

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	81,915	10,100	25,000	25,000
Total Taxes	81,915	10,100	25,000	25,000
Revenue from Use of Money and Property				
6630 Royalties	0	5,371	17,500	17,500
Total Revenue from Use of Money and Property	0	5,371	17,500	17,500
Charges For Services				
7590 Other Charges for Services	266,857	103,355	0	0
Total Charges For Services	266,857	103,355	0	0
TOTAL OPERATING REVENUES	348,772	118,826	42,500	42,500
OPERATING EXPENSES				
Services & Supplies				
1000 Household Expense	0	8	0	0
1001 Household Expense - Trash	6,180	21	0	0
1300 Maintenance Equipment - Non-IT Maintenance	28,764	33,425	0	0
1340 Software Maintenance & Support	4,849	0	0	0
1400 Maintenance - Buildings and Improvements	0	183	0	0
1900 Professional and Specialized Services	38,461	22,419	81	81
1911 CWCAP Charges	12,656	12,630	1,476	1,476
1912 Investment Administrative Fees	62	20	50	50
1913 Merchant Fees	0	1,276	0	0
2100 Rents and Leases - Equipment	1,021	537	0	0
2400 Special Departmental Expense	44,775	22,474	0	0
2602 Garage Expense	2,111	989	2,288	2,288
2801 Utilities - Purchased Electricity	61,270	29,764	0	0
2802 Utilities - Purchased Gas	97,277	36,249	0	0
2803 Utilities - Purchased Water	1,757	40	0	0
Total Services & Supplies	299,183	160,035	3,895	3,895

FUND TITLE: 270 Compressed Natural Gas
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SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
TOTAL OPERATING EXPENSES	299,183	160,035	3,895	3,895
OPERATING INCOME (LOSS)	49,589	(41,209)	38,605	38,605
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,291	678	890	890
Total Revenue from Use of Money and Property	1,291	678	890	890
Miscellaneous Revenues				
7670 Miscellaneous Revenue	21	1	0	0
Total Miscellaneous Revenues	21	1	0	0
TOTAL NON-OPERATING REVENUES	1,312	679	890	890
NON-OPERATING INCOME (LOSS)	1,312	679	890	890
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	50,901	(40,530)	39,495	39,495
4804 Transfers Out - to Funds 400-499	(81,306)	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	20,207	(9,110)	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	65,905	(9,919)	(39,661)	(39,661)
CHANGE IN NET POSITION	55,707	(59,559)	(166)	(166)
Net Position - Beginning Balance	(32,087)	23,620	166	166
Net Position - Ending Balance	23,620	(35,939)	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	200,594	31,600	0	0
1912 Investment Administrative Fees	18,594	19,291	50,000	50,000
Total Services & Supplies	219,188	50,891	50,000	50,000
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	19,000,000	19,000,000
Total Buildings & Improvements	0	0	19,000,000	19,000,000
Total Capital Assets	0	0	19,000,000	19,000,000
Miscellaneous				
5300 Depreciation	2,883,363	3,439,634	0	0
Total Miscellaneous	2,883,363	3,439,634	0	0
TOTAL OPERATING EXPENSES	3,102,551	3,490,525	19,050,000	19,050,000
OPERATING INCOME (LOSS) - Note 1	(3,102,551)	(3,490,525)	(19,050,000)	(19,050,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	416,401	677,572	400,000	400,000
Total Revenue from Use of Money and Property	416,401	677,572	400,000	400,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	946	95	0	0
Total Miscellaneous Revenues	946	95	0	0
TOTAL NON-OPERATING REVENUES	417,347	677,667	400,000	400,000

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	13,055,102	13,055,102
Total Special Items	0	0	13,055,102	13,055,102
TOTAL NON-OPERATING EXPENSES	0	0	13,055,102	13,055,102
NON-OPERATING INCOME (LOSS)	417,347	677,667	(12,655,102)	(12,655,102)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(2,685,204)	(2,812,858)	(31,705,102)	(31,705,102)
7812 Transfers In - from Funds 2AA-299	48,249,243	15,463,120	15,883,000	15,883,000
4802 Transfers Out - to Funds 2AA-299	(500)	(1,335,140)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(12,153,977)	12,192,689	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec.	(28,407,621)	(22,010,483)	0	0
CHANGE IN NET POSITION	5,001,941	1,497,328	(15,822,102)	(15,822,102)
Net Position - Beginning Balance	14,983,576	19,985,517	15,822,102	15,822,102
Net Position - Ending Balance	19,985,517	21,482,845	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P729 FRB PH8 B Drainage Project	15,194,957	1,245,566	0	0
P734 Prima ZN 1 Phase D Mass Excavation	3,156,210	14,324,805	0	0
P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project	0	915,620	10,000,000	10,000,000
P741 Prima Steel Materials Storage Structure	3,000	0	0	0
P743 OAL Front Slope Improvement Project - Phase 2	7,155,078	5,586,941	0	0
P745 Prima La Pata Avenue Viewshed 3	454,601	0	0	0
P746 FRB Crew Quarters Trailer And Parking Lot Project	1,682,118	486,877	0	0
P752 Prima Sycamore/Oak Tree Installation	0	0	1,000,000	1,000,000

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P755 FRB IGP Storm Water Compliance Upgrades	0	0	500,000	500,000
P767 Prima La Pata Avenue Viewshed 2	500	0	0	0
P770 OAL Fee Booth Area Canopies	0	0	300,000	300,000
P771 FRB VIII B South East Perimeter Road Construction	0	0	950,000	950,000
P772 Prima Re-Power	0	2,736	0	0
P773 FRB Tank Farm Expansion	0	0	750,000	750,000
P776 Bee Canyon Greenery Composting Facility	0	0	3,000,000	3,000,000
P777 Prima Open Windrow Composting Facility	0	0	2,500,000	2,500,000
Total 4200 Buildings and Improvements	27,646,464	22,562,545	19,000,000	19,000,000
TOTAL CAPITAL ASSET ACQUISITIONS	27,646,464	22,562,545	19,000,000	19,000,000
<p>Note 1 - Operating Loss is overstated in the 2019-20 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 2019-20 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)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	106,351	179,252	178,000	178,000
Total Revenue from Use of Money and Property	106,351	179,252	178,000	178,000
TOTAL NON-OPERATING REVENUES	106,351	179,252	178,000	178,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	504,543	504,543
Total Special Items	0	0	504,543	504,543
TOTAL NON-OPERATING EXPENSES	0	0	504,543	504,543
NON-OPERATING INCOME (LOSS)	106,351	179,252	(326,543)	(326,543)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	106,351	179,252	(326,543)	(326,543)
CHANGE IN NET POSITION	106,351	179,252	(326,543)	(326,543)
Net Position - Beginning Balance	80,192	186,543	326,543	326,543
Net Position - Ending Balance	186,543	365,795	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	35,759	35,305	45,000	45,000
Total Services & Supplies	35,759	35,305	45,000	45,000
TOTAL OPERATING EXPENSES	35,759	35,305	45,000	45,000
OPERATING INCOME (LOSS)	(35,759)	(35,305)	(45,000)	(45,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	760,460	1,268,683	1,256,000	1,256,000
Total Revenue from Use of Money and Property	760,460	1,268,683	1,256,000	1,256,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	609,186	343	0	0
Total Miscellaneous Revenues	609,186	343	0	0
TOTAL NON-OPERATING REVENUES	1,369,646	1,269,026	1,256,000	1,256,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	5,295,807	5,295,807
Total Special Items	0	0	5,295,807	5,295,807
TOTAL NON-OPERATING EXPENSES	0	0	5,295,807	5,295,807
NON-OPERATING INCOME (LOSS)	1,369,646	1,269,026	(4,039,807)	(4,039,807)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,333,887	1,233,721	(4,084,807)	(4,084,807)
4802 Transfers Out - to Funds 2AA-299	(850,679)	0	(5,000,000)	(5,000,000)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	7,529,088	(5,433,456)	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION	8,012,296	(4,199,735)	(9,084,807)	(9,084,807)
Net Position - Beginning Balance	5,542,967	13,555,263	9,084,807	9,084,807
Net Position - Ending Balance	13,555,263	9,355,528	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0740 Enterprise Telephone Service Charges	0	0	17,100	17,100
1001 Household Expense - Trash	0	0	4,000	4,000
1400 Maintenance - Buildings and Improvements	0	(2,149)	924,700	924,700
1900 Professional and Specialized Services	16,647	2,340	2,725,000	2,725,000
1912 Investment Administrative Fees	77,159	76,120	200,000	200,000
2000 Publications and Legal Notices	0	0	2,000	2,000
2100 Rents and Leases - Equipment	0	0	22,500	22,500
2300 Small Tools and Instruments	0	0	1,000	1,000
2400 Special Departmental Expense	820,601	(1,575)	450,000	450,000
2490 Landfill Closure/Postclosure Costs	5,498,508	15,748,649	4,764,000	4,764,000
2600 Transportation and Travel - General	0	0	2,100	2,100
2602 Garage Expense	339	446	58,500	58,500
2800 Utilities	0	0	1,000	1,000
2801 Utilities - Purchased Electricity	0	0	1,000	1,000
2802 Utilities - Purchased Gas	0	0	1,000	1,000
2803 Utilities - Purchased Water	0	0	91,000	91,000
Total Services & Supplies	6,413,254	15,823,831	9,264,900	9,264,900
Other Charges				
3700 Taxes and Assessments	0	0	179,000	179,000
Total Other Charges	0	0	179,000	179,000
TOTAL OPERATING EXPENSES	6,413,254	15,823,831	9,443,900	9,443,900
OPERATING INCOME (LOSS)	(6,413,254)	(15,823,831)	(9,443,900)	(9,443,900)

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,636,605	2,729,788	2,700,000	2,700,000
Total Revenue from Use of Money and Property	1,636,605	2,729,788	2,700,000	2,700,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	5,818	2,538	0	0
Total Miscellaneous Revenues	5,818	2,538	0	0
TOTAL NON-OPERATING REVENUES	1,642,423	2,732,326	2,700,000	2,700,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	6,749,547	6,749,547
Total Special Items	0	0	6,749,547	6,749,547
TOTAL NON-OPERATING EXPENSES	0	0	6,749,547	6,749,547
NON-OPERATING INCOME (LOSS)	1,642,423	2,732,326	(4,049,547)	(4,049,547)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(4,770,831)	(13,091,505)	(13,493,447)	(13,493,447)
7810 Transfers In - from Fund 100	783,516	185,227	185,227	185,227
7811 Transfers In - from Funds 101-199	3,532,000	7,391,131	19,000,000	19,000,000
7812 Transfers In - from Funds 2AA-299	0	0	5,850,000	5,850,000
4800 Transfers Out - to Fund 100	(555,680)	0	0	0
4801 Transfers Out - to Funds 101-199	(4,072,301)	(12,500,000)	(27,500,000)	(27,500,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	7,539	156,659	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	(5,816,914)	9,811,909	0	0
Changes to Reserves - Net Position - Restricted - (Inc)/Dec.	(961,000)	671,000	(1,212,000)	(1,212,000)
CHANGE IN NET POSITION	(11,853,671)	(7,375,579)	(17,170,220)	(17,170,220)
Net Position - Beginning Balance	22,863,069	11,009,398	17,170,220	17,170,220
Net Position - Ending Balance	11,009,398	3,633,819	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	111,800,996	113,567,903	113,135,168	113,135,168
Total Revenue from Use of Money and Property	111,800,996	113,567,903	113,135,168	113,135,168
Charges For Services				
7590 Other Charges for Services	19,575,884	23,421,497	26,588,187	26,588,187
Total Charges For Services	19,575,884	23,421,497	26,588,187	26,588,187
TOTAL OPERATING REVENUES	131,376,880	136,989,400	139,723,355	139,723,355
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(45,809)	(79,352)	0	0
0101 Regular Salaries	12,818,540	13,642,499	14,671,022	14,731,074
0102 Extra Help	11,894	93,073	210,000	210,000
0103 Overtime	703,058	617,828	630,850	630,850
0104 Annual Leave Payoffs	195,936	191,833	411,002	411,002
0105 Vacation Payoffs	82,963	119,764	50,000	50,000
0110 Performance Incentive Pay	0	1	0	0
0111 Other Pay	141,316	139,679	153,900	153,900
0112 Other Salaries	64,500	5,000	0	0
0200 Retirement	3,647,804	3,738,498	4,358,025	4,373,739
0204 County Paid Executive Deferred Compensation Plan	19,047	19,469	19,052	19,052
0205 1.62% Retirement ER Contribution 401(A) Plan	13,185	27,413	116,023	117,219
0206 Retiree Medical	521,342	538,923	573,137	575,475
0208 Pension Prepayment Discount	(157,880)	(154,379)	(183,168)	(183,168)
0305 Salary Continuance Insurance	24,788	27,172	25,632	25,632
0306 Health Insurance	1,667,406	1,751,268	2,004,804	2,011,068
0308 Dental Insurance	33,938	34,510	37,248	37,248
0309 Life Insurance	3,668	3,923	4,248	4,248
0310 Accidental Death and Dismemberment Insurance	743	791	1,176	1,176

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0319 Other Insurance	96,659	100,175	110,532	111,156
0352 Workers Compensation - General	365,844	356,044	365,448	365,448
0401 Medicare	196,959	208,693	212,422	213,292
0402 Executive Car Allowance	19,684	18,360	18,360	18,360
0403 Optional Benefit Program	122,561	126,149	123,240	123,240
Total Salaries & Benefits	20,548,146	21,527,334	23,912,953	24,000,011
Services & Supplies				
0600 Clothing and Personal Supplies	30,045	51,651	55,600	55,600
0740 Enterprise Telephone Service Charges	39,370	42,625	60,000	60,000
0741 Telephone Service Charges from Vendors	146,355	168,962	285,000	285,000
0742 Cell Phones, Pagers, Blackberry Devices	60,465	80,127	85,350	85,350
0900 Food	2,927	13,246	1,400	1,400
1000 Household Expense	5,290,732	5,429,288	6,259,597	6,259,597
1100 Insurance	1,027,809	1,092,280	1,235,658	1,235,658
1300 Maintenance Equipment - Non-IT Maintenance	535,644	164,976	134,460	134,460
1340 Software Maintenance & Support	417,668	631,097	749,617	749,617
1341 Hardware Maintenance & Support	2,051,275	1,676,149	1,722,000	1,722,000
1400 Maintenance - Buildings and Improvements	9,868,881	11,746,621	12,305,000	12,305,000
1402 Minor Alterations and Improvements	623,517	1,679,930	2,225,000	2,225,000
1404 Major Alterations and Improvements	3,149,646	106,677	0	0
1600 Memberships	124,406	137,839	127,394	127,394
1800 Office Expense	280,546	309,339	559,668	559,668
1801 Duplicating Services (Publishing Services)	12,476	3,275	2,500	2,500
1802 Periodicals and Journals	5,880	6,640	0	0
1803 Postage	23,366	7,245	0	0
1809 Minor Office Equipment to be Controlled	62,999	45,367	258,900	258,900

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1840 IT Hardware Purchases (Purchases under \$5,000)	323,534	28,379	363,800	363,800
1900 Professional and Specialized Services	39,899,945	41,768,778	45,594,606	45,507,548
1911 CWCAP Charges	555,669	529,614	608,284	608,284
1912 Investment Administrative Fees	67,949	85,578	90,000	90,000
1913 Merchant Fees	892,318	873,533	950,000	950,000
1940 Enterprise IT Services	175,089	311,883	173,000	173,000
1941 IT Professional Services Contracts	737,182	686,036	920,138	920,138
2000 Publications and Legal Notices	13,808	26,044	53,000	53,000
2100 Rents and Leases - Equipment	109,471	118,293	196,150	196,150
2140 Software Leases & Licenses	93,366	132,382	297,600	297,600
2200 Rents and Leases - Buildings and Improvements	36,951	16,671	43,870	43,870
2300 Small Tools and Instruments	30,278	59,048	80,500	80,500
2400 Special Departmental Expense	376,147	475,193	1,003,130	1,003,130
2600 Transportation and Travel - General	160,834	161,243	140,000	140,000
2601 Private Auto Mileage	2,436	1,425	4,720	4,720
2602 Garage Expense	491,481	428,830	532,724	532,724
2700 Transportation and Travel - Meetings/Conferences	83,219	106,791	263,420	263,420
2740 IT Training & Travel	0	83	0	0
2800 Utilities	1,462	1,434	2,000	2,000
2801 Utilities - Purchased Electricity	1,929,404	1,974,088	2,200,000	2,200,000
2802 Utilities - Purchased Gas	990,132	1,219,148	1,200,000	1,200,000
2803 Utilities - Purchased Water	445,701	404,228	450,000	450,000
Total Services & Supplies	71,170,383	72,802,036	81,234,086	81,147,028
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	4,300,000	4,300,000
3700 Taxes and Assessments	150,880	154,257	180,000	180,000
Total Other Charges	150,880	154,257	4,480,000	4,480,000

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Capital Assets				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	990,356	990,356
4040 IT Equipment (Purchases over \$5,000)	0	0	1,657,000	1,657,000
Total Equipment	0	0	2,647,356	2,647,356
Intangible Assets - Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	585,000	585,000
4252 Internally Generated Computer Software	0	0	1,010,000	1,010,000
Total Intangible Assets - Amortizable	0	0	1,595,000	1,595,000
Total Capital Assets	0	0	4,242,356	4,242,356
Miscellaneous				
5300 Depreciation	29,811,239	31,696,147	33,835,717	33,835,717
5350 Amortization	580,278	551,920	0	0
Total Miscellaneous	30,391,517	32,248,067	33,835,717	33,835,717
TOTAL OPERATING EXPENSES	122,260,926	126,731,694	147,705,112	147,705,112
OPERATING INCOME (LOSS) - Note 1	9,115,954	10,257,706	(7,981,757)	(7,981,757)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	194,861	272,174	173,500	173,500
Total Fines, Forfeitures & Penalties	194,861	272,174	173,500	173,500
Revenue from Use of Money and Property				
6610 Interest	1,449,212	3,075,584	2,509,500	2,509,500
Total Revenue from Use of Money and Property	1,449,212	3,075,584	2,509,500	2,509,500
Intergovernmental Revenues				
7110 Federal - Other	252,500	151,500	151,500	151,500
Total Intergovernmental Revenues	252,500	151,500	151,500	151,500

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	514,549	122,139	42,800	42,800
7680 Six-Month Expired (Outlawed) Checks	4,473	6,254	0	0
7690 Returned Check Charges	(10)	92	0	0
Total Miscellaneous Revenues	519,012	128,485	42,800	42,800
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	2,415,585	3,627,743	2,882,300	2,882,300
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	41,436,472	41,436,472
Total Special Items	0	0	41,436,472	41,436,472
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(7,994)	122,896	0	0
Total Miscellaneous	(7,994)	122,896	0	0
TOTAL NON-OPERATING EXPENSES	(7,994)	122,896	41,436,472	41,436,472
NON-OPERATING INCOME (LOSS)	2,423,579	3,504,847	(38,554,172)	(38,554,172)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	11,539,533	13,762,553	(46,535,929)	(46,535,929)
7812 Transfers In - from Funds 2AA-299	134,091	126,911,427	0	0
4802 Transfers Out - to Funds 2AA-299	(6,242,600)	(23,121,475)	(22,259,252)	(22,259,252)
Changes to Reserves - Encumbrance - (Inc)/Dec.	2,190,822	(2,534,385)	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	(3,638,304)	8,474,825	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec.	28,553,465	(95,089,170)	33,835,717	33,835,717

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION	32,537,007	28,403,775	(34,959,464)	(34,959,464)
Net Position - Beginning Balance	(14,632,018)	17,904,989	34,959,464	34,959,464
Net Position - Ending Balance	17,904,989	46,308,764	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	1,384,414	441,322	990,356	990,356
4040 IT Equipment (Purchases over \$5,000)	564,051	17,725	1,657,000	1,657,000
Total Equipment	1,948,465	459,047	2,647,356	2,647,356
4200 Buildings and Improvements				
P402 Lighting System Upgrades	232,137	0	0	0
Total 4200 Buildings and Improvements	232,137	0	0	0
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
0370 Information Systems	4,309	4,309	0	0
I502 Emergency Phone System Upgrade	0	0	360,000	360,000
I503 Building Automation System Platform Upgrade	0	0	225,000	225,000
Total 4251 Commercially Acquired Multi-Year Software Amortizable	4,309	4,309	585,000	585,000
4252 Internally Generated Computer Software				
I401 Property Management Software	0	94,458	0	0
I501 Computerized Maintenance Management Software	0	0	1,010,000	1,010,000
Total 4252 Internally Generated Computer Software	0	94,458	1,010,000	1,010,000
Total Intangible Assets-Amortizable	4,309	98,767	1,595,000	1,595,000
TOTAL CAPITAL ASSET ACQUISITIONS	2,184,911	557,814	4,242,356	4,242,356

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
<p>Note 1 - Operating Loss is overstated in the 2019-20 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 2019-20 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: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	601	0	0	0
1900 Professional and Specialized Services	10,380	0	0	0
1912 Investment Administrative Fees	48,123	32,014	35,000	35,000
Total Services & Supplies	59,104	32,014	35,000	35,000
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	47,046,000	47,046,000
Total Buildings & Improvements	0	0	47,046,000	47,046,000
Total Capital Assets	0	0	47,046,000	47,046,000
TOTAL OPERATING EXPENSES	59,104	32,014	47,081,000	47,081,000
OPERATING INCOME (LOSS) - Note 1	(59,104)	(32,014)	(47,081,000)	(47,081,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,005,487	1,148,422	418,000	418,000
Total Revenue from Use of Money and Property	1,005,487	1,148,422	418,000	418,000
Intergovernmental Revenues				
7050 Federal - Construction	4,828,587	1,185,701	1,128,260	1,128,260
Total Intergovernmental Revenues	4,828,587	1,185,701	1,128,260	1,128,260
Miscellaneous Revenues				
7670 Miscellaneous Revenue	251	132	0	0
Total Miscellaneous Revenues	251	132	0	0
TOTAL NON-OPERATING REVENUES	5,834,325	2,334,255	1,546,260	1,546,260
NON-OPERATING INCOME (LOSS)	5,834,325	2,334,255	1,546,260	1,546,260

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	5,775,221	2,302,241	(45,534,740)	(45,534,740)
7812 Transfers In - from Funds 2AA-299	99,402	72,908,063	16,013,802	16,013,802
4802 Transfer Out - to Funds 2AA-299	(99,402)	(119,230,080)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	2,952,586	(6,454,934)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec.	(48,520,212)	107,359,624	0	0
CHANGE IN NET POSITION	(39,792,405)	56,884,914	(29,520,938)	(29,520,938)
Net Position - Beginning Balance	87,515,025	47,722,620	29,520,938	29,520,938
Net Position - Ending Balance	47,722,620	104,607,534	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P101 Program PM/Consultant Services	272,824	(228,130)	5,243,000	5,243,000
P107 Testing & Inspection	87,381	(106,210)	2,250,000	2,250,000
P202 Terminal Improvements	38,115,647	4,374,987	0	0
P211 Paularino Gate Improvements	3,472,662	626,842	0	0
P403 Central Plant - 12KV Distribution Improvements	0	5,453	200,000	200,000
P404 Central Plant-Generator Engines Blackstart	650,747	210,933	9,000,000	9,000,000
P409 Airport Operations Center	505,193	863,170	12,383,000	12,383,000
P410 Taxiway B Resurfacing	3,300,738	2,527,684	0	0
P415 Airfield Lighting Upgrades	119,002	59,192	600,000	600,000
P418 Terminal Gate 14 Hold room Improvements	35,409	76,219	420,000	420,000
P422 Terminal C Taxi Staging Area	591,585	189,781	0	0
P423 Airport-Wide Building Automation System (BAS)	30,737	0	0	0
P424 Taxiways A-D-E Reconstruction	0	0	3,000,000	3,000,000
P426 Replace Terminals A & B Air Handlers	1,174,031	1,803,012	1,800,000	1,800,000
P427 Lower Roadway Fire Loop Valve Replacement	17,158	357,320	0	0
P428 Airport Exterior Lighting Improvements	118,963	85,140	3,500,000	3,500,000
P429 Main St Parking Lot Restroom and Equipment Room Renovations	0	4,503	0	0
P431 Taxi Lot Restroom Facility	6,020	107,551	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P432 Terminal Roof Handrails	13,235	63,905	0	0
P433 BEDS Facility Improvements	0	4,190	0	0
P434 AVI Upgrades	8,879	292,572	0	0
P435 Concession Development - Infrastructure Work	0	322,925	4,800,000	4,800,000
P439 Bldg. 3160 Reception Area Security Improvements	0	76,327	0	0
P440 Facility Accessibility Improvements	0	159,770	400,000	400,000
P441 Terminals A+B HVAC Ducting Refurbishments	0	3,701	0	0
P442 Replace Claim Carrousel in Terminals A&B	0	0	400,000	400,000
P443 Repair Terminal Roof and Replace Expansion Joints	0	0	2,000,000	2,000,000
P444 TNC Access Improvement	0	0	400,000	400,000
P445 Modify/Enhance Terminal Seating Electrical Power	0	0	250,000	250,000
P446 Rental Car Reconfiguration	0	0	400,000	400,000
Total 4200 Buildings and Improvements	48,520,211	11,880,837	47,046,000	47,046,000
TOTAL CAPITAL ASSET ACQUISITIONS	48,520,211	11,880,837	47,046,000	47,046,000
<p>Note 1 - Operating Loss is overstated in the 2019-20 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 2019-20 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)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	16,625	9,075	6,375	6,375
1912 Investment Administrative Fees	5,512	33,153	50,000	50,000
Total Services & Supplies	22,137	42,228	56,375	56,375
TOTAL OPERATING EXPENSES	22,137	42,228	56,375	56,375
OPERATING INCOME (LOSS)	(22,137)	(42,228)	(56,375)	(56,375)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	964,872	1,894,341	1,949,000	1,949,000
Total Revenue from Use of Money and Property	964,872	1,894,341	1,949,000	1,949,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	651,091	325	0	0
7720 Passenger Facility Charge	20,725,850	20,676,655	20,481,000	20,481,000
Total Miscellaneous Revenues	21,376,941	20,676,980	20,481,000	20,481,000
TOTAL NON-OPERATING REVENUES	22,341,813	22,571,321	22,430,000	22,430,000
NON-OPERATING EXPENSES				
Other Charges				
3200 Bond Redemption	0	0	9,085,000	9,085,000
3300 Interest on Bonds	2,972,978	6,778,316	7,064,235	7,064,235
3410 Debt Issuance Costs	0	553,469	0	0
Total Other Charges	2,972,978	7,331,785	16,149,235	16,149,235
Special Items				
5000 Special Items	0	0	99,347,312	99,347,312
Total Special Items	0	0	99,347,312	99,347,312
TOTAL NON-OPERATING EXPENSES	2,972,978	7,331,785	115,496,547	115,496,547
NON-OPERATING INCOME (LOSS)	19,368,835	15,239,536	(93,066,547)	(93,066,547)

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	19,346,698	15,197,308	(93,122,922)	(93,122,922)
7812 Transfers In - from Funds 2AA-299	6,242,600	23,121,475	6,245,450	6,245,450
4802 Transfers Out - to Funds 2AA-299	(134,091)	(80,589,410)	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	(40,031,807)	131,580,571	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec.	(12,236,735)	(143,219,818)	(9,085,000)	(9,085,000)
Net Position, Restricted - (Inc)/Dec.	0	30,153,163	0	0
CHANGE IN NET POSITION	(26,813,335)	(23,756,711)	(95,962,472)	(95,962,472)
Net Position - Beginning Balance	29,406,257	2,592,922	95,962,472	95,962,472
Net Position - Ending Balance	2,592,922	(21,163,789)	0	0
<p>Note 1 - Loss Before Capital Contributions and Transfers is overstated in the 2019-20 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)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	3,657,519	(676,442)	1,400,000	1,400,000
Total Services & Supplies	3,657,519	(676,442)	1,400,000	1,400,000
TOTAL OPERATING EXPENSES	3,657,519	(676,442)	1,400,000	1,400,000
OPERATING INCOME (LOSS)	(3,657,519)	676,442	(1,400,000)	(1,400,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	378,035	637,902	600,000	600,000
Total Revenue from Use of Money and Property	378,035	637,902	600,000	600,000
TOTAL NON-OPERATING REVENUES	378,035	637,902	600,000	600,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	350,000	350,000
Total Special Items	0	0	350,000	350,000
TOTAL NON-OPERATING EXPENSES	0	0	350,000	350,000
NON-OPERATING INCOME (LOSS)	378,035	637,902	250,000	250,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(3,279,484)	1,314,344	(1,150,000)	(1,150,000)
Changes to Reserves - Net Position - Restricted - (Inc)/Dec.	2,100,000	784,484	1,051,427	1,051,427
CHANGE IN NET POSITION	(1,179,484)	2,098,828	(98,573)	(98,573)
Net Position - Beginning Balance	1,301,573	122,089	98,573	98,573
Net Position - Ending Balance	122,089	2,220,917	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	43,487,036	0	0	0
7590 Other Charges for Services	4	0	0	0
Total Charges For Services	43,487,040	0	0	0
TOTAL OPERATING REVENUES	43,487,040	0	0	0
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	8,255	0	0	0
Total Services & Supplies	8,255	0	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	2,015,624	0	0	0
3700 Taxes and Assessments	1,884,824	0	0	0
Total Other Charges	3,900,448	0	0	0
TOTAL OPERATING EXPENSES	3,908,703	0	0	0
OPERATING INCOME (LOSS)	39,578,337	0	0	0
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	112,454	0	0	0
Total Revenue from Use of Money and Property	112,454	0	0	0
TOTAL NON-OPERATING REVENUES	112,454	0	0	0
NON-OPERATING INCOME (LOSS)	112,454	0	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	39,690,791	0	0	0
4800 Transfers Out - to Fund 100	(2,556,303)	0	0	0
4802 Transfers Out - to Funds 2AA-299	(35,892,169)	0	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	60,000	0	0	0
CHANGE IN NET POSITION	1,302,319	0	0	0
Net Position - Beginning Balance	206,617	0	0	0
Net Position - Ending Balance	1,508,936	0	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,219,810	1,415,210	1,800,000	1,800,000
Total Services & Supplies	1,219,810	1,415,210	1,800,000	1,800,000
TOTAL OPERATING EXPENSES	1,219,810	1,415,210	1,800,000	1,800,000
OPERATING INCOME (LOSS)	(1,219,810)	(1,415,210)	(1,800,000)	(1,800,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	503,758	850,812	800,000	800,000
Total Revenue from Use of Money and Property	503,758	850,812	800,000	800,000
TOTAL NON-OPERATING REVENUES	503,758	850,812	800,000	800,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	360,000	360,000
Total Special Items	0	0	360,000	360,000
TOTAL NON-OPERATING EXPENSES	0	0	360,000	360,000
NON-OPERATING INCOME (LOSS)	503,758	850,812	440,000	440,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(716,052)	(564,398)	(1,360,000)	(1,360,000)
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	605,886	(228,119)	1,287,852	1,287,852
CHANGE IN NET POSITION	(110,166)	(792,517)	(72,148)	(72,148)
Net Position - Beginning Balance	1,606,285	1,496,119	72,148	72,148
Net Position - Ending Balance	1,496,119	703,602	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	492,443	633,884	900,000	900,000
Total Services & Supplies	492,443	633,884	900,000	900,000
TOTAL OPERATING EXPENSES	492,443	633,884	900,000	900,000
OPERATING INCOME (LOSS)	(492,443)	(633,884)	(900,000)	(900,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	266,248	449,272	400,000	400,000
Total Revenue from Use of Money and Property	266,248	449,272	400,000	400,000
TOTAL NON-OPERATING REVENUES	266,248	449,272	400,000	400,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	180,000	180,000
Total Special Items	0	0	180,000	180,000
TOTAL NON-OPERATING EXPENSES	0	0	180,000	180,000
NON-OPERATING INCOME (LOSS)	266,248	449,272	220,000	220,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(226,195)	(184,612)	(680,000)	(680,000)
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	917,391	0	117,110	117,110
CHANGE IN NET POSITION	691,196	(184,612)	(562,890)	(562,890)
Net Position - Beginning Balance	(1,306)	689,890	562,890	562,890
Net Position - Ending Balance	689,890	505,278	0	0

FUND TITLE: 295 Orange County Waste &
Recycling Importation Revenue Sharing
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	4,307,732	53,736,956	52,500,000	52,500,000
7590 Other Charges for Services	1	0	0	0
Total Charges For Services	4,307,733	53,736,956	52,500,000	52,500,000
TOTAL OPERATING REVENUES	4,307,733	53,736,956	52,500,000	52,500,000
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	1,631	14,513	25,000	25,000
Total Services & Supplies	1,631	14,513	25,000	25,000
Other Charges				
3100 Contributions to Non-County Government Agencies	8,369,064	11,302,930	11,334,000	11,334,000
3700 Taxes and Assessments	654,267	2,683,298	2,793,000	2,793,000
Total Other Charges	9,023,331	13,986,228	14,127,000	14,127,000
TOTAL OPERATING EXPENSES	9,024,962	14,000,741	14,152,000	14,152,000
OPERATING INCOME (LOSS)	(4,717,229)	39,736,215	38,348,000	38,348,000
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	113,913	525,098	250,000	250,000
Total Revenue from Use of Money and Property	113,913	525,098	250,000	250,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	232	38	2,625,000	2,625,000
Total Miscellaneous Revenues	232	38	2,625,000	2,625,000
TOTAL NON-OPERATING REVENUES	114,145	525,136	2,875,000	2,875,000

FUND TITLE: 295 Orange County Waste &
 Recycling Importation Revenue Sharing
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,269,000	2,269,000
Total Special Items	0	0	2,269,000	2,269,000
TOTAL NON-OPERATING EXPENSES	0	0	2,269,000	2,269,000
NON-OPERATING INCOME (LOSS)	114,145	525,136	606,000	606,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(4,603,084)	40,261,351	38,954,000	38,954,000
7812 Transfers In - from Funds 2AA-299	35,904,457	0	0	0
4800 Transfers Out - to Fund 100	(8,199,630)	(9,012,221)	(8,919,000)	(8,919,000)
4802 Transfers Out - to Funds 2AA-299	(24,463,840)	(29,740,194)	(30,035,000)	(30,035,000)
CHANGE IN NET POSITION	(1,362,097)	1,508,936	0	0
Net Position - Beginning Balance	0	(1,362,097)	0	0
Net Position - Ending Balance	(1,362,097)	146,839	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	10,800	6,925	10,000	10,000
6470 Franchises	92,867	117,710	121,000	121,000
Total Licenses, Permits & Franchises	103,667	124,635	131,000	131,000
Revenue from Use of Money and Property				
6620 Rents and Concessions	610,464	625,132	391,000	391,000
6630 Royalties	3,997,190	3,957,019	4,056,000	4,056,000
Total Revenue from Use of Money and Property	4,607,654	4,582,151	4,447,000	4,447,000
Charges For Services				
7520 Sanitation Services	109,732,755	114,788,803	114,178,500	114,178,500
7590 Other Charges for Services	12,674	13,427	15,000	15,000
Total Charges For Services	109,745,429	114,802,230	114,193,500	114,193,500
TOTAL OPERATING REVENUES	114,456,750	119,509,016	118,771,500	118,771,500
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(155,278)	(178,573)	150,000	150,000
0101 Regular Salaries	15,518,225	16,066,622	17,143,804	17,143,804
0102 Extra Help	6,707	61,288	83,000	83,000
0103 Overtime	1,064,971	1,362,748	1,458,000	1,458,000
0104 Annual Leave Payoffs	384,402	236,413	327,600	327,600
0105 Vacation Payoffs	216,024	296,556	400,400	400,400
0110 Performance Incentive Pay	64	1,027	0	0
0111 Other Pay	23,340	22,756	32,620	32,620
0112 Other Salaries	104,500	70,000	70,000	70,000
0150 Labor Burden	(23,933)	(3,347)	0	0
0200 Retirement	4,440,148	4,460,648	4,974,958	4,974,958
0204 County Paid Executive Deferred Compensation Plan	10,916	10,148	9,714	9,714

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0205 1.62% Retirement ER Contribution 401(A) Plan	21,637	35,762	96,150	96,150
0206 Retiree Medical	627,961	630,253	669,669	669,669
0208 Pension Prepayment Discount	(189,740)	(196,892)	(212,014)	(212,014)
0305 Salary Continuance Insurance	11,486	11,432	12,692	12,692
0306 Health Insurance	2,538,074	2,601,397	2,843,184	2,843,184
0308 Dental Insurance	30,412	28,092	33,720	33,720
0309 Life Insurance	3,018	2,998	3,600	3,600
0310 Accidental Death and Dismemberment Insurance	610	606	804	804
0319 Other Insurance	204,123	211,377	222,780	222,780
0352 Workers Compensation - General	1,401,014	1,485,619	1,511,869	1,511,869
0401 Medicare	240,196	251,104	245,825	245,825
0402 Executive Car Allowance	10,216	9,180	9,180	9,180
0403 Optional Benefit Program	105,451	113,573	110,868	110,868
0490 Salary Cost Apply - Intrafund	(238,998)	(195,585)	0	0
Total Salaries & Benefits	26,355,546	27,395,202	30,198,423	30,198,423
Services & Supplies				
0600 Clothing and Personal Supplies	121,125	145,678	175,600	175,600
0740 Enterprise Telephone Service Charges	170,112	149,979	212,500	212,500
0741 Telephone Service Charges from Vendors	631	0	0	0
0742 Cell Phones, Pagers, Blackberry Devices	40,283	42,726	60,000	60,000
0900 Food	8,592	8,073	14,300	14,300
1000 Household Expense	55,638	54,767	62,600	62,600
1001 Household Expense - Trash	34,822	35,705	51,000	51,000
1100 Insurance	290,184	266,492	303,000	303,000
1300 Maintenance Equipment - Non-IT Maintenance	8,214,034	8,256,152	9,447,200	9,447,200
1340 Software Maintenance & Support	137,157	143,874	172,700	172,700
1341 Hardware Maintenance & Support	41,817	33,640	77,000	77,000

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1400 Maintenance - Buildings and Improvements	9,414,029	9,690,524	16,984,100	16,984,100
1402 Minor Alterations and Improvements	116,796	62,881	35,000	35,000
1500 Medical, Dental and Laboratory Supplies	4,208	1,617	5,200	5,200
1600 Memberships	3,349	3,944	13,600	13,600
1701 Cash Difference	202	363	0	0
1800 Office Expense	91,461	135,269	123,000	123,000
1801 Duplicating Services (Publishing Services)	19,402	4,701	25,300	25,300
1802 Periodicals and Journals	2,089	1,183	1,300	1,300
1803 Postage	3,138	2,322	26,300	26,300
1806 Printing Costs - Outside Vendors	13,985	16,428	49,500	49,500
1809 Minor Office Equipment to be Controlled	34,252	85,020	55,000	55,000
1840 IT Hardware Purchases (Purchases under \$5,000)	105,260	68,780	170,500	170,500
1900 Professional and Specialized Services	14,485,479	12,582,876	22,613,400	22,613,400
1908 Temporary Help	8,575	0	110,000	110,000
1911 CWCAP Charges	791,216	473,952	980,000	980,000
1912 Investment Administrative Fees	165,162	173,671	220,000	220,000
1913 Merchant Fees	0	0	30,000	30,000
1940 Enterprise IT Services	593,165	711,775	805,000	805,000
1941 IT Professional Services Contracts	125,278	(77)	187,000	187,000
2000 Publications and Legal Notices	6,985	13,937	4,100	4,100
2100 Rents and Leases - Equipment	141,163	226,049	1,212,200	1,212,200
2140 Software Leases & Licenses	(195,179)	(88,012)	303,900	303,900
2200 Rents and Leases - Buildings and Improvements	535,165	534,315	540,000	540,000
2300 Small Tools and Instruments	105,568	99,485	121,100	121,100
2400 Special Departmental Expense	5,054,078	1,589,856	8,824,100	8,824,100
2409 Minor Special Dept. Equipment to be Controlled	6,523	16,725	0	0

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2600 Transportation and Travel - General	2,964,266	3,249,112	3,700,300	3,700,300
2601 Private Auto Mileage	39,206	52,044	46,500	46,500
2602 Garage Expense	585,563	696,698	714,500	714,500
2700 Transportation and Travel - Meetings/Conferences	115,120	85,040	247,200	247,200
2740 IT Training & Travel	0	3,823	4,000	4,000
2800 Utilities	0	70	300	300
2801 Utilities - Purchased Electricity	190,520	201,012	555,200	555,200
2802 Utilities - Purchased Gas	3,615	38	0	0
2803 Utilities - Purchased Water	828,667	672,663	720,000	720,000
Total Services & Supplies	45,472,701	40,505,170	70,003,500	70,003,500
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(2,238,496)	(2,374,277)	0	0
Total Services & Supplies Reimbursements	(2,238,496)	(2,374,277)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	4,143,152	10,150,062	8,000,000	8,000,000
3700 Taxes and Assessments	4,628,657	4,780,551	5,348,400	5,348,400
3750 Pollution Remediation Expense	10,542,753	(3,084,462)	0	0
Total Other Charges	19,314,562	11,846,151	13,348,400	13,348,400
Capital Assets				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	14,505,000	14,505,000
4040 IT Equipment (Purchases over \$5,000)	0	0	209,000	209,000
Total Equipment	0	0	14,714,000	14,714,000
Total Capital Assets	0	0	14,714,000	14,714,000
Miscellaneous				
5300 Depreciation	14,788,812	14,107,184	0	0
5350 Amortization	0	120,088	0	0
Total Miscellaneous	14,788,812	14,227,272	0	0
TOTAL OPERATING EXPENSES	103,693,125	91,599,518	128,264,323	128,264,323

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
OPERATING INCOME (LOSS) - Note 1	10,763,625	27,909,498	(9,492,823)	(9,492,823)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	20,270	32,515	0	0
Total Fines, Forfeitures & Penalties	20,270	32,515	0	0
Revenue from Use of Money and Property				
6610 Interest	2,234,636	4,132,977	3,511,000	3,511,000
Total Revenue from Use of Money and Property	2,234,636	4,132,977	3,511,000	3,511,000
Intergovernmental Revenues				
6970 State - Other	19,498	41,575	58,000	58,000
Total Intergovernmental Revenues	19,498	41,575	58,000	58,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	42,030	37,839	50,000	50,000
7680 Six-Month Expired (Outlawed) Checks	1,812	2,267	3,000	3,000
7690 Returned Check Charges	420	605	500	500
Total Miscellaneous Revenues	44,262	40,711	53,500	53,500
TOTAL NON-OPERATING REVENUES	2,318,666	4,247,778	3,622,500	3,622,500
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,376,583	3,376,583
Total Special Items	0	0	3,376,583	3,376,583
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(286,200)	(585,560)	0	0
Total Miscellaneous	(286,200)	(585,560)	0	0
TOTAL NON-OPERATING EXPENSES	(286,200)	(585,560)	3,376,583	3,376,583
NON-OPERATING INCOME (LOSS)	2,604,866	4,833,338	245,917	245,917

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	13,368,491	32,742,836	(9,246,906)	(9,246,906)
7805 Capital Contributions	1,558,238	0	0	0
7810 Transfers In - from Fund 100	9,553	0	0	0
7812 Transfers In - from Funds 2AA-299	25,315,019	31,075,334	30,035,000	30,035,000
4802 Transfers Out - to Funds 2AA-299	(48,261,530)	(15,463,120)	(16,733,000)	(16,733,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(1,869,744)	860,669	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	(16,869,366)	(23,379,225)	(42,195,708)	(42,195,708)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec.	110,701	4,044,350	0	0
CHANGE IN NET POSITION	(26,638,638)	29,880,844	(38,140,614)	(38,140,614)
Net Position - Beginning Balance	63,260,054	36,621,416	38,140,614	38,140,614
Net Position - Ending Balance	36,621,416	66,502,260	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	11,921,969	9,268,748	14,505,000	14,505,000
4040 IT Equipment (Purchases over \$5,000)	462,576	9,193	209,000	209,000
Total Equipment	12,384,545	9,277,941	14,714,000	14,714,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
3805 Capital Improvement Project Planning & Management	50,330	150,990	0	0
Total 4251 Commercially Acquired Multi-Year Software Amortizable	50,330	150,990	0	0
4252 Internally Generated Computer Software				
2405 Contract Program Compliance	250,000	(24,053)	0	0
Total 4252 Internally Generated Computer Software	250,000	(24,053)	0	0
Total Intangible Assets-Amortizable	300,330	126,937	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	12,684,875	9,404,878	14,714,000	14,714,000

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

OPERATING DETAIL (1)	2017-18 Actual (2)	2018-19 Actual (3)	2019-20 Recommended (4)	2019-20 Adopted by the Board of Supervisors (5)
<p>Note 1 - Operating Loss is overstated in the 2019-20 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 2019-20 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				