

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	0	43,778	0	0
Total Taxes	0	43,778	0	0
Revenue from Use of Money and Property				
6630 Royalties	261,774	295,552	210,000	210,000
Total Revenue from Use of Money and Property	261,774	295,552	210,000	210,000
TOTAL OPERATING REVENUES	261,774	339,330	210,000	210,000
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	448	19	8,100	8,100
1911 CWCAP Charges	1,867	112	10,000	10,000
1912 Investment Administrative Fees	213	274	500	500
Total Services & Supplies	2,528	405	18,600	18,600
TOTAL OPERATING EXPENSES	2,528	405	18,600	18,600
OPERATING INCOME (LOSS)	259,246	338,925	191,400	191,400
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	14,924	37,321	30,000	30,000
Total Revenue from Use of Money and Property	14,924	37,321	30,000	30,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	11	48	0	0
Total Miscellaneous Revenues	11	48	0	0
TOTAL NON-OPERATING REVENUES	14,935	37,369	30,000	30,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 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)	14,935	37,369	(315,000)	(315,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	274,181	376,294	(123,600)	(123,600)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(142,212)	(431,112)	123,600	123,600
CHANGE IN NET POSITION	131,969	(54,818)	0	0
Net Position - Beginning Balance	417,390	549,359	0	0
Net Position - Ending Balance	549,359	494,541	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	2,171,701	2,112,029	17,025,000	17,025,000
1912 Investment Administrative Fees	33,411	16,652	35,000	35,000
Total Services & Supplies	2,205,112	2,128,681	17,060,000	17,060,000
Structures & Improvements				
4200 Structures and Improvements	0	0	74,800,000	74,800,000
Total Structures & Improvements	0	0	74,800,000	74,800,000
Miscellaneous				
5300 Depreciation	6,642,047	6,801,295	0	0
Total Miscellaneous	6,642,047	6,801,295	0	0
TOTAL OPERATING EXPENSES	8,847,159	8,929,976	91,860,000	91,860,000
OPERATING INCOME (LOSS) - Note 1	(8,847,159)	(8,929,976)	(91,860,000)	(91,860,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,934,220	2,024,663	1,500,000	1,500,000
Total Revenue from Use of Money and Property	1,934,220	2,024,663	1,500,000	1,500,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,438	6,764	0	0
Total Miscellaneous Revenues	1,438	6,764	0	0
TOTAL NON-OPERATING REVENUES	1,935,658	2,031,427	1,500,000	1,500,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	7,171,557	7,171,557
Total Special Items	0	0	7,171,557	7,171,557
TOTAL NON-OPERATING EXPENSES	0	0	7,171,557	7,171,557

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	1,935,658	2,031,427	(5,671,557)	(5,671,557)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(6,911,501)	(6,898,549)	(97,531,557)	(97,531,557)
7812 Transfers In - from Funds 2AA-299	13,393,627	86,791,836	75,000,000	75,000,000
4802 Transfers Out - to Funds 2AA-299	(207,906)	(2,152,765)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	8,532,588	(45,429,093)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(42,142,377)	(51,961,030)	0	0
CHANGE IN NET POSITION	(27,335,569)	(19,649,601)	(22,531,557)	(22,531,557)
Net Position - Beginning Balance	75,019,754	47,684,182	22,531,557	22,531,557
Net Position - Ending Balance	47,684,185	28,034,581	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P565 Olinda Main Access Road Widening	0	0	3,750,000	3,750,000
P732 Prima ZN4 Phase Mass Excavation/GW	0	29,419,841	30,000,000	30,000,000
P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project	19,112,052	18,484,344	5,000,000	5,000,000
P752 Prima Sycamore/Oak Tree Installation	46,784	0	0	0
P753 Olinda LFG Header Improvements	1,599,525	553,240	0	0
P772 Prima Re-Power	191,687	0	1,200,000	1,200,000
P779 Organics Phase IA - Olinda Valencia Greenery - Windrow	5,646,144	24,556	0	0
P781 Prima Deshecha Flare Replacement	38,287	0	0	0
P782 Fee Booth Replacement	15,993,176	3,956,824	0	0
P785 FRB Sewer Line and Water Treatment System	602,978	115,744	6,500,000	6,500,000
P787 Prima Infrastructure Phase I	0	5,192,239	0	0
P791 ORGANICS PHASE IB - OLINDA VALENCIA GREENERY - CASP	0	0	6,500,000	6,500,000
P796 Organics Phase IB - FRB Bee Canyon Greenery - Extension	2,829,927	(241,959)	0	0
P797 Prima Infrastructure Phase IB Project	0	0	4,200,000	4,200,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P798 Prima Infrastructure Phase II Project	0	0	1,000,000	1,000,000
P802 ORGANICS PHASE IB - PRIMA CAPISTRANO GREENERY - CASP	0	0	8,850,000	8,850,000
P803 FRB Main Access Road Repair and Repave	0	0	1,100,000	1,100,000
P811 HHW Center In Santa Ana	0	0	2,700,000	2,700,000
P812 FRB Infrastructure Expansion	0	0	4,000,000	4,000,000
Total Structures and Improvements	46,060,560	57,504,829	74,800,000	74,800,000
TOTAL CAPITAL ASSET ACQUISITIONS	46,060,560	57,504,829	74,800,000	74,800,000
Note 1 - Operating Loss is overstated in the 2024-25 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 2024-25 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 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	309,399	601,627	570,000	570,000
Total Revenue from Use of Money and Property	309,399	601,627	570,000	570,000
TOTAL NON-OPERATING REVENUES	309,399	601,627	570,000	570,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	570,000	570,000
Total Special Items	0	0	570,000	570,000
TOTAL NON-OPERATING EXPENSES	0	0	570,000	570,000
NON-OPERATING INCOME (LOSS)	309,399	601,627	0	0
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	309,399	601,627	0	0
7812 Transfers In - from Funds 2AA-299	1,500,000	0	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	0	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(1,059,449)	(809,399)	0	0
CHANGE IN NET POSITION	749,950	(207,772)	0	0
Net Position - Beginning Balance	59,447	809,399	0	0
Net Position - Ending Balance	809,397	601,627	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	17,218	15,194	30,000	30,000
Total Services & Supplies	17,218	15,194	30,000	30,000
TOTAL OPERATING EXPENSES	17,218	15,194	30,000	30,000
OPERATING INCOME (LOSS)	(17,218)	(15,194)	(30,000)	(30,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,084,422	1,903,192	1,780,000	1,780,000
Total Revenue from Use of Money and Property	1,084,422	1,903,192	1,780,000	1,780,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	972	3,642	0	0
Total Miscellaneous Revenues	972	3,642	0	0
TOTAL NON-OPERATING REVENUES	1,085,394	1,906,834	1,780,000	1,780,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	1,750,000	1,750,000
Total Special Items	0	0	1,750,000	1,750,000
TOTAL NON-OPERATING EXPENSES	0	0	1,750,000	1,750,000
NON-OPERATING INCOME (LOSS)	1,085,394	1,906,834	30,000	30,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,068,176	1,891,640	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(17,499,406)	0	0
CHANGE IN NET POSITION	1,068,176	(15,607,766)	0	0
Net Position - Beginning Balance	16,431,231	17,499,406	0	0
Net Position - Ending Balance	17,499,407	1,891,640	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0740 Enterprise Telephone Service Charges	0	0	5,500	5,500
1001 Household Expense - Trash	0	0	10,000	10,000
1400 Maintenance - Buildings and Improvements	0	1	490,500	490,500
1900 Professional and Specialized Services	14,331	(30,665)	3,665,000	3,665,000
1912 Investment Administrative Fees	58,500	57,577	100,000	100,000
2110 Short-Term Leases-Equipment	0	0	7,500	7,500
2490 Landfill Closure/Postclosure Costs	10,682,780	4,102,293	32,700,000	32,700,000
2602 Garage Expense	428	279	68,700	68,700
2801 Utilities - Purchased Electricity	0	0	170,000	170,000
2803 Utilities - Purchased Water	0	0	52,000	52,000
Total Services & Supplies	10,756,039	4,129,485	37,269,200	37,269,200
Other Charges				
3700 Taxes and Assessments	0	0	142,100	142,100
Total Other Charges	0	0	142,100	142,100
TOTAL OPERATING EXPENSES	10,756,039	4,129,485	37,411,300	37,411,300
OPERATING INCOME (LOSS)	(10,756,039)	(4,129,485)	(37,411,300)	(37,411,300)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	3,715,732	7,204,679	7,510,000	7,510,000
Total Revenue from Use of Money and Property	3,715,732	7,204,679	7,510,000	7,510,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	125,706	13,641	0	0
Total Miscellaneous Revenues	125,706	13,641	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	3,841,438	7,218,320	7,510,000	7,510,000
NON-OPERATING INCOME (LOSS)	3,841,438	7,218,320	7,510,000	7,510,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(6,914,601)	3,088,835	(29,901,300)	(29,901,300)
7811 Transfers In - from Funds 101-199	20,066,000	22,395,501	0	0
7812 Transfers In - from Funds 2AA-299	0	0	24,800,000	24,800,000
Changes to Reserves - Encumbrance - (Inc.)/Dec.	594	(76,237)	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(12,826,368)	(12,602,678)	5,101,300	5,101,300
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(6,518,413)	(7,294,556)	0	0
CHANGE IN NET POSITION	(6,192,788)	5,510,865	0	0
Net Position - Beginning Balance	12,827,343	6,634,556	0	0
Net Position - Ending Balance	6,634,555	12,145,421	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	113,745,504	121,456,833	143,231,384	143,231,384
6621 Lease Revenues	15,044,189	15,336,943	0	0
6640 Interest Lease	3,125,054	2,882,343	0	0
Total Revenue from Use of Money and Property	131,914,747	139,676,119	143,231,384	143,231,384
Charges For Services				
7320 Auditing and Accounting Fees	91,074	0	0	0
7590 Other Charges for Services	29,924,453	34,868,870	36,122,000	36,122,000
Total Charges For Services	30,015,527	34,868,870	36,122,000	36,122,000
TOTAL OPERATING REVENUES	161,930,274	174,544,989	179,353,384	179,353,384
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(447,574)	60,833	0	0
0101 Regular Salaries	10,626,747	11,838,192	17,870,906	18,371,425
0102 Extra Help	56,733	94,442	186,000	186,000
0103 Overtime	419,503	360,494	412,000	412,000
0104 Annual Leave Payoffs	10,698	965	0	0
0105 Vacation Payoffs	285,507	196,146	452,903	452,903
0111 Other Pay	199,695	150,196	225,676	225,676
0200 Retirement	3,969,228	4,097,653	5,961,426	6,137,345
0204 County Paid Executive Deferred Compensation Plan	20,866	22,107	20,286	20,286
0205 1.62% Retirement ER Contribution 401(A) Plan	76,496	103,219	232,212	239,270
0206 Retiree Medical	352,972	54,820	169,410	174,411
0207 Health Reimbursement Account	0	520,771	215,268	222,594
0208 Pension Prepayment Discount	(306,100)	0	0	0
0301 Unemployment Insurance	34	0	4,991	5,140

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0305 Salary Continuance Insurance	11,276	12,688	22,080	22,460
0306 Health Insurance	1,373,071	1,524,189	2,166,996	2,213,801
0308 Dental Insurance	30,513	29,159	75,912	77,738
0309 Life Insurance	2,346	2,525	3,252	3,329
0310 Accidental Death and Dismemberment Insurance	577	624	1,260	1,282
0319 Other Insurance	48,506	48,869	102,108	104,396
0352 Workers Compensation - General	347,769	307,099	297,745	297,745
0401 Medicare	165,147	180,642	245,728	252,991
0402 Executive Car Allowance	17,799	18,360	18,360	18,360
0403 Optional Benefit Program	117,917	130,042	129,192	132,404
Total Salaries & Benefits	17,379,726	19,754,035	28,813,711	29,571,556
Services & Supplies				
0600 Clothing and Personal Supplies	33,652	50,123	67,800	67,800
0741 Telephone Service Charges from Vendors	203,585	210,388	217,000	217,000
0742 Cell Phones, Pagers, Blackberry Devices	98,827	118,364	111,100	111,100
0900 Food	18,388	8,811	6,200	6,200
1000 Household Expense	7,255,898	7,202,560	7,995,210	7,995,210
1100 Insurance	1,913,722	1,961,213	2,226,560	2,226,560
1300 Maintenance Equipment - Non-IT Maintenance	95,365	92,644	200,780	200,780
1340 Software Maintenance & Support	878,895	844,405	1,274,690	1,274,690
1341 Hardware Maintenance & Support	2,641,187	2,483,894	3,426,591	3,426,591
1400 Maintenance - Buildings and Improvements	22,825,153	26,633,220	24,446,043	23,688,198
1402 Minor Alterations and Improvements	240,184	982,692	1,880,000	1,880,000
1600 Memberships	145,794	174,919	233,242	233,242
1800 Office Expense	385,474	435,006	417,250	417,250
1801 Duplicating Services (CEO/Reprographics)	4,586	485	3,500	3,500

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1802 Periodicals and Journals	6,089	8,690	9,402	9,402
1803 Postage	10,155	5,238	12,000	12,000
1809 Minor Office Equipment to be Controlled	63,087	152,006	273,000	273,000
1840 IT Hardware Purchases (Purchases under \$5,000)	280,800	219,880	519,330	519,330
1900 Professional and Specialized Services	48,765,076	48,606,173	58,322,774	58,322,774
1911 CWCAP Charges	674,879	1,007,463	672,257	672,257
1912 Investment Administrative Fees	110,596	100,980	150,000	150,000
1913 Merchant Fees	1,016,180	1,009,448	1,200,000	1,200,000
1940 Enterprise IT Services	1,592,765	1,352,518	1,593,130	1,593,130
1941 IT Professional Services Contracts	512,871	716,901	1,447,933	1,447,933
2000 Publications and Legal Notices	618	1,164	7,400	7,400
2100 Rents and Leases - Equipment	51	0	0	0
2110 Short-Term Leases-Equipment	67,245	84,987	165,250	165,250
2140 Software Leases & Licenses	17,234	0	0	0
2143 Short-Term SBITA	262,616	330,944	286,733	286,733
2210 Short-Term Lease-Buildings and Improvements	9,678	8,845	21,021	21,021
2300 Small Tools and Instruments	8,795	0	1,000	1,000
2400 Special Departmental Expense	1,100,235	872,620	1,440,429	1,440,429
2600 Transportation and Travel - General	435,646	260,706	252,000	252,000
2601 Private Auto Mileage	2,566	1,434	650	650
2602 Garage Expense	494,219	531,406	519,636	519,636
2700 Transportation and Travel - Meetings/Conferences	87,409	190,555	374,200	374,200
2800 Utilities	831	340	6,000	6,000
2801 Utilities - Purchased Electricity	3,728,301	3,573,415	3,750,000	3,750,000
2802 Utilities - Purchased Gas	1,857,256	1,357,257	2,600,000	2,600,000
2803 Utilities - Purchased Water	487,230	498,671	600,000	600,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Total Services & Supplies	98,333,138	102,090,365	116,730,111	115,972,266
Other Charges				
3700 Taxes and Assessments	192,214	208,161	250,000	250,000
Total Other Charges	192,214	208,161	250,000	250,000
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	1,303,000	1,303,000
4040 IT Equipment (Purchases over \$5,000)	0	0	950,000	950,000
Total Equipment	0	0	2,253,000	2,253,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	1,225,000	1,225,000
Total Intangible Assets-Amortizable	0	0	1,225,000	1,225,000
Miscellaneous				
5300 Depreciation	33,665,707	33,139,683	34,500,000	34,500,000
5350 Amortization	187,013	183,799	450,000	450,000
Total Miscellaneous	33,852,720	33,323,482	34,950,000	34,950,000
TOTAL OPERATING EXPENSES	149,757,798	155,376,043	184,221,822	184,221,822
OPERATING INCOME (LOSS) - Note 1	12,172,476	19,168,946	(4,868,438)	(4,868,438)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	410,436	254,765	409,000	409,000
Total Fines, Forfeitures & Penalties	410,436	254,765	409,000	409,000
Revenue from Use of Money and Property				
6610 Interest	5,843,730	12,213,521	10,755,000	10,755,000
Total Revenue from Use of Money and Property	5,843,730	12,213,521	10,755,000	10,755,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
Intergovernmental Revenues				
7060 Federal - Disaster Relief	46,919,576	3,096,861	0	0
7110 Federal - Other	1,337,542	51,000	151,000	151,000
Total Intergovernmental Revenues	48,257,118	3,147,861	151,000	151,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	52,356	161,023	22,000	22,000
7680 Six-Month Expired (Outlawed) Checks	0	28,631	0	0
7690 Returned Check Charges	35	25	0	0
Total Miscellaneous Revenues	52,391	189,679	22,000	22,000
TOTAL NON-OPERATING REVENUES	54,563,675	15,805,826	11,337,000	11,337,000
NON-OPERATING EXPENSES				
Other Charges				
3352 Lease Equipment - Debt Service Interest	776	242	0	0
3356 SBITA - Debt Service Interest	0	525	0	0
Total Other Charges	776	767	0	0
Special Items				
5000 Special Items	0	0	149,660,463	149,660,463
Total Special Items	0	0	149,660,463	149,660,463
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(27,760)	2,024,687	0	0
5600 Other Non-Operating Expenses/Revenues	2,651,011	0	0	0
Total Miscellaneous	2,623,251	2,024,687	0	0
TOTAL NON-OPERATING EXPENSES	2,624,027	2,025,454	149,660,463	149,660,463
NON-OPERATING INCOME (LOSS)	51,939,648	13,780,372	(138,323,463)	(138,323,463)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	64,112,124	32,949,318	(143,191,901)	(143,191,901)
7805 Capital Contributions	0	40,786	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
7812 Transfers In - from Funds 2AA-299	3,200,650	1,932,123	85,000	85,000
4802 Transfers Out - to Funds 2AA-299	(47,657,687)	(79,440,906)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(3,182,945)	(336,249)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	29,126,800	30,923,445	34,950,000	34,950,000
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(1,000,000)	0	0
Changes to Reserves - Net Position Restricted for Replacement & Renewals (JWA) - (Inc)/Dec	0	1,000,000	0	0
CHANGE IN NET POSITION	45,598,942	(13,931,483)	(108,156,901)	(108,156,901)
Net Position - Beginning Balance	81,297,925	126,896,874	108,156,901	108,156,901
Net Position - Ending Balance	126,896,867	112,965,391	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	1,566,041	2,104,770	1,303,000	1,303,000
4040 IT Equipment (Purchases over \$5,000)	598,841	139,265	950,000	950,000
Total Equipment	2,164,882	2,244,035	2,253,000	2,253,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
I203 ITENTITY MANAGEMENT SYSTEM	0	0	1,225,000	1,225,000
Total 4251 Commercially Acquired Multi-Year Software Amortizable	0	0	1,225,000	1,225,000
Total Intangible Assets-Amortizable	0	0	1,225,000	1,225,000
TOTAL CAPITAL ASSET ACQUISITIONS	2,164,882	2,244,035	3,478,000	3,478,000

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

<p style="text-align: center;">OPERATING DETAIL</p> <p style="text-align: center;">(1)</p>	<p style="text-align: center;">FY 2022-23 Actuals</p> <p style="text-align: center;">(2)</p>	<p style="text-align: center;">FY 2023-24 Actuals</p> <p style="text-align: center;">(3)</p>	<p style="text-align: center;">2024-25 Recommended</p> <p style="text-align: center;">(4)</p>	<p style="text-align: center;">FY 24-25 Adopted by Board of Supervisors</p> <p style="text-align: center;">(5)</p>
<p>Note 1 - Operating Loss is overstated in the 2024-25 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p> <p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2024-25 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	6,186	0	0	0
1912 Investment Administrative Fees	10,097	11,858	35,000	35,000
Total Services & Supplies	16,283	11,858	35,000	35,000
Structures & Improvements				
4200 Structures and Improvements	0	0	78,915,250	78,915,250
Total Structures & Improvements	0	0	78,915,250	78,915,250
TOTAL OPERATING EXPENSES	16,283	11,858	78,950,250	78,950,250
OPERATING INCOME (LOSS) - Note 1	(16,283)	(11,858)	(78,950,250)	(78,950,250)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	591,345	1,776,170	1,402,000	1,402,000
Total Revenue from Use of Money and Property	591,345	1,776,170	1,402,000	1,402,000
Intergovernmental Revenues				
7050 Federal - Construction	83,964	1,624,199	9,065,026	9,065,026
Total Intergovernmental Revenues	83,964	1,624,199	9,065,026	9,065,026
Miscellaneous Revenues				
7670 Miscellaneous Revenue	354	2,051	0	0
Total Miscellaneous Revenues	354	2,051	0	0
TOTAL NON-OPERATING REVENUES	675,663	3,402,420	10,467,026	10,467,026
NON-OPERATING INCOME (LOSS)	675,663	3,402,420	10,467,026	10,467,026
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	659,380	3,390,562	(68,483,224)	(68,483,224)
7812 Transfers In - from Funds 2AA-299	19,448,633	81,130,222	35,324,295	35,324,295
4802 Transfers Out - to Funds 2AA-299	(2,740,489)	(1,891,516)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(3,144,852)	(55,996,054)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(9,736,212)	(19,284,156)	0	0

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	4,486,460	7,349,058	(33,158,929)	(33,158,929)
Net Position - Beginning Balance	20,580,833	25,067,290	33,158,929	33,158,929
Net Position - Ending Balance	25,067,293	32,416,348	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P101 Program PM/Consultant Services	(46,626)	(688)	0	0
P403 Central Plant - 12KV Distribution Improvements	758	0	0	0
P404 Airport Power Generation & Distribution Upgrades	686,903	1,114,563	11,749,000	11,749,000
P415 Airfield Lighting & Signage Improvements	14,372	0	0	0
P416 Parking Structures A1, A2 & B2 Repairs	3,329,980	11,428	801,000	801,000
P424 Taxiways A-D-E Reconstruction	121,455	2,140,959	11,381,000	11,381,000
P433 BEDS Facility Improvements	35,673	210,188	174,500	174,500
P435 Concession Development - Infrastructure Work	169,211	(7,285)	0	0
P440 Facility Accessibility Improvements	229,748	6,373,840	2,680,000	2,680,000
P442 Terminal A&B Inbound Baggage System Improvements	245,302	71,825	3,813,000	3,813,000
P443 Terminal Roof A & B and Expansion Joint Replacement	876,415	345,662	2,502,250	2,502,250
P446 Rental Car Reconfiguration	1,214,207	117,032	0	0
P447 Terminal Building Curtain Wall Modification	502,475	46,434	0	0
P448 Terminal Floors Expansion Joints Improvements	789,191	1,095,360	60,000	60,000
P451 Main St Parking Lot Improvement & EV Charging Implementation	592,832	68,497	3,934,000	3,934,000
P452 Plumbing Infrastructure Replacement	120,146	(163,915)	0	0
P453 Methacrylate Road Protection Coating	95,924	81,550	319,500	319,500
P455 West SIDA Gate Relocation	12,564	0	0	0
P457 Common Use Passenger Processing System Replacement	652,217	111,021	20,075,000	20,075,000
P458 Building 366 Tenant Improvement	27,957	89,259	0	0
P459 Terminal Grease Interceptor Replacement and Improvement	162,275	177,459	3,811,000	3,811,000
P460 Concessions Infrastructure Phase II	373,584	241,988	2,644,000	2,644,000
P461 JWA Perimeter Fence Enhancement	639,135	138,709	1,338,000	1,338,000
P462 Terminal C lower Roadway Safety Enhancement	74,981	15,677	120,000	120,000
P463 Cup Water Treatment System Upgrades	3,983	0	0	0

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P464 MISC. Cup Improvement	45,606	17,822	0	0
P466 Elevator/Escalator Modernization and Refurbishment	996,706	6,138,374	1,233,000	1,233,000
P467 ARFF Roll Up Doors	0	13,520	0	0
P468 Taxiway B Service Road Realignment	0	97,363	2,735,000	2,735,000
P469 Baggage Handling System (BHS) Upper-Level Controls (ULC)	375,894	1,577,530	0	0
P470 JWA Facilities Security Improvements	96,611	66,471	5,792,000	5,792,000
P471 Stormwater Treatment Improvements	0	0	695,000	695,000
P472 Commercial Ramp GSE EV	35,187	390,521	229,000	229,000
P473 Project Management Office Trailer Relocation	2,038	134,636	0	0
P474 Airfield Lighting Voltage Regulators Upgrade	0	36,223	0	0
P476 TERMINAL PLAY AREA	0	28,663	0	0
P477 ARFF STORMWATER AND MATERIAL STORAGE IMPROVEMENTS	0	5,505	844,000	844,000
P478 AIRFIELD PAVEMENT MARKING IMPROVEMENTS	0	0	1,574,000	1,574,000
P479 SOUTH FUEL FARM AND MAINTENANCE YARD STORMWATER MGMT IMPRV	0	14,953	411,000	411,000
P480 BAG LIFTS & SLIDES REPLACEMENT GATES 16-21	0	365,011	0	0
P481 COMMERCIAL RAMP STORMWATER TREATMENT	0	9,519	0	0
Total Structures and Improvements	12,476,704	21,175,674	78,915,250	78,915,250
TOTAL CAPITAL ASSET ACQUISITIONS	12,476,704	21,175,674	78,915,250	78,915,250
Note 1 - Operating Loss is overstated in the 2024-25 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 2024-25 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 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	5,750	25	0	0
1912 Investment Administrative Fees	35,239	31,729	55,000	55,000
Total Services & Supplies	40,989	31,754	55,000	55,000
TOTAL OPERATING EXPENSES	40,989	31,754	55,000	55,000
OPERATING INCOME (LOSS) - Note 1	(40,989)	(31,754)	(55,000)	(55,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,421,594	4,113,891	4,668,000	4,668,000
Total Revenue from Use of Money and Property	2,421,594	4,113,891	4,668,000	4,668,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	16,972	4,775	0	0
7720 Passenger Facility Charge	22,876,497	21,581,448	21,521,000	21,521,000
Total Miscellaneous Revenues	22,893,469	21,586,223	21,521,000	21,521,000
TOTAL NON-OPERATING REVENUES	25,315,063	25,700,114	26,189,000	26,189,000
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	1,676,026	0	0	0
Total Other Charges	1,676,026	0	0	0
Special Items				
5000 Special Items	0	0	70,009,683	70,009,683
Total Special Items	0	0	70,009,683	70,009,683
TOTAL NON-OPERATING EXPENSES	1,676,026	0	70,009,683	70,009,683

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	23,639,037	25,700,114	(43,820,683)	(43,820,683)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	23,598,048	25,668,360	(43,875,683)	(43,875,683)
7812 Transfers In - from Funds 2AA-299	28,178,381	0	0	0
4802 Transfers Out - to Funds 2AA-299	(441,453)	(1,689,316)	(35,324,295)	(35,324,295)
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(65,748,048)	0	0	0
CHANGE IN NET POSITION	(14,413,072)	23,979,044	(79,199,978)	(79,199,978)
Net Position - Beginning Balance	77,630,521	63,217,451	79,199,978	79,199,978
Net Position - Ending Balance	63,217,449	87,196,495	0	0
Note 1 - Income Before Capital Contributions and Transfers is understated in the 2024-25 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 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,355,576	631,792	1,400,000	1,400,000
Total Services & Supplies	1,355,576	631,792	1,400,000	1,400,000
TOTAL OPERATING EXPENSES	1,355,576	631,792	1,400,000	1,400,000
OPERATING INCOME (LOSS)	(1,355,576)	(631,792)	(1,400,000)	(1,400,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	801,377	1,406,823	1,260,000	1,260,000
Total Revenue from Use of Money and Property	801,377	1,406,823	1,260,000	1,260,000
TOTAL NON-OPERATING REVENUES	801,377	1,406,823	1,260,000	1,260,000
NON-OPERATING INCOME (LOSS)	801,377	1,406,823	1,260,000	1,260,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(554,199)	775,031	(140,000)	(140,000)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	957,000	1,100,800	140,000	140,000
CHANGE IN NET POSITION	402,801	1,875,831	0	0
Net Position - Beginning Balance	389,837	792,639	0	0
Net Position - Ending Balance	792,638	2,668,470	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	3,617,091	3,262,578	2,500,000	2,500,000
Total Services & Supplies	3,617,091	3,262,578	2,500,000	2,500,000
TOTAL OPERATING EXPENSES	3,617,091	3,262,578	2,500,000	2,500,000
OPERATING INCOME (LOSS)	(3,617,091)	(3,262,578)	(2,500,000)	(2,500,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,070,571	1,934,549	1,850,000	1,850,000
Total Revenue from Use of Money and Property	1,070,571	1,934,549	1,850,000	1,850,000
TOTAL NON-OPERATING REVENUES	1,070,571	1,934,549	1,850,000	1,850,000
NON-OPERATING INCOME (LOSS)	1,070,571	1,934,549	1,850,000	1,850,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(2,546,520)	(1,328,029)	(650,000)	(650,000)
7812 Transfers In - from Funds 2AA-299	1,000,000	4,000,000	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	600,000	0	650,000	650,000
CHANGE IN NET POSITION	(946,520)	2,671,971	0	0
Net Position - Beginning Balance	1,083,070	136,549	0	0
Net Position - Ending Balance	136,550	2,808,520	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	2,163,413	1,339,142	1,500,000	1,500,000
Total Services & Supplies	2,163,413	1,339,142	1,500,000	1,500,000
TOTAL OPERATING EXPENSES	2,163,413	1,339,142	1,500,000	1,500,000
OPERATING INCOME (LOSS)	(2,163,413)	(1,339,142)	(1,500,000)	(1,500,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	572,382	1,137,939	1,140,000	1,140,000
Total Revenue from Use of Money and Property	572,382	1,137,939	1,140,000	1,140,000
TOTAL NON-OPERATING REVENUES	572,382	1,137,939	1,140,000	1,140,000
NON-OPERATING INCOME (LOSS)	572,382	1,137,939	1,140,000	1,140,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,591,031)	(201,203)	(360,000)	(360,000)
7812 Transfers In - from Funds 2AA-299	3,000,000	4,000,000	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(1,000,000)	0	360,000	360,000
CHANGE IN NET POSITION	408,969	3,798,797	0	0
Net Position - Beginning Balance	(62,721)	346,247	0	0
Net Position - Ending Balance	346,248	4,145,044	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	41,999,233	52,729,713	52,832,000	52,832,000
Total Charges For Services	41,999,233	52,729,713	52,832,000	52,832,000
TOTAL OPERATING REVENUES	41,999,233	52,729,713	52,832,000	52,832,000
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	10,693	9,175	20,000	20,000
Total Services & Supplies	10,693	9,175	20,000	20,000
Other Charges				
3100 Contributions to Non-County Government Agencies	9,576,571	10,319,511	10,138,000	10,138,000
3700 Taxes and Assessments	2,156,904	2,224,042	2,265,000	2,265,000
Total Other Charges	11,733,475	12,543,553	12,403,000	12,403,000
TOTAL OPERATING EXPENSES	11,744,168	12,552,728	12,423,000	12,423,000
OPERATING INCOME (LOSS)	30,255,065	40,176,985	40,409,000	40,409,000
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	677,257	1,242,360	1,140,000	1,140,000
Total Revenue from Use of Money and Property	677,257	1,242,360	1,140,000	1,140,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	920	2,345	1,500,000	1,500,000
Total Miscellaneous Revenues	920	2,345	1,500,000	1,500,000
TOTAL NON-OPERATING REVENUES	678,177	1,244,705	2,640,000	2,640,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 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)	678,177	1,244,705	1,140,000	1,140,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	30,933,242	41,421,690	41,549,000	41,549,000
4800 Transfers Out - to Fund 100	(7,668,451)	(8,376,544)	(8,125,000)	(8,125,000)
4802 Transfers Out - to Funds 2AA-299	(30,156,016)	(33,045,146)	(33,424,000)	(33,424,000)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	(6,744,386)	6,744,386	0	0
CHANGE IN NET POSITION	(13,635,611)	6,744,386	0	0
Net Position - Beginning Balance	6,891,227	(6,744,386)	0	0
Net Position - Ending Balance	(6,744,384)	0	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	9,250	12,975	20,000	20,000
6470 Franchises	308,565	306,435	320,000	320,000
Total Licenses, Permits & Franchises	317,815	319,410	340,000	340,000
Revenue from Use of Money and Property				
6620 Short-Term Leases/Rents/Concessions-Other	166,148	29,434	207,050	207,050
6621 Lease Revenues	206,038	285,464	47,316	47,316
6630 Royalties	4,037,747	3,977,986	4,352,466	4,352,466
6640 Interest Lease	166,218	269,220	176,394	176,394
Total Revenue from Use of Money and Property	4,576,151	4,562,104	4,783,226	4,783,226
Charges For Services				
7520 Sanitation Services	144,952,239	155,154,876	162,060,000	162,060,000
7590 Other Charges for Services	2,486,258	1,771,088	2,338,000	2,338,000
Total Charges For Services	147,438,497	156,925,964	164,398,000	164,398,000
TOTAL OPERATING REVENUES	152,332,463	161,807,478	169,521,226	169,521,226
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(7,994)	179,820	250,000	250,000
0101 Regular Salaries	19,911,843	21,371,051	23,474,411	23,474,411
0102 Extra Help	32,340	54,541	292,459	292,459
0103 Overtime	1,596,764	1,811,494	2,247,063	2,247,063
0104 Annual Leave Payoffs	44,449	10,602	130,268	130,268
0105 Vacation Payoffs	394,796	353,101	936,666	936,666
0111 Other Pay	25,400	25,859	46,436	46,436
0150 Labor Burden	(1,792)	(540)	0	0
0200 Retirement	7,432,844	7,433,457	8,365,745	8,365,745
0204 County Paid Executive Deferred Compensation Plan	12,925	13,582	12,622	12,622

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0205 1.62% Retirement ER Contribution 401(A) Plan	108,462	128,603	246,849	246,849
0206 Retiree Medical	658,028	104,634	235,029	235,029
0207 Health Reimbursement Account	0	1,052,745	198,660	198,660
0208 Pension Prepayment Discount	(397,929)	0	0	0
0301 Unemployment Insurance	0	0	6,868	6,868
0305 Salary Continuance Insurance	10,585	11,559	13,438	13,438
0306 Health Insurance	3,125,431	3,486,809	3,357,636	3,357,636
0308 Dental Insurance	31,163	27,175	71,256	71,256
0309 Life Insurance	2,401	2,480	2,904	2,904
0310 Accidental Death and Dismemberment Insurance	593	612	960	960
0319 Other Insurance	219,205	228,423	233,928	233,928
0352 Workers Compensation - General	1,287,273	1,257,036	1,232,441	1,232,441
0401 Medicare	311,098	333,845	340,564	340,564
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	115,625	128,167	126,648	126,648
0490 Salary Cost Apply - Intrafund	(421,159)	(362,329)	0	0
Total Salaries & Benefits	34,501,531	37,661,906	41,832,031	41,832,031
Services & Supplies				
0600 Clothing and Personal Supplies	241,942	252,013	545,650	545,650
0740 Enterprise Telephone Service Charges	154,381	188,207	201,000	201,000
0742 Cell Phones, Pagers, Blackberry Devices	69,250	66,818	95,000	95,000
0900 Food	15,446	20,932	53,000	53,000
1000 Household Expense	279,343	398,614	470,120	470,120
1001 Household Expense - Trash	49,560	54,421	59,000	59,000
1100 Insurance	440,648	534,218	575,000	575,000
1300 Maintenance Equipment - Non-IT Maintenance	13,895,101	15,549,030	19,391,725	19,391,725

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1340 Software Maintenance & Support	146,793	152,192	340,050	340,050
1341 Hardware Maintenance & Support	21,230	8,913	34,000	34,000
1400 Maintenance - Buildings and Improvements	17,623,591	18,258,208	35,138,400	35,138,400
1402 Minor Alterations and Improvements	25,630	41,381	56,000	56,000
1500 Medical, Dental and Laboratory Supplies	19,703	17,925	63,000	63,000
1600 Memberships	20,815	32,428	101,598	101,598
1701 Cash Difference	72	0	250	250
1702 Cash Shortages	444	0	750	750
1800 Office Expense	171,694	401,550	433,000	433,000
1801 Duplicating Services (CEO/Reprographics)	32,703	87,736	214,400	214,400
1802 Periodicals and Journals	1,014	377	4,000	4,000
1803 Postage	3,952	3,418	17,220	17,220
1806 Printing Costs - Outside Vendors	23,640	26,994	87,850	87,850
1809 Minor Office Equipment to be Controlled	76,863	62,102	225,500	225,500
1840 IT Hardware Purchases (Purchases under \$5,000)	107,043	256,041	467,000	467,000
1900 Professional and Specialized Services	16,313,671	18,357,128	41,629,260	41,629,260
1908 Temporary Help	545,097	658,375	940,000	940,000
1911 CWCAP Charges	938,408	977,087	1,300,000	1,300,000
1912 Investment Administrative Fees	167,348	165,438	250,000	250,000
1913 Merchant Fees	261,498	328,585	300,000	300,000
1940 Enterprise IT Services	1,393,351	938,900	1,705,000	1,705,000
1941 IT Professional Services Contracts	39,447	53,542	268,000	268,000
2000 Publications and Legal Notices	17,308	22,357	111,100	111,100
2110 Short-Term Leases-Equipment	3,681,132	3,175,241	4,379,550	4,379,550
2140 Software Leases & Licenses	76,077	(32,460)	0	0
2143 Short-Term SBITA	124,992	148,958	292,000	292,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2210 Short-Term Lease-Buildings and Improvements	0	0	5,000	5,000
2300 Small Tools and Instruments	108,357	163,196	202,100	202,100
2400 Special Departmental Expense	1,641,319	3,415,281	7,567,827	7,567,827
2409 Minor Special Dept. Equipment to be Controlled	23,272	6,315	33,600	33,600
2600 Transportation and Travel - General	4,801,188	4,956,484	7,047,350	7,047,350
2601 Private Auto Mileage	42,331	42,246	85,100	85,100
2602 Garage Expense	1,119,284	1,299,168	1,258,500	1,258,500
2700 Transportation and Travel - Meetings/Conferences	97,652	126,182	435,280	435,280
2801 Utilities - Purchased Electricity	428,820	662,082	1,033,200	1,033,200
2802 Utilities - Purchased Gas	4,112	4,339	5,000	5,000
2803 Utilities - Purchased Water	438,643	379,746	762,000	762,000
Total Services & Supplies	65,684,165	72,261,708	128,183,380	128,183,380
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(2,588,710)	(3,192,291)	0	0
Total Services & Supplies Reimbursements	(2,588,710)	(3,192,291)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	4,574,001	4,436,076	8,550,000	8,550,000
3200 Bond Redemption	291,073	320,282	320,000	320,000
3252 Lease Equipment - Debt Service Principal	0	0	65,000	65,000
3254 Lease Buildings and Improvements - Debt Service Principal	0	0	300,000	300,000
3256 SBITA Debt Service Principal	0	1	541,000	541,000
3700 Taxes and Assessments	5,302,058	4,902,439	6,270,250	6,270,250
3750 Pollution Remediation Expense	(227,100)	962,348	0	0
Total Other Charges	9,940,032	10,621,146	16,046,250	16,046,250

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	19,172,000	19,172,000
Total Equipment	0	0	19,172,000	19,172,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	205,000	205,000
Total Intangible Assets-Amortizable	0	0	205,000	205,000
Miscellaneous				
5300 Depreciation	15,289,247	16,443,256	0	0
5350 Amortization	485,482	207,218	0	0
Total Miscellaneous	15,774,729	16,650,474	0	0
TOTAL OPERATING EXPENSES	123,311,747	134,002,943	205,438,661	205,438,661
OPERATING INCOME (LOSS) - Note 1	29,020,716	27,804,535	(35,917,435)	(35,917,435)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	12,592	25,419	20,000	20,000
Total Fines, Forfeitures & Penalties	12,592	25,419	20,000	20,000
Revenue from Use of Money and Property				
6610 Interest	8,086,605	15,589,861	10,000,000	10,000,000
Total Revenue from Use of Money and Property	8,086,605	15,589,861	10,000,000	10,000,000
Intergovernmental Revenues				
6950 State - Disaster Relief	203,943	0	0	0
6970 State - Other	2,700,000	418,364	275,000	275,000
7060 Federal - Disaster Relief	827,589	0	0	0
Total Intergovernmental Revenues	3,731,532	418,364	275,000	275,000

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
Miscellaneous Revenues				
7670 Miscellaneous Revenue	1,253,800	84,223	135,870	135,870
7680 Six-Month Expired (Outlawed) Checks	9	0	1,000	1,000
7690 Returned Check Charges	230	280	500	500
Total Miscellaneous Revenues	1,254,039	84,503	137,370	137,370
TOTAL NON-OPERATING REVENUES	13,084,768	16,118,147	10,432,370	10,432,370
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	648,517	663,157	670,000	670,000
3352 Lease Equipment - Debt Service Interest	741	1,363	2,000	2,000
3354 Lease Buildings and Improvements - Debt Service Interest	0	2,770	50,000	50,000
3356 SBITA - Debt Service Interest	361	11,067	17,000	17,000
Total Other Charges	649,619	678,357	739,000	739,000
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	(485,830)	389,641	0	0
Total Miscellaneous	(485,830)	389,641	0	0
TOTAL NON-OPERATING EXPENSES	163,789	1,067,998	8,739,000	8,739,000
NON-OPERATING INCOME (LOSS)	12,920,979	15,050,149	1,693,370	1,693,370
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	41,941,695	42,854,684	(34,224,065)	(34,224,065)
7805 Capital Contributions	0	8,000	0	0
7812 Transfers In - from Funds 2AA-299	30,363,922	35,197,911	33,424,000	33,424,000
4802 Transfers Out - to Funds 2AA-299	(18,893,627)	(94,832,443)	(99,885,000)	(99,885,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	3,327,065	1,033,398	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	4,201,078	(8,075,482)	0	0

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

OPERATING DETAIL (1)	FY 2022-23 Actuals (2)	FY 2023-24 Actuals (3)	2024-25 Recommended (4)	FY 24-25 Adopted by Board of Supervisors (5)
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	49,452,203	(25,816,920)	(29,041,862)	(29,041,862)
CHANGE IN NET POSITION	110,392,336	(49,630,852)	(129,726,927)	(129,726,927)
Net Position - Beginning Balance	65,348,678	175,741,014	129,726,927	129,726,927
Net Position - Ending Balance	175,741,014	126,110,162	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	11,341,640	22,282,730	19,172,000	19,172,000
Total Equipment	11,341,640	22,282,730	19,172,000	19,172,000
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
2005 Business Services & External Affairs	0	0	205,000	205,000
7305 Reliability Maintenance Planning	31,820	0	0	0
Total 4251 Commercially Acquired Multi-Year Software Amortizable	31,820	0	205,000	205,000
Total Intangible Assets-Amortizable	31,820	0	205,000	205,000
TOTAL CAPITAL ASSET ACQUISITIONS	11,373,460	22,282,730	19,377,000	19,377,000
Note 1 - Operating Loss is overstated in the 2024-25 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 2024-25 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				