



CITY OF ORLAND STAFF REPORT

MEETING DATE:

TO: Honorable Mayor and Councilmembers

FROM: Roberto Moreno, RGS Strategic Services Consultant

SUBJECT: Receive April 2026 Budget Reports

BACKGROUND:

Going forward, monthly budget reports comparing budget to actual will be presented to Council at the second Council meeting of the month, for the preceding month. The reports will show the following data:

- Original Budget – this is the Council-approved budget at the beginning of the year
- Current Budget – this is the revised budget as of the end of the month
- Period Activity – this is the total revenues/expenditures for the month-date
- Fiscal Activity – this is the year-to-date totals as of the end of the report year
- Variance – this is the difference between the budget and actual
- Percent Used – this is the percent of the budget collected/spent as of the end of the reporting period

While budget reports are presented for all budgeted funds, the analysis focuses on the General Fund, as it is the most critical fund for the City. This is where most of the operations take place.

ANALYSIS:

At the end of April (10 months) we are at 83.33% of the year. This percentage is used as a barometer for comparison. However, revenues do not come in on a regular monthly basis, and expenditures do not occur on a regular monthly basis either. Some large revenues and expenditures happen once or twice a year. Keep this in mind when reviewing the attached reports. Also, keep in mind that staff is still working through some accounting corrections to make the reporting more meaningful.

General Fund Summary – The General Fund Summary is a one-page report showing revenues are 73.17% percent collected while expenditures are 84.24% spent. Revenues are below expectations while expenditures are on track.

Revenues – Budget v. Actual – The revenues by fund summary shown below highlights that while the General Fund is below expectations, Measure A and Measure J are above expectations. These funds are primarily affected by sales tax. Staff will be looking at the Gas Tax Fund to determine why it is below expectations. The STIP fund is awaiting receipt of a grant.

Fund	Original	Current	Period	Fiscal	Variance	Percent Used
	Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	
000 - General Fund	6,734,228.00	6,742,082.34	314,715.39	4,932,882.06	-1,809,200.28	73.17%
010 - Measure A Sales	1,300,000.00	1,300,000.00	82,683.55	1,125,571.38	-174,428.62	86.58%
015 - Measure J	950,000.00	950,000.00	80,216.56	1,081,853.60	131,853.60	113.88%
210 - GASOLINE TAX	382,988.00	382,988.00	17,319.51	179,143.79	-203,844.21	46.78%
260 - WATER ENTERPRIS	2,159,200.00	2,159,200.00	447,534.82	2,016,088.74	-143,111.26	93.37%
270 - SEWER ENTERPRIS	1,471,350.00	1,471,350.00	264,280.42	1,526,019.47	54,669.47	103.72%
280 - SEWER INDUSTRIE	36,000.00	36,000.00	2,500.00	15,000.00	-21,000.00	41.67%
340 - RMRA, SB 1	223,223.00	223,223.00	19,106.97	217,172.65	-6,050.35	97.29%
350 - IMPACT FEES	0.00	0.00	37,847.68	312,115.08	312,115.08	0.00%
450 - STIP-M1/2 Proj	1,892,000.00	1,892,000.00	0.00	0.00	-1,892,000.00	0.00%
Report Total:	15,148,989.00	15,156,843.34	1,266,204.90	11,405,846.77	-3,750,996.57	75.25%

Appropriations Summary – The Appropriations Summary shows the expenditures by Fund and by Department. The fund summary below shows that all funds are within projected expenditures except for the RMRA, SB1 fund. Some of the expenditures in this fund must be moved to the STIP fund.

Fund	Original	Current	Period	Fiscal	Variance	Percent Used
	Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	
000 - General Fund	7,264,001.00	7,329,362.00	459,907.06	6,174,212.90	1,155,149.10	84.24%
010 - Measure A Sales	1,291,000.00	1,291,000.00	38,908.33	895,023.82	395,976.18	69.33%
015 - Measure J	326,500.00	326,500.00	13,696.94	202,527.54	123,972.46	62.03%
210 - GASOLINE TAX	610,000.00	530,000.00	965.62	21,453.98	508,546.02	4.05%
260 - WATER ENTERPRIS	3,232,863.00	3,232,863.00	434,892.18	1,608,066.72	1,624,796.28	49.74%
270 - SEWER ENTERPRIS	1,554,421.00	1,554,421.00	24,840.54	642,702.20	911,718.80	41.35%
280 - SEWER INDUSTRIE	36,000.00	36,000.00	118.78	5,996.33	30,003.67	16.66%
340 - RMRA, SB 1	313,000.00	313,000.00	1,562.00	899,932.99	-586,932.99	287.52%
350 - IMPACT FEES	0.00	0.00	88,966.89	121,568.45	-121,568.45	0.00%
450 - STIP-M1/2 Proj	1,032,000.00	1,032,000.00	0.00	0.00	1,032,000.00	0.00%
Report Total:	15,659,785.00	15,645,146.00	1,063,858.34	10,571,484.93	5,073,661.07	67.57%

RECOMMENDATION:

Receive April 2026 budget reports.

FISCAL IMPACT OF RECOMMENDATION:

None. These reports are informational in nature.

ATTACHMENTS:

General Fund Summary

Estimated Revenues – Budget v. Actual

Appropriations Summary