

FUND TITLE: 270 Compressed Natural Gas  
Enterprise Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Taxes				
6290 Other Taxes	10,100	49,650	0	0
Total Taxes	10,100	49,650	0	0
Revenue from Use of Money and Property				
6630 Royalties	5,371	95,462	24,000	24,000
Total Revenue from Use of Money and Property	5,371	95,462	24,000	24,000
Charges For Services				
7590 Other Charges for Services	103,355	0	0	0
Total Charges For Services	103,355	0	0	0
<b>TOTAL OPERATING REVENUES</b>	<b>118,826</b>	<b>145,112</b>	<b>24,000</b>	<b>24,000</b>
<b>OPERATING EXPENSES</b>				
Services & Supplies				
1000 Household Expense	8	0	0	0
1001 Household Expense - Trash	21	0	0	0
1300 Maintenance Equipment - Non-IT Maintenance	33,425	443	0	0
1400 Maintenance - Buildings and Improvements	183	0	0	0
1900 Professional and Specialized Services	22,419	773	1,000	1,000
1911 CWCAP Charges	12,630	1,476	1,500	1,500
1912 Investment Administrative Fees	20	11	0	0
1913 Merchant Fees	1,276	0	0	0
2100 Rents and Leases - Equipment	537	0	0	0
2400 Special Departmental Expense	22,474	7,828	0	0
2602 Garage Expense	989	0	22,300	22,300
2801 Utilities - Purchased Electricity	29,764	0	0	0
2802 Utilities - Purchased Gas	36,249	0	0	0
2803 Utilities - Purchased Water	40	0	0	0
Total Services & Supplies	160,035	10,531	24,800	24,800

FUND TITLE: 270 Compressed Natural Gas  
Enterprise Fund  
SERVICE ACTIVITY: Other General

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
TOTAL OPERATING EXPENSES	160,035	10,531	24,800	24,800
OPERATING INCOME (LOSS)	(41,209)	134,581	(800)	(800)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	678	326	800	800
Total Revenue from Use of Money and Property	678	326	800	800
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1	2,233	0	0
Total Miscellaneous Revenues	1	2,233	0	0
TOTAL NON-OPERATING REVENUES	679	2,559	800	800
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	10,230	10,230
Total Special Items	0	0	10,230	10,230
TOTAL NON-OPERATING EXPENSES	0	0	10,230	10,230
NON-OPERATING INCOME (LOSS)	679	2,559	(9,430)	(9,430)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(40,530)	137,140	(10,230)	(10,230)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(9,110)	10,673	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	(9,919)	21,478	0	0
CHANGE IN NET POSITION	(59,559)	169,291	(10,230)	(10,230)
Net Position - Beginning Balance	23,620	(35,939)	10,230	10,230
Net Position - Ending Balance	(35,939)	133,352	0	0

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1402 Minor Alterations and Improvements	0	(2,736)	0	0
1900 Professional and Specialized Services	31,600	0	0	0
1912 Investment Administrative Fees	19,291	13,579	20,000	20,000
Total Services & Supplies	50,891	10,843	20,000	20,000
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	37,085,000	37,085,000
Total Buildings & Improvements	0	0	37,085,000	37,085,000
Total Capital Assets	0	0	37,085,000	37,085,000
Miscellaneous				
5300 Depreciation	3,439,634	6,136,262	0	0
Total Miscellaneous	3,439,634	6,136,262	0	0
TOTAL OPERATING EXPENSES	3,490,525	6,147,105	37,105,000	37,105,000
OPERATING INCOME (LOSS) - Note 1	(3,490,525)	(6,147,105)	(37,105,000)	(37,105,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	677,572	451,301	400,000	400,000
Total Revenue from Use of Money and Property	677,572	451,301	400,000	400,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	95	0	0	0
Total Miscellaneous Revenues	95	0	0	0
TOTAL NON-OPERATING REVENUES	677,667	451,301	400,000	400,000

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	25,930,902	25,930,902
Total Special Items	0	0	25,930,902	25,930,902
TOTAL NON-OPERATING EXPENSES	0	0	25,930,902	25,930,902
NON-OPERATING INCOME (LOSS)	677,667	451,301	(25,530,902)	(25,530,902)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(2,812,858)	(5,695,804)	(62,635,902)	(62,635,902)
7812 Transfers In - from Funds 2AA-299	15,463,120	16,234,447	31,488,000	31,488,000
4802 Transfers Out - to Funds 2AA-299	(1,335,140)	(166,924)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	12,192,689	(2,884,399)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec.	(22,010,483)	(24,956)	0	0
CHANGE IN NET POSITION	1,497,328	7,462,364	(31,147,902)	(31,147,902)
Net Position - Beginning Balance	19,985,517	21,482,845	31,147,902	31,147,902
Net Position - Ending Balance	21,482,845	28,945,209	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P729 FRB PH8 B Drainage Project	1,245,566	0	0	0
P732 Prima ZN4 Phase Mass Excavation/GW	0	0	100,000	100,000
P734 Prima ZN1 Phase D1 & D2 Mass Excavation	14,324,805	0	0	0
P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project	915,620	627,995	15,000,000	15,000,000
P741 Prima Steel Materials Storage Structure	0	1,280,168	0	0
P743 OAL Front Slope Improvement Project - Phase 2	5,586,941	(9,403)	0	0
P746 FRB Crew Quarters Trailer And Parking Lot Project	486,877	577,050	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)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
P753 Olinda LFG Header Improvements	0	0	900,000	900,000
P755 FRB IGP Storm Water Compliance Upgrades	0	0	635,000	635,000
P759 Prima View Shed Phase IV	0	463,143	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	2,200,000	2,200,000
P772 Prima Re-Power	2,736	0	1,000,000	1,000,000
P776 Bee Canyon Greenery	0	1,110,670	2,000,000	2,000,000
P777 Capistrano Greenery	0	791,641	2,500,000	2,500,000
P780 Prima Deshecha Landfill Renewable Natural Gas Project	0	0	3,000,000	3,000,000
P781 Prima Deshecha Flare Replacement	0	0	2,850,000	2,850,000
P782 Fee Booth Replacement	0	0	5,600,000	5,600,000
Total 4200 Buildings and Improvements	22,562,545	4,841,264	37,085,000	37,085,000
TOTAL CAPITAL ASSET ACQUISITIONS	22,562,545	4,841,264	37,085,000	37,085,000
<p>Note 1 - Operating Loss is overstated in the 2020-21 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 2020-21 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)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	179,252	166,785	182,000	182,000
Total Revenue from Use of Money and Property	179,252	166,785	182,000	182,000
TOTAL NON-OPERATING REVENUES	179,252	166,785	182,000	182,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	730,657	730,657
Total Special Items	0	0	730,657	730,657
TOTAL NON-OPERATING EXPENSES	0	0	730,657	730,657
NON-OPERATING INCOME (LOSS)	179,252	166,785	(548,657)	(548,657)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	179,252	166,785	(548,657)	(548,657)
CHANGE IN NET POSITION	179,252	166,785	(548,657)	(548,657)
Net Position - Beginning Balance	186,543	365,795	548,657	548,657
Net Position - Ending Balance	365,795	532,580	0	0

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	35,305	35,599	47,000	47,000
Total Services & Supplies	35,305	35,599	47,000	47,000
TOTAL OPERATING EXPENSES	35,305	35,599	47,000	47,000
OPERATING INCOME (LOSS)	(35,305)	(35,599)	(47,000)	(47,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,268,683	1,175,715	1,284,000	1,284,000
Total Revenue from Use of Money and Property	1,268,683	1,175,715	1,284,000	1,284,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	343	0	0	0
Total Miscellaneous Revenues	343	0	0	0
TOTAL NON-OPERATING REVENUES	1,269,026	1,175,715	1,284,000	1,284,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	6,844,801	6,844,801
Total Special Items	0	0	6,844,801	6,844,801
TOTAL NON-OPERATING EXPENSES	0	0	6,844,801	6,844,801
NON-OPERATING INCOME (LOSS)	1,269,026	1,175,715	(5,560,801)	(5,560,801)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,233,721	1,140,116	(5,607,801)	(5,607,801)
4802 Transfers Out - to Funds 2AA-299	0	0	(30,000,000)	(30,000,000)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	(5,433,456)	0	25,000,000	25,000,000

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
CHANGE IN NET POSITION	(4,199,735)	1,140,116	(10,607,801)	(10,607,801)
Net Position - Beginning Balance	13,555,263	9,355,528	10,607,801	10,607,801
Net Position - Ending Balance	9,355,528	10,495,644	0	0

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
0740 Enterprise Telephone Service Charges	0	0	20,000	20,000
1001 Household Expense - Trash	0	0	9,000	9,000
1300 Maintenance Equipment - Non-IT Maintenance	0	0	1,000	1,000
1400 Maintenance - Buildings and Improvements	(2,149)	73,768	1,791,500	1,791,500
1900 Professional and Specialized Services	2,340	(41,401)	2,810,000	2,810,000
1912 Investment Administrative Fees	76,120	72,180	200,000	200,000
2100 Rents and Leases - Equipment	0	0	22,500	22,500
2400 Special Departmental Expense	(1,575)	1,968,036	2,300,000	2,300,000
2490 Landfill Closure/Postclosure Costs	15,748,649	5,286,156	5,050,000	5,050,000
2600 Transportation and Travel - General	0	0	2,000	2,000
2602 Garage Expense	446	202	31,000	31,000
2800 Utilities	0	0	1,000	1,000
2801 Utilities - Purchased Electricity	0	0	41,000	41,000
2803 Utilities - Purchased Water	0	0	73,500	73,500
Total Services & Supplies	15,823,831	7,358,941	12,352,500	12,352,500
Other Charges				
3700 Taxes and Assessments	0	0	183,000	183,000
Total Other Charges	0	0	183,000	183,000
TOTAL OPERATING EXPENSES	15,823,831	7,358,941	12,535,500	12,535,500
OPERATING INCOME (LOSS)	(15,823,831)	(7,358,941)	(12,535,500)	(12,535,500)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,729,788	2,388,076	2,700,000	2,700,000
Total Revenue from Use of Money and Property	2,729,788	2,388,076	2,700,000	2,700,000

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,538	0	0	0
Total Miscellaneous Revenues	2,538	0	0	0
TOTAL NON-OPERATING REVENUES	2,732,326	2,388,076	2,700,000	2,700,000
NON-OPERATING INCOME (LOSS)	2,732,326	2,388,076	2,700,000	2,700,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(13,091,505)	(4,970,865)	(9,835,500)	(9,835,500)
7810 Transfers In - from Fund 100	185,227	185,227	208,133	208,133
7811 Transfers In - from Funds 101-199	7,391,131	19,054,846	16,008,622	16,008,622
7812 Transfers In - from Funds 2AA-299	0	9,636,854	30,000,000	30,000,000
4800 Transfers Out - to Fund 100	0	0	(5,000,000)	(5,000,000)
4801 Transfers Out - to Funds 101-199	(12,500,000)	(13,500,000)	(40,000,000)	(40,000,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	156,659	(213,966)	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	9,811,909	0	(5,641,315)	(5,641,315)
Changes to Reserves - Net Position - Restricted - (Inc)/Dec.	671,000	(1,212,000)	0	0
CHANGE IN NET POSITION	(7,375,579)	8,980,096	(14,260,060)	(14,260,060)
Net Position - Beginning Balance	11,009,398	3,633,819	14,260,060	14,260,060
Net Position - Ending Balance	3,633,819	12,613,915	0	0

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Revenue from Use of Money and Property				
6620 Rents and Concessions	113,567,903	100,888,038	115,104,964	115,104,964
Total Revenue from Use of Money and Property	113,567,903	100,888,038	115,104,964	115,104,964
Charges For Services				
7590 Other Charges for Services	23,421,497	20,125,756	28,336,131	28,336,131
Total Charges For Services	23,421,497	20,125,756	28,336,131	28,336,131
<b>TOTAL OPERATING REVENUES</b>	<b>136,989,400</b>	<b>121,013,794</b>	<b>143,441,095</b>	<b>143,441,095</b>
<b>OPERATING EXPENSES</b>				
Salaries & Benefits				
0100 Salaries and Wages	(79,352)	(41,217)	0	0
0101 Regular Salaries	13,642,499	14,079,544	15,115,006	15,115,006
0102 Extra Help	93,073	287,995	216,500	216,500
0103 Overtime	617,828	619,515	662,850	662,850
0104 Annual Leave Payoffs	191,833	159,147	312,955	312,955
0105 Vacation Payoffs	119,764	120,781	50,000	50,000
0110 Performance Incentive Pay	1	0	0	0
0111 Other Pay	139,679	147,548	184,600	184,600
0112 Other Salaries	5,000	0	0	0
0200 Retirement	3,738,498	4,119,568	4,926,415	4,926,415
0204 County Paid Executive Deferred Compensation Plan	19,469	20,305	20,118	20,118
0205 1.62% Retirement ER Contribution 401(A) Plan	27,413	57,762	139,781	139,781
0206 Retiree Medical	538,923	526,026	514,830	514,830
0208 Pension Prepayment Discount	(154,379)	(183,168)	(206,077)	(206,077)
0305 Salary Continuance Insurance	27,172	28,103	18,537	18,537
0306 Health Insurance	1,751,268	1,802,076	2,011,608	2,011,608
0308 Dental Insurance	34,510	36,649	38,652	38,652
0309 Life Insurance	3,923	3,291	3,420	3,420

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
0310 Accidental Death and Dismemberment Insurance	791	726	1,176	1,176
0319 Other Insurance	100,175	99,083	106,608	106,608
0352 Workers Compensation - General	356,044	365,448	346,352	346,352
0401 Medicare	208,693	218,949	219,708	219,708
0402 Executive Car Allowance	18,360	18,360	18,360	18,360
0403 Optional Benefit Program	126,149	130,153	129,048	129,048
Total Salaries & Benefits	21,527,334	22,616,644	24,830,447	24,830,447
Services & Supplies				
0600 Clothing and Personal Supplies	51,651	50,775	45,000	45,000
0740 Enterprise Telephone Service Charges	42,625	39,442	40,000	40,000
0741 Telephone Service Charges from Vendors	168,962	156,569	285,000	285,000
0742 Cell Phones, Pagers, Blackberry Devices	80,127	97,052	89,500	89,500
0900 Food	13,246	2,362	1,600	1,600
1000 Household Expense	5,429,288	5,803,829	6,306,325	6,306,325
1100 Insurance	1,092,280	1,279,390	1,727,947	1,727,947
1300 Maintenance Equipment - Non-IT Maintenance	164,976	96,181	108,256	108,256
1340 Software Maintenance & Support	631,097	597,188	843,520	843,520
1341 Hardware Maintenance & Support	1,676,149	1,910,324	3,991,921	3,991,921
1400 Maintenance - Buildings and Improvements	11,746,621	10,362,382	12,833,000	12,833,000
1402 Minor Alterations and Improvements	1,679,930	2,525,923	3,500,000	3,500,000
1404 Major Alterations and Improvements	106,677	92,199	0	0
1600 Memberships	137,839	136,559	151,383	151,383
1800 Office Expense	309,339	228,078	500,463	500,463
1801 Duplicating Services (Publishing Services)	3,275	4,666	2,500	2,500
1802 Periodicals and Journals	6,640	11,259	0	0
1803 Postage	7,245	6,861	0	0
1809 Minor Office Equipment to be Controlled	45,367	90,297	120,000	120,000
1840 IT Hardware Purchases (Purchases under \$5,000)	28,379	277,112	403,438	403,438
1900 Professional and Specialized Services	41,768,778	42,404,095	52,567,262	52,567,262

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
1908 Temporary Help	0	12,227	0	0
1911 CWCAP Charges	529,614	608,283	633,896	633,896
1912 Investment Administrative Fees	85,578	96,607	95,000	95,000
1913 Merchant Fees	873,533	608,346	900,000	900,000
1940 Enterprise IT Services	311,883	268,527	484,291	484,291
1941 IT Professional Services Contracts	686,036	1,113,800	1,227,938	1,227,938
2000 Publications and Legal Notices	26,044	16,731	53,000	53,000
2100 Rents and Leases - Equipment	118,293	99,684	136,000	136,000
2140 Software Leases & Licenses	132,382	365,279	458,736	458,736
2200 Rents and Leases - Buildings and Improvements	16,671	15,836	18,870	18,870
2300 Small Tools and Instruments	59,048	36,826	58,400	58,400
2400 Special Departmental Expense	475,193	691,668	1,116,870	1,116,870
2600 Transportation and Travel - General	161,243	134,257	212,000	212,000
2601 Private Auto Mileage	1,425	2,001	3,800	3,800
2602 Garage Expense	428,830	518,559	413,480	413,480
2700 Transportation and Travel - Meetings/Conferences	106,791	82,148	292,370	292,370
2740 IT Training & Travel	83	0	0	0
2800 Utilities	1,434	1,677	2,000	2,000
2801 Utilities - Purchased Electricity	1,974,088	1,765,487	2,200,000	2,200,000
2802 Utilities - Purchased Gas	1,219,148	1,358,888	1,260,000	1,260,000
2803 Utilities - Purchased Water	404,228	465,368	450,000	450,000
Total Services & Supplies	72,802,036	74,434,742	93,533,766	93,533,766
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	4,600,000	4,600,000
3700 Taxes and Assessments	154,257	160,246	180,000	180,000
Total Other Charges	154,257	160,246	4,780,000	4,780,000
Capital Assets				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	2,050,356	2,050,356

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
4040 IT Equipment (Purchases over \$5,000)	0	0	2,542,000	2,542,000
Total Equipment	0	0	4,592,356	4,592,356
Buildings & Improvements				
4200 Buildings and Improvements	0	0	3,000,000	3,000,000
Total Buildings & Improvements	0	0	3,000,000	3,000,000
Intangible Assets - Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	1,300,000	1,300,000
4252 Internally Generated Computer Software	0	0	1,250,000	1,250,000
Total Intangible Assets - Amortizable	0	0	2,550,000	2,550,000
Total Capital Assets	0	0	10,142,356	10,142,356
Miscellaneous				
5300 Depreciation	31,696,147	32,621,978	36,199,052	36,199,052
5350 Amortization	551,920	618,919	0	0
Total Miscellaneous	32,248,067	33,240,897	36,199,052	36,199,052
TOTAL OPERATING EXPENSES	126,731,694	130,452,529	169,485,621	169,485,621
OPERATING INCOME (LOSS) - Note 1	10,257,706	(9,438,735)	(26,044,526)	(26,044,526)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	272,174	426,850	240,000	240,000
Total Fines, Forfeitures & Penalties	272,174	426,850	240,000	240,000
Revenue from Use of Money and Property				
6610 Interest	3,075,584	3,184,052	2,801,500	2,801,500
Total Revenue from Use of Money and Property	3,075,584	3,184,052	2,801,500	2,801,500
Intergovernmental Revenues				
7050 Federal - Construction	0	423,343	2,139,935	2,139,935
7060 Federal - Disaster Relief	0	4,781,701	0	0
7110 Federal - Other	151,500	75,750	151,000	151,000

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
Total Intergovernmental Revenues	151,500	5,280,794	2,290,935	2,290,935
Miscellaneous Revenues				
7670 Miscellaneous Revenue	122,139	70,468	103,789	103,789
7680 Six-Month Expired (Outlawed) Checks	6,254	185	0	0
7690 Returned Check Charges	92	107	0	0
Total Miscellaneous Revenues	128,485	70,760	103,789	103,789
Other Financing Sources				
7950 Adjustments Due to Reclassification	0	6,360	0	0
Total Other Financing Sources	0	6,360	0	0
<b>TOTAL NON-OPERATING REVENUES</b>	<b>3,627,743</b>	<b>8,968,816</b>	<b>5,436,224</b>	<b>5,436,224</b>
<b>NON-OPERATING EXPENSES</b>				
Special Items				
5000 Special Items	0	0	11,399,599	11,399,599
Total Special Items	0	0	11,399,599	11,399,599
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	122,896	(1,951)	0	0
Total Miscellaneous	122,896	(1,951)	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>122,896</b>	<b>(1,951)</b>	<b>11,399,599</b>	<b>11,399,599</b>
<b>NON-OPERATING INCOME (LOSS)</b>	<b>3,504,847</b>	<b>8,970,767</b>	<b>(5,963,375)</b>	<b>(5,963,375)</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2</b>	<b>13,762,553</b>	<b>(467,968)</b>	<b>(32,007,901)</b>	<b>(32,007,901)</b>
7812 Transfers In - from Funds 2AA-299	126,911,427	12,906,103	9,617,365	9,617,365
4802 Transfers Out - to Funds 2AA-299	(23,121,475)	(28,259,252)	(6,233,500)	(6,233,500)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(2,534,385)	(7,310,935)	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	8,474,825	(11,349,300)	(60,106,362)	(60,106,362)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec.	(95,089,170)	20,157,588	36,199,052	36,199,052

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
CHANGE IN NET POSITION	28,403,775	(14,323,764)	(52,531,346)	(52,531,346)
Net Position - Beginning Balance	17,904,989	46,308,764	52,531,346	52,531,346
Net Position - Ending Balance	46,308,764	31,985,000	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	441,322	251,637	2,050,356	2,050,356
4040 IT Equipment (Purchases over \$5,000)	17,725	345,215	2,542,000	2,542,000
Total Equipment	459,047	596,852	4,592,356	4,592,356
4200 Buildings and Improvements				
P800 Update Security Systems CCTV & Access Readers	0	0	3,000,000	3,000,000
Total 4200 Buildings and Improvements	0	0	3,000,000	3,000,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
0370 Information Systems	4,309	4,309	0	0
I201 Identity Management Software	0	333,213	0	0
I503 Building Automation System Platform Upgrade	0	31,273	0	0
I505 Baggage Handling System Replacement & Upgrades	0	0	1,300,000	1,300,000
Total 4251 Commercially Acquired Multi-Year Software Amortizable	4,309	368,795	1,300,000	1,300,000
4252 Internally Generated Computer Software				
I201 Identity Management Software	0	40,752	0	0
I401 Property Management Software	94,458	0	0	0
I501 Computerized Maintenance Management Software	0	401,750	1,250,000	1,250,000
Total 4252 Internally Generated Computer Software	94,458	442,502	1,250,000	1,250,000
Total Intangible Assets-Amortizable	98,767	811,297	2,550,000	2,550,000
TOTAL CAPITAL ASSET ACQUISITIONS	557,814	1,408,149	10,142,356	10,142,356
Note 1 - Operating Loss is overstated in the 2020-21 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
<p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2020-21 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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	0	3,701	0	0
1912 Investment Administrative Fees	32,014	24,584	35,000	35,000
Total Services & Supplies	32,014	28,285	35,000	35,000
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	65,610,000	65,610,000
Total Buildings & Improvements	0	0	65,610,000	65,610,000
Total Capital Assets	0	0	65,610,000	65,610,000
TOTAL OPERATING EXPENSES	32,014	28,285	65,645,000	65,645,000
OPERATING INCOME (LOSS) - Note 1	(32,014)	(28,285)	(65,645,000)	(65,645,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,148,422	830,623	585,500	585,500
Total Revenue from Use of Money and Property	1,148,422	830,623	585,500	585,500
Intergovernmental Revenues				
7050 Federal - Construction	1,185,701	237,906	2,940,000	2,940,000
Total Intergovernmental Revenues	1,185,701	237,906	2,940,000	2,940,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	132	0	0	0
Total Miscellaneous Revenues	132	0	0	0
TOTAL NON-OPERATING REVENUES	2,334,255	1,068,529	3,525,500	3,525,500
NON-OPERATING INCOME (LOSS)	2,334,255	1,068,529	3,525,500	3,525,500
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	2,302,241	1,040,244	(62,119,500)	(62,119,500)
7812 Transfers In - from Funds 2AA-299	72,908,063	22,013,802	0	0

FUND TITLE: 281 Airport Construction Fund  
SERVICE ACTIVITY: Airport

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
4802 Transfer Out - to Funds 2AA-299	(119,230,080)	(12,906,103)	(9,617,365)	(9,617,365)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(6,454,934)	4,425,636	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec.	107,359,624	(19,382,877)	0	0
Changes to Net Position, Unrestricted - Inc/(Dec.) - Note 3	0	(72,908,063)	0	0
<b>CHANGE IN NET POSITION</b>	<b>56,884,914</b>	<b>(77,717,361)</b>	<b>(71,736,865)</b>	<b>(71,736,865)</b>
Net Position - Beginning Balance	47,722,620	104,607,534	71,736,865	71,736,865
Net Position - Ending Balance	104,607,534	26,890,173	0	0
<b>CAPITAL ASSET ACQUISITIONS</b>				
4200 Buildings and Improvements				
P101 Program PM/Consultant Services	(228,130)	21,148	8,100,000	8,100,000
P107 Testing & Inspection	(106,210)	42,620	3,510,000	3,510,000
P202 Terminal Improvements	4,374,987	744,635	0	0
P211 Paularino Gate Improvements	626,842	43,036	0	0
P403 Central Plant - 12KV Distribution Improvements	5,453	22,165	0	0
P404 Central Plant-Generator Engines Blackstart	210,933	1,781,214	22,000,000	22,000,000
P409 Airport Operations Center	863,170	11,274,576	3,100,000	3,100,000
P410 Taxiway B Resurfacing	2,527,684	(31,333)	0	0
P415 Airfield Lighting & Signage Improvements	59,192	481,459	3,900,000	3,900,000
P418 Terminal Gate 14 Holdroom Improvements	76,219	608,693	0	0
P422 Terminal C Taxi Staging Area	189,781	0	0	0
P424 Taxiways A-D-E Reconstruction	0	698	3,000,000	3,000,000
P426 Replace Terminals A & B Air Handlers	1,803,012	3,798,127	0	0
P427 Lower Roadway Fire Loop Valve Replacement	357,320	0	0	0
P428 Airport Exterior Lighting Improvements	85,140	3,250	2,000,000	2,000,000
P429 Main St Parking Lot Restroom and Equipment Room Renovations	4,503	0	0	0
P431 Taxi Lot Restroom Facility	107,551	73,992	0	0
P432 Terminal Roof Handrails	63,905	0	0	0
P433 BEDS Facility Improvements	4,190	101,140	0	0

FUND TITLE: 281 Airport Construction Fund  
 SERVICE ACTIVITY: Airport

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
P434 AVI Upgrades	292,572	4,267	0	0
P435 Concession Development - Infrastructure Work	322,925	9,812,130	0	0
P438 General Aviation Infrastructure Improvements	0	0	500,000	500,000
P439 Bldg. 3160 Reception Area Security Improvements	76,327	37,836	0	0
P440 Facility Accessibility Improvements	159,770	257,203	2,000,000	2,000,000
P441 Terminals A+B HVAC Ducting Refurbishments	3,701	1,086,876	0	0
P442 Terminal A&B Inbound Baggage System Improvements	0	185,467	2,800,000	2,800,000
P443 Repair Terminal Roof and Replace Expansion Joints	0	116,622	5,000,000	5,000,000
P445 Airport Signage and Wayfinding Update	0	21,323	0	0
P446 Rental Car Reconfiguration	0	1,744,898	1,200,000	1,200,000
P447 Terminal Building Curtain Wall Modification	0	60,641	7,500,000	7,500,000
P449 Centralized Post-Security Receiving and Storage Facility	0	0	500,000	500,000
P450 Biffy Dump Redesign	0	0	500,000	500,000
Total 4200 Buildings and Improvements	11,880,837	32,292,683	65,610,000	65,610,000
TOTAL CAPITAL ASSET ACQUISITIONS	11,880,837	32,292,683	65,610,000	65,610,000
<p>Note 1 - Operating Loss is overstated in the 2020-21 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 2020-21 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 3 - In FY 2019-20, a journal voucher correction to Net Position was made by the Department. The correction was related to the reversal of a FY 2018-19 year-end accrual of a Transfer In from fund 283 for \$72.9 million.</p>				

FUND TITLE: 283 Airport Debt Service  
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	2018-19 Actual (2)	2019-20 Actual (3)	2020-21 Recommended (4)	2020-21 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	9,075	0	6,375	6,375
1912 Investment Administrative Fees	33,153	36,326	50,000	50,000
Total Services & Supplies	42,228	36,326	56,375	56,375
TOTAL OPERATING EXPENSES	42,228	36,326	56,375	56,375
OPERATING INCOME (LOSS)	(42,228)	(36,326)	(56,375)	(56,375)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,894,341	1,279,826	1,549,397	1,549,397
Total Revenue from Use of Money and Property	1,894,341	1,279,826	1,549,397	1,549,397
Miscellaneous Revenues				
7670 Miscellaneous Revenue	325	0	0	0
7720 Passenger Facility Charge	20,676,655	13,868,696	21,673,254	21,673,254
Total Miscellaneous Revenues	20,676,980	13,868,696	21,673,254	21,673,254
TOTAL NON-OPERATING REVENUES	22,571,321	15,148,522	23,222,651	23,222,651
NON-OPERATING EXPENSES				
Other Charges				
3200 Bond Redemption	0	0	11,815,000	11,815,000
3300 Interest on Bonds	6,778,316	1,997,807	3,591,250	3,591,250
3410 Debt Issuance Costs	553,469	0	0	0
Total Other Charges	7,331,785	1,997,807	15,406,250	15,406,250
Special Items				
5000 Special Items	0	0	6,312,834	6,312,834
Total Special Items	0	0	6,312,834	6,312,834
TOTAL NON-OPERATING EXPENSES	7,331,785	1,997,807	21,719,084	21,719,084

FUND TITLE: 283 Airport Debt Service  
 SERVICE ACTIVITY: Airport

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
NON-OPERATING INCOME (LOSS)	15,239,536	13,150,715	1,503,567	1,503,567
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	15,197,308	13,114,389	1,447,192	1,447,192
7812 Transfers In - from Funds 2AA-299	23,121,475	6,245,450	6,233,500	6,233,500
4802 Transfers Out - to Funds 2AA-299	(80,589,410)	0	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	131,580,571	0	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec.	(143,219,818)	(4,616,755)	0	0
Changes to Net Position, Restricted - (Inc)/Dec.	30,153,163	0	0	0
Changes to Net Position, Unrestricted - Inc/(Dec.) - Note 2	0	72,908,063	0	0
CHANGE IN NET POSITION	(23,756,711)	87,651,147	7,680,692	7,680,692
Net Position - Beginning Balance	2,592,922	(21,163,789)	(7,680,692)	(7,680,692)
Net Position - Ending Balance	(21,163,789)	66,487,358	0	0
<p>Note 1 - Income Before Capital Contributions and Transfers is understated in the 2020-21 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end.</p> <p>Note 2 - In FY 2019-20, a journal voucher correction to Net Position was made by the Department. The correction was related to the reversal of a FY 2018-19 year-end accrual of a Transfer Out to fund 281 for \$72.9 million.</p>				

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	(676,442)	837,084	1,100,000	1,100,000
Total Services & Supplies	(676,442)	837,084	1,100,000	1,100,000
TOTAL OPERATING EXPENSES	(676,442)	837,084	1,100,000	1,100,000
OPERATING INCOME (LOSS)	676,442	(837,084)	(1,100,000)	(1,100,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	637,902	592,866	600,000	600,000
Total Revenue from Use of Money and Property	637,902	592,866	600,000	600,000
TOTAL NON-OPERATING REVENUES	637,902	592,866	600,000	600,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,271,440	1,271,440
Total Special Items	0	0	1,271,440	1,271,440
TOTAL NON-OPERATING EXPENSES	0	0	1,271,440	1,271,440
NON-OPERATING INCOME (LOSS)	637,902	592,866	(671,440)	(671,440)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,314,344	(244,218)	(1,771,440)	(1,771,440)
Changes to Reserves - Net Position - Restricted - (Inc)/Dec.	784,484	1,051,427	0	0
CHANGE IN NET POSITION	2,098,828	807,209	(1,771,440)	(1,771,440)
Net Position - Beginning Balance	122,089	2,220,917	1,771,440	1,771,440
Net Position - Ending Balance	2,220,917	3,028,126	0	0

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,415,210	1,374,783	1,900,000	1,900,000
Total Services & Supplies	1,415,210	1,374,783	1,900,000	1,900,000
TOTAL OPERATING EXPENSES	1,415,210	1,374,783	1,900,000	1,900,000
OPERATING INCOME (LOSS)	(1,415,210)	(1,374,783)	(1,900,000)	(1,900,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	850,812	790,051	865,000	865,000
Total Revenue from Use of Money and Property	850,812	790,051	865,000	865,000
TOTAL NON-OPERATING REVENUES	850,812	790,051	865,000	865,000
NON-OPERATING INCOME (LOSS)	850,812	790,051	865,000	865,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(564,398)	(584,732)	(1,035,000)	(1,035,000)
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	(228,119)	1,287,852	1,265,989	1,265,989
CHANGE IN NET POSITION	(792,517)	703,120	230,989	230,989
Net Position - Beginning Balance	1,496,119	703,602	(230,989)	(230,989)
Net Position - Ending Balance	703,602	1,406,722	0	0

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	633,884	805,643	900,000	900,000
Total Services & Supplies	633,884	805,643	900,000	900,000
TOTAL OPERATING EXPENSES	633,884	805,643	900,000	900,000
OPERATING INCOME (LOSS)	(633,884)	(805,643)	(900,000)	(900,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	449,272	417,553	456,000	456,000
Total Revenue from Use of Money and Property	449,272	417,553	456,000	456,000
TOTAL NON-OPERATING REVENUES	449,272	417,553	456,000	456,000
NON-OPERATING INCOME (LOSS)	449,272	417,553	456,000	456,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(184,612)	(388,090)	(444,000)	(444,000)
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	0	117,110	383,679	383,679
CHANGE IN NET POSITION	(184,612)	(270,980)	(60,321)	(60,321)
Net Position - Beginning Balance	689,890	505,278	60,321	60,321
Net Position - Ending Balance	505,278	234,298	0	0

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	53,736,956	52,516,886	58,500,000	58,500,000
Total Charges For Services	53,736,956	52,516,886	58,500,000	58,500,000
TOTAL OPERATING REVENUES	53,736,956	52,516,886	58,500,000	58,500,000
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	14,513	26,057	30,000	30,000
Total Services & Supplies	14,513	26,057	30,000	30,000
Other Charges				
3100 Contributions to Non-County Government Agencies	11,302,930	11,835,673	11,726,000	11,726,000
3700 Taxes and Assessments	2,683,298	2,586,680	3,032,000	3,032,000
Total Other Charges	13,986,228	14,422,353	14,758,000	14,758,000
TOTAL OPERATING EXPENSES	14,000,741	14,448,410	14,788,000	14,788,000
OPERATING INCOME (LOSS)	39,736,215	38,068,476	43,712,000	43,712,000
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	525,098	852,818	650,000	650,000
Total Revenue from Use of Money and Property	525,098	852,818	650,000	650,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	38	0	2,925,000	2,925,000
Total Miscellaneous Revenues	38	0	2,925,000	2,925,000
TOTAL NON-OPERATING REVENUES	525,136	852,818	3,575,000	3,575,000

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,270,000	3,270,000
Total Special Items	0	0	3,270,000	3,270,000
TOTAL NON-OPERATING EXPENSES	0	0	3,270,000	3,270,000
NON-OPERATING INCOME (LOSS)	525,136	852,818	305,000	305,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	40,261,351	38,921,294	44,017,000	44,017,000
4800 Transfers Out - to Fund 100	(9,012,221)	(9,684,070)	(9,065,000)	(9,065,000)
4802 Transfers Out - to Funds 2AA-299	(29,740,194)	(29,237,224)	(34,952,000)	(34,952,000)
CHANGE IN NET POSITION	1,508,936	0	0	0
Net Position - Beginning Balance	(1,362,097)	146,839	0	0
Net Position - Ending Balance	146,839	146,839	0	0

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
<b>OPERATING REVENUES</b>				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	6,925	11,775	7,000	7,000
6470 Franchises	117,710	107,971	111,000	111,000
Total Licenses, Permits & Franchises	124,635	119,746	118,000	118,000
Revenue from Use of Money and Property				
6620 Rents and Concessions	625,132	387,820	493,000	493,000
6630 Royalties	3,957,019	4,181,118	4,060,000	4,060,000
Total Revenue from Use of Money and Property	4,582,151	4,568,938	4,553,000	4,553,000
Charges For Services				
7520 Sanitation Services	114,788,803	122,236,525	142,266,312	143,544,000
7590 Other Charges for Services	13,427	19,162	15,000	15,000
Total Charges For Services	114,802,230	122,255,687	142,281,312	143,559,000
<b>TOTAL OPERATING REVENUES</b>	<b>119,509,016</b>	<b>126,944,371</b>	<b>146,952,312</b>	<b>148,230,000</b>
<b>OPERATING EXPENSES</b>				
Salaries & Benefits				
0100 Salaries and Wages	(178,573)	86,289	150,000	150,000
0101 Regular Salaries	16,066,622	16,656,841	18,372,655	19,204,763
0102 Extra Help	61,288	187,271	192,000	192,000
0103 Overtime	1,362,748	1,369,607	1,735,900	1,735,900
0104 Annual Leave Payoffs	236,413	240,844	599,300	599,300
0105 Vacation Payoffs	296,556	198,079	505,800	505,800
0110 Performance Incentive Pay	1,027	0	0	0
0111 Other Pay	22,756	23,008	64,900	64,900
0112 Other Salaries	70,000	0	0	0
0150 Labor Burden	(3,347)	(2,869)	0	0
0200 Retirement	4,460,648	4,929,240	6,078,662	6,341,582
0204 County Paid Executive Deferred Compensation Plan	10,148	10,632	10,274	10,274

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
0205 1.62% Retirement ER Contribution 401(A) Plan	35,762	50,864	129,742	145,582
0206 Retiree Medical	630,253	616,093	625,746	654,044
0208 Pension Prepayment Discount	(196,892)	(212,014)	(236,182)	(236,182)
0305 Salary Continuance Insurance	11,432	12,605	10,358	10,502
0306 Health Insurance	2,601,397	2,627,761	2,777,772	2,883,252
0308 Dental Insurance	28,092	31,194	36,768	37,302
0309 Life Insurance	2,998	2,642	3,036	3,078
0310 Accidental Death and Dismemberment Insurance	606	580	864	876
0319 Other Insurance	211,377	207,218	216,480	234,972
0352 Workers Compensation - General	1,485,619	1,511,869	1,461,197	1,461,197
0401 Medicare	251,104	263,029	266,676	278,742
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	113,573	111,396	120,840	122,592
0490 Salary Cost Apply - Intrafund	(195,585)	(224,367)	0	0
<b>Total Salaries &amp; Benefits</b>	<b>27,395,202</b>	<b>28,706,992</b>	<b>33,131,968</b>	<b>34,409,656</b>
<b>Services &amp; Supplies</b>				
0600 Clothing and Personal Supplies	145,678	141,952	228,100	228,100
0740 Enterprise Telephone Service Charges	149,979	171,530	240,000	240,000
0742 Cell Phones, Pagers, Blackberry Devices	42,726	53,613	80,000	80,000
0900 Food	8,073	9,488	25,200	25,200
1000 Household Expense	54,767	224,901	333,000	333,000
1001 Household Expense - Trash	35,705	38,209	48,000	48,000
1100 Insurance	266,492	303,223	390,000	390,000
1300 Maintenance Equipment - Non-IT Maintenance	8,256,152	8,752,540	9,362,310	9,362,310
1340 Software Maintenance & Support	143,874	141,344	183,500	183,500
1341 Hardware Maintenance & Support	33,640	12,436	79,000	79,000
1400 Maintenance - Buildings and Improvements	9,690,524	14,627,154	21,250,200	21,250,200
1402 Minor Alterations and Improvements	62,881	20,552	75,000	75,000
1500 Medical, Dental and Laboratory Supplies	1,617	4,070	13,000	13,000

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
1600 Memberships	3,944	16,539	40,710	40,710
1701 Cash Difference	363	258	0	0
1800 Office Expense	135,269	80,423	184,900	184,900
1801 Duplicating Services (Publishing Services)	4,701	27,951	46,300	46,300
1802 Periodicals and Journals	1,183	826	10,500	10,500
1803 Postage	2,322	1,889	7,800	7,800
1806 Printing Costs - Outside Vendors	16,428	8,019	66,000	66,000
1809 Minor Office Equipment to be Controlled	85,020	36,295	85,000	85,000
1840 IT Hardware Purchases (Purchases under \$5,000)	68,780	102,136	200,000	200,000
1900 Professional and Specialized Services	12,582,876	15,757,885	25,720,772	25,720,772
1908 Temporary Help	0	16,033	235,000	235,000
1911 CWCAP Charges	473,952	840,773	1,000,000	1,000,000
1912 Investment Administrative Fees	173,671	191,573	220,000	220,000
1913 Merchant Fees	0	44,209	30,000	30,000
1940 Enterprise IT Services	711,775	853,370	559,000	559,000
1941 IT Professional Services Contracts	(77)	31,516	278,000	278,000
2000 Publications and Legal Notices	13,937	15,500	41,100	41,100
2100 Rents and Leases - Equipment	226,049	332,948	610,200	610,200
2140 Software Leases & Licenses	(88,012)	183,304	340,900	340,900
2200 Rents and Leases - Buildings and Improvements	534,315	1,014,877	955,000	955,000
2300 Small Tools and Instruments	99,485	97,988	137,600	137,600
2400 Special Departmental Expense	1,589,856	2,286,295	11,959,750	11,959,750
2409 Minor Special Dept. Equipment to be Controlled	16,725	0	0	0
2600 Transportation and Travel - General	3,249,112	2,742,602	3,675,600	3,675,600
2601 Private Auto Mileage	52,044	51,189	270,000	270,000
2602 Garage Expense	696,698	841,121	947,000	947,000
2700 Transportation and Travel - Meetings/Conferences	85,040	79,685	356,500	356,500
2740 IT Training & Travel	3,823	0	10,000	10,000
2800 Utilities	70	43	200,000	200,000

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
2801 Utilities - Purchased Electricity	201,012	181,548	394,200	394,200
2802 Utilities - Purchased Gas	38	16,443	40,000	40,000
2803 Utilities - Purchased Water	672,663	547,332	833,000	833,000
Total Services & Supplies	40,505,170	50,901,582	81,762,142	81,762,142
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(2,374,277)	(2,930,117)	0	0
Total Services & Supplies Reimbursements	(2,374,277)	(2,930,117)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	10,150,062	4,573,989	11,300,000	11,300,000
3700 Taxes and Assessments	4,780,551	4,920,288	5,642,380	5,642,380
3750 Pollution Remediation Expense	(3,084,462)	(838,011)	0	0
Total Other Charges	11,846,151	8,656,266	16,942,380	16,942,380
Capital Assets				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	13,704,000	13,704,000
4040 IT Equipment (Purchases over \$5,000)	0	0	209,000	209,000
Total Equipment	0	0	13,913,000	13,913,000
Total Capital Assets	0	0	13,913,000	13,913,000
Miscellaneous				
5300 Depreciation	14,107,184	15,273,561	0	0
5350 Amortization	120,088	205,733	0	0
Total Miscellaneous	14,227,272	15,479,294	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>91,599,518</b>	<b>100,814,017</b>	<b>145,749,490</b>	<b>147,027,178</b>
<b>OPERATING INCOME (LOSS) - Note 1</b>	<b>27,909,498</b>	<b>26,130,354</b>	<b>1,202,822</b>	<b>1,202,822</b>
<b>NON-OPERATING REVENUES</b>				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	32,515	52,416	25,000	25,000

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
Total Fines, Forfeitures & Penalties	32,515	52,416	25,000	25,000
Revenue from Use of Money and Property				
6610 Interest	4,132,977	4,318,621	4,320,000	4,320,000
Total Revenue from Use of Money and Property	4,132,977	4,318,621	4,320,000	4,320,000
Intergovernmental Revenues				
6970 State - Other	41,575	3,014	36,902	36,902
Total Intergovernmental Revenues	41,575	3,014	36,902	36,902
Miscellaneous Revenues				
7670 Miscellaneous Revenue	37,839	19,234	30,000	30,000
7680 Six-Month Expired (Outlawed) Checks	2,267	(6,832)	1,000	1,000
7690 Returned Check Charges	605	1,525	1,000	1,000
Total Miscellaneous Revenues	40,711	13,927	32,000	32,000
<b>TOTAL NON-OPERATING REVENUES</b>	<b>4,247,778</b>	<b>4,387,978</b>	<b>4,413,902</b>	<b>4,413,902</b>
<b>NON-OPERATING EXPENSES</b>				
Special Items				
5000 Special Items	0	0	8,000,000	8,000,000
Total Special Items	0	0	8,000,000	8,000,000
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(585,560)	518,383	0	0
Total Miscellaneous	(585,560)	518,383	0	0
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>(585,560)</b>	<b>518,383</b>	<b>8,000,000</b>	<b>8,000,000</b>
<b>NON-OPERATING INCOME (LOSS)</b>	<b>4,833,338</b>	<b>3,869,595</b>	<b>(3,586,098)</b>	<b>(3,586,098)</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2</b>	<b>32,742,836</b>	<b>29,999,949</b>	<b>(2,383,276)</b>	<b>(2,383,276)</b>
7812 Transfers In - from Funds 2AA-299	31,075,334	29,404,147	34,952,000	34,952,000
4802 Transfers Out - to Funds 2AA-299	(15,463,120)	(25,871,301)	(31,488,000)	(31,488,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	860,669	(3,436,207)	0	0

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

OPERATING DETAIL  (1)	2018-19 Actual  (2)	2019-20 Actual  (3)	2020-21 Recommended  (4)	2020-21 Adopted by the Board of Supervisors  (5)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec.	(23,379,225)	(47,392,116)	(33,987,541)	(33,987,541)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec.	4,044,350	3,641,172	0	0
<b>CHANGE IN NET POSITION</b>	<b>29,880,844</b>	<b>(13,654,356)</b>	<b>(32,906,817)</b>	<b>(32,906,817)</b>
Net Position - Beginning Balance	36,621,416	66,502,260	32,906,817	32,906,817
Net Position - Ending Balance	66,502,260	52,847,904	0	0
<b>CAPITAL ASSET ACQUISITIONS</b>				
Equipment				
4000 Equipment (Purchases over \$5,000)	9,268,748	12,666,885	13,704,000	13,704,000
4040 IT Equipment (Purchases over \$5,000)	9,193	12,819	209,000	209,000
Total Equipment	9,277,941	12,679,704	13,913,000	13,913,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
3805 Capital Improvement Project Planning & Management	150,990	0	0	0
Total 4251 Commercially Acquired Multi-Year Software Amortizable	150,990	0	0	0
4252 Internally Generated Computer Software				
2405 Contract Program Compliance	(24,053)	0	0	0
Total 4252 Internally Generated Computer Software	(24,053)	0	0	0
Total Intangible Assets-Amortizable	126,937	0	0	0
<b>TOTAL CAPITAL ASSET ACQUISITIONS</b>	<b>9,404,878</b>	<b>12,679,704</b>	<b>13,913,000</b>	<b>13,913,000</b>
Note 1 - Operating Income is understated in the 2020-21 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 2020-21 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				