



**City of Orange  
Fiscal Year 2026-2027  
Schedule of Changes in Fund Balance**

Fund No	Funds	Estimated			Total			Total	Projected
		Fund Balance	Revenues	Transfers In	Revenue	Expenditures	Transfers Out	Expenditure	Fund Balance
		7/1/2026							6/30/2027
100	General Fund	27,839,759	155,678,600	15,500,000	171,178,600	161,298,200	9,554,500	170,852,700	28,165,659
105	Reimbursable	1,026,414	-	-	-	-	-	-	1,026,414
<b>Total General Funds</b>		<b>28,866,173</b>	<b>155,678,600</b>	<b>15,500,000</b>	<b>171,178,600</b>	<b>161,298,200</b>	<b>9,554,500</b>	<b>170,852,700</b>	<b>29,192,073</b>
<b>Special Revenue Funds</b>									
200	PEG Program	169,501	323,500	-	323,500	254,800	-	254,800	238,201
201	CASP	507,672	80,000	-	80,000	-	-	-	587,672
210	Building Records & Planning Doc.	1,646,587	494,000	-	494,000	1,028,900	-	1,028,900	1,111,687
225	EMT Program	4,176,378	5,353,600	-	5,353,600	5,575,900	3,500,000	9,075,900	454,078
226	Opioid Settlement	163,609	46,200	-	46,200	-	-	-	209,809
231	Affordable Housing	4,936,522	99,500	-	99,500	-	-	-	5,036,022
232	Low/Moderate Income Hsng Asset	28,124,555	475,900	-	475,900	404,400	-	404,400	28,196,055
245	Air Pollution Reduction (AQMD)	371,485	177,400	-	177,400	68,900	-	68,900	479,985
250	O.C.P.T.	245,132	27,200	-	27,200	12,200	-	12,200	260,132
263	Measure M2	6,919,471	4,335,500	-	4,335,500	4,205,600	-	4,205,600	7,049,371
270	Special Gas Tax Maint	1,663,301	3,818,800	-	3,818,800	4,301,300	-	4,301,300	1,180,801
274	RMRA	5,101,239	3,655,200	-	3,655,200	3,500,000	-	3,500,000	5,256,439
287	Citywide TSIP	3,662,662	304,000	-	304,000	1,695,900	-	1,695,900	2,270,762
291	Santiago LMD	1,201,416	992,100	-	992,100	958,300	-	958,300	1,235,216
293	Sycamore Cross LMD	139,079	51,000	-	51,000	36,300	-	36,300	153,779
294	Del Rio LMD	350,929	96,700	-	96,700	84,700	-	84,700	362,929
310	CDBG	594,752	1,164,200	-	1,164,200	1,067,500	-	1,067,500	691,452
316	Federal Rental Rehab	173,210	5,900	-	5,900	-	-	-	179,110
317	HOME Grant	7,061,604	962,400	-	962,400	1,137,500	-	1,137,500	6,886,504
353	Federal Police Grants	(9,575)	12,300	-	12,300	1,300	-	1,300	1,425
355	Asset Seizure-Federal	1,736,993	256,200	-	256,200	294,800	-	294,800	1,698,393
358	Asset Seizure-RNSP Federal	258,130	117,600	-	117,600	-	-	-	375,730
359	Asset Seizure-RNSP Treasury	5,872	1,400	-	1,400	200	-	200	7,072
360	Asset Seizure-Treasury	1,114,848	354,200	-	354,200	77,600	-	77,600	1,391,448
399	Other Federal Grants	(4,368)	-	-	-	-	-	-	(4,368)
400	Proposition 172	1,688,684	1,345,600	-	1,345,600	1,162,600	-	1,162,600	1,871,684
412	SB2 Building Home & Jobs Act	(3,085,946)	1,446,200	-	1,446,200	5,800	-	5,800	(1,645,546)
420	CA Parklands	146,787	5,000	-	5,000	-	-	-	151,787
450	Traffic Safety Grant	1,034,962	188,200	-	188,200	82,400	-	82,400	1,140,762
454	AB3229-COPS/State	1,057,458	457,400	-	457,400	497,800	-	497,800	1,017,058
456	Asset Seizure-State 85%	177,610	17,600	-	17,600	20,600	-	20,600	174,610
457	Asset Seizure-State 15%	246,021	8,400	-	8,400	200	-	200	254,221
<b>Total Special Revenue Funds</b>		<b>71,576,579</b>	<b>26,673,200</b>	<b>-</b>	<b>26,673,200</b>	<b>26,475,500</b>	<b>3,500,000</b>	<b>29,975,500</b>	<b>68,274,279</b>
<b>Capital Project Funds</b>									
500	Capital Projects	12,013,635	3,585,000	-	3,585,000	5,140,400	9,000,000	14,140,400	1,458,235
510	Park Acquisition	7,651,835	220,100	-	220,100	2,370,000	-	2,370,000	5,501,935
511	Park Acq (Quimby)	49,710	18,700	-	18,700	-	-	-	68,410
512	El Modena Park Facilities	760,835	144,300	-	144,300	500,000	-	500,000	405,135
540	Old Town Parking	14,667	5,200	-	5,200	15,500	-	15,500	4,367
550	Reimbursable Capital	(5,393,860)	5,300,000	-	5,300,000	7,850,000	-	7,850,000	(7,943,860)
551	County Park Grants	2,730	-	-	-	-	-	-	2,730
555	Parking In Lieu	48,245	2,400	-	2,400	-	-	-	50,645
560	Fire Facilities Fees	703,983	22,800	-	22,800	600,000	-	600,000	126,783
570	Police Facilities Fees	724,052	21,500	-	21,500	615,000	-	615,000	130,552
580	Library Facilities Fees	468,497	17,900	-	17,900	326,900	-	326,900	159,497
877	Serrano 91-2	1,948,768	2,177,200	-	2,177,200	8,500	-	8,500	4,117,468
878	Del Rio CFD #06-1	3,535,344	1,642,200	-	1,642,200	10,500	-	10,500	5,167,044
902	Capital Bond Proceeds	1,630,568	1,801,100	-	1,801,100	1,973,200	-	1,973,200	1,458,468
950	City Trf: Tustin Project Taxable	1,173,473	33,100	-	33,100	-	-	-	1,206,573
<b>Total Capital Project Funds</b>		<b>25,332,483</b>	<b>14,991,500</b>	<b>-</b>	<b>14,991,500</b>	<b>19,410,000</b>	<b>9,000,000</b>	<b>28,410,000</b>	<b>11,913,983</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>		<b>125,775,234</b>	<b>197,343,300</b>	<b>15,500,000</b>	<b>212,843,300</b>	<b>207,183,700</b>	<b>22,054,500</b>	<b>229,238,200</b>	<b>109,380,334</b>
<b>Internal Service Funds</b>									
720	Equipment Replacement	3,052,486	244,200	-	244,200	2,795,000	-	2,795,000	501,686
730	Worker's Compensation	(12,755,459)	6,239,400	-	6,239,400	5,344,700	-	5,344,700	(11,860,759)
731	Liability	(12,302)	4,887,600	-	4,887,600	6,144,400	-	6,144,400	(1,269,102)
760	Emp Accrued Liability	(5,606,386)	3,613,000	9,554,500	13,167,500	10,618,200	-	10,618,200	(3,057,086)
790	Computer Replacement	7,181,367	446,800	-	446,800	1,016,000	3,000,000	4,016,000	3,612,167
<b>Total Internal Service Funds</b>		<b>(8,140,294)</b>	<b>15,431,000</b>	<b>9,554,500</b>	<b>24,985,500</b>	<b>25,918,300</b>	<b>3,000,000</b>	<b>28,918,300</b>	<b>(12,073,094)</b>
<b>Enterprise Funds</b>									
600	Water Fund	6,057,236	45,584,600	-	45,584,600	49,920,000	-	49,920,000	1,721,836
601	Sanitation (Sewer) Fund	4,917,562	9,486,700	-	9,486,700	9,248,600	-	9,248,600	5,155,662
<b>Total Enterprise Funds</b>		<b>10,974,798</b>	<b>55,071,300</b>	<b>-</b>	<b>55,071,300</b>	<b>59,168,600</b>	<b>-</b>	<b>59,168,600</b>	<b>6,877,498</b>
<b>TOTAL OF ALL CITY'S FUNDS</b>		<b>128,609,738</b>	<b>267,845,600</b>	<b>25,054,500</b>	<b>292,900,100</b>	<b>292,270,600</b>	<b>25,054,500</b>	<b>317,325,100</b>	<b>104,184,738</b>