

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	71,741	77,950	82,925	82,925
Total Taxes	71,741	77,950	82,925	82,925
Charges For Services				
7590 Other Charges for Services	269,209	246,944	295,083	295,083
Total Charges For Services	269,209	246,944	295,083	295,083
TOTAL OPERATING REVENUES	340,950	324,894	378,008	378,008
OPERATING EXPENSES				
Services & Supplies				
1001 Household Expense - Trash	2,926	2,352	3,220	3,220
1300 Maintenance Equipment - Non-IT Maintenance	23,106	84,361	45,000	45,000
1900 Professional and Specialized Services	32,554	36,492	40,337	40,337
1911 CWCAP Charges	18,938	14,911	12,500	12,500
1912 Investment Administrative Fees	329	157	460	460
1913 Merchant Fees	10,996	1,449	12,939	12,939
2100 Rents and Leases - Equipment	1,214	1,393	1,300	1,300
2400 Special Departmental Expense	45,412	61,239	53,901	53,901
2602 Garage Expense	123	6,485	4,008	4,008
2801 Utilities - Purchased Electricity	55,248	55,730	58,917	58,917
2802 Utilities - Purchased Gas	92,024	102,374	100,385	100,385
2803 Utilities - Purchased Water	225	431	317	317
Total Services & Supplies	283,095	367,374	333,284	333,284
TOTAL OPERATING EXPENSES	283,095	367,374	333,284	333,284
OPERATING INCOME (LOSS)	57,855	(42,480)	44,724	44,724

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	3,241	2,297	2,610	2,610
Total Revenue from Use of Money and Property	3,241	2,297	2,610	2,610
Miscellaneous Revenues				
7670 Miscellaneous Revenue	141	0	154	154
Total Miscellaneous Revenues	141	0	154	154
TOTAL NON-OPERATING REVENUES	3,382	2,297	2,764	2,764
NON-OPERATING INCOME (LOSS)	3,382	2,297	2,764	2,764
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	61,237	(40,183)	47,488	47,488
4804 Transfers Out - to Funds 400-499	(252,000)	(150,000)	(81,306)	(81,306)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(6,555)	(8,198)	0	0
CHANGE IN NET POSITION	(197,318)	(198,381)	(33,818)	(33,818)
Net Position - Beginning Balance	363,612	166,294	33,818	33,818
Net Position - Ending Balance	166,294	(32,087)	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	0	1,551	0	0
1900 Professional and Specialized Services	358,259	338,936	0	0
1912 Investment Administrative Fees	13,897	10,249	122,076	122,076
Total Services & Supplies	372,156	350,736	122,076	122,076
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	63,300,000	63,300,000
Total Buildings & Improvements	0	0	63,300,000	63,300,000
Total Capital Assets	0	0	63,300,000	63,300,000
Miscellaneous				
5300 Depreciation	920,632	3,240,454	0	0
Total Miscellaneous	920,632	3,240,454	0	0
TOTAL OPERATING EXPENSES	1,292,788	3,591,190	63,422,076	63,422,076
OPERATING INCOME (LOSS) - Note 1	(1,292,788)	(3,591,190)	(63,422,076)	(63,422,076)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	130,550	153,542	150,000	150,000
Total Revenue from Use of Money and Property	130,550	153,542	150,000	150,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	589	0	0	0
Total Miscellaneous Revenues	589	0	0	0
TOTAL NON-OPERATING REVENUES	131,139	153,542	150,000	150,000

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	5,000,000	5,000,000
Total Special Items	0	0	5,000,000	5,000,000
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	0	501,951	0	0
Total Miscellaneous	0	501,951	0	0
TOTAL NON-OPERATING EXPENSES	0	501,951	5,000,000	5,000,000
NON-OPERATING INCOME (LOSS)	131,139	(348,409)	(4,850,000)	(4,850,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(1,161,649)	(3,939,599)	(68,272,076)	(68,272,076)
7812 Transfers In - from Funds 2AA-299	15,164,975	32,417,543	51,814,000	51,814,000
4802 Transfers Out - to Funds 2AA-299	0	(173,686)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	7,583,347	(1,357,719)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	2,299,141	0	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(20,859,470)	(25,230,227)	0	0
CHANGE IN NET POSITION	3,026,344	1,716,312	(16,458,076)	(16,458,076)
Net Position - Beginning Balance	10,240,920	13,267,264	16,458,076	16,458,076
Net Position - Ending Balance	13,267,264	14,983,576	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P720 OAL Interior Road Improvements	0	533,400	0	0
P723 FRB East Flank Landslide Remediation	2,162,894	0	0	0
P725 FRB Phase VIII B-1 Soil Buttress & Liner Construction	8,148,700	2,107,485	0	0
P727 FRB LFG Collection Header Construction and Well Installation	517,520	(86)	0	0
P729 FRB Phase VIII B-2 Soil Buttress & Liner Construction	0	9,628,415	20,000,000	20,000,000

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P733 OAL Front Slope Improvement Project - Phase 1	6,800,348	0	0	0
P734 Prima ZN 1 Phase D Mass Excavation & Liner	0	0	22,000,000	22,000,000
P735 Prima Pre-Mitigation Installation, Irrigation and Planting	2,831,709	0	0	0
P740 FRB Stockpile V-D Screening Plan	264,991	13,946	0	0
P741 Prima Steel Materials Storage Structure	8,400	2,000	0	0
P743 OAL Front Slope Improvement Project - Phase 2	1,035,543	11,307,985	11,000,000	11,000,000
P746 FRB Crew Quarters Trailer And Storage Facility	9,997	345,111	2,300,000	2,300,000
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
P753 Olinda LFG Header Improvements	0	0	750,000	750,000
P759 Prima View Shed Phase IV	0	0	500,000	500,000
P760 Coyote Canyon View Shed	0	0	900,000	900,000
P762 Coyote LFG Site Edison Repower	0	0	800,000	800,000
P767 Prima La Pata Avenue Viewshed 2	0	142,323	0	0
P768 OAL Admin Building Replacement/Remodel	0	0	1,500,000	1,500,000
P769 OAL Fee Booth Replacement/Remodel	0	0	300,000	300,000
Total 4200 Buildings and Improvements	21,780,102	24,080,579	63,300,000	63,300,000
TOTAL CAPITAL ASSET ACQUISITIONS	21,780,102	24,080,579	63,300,000	63,300,000
Note 1 - Operating Loss is overstated in the 2017-18 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2017-18 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	52,823	71,371	73,000	73,000
Total Revenue from Use of Money and Property	52,823	71,371	73,000	73,000
TOTAL NON-OPERATING REVENUES	52,823	71,371	73,000	73,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	147,822	147,822
Total Special Items	0	0	147,822	147,822
TOTAL NON-OPERATING EXPENSES	0	0	147,822	147,822
NON-OPERATING INCOME (LOSS)	52,823	71,371	(74,822)	(74,822)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	52,823	71,371	(74,822)	(74,822)
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	0	(1,075,634)	0	0
CHANGE IN NET POSITION	52,823	(1,004,263)	(74,822)	(74,822)
Net Position - Beginning Balance	1,031,632	1,084,455	74,822	74,822
Net Position - Ending Balance	1,084,455	80,192	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	47,761	36,731	60,000	60,000
Total Services & Supplies	47,761	36,731	60,000	60,000
TOTAL OPERATING EXPENSES	47,761	36,731	60,000	60,000
OPERATING INCOME (LOSS)	(47,761)	(36,731)	(60,000)	(60,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	476,244	538,275	300,000	300,000
Total Revenue from Use of Money and Property	476,244	538,275	300,000	300,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	644,708	418,603	380,000	380,000
Total Miscellaneous Revenues	644,708	418,603	380,000	380,000
TOTAL NON-OPERATING REVENUES	1,120,952	956,878	680,000	680,000
NON-OPERATING INCOME (LOSS)	1,120,952	956,878	680,000	680,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,073,191	920,147	620,000	620,000
7812 Transfers In - from Funds 2AA-299	0	5,818	5,102	5,102
4802 Transfers Out - to Funds 2AA-299	0	(15,011,650)	(13,650,000)	(13,650,000)
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	30,991,629	(13,987,357)	7,529,088	7,529,088
CHANGE IN NET POSITION	32,064,820	(28,073,042)	(5,495,810)	(5,495,810)
Net Position - Beginning Balance	1,551,189	33,616,009	5,495,810	5,495,810
Net Position - Ending Balance	33,616,009	5,542,967	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	0	63	0	0
Total Charges For Services	0	63	0	0
TOTAL OPERATING REVENUES	0	63	0	0
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	1,200	1,200
0740 Enterprise Telephone Service Charges	0	0	7,600	7,600
0742 Cell Phones, Pagers, Blackberry Devices	0	0	350	350
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	3,500	3,500
1400 Maintenance - Buildings and Improvements	0	12,000	932,670	932,670
1800 Office Expense	0	0	1,450	1,450
1900 Professional and Specialized Services	0	0	1,520,000	1,520,000
1912 Investment Administrative Fees	96,289	82,963	200,000	200,000
2100 Rents and Leases - Equipment	0	0	50,320	50,320
2300 Small Tools and Instruments	0	0	1,500	1,500
2400 Special Departmental Expense	0	0	2,000,000	2,000,000
2490 Landfill Closure/Postclosure Costs	4,211,300	(2,811,214)	4,700,000	4,700,000
2600 Transportation and Travel - General	0	0	2,100	2,100
2602 Garage Expense	228	484	49,500	49,500
2800 Utilities	0	0	1,000	1,000
2801 Utilities - Purchased Electricity	0	0	341,000	341,000
2803 Utilities - Purchased Water	0	0	53,500	53,500
Total Services & Supplies	4,307,817	(2,715,767)	9,876,690	9,876,690

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES (Continued)				
Other Charges				
3700 Taxes and Assessments	0	0	96,000	96,000
Total Other Charges	0	0	96,000	96,000
TOTAL OPERATING EXPENSES	4,307,817	(2,715,767)	9,972,690	9,972,690
OPERATING INCOME (LOSS)	(4,307,817)	2,715,830	(9,972,690)	(9,972,690)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	949,510	1,214,118	1,200,000	1,200,000
Total Revenue from Use of Money and Property	949,510	1,214,118	1,200,000	1,200,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,539	0	0	0
Total Miscellaneous Revenues	3,539	0	0	0
TOTAL NON-OPERATING REVENUES	953,049	1,214,118	1,200,000	1,200,000
NON-OPERATING INCOME (LOSS)	953,049	1,214,118	1,200,000	1,200,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(3,354,768)	3,929,948	(8,772,690)	(8,772,690)
7810 Transfers In - from Fund 100	783,516	783,516	783,516	783,516
7811 Transfers In - from Funds 101-199	0	27,063	3,532,000	3,532,000
7812 Transfers In - from Funds 2AA-299	0	15,011,650	10,000,000	10,000,000
4800 Transfers Out - to Fund 100	0	0	(555,680)	(555,680)
4801 Transfers Out - to Funds 101-199	(4,000,000)	(24,840,000)	(21,072,301)	(21,072,301)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(156,499)	337,792	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(19,730,954)	17,288,350	(117,119)	(117,119)
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	(6,000,000)	(600,000)	(961,000)	(961,000)

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION	(32,458,705)	11,938,319	(17,163,274)	(17,163,274)
Net Position - Beginning Balance	43,383,455	10,924,750	17,163,274	17,163,274
Net Position - Ending Balance	10,924,750	22,863,069	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	110,559,128	111,200,198	116,380,291	116,380,291
Total Revenue from Use of Money and Property	110,559,128	111,200,198	116,380,291	116,380,291
Charges For Services				
7590 Other Charges for Services	18,925,987	18,760,386	20,404,000	20,404,000
Total Charges For Services	18,925,987	18,760,386	20,404,000	20,404,000
TOTAL OPERATING REVENUES	129,485,115	129,960,584	136,784,291	136,784,291
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(111,561)	(33,691)	0	0
0101 Regular Salaries	11,674,431	11,730,158	13,335,535	13,335,535
0102 Extra Help	20,083	66,475	0	0
0103 Overtime	504,302	691,611	630,552	630,552
0104 Annual Leave Payoffs	294,513	219,214	268,185	268,185
0105 Vacation Payoffs	28,696	62,368	0	0
0110 Performance Incentive Pay	13	12	0	0
0111 Other Pay	95,477	131,439	147,880	147,880
0112 Other Salaries	57,500	59,250	67,445	67,445
0200 Retirement	3,510,896	3,306,191	3,729,719	3,729,719
0204 County Paid Executive Deferred Compensation Plan	12,305	17,980	17,232	17,232
0205 1.62% Retirement ER Contribution 401(A) Plan	6,588	10,370	72,581	72,581
0206 Retiree Medical	417,312	477,389	533,521	533,521
0208 Pension Prepayment Discount	(196,956)	(184,212)	(157,880)	(157,880)
0301 Unemployment Insurance	(6)	0	0	0
0305 Salary Continuance Insurance	22,427	23,638	22,806	22,806
0306 Health Insurance	1,591,367	1,567,491	1,856,364	1,856,364
0308 Dental Insurance	32,528	32,768	31,248	31,248

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	3,226	3,286	3,312	3,312
0310 Accidental Death and Dismemberment Insurance	675	665	1,032	1,032
0319 Other Insurance	89,863	90,975	106,200	106,200
0352 Workers Compensation - General	330,290	342,836	365,843	365,843
0401 Medicare	173,667	180,663	192,645	192,645
0402 Executive Car Allowance	12,134	18,360	17,256	17,256
0403 Optional Benefit Program	104,829	107,004	113,688	113,688
Total Salaries & Benefits	18,674,599	18,922,240	21,355,164	21,355,164
Services & Supplies				
0600 Clothing and Personal Supplies	29,499	33,898	52,450	52,450
0740 Enterprise Telephone Service Charges	39,774	36,089	40,000	40,000
0741 Telephone Service Charges from Vendors	172,055	160,928	191,000	191,000
0742 Cell Phones, Pagers, Blackberry Devices	45,721	61,232	66,500	66,500
0900 Food	0	924	0	0
1000 Household Expense	4,869,061	5,004,860	5,235,000	5,235,000
1100 Insurance	1,830,302	981,907	1,013,100	1,013,100
1300 Maintenance Equipment - Non-IT Maintenance	162,654	252,812	211,116	211,116
1340 Software Maintenance & Support	456,090	308,709	933,667	933,667
1341 Hardware Maintenance & Support	1,947,589	1,870,108	2,045,352	2,045,352
1400 Maintenance - Buildings and Improvements	8,425,580	8,575,633	12,980,000	12,980,000
1402 Minor Alterations and Improvements	949,572	735,786	1,900,000	1,900,000
1404 Major Alterations and Improvements	282,351	4,767,515	3,036,001	3,036,001
1600 Memberships	109,167	72,333	124,337	124,337
1700 Miscellaneous Expense	0	501	0	0
1800 Office Expense	299,408	377,069	628,370	628,370
1801 Duplicating Services (CEO/Reprographics)	6,166	3,841	6,500	6,500
1802 Periodicals and Journals	7,850	2,436	1,200	1,200

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1803 Postage	14,037	16,625	20,000	20,000
1809 Minor Office Equipment to be Controlled	63,035	49,929	44,500	44,500
1840 IT Hardware Purchases (Purchases under \$5,000)	272,364	143,035	188,000	188,000
1900 Professional and Specialized Services	35,499,610	38,213,128	39,829,708	39,829,708
1911 CWCAP Charges	895,870	911,754	900,000	900,000
1912 Investment Administrative Fees	90,465	91,080	97,079	97,079
1913 Merchant Fees	945,331	903,179	992,600	992,600
1940 Enterprise IT Services	148,275	172,886	183,118	183,118
1941 IT Professional Services Contracts	519,339	482,256	889,711	889,711
2000 Publications and Legal Notices	13,939	38,608	43,500	43,500
2100 Rents and Leases - Equipment	72,494	94,580	102,325	102,325
2140 Software Leases & Licenses	198,606	19,114	246,788	246,788
2200 Rents and Leases - Buildings and Improvements	19,408	34,350	23,500	23,500
2300 Small Tools and Instruments	45,611	34,322	64,500	64,500
2400 Special Departmental Expense	235,956	309,974	686,750	686,750
2409 Minor Special Dept. Equipment to be Controlled	155	0	0	0
2600 Transportation and Travel - General	144,136	117,788	166,920	166,920
2601 Private Auto Mileage	3,134	2,622	7,200	7,200
2602 Garage Expense	504,982	360,839	584,127	584,127
2700 Transportation and Travel - Meetings/Conferences	63,818	67,588	137,400	137,400
2800 Utilities	473	924	1,200	1,200
2801 Utilities - Purchased Electricity	2,439,514	1,723,342	2,600,000	2,600,000
2802 Utilities - Purchased Gas	959,893	1,083,360	1,000,000	1,000,000
2803 Utilities - Purchased Water	356,401	407,334	370,000	370,000
Total Services & Supplies	63,139,685	68,525,198	77,643,519	77,643,519
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	3,500,000	3,500,000

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Other Charges, Continued				
3700 Taxes and Assessments	164,210	166,080	200,000	200,000
Total Other Charges	164,210	166,080	3,700,000	3,700,000
Capital Assets				
Equipment				
4000 Equipment	0	0	147,000	147,000
4040 IT Equipment (Purchases over \$5,000)	0	0	2,670,000	2,670,000
4252 Internally Generated Computer Software	0	0	476,350	476,350
Total Equipment	0	0	3,293,350	3,293,350
Total Capital Assets	0	0	3,293,350	3,293,350
Miscellaneous				
5300 Depreciation	22,166,489	29,416,869	31,000,000	31,000,000
5350 Amortization	27,875	443,979	0	0
Total Miscellaneous	22,194,364	29,860,848	31,000,000	31,000,000
TOTAL OPERATING EXPENSES	104,172,858	117,474,366	136,992,033	136,992,033
OPERATING INCOME (LOSS)	25,312,257	12,486,218	(207,742)	(207,742)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	185,529	198,003	190,000	190,000
Total Fines, Forfeitures & Penalties	185,529	198,003	190,000	190,000
Revenue from Use of Money and Property				
6610 Interest	894,635	1,351,487	1,494,000	1,494,000
Total Revenue from Use of Money and Property	894,635	1,351,487	1,494,000	1,494,000
Intergovernmental Revenues				
6970 State - Other	1,622	0	0	0
7110 Federal - Other	151,500	50,500	151,500	151,500
Total Intergovernmental Revenues	153,122	50,500	151,500	151,500

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	552,598	397,492	181,532	181,532
7680 Six-Month Expired (Outlawed) Checks	627	19,949	0	0
7690 Returned Check Charges	(22)	90	0	0
Total Miscellaneous Revenues	553,203	417,531	181,532	181,532
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	0	5,000	5,000
Total Other Financing Sources	0	0	5,000	5,000
TOTAL NON-OPERATING REVENUES	1,786,489	2,017,521	2,022,032	2,022,032
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	4,000,000	4,000,000
Total Special Items	0	0	4,000,000	4,000,000
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	1,622	23,260	0	0
Total Miscellaneous	1,622	23,260	0	0
TOTAL NON-OPERATING EXPENSES	1,622	23,260	4,000,000	4,000,000
NON-OPERATING INCOME (LOSS)	1,784,867	1,994,261	(1,977,968)	(1,977,968)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	27,097,124	14,480,479	(2,185,710)	(2,185,710)
7812 Transfers In - from Funds 2AA-299	2,790	148,112,351	0	0
4802 Transfers Out - to Funds 2AA-299	(26,512,413)	(94,827,214)	(37,729,779)	(37,729,779)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(4,393,125)	(2,399,995)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(25,097,853)	(14,051,108)	(12,899,189)	(12,899,189)
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	21,929,761	(121,306,061)	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION	(6,973,716)	(69,991,548)	(52,814,678)	(52,814,678)
Net Position - Beginning Balance	62,333,246	55,359,530	52,814,678	52,814,678
Net Position - Ending Balance	55,359,530	(14,632,018)	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	0	335,036	147,000	147,000
4040 IT Equipment (Purchases over \$5,000)	0	919,279	2,670,000	2,670,000
4252 Internally Generated Computer Software				
I201 Identity Management Software	0	0	372,000	372,000
I202 Part 139 Software	0	0	40,000	40,000
I301 GIS Software Licenses	0	0	64,350	64,350
Total 4252 Internally Generated Computer Software	0	0	476,350	476,350
Total Equipment	0	1,254,315	3,293,350	3,293,350
4200 Buildings and Improvements				
P402 Lighting System Upgrades	0	1,339,326	0	0
Total 4200 Buildings and Improvements	0	1,339,326	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	0	2,593,641	3,293,350	3,293,350

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	0	356	0	0
1912 Investment Administrative Fees	3,623	13,097	28,600	28,600
Total Services & Supplies	3,623	13,453	28,600	28,600
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	70,052,307	70,052,307
Total Buildings & Improvements	0	0	70,052,307	70,052,307
Total Capital Assets	0	0	70,052,307	70,052,307
Miscellaneous				
5300 Depreciation	6,968,837	0	0	0
Total Miscellaneous	6,968,837	0	0	0
TOTAL OPERATING EXPENSES	6,972,460	13,453	70,080,907	70,080,907
OPERATING INCOME (LOSS) - Note 1	(6,972,460)	(13,453)	(70,080,907)	(70,080,907)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	35,302	226,953	123,000	123,000
Total Revenue from Use of Money and Property	35,302	226,953	123,000	123,000
Intergovernmental Revenues				
7050 Federal - Construction	2,174,190	269,869	9,407,327	9,407,327
Total Intergovernmental Revenues	2,174,190	269,869	9,407,327	9,407,327
Miscellaneous Revenues				
7670 Miscellaneous Revenue	522	0	0	0
Total Miscellaneous Revenues	522	0	0	0
TOTAL NON-OPERATING REVENUES	2,210,014	496,822	9,530,327	9,530,327

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	4,077,044	0	0	0
Total Miscellaneous	4,077,044	0	0	0
TOTAL NON-OPERATING EXPENSES	4,077,044	0	0	0
NON-OPERATING INCOME (LOSS)	(1,867,030)	496,822	9,530,327	9,530,327
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(8,839,490)	483,369	(60,550,580)	(60,550,580)
7812 Transfers In - from Funds 2AA-299	20,000,000	149,279,911	31,221,366	31,221,366
4802 Transfers Out - to Funds 2AA-299	0	(148,112,351)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(3,525,077)	(4,158,877)	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(13,889,959)	92,428,850	0	0
CHANGE IN NET POSITION	(6,254,526)	89,920,902	(29,329,214)	(29,329,214)
Net Position - Beginning Balance	3,848,649	(2,405,877)	29,329,214	29,329,214
Net Position - Ending Balance	(2,405,877)	87,515,025	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	294,140	(134,804)	3,016,560	3,016,560
P107 Testing & Inspection	0	71,509	2,250,000	2,250,000
P200 Parking Structure C, Phase 2	0	0	1,000,000	1,000,000
P202 Terminal Improvements	12,161,902	51,630,103	37,685,747	37,685,747
P204 Bristol Street Slope Stabilization	2,282	0	0	0
P211 Paularino Gate Improvements	29,949	137,287	100,000	100,000
P272 Terminals A&B Baggage Handling System Enhancements	1,660,137	0	0	0
P278 Campus Dr/Bristol St Right Turn Lane	1,463,259	1,440	0	0
P403 Central Plant - 12KV Distribution Improvements	0	0	200,000	200,000

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P404 Central Plant Blackstart	81,715	211,810	5,600,000	5,600,000
P405 Cell Phone Lot	334,854	0	0	0
P409 Station 18 Improvements and Emergency Operations Center	128,771	77,377	500,000	500,000
P410 Taxiway B Resurfacing	220,775	212,580	10,000,000	10,000,000
P413 Rental Car Parking Reconfigurations	(2,090)	0	0	0
P414 Main Street & Employee Lot Resurfacing	3,041,631	64,036	0	0
P415 Airfield Lighting Upgrades	0	0	100,000	100,000
P416 Parking Structures A1, A2 & B2 Repairs	0	0	100,000	100,000
P419 Upgrade Common Use Passenger Processing System	3,928,861	2,894,808	0	0
P420 3160 Bldg Roof Rehabilitation	231,306	0	0	0
P421 Apron Light Pole And Security Cameras	55,983	10,380	0	0
P422 General Transportation Center Terminal C	29,827	35,790	700,000	700,000
P423 Airport-Wide Building Automation System (BAS)	0	0	250,000	250,000
P425 Radio Frequency Identification System (RFIDS)	0	0	1,350,000	1,350,000
P426 Replace Terminals A & B Air Handlers	0	0	1,500,000	1,500,000
P427 Lower Roadway Fire Loop Valve Replacement	0	28,720	300,000	300,000
P428 Airport Exterior Lighting Improvements	0	18,253	1,000,000	1,000,000
P429 Main Street Parking Lot Restroom Renovation	0	0	600,000	600,000
P430 366 Building Roof Rehabilitation	0	0	300,000	300,000
P431 Airfield Signage Improvements	0	0	500,000	500,000
P432 Terminal Roof Handrails	0	0	500,000	500,000
Total 4200 Buildings and Improvements	23,663,302	55,259,289	70,052,307	70,052,307
TOTAL CAPITAL ASSET ACQUISITIONS	23,663,302	55,259,289	70,052,307	70,052,307
Note 1 - Operating Loss is overstated in the 2017-18 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
<p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2017-18 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)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	19,425	13,925	20,000	20,000
1912 Investment Administrative Fees	50,822	38,018	80,000	80,000
Total Services & Supplies	70,247	51,943	100,000	100,000
TOTAL OPERATING EXPENSES	70,247	51,943	100,000	100,000
OPERATING INCOME (LOSS)	(70,247)	(51,943)	(100,000)	(100,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	609,931	915,615	623,400	623,400
Total Revenue from Use of Money and Property	609,931	915,615	623,400	623,400
Miscellaneous Revenues				
7670 Miscellaneous Revenue	688,880	447,460	167,012	167,012
7720 Passenger Facility Charge	20,623,383	19,900,712	21,127,000	21,127,000
Total Miscellaneous Revenues	21,312,263	20,348,172	21,294,012	21,294,012
TOTAL NON-OPERATING REVENUES	21,922,194	21,263,787	21,917,412	21,917,412
NON-OPERATING EXPENSES				
Other Charges				
3200 Bond Redemption	0	0	8,275,000	8,275,000
3300 Interest on Bonds	8,929,905	7,257,162	9,425,275	9,425,275
Total Other Charges	8,929,905	7,257,162	17,700,275	17,700,275
TOTAL NON-OPERATING EXPENSES	8,929,905	7,257,162	17,700,275	17,700,275
NON-OPERATING INCOME (LOSS)	12,992,289	14,006,625	4,217,137	4,217,137
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	12,922,042	13,954,682	4,117,137	4,117,137
7812 Transfers In - from Funds 2AA-299	6,512,413	11,505,913	6,508,413	6,508,413

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued				
4802 Transfers Out - to Funds 2AA-299	0	(65,958,610)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(4,874,936)	64,757,641	(13,305,324)	(13,305,324)
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(8,454,920)	(9,833,503)	0	0
CHANGE IN NET POSITION	6,104,599	14,426,123	(2,679,774)	(2,679,774)
Net Position - Beginning Balance	8,875,535	14,980,134	2,679,774	2,679,774
Net Position - Ending Balance	14,980,134	29,406,257	0	0
<p>Note 1 - Income Before Capital Contributions and Transfers is overstated in the 2017-18 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)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	19,198	11,214	0	0
2490 Landfill Closure/Postclosure Costs	108,028	670,055	900,000	900,000
Total Services & Supplies	127,226	681,269	900,000	900,000
TOTAL OPERATING EXPENSES	127,226	681,269	900,000	900,000
OPERATING INCOME (LOSS)	(127,226)	(681,269)	(900,000)	(900,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	190,638	253,718	259,000	259,000
Total Revenue from Use of Money and Property	190,638	253,718	259,000	259,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	711	0	0	0
Total Miscellaneous Revenues	711	0	0	0
TOTAL NON-OPERATING REVENUES	191,349	253,718	259,000	259,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	503,123	503,123
Total Special Items	0	0	503,123	503,123
TOTAL NON-OPERATING EXPENSES	0	0	503,123	503,123
NON-OPERATING INCOME (LOSS)	191,349	253,718	(244,123)	(244,123)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	64,123	(427,551)	(1,144,123)	(1,144,123)
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	14,116,673	0	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued Changes to Reserves - Net Position - Restricted (Inc)/Dec.	(14,116,809)	900,000	0	0
CHANGE IN NET POSITION	63,987	472,449	(1,144,123)	(1,144,123)
Net Position - Beginning Balance	765,137	829,124	1,144,123	1,144,123
Net Position - Ending Balance	829,124	1,301,573	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	43,034,000	45,484,235	47,775,000	47,775,000
7590 Other Charges for Services	50	16	0	0
Total Charges For Services	43,034,050	45,484,251	47,775,000	47,775,000
TOTAL OPERATING REVENUES	43,034,050	45,484,251	47,775,000	47,775,000
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	3,730	4,170	8,000	8,000
Total Services & Supplies	3,730	4,170	8,000	8,000
Other Charges				
3100 Contributions to Non-County Government Agencies	2,087,183	2,639,828	2,730,000	2,730,000
3700 Taxes and Assessments	2,529,932	2,463,729	2,520,000	2,520,000
Total Other Charges	4,617,115	5,103,557	5,250,000	5,250,000
TOTAL OPERATING EXPENSES	4,620,845	5,107,727	5,258,000	5,258,000
OPERATING INCOME (LOSS)	38,413,205	40,376,524	42,517,000	42,517,000
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	6,880	32	0	0
Total Fines, Forfeitures & Penalties	6,880	32	0	0
Revenue from Use of Money and Property				
6610 Interest	36,082	61,085	35,000	35,000
Total Revenue from Use of Money and Property	36,082	61,085	35,000	35,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	101	0	0	0
Total Miscellaneous Revenues	101	0	0	0
TOTAL NON-OPERATING REVENUES	43,063	61,117	35,000	35,000

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	43,063	61,117	35,000	35,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	38,456,268	40,437,641	42,552,000	42,552,000
4800 Transfers Out - to Fund 100	(24,214,735)	(22,828,627)	(10,520,000)	(10,520,000)
4802 Transfers Out - to Funds 2AA-299	(14,238,802)	(17,607,893)	(32,032,000)	(32,032,000)
CHANGE IN NET POSITION	2,731	1,121	0	0
Net Position - Beginning Balance	202,765	205,496	0	0
Net Position - Ending Balance	205,496	206,617	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	25,581	14,945	0	0
2490 Landfill Closure/Postclosure Costs	7,434,398	882,983	1,800,000	1,800,000
Total Services & Supplies	7,459,979	897,928	1,800,000	1,800,000
TOTAL OPERATING EXPENSES	7,459,979	897,928	1,800,000	1,800,000
OPERATING INCOME (LOSS)	(7,459,979)	(897,928)	(1,800,000)	(1,800,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	256,881	338,098	345,000	345,000
Total Revenue from Use of Money and Property	256,881	338,098	345,000	345,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	947	0	0	0
Total Miscellaneous Revenues	947	0	0	0
TOTAL NON-OPERATING REVENUES	257,828	338,098	345,000	345,000
NON-OPERATING INCOME (LOSS)	257,828	338,098	345,000	345,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(7,202,151)	(559,830)	(1,455,000)	(1,455,000)
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	3,805,935	0	0	0
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	(2,481,778)	400,000	605,886	605,886
CHANGE IN NET POSITION	(5,877,994)	(159,830)	(849,114)	(849,114)
Net Position - Beginning Balance	7,644,109	1,766,115	849,114	849,114
Net Position - Ending Balance	1,766,115	1,606,285	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	13,521	7,898	0	0
2490 Landfill Closure/Postclosure Costs	362,160	1,676,456	800,000	800,000
Total Services & Supplies	375,681	1,684,354	800,000	800,000
TOTAL OPERATING EXPENSES	375,681	1,684,354	800,000	800,000
OPERATING INCOME (LOSS)	(375,681)	(1,684,354)	(800,000)	(800,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	134,265	178,693	182,000	182,000
Total Revenue from Use of Money and Property	134,265	178,693	182,000	182,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	500	0	0	0
Total Miscellaneous Revenues	500	0	0	0
TOTAL NON-OPERATING REVENUES	134,765	178,693	182,000	182,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	298,085	298,085
Total Special Items	0	0	298,085	298,085
TOTAL NON-OPERATING EXPENSES	0	0	298,085	298,085
NON-OPERATING INCOME (LOSS)	134,765	178,693	(116,085)	(116,085)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(240,916)	(1,505,661)	(916,085)	(916,085)
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	994,122	0	0	0
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	(216,920)	838,270	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION				
Net Position - Beginning Balance	536,286	(667,391)	(916,085)	(916,085)
Net Position - Ending Balance	129,799	666,085	916,085	916,085
	666,085	(1,306)	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	14,075	14,385	15,000	15,000
6470 Franchises	62,117	41,228	60,000	60,000
Total Licenses, Permits & Franchises	76,192	55,613	75,000	75,000
Revenue from Use of Money and Property				
6620 Rents and Concessions	536,505	540,367	606,000	606,000
6630 Royalties	3,322,832	3,902,489	4,056,000	4,056,000
Total Revenue from Use of Money and Property	3,859,337	4,442,856	4,662,000	4,662,000
Charges For Services				
7520 Sanitation Services	99,972,056	103,757,936	101,217,500	101,217,500
7590 Other Charges for Services	52,227	59,750	50,000	50,000
Total Charges For Services	100,024,283	103,817,686	101,267,500	101,267,500
TOTAL OPERATING REVENUES	103,959,812	108,316,155	106,004,500	106,004,500
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	14,438	(97,979)	150,000	150,000
0101 Regular Salaries	14,755,459	15,450,406	16,866,703	16,866,703
0102 Extra Help	10,262	37,870	70,000	70,000
0103 Overtime	772,602	848,431	988,000	988,000
0104 Annual Leave Payoffs	384,392	393,848	611,200	611,200
0105 Vacation Payoffs	0	43,493	0	0
0110 Performance Incentive Pay	145	40	0	0
0111 Other Pay	29,812	26,801	44,284	44,284
0112 Other Salaries	38,000	109,000	113,500	113,500
0150 Labor Burden	(1,102)	(1,151)	0	0
0200 Retirement	4,440,571	4,352,864	4,803,739	4,803,739
0204 County Paid Executive Deferred Compensation Plan	7,992	8,615	8,648	8,648

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0205 1.62% Retirement ER Contribution 401(A) Plan	10,987	17,522	67,885	67,885
0206 Retiree Medical	523,569	621,739	674,633	674,633
0208 Pension Prepayment Discount	(257,866)	(236,247)	(189,740)	(189,740)
0305 Salary Continuance Insurance	11,072	11,677	12,386	12,386
0306 Health Insurance	2,515,309	2,581,559	2,843,832	2,843,832
0308 Dental Insurance	32,625	34,442	33,024	33,024
0309 Life Insurance	3,013	3,193	3,492	3,492
0310 Accidental Death and Dismemberment Insurance	632	645	780	780
0319 Other Insurance	186,450	200,758	226,200	226,200
0352 Workers Compensation - General	1,065,184	1,211,984	1,402,000	1,402,000
0401 Medicare	216,398	229,801	240,003	240,003
0402 Executive Car Allowance	9,180	9,130	8,856	8,856
0403 Optional Benefit Program	101,289	110,253	108,876	108,876
0490 Salary Cost Apply - Intrafund	(355,440)	(339,271)	0	0
Total Salaries & Benefits	24,514,973	25,629,423	29,088,301	29,088,301
Services & Supplies				
0600 Clothing and Personal Supplies	98,718	129,602	145,100	145,100
0740 Enterprise Telephone Service Charges	201,455	160,981	320,000	320,000
0741 Telephone Service Charges from Vendors	809	1,837	0	0
0742 Cell Phones, Pagers, Blackberry Devices	29,029	36,618	61,800	61,800
0900 Food	3,238	5,224	6,400	6,400
1000 Household Expense	53,245	45,396	54,200	54,200
1001 Household Expense - Trash	24,980	25,290	26,000	26,000
1100 Insurance	293,804	277,074	290,000	290,000
1300 Maintenance Equipment - Non-IT Maintenance	7,503,590	7,386,097	9,013,700	9,013,700
1301 Maintenance - Inventory Parts	2,172	0	0	0
1340 Software Maintenance & Support	132,396	91,812	180,500	180,500

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1341 Hardware Maintenance & Support	73,409	54,735	58,100	58,100
1400 Maintenance - Buildings and Improvements	7,385,823	7,381,344	16,055,400	16,076,300
1402 Minor Alterations and Improvements	37,368	187,120	25,000	25,000
1500 Medical, Dental and Laboratory Supplies	1,583	3,325	2,600	2,600
1600 Memberships	2,798	8,333	11,201	11,201
1701 Cash Difference	376	83	500	500
1702 Cash Losses	20	20	500	500
1800 Office Expense	81,196	86,906	188,200	188,200
1801 Duplicating Services (Publishing Services)	3,473	652	15,300	15,300
1802 Periodicals and Journals	361	1,279	600	600
1803 Postage	6,287	3,453	793,700	793,700
1806 Printing Costs - Outside Vendors	4,782	20,603	24,100	24,100
1809 Minor Office Equipment to be Controlled	39,604	21,533	32,300	32,300
1840 IT Hardware Purchases (Purchases under \$5,000)	70,492	80,637	121,700	121,700
1900 Professional and Specialized Services	14,896,055	12,249,812	21,125,800	21,167,900
1908 Temporary Help	117,894	22,703	130,000	130,000
1911 CWCAP Charges	1,095,348	978,848	1,200,000	1,200,000
1912 Investment Administrative Fees	109,560	126,426	200,000	200,000
1940 Enterprise IT Services	596,082	609,159	770,000	770,000
1941 IT Professional Services Contracts	100,195	48,351	154,800	154,800
2000 Publications and Legal Notices	711	2,036	4,300	4,300
2100 Rents and Leases - Equipment	256,863	113,801	216,600	216,600
2140 Software Leases & Licenses	120,732	51,828	512,500	512,500
2200 Rents and Leases - Buildings and Improvements	539,955	536,355	536,700	536,700
2300 Small Tools and Instruments	74,408	98,088	91,100	91,100
2400 Special Departmental Expense	1,647,093	1,430,667	3,660,800	3,660,800
2409 Minor Special Dept. Equipment to be Controlled	3,683	0	0	0

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2600 Transportation and Travel - General	2,088,706	2,213,013	3,364,700	3,276,700
2601 Private Auto Mileage	23,151	21,124	27,900	27,900
2602 Garage Expense	400,410	437,731	505,000	505,000
2700 Transportation and Travel - Meetings/Conferences	38,480	59,678	97,500	97,500
2800 Utilities	0	0	300	300
2801 Utilities - Purchased Electricity	213,840	210,246	429,900	429,900
2802 Utilities - Purchased Gas	4,344	5,439	4,000	4,000
2803 Utilities - Purchased Water	419,417	472,078	523,000	523,000
Total Services & Supplies	38,797,935	35,697,337	60,981,801	60,956,801
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(1,026,797)	(1,324,771)	0	0
Total Services & Supplies Reimbursements	(1,026,797)	(1,324,771)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	3,644,999	12,244,287	14,725,000	14,725,000
3700 Taxes and Assessments	4,361,184	4,454,081	4,758,600	4,758,600
3750 Pollution Remediation Expense	18,075	313,953	0	0
Total Other Charges	8,024,258	17,012,321	19,483,600	19,483,600
Capital Assets				
Equipment				
4000 Equipment	0	0	13,218,000	13,243,000
4040 IT Equipment (Purchases over \$5,000)	0	0	320,000	320,000
Total Equipment	0	0	13,538,000	13,563,000
Total Capital Assets	0	0	13,538,000	13,563,000
Miscellaneous				
5300 Depreciation	14,256,079	13,666,922	0	0
5350 Amortization	92,618	65,831	0	0
Total Miscellaneous	14,348,697	13,732,753	0	0
TOTAL OPERATING EXPENSES	84,659,066	90,747,063	123,091,702	123,091,702

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
OPERATING INCOME (LOSS) - Note 1	19,300,746	17,569,092	(17,087,202)	(17,087,202)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	55,615	42,142	5,000	5,000
Total Fines, Forfeitures & Penalties	55,615	42,142	5,000	5,000
Revenue from Use of Money and Property				
6610 Interest	1,046,400	1,535,891	1,500,000	1,500,000
Total Revenue from Use of Money and Property	1,046,400	1,535,891	1,500,000	1,500,000
Intergovernmental Revenues				
6970 State - Other	8,854	16,157	25,000	25,000
7130 Other Governmental Agencies	8,695	1,808	8,000	8,000
Total Intergovernmental Revenues	17,549	17,965	33,000	33,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	263,827	103,009	100,000	100,000
7680 Six-Month Expired (Outlawed) Checks	0	64	0	0
7690 Returned Check Charges	440	655	500	500
Total Miscellaneous Revenues	264,267	103,728	100,500	100,500
TOTAL NON-OPERATING REVENUES	1,383,831	1,699,726	1,638,500	1,638,500
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,000,000	2,000,000
Total Special Items	0	0	2,000,000	2,000,000
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(226,146)	(513,418)	0	0
Total Miscellaneous	(226,146)	(513,418)	0	0
TOTAL NON-OPERATING EXPENSES	(226,146)	(513,418)	2,000,000	2,000,000

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

OPERATING DETAIL (1)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	1,609,977	2,213,144	(361,500)	(361,500)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	20,910,723	19,782,236	(17,448,702)	(17,448,702)
7810 Transfers In - from Fund 100	0	5,818	5,103	5,103
7812 Transfers In - from Funds 2AA-299	6,458,031	8,888,812	12,127,000	12,127,000
4802 Transfers Out - to Funds 2AA-299	(7,413,646)	(23,530,594)	(28,264,102)	(28,264,102)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(953,891)	(3,125,510)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(14,244,902)	(13,632)	(19,395,083)	(19,395,083)
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	3,967,097	7,564,325	0	0
CHANGE IN NET POSITION	8,723,412	9,571,455	(52,975,784)	(52,975,784)
Net Position - Beginning Balance	44,965,187	53,688,599	52,975,784	52,975,784
Net Position - Ending Balance	53,688,599	63,260,054	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	0	6,441,376	13,218,000	13,243,000
4040 IT Equipment (Purchases over \$5,000)	0	0	320,000	320,000
Total Equipment	0	6,441,376	13,538,000	13,563,000
4200 Buildings and Improvements				
P702 FRB P8 East Flank/Buttress	113,017	19,427	0	0
Total Buildings and Improvements	113,017	19,427	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	113,017	6,460,803	13,538,000	13,563,000
Note 1 - Operating Loss is overstated in the 2017-18 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)	2015-16 Actual (2)	2016-17 Actual (3)	2017-18 Recommended (4)	2017-18 Adopted by the Board of Supervisors (5)
Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2017-18 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				