

FUND TITLE: 270 Compressed Natural Gas
Enterprise Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	77,950	81,915	75,000	75,000
Total Taxes	77,950	81,915	75,000	75,000
Charges For Services				
7590 Other Charges for Services	246,944	266,857	271,705	271,705
Total Charges For Services	246,944	266,857	271,705	271,705
TOTAL OPERATING REVENUES	324,894	348,772	346,705	346,705
OPERATING EXPENSES				
Services & Supplies				
1001 Household Expense - Trash	2,352	6,180	3,410	3,410
1300 Maintenance Equipment - Non-IT Maintenance	84,361	28,764	71,011	71,011
1340 - Software Maintenance & Support	0	4,849	0	0
1400 - Maintenance - Buildings and Improvements	0	0	1,500	1,500
1900 Professional and Specialized Services	36,492	38,461	38,141	38,141
1911 CWCAP Charges	14,911	12,656	15,102	15,102
1912 Investment Administrative Fees	157	62	202	202
1913 Merchant Fees	1,449	0	2,751	2,751
2100 Rents and Leases - Equipment	1,393	1,021	0	0
2400 Special Departmental Expense	61,239	44,775	61,828	61,828
2602 Garage Expense	6,485	2,111	4,337	4,337
2801 Utilities - Purchased Electricity	55,730	61,270	60,996	60,996
2802 Utilities - Purchased Gas	102,374	97,277	101,946	101,946
2803 Utilities - Purchased Water	431	1,757	549	549
Total Services & Supplies	367,374	299,183	361,773	361,773
TOTAL OPERATING EXPENSES	367,374	299,183	361,773	361,773
OPERATING INCOME (LOSS)	(42,480)	49,589	(15,068)	(15,068)

FUND TITLE: 270 Compressed Natural Gas
Enterprise Fund
SERVICE ACTIVITY: Transportation

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,297	1,291	1,367	1,367
Total Revenue from Use of Money and Property	2,297	1,291	1,367	1,367
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	21	0	0
Total Miscellaneous Revenues	0	21	0	0
TOTAL NON-OPERATING REVENUES	2,297	1,312	1,367	1,367
NON-OPERATING INCOME (LOSS)	2,297	1,312	1,367	1,367
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(40,183)	50,901	(13,701)	(13,701)
4804 Transfers Out - to Funds 400-499	(150,000)	(81,306)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(8,198)	20,207	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	0	65,905	(20,350)	(20,350)
CHANGE IN NET POSITION	(198,381)	55,707	(34,051)	(34,051)
Net Position - Beginning Balance	166,294	(32,087)	34,051	34,051
Net Position - Ending Balance	(32,087)	23,620	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	1,551	0	0	0
1900 Professional and Specialized Services	338,936	200,594	0	0
1912 Investment Administrative Fees	10,249	18,594	75,000	75,000
Total Services & Supplies	350,736	219,188	75,000	75,000
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	44,260,000	44,260,000
Total Buildings & Improvements	0	0	44,260,000	44,260,000
Total Capital Assets	0	0	44,260,000	44,260,000
Miscellaneous				
5300 Depreciation	3,240,454	2,883,363	0	0
Total Miscellaneous	3,240,454	2,883,363	0	0
TOTAL OPERATING EXPENSES	3,591,190	3,102,551	44,335,000	44,335,000
OPERATING INCOME (LOSS) - Note 1	(3,591,190)	(3,102,551)	(44,335,000)	(44,335,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	153,542	416,401	100,000	100,000
Total Revenue from Use of Money and Property	153,542	416,401	100,000	100,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	946	0	0
Total Miscellaneous Revenues	0	946	0	0
TOTAL NON-OPERATING REVENUES	153,542	417,347	100,000	100,000

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	4,215,580	4,215,580
Total Special Items	0	0	4,215,580	4,215,580
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	501,951	0	0	0
Total Miscellaneous	501,951	0	0	0
TOTAL NON-OPERATING EXPENSES	501,951	0	4,215,580	4,215,580
NON-OPERATING INCOME (LOSS)	(348,409)	417,347	(4,115,580)	(4,115,580)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(3,939,599)	(2,685,204)	(48,450,580)	(48,450,580)
7812 Transfers In - from Funds 2AA-299	32,417,543	48,249,243	29,000,000	29,000,000
4802 Transfers Out - to Funds 2AA-299	(173,686)	(500)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(1,357,719)	(12,153,977)	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(25,230,227)	(28,407,621)	0	0
CHANGE IN NET POSITION	1,716,312	5,001,941	(19,450,580)	(19,450,580)
Net Position - Beginning Balance	13,267,264	14,983,576	19,450,580	19,450,580
Net Position - Ending Balance	14,983,576	19,985,517	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P720 OAL Interior Road Improvements	533,400	0	0	0
P725 FRB Phase VIII B-1 Soil Buttress & Liner Construction	2,107,485	0	0	0
P727 FRB LFG Collection Header Construction and Well Installation	(86)	0	0	0
P729 FRB Phase VIII B-2 Soil Buttress & Liner Construction	9,628,415	15,194,957	0	0
P732 PRIMA ZN4 PHASE MASS EXCAVATION/GW	0	0	20,000,000	20,000,000
P734 Prima ZN 1 Phase D Mass Excavation & Liner	0	3,156,210	12,000,000	12,000,000

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project	0	0	2,000,000	2,000,000
P740 FRB Stockpile V-D Screening Plan	13,946	0	0	0
P741 Prima Steel Materials Storage Structure	2,000	3,000	1,300,000	1,300,000
P743 OAL Front Slope Improvement Project - Phase 2	11,307,985	7,155,078	0	0
P745 Prima La Pata Avenue Viewshed 3	0	454,601	0	0
P746 FRB Crew Quarters Trailer And Storage Facility	345,111	1,682,118	0	0
P751 Prima Zone 4 Wetlands Development	0	0	4,500,000	4,500,000
P752 Prima Sycamore/Oak Tree Installation	0	0	1,000,000	1,000,000
P753 Olinda LFG Header Improvements	0	0	750,000	750,000
P755 FRB IGP Storm Water Compliance Upgrades	0	0	500,000	500,000
P759 Prima View Shed Phase IV	0	0	500,000	500,000
P767 Prima La Pata Avenue Viewshed 2	142,323	500	0	0
P768 OAL Admin Building Replacement/Remodel	0	0	200,000	200,000
P771 FRB VIII B South East Perimeter Road Construction	0	0	400,000	400,000
P772 Prima Re-Power	0	0	200,000	200,000
P773 FRB Tank Farm Expansion	0	0	750,000	750,000
P774 FRB Parking Lot Expansion Solar Lights	0	0	160,000	160,000
Total 4200 Buildings and Improvements	24,080,579	27,646,464	44,260,000	44,260,000
TOTAL CAPITAL ASSET ACQUISITIONS	24,080,579	27,646,464	44,260,000	44,260,000
Note 1 - Operating Loss is overstated in the 2017-18 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 2017-18 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)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	71,371	106,351	110,000	110,000
Total Revenue from Use of Money and Property	71,371	106,351	110,000	110,000
TOTAL NON-OPERATING REVENUES	71,371	106,351	110,000	110,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	256,192	256,192
Total Special Items	0	0	256,192	256,192
TOTAL NON-OPERATING EXPENSES	0	0	256,192	256,192
NON-OPERATING INCOME (LOSS)	71,371	106,351	(146,192)	(146,192)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	71,371	106,351	(146,192)	(146,192)
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	(1,075,634)	0	0	0
CHANGE IN NET POSITION	(1,004,263)	106,351	(146,192)	(146,192)
Net Position - Beginning Balance	1,084,455	80,192	146,192	146,192
Net Position - Ending Balance	80,192	186,543	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	36,731	35,759	50,000	50,000
Total Services & Supplies	36,731	35,759	50,000	50,000
TOTAL OPERATING EXPENSES	36,731	35,759	50,000	50,000
OPERATING INCOME (LOSS)	(36,731)	(35,759)	(50,000)	(50,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	538,275	760,460	400,000	400,000
Total Revenue from Use of Money and Property	538,275	760,460	400,000	400,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	418,603	609,186	0	0
Total Miscellaneous Revenues	418,603	609,186	0	0
TOTAL NON-OPERATING REVENUES	956,878	1,369,646	400,000	400,000
NON-OPERATING INCOME (LOSS)	956,878	1,369,646	400,000	400,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	920,147	1,333,887	350,000	350,000
7812 Transfers In - from Funds 2AA-299	5,818	0	0	0
4802 Transfers Out - to Funds 2AA-299	(15,011,650)	(850,679)	(8,300,000)	(8,300,000)
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(13,987,357)	7,529,088	(5,433,456)	(5,433,456)
CHANGE IN NET POSITION	(28,073,042)	8,012,296	(13,383,456)	(13,383,456)
Net Position - Beginning Balance	33,616,009	5,542,967	13,383,456	13,383,456
Net Position - Ending Balance	5,542,967	13,555,263	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7590 Other Charges for Services	63	0	0	0
Total Charges For Services	63	0	0	0
TOTAL OPERATING REVENUES	63	0	0	0
OPERATING EXPENSES				
Services & Supplies				
0600 Clothing and Personal Supplies	0	0	1,300	1,300
0740 Enterprise Telephone Service Charges	0	0	10,600	10,600
1000 Household Expense	0	0	6,000	6,000
1001 Household Expense - Trash	0	0	4,000	4,000
1300 Maintenance Equipment - Non-IT Maintenance	0	0	3,500	3,500
1400 Maintenance - Buildings and Improvements	12,000	0	949,670	949,670
1800 Office Expense	0	0	1,450	1,450
1900 Professional and Specialized Services	0	16,647	1,461,227	1,461,227
1912 Investment Administrative Fees	82,963	77,159	200,000	200,000
2100 Rents and Leases - Equipment	0	0	50,320	50,320
2300 Small Tools and Instruments	0	0	2,500	2,500
2400 Special Departmental Expense	0	820,601	2,475,000	2,475,000
2490 Landfill Closure/Postclosure Costs	(2,811,214)	5,498,508	3,500,000	3,500,000
2600 Transportation and Travel - General	0	0	2,100	2,100
2602 Garage Expense	484	339	63,500	63,500
2800 Utilities	0	0	1,000	1,000
2801 Utilities - Purchased Electricity	0	0	341,000	341,000
2803 Utilities - Purchased Water	0	0	73,500	73,500
Total Services & Supplies	(2,715,767)	6,413,254	9,146,667	9,146,667

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES (Continued)				
Other Charges				
3700 Taxes and Assessments	0	0	102,000	102,000
Total Other Charges	0	0	102,000	102,000
TOTAL OPERATING EXPENSES	(2,715,767)	6,413,254	9,248,667	9,248,667
OPERATING INCOME (LOSS)	2,715,830	(6,413,254)	(9,248,667)	(9,248,667)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,214,118	1,636,605	1,300,000	1,300,000
Total Revenue from Use of Money and Property	1,214,118	1,636,605	1,300,000	1,300,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	5,818	0	0
Total Miscellaneous Revenues	0	5,818	0	0
TOTAL NON-OPERATING REVENUES	1,214,118	1,642,423	1,300,000	1,300,000
NON-OPERATING INCOME (LOSS)	1,214,118	1,642,423	1,300,000	1,300,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	3,929,948	(4,770,831)	(7,948,667)	(7,948,667)
7810 Transfers In - from Fund 100	783,516	783,516	185,227	185,227
7811 Transfers In - from Funds 101-199	27,063	3,532,000	7,464,731	7,464,731
7812 Transfers In - from Funds 2AA-299	15,011,650	0	3,500,000	3,500,000
4800 Transfers Out - to Fund 100	0	(555,680)	0	0
4801 Transfers Out - to Funds 101-199	(24,840,000)	(4,072,301)	(23,500,000)	(23,500,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	337,792	7,539	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	17,288,350	(5,816,914)	8,811,909	8,811,909
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	(600,000)	(961,000)	(829,000)	(829,000)

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION	11,938,319	(11,853,671)	(12,315,800)	(12,315,800)
Net Position - Beginning Balance	10,924,750	22,863,069	12,315,800	12,315,800
Net Position - Ending Balance	22,863,069	11,009,398	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	111,200,198	111,800,996	115,230,427	115,230,427
Total Revenue from Use of Money and Property	111,200,198	111,800,996	115,230,427	115,230,427
Charges For Services				
7590 Other Charges for Services	18,760,386	19,575,884	21,438,572	21,438,572
Total Charges For Services	18,760,386	19,575,884	21,438,572	21,438,572
TOTAL OPERATING REVENUES	129,960,584	131,376,880	136,668,999	136,668,999
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(33,691)	(45,809)	0	0
0101 Regular Salaries	11,730,158	12,818,540	14,449,260	14,502,962
0102 Extra Help	66,475	11,894	60,000	60,000
0103 Overtime	691,611	703,058	605,272	605,272
0104 Annual Leave Payoffs	219,214	195,936	309,143	309,143
0105 Vacation Payoffs	62,368	82,963	0	0
0110 Performance Incentive Pay	12	0	0	0
0111 Other Pay	131,439	141,316	150,740	150,740
0112 Other Salaries	59,250	64,500	0	0
0200 Retirement	3,306,191	3,647,804	4,119,809	4,133,185
0204 County Paid Executive Deferred Compensation Plan	17,980	19,047	18,416	18,416
0205 1.62% Retirement ER Contribution 401(A) Plan	10,370	13,185	85,161	86,239
0206 Retiree Medical	477,389	521,342	563,556	565,648
0208 Pension Prepayment Discount	(184,212)	(157,880)	(154,379)	(154,379)
0305 Salary Continuance Insurance	23,638	24,788	28,392	28,392
0306 Health Insurance	1,567,491	1,667,406	2,033,676	2,039,748
0308 Dental Insurance	32,768	33,938	36,288	36,288

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0309 Life Insurance	3,286	3,668	4,632	4,632
0310 Accidental Death and Dismemberment Insurance	665	743	1,152	1,152
0319 Other Insurance	90,975	96,659	112,296	112,920
0352 Workers Compensation - General	342,836	365,844	356,044	356,044
0401 Medicare	180,663	196,959	208,748	209,528
0402 Executive Car Allowance	18,360	19,684	18,360	18,360
0403 Optional Benefit Program	107,004	122,561	128,136	128,136
Total Salaries & Benefits	18,922,240	20,548,146	23,134,702	23,212,426
Services & Supplies				
0600 Clothing and Personal Supplies	33,898	30,045	51,250	51,250
0740 Enterprise Telephone Service Charges	36,089	39,370	45,000	45,000
0741 Telephone Service Charges from Vendors	160,928	146,355	184,000	184,000
0742 Cell Phones, Pagers, Blackberry Devices	61,232	60,465	66,500	66,500
0900 Food	924	2,927	0	0
1000 Household Expense	5,004,860	5,290,732	5,507,500	5,507,500
1100 Insurance	981,907	1,027,809	2,200,836	2,200,836
1300 Maintenance Equipment - Non-IT Maintenance	252,812	535,644	368,396	368,396
1340 Software Maintenance & Support	308,709	417,668	868,567	868,567
1341 Hardware Maintenance & Support	1,870,108	2,051,275	2,348,600	2,348,600
1400 Maintenance - Buildings and Improvements	8,575,633	9,868,881	12,496,540	12,496,540
1402 Minor Alterations and Improvements	735,786	623,517	4,220,000	4,220,000
1404 Major Alterations and Improvements	4,767,515	3,149,646	92,084	92,084
1600 Memberships	72,333	124,406	121,091	121,091
1700 Miscellaneous Expense	501	0	0	0
1800 Office Expense	377,069	280,546	761,233	761,233
1801 Duplicating Services (CEO/Reprographics)	3,841	12,476	2,500	2,500
1802 Periodicals and Journals	2,436	5,880	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1803 Postage	16,625	23,366	0	0
1809 Minor Office Equipment to be Controlled	49,929	62,999	62,300	62,300
1840 IT Hardware Purchases (Purchases under \$5,000)	143,035	323,534	246,030	246,030
1900 Professional and Specialized Services	38,213,128	39,899,945	40,496,467	40,496,467
1911 CWCAP Charges	911,754	555,669	529,614	529,614
1912 Investment Administrative Fees	91,080	67,949	97,079	97,079
1913 Merchant Fees	903,179	892,318	1,440,000	1,362,276
1940 Enterprise IT Services	172,886	175,089	188,209	188,209
1941 IT Professional Services Contracts	482,256	737,182	1,077,556	1,077,556
2000 Publications and Legal Notices	38,608	13,808	46,000	46,000
2100 Rents and Leases - Equipment	94,580	109,471	149,825	149,825
2140 Software Leases & Licenses	19,114	93,366	448,480	448,480
2200 Rents and Leases - Buildings and Improvements	34,350	36,951	25,690	25,690
2300 Small Tools and Instruments	34,322	30,278	64,000	64,000
2400 Special Departmental Expense	309,974	376,147	761,586	761,586
2600 Transportation and Travel - General	117,788	160,834	133,870	133,870
2601 Private Auto Mileage	2,622	2,436	6,150	6,150
2602 Garage Expense	360,839	491,481	392,118	392,118
2700 Transportation and Travel - Meetings/Conferences	67,588	83,219	249,190	249,190
2800 Utilities	924	1,462	1,200	1,200
2801 Utilities - Purchased Electricity	1,723,342	1,929,404	2,200,000	2,200,000
2802 Utilities - Purchased Gas	1,083,360	990,132	1,000,000	1,000,000
2803 Utilities - Purchased Water	407,334	445,701	370,000	370,000
Total Services & Supplies	68,525,198	71,170,383	79,319,461	79,241,737
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	3,500,000	3,500,000

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Other Charges, Continued				
3700 Taxes and Assessments	166,080	150,880	200,000	200,000
Total Other Charges	166,080	150,880	3,700,000	3,700,000
Capital Assets				
Equipment				
4000 Equipment	0	0	297,000	297,000
4040 IT Equipment (Purchases over \$5,000)	0	0	3,550,000	3,550,000
4252 Internally Generated Computer Software	0	0	100,000	100,000
Total Equipment	0	0	3,947,000	3,947,000
Total Capital Assets	0	0	3,947,000	3,947,000
Miscellaneous				
5300 Depreciation	29,416,869	29,811,239	30,793,565	30,793,565
5350 Amortization	443,979	580,278	0	0
Total Miscellaneous	29,860,848	30,391,517	30,793,565	30,793,565
TOTAL OPERATING EXPENSES	117,474,366	122,260,926	140,894,728	140,894,728
OPERATING INCOME (LOSS)	12,486,218	9,115,954	(4,225,729)	(4,225,729)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	198,003	194,861	162,500	162,500
Total Fines, Forfeitures & Penalties	198,003	194,861	162,500	162,500
Revenue from Use of Money and Property				
6610 Interest	1,351,487	1,449,212	1,786,601	1,786,601
Total Revenue from Use of Money and Property	1,351,487	1,449,212	1,786,601	1,786,601
Intergovernmental Revenues				
7110 Federal - Other	50,500	252,500	151,500	151,500
Total Intergovernmental Revenues	50,500	252,500	151,500	151,500

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
NON-OPERATING REVENUES, Continued				
Miscellaneous Revenues				
7670 Miscellaneous Revenue	397,492	514,549	36,747	36,747
7680 Six-Month Expired (Outlawed) Checks	19,949	4,473	0	0
7690 Returned Check Charges	90	(10)	0	0
Total Miscellaneous Revenues	417,531	519,012	36,747	36,747
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	0	5,000	5,000
Total Other Financing Sources	0	0	5,000	5,000
TOTAL NON-OPERATING REVENUES	2,017,521	2,415,585	2,142,348	2,142,348
NON-OPERATING EXPENSES				
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	23,260	(7,994)	0	0
Total Miscellaneous	23,260	(7,994)	0	0
TOTAL NON-OPERATING EXPENSES	23,260	(7,994)	0	0
NON-OPERATING INCOME (LOSS)	1,994,261	2,423,579	2,142,348	2,142,348
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	14,480,479	11,539,533	(2,083,381)	(2,083,381)
7812 Transfers In - from Funds 2AA-299	148,112,351	134,091	0	0
4802 Transfers Out - to Funds 2AA-299	(94,827,214)	(6,242,600)	(57,005,582)	(57,005,582)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(2,399,995)	2,190,822	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(14,051,108)	(3,638,304)	13,361,477	13,361,477
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(121,306,061)	28,553,465	30,793,565	30,793,565
CHANGE IN NET POSITION	(69,991,548)	32,537,007	(14,933,921)	(14,933,921)
Net Position - Beginning Balance	55,359,530	(14,632,018)	14,933,921	14,933,921
Net Position - Ending Balance	(14,632,018)	17,904,989	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	335,036	1,384,413	297,000	297,000
4040 IT Equipment (Purchases over \$5,000)	919,279	564,051	3,550,000	3,550,000
Total Equipment	1,254,315	1,948,465	3,847,000	3,847,000
4200 Buildings and Improvements				
P402 Lighting System Upgrades	1,339,326	232,137	0	0
Total 4200 Buildings and Improvements	1,339,326	232,137	0	0
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
0370 Information Systems	0	4,309	0	0
Total 4251 Commercially Acquired Multi-Year Software Amortizable	0	4,309	0	0
4252 Internally Generated Computer Software				
I401 Property Management Software	0	0	100,000	100,000
Total 4252 Internally Generated Computer Software	0	0	100,000	100,000
Total Intangible Assets-Amortizable	0	4,309	100,000	100,000
TOTAL CAPITAL ASSET ACQUISITIONS	2,593,641	2,184,911	3,947,000	3,947,000

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1400 Maintenance - Buildings and Improvements	356	601	0	0
1900 Professional and Specialized Services	0	10,380	0	0
1912 Investment Administrative Fees	13,097	48,123	28,600	28,600
Total Services & Supplies	13,453	59,104	28,600	28,600
Capital Assets				
Buildings & Improvements				
4200 Buildings and Improvements	0	0	51,820,000	51,820,000
Total Buildings & Improvements	0	0	51,820,000	51,820,000
Total Capital Assets	0	0	51,820,000	51,820,000
TOTAL OPERATING EXPENSES	13,453	59,104	51,848,600	51,848,600
OPERATING INCOME (LOSS) - Note 1	(13,453)	(59,104)	(51,848,600)	(51,848,600)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	226,953	1,005,487	514,033	514,033
Total Revenue from Use of Money and Property	226,953	1,005,487	514,033	514,033
Intergovernmental Revenues				
7050 Federal - Construction	269,869	4,828,587	479,898	479,898
Total Intergovernmental Revenues	269,869	4,828,587	479,898	479,898
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	251	0	0
Total Miscellaneous Revenues	0	251	0	0
TOTAL NON-OPERATING REVENUES	496,822	5,834,325	993,931	993,931
NON-OPERATING INCOME (LOSS)	496,822	5,834,325	993,931	993,931

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	483,369	5,775,221	(50,854,669)	(50,854,669)
7812 Transfers In - from Funds 2AA-299	149,279,911	99,402	5,047,632	5,047,632
4802 Transfers Out - to Funds 2AA-299	(148,112,351)	(99,402)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	(4,158,877)	2,952,586	0	0
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	92,428,850	(48,520,212)	0	0
CHANGE IN NET POSITION	89,920,902	(39,792,405)	(45,807,037)	(45,807,037)
Net Position - Beginning Balance	(2,405,877)	87,515,025	45,807,037	45,807,037
Net Position - Ending Balance	87,515,025	47,722,620	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Buildings and Improvements				
P100 Contingency - AIP	0	0	2,500,000	2,500,000
P101 Program PM/Consultant Services	(134,804)	272,824	2,000,000	2,000,000
P107 Testing & Inspection	71,509	87,381	2,250,000	2,250,000
P200 Parking Structure C, Phase 2	0	0	1,000,000	1,000,000
P202 Terminal Improvements	51,630,103	38,115,647	3,800,000	3,800,000
P211 Paularino Gate Improvements	137,287	3,472,662	10,000	10,000
P278 Campus Dr/Bristol St Right Turn Lane	1,440	0	0	0
P403 Central Plant - 12KV Distribution Improvements	0	0	10,000	10,000
P404 Central Plant Blackstart	211,810	650,747	6,000,000	6,000,000
P409 Station 18 Improvements and Emergency Operations Center	77,377	505,193	6,000,000	6,000,000
P410 Taxiway B Resurfacing	212,580	3,300,738	10,000	10,000
P414 Main Street & Employee Lot Resurfacing	64,036	0	0	0
P415 Airfield Lighting Upgrades	0	119,002	2,000,000	2,000,000
P416 Parking Structures A1, A2 & B2 Repairs	0	0	2,500,000	2,500,000
P418 Terminal Gate 14 Holdroom Improvements	0	35,409	250,000	250,000
P419 Upgrade Common Use Passenger Processing System	2,894,808	0	0	0
P421 Apron Light Pole And Security Cameras	10,380	0	0	0
P422 General Transportation Center Terminal C	35,790	591,585	10,000	10,000

FUND TITLE: 281 Airport Construction Fund
 SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
4200 Buildings and Improvements, Continued				
P423 Airport-Wide Building Automation System (BAS)	0	30,737	2,500,000	2,500,000
P424 Taxiways A-D-E Reconstruction	0	0	250,000	250,000
P425 Radio Frequency Identification System (RFIDS)	0	0	2,000,000	2,000,000
P426 Replace Terminals A & B Air Handlers	0	1,174,031	2,500,000	2,500,000
P427 Lower Roadway Fire Loop Valve Replacement	28,720	17,158	10,000	10,000
P428 Airport Exterior Lighting Improvements	18,253	118,963	4,500,000	4,500,000
P429 Main Street Parking Lot Restroom Renovation	0	0	500,000	500,000
P430 366 Building Roof Rehabilitation	0	0	200,000	200,000
P431 Airfield Signage Improvements	0	6,020	500,000	500,000
P432 Terminal Roof Handrails	0	13,235	20,000	20,000
P433 BEDS Facility Improvements	0	0	100,000	100,000
P434 AVI Upgrades	0	8,879	0	0
P435 Concession Development - Infrastructure Work	0	0	2,500,000	2,500,000
P436 Terminal Apron Improvement	0	0	100,000	100,000
P437 Terminal WiFi Improvements	0	0	100,000	100,000
P438 General Aviation Infrastructure Improvements	0	0	1,200,000	1,200,000
P439 Bldg. 3160 Reception Area Security Improvements	0	0	200,000	200,000
P440 Facility Accessibility Improvements	0	0	2,500,000	2,500,000
P441 Terminals A+B HVAC Ducting Refurbishments	0	0	3,000,000	3,000,000
P442 Replace Claim Carousels in Terminals A&B	0	0	800,000	800,000
Total 4200 Buildings and Improvements	55,259,289	48,520,211	51,820,000	51,820,000
TOTAL CAPITAL ASSET ACQUISITIONS	55,259,289	48,520,211	51,820,000	51,820,000
Note 1 - Operating Loss is overstated in the 2018-19 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.				

FUND TITLE: 281 Airport Construction Fund
 SERVICE ACTIVITY: Airport Construction

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
<p>Note 2 - Loss Before Capital Contributions and Transfers is overstated in the 2018-19 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: 283 Airport Debt Service
SERVICE ACTIVITY: Airport Debt Service

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	13,925	16,625	16,800	16,800
1912 Investment Administrative Fees	38,018	5,512	50,000	50,000
Total Services & Supplies	51,943	22,137	66,800	66,800
TOTAL OPERATING EXPENSES	51,943	22,137	66,800	66,800
OPERATING INCOME (LOSS)	(51,943)	(22,137)	(66,800)	(66,800)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	915,615	964,872	1,282,410	1,282,410
Total Revenue from Use of Money and Property	915,615	964,872	1,282,410	1,282,410
Miscellaneous Revenues				
7670 Miscellaneous Revenue	447,460	651,091	0	0
7720 Passenger Facility Charge	19,900,712	20,725,850	20,366,604	20,366,604
Total Miscellaneous Revenues	20,348,172	21,376,941	20,366,604	20,366,604
TOTAL NON-OPERATING REVENUES	21,263,787	22,341,813	21,649,014	21,649,014
NON-OPERATING EXPENSES				
Other Charges				
3200 Bond Redemption	0	0	75,505,000	75,505,000
3300 Interest on Bonds	7,257,162	2,972,978	7,497,075	7,497,075
Total Other Charges	7,257,162	2,972,978	83,002,075	83,002,075
TOTAL NON-OPERATING EXPENSES	7,257,162	2,972,978	83,002,075	83,002,075
NON-OPERATING INCOME (LOSS)	14,006,625	19,368,835	(61,353,061)	(61,353,061)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	13,954,682	19,346,698	(61,419,861)	(61,419,861)
7812 Transfers In - from Funds 2AA-299	11,505,913	6,242,600	51,957,950	51,957,950

FUND TITLE: 283 Airport Debt Service
 SERVICE ACTIVITY: Airport Debt Service

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS, Continued				
4802 Transfers Out - to Funds 2AA-299	(65,958,610)	(134,091)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	64,757,641	(40,031,807)	8,233,648	8,233,648
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	(9,833,503)	(12,236,735)	0	0
CHANGE IN NET POSITION	14,426,123	(26,813,335)	(1,228,263)	(1,228,263)
Net Position - Beginning Balance	14,980,134	29,406,257	1,228,263	1,228,263
Net Position - Ending Balance	29,406,257	2,592,922	0	0
<p>Note 1 - Loss Before Capital Contributions and Transfers is overstated in the 2018-19 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end.</p>				

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	11,214	0	0	0
2490 Landfill Closure/Postclosure Costs	670,055	3,657,519	800,000	800,000
Total Services & Supplies	681,269	3,657,519	800,000	800,000
TOTAL OPERATING EXPENSES	681,269	3,657,519	800,000	800,000
OPERATING INCOME (LOSS)	(681,269)	(3,657,519)	(800,000)	(800,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	253,718	378,035	401,000	401,000
Total Revenue from Use of Money and Property	253,718	378,035	401,000	401,000
TOTAL NON-OPERATING REVENUES	253,718	378,035	401,000	401,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	507,573	507,573
Total Special Items	0	0	507,573	507,573
TOTAL NON-OPERATING EXPENSES	0	0	507,573	507,573
NON-OPERATING INCOME (LOSS)	253,718	378,035	(106,573)	(106,573)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(427,551)	(3,279,484)	(906,573)	(906,573)
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	0	0	0	0
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	900,000	2,100,000	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
CHANGE IN NET POSITION				
Net Position - Beginning Balance	472,449	(1,179,484)	(906,573)	(906,573)
Net Position - Ending Balance	829,124	1,301,573	906,573	906,573
	1,301,573	122,089	0	0

FUND TITLE: 285 Orange County Waste &
Recycling – Bankruptcy Recovery Plan
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	45,484,235	43,487,036	0	0
7590 Other Charges for Services	16	4	0	0
Total Charges For Services	45,484,251	43,487,040	0	0
TOTAL OPERATING REVENUES	45,484,251	43,487,040	0	0
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	4,170	8,255	0	0
Total Services & Supplies	4,170	8,255	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	2,639,828	2,015,624	0	0
3700 Taxes and Assessments	2,463,729	1,884,824	0	0
Total Other Charges	5,103,557	3,900,448	0	0
TOTAL OPERATING EXPENSES	5,107,727	3,908,703	0	0
OPERATING INCOME (LOSS)	40,376,524	39,578,337	0	0
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	32	0	0	0
Total Fines, Forfeitures & Penalties	32	0	0	0
Revenue from Use of Money and Property				
6610 Interest	61,085	112,454	0	0
Total Revenue from Use of Money and Property	61,085	112,454	0	0
TOTAL NON-OPERATING REVENUES	61,117	112,454	0	0
NON-OPERATING INCOME (LOSS)	61,117	112,454	0	0

FUND TITLE: 285 Orange County Waste &
 Recycling – Bankruptcy Recovery Plan
 SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	40,437,641	39,690,791	0	0
4800 Transfers Out - to Fund 100	(22,828,627)	(2,556,303)	0	0
4802 Transfers Out - to Funds 2AA-299	(17,607,893)	(35,892,169)	0	0
Changes to Reserves - Encumbrance - (Inc)/Dec.	0	60,000	0	0
CHANGE IN NET POSITION	1,121	1,302,319	0	0
Net Position - Beginning Balance	205,496	206,617	0	0
Net Position - Ending Balance - Note 1	206,617	1,508,936	0	0
Note 1 - Fund closed out at the end of Fiscal Year 2017-18.				

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	14,945	0	0	0
2490 Landfill Closure/Postclosure Costs	882,983	1,219,810	1,500,000	1,500,000
Total Services & Supplies	897,928	1,219,810	1,500,000	1,500,000
TOTAL OPERATING EXPENSES	897,928	1,219,810	1,500,000	1,500,000
OPERATING INCOME (LOSS)	(897,928)	(1,219,810)	(1,500,000)	(1,500,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	338,098	503,758	532,000	532,000
Total Revenue from Use of Money and Property	338,098	503,758	532,000	532,000
TOTAL NON-OPERATING REVENUES	338,098	503,758	532,000	532,000
NON-OPERATING INCOME (LOSS)	338,098	503,758	532,000	532,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(559,830)	(716,052)	(968,000)	(968,000)
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	400,000	605,886	(438,971)	(438,971)
CHANGE IN NET POSITION	(159,830)	(110,166)	(1,406,971)	(1,406,971)
Net Position - Beginning Balance	1,766,115	1,606,285	1,406,971	1,406,971
Net Position - Ending Balance	1,606,285	1,496,119	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	7,898	0	0	0
2490 Landfill Closure/Postclosure Costs	1,676,456	492,443	700,000	700,000
Total Services & Supplies	1,684,354	492,443	700,000	700,000
TOTAL OPERATING EXPENSES	1,684,354	492,443	700,000	700,000
OPERATING INCOME (LOSS)	(1,684,354)	(492,443)	(700,000)	(700,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	178,693	266,248	281,000	281,000
Total Revenue from Use of Money and Property	178,693	266,248	281,000	281,000
TOTAL NON-OPERATING REVENUES	178,693	266,248	281,000	281,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	137,085	137,085
Total Special Items	0	0	137,085	137,085
TOTAL NON-OPERATING EXPENSES	0	0	137,085	137,085
NON-OPERATING INCOME (LOSS)	178,693	266,248	143,915	143,915
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(1,505,661)	(226,195)	(556,085)	(556,085)
Changes to Reserves - Net Position - Restricted (Inc)/Dec.	838,270	917,391	0	0
CHANGE IN NET POSITION	(667,391)	691,196	(556,085)	(556,085)
Net Position - Beginning Balance	666,085	(1,306)	556,085	556,085
Net Position - Ending Balance	(1,306)	689,890	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	0	4,307,732	50,715,000	50,715,000
7590 Other Charges for Services	0	1	0	0
Total Charges For Services	0	4,307,733	50,715,000	50,715,000
TOTAL OPERATING REVENUES	0	4,307,733	50,715,000	50,715,000
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	0	1,631	5,000	5,000
Total Services & Supplies	0	1,631	5,000	5,000
Other Charges				
3100 Contributions to Non-County Government Agencies	0	8,369,064	10,713,380	10,713,380
3700 Taxes and Assessments	0	654,267	2,600,000	2,600,000
Total Other Charges	0	9,023,331	13,313,380	13,313,380
TOTAL OPERATING EXPENSES	0	9,024,962	13,318,380	13,318,380
OPERATING INCOME (LOSS)	0	(4,717,229)	37,396,620	37,396,620
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	0	113,913	204,000	204,000
Total Revenue from Use of Money and Property	0	113,913	204,000	204,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	232	0	0
Total Miscellaneous Revenues	0	232	0	0
TOTAL NON-OPERATING REVENUES	0	114,145	204,000	204,000

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,865,000	2,865,000
Total Special Items	0	0	2,865,000	2,865,000
TOTAL NON-OPERATING EXPENSES	0	0	2,865,000	2,865,000
NON-OPERATING INCOME (LOSS)	0	114,145	(2,661,000)	(2,661,000)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	0	(4,603,084)	34,735,620	34,735,620
7812 Transfers In - from Funds 2AA-299	0	35,904,457	0	0
4800 Transfers Out - to Fund 100	0	(8,199,630)	(8,013,380)	(8,013,380)
4802 Transfers Out - to Funds 2AA-299	0	(24,463,840)	(26,722,240)	(26,722,240)
CHANGE IN NET POSITION	0	(1,362,097)	0	0
Net Position - Beginning Balance	0	0	0	0
Net Position - Ending Balance	0	(1,362,097)	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	14,385	10,800	15,000	15,000
6470 Franchises	41,228	92,867	95,000	95,000
Total Licenses, Permits & Franchises	55,613	103,667	110,000	110,000
Revenue from Use of Money and Property				
6620 Rents and Concessions	540,367	610,464	623,000	623,000
6630 Royalties	3,902,489	3,997,190	4,066,000	4,066,000
Total Revenue from Use of Money and Property	4,442,856	4,607,654	4,689,000	4,689,000
Charges For Services				
7520 Sanitation Services	103,757,936	109,732,755	108,741,500	108,741,500
7590 Other Charges for Services	59,750	12,674	50,000	50,000
Total Charges For Services	103,817,686	109,745,429	108,791,500	108,791,500
TOTAL OPERATING REVENUES	108,316,155	114,456,750	113,590,500	113,590,500
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(97,979)	(155,278)	150,000	150,000
0101 Regular Salaries	15,450,406	15,518,225	17,053,212	17,053,212
0102 Extra Help	37,870	6,707	0	0
0103 Overtime	848,431	1,064,971	1,240,125	1,240,125
0104 Annual Leave Payoffs	393,848	384,402	380,160	380,160
0105 Vacation Payoffs	43,493	216,024	202,340	202,340
0110 Performance Incentive Pay	40	64	0	0
0111 Other Pay	26,801	23,340	30,230	30,230
0112 Other Salaries	109,000	104,500	113,500	113,500
0150 Labor Burden	(1,151)	(23,933)	0	0
0200 Retirement	4,352,864	4,440,148	4,693,183	4,693,183
0204 County Paid Executive Deferred Compensation Plan	8,615	10,916	9,662	9,662

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Salaries & Benefits, Continued				
0205 1.62% Retirement ER Contribution 401(A) Plan	17,522	21,637	83,578	83,578
0206 Retiree Medical	621,739	627,961	665,297	665,297
0208 Pension Prepayment Discount	(236,247)	(189,740)	(196,892)	(196,892)
0305 Salary Continuance Insurance	11,677	11,486	12,536	12,536
0306 Health Insurance	2,581,559	2,538,074	2,809,992	2,809,992
0308 Dental Insurance	34,442	30,412	31,140	31,140
0309 Life Insurance	3,193	3,018	3,864	3,864
0310 Accidental Death and Dismemberment Insurance	645	610	780	780
0319 Other Insurance	200,758	204,123	228,000	228,000
0352 Workers Compensation - General	1,211,984	1,401,014	1,485,619	1,485,619
0401 Medicare	229,801	240,196	244,521	244,521
0402 Executive Car Allowance	9,130	10,216	9,180	9,180
0403 Optional Benefit Program	110,253	105,451	109,404	109,404
0490 Salary Cost Apply - Intrafund	(339,271)	(238,998)	0	0
Total Salaries & Benefits	25,629,423	26,355,546	29,359,431	29,359,431
Services & Supplies				
0600 Clothing and Personal Supplies	129,602	121,125	154,700	154,700
0740 Enterprise Telephone Service Charges	160,981	170,112	248,000	248,000
0741 Telephone Service Charges from Vendors	1,837	631	0	0
0742 Cell Phones, Pagers, Blackberry Devices	36,618	40,283	60,000	60,000
0900 Food	5,224	8,592	14,000	14,000
1000 Household Expense	45,396	55,638	53,200	53,200
1001 Household Expense - Trash	25,290	34,822	53,500	53,500
1100 Insurance	277,074	290,184	270,000	270,000
1300 Maintenance Equipment - Non-IT Maintenance	7,386,097	8,214,034	8,950,200	8,950,200
1340 Software Maintenance & Support	91,812	137,157	169,100	169,100
1341 Hardware Maintenance & Support	54,735	41,817	72,000	72,000

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
1400 Maintenance - Buildings and Improvements	7,381,344	9,414,029	19,591,400	19,591,400
1402 Minor Alterations and Improvements	187,120	116,796	28,500	28,500
1500 Medical, Dental and Laboratory Supplies	3,325	4,208	3,900	3,900
1600 Memberships	8,333	3,349	28,800	28,800
1701 Cash Difference	83	202	500	500
1702 Cash Losses	20	0	500	500
1800 Office Expense	86,906	91,461	119,300	119,300
1801 Duplicating Services (Publishing Services)	652	19,402	16,100	16,100
1802 Periodicals and Journals	1,279	2,089	1,000	1,000
1803 Postage	3,453	3,138	26,300	26,300
1806 Printing Costs - Outside Vendors	20,603	13,985	46,500	46,500
1809 Minor Office Equipment to be Controlled	21,533	34,252	184,600	184,600
1840 IT Hardware Purchases (Purchases under \$5,000)	80,637	105,260	196,000	196,000
1900 Professional and Specialized Services	12,249,812	14,485,479	24,184,800	24,184,800
1908 Temporary Help	22,703	8,575	145,000	145,000
1911 CWCAP Charges	978,848	791,216	980,000	980,000
1912 Investment Administrative Fees	126,426	165,162	200,000	200,000
1913 Merchant Fees	0	0	10,000	10,000
1940 Enterprise IT Services	609,159	593,165	600,000	600,000
1941 IT Professional Services Contracts	48,351	125,278	153,000	153,000
2000 Publications and Legal Notices	2,036	6,985	5,100	5,100
2100 Rents and Leases - Equipment	113,801	141,163	197,200	197,200
2140 Software Leases & Licenses	51,828	(195,179)	310,300	310,300
2200 Rents and Leases - Buildings and Improvements	536,355	535,165	535,000	535,000
2300 Small Tools and Instruments	98,088	105,568	87,600	87,600
2400 Special Departmental Expense	1,430,667	5,054,078	8,346,800	8,346,800
2409 Minor Special Dept. Equipment to be Controlled	0	6,523	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
OPERATING EXPENSES, Continued				
Services & Supplies, Continued				
2600 Transportation and Travel - General	2,213,013	2,964,266	3,607,000	3,607,000
2601 Private Auto Mileage	21,124	39,206	29,800	29,800
2602 Garage Expense	437,731	585,563	504,800	504,800
2700 Transportation and Travel - Meetings/Conferences	59,678	115,120	190,100	190,100
2800 Utilities	0	0	300	300
2801 Utilities - Purchased Electricity	210,246	190,520	554,800	554,800
2802 Utilities - Purchased Gas	5,439	3,615	4,000	4,000
2803 Utilities - Purchased Water	472,078	828,667	509,500	509,500
Total Services & Supplies	35,697,337	45,472,701	71,443,200	71,443,200
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(1,324,771)	(2,238,496)	0	0
Total Services & Supplies Reimbursements	(1,324,771)	(2,238,496)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	12,244,287	4,143,152	4,800,000	4,800,000
3700 Taxes and Assessments	4,454,081	4,628,657	4,718,300	4,718,300
3750 Pollution Remediation Expense	313,953	10,542,753	0	0
Total Other Charges	17,012,321	19,314,562	9,518,300	9,518,300
Capital Assets				
Equipment				
4000 Equipment	0	0	11,787,500	11,787,500
4040 IT Equipment (Purchases over \$5,000)	0	0	32,000	32,000
Total Equipment	0	0	11,819,500	11,819,500
Total Capital Assets	0	0	11,819,500	11,819,500
Miscellaneous				
5300 Depreciation	13,666,922	14,788,812	0	0
5350 Amortization	65,831	0	0	0
Total Miscellaneous	13,732,753	14,788,812	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
TOTAL OPERATING EXPENSES	90,747,063	103,693,125	122,140,431	122,140,431
OPERATING INCOME (LOSS) - Note 1	17,569,092	10,763,625	(8,549,931)	(8,549,931)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	42,142	20,270	5,000	5,000
Total Fines, Forfeitures & Penalties	42,142	20,270	5,000	5,000
Revenue from Use of Money and Property				
6610 Interest	1,535,891	2,234,636	1,800,000	1,800,000
Total Revenue from Use of Money and Property	1,535,891	2,234,636	1,800,000	1,800,000
Intergovernmental Revenues				
6970 State - Other	16,157	19,498	30,000	30,000
7130 Other Governmental Agencies	1,808	0	0	0
Total Intergovernmental Revenues	17,965	19,498	30,000	30,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	103,009	42,030	50,000	50,000
7680 Six-Month Expired (Outlawed) Checks	64	1,812	0	0
7690 Returned Check Charges	655	420	500	500
Total Miscellaneous Revenues	103,728	44,262	50,500	50,500
TOTAL NON-OPERATING REVENUES	1,699,726	2,318,666	1,885,500	1,885,500
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,000,000	2,000,000
Total Special Items	0	0	2,000,000	2,000,000
Miscellaneous				
5400 Loss or (Gain) on Disposition of Assets	(513,418)	(286,200)	0	0
Total Miscellaneous	(513,418)	(286,200)	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
TOTAL NON-OPERATING EXPENSES	(513,418)	(286,200)	2,000,000	2,000,000
NON-OPERATING INCOME (LOSS)	2,213,144	2,604,866	(114,500)	(114,500)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	19,782,236	13,368,491	(8,664,431)	(8,664,431)
7805 Capital Contributions	0	1,558,238	0	0
7810 Transfers In - from Fund 100	5,818	9,553	0	0
7812 Transfers In - from Funds 2AA-299	8,888,812	25,315,019	31,522,240	31,522,240
4802 Transfers Out - to Funds 2AA-299	(23,530,594)	(48,261,530)	(29,000,000)	(29,000,000)
Changes to Reserves - Encumbrance - (Inc)/Dec.	(3,125,510)	(1,869,744)	0	0
Changes to Reserves - Net Position - Reserved (Inc)/Dec.	(13,632)	(16,869,366)	(18,238,430)	(18,238,430)
Changes to Reserves - Net Investment in Capital Assets (Inc)/Dec.	7,564,325	110,701	0	0
CHANGE IN NET POSITION	9,571,455	(26,638,638)	(24,380,621)	(24,380,621)
Net Position - Beginning Balance	53,688,599	63,260,054	24,380,621	24,380,621
Net Position - Ending Balance	63,260,054	36,621,416	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment	6,441,376	11,921,969	11,787,500	11,787,500
4040 IT Equipment (Purchases over \$5,000)	0	462,576	32,000	32,000
Total Equipment	6,441,376	12,384,545	11,819,500	11,819,500
4200 Buildings and Improvements				
P702 FRB P8 East Flank/Buttress	19,427	0	0	0
Total Buildings and Improvements	19,427	0	0	0
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
3805 Capital Improvement Project Planning & Management	0	50,330	0	0
Total 4251 Commercially Acquired Multi-Year Software Amortizable	0	50,330	0	0

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

OPERATING DETAIL (1)	2016-17 Actual (2)	2017-18 Actual (3)	2018-19 Recommended (4)	2018-19 Adopted by the Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS, Continued				
Intangible Assets-Amortizable, Continued				
4252 Internally Generated Computer Software				
2405 Contract & Program Support	0	250,000	0	0
Total 4252 Internally Generated Computer Software	0	250,000	0	0
Total Intangible Assets-Amortizable	0	300,330	0	0
TOTAL CAPITAL ASSET ACQUISITIONS	6,460,803	12,684,875	11,819,500	11,819,500
<p>Note 1 - Operating Loss is overstated in the 2018-19 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 2018-19 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				