106,000	106,000
1940 Enterprise IT Services	569,743	596,082	656,000	656,000
1941 IT Professional Services Contracts	186,400	100,195	213,000	213,000
2000 Publications and Legal Notices	2,590	711	13,700	13,700
2100 Rents and Leases - Equipment	126,227	256,863	198,200	198,200
2140 Software Leases & Licenses	178,492	120,732	175,613	175,613
2200 Rents and Leases - Buildings and Improvements	543,801	539,955	554,470	554,470
2300 Small Tools and Instruments	86,368	74,408	83,600	83,600
2400 Special Departmental Expense	1,650,908	1,647,093	7,721,500	7,721,500
2409 Minor Special Dept. Equipment to be Controlled	18,910	3,683	0	0
2600 Transportation and Travel - General	2,820,497	2,088,706	3,498,325	3,498,325

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2601 Private Auto Mileage	24,870	23,151	31,100	31,100
2602 Garage Expense	404,165	400,410	476,754	476,754
2700 Transportation and Travel - Meetings/Conferences	38,394	38,480	106,650	106,650
2800 Utilities	2,073	0	3,300	3,300
2801 Utilities - Purchased Electricity	229,724	213,840	282,700	282,700
2802 Utilities - Purchased Gas	3,851	4,344	4,000	4,000
2803 Utilities - Purchased Water	260,185	419,417	591,000	591,000
Total Services & Supplies	37,622,436	38,797,935	63,905,202	63,905,202
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(1,262,007)	(1,026,797)	0	0
Total Services & Supplies Reimbursements	(1,262,007)	(1,026,797)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	3,305,785	3,644,999	18,300,000	18,300,000
3700 Taxes and Assessments	4,211,524	4,361,184	4,342,950	4,342,950
3750 Pollution Remediation Expense	(595,365)	18,075	0	0
Total Other Charges	6,921,945	8,024,258	22,642,950	22,642,950
Capital Assets				
Equipment				
4000 Equipment	0	0	6,425,850	6,425,850
4040 IT Equipment (Purchases over \$5,000)	0	0	70,000	70,000
Total Equipment	0	0	6,495,850	6,495,850
Total Capital Assets	0	0	6,495,850	6,495,850
Miscellaneous				
5300 Depreciation	13,967,369	14,256,079	6,900,000	6,900,000
5350 Amortization	43,841	92,618	0	0
Total Miscellaneous	14,011,210	14,348,697	6,900,000	6,900,000
TOTAL OPERATING EXPENSES	81,879,140	84,659,066	127,043,134	127,043,134

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
OPERATING INCOME (LOSS) - Note 1	17,803,067	19,300,746	(25,719,034)	(25,719,034)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	7,103	55,615	5,000	5,000
Total Fines, Forfeitures & Penalties	7,103	55,615	5,000	5,000
Revenue from Use of Money and Property				
6610 Interest	584,194	1,046,400	1,000,000	1,000,000
Total Revenue from Use of Money and Property	584,194	1,046,400	1,000,000	1,000,000
Intergovernmental Revenues				
6970 State - Other	50,247	8,854	25,000	25,000
7130 Other Governmental Agencies	16,042	8,695	12,000	12,000
Total Intergovernmental Revenues	66,289	17,549	37,000	37,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,223,654	263,827	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	6,223	0	0	0
7690 Returned Check Charges	450	440	500	500
Total Miscellaneous Revenues	2,230,327	264,267	100,500	100,500
TOTAL NON-OPERATING REVENUES	2,887,913	1,383,831	1,142,500	1,142,500
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,000,000	3,000,000
Total Special Items	0	0	3,000,000	3,000,000
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(6,373)	(226,146)	0	0
Total Miscellaneous	(6,373)	(226,146)	0	0
TOTAL NON-OPERATING EXPENSES	(6,373)	(226,146)	3,000,000	3,000,000

FUND TITLE: 299 Orange County Waste &
Recycling Enterprise Fund
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	2,894,287	1,609,977	(1,857,500)	(1,857,500)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	20,697,353	20,910,723	(27,576,534)	(27,576,534)
7810 Transfers In - from Fund 100	0	0	10,205	10,205
7812 Transfers In - from Funds 2AA-299	6,856,191	6,458,031	8,285,000	8,285,000
4802 Transfers Out - to Funds 2AA-299	(12,640,527)	(7,413,646)	(29,927,205)	(29,927,205)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(1,221,800)	(953,891)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(15,482,523)	(14,244,902)	3,450,377	3,450,377
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	2,451,168	3,967,097	0	0
CHANGE IN NET POSITION	659,862	8,723,412	(45,758,157)	(45,758,157)
Net Position - Beginning Balance	44,305,325	44,965,187	45,758,157	45,758,157
Net Position - Ending Balance	44,965,187	53,688,598	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	5,351,908	0	6,425,850	6,425,850
4040 IT Equipment (Purchases over \$5,000)	8,611	0	70,000	70,000
Total Equipment	5,360,519	0	6,495,850	6,495,850
4200 Buildings and Improvements				
P586 Prima ZN 1 PHC3 MASEXC-GRNDWTR	655,094	(113,017)	0	0
P702 FRB P8 East Flank/Buttress	294,744	113,017	0	0
Total Buildings and Improvements	949,838	0	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	6,310,356	0	6,495,850	6,495,850
Note 1 - Operating Loss is overstated in the 2016-17 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 299 Orange County Waste &
 Recycling Enterprise Fund
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2014-15 Actual (2)	2015-16 Actual (3)	2016-17 Recommended (4)	2016-17 Adopted by the Board of Supervisors (5)
<p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2016-17 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				