



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

Fund No	General Funds	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	155,678,800	15,000,000	170,678,800	160,057,600	9,554,500	169,612,100	28,906,459
105	Reimbursable		1,026,414	0	0	0	0	0	0	1,026,414
<b>Total General Funds</b>			<b>28,866,173</b>	<b>155,678,800</b>	<b>15,000,000</b>	<b>170,678,800</b>	<b>160,057,600</b>	<b>9,554,500</b>	<b>169,612,100</b>	<b>29,932,873</b>
<b>Special Revenue Funds</b>										
200	PEG Program		169,501	323,500	0	323,500	254,800	0	254,800	238,201
201	CASP		507,672	80,000	0	80,000	0	0	0	587,672
210	Building Records and Planning Doc.		1,646,587	494,000	0	494,000	1,028,900	0	1,028,900	1,111,687
225	EMT Program		4,176,378	5,353,600	0	5,353,600	5,575,900	3,500,000	9,075,900	454,078
226	Opioid Settlement		163,609	46,200	0	46,200	0	0	0	209,809
231	Affordable Housing		4,936,522	99,500	0	99,500	0	0	0	5,036,022
232	Low/Moderate Income Hsng Asset		28,124,555	475,900	0	475,900	404,400	0	404,400	28,196,055
245	Air Pollution Reduction (AQMD)		371,485	177,400	0	177,400	68,900	0	68,900	479,985
250	O.C.P.T.		245,132	27,200	0	27,200	12,200	0	12,200	260,132
263	Measure M2		6,738,821	4,335,500	0	4,335,500	4,205,600	0	4,205,600	6,868,721
270	Special Gas Tax Maint		1,663,301	3,818,800	0	3,818,800	4,301,300	0	4,301,300	1,180,801
274	RMRA		5,101,239	3,655,200	0	3,655,200	3,500,000	0	3,500,000	5,256,439
287	Citywide TSIP		3,662,662	304,000	0	304,000	1,695,900	0	1,695,900	2,270,762
291	Santiago LMD		1,201,416	992,100	0	992,100	958,300	0	958,300	1,235,216
293	Sycamore Cross LMD		139,079	51,300	0	51,300	54,700	0	54,700	135,679
294	Del Rio LMD		350,929	96,700	0	96,700	84,700	0	84,700	362,929
310	CDBG		594,752	1,164,200	0	1,164,200	1,067,500	0	1,067,500	691,452
316	Federal Rental Rehab		173,210	5,900	0	5,900	0	0	0	179,110
317	HOME Grant		7,061,604	962,400	0	962,400	1,137,500	0	1,137,500	6,886,504
353	Federal Police Grants		-9,575	12,300	0	12,300	1,300	0	1,300	1,425
355	Asset Seizure-Federal		1,736,993	256,200	0	256,200	294,800	0	294,800	1,698,393
358	Asset Seizure-RNSP Federal		258,130	117,600	0	117,600	0	0	0	375,730
359	Asset Seizure-RNSP Treasury		5,872	1,400	0	1,400	200	0	200	7,072
360	Asset Seizure-Treasury		1,114,848	354,200	0	354,200	77,600	0	77,600	1,391,448
399	Other Federal Grants		-4,368	0	0	0	0	0	0	-4,368
400	Proposition 172		1,688,684	1,345,600	0	1,345,600	1,162,600	0	1,162,600	1,871,684
412	SB2 Building Home & Jobs Act		-3,085,946	1,446,200	0	1,446,200	5,800	0	5,800	-1,645,546
420	CA Parklands		146,787	5,000	0	5,000	0	0	0	151,787
450	Traffic Safety Grant		1,034,962	188,200	0	188,200	82,400	0	82,400	1,140,762
454	AB3229-COPS/State		1,057,458	457,400	0	457,400	497,800	0	497,800	1,017,058
456	Asset Seizure-State 85%		177,610	17,600	0	17,600	20,600	0	20,600	174,610
457	Asset Seizure-State 15%		246,021	8,400	0	8,400	200	0	200	254,221
<b>Total Special Revenue Funds</b>			<b>71,395,929</b>	<b>26,673,500</b>	<b>0</b>	<b>26,673,500</b>	<b>26,493,900</b>	<b>3,500,000</b>	<b>29,993,900</b>	<b>68,075,529</b>
<b>Capital Project Funds</b>										
500	Capital Projects		12,013,635	3,585,000	0	3,585,000	5,140,500	8,500,000	13,640,500	1,958,135
510	Park Acquisition		7,651,835	220,100	0	220,100	2,370,000	0	2,370,000	5,501,935
511	Park Acq (Quimby)		49,710	18,700	0	18,700	0	0	0	68,410
512	El Modena Park Facilities		760,835	144,300	0	144,300	500,000	0	500,000	405,135
540	Old Town Parking		14,667	5,200	0	5,200	15,500	0	15,500	4,367
550	Reimbursable Capital		-5,393,860	5,300,000	0	5,300,000	7,850,000	0	7,850,000	-7,943,860
551	County Park Grants		2,730	0	0	0	0	0	0	2,730
555	Parking In Lieu		48,245	2,400	0	2,400	0	0	0	50,645
560	Fire Facilities Fees		703,983	22,800	0	22,800	600,000	0	600,000	126,783
570	Police Facilities Fees		724,052	21,500	0	21,500	615,000	0	615,000	130,552
580	Library Facilities Fees		468,497	17,900	0	17,900	326,900	0	326,900	159,497
877	Serrano 91-2		1,948,768	2,177,200	0	2,177,200	8,500	0	8,500	4,117,468
878	Del Rio CFD #06-1		3,535,344	1,642,200	0	1,642,200	10,500	0	10,500	5,167,044
902	Capital Bond Proceeds		1,630,568	1,801,100	0	1,801,100	1,973,200	0	1,973,200	1,458,468
950	City Trf: Tustin Project Taxable		1,173,473	33,100	0	33,100	0	0	0	1,206,573
<b>Total Capital Project Funds</b>			<b>25,332,483</b>	<b>14,991,500</b>	<b>0</b>	<b>14,991,500</b>	<b>19,410,100</b>	<b>8,500,000</b>	<b>27,910,100</b>	<b>12,413,883</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>			<b>125,594,584</b>	<b>197,343,800</b>	<b>15,000,000</b>	<b>212,343,800</b>	<b>205,961,600</b>	<b>21,554,500</b>	<b>227,516,100</b>	<b>110,422,284</b>
<b>Internal Service Funds</b>										
720	Equipment Replacement		3,052,486	244,200	0	244,200	2,795,000	0	2,795,000	501,686
730	Worker's Compensation		-12,755,459	6,239,400	0	6,239,400	5,344,700	0	5,344,700	-11,860,759
731	Liability		-12,302	4,887,600	0	4,887,600	6,144,400	0	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	0	10,618,200	-3,057,086
790	Computer Replacement		7,181,367	446,800	0	446,800	1,116,000	3,000,000	4,116,000	3,512,167
<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>26,018,300</b>	<b>3,000,000</b>	<b>29,018,300</b>	<b>-12,173,094</b>
<b>Enterprise Funds</b>										
600	Water Fund		6,057,236	45,584,600	0	45,584,600	49,920,000	0	49,920,000	1,721,836
601	Sanitation (Sewer) Fund		4,917,562	9,486,700	0	9,486,700	9,248,600	0	9,248,600	5,155,662
<b>Total Enterprise Funds</b>			<b>10,974,798</b>	<b>55,071,300</b>	<b>0</b>	<b>55,071,300</b>	<b>59,168,600</b>	<b>0</b>	<b>59,168,600</b>	<b>6,877,498</b>
<b>TOTAL OF ALL CITY'S FUNDS</b>			<b>128,429,088</b>	<b>267,846,100</b>	<b>24,554,500</b>	<b>292,400,600</b>	<b>291,148,500</b>	<b>24,554,500</b>	<b>315,703,000</b>	<b>105,126,688</b>