

City of Orland



Draft 2025 – 2026 Budget

City of Orland

2025-2026 Budget

City Council

Mayor
Vice-Mayor
Council Member
Council Member
Council Member

Mathew Romano
J.C. Tolle
John McDermott
Brandon Smith
Terrie Barr

Appointed Officials

City Clerk
City Treasurer

Jennifer Schmitke
Leticia Espinosa

City Staff

City Manager/Director of Finance
Asst. City Manager/Director of Administrative Services
City Attorney
Chief of Police
Chief of Fire
Director of Public Works
Director of Library Services
Recreation Manager
City Engineer
City Planner

Janet Wackerman, Interim
Rebecca Webster
Jones-Mayer Law/Scott Drexel
Joe Vlach
Justin Chaney
Zach Barber
Jody Meza
Olivia Esquivel
RAR/Paul Rabo
Open

Advisory Commissions

Arts Commission
Economic Development Commission
Library Commission
Parks and Recreation Commission
Planning Commission
Public Works and Safety Commission

City of Orland

Summary of Major Fund Balances

Fund Code	Fund Name	Fund Balance			Fund Balance			Fund Balance		
		pre Audit July 1, 2024	Projected Revenues and Transfers In 2024-2025	Projected Expenditures and Transfers Out 2024-2025	June 30, 2025	Budgeted Revenues 2025-2026	Budgeted Expenditures 2025-2026	June 30, 2026		
00	General Fund	1,201,341	6,964,681	6,752,930	1,413,092	6,734,228	7,264,001	883,319		
01	Measure A Safety Fund	1,571,438	1,277,000	1,525,000	1,323,438	1,300,000	1,291,000	1,332,438		
15	Measure J SALP Fund	-	-	102,000	(102,000)	950,000	326,500	521,500		
21	Street Related Funds (Gas Tax)	1,206,182	602,757	801,000	1,007,939	2,498,211	2,815,000	691,150		
35	Development Impact Fund	3,959,885	571,491	575,537	3,955,839	400,000	100,000	4,255,839		
26	Water Enterprise Fund	4,864,551	2,069,000	2,033,968	4,899,583	2,159,200	3,232,863	3,825,920		
27	Sewer Enterprise Fund	888,527	1,404,000	1,592,114	700,413	1,471,350	1,554,421	617,342		
28	Sewer Industries Fund	434,055	104,000	5,500	532,555	36,000	36,000	532,555		

City of Orland

2025-2026 Budget - Measure J Streets Ambulance Parks Library Fund Budget

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Description	2022-2023	2023-2024	2024-2025	2025-2026
	Actual	Estimated	Projected	Proposed
Revenues:				
Sales Tax, Local 1/2 cent			\$ -	\$ 945,000
Investment Income			-	\$ 5,000
Grants and Reimbursements			-	-
Total Revenues	\$ -	\$ -	\$ -	\$ 950,000
Expenditures:				
Ambulance				
12 Hr Ambulance Cost Share	\$ -	\$ -	\$ -	\$ 110,000
Monthly Subsidy (\$17k - Split Meas A & J)	\$ -	\$ -	\$ 102,000	\$ 51,000
Subtotal	\$ -	\$ -	\$ 102,000	\$ 161,000
Library				
Special Department	\$ -	\$ -	\$ -	\$ 10,000
Equipment Maintenance	\$ -	\$ -	\$ -	\$ 5,500
Subtotal	\$ -	\$ -	\$ -	\$ 15,500
Streets				
	\$ -	\$ -	\$ -	\$ 150,000
Subtotal	\$ -	\$ -	\$ -	\$ 150,000
Total Expenditures	\$ -	\$ -	\$ 102,000	\$ 326,500
Balance Revenue vs Expenditures	\$ -	\$ -	\$ (102,000)	\$ 521,500

City of Orland
2025-2026 Budget-Measure A Public Safety Fund Budget

		2023-2024	2024-2025	2024-2025	2025-2026
Description		Actual	Budgeted	Projected	Proposed
Revenues:					
	Sales Tax, Local 1/2 cent	\$ 1,318,135	\$ 1,350,000	\$ 1,242,000	\$ 1,260,000
	Investment Income	\$ 52,002	\$ 30,000	\$ 35,000	\$ 40,000
	Grants and Reimbursements	\$ 161,701	\$ 67,000	\$ -	\$ -
Total Revenues		\$ 1,531,838	\$ 1,447,000	\$ 1,277,000	\$ 1,300,000
Expenditures:					
Fire:	Salaries and Benefits				-
	PERS unfunded liability/Pension Obligation Bonds				-
	Workers Compensation				-
	Office Expenses				-
	Special Dept. Technology				-
	Utilities				-
	Professional and Contract Services				-
	Insurance				-
	Uniforms				1,000
	Public Relations -- Fire Prevention				2,000
	Facility Maint				10,000
	Roof Project - 1/2 cost share with rural				-
	Fleet Maintenance Allocation				-
	Equip Maint -- engine parts, nozzles, foam...				40,000
	Medical Supplies				6,000
	Turnouts				30,000
	Training Facility Improvements				-
	Volunteer Support*				50,000
	Communications-pagers, radios				30,000
	Dispatch Contract				30,000
	Potential RFC grant match for radios				20,000
	Fuel				15,000
	Travel & Training				15,000
	Set aside - SCBA compressor replacement				20,000
	Set aside - fire apparatus replace schedule				200,000
	Subtotal:	956,748	797,000	797,000	469,000
Police:	Patrol vehicles (one new) purchases				120,000
	Fleet Maintenance Allocation				70,000
	Dispatch Contract				185,000
	Range/ammo, emergency/med equip				20,000
	Maintenance, Renewal & Licensing				90,000
	Promo materials, fuel contingency				15,000
	Grant Writing				-
	Communications/Radios (port,veh)				30,000
	Special Dept. Technology				30,000
	*Drone Program				3,000
New	*Server Migration to Cloud				50,000
	*Vest replacement (5 yr cycle)				4,000
	*VIPS Support				10,000
	*Range Conex				-
	Subtotal:	297,377	610,000	610,000	627,000
Public Works: Fire Hydrants, safety equipment, road signs					34,000
Capital per equip replacement schedule					-
Grant Writing					-
	Subtotal:	14,570	118,000	118,000	34,000
Ambulance:	12 Hr Ambulance Cost Share				110,000
	Monthly Subsidy (\$17k - Split Meas A & J)				51,000
	Subtotal:	14,570	118,000	118,000	161,000
Debt Service	Dozer Lease Payment	145,668			-
Total Expenditures		1,414,363	1,525,000	1,525,000	1,291,000
Revenues Over Expenditures		117,475	(78,000)	(248,000)	9,000

CITY OF ORLAND
- Measure A Public Safety

\$ 1,571,438

\$ 1,277,000

\$ (1,525,000)

\$ 1,323,438

\$ 1,300,000

\$ (1,291,000)

\$ 1,332,438

\$ 304,762

City of Orland
2025 - 2026 Budget General - Fund Summary and Projections
(Not Including Measure A Public Safety Fund)

Fund Balance, June 30, 2024	\$ 2,917,778	
Less: Included in Measure A	\$ (1,571,437)	
Less: Included in ARPA	\$ -	
Less: General Plan Surcharge	\$ (145,000)	
Recognized Fund Balance: June 30, 2024		\$ 1,201,341

2024-2025, PROJECTED:

Projected Revenues		\$ 6,964,681
Projected Expenditures		\$ (6,752,930)
Projected Fund Balance: June 30, 2025		\$ 1,413,092

2025-2026, Budgeted

Anticipated Revenues		\$ 6,734,228
Budgeted Expenditures		\$ (7,264,001)
Revenue Over/(Under) Expenditures:		\$ (529,773)
Budgeted Fund Balance: June 30, 2026		\$ 883,319

Budgeted General Fund Reserve Expressed as a Percentage of Budgeted Expenditures 12.2%

	Percentage of Budgeted Expenditures	
Minimum Acceptable General Fund Reserve (Under)/Over Acceptable General Fund Reserve	25%	\$ 1,816,000 \$ (932,681)
Desired General Fund Reserve (Under)/Over Desired General Fund Reserve	50%	\$ 3,632,000 \$ (2,748,681)

City of Orland **2025-2026 Budget - General Fund Revenues**

Revenue Source	2023-2024	2024-2025	2024-2025	2025-2026
	Adopted Budget	Adopted Budget	Projected Revenues	Proposed Budget
Taxes				
Property Taxes (including Motor Vehicle In Lieu)	\$2,050,000	\$2,260,000	\$2,260,000	\$2,300,000
Sales Tax -- not including Measure A	2,625,000	2,772,000	2,550,240	2,588,500
Less Allocation to County	(22,000)	(62,000)	(62,000)	(62,000)
Prop 172/Public Safety Augmentation	31,000	33,000	31,446	31,566
COPS/SLESA Public Safety Grant	170,000	170,000	170,000	170,000
Business Licenses	27,000	31,000	31,000	31,000
Franchise Fees (PGE, ATT, WM, etc.)	240,000	320,250	320,250	330,000
Hotel User's Tax (TOT)	90,000	60,000	53,400	55,000
Investment Income	10,000	60,000	229,000	220,000
Rents and Royalties	54,100	56,000	56,000	40,000
Solar CREBS Credit, General Fund Portion	7,500	7,000	7,000	7,000
Inter-Governmental				
Orland Library Cost Share (County)	95,000	98,000	134,000	104,000
Library Director Cost Share (City of Willows)	92,000	93,000	104,000	0
Branch Libraries-Glenn County	0	102,000	58,000	90,000
Fire Chief Cost Share (Rural/County)	42,000	42,000	42,000	44,000
Fire Dept. Fleet Maint. Reimbursement (Rural/County)	20,000	20,000	20,000	20,000
Charges for Services				
Planning/Zoning	70,000	60,000	50,000	75,000
Building Permits and Related Charges	140,000	160,000	453,000	210,000
Library Fees	1,000	1,000	1,000	1,000
Recreation, Park & Swim Programs	135,000	155,000	155,000	165,000
Other Revenues and One Time Monies				
Police Related Fines, Etc.		25,000	25,000	25,000
Grant/Program Reimbursements				
Other Revenues	53,000	20,000	20,000	20,000
Administrative Allocation From Enterprise Funds				
	230,000	256,345	256,345	269,162
Totals	\$6,160,600	\$6,739,595	\$6,964,681	\$6,734,228

City of Orland **2025-2026 Budget- Summary General Fund Expenditures By Department** Department Detailed Expenditures in Following Sections

Dept. Number	Department	2024-2025	2024-2025	2025-2026
		Budgeted Expenditures	Projected Expenditures	Proposed Expenditures
5010	City Council	\$ 103,935	\$ 113,235	\$ 99,885
5050	City Administration	\$ 517,387	\$ 498,887	\$ 534,515
5020	City Clerk	\$ 78,382	\$ 78,382	\$ 94,615
5030	City Accounting	\$ 298,354	\$ 308,354	\$ 334,434
5040	City Attorney	\$ 52,400	\$ 76,400	\$ 134,000
5060	City Planning	\$ 194,300	\$ 194,300	\$ 237,580
5110	City Police	\$ 2,884,642	\$ 2,881,642	\$ 3,014,310
5120	City Fire	\$ 437,378	\$ 437,378	\$ 458,388
5070	City Building Inspection	\$ 212,372	\$ 217,372	\$ 223,767
5160	City Engineer	\$ 29,500	\$ 29,500	\$ 89,500
5190	City Facilities Maintenance	\$ 187,252	\$ 182,252	\$ 173,726
5170	City Streets	\$ 113,961	\$ 113,961	\$ 123,849
5250	City Parks Maintenance	\$ 249,197	\$ 256,697	\$ 259,730
5180	City Fleet Maintenance, After Allocation to Specific Departments	\$ 212,505	\$ 206,390	\$ 241,453
5260/1	City Recreation/ City Pool	\$ 402,767	\$ 392,210	\$ 453,723
5200	City Library	\$ 701,691	\$ 706,691	\$ 750,318
	Shown Before Reimbursements			
9900	General Fund Portion of Debt Service (*)	\$ 60,999	\$ 59,279	\$ 40,208
TOTALS		\$ 6,737,022	\$ 6,752,930	\$ 7,264,001

(*) Debt Service Excludes PERS Pension Obligation Bonds and PERS Unfunded Liabilities which are included in individual departments

City Council
2025-2026 Budget
Fund 00, Department 5010

Object Code	Description	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed
013	City Council Members' Stipends		40,750	40,750	57,000
110	Office Expenses		2,500	2,500	2,500
150	Econ Dev - Chamber of Commerce		32,500	32,500	12,000
545	Econ Dev - Façade/Improvement Grants		7,000	7,000	5,000
240	Econ - Membership (3CORE)		5,500	5,500	5,500
122	Special Department Expense - Technology Publications		4,500	4,500	4,500
150	Communications		200	200	200
160	Equipment Maintenance		400	400	400
200	Grant Writing		0	0	0
220	Membership, Other		5,685	5,685	5,685
240	Website Hosting and Maintenance		0	0	0
122	Travel/Training		2,000	7,100	5,000
250	Insurance/Bonds		2,100	2,100	2,100
280	Capital Improvements		800	0	0
640	Other -- Melton and other design consultants			5,000	0
	Subtotal	-	103,935	113,235	99,885
Total General Fund Appropriations		\$ -	\$ 103,935	\$ 113,235	\$ 99,885

City Administration
2025-2026 Budget
Fund 00, Department 5050

Object Code	Description	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits PERS unfunded liability/Pension Obligation Bonds		\$ 397,645 66,442	\$ 397,645 66,442	\$ 380,902 118,333
110	Office Expenses		2,000	2,000	2,000
122	Special Departmental-Technology		6,500	6,500	8,480
160	Communications		1,700	1,700	1,700
210	Professional and Contract Services		1,000	1,000	1,000
210	Grant Writing and Studies		10,000	-	-
240	Membership and Dues		2,000	2,000	2,000
250	Travel/Training		2,000	2,000	2,000
270	Fuel		9,500	1,000	1,000
280	Insurance/Bonds		17,100	17,100	17,100
095	Employee Recognition		1,500	1,500	-
	Subtotal	0	517,387	498,887	534,515
Total General Fund Appropriations		\$ -	\$ 517,387	\$ 498,887	\$ 534,515

City Clerk
2025-2026 Budget
Fund 00, Department 5020

Object Code	Description	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits		\$ 45,925	\$ 45,925	\$ 58,466
	PERS unfunded liability/Pension Obligation Bonds		177	177	3,089
110, 450	Office Expenses/Supplies		2,700	2,700	2,700
120	Special Departmental - Other		0	0	0
122	Special Departmental - Technology		6,500	6,500	8,480
125	Election Charges		6,000	6,000	0
150	Publications		200	200	1,200
160	Communications		1,000	1,000	1,000
200	Equipment Maintenance		500	500	500
210	Professional and Contract Services		0	0	0
240	Membership and Dues		250	250	250
242	Filings		200	200	1,200
250	Travel/Training		500	500	500
280	Insurance/Bonds		8,100	8,100	8,100
640	Agenda Management Software		6,330	6,330	6,330
640	Public Records Management Software				0
640	Ordinance Supplementation Subscription				2,800
	Subtotal	0	78,382	78,382	94,615
Total General Fund Appropriations		\$ -	\$ 78,382	\$ 78,382	\$ 94,615

City Attorney
2025-2026 Budget
Fund 00, Department 5040

		2023-2024	2024-2025	2024-2025	2025-2026
Object Code	Description	Actual	Budget	Projected	Proposed
210	Prof Services - City Attorney	\$ 50,400	\$ 50,400	\$ 50,400	\$ 132,000
	Other contract legal services		2,000	26,000	2,000
	Subtotal	50,400	52,400	76,400	134,000
Total General Fund Appropriations		\$ 50,400	\$ 52,400	\$ 76,400	\$ 134,000

City Accounting Department
2025-2026 Budget
Fund 00, Department 5030

Object Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Proposed
010-045	Salaries and Benefits PERS unfunded liability/Pension Obligation Bonds		\$ 179,661 13,943	\$ 179,661 13,943	\$ 175,326 28,818
110	Office Expenses/Bank Fees		7,000	7,000	7,000
120	Special Departmental - Other		6,500	6,500	11,040
122	Special Departmental - Technology		17,500	17,500	17,500
122	Accounting Software- Tyler		1,000	1,000	2,000
160	Communications-Internet/Phones		39,000	49,000	59,000
210	Professional Services-Consultant		30,000	30,000	30,000
223	Professional Services - Independent Audit		3,000	3,000	3,000
224	Memberships		250	250	250
240	Travel/Training		500	500	500
250	Insurance/Bonds				
280					
	Subtotal	0	298,354	308,354	334,434
	Total General Fund Appropriations	\$ -	\$ 298,354	\$ 308,354	\$ 334,434

City Planning Department
2025-2026 Budget
Fund 00, Department 5060

Object Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Proposed
110	Office Expenses		3,100	3,100	3,100
122	Special Departmental-Technology		5,200	5,200	8,480
120	Special Departmental-other		0	0	0
150	Publications (Legal Notices/Filing Fees)		2,000	2,000	2,000
160	Communications		1,000	1,000	1,000
210	Professional and Contract Services		150,000	160,000	200,000
210	Grant writing & studies		10,000	0	0
210	Contract Services - Chico State GIS		11,000	11,000	11,000
210	City Contribution to LAFCO		12,000	12,000	12,000
240	Memberships		0	0	0
250	Travel/Training		0	0	0
	Subtotal	-	194,300	194,300	237,580
Total General Fund Appropriations		\$ -	\$ 194,300	\$ 194,300	\$ 237,580

City Building Inspection & Code Enforcement
2025-2026 Budget
Fund 00, Department 5070

Object Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Proposed
010-045	Salaries and Benefits PERS unfunded liability/Pension Obligation Bonds		\$ 64,976 13,596	\$ 64,976 13,596	\$ 60,303 22,784
110	Office Expenses		7,500	7,500	7,500
122	Special Department Expense - Technology		12,600	12,600	16,480
160	Communications and Public Notices		1,500	1,500	1,500
200	Equipment Maintenance and Leases		200	200	200
210	Professional Services (Plan Review)		35,000	40,000	40,000
220	Contract Services (Inspection)		75,000	75,000	75,000
240	Dues and Memberships		0	0	0
250	Travel/Mileage		2,000	2,000	0
450	Supplies				
640	Capital Items				
	Subtotal	0	212,372	217,372	223,767
	Total General Fund Appropriations	\$ -	\$ 212,372	\$ 217,372	\$ 223,767

City Police
2025-2026 Budget
Funds 00 and 04, Departments 5110 and 5115
(Not Including Measure A Public Safety Fund)

Object Code	Description	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits PERS unfunded liability/Pension Obligation Bonds		\$ 2,179,158 262,884	\$ 2,179,158 262,884	\$ 2,071,247 533,163
110	Office Expenses		6,500	6,500	6,500
120	Special Dept. Expense - Supplies		30,000	30,000	30,000
122	Special Department-Technology		32,700	32,700	0
160	Communications		0	0	0
200	Equipment and Building Maintenance		0	0	0
210	Professional and Contract Services		30,000	30,000	30,000
222	Animal Control Services from Glenn County		96,000	93,000	96,000
240	Membership and Dues		900	900	900
250	Travel/Training		35,000	35,000	35,000
270	Fuel		70,000	70,000	70,000
280	Insurance/Bonds		141,500	141,500	141,500
	Subtotal	\$ -	\$ 2,884,642	\$ 2,881,642	\$ 3,014,310
550	Capital Outlay				
Total General Fund Appropriations		\$ -	\$ 2,884,642	\$ 2,881,642	\$ 3,014,310

City Fire **2025-2026 Budget**

Fund 00, Department 5120

(Not Including Measure A Public Safety Fund)

Object Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Proposed
010-045	Salaries and Benefits* PERS unfunded liability/Pension Obligation Bonds		\$ 386,167 3,354	\$ 386,167 3,354	\$ 376,702 30,329
045	Workers' Compensation Insurance (Includes Volunteers)		12,157	12,157	12,157
110	Office Expenses		3,500	3,500	3,500
120	Special Departmental-other		0	0	0
122	Special Departmental-Technology		8,300	8,300	6,000
140	Uniforms		0	0	0
160	Communications		0	0	0
170	Utilities		9,000	9,000	15,000
210	Professional and Contract Services		1,400	1,400	1,200
250	Travel/Training		0	0	0
280	Insurance/Bonds		13,500	13,500	13,500
	Maintenance and Operations	0	437,378	437,378	458,388
	*Cost share reimbursement from the County per contract.				
550	Capital Outlay				
Total General Fund Appropriations		\$ -	\$ 437,378	\$ 437,378	\$ 458,388

City Engineer
2025-2026 Budget
Fund 00, Department 5160

Object Code	Description	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed
210	Engineering Services -- RAR Engineering Services -- GHD Subtotal		29,500	29,500	29,500
		-	29,500	29,500	60,000
					89,500
Total General Fund Appropriations		\$ -	\$ 29,500	\$ 29,500	\$ 89,500

City Facilities Maintenance
2025-2026 Budget
Fund 00, Department 5190

Object Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Proposed
010-045	Salaries and Benefits		\$ 117,307	\$ 117,307	\$ 110,464
	PERS unfunded liability/Pension Obligation Bonds		9,445	9,445	8,762
170	Utilities		11,000	11,000	12,000
190/450	Miscellaneous Supplies and Services		25,000	25,000	38,000
280	Insurance/Bonds		4,500	4,500	4,500
640	Capital Improvements		10,000	10,000	0
640	Capital Equipment		5,000	5,000	0
	Subtotal	-	182,252	182,252	173,726
190	Recreation Center Roof Repair		-	-	-
546	Carnegie Center Upgrades		5000	0	0
Total General Fund Appropriations		\$ -	\$ 187,252	\$ 182,252	\$ 173,726

City Streets Maintenance
General Fund Portion
2025-2026 Budget
Fund 00, Department 5170

Object Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Proposed
010-045	Salaries and Benefits PERS unfunded liability/Pension Obligation Bonds Less: Gasoline Tax Wages & Benefits		\$ 219,951 17,710 (150,000)	\$ 219,951 17,710 (150,000)	\$ 207,120 16,429 (150,000)
120	Special Departmental Supplies		2,100	2,100	2,100
140	Uniforms		2,200	2,200	2,200
160	Communications-Cell Phones		4,800	4,800	4,800
170	Utilities/Street Lights		0	0	0
200	Equipment Maintenance		8,000	8,000	12,000
203	Fleet Maintenance Allocation		0	0	20,000
210	Professional Services				
280	Insurance/Bonds		9,200	9,200	9,200
	Subtotal	-	113,961	113,961	123,849
550	Capital Outlay				
	Total General Fund Appropriations	\$ -	\$ 113,961	\$ 113,961	\$ 123,849

Note: The majority of the City's street maintenance costs are paid through the Highway Users Tax special revenue fund which is shown separately on page 29.

City of Orland Street Funds -- Gas Tax **2025- 2026 Budget**

	HUTA Fund (21)	STIP Fund	S.B. 1 Road Maint. Rehab Fund (34)	Totals
Audit Balance, June 30, 2024	\$ 701,409	\$ -	\$ 546,103	\$ 1,247,512
Anticipated Revenues, 2024-2025	\$ 370,000		\$ 232,757	\$ 602,757
Budgeted Expenditures, 2024-2025	\$ (635,000)		\$ (166,000)	\$ (801,000)
Less: Expected Capital Expenditure Carryover	\$ -			\$ -
Projected Fund Balances at June 30, 2025	\$ 436,409	\$ -	\$ 612,860	\$ 1,049,269
2025-26 BUDGET				
Estimated HUTA Apportionments Payable -- State of CA	\$ 242,988		\$ 223,223	\$ 466,211
Projected RSTP Revenues	\$ 140,000			\$ 140,000
Projected STIP Revenues		\$ 1,892,000		\$ 1,892,000
Total Projected Revenues	\$ 382,988	\$ 1,892,000	\$ 223,223	\$ 2,498,211
Planned expenditures FY25:				
Street Maintenance Wages and Benefits Allocation	\$ 150,000			\$ 150,000
Fleet Maintenance Allocation	\$ 15,000			\$ 15,000
Street Lighting and Utilities Allocation	\$ 80,000			\$ 80,000
Road Patching and Sealing	\$ 50,000		\$ 70,000	\$ 120,000
Road Maintenance	\$ 150,000		\$ 220,000	\$ 370,000
Sidewalk Program	\$ 50,000			\$ 50,000
Shasta-Bryant Street Project		\$ 860,000		\$ 860,000
Road M1/2 Construction		\$ 1,032,000		\$ 1,032,000
Streets Master Plan Update	\$ 30,000			\$ 30,000
Street Related Capital Additions	\$ 85,000		\$ 23,000	\$ 108,000
Total Budgeted Expenditures	\$ 610,000	\$ 1,892,000	\$ 313,000	\$ 2,815,000
Projected Balance at June 30, 2026	\$ 209,397	\$ -	\$ 523,083	\$ 732,480

City Fleet Maintenance
2025-2026 Budget
Fund 00, Department 5180-5183

Object Code	Description	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits		\$ 234,615	\$ 228,000	\$ 220,928
	PERS unfunded liability/Pension Obligation Bonds		18,890	18,890	17,525
110	Office Expenses		1,000	1,500	2,000
120/200/450	Equipment Maintenance/Supplies, Admin	-	55,000	55,000	70,000
120/200/450	Equipment Maintenance/Supplies, Police		15,000	15,000	20,000
120/200/450	Equipment Maintenance/Supplies, Fire		65,000	65,000	65,000
120/200/450	Equipment Maintenance/Supplies, Public Works		-	-	-
170	Utilities		1,000	1,000	1,000
200	Equipment Maintenance, Other				
	Subtotal	-	390,505	384,390	396,453
Allocation of Expenditures to Specific Departments:					
	Police (Measure A)	(60,000)	(60,000)	(60,000)	(70,000)
	Fire (Measure A)	(40,000)	(50,000)	(50,000)	-
	Street Funds/Gas Tax	(15,000)	(15,000)	(15,000)	(15,000)
	Parks	(15,000)	(15,000)	(15,000)	(15,000)
	Water	(7,500)	(22,000)	(22,000)	(30,000)
	Sewer	(7,500)	(16,000)	(16,000)	(25,000)
Total Non-Allocated General Fund Appropriations		\$ (145,000)	\$ 212,505	\$ 206,390	\$ 241,453

City Parks Maintenance
2025-2026 Budget
Fund 00, Department 5250

Object Code	Description	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits		\$ 131,971	\$ 131,971	\$ 124,272
	PERS unfunded liability/Pension Obligation Bonds		\$ 10,626	\$ 10,626	\$ 9,858
110	Office Expenses		150	150	150
120/450	Dept. Expenses - Repair, Supplies & Services		30,000	37,500	45,000
140	Uniforms		1,500	1,500	1,500
160	Communications		550	550	550
170	Utilities		3,500	3,500	3,500
200	Equipment Maintenance & Lease		12,000	12,000	12,000
210	Professional Services		0	0	0
280	Insurance/Bonds		10,400	10,400	10,400
270	Fuel		1,500	1,500	1,500
560	Tree Replacement		3,000	3,000	7,000
	Fleet Maintenance Allocation		15,000	15,000	15,000
	Subtotal	-	220,197	227,697	230,730
640	Capital Outlay	0	29,000	29,000	29,000
Total General Fund Appropriations		\$ -	\$ 249,197	\$ 256,697	\$ 259,730

City Recreation and Pool
2025-2026 Budget
Fund 00, Departments 5260 and 5261

Object Code	Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Proposed
010-045	5260 Salaries and Benefits, Recreation		\$ 152,134	\$ 142,000	\$ 147,068
010-045	5261 Salaries and Benefits, Pool		\$ 101,423	\$ 98,000	\$ 130,418
010-050	5260 PERS unfunded liability/Pension Obligation Bonds-Rec/Pool		34,010	34,010	40,977
110	Office Expenses		6,000	6,000	6,000
120	Supplies - Recreation		6,000	6,000	6,000
120	Supplies - City Pool		18,000	18,000	18,000
122	Special Department-Tech		10,900	10,900	16,960
122	Rec Desk software subscription				4,000
160	Communications		4,500	4,500	4,500
170	Utilities		9,000	9,000	9,000
170	Utilities - City Pool		18,000	18,000	18,000
190	Building Maintenance		1,000	1,000	3,000
200	Equipment Maintenance		200	200	200
210	Professional and Contract Services		3,000	3,000	3,000
250	Training and Travel				
270	Gas and Oil		2,500	2,500	2,500
280	Insurance/Bonds		14,100	14,100	14,100
450/460	Pool Supplies and Chemicals		22,000	25,000	30,000
	Other				
	Subtotal	-	402,767	392,210	453,723
540	Capital Outlay				
Total General Fund Appropriations		\$ -	\$ 402,767	\$ 392,210	\$ 453,723

City Library
2025-2026 Budget
Fund 00, Department 5200

Object Code	Description	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits		\$ 557,852	\$ 557,852	\$ 555,312
	PERS unfunded liability/Pension Obligation Bonds		\$ 65,539	\$ 65,539	\$ 124,926
110	Office Expenses		4,700	4,700	4,000
120/450	Special Department Expense, Supplies*		10,500	10,500	0
122	Special Department-Technology		6,500	6,500	8,480
160	Communications		2,000	2,000	3,000
170	Utilities		10,000	15,000	17,500
200	Equipment Maintenance*		5,500	5,500	0
210	Professional and Contract Services		10,000	10,000	10,500
250	Travel/Training		3,000	3,000	500
280	Insurance/Bonds		26,100	26,100	26,100
	Subtotal	-	701,691	706,691	750,318
	*Moved to Measure J				
Total General Fund Appropriations		\$ -	\$ 701,691	\$ 706,691	\$ 750,318

City of Orland **2025-2026 Budget -- Water Enterprise Operating & Capital Replacement**

Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Proposed
Revenues				
Water Service Fees	1,822,282	2,004,000	2,004,000	2,104,200
Water Line Foot Charges, Capacity & Meter Hook-up Fees	7,556	15,000	15,000	15,000
Investment Interest and CREBS Revenues	45,000	50,000	50,000	40,000
Total Revenues	\$ 1,874,838	\$ 2,069,000	\$ 2,069,000	\$ 2,159,200
Personnel Services including wages and benefits	\$	586,936	\$ 586,936	\$ 510,997
PERS unfunded liability/Pension Obligation Bonds		\$ 34,534	\$ 34,534	\$ 32,243
Operating				
Office Expenses		16,500	16,500	23,400
Tools		15,000	15,000	24,000
Technology		30,000	30,000	67,000
Accounting Software- Tyler		13,000	13,000	13,000
Uniform and Boot Allowance		5,500	5,500	2,700
Communications/Cell Phones		11,600	11,600	12,500
Utilities		134,000	134,000	154,000
Rents and Leases		13,240	13,240	15,000
Equipment/Building Maintenance		50,000	50,000	55,000
Professional and Contract Services		48,000	48,000	50,000
Grant writing & Admin		10,000	10,000	10,000
Membership/Dues/Permits		30,000	30,000	40,000
Non Capitalized Equipment		30,000	30,000	35,000
Training and Travel		4,000	4,000	6,000
Fuel		55,000	55,000	65,000
Insurance Allocation		24,000	24,000	28,800
Master Plan Update		25,000	0	30,000
SGMA JPA Cost Share		6,000	6,000	7,000
Supplies		100,000	100,000	110,000
Water Treatment		16,000	16,000	17,000
Fleet Maintenance Allocation		22,000	22,000	30,000
Administrative Allocation		153,807	153,807	161,497
Total Operating Expenditures	\$ -	\$ 1,434,117	\$ 1,409,117	\$ 1,500,137
Other Expenditures				
Capital Outlay		114,000	461,930	1,541,000
Water Line Replacement		-	-	-
Capital Items -- replace mgr vehicle		5,000	5,000	5,000
Other Expenses		157,921	157,921	186,726
Debt Service (Excludes Pension Obligation Bonds, Above)		276,921	624,851	1,732,726
Total Other Expenditures	-	1,711,038	2,033,968	3,232,863
Total Expenditures		\$ 357,962	\$ 35,032	\$ (1,073,663)
Revenue in Excess of Expenditures				

City of Orland
2025 - 2026 Budget -- Sewer Enterprise Operating & Capital Replacement

Description	2023-2024 Actual	2024-2025 Budget	2024-2025 Projected	2025-2026 Proposed
Revenues				
Sewer Service Fees	1,249,952	1,387,000	1,387,000	1,456,350
Capacity and Hook Up Charges	-	0	0	0
Grants	-	0	0	0
Investment and Other Revenues	16,509	17,000	17,000	15,000
Total Revenues	\$ 1,266,461	\$ 1,404,000	\$ 1,404,000	\$ 1,471,350
Personnel Services including wages and benefits		\$ 406,557	\$ 406,557	\$ 364,969
PERS unfunded liability/Pension Obligation Bonds		\$ 27,155	\$ 27,155	\$ 25,397
Operating				
Office Expenses		16,000	16,000	11,700
Tools		16,000	16,000	8,000
Technology		16,000	16,000	48,000
Accounting Software- Tyler		13,000	13,000	13,000
Uniform and Boot Allowance		5,000	5,000	17,000
Memberships/Dues/Permits		26,000	26,000	27,000
Communications/Cell Phones		7,600	7,600	8,000
Utilities		16,000	16,000	20,000
Rents and Leases		13,240	13,240	14,000
Equipment/Building Maintenance		5,000	5,000	6,000
Professional and Contract Services		10,000	40,000	40,000
State Regulatory Fees		15,600	15,600	15,600
Training and Travel		3,000	3,000	3,000
Fuel		40,000	40,000	30,000
Non Capitalized Equipment		20,000	20,000	24,000
Insurance Allocation		28,800	14,000	17,280
Master Plan Update		25,000	25,000	30,000
Supplies		45,000	45,000	50,000
Water Treatment		1,100	1,100	1,300
Fleet Maintenance Allocation		16,000	16,000	25,000
Administrative Allocation		102,538	102,538	107,665
Total Operating Expenditures	\$ -	\$ 874,590	\$ 889,790	\$ 906,911
Other Expenditures				
Capital Outlay, Capitalized	187,317	278,000	645,151	484,000
Sewer Line Replacement		50,000	0	-
Capital Items -- replace mgr vehicle	11,334	-	0	-
Environmental Study		-	0	0
Other Expenses	6,179		5,000	7,000
Debt Service (Excludes Pension Obligation Bonds, Above)	23,689	195,803	52,173	156,510
Total Other Expenditures	228,519	523,803	702,324	647,510
Total Expenditures	228,519	1,398,393	1,592,114	1,554,421
Revenue in Excess of Expenditures	\$ 1,037,942	\$ 5,607	\$ (188,114)	\$ (83,071)

City of Orland **2025 - 2026 Budget -- Industries Sewer Enterprise**

	2023-2024	2024-2025	2024-2025	2025-2026
Description	Actual	Budget	Projected	Proposed
Revenues				
Sewer Service Fees from Olive Processors	77,947	30,000	98,000	30,000
Interest Income Allocation	5,460		6,000	6,000
Total Revenues	\$ 83,407	\$ 30,000	\$ 104,000	\$ 36,000
Personnel Services including wages and benefits				
PERS unfunded liability/Pension Obligation Bonds	0		0	21,900
	1,935		0	
	0		0	
Operating	0		0	
Special Departmental Supplies and Tools	0	150	0	
Uniform Allowance	2,382		1,000	
Utilities	7,577	3,850	4,000	4,000
Rents and Leases	1,900		0	
Professional and Contract Services	0	500	0	500
Insurance Allocation	312	500	500	600
PERS Side Fund Debt Service	0	-	0	-
Engineering funding agreements	0	15,000	0	9,000
Industrial pond meter	0	10,000	0	
	0		0	
Administrative Allocation	14,000		0	0
Total Expenditures	\$ 28,106	\$ 30,000	\$ 5,500	\$ 36,000
Revenue in Excess of Expenditures	\$ 55,301	\$ -	\$ 98,500	\$ -

City of Orland
Established, Authorized and Unfunded Positions
DRAFT 2.0 For the Fiscal Year 2025-26

Established Position Titles	Optimal Staffing	Contract Professionals	Funded Employees	Positions Not Funded	Change from FY25
City Manager	1.0		1.0		
Director of Administrative Services/ACM/Grants	1.0		1.0		
City Clerk / Planning Admin	1.0		1.0		
City Attorney	0.5	0.5			
City Engineer	0.5	0.5			
City Planner	0.5	0.5			
Accounting Consultant	0.5	0.5			
Accounting and IT Manager	1.0			1.0	
Accounting Analyst	1.0		1.0		
Accounting Tech II / Payroll	1.0		0.5	0.5	
Accounting Tech I	1.0			1.0	
Admin Tech I	0.5		0.5		
Community Services Director	1.0			1.0	
City Building Official	1.0	0.5			
Building Inspector	0.5	0.5			
Code Enforcement Officer	0.5	0.5			
Permit Tech	1.0		0.5	0.5	
Chief of Police	1.0		1.0		
Police Sergeants	2.0		2.0		
Police Patrol Officers (1 funded by COPS Grant)	9.0		9.0		
Detective	1.0			1.0	
GLNTFF Officer	1.0			1.0	
School Resource Officer (funded by grant)	1.0		1.0		city funding
Police Clerk/Records	1.0		1.0		
Community Service Officer/Evidence Technician	1.0		1.0		
Police Dept Admin	1.0		1.0		
Fire Chief	1.0		1.0		
Fire Dept Admin (% paid by Orland Rural District)			0.5	0.5	corrected
Fire Mechanic	1.0		1.0		
Director of Public Works	1.0		1.0		
Public Works Supervisor	1.0			1.0	
Public Works Lead/Foreman	1.0		1.0		
Admin Support/Billing/Cust Svc	0.5		0.5		
Water Treatment Operator	2.0		1.0	1.0	
Wastewater Treatment Operator	2.0		1.0	1.0	
Equipment Mechanic	3.0		3.0		
Equipment Operator	1.0			1.0	
Maintenance Workers	8.0		8.0		
Facilities Custodian	1.0			1.0	
Green Waste Operator					
Recreation Manager	1.0		1.0		
Recreation Assistant PT					
Library Director (cost shared with Willows, County)	1.0		1.0		
Assistant Librarian	1.0		1.0		mgmt 2024
Librarian - Technician III Cataloguer	1.0		1.0		
Library Technician II	2.0			1.0	
Childrens' Librarian	1.0		1.0		
Library Assistants (3PT @ .5 = 1 FTE)	1.0		1.5		corrected
Totals	62.0	3.5	46.0	12.5	

City of Orland
Debt Obligations FY 2025 - 2026
Schedule of Payments

Issuer	Item[s] Financed	Original Loan Amount	% Rate	Loan End Date	Balance June 30, 2025	FY 25-26 Payments	Payments allocated to funds:				Remaining Balance June 30, 2026
							General Fund	Measure A - Safety	Water	Sewer	
Umpqua	Energy Efficiency	866,000	3.0	2032	486,516	72,812	13,834		57,521	1,456	486,516
Umpqua	Solar Project, net of CREBS	1,575,066	1.9	2032	826,362	138,808	26,374		63,852	48,583	720,352
SWRF	Eva Well	1,160,268	0.0	2048	825,716	35,137			35,137		790,581
Umpqua	2021 Pension Obligation Bonds	4,060,000	2.95	2036	3,365,000	335,728	280,669		30,216	24,844	3,125,000
Total:		7,661,334			5,503,594	582,485	320,876	0	186,726	74,883	5,122,449

Note: There exists one outstanding legacy interfund loan, from Water to General, with a \$347k balance which is being amortized at LAIF rates.

City of Orland
Schedule of Impact Fees by Category
July 1 2024 through May 31, 2025
UNAUDITED

FUND 35

Period	City Hall	Public Safety Facility	Library	Park Land Acquisition	Park Improvements	Park Capital Maintenance	Community/Rec Facility	Newville and Commerce Signal	Traffic Mitigation Blair	Signal & Traffic North 6th	Trans- portation	Water System	Sewer System	Totals
Balance forward														
Balance, June 30, 2024	140,157	581,588	295,389	112,460	532,260	7,104	448,605	140,071	86,607	27,453	998,683	339,202	250,306	3,959,885
Receipts														-
July														-
Aug														-
Sept														-
Oct														-
Nov	3,246	21,583	10,849	6,682	33,409	321	16,295				13,891	24,728	20,120	151,124
Dec														-
Jan	1,043	6,937	3,487	2,148	10,739	103	5,238				3,198	9,723	7,397	50,013
Feb	5,969	39,697	19,954	12,290	61,449	591	29,972				24,705	47,477	37,627	279,731
Mar	7,708	51,259	25,765	15,870	79,347	763	38,701				32,992	58,729	47,785	358,920
Apr														-
May	9,737	64,748	32,546	20,046	100,228	964	48,886				41,674	74,184	60,360	453,372
June														-
Total Receipts	27,703	184,223	92,600	57,035	285,173	2,744	139,093	-	-	-	116,460	214,841	173,289	1,293,160
Expenditures & Transfers														
Supplies/Equipment/Capital Outlay					12,679	570	17,725							30,973
POOL Reconstruction					260,870									260,870
Professional Services														-
Salaries and Benefits											99			-
Utilities														99
Total Expenditures	-	-	-	-	273,549	570	17,725	-	-	-	99	-	-	291,943
Subtotal Activity year-to-date	27,703	184,223	92,600	57,035	11,624	2,174	121,368	-	-	-	116,361	214,841	173,289	1,001,217
Subtotal for the Year	167,860	765,811	387,989	169,495	543,884	9,278	569,972	140,071	86,607	27,453	1,115,044	554,043	423,595	4,961,103
Known Payables					152,618									-
Projected Available Fund Balance 6.30.25	167,860	765,811	387,989	169,495	391,266	9,278	569,972	140,071	86,607	27,453	1,115,044	554,043	423,595	4,961,103