COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6630 Royalties | 282,853 | 163,638 | 200,000 | 200,000 |
| Total Revenue from Use of Money and Property | 282,853 | 163,638 | 200,000 | 200,000 |
| TOTAL OPERATING REVENUES | 282,853 | 163,638 | 200,000 | 200,000 |
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1900 Professional and Specialized Services | 28 | 5,070 | 8,100 | 8,100 |
| 1911 CWCAP Charges | 109 | 113 | 8,000 | 8,000 |
| 1912 Investment Administrative Fees | 343 | 440 | 700 | 700 |
| Total Services & Supplies | 480 | 5,623 | 16,800 | 16,800 |
| TOTAL OPERATING EXPENSES | 480 | 5,623 | 16,800 | 16,800 |
| OPERATING INCOME (LOSS) | 282,373 | 158,015 | 183,200 | 183,200 |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 52,396 | 62,246 | 50,000 | 50,000 |
| Total Revenue from Use of Money and Property | 52,396 | 62,246 | 50,000 | 50,000 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 57 | 18 | 0 | 0 |
| Total Miscellaneous Revenues | 57 | 18 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES | 52,453 | 62,264 | 50,000 | 50,000 |

**COUNTY OF ORANGE**
**STATE OF CALIFORNIA**
**OPERATION OF ENTERPRISE FUND**
**FISCAL YEAR 2026-27**



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| NON-OPERATING EXPENSES | | | | |
| Special Items | | | | |
| 5000 Special Items | 0 | 0 | 300,000 | 300,000 |
| Total Special Items | 0 | 0 | 300,000 | 300,000 |
| TOTAL NON-OPERATING EXPENSES | 0 | 0 | 300,000 | 300,000 |
| NON-OPERATING INCOME (LOSS) | 52,453 | 62,264 | (250,000) | (250,000) |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 334,826 | 220,279 | (66,800) | (66,800) |
| Changes to Reserves - Net Position - Reserved - (Inc)/Dec | (370,940) | (458,427) | 66,800 | 66,800 |
| CHANGE IN NET POSITION | (36,114) | (238,148) | 0 | 0 |
| Net Position - Beginning Balance | 494,541 | 458,427 | 0 | 0 |
| Net Position - Ending Balance | 458,427 | 220,279 | 0 | 0 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1900 Professional and Specialized Services | 2,743,491 | 2,965,275 | 13,440,000 | 13,440,000 |
| 1912 Investment Administrative Fees | 23,152 | 28,197 | 50,000 | 50,000 |
| Total Services & Supplies | 2,766,643 | 2,993,472 | 13,490,000 | 13,490,000 |
| Buildings and Improvements | | | | |
| 4200 Buildings and Improvements | 0 | 0 | 104,530,000 | 104,530,000 |
| Total Buildings and Improvements | 0 | 0 | 104,530,000 | 104,530,000 |
| Miscellaneous | | | | |
| 5300 Depreciation | 8,303,952 | 9,446,154 | 0 | 0 |
| Total Miscellaneous | 8,303,952 | 9,446,154 | 0 | 0 |
| TOTAL OPERATING EXPENSES | 11,070,595 | 12,439,626 | 118,020,000 | 118,020,000 |
| OPERATING INCOME (LOSS) - Note 1 | (11,070,595) | (12,439,626) | (118,020,000) | (118,020,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 3,116,231 | 3,820,440 | 3,000,000 | 3,000,000 |
| Total Revenue from Use of Money and Property | 3,116,231 | 3,820,440 | 3,000,000 | 3,000,000 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 3,103 | 1,076 | 0 | 0 |
| Total Miscellaneous Revenues | 3,103 | 1,076 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES | 3,119,334 | 3,821,516 | 3,000,000 | 3,000,000 |
| NON-OPERATING EXPENSES | | | | |
| Special Items | | | | |
| 5000 Special Items | 0 | 0 | 12,666,954 | 12,666,954 |
| Total Special Items | 0 | 0 | 12,666,954 | 12,666,954 |
| TOTAL NON-OPERATING EXPENSES | 0 | 0 | 12,666,954 | 12,666,954 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| **NON-OPERATING INCOME (LOSS)** | 3,119,334 | 3,821,516 | (9,666,954) | (9,666,954) |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2 | (7,951,261) | (8,618,110) | (127,686,954) | (127,686,954) |
| 7812 Transfers In - from Funds 2AA-299 | 75,000,000 | 3,580 | 80,000,000 | 80,000,000 |
| 4802 Transfers Out - to Funds 2AA-299 | 0 | (270,212) | 0 | 0 |
| Changes to Reserves - Encumbrance - (Inc.)/Dec. | 13,646,107 | 30,551,671 | 0 | 0 |
| Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec | (46,343,892) | (30,466,962) | 0 | 0 |
| CHANGE IN NET POSITION | 34,350,954 | (8,800,033) | (47,686,954) | (47,686,954) |
| Net Position - Beginning Balance | 28,034,581 | 62,385,535 | 47,686,954 | 47,686,954 |
| Net Position - Ending Balance | 62,385,535 | 53,585,502 | 0 | 0 |
| CAPITAL ASSET ACQUISITIONS | | | | |
| 4200 Buildings and Improvements | | | | |
| P565 Olinda Main Access Road Widening | 0 | 0 | 2,500,000 | 2,500,000 |
| P732 PRIMA ZN4 PHASE A MASS EXCAVATION/GW PROTECTION | 29,273,662 | 28,544,602 | 5,000,000 | 5,000,000 |
| P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project | 18,706,797 | 999,185 | 0 | 0 |
| P753 Olinda LFG Header Improvements | 270,212 | 0 | 0 | 0 |
| P779 Organics Phase IA - Olinda Valencia Greenery - Windrow | 13,310 | 0 | 0 | 0 |
| P784 FRB East Drainage Remediation | 0 | 0 | 17,000,000 | 17,000,000 |
| P785 FRB Sewer Line and Water Treatment System | 287,029 | 0 | 10,000,000 | 10,000,000 |
| P786 FRB PHASE VIII-A2 GROUNDWATER PROTECTION AND STOCKPILE | 0 | 0 | 12,000,000 | 12,000,000 |
| P787 Prima Infrastructure Phase I | (457,305) | 0 | 0 | 0 |
| P794 FRB ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE | 0 | 0 | 890,000 | 890,000 |
| P797 Prima Infrastructure Phase IB Project | 0 | 0 | 4,200,000 | 4,200,000 |
| P798 Prima Infrastructure Phase II Project | 0 | 0 | 3,900,000 | 3,900,000 |
| P802 ORGANICS PHASE IB - PRIMA CAPISTRANO GREENERY - CASP | 0 | 0 | 17,000,000 | 17,000,000 |
| P804 ORGANICS PHASE IC - FRB BEE CANYON GREENERY - CASP | 0 | 0 | 10,000,000 | 10,000,000 |
| P811 HHW CENTER IN IRVINE | 0 | 0 | 7,000,000 | 7,000,000 |

**COUNTY OF ORANGE**
**STATE OF CALIFORNIA**
**OPERATION OF ENTERPRISE FUND**
**FISCAL YEAR 2026-27**



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| 4200 Buildings and Improvements | | | | |
| P812 FRB Infrastructure Expansion | 0 | 3,364,990 | 3,000,000 | 3,000,000 |
| P814 PRIMA ZONE 4 PHASE A MAIN GAS LINE | 0 | 0 | 4,500,000 | 4,500,000 |
| P816 OAL LEACHATE PANEL ACCESS ROAD PAVING | 0 | 0 | 1,500,000 | 1,500,000 |
| P817 OAL MRF AWNINGS | 0 | 0 | 500,000 | 500,000 |
| P821 OAL ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE | 0 | 0 | 745,000 | 745,000 |
| P826 PRIMA FLARE III | 0 | 0 | 4,000,000 | 4,000,000 |
| P827 PRIMA ZERO EMISSIONS VEHICLE (ZEV) ELECTRICAL INFRASTRUCTURE | 0 | 0 | 795,000 | 795,000 |
| Total Buildings and Improvements | 48,093,705 | 32,908,777 | 104,530,000 | 104,530,000 |
| TOTAL CAPITAL ASSET ACQUISITIONS | 48,093,705 | 32,908,777 | 104,530,000 | 104,530,000 |

Note 1 - Operating Loss is overstated in the 2026-27 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 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 626,927 | 616,425 | 490,000 | 490,000 |
| Total Revenue from Use of Money and Property | 626,927 | 616,425 | 490,000 | 490,000 |
| TOTAL NON-OPERATING REVENUES | 626,927 | 616,425 | 490,000 | 490,000 |
| NON-OPERATING EXPENSES | | | | |
| Special Items | | | | |
| 5000 Special Items | 0 | 0 | 490,000 | 490,000 |
| Total Special Items | 0 | 0 | 490,000 | 490,000 |
| TOTAL NON-OPERATING EXPENSES | 0 | 0 | 490,000 | 490,000 |
| NON-OPERATING INCOME (LOSS) | 626,927 | 616,425 | 0 | 0 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 626,927 | 616,425 | 0 | 0 |
| Changes to Reserves - Net Position, Restricted - (Inc)/Dec | (601,626) | (626,928) | 0 | 0 |
| CHANGE IN NET POSITION | 25,301 | (10,503) | 0 | 0 |
| Net Position - Beginning Balance | 601,627 | 626,928 | 0 | 0 |
| Net Position - Ending Balance | 626,928 | 616,425 | 0 | 0 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1912 Investment Administrative Fees | 13,548 | 13,911 | 20,000 | 20,000 |
| Total Services & Supplies | 13,548 | 13,911 | 20,000 | 20,000 |
| TOTAL OPERATING EXPENSES | 13,548 | 13,911 | 20,000 | 20,000 |
| OPERATING INCOME (LOSS) | (13,548) | (13,911) | (20,000) | (20,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 1,982,713 | 1,949,078 | 1,560,000 | 1,560,000 |
| Total Revenue from Use of Money and Property | 1,982,713 | 1,949,078 | 1,560,000 | 1,560,000 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 2,934 | 693 | 0 | 0 |
| Total Miscellaneous Revenues | 2,934 | 693 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES | 1,985,647 | 1,949,771 | 1,560,000 | 1,560,000 |
| NON-OPERATING EXPENSES | | | | |
| Special Items | | | | |
| 5000 Special Items | 0 | 0 | 1,540,000 | 1,540,000 |
| Total Special Items | 0 | 0 | 1,540,000 | 1,540,000 |
| TOTAL NON-OPERATING EXPENSES | 0 | 0 | 1,540,000 | 1,540,000 |
| NON-OPERATING INCOME (LOSS) | 1,985,647 | 1,949,771 | 20,000 | 20,000 |

**COUNTY OF ORANGE**
**STATE OF CALIFORNIA**
**OPERATION OF ENTERPRISE FUND**
**FISCAL YEAR 2026-27**



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 1,972,099 | 1,935,860 | 0 | 0 |
| Changes to Reserves - Net Position - Reserved - (Inc)/Dec | (1,891,640) | 38,027,901 | 0 | 0 |
| CHANGE IN NET POSITION | 80,459 | 39,963,761 | 0 | 0 |
| Net Position - Beginning Balance | 1,891,640 | 1,972,099 | 0 | 0 |
| Net Position - Ending Balance | 1,972,099 | 41,935,860 | 0 | 0 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 0740 Enterprise Telephone Service Charges | 0 | 0 | 5,500 | 5,500 |
| 1001 Household Expense - Trash | 0 | 0 | 21,000 | 21,000 |
| 1400 Maintenance - Buildings and Improvements | 0 | 0 | 442,800 | 442,800 |
| 1900 Professional and Specialized Services | 3,312 | 0 | 4,200,000 | 4,200,000 |
| 1912 Investment Administrative Fees | 56,495 | 64,260 | 100,000 | 100,000 |
| 2110 Short-Term Leases-Equipment | 0 | 0 | 7,500 | 7,500 |
| 2490 Landfill Closure/Postclosure Costs | 35,283,970 | (3,320,087) | 8,300,000 | 8,300,000 |
| 2602 Garage Expense | 0 | 0 | 68,700 | 68,700 |
| 2801 Utilities - Purchased Electricity | 0 | 0 | 194,000 | 194,000 |
| 2803 Utilities - Purchased Water | 0 | 0 | 55,000 | 55,000 |
| Total Services & Supplies | 35,343,777 | (3,255,827) | 13,394,500 | 13,394,500 |
| Other Charges | | | | |
| 3700 Taxes and Assessments | 0 | 0 | 143,900 | 143,900 |
| Total Other Charges | 0 | 0 | 143,900 | 143,900 |
| TOTAL OPERATING EXPENSES | 35,343,777 | (3,255,827) | 13,538,400 | 13,538,400 |
| OPERATING INCOME (LOSS) | (35,343,777) | 3,255,827 | (13,538,400) | (13,538,400) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 8,329,356 | 8,989,960 | 7,300,000 | 7,300,000 |
| Total Revenue from Use of Money and Property | 8,329,356 | 8,989,960 | 7,300,000 | 7,300,000 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 11,468 | 2,912 | 0 | 0 |
| Total Miscellaneous Revenues | 11,468 | 2,912 | 0 | 0 |

**COUNTY OF ORANGE**
**STATE OF CALIFORNIA**
**OPERATION OF ENTERPRISE FUND**
**FISCAL YEAR 2026-27**



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

| OPERATING DETAIL | FY 2024-25 Actuals | FY 2025-26 Actuals | 2026-27 Recommended | FY 26-27 Adopted by Board of Supervisors |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| TOTAL NON-OPERATING REVENUES | 8,340,824 | 8,992,872 | 7,300,000 | 7,300,000 |
| NON-OPERATING INCOME (LOSS) | 8,340,824 | 8,992,872 | 7,300,000 | 7,300,000 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | (27,002,953) | 12,248,699 | (6,238,400) | (6,238,400) |
| 7812 Transfers In - from Funds 2AA-299 | 24,800,000 | 0 | 3,500,000 | 3,500,000 |
| Changes to Reserves - Encumbrance - (Inc.)/Dec. | 107 | 24,117 | 0 | 0 |
| Changes to Reserves - Net Position - Reserved - (Inc)/Dec | (7,044,123) | 42,242,056 | 2,738,400 | 2,738,400 |
| CHANGE IN NET POSITION | (9,246,969) | 54,514,872 | 0 | 0 |
| Net Position - Beginning Balance | 12,145,421 | 2,898,452 | 0 | 0 |
| Net Position - Ending Balance | 2,898,452 | 57,413,324 | 0 | 0 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6620 Short-Term Leases/Rents/Concessions-Other | 127,526,507 | 134,785,568 | 126,352,803 | 126,352,803 |
| 6621 Lease Revenues | 17,351,824 | 17,698,443 | 34,488,118 | 34,488,118 |
| 6640 Interest Lease | 5,895,892 | 5,399,127 | 0 | 0 |
| Total Revenue from Use of Money and Property | 150,774,223 | 157,883,138 | 160,840,921 | 160,840,921 |
| Charges For Services | | | | |
| 7590 Other Charges for Services | 35,007,231 | 38,700,012 | 39,031,867 | 39,031,867 |
| Total Charges For Services | 35,007,231 | 38,700,012 | 39,031,867 | 39,031,867 |
| TOTAL OPERATING REVENUES | 185,781,454 | 196,583,150 | 199,872,788 | 199,872,788 |
| OPERATING EXPENSES | | | | |
| Salaries & Benefits | | | | |
| 0100 Salaries and Wages | 1,128,175 | 295,995 | 0 | 0 |
| 0101 Regular Salaries | 17,591,574 | 18,771,131 | 21,435,452 | 21,435,452 |
| 0102 Extra Help | 124,064 | 112,556 | 171,880 | 171,880 |
| 0103 Overtime | 713,523 | 627,603 | 658,000 | 658,000 |
| 0104 Annual Leave Payoffs | 6,236 | 4,402 | 10,000 | 10,000 |
| 0105 Vacation Payoffs | 133,710 | 140,213 | 454,343 | 454,343 |
| 0111 Other Pay | 281,175 | 278,043 | 168,400 | 168,400 |
| 0200 Retirement | 6,288,571 | 6,637,405 | 6,885,381 | 6,885,381 |
| 0204 County Paid Executive Deferred Compensation Plan | 24,642 | 25,113 | 23,872 | 23,872 |
| 0205 1.62% Retirement ER Contribution 401(A) Plan | 166,345 | 198,200 | 265,622 | 265,622 |
| 0206 Retiree Medical | 176,788 | 170,321 | 180,104 | 180,104 |
| 0207 Health Reimbursement Account | 267,087 | 272,592 | 289,704 | 289,704 |
| 0301 Unemployment Insurance | 5,821 | 8,077 | 20,025 | 20,025 |
| 0305 Salary Continuance Insurance | 21,575 | 23,186 | 25,615 | 25,615 |
| 0306 Health Insurance | 2,396,717 | 2,582,828 | 2,984,640 | 2,984,640 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Salaries & Benefits | | | | |
| 0308 Dental Insurance | 32,334 | 62,151 | 89,412 | 89,412 |
| 0309 Life Insurance | 2,816 | 2,828 | 3,732 | 3,732 |
| 0310 Accidental Death and Dismemberment Insurance | 778 | 846 | 1,428 | 1,428 |
| 0319 Other Insurance | 72,819 | 71,783 | 103,032 | 103,032 |
| 0352 Workers Compensation - General | 481,976 | 453,906 | 487,837 | 487,837 |
| 0401 Medicare | 267,251 | 282,288 | 290,189 | 290,189 |
| 0402 Executive Car Allowance | 18,360 | 18,360 | 18,360 | 18,360 |
| 0403 Optional Benefit Program | 133,251 | 145,209 | 147,240 | 147,240 |
| 0450 Accrued Salaries and Benefits | 0 | 1,604,231 | 0 | 0 |
| 0490 Salary Cost Apply - Intrafund | (480,228) | (1,203,282) | (2,000,000) | (2,000,000) |
| Total Salaries & Benefits | 29,855,360 | 31,585,985 | 32,714,268 | 32,714,268 |
| Services & Supplies | | | | |
| 0600 Clothing and Personal Supplies | 47,169 | 74,681 | 105,500 | 105,500 |
| 0741 Telephone Service Charges from Vendors | 221,250 | 193,053 | 217,041 | 217,041 |
| 0742 Cell Phones, Pagers, Blackberry Devices | 125,710 | 123,373 | 180,000 | 180,000 |
| 0900 Food | 16,001 | 43,161 | 18,300 | 18,300 |
| 1000 Household Expense | 7,821,618 | 7,956,652 | 8,971,027 | 8,971,027 |
| 1100 Insurance | 2,352,306 | 2,586,087 | 2,502,599 | 2,502,599 |
| 1300 Maintenance Equipment - Non-IT Maintenance | 100,134 | 88,677 | 126,809 | 126,809 |
| 1340 Software Maintenance & Support | 1,708,475 | 1,273,741 | 1,272,302 | 1,272,302 |
| 1341 Hardware Maintenance & Support | 2,744,622 | 2,513,943 | 3,955,188 | 3,955,188 |
| 1400 Maintenance - Buildings and Improvements | 17,325,470 | 16,314,854 | 21,059,900 | 21,059,900 |
| 1402 Minor Alterations and Improvements | 594,670 | 761,874 | 1,930,000 | 1,930,000 |
| 1600 Memberships | 181,932 | 243,175 | 394,694 | 394,694 |
| 1702 Cash Shortages | 0 | 10 | 0 | 0 |
| 1800 Office Expense | 310,889 | 371,478 | 401,750 | 401,750 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1801 Duplicating Services (CEO/Reprographics) | 720 | 390 | 2,500 | 2,500 |
| 1802 Periodicals and Journals | 9,071 | 9,828 | 9,702 | 9,702 |
| 1803 Postage | 3,297 | 4,049 | 10,000 | 10,000 |
| 1809 Minor Office Equipment to be Controlled | 70,968 | 295,280 | 82,600 | 82,600 |
| 1840 IT Hardware Purchases (Purchases Under $10,000) | 332,473 | 485,671 | 706,000 | 706,000 |
| 1900 Professional and Specialized Services | 51,286,247 | 54,347,344 | 62,671,722 | 62,671,722 |
| 1911 CWCAP Charges | 672,257 | 545,637 | 991,670 | 991,670 |
| 1912 Investment Administrative Fees | 78,057 | 99,418 | 175,000 | 175,000 |
| 1913 Merchant Fees | 1,104,508 | 1,062,142 | 1,500,000 | 1,500,000 |
| 1940 Enterprise IT Services | 1,178,914 | 1,933,367 | 2,485,286 | 2,485,286 |
| 1941 IT Professional Services Contracts | 807,808 | 541,628 | 1,142,800 | 1,142,800 |
| 2000 Publications and Legal Notices | 1,066 | 1,340 | 7,000 | 7,000 |
| 2110 Short-Term Leases-Equipment | 139,976 | 100,274 | 140,800 | 140,800 |
| 2140 Software Leases & Licenses | 3,355 | 0 | 0 | 0 |
| 2143 Short-Term SBITA | 295,348 | 1,294,225 | 1,072,707 | 1,072,707 |
| 2210 Short-Term Lease-Buildings and Improvements | 17,866 | 84,010 | 42,530 | 42,530 |
| 2300 Small Tools and Instruments | 60,312 | 31,311 | 53,750 | 53,750 |
| 2400 Special Departmental Expense | 1,164,248 | 1,382,785 | 1,977,780 | 1,977,780 |
| 2600 Transportation and Travel - General | 202,832 | 187,017 | 237,000 | 237,000 |
| 2601 Private Auto Mileage | 950 | 1,252 | 500 | 500 |
| 2602 Garage Expense | 672,259 | 670,237 | 720,946 | 720,946 |
| 2700 Transportation and Travel - Meetings/Conferences | 182,235 | 217,640 | 439,120 | 439,120 |
| 2800 Utilities | 1,454 | 2,403 | 5,000 | 5,000 |
| 2801 Utilities - Purchased Electricity | 3,475,466 | 3,932,211 | 3,850,000 | 3,850,000 |
| 2802 Utilities - Purchased Gas | 1,218,893 | 1,213,608 | 2,600,000 | 2,600,000 |
| 2803 Utilities - Purchased Water | 569,818 | 660,210 | 650,000 | 650,000 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| Total Services & Supplies | 97,100,644 | 101,648,036 | 122,709,523 | 122,709,523 |
| Other Charges | | | | |
| 3700 Taxes and Assessments | 243,838 | 229,363 | 275,000 | 275,000 |
| 3750 Pollution Remediation Expense | (45,997) | 0 | 0 | 0 |
| Total Other Charges | 197,841 | 229,363 | 275,000 | 275,000 |
| Equipment | | | | |
| 4000 Equipment (Purchases over $10,000) | 0 | 0 | 1,917,000 | 1,917,000 |
| 4040 IT Equipment (Purchases over $10,000) | 0 | 0 | 920,000 | 920,000 |
| Total Equipment | 0 | 0 | 2,837,000 | 2,837,000 |
| Miscellaneous | | | | |
| 5300 Depreciation | 33,263,363 | 33,588,511 | 34,500,000 | 34,500,000 |
| 5350 Amortization | 147,491 | 80,496 | 450,000 | 450,000 |
| Total Miscellaneous | 33,410,854 | 33,669,007 | 34,950,000 | 34,950,000 |
| TOTAL OPERATING EXPENSES | 160,564,699 | 167,132,391 | 193,485,791 | 193,485,791 |
| OPERATING INCOME (LOSS) - Note 1 | 25,216,755 | 29,450,759 | 6,386,997 | 6,386,997 |
| NON-OPERATING REVENUES | | | | |
| Fines, Forfeitures & Penalties | | | | |
| 6530 Forfeitures and Penalties | 219,281 | 308,192 | 225,500 | 225,500 |
| Total Fines, Forfeitures & Penalties | 219,281 | 308,192 | 225,500 | 225,500 |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 11,909,430 | 14,129,599 | 10,664,000 | 10,664,000 |
| Total Revenue from Use of Money and Property | 11,909,430 | 14,129,599 | 10,664,000 | 10,664,000 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 181,991 | 528,151 | 22,000 | 22,000 |
| 7680 Six-Month Expired (Outlawed) Checks | (23,787) | 12,456 | 0 | 0 |
| 7690 Returned Check Charges | 25 | 0 | 0 | 0 |
| Total Miscellaneous Revenues | 158,229 | 540,607 | 22,000 | 22,000 |
| Other Financing Sources | | | | |
| 7852 Capital Asset Sales - Non-Taxable - Resale | 1 | 0 | 0 | 0 |
| Total Other Financing Sources | 1 | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUES | 12,286,941 | 14,978,398 | 10,911,500 | 10,911,500 |
| NON-OPERATING EXPENSES | | | | |
| Other Charges | | | | |
| 3352 Lease Equipment - Debt Service Interest | 986 | 791 | 0 | 0 |
| 3356 SBITA - Debt Service Interest | 0 | 1,488 | 0 | 0 |
| Total Other Charges | 986 | 2,279 | 0 | 0 |
| Special Items | | | | |
| 5000 Special Items | 0 | 0 | 248,652,467 | 248,652,467 |
| Total Special Items | 0 | 0 | 248,652,467 | 248,652,467 |
| Miscellaneous | | | | |
| 5400 Loss or Gain on Disposition of Assets | (28,018) | 551,491 | 0 | 0 |
| 5600 Other Non-Operating Expenses/Revenues | 0 | 5,866,378 | 0 | 0 |
| Total Miscellaneous | (28,018) | 6,417,869 | 0 | 0 |
| TOTAL NON-OPERATING EXPENSES | (27,032) | 6,420,148 | 248,652,467 | 248,652,467 |
| NON-OPERATING INCOME (LOSS) | 12,313,973 | 8,558,250 | (237,740,967) | (237,740,967) |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2 | 37,530,728 | 38,009,010 | (231,353,970) | (231,353,970) |
| 7812 Transfers In - from Funds 2AA-299 | 4,934,670 | 21,505,202 | 0 | 0 |
| 4802 Transfers Out - to Funds 2AA-299 | (742,582) | 0 | (24,473,210) | (24,473,210) |

**COUNTY OF ORANGE**
**STATE OF CALIFORNIA**
**OPERATION OF ENTERPRISE FUND**
**FISCAL YEAR 2026-27**



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| Changes to Reserves - Encumbrance - (Inc.)/Dec. | 2,009,064 | 1,614,220 | 0 | 0 |
| Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec | 25,857,984 | 17,090,144 | 0 | 0 |
| CHANGE IN NET POSITION | 69,589,864 | 78,218,576 | (255,827,180) | (255,827,180) |
| Net Position - Beginning Balance | 112,965,391 | 182,555,255 | 255,827,180 | 255,827,180 |
| Net Position - Ending Balance | 182,555,255 | 260,773,831 | 0 | 0 |
| CAPITAL ASSET ACQUISITIONS | | | | |
| Equipment | | | | |
| 4000 Equipment (Purchases over $10,000) | 1,832,609 | 670,245 | 1,917,000 | 1,917,000 |
| 4040 IT Equipment (Purchases over $10,000) | 517,702 | 990,363 | 920,000 | 920,000 |
| Total Equipment | 2,350,311 | 1,660,608 | 2,837,000 | 2,837,000 |
| TOTAL CAPITAL ASSET ACQUISITIONS | 2,350,311 | 1,660,608 | 2,837,000 | 2,837,000 |

Note 1 - Operating Loss is overstated in the 2026-27 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 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1900 Professional and Specialized Services | 0 | 7,200 | 0 | 0 |
| 1912 Investment Administrative Fees | 27,906 | 17,804 | 50,000 | 50,000 |
| Total Services & Supplies | 27,906 | 25,004 | 50,000 | 50,000 |
| Buildings and Improvements | | | | |
| 4200 Buildings and Improvements | 0 | 0 | 158,089,050 | 158,089,050 |
| Total Buildings and Improvements | 0 | 0 | 158,089,050 | 158,089,050 |
| TOTAL OPERATING EXPENSES | 27,906 | 25,004 | 158,139,050 | 158,139,050 |
| OPERATING INCOME (LOSS) - Note 1 | (27,906) | (25,004) | (158,139,050) | (158,139,050) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 3,817,275 | 2,509,152 | 1,852,000 | 1,852,000 |
| Total Revenue from Use of Money and Property | 3,817,275 | 2,509,152 | 1,852,000 | 1,852,000 |
| Intergovernmental Revenues | | | | |
| 7050 Federal - Construction | 3,528,268 | 51,873,046 | 30,768,149 | 30,768,149 |
| Total Intergovernmental Revenues | 3,528,268 | 51,873,046 | 30,768,149 | 30,768,149 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 2,698 | 12,759 | 2,000 | 2,000 |
| Total Miscellaneous Revenues | 2,698 | 12,759 | 2,000 | 2,000 |
| TOTAL NON-OPERATING REVENUES | 7,348,241 | 54,394,957 | 32,622,149 | 32,622,149 |
| NON-OPERATING INCOME (LOSS) | 7,348,241 | 54,394,957 | 32,622,149 | 32,622,149 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2 | 7,320,335 | 54,369,953 | (125,516,901) | (125,516,901) |
| 7805 Capital Contributions | 0 | 93,882 | 0 | 0 |
| 7812 Transfers In - from Funds 2AA-299 | 9,975,788 | 32,967,838 | 85,863,640 | 85,863,640 |
| 4802 Transfers Out - to Funds 2AA-299 | (4,922,791) | (21,505,202) | 0 | 0 |
| Changes to Reserves - Encumbrance - (Inc.)/Dec. | 26,319,544 | 21,064,907 | 0 | 0 |
| Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec | (46,011,140) | (69,857,536) | 0 | 0 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

| OPERATING DETAIL | FY 2024-25 Actuals | FY 2025-26 Actuals | 2026-27 Recommended | FY 26-27 Adopted by Board of Supervisors |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| CHANGE IN NET POSITION | (7,318,264) | 17,133,842 | (39,653,261) | (39,653,261) |
| Net Position - Beginning Balance | 32,416,348 | 25,098,084 | 39,653,261 | 39,653,261 |
| Net Position - Ending Balance | 25,098,084 | 42,231,926 | 0 | 0 |
| | | | | |
| CAPITAL ASSET ACQUISITIONS | | | | |
| 4200 Buildings and Improvements | | | | |
| P404 Airport Power Generation & Distribution Upgrades | 8,343,663 | 24,979,102 | 34,257,690 | 34,257,690 |
| P416 Parking Structures A1, A2 & B2 Repairs | 882,297 | 1,399,897 | 0 | 0 |
| P424 Taxiways A-D-E Reconstruction | 8,916,480 | 38,389,640 | 41,650,000 | 41,650,000 |
| P433 BEDS Facility Improvements | 101,631 | 833,683 | 0 | 0 |
| P436 Terminal Apron Improvement | 0 | 0 | 601,000 | 601,000 |
| P440 Facility Accessibility Improvements | 12,764,088 | 10,450,679 | 0 | 0 |
| P442 Terminal A&B Inbound Baggage System Improvements | 83,827 | 28,589 | 0 | 0 |
| P443 Terminal Roof A & B and Expansion Joint Replacement | 74,582 | 14,492 | 135,000 | 135,000 |
| P446 Rental Car Reconfiguration | 2,271,041 | 10,884 | 0 | 0 |
| P447 Terminal Building Curtain Wall Modification | 230 | (9,837) | 0 | 0 |
| P448 Terminal Floors Expansion Joints Improvements | 142,332 | (18,693) | 0 | 0 |
| P450 JWA BIFFY DUMP - WASH RACK REPLACEMENT AND RELOCATION | 0 | 0 | 693,590 | 693,590 |
| P451 Main St Parking Lot Improvement & EV Charging Implementation | 160,282 | 20,303 | 1,450,500 | 1,450,500 |
| P453 Methacrylate Road Protection Coating | 3,210,053 | 124,322 | 0 | 0 |
| P457 Common Use Passenger Processing System Replacement | 3,736 | 112,265 | 7,274,800 | 7,274,800 |
| P458 Building 366 Tenant Improvement | (169,228) | 0 | 0 | 0 |
| P459 Terminal Grease Interceptor Replacement and Improvement | 70,044 | 188,214 | 3,791,310 | 3,791,310 |
| P460 Concessions Infrastructure Phase II | 282,842 | 211,008 | 223,000 | 223,000 |
| P461 JWA Perimeter Fence Enhancement | 41,557 | 451,613 | 9,696,340 | 9,696,340 |
| P462 Terminal C lower Roadway Safety Enhancement | 350,388 | 319,504 | 0 | 0 |
| P464 MISC. Cup Improvement | 4,923 | 17,924 | 0 | 0 |
| P466 VERTICAL CONVEYANCE SYSTEMS IMPROVEMENTS - PHASE 1 | 6,844,695 | 3,866,997 | 0 | 0 |
| P467 ARFF Roll Up Doors | 114,955 | 850,808 | 0 | 0 |
| P468 Taxiway B Service Road Realignment | 3,021,282 | 2,716,980 | 0 | 0 |
| P469 Baggage Handling System (BHS) Upper-Level Controls (ULC) | 1,521,135 | 0 | 0 | 0 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

| OPERATING DETAIL | FY 2024-25 Actuals | FY 2025-26 Actuals | 2026-27 Recommended | FY 26-27 Adopted by Board of Supervisors |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| 4200 Buildings and Improvements | | | | |
| P470 JWA Facilities Security Improvements | 1,015,205 | 693,746 | 12,465,630 | 12,465,630 |
| P472 Commercial Ramp GSE EV | 73,866 | 10,025 | 4,361,260 | 4,361,260 |
| P473 Project Management Office Trailer Relocation | 37,421 | 929,970 | 0 | 0 |
| P474 Airfield Lighting Voltage Regulators Upgrade | 51,424 | 1,336,087 | 0 | 0 |
| P475 APRON LIGHTING REPLACEMENT | 48,225 | 166,904 | 0 | 0 |
| P476 TERMINAL PLAY AREA | 374,234 | (3,408) | 0 | 0 |
| P477 ARFF STORMWATER AND MATERIAL STORAGE IMPROVEMENTS | 41,019 | 249,596 | 2,123,000 | 2,123,000 |
| P478 AIRFIELD PAVEMENT MARKING IMPROVEMENTS | 130,514 | 928,532 | 1,578,000 | 1,578,000 |
| P479 SOUTH FUEL FARM AND MAINTENANCE YARD STORMWATER MGMT IMPRV | 19,441 | 7,883 | 161,000 | 161,000 |
| P481 COMMERCIAL RAMP STORMWATER TREATMENT | 89,785 | 160,693 | 11,322,000 | 11,322,000 |
| P482 AIRFIELD ASPHALT PAVEMENT IMPROVEMENTS | 15,961 | 285,952 | 4,354,000 | 4,354,000 |
| P483 AIRFIELD RUNWAY 2L/20R REHABILITATION | 0 | 19,166 | 1,779,050 | 1,779,050 |
| P484 PARKING ACCESS REVENUE CONTROL SYSTEMS REPLACEMENT | 0 | 217,100 | 664,000 | 664,000 |
| P485 AIRPORT ACCESS CONTROL SYSTEM UPGRADES | 0 | 0 | 3,857,340 | 3,857,340 |
| P486 MAIN ST PARKING LOT RESTROOM IMPROVEMENTS | 0 | 373,070 | 1,109,500 | 1,109,500 |
| P487 TERMINAL ACCESSIBILITY IMPROVEMENTS | 0 | 128,607 | 0 | 0 |
| P488 BAGGAGE HANDLING SYSTEM REPLACEMENT | 0 | 254,453 | 1,004,000 | 1,004,000 |
| P490 TERMINAL SEATING AND FLOORING REPLACEMENT | 0 | 5,306 | 0 | 0 |
| P491 VERTICAL CONVEYANCE SYSTEMS IMPROVEMENTS - PHASE 2 | 0 | 170,421 | 8,974,700 | 8,974,700 |
| P492 LANDSIDE LIGHTING CONTROLS IMPROVEMENTS | 0 | 52,511 | 0 | 0 |
| P493 TERMINAL C PAVILION CONVERSION | 0 | 205,003 | 0 | 0 |
| P494 AIRPORT POWER GEN AND DIST UPGRADES - PHASE 2 | 0 | 212,749 | 4,562,340 | 4,562,340 |
| Total Buildings and Improvements | 50,933,930 | 91,362,740 | 158,089,050 | 158,089,050 |
| TOTAL CAPITAL ASSET ACQUISITIONS | 50,933,930 | 91,362,740 | 158,089,050 | 158,089,050 |

Note 1 - Operating Loss is overstated in the 2026-27 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 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1912 Investment Administrative Fees | 33,522 | 36,721 | 55,000 | 55,000 |
| Total Services & Supplies | 33,522 | 36,721 | 55,000 | 55,000 |
| TOTAL OPERATING EXPENSES | 33,522 | 36,721 | 55,000 | 55,000 |
| OPERATING INCOME (LOSS) - Note 1 | (33,522) | (36,721) | (55,000) | (55,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 5,069,841 | 5,065,001 | 4,070,000 | 4,070,000 |
| Total Revenue from Use of Money and Property | 5,069,841 | 5,065,001 | 4,070,000 | 4,070,000 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 6,326 | 1,774 | 2,000 | 2,000 |
| 7720 Passenger Facility Charge | 21,178,652 | 21,669,838 | 21,041,000 | 21,041,000 |
| Total Miscellaneous Revenues | 21,184,978 | 21,671,612 | 21,043,000 | 21,043,000 |
| TOTAL NON-OPERATING REVENUES | 26,254,819 | 26,736,613 | 25,113,000 | 25,113,000 |
| NON-OPERATING EXPENSES | | | | |
| Special Items | | | | |
| 5000 Special Items | 0 | 0 | 72,033,368 | 72,033,368 |
| Total Special Items | 0 | 0 | 72,033,368 | 72,033,368 |
| TOTAL NON-OPERATING EXPENSES | 0 | 0 | 72,033,368 | 72,033,368 |
| NON-OPERATING INCOME (LOSS) | 26,254,819 | 26,736,613 | (46,920,368) | (46,920,368) |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1 | 26,221,297 | 26,699,892 | (46,975,368) | (46,975,368) |
| 4802 Transfers Out - to Funds 2AA-299 | (9,233,206) | (32,967,838) | (61,390,430) | (61,390,430) |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| CHANGE IN NET POSITION | 16,988,091 | (6,267,946) | (108,365,798) | (108,365,798) |
| Net Position - Beginning Balance | 87,196,495 | 104,184,586 | 108,365,798 | 108,365,798 |
| Net Position - Ending Balance | 104,184,586 | 97,916,640 | 0 | 0 |
| Note 1 - Income Before Capital Contributions and Transfers is understated in the 2026-27 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end. | | | | |

**COUNTY OF ORANGE**
**STATE OF CALIFORNIA**
**OPERATION OF ENTERPRISE FUND**
**FISCAL YEAR 2026-27**



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 2490 Landfill Closure/Postclosure Costs | 1,391,204 | 600,937 | 1,600,000 | 1,600,000 |
| Total Services & Supplies | 1,391,204 | 600,937 | 1,600,000 | 1,600,000 |
| TOTAL OPERATING EXPENSES | 1,391,204 | 600,937 | 1,600,000 | 1,600,000 |
| OPERATING INCOME (LOSS) | (1,391,204) | (600,937) | (1,600,000) | (1,600,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 1,465,970 | 1,441,413 | 1,160,000 | 1,160,000 |
| Total Revenue from Use of Money and Property | 1,465,970 | 1,441,413 | 1,160,000 | 1,160,000 |
| TOTAL NON-OPERATING REVENUES | 1,465,970 | 1,441,413 | 1,160,000 | 1,160,000 |
| NON-OPERATING INCOME (LOSS) | 1,465,970 | 1,441,413 | 1,160,000 | 1,160,000 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 74,766 | 840,476 | (440,000) | (440,000) |
| Changes to Reserves - Net Position, Restricted - (Inc)/Dec | 140,000 | 120,000 | 440,000 | 440,000 |
| CHANGE IN NET POSITION | 214,766 | 960,476 | 0 | 0 |
| Net Position - Beginning Balance | 2,668,470 | 2,883,236 | 0 | 0 |
| Net Position - Ending Balance | 2,883,236 | 3,843,712 | 0 | 0 |

**COUNTY OF ORANGE**
**STATE OF CALIFORNIA**
**OPERATION OF ENTERPRISE FUND**
**FISCAL YEAR 2026-27**



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 2490 Landfill Closure/Postclosure Costs | 1,840,169 | 1,590,878 | 2,000,000 | 2,000,000 |
| Total Services & Supplies | 1,840,169 | 1,590,878 | 2,000,000 | 2,000,000 |
| TOTAL OPERATING EXPENSES | 1,840,169 | 1,590,878 | 2,000,000 | 2,000,000 |
| OPERATING INCOME (LOSS) | (1,840,169) | (1,590,878) | (2,000,000) | (2,000,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 2,173,618 | 2,137,226 | 1,720,000 | 1,720,000 |
| Total Revenue from Use of Money and Property | 2,173,618 | 2,137,226 | 1,720,000 | 1,720,000 |
| TOTAL NON-OPERATING REVENUES | 2,173,618 | 2,137,226 | 1,720,000 | 1,720,000 |
| NON-OPERATING INCOME (LOSS) | 2,173,618 | 2,137,226 | 1,720,000 | 1,720,000 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 333,449 | 546,348 | (280,000) | (280,000) |
| 7812 Transfers In - from Funds 2AA-299 | 0 | 0 | 0 | 0 |
| Changes to Reserves - Net Position, Restricted - (Inc)/Dec | 650,000 | 350,000 | 280,000 | 280,000 |
| CHANGE IN NET POSITION | 983,449 | 896,348 | 0 | 0 |
| Net Position - Beginning Balance | 2,808,520 | 3,791,969 | 0 | 0 |
| Net Position - Ending Balance | 3,791,969 | 4,688,317 | 0 | 0 |

STATE CONTROLLER SCHEDULES
COUNTY BUDGET ACT

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27

SCHEDULE 11
Page 1 of 1

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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 2490 Landfill Closure/Postclosure Costs | 1,396,800 | 1,663,172 | 1,800,000 | 1,800,000 |
| Total Services & Supplies | 1,396,800 | 1,663,172 | 1,800,000 | 1,800,000 |
| TOTAL OPERATING EXPENSES | 1,396,800 | 1,663,172 | 1,800,000 | 1,800,000 |
| OPERATING INCOME (LOSS) | (1,396,800) | (1,663,172) | (1,800,000) | (1,800,000) |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 1,343,525 | 1,321,037 | 1,060,000 | 1,060,000 |
| Total Revenue from Use of Money and Property | 1,343,525 | 1,321,037 | 1,060,000 | 1,060,000 |
| TOTAL NON-OPERATING REVENUES | 1,343,525 | 1,321,037 | 1,060,000 | 1,060,000 |
| NON-OPERATING INCOME (LOSS) | 1,343,525 | 1,321,037 | 1,060,000 | 1,060,000 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | (53,275) | (342,135) | (740,000) | (740,000) |
| 7812 Transfers In - from Funds 2AA-299 | 0 | 0 | 0 | 0 |
| Changes to Reserves - Net Position, Restricted - (Inc)/Dec | 360,000 | 820,000 | 740,000 | 740,000 |
| CHANGE IN NET POSITION | 306,725 | 477,865 | 0 | 0 |
| Net Position - Beginning Balance | 4,145,044 | 4,451,769 | 0 | 0 |
| Net Position - Ending Balance | 4,451,769 | 4,929,634 | 0 | 0 |

**COUNTY OF ORANGE**
**STATE OF CALIFORNIA**
**OPERATION OF ENTERPRISE FUND**
**FISCAL YEAR 2026-27**



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING REVENUES | | | | |
| Charges For Services | | | | |
| 7520 Sanitation Services | 59,876,078 | 34,415,009 | 36,056,000 | 36,056,000 |
| Total Charges For Services | 59,876,078 | 34,415,009 | 36,056,000 | 36,056,000 |
| TOTAL OPERATING REVENUES | 59,876,078 | 34,415,009 | 36,056,000 | 36,056,000 |
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1912 Investment Administrative Fees | 8,596 | 14,287 | 20,000 | 20,000 |
| Total Services & Supplies | 8,596 | 14,287 | 20,000 | 20,000 |
| Other Charges | | | | |
| 3100 Contributions to Non-County Government Agencies | 11,650,040 | 5,947,645 | 6,550,000 | 6,550,000 |
| 3700 Taxes and Assessments | 2,467,663 | 675,194 | 700,000 | 700,000 |
| Total Other Charges | 14,117,703 | 6,622,839 | 7,250,000 | 7,250,000 |
| TOTAL OPERATING EXPENSES | 14,126,299 | 6,637,126 | 7,270,000 | 7,270,000 |
| OPERATING INCOME (LOSS) | 45,749,779 | 27,777,883 | 28,786,000 | 28,786,000 |
| NON-OPERATING REVENUES | | | | |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 1,385,491 | 1,058,051 | 1,914,000 | 1,914,000 |
| Total Revenue from Use of Money and Property | 1,385,491 | 1,058,051 | 1,914,000 | 1,914,000 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 1,922 | 484 | 1,500,000 | 1,500,000 |
| Total Miscellaneous Revenues | 1,922 | 484 | 1,500,000 | 1,500,000 |
| TOTAL NON-OPERATING REVENUES | 1,387,413 | 1,058,535 | 3,414,000 | 3,414,000 |

**COUNTY OF ORANGE**
**STATE OF CALIFORNIA**
**OPERATION OF ENTERPRISE FUND**
**FISCAL YEAR 2026-27**



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(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) | 1,387,413 | 1,058,535 | 1,914,000 | 1,914,000 |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 47,137,192 | 28,836,418 | 30,700,000 | 30,700,000 |
| 4800 Transfers Out - to Fund 100 | (9,506,839) | (5,513,931) | (5,560,000) | (5,560,000) |
| 4802 Transfers Out - to Funds 2AA-299 | (37,630,353) | (23,319,604) | (25,140,000) | (25,140,000) |
| CHANGE IN NET POSITION | 0 | 2,883 | 0 | 0 |
| Net Position - Beginning Balance | 0 | 0 | 0 | 0 |
| Net Position - Ending Balance | 0 | 2,883 | 0 | 0 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING REVENUES | | | | |
| Licenses, Permits & Franchises | | | | |
| 6460 Other Licenses and Permits | 13,575 | 15,425 | 15,000 | 15,000 |
| 6470 Franchises | 311,344 | 310,854 | 317,071 | 317,071 |
| Total Licenses, Permits & Franchises | 324,919 | 326,279 | 332,071 | 332,071 |
| Revenue from Use of Money and Property | | | | |
| 6620 Short-Term Leases/Rents/Concessions-Other | 8,000 | 0 | 0 | 0 |
| 6621 Lease Revenues | 317,155 | 292,675 | 266,400 | 266,400 |
| 6630 Royalties | 3,766,991 | 3,897,921 | 3,906,657 | 3,906,657 |
| 6640 Interest Lease | 271,892 | 261,713 | 229,900 | 229,900 |
| Total Revenue from Use of Money and Property | 4,364,038 | 4,452,309 | 4,402,957 | 4,402,957 |
| Charges For Services | | | | |
| 7520 Sanitation Services | 155,444,978 | 167,385,316 | 237,534,000 | 237,534,000 |
| 7590 Other Charges for Services | 419,755 | 960,880 | 1,109,939 | 1,109,939 |
| Total Charges For Services | 155,864,733 | 168,346,196 | 238,643,939 | 238,643,939 |
| TOTAL OPERATING REVENUES | 160,553,690 | 173,124,784 | 243,378,967 | 243,378,967 |
| OPERATING EXPENSES | | | | |
| Salaries & Benefits | | | | |
| 0100 Salaries and Wages | 727,827 | 448,469 | 1,700,000 | 1,700,000 |
| 0101 Regular Salaries | 23,958,860 | 25,764,388 | 26,531,406 | 26,531,406 |
| 0102 Extra Help | 166,369 | 409,718 | 1,230,578 | 1,230,578 |
| 0103 Overtime | 1,924,127 | 2,082,068 | 2,407,309 | 2,407,309 |
| 0104 Annual Leave Payoffs | 0 | 42,389 | 129,512 | 129,512 |
| 0105 Vacation Payoffs | 352,005 | 542,314 | 1,064,866 | 1,064,866 |
| 0110 Performance Incentive Pay | 0 | 209 | 0 | 0 |
| 0111 Other Pay | 39,926 | 38,298 | 54,592 | 54,592 |
| 0200 Retirement | 8,543,779 | 9,126,863 | 9,191,170 | 9,191,170 |
| 0204 County Paid Executive Deferred Compensation Plan | 14,574 | 14,404 | 13,196 | 13,196 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Salaries & Benefits | | | | |
| 0205 1.62% Retirement ER Contribution 401(A) Plan | 156,942 | 196,770 | 318,497 | 318,497 |
| 0206 Retiree Medical | 238,106 | 232,124 | 238,716 | 238,716 |
| 0207 Health Reimbursement Account | 440,193 | 470,159 | 464,712 | 464,712 |
| 0301 Unemployment Insurance | 8,223 | 11,675 | 26,708 | 26,708 |
| 0305 Salary Continuance Insurance | 14,696 | 16,686 | 17,858 | 17,858 |
| 0306 Health Insurance | 3,889,443 | 4,208,451 | 4,604,100 | 4,604,100 |
| 0308 Dental Insurance | 21,176 | 43,011 | 61,956 | 61,956 |
| 0309 Life Insurance | 2,778 | 2,958 | 3,696 | 3,696 |
| 0310 Accidental Death and Dismemberment Insurance | 765 | 881 | 1,224 | 1,224 |
| 0319 Other Insurance | 233,339 | 243,031 | 237,144 | 237,144 |
| 0352 Workers Compensation - General | 1,232,441 | 997,559 | 1,054,889 | 1,054,889 |
| 0401 Medicare | 374,297 | 409,309 | 384,963 | 384,963 |
| 0402 Executive Car Allowance | 9,180 | 9,180 | 9,180 | 9,180 |
| 0403 Optional Benefit Program | 143,334 | 157,041 | 152,700 | 152,700 |
| 0450 Accrued Salaries and Benefits | 0 | 2,380,388 | 0 | 0 |
| 0490 Salary Cost Apply - Intrafund | (271,021) | (86) | 0 | 0 |
| Total Salaries & Benefits | 42,221,359 | 47,848,257 | 49,898,972 | 49,898,972 |
| Services & Supplies | | | | |
| 0600 Clothing and Personal Supplies | 308,615 | 340,033 | 545,900 | 545,900 |
| 0740 Enterprise Telephone Service Charges | 204,595 | 192,282 | 243,500 | 243,500 |
| 0742 Cell Phones, Pagers, Blackberry Devices | 78,914 | 78,032 | 95,000 | 95,000 |
| 0900 Food | 28,646 | 25,256 | 81,640 | 81,640 |
| 1000 Household Expense | 419,246 | 445,788 | 562,000 | 562,000 |
| 1001 Household Expense - Trash | 48,053 | 65,202 | 63,000 | 63,000 |
| 1100 Insurance | 536,834 | 646,312 | 690,000 | 690,000 |
| 1300 Maintenance Equipment - Non-IT Maintenance | 15,390,189 | 18,354,821 | 17,842,410 | 17,842,410 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 1340 Software Maintenance & Support | 211,629 | 144,498 | 298,925 | 298,925 |
| 1341 Hardware Maintenance & Support | 6,113 | 15,665 | 23,000 | 23,000 |
| 1400 Maintenance - Buildings and Improvements | 27,619,401 | 24,081,080 | 31,436,975 | 31,436,975 |
| 1402 Minor Alterations and Improvements | 67,913 | 35,872 | 125,000 | 125,000 |
| 1500 Medical, Dental and Laboratory Supplies | 25,039 | 36,652 | 72,000 | 72,000 |
| 1600 Memberships | 31,846 | 51,556 | 114,620 | 114,620 |
| 1701 Cash Difference | 122 | 421 | 250 | 250 |
| 1702 Cash Shortages | 780 | 2,283 | 1,000 | 1,000 |
| 1800 Office Expense | 186,843 | 239,176 | 429,351 | 429,351 |
| 1801 Duplicating Services (CEO/Reprographics) | 42,443 | 55,170 | 151,700 | 151,700 |
| 1802 Periodicals and Journals | 172 | 228 | 4,500 | 4,500 |
| 1803 Postage | 3,380 | 4,887 | 12,620 | 12,620 |
| 1806 Printing Costs - Outside Vendors | 20,333 | 25,852 | 102,700 | 102,700 |
| 1809 Minor Office Equipment to be Controlled | 58,937 | 37,727 | 222,700 | 222,700 |
| 1840 IT Hardware Purchases (Purchases Under $10,000) | 164,458 | 119,110 | 385,000 | 385,000 |
| 1900 Professional and Specialized Services | 22,205,091 | 21,259,045 | 29,889,400 | 29,889,400 |
| 1908 Temporary Help | 851,090 | 619,533 | 2,006,900 | 2,006,900 |
| 1911 CWCAP Charges | 1,101,295 | 1,316,793 | 2,000,000 | 2,000,000 |
| 1912 Investment Administrative Fees | 136,182 | 116,739 | 170,000 | 170,000 |
| 1913 Merchant Fees | 395,890 | 432,878 | 420,000 | 420,000 |
| 1940 Enterprise IT Services | 1,353,753 | 2,559,429 | 2,965,000 | 2,965,000 |
| 1941 IT Professional Services Contracts | 30,422 | 75,521 | 110,000 | 110,000 |
| 2000 Publications and Legal Notices | 33,795 | 22,718 | 196,100 | 196,100 |
| 2110 Short-Term Leases-Equipment | 2,617,976 | 2,042,215 | 1,645,352 | 1,645,352 |
| 2143 Short-Term SBITA | 180,993 | 197,641 | 391,600 | 391,600 |
| 2210 Short-Term Lease-Buildings and Improvements | 0 | 142,779 | 10,000 | 10,000 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Services & Supplies | | | | |
| 2300 Small Tools and Instruments | 116,717 | 122,610 | 225,000 | 225,000 |
| 2400 Special Departmental Expense | 8,408,364 | 3,403,990 | 9,753,035 | 9,753,035 |
| 2409 Minor Special Dept. Equipment to be Controlled | 20,275 | 43,884 | 33,600 | 33,600 |
| 2412 Facilities and Warehouse Supplies | 0 | 3,290 | 0 | 0 |
| 2600 Transportation and Travel - General | 4,150,850 | 5,235,576 | 6,196,700 | 6,196,700 |
| 2601 Private Auto Mileage | 53,645 | 63,483 | 78,550 | 78,550 |
| 2602 Garage Expense | 1,365,536 | 1,335,612 | 1,414,000 | 1,414,000 |
| 2700 Transportation and Travel - Meetings/Conferences | 147,802 | 114,225 | 295,400 | 295,400 |
| 2801 Utilities - Purchased Electricity | 748,037 | 1,030,618 | 1,411,000 | 1,411,000 |
| 2802 Utilities - Purchased Gas | 2,167 | 17,224 | 23,000 | 23,000 |
| 2803 Utilities - Purchased Water | 565,852 | 527,031 | 843,000 | 843,000 |
| Total Services & Supplies | 89,940,233 | 85,680,737 | 113,581,428 | 113,581,428 |
| Services & Supplies Reimbursements | | | | |
| 2900 Services and Supplies Reimbursement | (3,738,519) | (2,637,032) | 0 | 0 |
| Total Services & Supplies Reimbursements | (3,738,519) | (2,637,032) | 0 | 0 |
| Other Charges | | | | |
| 3100 Contributions to Non-County Government Agencies | 10,955,274 | 4,694,939 | 7,853,000 | 7,853,000 |
| 3200 Bond Redemption | 329,406 | 449,897 | 475,000 | 475,000 |
| 3252 Lease Equipment - Debt Service Principal | 0 | 0 | 25,000 | 25,000 |
| 3254 Lease Buildings and Improvements - Debt Service Principal | 0 | 0 | 668,620 | 668,620 |
| 3256 SBITA Debt Service Principal | 0 | 0 | 449,255 | 449,255 |
| 3700 Taxes and Assessments | 5,241,642 | 5,968,004 | 5,934,850 | 5,934,850 |
| 3750 Pollution Remediation Expense | (10,109) | 2,279,736 | 0 | 0 |
| Total Other Charges | 16,516,213 | 13,392,576 | 15,405,725 | 15,405,725 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| OPERATING EXPENSES | | | | |
| Equipment | | | | |
| 4000 Equipment (Purchases over $10,000) | 0 | 0 | 8,435,000 | 8,435,000 |
| 4040 IT Equipment (Purchases over $10,000) | 0 | 0 | 3,340,000 | 3,340,000 |
| Total Equipment | 0 | 0 | 11,775,000 | 11,775,000 |
| Miscellaneous | | | | |
| 5300 Depreciation | 16,299,255 | 14,619,679 | 0 | 0 |
| 5350 Amortization | 178,294 | 59,006 | 0 | 0 |
| Total Miscellaneous | 16,477,549 | 14,678,685 | 0 | 0 |
| TOTAL OPERATING EXPENSES | 161,416,835 | 158,963,223 | 190,661,125 | 190,661,125 |
| OPERATING INCOME (LOSS) - Note 1 | (863,145) | 14,161,561 | 52,717,842 | 52,717,842 |
| NON-OPERATING REVENUES | | | | |
| Fines, Forfeitures & Penalties | | | | |
| 6530 Forfeitures and Penalties | 9,907 | 29,412 | 10,000 | 10,000 |
| Total Fines, Forfeitures & Penalties | 9,907 | 29,412 | 10,000 | 10,000 |
| Revenue from Use of Money and Property | | | | |
| 6610 Interest | 14,236,788 | 11,941,746 | 8,000,000 | 8,000,000 |
| Total Revenue from Use of Money and Property | 14,236,788 | 11,941,746 | 8,000,000 | 8,000,000 |
| Intergovernmental Revenues | | | | |
| 6970 State - Other | (23,031) | 330,754 | 135,000 | 135,000 |
| Total Intergovernmental Revenues | (23,031) | 330,754 | 135,000 | 135,000 |
| Miscellaneous Revenues | | | | |
| 7670 Miscellaneous Revenue | 62,511 | 75,919 | 50,000 | 50,000 |
| 7680 Six-Month Expired (Outlawed) Checks | 6,956 | 7,656 | 0 | 0 |
| 7690 Returned Check Charges | 920 | 8,296 | 500 | 500 |
| Total Miscellaneous Revenues | 70,387 | 91,871 | 50,500 | 50,500 |
| TOTAL NON-OPERATING REVENUES | 14,294,051 | 12,393,783 | 8,195,500 | 8,195,500 |

COUNTY OF ORANGE
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
FISCAL YEAR 2026-27



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| NON-OPERATING EXPENSES | | | | |
| Other Charges | | | | |
| 3300 Interest on Bonds | 633,288 | 802,768 | 786,000 | 786,000 |
| 3352 Lease Equipment - Debt Service Interest | 2,495 | 1,774 | 3,000 | 3,000 |
| 3354 Lease Buildings and Improvements - Debt Service Interest | 102,962 | 9,151 | 0 | 0 |
| 3356 SBITA - Debt Service Interest | 2,019 | 23,971 | 20,745 | 20,745 |
| Total Other Charges | 740,764 | 837,664 | 809,745 | 809,745 |
| Special Items | | | | |
| 5000 Special Items | 0 | 0 | 18,000,000 | 18,000,000 |
| Total Special Items | 0 | 0 | 18,000,000 | 18,000,000 |
| Miscellaneous | | | | |
| 5400 Loss or Gain on Disposition of Assets | 21,423 | (108,150) | 0 | 0 |
| Total Miscellaneous | 21,423 | (108,150) | 0 | 0 |
| TOTAL NON-OPERATING EXPENSES | 762,187 | 729,514 | 18,809,745 | 18,809,745 |
| NON-OPERATING INCOME (LOSS) | 13,531,864 | 11,664,269 | (10,614,245) | (10,614,245) |
| INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2 | 12,668,719 | 25,825,830 | 42,103,597 | 42,103,597 |
| 7805 Capital Contributions | 0 | 0 | 0 | 0 |
| 7811 Transfers In - from Funds 101-199 | 15,000 | 0 | 200,000 | 200,000 |
| 7812 Transfers In - from Funds 2AA-299 | 37,630,353 | 23,589,816 | 25,140,000 | 25,140,000 |
| 4800 Transfers Out - to Fund 100 | 0 | 0 | (100,000,000) | (100,000,000) |
| 4802 Transfers Out - to Funds 2AA-299 | (99,811,879) | (3,580) | (83,500,000) | (83,500,000) |
| Changes to Reserves - Encumbrance - (Inc.)/Dec. | (1,318,616) | (804,922) | 0 | 0 |
| Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec | 501,667 | 4,417,701 | 0 | 0 |
| Changes to Reserves - Net Position - Reserved - (Inc)/Dec | (14,661,692) | 42,052,923 | 41,497,613 | 41,497,613 |
| CHANGE IN NET POSITION | (64,976,448) | 95,077,768 | (74,558,790) | (74,558,790) |
| Net Position - Beginning Balance | 126,110,162 | 61,133,714 | 74,558,790 | 74,558,790 |
| Net Position - Ending Balance | 61,133,714 | 156,211,482 | 0 | 0 |

**COUNTY OF ORANGE**
**STATE OF CALIFORNIA**
**OPERATION OF ENTERPRISE FUND**
**FISCAL YEAR 2026-27**



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

| OPERATING DETAIL<br>(1) | FY 2024-25 Actuals<br>(2) | FY 2025-26 Actuals<br>(3) | 2026-27 Recommended<br>(4) | FY 26-27 Adopted by Board of Supervisors<br>(5) |
|---|---|---|---|---|
| CAPITAL ASSET ACQUISITIONS | | | | |
| Equipment | | | | |
| 4000 Equipment (Purchases over $10,000) | 15,453,112 | 5,106,165 | 8,435,000 | 8,435,000 |
| 4040 IT Equipment (Purchases over $10,000) | 0 | 0 | 3,340,000 | 3,340,000 |
| Total Equipment | 15,453,112 | 5,106,165 | 11,775,000 | 11,775,000 |
| TOTAL CAPITAL ASSET ACQUISITIONS | 15,453,112 | 5,106,165 | 11,775,000 | 11,775,000 |

Note 1 - Operating Loss is overstated in the 2026-27 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 2026-27 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.