

City of Orland
Summary of Major Fund Balances

DRAFT 4.1.25

Fund Code	Fund Name	Fund Balance			Projected 2024-2025		Fund Balance		Fund Balance	
		pre Audit July 1, 2024	Revenues and Transfers In	Expenditures Transfers Out	June 30, 2025	Revenues	Expenditures	Budgeted 2025-2026	Budgeted June 30, 2026	
00	General Fund	1,346,341	6,477,681	6,747,830	1,076,192	6,675,701	7,034,625	717,268		
01	Measure A Safety Fund	1,571,437	1,277,000	1,447,000	1,401,437	1,300,000	1,515,000	1,186,437		
15	Measure J SALP Fund	-	-	102,000	(102,000)	975,000	384,000	489,000		
21	Street Related Funds (Gas Tax)	1,106,182	602,757	801,000	907,939	2,501,863	2,830,000	579,802		
35	Development Impact Fund	3,486,871	571,491	575,537	3,482,825	400,000	100,000	3,782,825		
26	Water Enterprise Fund	4,864,549	2,069,000	2,033,968	4,899,581	2,159,200	3,275,106	3,783,675		
27	Sewer Enterprise Fund	703,906	1,404,000	1,592,114	515,792	1,471,350	1,474,698	512,444		
28	Sewer Industries Fund	434,055	104,000	5,500	532,555	36,000	14,100	554,455		

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

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	2023-2024	2024-2025	2024-2025	2025-2026
Description	Actual	Budgeted	Projected	Proposed
Revenues:				
Sales Tax, Local 1/2 cent	\$ 1,356,449	\$ 1,350,000	\$ 1,242,000	\$ 1,260,000
Investment Income	\$ 17,333	\$ 30,000	\$ 35,000	\$ 40,000
Grants and Reimbursements	\$ 273,700	\$ 67,000		\$ -
Total Revenues	\$ 1,647,482	\$ 1,447,000	\$ 1,277,000	\$ 1,300,000

Expenditures:				
Fire:				
Salaries and Benefits				200,000
Workers Compensation				12,157
Office Expenses				3,500
Special Dept. Technology				10,000
Utilities				15,000
Professional and Contract Services				1,200
Insurance				13,500
Uniforms				1,000
Public Relations -- Fire Prevention				2,000
Facility Maint				10,000
Roof Project - 1/2 cost share with rural				55,000
Equip Maint -- engine parts, nozzles, foam...				40,000
Medical Supplies				6,000
Turnouts				30,000
Training Facility Improvements -- Concrete				10,000
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
	842,000	797,000	797,000	<u>789,357</u>
Police:				
Patrol vehicles (two new) purchases				230,000
Fleet Maintenance Allocation				70,000
Dispatch Contract				205,000
Range/ammo, emergency/med equip				30,000
Maintenance, Renewal & Licensing				90,000
Promo materials, fuel contingency				15,000
Grant Writing				10,000
Communications/Radios (port, veh)				30,000
*Drone Program				25,000
*Server Migration to Cloud				50,000
*Vest replacement (5 yr cycle)				4,000
*VIPS Support				10,000
*Range Conex				30,000
	293,126	610,000	610,000	<u>799,000</u>
Public Works:				
Fire Hydrants, safety equipment, road signs				54,000
Capital per equip replacement schedule				-
Grant Writing				-
	104,716	118,000	118,000	<u>54,000</u>
Total Expenditures	\$1,238,358	\$1,515,000	\$1,515,000	<u>1,642,357</u>

FY24 Audit Report not yet received.
 FY25 YTD expenditures not yet available from Accounting Consultant.

Balance: \$ (342,357)

City of Orland
2025 - 2026 Budget General - Fund Summary and Projections
 (Not Including Measure A Public Safety Fund) **DRAFT 4.1.25**

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	\$ 6,477,681
Projected Expenditures	\$ (6,747,830)
Projected Fund Balance: June 30, 2025	\$ 931,192

2025-2026, Budgeted

Anticipated Revenues	\$ 6,675,701
Budgeted Expenditures	\$ (7,034,625)
Revenue Over/(Under) Expenditures:	\$ (358,924)
Budgeted Fund Balance: June 30, 2026	\$ 572,268

Budgeted General Fund Reserve Expressed as a Percentage of Budgeted Expenditures 8.1%

	Percentage of Budgeted Expenditures
Minimum Acceptable General Fund Reserve (Under)/Over Acceptable General Fund Reserve	25%
\$ 1,758,656	
\$ (1,186,388)	
Desired General Fund Reserve (Under)/Over Desired General Fund Reserve	50%
\$ 3,517,312	
\$ (2,945,044)	

City of Orland
2025-2026 Budget - General Fund Revenues

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Revenue Source	2023-2024 Adopted Budget	2024-2025 Adopted Budget	2024-2025 Projected Revenues	2025-2026 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	80,000	90,000
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	120,000	104,000
Library Director Cost Share (City of Willows)	92,000	93,000	93,000	76,600
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	140,000	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	264,035
Totals	<u>\$6,160,600</u>	<u>\$6,739,595</u>	<u>\$6,477,681</u>	<u>\$6,675,701</u>

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

Department	2024-2025 Budgeted Expenditures	2024-2025 Projected Expenditures	2025-2026 Proposed Expenditures
City Council	\$ 103,935	\$ 108,135	\$ 105,635
City Administration	\$ 517,387	\$ 498,887	\$ 508,887
City Clerk	\$ 78,382	\$ 78,382	\$ 78,382
City Accounting	\$ 298,354	\$ 308,354	\$ 347,193
City Attorney	\$ 52,400	\$ 58,000	\$ 134,000
City Planning	\$ 194,300	\$ 194,300	\$ 244,300
City Police	\$ 2,884,642	\$ 2,881,642	\$ 2,933,482
City Fire	\$ 437,378	\$ 437,378	\$ 203,400
City Building Inspection	\$ 212,372	\$ 217,372	\$ 218,943
City Engineer	\$ 29,500	\$ 29,500	\$ 89,500
City Facilities Maintenance	\$ 187,252	\$ 182,252	\$ 188,787
City Streets	\$ 113,961	\$ 113,961	\$ 142,714
City Parks Maintenance	\$ 249,197	\$ 256,697	\$ 270,836
City Fleet Maintenance, After Allocation to Specific Departments	\$ 212,505	\$ 206,390	\$ 381,197
City Recreation/ City Pool	\$ 402,767	\$ 392,210	\$ 404,010
City Library	\$ 701,691	\$ 706,691	\$ 722,648
	Shown Before Reimbursements		
General Fund Portion of Debt Service (*)	\$ 60,999	\$ 59,279	\$ 60,711
	\$ 6,737,022	\$ 6,729,430	\$ 7,034,625

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

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Object Code	Description	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed	Proposed
013	City Council Members' Stipends		40,750	40,750	40,750	40,750
110	Office Expenses		2,500	2,500	2,500	2,500
150	Econ Dev - Chamber of Commerce		32,500	32,500	12,000	12,000
545	Econ Dev - Façade/Improvement Grants		7,000	7,000	5,000	5,000
240	Econ - Membership (3CORE)		5,500	5,500	5,500	5,500
122	Special Department Expense - Technology		4,500	4,500	4,500	4,500
150	Publications		200	200	200	200
160	Communications		400	400	400	400
200	Equipment Maintenance					
220	Grant Writing		0	0	0	0
240	Membership, Other		5,685	5,685	5,685	5,685
122	Website Hosting and Maintenance		0	0	0	0
250	Travel/Training		2,000	2,000	2,000	2,000
280	Insurance/Bonds		2,100	2,100	2,100	2,100
640	Capital Improvements		800	800	0	0
	Other					
	Subtotal	-	103,935	103,135	80,635	
Total General Fund Appropriations		\$ -	\$ 103,935	\$ 103,135	\$ 80,635	

City Administration
2025-2026 Budget
Fund 00, Department 5050

DRAFT 4.1.25

Object Code	Description	2023-2024		2024-2025		2024-2025		2025-2026	
		Actual		Budget		Projected		Proposed	
010-045	Salaries and Benefits		\$	397,645	\$	397,645	\$	397,645	\$
	PERS unfunded liability/Pension Obligation Bonds			66,442		66,442		66,442	
110	Office Expenses			2,000		2,000		2,000	
122	Special Departmental-Technology			6,500		6,500		6,500	
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		-		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		1,500	
	Subtotal	0		517,387		498,887		508,887	
640	Capital Items -- replace admin vehicle			0		0		0	
	Total General Fund Appropriations	\$	\$	517,387	\$	498,887	\$	508,887	\$

City Clerk
2025-2026 Budget
Fund 00, Department 5020

DRAFT 4.1.25

Object Code	Description	2023-2024		2024-2025		2024-2025		2025-2026	
		Actual	Budget	Budget	Projected	Projected	Proposed		
010-045	Salaries and Benefits		\$ 45,925	\$ 45,925	45,925	\$	45,925	\$	45,925
	PERS unfunded liability/Pension Obligation Bonds		177	177	177		177		177
110, 450	Office Expenses/Supplies		2,700	2,700	2,700		2,700		2,700
120	Special Departmental - Other								
122	Special Departmental - Technology		6,500	6,500	6,500		6,500		6,500
125	Election Charges		6,000	6,000	6,000		6,000		6,000
150	Publications		200	200	200		200		200
160	Communications		1,000	1,000	1,000		1,000		1,000
200	Equipment Maintenance		500	500	500		500		500
210	Professional and Contract Services								
240	Membership and Dues		250	250	250		250		250
242	Filings		200	200	200		200		200
250	Travel/Training		500	500	500		500		500
280	Insurance/Bonds		8,100	8,100	8,100		8,100		8,100
640	Agenda Management Software		6,330	6,330	6,330		6,330		6,330
	Subtotal	0	78,382	78,382	78,382		78,382		72,382
Total General Fund Appropriations		\$ -	\$ 78,382	\$ 78,382	\$ 78,382	\$	\$ 78,382	\$	\$ 72,382

City Attorney
2025-2026 Budgett
Fund 00, Department 5040

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

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

DRAFT 4.1.25

Object Code	Description	2023-2024		2024-2025		2024-2025		2025-2026	
		Actual	Budget	Budget	Projected	Projected	Proposed		
010-045	Salaries and Benefits		\$ 179,661	\$ 179,661		\$ 200,000			
	PERS unfunded liability/Pension Obligation Bonds		13,943	13,943		13,943		13,943	
110	Office Expenses/Bank Fees		7,000	7,000		7,000		7,000	
120	Special Departmental - Other		6,500	6,500		6,500		6,500	
122	Special Departmental - Technology		17,500	17,500		17,500		25,000	
122	Accounting Software- Tyler		1,000	1,000		1,000		2,000	
160	Communications-Internet/Phones		39,000	49,000		49,000		59,000	
210	Professional Services-Consultant		30,000	30,000		30,000		30,000	
223	Professional Services - Independent Audit		3,000	3,000		3,000		3,000	
224	Professional Services - PERS GASB 68		250	250		250		250	
240	Memberships		500	500		500		500	
250	Travel/Training								
280	Insurance/Bonds								
	Subtotal	0	298,354	298,354	308,354	308,354		347,193	
	Total General Fund Appropriations	\$ -	\$ 298,354	\$ 298,354	\$ 308,354	\$ 308,354	\$	\$ 347,193	\$

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

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Object Code	Description	2023-2024		2024-2025		2024-2025		2025-2026	
		Actual	Budget	Budget	Projected	Projected	Proposed		
110	Office Expenses		3,100	3,100	3,100	3,100	3,100		
122	Special Departmental-Technology		5,200	5,200	5,200	5,200	5,200		
120	Special Departmental-other		0	0	0	0	0		
150	Publications (Legal Notices/Filing Fees)		2,000	2,000	2,000	2,000	2,000		
160	Communications		1,000	1,000	1,000	1,000	1,000		
210	Professional and Contract Services		150,000	150,000	160,000	160,000	200,000		
210	Grant writing & studies		10,000	10,000	0	0	10,000		
210	Contract Services - Chico State GIS		11,000	11,000	11,000	11,000	11,000		
210	City Contribution to LAFCO		12,000	12,000	12,000	12,000	12,000		
240	Memberships		0	0	0	0	0		
250	Travel/Training		0	0	0	0	0		
	Subtotal	-	194,300	194,300	194,300	194,300	244,300		
Total General Fund Appropriations		\$ -	\$ 194,300	\$ 194,300	\$ 194,300	\$ 194,300	\$ 244,300		

City Building Inspection & Code Enforcement
2025-2026 Budget

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Fund 00, Department 5070

Object Code	Description	2023-2024		2024-2025		2024-2025		2025-2026	
		Actual	Budget	Budget	Projected	Projected	Proposed		
010-045	Salaries and Benefits		\$ 64,976	\$ 64,976	\$ 64,976	\$ 64,976	\$ 66,275		
	PERS unfunded liability/Pension Obligation Bonds		13,596	13,596	13,596	13,596	13,868		
110	Office Expenses		7,500	7,500	7,500	7,500	7,500		
122	Special Department Expense - Technology Upgrades		12,600	12,600	12,600	12,600	12,600		
160	Communications and Public Notices		1,500	1,500	1,500	1,500	1,500		
200	Equipment Maintenance and Leases		200	200	200	200	200		
210	Professional Services (Plan Review)		35,000	35,000	40,000	40,000	40,000		
220	Contract Services (Inspection)		75,000	75,000	75,000	75,000	75,000		
240	Dues and Memberships		0	0	0	0	0		
250	Travel/Mileage		2,000	2,000	2,000	2,000	2,000		
450	Supplies								
640	Capital Items								
	Subtotal	0	212,372	212,372	217,372	217,372	218,943		
	Total General Fund Appropriations	\$ -	\$ 212,372	\$ 212,372	\$ 217,372	\$ 217,372	\$ 218,943		

**City Police
2025-2026 Budget**

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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	Budget	Projected	Projected	Proposed		
010-045	Salaries and Benefits		\$ 2,179,158	\$ 2,179,158		\$ 2,222,741		\$ 2,222,741	
	PERS unfunded liability/Pension Obligation Bonds		262,884	262,884		268,141		268,141	
110	Office Expenses		6,500	6,500		6,500		6,500	
120	Special Dept. Expense - Supplies		30,000	30,000		30,000		30,000	
122	Special Department-Technology		32,700	32,700		32,700		32,700	
160	Communications		0	0		0		0	
200	Equipment and Building Maintenance		0	0		0		0	
210	Professional and Contract Services		30,000	30,000		30,000		30,000	
222	Animal Control Services from Glenn County		96,000	96,000		93,000		96,000	
240	Membership and Dues		900	900		900		900	
250	Travel/Training		35,000	35,000		35,000		35,000	
270	Fuel		70,000	70,000		70,000		70,000	
280	Insurance/Bonds		141,500	141,500		141,500		141,500	
	Subtotal	\$ -	\$ 2,884,642	\$ 2,884,642	\$ 2,881,642	\$ 2,881,642	\$ 2,933,482	\$ 2,933,482	
550	Capital Outlay								
	Total General Fund Appropriations	\$ -	\$ 2,884,642	\$ 2,884,642	\$ 2,881,642	\$ 2,881,642	\$ 2,933,482	\$ 2,933,482	

City Fire
2025-2026 Budget
Fund 00, Department 5120
(Not Including Measure A Public Safety Fund)

DRAFT 4.1.25

Object Code	Description	2023-2024		2024-2025		2024-2025		2025-2026	
		Actual	Budget	Budget	Projected	Projected	Proposed		
010-045	Salaries and Benefits*		\$ 386,167	\$ 386,167		\$ 386,167		\$ 200,000	
045	PERS unfunded liability/Pension Obligation Bonds		3,354	3,354		3,354		3,400	
110	Workers' Compensation Insurance (Includes Volunteers)		12,157	12,157		12,157		0	
120	Office Expenses		3,500	3,500		3,500			
122	Special Departmental-other								
140	Special Departmental-Technology		8,300	8,300		8,300		0	
160	Uniforms								
170	Communications								
170	Utilities		9,000	9,000		9,000		0	
210	Professional and Contract Services		1,400	1,400		1,400		0	
250	Travel/Training		0	0		0		0	
280	Insurance/Bonds		13,500	13,500		13,500		0	
	Maintenance and Operations	0		437,378		437,378		203,400	
550	Capital Outlay								
Total General Fund Appropriations		\$ -	\$ 437,378	\$ 437,378	\$ 437,378	\$ 437,378	\$ 437,378	\$ 203,400	

*Cost share reimbursement from the County per contract.

**City Engineer
2025-2026 Budget**

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Fund 00, Department 5160

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

City Facilities Maintenance
2025-2026 Budget

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Fund 00, Department 5190

Object Code	Description	2023-2024		2024-2025		2024-2025		2025-2026	
		Actual	Budget	Budget	Projected	Projected	Proposed		
010-045	Salaries and Benefits		\$ 117,307	\$ 117,307	\$ 117,307	\$ 117,307	\$ 119,653		
	PERS unfunded liability/Pension Obligation Bonds		9,445	9,445	9,445	9,445	9,634		
170	Utilities		11,000	11,000	11,000	11,000	12,000		
190/450	Miscellaneous Supplies and Services		25,000	25,000	25,000	25,000	38,000		
280	Insurance/Bonds		4,500	4,500	4,500	4,500	4,500		
640	Capital Improvements		10,000	10,000	10,000	10,000			
640	Capital Equipment		5,000	5,000	5,000	5,000	5,000		
	Subtotal	-	182,252	182,252	182,252	182,252	188,787		
190	Recreation Center Roof Repair		-	-	-	-	-		
546	Carnegie Center Upgrades		5000	5000	0	0	0		
	Total General Fund Appropriations	\$ -	\$ 187,252	\$ 187,252	\$ 182,252	\$ 182,252	\$ 188,787		

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

DRAFT 4.1.25

Object Code	Description	2023-2024		2024-2025		2024-2025		2025-2026	
		Actual	Budget	Budget	Projected	Proposed			
010-045	Salaries and Benefits		\$ 219,951	\$ 219,951	219,951	\$ 224,350			
	PERS unfunded liability/Pension Obligation Bonds		17,710	17,710	17,710	18,064			
	Less: Gasoline Tax Wages & Benefits		(150,000)	(150,000)	(150,000)	(150,000)			
120	Special Departmental Supplies		2,100	2,100	2,100	2,100			
140	Uniforms		2,200	2,200	2,200	2,200			
160	Communications-Cell Phones		4,800	4,800	4,800	4,800			
170	Utilities/Street Lights		0	0	0	0			
200	Equipment Maintenance		8,000	8,000	8,000	12,000			
203	Fleet Maintenance Allocation		0	0	0	20,000			
210	Professional Services								
280	Insurance/Bonds		9,200	9,200	9,200	9,200			
	Subtotal	-	113,961	113,961	113,961	142,714			
550	Capital Outlay								
	Total General Fund Appropriations	\$ -	\$ 113,961	\$ 113,961	\$ 113,961	\$ 142,714			

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**

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	HUTA Fund (21)	STIP Fund	S.B. 1 Road Maint. Rehab Fund (34)	<u>Totals</u>
Audit Balance, June 30, 2024	\$ 553,091	\$ -	\$ 553,091	\$ 1,106,182
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	\$ 288,091	\$ -	\$ 619,848	\$ 907,939
2025-26 BUDGET				
Estimated HUTA Apportionments Payable -- State of CA	\$ 237,106	\$ -	\$ 232,757	\$ 469,863
Projected RSTP Revenues	\$ 140,000	\$ -	\$ -	\$ 140,000
Projected STIP Revenues	\$ -	\$ 1,892,000	\$ -	\$ 1,892,000
Total Projected Revenues	\$ 377,106	\$ 1,892,000	\$ 232,757	\$ 2,501,863
Planned expenditures FY25:				
Street Maintenance Wages and Benefits Allocation	\$ 200,000	\$ -	\$ -	\$ 196,000
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	\$ 30,000	\$ 1,032,000	\$ -	\$ 1,032,000
Streets Master Plan Update	\$ -	\$ -	\$ -	\$ -
Street Related Capital Additions	\$ 85,000	\$ -	\$ 23,000	\$ 77,000
Total Budgeted Expenditures	\$ 660,000	\$ 1,892,000	\$ 313,000	\$ 2,830,000
Projected Balance at June 30, 2026	\$ 5,197	\$ -	\$ 539,605	\$ 579,802

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

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Object Code	Description	2023-2024		2024-2025		2024-2025		2025-2026	
		Actual	Budget	Budget	Projected	Proposed	Proposed		
010-045	Salaries and Benefits		\$ 234,615	\$	228,000	\$	239,307		
	PERS unfunded liability/Pension Obligation Bonds		18,890		18,890		18,890		
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		416,197		
	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)		20,000		
	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)		25,000		
	Sewer	(7,500)	(16,000)		(16,000)		20,000		
	Total Non-Allocated General Fund Appropriations	\$ (145,000)	\$ 212,505	\$	\$ 206,390	\$	\$ 381,197		

**City Parks Maintenance
2025-2026 Budget**

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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	\$	134,610	
	PERS unfunded liability/Pension Obligation Bonds			\$ 10,626	\$	10,626	\$	10,626	
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								
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		241,836	
640	Capital Outlay			29,000		29,000		29,000	
	Total General Fund Appropriations			\$ 249,197	\$	256,697	\$	270,836	

**City Recreation and Pool
2025-2026 Budget**

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Fund 00, Departments 5260 and 5261

Object Code	Description	2023-2024		2024-2025		2024-2025		2025-2026	
		Actual	Budget	Budget	Projected	Projected	Proposed		
010-045	5260 Salaries and Benefits, Recreation		\$ 152,134		\$ 142,000		\$ 144,840		
010-045	5261 Salaries and Benefits, Pool		\$ 101,423		\$ 98,000		\$ 99,960		
010-050	5260 PERS unfunded liability/Pension Obligation Bonds-Rec/Pool		34,010		34,010		34,010		
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 (+Rec Desk)		10,900		10,900		10,900		
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		404,010		
540	Capital Outlay								
	Total General Fund Appropriations	\$ -	\$ 402,767	\$ 402,767	\$ 392,210	\$ 392,210	\$ 404,010		

City Library
2025-2026 Budget
Fund 00, Department 5200

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Object Code	Description	2023-2024		2024-2025		2024-2025		2025-2026	
		Actual	Budget	Budget	Projected	Projected	Proposed		
010-045	Salaries and Benefits		\$ 557,852	\$ 557,852	\$ 557,852	\$ 557,852	\$ 569,009		
	PERS unfunded liability/Pension Obligation Bonds		\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539	\$ 65,539		
110	Office Expenses		4,700	4,700	4,700	4,700	5,500		
120/450	Special Department Expense, Supplies		10,500	10,500	10,500	10,500	10,000		
122	Special Department-Technology		6,500	6,500	6,500	6,500	6,500		
160	Communications		2,000	2,000	2,000	2,000	3,000		
170	Utilities		10,000	10,000	15,000	15,000	17,500		
200	Equipment Maintenance		5,500	5,500	5,500	5,500	5,500		
210	Professional and Contract Services		10,000	10,000	10,000	10,000	10,500		
250	Travel/Training		3,000	3,000	3,000	3,000	3,500		
280	Insurance/Bonds		26,100	26,100	26,100	26,100	26,100		
	Subtotal	-	701,691	701,691	706,691	706,691	722,648		
	ADA Corrections, Library Facilities Capital Outlay								
	Total General Fund Appropriations	\$ -	\$ 701,691	\$ 701,691	\$ 706,691	\$ 706,691	\$ 722,648		

City of Orland

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2024- 2025 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				
PERS unfunded liability/Pension Obligation Bonds	\$	406,557	406,557	426,885
	\$	27,155	27,155	27,155
Operating				
Office Expenses		16,000	16,000	11,700
Tools		16,000	16,000	8,000
Technology		16,000	16,000	18,000
Accounting Software- Tyler		13,000	13,000	10,000
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	20,000
Administrative Allocation		102,538	102,538	107,665
Total Operating Expenditures	\$ -	\$ 874,590	\$ 889,790	\$ 932,585
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	51,113
Total Other Expenditures	228,519	523,803	702,324	542,113
Total Expenditures	228,519	1,398,393	1,592,114	1,474,698
Revenue in Excess of Expenditures	\$ 1,037,942	\$ 5,607	\$ (188,114)	\$ (3,348)

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

Description	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
	Actual	Budget	Projected	Proposed	Proposed
Revenues					
Water Service Fees	1,822,282	2,004,000	2,004,000	2,104,200	2,104,200
Water Line Foot Charges, Capacity & Meter Hook-up Fees	7,556	15,000	15,000	15,000	15,000
Investment interstand CREBS Revenues	45,000	50,000	50,000	40,000	40,000
Total Revenues	\$ 1,874,838	\$ 2,069,000	\$ 2,069,000	\$ 2,159,200	\$ 2,159,200
Personnel Services including wages and benefits	\$	\$ 586,936	\$ 586,936	\$ 598,675	\$ 598,675
PERS unfunded liability/Pension Obligation Bonds	\$	\$ 34,534	\$ 34,534	\$ 34,534	\$ 34,534
Operating					
Office Expenses		16,500	16,500	23,400	23,400
Tools		15,000	15,000	24,000	24,000
Technology		30,000	30,000	35,000	35,000
Accounting Software- Tyler		13,000	13,000	19,000	19,000
Uniform and Boot Allowance		5,500	5,500	2,700	2,700
Communications/Cell Phones		11,600	11,600	12,500	12,500
Utilities		134,000	134,000	154,000	154,000
Rents and Leases		13,240	13,240	15,000	15,000
Equipment/Building Maintenance		50,000	50,000	55,000	55,000
Professional and Contract Services		48,000	48,000	50,000	50,000
Grant writing & Admin		10,000	10,000	10,000	10,000
Membership/Dues/Permits		30,000	30,000	40,000	40,000
Non Capitalized Equipment		30,000	30,000	35,000	35,000
Training and Travel		4,000	4,000	6,000	6,000
Fuel		55,000	55,000	65,000	65,000
Insurance Allocation		24,000	24,000	28,800	28,800
Master Plan Update		25,000	0	30,000	30,000
SGMA JPA Cost Share		6,000	6,000	7,000	7,000
Supplies		100,000	100,000	110,000	110,000
Water Treatment		16,000	16,000	17,000	17,000
Fleet Maintenance Allocation		22,000	22,000	25,000	25,000
Administrative Allocation		153,807	153,807	161,497	161,497
Total Operating Expenditures	\$ -	\$ 1,434,117	\$ 1,409,117	\$ 1,559,106	\$ 1,559,106
Other Expenditures					
Capital Outlay		114,000	461,930	1,541,000	1,541,000
Water Line Replacement		-	-	-	-
Capital Items -- replace mgr vehicle		-	-	-	-
Other Expenses		5,000	5,000	5,000	5,000
Debt Service (Excludes Pension Obligation Bonds, Above)		157,921	157,921	170,000	170,000
Total Other Expenditures	-	276,921	624,851	1,716,000	1,716,000
Total Expenditures	-	\$ 1,711,038	\$ 2,033,968	\$ 3,275,106	\$ 3,275,106
Revenue in Excess of Expenditures	\$ -	\$ 357,962	\$ 35,032	\$ (1,115,906)	\$ (1,115,906)

Orland Consolidated Capital Equipment Schedule FY25/26

Dept	Item description	#	new / replac.	Age	Water	Sewer	Street Funds	GenFund	M/A Public Safety	Maint Districts	Total
Funded FY25											
OFD	No purchases scheduled										\$ -
OPD	Patrol -- Ford Explorer/Interceptor	501	rep	2017					\$ 115,000		\$ 115,000
OPD	Patrol -- Ford Explorer/Interceptor	503	rep	2017					\$ 115,000		\$ 115,000
OPW	F250 service truck	63	rep	1993	\$ 55,000	\$ 30,000	\$ 15,000				\$ 100,000
OPW	Sweeper/broom accessories	32	rep	1994	\$ 56,000	\$ 24,000	\$ 40,000				\$ 120,000
OPW	Telehandler (ext. forklift)		new		\$ 30,000	\$ 30,000	\$ 30,000				\$ 90,000
	Funded FY 25 Total				\$ 141,000	\$ 84,000	\$ 85,000	\$ -	\$ 230,000	\$ -	\$ 540,000
Future/deferred purchases to FY27 and Beyond											
OFD	Fire Engine	25	rep						\$ 1,200,000		\$ 1,200,000
OFD	Ladder Truck	26	rep	2016					\$ 2,500,000		\$ 2,500,000
OPD	1-2 Patrol vehicles per year	5XX	rep	oldest					\$ 115,000		\$ 230,000
OPW	F700 Water Truck (26k)	60	rep	2014	\$ 65,800	\$ 28,200	\$ 46,000				\$ 140,000
OPW	F600 bucket truck (26k)	49	rep	2014	\$ 28,000	\$ 12,000	\$ 80,000	\$ 80,000			\$ 200,000
OPW	F150 service pickup	61	rep	2004	\$ 36,400	\$ 15,600	\$ 12,000				\$ 64,000
OPW	F150 service pickup	62	rep	2004	\$ 38,000	\$ 22,000	\$ 20,000				\$ 80,000
OPW	F150 pickup	63	rep	2004	\$ 29,000	\$ 13,000	\$ 10,000				\$ 52,000
OPW	Additional items including street sweeper, tractors, dump trucks, etc in use but not scheduled for replacement at this time.										
	Future/deferred purchases totals				\$ 197,200	\$ 90,800	\$ 168,000	\$ 80,000	\$ 3,815,000	\$ -	\$ 4,466,000
	SCHEDULED Total				\$ 338,200	\$ 174,800	\$ 253,000	\$ 80,000	\$ 4,045,000	\$ -	\$ 5,006,000