



FY 27 Budget

City of Orange

Fiscal Year 2026-2027

Schedule of Revenues and Expenditures

	<u>Actual 2023-24</u>	<u>Actual 2024-25</u>	<u>Estimate 2025-26</u>	<u>Budget 2026-27</u>
<u>REVENUES</u>				
General Fund	154,684,366	158,388,022	162,353,829	171,178,600
Reimbursable Fund	-	2,814,190	2,979,885	-
Special Revenue	28,471,382	24,455,162	27,661,032	26,673,200
Capital Projects	19,515,841	15,721,660	14,753,861	14,991,500
Internal Service	12,984,456	17,697,416	16,690,095	24,985,500
Enterprise	<u>55,840,641</u>	<u>63,144,043</u>	<u>56,046,450</u>	<u>55,071,300</u>
Total Revenues	<u>271,496,686</u>	<u>282,220,494</u>	<u>280,485,152</u>	<u>292,900,100</u>
<u>EXPENDITURES</u>				
General Fund	151,795,316	161,121,280	165,065,616	170,852,700
Reimbursable Fund	-	1,713,477	1,997,773	-
Special Revenue	6,743,024	20,002,430	32,773,993	29,975,500
Capital Projects	23,559,416	14,654,042	21,842,711	28,410,000
Internal Service	13,919,190	25,884,001	34,064,844	28,918,300
Enterprise	<u>47,300,113</u>	<u>63,374,964</u>	<u>73,211,778</u>	<u>59,168,600</u>
Total Expenditures	<u>243,317,059</u>	<u>286,750,195</u>	<u>328,956,715</u>	<u>317,325,100</u>

City of Orange **Fiscal Year 2026-2027** **Schedule of Revenues by Fund**

		Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2026-27
<u>GENERAL FUND</u>					
100	General Fund	154,684,366	158,388,022	162,353,829	171,178,600
105	Reimbursable	-	2,814,190	2,979,885	-
	<i>Total General Funds</i>	<u>154,684,366</u>	<u>161,202,212</u>	<u>165,333,715</u>	<u>171,178,600</u>
<u>SPECIAL REVENUE FUNDS</u>					
200	PEG Program	236,891	208,802	323,526	323,500
201	CASP	79,084	83,168	85,014	80,000
210	Building Records and Planning Doc.	341,576	396,085	494,831	494,000
225	EMT Program	4,616,185	4,659,493	4,846,695	5,353,600
226	Opioid Settlement	(613)	107,552	78,055	46,200
231	Affordable Housing	97,622	16,073	124,270	99,500
232	Low/Moderate Income Hsng Asset	242,754	111,474	383,349	475,900
245	Air Pollution Reduction (AQMD)	194,865	199,427	177,397	177,400
250	O.C.P.T.	26,653	30,659	38,502	27,200
263	Measure M2	3,834,279	5,026,009	4,336,538	4,335,500
270	Special Gas Tax Maint	3,869,702	4,024,837	3,840,277	3,818,800
274	RMRA	3,782,330	4,024,497	3,655,650	3,655,200
287	Citywide TSIP	2,075,725	374,503	304,680	304,000
291	Santiago LMD	1,006,270	1,019,858	948,828	992,100
293	Sycamore Cross LMD	53,530	54,590	51,255	51,000
294	Del Rio LMD	103,275	97,521	103,396	96,700
310	CDBG	1,476,582	975,225	1,164,239	1,164,200
316	Federal Rental Rehab	7,305	8,446	5,968	5,900
317	HOME Grant	976,957	872,374	1,806,913	962,400
353	Federal Police Grants	11,963	12,884	12,336	12,300
355	Asset Seizure-Federal	237,741	140,278	256,236	256,200
358	Asset Seizure-RNSP Federal	76,948	28,424	177,958	117,600
359	Asset Seizure-RNSP Treasury	149	190	1,441	1,400
360	Asset Seizure-Treasury	28,224	52,630	354,207	354,200
399	Other Federal Grants	-	-	-	-
400	Proposition 172	1,311,707	1,395,059	1,410,356	1,345,600
412	SB2 Building Home & Jobs Act	3,100,246	(166,156)	1,906,330	1,446,200
420	CA Parklands	6,191	7,158	5,058	5,000
450	Traffic Safety Grant	189,634	206,081	188,359	188,200
454	AB3229-COPS/State	434,016	476,436	553,378	457,400
456	Asset Seizure-State 85%	40,666	3,686	17,633	17,600
457	Asset Seizure-State 15%	12,927	7,901	8,356	8,400
	<i>Total Special Revenue Funds</i>	<u>28,471,382</u>	<u>24,455,162</u>	<u>27,661,032</u>	<u>26,673,200</u>
<u>CAPITAL PROJECTS FUNDS</u>					
500	Capital Projects	3,502,804	5,258,554	3,584,981	3,585,000
510	Park Acquisition	4,463,357	701,023	1,580,943	220,100
511	Park Acq (Quimby)	14,930	34,780	18,828	18,700
512	El Modena Park Facilities	125,238	167,646	187,741	144,300
540	Old Town Parking	5,360	4,791	5,253	5,200
550	Reimbursable Capital	4,356,548	4,962,536	4,440,791	5,300,000
551	County Park Grants	1,409	242	534	-
555	Parking In Lieu	6,260	3,761	3,964	2,400

City of Orange **Fiscal Year 2026-2027** **Schedule of Revenues by Fund**

		Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2026-27
560	Fire Facilities Fees	653,179	177,447	306,554	22,800
570	Police Facilities Fees	268,719	82,970	128,576	21,500
580	Library Facilities Fees	382,901	231,230	171,148	17,900
877	Serrano 91-2	2,081,502	2,178,026	2,095,295	2,177,200
878	Del Rio CFD #06-1	1,489,776	1,642,522	1,860,197	1,642,200
902	Capital Bond Proceeds	2,104,127	207,073	320,254	1,801,100
950	City Trf: Tustin Project Taxable	59,729	69,060	48,802	33,100
	Total Capital Projects Funds	19,515,841	15,721,660	14,753,861	14,991,500
INTERNAL SERVICE FUNDS					
720	Equipment Replacement	305,211	1,276,113	980,627	244,200
730	Worker's Compensation	5,615,880	6,172,361	6,646,155	6,239,400
731	Liability	4,714,473	4,653,747	5,494,246	4,887,600
760	Emp Accrued Liability	1,951,853	2,058,340	3,149,967	13,167,500
790	Computer Replacement	397,038	3,536,855	419,100	446,800
	Total Internal Service Funds	12,984,456	17,697,416	16,690,095	24,985,500
ENTERPRISE FUNDS					
600	Water Fund	44,813,054	53,344,789	46,632,452	45,584,600
601	Sanitation (Sewer) Fund	11,027,587	9,799,254	9,413,998	9,486,700
	Total Enterprise Funds	55,840,641	63,144,043	56,046,450	55,071,300
	GRAND TOTAL	271,496,686	282,220,494	280,485,152	292,900,100

City of Orange **Fiscal Year 2026-2027** **Schedule of Revenues by Fund Type and Category**

	<u>Actual 2023-24</u>	<u>Actual 2024-25</u>	<u>Estimate 2025-26</u>	<u>Budget 2026-27</u>
<u>GENERAL FUND (100s)</u>				
Property Taxes	54,570,052	57,658,841	59,822,181	61,700,600
Sales Taxes	50,610,366	49,342,726	51,335,804	51,594,300
Transient Occupancy Taxes	6,080,339	6,150,976	6,100,192	6,198,100
Franchises	2,981,298	2,753,299	3,078,880	3,057,300
Licenses & Permits	7,204,690	6,667,071	7,645,141	7,835,100
Fines & Forfeitures	729,875	2,636,075	2,426,324	2,897,600
Use of Money & Property	4,754,322	3,730,340	3,922,905	3,929,100
Revenue from Other Agencies	3,415,296	2,501,399	1,816,924	1,505,100
Fees for Services	6,986,560	6,602,124	7,647,596	7,953,100
Miscellaneous Revenues	3,053,774	1,620,906	3,995,136	4,177,800
Interfund Revenue	11,668,745	15,474,265	10,077,495	4,830,500
Transfers In	2,629,049	3,250,000	4,485,252	15,500,000
Reimbursable Expenses	-	2,814,190	2,979,885	-
<i>Total General Fund</i>	<u>154,684,366</u>	<u>161,202,212</u>	<u>165,333,715</u>	<u>171,178,600</u>
<u>SPECIAL REVENUE FUNDS (200s-400s)</u>				
Taxes	2,321,307	2,373,571	2,382,408	2,355,800
Franchises	219,936	190,507	312,324	312,300
Licenses & Permits	-	-	-	-
Fines & Forfeitures	-	-	-	-
Use of Money & Property	1,665,450	1,795,025	1,730,133	1,745,800
Revenue from Other Agencies	17,249,426	14,767,110	17,699,517	16,241,800
Fees for Services	6,921,579	5,126,271	5,367,859	5,874,700
Miscellaneous Revenues	93,684	202,678	168,790	142,800
Interfund Revenue	-	-	-	-
<i>Total Special Revenue Funds</i>	<u>28,471,382</u>	<u>24,455,162</u>	<u>27,661,032</u>	<u>26,673,200</u>
<u>CAPITAL PROJECTS FUNDS (500s)</u>				
Licenses & Permits	4,002,651	173,749	1,202,910	14,900
Use of Money & Property	1,176,487	1,902,062	1,906,147	1,132,100
Revenue from Other Agencies	4,421,200	4,736,201	4,515,791	5,375,000
Property Tax	3,587,118	3,640,475	3,389,296	3,595,100
Fees for Services	4,616,925	4,772,732	3,739,717	3,159,300
Miscellaneous Revenues	-	8,761	-	-
Interfund Revenue	1,711,460	487,680	-	1,715,100
<i>Total Capital Projects Funds</i>	<u>19,515,841</u>	<u>15,721,660</u>	<u>14,753,861</u>	<u>14,991,500</u>

City of Orange **Fiscal Year 2026-2027** **Schedule of Revenues by Fund Type and Category**

	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2026-27
<u>INTERNAL SERVICE FUNDS</u>				
Revenue From Other Agencies	14,116	121,901	80,627	80,600
Miscellaneous Revenues	1,659,421	1,853,452	1,887,230	1,506,900
Interfund Revenue	10,310,919	15,722,063	13,822,238	13,843,500
Transfers In	1,000,000	-	900,000	9,554,500
<i>Total Internal Service Funds</i>	<u>12,984,456</u>	<u>17,697,416</u>	<u>16,690,095</u>	<u>24,985,500</u>
<u>ENTERPRISE FUNDS</u>				
Licenses & Permits	2,416	604	1,560	1,600
Fines & Penalties	495,013	535,302	1,729,668	809,000
Use Of Money & Property	1,876,433	2,277,641	1,564,156	1,536,400
Revenue From Other Agencies	807,978	4,348,308	1,747,653	1,747,700
Other Revenue	219,402	207,468	283,341	258,200
Inter Fund Revenue	2,310,270	-	-	-
Water Charges For Services	50,129,129	55,774,720	50,720,071	50,718,400
<i>Total Enterprise Funds</i>	<u>55,840,641</u>	<u>63,144,043</u>	<u>56,046,450</u>	<u>55,071,300</u>
GRAND TOTAL	<u>271,496,686</u>	<u>282,220,493</u>	<u>280,485,153</u>	<u>292,900,100</u>

City of Orange **Fiscal Year 2026-2027** **Schedule of Expenditures by Fund**

		<u>Actual 2023-24</u>	<u>Actual 2024-25</u>	<u>Estimate 2025-26</u>	<u>Budget 2026-27</u>
<u>GENERAL FUND</u>					
100	General Fund	151,795,316	159,407,802	163,067,843	170,852,700
105	Reimbursable	-	1,713,477	1,997,773	-
	<i>Total General Funds</i>	<u>151,795,316</u>	<u>161,121,280</u>	<u>165,065,616</u>	<u>170,852,700</u>
<u>SPECIAL REVENUE FUNDS</u>					
200	PEG Program	285,554	333,396	302,404	254,800
201	CASP	124	8,190	23,945	-
210	Building Records and Planning Doc.	334,233	298,629	269,052	1,028,900
225	EMT Program	3,278,523	3,776,439	3,499,733	9,075,900
226	Opioid Settlement	-	56,058	1,286,368	-
231	Affordable Housing	(1,127,324)	21,029	2,146	-
232	Low/Moderate Income Hsng Asset	(12,323,326)	277,729	824,985	404,400
245	Air Pollution Reduction (AQMD)	154,425	73,215	115,316	68,900
250	O.C.P.T.	1,763	3,099	6,297	12,200
263	Measure M2	4,814,301	3,136,393	5,775,532	4,205,600
270	Special Gas Tax Maint	3,924,179	3,106,446	3,952,653	4,301,300
274	RMRA	5,257,973	1,338,944	3,485,821	3,500,000
287	Citywide TSIP	904,381	167,215	2,137,994	1,695,900
291	Santiago LMD	776,168	1,205,503	1,175,194	958,300
293	Sycamore Cross LMD	38,298	42,191	61,830	36,300
294	Del Rio LMD	69,251	79,342	109,538	84,700
310	CDBG	784,834	982,832	1,839,865	1,067,500
317	HOME Grant	(1,759,144)	52,051	741,545	1,137,500
353	Federal Police Grants	11,963	12,884	17,819	1,300
355	Asset Seizure-Federal	218,157	467,537	421,758	294,800
358	Asset Seizure-RNSP Federal	64,924	74,246	26,337	-
359	Asset Seizure-RNSP Treasury	-	-	681	200
360	Asset Seizure-Treasury	32,618	33,385	58,775	77,600
399	Other Federal Grants	-	3,276	859,982	-
400	Proposition 172	720,688	849,722	1,158,598	1,162,600
412	SB2 Building Home & Jobs Act	64,900	3,343,153	3,346,623	5,800
450	Traffic Safety Grant	18,709	77,439	387,896	82,400
454	AB3229-COPS/State	193,593	169,661	862,166	497,800
456	Asset Seizure-State 85%	3,258	12,424	22,378	20,600
457	Asset Seizure-State 15%	-	-	762	200
	<i>Total Special Revenue Funds</i>	<u>6,743,024</u>	<u>20,002,430</u>	<u>32,773,993</u>	<u>29,975,500</u>
<u>CAPITAL PROJECTS FUNDS</u>					
500	Capital Projects	7,914,382	4,447,529	8,247,056	14,140,400
510	Park Acquisition	1,718,966	376,429	3,197,255	2,370,000
511	Park Acq (Quimby)	289,815	-	95,095	-
512	El Modena Park Facilities	37,123	85,362	391,683	500,000
540	Old Town Parking	8,235	11,314	17,789	15,500

City of Orange **Fiscal Year 2026-2027** **Schedule of Expenditures by Fund**

		Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2026-27
550	Reimbursable Capital	4,306,768	4,238,453	5,612,478	7,850,000
551	County Park Grants	22,565	3,733	6,962	-
<u>CAPITAL PROJECTS FUNDS (CON'T.)</u>					
555	Parking In Lieu	57,025	29,420	23,042	-
560	Fire Facilities Fees	222,200	227,013	423,971	600,000
570	Police Facilities Fees	35,433	-	309,681	615,000
580	Library Facilities Fees	8,176	120,330	837,031	326,900
877	Serrano 91-2	2,007,282	2,061,804	7,763	8,500
878	Del Rio CFD #06-1	2,012,981	1,480,419	7,929	10,500
902	Capital Bond Proceeds	4,918,465	1,572,237	2,664,977	1,973,200
950	City Trf: Tustin Project Taxable	-	-	-	-
	<i>Total Capital Projects Funds</i>	<u>23,559,416</u>	<u>14,654,042</u>	<u>21,842,711</u>	<u>28,410,000</u>
<u>INTERNAL SERVICE FUNDS</u>					
720	Equipment Replacement	1,630,894	1,795,113	5,752,229	2,795,000
730	Worker's Compensation	3,894,450	9,526,254	6,181,896	5,344,700
731	Liability	4,573,059	3,974,178	5,376,674	6,144,400
760	Emp Accrued Liability	1,329,942	7,922,919	13,282,413	10,618,200
790	Computer Replacement	2,490,846	2,665,539	3,471,632	4,016,000
	<i>Total Internal Service Funds</i>	<u>13,919,190</u>	<u>25,884,001</u>	<u>34,064,844</u>	<u>28,918,300</u>
<u>ENTERPRISE FUNDS</u>					
600	Water Fund	38,089,984	51,542,432	59,319,536	49,920,000
601	Sanitation (Sewer) Fund	9,210,129	11,832,533	13,892,242	9,248,600
	<i>Total Enterprise Funds</i>	<u>47,300,113</u>	<u>63,374,964</u>	<u>73,211,778</u>	<u>59,168,600</u>
		<u>243,317,059</u>	<u>285,036,717</u>	<u>326,958,942</u>	<u>317,325,100</u>

City of Orange **Fiscal Year 2026-2027** **Schedule of Expenditures by Fund Type and Category**

	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2026-27
<u>GENERAL FUND</u>				
Salaries and Benefits	101,895,187	104,364,884	103,947,889	109,840,200
Contractual Services	4,384,946	6,141,942	10,083,247	7,473,200
Miscellaneous Expenses	4,115,297	961,597	3,217,645	3,894,300
Materials and Supplies	4,649,079	4,851,803	4,702,718	4,731,000
Repair/Maintenance	7,487,356	6,865,145	9,594,564	10,037,200
Utility Charges	3,006,642	3,321,196	3,534,948	3,605,500
Debt Service	17,385,681	17,377,333	17,519,111	17,908,400
Capital Outlay	192,773	1,006,636	146,212	74,500
Internal Service Costs	8,678,355	14,029,588	8,866,258	3,733,900
Transfers	-	487,680	1,455,252	9,554,500
Reimbursable Expenses	-	1,713,477	1,997,773	-
Total General Fund	151,795,316	161,121,281	165,065,617	170,852,700
<u>SPECIAL REVENUE FUNDS</u>				
Salaries and Benefits	5,724,546	5,749,247	5,275,741	6,553,000
Contractual Services	1,411,036	1,854,991	3,326,513	1,392,100
Miscellaneous Expenses	(16,214,721)	2,406,336	3,078,823	890,000
Materials and Supplies	933,497	1,022,682	1,522,065	2,180,600
Repair/Maintenance	1,162,942	998,861	1,453,258	1,237,800
Utility Charges	305,830	297,870	344,138	327,100
Debt Service	648,859	649,024	649,024	4,389,500
Capital Improvements	10,187,477	4,540,597	14,824,387	10,786,500
Internal Service Costs	2,454,510	2,482,822	2,300,044	2,218,900
Transfers	129,049	-	-	-
Total Special Revenue Funds	6,743,025	20,002,430	32,773,993	29,975,500
<u>CAPITAL PROJECTS FUNDS</u>				
Salaries and Benefits	80,568	65,155	67,730	-
Contractual Services	132,189	60,773	99,149	19,000
Miscellaneous Expenditures	277,180	274,877	608,454	300,000
Internal Service Costs	-	-	139,725	10,800
Debt Service	5,708,540	3,517,341	-	1,715,100
Repair/Maintenance	5,235	11,314	40,230	80,200
Capital Improvements	11,542,434	7,724,581	17,887,423	17,284,900
Transfers Out	5,810,270	3,000,000	3,000,000	9,000,000
Total Capital Projects Funds	23,556,416	14,654,041	21,842,711	28,410,000
<u>INTERNAL SERVICE FUNDS</u>				
Salaries and Benefits	2,016,162	8,992,829	14,173,643	11,120,200
Contractual Services	274,726	196,483	768,094	569,200
Miscellaneous Expenses	7,130,643	11,573,821	9,721,101	10,008,600
Materials and Supplies	65,373	63,803	63,982	82,800
Debt Service	661,821	690,558	-	-
Capital Outlay	3,418,345	3,673,265	7,923,836	3,845,300
Internal Service Costs	350,918	691,823	482,992	290,900
Utility Charges	1,202	1,421	1,196	1,300
Transfers	-	-	930,000	3,000,000

City of Orange
Fiscal Year 2026-2027
Schedule of Expenditures by Fund Type and Category

	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2026-27
<i>Total Internal Service Funds</i>	<u>13,919,190</u>	<u>25,884,003</u>	<u>34,064,844</u>	<u>28,918,300</u>
<u>ENTERPRISE FUNDS</u>				
Salaries and Benefits	10,847,239	10,405,128	8,437,361	10,179,600
Contractual Services	692,714	785,512	791,459	828,500
Miscellaneous Expenses	343,836	5,174,887	1,965,353	219,300
Materials and Supplies	18,549,399	25,207,389	29,765,465	26,136,200
Repair/Maintenance	2,238,864	2,005,507	3,130,763	2,918,900
Utility Charges	3,208,479	3,478,111	3,045,104	4,154,300
Debt Service	644,512	678,382	1,301,891	1,333,400
Capital Improvements	7,093,395	9,743,428	21,106,671	10,220,300
Internal Service Costs	3,681,674	5,896,620	3,667,712	3,178,100
Transfers	-	-	-	-
<i>Total Enterprise Funds</i>	<u>47,300,112</u>	<u>63,374,964</u>	<u>73,211,779</u>	<u>59,168,600</u>
GRAND TOTAL	243,314,059	285,036,719	326,958,944	317,325,100