

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	0	0	5,000	5,000
Total Taxes	0	0	5,000	5,000
Revenue from Use of Money and Property				
6630 Royalties	163,785	261,774	175,000	175,000
Total Revenue from Use of Money and Property	163,785	261,774	175,000	175,000
TOTAL OPERATING REVENUES	163,785	261,774	180,000	180,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	16	448	1,180	1,180
1911 CWCAP Charges	12,501	1,867	17,000	17,000
1912 Investment Administrative Fees	194	213	300	300
Total Services & Supplies	12,711	2,528	18,480	18,480
TOTAL OPERATING EXPENSES	12,711	2,528	18,480	18,480
OPERATING INCOME (LOSS)	151,074	259,246	161,520	161,520
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,049	14,924	9,000	9,000
Total Revenue from Use of Money and Property	2,049	14,924	9,000	9,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	18	11	0	0
Total Miscellaneous Revenues	18	11	0	0
TOTAL NON-OPERATING REVENUES	2,067	14,935	9,000	9,000

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	345,000	345,000
Total Special Items	0	0	345,000	345,000
TOTAL NON-OPERATING EXPENSES	0	0	345,000	345,000
NON-OPERATING INCOME (LOSS)	2,067	14,935	(336,000)	(336,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	153,141	274,181	(174,480)	(174,480)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(57,512)	(142,212)	(431,112)	(431,112)
CHANGE IN NET POSITION	95,629	131,969	(605,592)	(605,592)
Net Position - Beginning Balance	321,761	417,390	605,592	605,592
Net Position - Ending Balance	417,390	549,359	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	0	2,171,701	8,830,000	8,830,000
1912 Investment Administrative Fees	25,091	33,411	48,000	48,000
Total Services & Supplies	25,091	2,205,112	8,878,000	8,878,000
Structures & Improvements				
4200 Structures and Improvements	0	0	97,050,000	97,050,000
Total Structures & Improvements	0	0	97,050,000	97,050,000
Miscellaneous				
5300 Depreciation	6,607,125	6,642,047	0	0
Total Miscellaneous	6,607,125	6,642,047	0	0
TOTAL OPERATING EXPENSES	6,607,126	8,847,159	105,928,000	105,928,000
OPERATING INCOME (LOSS) - Note 1	(6,632,215)	(8,847,159)	(105,928,000)	(105,928,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	287,980	1,934,220	1,500,000	1,500,000
Total Revenue from Use of Money and Property	287,980	1,934,220	1,500,000	1,500,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	(3,821,606)	1,438	0	0
Total Miscellaneous Revenues	(3,821,606)	1,438	0	0
TOTAL NON-OPERATING REVENUES	(3,533,626)	1,935,658	1,500,000	1,500,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	11,433,244	11,433,244
Total Special Items	0	0	11,433,244	11,433,244

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(158,102)	0	0	0
Total Miscellaneous	(158,102)	0	0	0
TOTAL NON-OPERATING EXPENSES	(158,102)	0	11,433,244	11,433,244
NON-OPERATING INCOME (LOSS)	(3,375,524)	1,935,658	(9,933,244)	(9,933,244)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(10,007,739)	(6,911,501)	(115,861,244)	(115,861,244)
7812 Transfers In - from Funds 2AA-299	52,129,873	13,393,627	85,000,000	85,000,000
4802 Transfers Out - to Funds 2AA-299	0	(207,906)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(15,505,560)	8,532,588	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	1,048,846	(42,142,377)	0	0
CHANGE IN NET POSITION	27,665,420	(27,335,569)	(30,861,244)	(30,861,244)
Net Position - Beginning Balance	47,354,334	75,019,754	30,861,244	30,861,244
Net Position - Ending Balance	75,019,754	47,684,185	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P565 Olinda Main Access Road Widening	0	0	750,000	750,000
P732 Prima ZN4 Phase Mass Excavation/GW	0	0	40,000,000	40,000,000
P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project	136,139	19,112,052	30,000,000	30,000,000
P752 Prima Sycamore/Oak Tree Installation	1,174,720	46,784	0	0
P753 Olinda LFG Header Improvements	0	1,599,525	0	0
P771 FRB VIII B South East Perimeter Road Construction	57,603	0	0	0
P772 Prima Re-Power	0	191,687	0	0
P779 Organics Phase IA - Olinda Valencia Greenery - Windrow	0	5,646,144	0	0
P781 Prima Deshecha Flare Replacement	4,011,713	38,287	0	0
P782 Fee Booth Replacement	50,000	15,993,176	250,000	250,000

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P783 FRB Liner Restoration from Fire Damage	303,575	0	0	0
P784 FRB East Drainage Remediation	0	0	7,300,000	7,300,000
P785 FRB Sewer Line and Water Treatment System	0	602,978	5,500,000	5,500,000
P787 Prima Infrastructure Phase I	0	0	1,500,000	1,500,000
P789 Prima Zone 1 Phase D2 Liner & Groundwater	2,421,248	0	0	0
P792 FRB LFG Probe Expansion	0	0	500,000	500,000
P793 FRB Fixed Digital Message Board	0	0	250,000	250,000
P794 FRB LFG Upgrade Flare 6 with H2S Treatment	0	0	1,000,000	1,000,000
P795 Organics Phase II - FRB Source Separated Organics (SSO)	0	0	800,000	800,000
P796 Organics Phase IB - FRB Bee Canyon Greenery - Extension	0	2,829,927	0	0
P797 Prima Infrastructure Phase IB Project	0	0	2,500,000	2,500,000
P810 OAL New Admin Building	0	0	2,000,000	2,000,000
P811 HHW Center In Santa Ana	0	0	2,700,000	2,700,000
P812 FRB Infrastructure Expansion	0	0	2,000,000	2,000,000
Total Structures and Improvements	8,154,998	46,060,560	97,050,000	97,050,000
TOTAL CAPITAL ASSET ACQUISITIONS	8,154,998	46,060,560	97,050,000	97,050,000
Note 1 - Operating Loss is overstated in the 2023-24 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 2023-24 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 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	59,448	309,399	385,000	385,000
Total Revenue from Use of Money and Property	59,448	309,399	385,000	385,000
TOTAL NON-OPERATING REVENUES	59,448	309,399	385,000	385,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	385,000	385,000
Total Special Items	0	0	385,000	385,000
TOTAL NON-OPERATING EXPENSES	0	0	385,000	385,000
NON-OPERATING INCOME (LOSS)	59,448	309,399	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	59,448	309,399	0	0
7812 Transfers In - from Funds 2AA-299	1,500,000	1,500,000	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	941,497	0	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(4,678,622)	(1,059,449)	0	0
CHANGE IN NET POSITION	(2,177,677)	749,950	0	0
Net Position - Beginning Balance	2,237,124	59,447	0	0
Net Position - Ending Balance	59,447	809,397	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	17,613	17,218	30,000	30,000
Total Services & Supplies	17,613	17,218	30,000	30,000
TOTAL OPERATING EXPENSES	17,613	17,218	30,000	30,000
OPERATING INCOME (LOSS)	(17,613)	(17,218)	(30,000)	(30,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	190,237	1,084,422	1,217,000	1,217,000
Total Revenue from Use of Money and Property	190,237	1,084,422	1,217,000	1,217,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	12,495	972	0	0
Total Miscellaneous Revenues	12,495	972	0	0
TOTAL NON-OPERATING REVENUES	202,732	1,085,394	1,217,000	1,217,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,187,000	1,187,000
Total Special Items	0	0	1,187,000	1,187,000
TOTAL NON-OPERATING EXPENSES	0	0	1,187,000	1,187,000
NON-OPERATING INCOME (LOSS)	202,732	1,085,394	30,000	30,000

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	185,119	1,068,176	0	0
7812 Transfers In - from Funds 2AA-299	10,300,000	0	0	0
CHANGE IN NET POSITION	10,485,119	1,068,176	0	0
Net Position - Beginning Balance	5,946,112	16,431,231	0	0
Net Position - Ending Balance	16,431,231	17,499,407	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0740 Enterprise Telephone Service Charges	0	0	6,000	6,000
1001 Household Expense - Trash	0	0	7,500	7,500
1400 Maintenance - Buildings and Improvements	0	0	455,500	455,500
1900 Professional and Specialized Services	0	14,331	3,300,000	3,300,000
1912 Investment Administrative Fees	72,718	58,500	100,000	100,000
2110 Short-Term Leases-Equipment	0	0	7,500	7,500
2490 Landfill Closure/Postclosure Costs	331,462	10,682,780	9,500,000	9,500,000
2602 Garage Expense	415	428	69,000	69,000
2801 Utilities - Purchased Electricity	0	0	190,000	190,000
2803 Utilities - Purchased Water	0	0	60,000	60,000
Total Services & Supplies	404,595	10,756,039	13,695,500	13,695,500
Other Charges				
3700 Taxes and Assessments	0	0	77,000	77,000
Total Other Charges	0	0	77,000	77,000
TOTAL OPERATING EXPENSES	404,595	10,756,039	13,772,500	13,772,500
OPERATING INCOME (LOSS)	(404,595)	(10,756,039)	(13,772,500)	(13,772,500)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	749,867	3,715,732	4,636,000	4,636,000
Total Revenue from Use of Money and Property	749,867	3,715,732	4,636,000	4,636,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	27,420	125,706	0	0
Total Miscellaneous Revenues	27,420	125,706	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	777,287	3,841,438	4,636,000	4,636,000
NON-OPERATING INCOME (LOSS)	777,287	3,841,438	4,636,000	4,636,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	372,692	(6,914,601)	(9,136,500)	(9,136,500)
7811 Transfers In - from Funds 101-199	15,096,204	20,066,000	21,739,178	21,739,178
4802 Transfers Out - to Funds 2AA-299	(10,300,000)	0	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	145,449	594	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(9,809,152)	(12,826,368)	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	2,025,812	(6,518,413)	(12,602,678)	(12,602,678)
CHANGE IN NET POSITION	(2,468,995)	(6,192,788)	0	0
Net Position - Beginning Balance	15,296,338	12,827,343	0	0
Net Position - Ending Balance	12,827,343	6,634,555	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	94,499,718	113,745,504	130,528,000	130,528,000
6621 Lease Revenues	11,765,178	15,044,189	0	0
6640 Interest Lease	2,691,247	3,125,054	0	0
Total Revenue from Use of Money and Property	108,956,143	131,914,747	130,528,000	130,528,000
Charges For Services				
7320 Auditing and Accounting Fees	0	91,074	0	0
7590 Other Charges for Services	32,241,112	29,924,453	27,787,000	27,787,000
Total Charges For Services	32,241,112	30,015,527	27,787,000	27,787,000
TOTAL OPERATING REVENUES	141,197,255	161,930,274	158,315,000	158,315,000
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(86,792)	(447,574)	0	0
0101 Regular Salaries	14,270,376	10,626,747	11,585,416	11,585,416
0102 Extra Help	147,077	56,733	20,000	20,000
0103 Overtime	726,966	419,503	313,000	313,000
0104 Annual Leave Payoffs	51,734	10,698	0	0
0105 Vacation Payoffs	312,653	285,507	400,000	400,000
0111 Other Pay	305,918	199,695	149,516	149,516
0200 Retirement	5,104,513	3,969,228	3,778,613	3,778,613
0204 County Paid Executive Deferred Compensation Plan	14,738	20,866	18,496	18,496
0205 1.62% Retirement ER Contribution 401(A) Plan	104,005	76,496	112,991	112,991
0206 Retiree Medical	489,898	352,972	284,914	284,914
0207 Health Reimbursement Account	0	0	120,744	120,744
0208 Pension Prepayment Discount	(281,279)	(306,100)	0	0
0301 Unemployment Insurance	16,354	34	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0305 Salary Continuance Insurance	18,262	11,276	11,480	11,480
0306 Health Insurance	1,868,154	1,373,071	1,589,880	1,589,880
0308 Dental Insurance	20,171	30,513	35,292	35,292
0309 Life Insurance	2,942	2,346	2,736	2,736
0310 Accidental Death and Dismemberment Insurance	721	577	912	912
0319 Other Insurance	88,302	48,506	50,880	50,880
0352 Workers Compensation - General	294,080	347,769	307,099	307,099
0401 Medicare	224,060	165,147	158,015	158,015
0402 Executive Car Allowance	13,005	17,799	18,360	18,360
0403 Optional Benefit Program	141,583	117,917	118,620	118,620
Total Salaries & Benefits	23,847,441	17,379,726	19,076,964	19,076,964
Services & Supplies				
0600 Clothing and Personal Supplies	41,171	33,652	56,050	56,050
0740 Enterprise Telephone Service Charges	28,621	0	0	0
0741 Telephone Service Charges from Vendors	164,832	203,585	217,000	217,000
0742 Cell Phones, Pagers, Blackberry Devices	98,669	98,827	101,100	101,100
0900 Food	1,816	18,388	3,600	3,600
1000 Household Expense	6,673,414	7,255,898	7,718,710	7,718,710
1100 Insurance	1,801,694	1,913,722	2,293,348	2,293,348
1300 Maintenance Equipment - Non-IT Maintenance	125,988	95,365	155,446	155,446
1340 Software Maintenance & Support	800,607	878,895	1,342,850	1,342,850
1341 Hardware Maintenance & Support	2,254,330	2,641,187	3,815,606	3,815,606
1400 Maintenance - Buildings and Improvements	12,608,774	22,825,153	29,664,900	29,664,900
1402 Minor Alterations and Improvements	442,214	240,184	3,000,000	3,000,000
1600 Memberships	130,899	145,794	193,652	193,652
1800 Office Expense	353,869	385,474	392,600	392,600

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1801 Duplicating Services (CEO/Reprographics)	7,195	4,586	3,500	3,500
1802 Periodicals and Journals	6,716	6,089	7,308	7,308
1803 Postage	1,557	10,155	12,000	12,000
1809 Minor Office Equipment to be Controlled	11,779	63,087	115,000	115,000
1840 IT Hardware Purchases (Purchases under \$5,000)	140,970	280,800	317,000	317,000
1900 Professional and Specialized Services	41,928,024	48,765,076	52,399,372	52,399,372
1911 CWCAP Charges	692,542	674,879	1,020,159	1,020,159
1912 Investment Administrative Fees	100,692	110,596	150,000	150,000
1913 Merchant Fees	841,601	1,016,180	1,050,000	1,050,000
1940 Enterprise IT Services	1,264,212	1,592,765	2,563,313	2,563,313
1941 IT Professional Services Contracts	554,408	512,871	729,740	729,740
2000 Publications and Legal Notices	308	618	7,000	7,000
2100 Rents and Leases - Equipment	7,869	51	0	0
2110 Short-Term Leases-Equipment	102,901	67,245	185,250	185,250
2140 Software Leases & Licenses	299,316	17,234	0	0
2143 Short-Term SBITA	0	262,616	519,231	519,231
2200 Rents and Leases - Buildings and Improvements	7,705	0	0	0
2210 Short-Term Lease-Buildings and Improvements	0	9,678	18,510	18,510
2300 Small Tools and Instruments	40,138	8,795	0	0
2400 Special Departmental Expense	421,722	1,100,235	841,473	841,473
2600 Transportation and Travel - General	492,829	435,646	357,000	357,000
2601 Private Auto Mileage	617	2,566	900	900
2602 Garage Expense	458,066	494,219	471,263	471,263
2700 Transportation and Travel - Meetings/Conferences	82,171	87,409	283,340	283,340
2800 Utilities	3,006	831	6,000	6,000
2801 Utilities - Purchased Electricity	2,909,809	3,728,301	3,600,000	3,600,000

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2802 Utilities - Purchased Gas	1,723,530	1,857,256	2,750,000	2,750,000
2803 Utilities - Purchased Water	563,125	487,230	600,000	600,000
Total Services & Supplies	78,189,706	98,333,138	116,962,221	116,962,221
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	5,277,588	5,277,588
3251 Financed Purchase - Principal Payment	0	0	331,414	331,414
3700 Taxes and Assessments	153,040	192,214	220,000	220,000
Total Other Charges	153,040	192,214	5,829,002	5,829,002
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	1,696,386	1,696,386
4040 IT Equipment (Purchases over \$5,000)	0	0	785,000	785,000
Total Equipment	0	0	2,481,386	2,481,386
Miscellaneous				
5300 Depreciation	33,877,726	33,665,707	34,500,000	34,500,000
5350 Amortization	366,418	187,013	450,000	450,000
Total Miscellaneous	34,244,144	33,852,720	34,950,000	34,950,000
TOTAL OPERATING EXPENSES	136,434,331	149,757,798	179,299,573	179,299,573
OPERATING INCOME (LOSS) - Note 1	4,762,924	12,172,476	(20,984,573)	(20,984,573)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	399,366	410,436	100,000	100,000
Total Fines, Forfeitures & Penalties	399,366	410,436	100,000	100,000
Revenue from Use of Money and Property				
6610 Interest	952,611	5,843,730	4,900,000	4,900,000
Total Revenue from Use of Money and Property	952,611	5,843,730	4,900,000	4,900,000

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
Intergovernmental Revenues				
7060 Federal - Disaster Relief	18,333,172	46,919,576	0	0
7110 Federal - Other	1,836,912	1,337,542	151,000	151,000
Total Intergovernmental Revenues	20,170,084	48,257,118	151,000	151,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	308,266	52,356	49,000	49,000
7680 Six-Month Expired (Outlawed) Checks	36,529	0	0	0
7690 Returned Check Charges	75	35	0	0
Total Miscellaneous Revenues	344,870	52,391	49,000	49,000
TOTAL NON-OPERATING REVENUES	21,866,931	54,563,675	5,200,000	5,200,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	0	776	0	0
Total Other Charges	0	776	0	0
Special Items				
5000 Special Items	0	0	54,863,090	54,863,090
Total Special Items	0	0	54,863,090	54,863,090
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(56,166)	(27,760)	0	0
5600 Other Non-Operating Expenses/Revenues	0	2,651,011	0	0
Total Miscellaneous	(56,166)	2,623,251	0	0
TOTAL NON-OPERATING EXPENSES	(56,166)	2,624,027	54,863,090	54,863,090
NON-OPERATING INCOME (LOSS)	21,923,097	51,939,648	(49,663,090)	(49,663,090)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	26,686,021	64,112,124	(70,647,663)	(70,647,663)
7805 Capital Contributions	58,511	0	0	0
7812 Transfers In - from Funds 2AA-299	28,903,963	3,200,650	150,000	150,000

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
4802 Transfers Out - to Funds 2AA-299	(29,671,536)	(47,657,687)	(79,440,906)	(79,440,906)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	2,349,260	(3,182,945)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	3,536,500	29,126,800	34,950,000	34,950,000
CHANGE IN NET POSITION	31,862,719	45,598,942	(114,988,569)	(114,988,569)
Net Position - Beginning Balance	49,435,206	81,297,925	114,988,569	114,988,569
Net Position - Ending Balance	81,297,925	126,896,867	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	2,465,522	1,566,041	1,696,386	1,696,386
4040 IT Equipment (Purchases over \$5,000)	153,957	598,841	785,000	785,000
Total Equipment	2,619,479	2,164,882	2,481,386	2,481,386
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
0370 Information Technology	4,407	0	0	0
Total 4251 Commercially Acquired Multi-Year Software Amortizable	4,407	0	0	0
Total Intangible Assets-Amortizable	4,407	0	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	2,623,886	2,164,882	2,481,386	2,481,386
Note 1 - Operating Loss is overstated in the 2023-24 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 2023-24 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 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1800 Office Expense	203	0	0	0
1900 Professional and Specialized Services	0	6,186	0	0
1912 Investment Administrative Fees	6,537	10,097	35,000	35,000
Total Services & Supplies	6,740	16,283	35,000	35,000
Structures & Improvements				
4200 Structures and Improvements	0	0	120,440,000	120,440,000
Total Structures & Improvements	0	0	120,440,000	120,440,000
TOTAL OPERATING EXPENSES	6,740	16,283	120,475,000	120,475,000
OPERATING INCOME (LOSS) - Note 1	(6,740)	(16,283)	(120,475,000)	(120,475,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	74,460	591,345	840,000	840,000
Total Revenue from Use of Money and Property	74,460	591,345	840,000	840,000
Intergovernmental Revenues				
7050 Federal - Construction	742,191	83,964	12,984,000	12,984,000
Total Intergovernmental Revenues	742,191	83,964	12,984,000	12,984,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	10,604	354	0	0
Total Miscellaneous Revenues	10,604	354	0	0
TOTAL NON-OPERATING REVENUES	827,255	675,663	13,824,000	13,824,000
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(1)	0	0	0
Total Miscellaneous	(1)	0	0	0
TOTAL NON-OPERATING EXPENSES	(1)	0	0	0

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	827,256	675,663	13,824,000	13,824,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	820,516	659,380	(106,651,000)	(106,651,000)
7812 Transfers In - from Funds 2AA-299	24,170,036	19,448,633	106,590,906	106,590,906
4802 Transfers Out - to Funds 2AA-299	(28,898,896)	(2,740,489)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	5,664,090	(3,144,852)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	16,315,255	(9,736,212)	0	0
CHANGE IN NET POSITION	18,071,001	4,486,460	(60,094)	(60,094)
Net Position - Beginning Balance	2,509,832	20,580,833	60,094	60,094
Net Position - Ending Balance	20,580,833	25,067,293	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P101 Program PM/Consultant Services	(344,296)	(46,626)	0	0
P107 Testing & Inspection	(62,714)	0	0	0
P202 Terminal Improvements	28,476	0	0	0
P403 Central Plant - 12KV Distribution Improvements	1,199	758	0	0
P404 Airport Power Generation & Distribution Upgrades	894,980	686,903	3,400,000	3,400,000
P409 Airport Operations Center	165,683	0	0	0
P415 Airfield Lighting & Signage Improvements	582,854	14,372	0	0
P416 Parking Structures A1, A2 & B2 Repairs	50,843	3,329,980	1,000,000	1,000,000
P424 Taxiways A-D-E Reconstruction	26,397	121,455	14,800,000	14,800,000
P433 BEDS Facility Improvements	33,314	35,673	520,000	520,000
P435 Concession Development - Infrastructure Work	(354,459)	169,211	0	0
P440 Facility Accessibility Improvements	221,842	229,748	1,400,000	1,400,000
P442 Terminal A&B Inbound Baggage System Improvements	31,198	245,302	600,000	600,000
P443 Terminal Roof A & B and Expansion Joint Replacement	95,200	876,415	3,820,000	3,820,000
P445 Modify/Enhance Terminal Seating Electrical Power	77	0	0	0
P446 Rental Car Reconfiguration	8,553,354	1,214,207	0	0
P447 Terminal Building Curtain Wall Modification	1,133,706	502,475	0	0
P448 Terminal Floors Expansion Joints Improvements	78,777	789,191	500,000	500,000

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P451 Main St Parking Lot Improvement & EV Charging Implementation	95,020	592,832	2,700,000	2,700,000
P452 Plumbing Infrastructure Replacement	43,769	120,146	1,200,000	1,200,000
P453 Methacrylate Road Protection Coating	4,030	95,924	50,000	50,000
P455 West SIDA Gate Relocation	591,695	12,564	0	0
P456 LAZ Emergency Generator	26,265	0	0	0
P457 Common Use Passenger Processing System Replacement	328,818	652,217	70,000,000	70,000,000
P458 Building 366 Tenant Improvement	52,012	27,957	0	0
P459 Terminal Grease Interceptor Replacement and Improvement	126,875	162,275	1,800,000	1,800,000
P460 Concessions Infrastructure Phase II	102,959	373,584	1,000,000	1,000,000
P461 JWA Perimeter Fence Enhancement	58,827	639,135	3,000,000	3,000,000
P462 Terminal C lower Roadway Safety Enhancement	16,744	74,981	50,000	50,000
P463 Cup Water Treatment System Upgrades	194	3,983	0	0
P464 MISC. Cup Improvement	0	45,606	0	0
P466 Elevator/Escalator Modernization and Refurbishment	0	996,706	100,000	100,000
P469 Baggage Handling System (BHS) Upper-Level Controls (ULC)	0	375,894	1,500,000	1,500,000
P470 JWA Facilities Security Improvements	0	96,611	5,000,000	5,000,000
P471 Stormwater Treatment Improvements	0	0	7,750,000	7,750,000
P472 Commercial Ramp GSE EV	0	35,187	250,000	250,000
P473 Project Management Office Trailer Relocation	0	2,038	0	0
Total Structures and Improvements	12,583,639	12,476,704	120,440,000	120,440,000
TOTAL CAPITAL ASSET ACQUISITIONS	12,583,639	12,476,704	120,440,000	120,440,000
Note 1 - Operating Loss is overstated in the 2023-24 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 2023-24 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 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	5,250	5,750	0	0
1912 Investment Administrative Fees	36,268	35,239	60,000	60,000
Total Services & Supplies	41,518	40,989	60,000	60,000
TOTAL OPERATING EXPENSES	41,518	40,989	60,000	60,000
OPERATING INCOME (LOSS) - Note 1	(41,518)	(40,989)	(60,000)	(60,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	195,056	2,421,594	2,352,000	2,352,000
Total Revenue from Use of Money and Property	195,056	2,421,594	2,352,000	2,352,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,818	16,972	0	0
7720 Passenger Facility Charge	20,580,085	22,876,497	21,908,000	21,908,000
Total Miscellaneous Revenues	20,582,903	22,893,469	21,908,000	21,908,000
TOTAL NON-OPERATING REVENUES	20,777,959	25,315,063	24,260,000	24,260,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	1,473,020	1,676,026	0	0
Total Other Charges	1,473,020	1,676,026	0	0
Special Items				
5000 Special Items	0	0	69,324,165	69,324,165
Total Special Items	0	0	69,324,165	69,324,165
TOTAL NON-OPERATING EXPENSES	1,473,020	1,676,026	69,324,165	69,324,165

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	19,304,939	23,639,037	(45,064,165)	(45,064,165)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	19,263,421	23,598,048	(45,124,165)	(45,124,165)
7812 Transfers In - from Funds 2AA-299	5,501,500	28,178,381	0	0
4802 Transfers Out - to Funds 2AA-299	0	(441,453)	(27,150,000)	(27,150,000)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(13,720,214)	(65,748,048)	0	0
CHANGE IN NET POSITION	11,044,707	(14,413,072)	(72,274,165)	(72,274,165)
Net Position - Beginning Balance	66,585,814	77,630,521	72,274,165	72,274,165
Net Position - Ending Balance	77,630,521	63,217,449	0	0
Note 1 - Income Before Capital Contributions and Transfers is understated in the 2023-24 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 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,257,806	1,355,576	2,000,000	2,000,000
Total Services & Supplies	1,257,806	1,355,576	2,000,000	2,000,000
TOTAL OPERATING EXPENSES	1,257,806	1,355,576	2,000,000	2,000,000
OPERATING INCOME (LOSS)	(1,257,806)	(1,355,576)	(2,000,000)	(2,000,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	167,938	801,377	899,200	899,200
Total Revenue from Use of Money and Property	167,938	801,377	899,200	899,200
TOTAL NON-OPERATING REVENUES	167,938	801,377	899,200	899,200
NON-OPERATING INCOME (LOSS)	167,938	801,377	899,200	899,200
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,089,868)	(554,199)	(1,100,800)	(1,100,800)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(800,000)	957,000	1,100,800	1,100,800
CHANGE IN NET POSITION	(1,889,868)	402,801	0	0
Net Position - Beginning Balance	2,279,705	389,837	0	0
Net Position - Ending Balance	389,837	792,638	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	2,336,101	3,617,091	3,600,000	3,600,000
Total Services & Supplies	2,336,101	3,617,091	3,600,000	3,600,000
TOTAL OPERATING EXPENSES	2,336,101	3,617,091	3,600,000	3,600,000
OPERATING INCOME (LOSS)	(2,336,101)	(3,617,091)	(3,600,000)	(3,600,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	223,794	1,070,571	1,228,000	1,228,000
Total Revenue from Use of Money and Property	223,794	1,070,571	1,228,000	1,228,000
TOTAL NON-OPERATING REVENUES	223,794	1,070,571	1,228,000	1,228,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,628,000	1,628,000
Total Special Items	0	0	1,628,000	1,628,000
TOTAL NON-OPERATING EXPENSES	0	0	1,628,000	1,628,000
NON-OPERATING INCOME (LOSS)	223,794	1,070,571	(400,000)	(400,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,112,307)	(2,546,520)	(4,000,000)	(4,000,000)
7812 Transfers In - from Funds 2AA-299	0	1,000,000	4,000,000	4,000,000
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	1,350,278	600,000	0	0
CHANGE IN NET POSITION	(762,029)	(946,520)	0	0
Net Position - Beginning Balance	1,845,099	1,083,070	0	0
Net Position - Ending Balance	1,083,070	136,550	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,465,798	2,163,413	1,500,000	1,500,000
Total Services & Supplies	1,465,798	2,163,413	1,500,000	1,500,000
TOTAL OPERATING EXPENSES	1,465,798	2,163,413	1,500,000	1,500,000
OPERATING INCOME (LOSS)	(1,465,798)	(2,163,413)	(1,500,000)	(1,500,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	118,278	572,382	718,000	718,000
Total Revenue from Use of Money and Property	118,278	572,382	718,000	718,000
TOTAL NON-OPERATING REVENUES	118,278	572,382	718,000	718,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	3,218,000	3,218,000
Total Special Items	0	0	3,218,000	3,218,000
TOTAL NON-OPERATING EXPENSES	0	0	3,218,000	3,218,000
NON-OPERATING INCOME (LOSS)	118,278	572,382	(2,500,000)	(2,500,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,347,520)	(1,591,031)	(4,000,000)	(4,000,000)
7812 Transfers In - from Funds 2AA-299	0	3,000,000	4,000,000	4,000,000
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	1,192,559	(1,000,000)	0	0
CHANGE IN NET POSITION	(154,961)	408,969	0	0
Net Position - Beginning Balance	92,240	(62,721)	0	0
Net Position - Ending Balance	(62,721)	346,248	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	54,063,416	41,999,233	49,868,001	49,868,001
Total Charges For Services	54,063,416	41,999,233	49,868,001	49,868,001
TOTAL OPERATING REVENUES	54,063,416	41,999,233	49,868,001	49,868,001
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	17,029	10,693	20,000	20,000
Total Services & Supplies	17,029	10,693	20,000	20,000
Other Charges				
3100 Contributions to Non-County Government Agencies	9,210,355	9,576,571	9,606,000	9,606,000
3700 Taxes and Assessments	2,223,953	2,156,904	2,070,000	2,070,000
Total Other Charges	11,434,308	11,733,475	11,676,000	11,676,000
TOTAL OPERATING EXPENSES	11,451,337	11,744,168	11,696,000	11,696,000
OPERATING INCOME (LOSS)	42,612,079	30,255,065	38,172,001	38,172,001
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	183,565	677,257	570,000	570,000
Total Revenue from Use of Money and Property	183,565	677,257	570,000	570,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	(141,355)	920	1,500,000	1,500,000
Total Miscellaneous Revenues	(141,355)	920	1,500,000	1,500,000
TOTAL NON-OPERATING REVENUES	42,210	678,177	2,070,000	2,070,000

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,500,000	1,500,000
Total Special Items	0	0	1,500,000	1,500,000
TOTAL NON-OPERATING EXPENSES	0	0	1,500,000	1,500,000
NON-OPERATING INCOME (LOSS)	42,210	678,177	570,000	570,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	42,654,289	30,933,242	38,742,001	38,742,001
4800 Transfers Out - to Fund 100	(7,109,856)	(7,668,451)	(7,796,000)	(7,796,000)
4802 Transfers Out - to Funds 2AA-299	(28,800,046)	(30,156,016)	(30,946,001)	(30,946,001)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(6,744,386)	0	0
CHANGE IN NET POSITION	6,744,387	(13,635,611)	0	0
Net Position - Beginning Balance	146,840	6,891,227	0	0
Net Position - Ending Balance	6,891,227	(6,744,384)	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	111,000	9,250	20,000	20,000
6470 Franchises	171,306	308,565	320,000	320,000
Total Licenses, Permits & Franchises	282,306	317,815	340,000	340,000
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	187,150	166,148	478,180	478,180
6621 Lease Revenues	210,432	206,038	0	0
6630 Royalties	4,354,024	4,037,747	3,941,513	3,941,513
6640 Interest Lease	145,832	166,218	0	0
Total Revenue from Use of Money and Property	4,897,438	4,576,151	4,419,693	4,419,693
Charges For Services				
7520 Sanitation Services	134,192,236	144,952,239	147,571,000	147,571,000
7590 Other Charges for Services	399,997	2,486,258	1,168,400	2,082,000
Total Charges For Services	134,592,233	147,438,497	148,739,400	149,653,000
TOTAL OPERATING REVENUES	139,771,977	152,332,463	153,499,093	154,412,693
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	25,458	(7,994)	250,000	250,000
0101 Regular Salaries	18,803,379	19,911,843	20,335,945	21,478,839
0102 Extra Help	41,740	32,340	202,979	162,979
0103 Overtime	1,488,076	1,596,764	1,923,405	1,923,405
0104 Annual Leave Payoffs	85,625	44,449	169,245	169,245
0105 Vacation Payoffs	381,299	394,796	975,644	975,644
0111 Other Pay	79,967	25,400	63,536	63,536
0150 Labor Burden	(1,675)	(1,792)	0	0
0200 Retirement	6,764,700	7,432,844	7,084,872	7,470,408
0204 County Paid Executive Deferred Compensation Plan	11,498	12,925	11,714	11,714

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0205 1.62% Retirement ER Contribution 401(A) Plan	91,012	108,462	197,131	216,249
0206 Retiree Medical	643,120	658,028	576,705	609,465
0207 Health Reimbursement Account	0	0	133,104	139,344
0208 Pension Prepayment Discount	(354,947)	(397,929)	0	0
0301 Unemployment Insurance	21,510	0	0	0
0305 Salary Continuance Insurance	11,169	10,585	11,026	11,494
0306 Health Insurance	2,871,199	3,125,431	3,574,860	3,745,236
0308 Dental Insurance	18,585	31,163	36,576	38,688
0309 Life Insurance	2,572	2,401	2,760	2,928
0310 Accidental Death and Dismemberment Insurance	629	593	912	960
0319 Other Insurance	212,416	219,205	224,136	241,176
0352 Workers Compensation - General	1,352,243	1,287,273	1,257,036	1,257,036
0401 Medicare	294,638	311,098	295,224	311,796
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	136,916	115,625	122,160	129,168
0490 Salary Cost Apply - Intrafund	(124,664)	(421,159)	0	0
Total Salaries & Benefits	32,865,645	34,501,531	37,458,150	39,218,490
Services & Supplies				
0600 Clothing and Personal Supplies	182,151	241,942	487,000	487,000
0740 Enterprise Telephone Service Charges	144,532	154,381	350,000	350,000
0742 Cell Phones, Pagers, Blackberry Devices	51,610	69,250	95,000	95,000
0900 Food	12,656	15,446	42,400	42,400
1000 Household Expense	280,591	279,343	387,700	387,700
1001 Household Expense - Trash	40,615	49,560	57,000	57,000
1100 Insurance	465,505	440,648	565,000	565,000
1300 Maintenance Equipment - Non-IT Maintenance	9,869,493	13,895,101	16,717,800	16,717,800

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1340 Software Maintenance & Support	142,717	146,793	248,022	248,022
1341 Hardware Maintenance & Support	49,357	21,230	52,000	52,000
1400 Maintenance - Buildings and Improvements	19,522,078	17,623,591	25,896,400	25,896,400
1402 Minor Alterations and Improvements	38,771	25,630	36,000	36,000
1500 Medical, Dental and Laboratory Supplies	18,986	19,703	60,000	60,000
1600 Memberships	21,451	20,815	67,456	67,456
1701 Cash Difference	49	72	250	250
1702 Cash Shortages	200	444	750	750
1800 Office Expense	85,262	171,694	315,100	315,100
1801 Duplicating Services (CEO/Reprographics)	69,727	32,703	131,100	131,100
1802 Periodicals and Journals	2,057	1,014	9,476	9,476
1803 Postage	2,543	3,952	16,920	16,920
1806 Printing Costs - Outside Vendors	11,837	23,640	67,550	67,550
1809 Minor Office Equipment to be Controlled	19,402	76,863	269,500	269,500
1840 IT Hardware Purchases (Purchases under \$5,000)	127,365	107,043	570,000	570,000
1900 Professional and Specialized Services	17,939,842	16,313,671	39,762,200	38,915,460
1908 Temporary Help	356,886	545,097	605,000	605,000
1911 CWCAP Charges	982,798	938,408	1,300,000	1,300,000
1912 Investment Administrative Fees	209,054	167,348	250,000	250,000
1913 Merchant Fees	191,529	261,498	210,000	210,000
1940 Enterprise IT Services	864,799	1,393,351	1,240,000	1,240,000
1941 IT Professional Services Contracts	30,698	39,447	101,084	101,084
2000 Publications and Legal Notices	1,880	17,308	39,100	39,100
2110 Short-Term Leases-Equipment	1,669,156	3,681,132	5,268,500	5,268,500
2140 Software Leases & Licenses	163,557	76,077	0	0
2143 Short-Term SBITA	0	124,992	645,897	645,897

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2200 Rents and Leases - Buildings and Improvements	0	0	2,000	2,000
2300 Small Tools and Instruments	101,138	108,357	234,700	234,700
2400 Special Departmental Expense	2,988,771	1,641,319	10,089,305	10,089,305
2409 Minor Special Dept. Equipment to be Controlled	22,913	23,272	30,100	30,100
2600 Transportation and Travel - General	4,471,643	4,801,188	5,826,850	5,826,850
2601 Private Auto Mileage	36,470	42,331	70,700	70,700
2602 Garage Expense	991,453	1,119,284	969,000	969,000
2700 Transportation and Travel - Meetings/Conferences	18,516	97,652	313,078	313,078
2801 Utilities - Purchased Electricity	201,267	428,820	839,200	839,200
2802 Utilities - Purchased Gas	3,968	4,112	5,000	5,000
2803 Utilities - Purchased Water	541,248	438,643	1,032,000	1,032,000
Total Services & Supplies	62,946,541	65,684,165	115,276,138	114,429,398
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(2,049,429)	(2,588,710)	0	0
Total Services & Supplies Reimbursements	(2,049,429)	(2,588,710)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	4,483,116	4,574,001	5,000,000	5,000,000
3200 Bond Redemption	277,411	291,073	320,000	320,000
3256 SBITA Debt Service Principal	0	0	47,000	47,000
3700 Taxes and Assessments	5,160,143	5,302,058	5,987,900	5,987,900
3750 Pollution Remediation Expense	(569,866)	(227,100)	0	0
Total Other Charges	9,350,804	9,940,032	11,354,900	11,354,900
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	21,145,000	21,145,000
4040 IT Equipment (Purchases over \$5,000)	0	0	45,000	45,000
Total Equipment	0	0	21,190,000	21,190,000

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	5,000	5,000
Total Intangible Assets-Amortizable	0	0	5,000	5,000
Miscellaneous				
5300 Depreciation	14,847,336	15,289,247	0	0
5350 Amortization	216,228	485,482	0	0
Total Miscellaneous	15,063,564	15,774,729	0	0
TOTAL OPERATING EXPENSES	118,177,125	123,311,747	185,284,188	186,197,788
OPERATING INCOME (LOSS) - Note 1	21,594,852	29,020,716	(31,785,095)	(31,785,095)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	16,865	12,592	40,000	40,000
Total Fines, Forfeitures & Penalties	16,865	12,592	40,000	40,000
Revenue from Use of Money and Property				
6610 Interest	1,575,969	8,086,605	6,500,000	6,500,000
Total Revenue from Use of Money and Property	1,575,969	8,086,605	6,500,000	6,500,000
Intergovernmental Revenues				
6950 State - Disaster Relief	0	203,943	0	0
6970 State - Other	181,119	2,700,000	150,000	150,000
7060 Federal - Disaster Relief	219,644	827,589	0	0
Total Intergovernmental Revenues	400,763	3,731,532	150,000	150,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	3,543,311	1,253,800	73,500	73,500
7680 Six-Month Expired (Outlawed) Checks	(103)	9	1,000	1,000
7690 Returned Check Charges	530	230	500	500
Total Miscellaneous Revenues	3,543,738	1,254,039	75,000	75,000

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	5,537,335	13,084,768	6,765,000	6,765,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	662,700	648,517	650,000	650,000
3352 Lease Equipment - Debt Service Interest	0	741	0	0
3356 SBITA - Debt Service Interest	0	361	0	0
Total Other Charges	662,700	649,619	650,000	650,000
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	(488,508)	(485,830)	0	0
Total Miscellaneous	(488,508)	(485,830)	0	0
TOTAL NON-OPERATING EXPENSES	174,192	163,789	8,650,000	8,650,000
NON-OPERATING INCOME (LOSS)	5,363,143	12,920,979	(1,885,000)	(1,885,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	26,957,995	41,941,695	(33,670,095)	(33,670,095)
7812 Transfers In - from Funds 2AA-299	28,800,046	30,363,922	30,946,001	30,946,001
4802 Transfers Out - to Funds 2AA-299	(53,629,873)	(18,893,627)	(93,150,000)	(93,150,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(2,393,210)	3,327,065	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	3,987,663	4,201,078	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	8,010,903	49,452,203	(1,008,641)	(1,008,641)
CHANGE IN NET POSITION	11,733,524	110,392,336	(96,882,735)	(96,882,735)
Net Position - Beginning Balance	53,615,154	65,348,678	96,882,735	96,882,735
Net Position - Ending Balance	65,348,678	175,741,014	0	0

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

OPERATING DETAIL (1)	FY 2021-22 Actuals (2)	FY 2022-23 Actuals (3)	2023-24 Recommended (4)	FY 23-24 Adopted by Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	11,063,270	11,341,640	21,145,000	21,145,000
4040 IT Equipment (Purchases over \$5,000)	0	0	45,000	
Total Equipment	11,063,270	11,341,640	21,190,000	21,190,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
2005 Business Services & External Affairs	0	0	5,000	5,000
7305 Reliability Maintenance Planning	0	31,820	0	0
Total 4251 Commercially Acquired Multi-Year Software Amortizable	0	31,820	5,000	5,000
Total Intangible Assets-Amortizable	0	31,820	5,000	5,000
TOTAL CAPITAL ASSET ACQUISITIONS	11,063,270	11,373,460	21,195,000	21,195,000
Note 1 - Operating Loss is overstated in the 2023-24 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 2023-24 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				