

CITY OF ORANGE
FISCAL YEAR 2026-2027 FINANCIAL MODEL (FY27 MODEL)
REVENUES, EXPENDITURES & NET OPERATING RESULTS

MODEL 1

	2026E	2027B	2028F	2029F	2030F	2031F	2032F
REVENUES & SOURCES							
01 - SALES TAX	51,335,804	51,594,300	51,955,500	52,475,100	53,262,200	54,327,400	55,685,600
<i>GROWTH RATE</i>	4.0%	0.5%	0.7%	1.0%	1.5%	2.0%	2.5%
02 - PROPERTY TAX	59,822,181	61,700,800	64,724,100	67,895,600	71,222,500	74,712,400	78,373,300
<i>GROWTH RATE</i>	3.8%	3.1%	4.9%	4.9%	4.9%	4.9%	4.9%
03 - TRANSIENT OCCUPANCY TAX	6,100,192	6,198,100	6,427,400	6,665,200	6,911,800	7,167,500	7,432,700
<i>GROWTH RATE</i>	-0.8%	1.6%	3.7%	3.7%	3.7%	3.7%	3.7%
04 - FEES & FINES	15,292,737	15,788,200	16,419,700	17,076,500	17,759,600	18,470,000	19,208,800
<i>GROWTH RATE</i>	15.2%	3.2%	4.0%	4.0%	4.0%	4.0%	4.0%
05 - OTHER REVENUES	15,240,169	15,566,900	15,872,200	16,183,500	16,500,900	16,824,600	17,154,600
<i>GROWTH RATE</i>	15.1%	2.1%	2.0%	2.0%	2.0%	2.0%	2.0%
06 - INTER-FUND REVENUE	10,077,495	4,830,500	4,975,400	5,124,700	5,278,400	5,436,800	5,599,900
<i>GROWTH RATE</i>	-34.9%	-52.1%	3.0%	3.0%	3.0%	3.0%	3.0%
TOTAL REVENUES	157,868,578	155,678,800	160,374,300	165,420,600	170,935,400	176,938,700	183,454,900
<i>% ANNUAL CHANGE</i>	1.8%	-1.4%	3.0%	3.1%	3.3%	3.5%	3.7%
EXPENDITURES & USES							
01 - SALARIES	76,448,957	78,722,600	81,084,300	83,516,800	86,022,300	88,603,000	91,261,100
<i>GROWTH RATE</i>	-0.2%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
02 - BENEFITS	27,498,932	29,877,200	30,773,500	31,696,700	32,647,600	33,627,000	34,635,800
<i>GROWTH RATE</i>	-0.8%	8.6%	3.0%	3.0%	3.0%	3.0%	3.0%
03 - OPERATING EXPENSE	31,279,334	29,815,600	30,710,100	31,631,400	32,580,300	33,557,700	34,564,400
<i>GROWTH RATE</i>	35.1%	-4.7%	3.0%	3.0%	3.0%	3.0%	3.0%
04 - INTERNAL SERVICE COSTS	8,866,258	3,733,900	3,845,900	3,961,300	4,080,100	4,202,500	4,328,600
<i>GROWTH RATE</i>	-36.8%	-57.9%	3.0%	3.0%	3.0%	3.0%	3.0%
05 - DEBT SERVICES	17,519,111	17,908,400	17,908,400	17,908,400	17,908,400	17,908,400	17,908,400
<i>GROWTH RATE</i>	0.8%	2.2%					
TOTAL EXPENDITURES, BY ACCOUNT GROUP	161,612,592	160,057,700	164,322,200	168,714,600	173,238,700	177,898,600	182,698,300
<i>% ANNUAL CHANGE</i>	1.7%	-1.0%	2.7%	2.7%	2.7%	2.7%	2.7%
NET OVER/(UNDER) BEFORE TRANSFERS	(3,744,014)	(4,378,900)	(3,947,900)	(3,294,000)	(2,303,300)	(959,900)	756,600
<i>% ANNUAL REVENUES & SOURCES</i>	-2.4%	-2.8%	-2.5%	-2.0%	-1.3%	-0.5%	0.4%
01-TRANSFERS-IN	4,485,252	15,000,000	-	-	-	-	-
02-TRANSFERS-OUT LEAVE PAYOUTS	1,455,252	2,755,100	2,837,800	2,922,900	3,010,600	3,100,900	3,193,900
03-TRANSFERS-OUT UAL	-	6,799,400	5,185,300	-	-	-	-
04-TRANSFERS-OUT WORKER'S COMP	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

CITY OF ORANGE

MODEL 1

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REVENUES, EXPENDITURES & NET OPERATING RESULTS

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05-TRANSFERS-OUT GENERAL LIABILITIES	-	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
08-TRANSFERS-OUT CIP	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
NET OVER/(UNDER) AFTER TRANSFERS	(714,014)	1,066,600	(16,471,000)	(10,716,900)	(9,813,900)	(8,560,800)	(6,937,300)
FUND BALANCE-BEGINNING	28,553,771	27,839,757	28,906,357	12,435,357	1,718,457	(8,095,443)	(16,656,243)
FUND BALANCE-END	27,839,757	28,906,357	12,435,357	1,718,457	(8,095,443)	(16,656,243)	(23,593,543)
RESERVED (GF ONLY)	25,936,827	28,429,860	12,435,357	-	-	-	-
UNRESERVED (GF ONLY)	1,902,930	476,497	-	-	-	-	-

CITY OF ORANGE

MODEL 2

FISCAL YEAR 2026-2027 FINANCIAL MODEL (FY27 MODEL)

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<i>% ANNUAL CHANGE</i>	1.7%	-1.0%	2.7%	2.7%	2.7%	2.7%	2.7%
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01-TRANSFERS-IN	4,485,252	15,000,000	-	-	-	-	-
02-TRANSFERS-OUT LEAVE PAYOUTS	1,455,252	2,755,100	2,837,800	2,922,900	3,010,600	3,100,900	3,193,900
03-TRANSFERS-OUT UAL	-	6,799,400	10,054,400	6,558,800	-	-	-

CITY OF ORANGE

MODEL 2

FISCAL YEAR 2026-2027 FINANCIAL MODEL (FY27 MODEL)

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	2026E	2027B	2028F	2029F	2030F	2031F	2032F
04-TRANSFERS-OUT WORKER'S COMP	-	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
05-TRANSFERS-OUT GENERAL LIABILITIES	-	-	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
08-TRANSFERS-OUT CIP	-	-	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
NET OVER/(UNDER) AFTER TRANSFERS	(714,014)	1,066,600	(21,340,100)	(17,275,700)	(9,813,900)	(8,560,800)	(6,937,300)
FUND BALANCE-BEGINNING	28,553,771	27,839,757	28,906,357	7,566,257	(9,709,443)	(19,523,343)	(28,084,143)
FUND BALANCE-END	27,839,757	28,906,357	7,566,257	(9,709,443)	(19,523,343)	(28,084,143)	(35,021,443)
RESERVED (GF ONLY)	25,936,827	28,429,860	7,566,257	-	-	-	-
UNRESERVED (GF ONLY)	1,902,930	476,497	-	-	-	-	-