

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

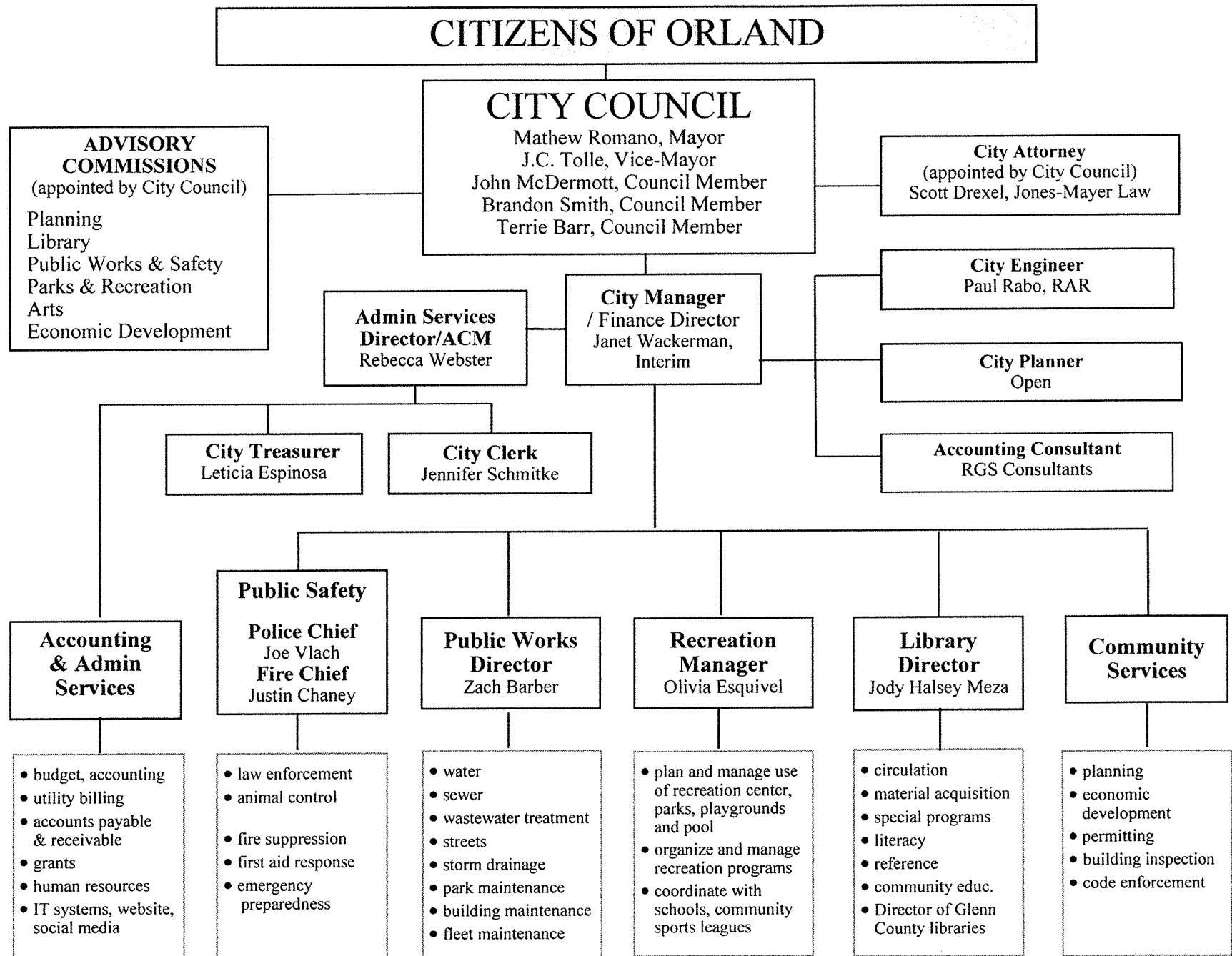
City Staff

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 pre Audit July 1, 2024	Projected 2024-2025		Fund Balance Projected June 30, 2025	Budgeted 2025-2026		Fund Balance Budgeted June 30, 2026
			Revenues and Transfers In	Expenditures Transfers Out		Revenues	Expenditures	
00	General Fund	1,201,341	6,477,681	6,747,830	931,192	6,675,701	7,097,356	509,537
01	Measure A Safety Fund	1,571,438	1,277,000	1,525,000	1,323,438	1,300,000	1,721,220	902,218
15	Measure J SALP Fund	-	-	102,000	(102,000)	950,000	354,000	494,000
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	3,204,963	3,853,820
27	Sewer Enterprise Fund	888,527	1,404,000	1,592,114	700,413	1,471,350	1,536,521	635,242
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 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:				188,351
Salaries and Benefits				7,582
PERS unfunded liability/Pension Obligation Bonds				12,157
Workers Compensation				3,500
Office Expenses				17,430
Special Dept. Technology				15,000
Utilities				1,200
Professional and Contract Services				13,500
Insurance				1,000
Uniforms				2,000
Public Relations -- Fire Prevention				10,000
Facility Maint				55,000
Roof Project - 1/2 cost share with rural				20,000
Fleet Maintenance Allocation				40,000
Equip Maint -- engine parts, nozzles, foam...				6,000
Medical Supplies				30,000
Turnouts				10,000
Training Facility Improvements -- Concrete				50,000
Volunteer Support*				30,000
Communications-pagers, radios				30,000
Dispatch Contract				20,000
Potential RFC grant match for radios				15,000
Fuel				15,000
Travel & Training				20,000
Set aside - SCBA compressor replacement				20,000
Set aside - fire apparatus replace schedule				200,000
Subtotal:	956,748	797,000	797,000	812,720
Police:				230,000
Patrol vehicles (two new) purchases				70,000
Fleet Maintenance Allocation				185,000
Dispatch Contract				30,000
Range/ammo, emergency/med equip				90,000
Maintenance, Renewal & Licensing				15,000
Promo materials, fuel contingency				10,000
Grant Writing				30,000
Communications/Radios (port, veh)				75,500
Special Dept. Technology				25,000
*Drone Program				50,000
*Server Migration to Cloud				4,000
*Vest replacement (5 yr cycle)				10,000
*VIPS Support				30,000
*Range Conex				
Subtotal:	297,377	610,000	610,000	854,500
Public Works:				54,000
Fire Hydrants, safety equipment, road signs				-
Capital per equip replacement schedule				-
Grant Writing				
Subtotal:	14,570	118,000	118,000	54,000
Debt Service	145,668			-
Dozer Lease Payment				
Total Expenditures	1,414,363	1,525,000	1,525,000	1,721,220

Revenues Over Expenditures	117,475	(78,000)	(248,000)	(421,220)
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CITY OF ORLAND
2025-2026 Budget - Measure A Public Safety Fund Balance

Audited Fund Balance: June 30, 2024	\$ 1,571,438
FY24-25 Projected Revenues	\$ 1,277,000
FY24-25 Projected Expenditures	\$ (1,525,000)
 Projected Fund Balance: June 30, 2025	 <u>\$ 1,323,438</u>
Anticipated Revenues FY 25-26	\$ 1,300,000
Budgeted Expenditures FY 25-26:	\$ (1,721,220)
 Projected Fund Balance, June 30, 2026	 <u>\$ 902,218</u>

Set Asides (S/A)						
	Set Aside in Prior Years	Set Aside FY 2025-2026	Sub-total Set Aside	Purchase from S/A	Reserve Balance	
Set aside for future Public Safety apparatus & equipment	\$ 557,676	\$ 220,000	\$ 777,676	\$ -	\$ 777,676	
Set aside for future Public Safety facility	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 250,000	
Balance of set asides			\$ 1,027,676	\$ -	\$ 1,027,676	\$ 1,027,676
Available Fund Balance after set asides, June 30, 2026						<u>\$ (125,458)</u>

City of Orland

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

Description	DRAFT			
	2022-2023 Actual	2023-2024 Estimated	2024-2025 Projected	2025-2026 Proposed
Revenues:				
Sales Tax, Local 1/2 cent			\$ -	\$ 945,000
Investment Income			\$ -	\$ 5,000
Grants and Reimbursements				\$ -
Total Revenues	\$ -	\$ -	\$ -	\$ 950,000
Subsidy to Westside Ambulance for patient transport services	\$ -	\$ -	\$ 102,000	\$ 204,000
Subtotal	\$ -	\$ -	\$ 102,000	\$ 204,000
Streets	\$ -	\$ -	\$ -	\$ 150,000
Subtotal	\$ -	\$ -	\$ -	\$ 150,000
Total Expenditures	\$ -	\$ -	\$ 102,000	\$ 354,000
Balance Revenue vs Expenditures	\$ -	\$ -	\$ (102,000)	\$ 494,000

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

2025-2026, Budgeted

Anticipated Revenues	\$	6,675,701	
Budgeted Expenditures	\$	(7,097,356)	
Revenue Over/(Under) Expenditures:	\$	(421,655)	
Budgeted Fund Balance: June 30, 2026	\$		509,537

Budgeted General Fund Reserve Expressed as a Percentage of Budgeted Expenditures 7.2%

	Percentage of Budgeted Expenditures	
Minimum Acceptable General Fund Reserve	25%	\$ 1,774,339
(Under)/Over Acceptable General Fund Reserve		\$ (1,264,802)
Desired General Fund Reserve	50%	\$ 3,548,678
(Under)/Over Desired General Fund Reserve		\$ (3,039,141)

City of Orland
2025-2026 Budget - General Fund Revenues

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	\$6,160,600	\$6,739,595	\$6,477,681	\$6,675,701

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

Dept. Number	Department	2024-2025 Budgeted Expenditures	2024-2025 Projected Expenditures	2025-2026 Proposed Expenditures
5010	City Council	\$ 103,935	\$ 108,135	\$ 121,885
5050	City Administration	\$ 517,387	\$ 498,887	\$ 548,965
5020	City Clerk	\$ 78,382	\$ 78,382	\$ 103,065
5030	City Accounting	\$ 298,354	\$ 308,354	\$ 342,324
5040	City Attorney	\$ 52,400	\$ 76,400	\$ 134,000
5060	City Planning	\$ 194,300	\$ 194,300	\$ 250,530
5110	City Police	\$ 2,884,642	\$ 2,881,642	\$ 3,014,310
5120	City Fire	\$ 437,378	\$ 437,378	\$ 195,933
5070	City Building Inspection	\$ 212,372	\$ 217,372	\$ 229,987
5160	City Engineer	\$ 29,500	\$ 29,500	\$ 89,500
5190	City Facilities Maintenance	\$ 187,252	\$ 182,252	\$ 178,726
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	\$ 231,453
5260/1	City Recreation/ City Pool	\$ 402,767	\$ 392,210	\$ 459,623
5200	City Library	\$ 701,691	\$ 706,691	\$ 773,268
	Shown Before Reimbursements			
9900	General Fund Portion of Debt Service (*)	\$ 60,999	\$ 59,279	\$ 40,208
TOTALS		\$ 6,737,022	\$ 6,747,830	\$ 7,097,356

(*) 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		4,500	4,500	4,500
150	Publications		200	200	200
160	Communications		400	400	400
200	Equipment Maintenance				
220	Grant Writing		0	0	0
240	Membership, Other		5,685	5,685	5,685
122	Website Hosting and Maintenance		0	0	0
250	Travel/Training		2,000	2,000	2,000
280	Insurance/Bonds		2,100	2,100	2,100
640	Capital Improvements		800	0	0
	Other -- Melton and other design consultants			5,000	25,000
	Subtotal	-	103,935	108,135	121,885
Total General Fund Appropriations		\$ -	\$ 103,935	\$ 108,135	\$ 121,885

City Administration
2025-2026 Budget
Fund 00, Department 5050

		2023-2024	2024-2025	2024-2025	2025-2026
Object Code	Description	Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits		\$ 397,645	\$ 397,645	\$ 380,902
	PERS unfunded liability/Pension Obligation Bonds		66,442	66,442	118,333
110	Office Expenses		2,000	2,000	2,000
122	Special Departmental-Technology		6,500	6,500	11,430
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	548,965
Total General Fund Appropriations		\$ -	\$ 517,387	\$ 498,887	\$ 548,965

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				
122	Special Departmental - Technology		6,500	6,500	11,430
125	Election Charges		6,000	6,000	0
150	Publications		200	200	200
160	Communications		1,000	1,000	1,000
200	Equipment Maintenance		500	500	500
210	Professional and Contract Services				
240	Membership and Dues		250	250	250
242	Filings		200	200	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				7,500
640	Ordinance Supplementation Subscription				2,800
	Subtotal	0	78,382	78,382	103,065
Total General Fund Appropriations		\$ -	\$ 78,382	\$ 78,382	\$ 103,065

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	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits		\$ 179,661	\$ 179,661	\$ 175,326
	PERS unfunded liability/Pension Obligation Bonds		13,943	13,943	28,818
110	Office Expenses/Bank Fees		7,000	7,000	7,000
120	Special Departmental - Other				
122	Special Departmental - Technology		6,500	6,500	11,430
122	Accounting Software- Tyler		17,500	17,500	25,000
160	Communications-Internet/Phones		1,000	1,000	2,000
210	Professional Services-Consultant		39,000	49,000	59,000
223	Professional Services - Independent Audit		30,000	30,000	30,000
224	Professional Services - PERS GASB 68		3,000	3,000	3,000
240	Memberships		250	250	250
250	Travel/Training		500	500	500
280	Insurance/Bonds				
	Subtotal	0	298,354	308,354	342,324
Total General Fund Appropriations		\$ -	\$ 298,354	\$ 308,354	\$ 342,324

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

Object Code	Description	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed
110	Office Expenses		3,100	3,100	3,100
122	Special Departmental-Technology		5,200	5,200	11,430
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	10,000
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	250,530
Total General Fund Appropriations		\$ -	\$ 194,300	\$ 194,300	\$ 250,530

**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		\$ 2,179,158	\$ 2,179,158	\$ 2,071,247
	PERS unfunded liability/Pension Obligation Bonds		262,884	262,884	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**

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**Fund 00, Department 5120
(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*		\$ 386,167	\$ 386,167	\$ 188,351
	PERS unfunded liability/Pension Obligation Bonds		3,354	3,354	7,582
045	Workers' Compensation Insurance (Includes Volunteers)		12,157	12,157	0
110	Office Expenses		3,500	3,500	
120	Special Departmental-other				
122	Special Departmental-Technology		8,300	8,300	0
140	Uniforms				
160	Communications				
170	Utilities		9,000	9,000	0
210	Professional and Contract Services		1,400	1,400	0
250	Travel/Training		0	0	0
280	Insurance/Bonds		13,500	13,500	0
	Maintenance and Operations	0	437,378	437,378	195,933
550	Capital Outlay				
Total General Fund Appropriations		\$ -	\$ 437,378	\$ 437,378	\$ 195,933

*Cost share reimbursement from the County per contract.

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

		2023-2024	2024-2025	2024-2025	2025-2026
Object Code	Description	Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits		\$ 64,976	\$ 64,976	\$ 60,303
	PERS unfunded liability/Pension Obligation Bonds		13,596	13,596	22,784
110	Office Expenses		7,500	7,500	7,500
122	Special Department Expense - Technology Upgrades		12,600	12,600	20,700
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	2,000
450	Supplies				
640	Capital Items				
	Subtotal	0	212,372	217,372	229,987
Total General Fund Appropriations		\$ -	\$ 212,372	\$ 217,372	\$ 229,987

City Engineer
2025-2026 Budget
Fund 00, Department 5160

		2023-2024	2024-2025	2024-2025	2025-2026
Object Code	Description	Actual	Budget	Projected	Proposed
210	Engineering Services -- RAR		29,500	29,500	29,500
	Engineering Services -- GHD				60,000
	Subtotal	-	29,500	29,500	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	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	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	
640	Capital Equipment		5,000	5,000	5,000
	Subtotal	-	182,252	182,252	178,726
190	Recreation Center Roof Repair		-	-	-
546	Carnegie Center Upgrades		5000	0	0
Total General Fund Appropriations		\$ -	\$ 187,252	\$ 182,252	\$ 178,726

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

Object Code	Description	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	Proposed
010-045	Salaries and Benefits		\$ 219,951	\$ 219,951	\$ 207,120
	PERS unfunded liability/Pension Obligation Bonds		17,710	17,710	16,429
	Less: Gasoline Tax Wages & Benefits		(150,000)	(150,000)	(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 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				
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 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				
120/200/450	Equipment Maintenance/Supplies, Admin	-	1,000	1,500	2,000
120/200/450	Equipment Maintenance/Supplies, Police		55,000	55,000	70,000
120/200/450	Equipment Maintenance/Supplies, Fire		15,000	15,000	20,000
120/200/450	Equipment Maintenance/Supplies, Public Works		65,000	65,000	65,000
170	Utilities		-	-	-
200	Equipment Maintenance, Other		1,000	1,000	1,000
	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)	(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	\$ 231,453

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

Object Code	Description	2023-2024	2024-2025	2024-2025	2025-2026
		Actual	Budget	Projected	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	22,860
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	459,623
540	Capital Outlay				
Total General Fund Appropriations		\$ -	\$ 402,767	\$ 392,210	\$ 459,623

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	5,500
120/450	Special Department Expense, Supplies		10,500	10,500	10,000
122	Special Department-Technology		6,500	6,500	11,430
160	Communications		2,000	2,000	3,000
170	Utilities		10,000	15,000	17,500
200	Equipment Maintenance		5,500	5,500	5,500
210	Professional and Contract Services		10,000	10,000	10,500
250	Travel/Training		3,000	3,000	3,500
280	Insurance/Bonds		26,100	26,100	26,100
	Subtotal	-	701,691	706,691	773,268
Total General Fund Appropriations		\$ -	\$ 701,691	\$ 706,691	\$ 773,268

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

	2023-2024	2024-2025	2024-2025	2025-2026
Description	Actual	Budget	Projected	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 interestand CREBS Revenues	45,000	50,000	50,000	40,000
Total Revenues	<u>\$ 1,874,838</u>	<u>\$ 2,069,000</u>	<u>\$ 2,069,000</u>	<u>\$ 2,159,200</u>
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	38,100
Accounting Software- Tyler		13,000	13,000	19,000
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	25,000
Administrative Allocation		153,807	153,807	161,497
Total Operating Expenditures	<u>\$ -</u>	<u>\$ 1,434,117</u>	<u>\$ 1,409,117</u>	<u>\$ 1,472,237</u>
Other Expenditures				
Capital Outlay		114,000	461,930	1,541,000
Water Line Replacement		-	-	-
Capital Items -- replace mgr vehicle		-	-	-
Other Expenses		5,000	5,000	5,000
Debt Service (Excludes Pension Obligation Bonds, Above)		157,921	157,921	186,726
Total Other Expenditures	<u>-</u>	<u>276,921</u>	<u>624,851</u>	<u>1,732,726</u>
Total Expenditures	<u>-</u>	<u>1,711,038</u>	<u>2,033,968</u>	<u>3,204,963</u>
Revenue in Excess of Expenditures		<u>\$ 357,962</u>	<u>\$ 35,032</u>	<u>\$ (1,045,763)</u>

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

	2023-2024	2024-2025	2024-2025	2025-2026
Description	Actual	Budget	Projected	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	38,100
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	\$ 889,011
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	1,536,521
Revenue in Excess of Expenditures	\$ 1,037,942	\$ 5,607	\$ (188,114)	\$ (65,171)

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	0		0	21,900
PERS unfunded liability/Pension Obligation Bonds	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 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	<u>\$ -</u>			<u>\$ -</u>
Projected Fund Balances at June 30, 2025	<u>\$ 436,409</u>	<u>\$ -</u>	<u>\$ 612,860</u>	<u>\$ 1,049,269</u>
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	<u>\$ 382,988</u>	<u>\$ 1,892,000</u>	<u>\$ 223,223</u>	<u>\$ 2,498,211</u>
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	<u>\$ 610,000</u>	<u>\$ 1,892,000</u>	<u>\$ 313,000</u>	<u>\$ 2,815,000</u>
Projected Balance at June 30, 2026	<u>\$ 209,397</u>	<u>\$ -</u>	<u>\$ 523,083</u>	<u>\$ 732,480</u>

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	1.0	
Accounting Analyst	1.0		0.5	0.5	
Accounting Tech II / Payroll	1.0			1.0	
Accounting Tech I	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				
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	
Admin Support/Billing/Cust Svc	1.0		1.0		
Water Treatment Operator	0.5		0.5		
Wastewater Treatment Operator	2.0		1.0	1.0	
Equipment Mechanic	2.0		1.0	1.0	
Equipment Operator	3.0		3.0		
Maintenance Workers	1.0			1.0	
Facilities Custodian	8.0		8.0		
Green Waste Operator	1.0			1.0	
Recreation Manager			1.0		
Recreation Assistant PT	1.0				
Library Director (cost shared with Willows, County)			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
MAJOR PROJECTS Fiscal Year 2025-26

Second Draft March 2025

Priorities	More Important	Less Important
More Urgent	<p>Complete the Emergency Groundwater Resource Project (tank, mains, laterals, connections) (DWR)</p> <p>Reconstruct M½ (STIP)</p> <p>Obtain funding for WWTP ponds renovation (S/Grant)</p> <p>Complete plans for FY26 re-paving of Shasta Street (STIP)</p>	<p>Plan and design traffic safety improvement SR32 (M-J)</p> <p>Fire Station roof repair/replace; new SCBA units (M-A + Rural)</p> <p>Acquire additional land for ball fields (DIF, M-J); then install Lely ballfields lighting (City and County ARPA + DIF)</p>
Less Urgent	<p>Water Master Plan (W) (including upgrades for water mains)</p> <p>Sewer Master Plan (S)</p> <p>Relocate City Hall (DIF+ TBD), expand OPD station (M-A, DIF)</p> <p>Planning design standards – review & update (GF)</p> <p>Complete Phase 1 Lely ballfield upgrade (GF)</p>	<p>Complete Phase 1 (4th & 5th St) streetscapes (ARPA + ?)</p> <p>Complete Rec Trail phase II (State Parks grant)</p> <p>Carnegie: Plan for deferred maint. and ADA improvements (DIF)</p> <p>Obtain OUWUA canal undergrounding agreement</p>

DWR = Department of Water Resources (grant)

SRF = State Drinking Water Revolving Fund (0% interest loan)

IRWM = Northern Sacramento Valley Integrated Water Resource Management (grant)

ARPA = American Rescue Plan Act (City funds)

STIP = State Transportation Improvement Program (Regional Transportation allocation)

GF = General Fund

M-A = Measure A

M-J = Measure J

W = Water Fund

S = Sewer Fund

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	<u>27,703</u>	<u>184,223</u>	<u>92,600</u>	<u>57,035</u>	<u>285,173</u>	<u>2,744</u>	<u>139,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,460</u>	<u>214,841</u>	<u>173,289</u>	<u>1,293,160</u>
Expenditures & Transfers														
Supplies/Equipment/Capital Outlay					12,679	570	17,725							30,973
POOL Reconstruction					260,870									260,870
Professional Services														-
Salaries and Benefits														-
Utilities											99			99
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>273,549</u>	<u>570</u>	<u>17,725</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99</u>	<u>-</u>	<u>-</u>	<u>291,943</u>
Subtotal Activity year-to-date	<u>27,703</u>	<u>184,223</u>	<u>92,600</u>	<u>57,035</u>	<u>11,624</u>	<u>2,174</u>	<u>121,368</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>116,361</u>	<u>214,841</u>	<u>173,289</u>	<u>1,001,217</u>
Subtotal for the Year	<u>167,860</u>	<u>765,811</u>	<u>387,989</u>	<u>169,495</u>	<u>543,884</u>	<u>9,278</u>	<u>569,972</u>	<u>140,071</u>	<u>86,607</u>	<u>27,453</u>	<u>1,115,044</u>	<u>554,043</u>	<u>423,595</u>	<u>4,961,103</u>
														-
Known Payables					152,618									
Projected Available Fund Balance 6.30.25	<u>167,860</u>	<u>765,811</u>	<u>387,989</u>	<u>169,495</u>	<u>391,266</u>	<u>9,278</u>	<u>569,972</u>	<u>140,071</u>	<u>86,607</u>	<u>27,453</u>	<u>1,115,044</u>	<u>554,043</u>	<u>423,595</u>	<u>4,961,103</u>