

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Taxes				
6290 Other Taxes	49,650	13,646	25,000	25,000
Total Taxes	49,650	13,646	25,000	25,000
Revenue from Use of Money and Property				
6630 Royalties	95,462	184,416	76,000	76,000
Total Revenue from Use of Money and Property	95,462	184,416	76,000	76,000
TOTAL OPERATING REVENUES	145,112	198,062	101,000	101,000
OPERATING EXPENSES				
Services & Supplies				
1300 Maintenance Equipment - Non-IT Maintenance	443	0	0	0
1900 Professional and Specialized Services	773	9	81	81
1911 CWCAP Charges	1,476	11,335	10,040	10,040
1912 Investment Administrative Fees	11	116	50	50
2400 Special Departmental Expense	7,828	0	0	0
Total Services & Supplies	10,531	11,460	10,171	10,171
TOTAL OPERATING EXPENSES	10,531	11,460	10,171	10,171
OPERATING INCOME (LOSS)	134,581	186,602	90,829	90,829
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	326	1,694	890	890
Total Revenue from Use of Money and Property	326	1,694	890	890
Miscellaneous Revenues				
7670 Miscellaneous Revenue	2,233	0	0	0
Total Miscellaneous Revenues	2,233	0	0	0
TOTAL NON-OPERATING REVENUES	2,559	1,694	890	890

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	355,968	355,968
Total Special Items	0	0	355,968	355,968
TOTAL NON-OPERATING EXPENSES	0	0	355,968	355,968
NON-OPERATING INCOME (LOSS)	2,559	1,694	(355,078)	(355,078)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	137,140	188,296	(264,249)	(264,249)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	10,673	113	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	21,478	0	0	0
CHANGE IN NET POSITION	169,291	188,409	(264,249)	(264,249)
Net Position - Beginning Balance	(35,939)	133,352	264,249	264,249
Net Position - Ending Balance	133,352	321,761	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1402 Minor Alterations and Improvements	(2,736)	4,096	0	0
1912 Investment Administrative Fees	13,579	16,993	25,000	25,000
Total Services & Supplies	10,843	21,089	25,000	25,000
Structures & Improvements				
4200 Structures and Improvements	0	0	60,764,332	60,764,332
Total Structures & Improvements	0	0	60,764,332	60,764,332
Miscellaneous				
5300 Depreciation	6,136,262	6,324,733	0	0
Total Miscellaneous	6,136,262	6,324,733	0	0
TOTAL OPERATING EXPENSES	6,147,105	6,345,822	60,789,332	60,789,332
OPERATING INCOME (LOSS) - Note 1	(6,147,105)	(6,345,821)	(60,789,332)	(60,789,332)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	451,301	264,232	180,000	180,000
Total Revenue from Use of Money and Property	451,301	264,232	180,000	180,000
TOTAL NON-OPERATING REVENUES	451,301	264,232	180,000	180,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	17,989,110	17,989,110
Total Special Items	0	0	17,989,110	17,989,110
TOTAL NON-OPERATING EXPENSES	0	0	17,989,110	17,989,110
NON-OPERATING INCOME (LOSS)	451,301	264,232	(17,809,110)	(17,809,110)

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(5,695,804)	(6,081,589)	(78,598,442)	(78,598,442)
7812 Transfers In - from Funds 2AA-299	16,234,447	28,193,761	51,070,000	51,070,000
4802 Transfers Out - to Funds 2AA-299	(166,924)	0	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(2,884,399)	5,475,526	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(24,956)	(9,178,573)	0	0
CHANGE IN NET POSITION	7,462,364	18,409,125	(27,528,442)	(27,528,442)
Net Position - Beginning Balance	21,482,845	28,945,209	27,528,442	27,528,442
Net Position - Ending Balance	28,945,209	47,354,334	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P732 Prima ZN4 Phase Mass Excavation/GW	0	0	5,000,000	5,000,000
P738 FRB Phase VIII-A Groundwater Projection & Stockpile Project	627,995	472,550	17,000,000	17,000,000
P741 Prima Steel Materials Storage Structure	1,280,168	50,924	0	0
P743 OAL Front Slope Improvement Project - Phase 2	(9,403)	0	0	0
P746 FRB Crew Quarters Trailer And Parking Lot Project	577,050	0	0	0
P752 Prima Sycamore/Oak Tree Installation	0	0	600,000	600,000
P753 Olinda LFG Header Improvements	0	0	2,400,000	2,400,000
P759 Prima View Shed Phase IV	463,143	0	0	0
P765 FRB Water Tank Relocation	0	0	130,000	130,000
P771 FRB VIII B South East Perimeter Road Construction	0	1,892,014	0	0
P772 Prima Re-Power	0	0	200,000	200,000
P776 Bee Canyon Greenery Composting Facility	1,110,670	4,450,576	0	0
P777 Prima Open Windrow Composting Facility	791,641	3,550,023	0	0
P778 Prima Litter Fence Odor Control Misting System	0	446,163	0	0
P779 Valencia Greenery	0	0	4,834,332	4,834,332
P781 Prima Deshecha Flare Replacement	0	0	1,200,000	1,200,000
P782 Fee Booth Replacement	0	0	4,000,000	4,000,000

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P783 FRB LINER RESTORATION FROM FIRE DAMAGE	0	3,103,571	0	0
P784 FRB East Drainage Remediation	0	0	15,000,000	15,000,000
P785 FRB Sewer Line and Water Treatment System	0	0	3,000,000	3,000,000
P786 FRB Infrastructure Relocation	0	0	2,000,000	2,000,000
P787 Prima Infrastructure Phase I	0	0	3,000,000	3,000,000
P789 Prima Zone 1 Phase D2 Liner & Groundwater	0	0	2,400,000	2,400,000
Total Structures and Improvements	4,841,264	13,965,821	60,764,332	60,764,332
TOTAL CAPITAL ASSET ACQUISITIONS	4,841,264	13,965,821	60,764,332	60,764,332
<p>Note 1 - Operating Loss is overstated in the 2021-22 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 2021-22 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: 274 Orange County Waste &
Recycling - Corrective Action Escrow
SERVICE ACTIVITY: Sanitation

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	166,785	73,859	40,000	40,000
Total Revenue from Use of Money and Property	166,785	73,859	40,000	40,000
TOTAL NON-OPERATING REVENUES	166,785	73,859	40,000	40,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	652,581	652,581
Total Special Items	0	0	652,581	652,581
TOTAL NON-OPERATING EXPENSES	0	0	652,581	652,581
NON-OPERATING INCOME (LOSS)	166,785	73,859	(612,581)	(612,581)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	166,785	73,859	(612,581)	(612,581)
7812 Transfers In - from Funds 2AA-299	0	1,630,685	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	0	0	0
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	0	0	0	0
CHANGE IN NET POSITION	166,785	1,704,544	(612,581)	(612,581)
Net Position - Beginning Balance	365,795	532,580	612,581	612,581
Net Position - Ending Balance	532,580	2,237,124	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	35,599	32,552	30,000	30,000
Total Services & Supplies	35,599	32,552	30,000	30,000
TOTAL OPERATING EXPENSES	35,599	32,552	30,000	30,000
OPERATING INCOME (LOSS)	(35,599)	(32,552)	(30,000)	(30,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,175,715	483,020	300,000	300,000
Total Revenue from Use of Money and Property	1,175,715	483,020	300,000	300,000
TOTAL NON-OPERATING REVENUES	1,175,715	483,020	300,000	300,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	10,570,000	10,570,000
Total Special Items	0	0	10,570,000	10,570,000
TOTAL NON-OPERATING EXPENSES	0	0	10,570,000	10,570,000
NON-OPERATING INCOME (LOSS)	1,175,715	483,020	(10,270,000)	(10,270,000)

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	1,140,116	450,468	(10,300,000)	(10,300,000)
7812 Transfers In - from Funds 2AA-299	0	0	10,300,000	10,300,000
4802 Transfers Out - to Funds 2AA-299	0	(30,000,000)	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	25,000,000	0	0
CHANGE IN NET POSITION	1,140,116	(4,549,532)	0	0
Net Position - Beginning Balance	9,355,528	10,495,644	0	0
Net Position - Ending Balance	10,495,644	5,946,112	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
0740 Enterprise Telephone Service Charges	0	0	9,000	9,000
1001 Household Expense - Trash	0	0	6,000	6,000
1400 Maintenance - Buildings and Improvements	73,768	0	1,715,500	1,715,500
1900 Professional and Specialized Services	(41,401)	(80)	2,860,000	2,860,000
1912 Investment Administrative Fees	72,180	65,660	200,000	200,000
2100 Rents and Leases - Equipment	0	0	7,500	7,500
2400 Special Departmental Expense	1,968,036	0	1,400,000	1,400,000
2490 Landfill Closure/Postclosure Costs	5,286,156	3,491,002	6,800,000	6,800,000
2602 Garage Expense	202	4	40,000	40,000
2801 Utilities - Purchased Electricity	0	0	200,000	200,000
2803 Utilities - Purchased Water	0	0	75,000	75,000
Total Services & Supplies	7,358,941	3,556,586	13,313,000	13,313,000
Other Charges				
3700 Taxes and Assessments	0	0	120,000	120,000
Total Other Charges	0	0	120,000	120,000
TOTAL OPERATING EXPENSES	7,358,941	3,556,586	13,433,000	13,433,000
OPERATING INCOME (LOSS)	(7,358,941)	(3,556,586)	(13,433,000)	(13,433,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	2,388,076	1,017,336	840,000	840,000
Total Revenue from Use of Money and Property	2,388,076	1,017,336	840,000	840,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	23,148	0	0
Total Miscellaneous Revenues	0	23,148	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	2,388,076	1,040,484	840,000	840,000
NON-OPERATING INCOME (LOSS)	2,388,076	1,040,484	840,000	840,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(4,970,865)	(2,516,102)	(12,593,000)	(12,593,000)
7810 Transfers In - from Fund 100	185,227	204,057	0	0
7811 Transfers In - from Funds 101-199	19,054,846	15,556,554	15,380,000	15,380,000
7812 Transfers In - from Funds 2AA-299	9,636,854	34,800,000	0	0
4801 Transfers Out - to Funds 101-199	(13,500,000)	(40,000,000)	0	0
4802 Transfers Out - to Funds 2AA-299	0	0	(10,300,000)	(10,300,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(213,966)	279,229	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	(5,641,315)	5,385,823	5,385,823
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	(1,212,000)	0	2,025,812	2,025,812
CHANGE IN NET POSITION	8,980,096	2,682,423	(101,365)	(101,365)
Net Position - Beginning Balance	3,633,819	12,613,915	101,365	101,365
Net Position - Ending Balance	12,613,915	15,296,338	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Revenue from Use of Money and Property				
6620 Rents and Concessions	100,888,038	84,172,456	96,005,108	96,005,108
Total Revenue from Use of Money and Property	100,888,038	84,172,456	96,005,108	96,005,108
Charges For Services				
7590 Other Charges for Services	20,125,756	15,607,150	20,502,257	20,502,257
Total Charges For Services	20,125,756	15,607,150	20,502,257	20,502,257
TOTAL OPERATING REVENUES	121,013,794	99,779,606	116,507,365	116,507,365
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	(41,217)	(168,287)	0	0
0101 Regular Salaries	14,079,543	13,116,313	14,794,501	14,794,501
0102 Extra Help	287,993	377,749	159,000	159,000
0103 Overtime	619,514	707,333	665,850	665,850
0104 Annual Leave Payoffs	159,148	169,992	322,778	322,778
0105 Vacation Payoffs	120,780	158,281	50,000	50,000
0111 Other Pay	147,549	197,532	210,236	210,236
0200 Retirement	4,119,568	4,295,936	5,265,467	5,265,467
0204 County Paid Executive Deferred Compensation Plan	20,305	21,041	20,102	20,102
0205 1.62% Retirement ER Contribution 401(A) Plan	57,763	76,662	147,240	147,240
0206 Retiree Medical	526,028	450,619	503,950	503,950
0207 Health Reimbursement Account	0	126,082	0	0
0208 Pension Prepayment Discount	(183,168)	(206,077)	(281,279)	(281,279)
0301 Unemployment Insurance	0	0	14,793	14,793
0305 Salary Continuance Insurance	28,101	8,388	18,382	18,382
0306 Health Insurance	1,802,078	1,685,399	1,969,356	1,969,356
0308 Dental Insurance	36,649	26,395	40,896	40,896

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0309 Life Insurance	3,291	2,640	3,648	3,648
0310 Accidental Death and Dismemberment Insurance	726	648	1,224	1,224
0319 Other Insurance	99,083	83,753	95,784	95,784
0352 Workers Compensation - General	365,448	346,352	294,080	294,080
0401 Medicare	218,949	209,420	214,962	214,962
0402 Executive Car Allowance	18,360	18,360	18,360	18,360
0403 Optional Benefit Program	130,153	131,209	136,224	136,224
Total Salaries & Benefits	22,616,644	21,835,740	24,665,554	24,665,554
Services & Supplies				
0600 Clothing and Personal Supplies	50,775	39,423	42,200	42,200
0740 Enterprise Telephone Service Charges	39,442	39,289	40,000	40,000
0741 Telephone Service Charges from Vendors	156,569	175,013	300,000	300,000
0742 Cell Phones, Pagers, Blackberry Devices	97,052	87,347	95,100	95,100
0900 Food	2,362	764	1,350	1,350
1000 Household Expense	5,803,829	6,231,446	7,199,844	7,199,844
1100 Insurance	1,279,390	1,557,892	2,025,899	2,025,899
1300 Maintenance Equipment - Non-IT Maintenance	96,181	124,494	102,281	102,281
1340 Software Maintenance & Support	597,187	610,355	1,020,493	1,020,493
1341 Hardware Maintenance & Support	1,910,324	3,006,158	3,375,448	3,375,448
1400 Maintenance - Buildings and Improvements	10,362,382	11,819,074	13,262,000	13,262,000
1402 Minor Alterations and Improvements	2,525,923	1,066,559	1,275,000	1,275,000
1404 Major Alterations and Improvements	92,199	541,529	0	0
1600 Memberships	136,559	151,000	166,134	166,134
1800 Office Expense	228,078	162,723	238,863	238,863
1801 Duplicating Services (CEO/Reprographics)	4,666	3,529	2,500	2,500
1802 Periodicals and Journals	11,258	5,996	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1803 Postage	6,861	10,396	12,000	12,000
1809 Minor Office Equipment to be Controlled	90,297	61,141	28,600	28,600
1840 IT Hardware Purchases (Purchases under \$5,000)	277,112	379,385	393,000	393,000
1900 Professional and Specialized Services	42,404,095	38,516,655	48,487,936	48,487,936
1908 Temporary Help	12,227	660	0	0
1911 CWCAP Charges	608,283	633,896	692,542	692,542
1912 Investment Administrative Fees	96,607	76,034	95,000	95,000
1913 Merchant Fees	608,346	338,811	750,000	750,000
1940 Enterprise IT Services	268,527	559,792	1,001,296	1,001,296
1941 IT Professional Services Contracts	1,113,800	707,469	1,231,694	1,231,694
2000 Publications and Legal Notices	16,731	1,314	28,900	28,900
2100 Rents and Leases - Equipment	99,684	73,040	0	0
2110 Short-Term Leases-Equipment	0	0	104,600	104,600
2140 Software Leases & Licenses	365,279	297,240	434,823	434,823
2200 Rents and Leases - Buildings and Improvements	15,836	11,171	0	0
2210 Short-Term Lease-Buildings and Improvements	0	0	18,038	18,038
2300 Small Tools and Instruments	36,826	25,286	27,350	27,350
2400 Special Departmental Expense	691,668	386,274	1,216,850	1,216,850
2600 Transportation and Travel - General	134,257	209,400	213,000	213,000
2601 Private Auto Mileage	2,001	1,596	2,450	2,450
2602 Garage Expense	518,559	518,819	431,144	431,144
2700 Transportation and Travel - Meetings/Conferences	82,150	25,517	94,343	94,343
2800 Utilities	1,677	2,935	2,000	2,000
2801 Utilities - Purchased Electricity	1,765,487	1,660,296	2,000,000	2,000,000
2802 Utilities - Purchased Gas	1,358,888	1,776,220	1,300,000	1,300,000
2803 Utilities - Purchased Water	465,368	446,033	450,000	450,000

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
Total Services & Supplies	74,434,742	72,341,971	88,162,678	88,162,678
Other Charges				
3100 Contributions to Non-County Government Agencies	0	0	4,849,632	4,849,632
3700 Taxes and Assessments	160,246	186,490	180,000	180,000
Total Other Charges	160,246	186,490	5,029,632	5,029,632
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	3,143,337	3,143,337
4040 IT Equipment (Purchases over \$5,000)	0	0	1,308,044	1,308,044
Total Equipment	0	0	4,451,381	4,451,381
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable	0	0	832,000	832,000
4252 Internally Generated Computer Software	0	0	523,270	523,270
Total Intangible Assets-Amortizable	0	0	1,355,270	1,355,270
Miscellaneous				
5300 Depreciation	32,621,978	33,545,733	39,490,813	39,490,813
5350 Amortization	618,919	570,776	0	0
Total Miscellaneous	33,240,897	34,116,509	39,490,813	39,490,813
TOTAL OPERATING EXPENSES	130,452,529	128,480,710	163,155,328	163,155,328
OPERATING INCOME (LOSS) - Note 1	(9,438,735)	(28,701,104)	(46,647,963)	(46,647,963)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	426,850	318,432	121,401	121,401
Total Fines, Forfeitures & Penalties	426,850	318,432	121,401	121,401

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
Revenue from Use of Money and Property				
6610 Interest	3,184,052	1,130,823	1,172,683	1,172,683
Total Revenue from Use of Money and Property	3,184,052	1,130,823	1,172,683	1,172,683
Intergovernmental Revenues				
7050 Federal - Construction	423,343	0	3,529,295	3,529,295
7060 Federal - Disaster Relief	4,781,701	21,432,949	19,338,507	19,338,507
7110 Federal - Other	75,750	633,363	151,500	151,500
Total Intergovernmental Revenues	5,280,794	22,066,312	23,019,302	23,019,302
Miscellaneous Revenues				
7670 Miscellaneous Revenue	70,468	121,884	35,478	35,478
7680 Six-Month Expired (Outlawed) Checks	185	119	0	0
7690 Returned Check Charges	107	225	0	0
Total Miscellaneous Revenues	70,760	122,228	35,478	35,478
Other Financing Sources				
7950 Adjustments Due to Reclassification	6,360	0	0	0
Total Other Financing Sources	6,360	0	0	0
TOTAL NON-OPERATING REVENUES	8,968,816	23,637,795	24,348,864	24,348,864
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	18,942,460	18,942,460
Total Special Items	0	0	18,942,460	18,942,460
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	(1,951)	(23,243)	0	0
Total Miscellaneous	(1,951)	(23,243)	0	0
TOTAL NON-OPERATING EXPENSES	(1,951)	(23,243)	18,942,460	18,942,460
NON-OPERATING INCOME (LOSS)	8,970,767	23,661,038	5,406,404	5,406,404

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	(467,968)	(5,040,066)	(41,241,559)	(41,241,559)
7812 Transfers In - from Funds 2AA-299	12,906,103	19,254,363	0	0
4802 Transfers Out - to Funds 2AA-299	(28,259,252)	(6,233,500)	(29,671,536)	(29,671,536)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(7,310,935)	4,032,667	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	8,808,288	5,436,742	39,490,813	39,490,813
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	0	0	0
CHANGE IN NET POSITION	(14,323,764)	17,450,206	(31,422,282)	(31,422,282)
Net Position - Beginning Balance	46,308,764	31,985,000	31,422,282	31,422,282
Net Position - Ending Balance	31,985,000	49,435,206	0	0
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	251,637	782,532	3,143,337	3,143,337
4040 IT Equipment (Purchases over \$5,000)	345,215	1,993,814	1,308,044	1,308,044
Total Equipment	596,852	2,776,346	4,451,381	4,451,381
Intangible Assets-Amortizable				
4251 Commercially Acquired Multi-Year Software Amortizable				
0370 Information Systems	4,309	0	82,000	82,000
I201 Identity Management Software	333,213	312,837	0	0
I503 Building Automation System Platform Upgrade	31,273	0	0	0
I505 Baggage Handling System Replacement And Upgrades	0	0	750,000	750,000
Total 4251 Commercially Acquired Multi-Year Software Amortizable	368,795	312,837	832,000	832,000
4252 Internally Generated Computer Software				
0600 Budget & Finance	0	0	23,270	23,270
I201 Identity Management Software	40,752	36,813	0	0
I501 Computerized Maintenance Management Software	401,750	0	500,000	500,000
Total 4252 Internally Generated Computer Software	442,502	36,813	523,270	523,270
Total Intangible Assets-Amortizable	811,297	349,650	1,355,270	1,355,270

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

<p style="text-align: center;">OPERATING DETAIL</p> <p style="text-align: center;">(1)</p>	<p style="text-align: center;">FY 2019-20 Actuals</p> <p style="text-align: center;">(2)</p>	<p style="text-align: center;">FY 2020-21 Actuals</p> <p style="text-align: center;">(3)</p>	<p style="text-align: center;">2021-22 Recommended</p> <p style="text-align: center;">(4)</p>	<p style="text-align: center;">FY 21-22 Adopted by Board of Supervisors</p> <p style="text-align: center;">(5)</p>
<p>TOTAL CAPITAL ASSET ACQUISITIONS</p>	<p style="text-align: right;">1,408,149</p>	<p style="text-align: right;">3,125,996</p>	<p style="text-align: right;">5,806,651</p>	<p style="text-align: right;">5,806,651</p>
<p>Note 1 - Operating Loss is overstated in the 2021-22 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 2021-22 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	3,701	0	0	0
1912 Investment Administrative Fees	24,584	18,100	35,000	35,000
Total Services & Supplies	28,285	18,100	35,000	35,000
Structures & Improvements				
4200 Structures and Improvements	0	(3)	35,448,000	35,448,000
Total Structures & Improvements	0	(3)	35,448,000	35,448,000
TOTAL OPERATING EXPENSES	28,285	18,097	35,483,000	35,483,000
OPERATING INCOME (LOSS) - Note 1	(28,285)	(18,097)	(35,483,000)	(35,483,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	830,623	280,064	332,325	332,325
Total Revenue from Use of Money and Property	830,623	280,064	332,325	332,325
Intergovernmental Revenues				
7050 Federal - Construction	237,906	5,386,523	8,528,741	8,528,741
Total Intergovernmental Revenues	237,906	5,386,523	8,528,741	8,528,741
TOTAL NON-OPERATING REVENUES	1,068,529	5,666,587	8,861,066	8,861,066
NON-OPERATING INCOME (LOSS)	1,068,529	5,666,587	8,861,066	8,861,066
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	1,040,244	5,648,490	(26,621,934)	(26,621,934)
7812 Transfers In - from Funds 2AA-299	22,013,802	0	24,170,036	24,170,036
4802 Transfers Out - to Funds 2AA-299	(12,906,103)	(19,254,363)	0	0
Changes to Reserves - Encumbrance - (Inc.)/Dec.	4,425,636	(401,004)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(19,382,877)	(10,373,464)	0	0
Changes to Net Position - Unrestricted - (Inc.)/Dec. - Note 3	(72,908,063)	0	0	0

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
CHANGE IN NET POSITION	(77,717,361)	(24,380,341)	(2,451,898)	(2,451,898)
Net Position - Beginning Balance	104,607,534	26,890,173	2,451,898	2,451,898
Net Position - Ending Balance	26,890,173	2,509,832	0	0
CAPITAL ASSET ACQUISITIONS				
4200 Structures and Improvements				
P101 Program PM/Consultant Services	21,148	79,732	4,350,000	4,350,000
P107 Testing & Inspection	42,620	(32,586)	1,800,000	1,800,000
P202 Terminal Improvements	744,635	91,536	0	0
P211 Paularino Gate Improvements	43,036	0	0	0
P403 Central Plant - 12KV Distribution Improvements	22,165	299,466	0	0
P404 Airport Power Generation & Distribution Upgrades	1,781,214	1,660,233	4,303,000	4,303,000
P409 Airport Operations Center	11,274,576	5,869,351	1,084,000	1,084,000
P410 Taxiway B Resurfacing	(31,333)	0	0	0
P415 Airfield Lighting & Signage Improvements	481,459	6,365,475	1,000	1,000
P416 Parking Structures A1, A2 & B2 Repairs	0	53,063	30,000	30,000
P418 Terminal Gate 14 Holdroom Improvements	608,693	35,494	0	0
P424 Taxiways A-D-E Reconstruction	698	1,455	1,500,000	1,500,000
P426 Replace Terminals A & B Air Handlers	3,798,127	46,578	0	0
P428 Airport Exterior Lighting Improvements	3,250	1,689	0	0
P429 Main St Parking Lot Restroom and Equipment Room Renovations	0	0	400,000	400,000
P431 Taxi Lot Restroom Facility	73,992	2,051	0	0
P433 BEDS Facility Improvements	101,140	39,139	417,000	417,000
P434 AVI Upgrades	4,267	0	0	0
P435 Concession Development - Infrastructure Work	9,812,130	1,872,371	10,000	10,000
P439 Bldg. 3160 Reception Area Security Improvements	37,836	0	0	0
P440 Facility Accessibility Improvements	257,203	215,552	2,000,000	2,000,000
P441 Terminals A+B HVAC Ducting Refurbishments	1,086,876	0	0	0
P442 Terminal A&B Inbound Baggage System Improvements	185,467	113,089	2,807,000	2,807,000

FUND TITLE: 281 Airport Construction Fund
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
4200 Structures and Improvements				
P443 Repair Terminal Roof and Replace Expansion Joints	116,622	171,616	4,900,000	4,900,000
P445 Modify/Enhance Terminal Seating Electrical Power	21,323	3,018	2,000	2,000
P446 Rental Car Reconfiguration	1,744,898	5,122,198	2,000	2,000
P447 Terminal Building Curtain Wall Modification	60,641	7,203,694	1,930,000	1,930,000
P448 Terminal Floors Expansion Joints Improvements	0	13,332	2,000	2,000
P450 Biffy Dump Redesign	0	0	10,000	10,000
P451 Main St Parking Lot Improvement & EV Charging Implementation	0	0	7,000,000	7,000,000
P452 Plumbing Infrastructure Replacement	0	0	1,000,000	1,000,000
P453 Methacrylate Road Protection Coating	0	0	1,500,000	1,500,000
P454 Electric Bus Driveway Modifications	0	0	400,000	400,000
P455 West SIDA Gate Relocation	0	387,388	0	0
P456 LAZ Emergency Generator	0	12,890	0	0
Total Structures and Improvements	32,292,683	29,627,824	35,448,000	35,448,000
TOTAL CAPITAL ASSET ACQUISITIONS	32,292,683	29,627,824	35,448,000	35,448,000
<p>Note 1 - Operating Loss is overstated in the 2021-22 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 2021-22 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 3 - In FY 2019-20, a journal voucher correction to Net Position was made by the Department. The correction was related to the reversal of a FY 2018-19 year-end accrual of a Transfer Out to fund 283 for \$72.9 million.</p>				

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1900 Professional and Specialized Services	0	5,250	6,375	6,375
1912 Investment Administrative Fees	36,326	36,691	50,000	50,000
Total Services & Supplies	36,326	41,941	56,375	56,375
Other Charges				
3200 Bond Redemption	0	0	6,750,000	6,750,000
Total Other Charges	0	0	6,750,000	6,750,000
TOTAL OPERATING EXPENSES	36,326	41,941	6,806,375	6,806,375
OPERATING INCOME (LOSS) - Note 1	(36,326)	(41,941)	(6,806,375)	(6,806,375)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	1,279,826	171,586	280,486	280,486
Total Revenue from Use of Money and Property	1,279,826	171,586	280,486	280,486
Miscellaneous Revenues				
7720 Passenger Facility Charge	13,868,696	9,027,716	11,582,804	11,582,804
Total Miscellaneous Revenues	13,868,696	9,027,716	11,582,804	11,582,804
TOTAL NON-OPERATING REVENUES	15,148,522	9,199,302	11,863,290	11,863,290
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	1,997,807	1,739,920	3,000,500	3,000,500
Total Other Charges	1,997,807	1,739,920	3,000,500	3,000,500
Special Items				
5000 Special Items	0	0	70,441,650	70,441,650
Total Special Items	0	0	70,441,650	70,441,650
TOTAL NON-OPERATING EXPENSES	1,997,807	1,739,920	73,442,150	73,442,150

FUND TITLE: 283 Airport Debt Service
SERVICE ACTIVITY: Airport

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
NON-OPERATING INCOME (LOSS)	13,150,715	7,459,382	(61,578,860)	(61,578,860)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 1	13,114,389	7,417,441	(68,385,235)	(68,385,235)
7812 Transfers In - from Funds 2AA-299	6,245,450	6,233,500	5,501,500	5,501,500
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(4,616,755)	(13,552,485)	0	0
Changes to Net Position - Unrestricted - (Inc.)/Dec. - Note 2	72,908,063	0	0	0
CHANGE IN NET POSITION	87,651,147	98,456	(62,883,735)	(62,883,735)
Net Position - Beginning Balance	(21,163,789)	66,487,358	62,883,735	62,883,735
Net Position - Ending Balance	66,487,358	66,585,814	0	0
<p>Note 1 - Income Before Capital Contributions and Transfers is understated in the 2021-22 Recommended and Adopted by the Board of Supervisors columns due to bond redemption expenditures that will be capitalized at year-end.</p> <p>Note 2 - In FY 2019-20, a journal voucher correction to Net Position was made by the Department. The correction was related to the reversal of a FY 2018-19 year-end accrual of a Transfer Out to fund 281 for \$72.9 million.</p>				

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	837,084	1,005,260	1,200,000	1,200,000
Total Services & Supplies	837,084	1,005,260	1,200,000	1,200,000
TOTAL OPERATING EXPENSES	837,084	1,005,260	1,200,000	1,200,000
OPERATING INCOME (LOSS)	(837,084)	(1,005,260)	(1,200,000)	(1,200,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	592,866	256,839	136,000	136,000
Total Revenue from Use of Money and Property	592,866	256,839	136,000	136,000
TOTAL NON-OPERATING REVENUES	592,866	256,839	136,000	136,000
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	636,126	636,126
Total Special Items	0	0	636,126	636,126
TOTAL NON-OPERATING EXPENSES	0	0	636,126	636,126
NON-OPERATING INCOME (LOSS)	592,866	256,839	(500,126)	(500,126)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(244,218)	(748,421)	(1,700,126)	(1,700,126)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	1,051,427	0	(800,000)	(800,000)
CHANGE IN NET POSITION	807,209	(748,421)	(2,500,126)	(2,500,126)
Net Position - Beginning Balance	2,220,917	3,028,126	2,500,126	2,500,126
Net Position - Ending Balance	3,028,126	2,279,705	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	1,374,783	1,169,875	2,000,000	2,000,000
Total Services & Supplies	1,374,783	1,169,875	2,000,000	2,000,000
TOTAL OPERATING EXPENSES	1,374,783	1,169,875	2,000,000	2,000,000
OPERATING INCOME (LOSS)	(1,374,783)	(1,169,875)	(2,000,000)	(2,000,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	790,051	342,263	181,000	181,000
Total Revenue from Use of Money and Property	790,051	342,263	181,000	181,000
TOTAL NON-OPERATING REVENUES	790,051	342,263	181,000	181,000
NON-OPERATING INCOME (LOSS)	790,051	342,263	181,000	181,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(584,732)	(827,612)	(1,819,000)	(1,819,000)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	1,287,852	1,265,989	1,350,278	1,350,278
CHANGE IN NET POSITION	703,120	438,377	(468,722)	(468,722)
Net Position - Beginning Balance	703,602	1,406,722	468,722	468,722
Net Position - Ending Balance	1,406,722	1,845,099	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2490 Landfill Closure/Postclosure Costs	805,643	706,628	1,300,000	1,300,000
Total Services & Supplies	805,643	706,628	1,300,000	1,300,000
TOTAL OPERATING EXPENSES	805,643	706,628	1,300,000	1,300,000
OPERATING INCOME (LOSS)	(805,643)	(706,628)	(1,300,000)	(1,300,000)
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	417,553	180,891	181,000	181,000
Total Revenue from Use of Money and Property	417,553	180,891	181,000	181,000
TOTAL NON-OPERATING REVENUES	417,553	180,891	181,000	181,000
NON-OPERATING INCOME (LOSS)	417,553	180,891	181,000	181,000
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	(388,090)	(525,737)	(1,119,000)	(1,119,000)
Changes to Reserves - Net Position, Restricted - (Inc)/Dec	117,110	383,679	1,119,000	1,119,000
CHANGE IN NET POSITION	(270,980)	(142,058)	0	0
Net Position - Beginning Balance	505,278	234,298	0	0
Net Position - Ending Balance	234,298	92,240	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Charges For Services				
7520 Sanitation Services	52,516,886	47,514,953	46,800,000	46,800,000
Total Charges For Services	52,516,886	47,514,953	46,800,000	46,800,000
TOTAL OPERATING REVENUES	52,516,886	47,514,953	46,800,000	46,800,000
OPERATING EXPENSES				
Services & Supplies				
1912 Investment Administrative Fees	26,057	12,816	20,000	20,000
Total Services & Supplies	26,057	12,816	20,000	20,000
Other Charges				
3100 Contributions to Non-County Government Agencies	11,835,673	9,339,515	9,323,000	9,323,000
3700 Taxes and Assessments	2,586,680	2,253,484	2,384,000	2,384,000
Total Other Charges	14,422,353	11,592,999	11,707,000	11,707,000
TOTAL OPERATING EXPENSES	14,448,410	11,605,815	11,727,000	11,727,000
OPERATING INCOME (LOSS)	38,068,476	35,909,138	35,073,000	35,073,000
NON-OPERATING REVENUES				
Revenue from Use of Money and Property				
6610 Interest	852,818	202,088	400,000	400,000
Total Revenue from Use of Money and Property	852,818	202,088	400,000	400,000
Miscellaneous Revenues				
7670 Miscellaneous Revenue	0	0	2,800,000	2,800,000
Total Miscellaneous Revenues	0	0	2,800,000	2,800,000
TOTAL NON-OPERATING REVENUES	852,818	202,088	3,200,000	3,200,000

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
NON-OPERATING EXPENSES				
Special Items				
5000 Special Items	0	0	2,946,839	2,946,839
Total Special Items	0	0	2,946,839	2,946,839
TOTAL NON-OPERATING EXPENSES	0	0	2,946,839	2,946,839
NON-OPERATING INCOME (LOSS)	852,818	202,088	253,161	253,161
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	38,921,294	36,111,226	35,326,161	35,326,161
4800 Transfers Out - to Fund 100	(9,684,070)	(7,405,128)	(7,237,000)	(7,237,000)
4802 Transfers Out - to Funds 2AA-299	(29,237,224)	(28,706,097)	(28,236,000)	(28,236,000)
CHANGE IN NET POSITION	0	1	(146,839)	(146,839)
Net Position - Beginning Balance	146,839	146,839	146,839	146,839
Net Position - Ending Balance	146,839	146,840	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING REVENUES				
Licenses, Permits & Franchises				
6460 Other Licenses and Permits	11,775	11,325	12,000	12,000
6470 Franchises	107,971	138,974	200,000	200,000
Total Licenses, Permits & Franchises	119,746	150,299	212,000	212,000
Revenue from Use of Money and Property				
6620 Rents and Concessions	387,820	340,705	585,000	585,000
6630 Royalties	4,181,118	3,864,264	4,143,000	4,143,000
Total Revenue from Use of Money and Property	4,568,938	4,204,969	4,728,000	4,728,000
Charges For Services				
7520 Sanitation Services	122,236,525	127,627,625	127,751,878	127,751,878
7590 Other Charges for Services	19,162	166,357	50,000	50,000
Total Charges For Services	122,255,687	127,793,982	127,801,878	127,801,878
TOTAL OPERATING REVENUES	126,944,371	132,149,250	132,741,878	132,741,878
OPERATING EXPENSES				
Salaries & Benefits				
0100 Salaries and Wages	86,289	(50,053)	150,000	150,000
0101 Regular Salaries	16,656,842	16,941,409	19,740,872	19,740,872
0102 Extra Help	187,271	129,230	245,229	245,229
0103 Overtime	1,369,605	1,653,204	1,953,718	1,953,718
0104 Annual Leave Payoffs	240,845	286,825	672,940	672,940
0105 Vacation Payoffs	198,079	273,670	583,000	583,000
0111 Other Pay	23,008	30,425	64,060	64,060
0150 Labor Burden	(2,869)	(2,551)	0	0
0200 Retirement	4,929,241	5,606,426	7,070,835	7,070,835
0204 County Paid Executive Deferred Compensation Plan	10,632	11,084	10,532	10,532
0205 1.62% Retirement ER Contribution 401(A) Plan	50,865	64,235	168,566	168,566

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Salaries & Benefits				
0206 Retiree Medical	616,093	577,649	672,206	672,206
0207 Health Reimbursement Account	0	180,548	0	0
0208 Pension Prepayment Discount	(212,014)	(236,182)	(354,947)	(354,947)
0301 Unemployment Insurance	0	0	19,620	19,620
0305 Salary Continuance Insurance	12,605	5,170	10,804	10,804
0306 Health Insurance	2,627,762	2,562,768	2,942,856	2,942,856
0308 Dental Insurance	31,193	23,998	37,356	37,356
0309 Life Insurance	2,643	2,264	3,120	3,120
0310 Accidental Death and Dismemberment Insurance	578	555	888	888
0319 Other Insurance	207,218	199,607	234,348	234,348
0352 Workers Compensation - General	1,511,869	1,461,197	1,352,243	1,352,243
0401 Medicare	263,028	272,742	287,050	287,050
0402 Executive Car Allowance	9,180	9,180	9,180	9,180
0403 Optional Benefit Program	111,396	115,917	124,164	124,164
0490 Salary Cost Apply - Intrafund	(224,367)	(173,483)	0	0
Total Salaries & Benefits	28,706,992	29,945,834	35,998,640	35,998,640
Services & Supplies				
0600 Clothing and Personal Supplies	141,952	163,438	413,200	413,200
0740 Enterprise Telephone Service Charges	171,530	159,125	176,000	176,000
0742 Cell Phones, Pagers, Blackberry Devices	53,613	54,323	80,000	80,000
0900 Food	9,488	8,068	30,500	30,500
1000 Household Expense	224,901	275,355	424,500	424,500
1001 Household Expense - Trash	38,209	45,117	48,000	48,000
1100 Insurance	303,223	335,658	520,000	520,000
1300 Maintenance Equipment - Non-IT Maintenance	8,752,541	8,027,470	11,539,800	11,539,800
1340 Software Maintenance & Support	141,344	118,256	243,800	243,800

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
1341 Hardware Maintenance & Support	12,436	21,465	93,000	93,000
1400 Maintenance - Buildings and Improvements	14,627,151	21,952,413	24,960,900	24,960,900
1402 Minor Alterations and Improvements	20,552	70,422	110,000	110,000
1500 Medical, Dental and Laboratory Supplies	4,070	8,478	45,500	45,500
1600 Memberships	16,539	17,944	44,895	44,895
1701 Cash Difference	258	55	0	0
1702 Cash Shortages	0	434	1,000	1,000
1800 Office Expense	80,425	109,055	228,300	228,300
1801 Duplicating Services (CEO/Reprographics)	27,951	54,430	46,600	46,600
1802 Periodicals and Journals	826	1,278	9,000	9,000
1803 Postage	1,888	3,144	41,070	41,070
1806 Printing Costs - Outside Vendors	8,020	3,174	77,300	77,300
1809 Minor Office Equipment to be Controlled	36,294	191,424	317,500	317,500
1840 IT Hardware Purchases (Purchases under \$5,000)	102,135	86,425	250,000	250,000
1900 Professional and Specialized Services	15,757,884	17,729,992	35,502,670	35,502,670
1908 Temporary Help	16,033	203,721	520,000	520,000
1911 CWCAP Charges	840,773	988,058	1,700,000	1,700,000
1912 Investment Administrative Fees	191,573	209,830	250,000	250,000
1913 Merchant Fees	44,209	157,863	30,000	30,000
1940 Enterprise IT Services	853,370	677,608	745,000	745,000
1941 IT Professional Services Contracts	31,516	44,711	272,500	272,500
2000 Publications and Legal Notices	15,501	2,093	41,100	41,100
2100 Rents and Leases - Equipment	332,948	714,954	0	0
2110 Short-Term Leases-Equipment	0	0	3,217,300	3,217,300
2140 Software Leases & Licenses	183,303	205,101	441,700	441,700
2200 Rents and Leases - Buildings and Improvements	1,014,877	0	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Services & Supplies				
2300 Small Tools and Instruments	97,987	70,708	195,100	195,100
2400 Special Departmental Expense	2,286,296	4,066,659	5,299,135	5,299,135
2409 Minor Special Dept. Equipment to be Controlled	0	25,400	26,000	26,000
2600 Transportation and Travel - General	2,742,603	2,702,355	4,134,050	4,134,050
2601 Private Auto Mileage	51,191	33,948	62,000	62,000
2602 Garage Expense	841,121	887,439	942,250	942,250
2700 Transportation and Travel - Meetings/Conferences	79,684	6,703	284,000	284,000
2740 IT Training & Travel	0	0	2,000	2,000
2800 Utilities	43	0	200,000	200,000
2801 Utilities - Purchased Electricity	181,548	180,166	799,200	799,200
2802 Utilities - Purchased Gas	16,443	1,643	0	0
2803 Utilities - Purchased Water	547,333	676,079	814,000	814,000
Total Services & Supplies	50,901,582	61,291,982	95,178,870	95,178,870
Services & Supplies Reimbursements				
2900 Services and Supplies Reimbursement	(2,930,117)	(1,893,677)	0	0
Total Services & Supplies Reimbursements	(2,930,117)	(1,893,677)	0	0
Other Charges				
3100 Contributions to Non-County Government Agencies	4,573,989	4,391,848	10,600,000	10,600,000
3200 Bond Redemption	0	264,223	280,000	280,000
3700 Taxes and Assessments	4,920,288	5,009,865	5,472,255	5,472,255
3750 Pollution Remediation Expense	(838,011)	(1,466,073)	0	0
Total Other Charges	8,656,266	8,199,863	16,352,255	16,352,255
Equipment				
4000 Equipment (Purchases over \$5,000)	0	0	17,944,715	17,944,715
Total Equipment	0	0	17,944,715	17,944,715

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
OPERATING EXPENSES				
Miscellaneous				
5300 Depreciation	15,273,560	15,297,867	0	0
5350 Amortization	205,734	207,928	0	0
Total Miscellaneous	15,479,294	15,505,795	0	0
TOTAL OPERATING EXPENSES	100,814,017	113,049,797	165,474,480	165,474,480
OPERATING INCOME (LOSS) - Note 1	26,130,354	19,099,453	(32,732,602)	(32,732,602)
NON-OPERATING REVENUES				
Fines, Forfeitures & Penalties				
6530 Forfeitures and Penalties	52,416	138,987	35,000	35,000
Total Fines, Forfeitures & Penalties	52,416	138,987	35,000	35,000
Revenue from Use of Money and Property				
6610 Interest	4,318,621	2,257,486	3,500,000	3,500,000
Total Revenue from Use of Money and Property	4,318,621	2,257,486	3,500,000	3,500,000
Intergovernmental Revenues				
6970 State - Other	3,014	18,048	0	0
7060 Federal - Disaster Relief	0	285,849	0	0
7130 Other Governmental Agencies	0	1,304	0	0
Total Intergovernmental Revenues	3,014	305,201	0	0
Miscellaneous Revenues				
7670 Miscellaneous Revenue	19,234	5,756,128	8,000,000	8,000,000
7680 Six-Month Expired (Outlawed) Checks	(6,832)	(2,130)	1,000	1,000
7690 Returned Check Charges	1,525	550	500	500
Total Miscellaneous Revenues	13,927	5,754,548	8,001,500	8,001,500
Other Financing Sources				
7852 Capital Asset Sales - Non-Taxable - Resale	0	(1)	0	0
Total Other Financing Sources	0	(1)	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
TOTAL NON-OPERATING REVENUES	4,387,978	8,456,221	11,536,500	11,536,500
NON-OPERATING EXPENSES				
Other Charges				
3300 Interest on Bonds	0	592,965	670,000	670,000
Total Other Charges	0	592,965	670,000	670,000
Special Items				
5000 Special Items	0	0	8,000,000	8,000,000
Total Special Items	0	0	8,000,000	8,000,000
Miscellaneous				
5400 Loss or Gain on Disposition of Assets	518,383	(94,147)	0	0
Total Miscellaneous	518,383	(94,147)	0	0
TOTAL NON-OPERATING EXPENSES	518,383	498,818	8,670,000	8,670,000
NON-OPERATING INCOME (LOSS)	3,869,595	7,957,403	2,866,500	2,866,500
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS - Note 2	29,999,949	27,056,856	(29,866,102)	(29,866,102)
7812 Transfers In - from Funds 2AA-299	29,404,147	28,810,376	28,236,000	28,236,000
4802 Transfers Out - to Funds 2AA-299	(25,871,301)	(34,624,446)	(51,070,000)	(51,070,000)
Changes to Reserves - Encumbrance - (Inc.)/Dec.	(3,436,207)	(11,825,982)	0	0
Changes to Reserves - Net Investment in Capital Assets - (Inc)/Dec	(43,750,944)	(8,649,554)	0	0
Changes to Reserves - Net Position - Reserved - (Inc)/Dec	0	0	8,010,903	8,010,903
CHANGE IN NET POSITION	(13,654,356)	767,250	(44,689,199)	(44,689,199)
Net Position - Beginning Balance	66,502,260	52,847,904	44,689,199	44,689,199
Net Position - Ending Balance	52,847,904	53,615,154	0	0

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

OPERATING DETAIL (1)	FY 2019-20 Actuals (2)	FY 2020-21 Actuals (3)	2021-22 Recommended (4)	FY 21-22 Adopted by Board of Supervisors (5)
CAPITAL ASSET ACQUISITIONS				
Equipment				
4000 Equipment (Purchases over \$5,000)	12,666,885	9,048,561	17,944,715	17,944,715
4040 IT Equipment (Purchases over \$5,000)	12,819	18,959	0	0
Total Equipment	12,679,704	9,067,520	17,944,715	17,944,715
TOTAL CAPITAL ASSET ACQUISITIONS	12,679,704	9,067,520	17,944,715	17,944,715
<p>Note 1 - Operating Loss is overstated in the 2021-22 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 2021-22 Recommended and Adopted by the Board of Supervisors columns due to budgeted capital asset expenditures that will be capitalized at year-end.</p>				