

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	13,646	0	5,000	5,000
Total Taxes	13,646	0	5,000	5,000
Revenue from Use of Money and Property				
6630 Royalties	184,416	163,785	92,000	92,000
Total Revenue from Use of Money and Property	184,416	163,785	92,000	92,000
TOTAL OPERATING REVENUES	198,062	163,785	97,000	97,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	9	16	100	100
1911 CWCAP Charges	11,335	12,501	15,000	15,000
1912 Investment Administrative Fees	116	194	250	250
Total Services & Supplies	11,460	12,711	15,350	15,350
TOTAL OPERATING EXPENSES	11,460	12,711	15,350	15,350
OPERATING INCOME (LOSS)	186,602	151,074	81,650	81,650
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,694	2,049	1,700	1,700
Total Revenue from Use of Money and Property	1,694	2,049	1,700	1,700
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	18	0	0
Total Miscellaneous Revenues	0	18	0	0
TOTAL NON-OPERATING REVENUES	1,694	2,067	1,700	1,700

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	345,500	345,500
Total Special Items	0	0	345,500	345,500
TOTAL NON-OPERATING EXPENSES	0	0	345,500	345,500
NON-OPERATING INCOME (LOSS)	1,694	2,067	(343,800)	(343,800)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	188,296	153,141	(262,150)	(262,150)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	113	0	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(57,512)	(142,212)	(142,212)
CHANGE IN NET POSITION	188,409	95,629	(404,362)	(404,362)
Net Position - Beginning Balance	133,352	321,761	404,362	404,362
Net Position - Ending Balance	321,761	417,390	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1402 Minor Alterations and Improvements	4,096	0	0	0
1912 Investment Administrative Fees	16,993	25,091	25,000	25,000
Total Services & Supplies	21,089	25,091	25,000	25,000
Structures & Improvements				
4200 Structures and Improvements	0	0	108,150,000	108,150,000
Total Structures & Improvements	0	0	108,150,000	108,150,000
Miscellaneous				
5300 Depreciation	6,324,732	6,607,125	0	0
Total Miscellaneous	6,324,732	6,607,125	0	0
TOTAL OPERATING EXPENSES	6,345,821	6,632,216	108,175,000	108,175,000
OPERATING INCOME (LOSS) - Note 1	(6,345,821)	(6,632,215)	(108,175,000)	(108,175,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	264,232	287,980	300,000	300,000
Total Revenue from Use of Money and Property	264,232	287,980	300,000	300,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	(3,821,606)	0	0
Total Miscellaneous Revenues	0	(3,821,606)	0	0
TOTAL NON-OPERATING REVENUES	264,232	(3,533,626)	300,000	300,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	35,719,985	35,719,985
Total Special Items	0	0	35,719,985	35,719,985

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	0	(158,102)	0	0
Total Miscellaneous	0	(158,102)	0	0
TOTAL NON-OPERATING EXPENSES	0	(158,102)	35,719,985	35,719,985
NON-OPERATING INCOME (LOSS)	264,232	(3,375,524)	(35,419,985)	(35,419,985)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(6,081,589)	(10,007,739)	(143,594,985)	(143,594,985)
7812 Transfers In - from Funds 2AA-299	28,193,761	52,129,873	79,547,098	79,547,098
4802 Transfers Out - to Funds 2AA-299	0	0	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	5,475,526	(15,505,560)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(9,178,573)	1,048,846	0	0
CHANGE IN NET POSITION	18,409,125	27,665,420	(64,047,887)	(64,047,887)
Net Position - Beginning Balance	28,945,209	47,354,334	64,047,887	64,047,887
Net Position - Ending Balance	47,354,334	75,019,754	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P732 Prima ZN4 Phase Mass Excavation/GW	0	0	25,000,000	25,000,000
P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project	472,550	136,139	30,000,000	30,000,000
P741 Prima Steel Materials Storage Structure	50,924	0	0	0
P752 Prima Sycamore/Oak Tree Installation	0	1,174,720	0	0
P753 Olinda LFG Header Improvements	0	0	2,400,000	2,400,000
P771 FRB VIII B South East Perimeter Road Construction	1,892,014	57,603	0	0
P772 Prima Re-Power	0	0	200,000	200,000
P776 Bee Canyon Greenery Composting Facility	4,450,576	0	0	0
P777 Prima Open Windrow Composting Facility	3,550,023	0	0	0
P778 Prima Litter Fence Odor Control Misting System	446,163	0	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P781 Prima Deshecha Flare Replacement	0	4,011,713	0	0
P782 Fee Booth Replacement	0	50,000	8,900,000	8,900,000
P783 FRB Liner Restoration from Fire Damage	3,103,571	303,575	0	0
P784 FRB East Drainage Remediation	0	0	15,000,000	15,000,000
P785 FRB Sewer Line and Water Treatment System	0	0	3,000,000	3,000,000
P787 Prima Infrastructure Phase I	0	0	3,500,000	3,500,000
P789 Prima Zone 1 Phase D2 Liner & Groundwater	0	2,421,248	0	0
P791 Organics Phase I - Olinda Covered Aerated Static Pile (CASP)	0	0	5,500,000	5,500,000
P792 FRB LFG Probe Expansion	0	0	1,000,000	1,000,000
P793 FRB Fixed Digital Message Board	0	0	250,000	250,000
P794 FRB LFG Upgrade Flare 6 with H2S Treatment	0	0	4,700,000	4,700,000
P795 Organics Phase II - FRB Source Separated Organics (SSO)	0	0	800,000	800,000
P796 Organics Phase I-A - Bee Canyon Greenery Extension	0	0	3,500,000	3,500,000
P797 Prima Infrastructure Phase IB Project	0	0	1,700,000	1,700,000
P798 Prima Infrastructure Phase II Project	0	0	1,000,000	1,000,000
P799 Prima Pump House Rehabilitation	0	0	400,000	400,000
P800 Prima Fixed Digital Message Board	0	0	200,000	200,000
P803 FRB Main Access Road Repair and Repave	0	0	1,100,000	1,100,000
Total Structures and Improvements	13,965,821	8,154,998	108,150,000	108,150,000
TOTAL CAPITAL ASSET ACQUISITIONS	13,965,821	8,154,998	108,150,000	108,150,000
Note 1 - Operating Loss is overstated in the 2022-23 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 2022-23 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	73,859	59,448	50,000	50,000
Total Revenue from Use of Money and Property	73,859	59,448	50,000	50,000
TOTAL NON-OPERATING REVENUES	73,859	59,448	50,000	50,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	550,000	550,000
Total Special Items	0	0	550,000	550,000
TOTAL NON-OPERATING EXPENSES	0	0	550,000	550,000
NON-OPERATING INCOME (LOSS)	73,859	59,448	(500,000)	(500,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	73,859	59,448	(500,000)	(500,000)
7812 Transfers In - from Funds 2AA-299	1,630,685	1,500,000	500,000	500,000
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	941,497	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	0	(4,678,622)	0	0
CHANGE IN NET POSITION	1,704,544	(2,177,677)	0	0
Net Position - Beginning Balance	532,580	2,237,124	0	0
Net Position - Ending Balance	2,237,124	59,447	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	32,552	17,613	30,000	30,000
Total Services & Supplies	32,552	17,613	30,000	30,000
TOTAL OPERATING EXPENSES	32,552	17,613	30,000	30,000
OPERATING INCOME (LOSS)	(32,552)	(17,613)	(30,000)	(30,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	483,020	190,237	150,000	150,000
Total Revenue from Use of Money and Property	483,020	190,237	150,000	150,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	12,495	0	0
Total Miscellaneous Revenues	0	12,495	0	0
TOTAL NON-OPERATING REVENUES	483,020	202,732	150,000	150,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	120,000	120,000
Total Special Items	0	0	120,000	120,000
TOTAL NON-OPERATING EXPENSES	0	0	120,000	120,000
NON-OPERATING INCOME (LOSS)	483,020	202,732	30,000	30,000

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	450,468	185,119	0	0
7812 Transfers In - from Funds 2AA-299	0	10,300,000	0	0
4802 Transfers Out - to Funds 2AA-299	(30,000,000)	0	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	25,000,000	0	0	0
CHANGE IN NET POSITION	(4,549,532)	10,485,119	0	0
Net Position - Beginning Balance	10,495,644	5,946,112	0	0
Net Position - Ending Balance	5,946,112	16,431,231	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0740 Enterprise Telephone Service Charges	0	0	8,500	8,500
1001 Household Expense - Trash	0	0	6,600	6,600
1400 Maintenance - Buildings and Improvements	0	0	920,500	920,500
1900 Professional and Specialized Services	(80)	0	2,802,500	2,802,500
1912 Investment Administrative Fees	65,660	72,718	100,000	100,000
2110 Short-Term Leases-Equipment	0	0	7,500	7,500
2400 Special Departmental Expense	0	0	2,500,000	2,500,000
2490 Landfill Closure/Postclosure Costs	3,491,002	331,462	5,300,000	5,300,000
2602 Garage Expense	4	415	65,890	65,890
2801 Utilities - Purchased Electricity	0	0	218,000	218,000
2803 Utilities - Purchased Water	0	0	86,074	86,074
Total Services & Supplies	3,556,586	404,595	12,015,564	12,015,564
Other Charges				
3700 Taxes and Assessments	0	0	117,000	117,000
Total Other Charges	0	0	117,000	117,000
TOTAL OPERATING EXPENSES	3,556,586	404,595	12,132,564	12,132,564
OPERATING INCOME (LOSS)	(3,556,586)	(404,595)	(12,132,564)	(12,132,564)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,017,336	749,867	650,000	650,000
Total Revenue from Use of Money and Property	1,017,336	749,867	650,000	650,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	23,148	27,420	0	0
Total Miscellaneous Revenues	23,148	27,420	0	0
TOTAL NON-OPERATING REVENUES	1,040,484	777,287	650,000	650,000

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,066,000	2,066,000
Total Special Items	0	0	2,066,000	2,066,000
TOTAL NON-OPERATING EXPENSES	0	0	2,066,000	2,066,000
NON-OPERATING INCOME (LOSS)	1,040,484	777,287	(1,416,000)	(1,416,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,516,102)	372,692	(13,548,564)	(13,548,564)
7810 Transfers In - from Fund 100	204,057	0	0	0
7811 Transfers In - from Funds 101-199	15,556,554	15,096,204	20,066,000	20,066,000
7812 Transfers In - from Funds 2AA-299	34,800,000	0	0	0
4801 Transfers Out - to Funds 101-199	(40,000,000)	0	0	0
4802 Transfers Out - to Funds 2AA-299	0	(10,300,000)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	279,229	145,449	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(5,641,315)	(9,809,152)	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	0	2,025,812	(6,518,413)	(6,518,413)
CHANGE IN NET POSITION	2,682,423	(2,468,995)	(977)	(977)
Net Position - Beginning Balance	12,613,915	15,296,338	977	977
Net Position - Ending Balance	15,296,338	12,827,343	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	84,172,456	94,499,718	116,259,000	116,259,000
6621 Lease Revenues	0	11,765,178	0	0
6640 Interest Lease	0	2,691,247	0	0
Total Revenue from Use of Money and Property	84,172,456	108,956,143	116,259,000	116,259,000
Charges For Services				
7590 Other Charges for Services	15,607,150	32,241,112	24,883,000	24,883,000
Total Charges For Services	15,607,150	32,241,112	24,883,000	24,883,000
TOTAL OPERATING REVENUES	99,779,606	141,197,255	141,142,000	141,142,000
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(168,287)	(86,792)	0	0
0101 Regular Salaries	13,116,313	14,270,376	11,007,537	11,007,537
0102 Extra Help	377,749	147,077	60,000	60,000
0103 Overtime	707,333	726,966	313,500	313,500
0104 Annual Leave Payoffs	169,992	51,734	318,557	318,557
0105 Vacation Payoffs	158,281	312,653	100,000	100,000
0111 Other Pay	197,532	305,918	101,916	101,916
0200 Retirement	4,295,936	5,104,513	4,099,411	4,099,411
0204 County Paid Executive Deferred Compensation Plan	21,041	14,738	16,674	16,674
0205 1.62% Retirement ER Contribution 401(A) Plan	76,662	104,005	94,074	94,074
0206 Retiree Medical	450,619	489,898	362,208	362,208
0207 Health Reimbursement Account	126,082	0	0	0
0208 Pension Prepayment Discount	(206,077)	(281,279)	(306,100)	(306,100)
0301 Unemployment Insurance	0	16,354	0	0
0305 Salary Continuance Insurance	8,388	18,262	11,969	11,969
0306 Health Insurance	1,685,399	1,868,154	1,505,436	1,505,436

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0308 Dental Insurance	26,395	20,171	17,556	17,556
0309 Life Insurance	2,640	2,942	2,988	2,988
0310 Accidental Death and Dismemberment Insurance	648	721	864	864
0319 Other Insurance	83,753	88,302	48,816	48,816
0352 Workers Compensation - General	346,352	294,080	220,710	220,710
0401 Medicare	209,420	224,060	159,292	159,292
0402 Executive Car Allowance	18,360	13,005	18,360	18,360
0403 Optional Benefit Program	131,209	141,583	117,804	117,804
Total Salaries & Benefits	21,835,740	23,847,441	18,271,572	18,271,572
Services & Supplies				
0600 Clothing and Personal Supplies	39,423	41,171	54,300	54,300
0740 Enterprise Telephone Service Charges	39,289	28,621	45,000	45,000
0741 Telephone Service Charges from Vendors	175,013	164,832	202,041	202,041
0742 Cell Phones, Pagers, Blackberry Devices	87,347	98,669	96,100	96,100
0900 Food	764	1,816	1,600	1,600
1000 Household Expense	6,231,446	6,673,414	7,557,009	7,557,009
1100 Insurance	1,557,892	1,801,694	2,269,049	2,269,049
1300 Maintenance Equipment - Non-IT Maintenance	124,494	125,988	116,401	116,401
1340 Software Maintenance & Support	610,355	800,607	1,093,528	1,093,528
1341 Hardware Maintenance & Support	3,006,158	2,254,330	2,365,746	2,365,746
1400 Maintenance - Buildings and Improvements	11,819,074	12,608,774	24,074,140	24,074,140
1402 Minor Alterations and Improvements	1,066,559	442,214	2,525,000	2,525,000
1404 Major Alterations and Improvements	541,529	0	0	0
1600 Memberships	151,000	130,899	141,237	141,237
1800 Office Expense	162,723	353,869	288,613	288,613
1801 Duplicating Services (CEO/Reprographics)	3,529	7,195	3,500	3,500
1802 Periodicals and Journals	5,996	6,716	1,000	1,000

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1803 Postage	10,396	1,557	12,000	12,000
1809 Minor Office Equipment to be Controlled	61,141	11,779	67,000	67,000
1840 IT Hardware Purchases (Purchases under \$5,000)	379,385	140,970	516,466	516,466
1900 Professional and Specialized Services	38,516,655	41,928,024	53,098,486	53,098,486
1908 Temporary Help	660	0	0	0
1911 CWCAP Charges	633,896	692,542	674,879	674,879
1912 Investment Administrative Fees	76,034	100,692	95,000	95,000
1913 Merchant Fees	338,811	841,601	900,000	900,000
1940 Enterprise IT Services	559,792	1,264,212	1,294,300	1,294,300
1941 IT Professional Services Contracts	707,469	554,408	928,650	928,650
2000 Publications and Legal Notices	1,314	308	12,000	12,000
2100 Rents and Leases - Equipment	73,040	7,869	0	0
2110 Short-Term Leases-Equipment	0	102,901	113,250	113,250
2140 Software Leases & Licenses	297,240	299,316	453,399	453,399
2200 Rents and Leases - Buildings and Improvements	11,171	7,705	0	0
2210 Short-Term Lease-Buildings and Improvements	0	0	18,510	18,510
2300 Small Tools and Instruments	25,286	40,138	27,850	27,850
2400 Special Departmental Expense	386,274	421,722	1,294,328	1,294,328
2600 Transportation and Travel - General	209,400	492,829	257,000	257,000
2601 Private Auto Mileage	1,596	617	2,150	2,150
2602 Garage Expense	518,819	458,066	544,377	544,377
2700 Transportation and Travel - Meetings/Conferences	25,517	82,171	136,132	136,132
2800 Utilities	2,935	3,006	6,000	6,000
2801 Utilities - Purchased Electricity	1,660,296	2,909,809	2,740,000	2,740,000
2802 Utilities - Purchased Gas	1,776,220	1,723,530	2,250,000	2,250,000
2803 Utilities - Purchased Water	446,033	563,125	601,000	601,000
Total Services & Supplies	72,341,971	78,189,706	106,877,041	106,877,041

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	5,277,588	5,277,588
3700 Taxes and Assessments	186,490	153,040	200,000	200,000
Total Other Charges	186,490	153,040	5,477,588	5,477,588
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	2,125,000	2,125,000
4040 IT Equipment (Purchases over \$5,000)	0	0	1,798,044	1,798,044
Total Equipment	0	0	3,923,044	3,923,044
Intangible Assets-Amortizable				
4252 Internally Generated Computer Software	0	0	250,000	250,000
Total Intangible Assets-Amortizable	0	0	250,000	250,000
Miscellaneous				
5300 Depreciation	33,545,733	33,877,726	36,000,000	36,000,000
5350 Amortization	570,776	366,418	600,000	600,000
Total Miscellaneous	34,116,509	34,244,144	36,600,000	36,600,000
TOTAL OPERATING EXPENSES	128,480,710	136,434,331	171,399,245	171,399,245
OPERATING INCOME (LOSS) - Note 1	(28,701,104)	4,762,924	(30,257,245)	(30,257,245)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	318,432	399,366	327,000	327,000
Total Fines, Forfeitures & Penalties	318,432	399,366	327,000	327,000
Revenue from Use of Money and Property				
6610 Interest	1,130,823	952,611	861,000	861,000
Total Revenue from Use of Money and Property	1,130,823	952,611	861,000	861,000

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
Intergovernmental Revenues				
7060 Federal - Disaster Relief	21,432,949	18,333,172	45,148,000	45,148,000
7110 Federal - Other	633,363	1,836,912	1,159,000	1,159,000
Total Intergovernmental Revenues	22,066,312	20,170,084	46,307,000	46,307,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	121,884	308,266	22,000	22,000
7680 Six-Month Expired (Outlawed) Checks	119	36,529	0	0
7690 Returned Check Charges	225	75	0	0
Total Miscellaneous Revenues	122,228	344,870	22,000	22,000
TOTAL NON-OPERATING REVENUES	23,637,795	21,866,931	47,517,000	47,517,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	55,510,300	55,510,300
Total Special Items	0	0	55,510,300	55,510,300
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(23,243)	(56,166)	0	0
Total Miscellaneous	(23,243)	(56,166)	0	0
TOTAL NON-OPERATING EXPENSES	(23,243)	(56,166)	55,510,300	55,510,300
NON-OPERATING INCOME (LOSS)	23,661,038	21,923,097	(7,993,300)	(7,993,300)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(5,040,066)	26,686,021	(38,250,545)	(38,250,545)
7805 Capital Contributions	0	58,511	0	0
7812 Transfers In - from Funds 2AA-299	19,254,363	28,903,963	0	0
4802 Transfers Out - to Funds 2AA-299	(6,233,500)	(29,671,536)	(54,596,633)	(54,596,633)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	4,032,667	2,349,260	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	5,436,742	3,536,500	36,600,000	36,600,000

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	17,450,206	31,862,719	(56,247,178)	(56,247,178)
Net Position - Beginning Balance	31,985,000	49,435,206	56,247,178	56,247,178
Net Position - Ending Balance	49,435,206	81,297,925	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	782,532	2,465,522	2,125,000	2,125,000
4040 IT Equipment (Purchases over \$5,000)	1,993,814	153,957	1,798,044	1,798,044
Total Equipment	2,776,346	2,619,479	3,923,044	3,923,044
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
0370 Information Systems	0	4,407	0	0
I201 Identity Management Software	312,837	0	0	0
Total 4251 Commercially Acquired Multi-Year Software Amortizable	312,837	4,407	0	0
4252 Internally Generated Computer Software				
I201 Identity Management Software	36,813	0	0	0
I501 Computerized Maintenance Management Software	0	0	250,000	250,000
Total 4252 Internally Generated Computer Software	36,813	0	250,000	250,000
Total Intangible Assets-Amortizable	349,650	4,407	250,000	250,000
TOTAL CAPITAL ASSET ACQUISITIONS	3,125,996	2,623,886	4,173,044	4,173,044
Note 1 - Operating Loss is overstated in the 2022-23 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 2022-23 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	0	203	0	0
1912 Investment Administrative Fees	18,100	6,537	35,000	35,000
Total Services & Supplies	18,100	6,740	35,000	35,000
Structures & Improvements				
4200 Structures and Improvements	(3)	0	60,023,000	60,023,000
Total Structures & Improvements	(3)	0	60,023,000	60,023,000
TOTAL OPERATING EXPENSES	18,097	6,740	60,058,000	60,058,000
OPERATING INCOME (LOSS) - Note 1	(18,097)	(6,740)	(60,058,000)	(60,058,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	280,064	74,460	61,000	61,000
Total Revenue from Use of Money and Property	280,064	74,460	61,000	61,000
Intergovernmental Revenues				
7050 Federal - Construction	5,386,523	742,191	32,135,000	32,135,000
Total Intergovernmental Revenues	5,386,523	742,191	32,135,000	32,135,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	10,604	0	0
Total Miscellaneous Revenues	0	10,604	0	0
TOTAL NON-OPERATING REVENUES	5,666,587	827,255	32,196,000	32,196,000
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	0	(1)	0	0
Total Miscellaneous	0	(1)	0	0
TOTAL NON-OPERATING EXPENSES	0	(1)	0	0

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	5,666,587	827,256	32,196,000	32,196,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	5,648,490	820,516	(27,862,000)	(27,862,000)
7812 Transfers In - from Funds 2AA-299	0	24,170,036	19,448,633	19,448,633
4802 Transfers Out - to Funds 2AA-299	(19,254,363)	(28,898,896)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(401,004)	5,664,090	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(10,373,464)	16,315,255	0	0
Changes to Net Position - Unrestricted - (Inc.)/Dec. - Note 3	0	0	0	0
CHANGE IN NET POSITION	(24,380,341)	18,071,001	(8,413,367)	(8,413,367)
Net Position - Beginning Balance	26,890,173	2,509,832	8,413,367	8,413,367
Net Position - Ending Balance	2,509,832	20,580,833	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P101 Program PM/Consultant Services	79,732	(344,296)	0	0
P107 Testing & Inspection	(32,586)	(62,714)	0	0
P202 Terminal Improvements	91,536	28,476	0	0
P403 Central Plant - 12KV Distribution Improvements	299,466	1,199	0	0
P404 Airport Power Generation & Distribution Upgrades	1,660,233	894,980	10,500,000	10,500,000
P409 Airport Operations Center	5,869,351	165,683	0	0
P415 Airfield Lighting & Signage Improvements	6,365,475	582,854	5,000	5,000
P416 Parking Structures A1, A2 & B2 Repairs	53,063	50,843	1,500,000	1,500,000
P418 Terminal Gate 14 Holdroom Improvements	35,494	0	0	0
P424 Taxiways A-D-E Reconstruction	1,455	26,397	1,750,000	1,750,000
P426 Replace Terminals A & B Air Handlers	46,578	0	0	0
P428 Airport Exterior Lighting Improvements	1,689	0	0	0
P431 Taxi Lot Restroom Facility	2,051	0	0	0
P433 BEDS Facility Improvements	39,139	33,314	550,000	550,000
P435 Concession Development - Infrastructure Work	1,872,371	(354,459)	0	0
P440 Facility Accessibility Improvements	215,552	221,842	5,000,000	5,000,000

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P442 Terminal A&B Inbound Baggage System Improvements	113,089	31,198	3,050,000	3,050,000
P443 Repair Terminal Roof and Replace Expansion Joints	171,616	95,200	2,000,000	2,000,000
P445 Modify/Enhance Terminal Seating Electrical Power	3,018	77	0	0
P446 Rental Car Reconfiguration	5,122,198	8,553,354	10,000	10,000
P447 Terminal Building Curtain Wall Modification	7,203,694	1,133,706	5,500	5,500
P448 Terminal Floors Expansion Joints Improvements	13,332	78,777	1,200,000	1,200,000
P451 Main St Parking Lot Improvement & EV Charging Implementation	0	95,020	1,550,000	1,550,000
P452 Plumbing Infrastructure Replacement	0	43,769	5,000,000	5,000,000
P453 Methacrylate Road Protection Coating	0	4,030	1,500,000	1,500,000
P455 West SIDA Gate Relocation	387,388	591,695	2,500	2,500
P456 LAZ Emergency Generator	12,890	26,265	0	0
P457 Common Use Passenger Processing System Replacement	0	328,818	7,000,000	7,000,000
P458 Building 366 Tenant Improvement	0	52,012	0	0
P459 Terminal Grease Interceptor Replacement and Improvement	0	126,875	5,000,000	5,000,000
P460 Concessions Infrastructure Phase II	0	102,959	3,000,000	3,000,000
P461 JWA Perimeter Fence Enhancement	0	58,827	2,000,000	2,000,000
P462 Terminal C lower Roadway Safety Enhancement	0	16,744	700,000	700,000
P463 Cup Water Treatment System Upgrades	0	194	1,700,000	1,700,000
P464 MISC. Cup Improvement	0	0	2,000,000	2,000,000
P465 Terminal Mechanical System Improvements	0	0	5,000,000	5,000,000
Total Structures and Improvements	29,627,824	12,583,639	60,023,000	60,023,000
TOTAL CAPITAL ASSET ACQUISITIONS	29,627,824	12,583,639	60,023,000	60,023,000
Note 1 - Operating Loss is overstated in the 2022-23 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 2022-23 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	5,250	5,250	6,375	6,375
1912 Investment Administrative Fees	36,691	36,268	50,000	50,000
Total Services & Supplies	41,941	41,518	56,375	56,375
Other Charges				
3200 Bond Redemption	0	0	43,538,998	43,538,998
Total Other Charges	0	0	43,538,998	43,538,998
TOTAL OPERATING EXPENSES	41,941	41,518	43,595,373	43,595,373
OPERATING INCOME (LOSS) - Note 1	(41,941)	(41,518)	(43,595,373)	(43,595,373)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	171,586	195,056	104,000	104,000
Total Revenue from Use of Money and Property	171,586	195,056	104,000	104,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	2,818	0	0
7720 Passenger Facility Charge	9,027,716	20,580,085	21,079,000	21,079,000
Total Miscellaneous Revenues	9,027,716	20,582,903	21,079,000	21,079,000
TOTAL NON-OPERATING REVENUES	9,199,302	20,777,959	21,183,000	21,183,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	1,739,920	1,473,020	8,993,000	8,993,000
Total Other Charges	1,739,920	1,473,020	8,993,000	8,993,000
Special Items				
5000 Special Items	0	0	81,453,546	81,453,546
Total Special Items	0	0	81,453,546	81,453,546

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING EXPENSES	1,739,920	1,473,020	90,446,546	90,446,546
NON-OPERATING INCOME (LOSS)	7,459,382	19,304,939	(69,263,546)	(69,263,546)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	7,417,441	19,263,421	(112,858,919)	(112,858,919)
7812 Transfers In - from Funds 2AA-299	6,233,500	5,501,500	35,148,000	35,148,000
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(13,552,485)	(13,720,214)	0	0
CHANGE IN NET POSITION	98,456	11,044,707	(77,710,919)	(77,710,919)
Net Position - Beginning Balance	66,487,358	66,585,814	77,710,919	77,710,919
Net Position - Ending Balance	66,585,814	77,630,521	0	0
Note 1 - Income Before Capital Contributions and Transfers is understated in the 2022-23 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end.				

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,005,260	1,257,806	1,100,000	1,100,000
Total Services & Supplies	1,005,260	1,257,806	1,100,000	1,100,000
TOTAL OPERATING EXPENSES	1,005,260	1,257,806	1,100,000	1,100,000
OPERATING INCOME (LOSS)	(1,005,260)	(1,257,806)	(1,100,000)	(1,100,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	256,839	167,938	143,000	143,000
Total Revenue from Use of Money and Property	256,839	167,938	143,000	143,000
TOTAL NON-OPERATING REVENUES	256,839	167,938	143,000	143,000
NON-OPERATING INCOME (LOSS)	256,839	167,938	143,000	143,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(748,421)	(1,089,868)	(957,000)	(957,000)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	0	(800,000)	957,000	957,000
CHANGE IN NET POSITION	(748,421)	(1,889,868)	0	0
Net Position - Beginning Balance	3,028,126	2,279,705	0	0
Net Position - Ending Balance	2,279,705	389,837	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,169,875	2,336,101	1,800,000	1,800,000
Total Services & Supplies	1,169,875	2,336,101	1,800,000	1,800,000
TOTAL OPERATING EXPENSES	1,169,875	2,336,101	1,800,000	1,800,000
OPERATING INCOME (LOSS)	(1,169,875)	(2,336,101)	(1,800,000)	(1,800,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	342,263	223,794	200,000	200,000
Total Revenue from Use of Money and Property	342,263	223,794	200,000	200,000
TOTAL NON-OPERATING REVENUES	342,263	223,794	200,000	200,000
NON-OPERATING INCOME (LOSS)	342,263	223,794	200,000	200,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(827,612)	(2,112,307)	(1,600,000)	(1,600,000)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	1,265,989	1,350,278	1,600,000	1,600,000
CHANGE IN NET POSITION	438,377	(762,029)	0	0
Net Position - Beginning Balance	1,406,722	1,845,099	0	0
Net Position - Ending Balance	1,845,099	1,083,070	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	706,628	1,465,798	1,000,000	1,000,000
Total Services & Supplies	706,628	1,465,798	1,000,000	1,000,000
TOTAL OPERATING EXPENSES	706,628	1,465,798	1,000,000	1,000,000
OPERATING INCOME (LOSS)	(706,628)	(1,465,798)	(1,000,000)	(1,000,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	180,891	118,278	110,000	110,000
Total Revenue from Use of Money and Property	180,891	118,278	110,000	110,000
TOTAL NON-OPERATING REVENUES	180,891	118,278	110,000	110,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,110,000	1,110,000
Total Special Items	0	0	1,110,000	1,110,000
TOTAL NON-OPERATING EXPENSES	0	0	1,110,000	1,110,000
NON-OPERATING INCOME (LOSS)	180,891	118,278	(1,000,000)	(1,000,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(525,737)	(1,347,520)	(2,000,000)	(2,000,000)
7812 Transfers In - from Funds 2AA-299	0	0	2,000,000	2,000,000
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	383,679	1,192,559	0	0
CHANGE IN NET POSITION	(142,058)	(154,961)	0	0
Net Position - Beginning Balance	234,298	92,240	0	0
Net Position - Ending Balance	92,240	(62,721)	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	47,514,953	54,063,416	48,200,000	48,200,000
Total Charges For Services	47,514,953	54,063,416	48,200,000	48,200,000
TOTAL OPERATING REVENUES	47,514,953	54,063,416	48,200,000	48,200,000
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	12,816	17,029	20,000	20,000
Total Services & Supplies	12,816	17,029	20,000	20,000
Other Charges				
3100 Contributions to Non-County Government Agencies	9,339,515	9,210,355	9,484,000	9,484,000
3700 Taxes and Assessments	2,253,484	2,223,953	2,305,000	2,305,000
Total Other Charges	11,592,999	11,434,308	11,789,000	11,789,000
TOTAL OPERATING EXPENSES	11,605,815	11,451,337	11,809,000	11,809,000
OPERATING INCOME (LOSS)	35,909,138	42,612,079	36,391,000	36,391,000
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	202,088	183,565	190,000	190,000
Total Revenue from Use of Money and Property	202,088	183,565	190,000	190,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	(141,355)	2,410,000	2,410,000
Total Miscellaneous Revenues	0	(141,355)	2,410,000	2,410,000
TOTAL NON-OPERATING REVENUES	202,088	42,210	2,600,000	2,600,000

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,556,839	2,556,839
Total Special Items	0	0	2,556,839	2,556,839
TOTAL NON-OPERATING EXPENSES	0	0	2,556,839	2,556,839
NON-OPERATING INCOME (LOSS)	202,088	42,210	43,161	43,161
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	36,111,226	42,654,289	36,434,161	36,434,161
4800 Transfers Out - to Fund 100	(7,405,128)	(7,109,856)	(7,515,000)	(7,515,000)
4802 Transfers Out - to Funds 2AA-299	(28,706,097)	(28,800,046)	(29,066,000)	(29,066,000)
CHANGE IN NET POSITION	1	6,744,387	(146,839)	(146,839)
Net Position - Beginning Balance	146,839	146,840	146,839	146,839
Net Position - Ending Balance	146,840	6,891,227	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	11,325	111,000	12,000	12,000
6470 Franchises	138,974	171,306	300,000	300,000
Total Licenses, Permits & Franchises	150,299	282,306	312,000	312,000
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	340,705	187,150	281,980	281,980
6621 Lease Revenues	0	210,432	0	0
6630 Royalties	3,864,264	4,354,024	4,280,675	4,280,675
6640 Interest Lease	0	145,832	0	0
Total Revenue from Use of Money and Property	4,204,969	4,897,438	4,562,655	4,562,655
Charges For Services				
7520 Sanitation Services	127,627,625	134,192,236	133,913,000	133,913,000
7590 Other Charges for Services	166,357	399,997	50,000	50,000
Total Charges For Services	127,793,982	134,592,233	133,963,000	133,963,000
TOTAL OPERATING REVENUES	132,149,250	139,771,977	138,837,655	138,837,655
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(50,053)	25,458	100,000	100,000
0101 Regular Salaries	16,941,409	18,803,379	20,320,050	20,320,050
0102 Extra Help	129,230	41,740	205,000	205,000
0103 Overtime	1,653,204	1,488,076	2,255,068	2,255,068
0104 Annual Leave Payoffs	286,825	85,625	437,299	437,299
0105 Vacation Payoffs	273,670	381,299	911,382	911,382
0111 Other Pay	30,425	79,967	69,416	69,416
0150 Labor Burden	(2,551)	(1,675)	0	0
0200 Retirement	5,606,426	6,764,700	7,559,392	7,559,392
0204 County Paid Executive Deferred Compensation Plan	11,084	11,498	10,570	10,570

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0205 1.62% Retirement ER Contribution 401(A) Plan	64,235	91,012	184,535	184,535
0206 Retiree Medical	577,649	643,120	668,800	668,800
0207 Health Reimbursement Account	180,548	0	0	0
0208 Pension Prepayment Discount	(236,182)	(354,947)	(397,929)	(397,929)
0301 Unemployment Insurance	0	21,510	0	0
0305 Salary Continuance Insurance	5,170	11,169	11,054	11,054
0306 Health Insurance	2,562,768	2,871,199	3,102,468	3,102,468
0308 Dental Insurance	23,998	18,585	18,240	18,240
0309 Life Insurance	2,264	2,572	3,120	3,120
0310 Accidental Death and Dismemberment Insurance	555	629	888	888
0319 Other Insurance	199,607	212,416	228,936	228,936
0352 Workers Compensation - General	1,461,197	1,352,243	1,287,273	1,287,273
0401 Medicare	272,742	294,638	294,950	294,950
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	115,917	136,916	121,572	121,572
0490 Salary Cost Apply - Intrafund	(173,483)	(124,664)	0	0
Total Salaries & Benefits	29,945,834	32,865,645	37,401,264	37,401,264
Services & Supplies				
0600 Clothing and Personal Supplies	163,438	182,151	464,960	464,960
0740 Enterprise Telephone Service Charges	159,125	144,532	200,000	200,000
0742 Cell Phones, Pagers, Blackberry Devices	54,323	51,610	95,000	95,000
0900 Food	8,068	12,656	36,800	36,800
1000 Household Expense	275,355	280,591	469,700	469,700
1001 Household Expense - Trash	45,117	40,615	55,000	55,000
1100 Insurance	335,658	465,505	467,000	467,000
1300 Maintenance Equipment - Non-IT Maintenance	8,027,470	9,869,493	11,853,170	11,853,170

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1340 Software Maintenance & Support	118,256	142,717	228,200	228,200
1341 Hardware Maintenance & Support	21,465	49,357	58,000	58,000
1400 Maintenance - Buildings and Improvements	21,952,413	19,522,078	22,270,600	22,270,600
1402 Minor Alterations and Improvements	70,422	38,771	51,500	51,500
1500 Medical, Dental and Laboratory Supplies	8,478	18,986	59,750	59,750
1600 Memberships	17,944	21,451	49,595	49,595
1701 Cash Difference	55	49	250	250
1702 Cash Shortages	434	200	750	750
1800 Office Expense	109,055	85,262	304,430	304,430
1801 Duplicating Services (CEO/Reprographics)	54,430	69,727	90,600	90,600
1802 Periodicals and Journals	1,278	2,057	11,000	11,000
1803 Postage	3,144	2,543	18,320	18,320
1806 Printing Costs - Outside Vendors	3,174	11,837	67,850	67,850
1809 Minor Office Equipment to be Controlled	191,424	19,402	159,850	159,850
1840 IT Hardware Purchases (Purchases under \$5,000)	86,425	127,365	285,000	285,000
1900 Professional and Specialized Services	17,729,992	17,939,842	45,424,341	45,424,341
1908 Temporary Help	203,721	356,886	535,000	535,000
1911 CWCAP Charges	988,058	982,798	1,250,000	1,250,000
1912 Investment Administrative Fees	209,830	209,054	250,000	250,000
1913 Merchant Fees	157,863	191,529	180,000	180,000
1940 Enterprise IT Services	677,608	864,799	820,000	820,000
1941 IT Professional Services Contracts	44,711	30,698	228,833	228,833
2000 Publications and Legal Notices	2,093	1,880	26,600	26,600
2100 Rents and Leases - Equipment	714,954	0	0	0
2110 Short-Term Leases-Equipment	0	1,669,156	4,953,200	4,953,200
2140 Software Leases & Licenses	205,101	163,557	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2143 Short-Term SBITA	0	0	383,500	383,500
2200 Rents and Leases - Buildings and Improvements	0	0	2,000	2,000
2300 Small Tools and Instruments	70,708	101,138	213,800	213,800
2400 Special Departmental Expense	4,066,659	2,988,771	8,441,485	8,441,485
2409 Minor Special Dept. Equipment to be Controlled	25,400	22,913	52,000	52,000
2600 Transportation and Travel - General	2,702,355	4,471,643	4,217,350	4,217,350
2601 Private Auto Mileage	33,948	36,470	61,000	61,000
2602 Garage Expense	887,439	991,453	919,400	919,400
2700 Transportation and Travel - Meetings/Conferences	6,703	18,516	266,350	266,350
2800 Utilities	0	0	45,000	45,000
2801 Utilities - Purchased Electricity	180,166	201,267	838,200	838,200
2802 Utilities - Purchased Gas	1,643	3,968	4,000	4,000
2803 Utilities - Purchased Water	676,079	541,248	1,022,000	1,022,000
Total Services & Supplies	61,291,982	62,946,541	107,431,384	107,431,384
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(1,893,677)	(2,049,429)	0	0
Total Services & Supplies Reimbursements	(1,893,677)	(2,049,429)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	4,391,848	4,483,116	4,600,000	4,600,000
3200 Bond Redemption	264,223	277,411	280,000	280,000
3700 Taxes and Assessments	5,009,865	5,160,143	5,557,280	5,557,280
3750 Pollution Remediation Expense	(1,466,073)	(569,866)	0	0
Total Other Charges	8,199,863	9,350,804	10,437,280	10,437,280

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	18,455,000	18,455,000
4040 IT Equipment (Purchases over \$5,000)	0	0	250,000	250,000
Total Equipment	0	0	18,705,000	18,705,000
Miscellaneous				
5300 Depreciation	15,297,867	14,847,336	0	0
5350 Amortization	207,928	216,228	0	0
Total Miscellaneous	15,505,795	15,063,564	0	0
TOTAL OPERATING EXPENSES	113,049,797	118,177,125	173,974,928	173,974,928
OPERATING INCOME (LOSS) - Note 1	19,099,453	21,594,852	(35,137,273)	(35,137,273)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	138,987	16,865	35,000	35,000
Total Fines, Forfeitures & Penalties	138,987	16,865	35,000	35,000
Revenue from Use of Money and Property				
6610 Interest	2,257,486	1,575,969	2,600,000	2,600,000
Total Revenue from Use of Money and Property	2,257,486	1,575,969	2,600,000	2,600,000
Intergovernmental Revenues				
6970 State - Other	18,048	181,119	0	0
7060 Federal - Disaster Relief	285,849	219,644	0	0
7130 Other Governmental Agencies	1,304	0	0	0
Total Intergovernmental Revenues	305,201	400,763	0	0

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	5,756,128	3,543,311	55,000	55,000
7680 Six-Month Expired (Outlawed) Checks	(2,130)	(103)	1,000	1,000
7690 Returned Check Charges	550	530	500	500
Total Miscellaneous Revenues	5,754,548	3,543,738	56,500	56,500
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	(1)	0	0	0
Total Other Financing Sources	(1)	0	0	0
TOTAL NON-OPERATING REVENUES	8,456,221	5,537,335	2,691,500	2,691,500
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	592,965	662,700	670,000	670,000
Total Other Charges	592,965	662,700	670,000	670,000
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	(94,147)	(488,508)	0	0
Total Miscellaneous	(94,147)	(488,508)	0	0
TOTAL NON-OPERATING EXPENSES	498,818	174,192	8,670,000	8,670,000
NON-OPERATING INCOME (LOSS)	7,957,403	5,363,143	(5,978,500)	(5,978,500)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	27,056,856	26,957,995	(41,115,773)	(41,115,773)
7812 Transfers In - from Funds 2AA-299	28,810,376	28,800,046	29,066,000	29,066,000
4802 Transfers Out - to Funds 2AA-299	(34,624,446)	(53,629,873)	(82,047,098)	(82,047,098)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(11,825,982)	(2,393,210)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(8,649,554)	3,987,663	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	8,010,903	59,827,804	59,827,804

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

OPERATING DETAIL (1)	FY 2020-21 Actuals (2)	FY 2021-22 Actuals (3)	2022-23 Recommended (4)	FY 22-23 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	767,250	11,733,524	(34,269,067)	(34,269,067)
Net Position - Beginning Balance	52,847,904	53,615,154	34,269,067	34,269,067
Net Position - Ending Balance	53,615,154	65,348,678	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	9,048,561	11,063,270	18,455,000	18,455,000
4040 IT Equipment (Purchases over \$5,000)	18,959	0	250,000	250,000
Total Equipment	9,067,520	11,063,270	18,705,000	18,705,000
TOTAL CAPITAL ASSET ACQUISITIONS	9,067,520	11,063,270	18,705,000	18,705,000
Note 1 - Operating Loss is overstated in the 2022-23 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 2022-23 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				