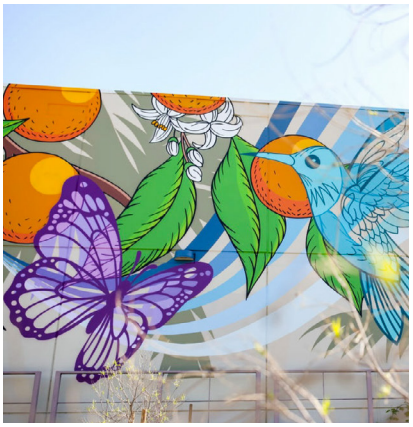
ANAHEIM

Adopted FY 2026-27

















Operating Budget and Capital Improvement Program


CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

City of Anaheim, California

ADOPTED BUDGET

Fiscal Year 2026-2027

FY 2026/27 - FY 2030/31
Capital Improvement Program

Ashleigh E. Aitken, Mayor

Carlos A. Leon, Mayor Pro Tem, District 2

Ryan Balius, Council Member, District 1

Natalie Rubalcava, Council Member, District 3

Norma Campos Kurtz, Council Member, District 4

Kristen M. Maahs, Council Member, District 5

Natalie Meeks, Council Member, District 6

Gregory A. Garcia, Interim City Manager

Ted White, Deputy City Manager

Prepared by the Finance Department

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Anaheim
California

For the Fiscal Year Beginning

July 01, 2025



Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Anaheim, for its annual budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Reader's Guide

The purpose of the Reader's Guide is to assist readers in understanding what information is contained in the various sections of the budget document. The City's budget document serves as a financial plan, communications device, and resource for information pertaining to the City of Anaheim. The Reader's Guide will briefly describe the sections contained within the budget document and the types of information included in those sections.

The Budget Document is divided into six primary sections:

- Executive Summary
- General Fund Budget Information
- Citywide Budget Overview
- Department Data
- Citywide Long Term Obligations
- Capital Improvement Program

Executive Summary

The Executive Summary includes the City Manager's transmittal letter to the Mayor and City Council. The transmittal letter highlights pertinent budget information and describes some of the major projects and accomplishments undertaken by the City. This section also includes the following:

- Information on services and amenities provided by the City
- Citywide Goals and Strategies
- Economic outlook
- High level overview of the City's budget
- Citywide organizational chart
- Directory of the City's officials
- Profile of the City, including vital statistics and demographics
- Budget calendar
- Financial management policies

General Fund Budget Information

This section focuses on the General Fund, which is the chief operating fund of the City and represents primarily unrestricted resources. It includes:

- Breakdown of General Fund financial sources and uses
- Overview of General Fund revenues and assumptions, including details on the City's three largest funding sources – transient occupancy taxes, sales and use taxes, and property taxes
- General Fund revenues by category
- General Fund revenue transfers to and from other funds
- Overview of the General Fund uses, including expenditure assumptions
- General Fund expenditures by functional grouping of departments
- General Fund expenditures by category
- General Fund expenditures by function and category
- History of General Fund expenditures by function
- City's General Fund Five-Year Forecast

The General Fund section also includes a report on the impacts of the Anaheim Resort, including the inflows and outflows of resources.

Citywide Budget Overview

This section provides multiple views of the revenue and expenditure information for all City funds and departments, as well as full-time position information. It includes:

- Breakdown of the City's financial sources and uses
- Citywide expenditures by functional grouping of departments
- Citywide expenditures by category
- Graphic depiction of the City's funds, as well as detailed descriptions
- Projected resources available by fund
- Revenues and expenditures by fund
- Citywide expenditures by fund and functional grouping of departments
- Citywide expenditures by fund and category
- Citywide full-time position comparisons and adjustments

Department Data

This section presents the departments' budgets grouped functionally into five sub-sections to allow the reader to focus on the areas that are of most interest. The five sub-sections include:

Keeping Us Safe	Ensuring Quality of Life	Administering Efficient Government	Supporting Activities
Police	Planning & Building	City Council	Finance
Fire & Rescue	Housing & Community Development	City Administration	Human Resources
Providing the Necessities	Economic Development	City Attorney	
Public Utilities	Community Services	City Clerk	
Public Works	Convention, Sports & Entertainment		

In addition to budgetary information, this section includes a listing of the services provided by each of the City's departments. It further emphasizes those services by focusing on key performance measures for each of the functions that are the highest priority to the City. This provides an objective means to measure how well the City is providing its core services.

Also included in each department's budget are the number of full-time staff and a breakdown of the budget into restricted and unrestricted resources. Unrestricted resources are those that can be used for any legal purpose and include local taxes, such as property tax, sales and use tax, and transient occupancy tax. Restricted resources indicate there is an agreement, law, regulation or statute at the federal, state, or local level (i.e. City Charter) that restricts the uses of that funding source. Examples of restricted resources include utility charges, grants, gas tax, etc.

Financial information is displayed in this section for each of the departments for FY 2024/25 Prior Year Actuals, FY 2025/26 Adopted, FY 2025/26 Amended, and FY 2026/27 Adopted. There are also multiple charts for each of the departments. The amended budget does not include amendments for Class and Compensation adjustments and Memoranda of Understanding with the AMEA General and Clerical, IBEW, and IBEW Management groups recently approved by City Council.

Citywide Long Term Obligations

Included in this section is a listing of the Citywide Long Term Obligations. The first table details the Citywide bond issuances including the funding source, issue date, maturity date, and range of interest rates at the time of issuance. This is followed by the debt service schedules for the bonds by fiscal year. The next table lists the Citywide Notes and Loans Payable, followed by the associated debt service schedules. The section ends with a discussion on the City's Other Long Term Obligations, including pensions and other post-employment benefits. There are multiple charts for each of the sections to provide an overview of these obligations.

Capital Improvement Program

This section provides a summary of the City's five-year capital improvement program. It provides information on the funding sources and organizes the capital projects by functional groups.



Each of the projects includes a description, total project cost, estimated operating impacts, construction period, funding sources, and five-year total.

Appendix

The appendix includes a definition of terms and acronyms used throughout the document.

Strategic Plan



Strategic Plan Anaheim Website

Our Vision

Guiding our work

Anaheim is a dynamic city that offers opportunities for all to thrive

Our Mission

How we serve

Delivering exceptional services that provide a high quality of life for residents, a thriving environment for businesses and a welcoming atmosphere for visitors

Our Values

What we strive for in all we do

Service: provide timely, useful service to our community and colleagues by working together with competence and professionalism
Integrity: fearlessly do the right thing, guided by our values and with accountability for our actions
Collaboration: work together knowing that a team effort yields the best results
Leadership: live by our values, be accountable and do and defend what is right
Respect: community members, coworkers and all we encounter by listening and working in partnership
Innovation: make Anaheim better by improving how we work and by welcoming ideas as we seek lasting impacts

Strategic Plan Process

On April 2, 2024, the City adopted a new strategic plan which was a result of months of community engagement and feedback, extensive employee input, analysis of City departments, an overview of community and city demographics, and extensive guidance from the City Council. Strategic Plan Anaheim has six multi-year goals. Each goal has an associated set of strategies for success over the life of the Strategic Plan. Anaheim's goals and strategies have been updated during this process to reflect the City's plans for the next 10 years for 2024-2034.

Our Goals



Support financial health through long-term planning, budgeting, cost recovery, and increased revenue.



Create an Anaheim where neighborhood quality of life needs are proactively identified and addressed.



Plan for future facilities, amenities, and infrastructure to benefit all of Anaheim, and promote the effective use of existing facilities through maintenance and repair.



Create a strong team of dedicated employees who support the community through a commitment to local government best practices, and employee development, support, and retention.



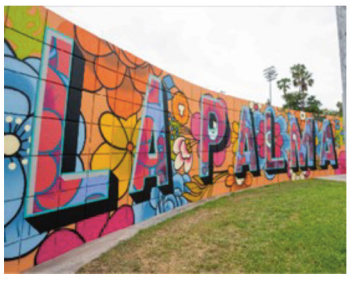
Implement a broad range of strategies to ensure Anaheim is a safe city.



Pursue strategic economic development initiatives that attract and retain businesses, promote job creation, and provides a strong, diverse local economy for Anaheim.


CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

EXECUTIVE SUMMARY







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CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

June 23, 2026

Mayor and City Council:

INTRODUCTION

I am pleased to present the Fiscal Year 2026/27 budget for the City of Anaheim. This budget marks an important step forward for our City. Since the pandemic, Anaheim has navigated structural deficits driven by rising operational costs, using one-time sources to bridge the gap while protecting service levels. The FY 2026/27 budget reflects meaningful progress: a manageable funding gap, stronger revenue performance, and a clear path to structural balance as the Anaheim Resort Lease Payment Measurement Revenue (LPMR) bonds approach retirement.

The current fiscal year is on track to outperform the adopted budget across every major General Fund revenue category. Transient occupancy tax is now projected to reach $253.0 million (3.8% growth over the prior year), exceeding budget by approximately $6.4 million. Sales tax at $116.8 million (3.2% growth) and property tax at $112.3 million (5.8% growth) are also ahead of budget, reflecting continued resilience in Anaheim's resort economy and steady appreciation of the City's property tax base.

While the trajectory is positive, FY 2026/27 remains a transitional year. The General Fund five-year forecast projects a structural funding gap of approximately $44.8 million, an improvement over the $63.9 million gap addressed in last year's budget due in part to the mid-year payoff of the LPMR bonds. To close this remaining gap while maintaining service levels, the budget draws on the final $31.4 million in proceeds from the sale of Car Park 2 near the Hilton and Anaheim Convention Center, supplemented by a measured draw from General Fund reserves. This is the last fiscal year in which the City anticipates relying on one-time sources to bridge a structural gap.

The retirement of the LPMR bonds, anticipated near the end of FY2026/27, will return more than $120 million in revenue to the General Fund. The five-year forecast projects operating sources exceed operating uses by approximately $57 million in FY 2027/28, growing to over $84 million by FY 2030/31, with reserves restoring the financial flexibility compressed during the deficit years.

Even as the trajectory improves, this budget is the product of continued discipline. Total General Fund expenditures have grown from $468 million in FY 2023/24 to a projected $573.7 million in FY 2026/27, driven primarily by labor, pension, contractual obligations in public safety, and intragovernmental service charges because of labor increases and inflationary pressure. The budget reflects a measured approach: maintaining service levels, sustaining recent public safety investments, and absorbing cost increases without expanding the City's ongoing obligations beyond what recurring revenues can responsibly support.

The economic outlook carries genuine risk, with California facing unemployment above the national average and elevated geopolitical uncertainty that could affect resort-area travel demand. Looking ahead, however,

the City's revenue outlook continues to strengthen. Major investments approved in recent years, including DisneylandForward and OCVIBE, are expected to generate substantial new General Fund revenues over the long term. The 2028 Olympic Games, with the Honda Center serving as the official indoor volleyball venue, will further reinforce Anaheim's position as a premier global destination.

The City's 2024-2034 Strategic Plan continues to provide the framework for our priorities, with six goals guiding our work: Ensure Fiscal Responsibility; Enhance Livability; Expand Infrastructure and Amenities; Foster a High-Performing Organization; Promote Public Safety; and Encourage Development and Tourism. The accomplishments described below reflect the dedication of City staff and steady progress toward each of these goals.

GOAL: Ensure Fiscal Responsibility

Planning for the Post-LPMR Transition. The retirement of the LPMR bonds will mark a significant inflection point for the City's General Fund. Following policy discussions with the City Council, the City has begun developing a framework for the responsible use of available revenue, prioritizing structural balance, strengthening of reserves, and long-deferred capital investment. Staff will return to the City Council in the coming year to finalize the framework as part of future budget development.

Strengthening Long-Term Financial Planning. The City continues to refine its long-range financial forecasts, incorporating updated assumptions for LPMR revenue, projected ramp-up of DisneylandForward and OCVIBE revenues, and ongoing pension and other post-employment benefit (OPEB) obligations. The five-year forecast accompanying this budget provides Council with a clear view of the path to structural balance and highlights pressure points that will require attention in future budget cycles.

Pursuing State and Federal Grants. Grant pursuit remains a core element of the City's revenue strategy. Anaheim secured competitive awards across multiple departments in FY 2025/26: a $6.9 million federal grant for the Anaheim Boulevard Rehabilitation Project; a Caltrans Sustainable Transportation Planning Grant supporting LA28 Olympics-readiness; the FY 2024 SAFER grant and a $1.5 million FEMA Emergency Operations Center grant for Anaheim Fire & Rescue; and a total of $3.6 million in federal funding to support the Real-Time Crime Center, OC River Walk, Boysen Park, and Haskett Branch Library. The City will continue to proactively pursue grants to supplement funding for ongoing projects.

GOAL: Enhance Livability

Building More Pathways to Affordable Housing. Anaheim stands at the forefront of affordable housing development, committed to creating more opportunities for residents. Azure Apartments, the conversion of the former Studio 6 Motel on North Harbor Boulevard, officially opened in February 2026. The site includes 87 affordable rental units for individuals exiting homelessness. Supported by Project Homekey and other state and local housing funds, Azure represents one of the City's most significant recent investments in supportive housing capacity.



Furthermore, the redevelopment of the former Tampico Motel into permanent supportive housing is underway, with completion expected in

March 2027. The project will provide long-term housing for 31 young adults aging out of foster care. Tampico advances the City's broader strategy of converting problematic motels into affordable housing, complemented by the Housing Authority's recent acquisitions of four additional motel properties throughout the City, slated for future redevelopment. Construction of the Beach Lincoln Apartments at the southeast corner of Beach Boulevard and Lincoln Avenue is also expected to be completed in December 2026. The 100% affordable community will provide housing for 37 seniors and nine young adults aging out of foster care.



In November 2025, the Department launched the Citywide Down Payment Assistance Program, providing $50,000 loans to 100 income-qualified first-time homebuyers, with more than 140 applications currently under review. The program is funded through the Anaheim Local Housing Trust Fund (A-LHTF), seeded as part of the DisneylandForward agreement. Additionally, the City Council approved a resolution and ordinance enacting changes to the Anaheim Tourism Improvement District (ATID) to fund affordable housing for hospitality workers. ATID workforce housing will be included in the A-LHTF and will support workers at Anaheim hotels and motels. Lastly, the City closed the longstanding Emergency Rental Assistance Program (ERAP), which over its lifetime served thousands of households. Final audits and reports to the U.S. Treasury and the State are underway as the program winds down. However, under the new A-LHTF, the Department launched the Stay Housed Anaheim Initiative, offering one-time assistance of up to $3,000 for past-due rent or security deposits and up to $500 for utility assistance to eligible Anaheim households at risk of homelessness.



Strengthening Service Delivery to Improve Quality of Life. The Anaheim Collaborative Court Evaluating Strategies and Solutions (ACCESS) Program continued to expand in its third year of operation, supported by $8.5 million in state and federal funding and contracts with nine new service providers. Access is a diversion program focused on misdemeanor offenders with acute drug addictions and mental health issues with the goal of eliminating repeat offenses and reintegrating into the community. As of December 2025, 591 clients have been assessed through the program, 142 are actively in their programs, and 89 graduates have had their records expunged. The City also expanded residential treatment capacity through new agreements with two providers and executed a Proposition 47 Memorandum of Understanding with the Orange County Public Defender's Office.

Anaheim's comprehensive approach to homelessness continued to operate at scale. The City renewed the Community Care Response Team (CCRT), which conducts more than 3,200 interactions annually with unsheltered individuals. The Anaheim Comprehensive Encampment Solutions (ACES) program launched this year to provide targeted outreach in the La Palma Park area, with the Crown Motel converted to interim housing for participants. The Department also expanded sober living and residential treatment bed capacity with seven new providers serving 66 clients, and the Senior Safety Net Program received additional funding to serve senior households at risk of homelessness.

Investing in Workforce Development. The City advanced a robust workforce development agenda. Housing and Community Development hosted highly successful job fairs at Dwelling Place Anaheim and the Anaheim Marketplace, drawing nearly 1,400 job seekers and 60 employers across the two events. The California Youth Service Corps Summer Program enrolled 87 high school youth in paid work experience activities, and the Department executed a Workforce Innovation and Opportunity Act (WIOA) agreement with Taller San Jose Hope Builders to support paid training and



career placement. The Anaheim Clean initiative, launched in September 2025 in partnership with Chrysalis, provides work and job-search support for those overcoming homelessness and other challenges. The Anaheim Clean team works to remove trash and power wash major streets and adds to the weekly work of Anaheim Public Works to keep the City clean for businesses, residents and visitors.

Launching the Anaheim Contigo Program. Established in July 2025, the Anaheim Contigo program provides emergency assistance for rent, utilities, groceries, and other essential needs to help address impacts to neighborhoods, families and businesses across Anaheim. The City Council approved up to $250,000 in reimbursement-based funding through the Anaheim Community Foundation, with most support coming from housing resources and the remainder from the General Fund. In March 2026, the Council approved the expansion of the program to include a legal defense component for immigration-related matters.

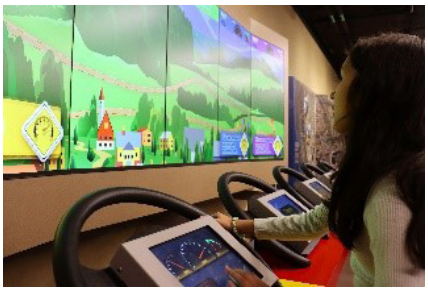
GOAL: Expand Infrastructure and Amenities



Revitalizing Streets Across the City. The City and Disney executed a Cooperative Agreement for the Katella Avenue Sewer and Roadway Widening Project from Harbor Boulevard to Disneyland Drive. The project will upgrade the sanitary sewer infrastructure, add a fourth westbound lane, rehabilitate the roadway, and upgrade ADA access and traffic signals. Advanced as part of the broader DisneylandForward investment in resort-area infrastructure, the project will improve mobility along one of the City's most heavily traveled corridors.

Public Works delivered a substantial Citywide street rehabilitation program in FY 2025/26. The Beth-Jackson Neighborhood Rehabilitation resurfaced 1.4 million square feet of asphalt and replaced 35,000 square feet of sidewalk. The Lincoln Avenue Widening from East Street to Evergreen Street, funded by a Measure M2 Competitive Grant, expanded the corridor from four to six lanes with new sidewalks, ADA access ramps, and traffic signal improvements. The Beach Boulevard Median Refresh Phases 1 through 3 brought new irrigation, landscaping, lighting and monument signs to the corridor. Additional rehabilitation projects advanced across more than a dozen arterial and neighborhood streets Citywide.

Sustainability Education Center Grand Opening. Anaheim Public Utilities officially opened the Sustainability Education Center (SEC) in October 2025, joined by local elementary students. The SEC is a new flagship demonstration facility featuring interactive exhibits that showcase how energy and water are delivered to customers, advancing the City's sustainability, education, and workforce development goals. The SEC provides Anaheim customers with hands-on learning in energy and water, supports the community's transition to a lower-carbon future, and furthers our commitment to helping local students explore and prepare for career opportunities.



Investing in Neighborhood Improvements. Public Utilities, in coordination with City departments and guided by community input, enhanced street lighting Citywide. Improvements occurred along major arterials including Brookhurst Street, Euclid Street, Santa Ana Canyon Road, State College Boulevard, Beach Boulevard, Lincoln Avenue, and Ball Road. The department also advanced the Dusk to Dawn streetlight installation program,

which offers energy-efficient security lighting for single- and multi-family residences. Distribution events support neighborhood safety and inform residents about utility projects, efficiency programs, and available bill-assistance resources.



Public Works has pruned over 5,500 trees and palms Citywide to date, helping maintain healthy trees, enhancing safety and reducing risk, protecting utility infrastructure, and improving the overall appearance of neighborhoods. Also, the Homeless Assistance Liaison Officer (HALO) and the Anaheim Litter Removal (ALRT) teams have removed over 79 tons of debris across the City this year, showcasing the City's commitment to cleanliness and its continued partnership with Caltrans. These programs reflect the City's continued commitment to neighborhood quality of life through visible, on-the-ground service delivery.



Improving Parks and Libraries. The City is committed to planning future facilities, amenities, and infrastructure that enhance daily life and support the needs of our growing, diverse community. The Community Services Department advanced designs for the new River Park along the Santa Ana River and the Boysen Skate Park, both anticipated to break ground in FY 2026/27; the Brookhurst Park Splash Pad is currently underway. In partnership with KABOOM! and the Anaheim Ducks, the City replaced the 20-year-old playground at Maxwell Park, marking Anaheim's 18th KABOOM! playground partnership. Pearson Park Amphitheater received new sound and stage lighting in October 2025, park restroom upgrades were completed in multiple parks, a vibrant mural was installed at Center Greens, and the Rio Vista Park Renovation further enhanced community facilities. The City also advanced the OC River Walk, a two-mile corridor from Orangewood Avenue to the Anaheim Coves, completing environmental review and master planning with $7 million in additional federal funding secured.

The Haskett Library opened a creative space where young people can learn manufacturing and multimedia skills that will transfer to the workplace. Known as Link Labs, the space is a collaborative environment designed to foster creativity, innovation, and exploration. Link Labs includes the Makerspace, a workshop equipped with technology for fabricating physical products, and a Media Lab for audio, video, and photo production.

GOAL: Foster a High-Performing Organization

Ongoing Classification and Compensation Study. In April 2026, the City Council approved implementation of Phase 1 of the Citywide Classification and Compensation Study. Phase 1 authorized salary adjustments for certain classifications that were below the 75th percentile of the labor market, along with related compensation adjustments to support recruitment and retention efforts. Phases 2 and 3 may run parallel and include classification analysis and structure modification, compensation structure reconstruction and development, alignment based on grade as well as labor market, labor group meet-and-confer processes, and implementation. The study supports the City's ability to recruit and retain a qualified workforce maintaining internal equity, salary compression and compaction, and external market competitiveness.

Modernizing Operational Tools Towards Efficiency. The City continues to invest in technology to improve service delivery efficiency. The City Attorney's Office is replacing its legacy environment with a unified legal

case management system, with parallel data migration and an enterprise-wide electronic legal service request process under development. New integrations with the Police Department for electronic subpoena service and with the court system for electronic filing will eliminate paper-based processes. Public Utilities is in the process of implementing a new energy resource portfolio modeling software to optimize power supplies, Housing and Community Development Department executed a five-year master agreement for modern grant administration software and Human Resources upgraded its recruitment system to support online onboarding. This streamlined the hiring process, automated benefits and required employee training, reduced paper usage, and shortened time-to-hire. Human Resources also introduced a POST certified public safety dispatch testing platform to improve hiring efficiency and accelerate recruitment of public safety positions.

GOAL: Promote Public Safety



Building the Next Generation of Fire Stations. Work is progressing on two new fire stations, projects that will strengthen emergency preparedness and provide faster, more reliable service to residents. Fire Station 12 in the Platinum Triangle is under construction and set to open in 2026. Once activated, it could cut medical and fire response times in the area by approximately half. A new twelve-position Fire Company, funded in last year's budget, will be ready to staff Fire Station 12 once it is completed. Planning is also underway for a new Fire Station 13 near Lincoln Avenue and the I-5 freeway, further expanding emergency response coverage in Central Anaheim. Lastly, Fire Station 4 is nearing completion to update the facility and accommodate modern fire apparatus, and the budget includes staffing for a new ambulance company at the station.

Advancing Wildfire Resilience. The Citywide Wildfire Evacuation Plan continues to advance, and Public Utilities is currently in construction of wildfire mitigation undergrounding in fire-threat zones that is supplemented by federal grant funds. Fire & Rescue adopted the First Due pre-incident planning system and transitioned to Tablet Command for mobile incident management. The new software enables personnel to manage incident resources through a digital platform that enhances situational awareness and accelerates incident response. Anaheim Fire & Rescue also hosted an East Anaheim Fire Preparedness Fair, drawing more than 1,000 attendees to inform the community about Know Your Way, home hardening methods, and other resources to help residents prepare for wildfires.



Strengthening Emergency Medical Services. Anaheim Fire & Rescue participated in the Voluntary Rate Range Intergovernmental Transfer (VRR-IGT) Program, drawing down $2.8 million in federal Medicaid reimbursement for unreimbursed ambulance services. The Ambulance Operator pipeline continues to support staffing, and an additional surge ambulance was placed in service to increase unit availability during major events. The newly launched Advanced Provider Response Unit (APRU), deploying nurse practitioners alongside emergency responders, provides the community with service for low-acuity calls, transports patients to the appropriate facility, and increases the availability of paramedic units.

Promoting a Safer Environment. The Anaheim Police Department (APD) is advancing its innovative approach by leveraging the Real Time Crime Center (RTCC) to support patrol operations, strengthen investigations, and

deliver real-time intelligence through various technology platforms. RTCC personnel monitor calls, camera feeds, and key law enforcement databases to provide timely information to officers in the field, handling an average of 200 calls per month and offering ongoing support to detective units. With an anticipated $500,000 in federal funding secured, the Department will further enhance the RTCC and Department Operations Center with advanced technology that improves crime deterrence, investigative capabilities, and tactical response. As staffing increases, the Department also plans to transition to a seven-day-per-week schedule, ensuring consistent service and improving responsiveness to community needs.



The Traffic Section and Patrol collaborated to reduce the impact of impaired driving in the City. Numerous officers from throughout the department received training pertaining to impaired driving recognition and enforcement. The Traffic Section provided advanced training to 25 officers to certify them as Drug Recognition Experts. At the close of 2025, the department observed a 25% reduction in alcohol-related traffic fatalities.

APD also led a sustained campaign to disrupt criminal activity along the Beach Boulevard corridor, addressing human trafficking, illegal drug activity, illegal firearms, gambling, and wage theft. High-visibility blue-light surveillance cameras and automated license plate readers deployed along Beach Boulevard have proven to be successful both as investigative tools and deterrents. Several targeted enforcement operations have been carried out, including one in October 2025.



Expanding Youth Services. The Police Department added a Safe Schools Coordinator position to expand collaboration with school districts and community partners. School Resource Officers continue to deploy across local school districts, and officers participated in the Expanded Learning Opportunities Program with the Anaheim Elementary and Savanna School Districts. The Department's partnership with Team Kids and the Orange County Family Justice Center (OCFJC) Foundation, including the Adopt-a-Family event that served 110 families and more than 500 community members in December 2025, anchor a comprehensive youth-focused public safety strategy. Also, Fire & Rescue continues to promote the "Wear Your Helmet Like a Pro" program to Anaheim youth, highlighting the importance of wearing a helmet when riding a bike or other wheeled recreational toys. As part of the program, AF&R distributes helmets, free of charge, to Anaheim youth.

GOAL: Encourage Development and Tourism



Progress on Major Developments. OCVIBE is rapidly transforming the area around the Honda Center, with new buildings rising at a swift pace. Construction on Phase 1, including the Market Hall, Concert Hall, Urban Park, and Parking Deck D, is anticipated for completion by the end of 2026. Phase 2 advanced through major entitlements in FY 2025/26, with the Planning Commission approving Final Site Plans for the 1,840-stall Parking Deck A, the 320-room Arena Hotel, and two multi-family residential buildings totaling 530 rental units, with construction anticipated to commence in 2027. The Honda Center also broke ground to begin construction of a new entrance, known as Honda Center Encore. The new entrance will include a glass structure with a large digital

display and escalators at the arena's south entrance, adding an additional 20,000 square feet. Construction of OCVIBE and improvements to the Honda Center will position Anaheim to host LA28 Olympic volleyball events and accommodate the anticipated influx of visitors. Staff continues to advance the DisneylandForward partnership, working with Disney on the long-term growth of the Anaheim Resort. Construction on the new Avatar-themed attraction in Disney California Adventure is expected to begin in 2026.



Attracting New Business and Investment. Anaheim's economic vitality was strengthened by major new investment in FY 2025/26. The construction of a new Porsche Dealership broke ground, expanding the City's premium automotive presence alongside the Tesla Anaheim Collision Center. Anaheim Canyon continues to thrive and attract forward-thinking businesses and high-quality jobs. The Economic Development Department launched the Anaheim Canyon Elevate Course in partnership with the Small Business Development Centers, a five-week program to help local manufacturers scale operations. The Department also refreshed the Anaheim Canyon monument signage and continued to promote the corridor at industry conferences, building on the prior year's relocation of St. John Knits International to its new headquarters on La Palma Avenue. The completion of remediation at the 39 Commons site on Beach Boulevard will facilitate new retail development consisting of a retail building and three separate restaurants with drive-through service in 2026.

Supporting Small Businesses. Economic Development remains committed to supporting small businesses across the City through the Storefront Improvement Program, which was created to encourage private investment along Anaheim's commercial corridors and to improve and maintain storefronts, business aesthetics, and business functions in the City. Additionally, in partnership with the Orange County–Inland Empire Small Business Development Centers (SBDC), the SBDC EATS Course offered a free, six-week business assistance program geared toward food and beverage entrepreneurs. Also, the Department hosted SBDC Shop and Celebrate Marketplace for Small Business Saturday, featuring more than 55 local businesses, as well as Spanish-language and food-entrepreneurship business education courses. Furthermore, the Emprendedor@s Business Education Course has become an ongoing resource and will resume a new session in Summer 2026, offering an eight-week business assistance class taught in Spanish for entrepreneurs, focusing on empowerment, leadership, and business development in a supportive environment that promotes long-term business success. Recognizing that small businesses are the heart of economic prosperity, the Department nominated Anaheim businesses for the 2025 SBA Small Business Awards. Two Anaheim companies were honored: Mama Cozza's Italian Restaurant was named Family-Owned Business of the Year, and El Pollo Fino received the Young Entrepreneur of the Year award for their long-standing community impact, leadership, and innovation.

The structural foundation rebuilt through years of disciplined financial management, paired with the approaching retirement of the LPMR bonds, positions the City to invest in its future with renewed confidence. The work ahead, from preparing for the 2028 Olympic Games to advancing major developments, expanding affordable housing, and continuing to deliver high-quality core services, will benefit from this fiscal stability.



Gregory A. Garcia

Interim City Manager

Budget in Brief

The City of Anaheim has a history of strong fiscal discipline, and staying flexible to strategically navigate budgetary challenges resulting from fluctuations in the local, national, and global markets. Uncertainty in the economic outlook has made this particularly challenging in recent years, but the City remains committed to service and prioritizing the needs of its citizens. The FY 2026/27 budget totals $2.6 billion, representing an 8% increase from the FY 2025/26 adopted budget. The FY 2026/27 General Fund budget totals $573.7 million, also an increase of 8% from the 2025/26 adopted budget. The budget was adopted by the City Council on June 23, 2026. The adopted budget includes an increase of $4.9 million to support salary adjustments for AFSCME labor groups approved by City Council on June 9, 2026, after the proposed budget was published, but before it was adopted, and improvements to the West Anaheim Police Station. Of that increase, $2.5 million is in the General Fund.

Economic Outlook

The U.S. economy is expected to experience modest growth amidst various contradictory economic factors that are exacerbating volatility, uncertainty, and reduced consumer confidence. Household disposable income is growing due to the tax reductions from the One Big Beautiful Bill Act (OBBBA) which has a duplicative effect in 2026 due to the larger-than-normal tax refunds in addition to lower withholding on current 2026 income.[1] However, the rising disposable income is directly offset by an increased federal deficit from the Supreme Court's invalidation of most 2025 tariffs imposed by the Trump Administration that were intended to offset those tax reductions.[2] Geopolitical tensions have strengthened the U.S. dollar and parts of the commercial real estate market are beginning to recover, while the Federal Reserve has paused interest rate cuts evidencing that current monetary policy is supportive of growth.[3] The labor market remains weak but stable with stricter immigration enforcement and reduced migration reducing the labor force and stagnating job growth.[4] The U.S. Bureau of Labor Statistics reported the national unemployment rate was 4.3% in April 2026.[5] Gross Domestic Product (GDP) is expected to increase in the short-term from the influx of discretionary income to households, AI infrastructure investments, and government spending on military activity including homeland security and in the Middle East, but economists are questioning how long these drivers will last.

The California economy continues to show signs of growth and is in a slightly better, yet similarly volatile position as the nation. California's GDP growth of 2.8% exceeded the U.S. growth of 2.5% in 2025 and consumer spending has been rising at an annual rate of roughly 5%.[6] However, when it comes to employment California continues to have one of the largest unemployment rates in the U.S. at 5.3% as of March 2026, due to big-tech employment cutbacks, minimum wage increases, and federal immigration efforts in the state.[7] California's total number of jobs also shrank in the first part of 2026. The divergence between California's healthy economy and shrinking job market are attributable to the Information (Technology, Entertainment, and Telecommunications) industry that has been shifting the economy for more than a decade with its high economic output and small labor force.[8] California's housing shortage creates a barrier for growth despite the slight cooling of home prices, decreasing mortgage interest rates, and the State's legislative actions designed to spur development of affordable units.[9] Population growth is also hindered by low housing supply, slower immigration, lower birth rates, and residents emigrating to states with more favorable cost of living. Overall, California's economy is persevering despite the weak housing market and reduced labor force and is expected to strengthen through late 2026 and into 2027.

[1] UCLA Forecast: 2026 California Economic Outlook. April 29, 2026
[2] The Beacon Outlook: United States. Beacon Economics. Spring 2026. Christopher Thornberg, PhD, Founding Partner
[3] Ibid.
[4] Ibid.
[5] U.S. Bureau of Labor Statistics: Unemployment Rates for States April 2026
[6] The Beacon Outlook: United States. Beacon Economics. Spring 2026. Christopher Thornberg, PhD, Founding Partner
[7] Ibid.
[8] Ibid.
[9] Ibid.

Economic growth in Orange County is expected to remain modest in 2026. The unemployment rate was 3.9% in March 2026, lower than the state and the nation.[1] Orange County is facing slower employment growth compared to prior years due to the expansion of AI in the workplace tampering job creation across many sectors offset by increased employment in construction, healthcare, and hospitality industries.[2] Housing availability and affordability in Orange County and across all of Southern California are steady, but are still the main reasons for emigration of residents, resulting in a slowly declining population throughout the county. Hotel occupancy rates, John Wayne Airport usage, and Disneyland visitor counts are all indicative of a stable hospitality industry. OCVIBE, a $5.0 billion mixed-use development will feature housing, retail, two hotels, a concert hall, public parks, and over 560,000 square feet of office space. Phase I of the project will be completed at the end of 2026 with the full project slated to be complete in time for the 2028 Summer Olympics in Los Angeles. The DisneylandForward project includes theme park expansions with new rides, hotels, parking, entertainment venues, and restaurants and equates to $1.9 billion in new development over the next decade. Visit Anaheim anticipates 142 conventions, meetings, and events at the Anaheim Convention Center for 2026.[3] The City is optimistic that these projects will continue to create economic growth through job creation, increased tax revenues, local business support, and global recognition.

A Fund by Fund Look at the Budget

The following table depicts the total budget by fund grouping.

	FY 2025/26 Adopted	FY 2026/27 Adopted	Percent Change
General Fund	$ 529,597,200	$ 573,732,249	8%
Other General Purpose Funds	29,052,215	40,344,589	39%
Special Revenue Funds	282,207,908	298,881,395	6%
Debt Service Funds	56,893,218	58,145,062	2%
Capital Projects Funds	58,531,417	108,036,041	85%
Enterprise Funds	967,759,895	1,001,214,391	3%
Internal Service Funds	448,238,335	477,278,205	6%
Fiduciary Funds	40,726,643	45,213,901	11%
Total City	**$ 2,413,006,831**	**$2,602,845,833**	**8%**

General Fund expenditures for FY 2026/27 total $573.7 million, an increase of 8% from the FY 2025/26 adopted budget. Increases are the result of contractual salary and benefit increases; new positions added in the current and adopted year including a Deputy Chief of Police, six Ambulance Operators, a Fire Captain, two fully reimbursed positions to support the DisneylandForward project; and fixed city services including information technology support, fleet, and facility maintenance.

Other General Purpose Funds (Homeless Housing and Emergency Rental Assistance, Arena, Opioid Abatement, Police Outside Reimbursements, Economic Development, and several deposit/donations funds) have FY 2026/27 expenditures of $40.3 million, which is a 39% increase from the FY 2025/26 adopted budget. Increases are due to an increase in Homeless Services subrecipient payments, the planned purchase of the La Mesa Shelter, and an increase in part-time positions for Police special event traffic control.

Special Revenue Funds (Gas Tax, Workforce Development, Community Development Block Grant (CDBG), Grants, Anaheim Resort Maintenance District, Anaheim Tourism Improvement District, Housing Authority, Housing Development, Long Range Property Management Plan, and Narcotic Asset Forfeiture funds) have FY 2026/27 expenditures of $298.9 million, a 6% increase from the FY 2025/26 adopted budget. Increases are

[1] California Employment Development Department Monthly Labor Force Data for Counties March 2026-Preliminary
[2] UCLA Forecast: 2026 Orange County Regional Economic Outlook. April 29, 2026
[3] Ibid.

largely due to affordable housing assistance, new ATID Area Worker Housing Program, and rental assistance program increases and fluctuations in ATID capital improvement projects.

Debt Service Funds (Municipal Facilities and Anaheim Resort Improvements funds) have FY 2026/27 expenditures of $58.1 million, a 2% increase from the FY 2025/26 adopted budget due to scheduled debt service payments for the Anaheim Resort bonds and the 2021 Working Capital bonds.

Capital Projects Funds (Community Services Facilities, Development Impact Projects, Mello-Roos Projects, Storm Drain Construction Projects, Street Construction Projects, Transportation Improvement Projects and Other Capital Improvement funds) have a FY 2026/27 budget of $108 million, an increase of 85% from the FY 2025/26 adopted budget. This increase is largely the result of normal fluctuations in the Capital Improvement Program related to the timing of ongoing, multi-year projects.

Enterprise Funds (Water Utility; Electric Utility; Sanitation Utility; Golf Courses; and Convention, Sports and Entertainment Venues funds) have a FY 2026/27 budget of $1,001.2 million, which is a 3% increase from the FY 2025/26 adopted budget. The increase is due to contractual salary and benefit increases; new positions added in the adopted year including a Operations Supervisor, Management Assistant, Line Mechanic, Electric Crew Supervisor, and Substation Test Technician Supervisor; and the timing of multi-year capital projects in the Electric and Sanitation utilities.

Internal Service Funds (General Benefits and Insurance, Motorized Equipment, Information and Communication Services, and Municipal Facilities Maintenance funds) have a FY 2026/27 budget of $477.3 million, a 6% increase from the FY 2025/26 adopted budget. The change is primarily the result of increasing employee benefit costs.

Fiduciary Funds (Successor Agency, Mello-Roos Districts, and Joint Powers Authorities (JPA) funds) have a FY 2026/27 budget of $45.2 million, a 11% increase from the FY 2025/26 adopted budget largely due to increased expenditures for the Westgate site project under the RDA Successor Agency partially offset by completion of the Avon Dakota revitalization project.

Personnel Requirements

The FY 2026/27 budget includes 2,193 authorized and funded full-time and elected positions. There is an increase of 17 full-time positions from FY 2025/26 amended budget, which includes one Deputy Police Chief; six ambulance operators for Fire Station 4 and one Fire Captain; one Claims Assistant and one HR Analyst II for the Human Resources Department; one Operations Supervisor, one Permit Technician II, and one Associate Engineer for the Public Works Department; one Management Assistant for Convention, Sports & Entertainment, and one Line Mechanic, one Electric Crew Supervisor, and one Substation Test Technician Supervisor for the Public Utilities Department. Position counts by department and a summary of position changes can be found on pages 83-84.

Capital Improvements

The total Capital Improvement Program (CIP) for FY 2026/27 is $324.6 million. Most projects are supported by funding sources that are primarily restricted.

The FY 2026/27 CIP includes significant improvements planned for our parks, libraries, neighborhood infrastructure, streets and roads, and various other community facilities. In the area of recreation, parks and libraries, the CIP includes projects such as various park improvements to rehabilitate critical park infrastructure, as well as new playgrounds. The new River Park project will develop an approximately 3-acre, Santa Ana River-adjacent, park to include a play area, walking path, shared picnic area, outdoor amphitheater, lighting, exercise equipment, native landscaping, seating, and other park amenities.

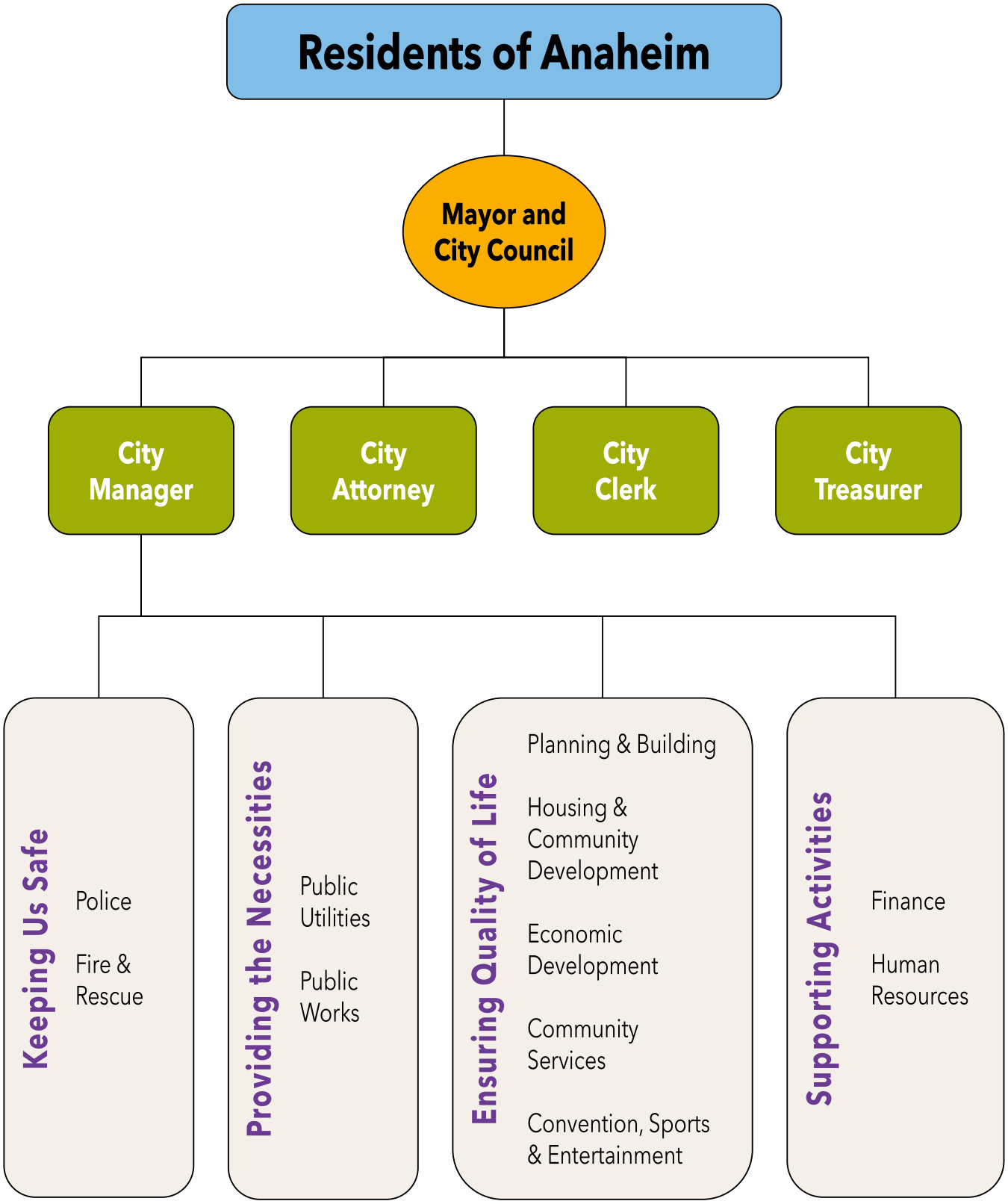
Infrastructure improvements in the City's electric and water systems make up a large share of the capital improvement projects within the CIP. Electric projects include streetlight additions and improvements, substation improvements, system protection and automation improvements, direct buried cable replacement, system expansion, telecommunication capital, transmission and distribution improvements, system undergrounding, and transformer replacements. These projects enhance and maintain the electric system's overall system reliability. Other projects enhance the water system's reliability and effectiveness, capacity, storage options, and improve the system's capability to meet fire flow requirements, including improvements to pumping and regulating stations, water storage, and water mains.

Another area of significant investment is in transportation improvements throughout the City. Projects include street rehabilitation, traffic signal coordination, neighborhood rehabilitations, bridge improvements, sidewalk gap closures, and trail improvements. There are also street rehabilitation projects planned Citywide that will provide for a well-maintained and efficient transportation network. The rehabilitation of roadways throughout the City will restore the structural integrity, improve ride and driving comfort, and extend the useful life of the pavement.

CIP by Project Type	FY 2026/27 Adopted	
Recreation, Parks & Libraries	$ 24.8	M
Downtown Projects & Municipal Facilities	14.1	M
Commercial Entertainment Venues	0.7	M
Electrical Systems	115.6	M
Water Systems	28.4	M
Wastewater	38.4	M
Transportation Improvements	102.6	M
Total	**$ 324.6**	**M**

* May not sum due to rounding

City of Anaheim Organizational Chart



Directory of Officials

City Council



Ashleigh E. Aitken
Mayor



Carlos A. Leon
Mayor Pro Tem
District 2



Ryan Balius
Council Member
District 1



Natalie Rubalcava
Council Member
District 3



Norma Campos Kurtz
Council Member
District 4



Kristen M. Maahs
Council Member
District 5



Natalie Meeks
Council Member
District 6

Appointed Officials

Gregory A. Garcia, Interim City Manager

Robert Fabela, City Attorney

Theresa Bass, City Clerk

Executive Management

Ted White, Deputy City Manager

Sjany Larson-Cash, Community Services Director

Tom Morton, Executive Director of Convention, Sports & Entertainment

Sergio M. Ramirez, Economic Development Director

Deborah A. Moreno, Finance Director / City Treasurer

Patrick Russell, Fire Chief

Grace Ruiz-Stepter, Housing & Community Development Director

Linda N. Andal, Human Resources Director

Heather R. Allen, Planning and Building Director

Manuel Cid, Chief of Police

Dukku Lee, Public Utilities General Manager

Rudy Emami, Public Works Director

Budget Team

D'Anne Lee, Budget Manager

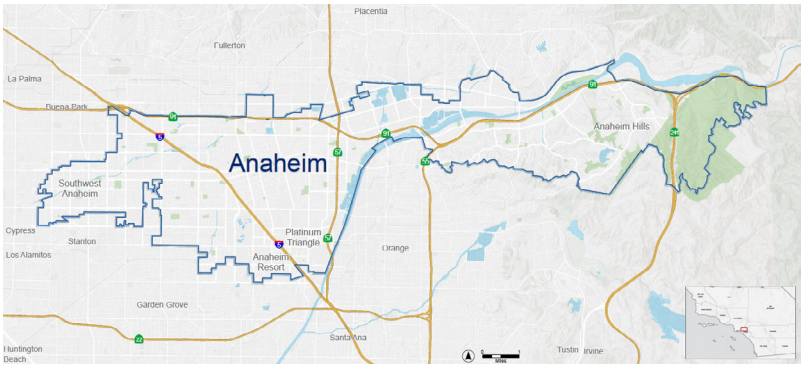
Ivette Ramirez, Senior Budget Analyst

Maeghen Warren, Senior Budget Analyst

Arlene Roa, Budget Analyst II

Anaheim at a Glance

Founded	1857 (169 years ago)
Incorporated	March 18, 1876 (150 years ago)
Elevation	157 ft (48 m)
Land Area	50.27 square miles
Population	340,433 [1]



In German, "Anaheim" is a compound word meaning "home by the Ana River." The name combines "Ana," referring to the Santa Ana River, and "heim," which is the German word for "home."

Largest city by population in Orange County, making up 10.8% [1] of the County's population.

Tenth largest city by population in California.

Second largest city by land area in Orange County.

Oldest city in Orange County and is older than the County itself which was founded in 1889.

Anaheim is located 28 miles southeast of downtown Los Angeles, 450 miles south of San Francisco, and 90 miles north of San Diego.

Anaheim enjoys an average of 280 sunny days each year with less than 14 inches of annual rainfall. Over the course of the year, the temperature typically varies from 46°F to 85°F and is rarely below 39°F or above 94°F.

	Anaheim	California	United States
Median Age [2]	36.2 years	37.9 years	38.9 years
Median Household Income	$95,227	$99,122	$80,734
Average Home Value	$950,504	$774,582	$366,019

114,627
dwelling units [4]

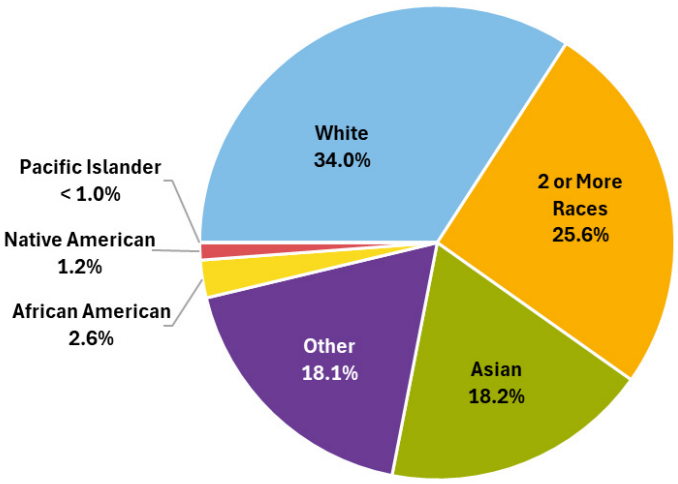
3.2
average persons per household

[1] California Department of Finance Demographic Research Unit: E-4 Population Estimates for Cities, Counties, and the State, 2021-2026, with 2020 Census Benchmark; as of January 2026, released May 2026.
[2] US Census Bureau, 2024 American Community Survey (ACS) 5-Year Estimates and Population Estimates Program (PEP)
[3] Zillow Home Value Index All Homes (SFR, Condo/Co-op) Time Series, Smoothed, Seasonally Adjusted
[4] California Department of Finance Demographic Research Unit: E-5 Population and Housing Estimates for Cities, Counties, and the State, 2020-2026, with 2020 Census Benchmark; as of May 2026.

Population

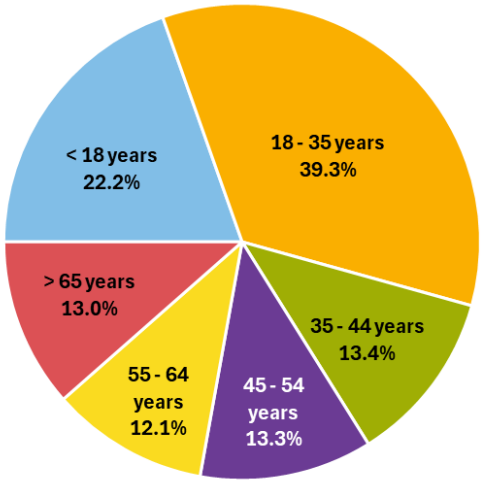
340,433

City of Anaheim Population by Race



Source: 2024 American Community Survey, 5-year Estimates

City of Anaheim Population by Age



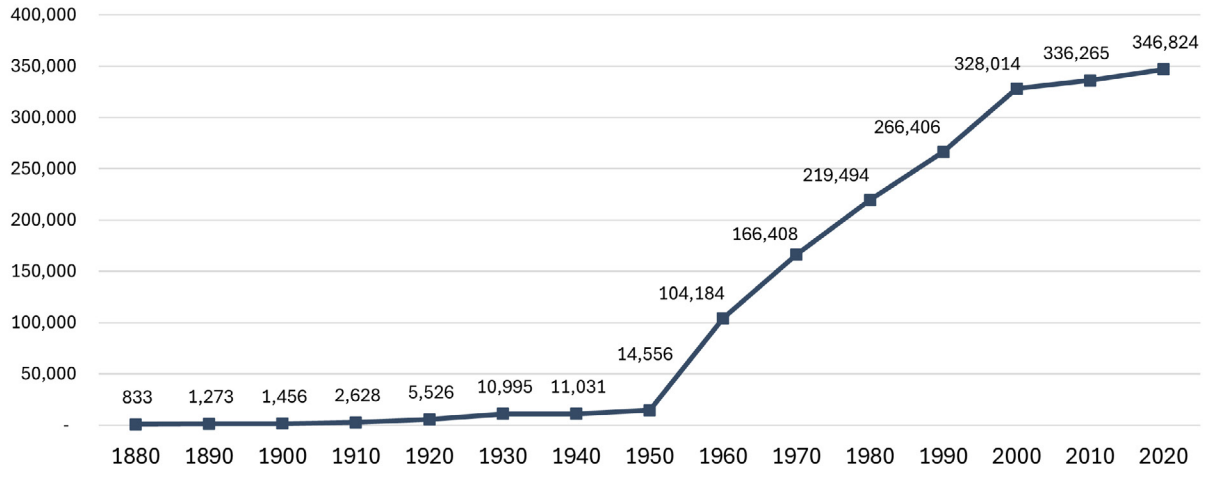
Source: 2024 American Community Survey, 5-year Estimates

61.6% of citizens are of voting age [1]

29.7% of citizens over 25 years are college graduates [1]

53.2% of citizens are Hispanic/Latino [1]

City of Anaheim Historical US Census Population



[1] US Census Bureau, 2024 American Community Survey (ACS) 5-Year Estimates and Population Estimates Program (PEP)

Workforce

Labor Force (March 2026) [1]	176,700
Unemployment Rate (March 2026) [1]	3.9%

Economy

Total Taxable Sales (2025) [2]	$9,454,772,124
Active Anaheim Business Licenses	26,375
Occupancy Rate for Office Properties (April 2026) [3]	90.4%
Occupancy Rate for Industrial Properties (April 2026) [3]	93.5%

Top 6 Private Employers

Disneyland Resort

Kaiser Permanente

OCSE OC Sports & Entertainment

Northgate Market

Hilton Anaheim

Anaheim Regional Medical Center
AHMC Healthcare

School Districts

Anaheim Elementary School District
Anaheim Union High School District
Buena Park Elementary School District
Centralia Elementary School District
Garden Grove Unified School District
Magnolia School District
North Orange County
Orange Unified School District
Placentia-Yorba Linda Unified School District

Tourism & Entertainment

Annual Visitors	25.8 million
Number of Hotels	144
Hotel Occupancy Rate	75%
Annual Attendance at Angels Baseball Games	2.7 million
Number of Events at the Honda Center	117
Convention Center Events	133

[1] California Employment Development Department: Monthly Labor Force Data for Local Workforce Development Areas (not seasonally adjusted)
[2] California Department of Tax and Fee Administration: Taxable Sales by City (Calendar Year 2025)
[3] CoStar: Occupancy Rates
Data is as of FY 2024/25 unless otherwise stated.

Parks, Recreation, and Community Centers

Parks/Nature Centers	68
Skate Parks	8
Dog Parks	4
Parks Acreage	707
Community Facilities	12
Golf Courses	2
Youth Centers	2
Teen Centers	6



Anaheim Public Library

Libraries	7
Mobile Libraries	2
Heritage Center	2
Books on the Go Vending Machine	1
Customers Served, including Virtual Branch	5,009,950
Items Checked Out, including Virtual Branch	1,084,590
Library Materials	567,139
Digital Materials	16,468
Programs	5,862
Program Attendees	163,136
Operating Hours per Week	355

Infrastructure Maintenance & Development Activity

Square Feet of Deteriorated Pavement Replaced	3,227,364
Square Feet of Deteriorated Pavement Slurry Sealed	0*
Square Feet of Deteriorated Sidewalks Replaced	130,955
Building Permits Issued	6,334
Millions of Gallons of Water Sold	17,148
% of Underground Electrical Line Miles	67%
% of Overhead Electrical Line Miles	33%
Trees Trimmed	21,626



Public Safety



Police Stations	4
Sworn Police Personnel (FY 2026/27)	431
Canine Units	6
Number of Calls for Service (Police)	194,167
Fire Stations	11
Sworn Fire Personnel (FY 2026/27)	250
Fire Companies	18
Number of Calls for Service (Fire)	47,858

Data is as of FY 2024/25 unless otherwise stated.

* Slurry projects were completed in summer 2025, pavement replaced increased by 1 million s.f. from prior year.

Financial Management Policies

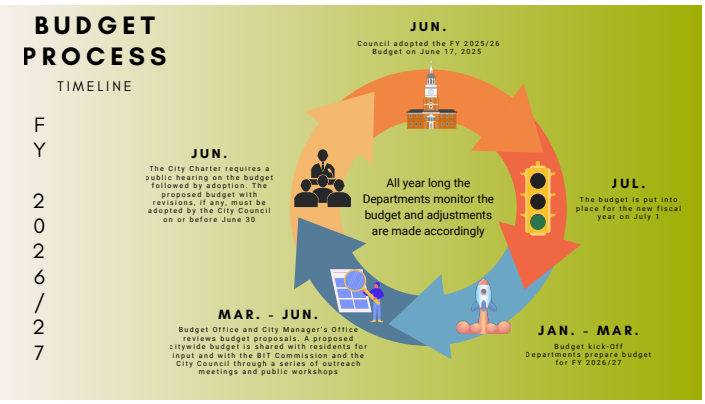
Budgetary Practices

Budget Practices

According to the City of Anaheim Charter, the Citywide operating and capital budgets (collectively, the "budget") are adopted at the department level. The budget is approved by City Council at an advertised public hearing. Prior to approval by City Council, each department prepares its budget and presents it to the City Manager for review. Once approved, the City Manager administers the budget, which includes the authority to transfer budgeted amounts within departments. Changes to appropriation levels for any given department, however, can only be enacted by the City Council through a formal amendment to the adopted budget.

City leaders and department staff strive to present a structurally balanced General Fund budget in which expenditures, net of one-time expenditures, do not exceed projected recurring revenues. A five-year forecast of revenues and expenditures for all departments and funds is prepared each year to provide strategic insight into the annual budget process. As a management policy, budgetary control is maintained in all funds at the program level, where the work of city departments is actually performed. Sufficient funds are encumbered to cover estimated purchase amounts prior to the release of purchase orders to vendors. This helps to link high-level policy decisions to the programs and services delivered directly to the public.

Budget Process



In total, the budget process takes approximately eight months, beginning each November with a review of the City Council's goals for the upcoming year and ending in June with the adoption of the budget. In April 2024, the City Council adopted a ten-year strategic plan to outline its long-term goals and strategies. Strategic Plan Anaheim serves as the foundation upon which the budget is built and the guiding factor for department's when preparing their budgets. Departments typically begin the preparation of their individual budgets in January. (For more information on Strategic Plan Anaheim, see page 26).

Between January and March, the Finance Department provides a mid-year budget review to the City Council and City Manager. Following this workshop, departments submit their budgets for the next fiscal year to the Budget Office for review. From March through April, the Budget Office carefully reviews, evaluates, and prioritizes each department's budget submission. Budget Staff evaluates changes in service levels, positions, and capital projects. During this time, the Budget Office also begins to analyze the Citywide revenue and expenditure projections for the upcoming fiscal year.

Following this in-depth review, the City Manager and Budget Staff meet with departments, as appropriate, to conduct a final review of their respective budgets and resolve any outstanding issues. Once all department submissions are accepted by the City Manager, the Budget Office begins to prepare the proposed budget document.

The City Manager's proposed budget is brought forth to the City Council during a public hearing, at which time the City Council may propose revisions. The Budget, Investment and Technology (BIT) Commission also reviews the budget and presents its findings and recommendations to the City Council.

Scan to be directed to
Anaheim.net/MyCityBudget

Public participation is encouraged in the budget planning process through a number of Council-appointed boards and commissions, with the online tool Balancing Act, as well as through community meetings that include each Council District. In addition, public hearings are held to address plans for specific funds, such as the Anaheim Housing Authority and Community Development Block Grant (CDBG) monies. The City Council approves the finalized version of the budget in June at an advertised public hearing.

The following table reflects the typical timeline of annual events.

Action	Date
FY 2026/27 Budget Kickoff	February 4, 2026
City Council Mid-Year Budget Workshop	March 24, 2026
Department Budget Proposals and Performance Indicators Submitted	February 27 - March 6, 2026
Budget, Investment & Technology (BIT) Commission Meeting	April 29, 2026
City Manager Budget Review	April & May 2026
Finalize Proposed FY 2026/27 Budget	May 31, 2026 or sooner
BIT Commission Reviews Proposed Budget	June 3 & 10, 2026
Community Open House Meetings	June 2026
Budget Workshops	June 9 & 23, 2026
Public Hearing for FY 2026/27 Budget	June 23, 2026
City Council Adopts FY 2026/27 Budget	June 23, 2026

Basis of Budgeting

Budgets for all Governmental Funds (for example, the General Fund) are prepared on a modified accrual basis. This means that obligations of the City are budgeted as expenditures, but revenues are recognized only when they are earned, measurable and available.

Proprietary Funds (for example the Electric Utility fund) and Fiduciary Funds also recognize expenditures as encumbrances when a commitment is made, such as through a purchase order. Revenues, however, are recognized when they are obligated to the City. As an example, revenue from the sale of electricity is recognized when the service is provided.

For all fund types (Governmental, Proprietary and Fiduciary), when goods and services are not received by year-end, the appropriation for the encumbrances will be carried over to the subsequent year provided there is sufficient appropriation remaining.

The Annual Comprehensive Financial Report (Annual Report or ACFR) shows the status of the City's finances on the basis of U.S. Generally Accepted Accounting Principles (GAAP). The City's method of budget preparation conforms to GAAP standards in most cases. Exceptions are generally characterized as follows:

1. Principal payments on long-term debt within the Proprietary and Fiduciary Funds are applied to the outstanding liability on a GAAP basis, as opposed to being expended on a budget basis.
2. Capital outlay within Proprietary and Fiduciary Funds are recorded as assets on a GAAP basis and expended on a budget basis.

3. Actuarially determined contributions for net pension and other post-employment benefit (OPEB) liabilities are recorded as increases in deferred outflow of resources on a GAAP basis but are expended on a budget basis.
4. Depreciation expense is recorded on a GAAP basis only.
5. Sales of land held for resale are recorded as reductions in assets at net book value with the difference in gain or loss (GAAP) as opposed to a revenue when land is sold (budget).
6. Purchases of land held for resale are recorded as assets on a GAAP basis but expended on a budget basis.

Capital Improvement Program Practices

Along with the operating budget, the City Manager submits a Capital Improvement Program (CIP) to the City Council. This document provides information on improvements to the City's public infrastructure for the ensuing fiscal year and four years thereafter. The first year of the plan establishes a capital infrastructure budget for the new fiscal year.

The remaining four years serve as a guide for use in determining the long-term capital priorities of the City. The CIP is adopted at the department level. CIP expenditures are funded by a variety of sources and accounted for in a variety of funds including, but not limited to, Capital Projects Funds and Enterprise Funds. The City strives to maintain a high reliance on pay-as-you-go financing for its capital improvements in order to maintain debt within prudent limits.

Cash Management/Investment Practices

- The majority of unrestricted cash is combined into one pooled operating bank account to facilitate effective management of the City's resources.
- The Finance Director/City Treasurer invests temporarily idle funds in accordance with Government Code Sections 53600 et al, 16429.1 and 53684 and a formal investment policy approved by the City Council and the Budget, Investment and Technology Commission each year. Permissible investments include obligations of the U.S. Government, Federal Agencies, Government Sponsored Enterprises, Medium Term Corporate Notes, Certificates of Deposit, Bankers' Acceptances, Commercial Paper rated A-1 by Standard and Poor's Corporation, P-1 by Moody's Investors Service or F-1 by Fitch Ratings, State of California Local Agency Investment Fund, Repurchase Agreements, Reverse Repurchase Agreements, Supranationals, and Money Market Mutual Funds.

Accounting, Auditing and Reporting Practices

- The basis of accounting within Governmental Fund types used by the City is modified accrual. Under this method of accounting, revenue is recorded when susceptible to accrual, which is when earned, measurable and available for the funding of current appropriations. Further, expenditures are recognized when the related fund liability is incurred. Under the modified accrual basis of accounting, principal and interest on long-term debt are recorded as fund liabilities when due. All Proprietary and Fiduciary Funds follow the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when incurred.
- The City places continued emphasis on maintenance of an accounting system that provides strong internal budgetary and accounting controls.
- The City's accounting system is designed to provide reasonable assurances regarding both the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and reports. These statements and reports include the adopted budget and the City's Annual Comprehensive Financial Report, as well as the maintenance and accountability of assets.

- The City of Anaheim issues the ACFR prepared in accordance with GAAP outlined by the Governmental Accounting Standards Board (GASB).
- An independent audit of the City's ACFR is performed annually.

Revenue and Expenditure Policies



The FY 2026/27 budget complies with the City's financial policies.

- The City will strive to adopt an annual General Fund budget in which expenditures, net of one-time expenditures, do not exceed projected recurring revenues.
- A five-year forecast, including revenues and expenditures, is prepared annually for all funds to provide strategic perspective to each annual budget process.
- On an annual basis, the City will set fees and rates at levels that attempt to fully recover total direct and indirect costs. In the case of certain fees, the City Council has chosen to limit increases that might negatively impact the residents of Anaheim.
- At the end of each fiscal year, the City will transfer at least 25% of any General Fund surplus to the Neighborhood Reserves Fund for community and neighborhood improvements, provided there are sufficient resources available in the City's General Fund Five-Year Forecast and that reserves remain at or above 7% of General Fund recurring expenditures.
- If additional budget appropriation needs are identified at an interim period during the fiscal year, at the department level, formal budgetary authority will be requested from the City Council.
- As a governmental entity, the City is subject to and abides by the Gann Spending Limitation Initiative, which limits the amount of annual appropriations of tax proceeds. The limitation is based upon the prior fiscal year amount, adjusted for changes in population combined with the change in California per capita personal income.

The following summarizes the FY 2026/27 appropriations limit:

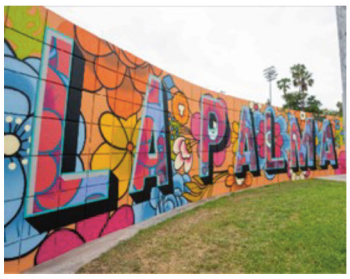
FY 2025/26 Appropriations Limit	$	1,404,407,778
Adjustment Factor (rounded)		1.04887030
FY 2026/27 Appropriations Limit	$	1,473,041,608
FY 2026/27 Appropriations Subject to Limit	$	618,035,361
FY 2026/27 Appropriations Limit Margin	$	855,006,247
Limit Margin		58.04%

Capital Financing and Debt Management Policies

- The City will strive to refrain from utilizing long-term borrowing to finance current operations or normal maintenance.
- All debt issued, including use of the lease-purchase method, will be repaid within a period not to exceed the expected useful lives of the improvements financed by the debt.
- The City will strive to maintain a high reliance on pay-as-you-go financing for its capital improvements.
- The City will strive to maintain a minimum unrestricted fund balance in the General Fund of between 7% to 10% of General Fund budgeted expenditures in order to moderate revenue losses and maintain core services during times of economic hardship.
- Annually, a five-year forecast will be developed presenting all anticipated operating and capital expenditures by year and identifying associated funding sources.


CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

GENERAL FUND BUDGET INFORMATION









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CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

General Fund Financial Sources and Uses

General Fund Financial Sources represents all sources of income available to support governmental services, including both revenues and transfers from other funds. This differs from revenues that include both transfers TO and transfers FROM other funds, often shown as a net number. Financial Uses represents the total obligations of the General Fund including both expenditures and transfers to other funds.

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Revenue				
Transient Occupancy Taxes	$ 243,756,577	$ 246,574,505	$ 246,574,505	$ 257,120,184
Sales and Use Taxes	113,198,424	114,992,421	114,992,421	122,142,079
Property Taxes	106,059,265	110,778,886	110,778,886	118,823,840
Business License Taxes/Property Transfer Taxes	9,129,381	9,029,584	9,029,584	9,299,070
Fees and Permits	54,451,283	57,901,701	57,901,701	61,912,545
Use of Money and Property	11,867,310	38,038,809	38,038,809	3,641,975
Fines, Forfeitures & Penalties	3,312,930	2,702,000	2,702,000	2,852,000
Reimbursements	13,105,483	14,811,847	14,811,847	17,196,721
Intergovernmental	11,170,600	6,957,111	7,517,581	8,380,707
Intragovernmental Service Charges	16,605,919	17,041,875	17,041,875	18,882,341
Donations	115,758	-	-	-
Total Revenue	**$ 582,772,930**	**$ 618,828,739**	**$ 619,389,209**	**$ 620,251,462**
Transfers From Other Funds	23,680,544	25,412,733	25,412,733	24,803,265
Total Sources	**$ 606,453,474**	**$ 644,241,472**	**$ 644,801,942**	**$ 645,054,727**
Expenditures				
Personnel Services	$ 344,914,190	$ 371,354,858	$ 377,353,579	$ 398,618,903
Other Operating	145,625,026	153,497,709	155,391,012	170,554,241
Debt Service	2,562,346	2,581,345	2,581,345	2,581,436
Capital Outlay	4,076,275	2,163,288	3,225,175	1,977,669
Total Expenditures	**$ 497,177,837**	**$ 529,597,200**	**$ 538,551,111**	**$ 573,732,249**
Transfers To Other Funds	144,182,443	145,561,732	145,561,732	116,120,997
Total Uses	**$ 641,360,280**	**$ 675,158,932**	**$ 684,112,843**	**$ 689,853,246**
Sources Over Uses	**$ (34,906,806)**	**$ (30,917,460)**	**$ (39,310,901)**	**$ (44,798,519)**

General Fund Sources Overview

General Fund revenues include transient occupancy taxes (TOT), sales and use taxes, property taxes, fees, permits, other charges, and a host of miscellaneous revenues. General Fund revenues also include both transfers FROM and transfers TO other funds. Alternatively, some schedules herein refer to "Financial Sources" in lieu of "Revenues". The distinction between the two is the treatment of transfer revenues. While General Fund "Revenues" include both transfers to and from, often shown as a net transfer number, "Financial Sources" of revenue include only transfers FROM other funds. Transfers TO other funds are combined with expenditures as "Financial Uses" since they represent an outflow or cost of service to the General Fund.

General Fund Revenue Overview

FY 2025/26 revenues are projected to total $477.0 million, an increase of 4.6% or $21.0 million from FY 2024/25 actuals when excluding the use of working capital bond proceeds, one-time use of debt set-aside, and one-time proceeds from the sale of the Hilton parking structure. FY 2026/27 revenues are estimated to be $528.9 million, which is an increase of 10.9% or $51.9 million from the projected FY 2025/26 amounts. This is due to increasing tax revenues and lower transfers to debt service funds in anticipation of the Lease Payment Measurement Revenue (LPMR) bonds being paid off in Spring of 2027. To balance the FY 2026/27 budget, $31.4 million of the Hilton Parking Structure sale proceeds are programmed to offset the General Fund operating deficit. The "Big Three" revenues, TOT, Sales and Use, and Property tax are projected to grow by 3% or $16.0 million in FY 2026/27, from the current year projections and 2-3% on average over the remainder of the five-year forecast. Increases in the "Big Three" revenues are offset partially by increased transfers to other funds, particularly Lease Payment Measurement Revenues (LPMR), which are transferred to pay the debt service on the Anaheim Resort Improvement bonds that are expected to be paid off early (see page 48 for more information).

TOT projections are based on analysis and trending of each of the City's hotels (both occupancy and average daily rates) plus a projection of new hotel construction, if applicable. Sales and use tax projections are based on analysis of each sales tax sector in the City, plus a review of current economic data. Property tax projections are based on an analysis of Orange County's parcel information, including a projection for the impact of new construction on total property valuations. All revenue projections include an analysis of economic forecasts generated by selected universities, subject matter experts, and consultants within the region.

The following pages detail General Fund revenues, and review the assumptions for its "Big Three" revenue sources:

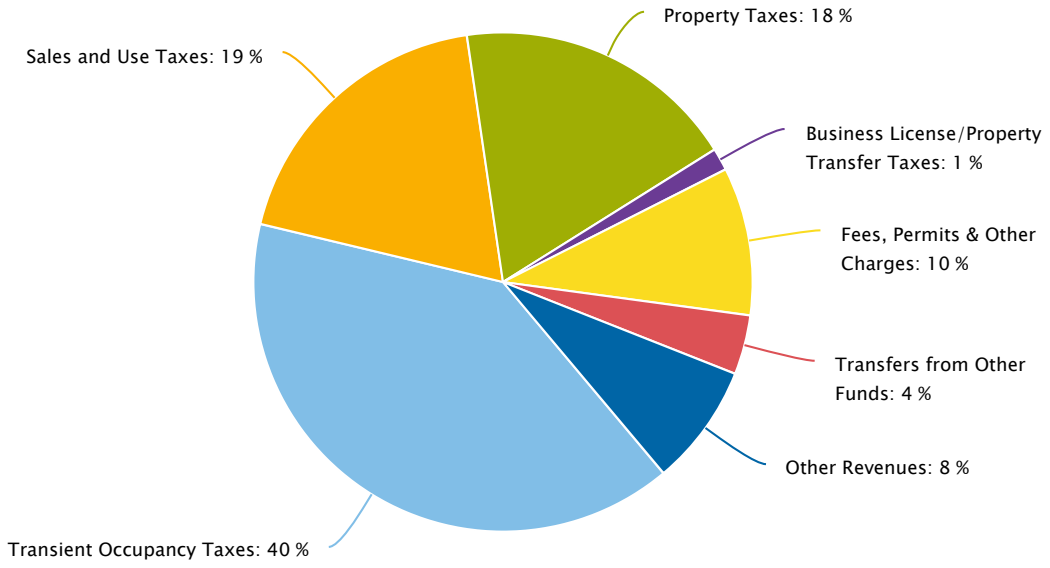
- Transient Occupancy Taxes
- Sales and Use Taxes
- Property Taxes

Also included at the end of the section is a detailed listing of all transfers to and from the General Fund.

General Fund Revenues by Category

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY2026/27 Adopted
Transient Occupancy Taxes	$ 243,756,577	$ 246,574,505	$ 246,574,505	$ 257,120,184
Sales and Use Taxes	113,198,424	114,992,421	114,992,421	122,142,079
Property Taxes	106,059,265	110,778,886	110,778,886	118,823,840
Business License Taxes/Property Transfer Taxes	9,129,381	9,029,584	9,029,584	9,299,070
Total Local Taxes	**$ 472,143,647**	**$ 481,375,396**	**$ 481,375,396**	**$ 507,385,173**
Fees and Permits	$ 54,451,283	$ 57,901,701	$ 57,901,701	$ 61,912,545
Use of Money and Property	11,867,310	38,038,809	38,038,809	3,641,975
Fines, Forfeitures & Penalties	3,312,930	2,702,000	2,702,000	2,852,000
Transfers from Other Fund	23,680,544	25,412,733	25,412,733	24,803,265
Reimbursements	13,105,483	14,811,847	14,811,847	17,196,721
Intergovernmental	11,170,600	6,957,111	7,517,581	8,380,707
Intragovernmental Service Charges	16,605,919	17,041,875	17,041,875	18,882,341
Donations	115,758	-	-	-
Total Other Revenues	**$ 134,309,827**	**$ 162,866,076**	**$ 163,426,546**	**$ 137,669,554**
Total Revenue	**$ 606,453,474**	**$ 644,241,472**	**$ 644,801,942**	**$ 645,054,727**
Transfers To Other Funds	(150,465,133)	(145,561,732)	(145,561,732)	(116,120,997)
Net General Fund Revenues	**$ 455,988,341**	**$ 498,679,740**	**$ 499,240,210**	**$ 528,933,730**

FY 2026/27 Adopted



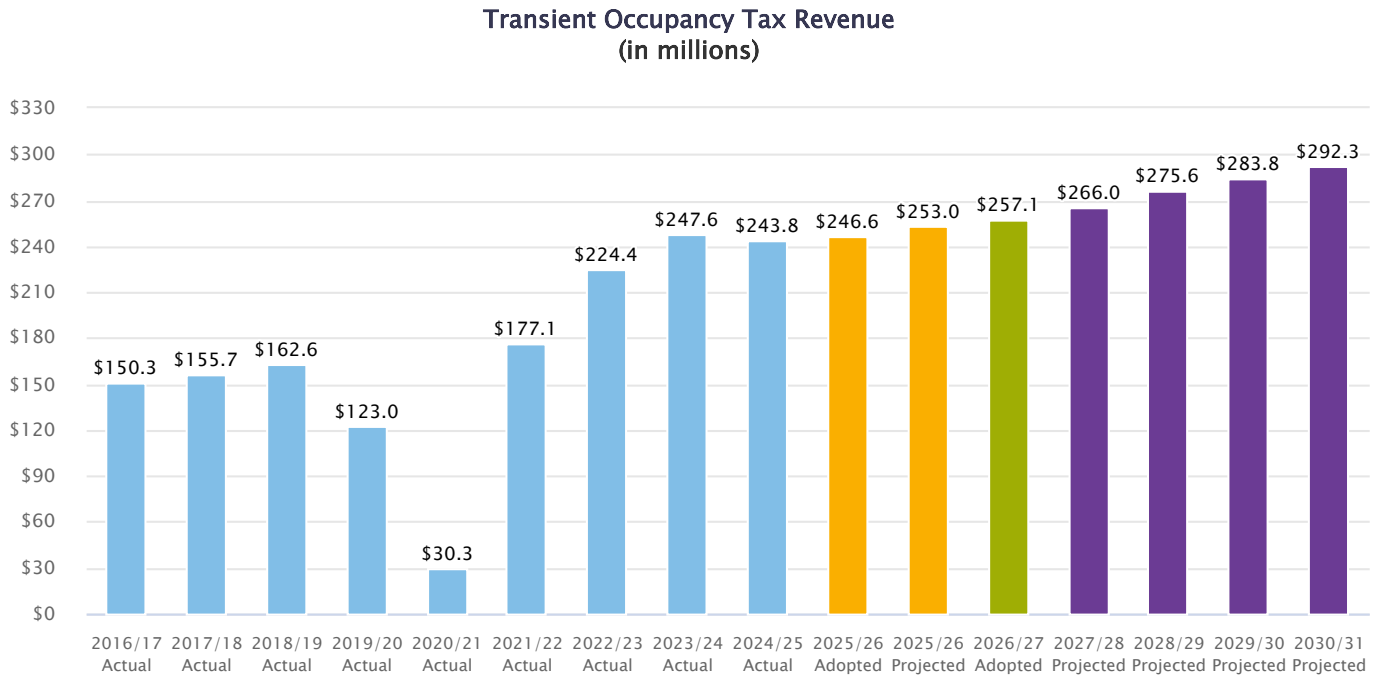
May not sum to 100% due to rounding

General Fund Revenue - Detail of Big Three Revenue Sources

Transient Occupancy Taxes

Transient Occupancy Tax revenue is equal to 15% of room sales derived from hotel, motel, and timeshare stays of less than thirty days. For FY 2025/26, TOT revenue is projected to be $253.0 million, an increase of 3.8%, or $9.2 million, from the prior year due to renewed momentum after tempered returns in 2024 and early 2025 from uncertainty in public policy and reduced international travel. Measure J, which took effect in January 2023, modernized the City's TOT ordinance allowing for the collection of TOT on the full value of hotel and short-term rental stays from Online Travel Companies and ratifying the collection of TOT on guest parking, resort fees, internet, and other room-related charges that were previously excluded from room revenues.

TOT is expected to grow 1.6%, or $4.1 million in FY 2026/27. We are cautiously optimistic as higher gas prices may have an impact on future revenues since TOT tends to lag economic events. TOT is expected to grow moderately in years 2-5 of the five-year forecast period with average increases beginning at 3.5% before leveling out at 3.0% per year. Amounts equal to TOT revenues from certain Disney properties above an established base are allocated to paying the LPMR. (See page 48 for more information.)



Top 10 TOT Generators (July 2024-June 2025)

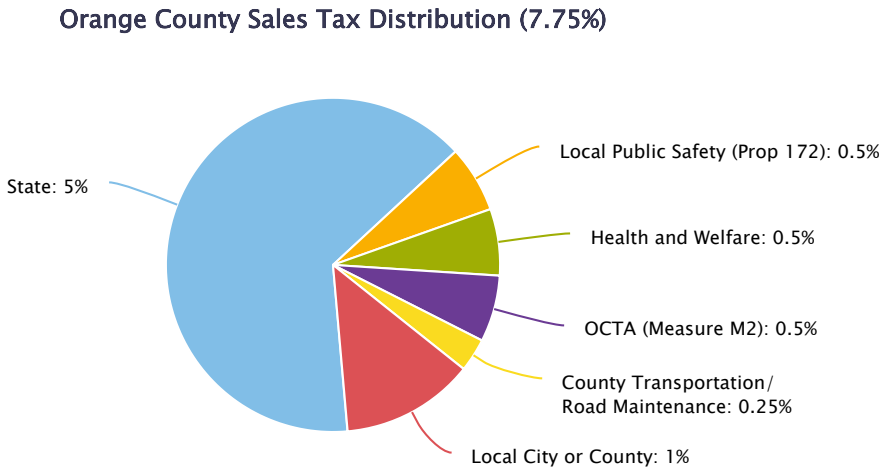
Hotel Name

Anaheim Fairfield Inn by Marriott
Anaheim Marriott
Courtyard Marriott Anaheim Theme Park
Disneyland Hotel
Disney's Grand Californian Hotel
Disney's Pixar Place Hotel
Hilton Anaheim
JW Marriott Anaheim Resort
Sheraton Park Hotel at Anaheim
The Westin Anaheim Resort

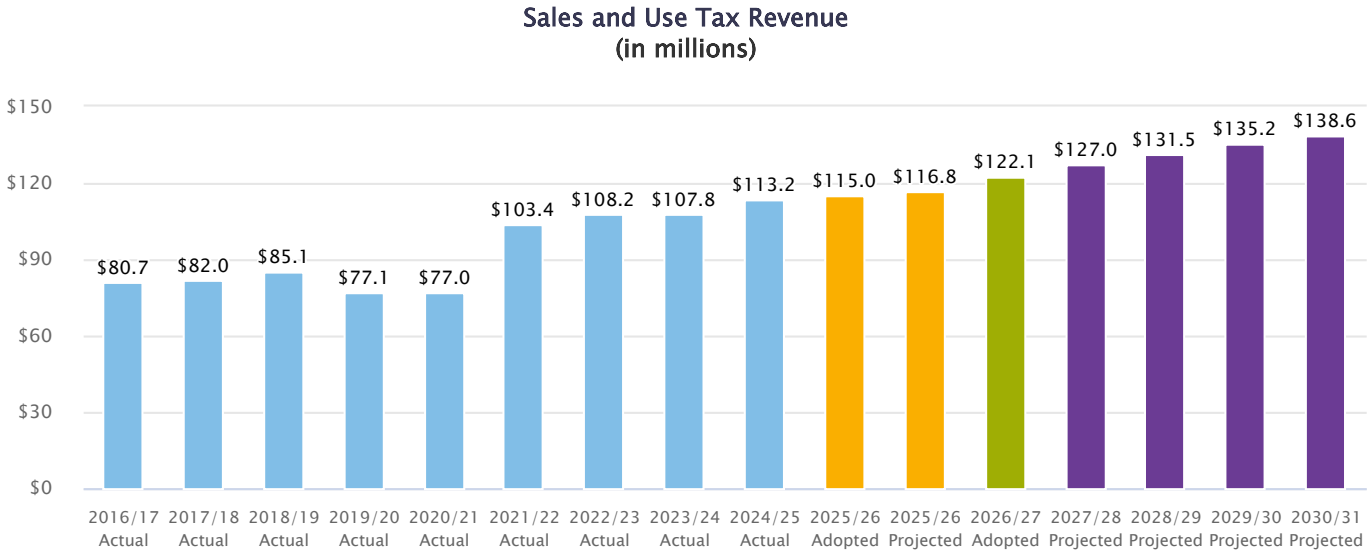
Combined, these ten hotels make up 54% of Transient Occupancy Tax revenue. Hotels are listed in alphabetical order.

Sales and Use Taxes

Sales tax is the tax applied to the sale of tangible personal property. The City's share of sales and use tax is equal to 1% of total taxable sales generated within the City (or 1% of the 7.75% sales tax rate). The balance of the sales tax rate is distributed as follows: the State of California (5.00%), Local Public Safety (0.50%), Health and Welfare (0.50%), and Orange County Transportation Authority (0.75%), which includes 0.25% for local transportation and road improvements and 0.5% for the County's voter approved half-cent sales tax for Measure M2.



For FY 2025/26, sales tax is projected to be $116.8 million, which is 3.2%, or $3.6 million, higher than the previous fiscal year. Sales tax revenues have increased across all sectors except for Construction, which has decreased slightly and is forecasted to be stagnant through the five-year forecast. For FY 2026/27, sales tax is projected to be $122.1 million, an increase of 4.6%, or $5.3 million, from projected FY 2025/26 revenues. The forecast includes modest growth of 3.1% to 5.8% across most business sectors with Transportation and Construction projected to contract gradually. The ongoing transition from gasoline vehicles to electric and hybrid vehicles has affected the Transportation category by reducing the sales tax revenues generated from gasoline and is expected to continue through the five-year forecast. Future years increase 2.5% to 4.0% per year based on moderate, sustained economic growth. As with TOT revenues, amounts equal to sales tax revenues from certain Disney properties above an established base are allocated to paying the LPMR. (See page 48 for more information.)



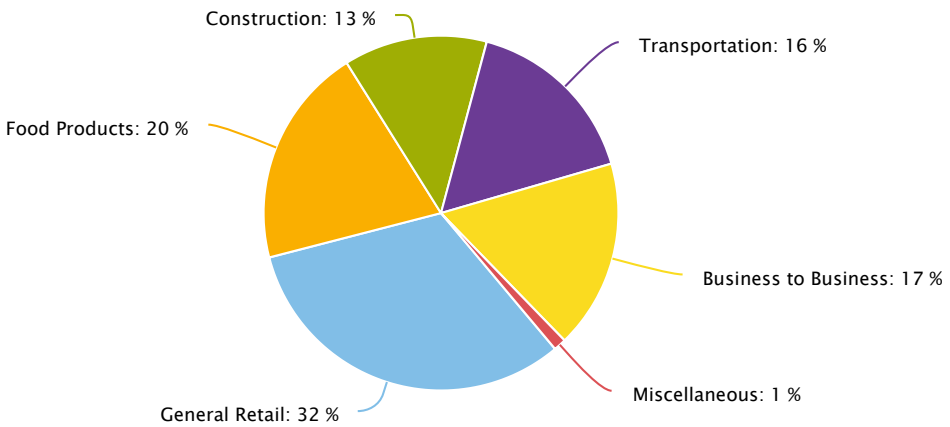
Top 25 Sales Tax Producers (Calendar 2025)

Account Name

Angel Stadium
Arco AM/PM Mini Marts
Chevron Service Stations
CME
Disneyland
Disneyland Hotel
Ferguson Enterprises
Freeman Decorating Services
Ganahl Lumber Company
Hardin Automotive
Home Depot
McDonald's Restaurants
Mercedes-Benz of Anaheim
Miller Toyota of Anaheim
Norman S Wright-Airelink
Orange County Winwater Works
Rexel USA
Russell Westbrook Hyundai
Shell Service Stations
Target Stores
Tesla
Union 76 Service Stations
Wal-Mart Stores
Weir Canyon Honda
Westside Building Materials

Combined, these 25 sales tax accounts make up 44% of sales tax revenue. Accounts are listed in alphabetical order and may include more than one business location within the City of Anaheim.

Sales Tax by Economic Category



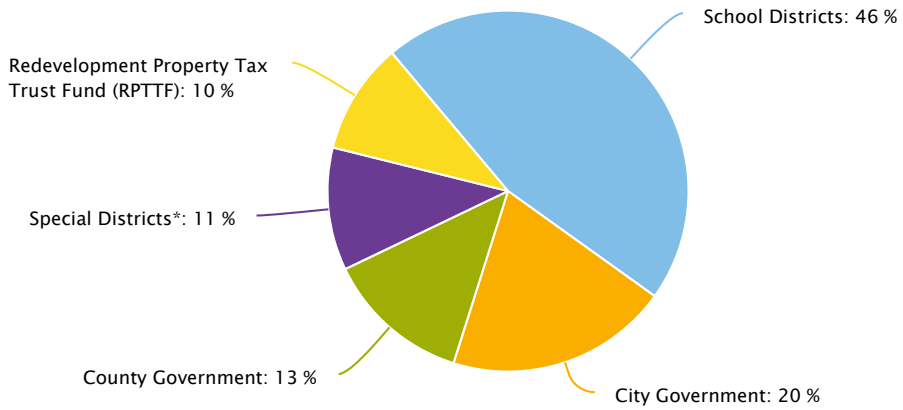
May not sum to 100% due to rounding

Property Taxes

All real and tangible personal property in the State is subject to a property tax equal to 1% of its "full cash value." Valuations of real property are frozen at the value of the property in 1975, with an allowable adjustment up to 2% per year for inflation. However, property is reassessed to its current value when a change of ownership occurs. New construction, including tenant improvements, is assessed at its current value.

The City receives a portion of the 1% basic levy tax rate. For example, in FY 2026/27 the distribution of property tax revenue generated from the basic levy tax rate for a home with an assessed value of $900,000 in Tax Rate Area 01-007, which is not in a former Redevelopment area, would be as in Figure 1 below.

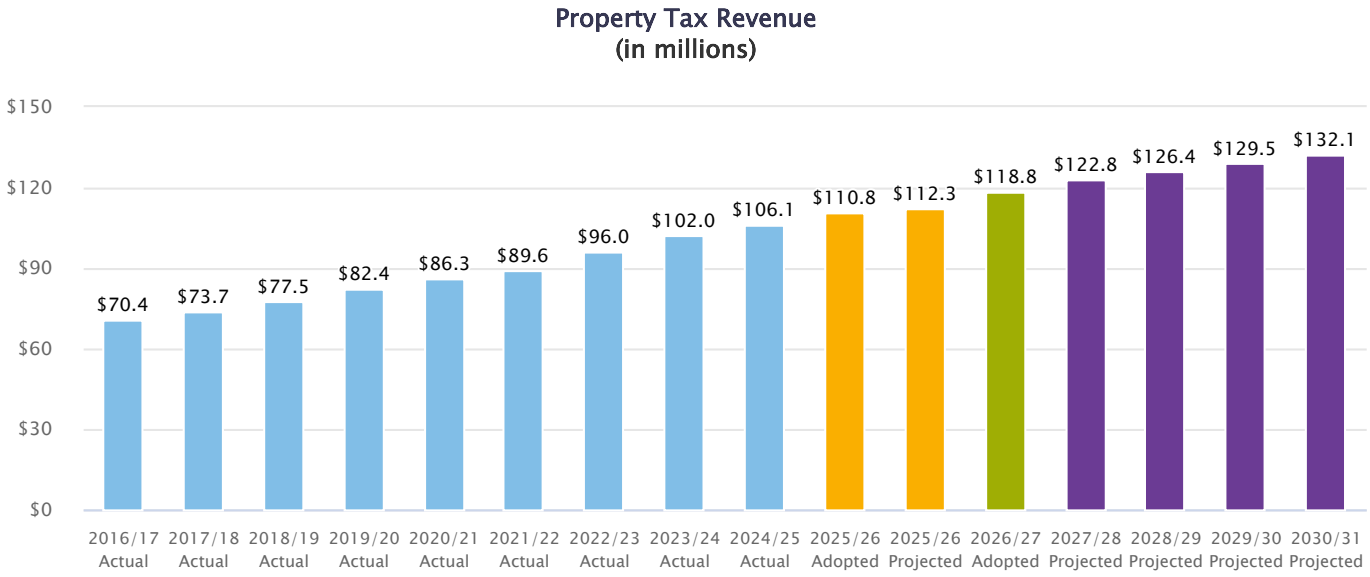
Total Basic Levy = $9,000



*Special Districts include water, flood control, vector control, sanitation and transit districts.

Property tax revenue is projected to be $112.3 million in FY 2025/26, which is an increase of 5.9%, or $6.2 million, from the prior year. While the volume of property sales have slowed with higher interest rates, property values have remained stable. FY 2026/27 revenues are estimated to be $118.8 million, an increase of 5.8%, or $6.6 million, from the current year projection. Anaheim's assessed valuation is projected to increase 6.3% from the prior year. The adopted budget is based on property valuations as of January 2025, and will be received by the City in FY 2026/27. In the five-year forecast, property tax revenue is estimated to increase 3.4% in year two slowing to the statutory increase of 2% by year five, reflecting a moderation in property values.

As with TOT and sales tax revenues, amounts equal to property tax revenues from certain Disney properties above an established base are allocated to paying the LPMR. (See page 48 for more information.)



Top 10 Property Tax Payers 2025

Tax Payer	Percentage of Total Assessed Value
Walt Disney World Company	10.60%
Taylor Anaheim Partners	0.65%
Waterford Property Company	0.52%
Bridge WF II CA Madison Park LLC	0.48%
C3J LP	0.33%
HHC HA Investment II Inc.	0.39%
FJS Inc.	0.37%
Anaheim Concourse ILP LLC	0.35%
PR 1910 Union LLC	0.33%
PR 1921 Union LLC	0.32%

Lease Payment Measurement Revenues (LPMR)

In 1997, the Anaheim Public Financing Authority issued lease revenue bonds to finance the construction of improvements in the Anaheim Resort. The amount of each lease payment is measured by portions of the three largest revenue sources (TOT, sales tax, and property tax). Lease payments made by the City under the lease agreement are equal to LPMR, which in general means the sum of an amount equal to the following will be transferred into a debt service fund:

1. 3% of the 15% TOT rate (i.e. 20% of the City's total TOT revenue) for all hotel properties in the City, excluding certain Disney properties constructed prior to 2009;
2. 100% of the TOT revenues from certain Disney properties constructed prior to 2009 over the 1995 base (adjusted annually by the change in CPI) with a minimum 2% increase;
3. 100% of the sales tax revenues from certain Disney properties over the 1995 base (adjusted annually by the change in CPI) with a minimum 2% increase;
4. 100% of the City's property tax revenues from certain Disney properties in excess of the 1995 base property tax amount, adjusted annually by 2%.

General Fund Transfers

This schedule details transfers into and out of the General Fund. The "From Other Funds" section details increases to General Fund revenues. The "To Other Funds" section details decreases to General Fund revenues as a result of obligations to other funds.

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Transfers From Other Funds				
Electric Utility	$ 17,198,306	$ 19,062,033	$ 19,062,033	$ 18,187,266
Electric Right-of-Way Fees	5,869,740	6,041,291	6,041,291	6,307,424
Anaheim Tourism Improvement District	290,516	309,409	309,409	308,575
Motorized Equipment	321,982	-	-	-
Total From Other Funds	**$ 23,680,544**	**$ 25,412,733**	**$ 25,412,733**	**$ 24,803,265**
Transfers To Other Funds				
Anaheim Resort Debt Service- LPMR	$ (112,693,665)	$ (114,467,751)	$ (114,467,751)	$ (87,967,752)
Convention Center	(13,731,979)	(13,740,795)	(13,740,795)	(13,754,443)
Economic Reinvestment	(3,202,071)	(3,278,326)	(3,278,326)	(3,953,085)
Community Improvements	(690,240)	(424,100)	(424,100)	(287,699)
Debt Service - Working Capital Bonds	(7,294,164)	(7,290,431)	(7,290,431)	(7,286,232)
Debt Service - 2021 Lease Revenue Refunding	(1,389,448)	(1,388,696)	(1,388,696)	(1,388,213)
Police Outside Reimbursements	(452,000)	(452,000)	(452,000)	(452,000)
Anaheim Resort Maintenance District	(200,000)	(200,000)	(200,000)	(200,000)
Neighborhood Improvements	(250,000)	(250,000)	(250,000)	(250,000)
Municipal Facilities Maintenance	(500,000)	(500,000)	(500,000)	(500,000)
Senior Mobility Program	-	(902,967)	(902,967)	(81,573)
Special Street Maintenance Fund	(2,000,000)	(2,000,000)	(2,000,000)	-
Water Utility	(200,000)	(200,000)	(200,000)	-
Sanitation	(366,666)	(366,666)	(366,666)	-
Wastewater	(100,000)	(100,000)	(100,000)	-
Community Improvement Projects	(6,282,690)	-	-	-
Homeless Housing & Emergency Rental Assistance	(770,273)	-	-	-
Measure M Grants & Local Contributions	(341,937)	-	-	-
Total To Other Funds	**$ (150,465,133)**	**$ (145,561,732)**	**$ (145,561,732)**	**$ (116,120,997)**
Net Transfers	**$ (126,784,589)**	**$ (120,148,999)**	**$ (120,148,999)**	**$ (91,317,732)**

General Fund Uses Overview

General Fund expenditures include personnel services, other operating expenses, debt service, and capital outlay. Personnel services represent all costs associated with employing full-time and part-time employees. Other operating expenses include costs for supplies and services. Debt service expenditures represent the repayment of principal and/or interest on borrowed funds. Capital outlay expenditures result in the acquisition or addition of capital assets or infrastructure. Capital outlay expenditures may occur in either an operating program (e.g., the purchase of computer systems) or a capital project (e.g., land acquisition). Some schedules presented herein refer to "Financial Uses" in lieu of "Expenditures". Financial Uses reflect total financial obligations and include both expenditures and transfers to other funds.

General Fund Expenditures Overview

FY 2025/26 General Fund expenditures are projected to be $554.9 million, an increase of $25.3 million over the FY 2025/26 adopted budget of $529.6 million. Labor expenditures are approximately 2.6% higher, largely due to negotiated labor agreements with the Anaheim Fire Association (AFA), Anaheim Municipal Employees Association (AMEA), and International Brotherhood of Electrical Workers (IBEW) Management group, as well as Police overtime, and overtime for Fire, which is fully reimbursable, offset in part by salary savings from vacancies in all areas of the organization. Operating costs are approximately 9.8% higher than adopted, largely due to increased landscape maintenance costs, EMS safety contracts that are revenue offset, reimbursable contract services in Public Works and Planning and Building for development services, and carryover of expenditure budgets from FY 2024/25 for projects that were planned but not completed.

The FY 2026/27 General Fund expenditure budget totals $573.7 million, an increase of 8.3% or $44.1 million from the FY 2025/26 adopted budget. Increases are the result of contractual salary and benefit increases; landscape maintenance contracts; safety contracts for the ambulance program, which are revenue offset; new positions added in the current and adopted year including a Deputy Police Chief, a Fire Captain, three dispatchers, three fully reimbursed positions to support the DisneylandForward project, and six ambulance operators for Fire Station 4; and fixed city services including liability self-insurance, information technology support, and facility maintenance. The adopted budget also includes $500,000 for improvements to the West Anaheim Police Station.



The City of Anaheim is in the business of serving residents, businesses, and visitors. For every $1.00 of the General Fund, $0.58 pays for salaries, pension and other City employee benefits. The remaining $0.42 pays for other costs such as debt service, rent & utilities, and equipment & maintenance.

Key Budget Assumptions

When building the annual budget, the highest priority is that the General Fund budget is balanced for ongoing operating expenses without the use of reserves. March 2020 brought the onset of the COVID-19 pandemic, which resulted in unprecedented revenue losses and multi-year operating deficits. In March 2021, the City Council approved a plan to issue Working Capital Bonds up to $200 million to address the structural deficit. Around the same time, the federal government announced the American Rescue Plan Act that would provide stimulus funds of $107 million to Anaheim over two years, allowing the City to reduce its borrowing to approximately $138 million. While this was not enough to balance the Five-Year Forecast, it addressed the immediate deficit and allowed us to preserve basic services for our residents.

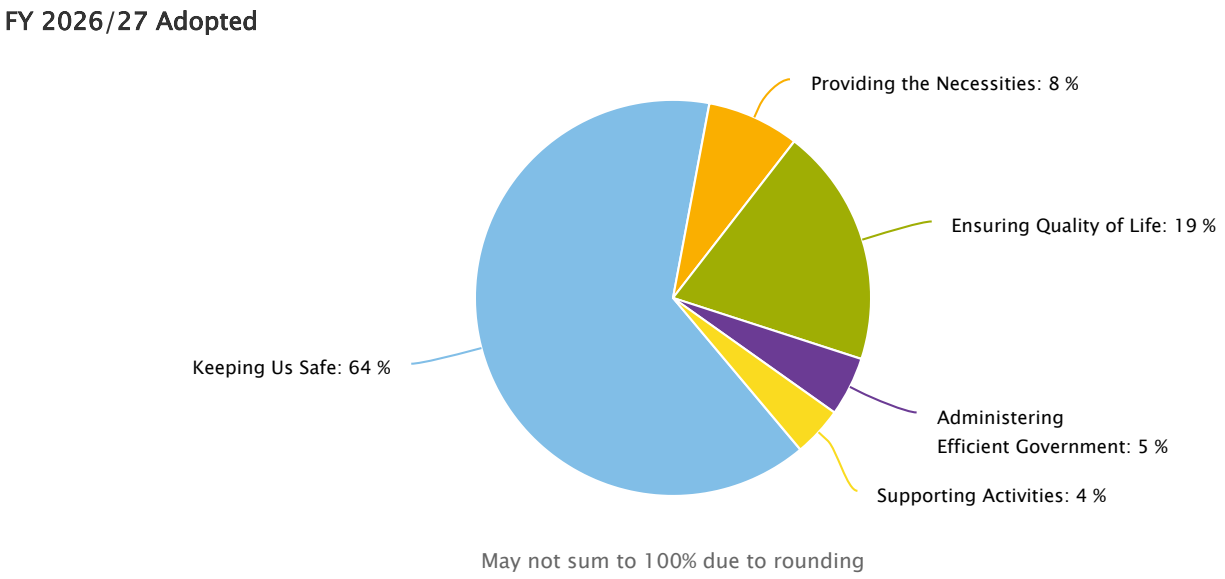
Anaheim's tourism rebounded more quickly and much stronger than expected allowing the bond proceeds to last longer than originally anticipated, but increasing expenditures and service enhancements have outpaced revenue growth leaving a structural deficit in the General Fund. The remaining bond proceeds, $10 million previously set-aside for debt repayment, and $4.7 million in proceeds from the sale of the Hilton parking structure will be used to balance the current year budget deficit. For FY 2026/27 the remaining balance of the parking structure sale proceeds ($31.4 million) will be used but will not fully offset the operating deficit. The adopted budget will require a draw on fund balance of approximately $13 million, even with the projected payoff of LPMR bonds. The LPMR bonds are expected to be retired in Spring 2027 freeing up resources to balance the ongoing operating deficit; however, the anticipated windfall of the bond repayment has already been reduced by half. The Strategic Plan identified a plethora of Council and community priorities, but increasing labor contracts and the cost of materials, and services have placed sizable pressure on expenditures while revenues are unable to keep pace. Expiring labor agreements, further impacts of the Citywide classification and compensation study, and potential cuts to federally funded programs or state grants could place further pressure on the Five-Year Forecast, even with the repayment of LPMR. Additionally, without the protection of LPMR, the General Fund will be subject to the full impact of economic pressure on the "Big Three" revenues. Anaheim's reliance on TOT and revenue generated by the Anaheim Resort necessitates that the long-standing reserve policy of 7-10% of ongoing operating expenditures be revisited and increased in the near term.

The FY 2026/27 budget includes the most likely revenue assumptions based on current conditions with the anticipation of modest growth in the City's "Big Three" Revenues. Revenue projections are based on economic forecasts from notable universities, professional consultants, and professional staff judgment. It is important to recognize that while revenues are increasing, the growth is modest. Transient occupancy tax increased more than anticipated in the current year, reflecting an acceleration of revenue that would have been realized next year so the FY 2026/27 growth is lower than average. There is still a great deal of uncertainty in the economic forecast. The budget does not contemplate a recession and should one occur, the City may need to implement strategies to mitigate the impact or alter its service delivery to preserve its core services.

Nearly 70 percent of Anaheim's General Fund expenditure budget pays for the full and part-time employees that support its diverse programs and services. In the budget, full-time salary and other monetary increases are based on existing labor agreements, which are increases above the standard merit/performance-based adjustments. The budget forecast includes all City Council approved contractual increases included within these agreements. Labor contracts that have either expired and are under negotiation, due to expire, or do not contemplate additional salary adjustments are not included in the FY 2026/27 budget or the Five-Year Forecast, nor are any recommendations arising from the Citywide classification and compensation study. See page 84 for more information on labor contract expiration dates. The Five-year Forecast includes anticipated increases for the cost of employee retirement benefits based on recent actuarial reports and projected changes from CalPERS.

General Fund Expenditures by Function

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Keeping Us Safe				
Police	$ 202,410,498	$ 213,342,989	$ 213,812,814	$ 224,274,228
Fire & Rescue	121,933,773	125,990,125	132,236,268	143,325,751
Total Keeping Us Safe	**$ 324,344,271**	**$ 339,333,114**	**$ 346,049,082**	**$ 367,599,979**
Providing the Necessities				
Public Utilities	$ 2,129,742	$ 2,277,044	$ 2,277,044	$ 2,343,345
Public Works	36,655,995	37,738,565	38,307,447	40,917,938
Total Providing the Necessities	**$ 38,785,737**	**$ 40,015,609**	**$ 40,584,491**	**$ 43,261,283**
Ensuring Quality of Life				
Planning & Building	$ 30,731,794	$ 35,497,273	$ 35,625,136	$ 38,070,534
Housing & Community Development	10,697,019	14,445,904	14,445,904	14,841,170
Community Services	49,818,061	52,370,262	53,861,460	58,948,042
Total Ensuring Quality of Life	**$ 91,246,874**	**$ 102,313,439**	**$ 103,932,500**	**$ 111,859,746**
Administering Efficient Government				
City Council	$ 1,664,305	$ 1,829,573	$ 1,829,573	$ 1,931,288
City Administration	6,915,530	8,354,981	8,354,981	8,913,888
City Attorney	11,488,839	13,023,467	13,023,467	13,527,529
City Clerk	2,412,643	2,858,643	2,908,643	3,380,059
Total Administering Efficient Government	**$ 22,481,317**	**$ 26,066,664**	**$ 26,116,664**	**$ 27,752,764**
Supporting Activities				
Finance	$ 16,331,017	$ 17,525,326	$ 17,525,326	$ 18,545,366
Human Resources	3,988,621	4,343,048	4,343,048	4,713,111
Total Supporting Activities	**$ 20,319,638**	**$ 21,868,374**	**$ 21,868,374**	**$ 23,258,477**
Total	**$ 497,177,837**	**$ 529,597,200**	**$ 538,551,111**	**$ 573,732,249**

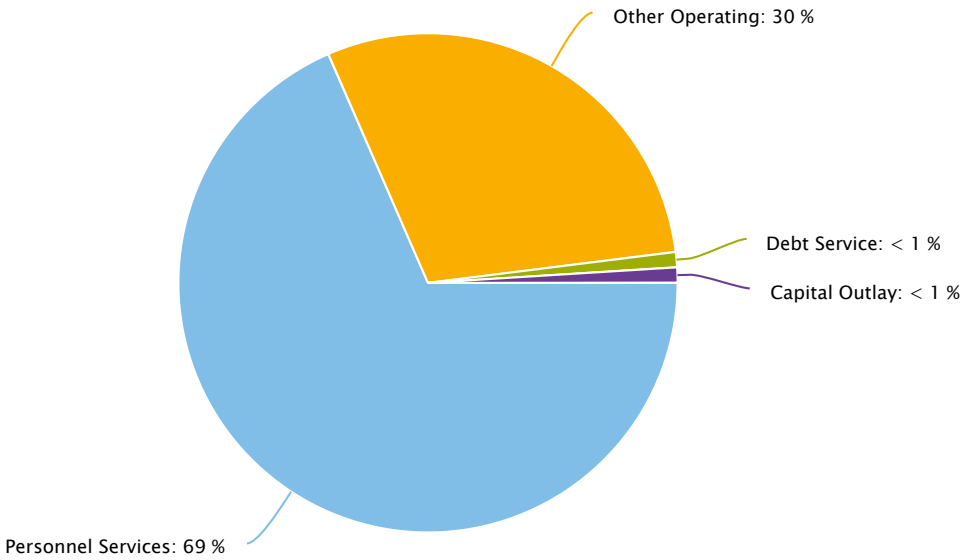


May not sum to 100% due to rounding

General Fund Expenditures by Category

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY2026/27 Adopted
Personnel Services	$ 344,914,190	$ 371,354,858	$ 377,353,579	$ 398,618,903
Other Operating	145,625,026	153,497,709	155,391,012	170,554,241
Debt Service	2,562,346	2,581,345	2,581,345	2,581,436
Capital Outlay	4,076,275	2,163,288	3,225,175	1,977,669
Total Expenditures	**$ 497,177,837**	**$ 529,597,200**	**$ 538,551,111**	**$ 573,732,249**

FY 2026/27 Adopted



May not sum to 100% due to rounding

General Fund Expenditures by Function and Category

This schedule summarizes the General Fund expenditures for FY 2026/27 by function and major category.

	Labor	% Total	% Total Fund Labor	Other Operating	% Total	% Total Fund	Debt Service	% Total	% Total Fund Debt Service
Police	$ 180,848,616	81%	45%	$ 43,307,147	19%	25%	$ -	0%	0%
Fire & Rescue	110,600,331	77%	28%	31,486,984	22%	18%	481,436	0%	19%
Keeping Us Safe Total	**$ 291,448,947**	**79%**	**73%**	**$ 74,794,131**	**20%**	**44%**	**$ 481,436**	**0%**	**19%**
Public Utilities	$ 254,385	11%	0%	$ 2,088,960	89%	1%	$ -	0%	0%
Public Works	18,009,519	44%	5%	22,634,719	55%	13%	-	0%	0%
Providing the Necessities Total	**$ 18,263,904**	**42%**	**5%**	**$ 24,723,679**	**57%**	**14%**	**$ -**	**0%**	**0%**
Planning & Building	$ 21,937,999	58%	6%	$ 15,697,206	41%	9%	$ -	0%	0%
Housing & Community Development	839,592	6%	0%	14,001,578	94%	8%	-	0%	0%
Community Services	33,158,420	56%	8%	25,554,874	43%	15%	-	0%	0%
Ensuring Quality of Life Total	**$ 55,936,011**	**50%**	**14%**	**$ 55,253,658**	**49%**	**32%**	**$ -**	**0%**	**0%**
City Council	$ 1,224,328	63%	0%	$ 706,960	37%	0%	$ -	0%	0%
City Administration	5,744,586	64%	1%	3,169,302	36%	2%	-	0%	0%
City Attorney	11,993,728	89%	3%	1,533,801	11%	1%	-	0%	0%
City Clerk	2,070,151	61%	1%	1,292,908	38%	1%	-	0%	0%
Administering Efficient Government Total	**$ 21,032,793**	**76%**	**5%**	**$ 6,702,971**	**24%**	**4%**	**$ -**	**0%**	**0%**
Finance	$ 8,195,088	44%	2%	$ 8,185,851	44%	5%	2,100,000	11%	81%
Human Resources	3,742,160	79%	1%	893,951	19%	1%	-	0%	0%
Supporting Activities Total	**$ 11,937,248**	**51%**	**3%**	**$ 9,079,802**	**39%**	**5%**	**$ 2,100,000**	**9%**	**81%**
Category % of Total	69%			30%			<1%		
Total Category	**$ 398,618,903**		**100%**	**$ 170,554,241**		**100%**	**$ 2,581,436**		**100%**

*May not sum due to rounding

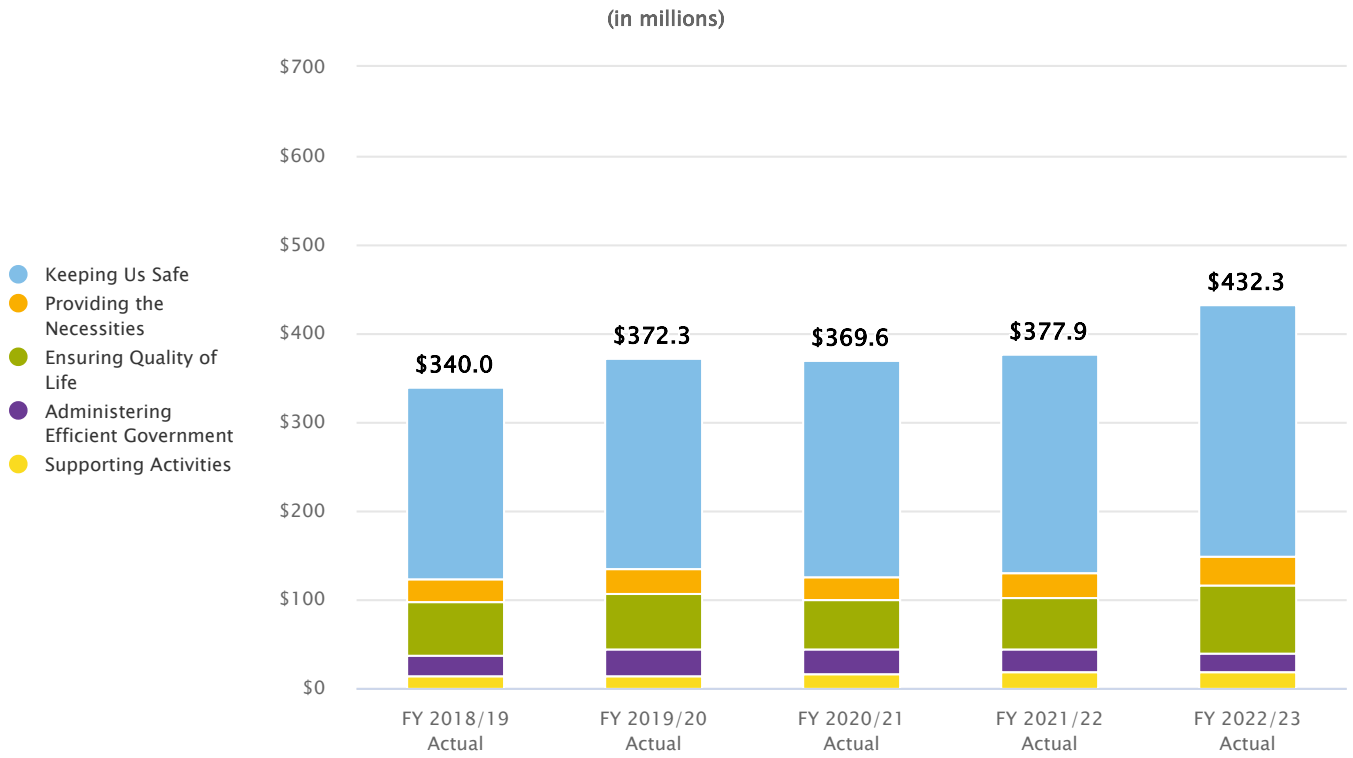
This schedule summarizes the General Fund expenditures for FY 2026/27 by function and major category.

	Capital Outlay	% Total	% Total Fund Capital Outlay	Total Function / Dept Budget	% Total Fund	Department Revenue	% Total	Net Contribution (Draw)	% Net Cost
					Net Cost by Function/Department				
Police	$ 118,465	0%	6%	$ 224,274,228	39%	$ 6,464,238	3%	$ (217,809,990)	46%
Fire & Rescue	757,000	1%	38%	143,325,751	25%	46,609,759	33%	(96,715,992)	20%
Keeping Us Safe Total	**$ 875,465**	**0%**	**44%**	**$ 367,599,979**	**64%**	**$ 53,073,997**	**14%**	**$ (314,525,982)**	**66%**
Public Utilities	$ -	0%	0%	$ 2,343,345	0%	$ -	0%	$ (2,343,345)	0%
Public Works	273,700	1%	14%	40,917,938	7%	14,010,950	34%	(26,906,988)	6%
Providing the Necessities Total	**$ 273,700**	**1%**	**14%**	**$ 43,261,283**	**8%**	**$ 14,010,950**	**32%**	**$ (29,250,333)**	**6%**
Planning & Building	$ 435,329	1%	22%	$ 38,070,534	7%	$ 16,309,772	43%	$ (21,760,762)	5%
Housing & Community Development	-	0%	0%	14,841,170	3%	-	0%	(14,841,170)	3%
Community Services	234,748	0%	12%	58,948,042	10%	3,289,206	6%	(55,658,836)	12%
Ensuring Quality of Life Total	**$ 670,077**	**1%**	**34%**	**$ 111,859,746**	**19%**	**$ 19,598,978**	**18%**	**$ (92,260,768)**	**20%**
City Council	$ -	0%	0%	$ 1,931,288	0%	$ 623,649	32%	$ (1,307,639)	0%
City Administration	-	0%	0%	8,913,888	2%	2,906,911	33%	(6,006,977)	1%
City Attorney	-	0%	0%	13,527,529	2%	2,558,708	19%	(10,968,821)	2%
City Clerk	17,000	1%	1%	3,380,059	1%	599,816	18%	(2,780,243)	1%
Administering Efficient Government Total	**$ 17,000**	**0%**	**1%**	**$ 27,752,764**	**5%**	**$ 6,689,084**	**24%**	**$ (21,063,680)**	**4%**
Finance	$ 64,427	0%	3%	$ 18,545,366	3%	$ 5,893,036	32%	$ (12,652,330)	3%
Human Resources	77,000	2%	4%	4,713,111	1%	1,389,496	29%	(3,323,615)	1%
Supporting Activities Total	**$ 141,427**	**1%**	**7%**	**$ 23,258,477**	**4%**	**$ 7,282,532**	**31%**	**$ (15,975,945)**	**3%**
Category % of Total	<1%								
Total Category	**$ 1,977,669**		**100%**	**$ 573,732,249**	**100%**	**$ 100,655,541**	**18%**	**$ (473,076,708)**	**100%**

*May not sum due to rounding

History of General Fund Expenditures by Function

This schedule details the General Fund expenditures history from FY 2018/19 to the present.

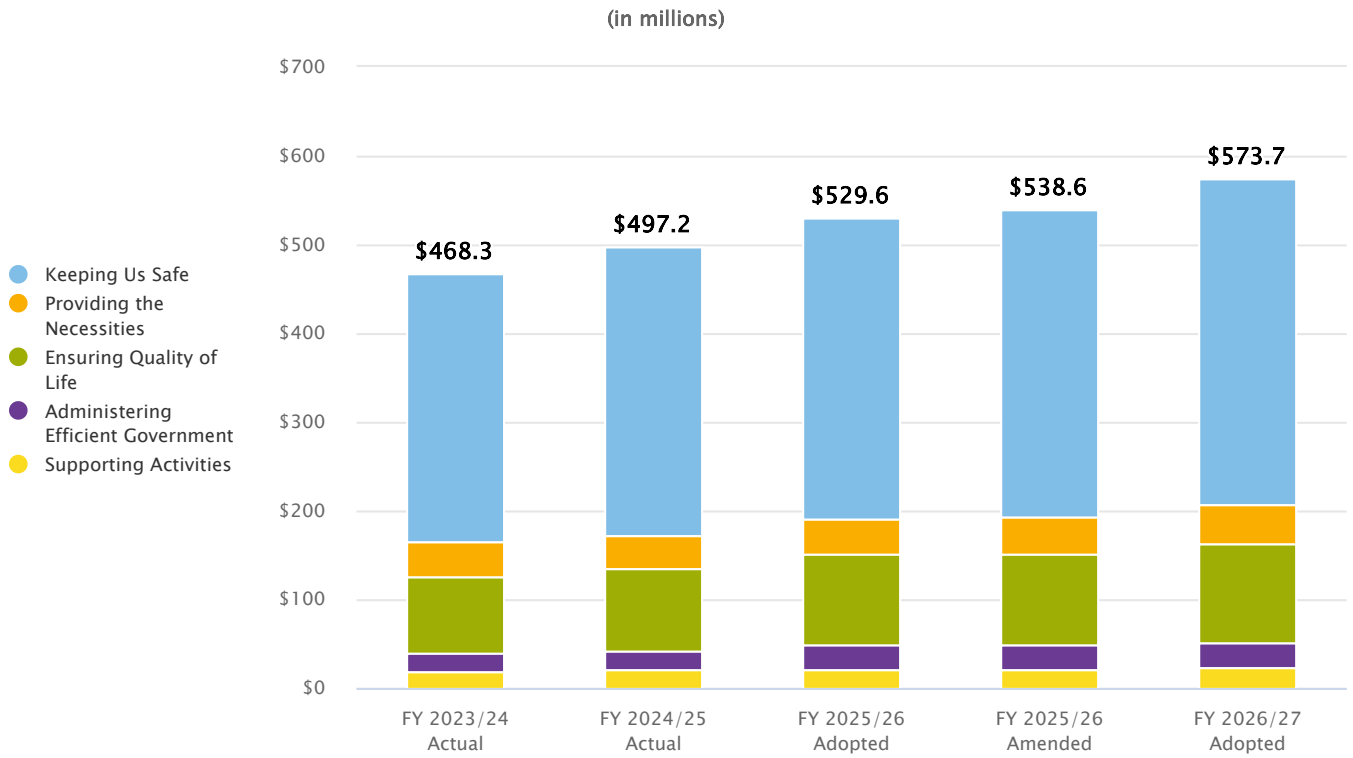


	FY 2018/19 Actual	FY 2019/20 Actual	FY 2020/21 Actual	FY 2021/22 Actual	FY 2022/23 Actual
Keeping Us Safe	$ 217.1	$ 238.3	$ 243.0	$ 247.4	$ 282.6
Providing the Necessities	25.9	27.4	26.4	28.7	33.8
Ensuring Quality of Life	60.9	63.2	55.4	58.3	77.4
Administering Efficient Government	22.4	29.2	28.6	26.0	20.8
Supporting Activities	13.7	14.2	16.2	17.5	17.7
Total	**$ 340.0**	**$ 372.3**	**$ 369.6**	**$ 377.9**	**$ 432.3**

* May not sum due to rounding

History of General Fund Expenditures by Function

This schedule details the General Fund expenditures history from FY 2018/19 to the present.



	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Keeping Us Safe	$ 303.9	$ 324.3	$ 339.3	$ 346.0	$ 367.6
Providing the Necessities	37.8	38.8	40.0	40.6	43.3
Ensuring Quality of Life	86.0	91.2	102.3	103.9	111.9
Administering Efficient Government	22.1	22.5	26.1	26.1	27.8
Supporting Activities	18.5	20.3	21.9	21.9	23.3
Total	**$ 468.3**	**$ 497.2**	**$ 529.6**	**$ 538.6**	**$ 573.7**

* May not sum due to rounding

General Fund Five-Year Forecast

(in millions)

The General Fund Five-Year Forecast is based on existing service levels and most-likely revenue projections, given what we know today. We monitor revenue and expenditure performance regularly and will re-evaluate and respond accordingly as new information comes to light. Based on current estimates and barring economic contraction, the LPMR Resort Bonds may be paid off in the latter part of FY 2026/27 and is reflected herein. The Five-Year Forecast **does not include** any salary adjustments that may be considered for labor contracts that have either expired, are due to expire, or are under negotiation, nor does it include any future adjustments that may be considered as a result of the Citywide classification and compensation study. The forecast also does not contemplate a recession or change in economic conditions. Potential risks are quantified on the following page to give context to potential changes and their order of magnitude. The impacts suggest what could happen if we did nothing; however, the City has a history of strong financial management and adapting to change in adverse conditions. With changing economic conditions, the City would evaluate options to implement strategies to mitigate impacts and/or pivot its service delivery to minimize impact to the community.

	FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected
Operating Sources					
Revenues					
Transient Occupancy Taxes	$ 257.1	$ 266.0	$ 275.6	$ 283.8	$ 292.3
Sales and Use Taxes	122.1	127.0	131.5	135.2	138.6
Property Taxes	118.8	122.8	126.4	129.5	132.1
Other Revenues	122.2	123.4	124.7	126.3	128.5
Total Revenues	**620.2**	**639.2**	**658.2**	**674.8**	**691.5**
Transfers In	24.8	26.6	26.5	26.4	25.8
Total Operating Sources	**$ 645.0**	**$ 665.8**	**$ 684.7**	**$ 701.2**	**$ 717.3**
Operating Uses					
Expenditures					
Salaries and Other Benefits	$ (299.4)	$ (304.0)	$ (308.0)	$ (311.3)	$ (314.3)
Pensions	(99.2)	(99.2)	(98.8)	(96.4)	(93.9)
Total Labor	**(398.6)**	**(403.2)**	**(406.8)**	**(407.7)**	**(408.2)**
Other Operating Costs	(175.1)	(178.0)	(184.0)	(190.1)	(196.4)
Total Expenditures	**(573.7)**	**(581.2)**	**(590.8)**	**(597.8)**	**(604.6)**
Transfers Out	(116.1)	(27.9)	(27.9)	(28.0)	(28.1)
Total Operating Uses	**$ (689.9)**	**$ (609.1)**	**$ (618.7)**	**$ (625.8)**	**$ (632.7)**
Operating Sources Over/(Under) Operating Uses	**$ (44.8)**	**$ 56.8**	**$ 66.0**	**$ 75.4**	**$ 84.5**
Use of Hilton Parking Structure Sale Proceeds	31.4	-	-	-	-
Total Change in Reserves	**$ (13.4)**	**$ 56.8**	**$ 66.0**	**$ 75.4**	**$ 84.5**
Beginning Reserves	76.3	62.9	119.7	185.6	261.0
Ending Reserves	**$ 62.9**	**$ 119.7**	**$ 185.6**	**$ 261.0**	**$ 345.6**
Reserves as a % of Ongoing General Fund Expenditures	11%	21%	31%	44%	57%

*May not sum due to rounding

Risks to General Fund Five-Year Forecast

The City has a policy of maintaining General Fund reserves of at least 7-10% of operating expenditures. While the Five-Year Forecast is balanced, it does not contemplate the threat of recession, or any other risks that could cause fund balances to dip below the minimum policy level. Additionally, material revenue loss associated with a recession could compromise the projected payoff of the LPMR revenue bonds. Depending on the magnitude of revenue losses, the projected payoff could be delayed until sufficient revenues have been collected putting the General Fund at risk.

Following is an estimate of what the impacts to the "Big Three" revenues could be if there is a recession. The table includes the projected loss of revenue growth as well as the amount of each 1% contraction. The 1% amount can be factored to estimate lesser or greater declines.

Revenue Risks	Loss of Budgeted Growth	Estimated Revenue Loss per 1% Decline
	(in millions)	
Transient Occupancy Tax (TOT)	$ 4.1	$ 2.6
Sales and Use Taxes	5.3	1.2
Property Taxes	6.5	1.2

The City is a service organization and much of the General Fund expenditures (70%) go toward the salaries and benefits of our workforce. Expiring memoranda of understanding with labor groups and potential changes associated with the Citywide classification and compensation study bring the possibility of increased expenditure obligations to the General Fund. The Five-Year Forecast does not include any salary adjustments beyond what is contractually obligated in the current agreements. The following table shows the labor agreements that impact the General Fund, and separately Citywide, their expiration dates, and the estimated impact of a 1% salary adjustment for illustrative purposes. Salary amounts negotiated in excess of 1% would have a proportionately greater effect and could be factored accordingly.

General Fund

Labor Group	Contract Expiration	FY 2026/27	FY 2027/28	FY 2028/29
		|----estimated impact per 1% salary adjustment----| (in millions)		
Anaheim Municipal Employees Association (AMEA)	June 2027		$ 0.4	
Anaheim Fire Association (AFA)	June 2027		$ 0.5	
IBEW Management	January 2029			$ 0.1
Anaheim Police Association (APA)	June 2026	$ 0.9		
Anaheim Police Management (APMA)	June 2026	$ 0.1		
American Federation of State, County and Municipal Employees (AFSCME)	June 2027		$ 0.4	
Unrepresented Management	N/A		$ 0.1	

Citywide (All Funds, including General Fund)

Labor Group	Contract Expiration	FY 2026/27	FY 2027/28	FY 2028/29
		|---estimated impact per 1% salary adjustment---| (in millions)		
Anaheim Municipal Employees Association (AMEA)	June 2027		$ 0.7	
Anaheim Fire Association (AFA)	June 2027		$ 0.5	
International Brotherhood of Electrical Workers (IBEW)	January 2029			$ 0.2
IBEW Management	January 2029			$ 0.1
Anaheim Police Association (APA)	June 2026	$ 0.9		
Anaheim Police Management (APMA)	June 2026	$ 0.1		
American Federation of State, County and Municipal Employees (AFSCME)	June 2027		$ 0.9	
Unrepresented Management	N/A		$ 0.1	

In addition to revenue losses associated with a potential recession, and increasing labor costs related to expiring labor agreements or the Citywide classification and compensation study, there is also a risk of increased expenditure obligations for ongoing services and one-time capital that are currently supported by Federal funding or State grants. Modest increases are captured annually in the General Fund when administrative allowances for grants do not keep pace with the City's personnel or fixed intragovernmental service costs. The elimination or reduction of Federal or State grants could have a more dramatic impact either through service level adjustments or increased General Fund commitment to backfill for lost revenues.

Anaheim Resort Financial Impact

Introduction



The City of Anaheim boasts one of Southern California's most vibrant and diverse economies. Businesses of all sizes and specialties contribute to the City's tax base by producing revenues used to provide the core services that help Anaheim remain a desired location to raise a family and visit memorable attractions.

One feature that sets the Anaheim economy apart from those of its neighbors is the presence of the Anaheim Resort. This thriving hub of commerce is a destination recognized the world over and, in turn, plays host to more than 25.8 million visitors each year historically. While City officials and staff have long known that the Anaheim Resort is important to Anaheim's financial health, it has not always been easy to quantify its overall impact.

To piece together this intriguing puzzle, City staff set out to explore and analyze the net financial impact of the Anaheim Resort. To isolate and determine the net financial impacts of the Anaheim Resort, staff tracked data from a number of sources and made reasoned estimations for the costs of services provided by City Departments. To make these estimates, staff assumed that services provided by departments can serve as a reasonable proxy for how resources are spent throughout the City. This helps to filter the millions of transactions carried out in the City over the course of a fiscal year in order to produce a clear picture of the revenue flowing into, and out of, the Anaheim Resort. As a result of the analysis, the findings indicate the Resort pays for its costs of services and then contributes to the remainder of the City.

The Land

The Anaheim Resort covers 1,100 acres and includes the area immediately surrounding the Disneyland Resort and Anaheim Convention Center.

Generally, the Anaheim Resort is bordered by Interstate 5, Vermont, Walnut and Chapman Avenues.

Its 1,100 acres represent less than 4% of Anaheim's total area of nearly 32,000 acres.



Resort Sources

Like all areas of the City, the Anaheim Resort generates revenue by assessing taxes and fees to residents, businesses, and visitors. However, the Disneyland Resort, the Anaheim Convention Center, along with the unique retail and dining options available within this area, attract a large number of visitors and tourist-oriented businesses to the Anaheim Resort. This includes hotels and pedestrian friendly developments that attract individuals to stay, shop, and dine. In order to estimate revenue generated by the Anaheim Resort, staff used prior year actual information for Anaheim Resort businesses and applied the percentage of each tax type to the City's FY 2026/27 budget. In total, more than $321.2 million dollars is expected to flow into the Anaheim Resort this year, which is approximately 64% of the City's General Fund tax revenues, and is comprised of Transient Occupancy Taxes, Sales and Use Taxes, Property Taxes, and Business License Taxes. The following

summarizes the allocation of taxes, as well as Disney Fees paid to the City for contracted services for Police and Fire:

Sources	Amount (In Millions)	Percent of City Total	Description
Transient Occupancy Tax	$ 249.2	97%	The Anaheim Resort contains 87% of the City's Hotel Rooms.
Sales and Use Tax	38.6	32%	The Anaheim Resort is home to approximately 10% of Anaheim's businesses.
Property Tax	17.6	15%	Generated within approximately 4% of Anaheim's geographic area.
Business License Tax	1.3	16%	Approximately 1% of Anaheim's total business licenses are issued to companies located within the Anaheim Resort.
Disney Fees	14.5	100%	Fees paid by Disney for Police and Fire Services.
Total Sources	**$ 321.2**		

Outside of traditional revenue flows, the businesses within the Anaheim Resort have developed the Anaheim Resort Maintenance District (ARMD) which is supported by a self-imposed fee. The ARMD is a non-General Fund source that pays for enhanced maintenance of medians and parkway landscaping, resort signage, bus shelters, streetlights, and traffic lights. Similarly, the Anaheim Tourism Improvement District (ATID) is a self-assessed fee on the Anaheim Resort and Platinum Triangle hotels that is used to fund tourism, marketing and promotions, and transportation projects that provide benefits directly to businesses found within the Tourism Improvement District. Projects and programs from these special assessments contribute to the overall look and feel of the Anaheim Resort but are not funded by the General Fund.

Each of these categories indicates that the Anaheim Resort produces revenue beyond its geographical size and economic composition with respect to the rest of the City. Strong revenue generation is important, but in order to uncover the total picture of the Anaheim Resort's financial impact on the City, it is necessary to examine the outflow of funds, also known as expenditures, as well.

Resort Uses

Although all City expenditures are not tracked by geographic location, Finance Department staff was able to use relevant statistical data to estimate taxpayer supported costs originating within the Anaheim Resort. This was done by employing a rational methodology that approximates the allocation of expenditures for each department providing services within the area of examination.

As a first step, departments were classified in one of two groups Operating or Support. Operating departments are those that provide direct services to specific locations within the City and whose costs can generally be attributed to a specific location where services are provided, such as Police, Fire & Rescue, and Community Services. Therefore, the costs of general government and supporting activities were allocated in the same proportion, which is 7%, as the overall operating departments.

The portion of services provided by each Operating department to the Anaheim Resort was compiled using service statistics as well as facilities and infrastructure data. For example, police and fire calls for service within the Anaheim Resort compared to all calls received determined the applicable percentage of costs that can be attributed to the Anaheim Resort. Support departments, such as Finance and Human Resources, provide services that cannot be directly attributed to specific locations, and therefore cannot be directly allocated to a certain neighborhood. Therefore, a reasonable allocation was attributed for the support services based on the percentage of costs of the average amount of support provided by departments that provide direct services to the area.

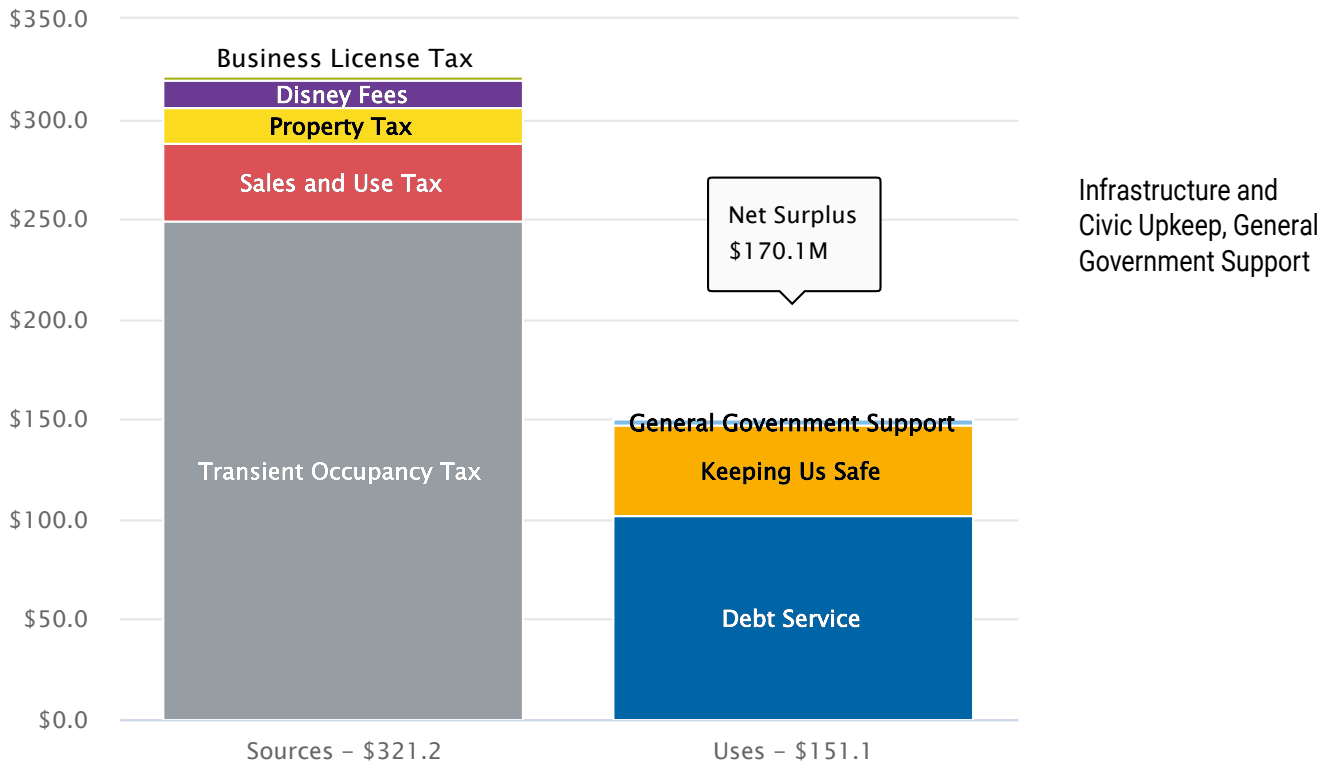
The following is a summary of the amounts that flow out of the General Fund in support of the Anaheim Resort:

Uses	Amount (In Millions)	Description
Debt Service	$ 101.7	Debt service for the 1997 Anaheim Resort Improvements (LPMR), 2014 Convention Center Expansion, and other previous Anaheim Resort projects.
Public Safety	45.5	Funds public safety for the Anaheim Resort, which receives 6.5% of total calls for police service and 13% of total calls for fire service.
General Government Support	3.6	7% of general government and supporting services expenditures are allocated to the Anaheim Resort.
Infrastructure and Civic Upkeep	0.3	Total includes expenditures on streetlights and other City owned infrastructure.
Total Uses	**$ 151.1**	

Total Cost v. Net Cost

While $151.1 million dollars represents a large expenditure, it is important to evaluate this figure with respect to the revenue generated within the Anaheim Resort. Looking at Sources and Uses side by side illustrates the overall impact the Anaheim Resort has on the City's General Fund.

Using this comparison, it is easy to see that sources from the Anaheim Resort far outweigh the uses, indicating that, in terms of Net Cost, the Anaheim Resort has a positive financial impact on the City of Anaheim. The surplus of $170.1 million generated by the Anaheim Resort represents 30% of the City's General Fund ongoing expenditure budget which is available to provide core services across the City. Over the past 5 years, there has been a net contribution of over $609 million to the General Fund from the Resort, even with the shutdown of the resort in 2020 and 2021. So, while the activity of the Anaheim Resort takes place in a heavily concentrated area, its benefit is shared by the balance of Anaheim's neighborhoods.

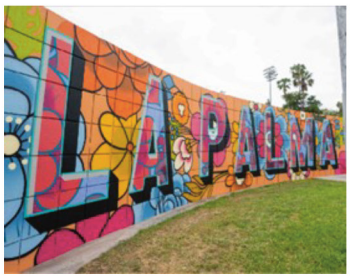


The following is a summary of Resort Sources and Uses and the General Fund contribution from the last 5 years.

	FY 2021/22 Adopted	FY 2022/23 Adopted	FY 2023/24 Adopted	FY 2024/25 Adopted	FY 2025/26 Adopted	FY 2026/27 Adopted
Sources						
Transient Occupancy Taxes (TOT)	$ 100.8	$ 172.2	$ 230.5	$ 264.9	$ 238.3	$ 249.2
Sales and Use Taxes	18.7	25.9	30.3	30.5	32.5	38.6
Property Taxes	14.8	15.4	14.9	16.3	16.6	17.6
Business License	0.8	0.8	1.1	1.2	1.2	1.3
Disney Fees for Police and Fire	11.7	12.0	12.2	12.6	14.2	14.5
Total Sources	**$ 146.8**	**$ 226.3**	**$ 289.0**	**$ 325.5**	**$ 302.8**	**$ 321.2**
Uses						
Debt	$ 60.0	$ 95.1	$ 124.1	$ 139.8	$ 128.2	$ 101.7
Public Safety	20.8	19.8	22.3	23.7	30.2	45.5
General Government Support	2.3	2.6	3.0	3.1	3.3	3.6
Economic Development and Promotion	0.2	0.2	0.3	0.0	0.0	0.0
Infrastructure and Civic Upkeep	0.3	0.3	0.3	0.3	0.3	0.3
Total Uses	**$ 83.6**	**$ 118.0**	**$ 150.0**	**$ 166.9**	**$ 162.0**	**$ 151.1**
Net Surplus	$ 63.2	$ 108.3	$ 139.0	$ 158.6	$ 140.8	$ 170.1
% General Fund Ongoing Expenses	**17%**	**26%**	**30%**	**32%**	**27%**	**30%**

Note: Percentage of General Fund Ongoing Expenses have been restated to include costs related to homeless shelters that were previously considered to be one-time.

CITYWIDE BUDGET OVERVIEW









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CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

Citywide Financial Sources and Uses

Financial Sources represents all sources of income available to support governmental services, including both revenues and transfers from other funds. This differs from revenues that include both transfers TO and transfers FROM other funds, often shown as a net number. Financial Uses represents the total obligations of the organization, including both expenditures and transfers to other funds.

Financial Sources

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY2026/27 Adopted
Local Taxes				
Transient Occupancy Taxes	$ 243,756,577	$ 246,574,505	$ 246,574,505	$ 257,120,184
Sales and Use Taxes	113,198,424	114,992,421	114,992,421	122,142,079
Property Taxes	130,154,877	143,504,265	143,504,265	148,259,359
Business License Taxes/Property Transfer Taxes	9,129,381	9,029,584	9,029,584	9,299,070
Total Local Taxes	**$ 496,239,259**	**$ 514,100,775**	**$ 514,100,775**	**$ 536,820,692**
Enterprise Revenues				
Convention Center Enterprise	$ 45,219,968	$ 48,430,105	$ 48,430,105	$ 51,368,401
Golf Enterprise	15,005,129	16,319,393	16,319,393	16,787,990
Sanitation Enterprise	89,365,472	91,824,910	91,824,910	94,370,052
Stadium Enterprise	717,840	717,962	717,962	732,300
Utilities Enterprise	569,503,623	632,698,374	632,698,374	638,336,687
Total Enterprise Revenues	**$ 719,812,032**	**$ 789,990,744**	**$ 789,990,744**	**$ 801,595,430**
Other Revenues				
Fees and Permits	$ 99,473,904	$ 105,718,690	$ 105,718,690	$ 126,921,003
Use of Money and Property	73,418,140	178,822,084	178,822,084	45,931,887
Fines, Forfeitures & Penalties	5,270,157	4,138,974	4,138,974	4,769,483
Reimbursements	48,074,837	51,361,511	54,825,399	52,362,999
Intergovernmental	235,579,901	236,711,210	260,109,046	285,003,311
Intragovernmental Service Charges	101,103,401	102,393,966	102,393,966	115,488,746
Donations	34,169,724	17,850,426	21,762,426	19,980,020
Benefits	314,793,321	359,201,288	359,201,288	387,121,161
Total Other Revenues	**$ 911,883,385**	**$ 1,056,198,149**	**$ 1,086,971,873**	**$ 1,037,578,610**
Total Revenue	**$ 2,127,934,676**	**$ 2,360,289,668**	**$ 2,391,063,392**	**$ 2,375,994,732**
Transfers From Other Funds	$ 273,952,270	$ 210,907,705	$ 210,907,705	$ 188,951,596
Total Financial Sources	**$ 2,401,886,946**	**$ 2,571,197,373**	**$ 2,601,971,097**	**$ 2,564,946,328**

Financial Uses

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY2026/27 Adopted
Keeping Us Safe				
Police	$ 227,368,558	$ 239,252,869	$ 243,230,570	$ 250,537,984
Fire & Rescue	137,883,896	160,829,546	169,070,969	167,609,525
Total Keeping Us Safe	**$ 365,252,454**	**$ 400,082,415**	**$ 412,301,539**	**$ 418,147,509**
Providing the Necessities				
Public Utilities	$ 670,172,277	$ 758,218,526	$ 1,037,911,160	$ 783,743,898
Public Works	256,198,232	298,936,131	356,961,466	349,683,445
Total Providing the Necessities	**$ 926,370,509**	**$ 1,057,154,657**	**$1,394,872,626**	**$ 1,133,427,343**
Ensuring Quality of Life				
Planning & Building	$ 33,678,419	$ 38,575,115	$ 38,702,978	$ 41,331,985
Housing & Community Development	197,359,439	205,922,857	227,269,610	234,657,072
Economic Development	35,899,418	37,509,639	42,455,569	41,743,285
Community Services	81,002,040	79,494,309	84,562,317	103,891,088
Convention, Sports & Entertainment	88,208,508	94,195,495	94,195,495	96,411,573
Total Ensuring Quality of Life	**$ 436,147,824**	**$ 455,697,415**	**$ 487,185,969**	**$ 518,035,003**
Administering Efficient Government				
City Council	$ 1,664,305	$ 1,829,573	$ 1,829,573	$ 1,931,288
City Administration	6,963,738	8,393,717	8,393,717	8,973,540
City Attorney	11,595,304	13,329,119	13,329,119	13,822,057
City Clerk	2,412,643	2,858,643	2,908,643	3,380,059
Total Administering Efficient Government	**$ 22,635,990**	**$ 26,411,052**	**$ 26,461,052**	**$ 28,106,944**
Supporting Activities				
Finance	$ 104,603,070	$ 110,742,326	$ 111,087,039	$ 113,456,295
Human Resources	312,311,154	362,918,966	363,043,966	391,672,739
Total Supporting Activities	**$ 416,914,224**	**$ 473,661,292**	**$ 474,131,005**	**$ 505,129,034**
Total Expenditures	**$ 2,167,321,001**	**$2,413,006,831**	**$ 2,794,952,191**	**$ 2,602,845,833**
Transfers To Other Funds	$ 267,669,580	$ 210,907,705	$ 210,907,705	$ 188,951,596
Total Financial Uses	**$2,434,990,581**	**$2,623,914,536**	**$3,005,859,896**	**$ 2,791,797,429**
Sources Over Uses	**$ (33,103,635)**	**$ (52,717,163)**	**$ (403,888,799)**	**$ (226,851,101)**

Expenditure Appropriations by Function

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Keeping Us Safe				
Police				
Chief of Police	$ 29,812,697	$ 29,898,589	$ 31,182,707	$ 26,530,384
Patrol	71,241,441	80,638,809	80,454,873	79,172,536
Special Operations	30,454,888	28,534,910	28,722,883	35,537,742
Community Policing	28,434,899	27,848,086	27,828,277	29,108,955
Investigations	31,421,044	31,385,128	31,896,702	34,909,322
Administration	33,128,860	36,145,998	36,500,265	42,269,581
Total Operating	**$ 224,493,829**	**$ 234,451,520**	**$ 236,585,707**	**$ 247,528,520**
Urban Area Security Initiative (UASI) Grant	2,874,729	4,801,349	6,644,863	3,009,464
Total Police	**$ 227,368,558**	**$ 239,252,869**	**$ 243,230,570**	**$ 250,537,984**
Fire & Rescue				
Fire & Rescue Administration	$ 4,723,272	$ 4,370,714	$ 4,370,714	$ 4,801,096
Support Services	6,278,490	9,241,930	9,343,479	10,860,510
Fire & Rescue Operations	105,865,949	108,789,170	114,625,167	123,479,193
Community Risk Reduction	5,792,870	7,407,323	7,901,058	8,382,644
Emergency Management & Preparedness	972,552	1,066,642	1,116,860	1,163,618
Total Operating	**$ 123,633,133**	**$ 130,875,779**	**$ 137,357,278**	**$ 148,687,061**
Capital Improvements	4,294,577	19,894,610	21,255,448	7,413,822
Fire Joint Powers Authorities	9,956,186	10,059,157	10,458,243	11,508,642
Total Fire & Rescue	**$ 137,883,896**	**$ 160,829,546**	**$ 169,070,969**	**$ 167,609,525**
Total Keeping Us Safe	**$ 365,252,454**	**$ 400,082,415**	**$ 412,301,539**	**$ 418,147,509**
Providing the Necessities				
Public Utilities				
Administration & Risk Services	$ 17,321,432	$ 19,039,313	$ 19,909,313	$ 20,743,762
Water Services	20,028,701	23,376,530	23,390,605	24,929,729
Electric Services	38,340,907	39,471,141	39,883,782	43,484,023
General Services	16,348,959	17,672,794	27,523,374	19,428,895
Financial & Energy Resources Management	123,818,571	138,142,001	158,662,587	136,258,133
Power Supply	274,496,659	334,191,195	325,840,113	340,953,042
Water Supply	50,513,010	53,037,916	53,037,916	53,888,580
Total Operating	**$ 540,868,239**	**$ 624,930,890**	**$ 648,247,690**	**$ 639,686,164**
Capital Improvements	129,304,038	133,287,636	389,663,470	144,057,734
Total Public Utilities	**$ 670,172,277**	**$ 758,218,526**	**$ 1,037,911,160**	**$ 783,743,898**
Public Works				
Public Works Administration & Financial Services	$ 3,335,120	$ 3,402,285	$ 3,402,285	$ 3,640,910
Engineering Services	16,434,277	16,715,792	19,467,146	19,191,411
Public Works Operations	110,539,948	117,769,282	119,222,600	127,975,711
Fleet & Facility Services	58,401,201	52,982,261	81,543,625	52,223,848
Construction Services	4,530,584	4,070,959	4,070,959	4,959,012
Total Operating	**$ 193,241,130**	**$ 194,940,579**	**$ 227,706,615**	**$ 207,990,892**
Capital Improvements	62,957,102	103,995,552	129,254,851	141,692,553
Total Public Works	**$ 256,198,232**	**$ 298,936,131**	**$ 356,961,466**	**$ 349,683,445**
Total Providing the Necessities	**$ 926,370,509**	**$ 1,057,154,657**	**$ 1,394,872,626**	**$ 1,133,427,343**

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Ensuring Quality of Life				
Planning & Building				
Planning & Building Administration	$ 786,583	$ 1,479,336	$ 1,479,336	$ 1,597,431
Planning Services	7,083,836	7,941,505	7,941,505	8,479,939
Building Services	9,151,859	10,046,467	10,174,330	11,085,326
Community Preservation & Licensing	16,656,141	19,107,807	19,107,807	20,169,289
Total Operating	**$ 33,678,419**	**$ 38,575,115**	**$ 38,702,978**	**$ 41,331,985**
Total Planning & Building	**$ 33,678,419**	**$ 38,575,115**	**$ 38,702,978**	**$ 41,331,985**
Housing & Community Development				
Community Development Administration	$ 3,003,500	$ 3,623,858	$ 3,623,858	$ 3,896,980
Workforce Development	5,379,420	5,960,256	5,960,256	6,801,572
Housing Authority	165,566,942	150,511,420	166,710,410	162,542,023
Housing Downpayment Assistance	210,110	802,739	802,739	3,600,621
Homeless Services and Grants	22,916,610	41,492,397	45,112,509	51,445,451
Total Operating	**$ 197,076,582**	**$ 202,390,670**	**$ 222,209,772**	**$ 228,286,647**
Capital Improvements	282,857	3,532,187	5,059,838	6,370,425
Total Housing & Community Development	**$ 197,359,439**	**$ 205,922,857**	**$ 227,269,610**	**$ 234,657,072**
Economic Development				
Economic Development Administration	$ 1,869,636	$ 2,464,073	$ 2,590,668	$ 2,484,049
Business Development	1,725,683	1,739,975	3,621,229	2,001,899
Property Development	4,655,608	5,751,624	6,620,029	6,330,037
Successor Agency Obligations	26,839,095	27,553,967	27,553,967	30,602,300
Total Operating	**$ 35,090,022**	**$ 37,509,639**	**$ 40,385,893**	**$ 41,418,285**
Capital Improvements	809,396	-	2,069,676	325,000
Total Economic Development	**$ 35,899,418**	**$ 37,509,639**	**$ 42,455,569**	**$ 41,743,285**
Community Services				
Community Services Administration	$ 1,144,169	$ 1,236,136	$ 1,236,136	$ 1,235,788
Parks	14,173,022	14,728,943	14,994,621	16,906,062
Golf Operations	14,621,305	15,804,893	15,854,456	16,118,294
Library Services	16,056,557	18,006,857	18,023,329	20,601,039
Human & Neighborhood Services	9,319,827	9,157,885	11,735,662	9,696,323
Recreation Services	11,033,524	12,624,161	12,624,161	14,561,082
Total Operating	**$ 66,348,404**	**$ 71,558,875**	**$ 74,468,365**	**$ 79,118,588**
Capital Improvements	14,653,636	7,935,434	10,093,952	24,772,500
Total Community Services	**$ 81,002,040**	**$ 79,494,309**	**$ 84,562,317**	**$ 103,891,088**
Convention, Sports & Entertainment				
Convention Center Operations	$ 59,661,792	$ 67,169,583	$ 67,169,583	$ 71,240,405
Visit Anaheim	21,642,110	22,973,613	22,973,613	20,856,932
Stadium Operations	2,724,849	3,271,505	3,271,505	3,448,927
Arena Operations	480,768	544,617	544,617	615,957
Grove Operations	25,818	16,912	16,912	14,450
ARTIC Operations	2,131,349	219,265	219,265	234,902
Total Operating	**$ 86,666,686**	**$ 94,195,495**	**$ 94,195,495**	**$ 96,411,573**
Capital Improvements	1,541,822	-	-	-
Total Convention, Sports & Entertainment	**$ 88,208,508**	**$ 94,195,495**	**$ 94,195,495**	**$ 96,411,573**

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Total Ensuring Quality of Life	**$ 436,147,824**	**$ 455,697,415**	**$ 487,185,969**	**$ 518,035,003**
Administering Efficient Government				
City Council				
City Council	$ 1,664,305	$ 1,829,573	$ 1,829,573	$ 1,931,288
Total Operating	**$ 1,664,305**	**$ 1,829,573**	**$ 1,829,573**	**$ 1,931,288**
Total City Council	**$ 1,664,305**	**$ 1,829,573**	**$ 1,829,573**	**$ 1,931,288**
City Administration				
City Manager's Office	$ 3,594,671	$ 4,139,723	$ 4,139,723	$ 4,515,295
Audit	1,417,108	2,001,930	2,001,930	2,003,981
External Affairs	1,951,959	2,252,064	2,252,064	2,454,264
Total Operating	**$ 6,963,738**	**$ 8,393,717**	**$ 8,393,717**	**$ 8,973,540**
Total City Administration	**$ 6,963,738**	**$ 8,393,717**	**$ 8,393,717**	**$ 8,973,540**
City Attorney				
Legal Administration	$ 2,669,489	$ 2,485,774	$ 2,485,774	$ 2,672,359
Ethics	367,054	394,008	394,008	418,152
Civil	4,525,980	5,698,743	5,698,743	5,913,232
Prosecution	4,032,781	4,750,594	4,750,594	4,818,314
Total Operating	**$ 11,595,304**	**$ 13,329,119**	**$ 13,329,119**	**$ 13,822,057**
Total City Attorney	**$ 11,595,304**	**$ 13,329,119**	**$ 13,329,119**	**$ 13,822,057**
City Clerk				
City Clerk	$ 2,412,643	$ 2,858,643	$ 2,908,643	$ 3,380,059
Total Operating	**$ 2,412,643**	**$ 2,858,643**	**$ 2,908,643**	**$ 3,380,059**
Total City Clerk	**$ 2,412,643**	**$ 2,858,643**	**$ 2,908,643**	**$ 3,380,059**
Total Administering Efficient Government	**$ 22,635,990**	**$ 26,411,052**	**$ 26,461,052**	**$ 28,106,944**
Supporting Activities				
Finance				
Finance Administration	$ 1,113,896	$ 1,192,530	$ 1,192,530	$ 1,209,086
Accounting & Payroll	8,100,579	8,051,707	8,051,707	8,611,390
Budget	1,348,300	1,852,262	1,852,262	1,908,109
Purchasing	2,621,403	2,518,707	2,518,707	2,600,531
Cashiering	2,543,493	2,657,806	2,657,806	2,952,549
Information Services	26,054,007	30,267,511	30,612,224	30,358,900
Citywide Geographic Information Services	2,151,648	2,225,666	2,225,666	2,508,620
Total Operating	**$ 43,933,326**	**$ 48,766,189**	**$ 49,110,902**	**$ 50,149,185**
Resort, Fiduciary & Working Capital Debt Service	60,669,744	61,976,137	61,976,137	63,307,110
Total Finance	**$ 104,603,070**	**$ 110,742,326**	**$ 111,087,039**	**$ 113,456,295**

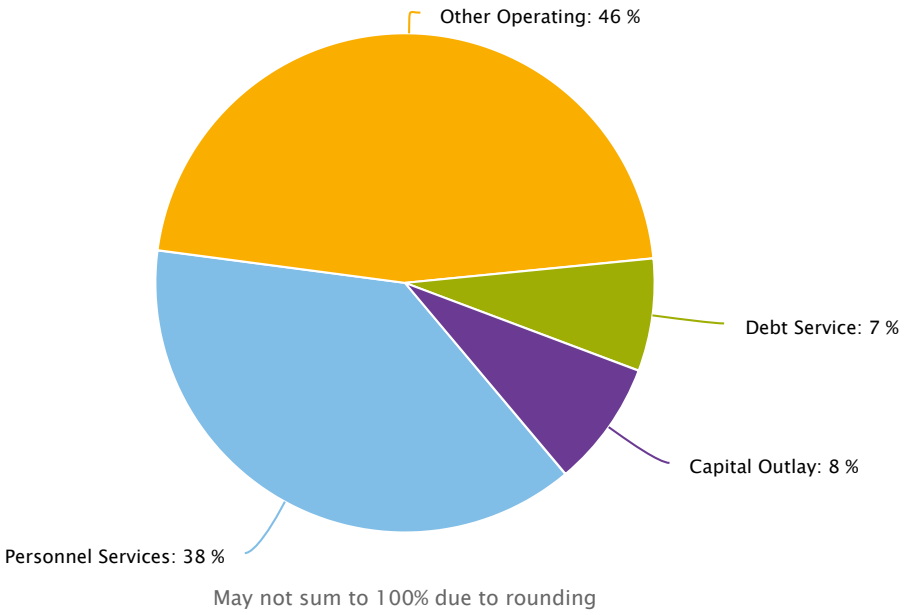
	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Human Resources				
Human Resources Administration	$ 2,138,481	$ 2,389,212	$ 2,389,212	$ 2,440,954
Recruitment & Employment	2,859,565	3,107,212	3,107,212	3,555,782
Benefits	1,833,054	2,359,624	2,359,624	2,551,041
Employee Relations	1,571,637	1,510,393	1,635,393	1,608,464
Organizational Development	929,254	1,262,869	1,262,869	1,369,681
Risk Management	3,288,046	4,032,040	4,262,584	4,481,094
Total Operating	**$ 12,620,037**	**$ 14,661,350**	**$ 15,016,894**	**$ 16,007,016**
General Benefits	262,013,848	301,206,285	301,206,285	325,942,846
Insurance	37,677,269	47,051,331	46,820,787	49,722,877
Total Human Resources	**$ 312,311,154**	**$ 362,918,966**	**$ 363,043,966**	**$ 391,672,739**
Total Supporting Activities	**$ 416,914,224**	**$ 473,661,292**	**$ 474,131,005**	**$ 505,129,034**
Total Expenditures	**$ 2,167,321,001**	**$ 2,413,006,831**	**$ 2,794,952,191**	**$ 2,602,845,833**
Operating	**$ 1,580,285,797**	**$ 1,719,267,153**	**$ 1,810,448,641**	**$ 1,824,722,860**
Non-operating:				
Capital Improvements	$ 213,843,428	$ 268,645,419	$ 557,397,235	$ 324,632,034
Urban Area Security Initiative (UASI)	2,874,729	4,801,349	6,644,863	3,009,464
Fire Joint Powers Authorities	9,956,186	10,059,157	10,458,243	11,508,642
Resort, Fiduciary & Working Capital Debt Service	60,669,744	61,976,137	61,976,137	63,307,110
General Benefits	262,013,848	301,206,285	301,206,285	325,942,846
Insurance	37,677,269	47,051,331	46,820,787	49,722,877
Subtotal	**$ 587,035,204**	**$ 693,739,678**	**$ 984,503,550**	**$ 778,122,973**
Total City	**$ 2,167,321,001**	**$ 2,413,006,831**	**$ 2,794,952,191**	**$ 2,602,845,833**
Resources Used*				
Restricted	1,315,765,741	1,488,853,201	1,850,602,757	1,613,470,670
Unrestricted	851,555,260	924,153,630	944,349,434	989,375,163
Total City	**$ 2,167,321,001**	**$ 2,413,006,831**	**$ 2,794,952,191**	**$ 2,602,845,833**

* Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

Expenditures by Category

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY2026/27 Adopted
Personnel Services	$ 827,665,078	$ 918,664,759	$ 926,078,712	$ 994,279,148
Other Operating	1,029,750,764	1,142,994,208	1,401,425,590	1,206,222,922
Debt Service	179,088,123	189,725,568	189,725,568	189,868,194
Capital Outlay	130,817,036	161,622,296	277,722,321	212,475,569
Total Expenditures	**$ 2,167,321,001**	**$ 2,413,006,831**	**$ 2,794,952,191**	**$ 2,602,845,833**

FY 2026/27 Adopted

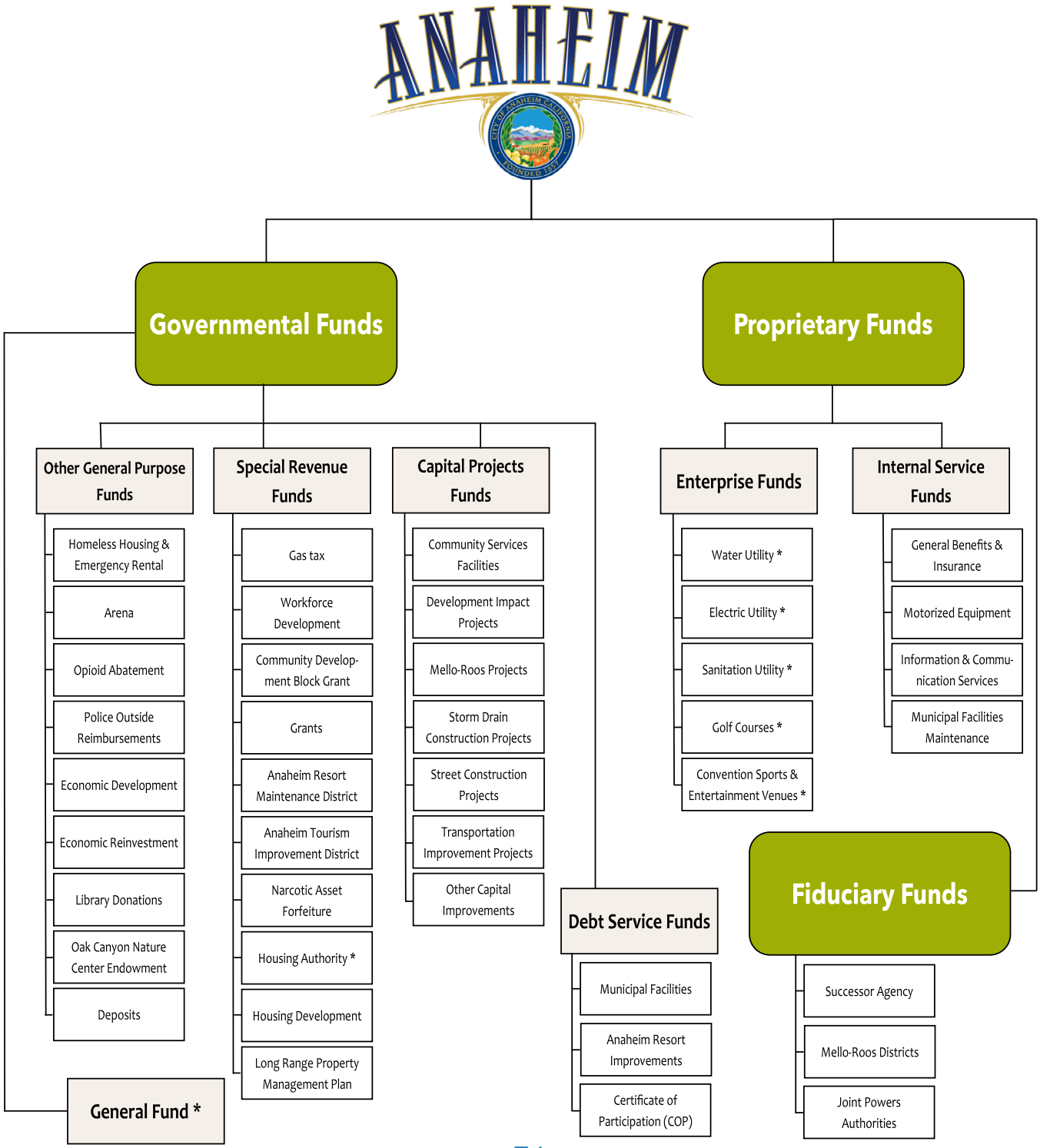


May not sum to 100% due to rounding

Fund Descriptions

One way of looking at the budget is by fund. A fund is a separate accounting entity created to track specific revenue and expense activity. The City of Anaheim has several fund groupings, which are reviewed herein. On the following pages, a summary is provided for each of the fund groupings that comprise the financial structure of the City. Major Funds as identified in the FY 2024/25 Annual Comprehensive Financial Report are noted with an *.

The fund groupings outlined in the following pages are depicted below with specific definitions to follow.



Governmental Funds - funds generally used to account for tax-supported activities. There are five different types of governmental funds. Anaheim's governmental funds include the General Fund, Other General Purpose Funds, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

General Fund - one of five governmental fund types that typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

Other General Purpose Funds - these specialized funds represent General Fund obligations and are reported with the General Fund in the City's Annual Comprehensive Financial Report. Other General Purpose funds of the City include Homeless Housing and Emergency Rental Assistance, the Arena, Police Outside Reimbursements, Economic Development, Economic Reinvestment, Library Donations, and Deposits.

Special Revenue Funds - used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes. Special Revenue funds of the City include Gas Tax, Workforce Development, Community Development Block Grant (CDBG), Grants, Anaheim Resort Maintenance District, Anaheim Tourism Improvement District, Narcotic Asset Forfeiture, Housing Authority, Housing Development, and Long Range Property Management Plan (LRPMP).

Debt Service Funds - established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service funds of the City include Municipal Facilities and Anaheim Resort Improvements.

Capital Projects Funds - established to account for and report financial resources that are restricted, committed, or assigned for the acquisition and construction of capital assets by the City, except those financed by proprietary funds. Capital Projects funds of the City include Community Services Facilities, Development Impact Projects, Mello-Roos Projects, Storm Drain Construction Projects, Street Construction Projects, Transportation Improvement Projects, and Other Capital Improvements.

Proprietary Funds - funds that focus on the determination of operating income, changes in net positions (or cost recovery), net position, and cash flows. There are two different types of proprietary funds: Enterprise funds and Internal Service funds.

Enterprise Funds - established to account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises. Enterprise funds of the City include Water Utility; Electric Utility; Sanitation Utility; Golf Courses; and Convention, Sports & Entertainment Venues.

Internal Service Funds - used to account for the financing of centralized services to different funds and City departments on a cost reimbursement basis (including replacement costs). Internal Service funds of the City include General Benefits and Insurance, Motorized Equipment, Information and Communication Services, and Municipal Facilities Maintenance.

Fiduciary Funds - used to report assets held in a trustee or custodial capacity for others, which therefore cannot be used to support the government's own programs. The fiduciary category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds. Fiduciary funds of the City include Successor Agency, Mello-Roos Districts, and the Joint Powers Authorities.

Projected Resources Available by Fund

	Available Resources 7/1/26	Total Revenues	Total Expenditures	Net Contribution (Draw)	Available Resources 6/30/27
General Fund	**$ 107,711,230**	**$ 528,933,730**	**$ 573,732,249**	**$ (44,798,519)**	**$ 62,912,711**
Other General Purpose Funds	**$ 21,571,760**	**$ 31,273,961**	**$ 40,344,589**	**$ (9,070,628)**	**$ 12,501,132**
Special Revenue Funds					
Gas Tax	$ 32,400,355	$ 28,840,197	$ 47,155,424	$ (18,315,227)	$ 14,085,128
Workforce Development	3,432,356	5,280,105	6,800,306	(1,520,201)	1,912,155
Community Development Block Grant	582,763	7,292,962	7,277,306	15,656	598,419
Grants	19,836,545	26,018,043	26,745,395	(727,352)	19,109,193
Anaheim Resort Maintenance District	6,315,186	6,852,861	7,386,837	(533,976)	5,781,210
Anaheim Tourism Improvement District	29,055,208	28,299,556	29,356,503	(1,056,947)	27,998,261
Narcotic Asset Forfeiture	340,889	245,800	246,837	(1,037)	339,852
Housing Authority	75,321,061	162,795,514	157,907,496	4,888,018	80,209,079
Housing Development	17,895,558	3,804,407	10,102,033	(6,297,626)	11,597,932
Long Range Property Management Plan	1,882,490	4,233,027	5,903,258	(1,670,231)	212,259
Total Special Revenue Funds	**$ 187,062,411**	**$ 273,662,472**	**$ 298,881,395**	**$ (25,218,923)**	**$ 161,843,488**
Debt Service Funds					
Municipal Facilities	$ 2,179,993	$ 8,674,445	$ 8,677,937	$ (3,492)	$ 2,176,501
Anaheim Resort Improvements	407,250,850	88,067,752	49,467,125	38,600,627	445,851,477
Total Debt Service Funds	**$ 409,430,843**	**$ 96,742,197**	**$ 58,145,062**	**$ 38,597,135**	**$ 448,027,978**
Capital Projects Funds					
Community Services Facilities	$ 15,834,341	$ 11,071,817	$ 16,073,619	$ (5,001,802)	$ 10,832,539
Development Impact Projects	20,536,060	24,950,636	21,691,561	3,259,075	23,795,135
Mello-Roos Projects	33,185,325	-	13,696,179	(13,696,179)	19,489,146
Storm Drain Construction Projects	2,044,358	150,000	-	150,000	2,194,358
Street Construction Projects	793,452	50,111,679	47,962,227	2,149,452	2,942,904
Transportation Improvement Projects	42,790	74,037	75,988	(1,951)	40,839
Other Capital Improvements	10,566,417	5,807,699	8,536,467	(2,728,768)	7,837,649
Total Capital Projects Funds	**$ 83,002,743**	**$ 92,165,868**	**$ 108,036,041**	**$ (15,870,173)**	**$ 67,132,570**
Enterprise Funds					
Water Utility	$ 44,743,371	$ 116,705,427	$ 142,994,507	$ (26,289,080)	$ 18,454,291
Electric Utility	141,819,824	523,967,502	639,113,450	(115,145,948)	26,673,876
Sanitation Utility	51,092,138	99,472,058	127,349,456	(27,877,398)	23,214,740
Golf Courses	1,507,848	16,787,990	16,118,294	669,696	2,177,544
Convention, Sports & Entertainment Venues	12,145,475	68,482,752	75,638,684	(7,155,932)	4,989,543
Total Enterprise Funds	**$ 251,308,656**	**$ 825,415,729**	**$ 1,001,214,391**	**$ (175,798,662)**	**$ 75,509,994**
Internal Service Funds					
General Benefits and Insurance	$ 51,501,164	$ 390,489,051	$ 387,009,368	$ 3,479,683	$ 54,980,847
Motorized Equipment	12,753,612	26,404,193	26,781,639	(377,446)	12,376,166
Information and Communication Services	1,089,449	35,914,614	33,649,771	2,264,843	3,354,292
Municipal Facilities Maintenance	(1,414,626)	31,878,105	29,837,427	2,040,678	626,052
Total Internal Service Funds	**$ 63,929,599**	**$ 484,685,963**	**$ 477,278,205**	**$ 7,407,758**	**$ 71,337,357**
Fiduciary Funds					
Successor Agency	$ 7,570,771	$ 26,425,221	$ 30,643,211	$ (4,217,990)	$ 3,352,781
Mello-Roos Districts	6,084,865	5,075,950	3,062,048	2,013,902	8,098,767
Joint Powers Authorities	5,173,136	11,613,641	11,508,642	104,999	5,278,135
Total Fiduciary Funds	**$ 18,828,772**	**$ 43,114,812**	**$ 45,213,901**	**$ (2,099,089)**	**$ 16,729,683**
Total City	**$1,142,846,014**	**$ 2,375,994,732**	**$ 2,602,845,833**	**$ (226,851,101)**	**$ 915,994,913**

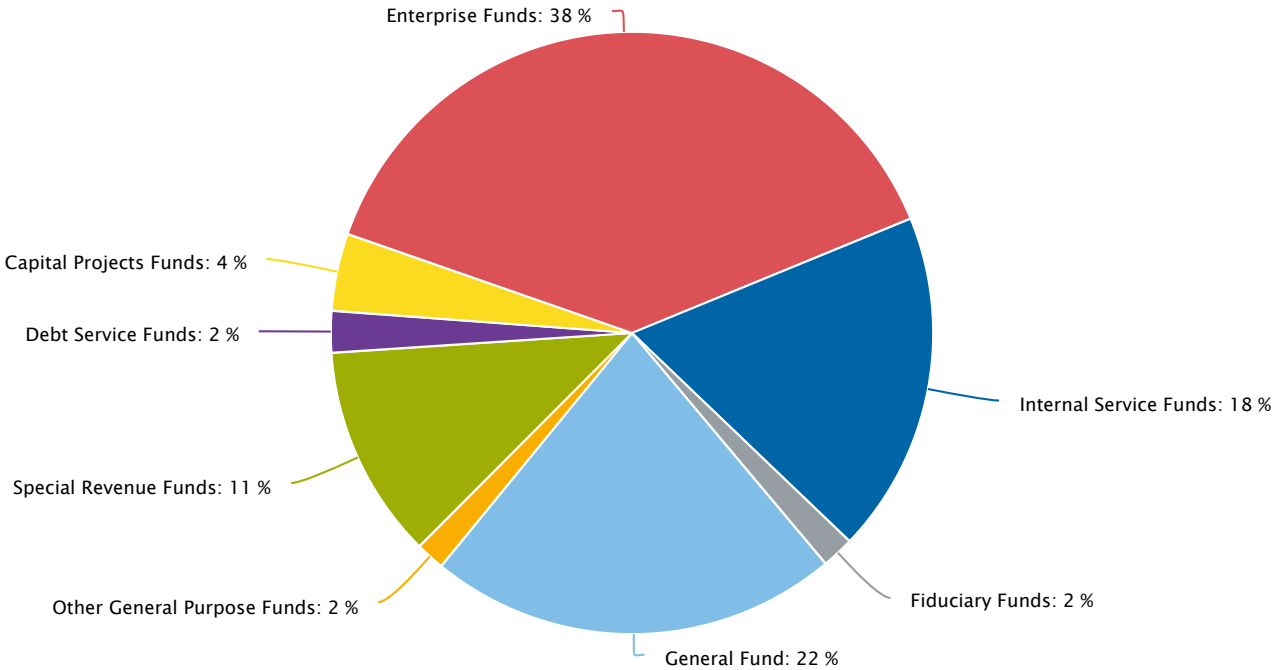
Revenues by Fund

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY2026/27 Adopted
General Fund	**$ 455,988,341**	**$ 498,679,740**	**$ 499,240,210**	**$ 528,933,730**
Other General Purpose Funds	**28,351,108**	**29,338,047**	**31,558,197**	**31,273,961**
Special Revenue Funds				
Gas Tax	$ 31,210,695	$ 29,941,842	$ 29,941,842	$ 28,840,197
Workforce Development	5,717,604	5,713,745	6,403,749	5,280,105
Community Development Block Grant	7,650,520	6,865,411	8,533,978	7,292,962
Grants	3,837,935	32,905,661	37,887,433	26,018,043
Anaheim Resort Maintenance District	6,395,302	6,363,303	6,363,303	6,852,861
Anaheim Tourism Improvement District	29,870,074	31,131,484	31,131,484	28,299,556
Narcotic Asset Forfeiture	176,004	253,205	432,125	245,800
Housing Authority	171,665,332	153,851,956	157,763,956	162,795,514
Housing Development	15,280,966	810,000	810,000	3,804,407
Long Range Property Management Plan	3,947,546	3,083,022	3,083,022	4,233,027
Total Special Revenue Funds	**$ 275,751,978**	**$ 270,919,629**	**$ 282,350,892**	**$ 273,662,472**
Debt Service Funds				
Municipal Facilities	$ 8,752,083	$ 8,679,127	$ 8,679,127	$ 8,674,445
Anaheim Resort Improvements	124,080,815	114,567,751	114,567,751	88,067,752
Total Debt Service Funds	**$ 132,832,898**	**$ 123,246,878**	**$ 123,246,878**	**$ 96,742,197**
Capital Projects Funds				
Community Services Facilities	$ 15,276,197	$ 1,077,184	$ 1,194,563	$ 11,071,817
Development Impact Projects	5,957,075	7,133,503	7,133,503	24,950,636
Mello-Roos Projects	409,396	-	-	-
Storm Drain Construction Projects	167,616	70,312	70,312	150,000
Street Construction Projects	14,263,837	18,649,601	40,094,063	50,111,679
Transportation Improvement Projects	196,213	463,664	463,664	74,037
Other Capital Improvements	5,926,090	694,100	694,100	5,807,699
Total Capital Projects Funds	**$ 42,196,424**	**$ 28,088,364**	**$ 49,650,205**	**$ 92,165,868**
Enterprise Funds				
Water Utility	$ 115,834,667	$ 112,064,273	$ 112,064,273	$ 116,705,427
Electric Utility	462,346,862	625,096,866	625,096,866	523,967,502
Sanitation Utility	94,638,231	101,788,376	96,788,376	99,472,058
Golf Courses	15,078,967	16,319,393	16,319,393	16,787,990
Convention, Sports & Entertainment Venues	65,612,607	65,557,170	65,557,170	68,482,752
Total Enterprise Funds	**$ 753,511,334**	**$ 920,826,078**	**$ 915,826,078**	**$ 825,415,729**
Internal Service Funds				
General Benefits & Insurance	$ 318,803,481	$ 362,486,688	$ 362,486,688	$ 390,489,051
Motorized Equipment	22,788,384	24,146,401	24,146,401	26,404,193
Information & Communication Services	29,331,237	33,848,740	33,848,740	35,914,614
Municipal Facilities Maintenance	30,003,662	24,802,907	24,802,907	31,878,105
Total Internal Service Funds	**$ 400,926,764**	**$ 445,284,736**	**$ 445,284,736**	**$ 484,685,963**
Fiduciary Funds				
Successor Agency	$ 22,717,871	$ 29,256,312	$ 29,256,312	$ 26,425,221
Mello-Roos Districts	4,804,112	4,544,019	4,544,019	5,075,950
Joint Powers Authorities	10,853,846	10,105,865	10,105,865	11,613,641
Total Fiduciary Funds	**$ 38,375,829**	**$ 43,906,196**	**$ 43,906,196**	**$ 43,114,812**
Total City	**$ 2,127,934,676**	**$ 2,360,289,668**	**$ 2,391,063,392**	**$ 2,375,994,732**

Expenditures by Fund

	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY2026/27 Adopted
General Fund	**$ 497,177,837**	**$ 529,597,200**	**$ 538,551,111**	**$ 573,732,249**
Other General Purpose Funds	**29,039,486**	**29,052,215**	**34,582,470**	**40,344,589**
Special Revenue Funds				
Gas Tax	$ 42,421,992	$ 49,143,154	$ 50,948,654	$ 47,155,424
Workforce Development	5,444,807	5,582,944	5,582,944	6,800,306
Community Development Block Grant	7,573,564	6,582,491	9,218,281	7,277,306
Grants	10,673,950	29,951,177	34,734,425	26,745,395
Anaheim Resort Maintenance District	6,646,949	7,410,918	7,423,460	7,386,837
Anaheim Tourism Improvement District	24,162,153	22,973,613	30,094,818	29,356,503
Narcotic Asset Forfeiture	1,641,783	1,452,000	1,808,986	246,837
Housing Authority	162,814,568	153,140,523	169,339,513	157,907,496
Housing Development	210,110	802,739	802,739	10,102,033
Long Range Property Management Plan	5,107,516	5,168,349	7,238,349	5,903,258
Total Special Revenue Funds	**$ 266,697,392**	**$ 282,207,908**	**$ 317,192,169**	**$ 298,881,395**
Debt Service Funds				
Municipal Facilities	$ 8,688,545	$ 8,682,343	$ 8,682,343	$ 8,677,937
Anaheim Resort Improvements	46,869,499	48,210,875	48,210,875	49,467,125
Total Debt Service Funds	**$ 55,558,044**	**$ 56,893,218**	**$ 56,893,218**	**$ 58,145,062**
Capital Projects Funds				
Community Services Facilities	$ 7,285,798	$ 3,162,569	$ 4,857,451	$ 16,073,619
Development Impact Projects	6,204,241	23,957,928	25,925,291	21,691,561
Mello-Roos Projects	2,844,814	6,819,281	8,034,281	13,696,179
Street Construction Projects	8,777,592	17,377,680	35,373,128	47,962,227
Transportation Improvement Projects	140,543	464,746	464,746	75,988
Other Capital Improvements	11,036,090	6,749,213	7,368,199	8,536,467
Total Capital Projects Funds	**$ 36,289,078**	**$ 58,531,417**	**$ 82,023,096**	**$ 108,036,041**
Enterprise Funds				
Water Utility	$ 124,915,894	$ 132,493,804	$ 164,524,657	$ 142,994,507
Electric Utility	543,552,487	624,088,952	871,750,733	639,113,450
Sanitation Utility	95,109,093	123,694,981	141,395,757	127,349,456
Golf Courses	14,621,305	15,804,893	15,854,456	16,118,294
Convention, Sports & Entertainment Venues	67,484,629	71,677,265	72,783,265	75,638,684
Total Enterprise Funds	**$ 845,683,408**	**$ 967,759,895**	**$ 1,266,308,868**	**$ 1,001,214,391**
Internal Service Funds				
General Benefits & Insurance	$ 308,141,417	$ 358,622,442	$ 358,622,442	$ 387,009,368
Motorized Equipment	26,282,661	31,317,360	40,682,754	26,781,639
Information & Communication Services	28,906,236	33,232,059	33,576,772	33,649,771
Municipal Facilities Maintenance	32,302,222	25,066,474	25,393,562	29,837,427
Total Internal Service Funds	**$ 395,632,536**	**$ 448,238,335**	**$ 458,275,530**	**$ 477,278,205**
Fiduciary Funds				
Successor Agency	$ 26,839,862	$ 27,684,567	$ 27,684,567	$ 30,643,211
Mello-Roos Districts	4,447,172	2,982,919	2,982,919	3,062,048
Joint Powers Authorities	9,956,186	10,059,157	10,458,243	11,508,642
Total Fiduciary Funds	**$ 41,243,220**	**$ 40,726,643**	**$ 41,125,729**	**$ 45,213,901**
Total City	**$ 2,167,321,001**	**$ 2,413,006,831**	**$ 2,794,952,191**	**$ 2,602,845,833**

Expenditures by Fund



May not sum to 100% due to rounding

Expenditure Appropriations by Fund and Function

	Keeping Us Safe		Providing the Necessities		Ensuring Quality of Life			
	Police	Fire & Rescue	Public Utilities	Public Works	Planning & Building	Housing & Community Development	Economic Development	Community Services
General Fund*	**$ 224,274,228**	**$ 143,325,751**	**$ 2,343,345**	**$ 40,917,938**	**$ 38,070,534**	**$ 14,841,170**	**$ -**	**$ 58,948,042**
Other General Purpose Funds	**18,116,638**	**702,290**	**-**	**-**	**-**	**15,316,387**	**4,743,751**	**661,010**
Special Revenue Funds								
Gas Tax	$ -	$ -	$ -	$ 47,155,424	$ -	$ -	$ -	$ -
Workforce Development	-	-	-	-	-	6,800,306	-	-
Community Development Block Grant	-	-	-	-	1,220,987	5,129,590	453,065	367,692
Grants	5,487,887	1,555,518	-	-	-	18,650,656	-	1,051,334
Anaheim Resort Maintenance District	-	-	-	7,281,048	105,789	-	-	-
Anaheim Tourism Improvement District	-	-	-	8,499,571	-	-	-	-
Narcotic Asset Forfeiture	246,837	-	-	-	-	-	-	-
Housing Authority*	-	-	-	-	-	157,907,496	-	-
Housing Development	-	-	-	-	-	10,102,033	-	-
Long Range Property Management Plan	-	-	-	-	-	-	5,903,258	-
Total Special Revenue Funds	**$ 5,734,724**	**$ 1,555,518**	**$ -**	**$ 62,936,043**	**$ 1,326,776**	**$ 198,590,081**	**$ 6,356,323**	**$ 1,419,026**
Debt Service Funds								
Municipal Facilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Anaheim Resort Improvements	-	-	-	-	-	-	-	-
Total Debt Service Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Capital Projects Funds								
Community Services Facilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,073,619
Development Impact Projects	1,656,990	6,140,246	-	5,103,989	-	-	-	8,790,336
Mello-Roos Projects	-	-	-	13,696,179	-	-	-	-
Street Construction Projects	-	-	-	47,962,227	-	-	-	-
Transportation Improvement Projects	-	-	-	75,988	-	-	-	-
Other Capital Improvements	755,404	76,943	-	681,305	6,691	5,909,434	-	1,106,690
Total Capital Projects Funds	**$ 2,412,394**	**$ 6,217,189**	**$ -**	**$ 67,519,688**	**$ 6,691**	**$ 5,909,434**	**$ -**	**$ 25,970,645**
Enterprise Funds								
Water Utility*	$ -	$ -	$ 142,994,507	$ -	$ -	$ -	$ -	$ -
Electric Utility*	-	-	638,406,046	-	-	-	-	707,404
Sanitation Utility*	-	-	-	125,385,928	1,927,984	-	-	-
Golf Courses*	-	-	-	-	-	-	-	16,118,294
Convention, Sports & Entertainment Venues*	-	-	-	700,000	-	-	-	-
Total Enterprise Funds	**$ -**	**$ -**	**$ 781,400,553**	**$ 126,085,928**	**$ 1,927,984**	**$ -**	**$ -**	**$ 16,825,698**
Internal Service Funds								
General Benefits & Insurance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Motorized Equipment	-	4,300,135	-	22,467,296	-	-	-	-
Information & Communication Services	-	-	-	-	-	-	-	-
Municipal Facilities Maintenance	-	-	-	29,756,552	-	-	-	66,667
Total Internal Service Funds	**$ -**	**$ 4,300,135**	**$ -**	**$ 52,223,848**	**$ -**	**$ -**	**$ -**	**$ 66,667**
Fiduciary Funds								
Successor Agency	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,643,211	$ -
Mello-Roos Districts	-	-	-	-	-	-	-	-
Joint Powers Authorities	-	11,508,642	-	-	-	-	-	-
Total Fiduciary Funds	**$ -**	**$ 11,508,642**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,643,211**	**$ -**
Total City	**$ 250,537,984**	**$ 167,609,525**	**$ 783,743,898**	**$ 349,683,445**	**$ 41,331,985**	**$ 234,657,072**	**$ 41,743,285**	**$ 103,891,088**

Expenditure Appropriations by Fund and Function

	Ensuring Quality of Life	Administering Efficient Government				Supporting Activities		
	Convention, Sports & Entertainment	City Council	City Administration	City Attorney	City Clerk	Finance	Human Resources	Total
General Fund*	**$ -**	**$ 1,931,288**	**$ 8,913,888**	**$ 13,527,529**	**$ 3,380,059**	**$ 18,545,366**	**$ 4,713,111**	**$ 573,732,249**
Other General Purpose Funds	**615,957**	**-**	**-**	**188,556**	**-**	**-**	**-**	**40,344,589**
Special Revenue Funds								
Gas Tax	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 47,155,424
Workforce Development	-	-	-	-	-	-	-	6,800,306
Community Development Block Grant	-	-	-	105,972	-	-	-	7,277,306
Grants	-	-	-	-	-	-	-	26,745,395
Anaheim Resort Maintenance District	-	-	-	-	-	-	-	7,386,837
Anaheim Tourism Improvement District	20,856,932	-	-	-	-	-	-	29,356,503
Narcotic Asset Forfeiture	-	-	-	-	-	-	-	246,837
Housing Authority*	-	-	-	-	-	-	-	157,907,496
Housing Development	-	-	-	-	-	-	-	10,102,033
Long Range Property Management Plan	-	-	-	-	-	-	-	5,903,258
Total Special Revenue Funds	**$ 20,856,932**	**$ -**	**$ -**	**$ 105,972**	**$ -**	**$ -**	**$ -**	**$ 298,881,395**
Debt Service Funds								
Municipal Facilities	$ -	$ -	$ -	$ -	$ -	$ 8,677,937	$ -	$ 8,677,937
Anaheim Resort Improvements	-	-	-	-	-	49,467,125	-	49,467,125
Total Debt Service Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 58,145,062**	**$ -**	**$ 58,145,062**
Capital Projects Funds								
Community Services Facilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 16,073,619
Development Impact Projects	-	-	-	-	-	-	-	21,691,561
Mello-Roos Projects	-	-	-	-	-	-	-	13,696,179
Street Construction Projects	-	-	-	-	-	-	-	47,962,227
Transportation Improvement Projects	-	-	-	-	-	-	-	75,988
Other Capital Improvements	-	-	-	-	-	-	-	8,536,467
Total Capital Projects Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 108,036,041**
Enterprise Funds								
Water Utility*	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 142,994,507
Electric Utility*	-	-	-	-	-	-	-	639,113,450
Sanitation Utility*	-	-	-	-	-	35,544	-	127,349,456
Golf Courses*	-	-	-	-	-	-	-	16,118,294
Convention, Sports & Entertainment Venues*	74,938,684	-	-	-	-	-	-	75,638,684
Total Enterprise Funds	**$ 74,938,684**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 35,544**	**$ -**	**$ 1,001,214,391**
Internal Service Funds								
General Benefits & Insurance	$ -	$ -	$ -	$ -	$ -	$ 49,740	$ 386,959,628	$ 387,009,368
Motorized Equipment	-	-	-	-	-	14,208	-	26,781,639
Information & Communication Services	-	-	59,652	-	-	33,590,119	-	33,649,771
Municipal Facilities Maintenance	-	-	-	-	-	14,208	-	29,837,427
Total Internal Service Funds	**$ -**	**$ -**	**$ 59,652**	**$ -**	**$ -**	**$ 33,668,275**	**$ 386,959,628**	**$ 477,278,205**
Fiduciary Funds								
Successor Agency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,643,211
Mello-Roos Districts	-	-	-	-	-	3,062,048	-	3,062,048
Joint Powers Authorities	-	-	-	-	-	-	-	11,508,642
Total Fiduciary Funds	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,062,048**	**$ -**	**$ 45,213,901**
Total City	**$ 96,411,573**	**$ 1,931,288**	**$ 8,973,540**	**$ 13,822,057**	**$ 3,380,059**	**$ 113,456,295**	**$ 391,672,739**	**$ 2,602,845,833**

This schedule summarizes the budgeted expenditures for FY 2026/27 by fund and function. Major Funds as identified in the FY 2024/25 Annual Comprehensive Financial Report are noted with an *.

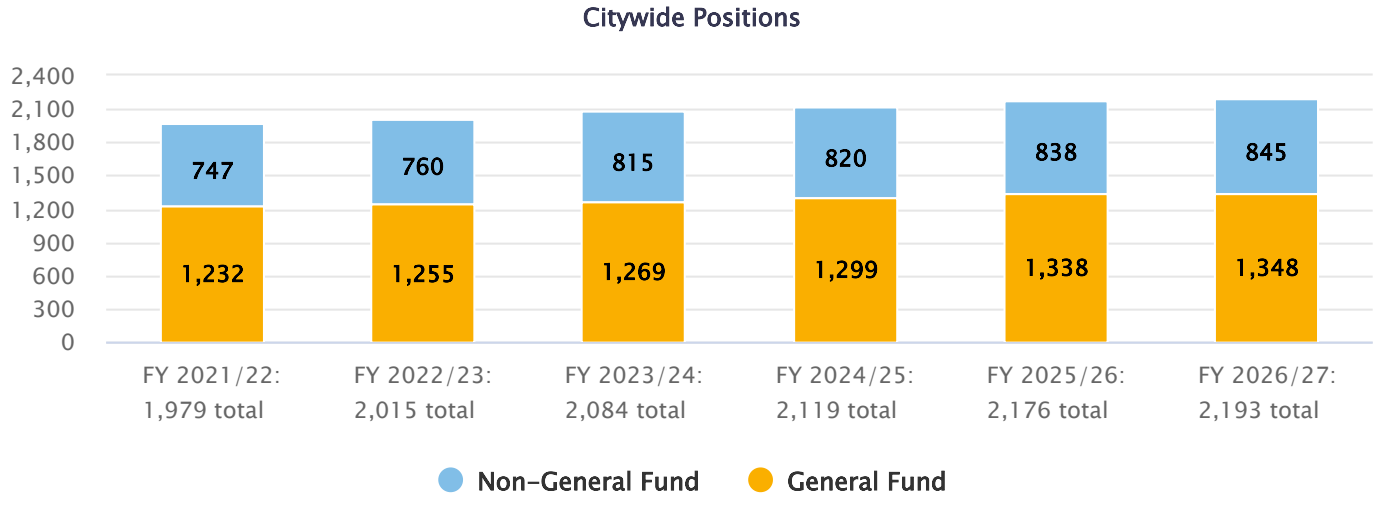
Expenditure Appropriations by Fund and Category

This schedule summarizes the budgeted expenditures for FY 2026/27 by fund and category.

	Personnel Services	% of Total Fund	Other Operating	% of Total Fund	Debt Service	% of Total Fund	Capital Outlay	% of Total Fund	Total
GENERAL FUND	**$ 398,618,903**	**69%**	**$ 170,554,241**	**30%**	**$ 2,581,436**	**0%**	**$ 1,977,669**	**0%**	**$ 573,732,249**
OTHER GENERAL PURPOSE FUNDS	**$ 21,547,205**	**53%**	**$ 16,724,086**	**41%**	**$ -**	**0%**	**$ 2,073,298**	**5%**	**$ 40,344,589**
SPECIAL REVENUE FUNDS									
Gas Tax	$ 13,536,849	29%	$ 9,556,282	20%	$ -	0%	$ 24,062,293	51%	$ 47,155,424
Workforce Development	2,603,656	38%	4,196,650	62%	-	0%	-	0%	6,800,306
Community Development Block Grant	1,969,549	27%	3,789,633	52%	1,057,133	15%	460,991	6%	7,277,306
Grants	1,421,778	5%	24,730,148	92%	-	0%	593,469	2%	26,745,395
Anaheim Resort Maintenance District	1,148,873	16%	5,512,964	75%	-	0%	725,000	10%	7,386,837
Anaheim Tourism Improvement District	-	0%	28,712,508	98%	-	0%	643,995	2%	29,356,503
Narcotic Asset Forfeiture	-	0%	246,837	100%	-	0%	-	0%	246,837
Housing Authority	11,896,308	8%	145,971,188	92%	-	0%	40,000	0%	157,907,496
Housing Development	493,104	5%	9,608,929	95%	-	0%	-	0%	10,102,033
Long Range Property Management Plan	434,208	7%	5,144,050	87%	-	0%	325,000	6%	5,903,258
Total Special Revenue Funds	**$ 33,504,325**	**11%**	**$ 237,469,189**	**79%**	**$ 1,057,133**	**0%**	**$ 26,850,748**	**9%**	**$ 298,881,395**
DEBT SERVICE FUNDS									
Municipal Facilities	$ -	0%	$ 3,492	0%	$ 8,674,445	100%	$ -	0%	$ 8,677,937
Anaheim Resort Improvements	-	0%	17,750	0%	49,449,375	100%	-	0%	49,467,125
Total Debt Service Funds	**$ -**	**0%**	**$ 21,242**	**0%**	**$ 58,123,820**	**100%**	**$ -**	**0%**	**$ 58,145,062**
CAPITAL PROJECTS FUNDS									
Community Services Facilities	$ 76,200	0%	$ 1,907,419	12%	$ -	0%	$ 14,090,000	88%	$ 16,073,619
Development Impact Projects	290,160	1%	2,716,985	13%	-	0%	18,684,416	86%	21,691,561
Mello-Roos Projects	-	0%	-	0%	-	0%	13,696,179	100%	13,696,179
Street Construction Projects	-	0%	14,554,439	30%	-	0%	33,407,788	70%	47,962,227
Transportation Improvement Projects	-	0%	75,988	100%	-	0%	-	0%	75,988
Other Capital Improvements	-	0%	734,434	9%	287,699	3%	7,514,334	88%	8,536,467
Total Capital Projects Funds	**$ 366,360**	**0%**	**$ 19,989,265**	**19%**	**$ 287,699**	**0%**	**$ 87,392,717**	**81%**	**$ 108,036,041**
ENTERPRISE FUNDS									
Water Utility	$ 25,588,917	18%	$ 83,329,210	58%	$ 20,609,516	14%	$ 13,466,864	9%	$ 142,994,507
Electric Utility	79,371,310	12%	462,130,051	72%	66,030,875	10%	31,581,214	5%	639,113,450
Sanitation Utility	14,021,649	11%	79,876,931	63%	3,416,157	3%	30,034,719	24%	127,349,456
Golf Courses	676,548	4%	15,231,041	94%	-	0%	210,705	1%	16,118,294
Convention, Sports & Entertainment	35,851,542	47%	24,838,503	33%	13,191,697	17%	1,756,942	2%	75,638,684
Total Enterprise Funds	**$ 155,509,966**	**16%**	**$ 665,405,736**	**66%**	**$ 103,248,245**	**10%**	**$ 77,050,444**	**8%**	**$ 1,001,214,391**
INTERNAL SERVICE FUNDS									
General Benefits and Insurance	$ 357,406,296	92%	$ 29,454,744	8%	$ -	0%	$ 148,328	0%	$ 387,009,368
Motorized Equipment	6,706,364	25%	11,085,559	41%	9,873	0%	8,979,843	34%	26,781,639
Information and Communication Services	4,534,048	13%	20,453,232	61%	1,385,969	4%	7,276,522	22%	33,649,771
Municipal Facilities Maintenance	8,226,401	28%	21,172,026	71%	-	0%	439,000	1%	29,837,427
Total Internal Service Funds	**$ 376,873,109**	**79%**	**$ 82,165,561**	**17%**	**$ 1,395,842**	**0%**	**$ 16,843,693**	**4%**	**$ 477,278,205**
FIDUCIARY FUNDS									
Successor Agency	$ 275,484	1%	$ 10,165,082	33%	$ 20,195,645	66%	$ 7,000	0%	$ 30,643,211
Mello-Roos Districts	-	0%	91,580	3%	2,970,468	97%	-	0%	3,062,048
Joint Powers Authorities	7,583,796	66%	3,636,940	32%	7,906	0%	280,000	2%	11,508,642
Total Fiduciary Funds	**$ 7,859,280**	**17%**	**$ 13,893,602**	**31%**	**$ 23,174,019**	**51%**	**$ 287,000**	**1%**	**$ 45,213,901**
GRAND TOTAL	**$ 994,279,148**	**38%**	**$ 1,206,222,922**	**46%**	**$ 189,868,194**	**7%**	**$ 212,475,569**	**8%**	**$ 2,602,845,833**

Comparison of Funded Full-Time and Elected Official Positions

Function/Department	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Actual	2026/27 Adopted	Change From Prior Year
KEEPING US SAFE							
Police							
Sworn Police	408	411	421	425	430	431	1
Non-sworn Police	176	176	182	191	191	191	0
	584	**587**	**603**	**616**	**621**	**622**	**1**
Fire & Rescue							
Sworn Fire	221	224	233	236	248	250	2
Non-sworn Fire	106	107	116	119	125	130	5
	327	**331**	**349**	**355**	**373**	**380**	**7**
PROVIDING THE NECESSITIES							
Public Utilities	352	353	353	353	358	361	3
Public Works	236	240	243	245	258	261	3
ENSURING QUALITY OF LIFE							
Planning & Building	74	77	86	93	105	105	0
Housing & Community Development	70	76	80	82	83	83	0
Economic Development	7	7	10	10	10	10	0
Community Services	84	94	103	103	103	103	0
Convention, Sports & Entertainment	85	85	86	86	86	87	1
ADMINISTERING EFFICIENT GOVERNMENT							
City Council	9	9	9	9	9	9	0
City Administration	19	19	19	19	20	20	0
City Attorney	33	35	36	38	38	38	0
City Clerk	8	8	8	10	10	10	0
SUPPORTING ACTIVITIES							
Finance	52	54	56	56	58	58	0
Human Resources	39	40	43	44	44	46	2
	1,979	**2,015**	**2,084**	**2,119**	**2,176**	**2,193**	**17**



Full-Time and Elected Official Position Adjustments

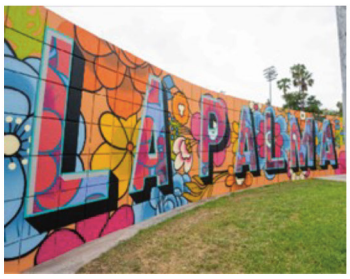
Function/Department	Additions/ (Deletions)	Position Descriptions
Police	1	Deputy Chief of Police
Fire & Rescue	7	Ambulance Operator [6], Fire Captain
Human Resources	2	Human Resources Analyst II, Claims Assistant
Public Works	3	Operations Supervisor, Permit Technician II, Associate Engineer
Convention, Sports & Entertainment	1	Management Assistant
Public Utilities	3	Line Mechanic, Electric Crew Supervisor, and Substation Test Technician Supervisor
	17	

* See page 25 for more information.

Funded Full-Time and Elected Positions by Group

Labor Group	Contract Expiration	Full-time Position Count	Description
Council	N/A	7	Council includes the Mayor and six elected Council Members.
Anaheim Police Association (APA)	July 2026	425	Representing full-time Police safety employees. Classifications range from Bailiffs, Police Officers to Police Sergeants to Helicopter Pilots.
Anaheim Municipal Employees Association (AMEA) – General	July 2027	411	Representing a diversified range of full-time classifications throughout City operations. Classifications range from Mechanics, Code Enforcement Officers to Helicopter Mechanics.
Anaheim Municipal Employees Association (AMEA) – Clerical	July 2027	201	Representing a diversified range of full-time classifications throughout City operations. Classifications range from Clerks, and Accounting Specialists to Senior Property and Evidence Technicians.
International Brotherhood of Electrical Workers (IBEW) Local 47	December 2028	206	Representing full-time employees in Public Utilities, Public Works and Convention Center. Classifications range from Utilities Customer Service Representatives to Senior Electric Utility Inspectors.
Anaheim Firefighters Association (AFA)	June 2027	236	Representing full-time fire suppression employees. Classifications range from Firefighter I to Fire Captain IV.
Anaheim Police Management Association (APMA)	June 2026	22	Representing full-time Police management. Classifications include Police Lieutenants and Police Captains.
Executive Management	N/A	16	Executive Management includes department directors, none of which are represented.
American Federation of State, County and Municipal Employees (AFSCME) – General Management	June 2027	194	Representing full-time and part-time administrative, middle and supervisory managers responsible for the oversight and delivery of services for a various divisions/units across City departments. Classifications range from Fire Prevention Supervisor, Electric Operations Manager, and Housing Coordinator to Assistant City Attorney and Deputy Directors.
American Federation of State, County and Municipal Employees (AFSCME) – Professional/ Technical Management	June 2027	249	Representing full-time and part-time professional and technical management classifications in various divisions/units across City departments. Classifications range from GIS Manager, Associate Planner, and Buyer to Deputy City Attorney I-IV.
American Federation of State, County and Municipal Employees (AFSCME) – Confidential	June 2027	63	Representing full-time and part-time administrative and clerical support personnel responsible for handling confidential information in various City departments. Classifications include Executive Secretary, Legal Secretary and Claims Assistant.
Unrepresented	N/A	84	Includes Human Resources and City Attorney management classifications/assignments with employee and labor relations responsibilities and certain Public Safety Management classifications as well as Firefighter Trainees and Ambulance Operators.
International Brotherhood of Electrical Workers (IBEW) Management	January 2029	79	Representing technical management staff and supervisors primarily in the Utilities and Public Works departments. Classifications include Power, Civil and Traffic Engineers; and Electric Systems Designers.
Total		**2,193**	

DEPARTMENT DATA









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CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

Keeping Us Safe

Municipal Government's most fundamental purpose is to provide Police and Fire & Rescue services. To this end, the City of Anaheim has consistently delivered first class, full service, professional police and fire services to its residents, businesses, and visitors. Recruiting, training, and retaining the best and brightest candidates remains a top priority. The ranks of the City's critical public safety positions are filled with committed and highly qualified employees who proudly serve Anaheim.

To meet the demanding standards that the entire Anaheim community has come to expect, the City's public safety professionals are equipped with state of the art tools that utilize the latest technology. As additional resources and personnel continue to be added to Anaheim's workforce, those resources are being strategically deployed to best leverage their abilities to enhance public safety.

Key to Citywide Goals and Strategies

- Ensure Fiscal Responsibility
- Enhance Livability
- Expand Infrastructure and Amenities
- Foster a High Performing Organization
- Promote Public Safety
- Encourage Development and Tourism

*For more information on Citywide Goals and Strategies, see page 10.

Keeping Us Safe Scorecard Key Performance Measure	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Projected	FY 2026/27 Adopted
POLICE				
Police Response Time to Priority 1 Calls **Measured from time 9-1-1 call is answered to arrival on scene. Priority 1 calls include life threatening, violent crimes in progress and unknown trouble calls.*	6 min., 52 sec.	6 min., 15 sec.	6 min., 10 sec.	6 min.
Group A Offenses Rate **Per 100,000 people. Group A offense reporting includes 52 offenses within 24 crime categories, such as homicide, assaults, burglary, arson, human trafficking and gambling.*	5,981	6,000	5,700	5,700
Violent Crime Clearance Rate **Percentage of cases where the suspect is either arrested or cleared by other standards.*	53%	50%	58%	58%
Police Involved Youth Programs **Number of youth participating in Police Youth Programs.*	2,580	350	5,640	5,600
Community Engagement Meetings **Number of community meetings held, including Coffee with a Cop, PACE, Mobile PACE, CAB, Neighborhood Watch, and Business Watch.*	238	375	350	350
Traffic Citations **Number of traffic citations issued (new measure for FY 2026/27)*	13,168	N/A	11,000	11,000
Homeless Related Calls for Service **Number of homeless related responses and follow-up.*	27,467	25,000	26,546	25,000
Psychiatric Emergency Response Team **Number of PERT response and follow-up.*	1,973	825	1,848	1,500

Keeping Us Safe Scorecard Key Performance Measure	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Projected	FY 2026/27 Adopted
FIRE & RESCUE				
Alarm Processing Time - Medical Calls (Cell Phones) **Time elapsed between call receipt by dispatch and notification sent to first responders.* *Benchmark: 100% of calls within 90 seconds*	85%	87%	87%	87%
Alarm Processing Time - Medical Calls (Landlines) **Time elapsed between call receipt by dispatch and notification sent to first responders.* *Benchmark: 90% of calls within 60 seconds*	90%	92%	92%	92%
Alarm Processing Time - Non-Medical Calls (Cell Phones) **Time elapsed between call receipt by dispatch and notification sent to first responders.* *Benchmark: 100% of calls within 135 seconds*	90%	91%	91%	91%
Alarm Processing Time - Non-Medical Calls (Landlines) **Time elapsed between call receipt by dispatch and notification sent to first responders.* *Benchmark: 90% of calls within 105 seconds*	95%	95%	95%	95%
Turnout Time (EMS Calls) **Time elapsed between first responder notification and when the unit is en route to the call. Benchmark: 90% of calls within 60 seconds per NFPA (National Fire Protection Agency) Standard*	75%	85%	85%	90%
Turnout Time (Fire/Special Operations) **Time elapsed between first responder notification and when the unit en route to the call.* *Benchmark: 90% of calls within 80 seconds per NFPA Standard*	75%	80%	75%	80%
Travel Time (First Unit on Scene) **Time elapsed between en route and arrival on scene.* *Benchmark: 90% of calls within 4 minutes NFPA Standard*	75%	78%	75%	85%
Travel Time (Initial Effective Response Force - Fire Incidents - 15 firefighters on scene) **Time elapsed between en route and arrival on scene. Benchmark: 90% of calls within 8 minutes per NFPA Standard*	75%	80%	75%	75%
Life Safety Business Inspections **To minimize loss of lives and property through prevention efforts, measured by percentage completion of annual inspections.*	60%	55%	55%	55%
Requests for New Building Construction and Fire Protection Inspections **Measured by the percentage of time inspections are performed within two business days or within the customer's requested timeframe.*	70%	75%	75%	75%
Very High Fire Hazard Severity Zone Outreach **Measured by the number of individual, or group, contacts with residents or HOAs regarding home hardening and wildfire mitigation opportunities.*	400	400	400	400
Public Education and Community Relations Programs **Measured by the number of programs delivered.*	240	250	250	250

Police

Purpose

The Police Department delivers professional and responsive public safety and police services to the City's residents, visitors, schools and businesses. These services include emergency and non-emergency response to crimes, incidents and events; crime prevention; proactive enforcement of laws, ordinances and codes; traffic related services including collision investigation, enforcement, traffic safety education and traffic control; criminal investigation; community policing to reduce crime and improve quality of life in neighborhoods; and youth services to engage local children in positive activities and civic engagement.

Summary of Services Provided

Office of the Chief of Police

The Office of the Chief of Police is responsible for developing and implementing the Department's vision, its strategic plan, daily operational oversight, budgeting, as well as development of and adherence to policy. The Chief of Police collaborates with community stakeholders, City Council members, other elected officials, and various government entities to ensure we have the tools necessary to do our job safely, efficiently, and effectively. There is a strong emphasis on building public trust, developing, and fostering community partnerships, and pursuing strategic and innovative ways to provide exceptional public safety service built on the foundations of constitutional policing.

The Operations Bureau provides oversight for the Patrol and Special Operations Divisions, and is responsible for day-to-day operations, ensuring proper supervision and internal oversight and safeguarding public trust through audits, inspections, compliance measures, critical incident reviews, and the internal affairs process. The Support Services Bureau provides oversight for the Community Policing, Investigations, and Administrative Divisions, ensures we are building a skilled workforce by hiring highly qualified individuals and promoting ongoing training and professional development, and places strong emphasis on employee wellness to ensure a healthy, effective team.

Patrol Division

The Patrol Division is the face of the organization and includes the personnel responsible for responding to both emergency and non-emergency calls for service. They ensure public safety by enforcing state and local laws, proactively impacting crime, and building trust with the community. The Patrol Division includes Jail Operations, Field Training Officer (FTO) program and Police Service Representatives, ensuring an effective and rapid police response.

Special Operations Division

The Special Operations Division oversees Traffic Safety, which includes motorcycle officers, traffic control assistants, and accident investigators. The Division also manages the Entertainment and Emergency Management Section, which oversees the Special Events and Emergency Management Detail. It is responsible for the Special Enforcement Section, which encompasses the Real-Time Crime Center, Air Support, K9, and the Gang Suppression Detail, all of which contribute to proactive and efficient policing. Additionally, the Division oversees the Tactical Response Group (TRG), which includes the Department's Special Weapons and Tactics (SWAT) team, Tactical Negotiation Unit (TNU), Mounted Unit, and Mobile Field Force.

Community Policing Division

The Community Policing Division is responsible for addressing quality of life issues across the City's districts. This includes addressing vagrancy and homelessness, mental health concerns, vice-related offenses and drug abuse, as well as fostering youth engagement through school resource officers and youth services. The division oversees the Anaheim Resort, which handles resort area policing. The Community Policing Teams also work closely with crime analysts to ensure data-driven strategies are implemented to enhance safety and well-being throughout the community. The Division also oversees the Department's Volunteer Program, the Peer Support Team, and the Chaplains.

Investigations Division

The Investigations Division is responsible for keeping Anaheim safe by conducting thorough follow-up investigations of crimes, including but not limited to homicides, major assaults, robberies, crimes involving human trafficking, fraud, economic crimes, auto thefts, burglaries, narcotic violations, and vandalism. This division also includes the Forensics Unit and the Orange County Family Justice Center, which is a multidisciplinary location that assists the victims of domestic violence and sexual assault.

Administration Division

The Administration Division includes the department's professional staff and encompasses key areas such as Records, Property and Evidence, Dispatch, and the Crime Analysis Unit. This division also manages essential functions, including Budget, Finance, and the Fleet and Facilities teams. They also serve as a liaison to the City's Information Technology services group. The Administration Division works together to provide logistical and administrative support necessary for effective field operations.

Police Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Chief of Police	$ 29,812,697	$ 29,898,589	$ 31,182,707	$ 26,530,384
Patrol	71,241,441	80,638,809	80,454,873	79,172,536
Special Operations	30,454,888	28,534,910	28,722,883	35,537,742
Community Policing	28,434,899	27,848,086	27,828,277	29,108,955
Investigations	31,421,044	31,385,128	31,896,702	34,909,322
Administration	33,128,860	36,145,998	36,500,265	42,269,581
Operating Expenditure Total	**$ 224,493,829**	**$ 234,451,520**	**$ 236,585,707**	**$ 247,528,520**
Urban Area Security Initiative (UASI) Grant	2,874,729	4,801,349	6,644,863	3,009,464
Department Expenditure Total	**$ 227,368,558**	**$ 239,252,869**	**$ 243,230,570**	**$ 250,537,984**
Resources Used*				
Restricted	$ 11,431,489	$ 13,811,470	$ 17,319,346	$ 12,634,183
Unrestricted	215,937,069	225,441,399	225,911,224	237,903,801
Total Resources Used	**$ 227,368,558**	**$ 239,252,869**	**$ 243,230,570**	**$ 250,537,984**

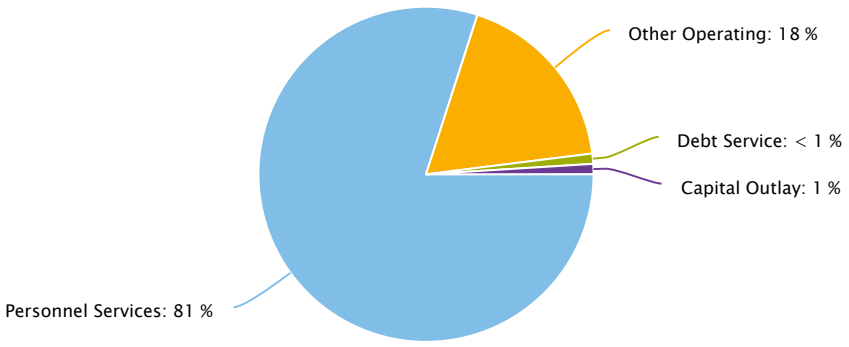
*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

Sworn Positions	425	430	430	431
Non-Sworn Positions	191	191	191	191
Funded Full-time Positions	**616**	**621**	**621**	**622**

Summary of Significant Changes

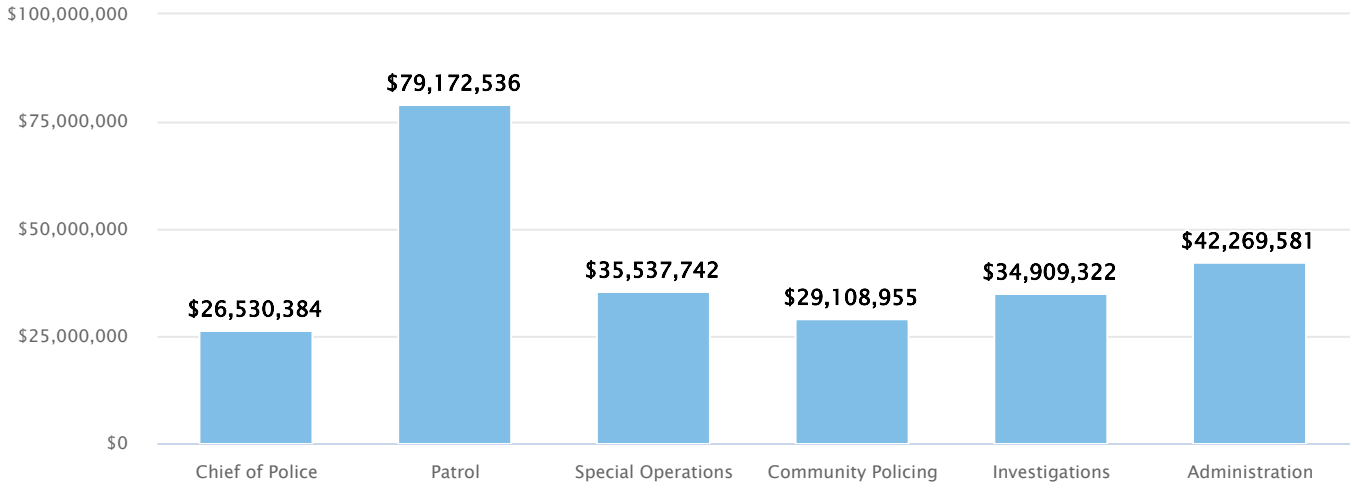
The increase in the department's operating budget is largely related to contractually obligated increases in salary and burden as well as the addition of a Deputy Chief of Police position since the adopted 2025/26 budget. Operating increases are due to increased fixed city services, purchases of additional vehicles, and detention facility upgrades. The adopted budget also includes $500,000 for improvements to the West Anaheim Police Station.

Police Operating Budget of $247,528,520

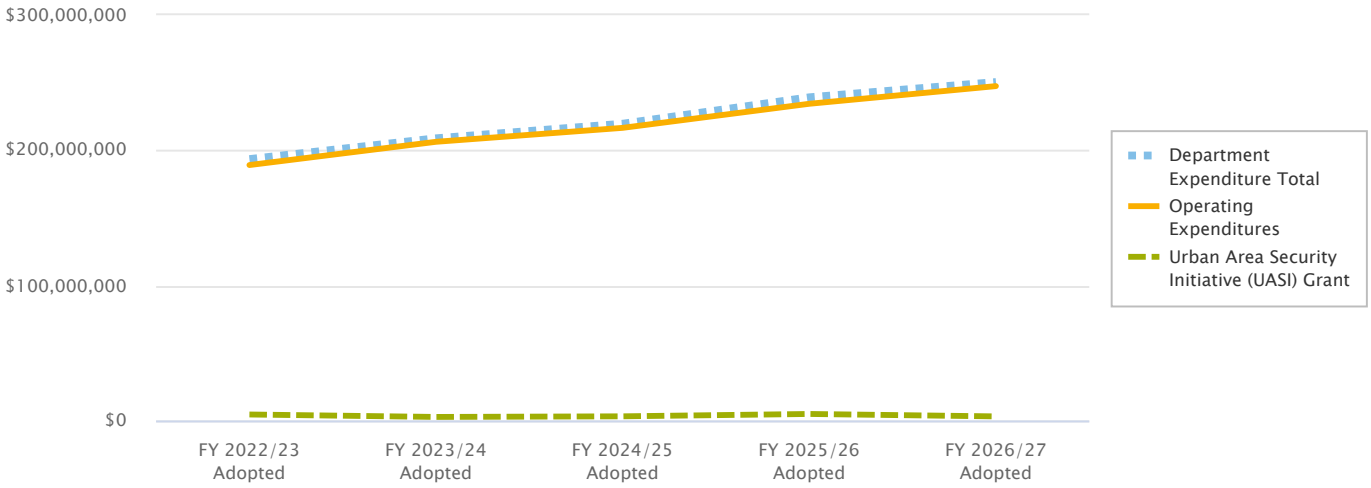


May not sum to 100% due to rounding

Police Operating Budget by Division



Police Expenditure Budget History



Fire & Rescue

Purpose

Anaheim Fire & Rescue, an Insurance Service Office (ISO) Class I City, is an "all risk" public safety agency whose responsibilities include: fire, rescue and emergency medical services; Homeland Security, disaster response, preparedness and emergency management; fire and life safety, community risk reduction and prevention services; public safety education; 9-1-1 communications and dispatch services; and inter-regional emergency response coordination.

Summary of Services Provided

Fire & Rescue Administration

Provides leadership and executive oversight of the department's functions. Manages policy administration, community engagement, interagency relations, personnel administration and succession planning, budget and grant administration, financial, accounting and related business analysis, strategic planning, and oversees the department's efforts to maintain its ISO Class I rating. Community engagement efforts include fire safety and injury prevention education and information, safety campaign messaging, innovative community programming, and management of the department's social media platforms.

Support Services

Manages the acquisition of operational equipment, including Personal Protective Equipment (PPE), and oversees the repair and maintenance of fleet, facilities, small tools, and equipment. Oversees fire technology projects and contracts and administers various state and federal grants, including the Assistance for Firefighters, Urban Area Security Initiative (UASI) and Homeland Security grants.

Fire & Rescue Operations

Manages firefighting and emergency response services. Maintains a state of readiness for prompt response to calls for service. Oversees fire investigations, Emergency Medical Services (EMS), including the Anaheim in-house ambulance program, HazMat, and Urban Search and Water Rescue services. Oversees the 9-1-1 communications center and the departmental training program. Provides mandated training to meet legislative requirements and instruction to broaden the organizational skill set.

Community Risk Reduction

Provides management of fire code enforcement and inspection services, issues fire code permits, performs plan checks and pre-development services, and manages inspection records. Oversees the Certified Unified Program Agency (CUPA) hazardous materials reporting and regulatory program and maintains the Used Oil Recycling and Household Hazardous Waste program. Directs brush abatement efforts in the Very High Fire Hazard Severity Zone and performs home safety visits to reduce wildfire risk. Administers the Community Risk Reduction (CRR) program as part of the Department's Strategic Plan.

Emergency Management & Preparedness

Maintains 24/7 operational readiness of the Emergency Operations Center (EOC) that supports all hazard incidents. Responsible for the overall coordination of resources, from multiple disciplines, departments, and stakeholders, in the operation and management of the EOC during an EOC activation and in the recovery and reimbursement process. Participates in the City's homeland security objectives, ensures compliance with state and federal emergency planning requirements, develops emergency plans and provides training to personnel, residents, businesses and volunteers. Manages the Citizens Corps Volunteer Program which includes the Community Emergency Response Team (C.E.R.T.), and Anaheim Radio Amateur Civil Emergency Services (RACES).

Fire & Rescue Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Fire & Rescue Administration	$ 4,723,272	$ 4,370,714	$ 4,370,714	$ 4,801,096
Support Services	6,278,490	9,241,930	9,343,479	10,860,510
Fire & Rescue Operations	105,865,949	108,789,170	114,625,167	123,479,193
Community Risk Reduction	5,792,870	7,407,323	7,901,058	8,382,644
Emergency Management & Preparedness	972,552	1,066,642	1,116,860	1,163,618
Operating Expenditure Total	**$ 123,633,133**	**$ 130,875,779**	**$ 137,357,278**	**$ 148,687,061**
Capital Improvements	4,294,577	19,894,610	21,255,448	7,413,822
Fire Joint Powers Authorities	9,956,186	10,059,157	10,458,243	11,508,642
Department Expenditure Total	**$ 137,883,896**	**$ 160,829,546**	**$ 169,070,969**	**$ 167,609,525**
Resources Used*				
Restricted	$ 48,634,174	$ 63,115,192	$ 65,013,917	$ 60,294,939
Unrestricted	89,249,722	97,714,354	104,057,052	107,314,586
Total Resources Used	**$ 137,883,896**	**$ 160,829,546**	**$ 169,070,969**	**$ 167,609,525**

*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

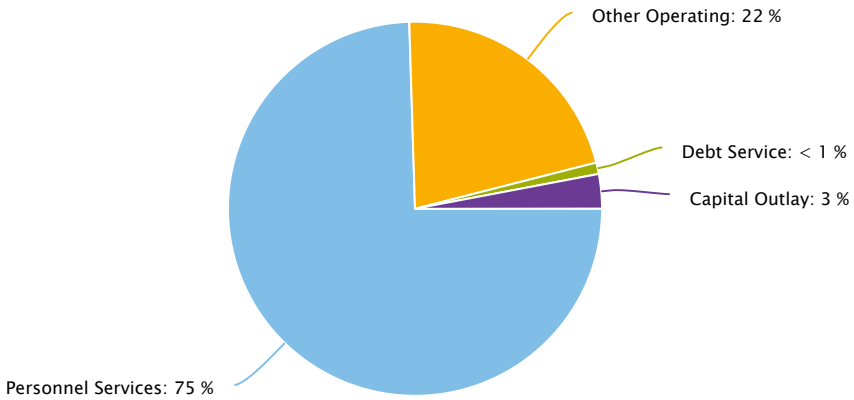
Sworn Positions	236	248	248	250
Non-Sworn Positions	119	122	125	130
Funded Full-time Positions	**355**	**370**	**373**	**380**

Summary of Significant Changes

Increases in the department's operating budget are related to contractually obligated increases in salary and burden, the addition of a new Fire Captain for a new Wildland Hand Crew program for strike team deployment and local weed abatement, six Ambulance Operators for Fire Station 4, and increased contribution amounts for the EMS Public Provider Ground Emergency Medical Transport (PP-GEMT) and Voluntary Rate Range Intergovernmental Transfer (VRR-IGT) cost recovery programs, which are offset by increased revenues.

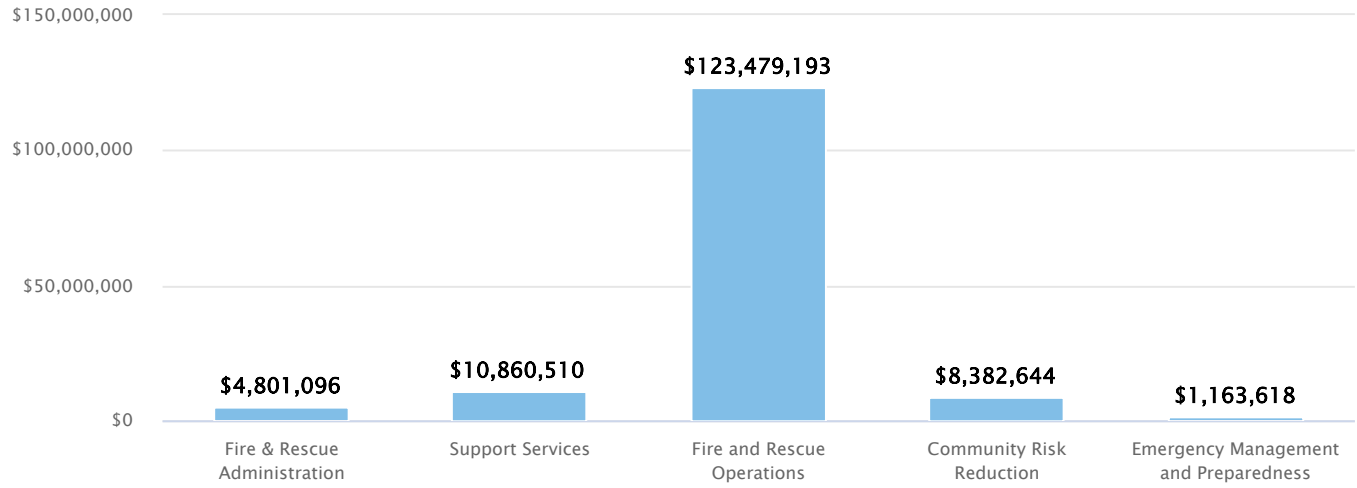
Capital improvement budgets fluctuate from year to year as predicated by the timing of planned projects. For project details, please see the Capital Improvement Program section of this document.

Fire & Rescue Operating Budget of $148,687,061

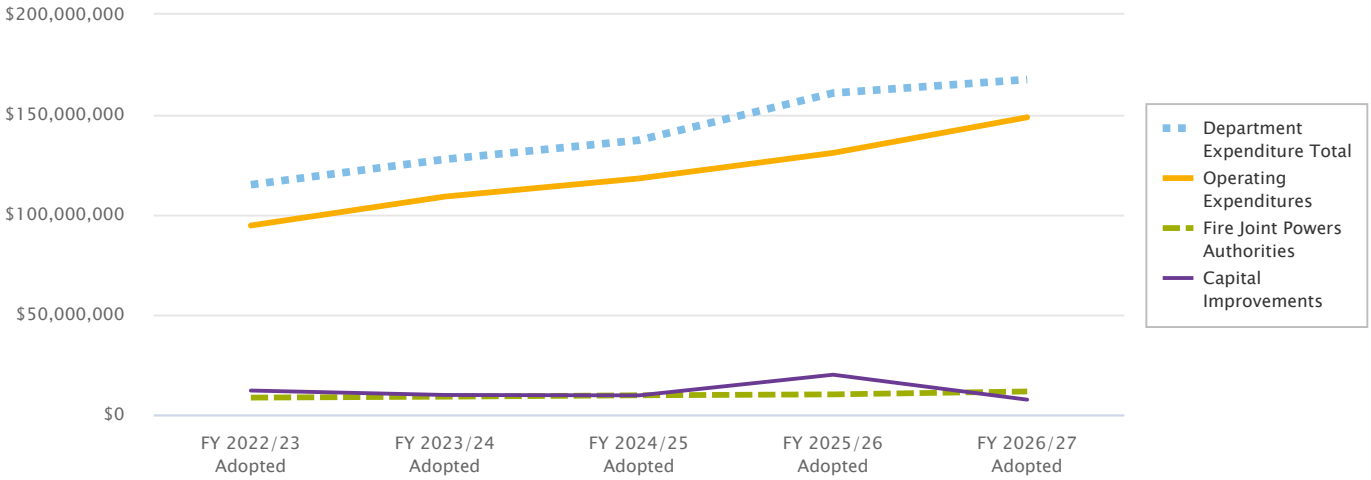


May not sum to 100% due to rounding

Fire & Rescue Operating Budget by Division



Fire & Rescue Expenditure Budget History



Providing the Necessities

The backbone of any City's quality of service is its infrastructure. Although these services are often taken for granted, it is absolutely vital to maintain a sound infrastructure. The Public Utilities and Public Works departments are tasked with providing and maintaining the infrastructure of the City. Safe and efficient streets, competitive and reliable water and electric utilities, and sanitation services are essential to creating and maintaining a vibrant and economically growing community.

Key to Citywide Goals and Strategies

- Ensure Fiscal Responsibility
- Enhance Livability
- Expand Infrastructure and Amenities
- Foster a High Performing Organization
- Promote Public Safety
- Encourage Development and Tourism

*For more information on Citywide Goals and Strategies, see page 10.

Providing the Necessities Scorecard Key Performance Measure	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Projected	FY 2026/27 Adopted
PUBLIC UTILITIES				
Water Reliability **Minimize main breaks per 100 miles of pipe to under 8 annually, which is approximately 30% below the national average.*	4.5 main breaks per 100 miles of pipe	<8 main breaks per 100 miles of pipe	<8 main breaks per 100 miles of pipe	<8 main breaks per 100 miles of pipe
Water Quality **Measured by percentage of compliance with all applicable federal and state drinking water quality standards.*	100%	100%	100%	100%
Water Rates **Maintain water rates lower than the average of other Orange County water agencies.*	~31% Lower	≥10% Lower	≥10% Lower	≥10% Lower
Power Availability **Measured by percentage of time an average customer has electricity available to them.*	99.90%	≥99.90%	≥99.90%	≥99.90%
Power Reliability **Benchmarked against publicly owned utilities nationwide and measuring the average amount of time an average customer is without power.*	1st Quartile	1st Quartile	1st Quartile	1st Quartile
Power Rates **Maintain electric rates lower than rates paid by residents in other Orange County cities.*	~42% Lower	≥10% Lower	≥20% Lower	≥20% Lower

Providing the Necessities Scorecard Key Performance Measure	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Projected	FY 2026/27 Adopted
PUBLIC WORKS				
Street Quality Rating **Measured by the pavement quality along major arterials. Roadways are rated on a scale of 0-100 with 100 being a new surface.*	72	72	73	73
Solid Waste Collection/Recycling Satisfaction **Measured as percentage of Solid Waste Collection/ Recycling survey respondents rating satisfaction as "good" or "superior".*	91%	90%	90%	90%
Sewer System Reliability **Measured by miles of sewer lines cleaned and maintained annually.*	449	475	237**	275
Storm Drain System Reliability **Measured by number of storm drain inlets cleaned and maintained annually.*	3,163	3,000	3,300	3,000
Storm Drain Reliability **Measured by miles of storm drains cleaned and maintained annually.*	19	15	15	15
Sidewalk Quality **Measured by square feet of deteriorated sidewalk replaced annually.*	145,955	200,383	246,651	196,000
Urban Forestry Maintenance **Measured by the number of trees trimmed annually.*	8,857	10,000	13,688	13,500
Traffic Signal Synchronization **Measured by the number of miles of primary and major arterials that have synchronized traffic signals.*	28.43	17.1	17.1	21
Construction Management Rate **Measured by project management cost/capital improvement value rate, <15% is the industry standard.*	10%	10%	10%	10%

**Decrease in cleaning miles reflects a refinement in tracking methodology, with miles now recorded based on linear roadway length rather than number of passes to clean.

Public Utilities

Purpose

Anaheim Public Utilities (APU) is Orange County's only customer-owned, not-for-profit electric and water utility. APU is dedicated to serving Anaheim residents and businesses by delivering safe, reliable, and affordable electric and water services through well-maintained systems, responsive customer service, and continued investment in infrastructure. APU offers competitive rates, financial assistance programs for income-qualified customers, and energy and water efficiency rebates and incentives, while investing in the next generation of the local workforce through scholarships, internships, and student engagement opportunities.

Summary of Services Provided

Administration & Risk Services
Administration and Risk Services manages enterprise risk and compliance by identifying and addressing strategic, operational, financial, and regulatory risks throughout the organization. The division also oversees safety, environmental services, customer information systems, and customer service – including the call center, billing, and credit and collections – to support customers with service options and requests.
Water Services
Water Services provides affordable, high-quality water by operating and maintaining the water system, operating a treatment plant and reservoir, complying with water quality regulations, and implementing a capital program to upgrade aging assets. This division also coordinates with wholesale water providers to mitigate cost impacts on customers and promotes water efficiency and conservation programs for the community.
Electric Services
Electric Services delivers safe, reliable power at affordable rates by providing customers with electric service, responding to emergencies, undergrounding overhead power lines, fulfilling community street lighting requests, investing in long-term capital projects to enhance infrastructure, and operating and maintaining substations and high voltage electric circuits.
General Services
General Services manages department-wide contract administration, record keeping, employee development, and communications to internal and external stakeholders, including community outreach to local schools, organizations, and businesses. This division also offers efficiency and conservation programs that help Anaheim businesses, residents, and income-qualified customers reduce their utility bills.
Financial and Energy Resources Management Services
Financial and Energy Resources Management encompasses technology development services, accounting, budgeting, performance monitoring and analysis, warehouse management and logistics, and financial planning to maintain APU's competitive financial position and ensure the utility maintains high credit ratings to minimize capital borrowing costs and ensure long-term fiscal sustainability. The division also procures and manages APU's power supply, which consists of conventional power resources and a diverse portfolio of renewable energy sources including wind, solar, geothermal, and landfill gas.

Public Utilities Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Administration & Risk Services	$ 17,321,432	$ 19,039,313	$ 19,909,313	$ 20,743,762
Water Services	20,028,701	23,376,530	23,390,605	24,929,729
Electric Services	38,340,907	39,471,141	39,883,782	43,484,023
General Services	16,348,959	17,672,794	27,523,374	19,428,895
Financial & Energy Resources Management	123,818,571	138,142,001	158,662,587	136,258,133
Power Supply	274,496,659	334,191,195	325,840,113	340,953,042
Water Supply	50,513,010	53,037,916	53,037,916	53,888,580
Operating Expenditure Total	**$ 540,868,239**	**$ 624,930,890**	**$ 648,247,690**	**$ 639,686,164**
Capital Improvements	129,304,038	133,287,636	389,663,470	144,057,734
Department Expenditure Total	**$ 670,172,277**	**$ 758,218,526**	**$ 1,037,911,160**	**$ 783,743,898**
Resources Used*				
Restricted	$ 668,042,535	$ 755,941,482	$ 1,035,634,116	$ 781,400,553
Unrestricted	2,129,742	2,277,044	2,277,044	2,343,345
Total Resources Used	**$ 670,172,277**	**$ 758,218,526**	**$ 1,037,911,160**	**$ 783,743,898**

*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

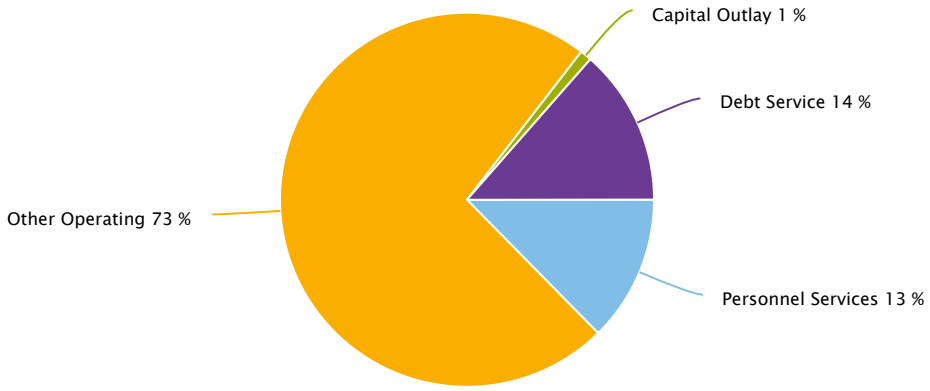
Funded Full-time Positions	353	358	358	361
Total Funded Full-time Positions	**353**	**358**	**358**	**361**

Summary of Significant Changes

The increase in the department's operating budget is attributable primarily to additional renewable energy contracts in power supply and contractual increases in salaries and burden.

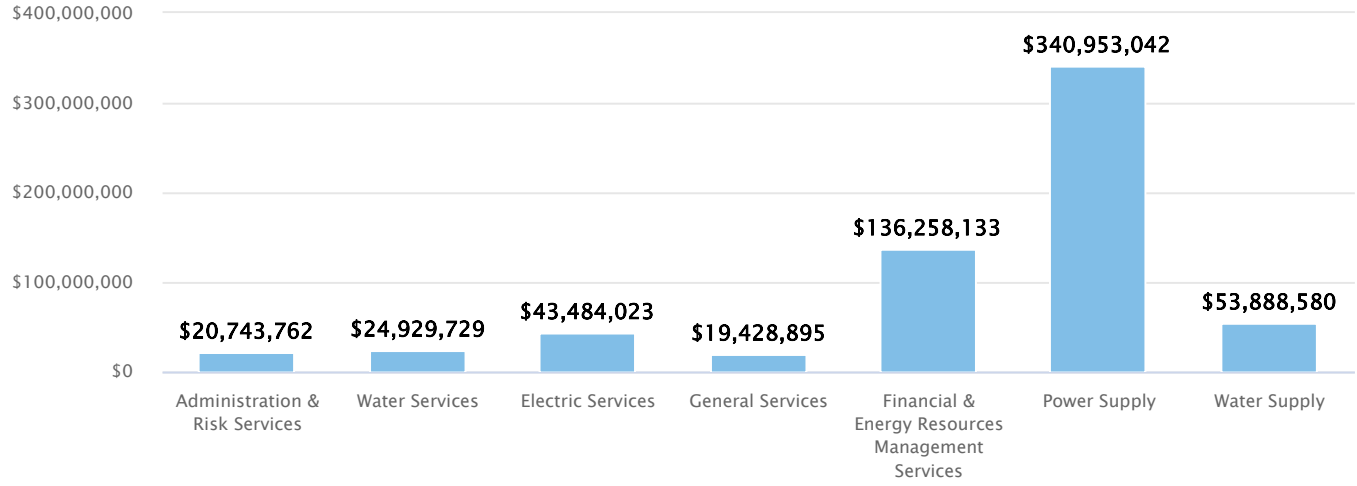
Capital improvement budgets fluctuate from year to year as predicated by the timing of planned projects. For project details, please see the Capital Improvement Program section of this document.

Public Utilities Operating Budget of $639,686,164

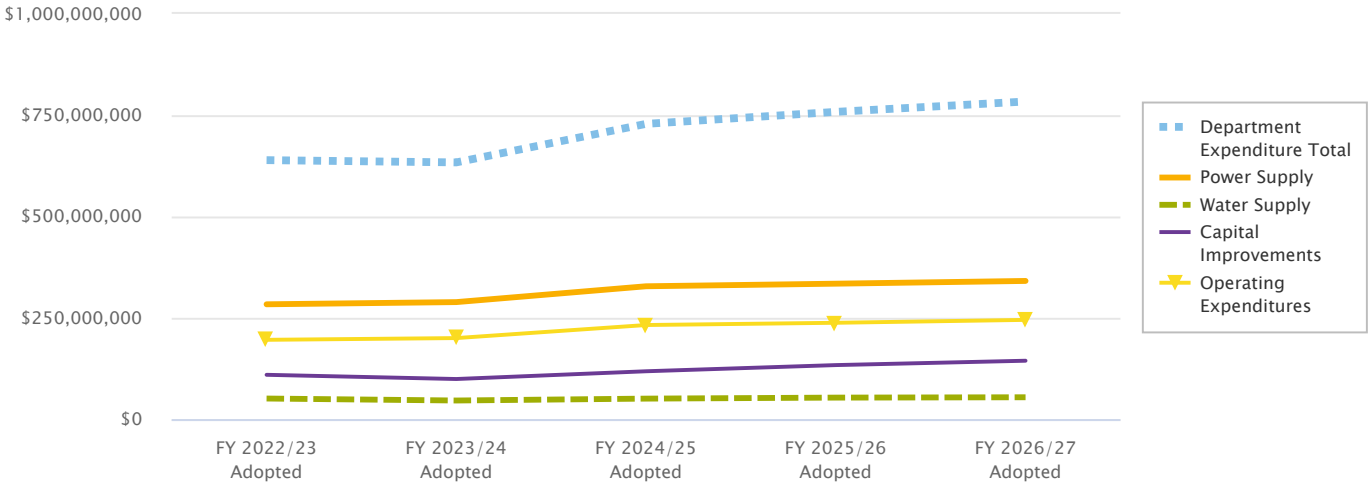


May not sum to 100% due to rounding

Public Utilities Operating Budget by Division



Public Utilities Expenditure Budget History



Public Works

Purpose

The Public Works Department provides a wide range of comprehensive services to meet the City's infrastructure, construction, development, and maintenance needs. The Department also manages the Anaheim Resort Maintenance District.

Summary of Services Provided

Public Works Administration & Financial Services
Provides planning and management of the Department, including policy direction, program evaluation and capital project delivery. Performs budgeting, accounting, special analyses and administrative support services including engineering records. Manages the Employee Transportation Center to promote sustainable commuting practices, decrease commute to work emissions, and raise awareness of environmental impact among employees.
Engineering Services
Provides master planning and design of all arterial street, storm-drain and sewer improvements projects, designs and operates intelligent transportation systems, offers development-related services for real estate development, and promotes transit initiatives that enable the transportation system to safely carry more people with less roadway congestion.
Public Works Operations
Performs residential street and sidewalk maintenance, wastewater collection and disposal system maintenance, weed and litter abatement, right-of-way and street tree maintenance, street and regulatory sign maintenance, street sweeping, parking enforcement, traffic systems maintenance; provides administration of the solid waste collection and disposal contract; and administers the Anaheim Resort Maintenance District.
Fleet & Facility Services
Provides and maintains automotive and other equipment, in addition to safe and structurally sound buildings and grounds.
Construction Services
Surveys and inspects all City capital improvement projects, inspects privately funded right-of-way improvements, and manages contracts for all City capital projects to ensure contract compliance.

Public Works Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Public Works Administration & Financial Services	$ 3,335,120	$ 3,402,285	$ 3,402,285	$ 3,640,910
Engineering Services	16,434,277	16,715,792	19,467,146	19,191,411
Public Works Operations	110,539,948	117,769,282	119,222,600	127,975,711
Fleet & Facility Services	58,401,201	52,982,261	81,543,625	52,223,848
Construction Services	4,530,584	4,070,959	4,070,959	4,959,012
Operating Expenditure Total	**$ 193,241,130**	**$ 194,940,579**	**$ 227,706,615**	**$ 207,990,892**
Capital Improvements	62,957,102	103,995,552	129,254,851	141,692,553
Department Expenditure Total	**$ 256,198,232**	**$ 298,936,131**	**$ 356,961,466**	**$ 349,683,445**
Resources Used*				
Restricted	$ 182,660,812	$ 228,609,367	$ 278,618,947	$ 276,409,978
Unrestricted	73,537,420	70,326,764	78,342,519	73,273,467
Total Resources Used	**$ 256,198,232**	**$ 298,936,131**	**$ 356,961,466**	**$ 349,683,445**

*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

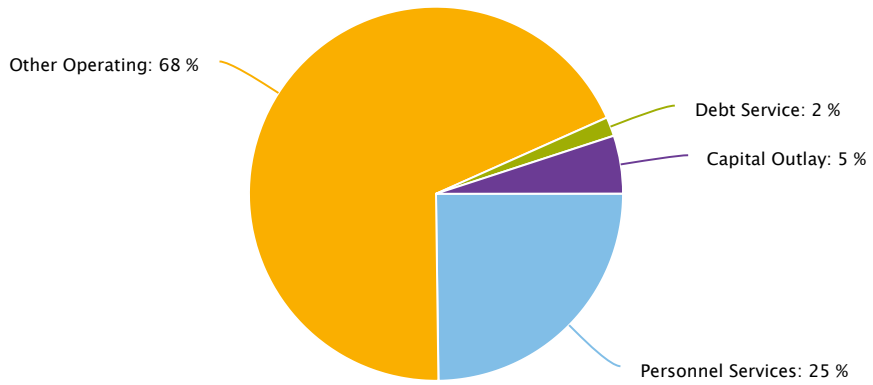
Funded Full-time Positions	245	258	258	261
Total Funded Full-time Positions	**245**	**258**	**258**	**261**

Summary of Significant Changes

The increase in the department's operating budget is related to contractual salary increases and related benefit costs including the addition of three new positions, increases in building maintenance costs, and new vehicle purchases.

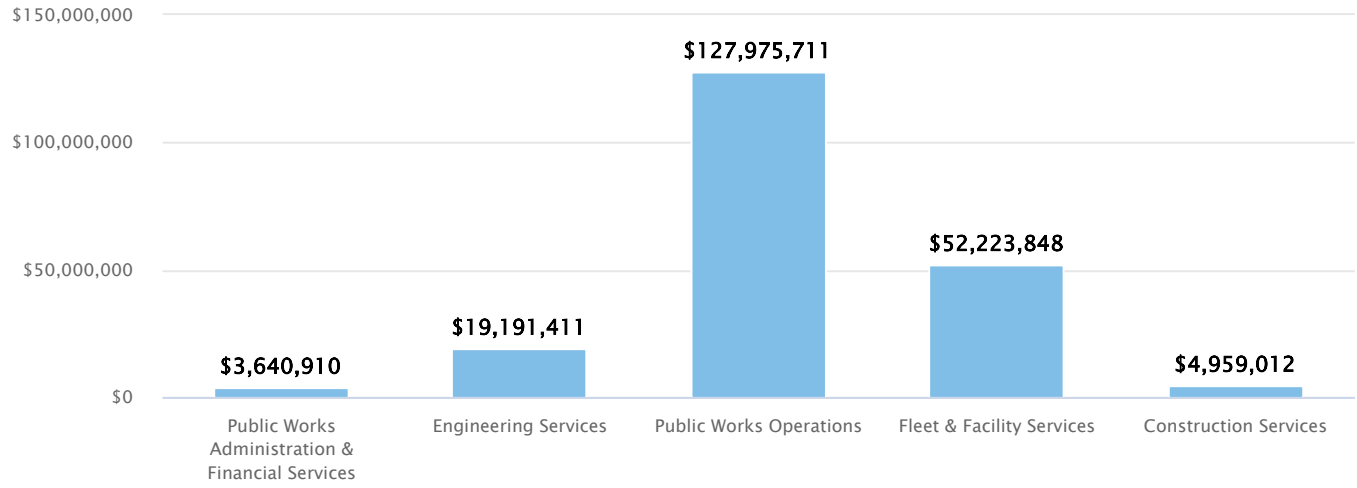
Capital improvement budgets fluctuate from year to year as predicated by the timing of planned projects. For project details, please see the Capital Improvement Program section of this document.

Public Works Operating Budget of $207,990,892

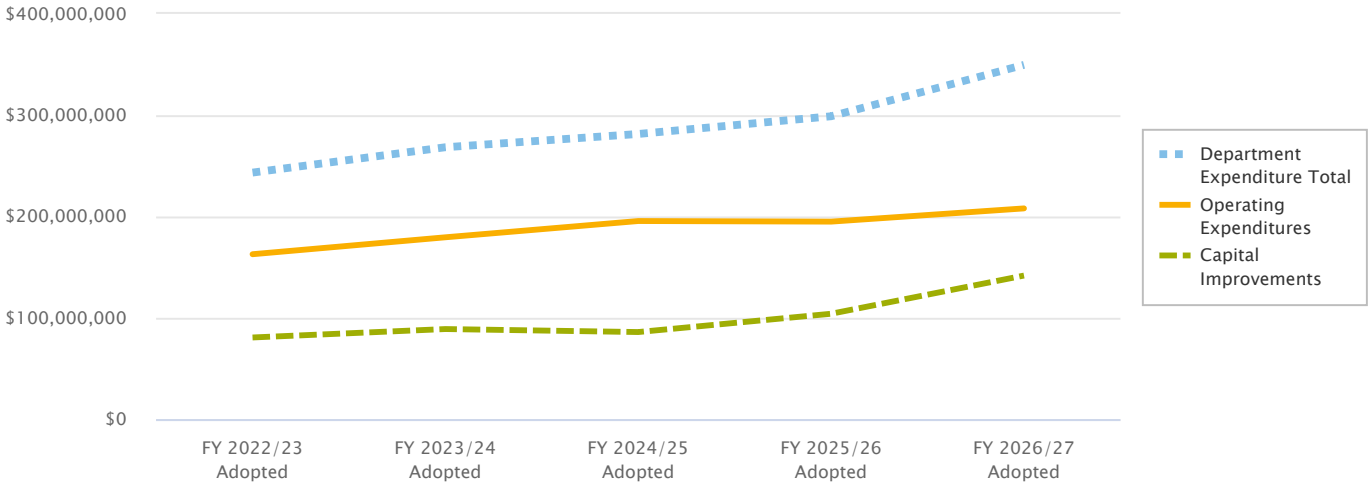


May not sum to 100% due to rounding

Public Works Operating Budget by Division



Public Works Expenditure Budget History



Ensuring Quality of Life

Every community is judged on its quality of life. This does not happen by accident. Careful and consistent planning, execution and commitment ensure the community is balanced economically, leisurely and culturally.

The Planning & Building Department looks into the future and helps to shape and balance the community economically and recreationally in addition to planning for the needed infrastructure.

The Housing & Community Development Department looks for ways to improve the community by creating desirable affordable housing to help those who are most in need and preparing workers to compete in the labor market, while helping businesses meet their hiring needs .

The Economic Development Department looks for ways to attract investment, generate revenue, and propel the City of Anaheim as a leading hub of business innovation.

The Community Services Department provides the necessary open space and activities that allow for both physical and mental stimulation to enhance the well-being of our citizens.

The Convention, Sports & Entertainment Department provides premier venues to attract visitors to enhance the economic base while providing our residents quality opportunities to enjoy the best in sports and entertainment.

Key to Citywide Goals and Strategies

- Ensure Fiscal Responsibility
- Enhance Livability
- Expand Infrastructure and Amenities
- Foster a High Performing Organization
- Promote Public Safety
- Encourage Development and Tourism

*For more information on Citywide Goals and Strategies, see page 10.

Ensuring Quality of Life Scorecard Key Performance Measure	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Projected	FY 2026/27 Adopted
PLANNING & BUILDING				
Code Complaint Response *Measured by the percentage of the initial inspections conducted within 7 calendar days.*	95%	95%	95%	95%
Graffiti Removal *Measured by percentage of graffiti removed within 24-72 hours.*	97%	95%	95%	95%
Building Plan Check Application Review *Measured by percentage of applications completed within specified timeframes.*	95%	95%	95%	95%
Routine Case Processing *Measured by the percentage of routine discretionary applications not requiring environmental review completed within 85 days from receipt of complete application.*	100%	95%	100%	100%

Ensuring Quality of Life Scorecard Key Performance Measure	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Projected	FY 2026/27 Adopted
HOUSING & COMMUNITY DEVELOPMENT				
Section 8 Housing Choice Voucher and Mainstream Programs **Measured by the utilization rate based upon authorized units or available funding (whichever is higher). Minimum compliance rate is 98.0%.*	100%	98%	98%	98%
Effective Workforce Center **Successfully providing services to job seekers and employers as measured by the percentage of workforce clients employed.*	93%	75%	75%	75%
Effective Grant Management **Timely drawdowns of HUD entitlement programs that will be completed within 45 days after each month-end accounting cycle.*	100%	98%	90%	98%
ECONOMIC DEVELOPMENT				
Business Development **Based on the number of initial contacts with prospective and current Anaheim-based companies through outreach efforts and activities, inquiries and referrals, one-on-one visitations, and business assistance meetings.*	700	850	1,003	1,000
COMMUNITY SERVICES				
Active Utilization of Public Library Facilities **Based on the annual number of physical and virtual library visits. Virtual library visits include mobile app usage, website sessions, and downloadable items.*	5,009,950	5,600,000	3,500,000	4,000,000
Registered Card Holders **Number of registered Anaheim Public Library cardholders.*	328,319	337,000	341,500	354,000
Circulation of Library Materials **Number of physical and downloadable library materials circulated on an annual basis.*	1,083,170	1,110,000	1,090,000	1,100,100
Use of Public Computers **Hours of Usage*	63,995	65,000	64,500	65,000
Recreation Contract Class Cost Recovery **Measured by the annual percentage of contract class costs recovered through program fees.*	100%	100%	100%	100%
Neighborhood Clean-up Campaigns **Number of neighborhood clean-up campaigns coordinated on an annual basis.*	93	75	95	95
CONVENTION, SPORTS & ENTERTAINMENT				
Convention Center Occupancy Rate **Measured as the rate of occupancy for prime exhibit space including ACC North.*	56%	65%	65%	65%
Number of Citywide Conventions **Number of annual Citywide events includes only those that cover multiple days and require at least 1,500 hotel room nights.*	28	26	32	31

Planning & Building

Purpose

The Planning & Building Department's mission is to enhance the City of Anaheim by developing and implementing land use policies that reflect the goals of the community; ensuring safe and code compliant development and properties; and providing exceptional service.

Summary of Services Provided

Planning & Building Administration

The Planning & Building Department helps to ensure a safe and attractive built environment for all residents and businesses in the City of Anaheim.

Planning Services

Provides information and assistance to those developing property in Anaheim and to businesses locating or expanding in the City; supports the Planning Commission; processes discretionary and regulatory applications; maintains and implements the City's General Plan and Zoning Code; participates in regional planning activities; facilitates growth and expansion of businesses and housing; and administers the City's historic preservation programs.

Building Services

Ensures high standards of safety and service by reviewing plans, issuing permits, and conducting inspections for construction of, and improvements to, residential, commercial, and industrial structures.

Community Preservation & Licensing

Promotes and implements standards to improve the quality of life, safety, and aesthetics of the community through education, cooperation and responsive code enforcement. The Division's key functions include cooperative resolution of code violations, prompt graffiti removal, and administration of the City's Business License and Transient Occupancy Tax programs.

Planning & Building Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Planning & Building Administration	$ 786,583	$ 1,479,336	$ 1,479,336	$ 1,597,431
Planning Services	7,083,836	7,941,505	7,941,505	8,479,939
Building Services	9,151,859	10,046,467	10,174,330	11,085,326
Community Preservation & Licensing	16,656,141	19,107,807	19,107,807	20,169,289
Operating Expenditure Total	**$ 33,678,419**	**$ 38,575,115**	**$ 38,702,978**	**$ 41,331,985**
Resources Used*				
Restricted	$ 13,544,739	$ 13,939,522	$ 13,939,522	$ 14,325,662
Unrestricted	20,133,680	24,635,593	24,763,456	27,006,323
Total Resources Used	**$ 33,678,419**	**$ 38,575,115**	**$ 38,702,978**	**$ 41,331,985**

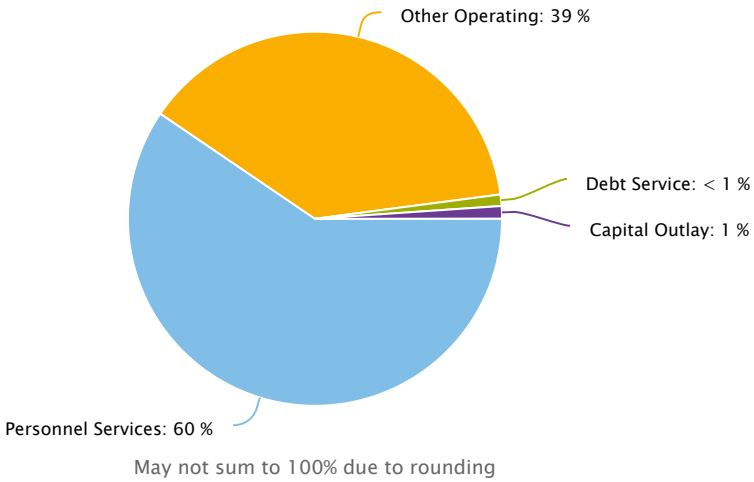
*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

Funded Full-time Positions	93	103	105	105
Total Funded Full-time Positions	**93**	**103**	**105**	**105**

Summary of Significant Changes

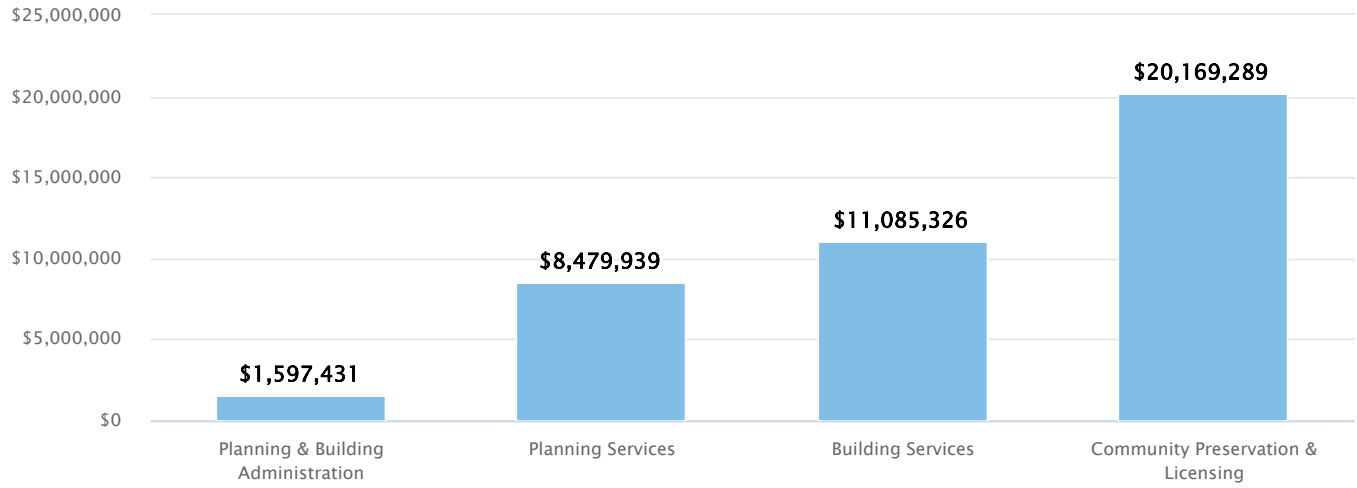
The increase in the department's operating budget is related primarily to contractual salary increases and related benefit costs.

Planning & Building Operating Budget of $41,331,985

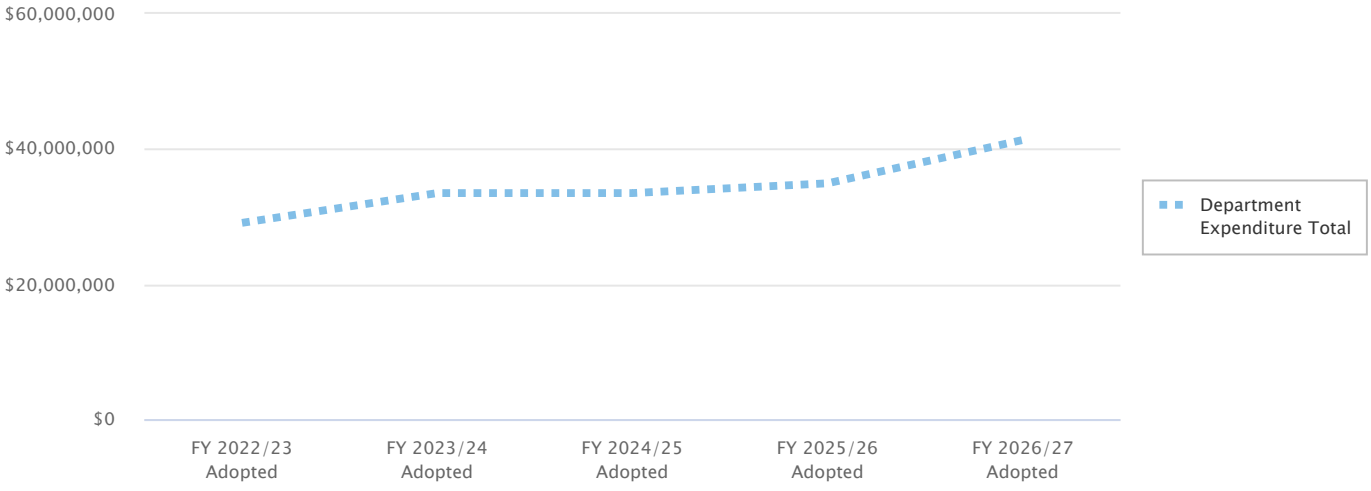


May not sum to 100% due to rounding

Planning & Building Operating Budget by Division



Planning & Building Expenditure Budget History



Housing & Community Development

Purpose

The Housing & Community Development Department secures, administers, and maximizes resources to invest in Anaheim's neighborhoods, people, and social safety net system. With a compassionate, and creative staff, the Department secures and leverages assets to revitalize neighborhoods, provide desirable affordable housing options, strengthen the Anaheim social and economic environment and promote a well-qualified workforce.

Summary of Services Provided

Housing & Community Development Administration
Provides executive oversight, personnel administration and financial services in support of the Department's operating divisions.
Workforce Development
Provides a wide range of employment and training services to youth, adults and the business community to help prepare workers to compete in the labor market and to help businesses meet their hiring needs with a qualified workforce.
Housing Authority
Provides rental assistance through the Housing Choice Voucher (HCV) Program. HCV is a critical housing stability and affordability tool that allows Anaheim residents to secure and maintain housing in the private rental market. The program brings substantial federal funding from the U.S. Department of Housing and Urban Development directly into the local economy, supporting property owners while reducing housing insecurity for vulnerable households. The HCV program advances the City's broader housing and community development goals by preventing homelessness, promoting neighborhood stability, expanding access to opportunity, and complementing the City's affordable housing production and preservation strategies. Over 6,500 households, including close to 1,000 formerly homeless individuals, are currently assisted by the HCV program.
Housing Downpayment Assistance
The Division works to preserve, improve, and expand the supply of affordable housing in the City by providing technical and financial assistance to affordable housing developers. Responsibilities include assembling land for development, facilitating site preparation, and structuring and negotiating financial assistance to support affordable housing development and preservation. Serves as a central point of coordination for affordable housing development, helping developers navigate City processes and approvals. The City's Livability Lab, which advances innovative housing and urban development strategies through research, pilot initiatives, and cross-sector collaboration is housed in this Division.
Homeless Services & Grants
Oversees the City's comprehensive system of care response to homelessness through coordination of City resources and service providers as well as direct administration of programs and projects. The City's system of care includes three Pathways (Home, Healing, and Work). This holistic framework includes robust street outreach by the Community Care Response Team (CCRT) ; operation of emergency shelters (Salvation Army); support for transitional/interim housing, recovery, and treatment provided by local nonprofits; and investment in the Anaheim Collaborate Court Evaluating Strategies and Solutions (ACCESS) program. Collaboration within the department also ensures that employment services and permanent housing are part of the system.
Management secures, administers, and manages Federal, State, and Local grant funds including allocations from HUD, which includes Community Development Block Grant (CDBG), HOME Investment Partnership Program, Emergency Solutions Grant (ESG) and Housing Opportunities for People With AIDS (HOPWA) Programs; California's Homeless Housing, Assistance and Prevention (HHAP), Encampment Resolution Funding (ERF), and Proposition 47; National opioid settlement funding; and other local grants such as CalOptima Housing and Homeless Incentive Program (HHIP) to develop viable urban communities through the provision of affordable housing, housing assistance, equitable and public services throughout our community.

Housing & Community Development Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Community Development Administration	$ 3,003,500	$ 3,623,858	$ 3,623,858	$ 3,896,980
Workforce Development	5,379,420	5,960,256	5,960,256	6,801,572
Housing Authority	165,566,942	150,511,420	166,710,410	162,542,023
Housing Downpayment Assistance	210,110	802,739	802,739	3,600,621
Homeless Services and Grants	22,916,610	41,492,397	45,112,509	51,445,451
Operating Expenditure Total	**$ 197,076,582**	**$ 202,390,670**	**$ 222,209,772**	**$ 228,286,647**
Capital Improvements	282,857	3,532,187	5,059,838	6,370,425
Department Expenditure Total	**$ 197,359,439**	**$ 205,922,857**	**$ 227,269,610**	**$ 234,657,072**
Resources Used*				
Restricted	$ 182,613,626	$ 190,944,766	$ 212,291,519	$ 219,156,468
Unrestricted	14,745,813	14,978,091	14,978,091	15,500,604
Total Resources Used	**$ 197,359,439**	**$ 205,922,857**	**$ 227,269,610**	**$ 234,657,072**

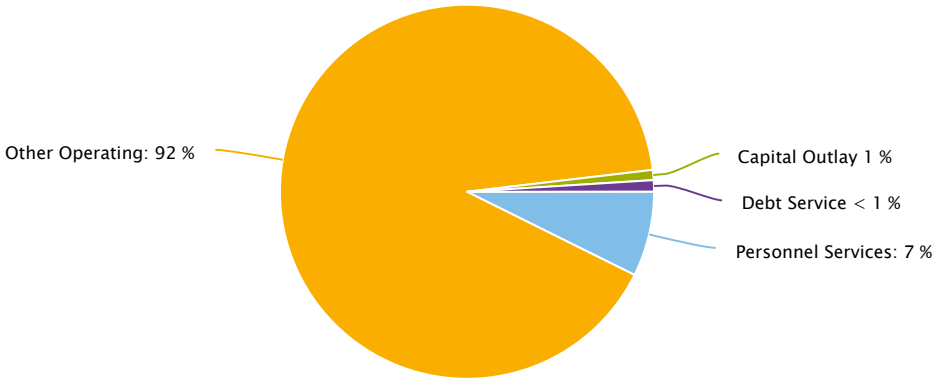
*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

Funded Full-time Positions	82	83	83	83
Total Funded Full-time Positions	**82**	**83**	**83**	**83**

Summary of Significant Changes

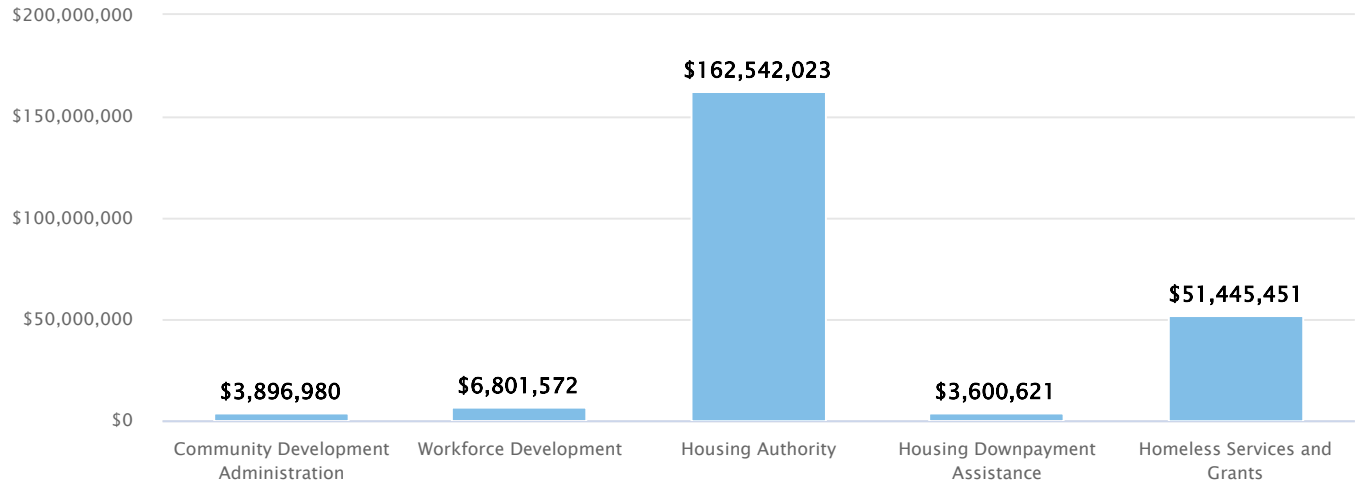
The increase in the department's operating budget is largely due to increases in salary and burden, rental assistance, and affordable housing, partially offset by a decrease in housing development gap financing.

Housing & Community Development Operating Budget of $228,286,647

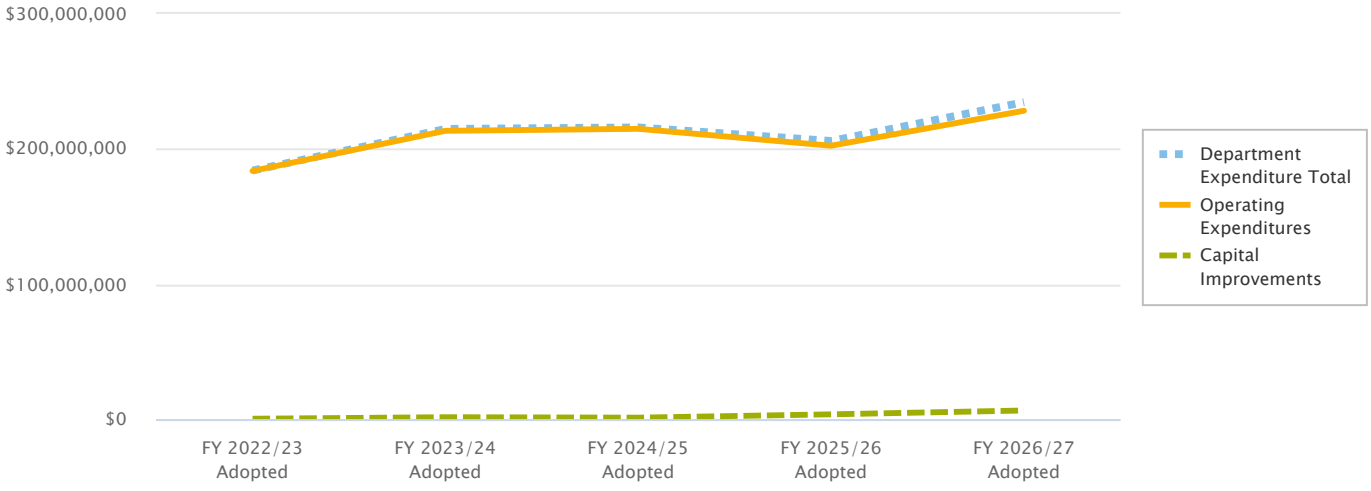


May not sum to 100% due to rounding

Housing & Community Development Operating Budget by Division



Housing & Community Development Expenditure Budget History



Economic Development

Purpose

The Economic Development Department identifies and supports goals, initiatives, and targeted strategies that attract investment, generate revenue, and propel the City of Anaheim as a leading hub of business innovation, model of economic vitality, world-class destination, and vibrant community for people to live, work, play, prosper and thrive.

Summary of Services Provided

Economic Development Administration

Provides executive oversight, personnel administration and financial services in support of the Department's operating divisions. The Division also provides support to the City, as Successor to the Anaheim Redevelopment Agency, administering enforceable obligations under state legislation eliminating Redevelopment agencies and implementing economic development efforts in target areas.

Property Development

Manages development and provides oversight of funding sources with a focus on maximizing new revenues and private investment in Anaheim. This Division manages, maintains, disposes and/or develops numerous real estate assets owned by the former Redevelopment Agency. The Division focuses on projects that continually enhance community, lifestyle, entertainment and sports experiences that make Anaheim a highly desirable destination for visitors and residents alike. This Division's capital expenditures are directed towards investments that will enhance the quality of life of residents and workers by attracting businesses, jobs and fostering an environment of innovation that supports a thriving local economy in Anaheim.

Business Development

Develops and implements business attraction, development and retention strategies that diversify and strengthen the Anaheim economy and support business resiliency and growth. Coordinates with inter-departmental staff on Citywide economic development efforts including business outreach and assistance with business expansion and/or relocation to Anaheim and access to workforce programs offering companies skilled and educated employees. This Division partners with governmental agencies for information, tools, and business resources to facilitate businesses' operations, diversification, and advancement. It aims to facilitate private investment and create entrepreneurial opportunities.

Successor Agency Obligations

The Successor Agency facilitates the winding down business affairs of the former Anaheim Redevelopment Agency and is authorized to continue to implement projects that were in process at the time of the dissolution. As such, the Division pays outstanding debt obligations, disposes of the Redevelopment Agency's non-housing assets, and manages redevelopment projects underway when the dissolution occurred, thus performing and enforcing the enforceable obligations of the former Redevelopment Agency. These projects are listed in the Successor Agency's Recognized Obligation Schedule ("ROPS"), submitted annually to the State of California Department of Finance.

Economic Development Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Economic Development Administration	$ 1,869,636	$ 2,464,073	$ 2,590,668	$ 2,484,049
Business Development	1,725,683	1,739,975	3,621,229	2,001,899
Property Development	4,655,608	5,751,624	6,620,029	6,330,037
Successor Agency Obligations	26,839,095	27,553,967	27,553,967	30,602,300
Operating Expenditure Total	**$ 35,090,022**	**$ 37,509,639**	**$ 40,385,893**	**$ 41,418,285**
Capital Improvements	809,396	-	2,069,676	325,000
Department Expenditure Total	**$ 35,899,418**	**$ 37,509,639**	**$ 42,455,569**	**$ 41,743,285**
Resources Used*				
Restricted	$ 32,378,393	$ 33,273,920	$ 35,343,920	$ 36,999,534
Unrestricted	3,521,025	4,235,719	7,111,649	4,743,751
Total Resources Used	**$ 35,899,418**	**$ 37,509,639**	**$ 42,455,569**	**$ 41,743,285**

*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

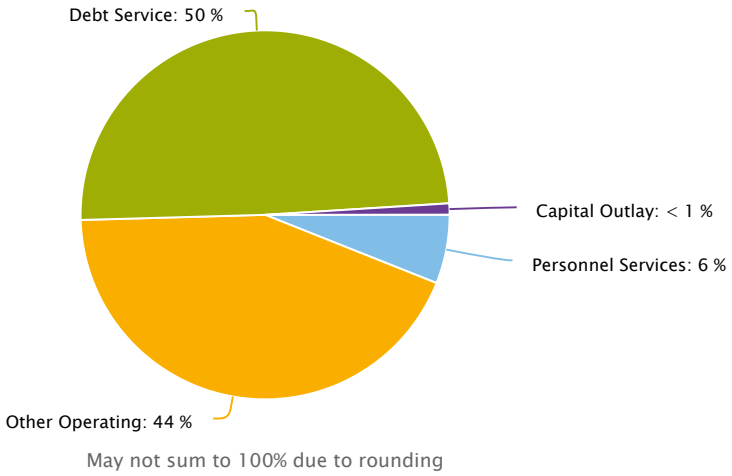
Funded Full-time Positions	10	10	10	10
Total Funded Full-time Positions	**10**	**10**	**10**	**10**

Summary of Significant Changes

The increase in the department's operating budget is associated with higher remediation costs for the Westgate project offset by decreases due to the completion of the Avon Dakota revitalization project.

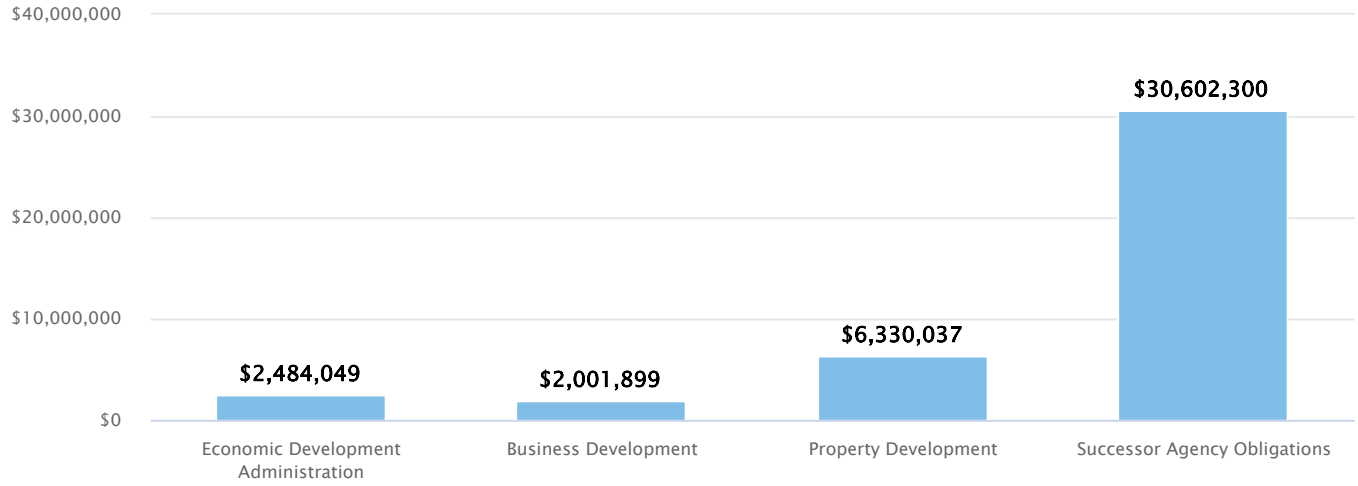
Capital improvement budgets fluctuate from year to year as predicated by the timing of planned projects. For project details, please see the Capital Improvement Program section of this document.

Economic Development Operating Budget of $41,418,285

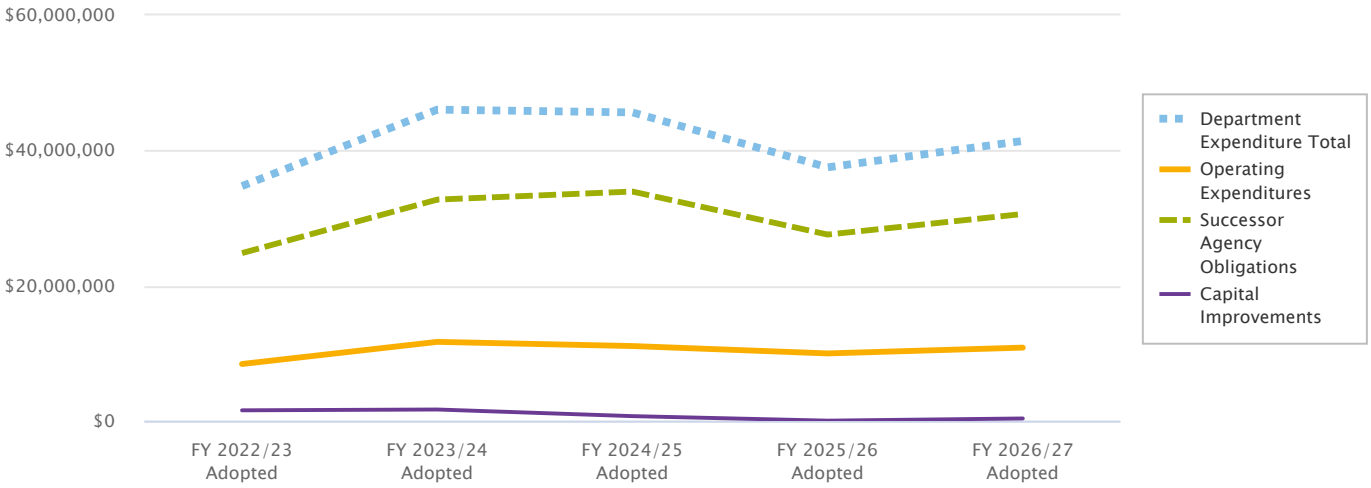


May not sum to 100% due to rounding

Economic Development Operating Budget by Division



Economic Development Expenditure Budget History



Community Services

Purpose

The Community Services Department provides innovative and creative facilities, programs and services that have been designed to meet the diverse needs of the constituents it serves throughout the City in a professional, courteous and timely manner. The Department ensures customer satisfaction by having community facilities and public places that are vibrant, safe, inviting, accessible and well-maintained.

Summary of Services Provided

Community Services Administration
Provides oversight and direction of the Department to enrich individuals, families, and the community through the provision of services, facilities and programs that improve the quality of life in Anaheim.
Parks
Manages landscape maintenance operations in parks, trails, and at various City properties to ensure a safe and aesthetically pleasing environment for all residents. The Division also coordinates the capital improvement plan for the acquisition, development, and rehabilitation of any new or existing parks, playgrounds, buildings, or related amenities. With the support of Public Utilities, the Parks Division operates the Tree Power Program, which provides shade trees to Anaheim homeowners, businesses, schools, and nonprofit organizations. Lastly, the Division also manages the scheduling of athletic fields, park open areas, picnic shelters, and special events.
Golf Operations
Provides the Anaheim community with easy access to quality golf and other recreational experiences, while sustaining and improving golf facilities.
Library Services
Promotes literacy, lifelong learning, and a love of reading through traditional print materials as well as virtual services. The Division's mission is to promote information through programming and to engage the community while providing a safe space for the diverse members of Anaheim to share, thrive, explore, create, enjoy, honor, celebrate, and engage with one another.
Human & Neighborhood Services
Provides and facilitates resources to address human service needs including youth development, gang and drug prevention, health, fitness, and educational opportunities that promote and support the safety, stability, and healthy development of youth, families, and senior citizens. The Division also facilitates a Citywide effort to improve the "livability" of Anaheim neighborhoods by empowering residents to assist themselves through the creation of partnerships between the City and community-wide resources.
Recreation Services
Provides and facilitates recreational services for all, including preschool programs, special interest classes, youth afterschool programs, seasonal day camps, volunteer opportunities, aquatics, adult sports leagues, cultural arts programs and more.

Community Services Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Community Services Administration	$ 1,144,169	$ 1,236,136	$ 1,236,136	$ 1,235,788
Parks	14,173,022	14,728,943	14,994,621	16,906,062
Golf Operations	14,621,305	15,804,893	15,854,456	16,118,294
Library Services	16,056,557	18,006,857	18,023,329	20,601,039
Human & Neighborhood Services	9,319,827	9,157,885	11,735,662	9,696,323
Recreation Services	11,033,524	12,624,161	12,624,161	14,561,082
Operating Expenditure Total	**$ 66,348,404**	**$ 71,558,875**	**$ 74,468,365**	**$ 79,118,588**
Capital Improvements	14,653,636	7,935,434	10,093,952	24,772,500
Department Expenditure Total	**$ 81,002,040**	**$ 79,494,309**	**$ 84,562,317**	**$ 103,891,088**
Resources Used*				
Restricted	$ 12,967,620	$ 11,839,567	$ 14,969,383	$ 28,807,489
Unrestricted	68,034,420	67,654,742	69,592,934	75,083,599
Total Resources Used	**$ 81,002,040**	**$ 79,494,309**	**$ 84,562,317**	**$ 103,891,088**

*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

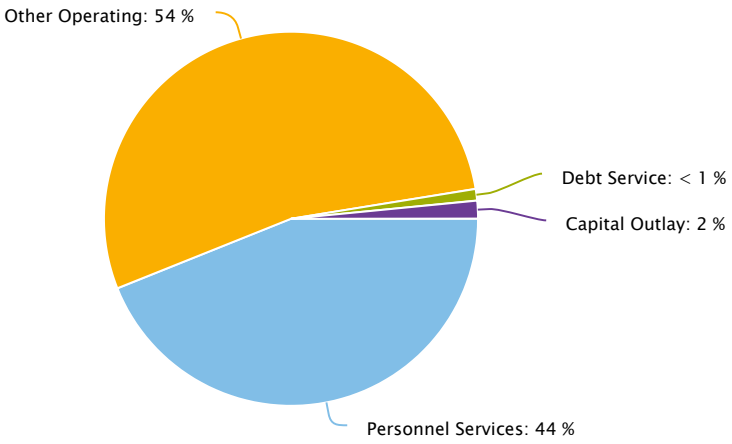
Funded Full-time Positions	103	103	103	103
Total Funded Full-time Positions	**103**	**103**	**103**	**103**

Summary of Significant Changes

Increases in the department's operating budget are related to contractual salary increases and related benefit costs, intragovernmental service charges and contract services for our golf courses.

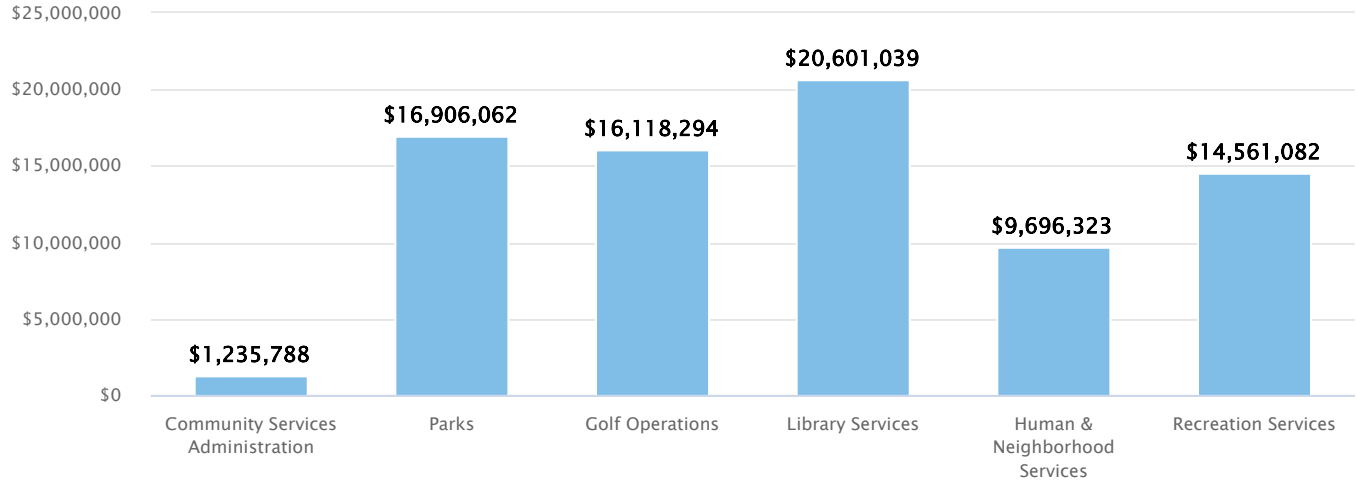
Capital improvement budgets fluctuate from year to year as predicated by the timing of planned projects. For project details, please see the Capital Improvement Program section of this document.

Community Services Operating Budget of $79,118,588

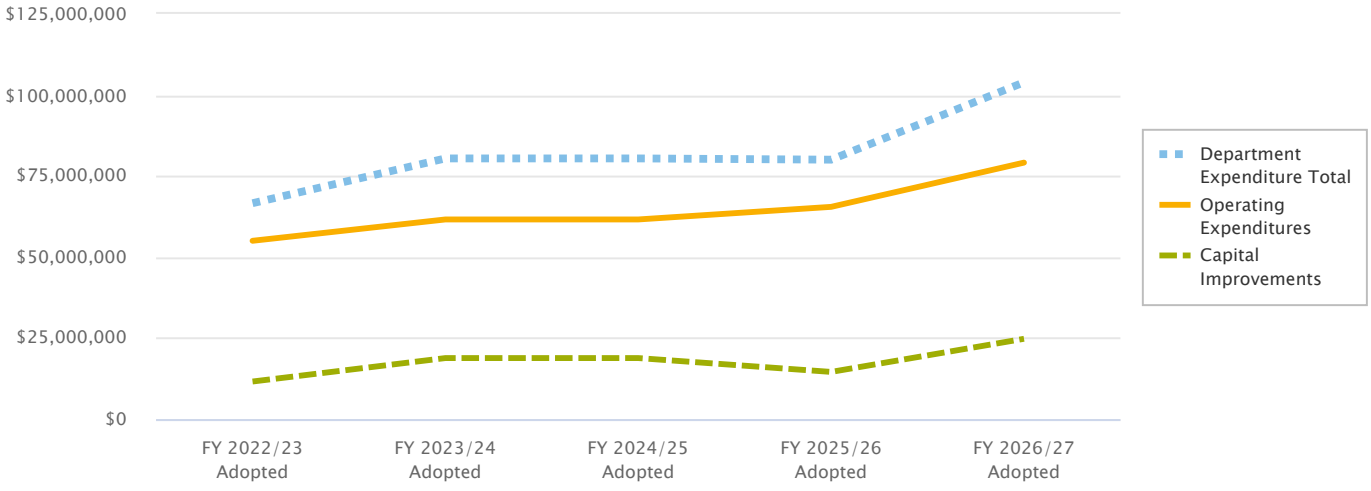


May not sum to 100% due to rounding

Community Services Operating Budget by Division



Community Services Expenditure Budget History



Convention, Sports & Entertainment

Purpose

The Convention, Sports and Entertainment Department manages the operation of the Anaheim Convention Center, administers the lease for Angel Stadium of Anaheim, and the management agreements for the Arena (Honda Center), the Grove of Anaheim, Visit Anaheim (Visitor and Convention Bureau) and ARTIC (Anaheim Regional Transportation Intermodal Center), and serves as property manager for the Sportstown Owners' Association responsible for maintaining the common areas of the Sportstown development on the Stadium parking lot.

Summary of Services Provided

Convention Center Operations
Manages the day-to-day operations and capital improvement plan of the Anaheim Convention Center.
Visit Anaheim
Promotes and markets the City of Anaheim as the premier convention and leisure destination while being the authoritative source of travel industry information for consumers, clients, media, and members.
Stadium Operations
Administers the lease with Angels Baseball, LP for operation of Angel Stadium and oversees the Sportstown development and operation.
Arena Operations
Administers the agreement with Anaheim Arena Management for the management of the Honda Center.
Grove Operations
Administers the management agreement with OC Sports & Entertainment, LLC for the management of the Grove of Anaheim.
ARTIC Operations
Administers the management agreement with ATCM, LLC for the management of ARTIC and agreements with the tenants of ARTIC.

Convention, Sports & Entertainment Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Convention Center Operations	$ 59,661,792	$ 67,169,583	$ 67,169,583	$ 71,240,405
Visit Anaheim	21,642,110	22,973,613	22,973,613	20,856,932
Stadium Operations	2,724,849	3,271,505	3,271,505	3,448,927
Arena Operations	480,768	544,617	544,617	615,957
Grove Operations	25,818	16,912	16,912	14,450
ARTIC Operations	2,131,349	219,265	219,265	234,902
Operating Expenditure Total	**$ 86,666,686**	**$ 94,195,495**	**$ 94,195,495**	**$ 96,411,573**
Capital Improvements	1,541,822	-	-	-
Department Expenditure Total	**$ 88,208,508**	**$ 94,195,495**	**$ 94,195,495**	**$ 96,411,573**
Resources Used*				
Restricted	$ 23,773,461	$ 23,192,878	$ 23,192,878	$ 21,091,834
Unrestricted	64,435,047	71,002,617	71,002,617	75,319,739
Total Resources Used	**$ 88,208,508**	**$ 94,195,495**	**$ 94,195,495**	**$ 96,411,573**

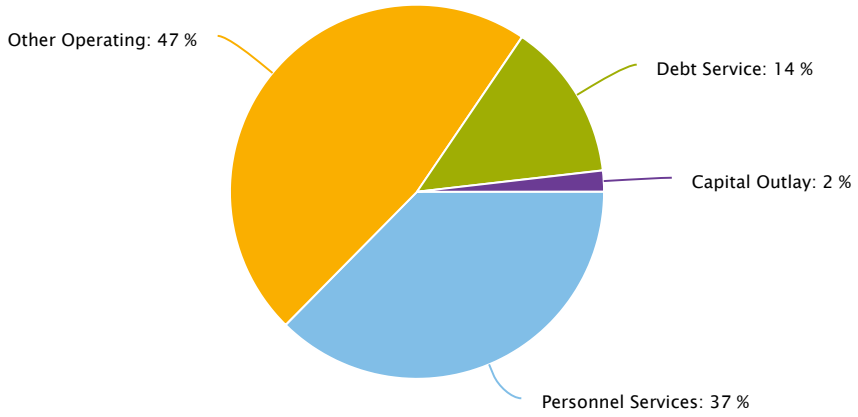
*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

Funded Full-time Positions	86	86	86	87
Total Funded Full-time Positions	**86**	**86**	**86**	**87**

Summary of Significant Changes

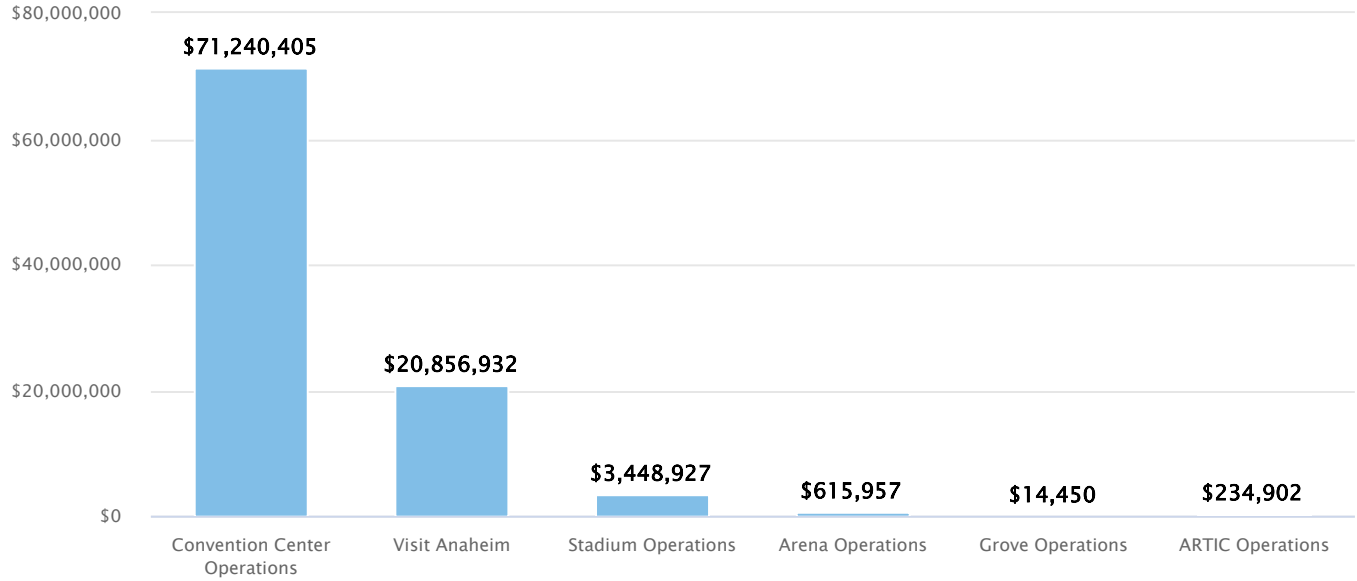
The increase in the department's operating budget is attributable largely to labor increases that include event staff in correlation with the number of expected conventions and events at the Anaheim Convention Center. Contractual decrease to Visit Anaheim correlates to the agreement to transfer funds to the Housing Trust fund.

Convention, Sports & Entertainment Operating Budget of $96,411,573

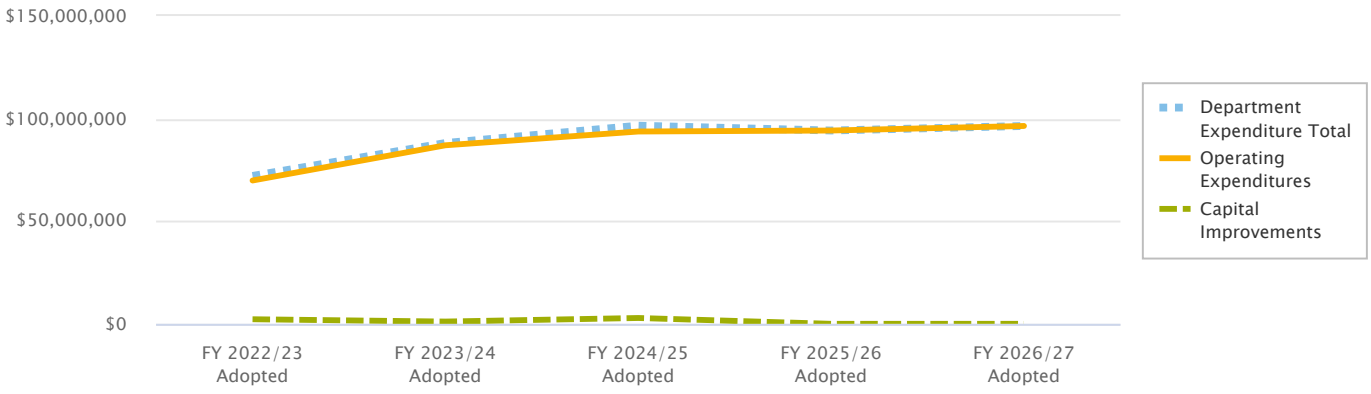


May not sum to 100% due to rounding

Convention, Sports & Entertainment Operating Budget by Division



Convention, Sports & Entertainment Expenditure Budget History



Administering Efficient Government

While the City Council is tasked with setting the policies for the City, integral to the consistent flow of City operations are those Council-appointed offices, City Manager, City Attorney, and City Clerk. They provide the leadership to carry out the policies, provide legal defense and advice, and support vital record keeping functions. Their contributions are mostly behind the scenes, but they provide key elements to the efficient functioning of the City.

Key to Citywide Goals and Strategies

- Ensure Fiscal Responsibility
- Enhance Livability
- Expand Infrastructure and Amenities
- Foster a High Performing Organization
- Promote Public Safety
- Encourage Development and Tourism

*For more information on Citywide Goals and Strategies, see page 10.

Administering Efficient Government Scorecard Key Performance Measure	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Projected	FY 2026/27 Adopted
CITY ADMINISTRATION				
Anaheim Anytime Usage **Measured by the number of requests submitted through Anaheim Anytime.*	65,123	66,000	59,000	62,000
311 Call Center Activity **Measured by the number of calls received by the 311 Call Center.*	16,651	21,000	15,000	17,000
Timely Response to Anaheim Anytime Requests **Measured as ratio of requests closed on time.*	81%	90%	81%	90%
Anaheim Anytime Customer Satisfaction **Measured as percentage of Anaheim Anytime survey respondents rating employee effectiveness, time to respond, and courtesy as "good" or "superior."*	89%	90%	89%	91%
Monetary Findings **Assessments from contract compliance and tax revenue audits performed by City auditors.*	$5.6M	$1.0M	$1.0M	$1.0M
CITY ATTORNEY				
Civil Litigation **Measured by the number of civil cases presented.*	69	45	70	75
Criminal Prosecution **Measured by the number of criminal cases prosecuted.*	6,216	11,200	6,500	6,800
Domestic Violence Prosecution **Measured by the number of domestic violence cases prosecuted.*	1,211	2,100	1,200	1,300
ACCESS Program **Measured by the number of defendants evaluated for eligibility in the ACCESS program.*	400	400	450	500

Administering Efficient Government Scorecard Key Performance Measure	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Projected	FY 2026/27 Adopted
CITY CLERK				
Public Records Requests Fulfilled Within Three Days **Measured by the number of requests fulfilled within three days.*	89%	94%	92%	92%
City Document Digitalization **Number of pages digitized annually into the City's Electronic Data Management system for online access.*	340,499	340,000	320,000	320,000

City Council

Purpose

Serves as the citizens' representatives at the local government level. The seven-member City Council consists of the Mayor, who is elected at-large and six City Council Members elected by Districts.

City Council Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Personnel Services	$ 1,079,908	$ 1,189,118	$ 1,189,118	$ 1,224,328
Other Operating	579,926	640,455	640,455	706,960
Capital Outlay	4,471	-	-	-
Operating Expenditure Total	**$ 1,664,305**	**$ 1,829,573**	**$ 1,829,573**	**$ 1,931,288**
Resources Used*				
Unrestricted	$ 1,664,305	$ 1,829,573	$ 1,829,573	$ 1,931,288
Total Resources Used	**$ 1,664,305**	**$ 1,829,573**	**$ 1,829,573**	**$ 1,931,288**

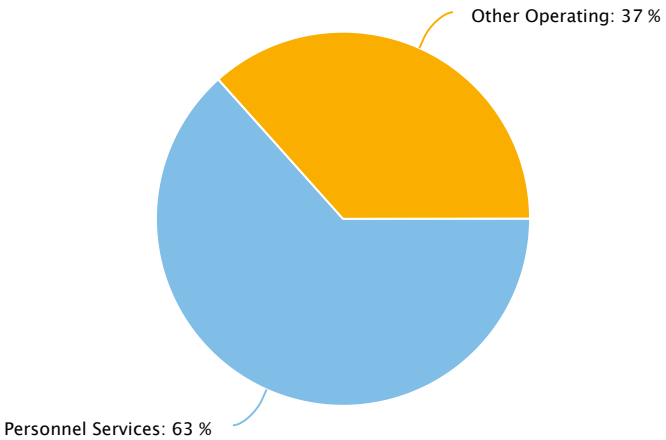
*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

Full-time Positions	2	2	2	2
Elected Officials	7	7	7	7
Total Positions	**9**	**9**	**9**	**9**

Summary of Significant Changes

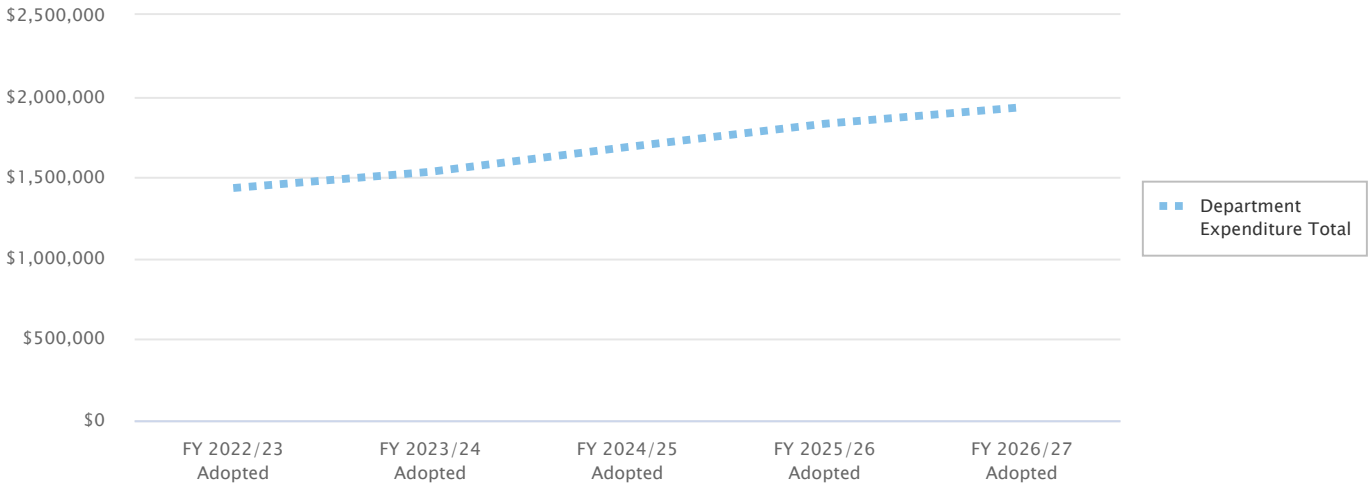
The increase in the department's operating budget is related to increases in intragovernmental service charges.

City Council Operating Budget of $1,931,288



May not sum to 100% due to rounding

City Council Expenditure Budget History



City Administration

Purpose

The City Administration Department is led by the City Manager, the chief administrative officer of the City, and is responsible for administering local government projects and programs on behalf of the City Council. The City Manager serves the Mayor, City Council, and the community by delivering public services effectively and efficiently.

Summary of Services Provided

City Manager's Office

Provides executive administration and management services to ensure efficient day-to-day Citywide operations. The City Manager's Office manages long-term goals and objectives and makes recommendations to City Council to ensure the needs of citizens are acknowledged and addressed.

Audit

Serves as the City's independent appraisal activity for the review of operations as requested by City management and as determined through a risk assessment plan. The Audit Division performs audits that seek to provide management with independent and objective information to protect City assets and revenue streams, promote accountability and improve economy, efficiency and effectiveness in City operations.

External Affairs

Promotes the City through external media relations and internal communications including oversight of the "Anaheim" brand. External Affairs also works closely with the Mayor, the City Council, and the City management team to advance the City's initiatives and legislative strategy, together with public policy makers, government officials and community leaders.

City Administration Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
City Manager's Office	$ 3,594,671	$ 4,139,723	$ 4,139,723	$ 4,515,295
Audit	1,417,108	2,001,930	2,001,930	2,003,981
External Affairs	1,951,959	2,252,064	2,252,064	2,454,264
Operating Expenditure Total	**$ 6,963,738**	**$ 8,393,717**	**$ 8,393,717**	**$ 8,973,540**
Resources Used*				
Restricted	$ 13,442	$ 10,801	$ 10,801	$ 16,633
Unrestricted	6,950,296	8,382,916	8,382,916	8,956,907
Total Resources Used	**$ 6,963,738**	**$ 8,393,717**	**$ 8,393,717**	**$ 8,973,540**

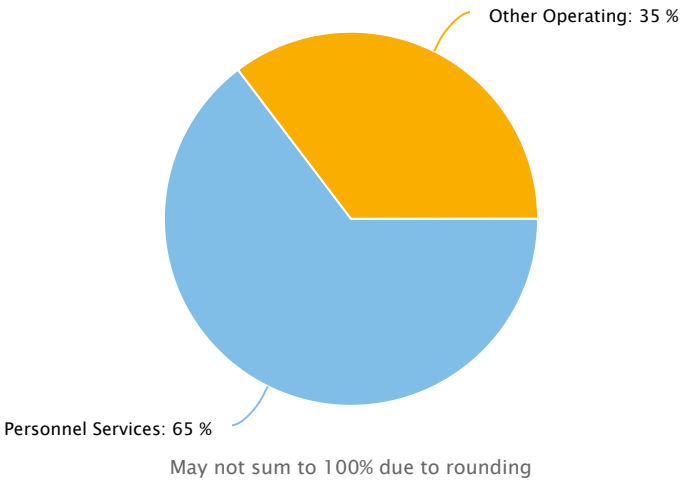
*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

Funded Full-time Positions	19	19	20	20
Total Funded Full-time Positions	**19**	**19**	**20**	**20**

Summary of Significant Changes

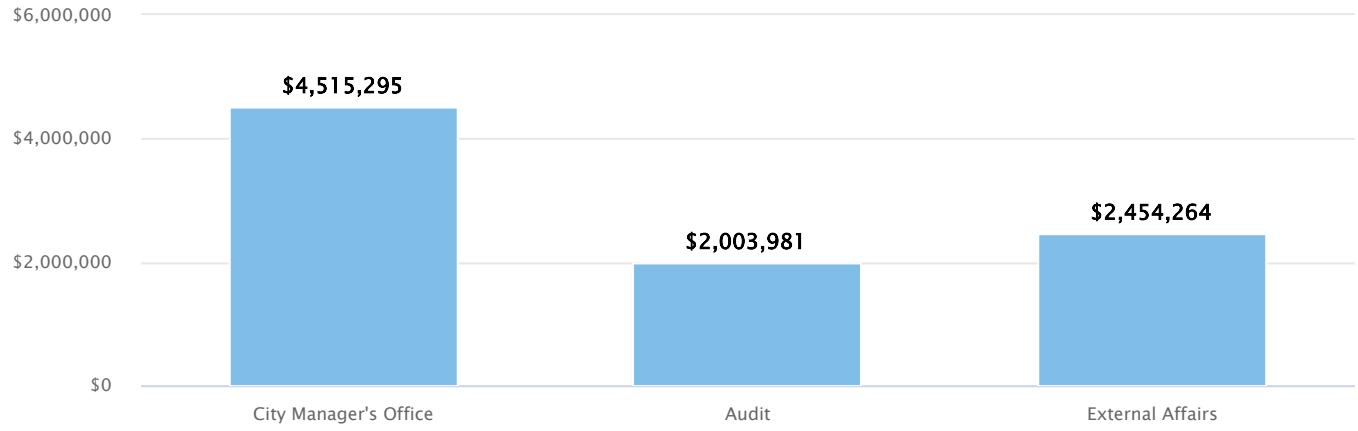
Increases in the department's operating budget are related to increases in salaries and burden, legislative advocacy costs, and intragovernmental service charges.

City Administration Operating Budget of $8,973,540

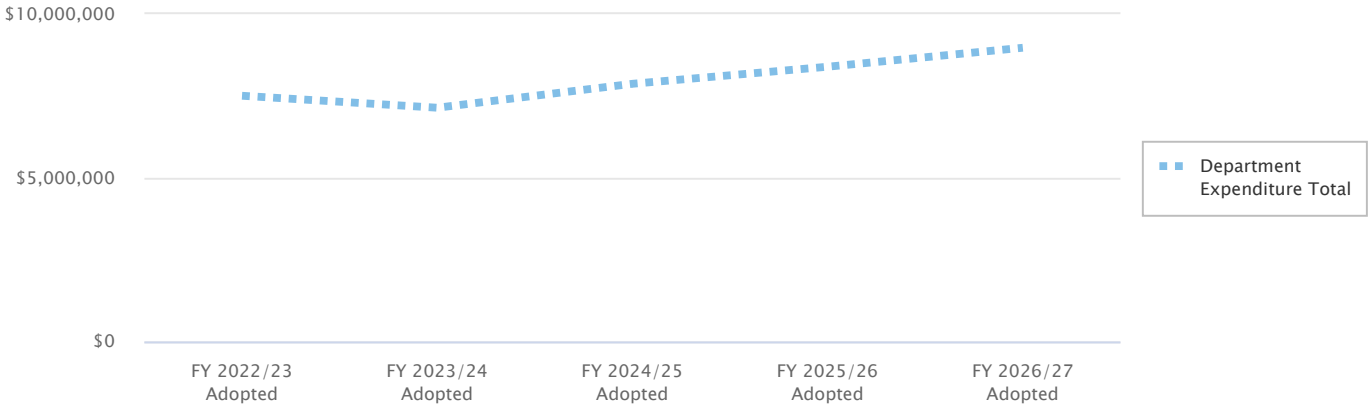


May not sum to 100% due to rounding

City Administration Operating Budget by Division



City Administration Expenditure Budget History



City Attorney

Purpose

The City Attorney's Office provides comprehensive legal services to the City Council, City Manager, departments, boards, and commissions, while prosecuting violations of state law and municipal code. The Office protects the City's legal interests, manages litigation risk, ensures compliance with applicable laws, and supports efficient delivery of City services through proactive legal advice, prosecution, and policy support.

Summary of Services Provided

Legal Administration
Provides executive oversight, operational management, personnel administration, and financial services supporting the City Attorney Department. Ensures efficient department operations, budget oversight, human resources coordination, and administrative support needed to deliver legal services across all divisions.
Ethics
Provides legal advice and counsel in the areas of ethics, conflicts of interest, and permissible political activities. The division also conducts training and outreach, advises on compliance with required financial interest filings, analyzes ethics policy, evaluates existing and proposed laws for compliance, and monitors relevant legislation to ensure the City meets its transparency, accountability, and ethics mandates.
Civil Division
Provides comprehensive legal advice and services. This includes preparation and review of ordinances, resolutions, contracts, intergovernmental agreements, land use matters, public safety legal issues, and other municipal law matters. Additionally, the division represents the City, its officers, and employees in civil litigation and oversees the legal services provided by outside counsel.
Prosecution
Protects the public's health, safety, and welfare through the effective prosecution of misdemeanor and infraction offenses within the jurisdiction of Anaheim, in accordance with ethical obligations and professional standards. This division coordinates with law enforcement, manages misdemeanor caseloads, and ensures timely filing and resolution of criminal matters.

City Attorney Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Legal Administration	$ 2,669,489	$ 2,485,774	$ 2,485,774	$ 2,672,359
Ethics	367,054	394,008	394,008	418,152
Civil	4,525,980	5,698,743	5,698,743	5,913,232
Prosecution	4,032,781	4,750,594	4,750,594	4,818,314
Operating Expenditure Total	**$ 11,595,304**	**$ 13,329,119**	**$ 13,329,119**	**$ 13,822,057**
Resources Used*				
Restricted	$ 106,465	$ 305,652	$ 305,652	$ 294,528
Unrestricted	11,488,839	13,023,467	13,023,467	13,527,529
Total Resources Used	**$ 11,595,304**	**$ 13,329,119**	**$ 13,329,119**	**$ 13,822,057**

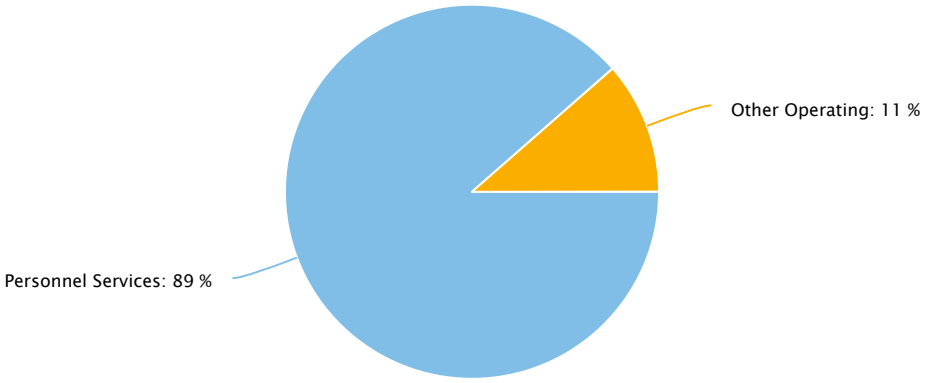
*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

Funded Full-time Positions	38	38	38	38
Total Funded Full-time Positions	**38**	**38**	**38**	**38**

Summary of Significant Changes

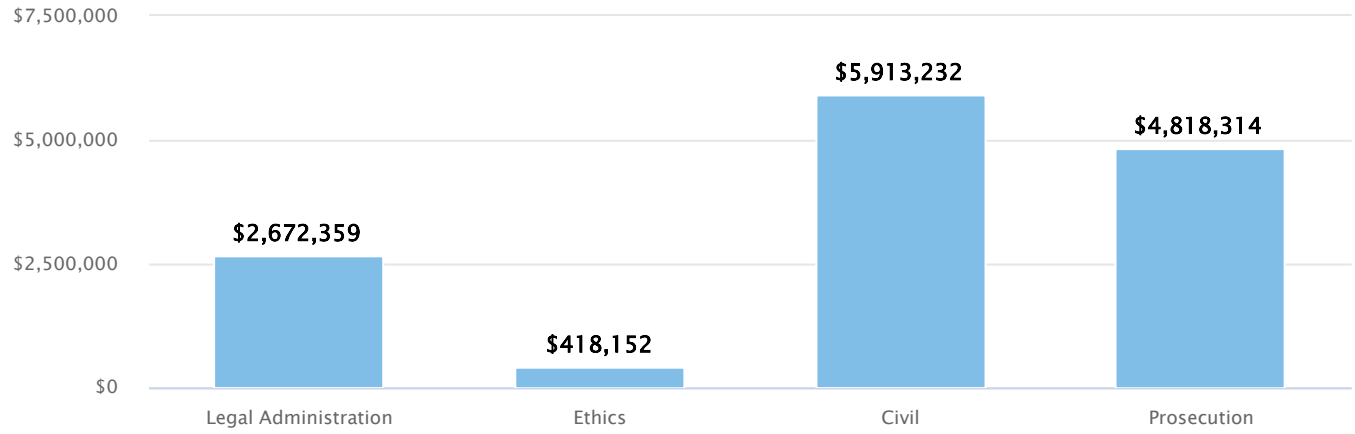
Increases in the department's operating budget are related to higher intragovernmental service charges and case management system modernization costs.

City Attorney Operating Budget of $13,822,057

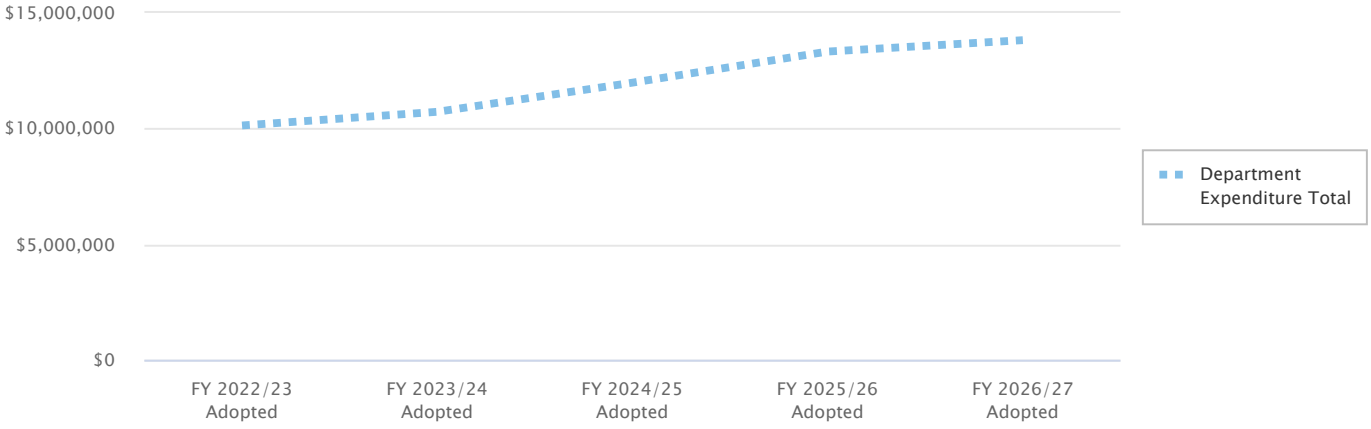


May not sum to 100% due to rounding

City Attorney Operating Budget by Division



City Attorney Expenditure Budget History



City Clerk

Purpose

The Office of the City Clerk is the designated local official responsible for administering the democratic process by conducting local elections, developing and maintaining the City's records management program, providing access to City records and all legislative actions, and ensuring transparency to the public. The City Clerk further acts as the compliance officer for federal, state and local laws, including the Political Reform Act, the Brown Act and the Public Records Act. The Office of the City Clerk is also a full service Passport Acceptance facility.

City Clerk Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Personnel Services	$ 1,530,542	$ 1,970,339	$ 1,970,339	$ 2,070,151
Other Operating	880,937	871,304	871,304	1,292,908
Capital Outlay	1,164	17,000	67,000	17,000
Operating Expenditure Total	**$ 2,412,643**	**$ 2,858,643**	**$ 2,908,643**	**$ 3,380,059**
Resources Used*				
Restricted	$ 58,579	$ 45,550	$ 45,550	$ 46,550
Unrestricted	2,354,064	2,813,093	2,863,093	3,333,509
Total Resources Used	**$ 2,412,643**	**$ 2,858,643**	**$ 2,908,643**	**$ 3,380,059**

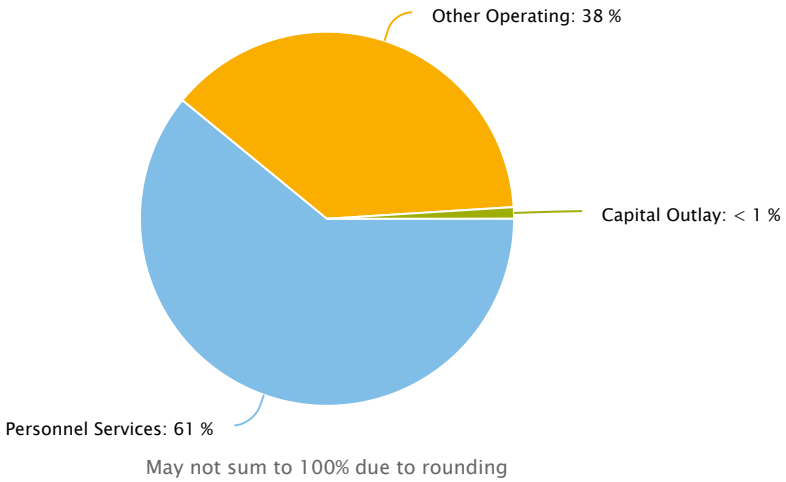
*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

Funded Full-time Positions	10	10	10	10
Total Funded Full-time Positions	**10**	**10**	**10**	**10**

Summary of Significant Changes

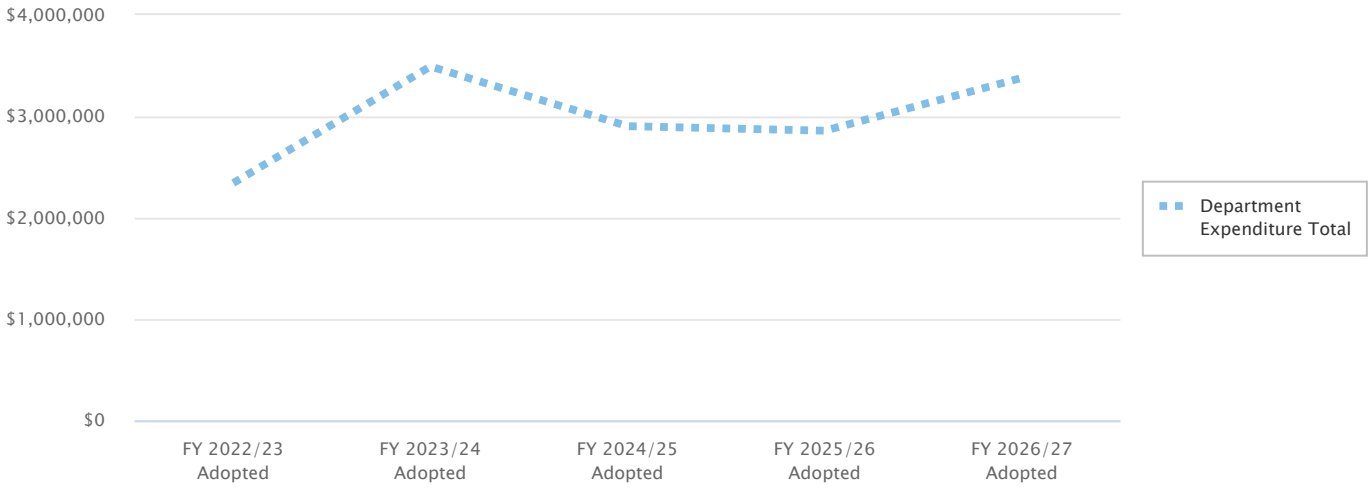
Increase in the department's operating budget is related to the anticipated election costs related to three Council District seats and Mayoral seat in FY 2026/27.

City Clerk Operating Budget of $3,380,059



May not sum to 100% due to rounding

City Clerk Expenditure Budget History




CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

Supporting Activities

For City departments to provide the quality services that citizens, businesses and visitors of Anaheim deserve, they need to be supported with professional staffing and financial services. The Finance Department is responsible for the acquisition, accounting and protection of City assets while the Human Resources Department is tasked with hiring and developing quality staff. Together they are key elements of a complete team. Without these vital ingredients, the City would not be able to provide the exceptional services that are the hallmark of a first class City.

Key to Citywide Goals and Strategies

- Ensure Fiscal Responsibility
- Enhance Livability
- Expand Infrastructure and Amenities
- Foster a High Performing Organization
- Promote Public Safety
- Encourage Development and Tourism

*For more information on Citywide Goals and Strategies, see page 10.

Supporting Activities Scorecard

Supporting Activities Scorecard Key Performance Measure	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Projected	FY 2026/27 Adopted
FINANCE				
Revenue Forecast Accuracy **Measures the accuracy of General Fund revenue forecasts against actual revenue performance as a percentage of variation.*	2.2%	Within 1%	Within 1%	Within 1 %
General Bond Debt to Assessed Property Valuation **Provides the level of general bonded debt as a percentage of the total value of all assessed property within the City's legal limits.*	<2%	<2%	<2%	<2%
Total Investment Return **Measured by the average rate of return earned during the fiscal year.*	3.59%	3.42%	3.66%	3.45%
Interest Income **Stated as the dollar amount of portfolio interest earned annually (in millions).*	$ 28.1	$ 26.5	$ 26.8	$ 24.3
Credit Rating of City Treasurer's Investment Portfolio **City of Anaheim's credit rating.*	AA+f	AA+f	AA+f	AA+f
HUMAN RESOURCES				
Voluntary Employee Turnover Rate **The number of voluntary separations as a percentage of total full-time employment; excludes retirements.*	5%	5%	3%	5%
Citywide Training Participation **Percent of employees who participate in development, value added or engagement training.*	88%	88%	85%	85%
Recruitment **Measured by the number of job placements completed.*	372	650	702	650

Finance

Purpose

The Finance Department provides professional support to City management for making fiscal and organizational decisions. Additionally, the Department manages the investment of the City's portfolio, banking relationships, daily financial operations, maintains the financial integrity of the City, procures goods and services in a timely and cost-efficient manner, and effectively uses the City's information technology resources to improve productivity, customer service and public access to City information.

Summary of Services Provided

Finance Administration

Establishes goals and priorities for the Department and provides strategic leadership and support to the six operating divisions. Provides executive oversight in order to ensure stable investments, secure cash management, and excellent service delivery, while maintaining conformance with standard accounting and budgetary principles.

Accounting & Payroll

Accounting monitors and reports on the financial position of the City, including coordination and preparation of the City's audited annual financial statements. The group functions as a support service and processes all invoices to the City for goods and services purchased, generates and distributes the City's payroll, reviews and balances daily bank account activity, and processes miscellaneous billings for amounts owed to the City.

Budget

Oversees the administration of the City's annual budget, including the coordination of community outreach resources and activities. Reviews and analyzes budget proposals for all City departments, programs and projects; makes recommendations to the City Manager and produces a balanced budget in accordance with City, state, and federal requirements; and develops and reports on revenue projections to the City Manager.

Purchasing

Procures all materials, capital equipment, operating supplies and contractual services by proactively identifying needs, developing cost-effective specifications, strategically sourcing, conducting competitive bid solicitations, and negotiating contracts. The Division also manages the Purchasing Card program, Mail Services and the disposition of all surplus equipment for the City.

Cashiering

The City's central cashier provides professional payment processing services and records receipt of City revenues.

Information Services

Ensures City departments are supported with the technology and information services expertise required for operations; manages the City's application, database and file servers, personal computers, mobile devices, telephone and building technology systems; plans necessary improvements to keep up with evolving technology trends and standards and safeguards the City's IT resources utilizing cyber security best practices.

Citywide Geographic Information Services (GIS)

Maintains the City's geographic information system and provides mapping and spatial data services to all City departments; develops and manages authoritative geospatial datasets; produces maps and conducts analysis to support public works, planning, public safety, utilities, and infrastructure decisions; maintains the City's web-based mapping applications for internal and public use.

Finance Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Finance Administration	$ 1,113,896	$ 1,192,530	$ 1,192,530	$ 1,209,086
Accounting & Payroll	8,100,579	8,051,707	8,051,707	8,611,390
Budget	1,348,300	1,852,262	1,852,262	1,908,109
Purchasing	2,621,403	2,518,707	2,518,707	2,600,531
Cashiering	2,543,493	2,657,806	2,657,806	2,952,549
Information Services	26,054,007	30,267,511	30,612,224	30,358,900
Citywide Geographic Information Services	2,151,648	2,225,666	2,225,666	2,508,620
Operating Expenditure Total	**$ 43,933,326**	**$ 48,766,189**	**$ 49,110,902**	**$ 50,149,185**
Resort, Fiduciary & Working Capital Debt Service	60,669,744	61,976,137	61,976,137	63,307,110
Department Expenditure Total	**$ 104,603,070**	**$ 110,742,326**	**$ 111,087,039**	**$ 113,456,295**
Resources Used*				
Restricted	$ 65,905,072	$ 68,319,276	$ 68,413,448	$ 69,666,448
Unrestricted	38,697,998	42,423,050	42,673,591	43,789,847
Total Resources Used	**$ 104,603,070**	**$ 110,742,326**	**$ 111,087,039**	**$ 113,456,295**

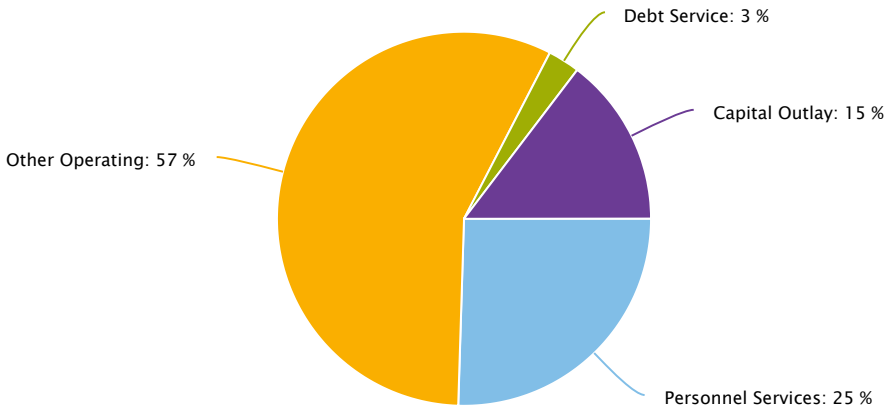
*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

Funded Full-time Positions	56	56	58	58
Total Funded Full-time Positions	**56**	**56**	**58**	**58**

Summary of Significant Changes

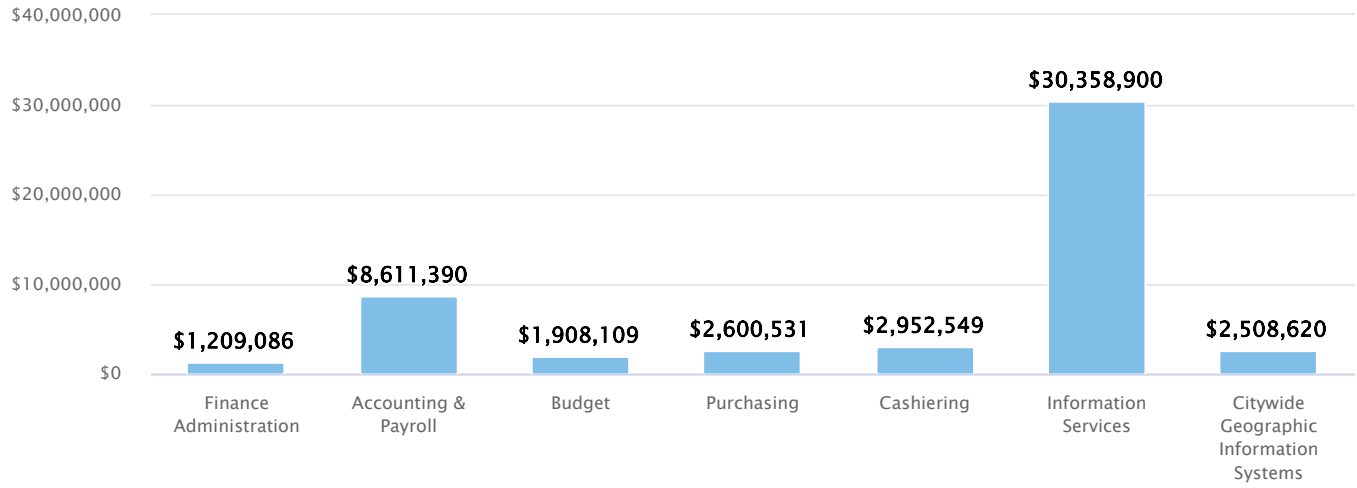
Increases in the department's operating budget are related to contractually obligated increases in salary and burden, two new positions, and increases in intragovernmental service charges. A Senior Accountant and Collections Specialist were added in the current year to address additional workload, ensure proper segregation of duties and provide consistent coverage of public counters. Resort, Fiduciary & Working Capital Debt is higher due to scheduled debt services payments.

Finance Operating Budget of $50,149,185

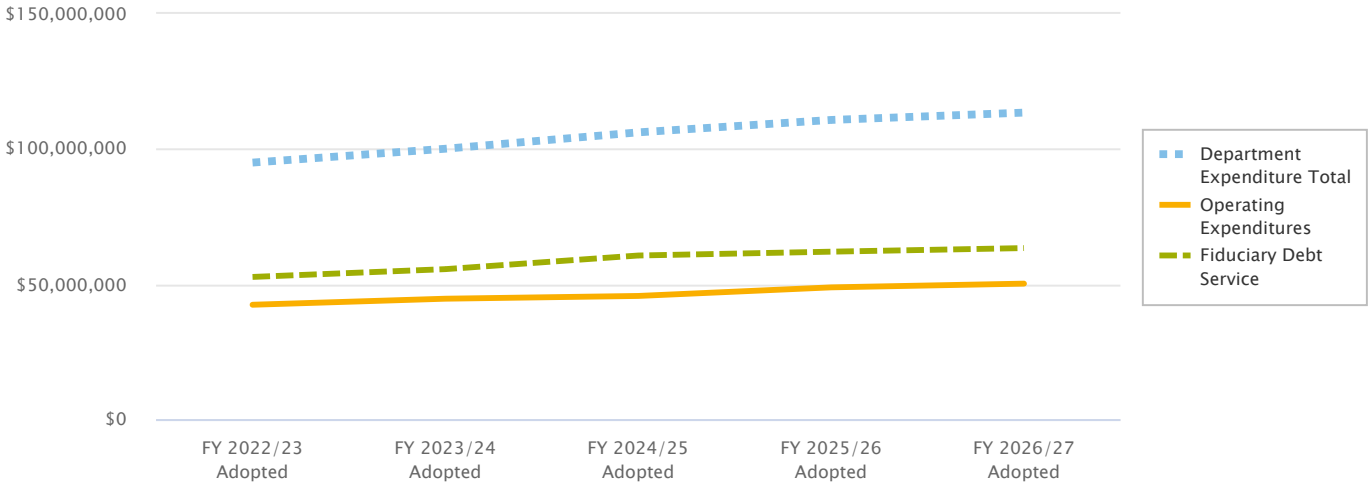


May not sum to 100% due to rounding

Finance Operating Budget by Division



Finance Expenditure Budget History



Human Resources

Purpose

The Human Resources Department provides innovative and strategic leadership, direction and support to all City departments by delivering high-quality services and promoting principles and practices of fairness and merit. The Department oversees the development and implementation of compensation and benefit packages designed to attract and retain quality employees, provides relevant and professional organizational development and training, oversees and resolves complex and sensitive labor and employee relations matters and disputes, and manages a competitive employee benefits program. The Department is also responsible for maintaining a comprehensive Citywide classification and compensation system, overseeing the Human Resources Information System, and administering a comprehensive risk management program designed to protect the City's assets and resources from loss, while keeping our employees safe.

Summary of Services Provided

Human Resources Administration

Provides strategic leadership, policy interpretation and support to the five divisions of the Department, while setting goals to create best practices, efficiencies, limiting City liability, and ensuring excellent service delivery.

Recruitment & Employment

Develop and implement progressive and innovative recruitment and selection strategies to attract, hire, and retain high-performing, diverse talent. Partners with departments to maximize the employee experience and optimize performance from onboarding through retirement. Oversees and maintains the Human Resources Information System (HRIS), ensuring data integrity, accuracy, and compliance with applicable City and legal policies and regulations.

Benefits

Provides competitive and comprehensive health and welfare benefits, including medical, dental, vision, life and disability insurance, deferred compensation, and retiree health savings programs, in further support of attraction and retention. Designs and implements a wellness program focused on improving employee physical, mental, and financial health while maintaining sustainable benefit plan costs. Oversees the administration of protected leave and disability management.

Employee Relations

Provides strategic planning and expert advice on labor and employment issues, including return to work assessments and workplace investigations. Negotiates and administers memoranda of understanding. Supports the development and maintenance of equal employment opportunities for all persons regardless of race, sex, sexual orientation, religion or creed through fair and equitable labor practices, policies and procedures in compliance with the Equal Employment Opportunity Commission (EEOC) and Civil Rights Department (CRD). Maintains and administers a comprehensive position classification plan with accurate classification titles and specifications, and a competitive compensation plan designed to preserve and cultivate a professional workforce.

Organizational Development

Provides a wide range of employee development and training opportunities designed to strengthen employees capabilities to meet the competencies and organizational skills necessary to achieve departmental and citywide goals and objectives. Delivers customized training solutions to address specific challenges, regulatory requirements, and legal mandates while reinforcing the City of Anaheim's values and culture. Through these efforts, the function enhances employee engagement, supports a positive workplace experience, and promotes long-term retention.

Risk Management

Protects the City's assets and resources from loss, and keeps employees safe through a comprehensive industrial safety program. Manages two self-administered claims handling units, one of which provides state mandated workers' compensation benefits, and the second of which handles third-party liability claims. Oversees risk-financing programs that consist of contractual risk transfer, financial management of self-insured programs, and insurance procurement.

Human Resources Budget Summary	FY 2024/25 Actual	FY 2025/26 Adopted	FY 2025/26 Amended	FY 2026/27 Adopted
Human Resources Administration	$ 2,138,481	$ 2,389,212	$ 2,389,212	$ 2,440,954
Recruitment & Employment	2,859,565	3,107,212	3,107,212	3,555,782
Benefits	1,833,054	2,359,624	2,359,624	2,551,041
Employee Relations	1,571,637	1,510,393	1,635,393	1,608,464
Organizational Development	929,254	1,262,869	1,262,869	1,369,681
Risk Management	3,288,046	4,032,040	4,262,584	4,481,094
Operating Expenditure Total	**$ 12,620,037**	**$ 14,661,350**	**$ 15,016,894**	**$ 16,007,016**
General Benefits	262,013,848	301,206,285	301,206,285	325,942,846
Insurance	37,677,269	47,051,331	46,820,787	49,722,877
Department Expenditure Total	**$ 312,311,154**	**$ 362,918,966**	**$ 363,043,966**	**$ 391,672,739**
Resources Used*				
Restricted	$ 73,635,334	$ 85,503,758	$ 85,503,758	$ 92,325,871
Unrestricted	238,675,820	277,415,208	277,540,208	299,346,868
Total Resources Used	**$ 312,311,154**	**$ 362,918,966**	**$ 363,043,966**	**$ 391,672,739**

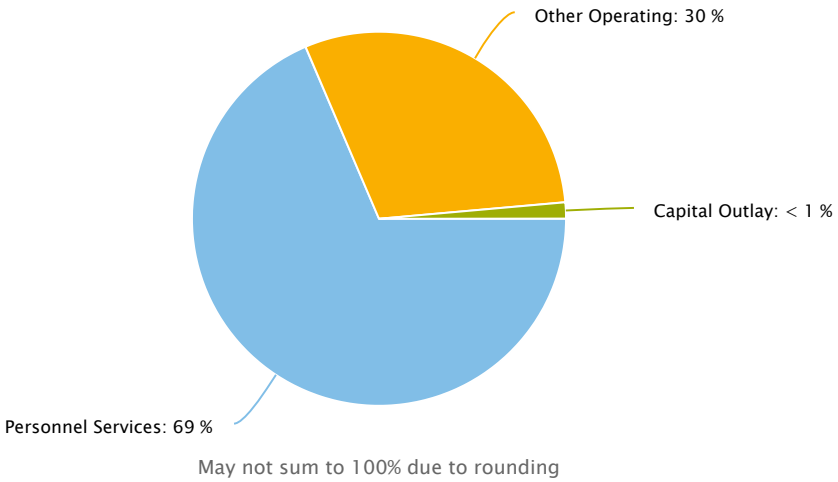
*Resources used estimates the department's funding sources from restricted and unrestricted revenue. The reader should note that this does not take into consideration any existing obligations of unrestricted sources of funding, such as debt service.

Funded Full-time Positions	44	44	44	46
Total Funded Full-time Positions	**44**	**44**	**44**	**46**

Summary of Significant Changes

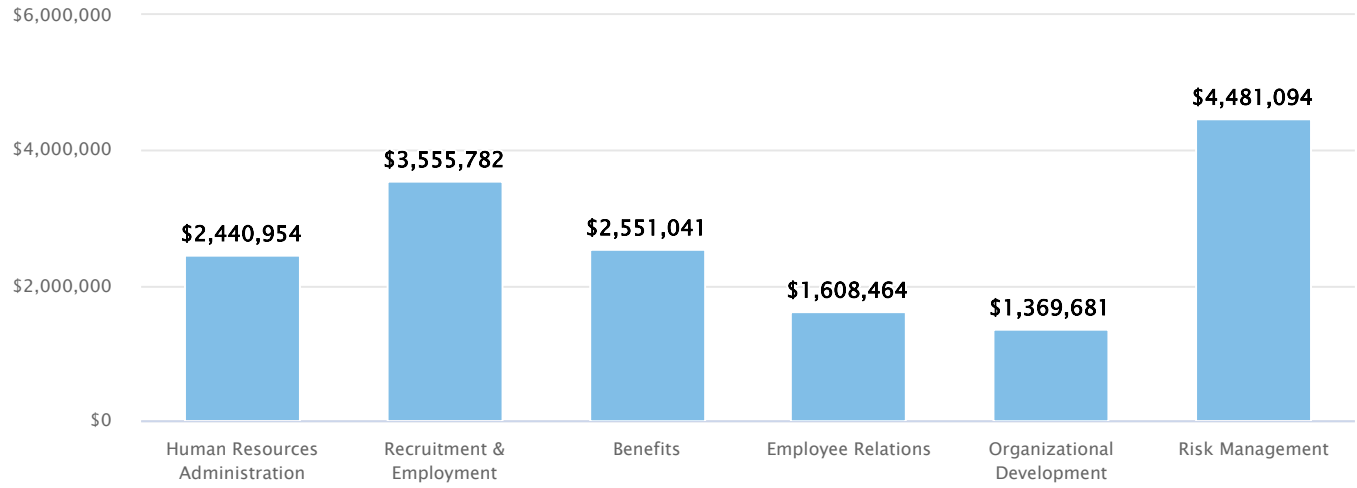
The increase in the department's operating budget is related to increased labor costs including the addition of two new full-time positions. General Benefit costs are associated with the cost of employee benefits including medical, dental and retirement. Insurance cost increases are related to the workers' compensation program.

Human Resources Operating Budget of $16,007,016

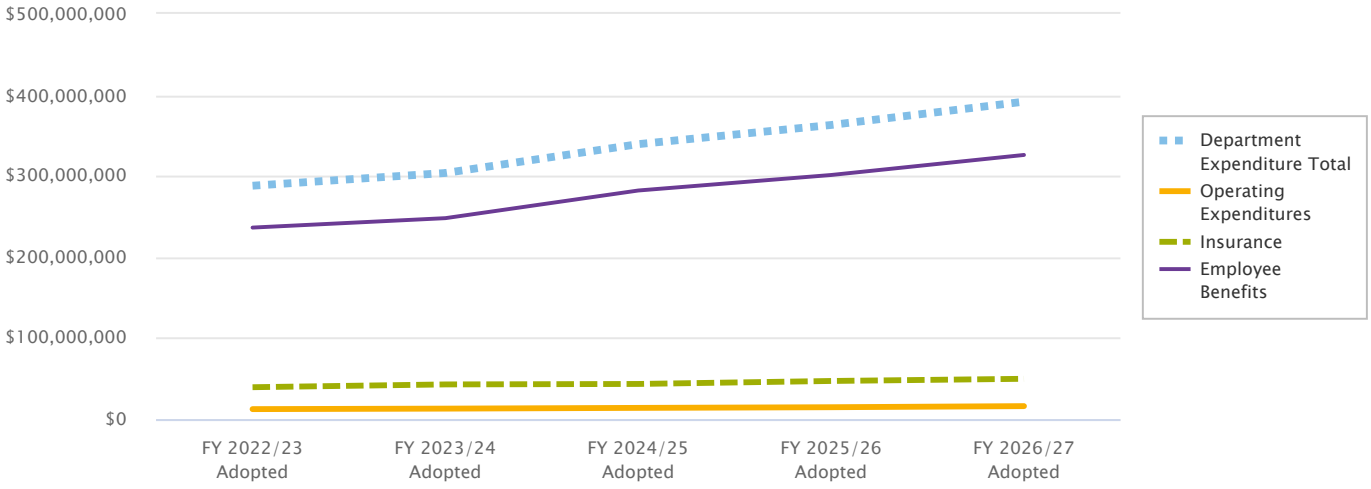


May not sum to 100% due to rounding

Human Resources Operating Budget by Division

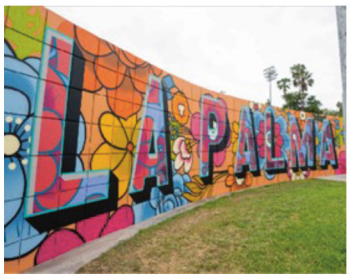


Human Resources Expenditure Budget History




CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

CITYWIDE LONG TERM OBLIGATIONS







Return to Table of Contents


CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

Citywide Long Term Obligations

Introduction

The City's annual Capital Improvement Program is necessary to ensure the future viability of services and the City places priority on funding its regular and ongoing capital needs on a pay-as-you-go basis. However, there are times when it is appropriate to consider debt financing. Debt, in the form of bonds, should be used to finance essential capital assets such as facilities, real property, and certain equipment where it is appropriate to spread the cost of the asset over more than one budget year. In doing so, the City recognizes that future taxpayers, who will benefit from the investment, will pay a share of its cost. Projects that are not appropriate for spreading costs over future years will not be debt financed.

Notes and loans payable are another tool used by the City to ensure the payment of specific dollar amounts on specific dates for selected City resources. Currently, the City employs notes and loans payable to fund the purchase of equipment and housing and economic development projects. These funding mechanisms are very similar to conventional loans, with current maturity dates ranging from 5 to 10 years.

Additional information on the City's long-term liabilities can be found in the City's Annual Comprehensive Financial Report.

Bonds

With attention to current economic conditions and funding needs, the City executes debt instruments, administers debt proceeds, manages ongoing disclosure and debt compliance, and makes timely debt service payments. Reliance on bond proceeds is a reasonable means of financing long-term capital improvements and represents an important component of the City's Five-Year Financial Outlook for the General Fund and Enterprise Funds' capital planning for meeting the City's infrastructure needs.

General Obligation Bonds require a supermajority voter approval and are secured either by a pledge of the full faith and credit of the issuer or by a promise to levy property taxes in an unlimited amount as necessary to pay debt service, or both. With very few exceptions, local government agencies are not authorized to issue full faith and credit bonds. The City's general obligation bonds are payable only from ad valorem property taxes. These property tax revenues are distinct from general property tax collections and are dedicated to debt service payments and cannot be levied or used for any other purpose.

Statement of General Obligation Debt Limit

The City of Anaheim has a general obligation debt limit that cannot exceed 3.75%[1] of the total assessed valuation of all real and personal property within the City. Further, no bonded indebtedness, which represents a general obligation of the City, may be created unless authorized by two-thirds of the electors voting on such a proposition in any election in which the question is submitted to the voters. Currently, the City does not have any outstanding bonded indebtedness in the form of general obligation bonds. Based upon a FY 2025/26 gross assessed valuation for taxation purposes of $67,328,097,331, Anaheim has a debt limit of $2,524,803,650 or 3.75%. Since the outstanding bond principal is zero, the City has a net debt margin of $2,524,803,650.

[1] California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted when assessed valuations were based on 25% of full market value. This has since changed to 100% of full market value. Thus, the limit shown is 3.75% (one-fourth the limit of 15%).

Lease Revenue Bonds are obligations secured by a lease-back arrangement with a public entity, where the general operating revenues are pledged to pay the lease payments, which in turn are used to pay debt service on the bonds. The public entity's lease obligations do not constitute indebtedness under the State constitutional debt limitation or City charters and therefore are not subject to voter approval. Payments to be made under valid financing leases in each year are contingent on the availability of the leased property for the use and occupancy of the public entity, and lease payments may not be accelerated. The governmental lessee is obligated to place in its annual budget the rentals that are due and payable during each fiscal year the lessee has use of the leased property.

Revenue Bonds (other than Lease Revenue Bonds) are liabilities payable from revenues generated by an enterprise, such as water, electric or sanitation utilities.

Summary of Bond Ratings:

	Standard & Poor's	Fitch Ratings	Moody's Investors Services
1997 C Lease Revenue Bonds	AA	Unrated	A1
2019 Lease Revenue Refunding Bonds	A-	A	A2
2021-A Lease Revenue Refunding Bonds	AA	Unrated	A1
2021 Working Capital Bonds	AA	Unrated	A1
Electric Revenue Bonds	AA-	AA-	Unrated
Water Revenue Bonds	AA+	AA+	Unrated
Sewer Revenue Bonds	AA+	Unrated	Unrated

General Fund Lease Obligation Ratios	$745.9 million outstanding at July 1, 2026
Total outstanding obligations as a percentage of taxable assessed value *Approximately 5% considered average*	1.16%
Total outstanding obligations per capita *$2,000 to $4,000 considered average*	$ 2,191

The following pages summarize the City's liabilities related to bonds.

Bonds

Description	Payment Funding Source	Date Issued	Final Maturity	Range of Interest Rates at Issue Date
Lease Revenue				
Anaheim Resort Lease Revenue Bonds (LRB)				
1997 Anaheim LRB	General Fund - LPMR	02/01/97	09/01/35	4.5%-6.0%
1997 Anaheim LRB Accretion	General Fund - LPMR	N/A	09/01/35	N/A
2019 Anaheim Lease Revenue Refunding Bonds	General Fund - LPMR	04/30/19	09/01/36	5.0%
2021 Working Capital Bonds	General Fund	06/22/21	01/07/51	0.632%-3.121%
2021-A Anaheim Lease Revenue Refunding Bonds	General Fund	12/12/21	01/04/46	0.863%-3.265%
Electric Revenue				
2017-A Electric Revenue Refunding Bonds	Electric Utility	12/21/17	10/01/28	1.57%-2.21%
2020-B Electric Revenue Refunding Bonds	Electric Utility	03/04/20	10/01/34	1.597%-2.992%
2022-A Electric Revenue Refunding Bonds	Electric Utility	04/28/22	10/01/52	5.0%
2022-B Electric Revenue Bonds	Electric Utility	04/28/22	10/01/34	5.0%
2022-E Electric Revenue Refunding Bonds	Electric Utility	07/06/22	10/01/30	5.0%
2024-A Electric Revenue Refunding Bonds	Electric Utility	08/20/24	10/01/39	5.0%
2025-A Electric Revenue Bonds	Electric Utility	09/10/25	10/01/55	5.0%-5.5%
2025-B Electric Revenue Refunding Bonds	Electric Utility	09/10/25	10/01/47	5.0%-5.25%
Water Revenue				
2015 Water Revenue Bonds	Water Utility	04/21/15	10/01/40	2.0%-5.0%
2020-B Water Revenue Refunding Bonds	Water Utility	03/04/20	10/01/38	1.567%-3.033%
2022-A Water Revenue Bonds	Water Utility	04/28/22	10/01/52	5.0%
2022-B Water Revenue Refunding Bonds	Water Utility	04/28/22	10/01/49	2.448%-4.295%
2022-C Water Revenue Refunding Bonds	Water Utility	04/28/22	10/01/40	5.0%
2024-A Water Revenue Bonds	Water Utility	08/01/24	10/01/54	variable
Sewer Revenue				
2018 Sewer Revenue Bonds	Sanitation Utility	01/25/18	02/01/48	5.0%

Description (in thousands)	Authorized and Issued	Estimated Outstanding@ 7/1/2026	Estimated Funding Set-Aside@ 7/1/2026	Estimated Unfunded@ 7/1/2026
Bonds				
Lease Revenue				
Anaheim Resort Lease Revenue Bonds (LRB)				
1997 Anaheim LRB	$ 510,430	$ 44,239	$ -	$ 44,239
1997 Anaheim LRB Accretion [1] [2]	-	205,876	383,837	(177,961)
2019 Anaheim Lease Revenue Refunding Bonds	175,565	141,525	-	141,525
Total Anaheim Resort LRBs	$ 685,995	$ 391,640	$ 383,837	$ 7,803
2021 Working Capital Bonds	138,755	131,430	39	131,391
2021-A Anaheim Lease Revenue Refunding Bonds	250,250	222,855	2,079	220,776
Total Lease Revenue Obligations	**$ 1,075,000**	**$ 745,925**	**$ 385,955**	**$ 359,970**
Electric Revenue				
2017-A Electric Revenue Refunding Bonds	$ 42,955	$ 20,210	$ 15,340	$ 4,870
2020-B Electric Revenue Refunding Bonds	121,795	44,065	1,421	42,644
2022-A Electric Revenue Refunding Bonds	156,530	154,400	11,526	142,874
2022-B Electric Revenue Bonds	74,255	63,605	5,100	58,505
2022-E Electric Revenue Refunding Bonds	34,095	34,095	426	33,669
2024-A Electric Revenue Refunding Bonds	109,380	98,605	3,393	95,212
2025-A Electric Revenue Bonds	96,905	96,905	2,321	94,584
2025-B Electric Revenue Refunding Bonds	112,205	112,205	10,578	101,627
Total Electric Revenue Bonds	**$ 748,120**	**$ 624,090**	**$ 50,105**	**$ 573,985**
Water Revenue				
2015 Water Revenue Bonds	$ 95,885	$ 33,485	$ 335	$ 33,150
2020-B Water Revenue Refunding Bonds	32,445	24,660	1,383	23,277
2022-A Water Revenue Bonds	44,955	42,870	1,118	41,752
2022-B Water Revenue Refunding Bonds	79,260	77,545	4,112	73,433
2022-C Water Revenue Refunding Bonds	31,600	28,990	1,071	27,919
2024-A Water Revenue Bonds	65,000	63,960	961	62,999
Total Water Revenue Bonds	**$ 349,145**	**$ 271,510**	**$ 8,980**	**$ 262,530**
Sewer Revenue				
2018 Sewer Revenue Bonds	$ 45,705	$ 35,075	$ 685	$ 34,390
Total Sewer Revenue Bonds	**45,705**	**35,075**	**685**	**34,390**
Total Bonds	**$ 2,903,965**	**$ 2,068,240**	**$ 829,562**	**$ 1,238,678**

[1] Accretion is an adjustment of the difference between the price of a bond issued at an original discount and the par value of the bond. The accreted value is recognized as it accrues by fiscal year. Accretion payable is included in the interest component in the accompanying debt service schedules.

[2] Includes amount set-aside for the 2019 Lease Revenue Refunding Bonds. Remaining accretion payable will be accrued annually until the end of the term, totaling $83,665.2.

*Does not include any approved or potential refinancing, or new bond issues subsequent to May 15, 2026.

*May not sum to 100% due to rounding

Description (in thousands)	Amounts Due FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
Bonds					
Lease Revenue					
Anaheim Resort Lease Revenue Bonds (LRB)					
1997 Anaheim LRB	$ 5,130	$ 4,999	$ 4,912	$ 4,793	$ 4,705
1997 Anaheim LRB Accretion [1]	24,300	25,701	27,098	28,567	30,055
2019 Anaheim Lease Revenue Refunding Bonds [2]	20,019	18,746	17,436	16,083	14,685
Total Anaheim Resort LRBs	$ 49,449	$ 49,446	$ 49,446	$ 49,443	$ 49,445
2021 Working Capital Bonds	7,286	7,282	7,278	7,274	7,273
2021-A Anaheim Lease Revenue Refunding Bonds	14,577	14,566	14,565	14,558	14,545
Total Lease Revenue Obligations	**$ 71,312**	**$ 71,294**	**$ 71,289**	**$ 71,275**	**$ 71,263**
Electric Revenue					
2017-A Electric Revenue Refunding Bonds	8,728	8,117	4,715	-	-
2020-B Electric Revenue Refunding Bonds	2,610	7,838	8,450	7,955	10,850
2022-A Electric Revenue Refunding Bonds	20,195	24,226	20,378	18,656	14,816
2022-B Electric Revenue Bonds	8,777	8,773	8,773	8,773	8,776
2022-E Electric Revenue Refunding Bonds	1,705	1,705	12,337	16,623	7,513
2024-A Electric Revenue Refunding Bonds	7,738	5,181	5,775	8,093	14,842
2025-A Electric Revenue Bonds	6,419	6,416	6,420	6,420	6,420
2025-B Electric Revenue Refunding Bonds	17,544	11,453	6,876	7,198	10,499
Total Electric Revenue Bonds	**$ 73,716**	**$ 73,709**	**$ 73,724**	**$ 73,718**	**$ 73,716**
Water Revenue					
2015 Water Revenue Bonds	$ 1,339	$ 1,339	$ 1,339	$ 1,339	$ 1,339
2020-B Water Revenue Refunding Bonds	2,246	2,249	2,244	2,252	2,252
2022-A Water Revenue Bonds	2,894	2,895	2,893	2,895	2,894
2022-B Water Revenue Refunding Bonds	7,350	7,350	7,348	7,342	7,334
2022-C Water Revenue Refunding Bonds	2,371	2,368	2,377	2,373	2,381
2024-A Water Revenue Bonds	3,936	3,935	3,932	3,937	3,934
Total Water Revenue Bonds	**$ 20,136**	**$ 20,136**	**$ 20,133**	**$ 20,138**	**$ 20,134**
Sewer Revenue					
2018 Sewer Revenue Bonds	$ 3,399	$ 3,402	$ 3,405	$ 3,404	$ 3,404
Total Sewer Revenue Bonds	**$ 3,399**	**$ 3,402**	**$ 3,405**	**$ 3,404**	**$ 3,404**
Total Bonds	**$ 218,012**	**$ 217,987**	**$ 217,997**	**$ 217,978**	**$ 217,962**

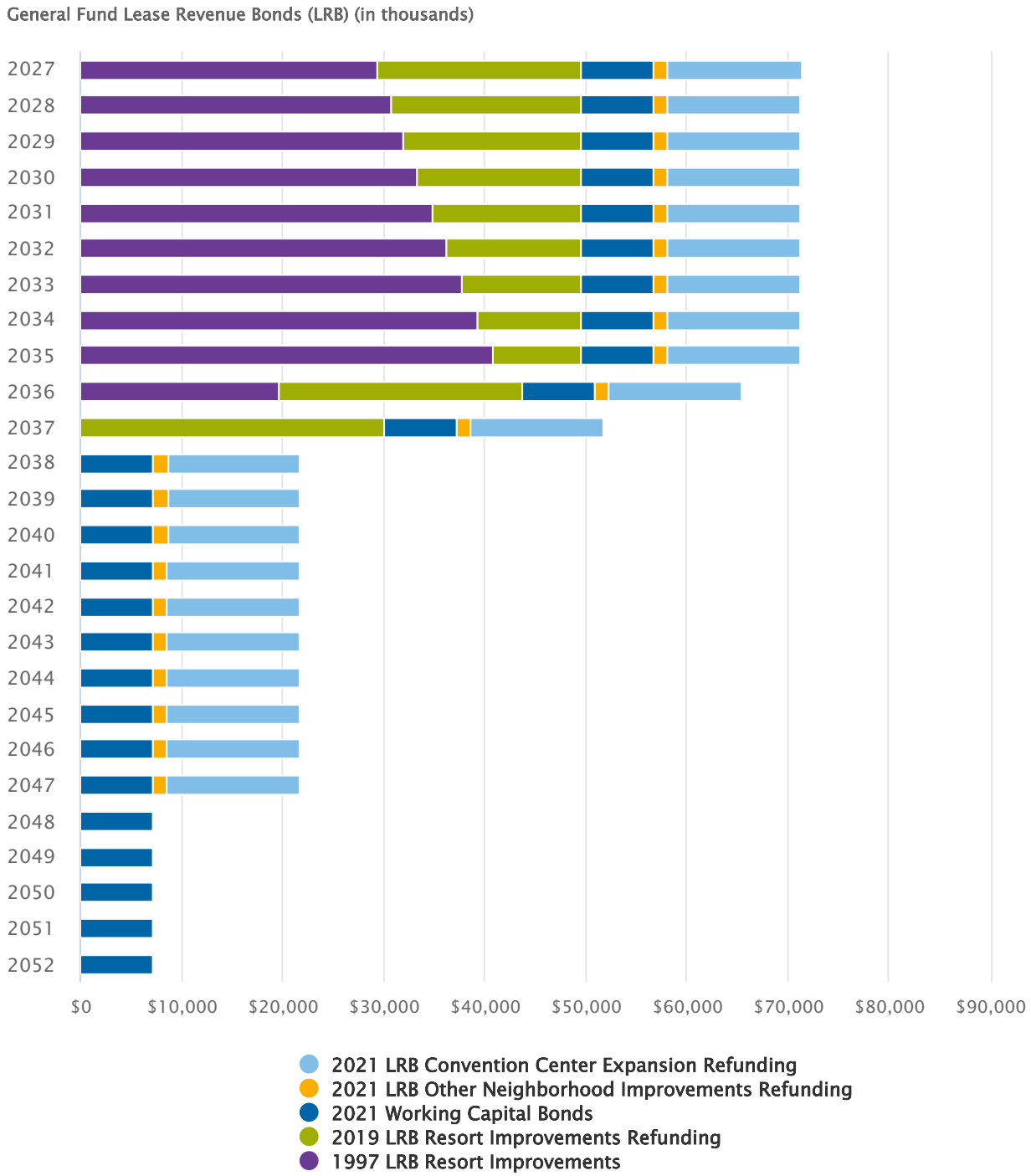
[1] Accretion is an adjustment of the difference between the price of a bond issued at an original discount and the par value of the bond. The accreted value is recognized as it accrues by fiscal year. Accretion payable is included in the interest component in the accompanying debt service schedules.

[2] Includes amount set-aside for the 2019 Lease Revenue Refunding Bonds. Remaining accretion payable will be accrued annually until the end of the term, totaling $83,665.2.

*Does not include any approved or potential refinancing, or new bond issues subsequent to May 15, 2026.

*May not sum to 100% due to rounding

Bonds Debt Service by Fiscal Year



(in thousands)

	1997 LRB Resort Improvements			2019 LRB Resort Improvements Refunding		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ 5,129.6	$ 24,300.4	$ 29,430.0	$ 13,275.0	$ 6,744.4	$ 20,019.4
2028	4,999.2	25,700.8	30,700.0	12,650.0	6,096.3	18,746.3
2029	4,911.9	27,098.1	32,010.0	11,955.0	5,481.1	17,436.1
2030	4,793.5	28,566.5	33,360.0	11,180.0	4,902.8	16,082.8
2031	4,705.5	30,054.5	34,760.0	10,320.0	4,365.3	14,685.3
2032	4,617.6	31,587.4	36,205.0	9,365.0	3,873.1	13,238.1
2033	4,482.1	33,207.9	37,690.0	8,325.0	3,430.9	11,755.9
2034	4,394.7	34,840.3	39,235.0	7,165.0	3,043.6	10,208.6
2035	4,275.1	36,544.9	40,820.0	5,905.0	2,716.9	8,621.9
2036	1,930.0	17,640.0	19,570.0	22,120.0	2,016.3	24,136.3
2037	-	-	-	29,265.0	731.6	29,996.6
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
Total	**$ 44,239.2**	**$ 289,540.8**	**$ 333,780.0**	**$ 141,525.0**	**$ 43,402.3**	**$ 184,927.3**

* May not sum due to rounding

(in thousands)

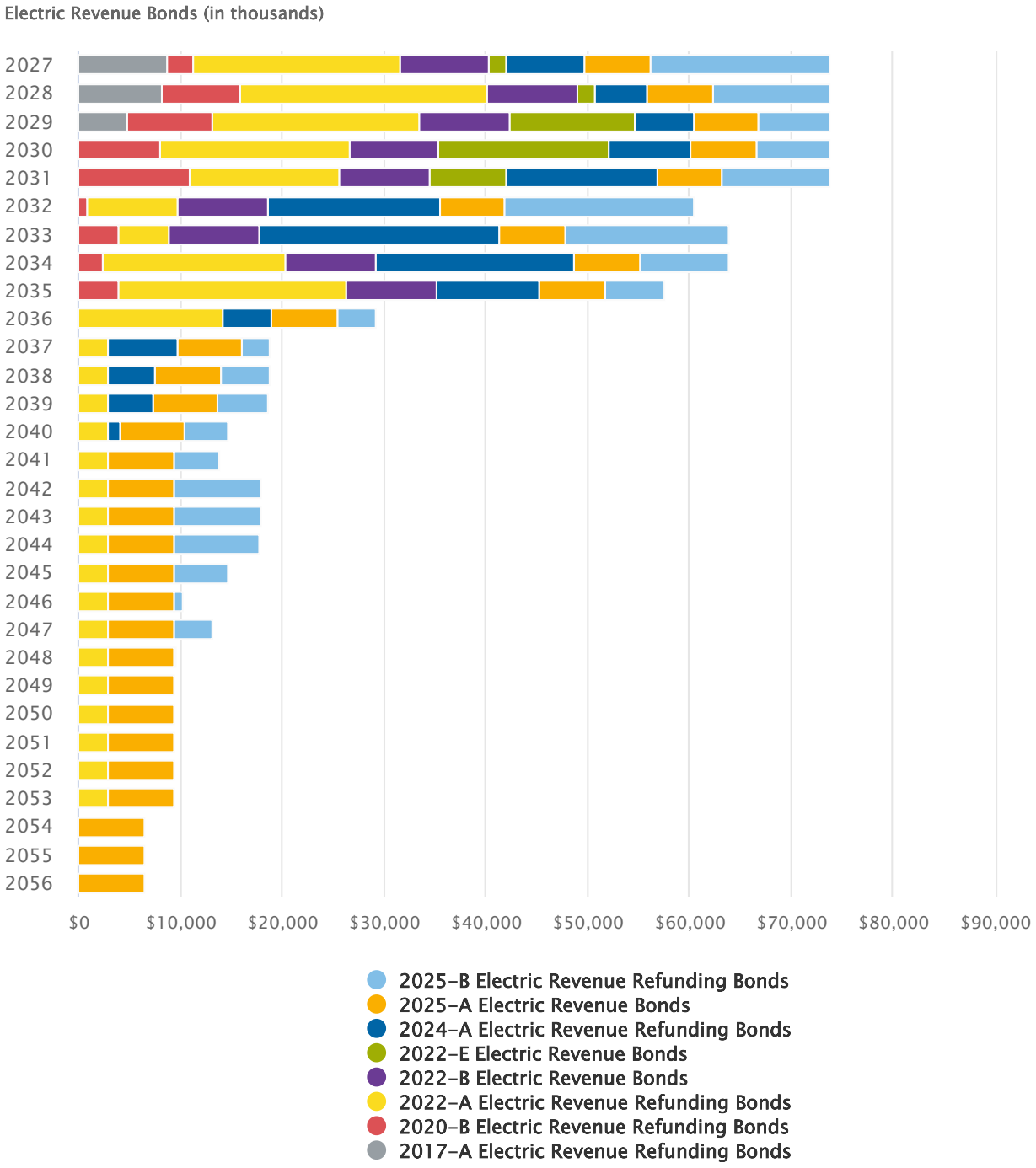
	2021 Working Capital Bonds			2021 LRB Other Neighborhood Improvements Refunding		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ 3,710.0	$ 3,576.2	$ 7,286.2	$ 760.5	$ 627.8	$ 1,388.3
2028	3,755.0	3,527.1	7,282.1	774.7	612.4	1,387.1
2029	3,810.0	3,467.6	7,277.6	791.4	595.7	1,387.1
2030	3,875.0	3,399.1	7,274.1	809.0	577.4	1,386.4
2031	3,950.0	3,323.2	7,273.2	828.1	557.2	1,385.3
2032	4,030.0	3,240.9	7,270.9	849.5	535.2	1,384.7
2033	4,115.0	3,150.7	7,265.7	872.4	511.5	1,383.9
2034	4,210.0	3,052.2	7,262.2	897.6	485.9	1,383.5
2035	4,310.0	2,947.2	7,257.2	924.3	458.4	1,382.7
2036	4,420.0	2,835.3	7,255.3	952.8	428.8	1,381.6
2037	4,535.0	2,716.0	7,251.0	983.8	397.7	1,381.5
2038	4,660.0	2,589.6	7,249.6	1,015.7	365.6	1,381.3
2039	4,790.0	2,456.1	7,246.1	1,048.5	332.4	1,380.9
2040	4,930.0	2,315.7	7,245.7	1,082.4	298.1	1,380.5
2041	5,075.0	2,168.6	7,243.6	1,117.6	262.8	1,380.4
2042	5,225.0	2,014.7	7,239.7	1,153.8	226.3	1,380.1
2043	5,380.0	1,852.0	7,232.0	1,191.4	188.3	1,379.7
2044	5,550.0	1,681.4	7,231.4	1,230.4	148.7	1,379.1
2045	5,725.0	1,505.5	7,230.5	1,270.9	107.9	1,378.8
2046	5,900.0	1,324.1	7,224.1	1,312.8	65.7	1,378.5
2047	6,085.0	1,137.1	7,222.1	1,362.5	22.1	1,384.6
2048	6,275.0	944.2	7,219.2	-	-	-
2049	6,470.0	745.3	7,215.3	-	-	-
2050	6,670.0	540.2	7,210.2	-	-	-
2051	6,880.0	328.8	7,208.8	-	-	-
2052	7,095.0	110.7	7,205.7	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
Total	**$ 131,430.0**	**$ 56,949.5**	**$ 188,379.5**	**$ 21,230.1**	**$ 7,805.9**	**$ 29,036.0**

* May not sum due to rounding

(in thousands)

	2021 LRB Convention Center Expansion Refunding		
	Principal	Interest	Total
2027	$ 7,224.5	$ 5,963.8	$ 13,188.3
2028	7,360.3	5,818.4	13,178.7
2029	7,518.6	5,658.9	13,177.5
2030	7,686.0	5,485.4	13,171.4
2031	7,866.9	5,293.1	13,160.0
2032	8,070.5	5,084.2	13,154.7
2033	8,287.6	4,859.5	13,147.1
2034	8,527.4	4,616.0	13,143.4
2035	8,780.7	4,354.5	13,135.2
2036	9,052.2	4,074.1	13,126.3
2037	9,346.2	3,778.4	13,124.6
2038	9,649.3	3,473.0	13,122.3
2039	9,961.5	3,157.8	13,119.3
2040	10,282.6	2,832.4	13,115.0
2041	10,617.4	2,496.4	13,113.8
2042	10,961.2	2,149.5	13,110.7
2043	11,318.6	1,788.5	13,107.1
2044	11,689.6	1,412.9	13,102.5
2045	12,074.1	1,025.0	13,099.1
2046	12,472.2	624.3	13,096.5
2047	12,877.5	210.3	13,087.8
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
2054	-	-	-
2055	-	-	-
2056	-	-	-
2057	-	-	-
Total	**$ 201,624.9**	**$ 74,156.4**	**$ 275,781.3**

* May not sum due to rounding


Electric Revenue Bonds (in thousands)
2027
2028
2029
2030
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$40,000
$50,000
$60,000
$70,000
$80,000
$90,000
2025-B Electric Revenue Refunding Bonds
2025-A Electric Revenue Bonds
2024-A Electric Revenue Refunding Bonds
2022-E Electric Revenue Bonds
2022-B Electric Revenue Bonds
2022-A Electric Revenue Refunding Bonds
2020-B Electric Revenue Refunding Bonds
2017-A Electric Revenue Refunding Bonds

(in thousands)

	2017-A Electric Revenue Refunding Bonds			2020-B Electric Revenue Refunding Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ 7,915.0	$ 812.6	$ 8,727.6	$ 1,530.0	$ 1,079.7	$ 2,609.7
2028	7,695.0	422.4	8,117.4	6,850.0	988.1	7,838.1
2029	4,600.0	115.0	4,715.0	7,625.0	824.9	8,449.9
2030	-	-	-	7,305.0	650.2	7,955.2
2031	-	-	-	10,420.0	430.4	10,850.4
2032	-	-	-	515.0	291.1	806.1
2033	-	-	-	3,610.0	233.9	3,843.9
2034	-	-	-	2,285.0	150.5	2,435.5
2035	-	-	-	3,925.0	58.7	3,983.7
2036	-	-	-	-		-
2037	-	-	-	-		-
2038	-	-	-	-		-
2039	-	-	-	-		-
2040	-	-	-	-		-
2041	-	-	-	-		-
2042	-	-	-	-		-
2043	-	-	-	-		-
2044	-	-	-	-		-
2045	-	-	-	-		-
2046	-	-	-	-		-
2047	-	-	-	-		-
2048	-	-	-	-		-
2049	-	-	-	-		-
2050	-	-	-	-		-
2051	-	-	-	-		-
2052	-	-	-	-		-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
Total	**$ 20,210.0**	**$ 1,350.0**	**$ 21,560.0**	**$ 44,065.0**	**$ 4,707.5**	**$ 48,772.5**

* May not sum due to rounding

(in thousands)

	2022-A Electric Revenue Refunding Bonds			2022-B Electric Revenue Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ 12,795.0	$ 7,400.1	$ 20,195.1	$ 5,740.0	$ 3,036.8	$ 8,776.8
2028	17,585.0	6,640.6	24,225.6	6,030.0	2,742.5	8,772.5
2029	14,540.0	5,837.5	20,377.5	6,340.0	2,433.3	8,773.3
2030	13,520.0	5,136.0	18,656.0	6,665.0	2,108.1	8,773.1
2031	10,275.0	4,541.1	14,816.1	7,010.0	1,766.3	8,776.3
2032	4,805.0	4,164.1	8,969.1	7,370.0	1,406.8	8,776.8
2033	1,055.0	4,017.6	5,072.6	7,745.0	1,028.9	8,773.9
2034	14,290.0	3,634.0	17,924.0	8,145.0	631.6	8,776.6
2035	19,560.0	2,787.8	22,347.8	8,560.0	214.0	8,774.0
2036	12,220.0	1,993.3	14,213.3	-	-	-
2037	1,290.0	1,655.5	2,945.5	-	-	-
2038	1,360.0	1,589.3	2,949.3	-	-	-
2039	1,430.0	1,519.5	2,949.5	-	-	-
2040	1,500.0	1,446.3	2,946.3	-	-	-
2041	1,575.0	1,369.4	2,944.4	-	-	-
2042	1,660.0	1,288.5	2,948.5	-	-	-
2043	1,745.0	1,203.4	2,948.4	-	-	-
2044	1,835.0	1,113.9	2,948.9	-	-	-
2045	1,925.0	1,019.9	2,944.9	-	-	-
2046	2,025.0	921.1	2,946.1	-	-	-
2047	2,130.0	817.3	2,947.3	-	-	-
2048	2,240.0	708.0	2,948.0	-	-	-
2049	2,355.0	593.1	2,948.1	-	-	-
2050	2,475.0	472.4	2,947.4	-	-	-
2051	2,600.0	345.5	2,945.5	-	-	-
2052	2,735.0	212.1	2,947.1	-	-	-
2053	2,875.0	71.9	2,946.9	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
Total	**$ 154,400.0**	**$ 62,499.2**	**$ 216,899.2**	**$ 63,605.0**	**$ 15,368.3**	**$ 78,973.3**

* May not sum due to rounding

(in thousands)

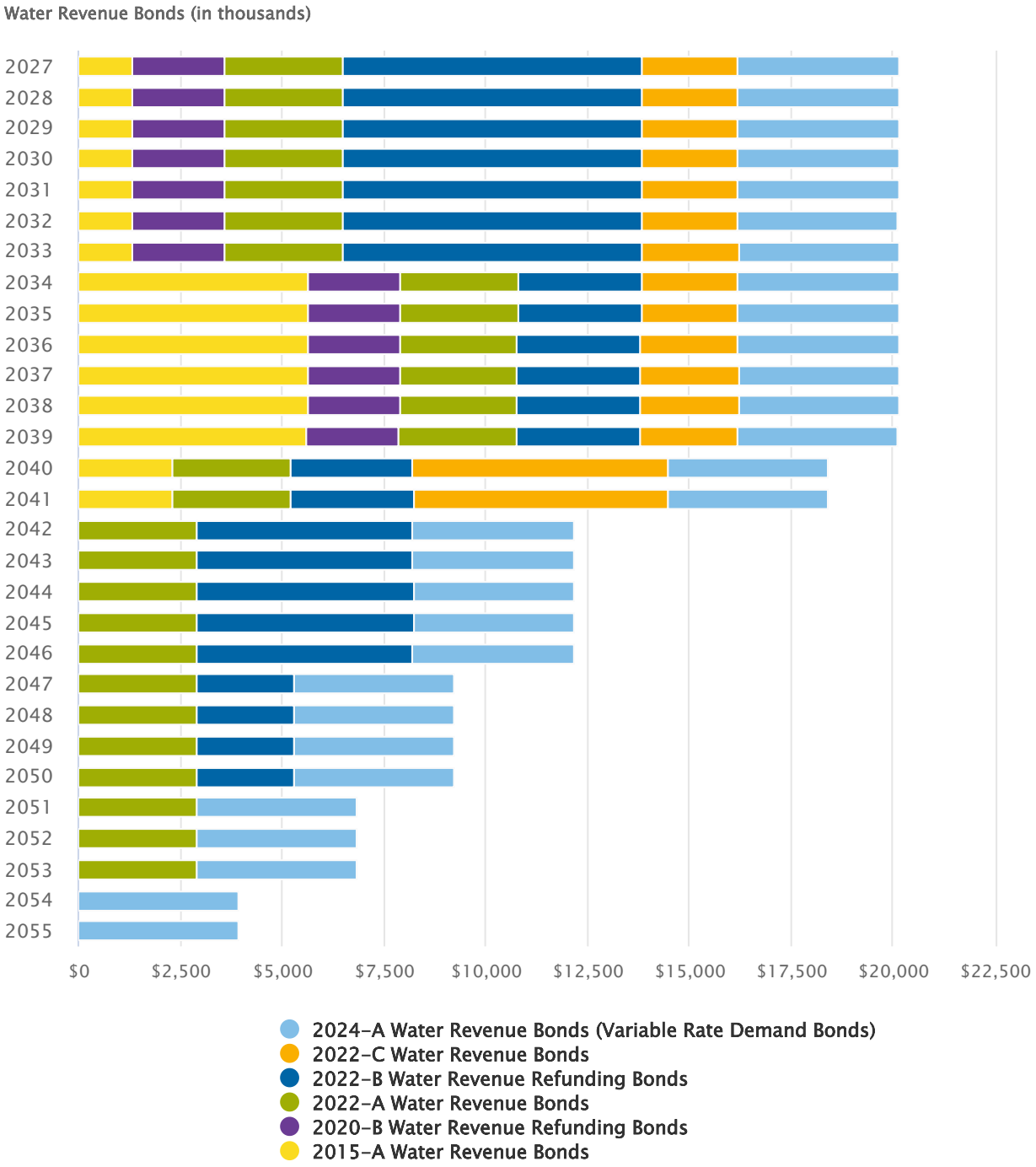
	2022-E Electric Revenue Bonds			2024-A Electric Revenue Refunding Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ -	$ 1,704.8	$ 1,704.8	$ 2,880.0	$ 4,858.3	$ 7,738.3
2028	-	1,704.8	1,704.8	405.0	4,776.1	5,181.1
2029	10,905.0	1,432.1	12,337.1	1,035.0	4,740.1	5,775.1
2030	15,860.0	763.0	16,623.0	3,465.0	4,627.6	8,092.6
2031	7,330.0	183.3	7,513.3	10,565.0	4,276.9	14,841.9
2032	-	-	-	13,240.0	3,681.8	16,921.8
2033	-	-	-	20,845.0	2,829.6	23,674.6
2034	-	-	-	17,690.0	1,866.3	19,556.3
2035	-	-	-	8,990.0	1,199.3	10,189.3
2036	-	-	-	3,935.0	876.1	4,811.1
2037	-	-	-	6,135.0	624.4	6,759.4
2038	-	-	-	4,215.0	365.6	4,580.6
2039	-	-	-	4,155.0	156.4	4,311.4
2040	-	-	-	1,050.0	26.3	1,076.3
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
Total	**$ 34,095.0**	**$ 5,788.0**	**$ 39,883.0**	**$ 98,605.0**	**$ 34,904.8**	**$ 133,509.8**

* May not sum due to rounding

(in thousands)

	2025-A Electric Revenue Bonds			2025-B Electric Revenue Refunding Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ 1,415.0	$ 5,003.8	$ 6,418.8	$ 12,230.0	$ 5,314.1	$ 17,544.1
2028	1,485.0	4,931.3	6,416.3	6,610.0	4,843.1	11,453.1
2029	1,565.0	4,855.0	6,420.0	2,255.0	4,621.4	6,876.4
2030	1,645.0	4,774.8	6,419.8	2,700.0	4,497.6	7,197.6
2031	1,730.0	4,690.4	6,420.4	6,225.0	4,274.4	10,499.4
2032	1,815.0	4,601.8	6,416.8	14,730.0	3,750.6	18,480.6
2033	1,910.0	4,508.6	6,418.6	13,025.0	3,056.7	16,081.7
2034	2,005.0	4,410.8	6,415.8	6,190.0	2,576.3	8,766.3
2035	2,110.0	4,307.9	6,417.9	3,500.0	2,334.1	5,834.1
2036	2,220.0	4,199.6	6,419.6	1,515.0	2,208.7	3,723.7
2037	2,330.0	4,085.9	6,415.9	510.0	2,158.1	2,668.1
2038	2,450.0	3,966.4	6,416.4	2,715.0	2,077.4	4,792.4
2039	2,575.0	3,840.8	6,415.8	3,075.0	1,932.7	5,007.7
2040	2,710.0	3,708.6	6,418.6	2,435.0	1,794.9	4,229.9
2041	2,850.0	3,569.6	6,419.6	2,815.0	1,663.7	4,478.7
2042	2,995.0	3,423.5	6,418.5	7,150.0	1,414.6	8,564.6
2043	3,150.0	3,269.9	6,419.9	7,445.0	1,049.7	8,494.7
2044	3,310.0	3,108.4	6,418.4	7,760.0	669.6	8,429.6
2045	3,480.0	2,938.6	6,418.6	4,895.0	353.2	5,248.2
2046	3,660.0	2,760.1	6,420.1	600.0	215.8	815.8
2047	3,850.0	2,567.6	6,417.6	3,680.0	104.2	3,784.2
2048	4,060.0	2,359.9	6,419.9	145.0	3.8	148.8
2049	4,275.0	2,141.1	6,416.1	-	-	-
2050	4,505.0	1,910.7	6,415.7	-	-	-
2051	4,750.0	1,667.7	6,417.7	-	-	-
2052	5,010.0	1,405.3	6,415.3	-	-	-
2053	5,295.0	1,121.9	6,416.9	-	-	-
2054	5,595.0	822.4	6,417.4	-	-	-
2055	5,910.0	506.0	6,416.0	-	-	-
2056	6,245.0	171.7	6,416.7	-	-	-
2057	-	-	-	-	-	-
Total	**$ 96,905.0**	**$ 95,630.1**	**$ 192,535.1**	**$ 112,205.0**	**$ 50,914.7**	**$ 163,119.7**

* May not sum due to rounding


Water Revenue Bonds (in thousands)
2027
2028
2029
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2053
2054
2055
$0
$2,500
$5,000
$7,500
$10,000
$12,500
$15,000
$17,500
$20,000
$22,500
2024-A Water Revenue Bonds (Variable Rate Demand Bonds)
2022-C Water Revenue Bonds
2022-B Water Revenue Refunding Bonds
2022-A Water Revenue Bonds
2020-B Water Revenue Refunding Bonds
2015-A Water Revenue Bonds

(in thousands)

	2015-A Water Revenue Bonds			2020-B Water Revenue Refunding Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ -	$ 1,339.4	$ 1,339.4	$ 1,635.0	$ 611.4	$ 2,246.4
2028	-	1,339.4	1,339.4	1,670.0	578.6	2,248.6
2029	-	1,339.4	1,339.4	1,700.0	543.9	2,243.9
2030	-	1,339.4	1,339.4	1,745.0	506.6	2,251.6
2031	-	1,339.4	1,339.4	1,785.0	467.1	2,252.1
2032	-	1,339.4	1,339.4	1,825.0	424.4	2,249.4
2033	-	1,339.4	1,339.4	1,875.0	378.1	2,253.1
2034	4,390.0	1,251.6	5,641.6	1,920.0	329.5	2,249.5
2035	4,560.0	1,072.6	5,632.6	1,985.0	278.2	2,263.2
2036	4,740.0	886.6	5,626.6	2,035.0	224.2	2,259.2
2037	4,925.0	693.3	5,618.3	2,100.0	164.8	2,264.8
2038	5,125.0	492.3	5,617.3	2,160.0	100.2	2,260.2
2039	5,330.0	283.2	5,613.2	2,225.0	33.7	2,258.7
2040	2,160.0	133.4	2,293.4	-	-	-
2041	2,255.0	45.1	2,300.1	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
Total	**$ 33,485.0**	**$ 14,233.9**	**$ 47,718.9**	**$ 24,660.0**	**$ 4,640.7**	**$ 29,300.7**

* May not sum due to rounding

(in thousands)

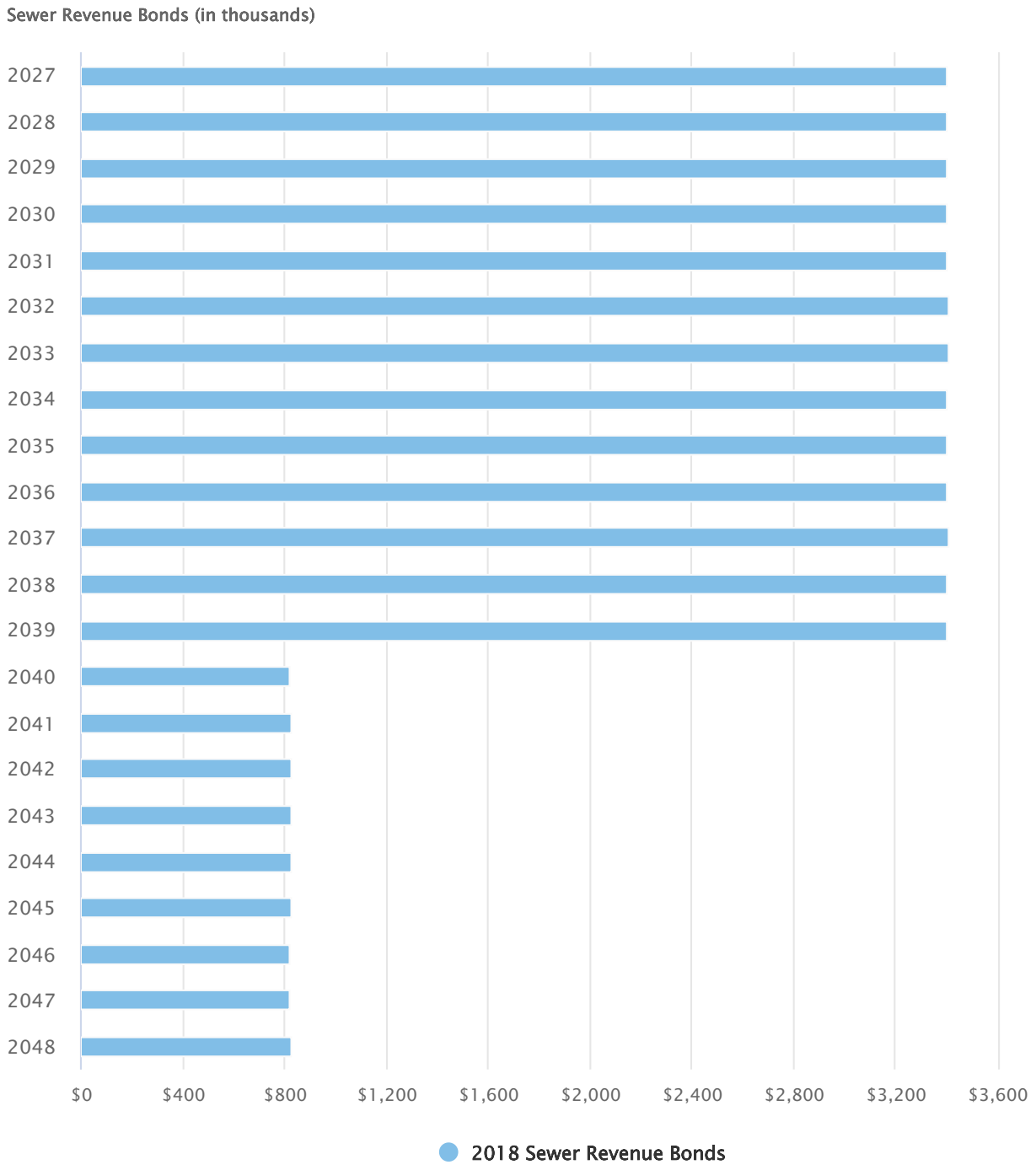
	2022-A Water Revenue Bonds			2022-B Water Revenue Refunding Bonds		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ 770.0	$ 2,124.3	$ 2,894.3	$ 4,515.0	$ 2,835.3	$ 7,350.3
2028	810.0	2,084.8	2,894.8	4,655.0	2,695.3	7,350.3
2029	850.0	2,043.3	2,893.3	4,800.0	2,547.8	7,347.8
2030	895.0	1,999.6	2,894.6	4,950.0	2,392.3	7,342.3
2031	940.0	1,953.8	2,893.8	5,105.0	2,229.4	7,334.4
2032	985.0	1,905.6	2,890.6	5,275.0	2,058.6	7,333.6
2033	1,040.0	1,855.0	2,895.0	5,460.0	1,876.6	7,336.6
2034	1,090.0	1,801.8	2,891.8	1,270.0	1,759.9	3,029.9
2035	1,145.0	1,745.9	2,890.9	1,315.0	1,712.5	3,027.5
2036	1,205.0	1,687.1	2,892.1	1,365.0	1,661.7	3,026.7
2037	1,270.0	1,625.3	2,895.3	1,420.0	1,606.5	3,026.5
2038	1,335.0	1,560.1	2,895.1	1,480.0	1,547.1	3,027.1
2039	1,400.0	1,491.8	2,891.8	1,540.0	1,485.3	3,025.3
2040	1,475.0	1,419.9	2,894.9	1,605.0	1,420.9	3,025.9
2041	1,550.0	1,344.3	2,894.3	1,675.0	1,353.8	3,028.8
2042	1,630.0	1,264.8	2,894.8	4,085.0	1,235.9	5,320.9
2043	1,710.0	1,181.3	2,891.3	4,260.0	1,065.2	5,325.2
2044	1,800.0	1,093.5	2,893.5	4,445.0	882.5	5,327.5
2045	1,890.0	1,001.3	2,891.3	4,640.0	687.4	5,327.4
2046	1,990.0	904.3	2,894.3	4,840.0	483.8	5,323.8
2047	2,090.0	802.3	2,892.3	2,070.0	335.4	2,405.4
2048	2,200.0	695.0	2,895.0	2,160.0	244.6	2,404.6
2049	2,310.0	582.3	2,892.3	2,260.0	149.7	2,409.7
2050	2,430.0	463.8	2,893.8	2,355.0	50.6	2,405.6
2051	2,555.0	339.1	2,894.1	-	-	-
2052	2,685.0	208.1	2,893.1	-	-	-
2053	2,820.0	70.5	2,890.5	-	-	-
2054	-	-	-	-	-	-
2055	-	-	-	-	-	-
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
Total	**$ 42,870.0**	**$ 35,248.9**	**$ 78,118.9**	**$ 77,545.0**	**$ 34,318.1**	**$ 111,863.1**

* May not sum due to rounding

(in thousands)

	2022-C Water Revenue Bonds			2024-A Water Revenue Bonds (Variable Rate Demand Bonds)		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ 945.0	$ 1,425.9	$ 2,370.9	$ 1,090.0	$ 2,845.5	$ 3,935.5
2028	990.0	1,377.5	2,367.5	1,135.0	2,800.2	3,935.2
2029	1,050.0	1,326.5	2,376.5	1,195.0	2,737.2	3,932.2
2030	1,100.0	1,272.8	2,372.8	1,250.0	2,686.9	3,936.9
2031	1,165.0	1,216.1	2,381.1	1,305.0	2,629.0	3,934.0
2032	1,225.0	1,156.4	2,381.4	1,360.0	2,573.3	3,933.3
2033	1,290.0	1,093.5	2,383.5	1,435.0	2,500.5	3,935.5
2034	1,360.0	1,027.3	2,387.3	1,495.0	2,438.8	3,933.8
2035	1,430.0	957.5	2,387.5	1,565.0	2,369.4	3,934.4
2036	1,510.0	884.0	2,394.0	1,635.0	2,301.0	3,936.0
2037	1,595.0	806.4	2,401.4	1,720.0	2,216.6	3,936.6
2038	1,680.0	724.5	2,404.5	1,795.0	2,141.1	3,936.1
2039	1,770.0	638.3	2,408.3	1,875.0	2,057.9	3,932.9
2040	5,795.0	449.1	6,244.1	1,960.0	1,974.6	3,934.6
2041	6,085.0	152.1	6,237.1	2,060.0	1,876.3	3,936.3
2042	-	-	-	2,150.0	1,784.4	3,934.4
2043	-	-	-	2,250.0	1,684.7	3,934.7
2044	-	-	-	2,350.0	1,583.3	3,933.3
2045	-	-	-	2,465.0	1,468.5	3,933.5
2046	-	-	-	2,575.0	1,357.0	3,932.0
2047	-	-	-	2,695.0	1,237.5	3,932.5
2048	-	-	-	2,820.0	1,114.5	3,934.5
2049	-	-	-	2,955.0	979.7	3,934.7
2050	-	-	-	3,090.0	844.6	3,934.6
2051	-	-	-	3,235.0	701.2	3,936.2
2052	-	-	-	3,380.0	552.2	3,932.2
2053	-	-	-	3,540.0	393.6	3,933.6
2054	-	-	-	3,705.0	230.1	3,935.1
2055	-	-	-	3,875.0	58.3	3,933.3
2056	-	-	-	-	-	-
2057	-	-	-	-	-	-
Total	**$ 28,990.0**	**$ 14,507.9**	**$ 43,497.9**	**$ 63,960.0**	**$ 50,137.9**	**$ 114,097.9**

* May not sum due to rounding


Sewer Revenue Bonds (in thousands)
2027
2028
2029
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2042
2043
2044
2045
2046
2047
2048
$0
$400
$800
$1,200
$1,600
$2,000
$2,400
$2,800
$3,200
$3,600
2018 Sewer Revenue Bonds

(in thousands)

	2018 Sewer Revenue Bonds		
	Principal	Interest	Total
2027	$ 1,645.0	$ 1,753.8	$ 3,398.8
2028	1,730.0	1,671.5	3,401.5
2029	1,820.0	1,585.0	3,405.0
2030	1,910.0	1,494.0	3,404.0
2031	2,005.0	1,398.5	3,403.5
2032	2,110.0	1,298.3	3,408.3
2033	2,215.0	1,192.8	3,407.8
2034	2,320.0	1,082.0	3,402.0
2035	2,435.0	966.0	3,401.0
2036	2,560.0	844.3	3,404.3
2037	2,690.0	716.3	3,406.3
2038	2,820.0	581.8	3,401.8
2039	2,960.0	440.8	3,400.8
2040	530.0	292.8	822.8
2041	560.0	266.3	826.3
2042	585.0	238.3	823.3
2043	615.0	209.0	824.0
2044	645.0	178.3	823.3
2045	680.0	146.0	826.0
2046	710.0	112.0	822.0
2047	745.0	76.5	821.5
2048	785.0	39.3	824.3
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
Total	**$ 35,075.0**	**$ 16,583.6**	**$ 51,658.6**

* May not sum due to rounding

Notes and Loans Payable

Notes and loans payable are sources of resources. They are written promises to pay specified dollar amounts, on specific dates, to the owners of the notes and loans. The dollar amounts to be paid include the amount borrowed, called principal, and interest. Notes and loans payable are generally the result of buying merchandise or property, plant, and/or equipment.

Description	Payment Funding Source	Date Issued	Final Maturity	Range of Interest Rates at Issue Date
NOTES AND LOANS PAYABLE				
HUD Section 108 guaranteed loan - Capital Projects	Community Development Block Grant (CDBG)	03/09/10	08/01/30	1.74%-3.97%
Electric and Water Revolving Line of Credit - Wells Fargo	Utility Funds	12/07/23	12/03/28	SOFR + Spread (1)
800 MHz Equipment Lease Purchase	Various Funds, including General Fund	11/30/16	11/30/26	1.87%
Ambulance Lease Purchase 2021	General Fund	01/15/21	11/05/28	1.69%
Ambulance Lease Purchase 2022	General Fund	03/04/22	03/04/29	2.48%
Ambulance Lease Purchase 2024	General Fund	12/02/24	01/15/29	3.92%
Technology Infrastructure Equipment Lease Purchase	Internal Service Fund	03/04/22	03/04/27	2.36%
Golf Equipment Lease Purchases	Golf Courses Fund	Various	08/15/26	2.0%-4.5%

(1) SOFR is the Secured Overnight Financing Rate as administered by the SOFR Administrator; SOFR Administrator is the Federal Reserve Bank of New York.

Description (in thousands)	Authorized and Issued	Estimated Outstanding@ 7/1/2026	Estimated Funding Set-Aside@ 7/1/2026	Estimated Unfunded@ 7/1/2026
NOTES AND LOANS PAYABLE				
HUD Section 108 guaranteed loan - Capital Projects	$ 14,655	$ 4,070	$ -	$ 4,070
800 MHz Equipment Lease Purchase	6,839	373	-	373
Ambulance Lease Purchase 2021	799	190	-	190
Ambulance Lease Purchase 2022	1,500	675	-	675
Ambulance Lease Purchase 2024	688	414	-	414
Technology Infrastructure Equipment Lease Purchase	6,500	1,362	-	1,362
Golf Equipment Lease Purchase	179	6	-	6
Total Notes and Loans Payables	**$ 31,160**	**$ 7,090**	**$ -**	**$ 7,090**

Description (in thousands)	FY 2026/27 Amounts Due	FY 2027/28 Amounts Due	FY 2028/29 Amounts Due	FY 2029/30 Amounts Due	FY 2030/31 Amounts Due
NOTES AND LOANS PAYABLE					
HUD Section 108 guaranteed loan - Capital Projects	$ 1,057.1	$ 1,048.3	$ 1,047.3	$ 1,043.9	$ 265.8
800 MHz Equipment Lease Purchase	376.6	-	-	-	-
Ambulance Lease Purchase 2021	97.6	97.6	-	-	-
Ambulance Lease Purchase 2022	234.7	234.7	234.7	-	-
Ambulance Lease Purchase 2024	149.1	149.1	149.1	-	-
Technology Infrastructure Equipment Lease Purchase	1,386.0	-	-	-	-
Golf Equipment Lease Purchase	6.4	-	-	-	-
Total Notes and Loans Payables	**$ 3,307.5**	**$ 1,529.7**	**$ 1,431.1**	**$ 1,043.9**	**$ 265.8**

Notes and Loans Payables Debt Service by Fiscal Year

(in thousands)

	HUD Section 108 Guaranteed Loan-Capital Projects			800 MHz Communication Equipment		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ 900.0	$ 157.1	$ 1,057.1	$ 373.1	$ 3.5	$ 376.6
2028	930.0	118.3	1,048.3	-	-	-
2029	970.0	77.3	1,047.3	-	-	-
2030	1,010.0	33.9	1,043.9	-	-	-
2031	260.0	5.8	265.8	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
Total	**$ 4,070.0**	**$ 392.4**	**$ 4,462.4**	**$ 373.1**	**$ 3.5**	**$ 376.6**

* May not sum due to rounding

(in thousands)

	Ambulance Lease Purchase 2021			Ambulance Lease Purchase 2022		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ 94.3	$ 3.2	$ 97.6	$ 219.4	$ 15.4	$ 234.8
2028	95.9	1.6	97.5	224.8	9.9	234.7
2029	-	-	-	230.4	4.3	234.7
2030	-	-	-	-	-	-
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
Total	**$ 190.2**	**$ 4.8**	**$ 195.1**	**$ 674.6**	**$ 29.6**	**$ 704.2**

* May not sum due to rounding

(in thousands)

	Ambulance Lease Purchase 2024			Technology Infrastructure Equipment Lease Purchase 2022		
	Principal	Interest	Total	Principal	Interest	Total
2027	$ 132.9	$ 16.2	$ 149.1	$ 1,361.8	$ 24.2	$ 1,386.0
2028	138.1	11.0	149.1	-	-	-
2029	143.5	5.6	149.1	-	-	-
2030	-	-	-	-	-	-
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
2052	-	-	-	-	-	-
2053	-	-	-	-	-	-
Total	**$ 414.5**	**$ 32.8**	**$ 447.3**	**$ 1,361.8**	**$ 24.2**	**$ 1,386.0**

* May not sum due to rounding

(in thousands)

	Golf Equipment Lease Purchase		
	Principal	Interest	Total
2027	$ 6.4	$ -	$ 6.4
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
2035	-	-	-
2036	-	-	-
2037	-	-	-
2038	-	-	-
2039	-	-	-
2040	-	-	-
2041	-	-	-
2042	-	-	-
2043	-	-	-
2044	-	-	-
2045	-	-	-
2046	-	-	-
2047	-	-	-
2048	-	-	-
2049	-	-	-
2050	-	-	-
2051	-	-	-
2052	-	-	-
2053	-	-	-
Total	**$ 6.4**	**$ -**	**$ 6.4**

* May not sum due to rounding

Other Long-Term Liabilities

Computer Leases

The City has a long-term non-cancelable agreement with HP Financial Services to lease the City's server, desktop, and portable computer equipment. Computer leases are paid from various funding sources. As of 7/1/2026, the estimated outstanding amount for computer leases total $1,962,699.

(in thousands)		
Estimated Outstanding @ 7/1/2026	$	1,963
Estimated Funding Set-Aside @ 7/1/2026	$	-
Estimated Unfunded @ 7/1/2026	$	1,963

Estimated payments with interest over the next five years are as follows:

FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
$ 1,061	$ 772	$ 245	$ -	$ -

Golf Cart Leases

The City has a non-cancelable agreement with DLL Finance, LLC for the lease of golf carts. Lease payments are made from the unrestricted revenue sources of the Golf Courses Enterprise Fund. As of 7/1/2026, the estimated outstanding amount of the golf carts lease totals $73,923.

(in thousands)		
Estimated Outstanding @ 7/1/2026	$	74
Estimated Funding Set-Aside @ 7/1/2026	$	-
Estimated Unfunded @ 7/1/2026	$	74

Estimated payments over the next five years are as follows:

FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
$ 54	$ 22	$ -	$ -	$ -

Land and Building Leases

The City has various long-term agreements with lessors for the lease of land and buildings. Payments for the leases are from various funding sources. As of 7/1/2026, the estimated outstanding lease payable totals $5,765,778.

(in thousands)		
Estimated Outstanding @ 7/1/2026	$	5,766
Estimated Funding Set-Aside @ 7/1/2026	$	-
Estimated Unfunded @ 7/1/2026	$	5,766

Estimated payments over the next five years are as follows:

FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
$ 515	$ 482	$ 287	$ 294	$ 301

Subscription-Based Information Technology Arrangements (SBITA)

The City has various long-term agreements for the rights to use various vendor provided information technology software. Payments for the subscription payable are from various funding sources. As of 7/1/2026, the estimated outstanding subscription payable totals $27,474,155.

(in thousands)		
Estimated Outstanding @ 7/1/2026	$	27,474
Estimated Funding Set-Aside @ 7/1/2026	$	-
Estimated Unfunded @ 7/1/2026	$	27,474

Estimated payments over the next five years are as follows:

FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
$ 7,723	$ 6,507	$ 5,388	$ 3,669	$ 3,692

Compensated Absences

Compensated absences, vacation and sick pay, for all City employees are generally paid by the General Benefits and Insurance Fund, an Internal Service fund. The General Benefits and Insurance Fund is reimbursed through payroll charges to all other funds based on estimates of benefits to be earned and used during the fiscal year. It is the policy of the City to pay all accumulated vacation pay when an employee retires or terminates. Accumulated sick pay in excess of 175 hours per employee is paid to employees at their then current rate of pay in January each year or upon termination from the City. Employees are paid for all accumulated sick pay when they retire from the City. The estimated balance at July 1, 2026 represents vacation and sick pay benefits and not any future earnings of compensated absences. Compensated absences are paid from various funding sources, with an estimated 75% from the General Fund.

(in thousands)		
Estimated Outstanding @ 7/1/2026	$	30,475
Estimated Funding Set-Aside @ 7/1/2026	$	30,475
Estimated Unfunded @ 7/1/2026	$	-

Estimated payments over the next five years are as follows:

FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
$ 26,605	$ 3,870	$ -	$ -	$ -

Self-Insurance

The City self-funds workers' compensation related benefit claims up to $2,000,000 per occurrence and general liability claims up to $1,000,000 per occurrence. Above these retained levels, the City's potential liability is covered through various commercial insurance and intergovernmental risk pooling programs (collectively, "Insurance"). While settled claims have not exceeded total Insurance in any of the prior three years, management continues to believe that there are no pending claims that will exceed total insurance coverage. Management remains vigilant of the sustained hardened insurance market, which continues to react to the escalating frequency and severity of claims arising out of conditions of public property, employment practices and police professional exposures, by reducing market capacity and increasing rates to account for underwriting losses. The unpaid claims liability is based on the results of actuarial studies and includes amounts for claims incurred-but-not-reported, known-claim development, and allocated loss adjustment expenses. Claims liabilities are calculated using a discount rate of 2.25% and consider the effects of inflation, multi-year loss development trends, and other economic and social factors. It is the City's long-standing and continued practice to obtain full actuarial studies annually for its retained levels for general liability and workers' compensation coverages. Self-insured

cost allocation charges, referred to as "premiums" are charged to city departments by the General Benefits and Insurance Fund using various allocation methods that account for claims experience, costs, trends, payroll, and operational risk exposures. Self-Insurance payments are paid from various funding sources, with an estimated 62% from the General Fund.

(in thousands)	
Estimated Outstanding @ 7/1/2026	$ 67,397
Estimated Funding Set-Aside @ 7/1/2026	$ 67,397
Estimated Unfunded @ 7/1/2026	$ -

Estimated payments over the next five years are as follows:

FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
$ 15,805	$ 16,270	$ 13,918	$ 11,751	$ 9,653

Interfund Borrowing

In 2020, an interfund loan was made between the General Fund and the General Benefits and Insurance Fund, an Internal Service Fund to the City, in the amount of $33 million to provide cash relief due to general tax revenue shortfalls resulting from the Covid-19 pandemic and the California Stay-At-Home order. The fund will be repaid over ten years at the City of Anaheim Treasury Investment Portfolio earning rate.

(in thousands)	
Estimated Outstanding @ 7/1/2026	$ 29,000
Estimated Funding Set-Aside @ 7/1/2026	$ -
Estimated Unfunded @ 7/1/2026	$ 29,000

Estimated payments over the next five years are as follows:

FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
$ 1,950	$ 1,950	$ 1,950	$ 1,950	$ 1,950

Decommissioning

Federal regulations require the Electric Utility to provide for the future decommissioning costs of its former ownership share of San Onofre Nuclear Generating Station (SONGS). The Electric Utility has established a provision for decommissioning costs of SONGS and restoration of the beachfront at San Onofre, California where it is located. A separate irrevocable trust account has been established. Decommissioning payments will be paid for through the established trust which is 100% funded for all future costs.

Anaheim's decommissioning costs are estimated to be $141 million. Assuming no further interest on the Trust Fund there will be a greater than 15% contingency margin available from the Funding Set-Aside should any additional and unforeseen costs associated with decommissioning materialize.

(in thousands)	
Estimated Outstanding @ 7/1/2026	$ 67,000
Estimated Funding Set-Aside @ 7/1/2026	$ 78,000
Estimated Unfunded @ 7/1/2026	$ -

Estimated payments over the next five years are as follows:

FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
$ 3,800	$ 2,400	$ 1,300	$ 1,300	$ 1,300

Pensions

The City contributes to the California Public Employees' Retirement System (PERS), an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Pension payments are paid from various funding sources, with an estimated 70% from the General Fund. The City provides pension benefits to eligible full-time employees in three separate pension plans: Miscellaneous Plan, Police Safety Plan and Fire Safety Plan.

CalPERS offers a defined benefit plan where retirement benefits are based on a formula, rather than contributions and earnings to a savings plan. Retirement benefits are calculated based on a member's years of service credit, age at retirement, and final compensation (average salary for a defined period of employment). As of July 1, 2026, the retirement formulas in effect for the City is as follows:

	Miscellaneous Plan		Police Safety Plan		Fire Safety Plan	
Hire Date	Prior to January, 1 2013	On or after January, 1 2013	Prior to January, 1 2013	On or after January, 1 2013	Prior to January, 1 2013	On or after January, 1 2013
Benefit Formula	2.7%@55	2.0%@62	3.0%@50	2.7%@57	3.0%@50	2.7%@57
Retirement Age	50-55	52-65	50	52-57	50	50-57

(in thousands) - Based on most recent actuarial reports		
Accrued Liability @ 6/30/2024	$	3,441,596
Fair Value of Assets @ 6/30/2024	$	2,482,777
Unfunded Liability @ 6/30/2024	$	958,819

Plan Assumptions

The minimum employer contributions for FY 2026/27 determined in the valuation were calculated using a discount rate of 6.8 percent. Annual increases for salary growth assumption vary by category, entry age, and duration of service. Overall payroll growth is assumed at 2.8 percent compounded annually; inflation at 2.3 percent compounded annually. For more details on the Actuarial Methods and Assumptions, please see the CalPERS Annual Valuation Reports published on the City's website.

Rates

The following estimates the various components used to determine the total PERS contribution rates and details the portions funded by employee contributions, averaged for Classic and PEPRA members, as well as the net remaining for the City's contribution over the next five years.

PERS Rates	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
Miscellaneous Plan					
Employer Rate	39.74%	39.26%	35.41%	34.27%	33.19%
Member Rate	8.00%	8.00%	8.00%	8.00%	8.00%
Total Rate	47.75%	47.26%	43.42%	42.27%	41.19%
Employee Contribution Rate	12.00%	12.00%	12.00%	12.00%	12.00%
Miscellaneous Net City Rate	35.75%	35.26%	31.42%	30.27%	29.19%
Total Salaries Subject to PERS (in thousands)	**$ 210,686**	**$ 213,910**	**$ 218,567**	**$ 219,698**	**$ 220,530**
Police Safety Plan					
Employer Rate	63.12%	62.15%	63.83%	61.96%	60.11%
Member Rate	11.02%	11.02%	11.02%	11.02%	11.02%
Total Rate	74.14%	73.17%	74.85%	72.98%	71.13%
Employee Contribution Rate	14.02%	14.02%	14.02%	14.02%	14.02%
Police Safety Net City Rate	60.12%	59.15%	60.83%	58.96%	57.11%
Total Salaries Subject to PERS (in thousands)	**$ 69,730**	**$ 69,854**	**$ 69,614**	**$ 69,422**	**$ 69,102**
Fire Safety Plan					
Employer Rate	59.79%	59.47%	61.71%	60.33%	58.93%
Member Rate	10.44%	10.44%	10.44%	10.44%	10.44%
Total Rate	70.23%	69.91%	72.15%	70.77%	69.37%
Employee Contribution Rate	13.44%	13.44%	13.44%	13.44%	13.44%
Fire Safety Net City Rate	56.79%	56.47%	58.71%	57.33%	55.93%
Total Salaries Subject to PERS (in thousands)	**$ 37,540**	**$ 37,369**	**$ 37,081**	**$ 36,873**	**$ 36,624**

Expected Contributions - Citywide

The following details the estimated value of the contributions for each of the PERS components over the next five years.

Expected Contributions - Citywide (in thousands)	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
Normal Cost	$ 77,543.9	$ 76,859.5	$ 76,207.5	$ 74,902.8	$ 73,814.7
Unfunded	101,108.4	101,464.1	97,540.1	94,727.5	91,569.7
Total Contributions	**178,652.3**	**178,323.6**	**173,747.6**	**169,630.3**	**165,384.4**
Employee Contributions	(40,103.8)	(40,485.2)	(40,971.5)	(41,052.4)	(41,074.0)
Net City Contributions	**$ 138,548.5**	**$ 137,838.4**	**$ 132,776.1**	**$ 128,577.9**	**$ 124,310.4**

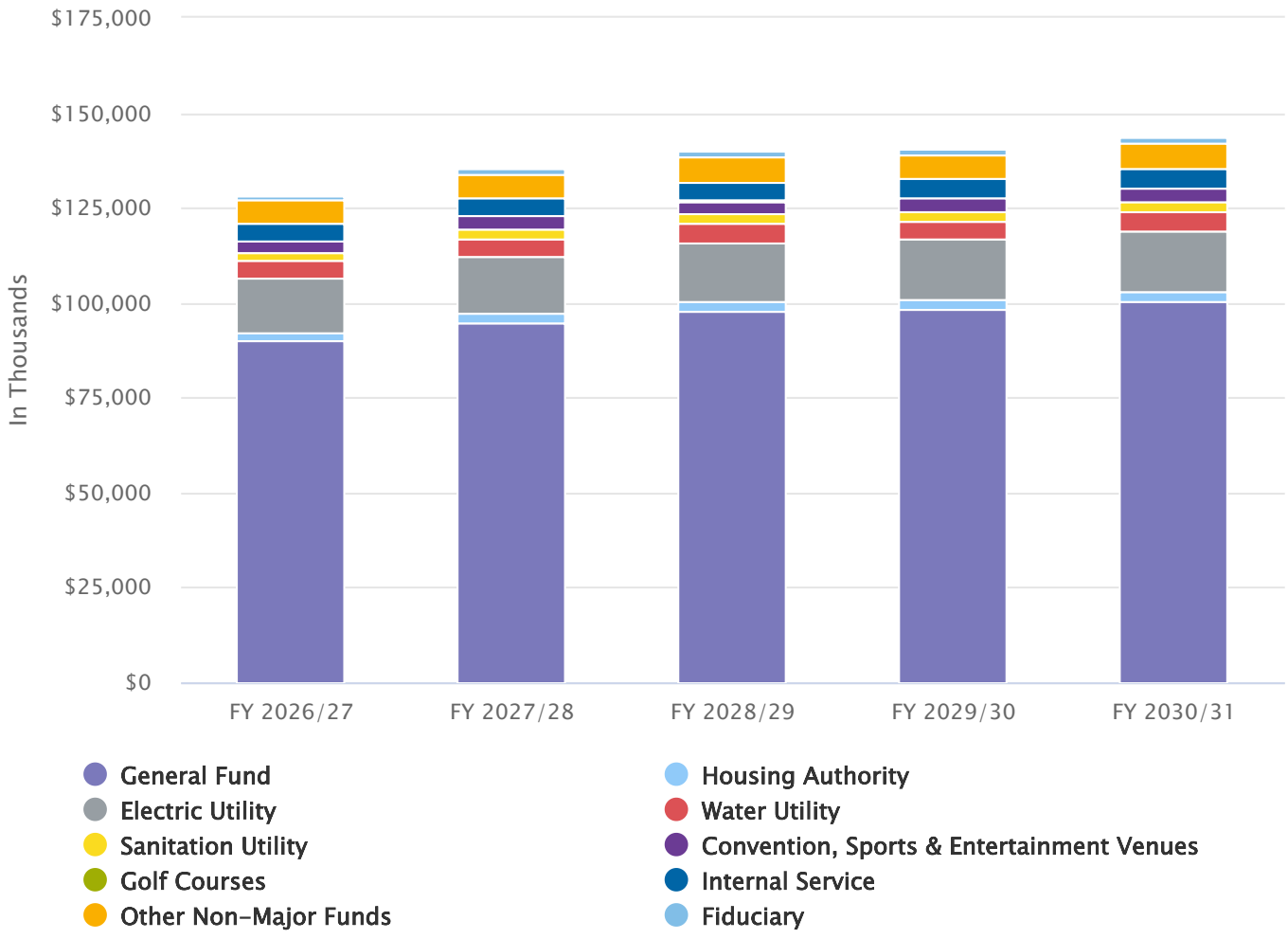
*May not sum to 100% due to rounding

Expected Net City Contributions by Major Fund

The following details the estimated value of the Net City PERS Contributions by Major Fund over the next five years.

Expected Net City Contributions by Major Fund (in thousands)	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31	% of Adopted Budget
General Fund	$ 96,249.8	$ 95,756.3	$ 92,239.6	$ 89,323.1	$ 86,358.5	16.9%
Housing Authority	2,521.6	2,508.7	2,416.5	2,340.1	2,262.5	1.6%
Electric Utility	15,586.7	15,506.8	14,937.3	14,465.0	13,984.9	2.4%
Water Utility	5,029.3	5,003.5	4,819.8	4,667.4	4,512.5	3.5%
Sanitation Utility	2,507.7	2,494.9	2,403.2	2,327.3	2,250.0	2.0%
Convention, Sports & Entertainment Venues	3,519.1	3,501.1	3,372.5	3,265.9	3,157.5	4.7%
Golf Courses	152.4	151.6	146.1	141.4	136.7	0.9%
Internal Service	4,960.0	4,934.6	4,753.4	4,603.1	4,450.3	1.0%
Other Non-Major Funds	6,470.2	6,437.1	6,200.6	6,004.6	5,805.3	2.2%
Fiduciary	1,551.7	1,543.8	1,487.1	1,440.1	1,392.3	3.4%
Net City Contributions	**$ 138,548.5**	**$ 137,838.4**	**$ 132,776.1**	**$ 128,578.0**	**$ 124,310.5**	**5.5%**

*May not sum to 100% due to rounding



Other Post-Employment Benefits

In addition to pension benefits, the City provides other post-employment benefits (OPEB) as a single-employer defined benefit healthcare plan. The closed OPEB plan provides medical, dental and life insurance benefits to eligible retirees (hired prior to January 1, 1996, Anaheim Police Association employees hired prior to July 6, 2001, and Anaheim Fire Association employees hired prior to November 9, 2001) in accordance with City Personnel Resolutions and various Memoranda of Understanding. Eligible employees hired after the dates above have access to the City's medical and dental plans but do not receive a defined benefit. OPEB payments are paid from various funding sources, with an estimated 61% from the General Fund.

(in thousands) - Based on most recent actuarial reports		
Accrued Liability @ 6/30/2025	$	223,457
Fair Value of Assets @ 6/30/2025	$	135,836
Unfunded Liability @ 6/30/2025	$	87,622

Plan Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefits costs between the City and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in the actuarial accrued liability and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2025, actuarial valuation, the entry age normal actuarial cost method was used. The actuarial assumption included a 6.0% long term return on assets and a general inflation rate of 2.5%.

Expected Contributions - Citywide

The following details the estimated value of the contributions for each of the OPEB components over the next five years:

Other Post-Employment Benefits (in thousands)	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31
Normal Cost	$ 1,510.1	$ 1,555.4	$ 1,617.6	$ 1,682.3	$ 1,749.6
Unfunded	12,114.3	11,943.9	12,421.7	12,918.5	13,435.3
Net City Contributions	**$ 13,624.4**	**$ 13,499.3**	**$ 14,039.3**	**$ 14,600.8**	**$ 15,184.9**

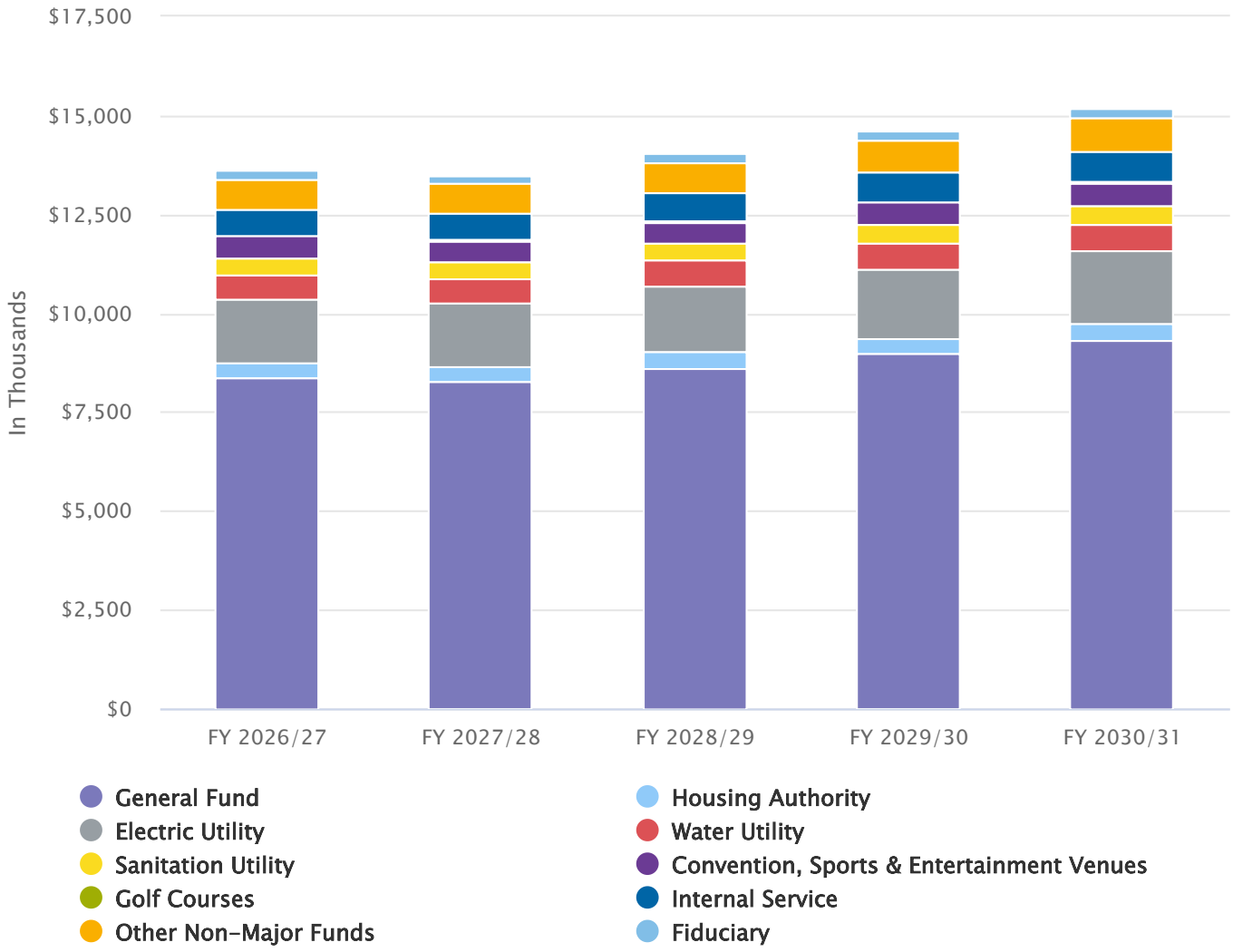
*May not sum to 100% due to rounding

Expected Net City Contributions by Major Fund

The following details the estimated value of the OPEB components by Major Fund over the next five years.

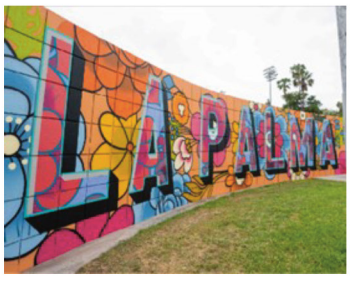
Other Post-Employment Benefits by Major Fund (in thousands)	FY 2026/27	FY 2027/28	FY 2028/29	FY 2029/30	FY 2030/31	% of Adopted Budget
General Fund	$ 8,364.0	$ 8,287.2	$ 8,618.7	$ 8,963.5	$ 9,322.0	1.5%
Housing Authority	384.2	380.7	395.9	411.7	428.2	0.2%
Electric Utility	1,630.8	1,615.9	1,680.5	1,747.7	1,817.6	0.3%
Water Utility	614.5	608.8	633.2	658.5	684.8	0.4%
Sanitation Utility	415.5	411.7	428.2	445.3	463.1	0.3%
Convention, Sports & Entertainment Venues	535.4	530.5	551.7	573.8	596.8	0.7%
Golf Courses	19.1	18.9	19.7	20.4	21.3	0.1%
Internal Service	682.6	676.3	703.4	731.5	760.8	0.1%
Other Non-Major Funds	752.1	745.2	775.0	806.0	838.2	0.3%
Fiduciary	226.2	224.1	233.0	242.4	252.1	0.5%
Net City Contributions	**$ 13,624.4**	**$ 13,499.3**	**$ 14,039.3**	**$ 14,600.8**	**$ 15,184.9**	**0.5%**

*May not sum to 100% due to rounding




CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

CAPITAL IMPROVEMENT PROGRAM







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CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

FY 2026/27 - FY 2030/31 Capital Improvement Program

Introduction

The Capital Improvement Program (CIP) is a projection of the City's capital investments over a five-year period. The CIP is a fiscal and planning tool that allows the City to monitor all capital project costs, funding sources, departmental responsibilities, and timing. Each year, the CIP is reviewed within the context of ongoing City, county, state, and federal planning programs and policies. Capital investments involve major City projects that produce outputs having long and useful life spans. The minimum threshold for capital projects is $50,000.

The CIP contained herein includes five years of projected capital needs. The first year of the program is the capital budget for which project money has been authorized. The remaining four years of the CIP will serve as a financial plan for ongoing capital investments. Projects are generally only included once funding has been identified. The financial plan will be reviewed each year as the CIP is updated and prepared. Approval of the five-year capital plan does not constitute approval of individual projects. As they move forward in the development process, projects are brought before the City Council for final approval and award of the contract. Until a contract is awarded, projects may change in scope or be reprioritized based on current circumstances.

Significant improvements are planned for the City's parks, neighborhood infrastructure, streets and roads, and water and electric field capital. In the area of recreation, parks, and libraries, the FY 2026/27 CIP includes projects such as various park improvements to rehabilitate critical park infrastructure, as well as new playgrounds and amenities. The new River Park project will develop an approximately 3-acre, Santa Ana River-adjacent, park to include a play area, walking path, shared picnic area, outdoor amphitheater, lighting, exercise equipment, native landscaping, seating, and other park amenities.

Capital investments in the City's electric and water systems are important for maintaining high service reliability for residents and businesses. Some electric infrastructure projects include streetlight additions and improvements, system undergrounding, system protection and automation, and direct buried cable replacement. Examples of water infrastructure projects that enhance reliability, capacity, and storage options, include upgrades and replacements to pumping and regulating stations, water field capital, and water mains.

Another area of significant investment is in the area of transportation improvements. These projects will rehabilitate roadways throughout the City to restore structural integrity, enhance the safety and efficiency of the traffic signal system, widen existing roadways to include additional through lanes, full-width sidewalks, landscaped parkways and raised medians. These projects will also provide improvements to the City's trails and bridges.

Organization of the CIP

The CIP is broken down into three sections. The first section describes some of the various funding sources used in the five-year capital program. The second section is a summary of the funding sources by year and the projected costs. The third section displays each project grouped into its appropriate category based on the seven classifications of CIP projects listed below.



Following is a display of each project grouped into its appropriate category. Each of the categories includes an introduction to the projects with a summary of projected costs for the next five years. Each project displays an annual budget through FY 2030/31. These figures are summed into a 5-year total that is included along with total project cost, construction period, funding source, project location, and a brief description that highlights important aspects of each project. Where available, information on the projected operational impacts is also included.

Financing the CIP

The following are some of the major sources used to finance the projects presented in the CIP:

GENERAL FUND:

- *General Fund* – Funding is provided by discretionary revenue in the City's General Fund as approved by City Council during Budget Adoption to support supplemental funding requests.

SPECIAL REVENUE FUNDS:

- *Gas Tax* – Financing is provided by the City's share of the state tax on gasoline, which can be used only for the research, planning, construction, improvement, maintenance, and operation of public streets and highways or public mass transit guideways.
- *Grants* – Funding from Federal, State, and/or local jurisdictions to support capital projects.
- *Community Development Block Grant (CDBG)* – Grant funding from Federal sources used in public infrastructure improvements, including the construction and rehabilitation of neighborhood facilities, such as community centers and libraries.
- *Anaheim Tourism Improvement District (ATID)* – The ATID establishes a self-assessment of 2% of the room rent for all hotel facilities located within the ATID boundaries (Anaheim Resort and the Platinum Triangle). This assessment is not a tax for the general benefit of the City; rather it is an assessment for activities that provide benefits directly to those hotels within the ATID. 25% of the revenue generated from the ATID assessment is restricted for transportation improvements in the ATID area.
- *Long Range Property Management Plan (LRPMP)* – Funds in this area are generated by proceeds derived from the sale of City-owned parcels from the Former Redevelopment Agency as well as rent revenues.

CAPITAL PROJECT FUNDS:

Community Services Facilities

- *Parksites and Playgrounds* – Funding for these projects is derived from State and Federal grants and developer fees.

Transportation Improvement Projects

- *Transportation Improvement Projects* – Funding for these projects is derived from various grant programs and restricted transportation funds.

Development Impact Projects

- *Platinum Triangle* – Development impact fees are used to pay for infrastructure improvements in the Platinum Triangle Area.

Mello-Roos Projects

- *Platinum Triangle* – Mello-Roos bond proceeds are used to pay for infrastructure improvements in the Platinum Triangle Area, including the Orangewood Avenue bridge over the Santa Ana River.

Street Construction Projects

- *Transportation Grants* – Grant funding from State and Federal sources that can only be used for transportation improvement projects in the City's right-of-way.
- *Measure M2* – An initiative passed by Orange County voters to fund transportation improvements using revenue generated by a countywide half-cent sales tax. Funding is received from the Orange County Transportation Authority (OCTA) and is required to be spent on transportation projects.

Other Capital Improvements

- *Capital Improvements* – Funding for these projects is derived from bond proceeds, however, a lesser portion is from unrestricted revenues identified for one-time discretionary capital projects.

ENTERPRISE FUNDS:

Convention, Sports and Entertainment Venues

- *Convention Center* – Funding from operational revenues generated by the Convention, Sports, & Entertainment Department to improve, upgrade and remodel the various facilities managed by this department.

Electric Utility

- *Electric Utility* – Funding for capital projects is derived from a combination of restricted bond proceeds and cash from sales revenue and utility fees. Capital funds finance the replacement, enhancement, and new construction of infrastructure such as streetlight additions, substations, transmission and distribution facilities, overhead and underground reliability projects, direct buried cable replacement, and system undergrounding.

Water Utility

- *Water Utility* – Funding for capital projects is derived from a combination of restricted bond proceeds, cash from sales revenue, and utility fees. Capital funds finance various rehabilitation, replacement, and new construction of infrastructure to improve and augment the water supply and delivery capabilities of the water system, including construction of pumping, storage, and fire-proofing improvements, and replacement of water mains.

Sanitation Utility

- *Sanitation Utility* – Funding from restricted bond proceeds and services rendered on a user surcharge basis to residents and businesses located in Anaheim. These sources also support the operation of the City's solid waste, street sweeping, and wastewater collection and disposal system maintenance programs. The capital portion is used in part for sewer improvement projects.

CIP Funding Sources Summary

	FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	Funding Totals
Special Revenue Funds						
Gas Tax	$ 38,996,500	$ 21,780,000	$ 15,080,000	$ 24,280,000	$ 17,980,000	$ 118,116,500
Community Development Block Grant (CDBG)	460,991	-	-	-	-	460,991
Grants	1,526,909	-	-	-	-	1,526,909
LRPMP	325,000	515,000	-	-	-	840,000
Anaheim Tourism Improvement District	8,356,365	-	-	-	-	8,356,365
Total Special Revenue Funds	**$ 49,665,765**	**$ 22,295,000**	**$ 15,080,000**	**$ 24,280,000**	**$ 17,980,000**	**$ 129,300,765**
Capital Project Funds						
Community Services Facilities	$ 15,910,000	$ 11,250,000	$ 250,000	$ 250,000	$ 250,000	$ 27,910,000
Development Impact Projects	19,786,735	12,283,900	11,921,200	2,003,000	651,000	46,645,835
Mello-Roos	13,696,179	10,100,000	7,690,000	750,000	750,000	32,986,179
Street Construction Projects	47,962,227	947,238	4,404,000	-	-	53,313,465
Transportation Improvement Projects	75,988	75,988	75,988	75,988	75,988	379,940
Other Capital Improvements	6,590,739	-	-	-	-	6,590,739
Total Capital Project Funds	**$ 104,021,868**	**$ 34,657,126**	**$ 24,341,188**	**$ 3,078,988**	**$ 1,726,988**	**$ 167,826,158**
Enterprise Funds						
Convention, Sports & Entertainment Venues	$ 700,000	$ -	$ -	$ -	$ -	$ 700,000
Electric Utility	115,642,482	125,340,876	91,676,411	79,143,085	76,161,206	487,964,060
Water Utility	28,415,252	22,286,556	20,872,426	22,700,920	21,683,576	115,958,730
Sanitation Utility	26,120,000	15,320,000	5,020,000	1,520,000	1,520,000	49,500,000
Total Enterprise Funds	**$ 170,877,734**	**$ 162,947,432**	**$ 117,568,837**	**$ 103,364,005**	**$ 99,364,782**	**$ 654,122,790**
Internal Service Funds						
Municipal Facilities Maintenance	$ 66,667	$ -	$ -	$ -	$ -	$ 66,667
Total Internal Service Funds	**$ 66,667**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 66,667**
Total Expenditures	**$ 324,632,034**	**$ 219,899,558**	**$ 156,990,025**	**$ 130,722,993**	**$ 119,071,770**	**$ 951,316,380**

	FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	Funding Totals
Recreation, Parks & Libraries	$ 24,772,500	$ 23,000,000	$ 11,750,000	$ 2,000,000	$ 600,000	$ 62,122,500
Downtown Projects & Municipal Facilities	14,109,247	515,000	-	-	-	14,624,247
Commercial Entertainment Venues	700,000	-	-	-	-	700,000
Electric Systems	115,642,482	125,340,876	91,676,411	79,143,085	76,161,206	487,964,060
Water Systems	28,415,252	22,286,556	20,872,426	22,700,920	21,683,576	115,958,730
Wastewater	38,370,000	17,070,000	5,020,000	1,520,000	1,520,000	63,500,000
Transportation Improvements	102,622,553	31,687,126	27,671,188	25,358,988	19,106,988	206,446,843
Total Expenditures	**$ 324,632,034**	**$ 219,899,558**	**$ 156,990,025**	**$ 130,722,993**	**$ 119,071,770**	**$ 951,316,380**

RECREATION, PARKS & LIBRARIES

FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$24,772,500	$23,000,000	$11,750,000	$2,000,000	$600,000	$62,122,500



Investing in our neighborhoods is a critical component to ensuring Anaheim has public spaces that enrich the lives of residents in our City. Anaheim's 50.8 square miles is home to 68 parks, 12 community facilities, 7 libraries and 3 library locations, 8 skate parks, and 4 dog parks. While these open spaces and facilities provide places for residents to gather, rest and rejuvenate themselves, continued preservation and developments are an essential aim for Anaheim's quality of life.

The passive and active recreational needs of residents are identified and prioritized in various long term strategic documents including the General Plan, the Anaheim Outdoors Connectivity Plan, and the Parks Plan, which have been developed through robust community input and adopted by the City Council. Staff partners with public and private landowners and utilizes a multitude of funding sources including development impact fees and grants to implement the needs identified in these documents.

Projects that are supported by Community Development Block Grant (CDBG) funds are selected and approved through the CDBG Annual Action Plan, which is approved by the Housing and Community Development Commission and City Council.

Various Parks Improvements

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Development Impact Fees
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$500,000	$500,000	$500,000	$500,000	$500,000	$2,500,000

Estimated Operating Impact:

These enhancements will improve the overall look and functionality of various City facilities and are not expected to generate any additional operating impacts.

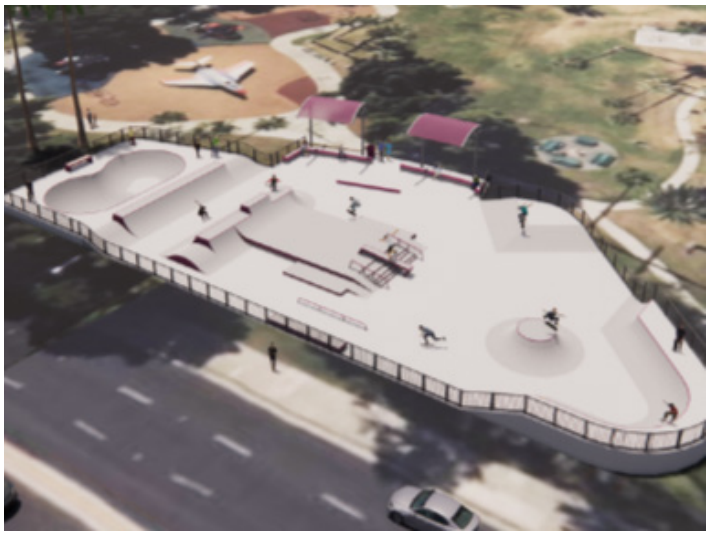
Description & Criteria:

Projects in this area provide for various unanticipated updates and repairs to existing parks throughout the City, which may include ballfield lights, playground equipment, other play area renovations and restroom improvements.

Boysen Park Refresh

Total Project Cost: $ 40,000,000
Construction Period: 2026-2029 (phase 1: skate park + phase 2: 4.5-acre renovation + phase 3: TBD
Funding Source: Platinum Triangle Development Impact Fees and State Grant
Project Location: District 4
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$2,082,500	$10,500,000	$10,250,000	$-	$-	$22,832,500

Estimated Operating Impact:

Boysen Park is an existing park within the City of Anaheim. At this time, Phases 1 and 2 of the renovation is not expected to result in additional maintenance costs beyond the current expenses, which are already accounted for and planned within the budgetary process.

Description & Criteria

The Boysen Park Renovation project will transform and expand the existing Boysen Park with new and updated amenities, which have been requested by the community, including basketball courts, play areas, shaded picnic areas, refurbished baseball fields, skate park, dog park, soccer fields, fitness zones, softball, and more. This project is being implemented in phases, with Phase 1 being the skate park and phase 2 being the northern 4.5-acre area of the park north of the ballfields.

Modjeska Park Improvements

Total Project Cost: $ 800,000
Construction Period: 2026-2028
Funding Source: Development Impact Fees
Project Location: District 2
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$800,000	$-	$-	$-	$-	$800,000

Estimated Operating Impact:

No additional maintenance costs are anticipated as a result of these improvements.

Description & Criteria:

In April 2021, the picnic shelter at Modjeska park was demolished. This project will redesign and rebuild the picnic area, including the shade structure. Completion is anticipated in late FY 2027/28

Chaparral Park

Total Project Cost: $ 500,000
Construction Period: 2026-2027
Funding Source: Development Impact Fees
Project Location: District 2
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$500,000	$-	$-	$-	$-	$500,000

Estimated Operating Impact:

No additional operating impacts are anticipated. Regular maintenance is approved through the annual budgetary process.

Description & Criteria:

This project will replace a more than 20-year-old playground with new colorful and musical sensory components, accessible equipment, and various play amenities such as slides and a zipline. Portions of the park will also be refreshed with new landscaping and fresh paint, where needed. Construction is anticipated to be completed in FY 2026/27.

River Park

Total Project Cost: $ 5,600,000
Construction Period: 2025-2027
Funding Source: Grants and Platinum Triangle Development Impact Fees
Project Location: District 5
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$5,460,000	$-	$-	$-	$-	$5,460,000

Estimated Operating Impact:

Additional costs will be determined once the plans are finalized.

Description & Criteria:

The new River Park will one day be part of the future OC River Walk. The project will develop an approximately 3-acre, Santa Ana River-adjacent, park to include a play area, walking path, shaded picnic area, outdoor amphitheater, lighting, exercise equipment, native landscaping, seating, and other park amenities.

OC River Walk

Total Project Cost: $ 200,000,000
Construction Period: 2023-2033
Funding Source: Grants
Project Location: District 5
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$750,000	$1,000,000	$1,000,000	$1,500,000	$100,000	$4,350,000

Estimated Operating Impact:

Additional costs will be determined upon design completion.

Description & Criteria:

The project will complete partial design for four elements and environmental analysis of the OC River Walk. When completed, the OC River Walk will transform the Santa Ana River Corridor between Orangewood and Anaheim Coves into a space uniting the Southern California region. This project will increase public recreation, enhance the aesthetics and ecology of the river, and improve visual and physical access to the water.

Energy Field Improvements

Total Project Cost: $ 1,600,000
Construction Period: 2026-2028
Funding Source: APU and Development Impact Fees
Project Location: District 2
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$1,560,000	$-	$-	$-	$-	$1,560,000

Estimated Operating Impact:

The project will require routine maintenance and appropriate funding will be included in the Community Services Department's operating budget.

Description & Criteria:

The project will replace the existing artificial turf (that has outlived its useful life) and replace it with real grass. Additionally, the fenced and vacant area in the back of the park will be improved with lighting and active recreational elements including walking paths, fitness stations, and other amenities. Construction is anticipated to be completed in late FY 2027/28. Project funds will be carried over to future years as needed.

La Palma Park Improvements

Total Project Cost: $ 27,000,000
Construction Period: 2024-2025 (promenade) and 2026-2028 (park)
Funding Source: Grants and Development Impact Fees
Project Location: District 3
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$10,900,000	$11,000,000	$-	$-	$-	$21,900,000

Estimated Operating Impact:

Completion of this project will require routine maintenance and appropriate funding will be included in the Community Services Department's operating budget.

Description & Criteria:

This project involves the redesign and renovation of the existing facilities on the west side of La Palma Park to replace underused areas with soccer fields and related support structures and create a green parking lot on Swan Street, which will consist of native landscaping and upgraded security lighting. Soccer Fields rank among the highest priorities of Anaheim residents and these improvements would directly address these needs. Phase 1 of this project included the transformation of La Palma Park Way into a one-way green promenade.

Eucalyptus Playground Replacement

Total Project Cost: $ 500,000
Construction Period: 2026-2027
Funding Source: Development Impact Fees
Project Location: District 6
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$500,000	$-	$-	$-	$-	$500,000

Estimated Operating Impact:

No additional maintenance costs are anticipated as a result of these improvements.

Description & Criteria:

The current playground is almost 30-years old and is in need of replacement. This project will install a new playground with colorful and accessible equipment, sensory components, and various play amenities. Adjacent areas of the park will be refreshed with new landscaping and fresh paint, where needed. Construction is anticipated to be completed in FY 2026/27.

Peralta Playground Replacement

Total Project Cost: $ 500,000
Construction Period: 2026-2027
Funding Source: Development Impact Fees
Project Location: District 6
Strategic Plan Goal:







FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$500,000	$-	$-	$-	$-	$500,000

Estimated Operating Impact:

No additional maintenance costs are anticipated as a result of these improvements.

Description & Criteria:

The current playground is 28-years old and is in need of replacement. Community Services will install a new playground for kids of all abilities, incorporating colorful equipment, sensory components, and various play amenities. Adjacent areas of the park will be refreshed with new landscaping and fresh paint, where needed. Construction is anticipated to be completed in FY 2026/27.

Walnut Grove Improvements

Total Project Cost: $ 900,000
Construction Period: 2026-2027
Funding Source: Development Impact Fees
Project Location: District 4
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$900,000	$-	$-	$-	$-	$900,000

Estimated Operating Impact:

No additional maintenance costs are anticipated as a result of these improvements.

Description & Criteria:

The project will replace a 21-year old playground with a brand new one with bright colors, accessible equipment, sensory components, and various play amenities. Adjacent areas of the park will be refreshed with new landscaping and fresh paint, where needed. Construction is anticipated to be completed FY 2026/27.

Building Forward Grant Library Improvements

Total Project Cost: $ 726,341
Construction Period: 2025-2027
Funding Source: State Grant and Facility Funds
Project Location: Multiple
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$320,000	$-	$-	$-	$-	$320,000

Estimated Operating Impact:

No additional maintenance costs are anticipated as a result of these improvements.

Description & Criteria:

The City of Anaheim, through the Anaheim Public Library, was awarded a grant from the California State Libraries Program, called Building Forward, to install additional fire alarm systems for the basement of Central Library and new air conditioning systems for Haskett, Euclid, and Sunkist Branch Libraries. The fire alarm systems installation was completed in August 2025 while the Air Conditioning System upgrade to the Haskett Library was completed March 2026 and the Euclid branch upgrade is expected to be completed May 2026. Sunkist branch air conditioning system upgrade is expected to be completed FY 2026/27.


CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

DOWNTOWN PROJECTS & MUNICIPAL FACILITIES

FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$14,109,247	$515,000	$-	$-	$-	$14,624,247



With increasing development, Anaheim is investing in infrastructure improvements to ensure we can meet the demand for our services. Improvements in this category include projects in the downtown area called Center City Anaheim, which has experienced growth in both urban residential and commercial uses, as well as improvements to City owned facilities.

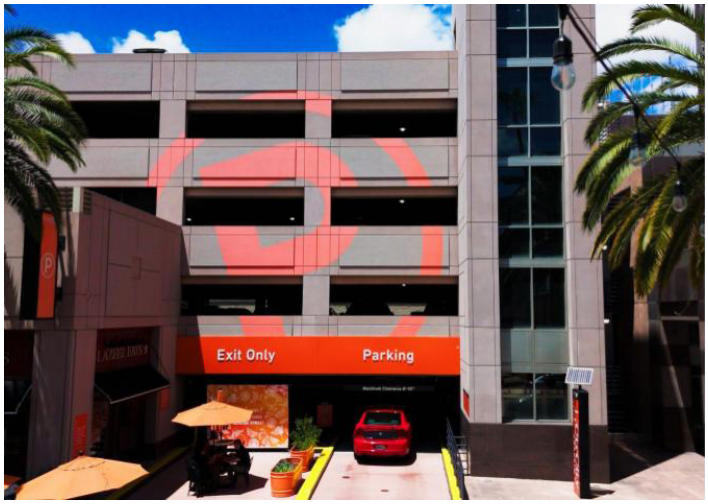
Projects are prioritized based on outstanding maintenance and operational needs as well as projects to increase efficiency and utilization.

Projects that are supported by Community Development Block Grant (CDBG) funds are selected and approved through the CDBG Annual Action Plan, which is approved by the Housing and Community Development Commission and City Council.

Parking Improvements

Total Project Cost: $ 8,276,500
Construction Period: Ongoing
Funding Source: Former Redevelopment Agency Bond Proceeds and Long Range Property Management Plan Funds
Project Location: District 3
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$325,000	$515,000	$-	$-	$-	$840,000

Estimated Operating Impact:

No additional maintenance costs are expected. Improvements will allow for better access to and navigation of parking resources to better serve visitors and staff in the Center City Area.

Description & Criteria:

This project will include improvements to the Kraemer (Car Park 2), Center Street (Car Park 3), Lemon East (Car Park 5), and Lemon West (Car Park 6) parking structures which include improving ADA accessibility as well as structural and mechanical repairs to all structures.

Emergency Operations Center (EOC) Upgrade

Total Project Cost: $ 1,500,000
Construction Period: 2026-2027
Funding Source: FEMA Grant Award
Project Location: District 3
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$1,273,576	$-	$-	$-	$-	$1,273,576

Estimated Operating Impact:

Strengthening the security and operational capabilities of the Emergency Operation Center (EOC) will not result in additional operating costs.

Description & Criteria:

The Emergency Operations Center (EOC) Upgrade project will enhance the facility's security and resilience by installing perimeter bollards, applying ballistic reinforcement to exterior windows, and upgrading technology to support improved information sharing and situational awareness. These enhancements will strengthen the facility's protective posture, operational effectiveness, and regional interoperability to support Anaheim and neighboring cities as they respond to increasingly complex emergencies. An in-kind funding match of $500,000 will be provided through personnel support from multiple departments involved in project implementation.

Fire Station 12 Platinum Triangle

Total Project Cost: $ 17,576,853
Construction Period: 2025-2026
Funding Source: Platinum Triangle Development Impact Fees and Land Sale Proceeds
Project Location: District 5
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$6,140,246	$-	$-	$-	$-	$6,140,246

Estimated Operating Impact:

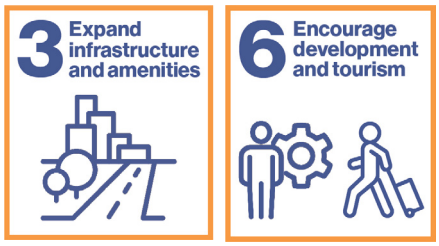
A new Fire Company (6 Firefighters, 3 Engineers, and 3 Captains) was included in the budget beginning March 2026 to staff the new station. Staffing costs are estimated to be $3.1 million per year and are included in the General Fund Five-Year Forecast.

Description & Criteria:

This project will support the construction of a new Fire Station to serve the Platinum Triangle and adjacent areas. Increased development in the area, higher call volume, and greater traffic have impacted response times and created a need to begin construction on a station planned for the Platinum Triangle area. The site for Fire Station 12, adjacent to Angel Stadium, was identified in FY 2020/21. The construction contract was awarded in December 2024. Construction is underway with anticipated completion date of December 2026.

Store One (Former Northgate Market)

Total Project Cost: $ 8,500,000
Construction Period: 2024-2026
Funding Source: Community Improvement Fund, Community Development Block Grant, and Economic Development Administration Grant
Project Location: District 3
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$6,370,425	$-	$-	$-	$-	$6,370,425

Estimated Operating Impact:

The estimated operating impacts will be finalized once the anchor operational partners have been confirmed and facilities maintenance responsibilities are negotiated.

Description & Criteria:

Improvement of the former Northgate Market into a community-serving facility with an emphasis on culinary microbusiness incubation, culinary vocational education, and community health and wellness programs. Interior improvements to accommodate the long term operations and programming of the space include professional kitchens, flexible meeting space, digital media lab and administrative space.


CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

ELECTRIC SYSTEMS

FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$115,642,482	$125,340,876	$91,676,411	$79,143,085	$76,161,206	$487,964,060



Anaheim Public Utilities (APU) operates and maintains an electric system that consists of 14 substations, over 1,100 miles of power lines, a generation plant, field equipment, and 22,000 streetlights. Capital improvements enhance the electric system's performance, flexibility, and ability to re-route power during outages.

Capital project categories include substation improvements, system automation, direct buried cable replacement, transformer replacements, transmission and distribution improvements, and system undergrounding. Projects are prioritized based on various factors including infrastructure age, condition, maintenance/ repair history, community impact, connection, or proximity to other City projects. When possible, projects are coordinated with other City improvement projects to minimize the impact on customers.

Streetlight Additions and Improvements

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Electric Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:







FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$8,130,000	$5,730,000	$5,250,000	$4,750,000	$4,750,000	$28,610,000

Estimated Operating Impact:

Operating costs have been increasing due to wire theft and vandalism. Energy costs have been relatively stable due to the use of high-efficiency LED streetlights.

Description & Criteria:

Capital projects in this area include the replacement or upgrade of streetlights that are nearing the end of their useful life, as well as new streetlights requested through community meetings and the interdepartmental Quality of Life taskforce. The budget includes projects that reinforce infrastructure in response to incidents of vandalism and copper theft.

Substation Projects

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Electric Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$13,140,000	$20,350,000	$19,480,000	$25,480,000	$25,180,000	$103,630,000

Estimated Operating Impact:

This expansion, protection, and upgrade of the substations and their equipment is expected to improve electric system reliability, lower ongoing maintenance costs, and reduce the likelihood of emergency repairs.

Description & Criteria:

Anaheim has 14 electric substations that convert high-voltage electricity to lower-voltage electricity for delivery to residents and businesses.

Capital projects in this category consist of upgrades or replacements of aging substation equipment nearing the end of its useful life, such as transformers, circuit breakers, capacitors, and switches. Major expansions are currently underway at two of the substations to provide increased capacity and operational flexibility due to development activities and proliferation of electric vehicle charging stations.

Electric Field Capital

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Electric Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$20,155,000	$2,375,000	$2,360,000	$2,360,000	$2,360,000	$29,610,000

Estimated Operating Impact:

Electric system improvements reduce the frequency and likelihood of costly repairs and prolonged unplanned outages. Facility improvements will address security issues and aging infrastructure maintenance costs.

Description & Criteria:

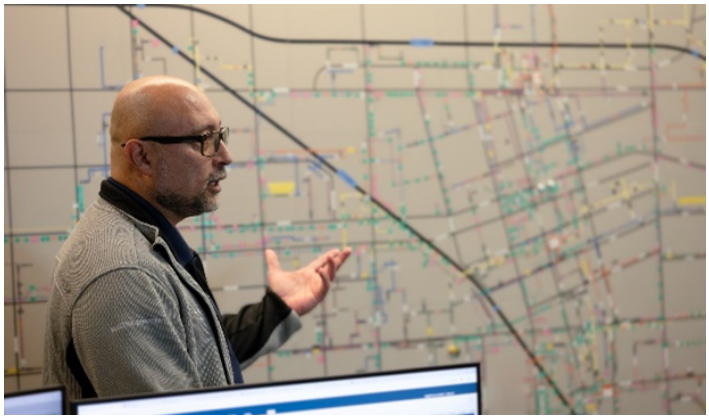
This capital area includes the replacement of field equipment identified through inspections as high-priority situations to address reliability needs and avoid prolonged outages. Immediate replacements are conducted by APU field crews as soon as feasible.

This capital area also includes the construction of a Field Maintenance Building, which is nearly 50 years old and no longer accommodates field staff due to limited space and functionality. FY 2026/27 also includes the construction of a Prefabricated Warehouse which will store necessary repair and project equipment for the utility.

Electric SCADA & IT Infrastructure

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Electric Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$5,230,000	$3,815,000	$2,325,000	$2,500,000	$2,025,000	$15,895,000

Estimated Operating Impact:

System automation results in improved electric system reliability, reducing electric operating and maintenance costs.

Description & Criteria:

SCADA (Supervisory Control and Data Acquisition) projects include the technology systems necessary to operate the local grid and restore power outages. The program area also includes security systems such as cameras and access controls to prevent unauthorized entry.

FY 2026/27 projects include upgrades to SCADA software, servers, and network equipment to replace systems approaching end of life and support grid operations. The program also includes enhancements to security and data storage systems to support continuity of operations and protection of critical infrastructure.

Cable Replacement Program

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Electric Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$5,150,000	$8,750,000	$8,265,000	$8,265,000	$8,265,000	$38,695,000

Estimated Operating Impact:

Cable replacements reduce the likelihood or severity of outages caused by underground cable failure and are expected to lower ongoing operating costs such as emergency repairs.

Description & Criteria:

APU's Cable Replacement Program uses data analytics and field conditions to prioritize replacement of underground cable exhibiting degradation and multiple outages. One category prone to outages includes direct buried cable that was installed in the 1970s and 1980s without protective conduit (a pipe or sleeve that surrounds and protects the cable) and is deteriorating due to corrosive soils. Replacement cables are installed in conduits for improved longevity and ease of replacement in the future. Since the start of the program in 2003, APU has replaced over 280 circuit miles of direct buried cable.

System Expansion

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Electric Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$23,780,000	$29,985,000	$4,920,000	$4,520,000	$4,520,000	$67,725,000

Estimated Operating Impact:

Electrical equipment installed as part of the program will be included as part of APU's ongoing operation and maintenance programs that include inspections and mapping.

Description & Criteria:

System expansion projects support the growth of electric transmission and distribution facilities to serve new or expanding residential, commercial, or industrial properties. Customers and commercial developers reimburse the Electric Utility for associated expenses incurred as part of their project.

Major development projects include OCVIBE, DisneylandForward, and the Gypsum Canyon Cemetery Development.

Telecommunication Capital

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Electric Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$1,075,000	$1,075,000	$1,120,000	$1,120,000	$1,120,000	$5,510,000

Estimated Operating Impact:

Capital improvements in this category are expected to improve operations with the addition or upgrade of high-speed communications. Investments in fiber optic infrastructure are expected to reduce operating costs by enabling remote monitoring and automated system responses.

Description & Criteria:

The telecommunications capital program involves upgrading and expanding the fiber optic infrastructure that enables the automation of electric and water systems, and monitoring of essential facilities and wildfire cameras. Such investments ensure that critical facilities have dependable and high-speed communications access.

Transmission and Distribution Infrastructure

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Electric Utility Enterprise Funds and Grant Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$11,170,000	$14,370,000	$11,900,000	$11,400,000	$9,900,000	$58,740,000

Estimated Operating Impact:

Transmission and distribution improvements are expected to improve electric system reliability. Replacing older equipment with modern, automated technology will reduce the risk of outages and improve efficiency.

Description & Criteria:

Projects in this capital program support capacity growth, reliability enhancement, and operational flexibility of the electric system. Typical projects include utility relocations, overhead and underground reliability upgrades, replacement of aging infrastructure, and new distribution circuits.

Projects in this category support grid modernization and reliability improvements. APU received notification of a state grant award that will support the installation of high-voltage switches that no longer use gas as the insulating medium. Funds expended on this project will be reimbursed through the grant.

System Undergrounding

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Electric Utility Enterprise Funds and Federal Grant Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$18,975,000	$26,455,000	$23,575,000	$14,575,000	$13,875,000	$97,455,000

Estimated Operating Impact:

Undergrounding electrical facilities improves system reliability and performance, as underground infrastructure is not as prone to outages due to inclement weather, vehicle accidents, or metallic balloons.

Description & Criteria:

The Underground Conversion Program replaces overhead electrical and communication infrastructure with new underground infrastructure along major roadways to address reliability issues. To date, over 140 circuit miles, or 59% of qualifying electrical lines have been placed underground with this program.

Projects currently under construction include Cerritos Avenue/Nutwood Street, and the Wildfire Mitigation Segments in East Anaheim that are partially funded through a Federal Emergency Management Agency (FEMA) grant.

Projects in design include:
- La Palma Avenue between East Street and State College Boulevard
- Olive Street from South Street to Vermont Avenue
- Vermont Avenue from Anaheim Boulevard to State College Boulevard
- South Street from Anaheim Boulevard to Olive Street
- Ball Road from Brookhurst Street to Euclid Street

Transformer Replacement

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Electric Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$8,837,482	$12,435,876	$12,481,411	$4,173,085	$4,166,206	$42,094,060

Estimated Operating Impact:

Replacing aged transformers and associated components is expected to improve electric system reliability and reduce the likelihood of emergency repairs.

Description & Criteria:

This capital program accelerates the replacement of aged transformers, which improves electric service reliability for customers. APU prioritizes transformers that are nearing the end of their useful life, exhibiting degradation, or are at risk of failure due to overloading or other conditions. Replacements are designed to improve reliability and meet electrification needs throughout the City. As the need for reliable electricity increases based on the increase in customer expansion projects across the City, the need for more purchases and replacement of transformers and equipment increases as well.


CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

WATER SYSTEMS

FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$28,415,252	$22,286,556	$20,872,426	$22,700,920	$21,683,576	$115,958,730



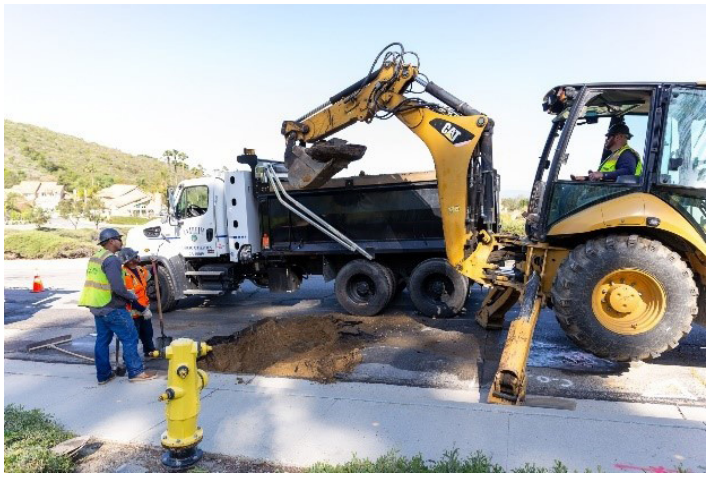
Anaheim Public Utilities (APU) operates and maintains a water system that consists of over 750 miles of water mains, storage tanks, groundwater wells, a reservoir, and a treatment plant. Capital improvements enhance the water system's performance and operational resiliency and extend the life of system assets.

Capital project categories include water mains, regulating stations, valve replacements, storage improvements, and groundwater treatment. Projects are prioritized based on various factors including infrastructure age, condition, material type, maintenance/repair history, community impact, and connection or proximity to other City projects. When possible, projects are coordinated with other City improvement projects to minimize the impact on customers.

Water Field Capital

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Water Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$4,605,000	$7,008,000	$7,218,000	$7,435,000	$7,657,000	$33,923,000

Estimated Operating Impact:

These investments improve the reliability, efficiency, and long-term performance of the water system, helping reduce service interruptions and ongoing maintenance needs.

Description & Criteria:

Capital projects in this program support the replacement and rehabilitation of aging water system assets, including hydrants, meters, motors, pipes, pumps, and valves to maintain system reliability and operational performance. Projects address infrastructure that has reached the end of its useful life and are primarily executed by APU field crews. In FY2026/27, a water Automated Meter Infrastructure (AMI) pilot project is planned to test field equipment and the associated network and data collection system.

Pumping/Regulating Stations

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Water Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$1,980,000	$-	$-	$5,000,000	$10,700,000	$17,680,000

Estimated Operating Impact:

Improvements enhance overall water system reliability, pressure management, and the ability to meet operational demands during normal and emergency conditions.

Description & Criteria:

Projects in this program focus on replacing and rehabilitating pump stations and pressure regulating (PR) stations that support the movement of water throughout the system and maintain adequate pressure across service areas. APU's water system includes more than 60 PR stations serving 19 pressure zones. Upcoming projects include pumping station enhancements to support system resilience and reliability with priority given to high fire threat zones.

Water Storage

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Water Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:







FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$1,250,000	$-	$500,000	$-	$500,000	$2,250,000

Estimated Operating Impact:

These improvements strengthen the overall system reliability and support maintaining sufficient water storage capacity.

Description & Criteria:

The Water Storage Program enhances the reliability of Anaheim's 13 water storage tanks, which play a critical role in maintaining adequate system pressure and ensuring sufficient water supply during peak demand periods and emergencies. The FY 2026/27 budget supports facility safety improvements, tank inspections, and recoating efforts to improve durability and corrosion protection of existing water tanks throughout Anaheim.

Water Mains

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Water Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:







FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$5,220,000	$6,921,000	$10,533,000	$8,605,000	$1,128,000	$32,407,000

Estimated Operating Impact:

Replacing aged or substandard water mains reduces the likelihood of main breaks and supports reliable water service.

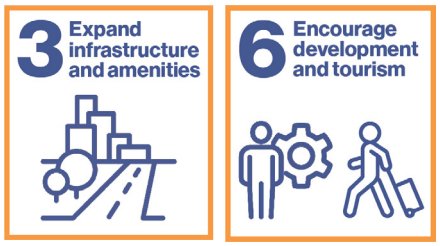
Description & Criteria:

The Citywide program focuses on the replacement of aging or underperforming water mains, with the associated valves and hydrants to improve service reliability and reduce the risk of unplanned pipeline failures. When feasible, pipeline installation and replacement projects are coordinated with other City infrastructure improvements, including street, storm, and sewer projects, to minimize pavement restoration costs and reduce impacts to residents and businesses.

Projects are prioritized based on asset age, condition, and historical performance using APU's asset management system. In addition to improving system reliability, water main replacements help maintain adequate water pressure and flow needed for firefighting efforts.

Water Development Services

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Water Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$11,640,252	$1,351,556	$1,409,426	$1,441,920	$1,473,576	$17,316,730

Estimated Operating Impact:

Projects in this category will be integrated into APU's ongoing equipment inventory and subsequent maintenance programs. Direct operating cost impact is minimal.

Description & Criteria:

Projects in this category provide water development services for facility improvements and new development in Anaheim. These projects include residential, commercial, and large multi-use developments. Customers and commercial developers typically install water infrastructure according to APU standards; however, developers have asked APU to install water main installations in support of development projects including OCVIBE and the Gypsum Canyon Cemetery Development.

Water System Reliability

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Water Utility Enterprise Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$3,720,000	$7,006,000	$1,212,000	$219,000	$225,000	$12,382,000

Estimated Operating Impact:

These projects enhance water system reliability and support the use of lower-cost groundwater supplies, reducing reliance on imported water. A portion of ongoing operating costs is reimbursed by Orange County Water District (OCWD).

Description & Criteria:

This Citywide program includes capital projects to support water treatment, security, and system control facilities. A primary component of this program is groundwater treatment infrastructure, which restores access to local groundwater supplies.

The groundwater treatment program consists of multiple well sites developed in phases, with Phase A and Phase B currently operational and Phase C wells that are currently offline and being rehabilitated prior to installation of treatment vessels and infrastructure.


CITY OF ANAHEIM CALIFORNIA
FOUNDED 1857

WASTEWATER

FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$38,370,000	$17,070,000	$5,020,000	$1,520,000	$1,520,000	$63,500,000



In addition to ensuring residents and businesses receive safe and high quality water, Anaheim takes on the massive task of managing storm drainage and sanitary sewer improvements. These projects are guided by the City's Master Plan of Storm Drainage (MPSD) and Master Plans of Sanitary Sewers (MPSS).

Projects are prioritized based on master plans that identify current and future needs while taking community input, economic benefits, and maintenance needs into consideration. Availability of funding is also considered, while pursuing grant opportunities, leveraging local funds, and seeking opportunities to partner with other agencies or departments.

Storm Drain Construction

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Wastewater Fees and Grants
Project Location: Citywide
Strategic Plan Goal:







FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$2,270,000	$1,770,000	$20,000	$20,000	$20,000	$4,100,000

Estimated Operating Impact:

These projects will require routine maintenance and will be included in the Public Works Department's operating budget.

Description & Criteria:

These projects will address stormwater drainage improvements. The State College Boulevard project design is planned to divert and capture the stormwater to recharge the groundwater as well as mitigate the local flooding.

The La Palma Storm Drain Project is in design and construction is expected to begin in 2028.

Ball Road east of State Route 57 and west of the City Limit Storm Drain Project will be in design and construction is expected in FY 2027/28.

Sewer Construction

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: User Fees and Impact Fees
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$36,100,000	$15,300,000	$5,000,000	$1,500,000	$1,500,000	$59,400,000

Estimated Operating Impact:

Completion of these projects will result in reduced maintenance costs associated with sewer backup risking spills as well as provide needed sanitary sewer capacity for residents and businesses.

Description & Criteria:

Design for sanitary sewer projects funded by user fees and impact fees are underway and construction is anticipated to begin in FY 2026/27 for the following projects:

Sanitary Sewer Improvements:
- Vermont Street Alleys
- Cerritos Avenue from Union Pacific Railroad (UPRR) to Walnut Street
- Gilbert Street and Webster Avenue North of Ball Road
- Magnolia Avenue and Broadway
- Santa Ana Street and Elder Street
- Catalpa Avenue from Onondaga Avenue to Mohican Avenue
- Brookhurst Street and Crescent Avenue Siphon Improvement

Resort Area Sanitary Sewer and Roadway Widening Improvements is currently in design and construction is anticipated to begin in FY 2026/27.


CITY OF ANAHEIM CALIFORNIA
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TRANSPORTATION IMPROVEMENTS

FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$102,622,553	$31,687,126	$27,671,188	$25,358,988	$19,106,988	$206,446,843



Transportation improvements are crucial to ensuring that Anaheim residents and guests have a reliable system to get from point A to point B. Projects can include street rehabilitation, traffic signal coordination and upgrades, bridge improvements, sidewalk improvements, and more. These improvements are key to better accommodating the ever increasing demand on our City roadways.

Projects are prioritized based on master plans that identify current and future needs while taking community input, economic benefits, and maintenance needs into consideration. Availability of funding is also considered, while pursuing grant opportunities, leveraging local funds, and seeking opportunities to partner with other agencies or departments.

Street Rehabilitation

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Restricted Transportation Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$21,236,000	$13,030,000	$8,380,000	$10,380,000	$7,380,000	$60,406,000

Estimated Operating Impact:

Completion of these projects will reduce maintenance costs as new asphalt pavements will preserve and extend the life of the roadway.

Description & Criteria:

These projects provide for a well-maintained and efficient transportation network. The rehabilitation of roadways throughout the City will restore the structural integrity, improve ride and driving comfort, and extend the useful life of the pavement. The rehabilitation of roadways will also increase the Pavement Condition Index (PCI).

Projects anticipated to be in construction in FY 2026/27 include:
- Harbor Boulevard Rehab from Lincoln Avenue to North Street
- Nohl Ranch Road Rehab from Rural Ridge to Anaheim Hills Road
- Broadway Rehab from Anaheim Boulevard to East Street
- Magnolia Avenue Rehab from Lincoln Avenue to La Palma Avenue
- Orange Avenue Rehab from Magnolia Avenue to Euclid Street
- Broadway Rehab from Euclid Street to Harbor Boulevard
- Manchester Avenue Rehab from City Limit (south) to Anaheim Boulevard
- La Palma Avenue Rehab from White Star Avenue to Miller Street
- Santa Ana Canyon Road Rehab from Imperial Highway to Fairmont Boulevard
- Raymond Avenue Rehab from Burton Street to Orangethorpe Avenue (Partnership with City of Fullerton)
- Monte Vista Road and Roosevelt Road Rehab
- Harbor Boulevard Rehab from Chapman Avenue to Convention Way
- Miraloma Avenue from Miller Street to Van Buren Street; Jefferson Street from Tustin Avenue to Miraloma Avenue; Coronado Street from Jefferson to Van Buren Street Rehab
- Placentia Avenue Rehab from State College Boulevard to State Rout 91
- Katella Avenue Rehab from State College Boulevard to State Route 57 and State College Boulevard from Katella Avenue to Gene Autry Way
- Nohl Ranch Road Rehab from Villa Real Drive to Old Bucket Lane

Traffic Signal Coordination/Upgrades

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Grants and Restricted Transportation Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$15,953,238	$533,900	$421,200	$253,000	$301,000	$17,462,338

Estimated Operating Impact:

Completion of these projects will require routine maintenance and appropriate funding will be included in the Public Works Department's operating budget.

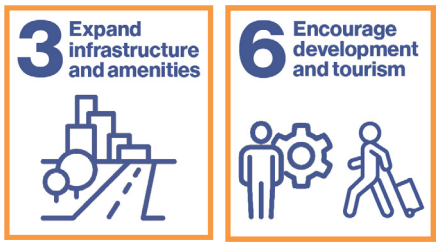
Description & Criteria:

These projects provide for traffic signal coordination on major roadway corridors to improve traffic flow and reduce traffic congestion. In addition, these projects will upgrade existing signal equipment such as controllers and signal communication infrastructure. Some of these projects will upgrade existing signals to provide left-turn protected arrows to improve safety at intersections, include the installation of pedestrian countdown signal heads, and install emergency vehicle preemption devices to reduce emergency response times.

The projects include:
- Ball Road-Taft Avenue Traffic Signal Synchronization project
- Euclid Street Traffic Signal Synchronization project
- Weir Canyon Traffic Signal Synchronization project
- Kraemer Boulevard-Glassell Street Traffic Signal Synchronization project
- State College Boulevard/The City Drive Traffic Signal Synchronization project
- Improving Safety & Efficiency Through Connected Vehicle Technology Strengthening Mobility and Revolutionizing Transportation (SMART) Grant
- Left-turn Phasing at 7 major intersections utilizing State Highway Safety Improvement Program (HSIP) Grant Funds
- Installation of warranted protected left-turn phasing at 4 Signalized Intersections (Western Avenue/Ball Road, Dale Avenue/Orange Avenue, Western Avenue/Orange Avenue, Manchester Avenue/Broadway) utilizing (HSIP) Grant funds

Platinum Triangle Infrastructure Improvements

Total Project Cost: $ 59,000,000
Construction Period: Ongoing
Funding Source: Mello-Roos and Restricted Transportation Funds
Project Location: District 5
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$17,447,179	$10,100,000	$7,690,000	$750,000	$750,000	$36,737,179

Estimated Operating Impact:

Completion of these projects typically require routine maintenance, and appropriate funding would be included in the Public Works Department's operating budget. However, the Orangewood Avenue Bridge Widening will continue to be maintained by the City of Orange upon completion.

Description & Criteria:

These projects provide infrastructure improvements for the Platinum Triangle area that will widen existing roadways, including a street bridge, to improve traffic flow and pedestrian access. Improvements include the addition of through lanes, full-width sidewalks, landscaped parkways, driveway approaches, curbs and gutters, bus pads, raised landscaped medians, traffic signals, upgrades to utilities, sewer and storm drain systems. The Orangewood Avenue Bridge Widening over the Santa Ana River is scheduled to start construction in 2026.

Neighborhood Rehabilitation

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Restricted Transportation Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$12,100,000	$5,900,000	$6,600,000	$8,800,000	$6,000,000	$39,400,000

Estimated Operating Impact:

Completion of these projects will require routine maintenance and appropriate funding will be included in the Public Works Department's operating budget.

Description & Criteria:

These projects will re-establish pavement structure, restore surface integrity, improve the ride quality and safety of residential streets, enhance the walkability of sidewalks, and beautify the neighborhood. The work includes removing and resurfacing asphalt, removal and reconstruction of ADA access ramps, driveway approaches, concrete sidewalks, and curbs and gutters. Additionally, parkway trees will be pruned, unhealthy trees will be removed, and new trees will be planted. New pavement markings will be painted and new street name signs installed. Neighborhood areas that are scheduled for improvement in FY 2026/27 include: Monterrey (District 2), Baker (District 2), Hilda (District 5), and Tonia (District 2).

The Monterrey and Baker projects are expected to begin in July 2026 and be completed by January 2027.

The Hilda and Tonia projects are expected to begin in May 2027 and are expected to be completed by December 2027.

Street Improvements

Total Project Cost: Ongoing
Construction Period: Ongoing
Funding Source: Grants and Restricted Transportation Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$26,774,351	$1,623,226	$4,579,988	$5,175,988	$4,675,988	$42,829,541

Estimated Operating Impact:

Completion of these projects will require routine maintenance, and appropriate funding will be included in the Public Works Department's operating budget.

Description & Criteria:

These projects increase roadway capacity, alleviate traffic congestion, and improve pedestrian and vehicular safety on both roadway segments and at intersections. Improvements may consist of additional through lanes, left turn lanes, dedicated right turn lanes, and new raised medians. These projects will improve roadway operations, improve safety, reduce vehicular travel times and reduce fuel consumption.

Projects currently in the design phase:
- Lincoln Avenue Widening at Harbor Boulevard
- Lincoln Avenue Widening from Evergreen Street to State College Boulevard
- Katella Avenue Widening between Disneyland Drive and Harbor Boulevard

Projects scheduled for construction in FY 2026/27 include:
- Brookhurst Street Widening from Cerritos Avenue to 150' North of Guinida Lane
- ADA Ramp Improvement at Santa Ana Canyon Road and Royal Oak Road

Sidewalk Gap Closures

Total Project Cost: $ 9,561,000
Construction Period: 2026-2027
Funding Source: Grants and Restricted Transportation Funds
Project Location: Citywide
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$4,523,000	$500,000	$-	$-	$-	$5,023,000

Estimated Operating Impact:

Completion of these projects will require routine maintenance and appropriate funding will be included in the Public Works Department's operating budget.

Description & Criteria:

The City of Anaheim was awarded $4.1 million in federal and state grant money from the State's Active Transportation Program. This project's goal is to encourage the increased use of active modes of transportation, such as biking and walking. This project focuses on safe routes to schools and will provide accessible sidewalks and ramps to benefit schools in disadvantaged communities. Improvements consist of the construction of 1.2 miles of new ADA compliant concrete sidewalk and multi-use trails, as well as construction and reconstruction of new curbs and gutters, driveway approaches, ADA compliant curb ramps, and drainage facilities.

Projects currently in the design phase, with construction scheduled for FY 2026/27, include the following segments:
- Acacia Street: La Palma to Benmore (serving Edison Elementary)
- La Palma Avenue west of Whittier Street (serving Sycamore Junior High and Sunkist Elementary)
- Frontera Avenue (serving Rio Vista Elementary)
- La Palma Avenue: Lakeview to Imperial Highway (serving Fairmont Elementary, Vineyard and Integrity Private Schools)
- Santa Ana Canyon Road: Fairmont Boulevard to Eucalyptus Drive (serving El Rancho Charter Middle School and Anaheim Montessori Private School)

Projects scheduled for design in FY 2026/27 include Rio Vista Street from Jackson Avenue to Dutch Avenue (serving Rio Vista Elementary)

Trail Improvements

Total Project Cost: $ 5,000,000
Construction Period: 2026-2027
Funding Source: Grants and Neighborhood Reserve Funds
Project Location: District 6
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$4,588,785	$-	$-	$-	$-	$4,588,785

Estimated Operating Impact:

Completion of this project will require routine maintenance, and appropriate funding will be included in the Public Works Department's operating budget.

Description & Criteria:

The City of Anaheim was awarded $3.4 million in grant funds from the Orange County Transportation Authority (OCTA) Complete Streets Program. The Nohl Ranch Open Space Trail project will create safe, accessible connections for bicyclists and pedestrians to several key community destinations in a dense residential neighborhood. Major destinations in the area include a school, multiple shopping centers, recreational opportunities, a local library, and other amenities including a bank and health/medical care facilities. The Project will create a Class I bike trail and pedestrian trail adjacent to Nohl Ranch Road providing an east-west connection between Anaheim Hills Road and Scout Trail Road and a Class I bike trail, north-south connection, to the existing Santa Ana Canyon Multiuse Regional Trail providing a safe form of active transportation for residents, students, and commuters traveling from the surrounding residential neighborhoods, including three senior residential communities.

Commercial Entertainment Venues

FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$700,000	$-	$-	$-	$-	$700,000

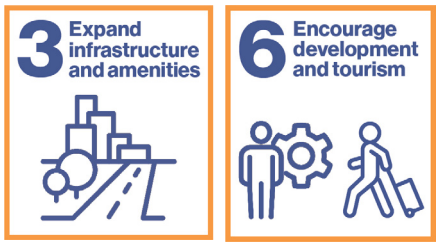


Capital improvements to the Anaheim Convention Center (ACC) ensure a safe, inviting facility that continues to attract quality conventions and trade shows. The ACC welcomes more than 1 million visitors, with 300 events each year, consisting of trade shows, conventions, corporate events, consumer shows, meetings, social functions and banquets.

Projects are prioritized through various approaches and in consideration of its return on investment. Approaches include but are not limited to the following: a risk-based approach considering the condition of the infrastructure and impact to the public in the event of asset failure, assessment of the cost to continue maintenance efforts versus the cost of replacement, evaluation of long-term savings such as the reduction of energy consumption, and availability of funding.

ACC North Improvements

Total Project Cost: $ 4,326,000
Construction Period: 2025-2027
Funding Source: Existing Bond Proceeds
Project Location: District 4
Strategic Plan Goal:





FY 2026/27 Adopted	FY 2027/28 Projected	FY 2028/29 Projected	FY 2029/30 Projected	FY 2030/31 Projected	5-Year Total
$700,000	$-	$-	$-	$-	$700,000

Estimated Operating Impact:

The project is not anticipated to generate any additional operating impacts as routine maintenance costs are already being incurred.

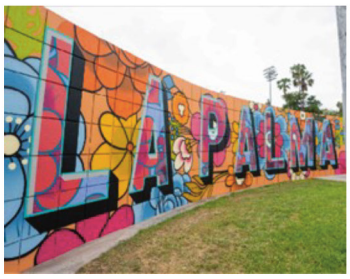
Description & Criteria:

This project will include lighting updates including the integration of separate lighting control systems that will have a stand-alone Wi-Fi network, which will enhance overall lighting functionality and improve performance.

Other improvements will address the cooling tower and pump operation for the building with complete fine tuning of carbon dioxide samplings and fresh air intake efficiencies.

The project will also address ADA accessibility improvements.

APPENDIX







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Definition of Terms

Definitions of terms and acronyms used in the Operating and Capital sections of the budget are listed and defined below:

ACC – Anaheim Convention Center.

ACCESS – Anaheim Collaborative Court Evaluating Strategies and Solutions.

Accretion – an adjustment of the difference between the price of a bond issued at an original discount and the par value of the bond. The accreted value is recognized as it accrues by fiscal year. Accretion payable is included in the interest component in debt service schedules.

Accrual Basis of Accounting – the method of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

ACES – Anaheim Comprehensive Encampment Solutions.

ACF – Anaheim Community Foundation.

ACFR – (see Annual Comprehensive Financial Report).

ADA – Americans with Disabilities Act.

ADU – Accessory Dwelling Unit.

AFA – Anaheim Firefighters Association.

AFSCME – American Federation of State, County, and Municipal Employees.

AF&R – Anaheim Fire & Rescue Department.

AMEA – Anaheim Municipal Employees Association.

A-LHTF – Anaheim Local Housing Trust Fund.

ALRT– Anaheim Litter Removal Teams.

Anaheim Resort Maintenance District (ARMD) – a non-General Fund source that pays for enhanced maintenance of medians and parkway landscaping, resort signage, bus shelters, streetlights, and traffic lights.

Anaheim Tourism Improvement District (ATID) – a special assessment district established to support marketing, promotion and transit project costs in the Resort Area.

Annual Comprehensive Financial Report (Annual Report or ACFR) – the audited annual financial report of a government, which encompasses all funds.

APA – Anaheim Police Association.

APD – Anaheim Police Department.

APFA – Anaheim Public Financing Authority.

APMA – Anaheim Police Management Association.

Appropriation – an authorization made by the City Council that permits City departments to make expenditures of governmental resources. All appropriations that have not been expended or lawfully encumbered lapse at

the end of the fiscal year. The City Council may increase or decrease appropriations by majority vote. The City Manager may transfer appropriations within a department. All increases or transfers between departments must be approved by the City Council.

Appropriations Limit – as a governmental entity in the State of California, the City is subject to the Gann Spending Limit Initiative, which limits the amount of annual appropriations of tax proceeds. See City Financial Information to review the calculation.

APRU – Advanced Provider Response Unit.

APU – Anaheim Public Utilities.

AQMD – Air Quality Management District.

ARMD – Anaheim Resort Maintenance District.

ARTIC – Anaheim Regional Transportation Intermodal Center.

Asset – resources owned or held that have an economic value.

ATID – Anaheim Tourism Improvement District.

Audit – an official inspection of the City's financial accounts by an independent body.

Balanced Budget – a budget in which income (revenue) is equal to expenditures. A budget may also be balanced with the use of operating reserves.

BIT – (See Budget, Investment and Technology Commission).

BLS – Bureau of Labor Statistics.

Bond – a written promise to pay a designated amount (called the principal), at a specific date in the future, together with periodic interest at a specified rate. In the budget, these payments are identified as debt service. Bonds are usually used to obtain long-term financing for capital improvements.

Bond Rating – an opinion of a credit rating agency as to a debt issuer's overall financial capacity to meet its financial commitments as they come due. It is a measure of risk associated with a debt issuer's ability to pay its debt.

Budget

- Capital – (see Capital).
- Operating – a fiscal plan detailing current operating programs, including an estimate of expenditures and the means to finance them.

Budget, Investment and Technology Commission (BIT) – a City commission that reviews and makes recommendations to the City Council concerning the City's budget, investment policy and information technology.

Budgetary Control – the control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

CAB – (Police) Chief's Advisory Board.

CALEA – Commission on Accreditation for Law Enforcement Agencies.

CalPERS – California Public Employees' Retirement System.

CalTrans – California Transportation Authority.

CAP – Cost Allocation Plan.

Capital

- Capital Improvement (also, Capital Project) – refers to a specific project in the CIP. The City of Anaheim budgets at the project level. Capital projects are major projects (water lines, streets, parks, buildings, etc.) having a long-term nature/life, constructed or acquired for the public good.
- Capital Improvement Program (CIP) – a five-year fiscal plan detailing the amount and timing of anticipated capital expenditures. The City Council adopts the first year of the CIP and approves the entire five-year plan in concept. It is updated annually with the adoption of the budget. The last section of this budget document contains the City's CIP.
- Capital Outlay – one of four categories of expense (see expense category). Capital outlay expenditures result in the acquisition of, or addition of, capital assets or infrastructure. These expenditures may occur in either an operating program (e.g., the purchase of a computer) or a capital project (e.g., land acquisition). Conversely, a capital project may have other categories of expense (e.g., labor costs for administrative personnel working on the project or other operating costs for materials and/or supplies that are not capital items).
- Capital Projects funds – established to account for resources used for the acquisition and construction of capital facilities by the City, except those financed by proprietary funds. The individual funds comprising this grouping are as follows: Community Services Facilities, Development Impact Projects, Mello-Roos Projects, Storm Drain Construction Projects, Street Construction Projects, Transportation Improvement Projects, and Other Capital Improvements. These and other funds (including Special Revenue, Enterprise and General Fund) comprise the funding sources for the CIP.

Capital Assets – assets of long-term nature that are intended to continue to be held or used for a period of more than one year, such as land, buildings, infrastructure, machinery, furniture, and other equipment.

Capital Budget – (see Capital, Capital Improvement Program).

Cash Basis of Accounting – a basis of accounting under which revenue and expenses are recognized when cash is received and cash is paid.

CCI – Consumer Confidence Index.

CCRT – Community Care Response Team.

CCRU – (see Community Care Response Unit).

CDBG – (see Community Development Block Grant).

CDTFA – California Department of Tax and Fee Administration.

CERT – Community Emergency Response Team.

CFD – Community Facilities District.

CIP – (see Capital).

CNAC – (Police) Chief's Neighborhood Advisory Council.

Community Care Response Unit (CCRU) - Anaheim Fire & Rescue's Community Care Response Unit (CCRU) is a specially equipped ambulance that responds to low level, non-urgent medical requests. Staffed by a certified Nurse Practitioner and an Anaheim Fire Captain/Paramedic, the CCRU provides emergency medical service at an appropriate response level while reserving other department emergency vehicles and personnel to respond to more urgent medical calls.

Community Development Block Grant (CDBG) – a federally funded program, the main objective of which is the development of viable urban communities through the provision of decent housing, a suitable living environment and economic opportunity, principally for low to moderate income persons.

Consumer Price Index (CPI) – an index that tracks the prices of a specified set of goods and services purchased by consumers, providing a measure of inflation (often considered a cost-of-living index).

CPT – Community Policing Teams.

CRD – Civil Rights Department.

CRR – Community Risk Reduction Program.

CSMFO – California Society of Municipal Finance Officers.

CSUF – California State University, Fullerton.

CUP – Conditional Use Permit.

CUPA – Certified Unified Program Agency.

Debt Service – the repayment of principal and/or interest on borrowed funds.

Debt Service Funds – governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Deficit – an excess of expenditures or liabilities over income or assets in a given period.

DEI – Diversity, Equity, and Inclusion.

Department – a major administrative unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area, and the organizational level at which the budget is adopted and controlled.

Depreciation – a non-cash expense representing the systematic and rational allocation of the cost of a capital asset over its useful life.

DFEH – Department of Fair Employment and Housing.

DIF – Developer Impact Fee.

Division – an organizational unit that indicates management responsibility for an operation or group of related operations within a functional area, subordinate to the department level of the organization.

DOF – California Department of Finance.

DOJ – Department of Justice.

DOT – California Department of Transportation.

EEOC – Equal Employment Opportunity Commission.

Encumbrance – commitment related to unperformed (executory) contracts for goods or services.

Enterprise Funds – funds established to account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises. The following funds operate on an enterprise basis: Water Utility, Electric Utility, Sanitation Utility, Golf Courses, Convention, Sports and Entertainment Venues and ARTIC.

EOC – Emergency Operations Center.

Emergency Solutions Grant (ESG) – a federally funded entitlement grant dedicated to the provision of homeless assistance and prevention services.

EMS – Emergency Medical Services.

ERAF – Educational Revenue Augmentation Fund.

ESG – (see Emergency Solutions Grant).

Expenditure – the payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

Expense – charges incurred (whether paid immediately or accrued) for operations, maintenance, interest or other charges.

Expense Category – there are four expense categories: Personnel (also referred to as Labor), Other Operating, Debt Service, and Capital Outlay.

FBI – Federal Bureau of Investigation.

Fees – (see User Charges).

FEMA – Federal Emergency Management Agency.

FERC – Federal Energy Regulatory Commission.

Fiduciary Funds – funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary category includes pension (and other employee benefit) trust funds, investment trust funds, private-purposed trust funds, and custodial funds.

Fire Joint Powers Authorities – consists of three joint powers authorities, Metro Cities Fire Authority, North Net Training Center, and the Orange County Cities Hazardous Materials Emergency Response Authority (OCCHMERA). See individual authority name for definitions.

Fiscal Year (FY) – any yearly accounting period, regardless of its relationship to a calendar year. The fiscal year for the City begins on July 1 of each year and ends on June 30 of the following year. It is designated by the calendar year in which it ends.

Five-Year Forecast – a five year look at General Fund revenues, expenditures and projected fund balances covering the proposed/adopted budget year and four out years.

FTE – (see Full Time Equivalent).

Full Cost Recovery – includes recovery of all costs attributable directly to a service or program, as well as a reasonable share of indirect costs related to the service or program.

Full Time Equivalent (FTE) – decimal equivalent of a part-time position converted to a full-time basis.

Function – an operational grouping of related departments.

Fund – an independent fiscal and accounting entity with a self-balancing set of accounts.

Fund Balance – the balance of accumulated revenues minus expenditures in a fund that can be further defined as restricted (for specific purpose) or unrestricted (available for appropriation).

FY – (see Fiscal Year).

GAAP – (see Generally Accepted Accounting Principles).

GASB – Governmental Accounting Standards Board.

GDP – Gross Domestic Product.

General Fund – this fund is one of five governmental fund types and typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP) – the conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

General Obligation Bonds – bonds that are issued and secured by either, the full faith and credit of the issuing government or by a promise to levy property taxes in an unlimited amount, as necessary to pay debt service, or both. General obligation bonds of local agencies are typically only payable from ad valorem property taxes.

Geographic Information System (GIS) – a computer system capable of integrating, storing, editing, analyzing, sharing, and displaying geographically-referenced information.

GFOA – Government Finance Officers Association.

GIS – (see Geographic Information System).

Governmental Funds – funds generally used to account for tax-supported activities. There are five different types of governmental funds. Anaheim's governmental funds include the General Fund, Other General Purpose funds, Special Revenue funds, Debt Service funds and Capital Projects funds.

Grant – a contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

HALO – Homeless Assistance Liaison Officer.

HazMat – (see Orange County Cities Hazardous Materials Emergency Response Authority). Home Investment Partnership Program (HOME) – a federally funded entitlement program established to increase the supply of affordable housing in the City for low and moderate income families. Eligible activities include housing new construction and rehabilitation, housing rental assistance and homeless prevention, lead paint abatement activities, homebuyer down payment assistance and developer incentives.

HHAP – California's Homeless Housing, Assistance, and Prevention Grant.

HOA – Homeowners Association.

HOME – Home Investment Partnership Program.

HOPWA – (see Housing Opportunities for Persons with Aids).

Housing Opportunities for Persons with Aids (HOPWA) – a federally funded program dedicated to supporting the housing needs of people living with HIV/AIDS. Under the HOPWA Program, the U.S. Department of Housing and Urban Development (HUD) makes grants to local communities to fund projects that benefit low-income persons living with HIV/ AIDS and their families.

HRIS – Human Resources Information System.

HSIP – Highway Safety Improvement Program.

HUD – Federal Housing and Urban Development.

HUTA – Highway Users Tax Account.

IBEW – International Brotherhood of Electrical Workers.

IGS – Intragovernmental Services.

Indirect Cost – a cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure – the physical assets of a government (e.g., streets, sewers, public buildings and parks).

Internal Service Funds – used to account for the financing of centralized services to different funds and City departments on a cost reimbursement basis (including replacement costs). Internal Service funds of the City include General Benefits and Insurance, Motorized Equipment, Information and Communication Services, and Municipal Facilities Maintenance.

ISO – Insurance Services Office.

JPA – Joint Powers Authority.

Leadership in Energy & Environmental Design (LEED) – a rating system used worldwide in design and construction that recognizes sustainability and environmental responsibility in the areas of energy efficiency, indoor environmental quality, materials selection, sustainable site development and water savings.

Lease Payment Measurement Revenues (LPMR) – in 1997, the Anaheim Public Financing Authority issued lease revenue bonds to finance the construction of improvements in the Anaheim Resort. The amount of each lease payment to be made by the City under the lease agreement is measured by Lease Payment Measurement Revenues.

LEED – (see Leadership in Energy & Environmental Design).

LRB – Lease Revenue Bond.

LRPMP – Long Range Property Management Plan.

LPMR – (see Lease Payment Measurement Revenues).

Measure M2 – an initiative passed by Orange County voters to fund transportation improvements using revenue generated by a countywide half-cent sales tax. The various cities of Orange County receive funding from the Orange County Transportation Authority (OCTA) and are required to spend the monies on transportation projects.

Metro Cities Fire Authority – a joint powers authority that provides fire emergency dispatch services for eight cities in Orange County.

MFRC – Anaheim Mobile Family Resource Center.

Modified Accrual Basis of Accounting – the basis of accounting, according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

MPSD – Master Plan of Storm Drainage.

MPSS – Master Plan of Sanitary Sewers.

NAC – Neighborhood Advisory Councils. The leadership group of a neighborhood association that formally advises City staff to create and implement a neighborhood improvement action plan.

NERC – North American Electric Reliability Council.

Net Cost/Surplus – annual deficiency or excess of revenues over expenses, which decreases or increases the available balance of a particular fund.

NFPA – National Fire Protection Agency.

NIBRS – National Incident Based Reporting System.

North Net Training Center – a joint powers authority that consolidates resources of 3 Orange County cities to provide a fire training center.

NPDES – National Pollutant Discharge Elimination System.

OCCHMERA – (see Orange County Cities Hazardous Materials Emergency Response Authority).

OCFJC – Orange County Family Justice Center.

OCHTTF – Orange County Human Trafficking Task Force.

OCTA – Orange County Transportation Authority.

OCWD – Orange County Water District.

OES – Office of Emergency Services.

OMB – Federal Office of Management and Budget.

OPEB – Other Post-Employment Benefits.

Operating Budget – (see Budget).

Operating Category – a category of expense that includes materials, supplies and small equipment. It can be found in both operating and capital budgets.

Operating Expenditure – divided into four categories, personnel, other operating, debt service and capital outlay; expenses required for a department to function.

Operating Reserves – unrestricted funds, usually accumulated over several years that are available for appropriation.

Operating Revenues – funds the government receives as income to pay for ongoing operations, such as taxes, fees from specific services, interest earnings, and grant revenues.

Orange County Cities Hazardous Materials Emergency Response Authority (OCCHMERA) – a joint powers authority that consolidates resources of two Orange County cities to provide hazardous materials emergency response services to seven subscribing cities.

OSHA – Occupational Safety and Health Administration.

Other General Purpose Funds – these specialized funds represent General Fund obligations and are reported with the General Fund in the City's Annual Comprehensive Financial Report. Other General Purpose funds of the City include the Half Cent Sales Tax for Public Safety, Arena, Opioid Abatement, Police Outside Reimbursements, Economic Development, Mother Colony, Library Donations, M. Roston Memorial and Deposits funds.

OTS – Office of Traffic Safety.

PACE – Public Awareness through Citizen Education.

Pay-as-you-go Basis – a term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

PCI – Pavement Condition Index.

Performance Measures – specific quantitative and qualitative measures of work performed as an objective of specific departments or divisions.

PERS – (see CalPERS).

Personnel Services – a budget category used to capture the costs associated with employing full-time and part-time employees.

PERT – Psychiatric Emergency Response Team.

PFAS – Per- and Polyfluoroalkyl Substances.

PPE – Personal Protective Equipment.

PP-GEMT – Public Provider Ground Emergency Medical Transport.

Proprietary Fund – funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: Enterprise funds and Internal Service funds.

RACES – Anaheim Radio Amateur Civil Emergency Services.

Recognized Obligation Payment Schedule (ROPS) – A required document, approved by the Successor Agency's Oversight Board and the State of California's Department of Finance, that sets forth the minimum amounts and dates of payments required by enforceable obligations of the Successor Agency for each six-month fiscal period.

Restricted Fund Balance – the portion of a fund's balance that is restricted for a specific purpose by external resource providers, legislative or legal requirements.

Revenue – sources of income financing the operations of government.

RFP – Request for Proposal.

RMRA – Road Maintenance and Rehabilitation Account.

ROPS – (see Recognized Obligation Payment Schedule).

ROW – Right-of-Way.

RTCC – Real Time Crime Center.

SBDC – Small Business Development Center.

SCADA – Supervisory Control and Data Acquisition.

SEC – Sustainability Education Center.

SEFA – Schedule of Expenditures of Federal Awards.

SONGS – San Onofre Nuclear Generating Station.

Special Revenue Funds – used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes. The City's Special Revenue funds include: Gas Tax, Workforce Development, CDBG, Grants, Anaheim Resort Maintenance District, Anaheim Tourism Improvement District, Housing Authority and Narcotic Asset Forfeiture.

SRO – School Resource Officer.

Structural Deficit – a fiscal imbalance created when ongoing expenditures exceed ongoing revenues.

Structural Reductions – measures that either decrease or eliminate ongoing costs or generate new, ongoing revenues.

Successor Agency – A legally separate entity from the City whose purpose is to fulfill the existing enforceable obligations held by the former Redevelopment Agency and dissolve all of the remaining assets that are to be distributed among local taxing entities.

Surplus – annual excess of revenues over expenses, which increases the available balance of a particular fund.

TOP – Tourist Oriented Policing Detail.

TOT – (see Transient Occupancy Tax).

Transfers To/From – amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Transient Occupancy Tax (TOT) – a tax on hotel, motel and timeshare stays of less than 30 days. The rate is currently 15%.

UAL – Unfunded Accrued Liability.

UASI – (see Urban Area Security Initiative).

Unrestricted Fund Balance – the portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Urban Area Security Initiative (UASI) –sponsored by the United States Department of Homeland Security, a grant program to make funds available to cities to enhance security and overall preparedness to prevent, respond to, and recover from acts of terrorism.

User Charges – the payment of a fee for direct receipt of a public service by the party who benefits from the service.

V&CB – (see Visitor and Convention Bureau).

Visit Anaheim – (see Visitor and Convention Bureau).

Visitor and Convention Bureau (V&CB) – an independent organization that contracts with the City to promote conventions and other tourism in Anaheim. The payment to the V&CB is budgeted in the Convention, Sports & Entertainment Department.

VLF – Vehicle License Fees.

VRR-IGT – Voluntary Rate Range Intergovernmental Transfer.

WIOA – Workforce Innovation and Opportunity Act.

Working Capital – the calculation of current assets minus current liabilities representing a fund's ability to meet short-term operational needs.


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