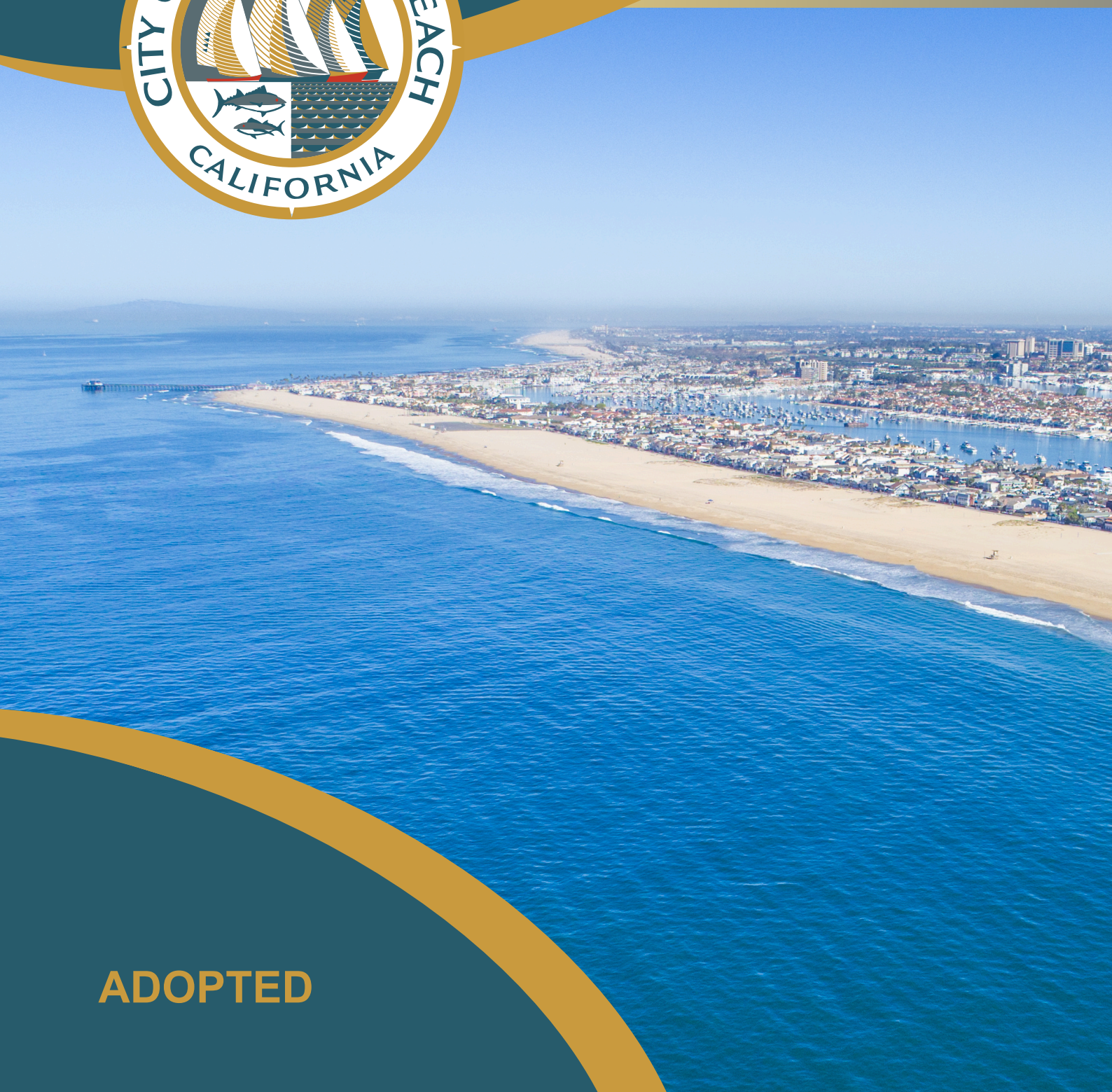
ANNUAL BUDGET

FISCAL YEAR 2024-2025



ADOPTED

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Newport Beach City Officials



Will O'Neill
Mayor
District 7



Joe Stapleton
Mayor Pro Tem
District 1



Brad Avery
Council Member
District 2



Erik Weigand
Council Member
District 3



Robyn Grant
Council Member
District 4



Noah Blom
Council Member
District 5



Lauren Kleiman
Council Member
District 6

City Executive Staff

Grace Leung.....City Manager
Leilani Brown.....City Clerk
Aaron Harp.....City Attorney
Tara Finnigan.....Assistant City Manager
Seimone Jurjis.....Assistant City Manager/Community Development Director
Jason Al-Imam.....Finance Director/Treasurer
Jeff Boyles.....Fire Chief
Paul Blank.....Harbormaster
Barbara Salvini.....Human Resources Director
Melissa Hartson.....Library Services Director
Joseph Cartwright.....Police Chief
Dave Webb.....Public Works Director
Sean Levin.....Recreation & Senior Services Director
Mark Vukojevic.....Utilities Director

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City of Newport Beach

Adopted, June 11, 2024
Resolution No: 2024-38

Prepared Under the Direction of:
Grace K. Leung, City Manager

Compiled by:
Jason Al-Imam, Finance Director

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TABLE OF CONTENTS

INTRODUCTION

City District Map ..... Page 1
City Executive Team ..... Page 3
City Profile ..... Page 5
Organizational Chart ..... Page 9
Budget Timeline ..... Page 11
Budget Calendar ..... Page 13

FINANCIAL / EMPLOYEE STRUCTURE

Strategic Goals and Strategies ..... Page 15
Budget Basis ..... Page 17
Description of Funds ..... Page 19
Development of the Budget ..... Page 25
Revenues ..... Page 30
Expenditures ..... Page 34
Financial Policy Information ..... Page 43
Employee Overview by Department ..... Page 49

BUDGET SUMMARIES

Revenue Overview ..... Page 51
Revenue Estimates ..... Page 53
Expenditure Overview ..... Page 91
Expenditure by Division ..... Page 95
Expenditure by Function ..... Page 101
Fund Balance ..... Page 109
Transfers ..... Page 112

DEPARTMENT INFORMATION

City Attorney ..... Page 113
City Clerk ..... Page 121
City Council ..... Page 129
City Manager /Information Technology ..... Page 135
Community Development ..... Page 151
Finance ..... Page 167
Fire ..... Page 185
Harbor ..... Page 213
Human Resources ..... Page 221
Library ..... Page 229
Police ..... Page 249
Public Works ..... Page 283
Recreation and Senior Services ..... Page 315
Utilities ..... Page 349
Internal Services & Other Activities ..... Page 367
Capital ..... Page 385

GLOSSARY ..... Page 405

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Will O'Neill
Mayor
District 7



Joe Stapleton
Mayor Pro Tem
District 1



Brad Avery
Council Member
District 2



Erik Weigand
Council Member
District 3



Robyn Grant
Council Member
District 4

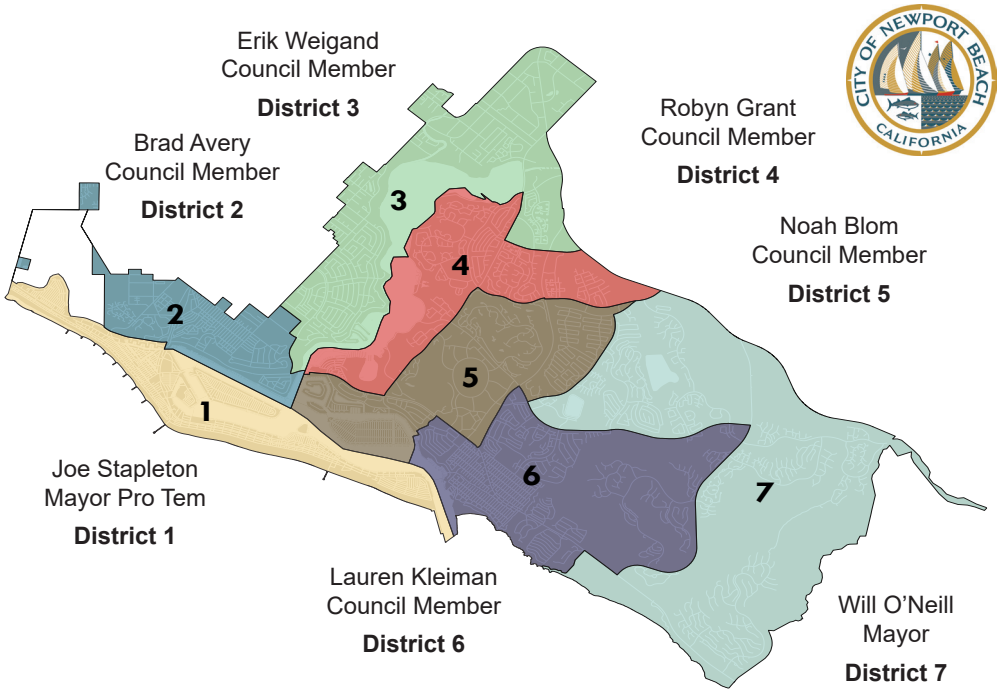


Noah Blom
Council Member
District 5



Lauren Kleiman
Council Member
District 6

City District Map



Government Structure

The City of Newport Beach operates under the Council-Manager form of government, with a seven-member council elected by districts for four-year staggered terms. The Council is elected on a non-partisan basis, and Councilmembers must live in the district they represent. The City Council is responsible for adopting legislation, setting policy, establishing the budget, appointing committees, and hiring the City Manager, City Attorney, and City Clerk.

Every even-numbered year, either three or four members residing in separate council districts are elected by the entire community. Annually, the Council chooses one of its members as Mayor and one as Mayor Pro Tem. The Mayor is the presiding officer of the City Council.

Section 404 of the City Charter provides for the selection of the Mayor and the Mayor Pro Tem by the City Council. This section provides that a Mayor and a Mayor Pro Tem shall be elected at least as often as Councilmanic elections are held and that the Mayor and Mayor Pro Tem shall serve at the pleasure of the Council.

The City Manager, City Attorney, and City Clerk are appointed directly by the City Council to provide executive, administrative, and legal services.

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City Executive Team



Leilani Brown
City Clerk



Grace Leung
City Manager



Aaron Harp
City Attorney



Tara Finnigan
Assistant City Manager



Seimone Jurjis
Assistant City Manager/Community Development Director



Jason Al-Imam
Finance Director/ Treasurer



Jeff Boyles
Fire Chief



Paul Blank
Harbormaster



Barbara Salvini
Human Resources Director



Melissa Hartson
Library Services Director



Joseph Cartwright
Police Chief



Dave Webb
Public Works Director



Sean Levin
Recreation & Senior Services Director



Mark Vukojevic
Utilities Director









"The City of Newport Beach aspires to maximize the efficiency, economy, and public confidence in local government."

-City Manager's Office

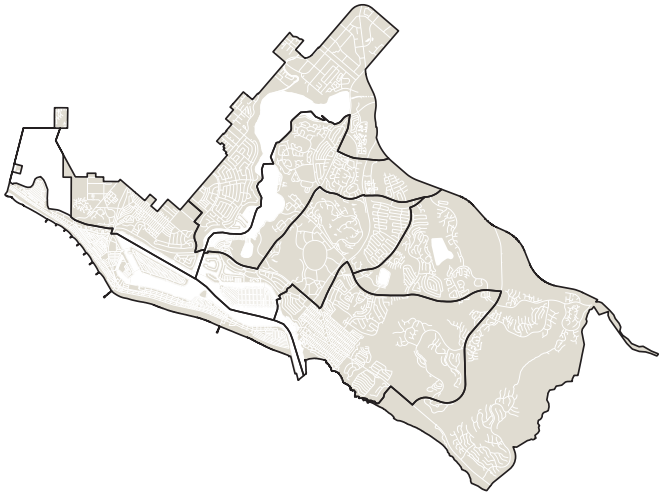






Profile of Newport Beach, CA

The City of Newport Beach is a community located in the coastal center of Orange County, in the heart of Southern California, with Los Angeles County to the north and San Diego County to the south.



Newport Beach was incorporated September 1, 1906. The City Charter was originally adopted in 1954 but has been updated and amended over time.

The City operates under a Council-Manager form of government. Council Members are elected by district but voted on by the population as a whole and serve four-year staggered terms. The governing council consists of the Mayor and six other members and is responsible for, among other things, policymaking, passing local ordinances, adopting the budget, appointing committees, and hiring the City Manager, City Attorney, and City Clerk. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the City, and for appointing heads of departments.



The City of Newport Beach is a full-service city, providing its residents and visitors with high quality municipal services, a desirable place to live, work, recreate, and visit, with a focus on public safety.

Key services include: general governance, legal, financial, and information technology; police, fire, paramedic, lifeguard, and emergency medical transport services; engineering, construction, and maintenance of public facilities, public streets, beaches, and parks; planning, zoning, and economic development services; building inspection, plan check, and code enforcement services; libraries and cultural and arts services; recreation and senior services; and water, wastewater, and street light utility services.



775
Full-Time Employees

146.49
Part-Time Employees



Bougainvillea
City Flower



Coral Tree
City Tree

September 1, 1906
Incorporation of the City

7 City Council Members including Mayor and Mayor Pro-Tem

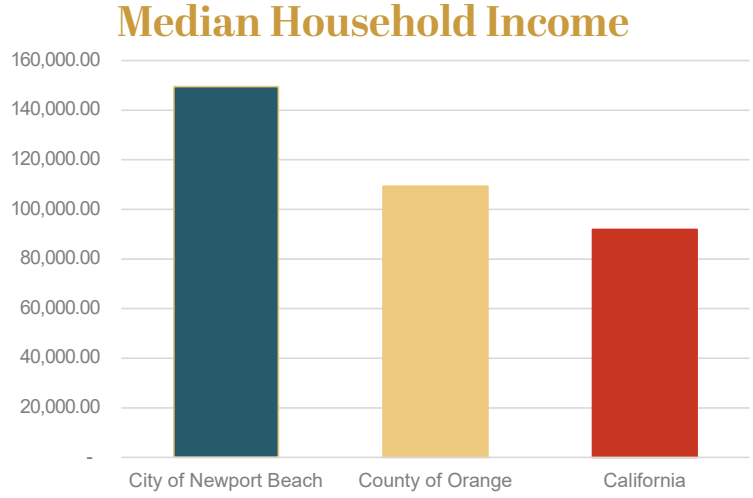
13 City Departments

Newport Beach surrounds Newport Bay, well known for its picturesque islands and one of the greatest recreational harbors in the world, accommodating approximately 4,300 recreational and sports charter boats docked within its 21-square-mile harbor. The bay and the ten miles of ocean beach offer outstanding fishing, swimming, surfing, and aquatic sports activities.



The city has a permanent population of 85,780, which typically grows to well over 100,000 during the summer months, including 20,000 to 100,000 or more tourists daily. Reflective of a mature community, vacant land has become increasingly scarce and the city is relatively built-out. The city can be accessed by major freeway exchanges and John Wayne Airport. In Newport Beach, the summers are short, warm, arid, and clear and winters are long, cool, and partly cloudy. The best time of year to visit Newport Beach for warm-weather activities is from early June to mid October.

The effective buying income and median household income are generally higher in Newport Beach than in other areas of the State and the U.S. overall. As illustrated by the graph below, Newport Beach's median household income is higher than the median household income in the County of Orange and the State of California.



U.S Census Bureau, 2023

67.42%
Of Residents hold a College Degree

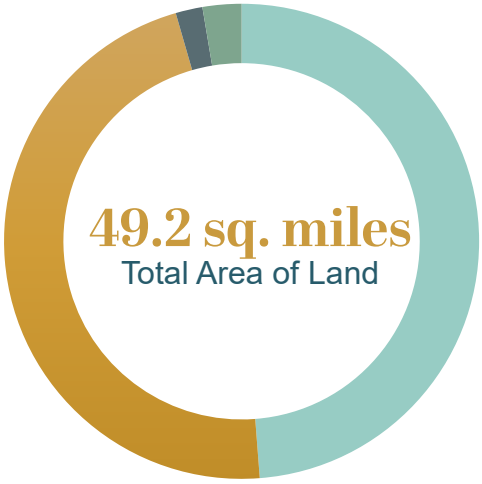
42.8
Median age of Newport Beach Resident

82,419
Full-Time Residents

Newport Beach is known for its "villages", each with its own distinct character and appearance complementing the vibrant atmopshere of the city. There are fine residential areas, modern shopping facilities, and a quality school system.

Newport Beach's K-12 schools are a part of the Newport-Mesa Unified School District (NMUSD) and the Laguna Beach Unified School District (LBUSD). Adjacent to Newport Beach is the University of California, Irvine, and several other colleges that are within a 30-mile-radius.

Recreational space and activities are available for residents and visitors to enjoy year-round. Newport Beach has 26.27 sq. miles of recreational acreage consisting of 25.2 sq. miles of ocean, bay, and harbor area, .70 sq. miles of parks, and .37 sq. miles of beaches. Newport Beach is home to various parks and facilities, Back Bay Science Center, Sculptured Art in the Civic Center Park, and the Back Bay Loop trail, which is located in the Upper Newport Bay and is one of the premier recreational environmental assets in the city.



24 sq. miles
Area of Land

23 sq. miles
Area of Ocean

0.9 sq. miles
Area of Bay

1.3 sq. miles
Area of Harbor Waters

66 Parks

13 Walking Trails

10 Community Centers

Newport Beach policymakers, businesses, and educators work collaboratively to maintain a thriving workforce. The leading industries here are professional, scientific, health care, finance, insurance, legal, and travel/tourism.

The City's major revenue contributors are attributed to the autos and transporation industry, restaurants and hotels, general consumer goods, and department stores.

Major Industries
of Newport Beach

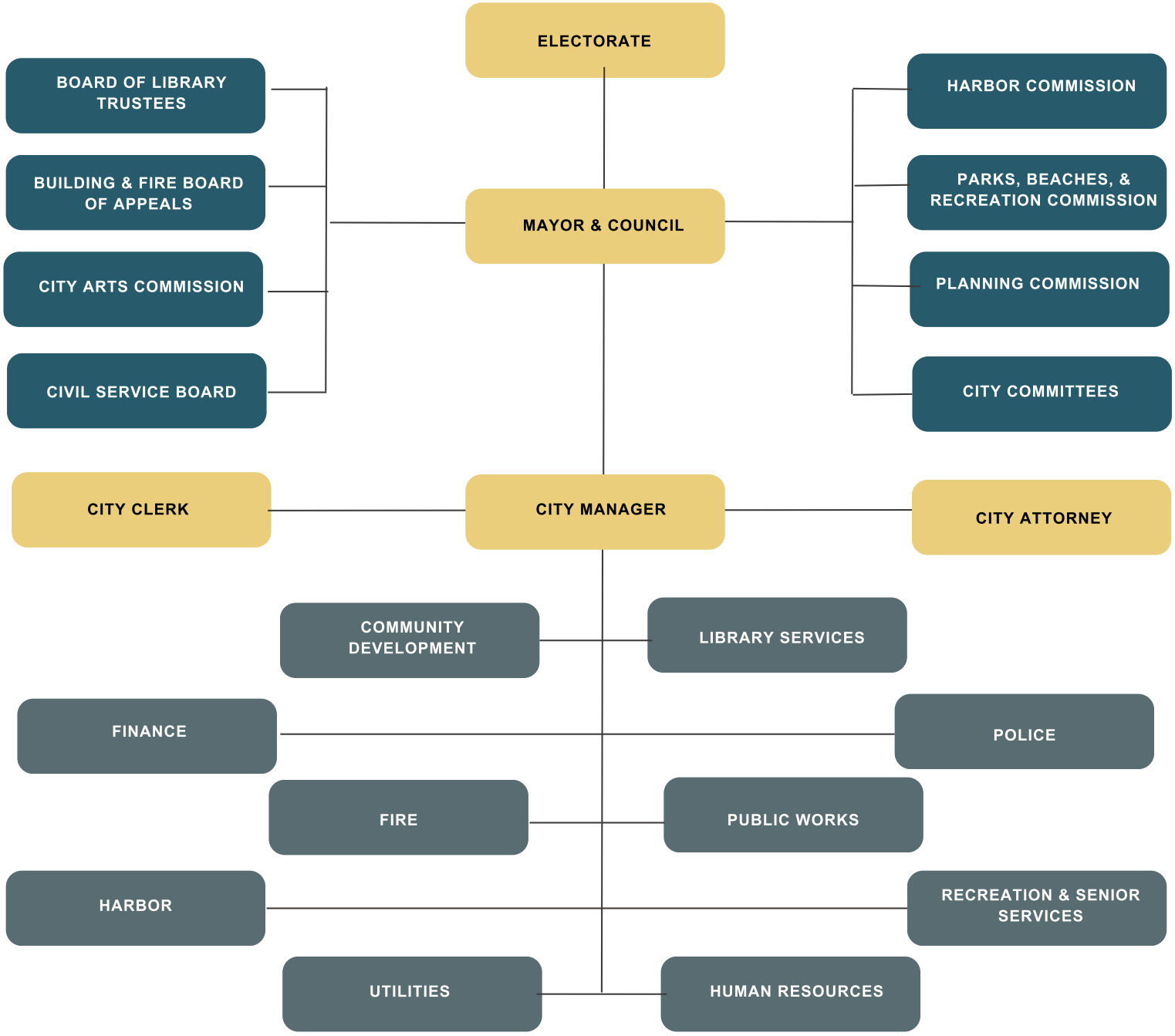
- **Autos & Transportation**
- **Restaurants & Hotels**
- **General Consumer Goods**
- **Department Stores**



The City offers residents a wealth of amenities and benefits. Residents enjoy access to the Newport Beach Library, top-tier medical facilities, and the scenic beauty of the beach. The city's close proximity to John Wayne Airport makes travel convenient. Additionally, Newport Beach boasts excellent public and private schools, making it an ideal place to raise a family. With its mild year-round climate, numerous outdoor activities, and vibrant community, Newport Beach provides a high quality of life for its residents. The thriving local economy, upscale shopping and dining options, and a strong sense of community further enhance the appeal of living in this picturesque coastal city.

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CITY OF NEWPORT BEACH
ORGANIZATIONAL CHART



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BUDGET TIMELINE

AUTUMN/WINTER

LIABILITIES & LONG-RANGE PLANNING

Evaluate operating liabilities such as Workers Compensation, General Liability, Pension, and Retiree Insurance Liabilities.

JANUARY/FEBRUARY

COUNCIL PLANNING SESSION



The City Council meets to discuss the City's financial status, the upcoming budget process, priorities and service levels. This is also the time we look at our long-term infrastructure needs.

PERSONNEL & OPERATING BUDGET DEVELOPMENT

Calculate personnel needs based on upcoming bargaining unit changes, and changes in personnel as well as ongoing operating changes.

MARCH

FINALIZE CITY MANAGER REVIEW



Review the City's revenue and expenditure assumptions. City Manager makes preliminary recommendations. Revenue projections presented to Finance Committee.

MAY/JUNE

CITY COUNCIL REVIEW



City Council reviews, adjusts, and votes on proposed budget, including program enhancements & budget revisions.

NOVEMBER

REVENUE



Begin meeting with departments to review revenue projections and seek outside opinions from consultants/experts that specialize in forecasting economic trends.

FEBRUARY

DEPARTMENTAL BUDGET PREPARTION



Start discussions with departments and the City Manager to identify areas where changes in service delivery might be in order.

APRIL/MAY

FINANCE COMMITTEE REVIEW



Finance Committee will review the City Manager's Proposed Budget and make recommendations to support or adjust budget assumptions to the City Council.

JULY

BUDGET IMPLEMENTATION

Begin Fiscal Year with adopted budget.



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FY 2024-25
BUDGET CALENDAR

Date	Department	Task
Thurs, Nov 9, 2023	Finance/Departments	Revenue budget instructions distributed Position Control distributed
Wed, Nov 22, 2023	Department Budget Staff	**Deadline:** Position Control verification/changes due
Wed, Dec 6, 2023	Finance/Departments	Budget Kickoff 11-12 noon, Crystal Cove Meeting Room Expenditure budget instructions distributed
Fri, Jan 5, 2024	Department Budget Staff	**Deadline:** Revenue budgets due (in Munis) **Deadline**: Contract CPI Adjustment forms due **Deadline**: Budget Transfer Forms due **Deadline**: Budget Detail 811008 & 841046 form due
Fri, Jan 19, 2024	Departments	**Deadline**: Department Program Enhancement Requests due
Sat, Feb 3, 2024	Special Council Meeting	Council Planning Session
Feb 5-16, 2024	Finance/Departments	Finance/Department budget meetings to discuss department budgets & Program Enhancement Requests
Feb 19-23, 2024	City Manager/Departments	City Manager/Department budget meetings to discuss department budgets & Program Enhancement Requests
Thurs, March 14, 2024	Finance Committee	Overview of Revenue Projections
Tues, March 26, 2024	City Council Study Session	Early look of CIP Budget
Thurs, April 11, 2024	Finance Committee	Proposed FY 2024-25 Budget Overview
Fri, April 19, 2024	City Manager/Finance	Finalize budget; prepare, print proposed budget documents
Thurs, May 9, 2024	Finance Committee	Follow-Up Discussion of Proposed FY 2024-25 Budget
Tues, May 28, 2024	Joint City Council/Finance Committee Study Session	FY 2024-25 Budget Review
Thurs, May 30, 2024	Finance Committee	Finalize Recommendations to City Council
Tues, June 11, 2024	City Council Meeting	Public hearing and adoption of FY 2024-25 budget
Mon, July 1, 2024		Beginning of FY 2024-25

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Strategic Goals and Strategies

A strategic plan offers the foundation from which an organization can grow, and establish the roles and boundaries for elected officials, staff, and the community; thus, improving efficient decision making and creating a greater sense of overall momentum and direction. Strategic planning is an ongoing and iterative process due to the change of circumstances and challenges. Strategic planning is a vital process for local governments to create and achieve their vision for the future by outlining clear goals and objectives that align with community needs and priorities.

The City of Newport Beach employees are guided by the following core values:

- **Responsibility** is mastering your job, taking ownership of your work product and meeting deadlines. It also means being reliable, dependable, and accountable for your decisions and actions.

- **Initiative** is readiness to take action, being proactive, and seeking solutions. It also means having a high motivation to take on additional responsibility and welcome new opportunities, techniques, and approaches.

- **Excellent Service** means providing thorough, efficient, and effective service with a courteous and professional attitude. It also means being informed, timely, and open to complaints and requests.

- **One Team** is working together to support each other and the community by carrying out City Council policies. It also means sharing information across departments and aligning processes, and fostering innovation.

- **Integrity** is being honest, reliable, respectful, ethical, fair, and authentic.

The City of Newport Beach continues to address the core budget principles that have served the community well in recent years. The goal of the core budget principles is to serve as a guide to the development of the annual budget; gain greater transparency to assess services, programs, and resource utilization. Furthermore, principles provide the Finance Committee with greater involvement in the review of the proposed budget prior to its adoption by the City Council. The City strives to maintain funding for all priorities in a manner that is consistent with or exceeds the funding allocated in prior years.

The City is guided by the following principles:

Maintaining a Prosperous, Fiscally Sustainable, and Economically Viable City

An ongoing priority is to maintain the City's financial health by managing resources as efficiently as possible, responsibly managing debt, and working collaboratively with employees to share in the costs of pension obligations. The City Council has adopted prudent fiscal policies concerning its investments, reserves, budget administration, revenue initiatives, competitive contracting, facility replacement planning, and more. Financial operations have produced net operating surpluses due to conservative budgeting, cooperative negotiation of labor agreements, and a stable and growing tax revenue base. The City's annual surplus typically derives in equal measure from higher revenue and lower expenditures than budgeted.

Providing High Quality Municipal Services that Residents Expect

This budget priority is an ongoing, organization-wide effort to maintain the City as a highly performing municipal corporation that anticipates and responds to customer needs by delivering public services better, faster, less expensively, and when customers need them.

Keeping Newport Beach Looking Great

The City's goal is to maintain a high-quality natural and physical environment by creating aesthetically pleasing places in which to live, work, recreate, and visit. Key service areas include maintaining high-quality community centers, parks, parkways and medians, roads, trees, alleys, beaches, utility services, and other major infrastructure. Public Works will continue to provide safe, quality, cost-effective, and timely improvements and maintain all City-owned public facilities such as libraries, piers, beach and park restrooms, fire stations, and the Civic Center; this includes managing the contracts for janitorial services, to support the residential, business, recreational, and social needs of the community. The Utilities and Public Works Departments will continue the effective operation, maintenance and repair of the City's water system, sewer system, storm drain system, streets, sidewalks, and beaches. The Community Development Department will continue to consistently implement codes, policies, and regulatory requirements to ensure quality residential neighborhoods and commercial districts throughout the City.

Providing a Safe and Secure Neighborhood

The City's focus on public safety translates into top quality police, fire, emergency medical, and lifeguard response, as well as working with the community to prevent crime, fires, and the need for rescue. The City's fire prevention, emergency preparedness, and other programs also support these efforts. The City's contracted homeless services providers continue to assist people experiencing homelessness. Their outreach efforts, coordinated with the City and County's resources, provide housing, health care, and other opportunities.

Legislative Platform City of Newport Beach

The City of Newport Beach's legislative platform summarized the City's core legislative principles and positions for the purpose of advocacy efforts at the local, state, and federal levels. The platform provides clear direction on pertinent issues and thus enables staff to address legislative and regulatory matters in a timely manner. The guiding principles are as follows:

- **Preserve Local Control** – The City supports the protection or expansion of local, decision-making authority and its ability to provide public services. It opposes the preemption of local control such as mandated, additional costs without appropriate reimbursement. Local agencies should preserve authority and accountability of revenues raised and services provided.

- **Maintain Fiscal Responsibility** – The City supports measures that protect its existing funding sources and revenue base and its control over local government budgeting. It opposes any effort to shift local funds to the County, State, or Federal government or diminish its revenue base, including unfunded mandates by the State or Federal governments.

- **Protect Quality of Life** – The City supports legislation and funding that preserves the safety, privacy, security, and well-being of its residents, businesses, and visitors. It opposes any effort that negatively impacts the community's quality of life.

- **Support Private Property Rights** – The City supports the preservation or enhancement of private property rights and opposes measures that erode or reduce laws that protect private property rights.

Budget Basis

The City of Newport Beach adopts annual budgets using a basis of accounting based on the modified accrual basis plus encumbrances. Revenues are recognized in the period that they become available and measurable, whilst expenditures are recognized in the period the associated liability is incurred.

The budget basis of accounting, different from Generally Accepted Accounting Principles (GAAP), is used for preparing the budget.

Differences between the basis of accounting and the basis of budget are as follows:

- Encumbrances are considered the equivalent of expenditures rather than a reservation of fund balance. During the year, for budgetary control purposes, encumbrances are recorded against appropriations when a commitment is made.
- Fund balances reserved for inventories, bonded debt and unrealized gains or losses on investments are not recognized in the budget
- All fixed assets are fully expensed in the year acquired for budgetary purposes.

The legal level of budgetary control is at the fund level. The City utilizes broad categories of funds, including Governmental Funds and Proprietary Funds. Governmental Funds concentrate on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Revenue estimates for Governmental Funds include resources expected to be received and resources that will be measurable and available at year-end. The City uses modified accounting method for Governmental Funds to provide a more accurate representation of the City's financial position and performance. Proprietary/Enterprise Funds are used to report business-like services that receive significant financial support from user fees and charges, including the City's Internal Service Funds. An accrual accounting method is used for these funds, recognizing revenues and expenses in the same period when incurred.

The City of Newport Beach takes a conservative approach to budgeting revenues and expenditures to allow for stronger administrative controls. The City's fiscal year begins July 1st and ends June 30th. The City's Annual Comprehensive Financial Report (ACFR) shows Governmental Fund expenditures on a GAAP basis.

Public Involvement in the Budget Process

The City desires and encourages public participation during the preparation of the upcoming fiscal year's budget. One of the principal means by which the public is involved in the budget formation process is through participation at the City's Finance Committee meetings. The City's Finance Committee is a Citizens Advisory Committee comprised of a seven-person panel of community members and members of the Newport Beach City Council. Finance Committee meetings are open to public attendance and comment.

The Finance Committee is charged with a variety of tasks including, but not limited to, reviewing the upcoming fiscal year's proposed budget document. Committee members are provided a copy of the proposed budget for review prior to Finance Committee discussion. A digital version of the proposed budget document is made available on the City's website for members of the community to review and comment on at Finance Committee meetings.

After careful review, community and Committee members provide City staff with feedback and recommendations on the proposed budget which City staff consider prior to presenting the proposed budget to Newport Beach's City Council for budget adoption.

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DESCRIPTION OF FUNDS

The accounts of the City of Newport Beach are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting classifies funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The City utilizes several categories of funds, including Major Funds, Other Governmental Funds, Enterprise Funds, Internal Service Funds, Special Funds, Other Capital Projects Funds, and Other Permanent Funds**.**

Major Funds - Major funds are those funds which are either material or of particular importance.

Major Governmental Funds – Governmental funds are generally used to account for tax supported activities. The following governmental funds meet the criteria of a major fund.

Major Funds and Major Government Funds used by the City are listed as follows:

- **General Fund** - used to account for fiscal resources which are dedicated to governmental operations of the City, and not required to be accounted for in another fund.

- **Tide and Submerged Land – Operating Fund** - a Special Revenue Fund used to account for revenues related to the operation of the City's tidelands, including beaches and marinas, and the related expenditures. Revenue from tideland operations includes, but is not limited to, rents from moorings, piers, and leases, as well as income from parking lots, meters, and the sale of oil.

- **Tide and Submerged Land – Harbor Capital Fund** - a Special Revenue Fund used to account for incremental increases in revenue from certain property lease, pier, and mooring rentals that exceed council designated base year revenue amounts, as well as other designated revenues and the related expenditures for capital projects, maintenance, and servicing of loan advances from the General Fund.

- **Facilities Financial Planning Reserve Fund** - used to account for the receipt and expenditure of funds for the replacement of facilities.

- **Debt Service Fund** - used to account for debt service transactions related to the Certificates of Participation issued to finance the construction of the Civic Center Complex and the construction of Fire Station No. 2.

Other Governmental Funds - Other governmental funds are those governmental funds which do not meet the criteria of a major fund.

Other Governmental Funds used by the City fall into the following governmental fund types:

- **Other Special Revenue Funds** – used to account for the proceeds of specific revenue sources

which are legally restricted to expenditures for specified purposes.

- **Other Capital Projects Funds** – used to account for resources used for the acquisition and construction of capital facilities by the City, except those financed by Enterprise Funds.

- **Permanent Funds** – used to report resources that are legally restricted for the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Enterprise Funds

- **Water Fund** – an enterprise fund used to account for the activities associated with the transmission and distribution of potable water by the City to its users.

- **Wastewater Fund** – an enterprise fund used to account for the activities associated with providing sewer services by the City to its users.

Internal Service Funds - Internal Service Funds are used to allocate the cost of providing goods and services by one department to other departments on a cost reimbursement basis.

The City of Newport Beach Internal Service Funds are listed below:

- **Insurance Reserve Fund** - used to account for the City's self-insured general liability, workers' compensation program, other insurance policies that the City does not self-insure for, and outside litigation expenses for non-tort claims.

- **Compensated Absences Fund** - used to account for the City's accumulated liability for compensated absences.

- **Equipment Maintenance Fund** - used to account for the cost of maintaining and replacing the City's rolling stock fleet, parking equipment, coordinated communications system equipment, fire equipment, police equipment, and recreation equipment.

- **Retiree Insurance Fund** – used to account for the cost of providing post-employment health care benefits.

- **Information Technology Fund** - used to account for the cost of maintaining and replacing the City's computers, printers, copiers, and telecommunication services to other departments.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources which are legally restricted to expenditures for specified purposes.

The City of Newport Beach Special Revenue Funds are as follows:

- **State Gas Tax Fund** - accounts for all State Gas Tax related revenues and expenditures, including street repair, construction, and maintenance. State law requires that these funds be

used exclusively for maintenance of the street and highway system.

- **SB1 Gas Tax Road Maintenance and Rehabilitation Account (RMRA) Fund** - accounts for all Road Maintenance and Rehabilitation Account related revenues and expenditures. State law requires that these funds be used exclusively for the transportation system. RMRA revenues are from fuel and vehicle registration taxes imposed by the state's Road Repair and Accountability Act of 2017.

- **Measure M Fund** - used to account for the revenues and expenditures of funds received from the Orange County Combined Transportation Authority. Expenditures from this fund are used exclusively for transportation related purposes.

- **Asset Forfeiture Fund** - established to account for all revenues resulting from the seizure of assets in conjunction with criminal cases (primarily drug trafficking). It is the City's policy that all such funds shall be used for enhancement of law enforcement programs.

- **Office of Traffic Safety (OTS) DUI Grant Fund** - used to account for federal funding of the Selective Traffic Enforcement Program (STEP). These funds are used exclusively for DUI enforcement.

- **Circulation and Transportation Fund** - used to account for fair share revenues collected from developers and restricted for capital improvement projects meeting the circulation element of the City's General Plan.

- **Building Excise Tax Fund** - used to account for revenues received from builders or developers on building or remodeling projects within the City. Expenditures from this fund are used exclusively for public safety, libraries, parks, beaches, or recreational activities.

- **Community Development Block Grant Fund** - used to account for revenues and expenditures relating to the City's Community Development Block Grant program. These funds are received from the Federal Department of Housing and Urban Development and must be expended exclusively on programs for low- or moderate-income individuals/families.

- **Air Quality Management District Fund** – used to account for revenues received from the South Coast Air Quality Management District restricted for the use of reducing air pollution.

- **Environmental Liability Fund** - used to account for solid waste fees restricted for mitigation of future environmental liability relating to the handling of solid waste.
- **Supplemental Law Enforcement Services Fund (SLESF)** - used to account for revenues received from the county to be used exclusively for front line law enforcement services.

- **Contributions Fund** - used to account for revenues received from other government agencies or private developers and expended for specific streets, highway, construction, or water quality projects.

- **Fostering Interest in Nature (FIIN) Fund** – restricted for recreation and education programming

as a mitigation effort by the California Coastal Commission.

- **CARES Small Business Grant Fund** – used to account for federal funding passed through the County of Orange under the Federal Coronavirus Aid, Relief, and Economic Security Act (CARES). These funds are used exclusively for economic support to small business in connection with the COVID-19 pandemic.

- **American Rescue Plan Act Fund** – used to account for federal funding received through Coronavirus State and Local Fiscal Recovery Funds under the American Rescue Plan Act.

- **Opioid Remediation Fund** – used to account for revenues received from various settlements related to opioid manufacturing and distribution to be used exclusively for opioid remediation activities.

- **Oceanfront Encroachment Fund** – restricted for ocean front restoration with improvement and maintenance to enhance public access and use of ocean beaches as restricted by the Local Coastal Program.

- **PEG Fees Fund** – used to account for cable franchise fees received from cable providers for support of Public, Education, and Government access programming only.

- **Restricted Programs Fund** – used to account for revenues received that are restricted for affordable housing, public arts and culture, parking improvements, and disability access training.

Other Capital Projects Funds - Capital Projects Funds are used to account for resources used for the acquisition and construction of capital facilities by the City, except those financed by Enterprise Funds.

The City of Newport Beach Capital Projects Funds are as follows:

- **Assessment District Fund** - used to account for the receipt and expenditure of funds received from 1911 Act and 1915 Act Assessment Districts for capital improvement projects.

- **Civic Center and Park Fund –** used to account for the design and construction of a new Civic Center Complex. In prior years, this fund was called City Hall Improvement Funds.

- **Police Facility Fund –** used to account for the purchase, design, and construction of a new police station.
- **Fire Station Fund** - used to account for the design and construction of new fire stations.

- **Facilities Maintenance Fund** - used to account for revenues and expenditures associated with the maintenance of existing facilities.

- **Sunset Ridge Park Fund** - used to account for the design and construction of the Sunset Ridge Park.

- **Strategic Planning Fund** - used to account for expenditures for study and concept development

needed to further refine the Facilities Financing Planning Program. It includes developing both interim and long-term use plans for the old City Hall site on Newport Boulevard.

- **Miscellaneous Facilities Fund** - used to account for expenditures for small scale facility rehabilitation, expansion and/or replacement in accordance with the Facilities Financing Planning Program.

- **Parks and Community Centers Fund** - used to account for expenditures for park and community center rehabilitation, expansion and/or replacement in accordance with the Facilities Financing Planning Program.

- **West Newport Community Center Fund** - used to account for the design and construction of the West Newport Community Center.

- **Newport Uptown Undergrounding Fund** - used to account for the receipt and expenditures related to the development within the Uptown Newport Planned Community Development Plan.

- **Balboa Village Parking Management District Fund** - used to account for revenues and expenditures associated with parking management improvements in Balboa Village.

- **Neighborhood Enhancement Fund** - used to account for projects that will enhance neighborhood aesthetics and functionality.

- **Junior Lifeguards Fund** – used to account for capital improvement projects related to the Junior Lifeguards program.

- **Unrestricted Capital Improvements Fund** - used to separately account for general fund capital improvement projects.

- **Park Maintenance Fund -** used to account for revenues and expenditures associated with the maintenance of existing parks.

Other Permanent Funds - Permanent Funds are used to report resources that are legally restricted for the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

The City of Newport Beach Permanent Funds are as follows:

- **Bay Dredging Fund** - used to account for the receipt of permanent endowments intended to fund the ongoing cost of maintaining and dredging of the Upper Newport Bay.

- **Ackerman Fund** - used to account for the receipt of permanent endowments intended as follows: 75% of the fund's investment proceeds will be used for the purchase of high-tech library equipment while the remaining 25% will be used for scholarships for needy students.

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Development of the FY 2024-25 Budget

Pursuant to Section 1102 of the Newport Beach City Charter and City Council Policy F-3 – Budget Adoption and Administration, the proposed CIP and operating budget for the 2024-25 fiscal year was first submitted to the City Council and made available to the public on April 4, 2024. Per City Council Resolution No. 2018-71, the Finance Committee is responsible for reviewing and recommending approval of the operating portion of the City Manager's proposed budget to the City Council. The Finance Committee reviewed in detail the budget and operations of select City departments in advance of its consideration of the FY 2024-25 budget and held multiple meetings to discuss the budget in advance of the joint Study Session with the City Council.

The Finance Committee reviewed the funded status of the City's pension plan based on the latest California Public Employees' Retirement System (CalPERS) actuarial valuation and considered pension funding recommendations for FY 2024-25 as well as the City's Long-Range Financial Forecast update in January 2024. In February 2024, the committee reviewed the Facilities Financial Plan and Harbor and Beaches Master Plan. Finally, the committee reviewed the revenue assumptions used to develop the FY 2024-25 operating budget in March, reviewed the proposed operating budget in April, and reviewed the operating budget detail found in the preliminary budget document in May 9. This robust review process, and numerous opportunities to receive public input on the proposed budget, help to ensure that the draft budget presented to the City Council is fiscally sound and adequately detailed.

Following the joint Study Session of the City Council and the Finance Committee on May 28, 2024, the Finance Committee met on May 30, 2024, to finalize its recommendations to the City Council regarding the proposed FY 2024-25 budget. The Finance Committee voted to recommend the City Manager's proposed FY 2024-25 budget to the City Council for approval as presented, including proposed budget revisions, and to recommend the allocation of $5 million from the structural budget surplus to the City's CalPERS Unfunded Liability.

Policy and Legislative Priorities

The City's adopted legislative platform identifies key priorities such as aviation, housing and land use regulations, fiscal stability, labor relations, transportation, environmental quality, water supply and utilities, coastal resources and the coastal zone, public safety, and homelessness.

Economic Factors

The City's assessed property values continue to increase providing a strong revenue base for the City. Inflationary pressures have caused concern in the broader economy and financial markets, and sales tax revenue has declined compared to prior years. The growth seen after the emergence from the pandemic has slowed primarily due to the decline in auto sales, which is the City of Newport Beach's largest sales tax category. Transient Occupancy Tax from hotels continues to grow, while revenue growth from short term rentals has slowed. The strength of the City's property tax revenues provide a stability that make it well-positioned to withstand the impacts of a potential recession and maintain long-term fiscal sustainability.

Budget Overview

The operating budget totals $440.5 million and the capital budget totals $54.3 million in FY 2024-25, for a total of $494.8 million. Capital spending of $297 million is anticipated over the six years covered by the CIP, subject to change with each future annual budget process. The annual budget serves as the foundation for financial planning and control and allows the City Council to prioritize expenditures in alignment with community values.

The budget as submitted includes:

- A stable local revenue base with projected FY 2024-25 property tax revenues growing at an estimated 4% over the prior year due to the Proposition 13 inflationary adjustment, changes in ownership, and new construction.
- A healthy level of reserves that include a General Fund contingency reserve of approximately $66 million, which is equal to 25% of the City's General Fund operating budget.
- Continuation of an aggressive pension payment plan with a level dollar payment of $40 million and the intent to allocate an additional $5 million from the FY 2024-25 remaining surplus of revenues over expenditures, which based on the most recent reported projections will see the City's unfunded pension liability eliminated in Fiscal Year 2032-2033.
- The FY 2024-25 budget as proposed includes 775 full-time positions, an increase of 9 full-time position from the prior year revised position totals, three of which are conversions of existing part-time positions to full-time positions. Part-time positions would decrease by a total of 2.9 full-time equivalent positions (FTEs) for a total of 146.5 part-time FTEs.

Changes in Service Levels

As discussed in the 2024 City Council Planning Session on February 3rd, the Fiscal Year 2024/25 budget focuses on the following programs and service levels:

- Code Enforcement
    - At the City Council Planning Session, staff presented a comprehensive overview of proposed enhancements to the code enforcement program aimed at addressing the increase of unpermitted vending on any public property not meeting the definition of a sidewalk or pathway, short term lodging compliance, reduce enhancement, and proactive enfrocement of commerical businesses in residential neighborhoods.
- Continue to focus on pension paydown strategy with the goal of eliminating the unfunded pension liability by 2033.
- Capital funding, increased General Fund contributions to capital funds through transfers by approximately $6 million over prior year amounts.
    - Update on various master plans including pavement management plan, facilities financing plan, facilities maintenance master plan, harbor and beaches master plan, and park maintenance master plan were presented at the Planning Session which resulted in the recommendation for increased spending toward these plans.

The FY 2024-25 Adopted Budget preserves the existing service levels as well as a series of recommended additions. Contained in the budget are enhancements to current programs and new programs that are in line with the City Council's budget priorities. Included in these enhancements are staffing changes in the City Attorney, City Manager, Community Development, Fire, Finance, Harbor, Police, Public Works, Recreation and Utilities Departments. Other major enhancements included in the budget as proposed include a new Crime Information Center and a Use of Force Immersive Training Simulator for the Police Department, additional funding for building maintenance for the Fire Department, additional funding for the maintenance of new City facilities, an increase for Street and Beaches contract services for the Public Works Department, an increase in funds for programming youth programs at various community centers for the Recreation and Senior Services Department, and an increase to the Harbor Department's capital budget to replace a patrol vessel and conduct maintenance on an existing crane.

Below is a table summary of program enhancements included in the adopted budget.

Fund Name	Department	Description	Budget Increase
General Fund	Fire	Building Maintenance Budget Increases	40,000
General Fund	Police	FLOCK ALPR System	283,500
General Fund	Police	Fusus Intelligence Ecosystem Subscription	100,000
General Fund	Police	July 4th Outside Agency Staffing	40,000
General Fund	Police	Mounted Enforcement Unit	20,000
General Fund	Police	Uniform Expense	15,000
General Fund	Public Works	Increase Contract Services for Streets and Beaches	50,000
General Fund	Public Works	Maintenance for New City Facilities	40,000
General Fund	Recreation & Senior Services	Increase in Recreation Programming	232,500
General Fund	Recreation & Senior Services	Increase in Maintenance & Repair	6,500
General Fund	Various	Personnel Changes	1,003,406
Asset Forfeiture Fund	Police	CIC Software & Equipment	50,000
Asset Forfeiture Fund	Police	Use of Force Immersive Training Simulator	196,000
Environmental Liability Fund	Community Development	Personnel Changes	30,356
Tide & Submerged Lands Fund	Harbor	Increase Capital accrual for replacement patrol vessel	100,000
Tide & Submerged Lands Fund	Harbor	Increase Budget for Crane Maintenance	30,000
Tide & Submerged Lands Fund	Harbor	Personnel Changes	2,170
Water Fund	Utilities	Personnel Changes	19,048
Grand Total			**2,258,480**

Staffing Changes

One part-time code enforcement officer was converted to a full-time Code Enforcement Officer and one Public Works Maintenance Aide was added by the City Council during FY 2023-24, making the revised authorized position count 766 full-time positions and 149.4 full-time equivalents of part-time positions. In FY 2024-25, Net staffing changes will result in an increase of 9 full-time positions for a total of 775 full-time authorized positions and a decrease of 2.92 full-time equivalent part-time positions, for an authorized part-time total of approximately 146.5 full-time equivalent positions. Staffing changes are summarized in the following table.

	FULL-TIME	PART-TIME	TOTAL
2023-24 REVISED BUDGET AUTHORIZED POSITIONS	**766.00**	**149.41**	**915.41**
2024-25 PROPOSED POSITION CHANGES			
CITY ATTORNEY			
Increase Part Time Paralegal	-	0.25	0.25
CITY CLERK			
Decrease Full Time Department Assistant	(1.00)	-	(1.00)
CITY MANAGER			
Increase Full Time Senior Management Analyst	1.00	-	1.00
Decrease Full Time Management Analyst	(1.00)	-	(1.00)
Increase Full Time Administrative Assistant	1.00	-	1.00
COMMUNITY DEVELOPMENT			
Increase Full Time Building Inspector II	1.00	-	1.00
Increase Full Time Code Enforcement Officer II	1.00	-	1.00
Increase Full Time Code Enforcement Officer I	2.00	-	2.00
FINANCE			
Increase Full Time Senior Fiscal Clerk	1.00	-	1.00
Decrease Part Time Senior Fiscal Clerk	-	(0.70)	(0.70)
Decrease Full Time Revenue Auditor	(1.00)	-	(1.00)
Increase Full Time Management Analyst	1.00	-	1.00
FIRE			
Increase Full Time Fire Inspector	1.00	-	1.00
Decrease Full Time Life Safety Specialist I	(1.00)	-	(1.00)
Increase Full Time Senior Fire Inspector	1.00	-	1.00
Decrease Full Time Life Safety Specialist II	(1.00)	-	(1.00)
Increase Full Time Deputy Fire Marshal	1.00	-	1.00
Decrease Full Time Life Safety Specialist III	(1.00)	-	(1.00)
HARBOR			
Increase Part Time Administrative Assistant	-	0.50	0.50
Decrease Part Time Department Assistant	-	(0.50)	(0.50)
LIBRARY			
Increase Part Time Department Assistant	-	0.48	0.48
POLICE			
Increase Full Time Police Civilian Investigators	3.00	-	3.00
PUBLIC WORKS			
Increase Full Time Engineering Technician	1.00	-	1.00
Increase Full Time Principal Civil Engineer	1.00	-	1.00
Decrease Full Time Senior Civil Engineer	(1.00)	-	(1.00)
Decrease Part Time Code Enforcement Officer I	-	(1.50)	(1.50)
Decrease Full Time City Traffic Engineer	(1.00)	-	(1.00)
Increase Full Time Transportation Manager/ City Traffic Engineer	1.00	-	1.00
RECREATION & SENIOR SERVICES			
Decrease Part Time Recreation Leader	-	(0.88)	(0.88)
Decrease Part Time Senior Recreation Leader	-	(0.57)	(0.57)
UTILITIES			
Increase Part Time Utilities Specialist	-	1.00	1.00
Decrease Part Time Maintenance Aides	-	(1.00)	(1.00)
FY 25 PROPOSED POSITIONS	**9.00**	**(2.92)**	**6.08**
Total Positions	775.00	146.49	921.49

Proposed Budget Revisions

It is common for changes to be made after the initial proposed budget documents are distributed in April. The proposed revisions are referred to as "Proposed Budget Revisions" and represent revisions to either the operating or the capital budgets. The City Council, upon adoption of the proposed fiscal year 2024- 25 budget resolution and approval of the Proposed Budget Revisions, authorized the total proposed budget appropriations for fiscal year 2024-25. These proposed budget revisions included the transfer and reclassification of a Department Assistant in the City Clerk's office to an Administrative Assistant in the City Manager's office, additions to the operating budgets in the Water and Wastewater funds in order to transition billing from bimonthly to monthly, and minor adjustments to two capital improvement projects in the Oceanfront Encroachment and Environmental Liability funds.

General Fund Budget Overview

The General Fund is the key operating fund within the City's budget. The General Fund accounts for discretionary revenues and expenditures, while all other funds are used to account for enterprise activities, internal service activity, major capital improvement projects, and special revenue sources that are restricted for specific purposes. The General Fund budget is balanced and includes total sources of $316.5 million, which include operating revenues and interfund transfers in. Total uses of $311.3 million include operating expenditures and interfund transfers out.

As illustrated in the table to follow, appropriations for operating expenditures are balanced in relation to projected revenue sources, and one-time revenue sources and reserves have not been utilized to balance the budget. The budget as proposed results in a structural budget surplus of $5.3 million, which means that the surplus is not the result of one-time revenues and is expected to continue in future fiscal years until such time as additional ongoing expenditures are added to the budget.

Category	FY 2024-25 Adopted
OPERATING RESOURCES:	
Operating Revenues	$ 295,531,047
Transfers In from Other Funds	19,767,775
Repayment of Advances	1,250,000
TOTAL OPERATING RESOURCES	**316,548,822**
OPERATING USES:	
Operating Expenditures	272,003,027
Transfers Out	39,255,611
TOTAL OPERATING USES	**311,258,638**
NET OPERATING SURPLUS	**$ 5,290,184**

REVENUES

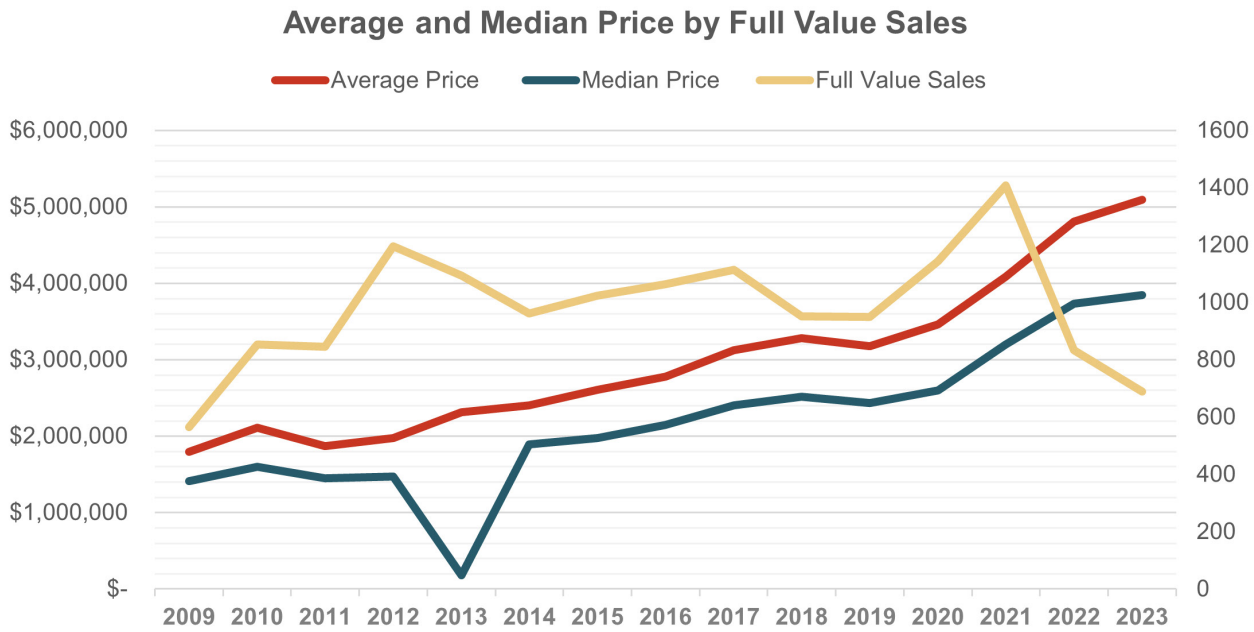
Consistent with Council Policy F-3, the City of Newport Beach takes a conservative approach to forecasting revenues, often assuming only modest growth. As there are a myriad of revenue sources, the City uses a variety of approaches to estimate revenues when establishing the budget. At the departmental level, historical trends are considered which help determine applicable growth factors that may be impacted by internal projects, such as rate studies, and economic related activity. A consultant provides insights on sales tax trends and economic drivers to forecast sales tax revenues. The City's fiscal conservatism has created a stable financial base that has allowed the City to maintain services at a high level, even in a downturn.

The following pages provide an overview of the major sources of revenue, focusing on short-term trends and forecasts.

Property Tax – Property taxes are the City's single largest General Fund revenue source and represent approximately 47.4% of all General Fund revenues. As Newport Beach has limited supply of costal property and provides unique access to Newport Bay, the community has developed into affluent residential neighborhoods and high-end commercial districts. The consistent demand for property has allowed the City to continue to expect long-term growth trends. The City relies on projections from a consultant for property tax estimates that are built into the budget. Property tax estimates are primarily based on the following factors: assessed values, changes in ownership, pricing and appeals exposure, new construction activity, and Proposition 13's annual inflation adjustment.

Secured Property Taxes comprise approximately 84% of the General Fund's property tax base. These taxes are determined by assessed property values, which are adjusted when there is a change of ownership or new construction. The second largest share of property tax revenue is "Property Tax in Lieu of Vehicle License Fee (VLF)", which was established in 2005 as part of the State's initiative to swap different sources of revenue to help fund schools. Instead of receiving Motor Vehicle License Fee revenue, cities receive property tax "in-lieu of VLF."

The median price of a detached single family residential home in Newport Beach was $3,845,000 for calendar year 2023. Full value sales averaged 689, with 43 occurring in the first month of 2024.



Note: Data reflected on graph is for Detached Single Family Residential Full Values Sales

Sales Tax – Sales tax revenue is the City's second largest General Fund revenue and represents approximately 15% of General Fund revenues. The City is heavily impacted by tourism and is known for its beaches, boating, and upscale lifestyle. The City's sales tax base is largely generated from three industry categories: Restaurants and Hotels, Autos and Transportation, and General Consumer Goods.

The City relies on projections provided by a consulting firm that analyzes industry trends to determine how to appropriately budget for sales tax revenues. Based on the most recent data available (4th quarter, 2023), the pie chart below presents the relative percentage each major industry group contributes to the City's total sales tax base (as based on total sales tax received in a given quarter and the amount produced by each major industry group):

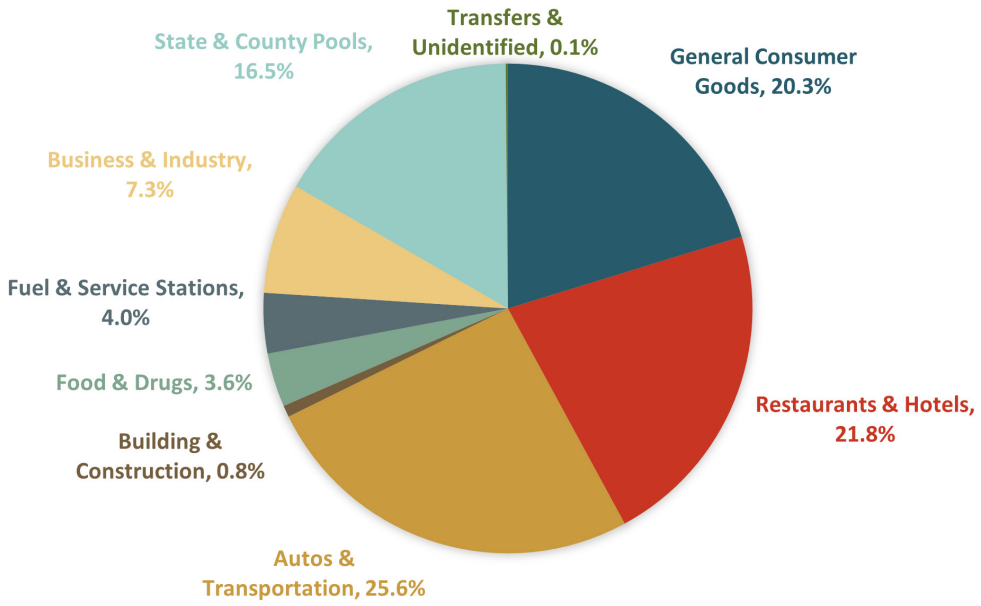


Figure 1: Sales Tax by Major Industry Group

The City's top 25 sales tax producers for calendar year 2023 are listed below in alphabetical order:

Top 25 Sales Tax Producers in Newport Beach 2023	
Apple	JP Morgan Chase Bank
Balboa Bay Club & Resort	Mercedes Benz Vehicle Trust
Bandera	Neiman Marcus
Bentley Porsche Audi of Newport Beach	Newport Lexus
Chevron	Nordstrom
Corporate Business Interiors	Pavilions
Ferrari of Newport Beach	Resort At Pelican Hill
Financial Services Vehicle Trust	Sterling BMW
Fletcher Jones Mercedes Benz	Sun Country Marine
Glidewell Laboratories	Tangram Studio
Jaguar Land Rover Newport Beach	Tesla Motors
Javier's	Vea Newport Beach a Marriot Resort & Spa
Jazz Semiconductor	

Table 1: Top 25 Sales Tax Producers in Newport Beach 2023

Transient Occupancy Tax – Transient Occupancy Tax (TOT) is the City's third largest funding source for the General Fund and makes up more than 10% of General Fund revenues. Transient occupancy taxpayers are distinguished into two broad category types: commercial and residential. The commercial category is composed of roughly 21 hotels and resorts. The residential category is composed of approximately 1,550 vacation rentals. Staff projects TOT revenues based on historical trends, occupancy levels, and room rates of hotels within Newport Beach on a monthly basis.

TOT revenue from short-term residential stays is forecasted to decrease by $69,237 (0.8%) from the prior year's adopted budget in the upcoming year, while TOT revenue from hotels and resorts is forecasted to increase by $7,708,960 (8.3%). The Figure 2 illustrates how hotel and residential TOT have trended since FY 2018-19.

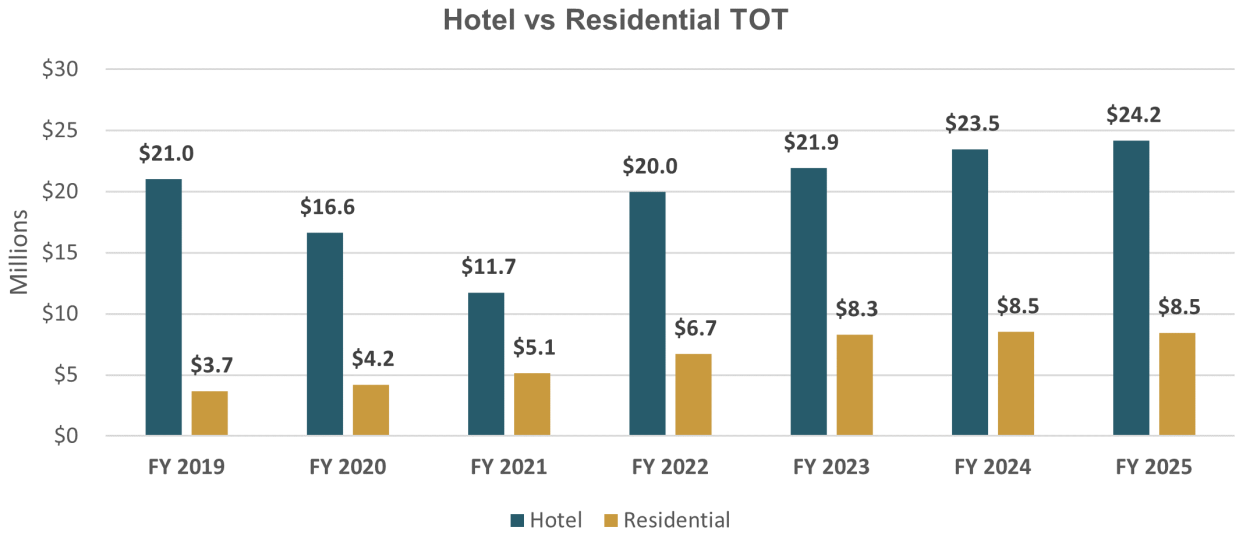


Figure 2: Hotel vs Residential TOT

Licenses Permits – This is a varied category that includes revenue items such as dog licenses, various permits (building, electrical, plumbing, etc.), and other related fee-based activities. The largest source of revenue in this category is from Building Permits, accounting for approximately 64% of the category's General Fund revenues, forecasted to be approximately $5.9 million in the upcoming fiscal year. Each department forecast expected revenues for licenses and permits based on observed trends within the department.

Intergovernmental Revenues – This category reflects funding received from federal, state, and local governments, such as grants, shared taxes, or reimbursement for costs incurred for support of certain functions. The largest source of revenue in this category is from OC Public Safety Augmentation, accounting for approximately 39% of the category's General Fund revenues, which are forecasted to be approximately $3.6 million in the upcoming fiscal year. When available, intergovernmental revenues are budgeted for from formula allocation estimates or known grant awards. If revenue is expected but the figure is not yet known, the prior year's original budget may be used as a base.

Other Taxes – This area consists of Business License taxes, Marine Charter taxes, and Franchise fees. Business License taxes are forecasted to be approximately $4.7 million, approximately 49% of the category's General Fund revenues, in the upcoming fiscal year. Revenues for other taxes are estimated through collaboration with departments.

Miscellaneous Revenues – This category reflects miscellaneous revenues that are not otherwise classified under other revenue categories such as sale of towels, sales of maps and publications, private refunds and rebates, etc. Miscellaneous revenues are estimated through collaboration with departments and trend analysis.

Service Fees & Charges – Service Fees & Charges revenues support governmental goods and services. These service fees and charges consider factors such as the impact of inflation, cost increases, and competitiveness of current rates. This category includes revenues from various fee-based classes, administrative services, permits, etc. The City conducts Cost of Service studies for fees in each department on a rotational basis every three to five years to determine appropriate cost recovery levels and to remain equitable. For forecasting the budget, anticipated volume of service is considered in most instances. This category is forecasted to be approximately $25.2 million in the upcoming fiscal year, roughly 8% of all General Fund revenues.

Fines & Penalties – This category includes revenues such as administrative citation fines, motor vehicle fines, library fines, etc. Estimates for this revenue category are determined through trend analysis at the departmental level. The largest revenue source under this funding category comes from Regular Parking Fines, which is forecasted to be approximately $3.85 million.

Investment Earnings – This category consists of investment income and fair value of investment revenues. To forecast investment earnings, the cash balance in each fund and organization is reviewed and compared to the prior year's actuals, average actuals, and weighted averages to determine a growth factor for each line item where a visible trend is noted. If no trend is apparent, the previous year's adopted budget may serve as a baseline estimate.

Property Income – The City owns and/or holds trust in a variety of real property assets including streets, parks, beach, public buildings, and service facilities. It also owns and operates a yacht basin, mobile home park, luxury residential developments, and other income properties. Property income is an assorted category of revenues that include items such as slip rentals, facility fees, and farmers markets. Revenue estimates are discussed at a departmental level and adjusted for depending on trends that have been noted throughout the prior years, with more emphasis on later years. This category is forecasted to bring in revenues of $17.9 million in the FY2024-25 fiscal year, projected to account for 5.7% of all General Fund revenues.

Parking Revenue – Parking revenues are all metered parking fees that are assessed throughout the various parking zones within the City. Through collaboration with the Finance Department's Revenue Division, revenue estimates are projected via trend analysis.

Donations & Contributions – This category accounts for donations and contributions made to the City from organizations such as: Friends of Oasis, HOAG Homeless Taskforce, Bayview Landing, etc. for various initiatives. The City does not budget for donations and contributions when developing the budget unless a formal commitment by an agency or individual has been made.

Non- Operating Source – This category accounts for revenues from items such as the sale of property, special lighting districts, and the sale of scrap materials.

Transfers – This category accounts for various transfers into the General Fund from other funds such as the Capital Improvement Program (CIP) Fund, the Tide & Submerged Lands Fund, and the Neighborhood Enhancement Fund. It is projected that there will be approximately $19.8 million in transfers into the General Fund in FY2024-25.

General Fund Expenditures

The total General Fund operating expenditures amount to $311.3 million ($272 million without transfers). This represents a $17.3 million, or 5.9%, increase from the Fiscal Year 2023-24 adopted budget, which is made up of several increases and decreases to expenditures outlined in the table below.

Change from FY2023/24 Adopted Budget	Amount	% Change
Increases in Internal Service Charges	1,781,524	0.6%
GF Program Enhancements (Gross, $730k offsetting revenues)	1,830,907	0.6%
CPI increases to M&O Budgets	1,125,197	0.4%
Other Routine Personnel (COLA, PERS rate changes)	7,710,503	2.6%
Dove Street Property Expenses	1,650,000	0.6%
Remove One-time FY24 Enhancements:		
Police Recruitment Assistance	(880,000)	-0.3%
New Ambulance	(650,000)	-0.2%
Increase in base Transfers (Tidelands, 2.5% index in HBMP)	966,340	0.3%
New Increases to Transfers:		
General Fund Capital Projects Fund	500,000	0.2%
Facilities Financing Plan (FFP) Fund	1,000,000	0.3%
Harbor & Beaches Capital Plan Fund	1,000,000	0.3%
Parks Maintenance Fund	1,300,000	0.4%
Total Increase	**17,334,471**	**5.9%**

The majority of Salary & Benefit expenditure increases are the result of negotiated salary increases for the City's various employee associations. FY 2024-25 will mark another year of accelerated pension liability payments to CalPERS, which is approximately $14 million more than the minimum amount required to be paid to CalPERS. This aggressive funding plan will improve the City's funded status and provides for long-term fiscal sustainability. General Fund operating expenditures excluding Salary & Benefit costs and transfers out are increasing by $5.3 million. This is primarily due to increased internal service charges of $1.7 million, which are primarily related to insurance costs. General Expenses is increasing by $1.8 million due to expenses related to maintaining the Dove Street property being included in the budget, along with the offsetting revenues.

General Fund

Fund Balance Increase / Decrease: 19%

Impact: The City's General Fund is used to account for fiscal resources which are dedicated to governmental operations of the City, and not required to be accounted for in another fund. The increase shown in the General Fund's balance only reflects the spendable fund balance. As a matter of policy, the City reserves 25% of the General Fund Operating Budget as contingency reserves. Contingency Reserves are generally used for emergency or unforeseen situations but may be accessed by Council for simple budget appropriation. The spendable fund balance is the fund balance less this contingency reserve. When factoring in this contingency reserve, the General Fund balance only experiences an 8% increase. Subsequent to the adoption of the Fiscal Year 2024-25 Budget, Newport Beach City Council approved an additional five million dollar discretionary payment towards the City's unfunded accrued liability (UAL), effectively reducing the General Fund's spendable balance increase to 0% over the previous year.

Tide and Submerged Land Fund(s)

Tide and Submerged Lands Operating Fund

Fund Balance Increase / Decrease: 11%

Impact: The Tide and Submerged Lands Operating Fund is a special revenue fund used to account for revenues and expenditures related to the operation of the City's tidelands, including beaches and marinas. A contributing factor to the increase in fund balance is revenue generated by the recently implemented Short-Term Mooring Licensing program. The revenue increase from these licenses were anticipated and are not a cause for concern.

Tide and Submerged Lands Capital Fund

Fund Balance Increase / Decrease: 18%

Impact: The majority of the increase to this Major Fund's balance is due to the Harbor Capital Fund. The Capital Fund serves a dual purpose: To minimize the peaks and valleys in General Fund support levels for associated Harbor projects and to allow for funding of projects over time. This ensures the City has enough in capital reserves to support long-term plans for the replacement of aging physical infrastructure. These projects are planned uses of the fund's reserves based on the Harbor and Beaches Master Plan and are not a cause for concern.

Facilities Financial Planning Reserve Fund

Fund Balance Increase / Decrease: -29%

Impact: The Facilities Financial Planning Reserve Fund indicates a projected decline of 29% in its fund balance. This Fund serves as a collective pool comprising various Capital Project Funds dedicated to financing the acquisition and construction of essential capital facilities, aligned with the objectives of the Facilities Financing Planning Program. In fiscal year 2024-25, a series of capital improvement projects are slated for implementation. These projects, integral to the continued development and enhancement of infrastructure, are planned uses of the fund's reserves based on the Facilities Financing Plan and are not a cause for concern.

General Fund Long Range Financial Forecasting (LRFF)

Strategic planning begins with determining the City's fiscal capacity based upon long-term financial forecasts of recurring available revenues and future financial obligations. Prior to the adoption of the annual budget, staff annually prepares a General Fund Long-Range Financial Forecast (LRFF) that evaluates known internal and external issues impacting the City's financial condition. The forecast projects a surplus balance (revenues net of expenditures) in each year over the next 20 years. The LRFF is intended to help the City attain and maintain financial sustainability; sufficient long-term information to guide financial decisions; and sufficient resources to provide programs and services for the community. Furthermore, the result of the LRFF provides the Council with the ability to make strategic decisions each year that deploy resources toward the most critical needs of our citizens and align with strategic goals. The LRFF is intended to help the City achieve the following goals:

1. The City can attain and maintain financial sustainability;
2. The City has sufficient long-term information to guide financial decisions;
3. The City has sufficient resources to provide programs and services for the stakeholders;
4. Identify potential risks to on-going operations in the long-term financial planning process and communicate these risks on an annual basis;
5. Establish mechanisms to identify early warning indicators; and
6. Identify changes in expenditures or revenue structures needed to deliver services or to meet the goals adopted by the City Council.

Major Assumptions

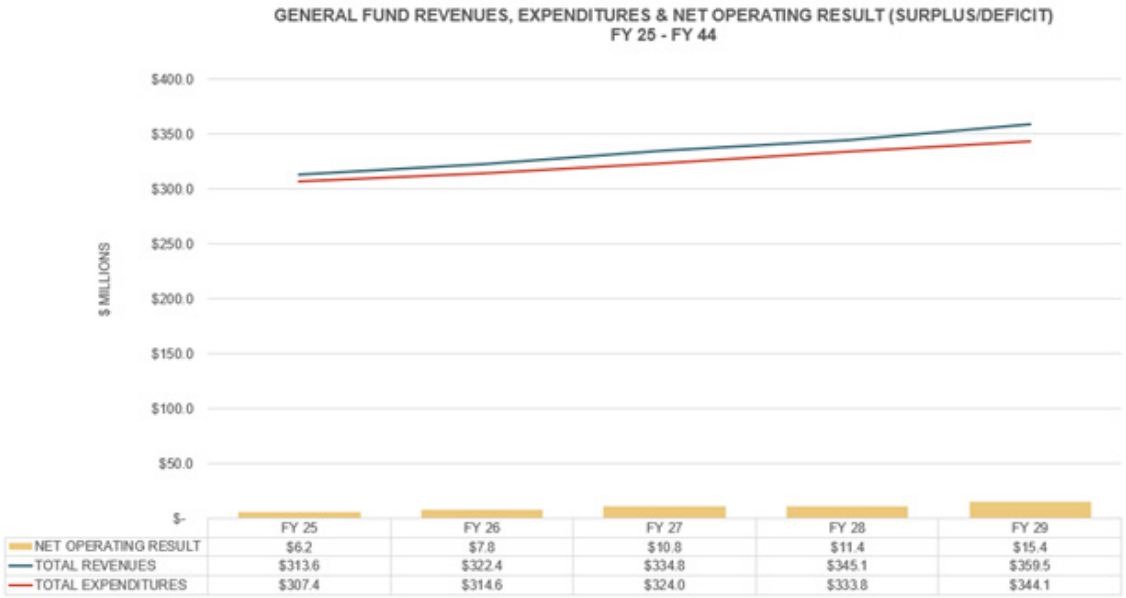
The base of planning for FY2024-44 financial forecast is using the FY2023-24 adopted budget, stripped of one-time items, as a base budget from which forward growth assumptions were launched. In an effort to refine the projections for the near-term years, the methodology for the base from which growth assumptions for certain revenues and expenditures were launched was updated to reflect the Fiscal Year 2023-24 revised budget as well as the latest actual receipts and data available.

Revenue Assumptions

The General Fund's top three revenue sources (property tax, sales tax, and transient occupancy tax) account for approximately 72% of total General Fund revenues. Consequently, the future growth assumptions for these primary revenue sources can have a considerable impact on the twenty-year forecast. Assessed property tax values in FY 2024-25 are projected to increase 3.7% based on an increase in assessed values from home sales from January 2023 through September 2023. This growth is partly due to the two-percent inflation adjustment provided under Proposition 13. In addition, assessed values are projected to increase in Fiscal Year 2024-25 due to changes in ownership and new construction, although at a slower pace as home sales have slowed due to higher interest rates. Sustained sales tax growth is anticipated throughout the forecast, with FY 2024-25 anticipated to increase by 2.6%, or approximately $1.2 million, compared to the FY 2023-24 projection. Beyond FY 2024-25, staff conservatively forecast annual growth of 2.6% on average each year for sales tax. For transient occupancy tax in FY 2024-25, staff projects receipts of $32.6 million, representing a 2% increase over the prior year. Generally consistent with historical trends, staff projects 2.8% average annual growth thereafter. The forecast for these three revenue sources is based on the most recently available economic data in addition to the updated projections reflected in the FY 2023-24 revised budget.

Expenditure Assumptions

Regular salaries for both miscellaneous and public safety are reflective of the approved adjustments through the end of the current Memorandum of Understanding(MOU) agreements.Thereafter, regular salaries are assumed to grow at 2% annually. The forecast assumes no growth in personnel headcount. Special and other pays (e.g., certification pay, bilingual pay, motor office pay, scholastic achievement, etc.) is projected to grow at 3% annually. The benefits category which consists of various stipends, life insurance, Medicare fringes, retiree health plan contribution, and the City's pension contributions to CalPERS among other miscellaneous benefits is projected to grow at 2% annually.



	FY 25	FY 26	FY 27	FY 28	FY 29
NET OPERATING RESULT	$6.2	$7.8	$10.8	$11.4	$15.4
TOTAL REVENUES	$313.6	$322.4	$334.8	$345.1	$359.5
TOTAL EXPENDITURES	$307.4	$314.6	$324.0	$333.8	$344.1

The City is projected to be in a financially sound position over the next 20-year period and is in a strong financial position with its revenue base and reserves. Any short-term deficits that may arise as a result of an economic downturn or other unforeseen event likely will be absorbed without long-term reliance on the Contingency Reserve – no structural deficit is apparent.

Facilities Financial Plan (FFP) and Harbor and Beaches Master Plan (HBMP)

The Facilities Financial Plan (FFP) and Harbor & Beaches Master Plan (HBMP) are long-term planning tools that are used to analyze the means of financing, timing of expected cash flows and funding requirements associated with the projects that are prioritized based on need, priorities, and community goals. The FFP and HBMP models are updated on a yearly basis through collaboration with Public Works to assess changes in project cost estimates, future value escalators, and private contributions to determine a net proposed cost of the project and their impact on various funds through future years.

The FFP and HBMP planning dashboards reflect a five-year outlook while the entire model captures remaining projects beyond the first five years. The model presents a complete summary of projects and includes estimates and timeframes. Since there is considerable variability in the cost estimates and timing in which the projects in the other years of both plans may be completed, the models are primarily focused on the fiscal impact of the nearer-term projects that are projected to occur in the next five-years.

Facilities Financial Plan (FFP)

In addition to the annual Capital Improvement Program (CIP), and in accordance with the Council Policy F-28 – Facilities Financial Planning Program, the City has established a long-term plan for major renovations or replacement of City facilities that have reached the end of their useful life, as well as for the addition of new facilities. The emphasis is on structures and adjacent grounds, rather than transportation, environmental, or other projects funded either in whole or in part by the General Fund via the routine CIP. The FFP includes updates to the project list and corresponding project costs to reflect inflation-indexed unit costs. The FFP plans for new construction which will require significant funding, typically over $1 million and often requires saving up for many years to fund. The plan funding comes from new development fees and the annual General Fund contribution, which is set at 3% of total General Fund Revenues. Currently, the City maintains over 90 buildings and facilities. The FY23-24 update of the FFP showed that the current funding level is sufficient to cover estimated costs of planned projects.

Harbor and Beaches Master Plan (HBMP)

The Harbor and Beaches Master Plan (HBMP) plans for new construction, major reconstruction/replacement of city harbor and ocean structures, dredging, significant beach care, and maintenance efforts. The HBMP is funded from two sources – a portion of Tidelands revenues and an annual transfer from the General Fund. Funds from incremental revenue increases are designated to finance critical in-Harbor capital improvements, like sea wall repair, dredging, and piers.

Capital Improvement Program

The Capital Improvement Program (CIP) serves as a plan for public improvements, special projects, on-going maintenance programs, and the implementation of the City's Master Plans. The CIP projects and programs address the City's needs relating to the acquisition, expansion and rehabilitations of long-lived facilities and systems. Projects are programmed by long-range master plans and directed by City Council priorities and community input. The CIP details improvements and major maintenance on arterial highways, local streets, and alleys; storm drain and water quality improvements; harbor, pier, and beach improvements; park and facility improvements; water and wastewater system improvements; transportation safety, reliability, and traffic signal improvements; and planning programs and studies.

The CIP budget is a living document that continues to evolve throughout the budgeting process to effectively and efficiently meet the service needs of the City, comply with statutory requirements, and appropriately maintain agency assets. The proposed CIP is developed following the City's stated budget principles:

1. Keep the community safe;
2. Provide a quality combination of services that Newport Beach residents expect in a cost-effective manner;
3. Keep Newport Beach looking great;
4. Maintain a fiscally stable and sustainable city government;
5. Provide government transparency to the citizenry.

The CIP document displays projects organized by primary function or benefit into one of the following categories: Facilities; Streets and Drainage; Transportation; Water Quality and Environmental; Parks, Harbors and Beaches; Water; Wastewater; and Miscellaneous. Specific project plans and ongoing costs for the CIP are discussed in more detail in the CIP budget volume.

Our project delivery team of engineers, inspectors, support staff and consultants are tasked with managing

complex workloads, maintaining established schedules, budgets, and high-quality standards at the best possible value. This proposed CIP is a key foundational document for the City that responds to the needs and desires of our citizens for a well-maintained, attractive, and safe community, while maintaining functionality, effective fiscal and property stewardship, and value.

Debt

The City of Newport Beach currently has the following outstanding debt issuances:

2010 Civic Center COP Series B

In Fiscal Year 2010-2011, the City issued $106,575,000 of Series 2010B (Federally Taxable Direct Pay Build America Bonds) Certificate of Participation to provide additional financing for the City's Civic Center Project. Proceeds of the Certificates were also applied to pay certain costs of issuance incurred in connection with the Certificates. The lease payments made by the City are held by a trustee who makes semi-annual payments on the Certificates of Participation. The lease payments began January 1, 2011, and are in amounts sufficient to cover the payment of principal and interest of the Certificates. Interest on the Certificates is payable semiannually on January 1 and July 1 of each year.

The 2010B Certificates interest rates range from 4.45% to 7.17%. The City has designated the Series 2010B Certificates as "Build America Bonds" (BABs) under the provisions of the American Recovery and Reinvestment Act of 2009. Thus, the City receives refundable credits from the United States Treasury on the interest paid on the 2010B Certificates. As of June 30, 2023, the City has received $29,455,774 of BABs Subsidy from the United States Treasury and expects to receive subsidy equal to about 33% on future interest payable on the 2010B Certificates. Principal payments are payable annually on July 1 of each year.

The outstanding balance as of June 30, 2023, was $91,190,000. Annual installments of $3,390,000 to $7,245,000 are due 2024 through 2041.

2020 Fire Station 2 COP Series A

In Fiscal Year 2020-21, the City issued $7,860,000 of Series 2020A Certificates of Participation.
The 2020A Certificates were issued to finance the acquisition, improvement, and equipping of Fire Station No. 2. The proceeds of the Certificates also were applied to pay certain costs of issuance incurred in connection with the Certificates. The lease payments made by the City are held by a trustee who makes semi-annual payments on the Certificates of Participation. The lease payments began June 15, 2021, and are in amounts sufficient to cover the payment of principal and interest of the Certificates. Interest on the Certificates is payable semiannually on January 1st and July 1st of each year. The 2020A Certificates' interest rate is 4.00%. Principal payments are payable annually on July 1st of each year.

The outstanding balance as of June 30, 2023, was $6,420,000. Annual installments of $695,000 to $915,000 are due 2024 through 2031.

Bond Ratings

The City of Newport Beach primarily uses debt to fund capital and infrastructure improvements. The General Fund contributions equal 3% but not less than $8.6m per year. The City has issued debt for the construction of the Civic Center Complex and the construction of Fire Station No. 2.

The solid financial position of the City and enforcement of current financial management practices have allowed the City to obtain favorable bond ratings and secure low interest rates. The rating agencies Fitch, Moody's, and Standard & Poor's have all assigned the City the highest quality credit rating of AAA. Both Moody's and Fitch reaffirmed their AAA ratings in 2023.

City of Newport Beach
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2014	2015	2016	2017	2018
Assessed valuation	$ 42,341,162,463	$ 44,752,056,903	$ 47,388,470,098	$ 50,341,686,565	$ 53,780,216,020
Conversion percentage	25%	25%	25%	25%	25%
Adjusted assessed valuation	10,585,290,616	11,188,014,226	11,847,117,525	12,585,421,641	13,445,054,005
Debt limit percentage	15%	15%	15%	15%	15%
Debt limit	1,587,793,592	1,678,202,134	1,777,067,629	1,887,813,246	2,016,758,101
Total net debt applicable to limit: General obligation bonds	-	-	-	-	-
Legal debt margin	$ 1,587,793,592	$ 1,678,202,134	$ 1,777,067,629	$ 1,887,813,246	$ 2,016,758,101
Total debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%	0.0%

	Fiscal Year				
	2019	2020	2021	2022	2023
Assessed valuation	$ 57,701,161,781	$ 60,744,806,554	$ 63,689,666,681	$ 66,579,730,598	$ 71,329,756,011
Conversion percentage	25%	25%	25%	25%	25%
Adjusted assessed valuation	14,425,290,445	15,186,201,639	15,922,416,670	16,644,932,650	17,832,439,003
Debt limit percentage	15%	15%	15%	15%	15%
Debt limit	2,163,793,567	2,277,930,246	2,388,362,501	2,496,739,897	2,674,865,850
Total net debt applicable to limit: General obligation bonds	-	-	-	-	-
Legal debt margin	$ 2,163,793,567	$ 2,277,930,246	$ 2,388,362,501	$ 2,496,739,897	$ 2,674,865,850
Total debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%	0.0%

Note: The State of California Government Code Section 43605 provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Debt Service Estimates
2024-25

	Original Issuance	Balance 7/1/2024	Additions	Deletions	Balance 6/30/2025	2025 Total Payments	2025 Interest	2025 Principal Paid to Date	Year of Final Payment
2010 Civic Center COP Series A	20,085,000	-	-	-	-	-	-	20,085,000	2020
2010 Civic Center COP Series B*	106,575,000	87,800,000	-	(3,675,000)	84,125,000	9,694,138	6,019,138	22,450,000	2041
2020 Fire Station 2 COP Series A	7,860,000	5,725,000		(755,000)	4,970,000	955,000	200,000	2,890,000	2031
Section 108 Loan	2,400,000	-	-	-	-	-	-	2,400,000	2024
Total Debt Service	**136,920,000**	**93,525,000**	**-**	**(4,430,000)**	**89,095,000**	**10,649,138**	**6,219,138**	**47,825,000**	
2010 Civic Center COP Series B BAB Subsidy*	-	-	-	-	-	(2,068,359)	(2,068,359)	-	2041
Total Debt Service w/ BAB Subsidy	**136,920,000**	**93,525,000**	**-**	**(4,430,000)**	**89,095,000**	**8,580,779**	**4,150,779**	**47,825,000**	

*The City is required to budget the 2010 Civic Center COP Series B debt service at the gross amount. However, we expect to receive $1,986,616 of Federal BAB Subsidy, thus reducing our total debt service.

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FINANCIAL POLICIES

The City of Newport Beach maintains, regularly reviews, and revises a comprehensive set of Financial Policies to govern the overall financial management of the City. These policies can be found at www.newportbeachca.gov/policies.

- Statement of Investment Policy
- Reserve Policy
- Budget Adoption and Administration (Printed in full on the following pages)
- Revenue Measures
- General Fund Surplus Utilization
- Debt Management Policy
- Income Property
- City Travel Policy Statement
- City Vehicle/Equipment Replacement Guidelines
- Civil Asset Forfeiture and Seizure Policy
- Custody and Disposal of Controlled Property
- Distribution of Public Information in Municipal Services Statements and Business License Renewals
- Authority to Contract
- External Financial and Compliance Reporting, Disclosure & Annual Audits
- Grant Administration
- Policy and Procedures for Distribution of Tickets and Passes
- Facilities Financial Planning Program

COMPLIANCE WITH FINANCIAL POLICIES

The City of Newport Beach is in full compliance with all Financial Policies as described above. During the budget season, the following actions to ensure compliance with the Financial Policies included:

- Maintain a balanced budget
- Maintain appropriate reserve levels
- Estimate revenues conservatively
- Budget meets all bonded debt requirements
- Pension contributions towards Unfunded Accrued Liability (UAL)

BUDGET ADOPTION AND ADMINISTRATION

PURPOSE

To establish the policy for the preparation, adoption, and administration of the City's Annual Budget.

POLICY

A. Budgeting Philosophy.

The City shall prepare and adopt an annual budget by June 30, of each year, as required by Section 1104 of the City Charter. To the extent practicable, the budget shall be prepared to generate a surplus in most years by conservatively estimating projected revenues and liberally estimating projected expenses. Surpluses will be allocated by the City Council pursuant to Policy F-5 or as otherwise determined by the City Council.

The City has a wide variety of obligations associated with its activities and shall establish appropriate reserves for such obligations based upon the best available information at the time each budget is prepared. The City Council shall direct and control the planned use of reserves through the budget appropriation process. Appropriations for operating expenditures shall generally be balanced with current revenue sources and absent compelling, unexpected circumstances, will generally not rely on one-time revenue sources or reserves. However, this constraint is not intended to limit the periodic use of financial resources that were accumulated over time for a specific purpose or use of reserves consistent with their intended purpose.

The City Council shall maintain a contingency reserve that shall be a "safety net" to address exigent circumstances consistent with Council Policy F-2 section E. 1. This reserve will generally not be used for other purposes. The contingency reserve will be invested in short-term readily liquid assets so they can be utilized on short notice.

The budget may be developed with one or more contingency plans to protect against volatility or unexpected events. When significant uncertainty exists concerning revenue volatility or threatened/ pending obligations, the City Council and City Manager reserve the right to impose any special fiscal control measures, including a personnel hiring freeze, and other spending controls, whenever circumstances warrant. The City Council may authorize the use of contingency reserves for any purpose as set forth by Council Policy F-2.

B. Organization of the Budget.

The Budget shall consist of two volumes: the Budget Detail and the Capital Improvement Program (CIP).

The Budget Detail is an Operating Budget, which shall also provide historical trends of summary level information and contains line-by-line detail regarding operating expenditures and revenue estimates for the prior year, current year and budget year. Operating expenditures are categorized into five classifications within the Operating Budget. These are Salaries and Benefits, Maintenance and Operations, Capital Outlay, Debt Services and Interfund Transfers.

The CIP document provides a summary of current and future planned projects, basic descriptions of each project, the anticipated funding source and the scope of work to be performed. CIP improvements are generally major facility or infrastructure improvement projects managed by the Public Works Department. The Finance Committee generally will not

make a recommendation on the CIP Budget because it is within the purview of the City Council alone to determine how best to spend the City's resources. However, to the extent needed capital improvements or repairs come to the attention of the Finance Committee and the failure to construct those improvements or make those repairs may expose the City to financial risk, the Finance Committee may make a recommendation that such improvements be installed in the coming fiscal year(s). Because of the nature and scope of the CIP improvements, in most instances, the construction of such improvements will take place over more than one fiscal year.

The final and complete versions of both budget volumes will be published and available on the City's website by no later than September 30th.

C. Budget Process.

In November of each year, the Finance Department will prepare a budget calendar and issue budget instructions to each department for use in preparing the budget. During December of each year, the Finance Department will prepare updated revenue estimates and fund balance projections for the current year and prepare preliminary revenue projections for the next fiscal year. Included in these instructions will be budget guidelines and, if deemed necessary, appropriation targets for each department. These guidelines will be developed by the Finance Director and approved by the City Manager.

After further refinements of revenue estimates and the completion of Department proposed expenditure appropriation requests, the Finance Department will summarize department requests for review by the City Manager. After the City Manager has reviewed and amended the Department Directors requests, the Finance Department will prepare the City Manager's proposed budget for the next fiscal year and shall submit it to the City Council and to the Finance Committee. The Finance Committee should have the opportunity to question staff and discuss the Budget Detail on at least two occasions.

The City Council shall hold as many budget study sessions as it deems necessary. The City Council and the Finance Committee should have a joint meeting (which may be in a Study Session) not later than the second Council meeting in May to discuss the Budget Detail. After the joint meeting, the Finance Committee shall make a recommendation to the City Council on the Budget Detail. Such recommendation need not include any recommendation on items on the Proposed Budget Revisions unless the Finance Committee is specifically asked to do so by the City Council.

All proposed Council changes to the City Manager's proposed budget shall be itemized in a document referred to as the Proposed Budget Revisions. The City Council shall hold a budget hearing and adopt the proposed budget with any desired Proposed Budget Revisions on or before June 30 by formal budget resolution. When adopted, the proposed budget as supplement by the finalized Proposed Budget Revisions shall become the final budget.

D. Long-Range Financial Forecast (LRFF).

Strategic planning begins with determining the City's fiscal capacity based upon long-term financial forecasts of recurring available revenues and future financial obligations. Prior to the adoption of the annual budget, the Finance Department will prepare and present to the Finance Committee a Long-Range Financial Forecast that evaluates known internal and external issues impacting the City's financial condition. The LRFF is intended to help the City achieve the following:

1. The City can attain and maintain financial sustainability;
2. The City has sufficient long-term information to guide financial decisions;
3. The City has sufficient resources to provide programs and services for the stakeholders;
4. Identify potential risks to on-going operations in the long-term financial planning process and communicate these risks on an annual basis;
5. Establish mechanisms to identify early warning indicators; and
6. Identify changes in expenditure or revenue structures needed to deliver services or to meet the goals adopted by the City Council.

The LRFF will forecast revenues, expenditures, and the financial position of the General Fund Contingency Reserve at least five years into the future or longer where specific issues call for a longer time horizon. The LRFF will identify issues that may challenge the continued financial health of the City, and the plan will identify possible solutions to those challenges. Planning decisions shall be made primarily from a long-term perspective and structural balance is the goal of the planning process.

E. Administration of the Annual Budget.

During the budget year, Department Directors and their designated representatives may authorize only those expenditures that are based on appropriations previously approved by City Council action, and only from accounts under their organizational responsibility. Any unexpended appropriations, except valid encumbrances such as commitments already made, expire at fiscal year-end unless specifically reappropriated by the City Council for expenditure during the ensuing fiscal year. Department Directors shall not authorize expenditures above budget appropriations in any given expenditure Classification within their purview, without additional appropriation or transfer as specified below. Appropriations may be transferred, amended or reduced subject to the following limitations:

1. New Appropriations. During the Budget Year, the City Council may appropriate additional funds, as it deems appropriate, by a City Council Budget Amendment. The City Manager has authority to approve requests for budget increases not to exceed $10,000 in any Budget line item or activity or Capital Project. The ability of the City Manager to approve such requests must be specifically included in each year's Budget Resolution to remain valid.

2. Grants & Donations. The City Manager may accept grants or donations of up to $30,000 on behalf of the City, but shall refer any such grant or donation to the City Council for consideration if a condition of such grant or donation entails any duty of the City to contribute and/ or expend a sum in excess of $10,000 not covered by such grant or donation, or that carries a future obligation to maintain and/ or insure any improvement. The City Council will be formally notified of all grants or donations on a quarterly basis by way of a "receive and file" or other Council meeting agenda item. This ability of the City Manager to accept grants or donations must be specifically included in each year's Budget Resolution to remain valid.

   Additionally, grant related appropriations approved by City Council may be carried forward to the following fiscal year(s) as long as the grant terms remain valid, the expenditures are consistent with the previous Council authorization, and the funds would otherwise need to be returned to the granting or donor agency. Also, see Council Policy F-25 for specific grant acceptance and administration procedures.

   Grant agreements and restricted donations in excess of $30,000 must be specifically approved by the City Council. Occasionally, the terms and conditions of a grant are

approved by City Council in a year prior to when the program activity will take place and therefore, the funds are not appropriated to carry out the grant at that time. In such cases, the City Manager may appropriate the funds when they are received, provided the expenditures clearly meet the amount, terms, nature and intent of the grant or donation previously approved by City Council.

3. Assessment District Appropriation. Assessment district projects are typically funded by property owner contributions and bond financing secured by property assessments. City staff will initially seek appropriation to advance City resources for the assessment engineering and the design work related to a proposed assessment district. Since the City's advance is at risk until a district is formed at a public hearing, the appropriation related to advanced resources shall be subject to the normal budget policies. However, once the district has been formed at a public hearing, the City Council will adopt a" project-length" budget for the assessment district and City staff will be allowed to roll the appropriations forward into future fiscal years without rebudgeting the project through the formal CIP process.

   When assessment bonds are issued to finance the improvements, the bond issuance costs will be estimated at the maximum amount that would be required to complete the improvements because it is not known how many property owners will opt to pay the assessment in full during the cash collection period, thereby reducing the size of the bond. Finance staff will also have the authority to reduce Council appropriations (related to bond issuance costs) after bonds are resized and sold. Money advanced by the City will be included in the assessment amount and be reimbursed to the City when the assessment district is formed except to the extent otherwise agreed to by City Council resolution.

4. Transfers within Departments. During the fiscal year, actual expenditures may exceed budget appropriations for specific expenditure line items within departmental budgets. If a departmental budget within a specific Classification is not exceeded, the Finance Director has the authority to transfer funds elsewhere within that Classification and Department to make the most efficient use of those funds appropriated by the City Council.

5. Transfers between Departments. Further, funds may be realigned between one Department and another, within the same Classification, with City Manager approval. For example, if a Fire Department function and the employee who accomplishes it are replaced by a slightly different function assigned to the Police Department, the City Manager may authorize the transfer of appropriated funds to support this function.

6. Transfers between Expenditure Categories. Any reprogramming of funds (i.e. movement) of funds among the five Classifications within the General or other Fund(s) requires the City Manager's approval. Any budget revision that changes the total amount budgeted for any fund (other than the minor provisions contained in paragraphs E.1. and E.7.b.) must be approved by the City Council.

7. Transfers between Capital Improvement Projects (CIP). Budget Transfers between Capital Improvement Projects shall be subject to the following parameters:

   a. Excess Project Appropriations or savings should be closed out and returned to the project's fund balance. Funds may then be reappropriated to a new or existing project with the approval of City Council.

b. Excess Project Appropriations may also be transferred from one CIP project to another, if the projects utilize the same funding source and are for substantially the same project purpose and physical location. Project appropriation transfers of this nature shall require the approval of the City Manager.

All proposed budget amendments and transfers will be submitted to the Finance Director for review and processing prior to City Manager or Council authorization.

All unexpended and unencumbered appropriations for the operating budget will be canceled on June 30 of each fiscal year. All appropriations in the Capital Improvement Budget for projects currently underway and remaining unexpended at June 30th, as approved by the City Manager, will be appropriated to those projects in the following fiscal year CIP Budget. Incomplete projects may be reappropriated by the City Council during the Budget process or by separate Council action.

F. Management Authorization and Responsibilities. Once the final Budget has been approved by the City Council, specific City Council approval to make expenditures consistent with the Budget will not be required except as provided by other Council Policies and Administrative Procedures. It is the responsibility of the City Manager and management to administer the City's budget within the framework of policy and appropriation as approved by the City Council.

1. The Finance Director is responsible for checking purchase requests against availability of funds and authorization as per the approved Budget.

2. Unless otherwise directed, routine filling of vacancies in staff positions authorized within the Budget will not require further City Council approval. However, new positions, not addressed by the adopted budget shall require City Council approval.

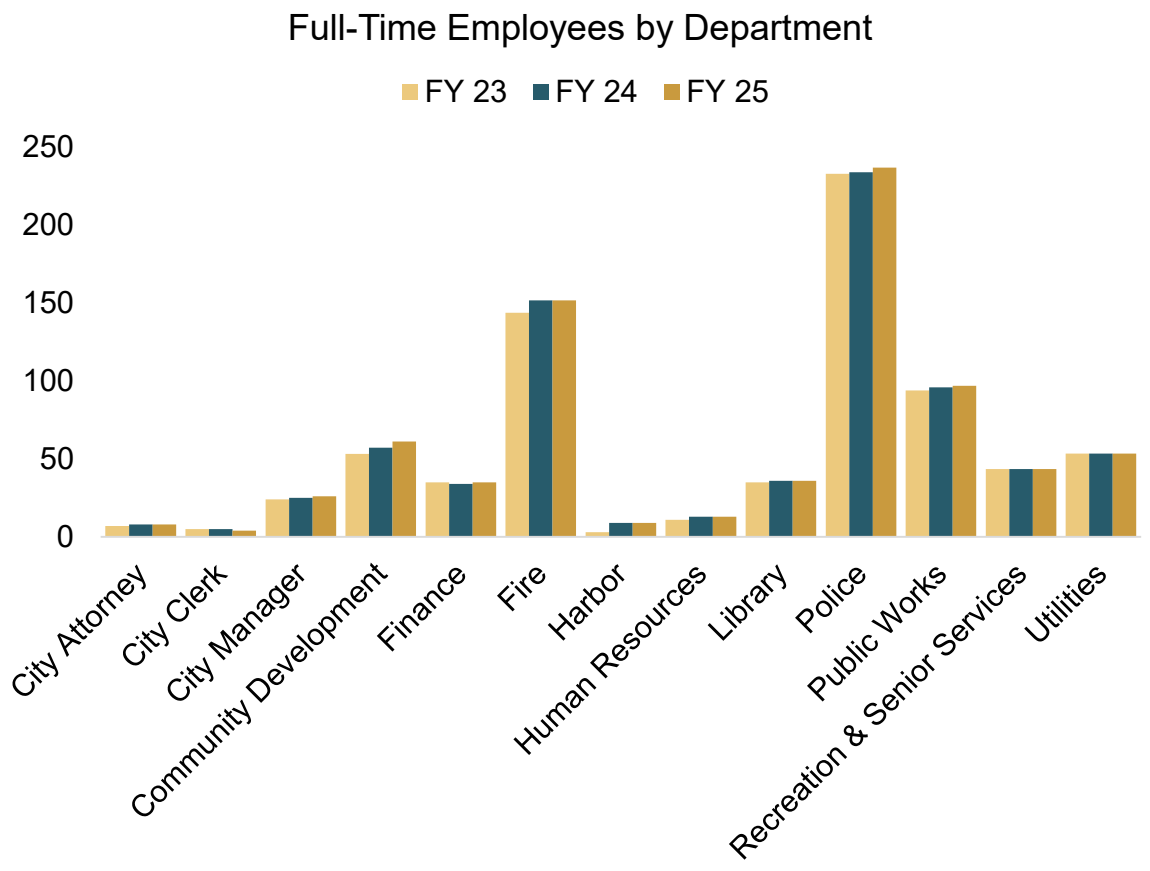
3. At fiscal year end, the Finance Director is authorized to record accruals and transfers between funds and accounts in order to close projects or the books of accounts of the City in accordance with generally accepted governmental accounting principles as established by the Government Accounting Standards Board, Government Finance Officers Association, and other appropriate accounting pronouncements. Any net shortage within a Fund will be recorded as a decrease in Fund Balance. Any net excess will be recorded as an increase to one or more appropriate Reserve Accounts as recommended by the Finance Director and approved by the City Manager or as is otherwise dictated by Council Reserve Policy (F-2). The net change in fund balances will be reported to City Council through various documents including Quarterly Financial Reports, the Comprehensive Annual Financial Report (CAFR), Budget Documents and other financial presentations. Funds that exceeded appropriations during the year or ended the year with a deficit fund balance are reported annually in the CAFR notes to the financial statements. (Information regarding the policy parameters and administration of City Reserves is contained in City Council Policy F-2.)

Adopted - January 24, 1994
Amended - February 27, 1995
Corrected- February 26, 1996
Amended - May 13, 1996
Amended - May 26, 1998
Amended - August 8, 2000
Amended - May 8, 2001
Amended - April 23, 2002
Amended - April 8, 2003
Amended - April 13, 2004
Amended - September 13, 2005
Amended - October 10, 2006
Amended - August 11, 2009
Amended - September 27, 2011
Amended - February 12, 2019

Formerly F-10, F-11, F-12, and F-21

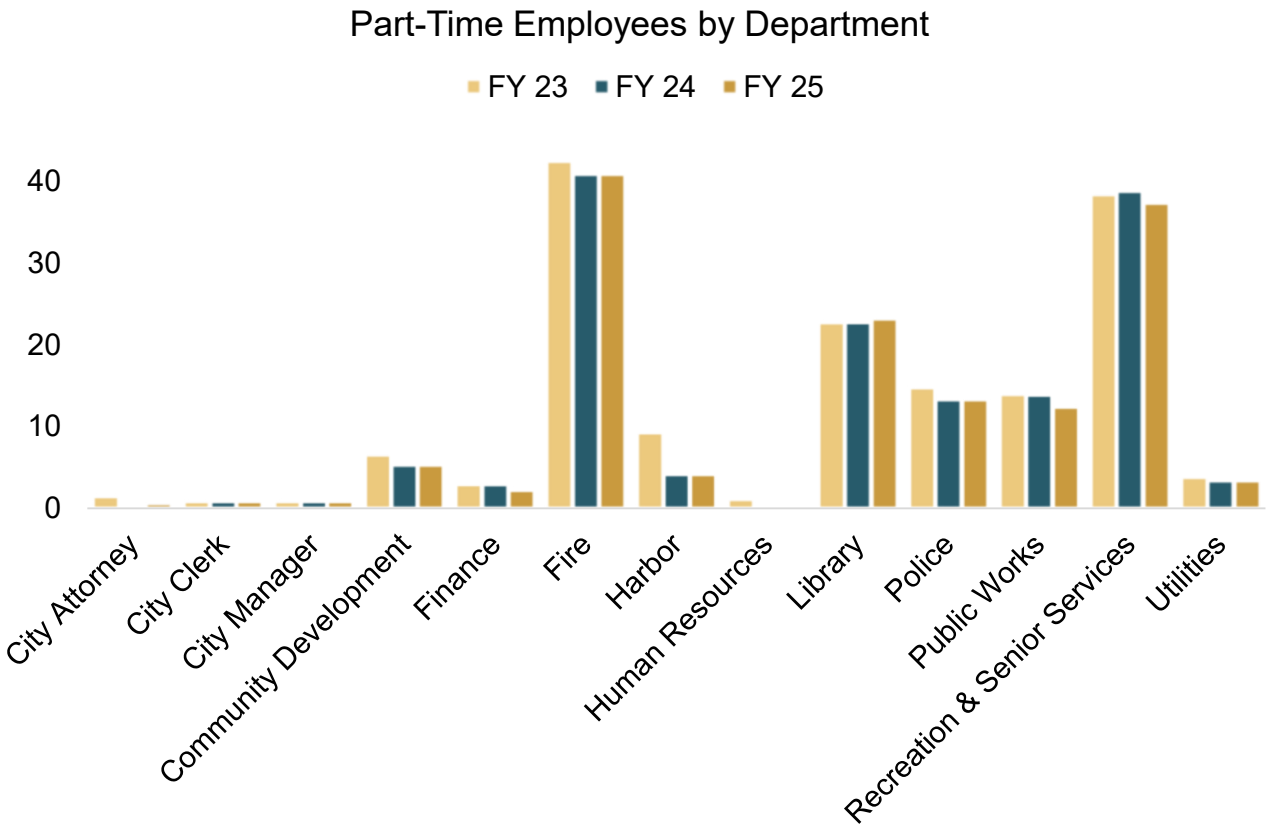
FULL-TIME
DEPARTMENT EMPLOYEE INFORMATION

	FY 23 FT	FY 24 FT	FY 25 FT
City Attorney	7.00	8.00	8.00
City Clerk	5.00	5.00	4.00
City Manager	24.00	25.00	26.00
Community Development	53.20	57.20	61.20
Finance	35.00	34.00	35.00
Fire	143.80	151.80	151.80
Harbor	3.00	9.00	9.00
Human Resources	11.00	13.00	13.00
Library	35.00	36.00	36.00
Police	233.00	234.00	237.00
Public Works	94.00	96.00	97.00
Recreation & Senior Services	43.50	43.50	43.50
Utilities	53.50	53.50	53.50
Total	**741.00**	**766.00**	**775.00**



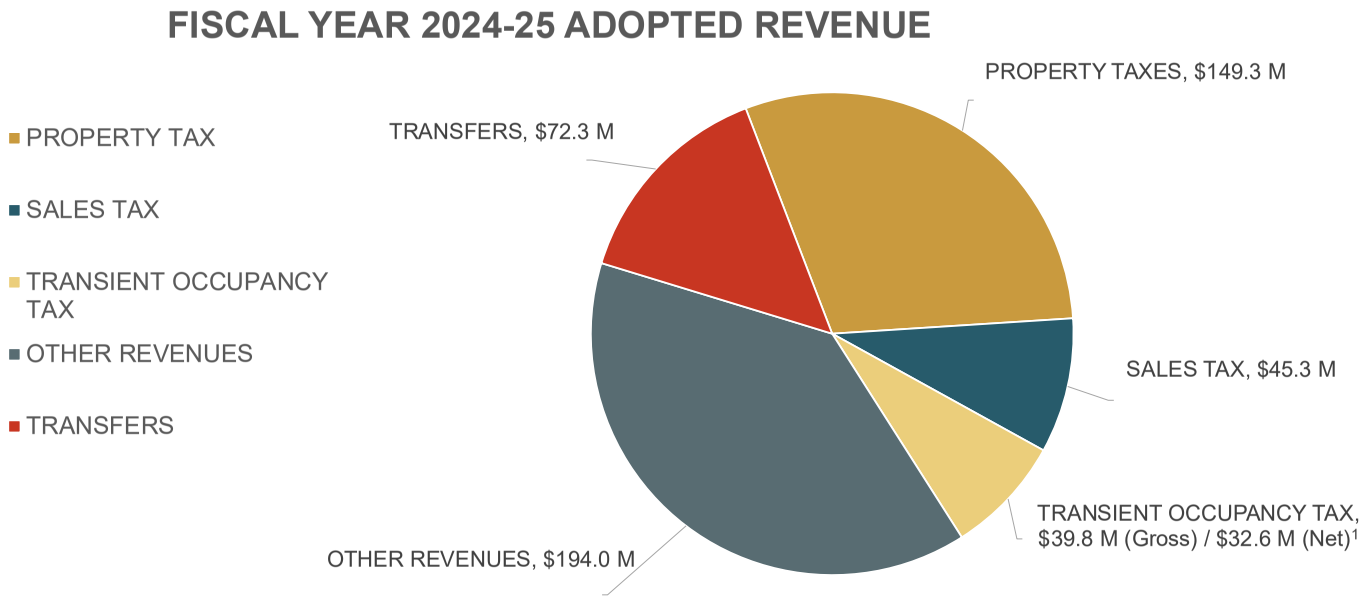
PART-TIME
DEPARTMENT EMPLOYEE INFORMATION

	FY 23 FTE	FY 24 FTE	FY 25 FTE
City Attorney	1.60	0.50	0.75
City Clerk	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Community Development	6.70	5.45	5.45
Finance	3.05	3.05	2.35
Fire	42.56	40.96	40.96
Harbor	9.39	4.29	4.29
Human Resources	1.25	0.50	0.50
Library	22.83	22.83	23.31
Police	14.87	13.43	13.43
Public Works	14.05	14.00	12.50
Recreation & Senior Services	38.48	38.90	37.45
Utilities	3.96	3.50	3.50
Total	**160.74**	**149.41**	**146.49**



REVENUE OVERVIEW - ALL FUNDS

Revenue Budget: 493,573,675



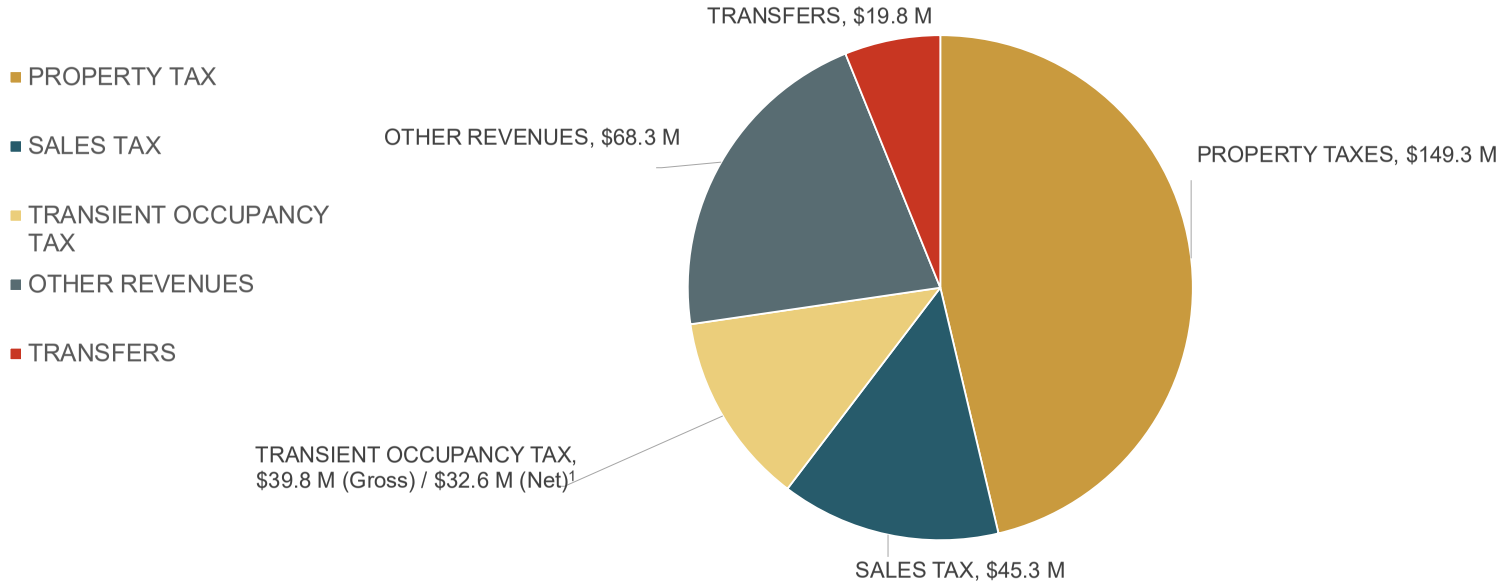
ACCOUNT TYPE	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY 24 Revised	FY 25 Adopted	% Change
42 - LICENSES PERMITS	6,110,936	6,961,349	6,193,755	6,024,177	7,113,184	6,304,852	4.66%
43 - INTERGOVTAL REVENUES	18,896,518	15,380,495	19,366,785	11,908,806	31,968,888	17,606,511	47.84%
44 - PROPERTY TAXES	124,508,683	130,147,636	139,648,228	141,373,233	142,715,981	149,296,403	5.60%
45 - SALES TAX	38,956,275	46,164,860	46,552,459	48,532,772	45,257,552	45,299,626	-6.66%
46 - TRANSIENT OCCUPANCY	16,886,197	26,677,331	30,201,648	31,986,150	31,986,150	32,625,873	2.00%
47 - OTHER TAXES	9,279,839	9,933,659	10,954,458	9,608,562	9,608,562	10,299,201	7.19%
51 - MISC REVENUES	5,867,413	4,204,852	7,470,873	3,306,113	3,596,612	3,420,062	3.45%
52 - SERVICE FEES & CHARG	53,448,277	59,624,802	61,410,202	63,416,941	63,813,541	67,492,977	6.43%
53 - FINES & PENALTIES	4,303,276	4,638,029	4,187,905	4,053,184	4,053,184	4,250,699	4.87%
54 - INVESTMENT EARNINGS	716,205	-8,852,296	5,215,214	4,138,027	4,138,023	4,877,149	17.86%
55 - PROPERTY INCOME	17,575,519	22,299,947	24,405,963	23,031,044	24,336,854	25,834,907	12.17%
55 - PARKING REVENUE	11,639,445	11,470,235	11,472,007	12,378,936	12,378,936	12,996,909	4.99%
56 - DONATIONS & CONTRIBUTIONS	8,933,941	6,266,832	2,541,794	447,300	15,704,913	410,321	-8.27%
57 - INTERNAL REVENUES	32,823,267	31,336,461	36,134,126	37,353,860	37,930,387	40,254,399	7.77%
61 - NON-OPERATING SOURCE	10,874,807	8,605,531	6,555,521	278,047	30,775,389	291,590	4.87%
69 - TRANSFERS	83,268,259	76,061,564	134,515,985	58,859,125	110,478,049	72,312,196	22.86%
Grand Total	**444,088,857**	**450,921,288**	**546,826,922**	**456,696,276**	**575,856,204**	**493,573,675**	**8.07%**

[1]The City administers a percentage of the annual total TOT collected to Visit Newport Beach Inc.for the promotion of destination marketing services. The net figure considers this percentage.

REVENUE OVERVIEW - GENERAL FUND

Revenue Budget: 315,298,822

FISCAL YEAR 2024-25 ADOPTED REVENUE



ACCOUNT TYPE	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY 24 Revised	FY 25 Adopted	% Change
42 - LICENSES PERMITS	5,131,916	6,057,903	5,676,619	5,746,027	5,746,027	5,952,271	3.59%
43 - INTERGOVTAL REVENUES	5,175,738	4,540,267	4,379,680	2,289,407	4,638,895	3,593,906	56.98%
44 - PROPERTY TAXES	123,224,714	128,483,552	138,358,730	141,373,233	142,715,981	149,296,403	5.60%
45 - SALES TAX	38,956,275	46,164,860	46,552,459	48,532,772	45,257,552	45,299,626	-6.66%
46 - TRANSIENT OCCUPANCY	16,886,197	26,677,331	30,201,648	31,986,150	31,986,150	32,625,873	2.00%
47 - OTHER TAXES	8,780,433	9,109,927	10,079,710	8,937,999	8,937,999	9,587,638	7.27%
51 - MISC REVENUES	1,297,646	962,876	2,633,912	-363,054	-115,205	-360,266	-0.77%
52 - SERVICE FEES & CHARG	18,335,909	22,867,500	25,187,124	24,429,291	24,825,891	25,230,457	3.28%
53 - FINES & PENALTIES	4,012,862	4,156,910	3,838,752	3,799,784	3,799,784	3,996,299	5.17%
54 - INVESTMENT EARNINGS	377,519	-2,615,502	1,690,399	1,750,000	1,750,000	1,904,925	8.85%
55 - PROPERTY INCOME	5,094,422	6,791,937	7,530,393	8,125,682	9,431,492	9,625,353	18.46%
55 - PARKING REVENUE	7,074,853	7,237,498	7,420,314	7,900,099	7,900,099	8,271,651	4.70%
56 - DONATIONS & CONTRIBUTIONS	241,871	874,978	142,030	412,300	526,151	375,321	-8.97%
61 - NON-OPERATING SOURCE	118,273	116,292	618,996	118,047	118,047	131,590	11.47%
69 - TRANSFERS	10,335,111	1,284,630	18,428,263	19,020,967	26,477,909	19,767,775	3.93%
Grand Total	**245,043,739**	**262,710,959**	**302,739,030**	**304,058,704**	**313,996,772**	**315,298,822**	**3.70%**

[1]The City administers a percentage of the annual total TOT collected to Visit Newport Beach Inc.for the promotion of destination marketing services. The net figure considers this percentage.

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
010 - GENERAL FUND	42 - LICENSES PERMITS	421000 - BICYCLE LICENSES	3	4	-	-	-	-	0.00%
		421010 - DOG LICENSES	114,346	118,865	110,708	116,000	116,000	121,630	4.85%
		421011 - DOG LICENSES - CITY NAT BANK	5,937	4,362	4,920	5,630	5,630	-	-100.00%
		421015 - OUTDOOR DINING PERMIT	2,484	2,542	4,210	2,500	2,500	2,500	0.00%
		421020 - GREASE DISPOSAL IN LIEU	1,152	1,198	1,222	-	-	-	0.00%
		421025 - STREET CLOSURE PERMITS	80,387	78,861	82,245	85,000	85,000	85,000	0.00%
		421030 - MISC LICNS FEES & PERMITS	-	320	-	-	-	-	0.00%
		421035 - RECORDS MANAGEMENT FEE	67,680	80,614	73,733	78,088	78,088	80,253	2.77%
		422000 - BUILDING PERMITS	3,158,823	3,727,340	3,316,698	3,570,003	3,570,003	3,544,309	-0.72%
		422001 - CC FEES BUILDING PERMITS	(173,406)	(154,269)	(2,048)	(67,825)	(67,825)	-	-100.00%
		422002 - EXTENSION FEES	-	-	34,467	6,269	6,269	33,787	438.99%
		422005 - ELECTRICAL PERMITS	488,941	487,970	385,817	418,069	418,069	399,585	-4.42%
		422010 - GRADING PERMITS	242,908	319,843	230,551	288,314	288,314	263,100	-8.75%
		422015 - DEMOLITION PERMITS	97,429	311,652	334,307	150,000	150,000	225,000	50.00%
		422020 - PLUMBING PERMITS	310,292	333,469	286,071	296,147	296,147	320,042	8.07%
		422025 - MECHANICAL PERMITS	338,051	312,857	276,137	293,506	293,506	287,754	-1.96%
		422035 - POOL/SPA PERMITS	111,546	114,695	108,551	124,435	124,435	109,425	-12.06%
		422050 - PHOTO VOLTAIC PLAN CHECK	47,694	75,319	128,109	102,795	102,795	129,381	25.86%
		422055 - PHOTO VOLTAIC PERMIT	48,883	67,215	136,669	102,123	102,123	151,325	48.18%
		423000 - HARBOR PLAN CHECK (BLDG)	17,740	20,419	28,664	23,519	23,519	36,537	55.35%
		423005 - HARBOR PERMIT	19,030	16,533	22,172	18,086	18,086	29,342	62.24%
		424000 - POLICE TOW FRANCHISE FEE	150,538	133,616	108,826	130,000	130,000	130,000	0.00%
		424005 - SOLICITATION PERMIT FEE	198	344	414	368	368	300	-18.48%
		424006 - PAWN/2ND HAND DEALER PRMIT FEE	1,261	4,135	4,173	3,000	3,000	3,000	0.00%
	42 - LICENSES PERMITS Total		**5,131,916**	**6,057,903**	**5,676,619**	**5,746,027**	**5,746,027**	**5,952,271**	**3.59%**
	43 - INTERGOVTAL REVENUES	431000 - MOTOR VEHICLE LICENSE FEE	62,914	99,196	87,287	63,000	63,000	83,132	31.96%
		431015 - ST HIGHWAY MAINT FEES	32,225	32,225	32,225	32,225	32,225	32,225	0.00%
		431025 - POLICE OFF STANDARD/ TRAINING	24,370	57,119	28,319	60,000	60,000	60,000	0.00%
		431027 - PP-GEMT-IGT	-	-	-	-	1,159,970	1,196,103	0.00%
		431030 - OC PUB SAFETY AUGMENTATION	1,013,153	1,278,556	1,339,929	1,301,930	1,301,930	1,400,000	7.53%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		431035 - STATE MANDATED COST REIMB	74,295	54,352	22	-	-	-	0.00%
		431045 - CORRECTION TRAINING REIMB	6,300	6,864	5,735	5,500	5,500	5,500	0.00%
		431055 - PROP 69 FROM COUNTY OF ORANGE	5,578	11,369	-	37,847	37,847	-	-100.00%
		431065 - DISPATCH TRAINING REIMB	-	3,272	6,105	5,000	5,000	5,000	0.00%
		431070 - CALIF LITERACY CAMPAIGN	45,000	44,769	47,802	-	46,594	-	0.00%
		431080 - SLS GRANT FUND OC LIBRARY	5,307	2,337	-	-	4,516	-	0.00%
		431105 - BULLET PROOF VEST PROGRAM	4,567	8,940	8,029	10,000	10,000	10,000	0.00%
		431135 - REFNDS&REBATES FROM GOVT	74,629	127,705	833,988	-	-	-	0.00%
		431145 - MEASURE M2 FAIR SHARE	144,043	178,543	193,841	165,678	165,678	165,678	0.00%
		431245 - CAL OES	1,597,517	1,114,258	165,426	-	-	-	0.00%
		431246 - MEDI-CAL IGT	655,324	352,602	838,207	-	1,017,509	-	0.00%
		431250 - EMERGENCY MGMT ASST GRNT	11,038	4,265	11,706	-	27,539	-	0.00%
		431260 - DEPT OF CONSERVATION GRNT	21,323	21,509	21,140	22,000	22,000	22,000	0.00%
		431285 - SANTA ANA COLLEGE	142,575	136,692	127,655	100,000	100,000	155,000	55.00%
		431295 - AB109 FUNDING REIMB	15,664	13,606	8,642	13,836	13,836	-	-100.00%
		431315 - COUNTY OF ORANGE CONTRB	-	246,111	239,365	250,000	250,000	250,000	0.00%
		431325 - BBSC MAINT	7,276	7,321	6,924	7,500	7,500	7,500	0.00%
		431430 - MWDOC REBATE	-	-	10,670	-	-	-	0.00%
		431453 - FEDERAL GRANTS	-	-	63,083	-	62,000	-	0.00%
		431454 - STATE GRANTS	-	-	-	-	31,360	31,360	0.00%
		431455 - OTHER GOVT GRANTS	94,717	546,852	290,118	194,891	194,891	145,408	-25.39%
		431465 - BSCC LOCAL LAW ENFORCEMENT	-	2,970	-	-	-	-	0.00%
		431472 - ABC GRANT	-	19,153	-	-	-	-	0.00%
		431490 - CAL RECYCLE	-	122,038	-	-	-	-	0.00%
		431520 - CARES ACT - DOF	1,059,137	-	-	-	-	-	0.00%
		431525 - CARES ACT - HHS PRVDR RELIEF	-	39,793	-	-	-	-	0.00%
		431530 - CARES ACT – EDD UNEMPLOYMENT	78,786	-	-	-	-	-	0.00%
		431545 - SART EXAM REIMBURSEMENT	-	7,850	13,461	20,000	20,000	25,000	25.00%
	43 - INTERGOVTAL REVENUES Total		**5,175,738**	**4,540,267**	**4,379,680**	**2,289,407**	**4,638,895**	**3,593,906**	**56.98%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
	44 - PROPERTY TAXES	411000 - PROPERTY TAX CURRENT SECURED	100,482,487	104,358,435	112,447,608	118,042,051	120,096,016	125,190,766	6.06%
		411005 - PROP TAX IN LIEU OF VLF	10,949,897	11,443,913	12,272,762	12,830,132	13,058,813	13,598,010	5.98%
		411010 - PROPERTY TAX CUR UNSECURED	3,003,690	3,295,075	3,349,752	3,545,657	3,605,758	3,341,848	-5.75%
		411015 - PRIOR YEAR PENLTY/ INTREST	247,835	287,637	340,174	247,835	247,835	247,835	0.00%
		411020 - SUPPLEMENTAL TAXES	2,041,933	2,364,173	4,823,277	819,614	819,614	2,130,000	159.88%
		411025 - PROP TAX HOMEOWNERS EXEMPT	483,632	480,111	495,411	570,895	570,895	570,895	0.00%
		411030 - RDA RESIDUAL	1,912,109	2,086,161	2,277,006	1,917,049	1,917,049	1,917,049	0.00%
		411040 - RDA PASS THROUGH	35,474	20,480	55,308	-	-	-	0.00%
		414040 - PROPERTY TAX TRANSFERS	4,067,657	4,147,567	2,297,432	3,400,000	2,400,000	2,300,000	-32.35%
	44 - PROPERTY TAXES Total		**123,224,714**	**128,483,552**	**138,358,730**	**141,373,233**	**142,715,981**	**149,296,403**	**5.60%**
	45 - SALES TAX	412000 - PROP TAX IN LIEU OF SALES TAX	-	-	-	-	-	-	0.00%
		412005 - SALES AND USE TAX	39,719,152	46,752,855	47,111,281	49,182,772	45,907,552	45,847,599	-6.78%
		412010 - SALES TAX RECOVERY	(36,052)	(24,036)	(28,798)	(50,000)	(50,000)	(46,373)	-7.25%
		412015 - SALE TAX SHARING AGRMENT	(726,824)	(563,959)	(530,024)	(600,000)	(600,000)	(501,600)	-16.40%
	45 - SALES TAX Total		**38,956,275**	**46,164,860**	**46,552,459**	**48,532,772**	**45,257,552**	**45,299,626**	**-6.66%**
	46 - TRANSIENT OCCUPANCY	413000 - UTOT RESIDENTIAL CVB PAYMENTS	(1,114,479)	(1,455,526)	(1,723,723)	(1,871,100)	(1,871,100)	(1,855,902)	-0.81%
		413005 - UTOT RESIDENTIAL TAX	6,255,621	8,167,717	10,011,796	10,395,000	10,395,000	10,310,565	-0.81%
		413010 - UTOT HOTEL TAX	14,159,265	24,339,784	26,722,512	28,612,500	28,612,500	29,477,085	3.02%
		413020 - UTOT HOTEL CVB PAYMENTS	(2,539,557)	(4,374,645)	(4,808,936)	(5,150,250)	(5,150,250)	(5,305,875)	3.02%
		413021 - TOT AUDIT RECOVERY	125,347	-	-	-	-	-	0.00%
	46 - TRANSIENT OCCUPANCY Total		**16,886,197**	**26,677,331**	**30,201,648**	**31,986,150**	**31,986,150**	**32,625,873**	**2.00%**
	47 - OTHER TAXES	411045 - COIN OP MACHINE FEE	-	-	-	-	-	-	0.00%
		414000 - AUDIT RECOVERY	8,235	-	-	-	-	(4,117)	0.00%
		414005 - UTILITY FRANCHISE TAX	1,155,211	1,293,385	1,615,815	1,189,867	1,189,867	1,420,169	19.36%
		414015 - CABLE FRANCHISE	1,828,589	1,775,640	1,698,652	1,800,000	1,800,000	1,735,032	-3.61%
		414025 - SOLID WASTE FRANCHISE TAX	1,220,424	1,492,253	1,682,059	1,314,700	1,314,700	1,545,517	17.56%
		414030 - BUSINESS LICENSE TAX	4,481,349	4,363,145	4,901,385	4,473,432	4,473,432	4,683,450	4.69%
		414035 - MARINE CHARTER TAX	86,626	185,503	181,800	160,000	160,000	207,587	29.74%
	47 - OTHER TAXES Total		**8,780,433**	**9,109,927**	**10,079,710**	**8,937,999**	**8,937,999**	**9,587,638**	**7.27%**
	51 - MISC REVENUES	511005 - PERS MEDICARE D REIMB	-	-	-	-	-	-	0.00%
		511015 - ADA EDU. & ENFORCE	69,679	67,579	-	-	-	-	0.00%
		511021 - SALE OF LCFS CREDITS	-	3,021	-	-	-	-	0.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		511033 - SALE OF TOWELS	46	365	154	275	275	275	0.00%
		511035 - SALE OF MAPS & PUB	11,273	10,421	9,101	11,372	11,372	12,910	13.52%
		511040 - DAMAGE TO CITY PROPERTY	184,920	220,810	270,311	92,000	92,000	94,000	2.17%
		511045 - HOAG SR TRANSPORT GRANT	50,000	50,000	50,000	-	-	-	0.00%
		511050 - PRIVATE REFUNDS & REBATES	361,649	180,365	160,362	55,000	55,000	55,000	0.00%
		511053 - SETTLEMENTS	-	-	2,024,155	-	-	-	0.00%
		511055 - REVENUE N.O.C.	(135,804)	96,480	221,672	6,220	7,939	3,502	-43.70%
		511060 - PROGRAM REVENUES NOC	20	149	255	49	49	49	0.00%
		511065 - CABLE FRANCHISE PEG FEES	366,642	355,610	-	-	-	-	0.00%
		511075 - BAD DEBT	(364,349)	(478,509)	(302,113)	(528,000)	(528,000)	(526,032)	-0.37%
		511080 - FRIENDS OF THE LIBRARY	210,000	200,000	200,000	-	200,000	-	0.00%
		511085 - NB LIBRARY FOUNDATION	113,000	31,555	-	-	46,130	-	0.00%
		511103 - REPLACEMENT ID BADGE FOR EE	45	30	15	30	30	30	0.00%
		511110 - VNB PUBLIC BENEFIT FEE	150,000	225,000	-	-	-	-	0.00%
		511130 - NC ANNEX DEDUCTIONS	(1,087)	-	-	-	-	-	0.00%
		511150 - UNCLAIMED PROPERTY REVENUE	281,611	-	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**1,297,646**	**962,876**	**2,633,912**	**(363,054)**	**(115,205)**	**(360,266)**	**-0.77%**
	52 - SERVICE FEES & CHARG	521000 - REGULATORY PERMIT FEES	4,032	13,890	26,375	23,383	23,383	26,375	12.80%
		521001 - S.T. LODGING PERMITS - INITIAL	77,869	33,984	14,929	12,168	12,168	14,929	22.69%
		521002 - S.T. LODGING PERMITS - RENEWAL	16,320	82,938	88,026	90,869	90,869	93,656	3.07%
		521003 - S.T. LODGING PERMITS - RNSTMNT	-	455	4,927	-	-	-	0.00%
		521010 - TBID ADMIN FEE	5,062	9,697	12,019	5,889	5,889	14,715	149.87%
		521015 - PLANNING PERMIT FEES	350,233	376,867	522,539	482,206	482,206	503,306	4.38%
		521020 - WITNESS FEES/SUBPOENA	32,891	43,858	12,965	12,420	12,420	12,420	0.00%
		521025 - PLAN CHECKING FEES	3,308,979	3,205,433	3,244,415	4,015,264	4,015,264	3,519,881	-12.34%
		521028 - PUBLIC NOTICING FEE	42,245	68,871	61,602	67,758	67,758	54,166	-20.06%
		521030 - PLANNING PLANCHECK FEES	285,424	350,233	328,450	371,242	371,242	341,045	-8.13%
		521035 - PLAN CHECK FEES GRADING	181,543	257,772	264,761	292,573	292,573	295,910	1.14%
		521036 - GRADING BOND FEE	445	910	-	-	-	-	0.00%
		521040 - RESIDENTL BUILDNG RECRDS	397,311	308,246	194,768	199,507	199,507	20,000	-89.98%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		521044 - REAL PROPERTY FEE	663	6,004	3,212	1,490	1,490	1,535	3.02%
		521045 - ASSESSMENT DISTRICT ADMIN	11,000	11,000	11,379	24,000	24,000	24,000	0.00%
		521050 - SPEC INSPECTION SVC FEES	32,342	49,147	36,598	48,227	48,227	55,975	16.07%
		521055 - APPEALS	3,407	3,430	3,430	1,766	1,766	3,946	123.44%
		521060 - WASHINGTON ST REFUSE BIN	1,350	27,424	26,077	25,000	25,000	25,000	0.00%
		521065 - ENGINEERING SVC FEES	450,053	442,814	482,556	440,000	440,000	440,000	0.00%
		521075 - ENCROACHMENT PERMIT FEES	132,859	145,526	152,871	140,000	140,000	140,000	0.00%
		521080 - ENERGY COMPLIANCE REVIEW	142,223	130,126	130,967	146,290	146,290	135,481	-7.39%
		521085 - DISABLED ACCESS REVIEW	64,255	68,576	67,750	72,378	72,378	64,688	-10.62%
		521090 - COPIES/PLANS/SPECS/MISC	2,264	11,543	6,636	6,032	6,032	6,000	-0.53%
		521105 - PLAN CHECK OVERTIME	88,374	26,041	30,027	41,267	41,267	20,000	-51.54%
		521106 - PLAN CHECK OVERTIME	1,000	70	-	70	70	-	-100.00%
		521110 - MARINE PROTECTION EDUCATION	-	885	732	1,000	1,000	1,000	0.00%
		521115 - FINAL TRACT MAP	2,742	3,107	3,169	3,107	3,107	3,300	6.21%
		521120 - FINAL PARCEL MAP CHCKING	39,006	52,819	41,135	40,000	40,000	60,000	50.00%
		521125 - LOT LINE ADJUSTMENT	4,804	4,696	8,379	5,000	5,000	5,000	0.00%
		521130 - STREET EASEMENT/ VACATION	-	4,171	1,035	-	-	-	0.00%
		521135 - ENCROACHMENT/ENG AGREEMNT	51,162	61,742	29,109	50,000	50,000	30,000	-40.00%
		521140 - FIRE SAFETY SVCS MARINE OPS	-	8,981	10,344	-	-	-	0.00%
		521145 - JR LIFEGUARD SERVICE FEES	953,924	1,187,148	1,261,826	1,155,600	1,155,600	1,198,400	3.70%
		521155 - CERT FEES	-	-	40	500	500	-	-100.00%
		521160 - POLICE EMERGENCY RESPONSE	280,449	203,401	3,673	225,000	225,000	100,000	-55.56%
		521165 - DISTURBANCE ADVISEMENT CARD	887	4,364	1,285	500	500	500	0.00%
		521166 - DAC COLLECTION SVC FEES	-	(45)	(79)	-	-	-	0.00%
		521170 - POLICE FINGERPRINT SVC	2,961	8,041	9,167	5,000	5,000	10,000	100.00%
		521175 - POLICE MISCELLANEOUS SVC	435	167,874	128,561	120,000	120,000	120,000	0.00%
		521180 - IMPOUND RELEASE FEES	31,399	20,351	85,994	25,000	25,000	100,000	300.00%
		521185 - POLICE JAIL BOOKING FEES	109,497	(229)	-	-	-	-	0.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		521190 - POLICE MASSAGE PERMIT FEE	885	696	56	200	200	200	0.00%
		521195 - PLAN CHECK FEES GRADING/OUT B	253,153	149,300	218	-	-	-	0.00%
		521196 - PLAN CHECK FEES GRADING/OUT P	1,062	6,438	-	-	-	-	0.00%
		521197 - WQMP BLDG REVIEW	-	20,097	-	13,105	13,105	-	-100.00%
		521198 - WQMP PLN REVIEW	-	500	4,000	-	-	-	0.00%
		521210 - FIRE ANNUAL & SPC PMTS	153,542	222,559	220,296	152,181	152,181	210,000	37.99%
		521215 - FIRE PLAN CHECK	127,828	157,131	127,638	135,857	135,857	141,776	4.36%
		521220 - FIRE CONST INSPECTION	92,323	109,483	114,070	108,036	108,036	122,251	13.16%
		521230 - LOUD UNRULY GATHERING ORD	247	2,142	-	1,000	1,000	3,000	200.00%
		521240 - PARAMEDIC SUBSCRIPTION FEE	274,541	274,210	274,192	260,000	260,000	394,800	51.85%
		521245 - PARAMEDIC SERVICE FEE	3,864,804	4,174,401	5,142,292	4,174,669	4,174,669	4,500,000	7.79%
		521260 - ALARM APPLICATION FEES	415	448	1,781	1,000	1,000	1,000	0.00%
		521265 - ALARM PERMIT RENEWAL FEES	75,062	73,458	76,346	100,000	100,000	75,000	-25.00%
		521270 - ALARM MONITORING FEES	30,761	12,293	50,282	40,000	40,000	40,000	0.00%
		521310 - RECYCLING FEES	1,342,626	2,390,604	2,607,803	2,392,920	2,392,920	2,441,185	2.02%
		521315 - REFUSE FRANCHISE APP FEE	12,030	1,900	950	-	-	-	0.00%
		521350 - ADMINISTRATIVE SERVICE WATER	2,189,401	2,094,969	1,788,252	1,932,200	1,932,200	2,034,751	5.31%
		521355 - ADMINISTRATIVE SERVICE SEWER	406,944	308,673	508,329	517,528	517,528	611,359	18.13%
		521356 - ADMINISTRATIVE SERVICE IT	-	-	452,232	483,772	483,772	518,110	7.10%
		521357 - ADMINISTRATIVE SERVICE WC	-	-	288,089	-	-	217,348	0.00%
		521358 - ADMINISTRATIVE SERVICE GL	-	-	268,808	267,770	267,770	267,770	0.00%
		521360 - WATER ESTABLISHMENT FEE	-	116	633	-	-	-	0.00%
		521365 - PASSPORT EXECUTION FEE	-	28,525	34,394	25,000	25,000	28,000	12.00%
		521370 - PASSPORT PHOTOS	-	7,225	17,605	10,000	10,000	12,000	20.00%
		521371 - NOTARY SERVICES	-	10	30	200	200	100	-50.00%
		521375 - PLANNING HOURLY RATE FEES	80,397	114,732	71,451	50,000	50,000	51,500	3.00%
		521380 - CITY STAFF SERVICE FEE	85,748	54,762	50,681	44,688	44,688	29,809	-33.29%
		521400 - OTS CITY STAFF SERVICES	4,623	4,031	9,177	-	-	-	0.00%
		521405 - AQUATICS PROGRAMS	31,688	104,301	125,301	110,000	114,000	121,000	10.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		521410 - YOUTH DAY CAMPS	109,912	212,551	208,189	193,000	199,500	229,500	18.91%
		521415 - PRESCHOOL CAMPS	297	26,938	28,636	26,000	26,000	26,000	0.00%
		521420 - FIELD LIGHT FEES	35,344	49,792	50,689	48,000	48,000	60,000	25.00%
		521425 - FEE BASED CLASSES	395,078	1,132,849	1,578,994	1,375,000	1,609,000	1,535,000	11.64%
		521426 - TIDELANDS FEE BASED CLASSES	162,990	475,408	369,299	400,000	475,000	410,000	2.50%
		521427 - TIDELANDS BOATING PROGRM CLASS	43,445	93,607	81,908	110,000	90,000	110,000	0.00%
		521435 - RACKET SPORTS	100,831	156,701	172,441	167,500	175,500	208,000	24.18%
		521445 - SPECIAL EVENT PERMIT FEES	26,252	138,101	113,971	135,000	135,000	135,000	0.00%
		521450 - SPECIAL EVENTS	2,268	8,951	28,101	20,000	23,724	22,000	10.00%
		521455 - SURFING CLASSES	595,946	1,031,509	1,072,063	1,100,000	1,150,000	1,216,000	10.55%
		521460 - DROP IN MEMBERSHIPS	28	3,599	9,061	6,500	6,500	9,000	38.46%
		521470 - FITNESS MEMBER FEES	8,162	170,432	223,846	185,852	188,852	228,000	22.68%
		521475 - ADULT SPORTS	36,188	276,453	298,537	310,320	314,320	314,320	1.29%
		521480 - TINY TOT PROGRAM	9,122	36,731	45,118	40,000	40,000	-	-100.00%
		521485 - YOUTH SPORTS	46,565	75,301	92,900	78,000	78,000	88,700	13.72%
		521490 - YOUTH AFTER SCHOOL PROG	234,607	173,366	219,973	226,800	229,800	229,800	1.32%
		521500 - PERSONAL TRAINER FEES	31,183	104,052	106,717	130,957	105,000	132,457	1.15%
		521555 - WATER QUALITY INSPECTION	19,037	163,102	47,777	25,000	25,000	50,000	100.00%
		521600 - VIDEOPLAN RENTAL	(97)	1,299	1,243	1,200	1,200	1,200	0.00%
		521605 - RENTAL BOOK REVENUE	51	111	-	-	-	-	0.00%
		521610 - RUN SUPPLIES	-	5,285	3,018	2,000	2,000	2,000	0.00%
		521620 - HELICOPTER PROG REIMB MISC	860	1,654	-	1,000	1,000	-	-100.00%
		521625 - SCHOOL RESOURCE OFFICER	179,501	295,601	288,438	325,000	325,000	325,000	0.00%
		521630 - CITATION SIGNOFF FEE	216	122	1,204	200	200	200	0.00%
		521635 - PD RANGE USAGE FEE	7,600	11,400	15,200	24,000	24,000	24,000	0.00%
		521640 - OASIS CLASS FEES	90,988	409,991	475,084	448,667	500,000	514,000	14.56%
		521645 - ELECTION FEES	6,000	-	10,500	4,500	4,500	4,500	0.00%
		521650 - LSS - AFTER HOURS INSPECTIONS	-	6,122	4,161	1,128	1,128	-	-100.00%
		521665 - OTHER SERVICES FEES	243	5,913	1,457	-	-	600	0.00%
		521666 - ELECTRIC VEHICLE CHARGE	19,491	39,996	55,570	33,000	33,000	60,000	81.82%
		521670 - AC ANIMAL IMPOUND FEE	4,727	6,050	4,063	5,000	5,000	5,000	0.00%
		521671 - AC BOARDING FEE	2,555	2,805	5,350	3,000	3,000	3,000	0.00%
		521673 - AC OWNER RELINQUISHMENT FEE	1,785	2,585	700	1,500	1,500	1,500	0.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		521674 - AC NON ALTER FEE	590	723	971	800	800	800	0.00%
		521675 - AC ADOPTION FEE	26,436	32,939	22,528	28,000	28,000	20,000	-28.57%
		521680 - OC RECORDING FEE	216	264	224	235	235	194	-17.54%
		521685 - EXAM PROCTOR FEES	-	35	2,640	1,500	1,500	2,500	66.67%
	52 - SERVICE FEES & CHARG Total		**18,335,909**	**22,867,500**	**25,187,124**	**24,429,291**	**24,825,891**	**25,230,457**	**3.28%**
	53 - FINES & PENALTIES	531001 - COLLECTIONS	65,028	85,871	127,728	45,000	45,000	60,990	35.53%
		531002 - COLLECTIONS SERVICE FEE	(16,024)	(19,618)	(30,069)	(15,000)	(15,000)	(15,000)	0.00%
		531020 - FALSE ALARMS FINES	36,244	90,034	1,475	-	-	-	0.00%
		531030 - FALSE ALARMS PENALTIES	93,859	41,170	33,862	90,000	90,000	60,000	-33.33%
		531035 - LIBRARY FINES	32,013	46,022	51,075	45,000	45,000	40,000	-11.11%
		531040 - AIMS HOLDING ACCOUNT	1,408	2,687	(2,050)	-	-	-	0.00%
		531041 - TURBO HOLDING ACCOUNT	-	-	1,550	-	-	-	0.00%
		531045 - REGULAR PARKING FINES	4,076,482	3,957,454	3,720,949	3,850,000	3,850,000	3,850,000	0.00%
		531046 - PARKING CITE COLLECTION SVC	(29,354)	(42,946)	(33,862)	(16,119)	(16,119)	(16,119)	0.00%
		531047 - OC ALLOCATION OF PARKG PENLTY	(703,462)	(674,867)	(614,315)	(665,000)	(665,000)	(665,000)	0.00%
		531050 - GENERAL FINES	52,390	89,050	4,766	3,793	3,793	20,000	427.29%
		531055 - MOTOR VEHICLE FINES	169,680	187,967	204,882	180,000	180,000	180,000	0.00%
		531060 - DELINQUENCY PENALTY	17,432	32,042	23,527	26,119	26,119	26,119	0.00%
		531065 - RETURNED CHECKS FEES	900	573	549	2,250	2,250	2,000	-11.11%
		531070 - ADMINISTRATIVE CITATION FINES	207,504	338,173	284,608	235,335	235,335	432,066	83.60%
		531071 - ADMIN CITE COLLECTION SVC FEE	(6,193)	(14,141)	(8,804)	(11,594)	(11,594)	(8,757)	-24.47%
		531110 - DISPOSED CASES	14,957	37,437	72,880	30,000	30,000	30,000	0.00%
	53 - FINES & PENALTIES Total		**4,012,862**	**4,156,910**	**3,838,752**	**3,799,784**	**3,799,784**	**3,996,299**	**5.17%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	1,598,624	1,237,762	1,905,894	1,750,000	1,750,000	1,402,120	-19.88%
		541005 - FAIR VALUE OF INVESTMENTS	(1,221,105)	(3,853,265)	(215,495)	-	-	502,805	0.00%
	54 - INVESTMENT EARNINGS Total		**377,519**	**(2,615,502)**	**1,690,399**	**1,750,000**	**1,750,000**	**1,904,925**	**8.85%**
	55 - PROPERTY INCOME	551000 - OCEANFRONT ENCROACHMENT	249,444	256,669	-	-	-	-	0.00%
		551005 - NEWPORT PIER FARMERS MARKET	3,630	4,054	4,186	4,163	4,163	4,267	2.50%
		551006 - LIDO VILLAGE FARMERS MARKET	5,781	(2,767)	-	-	-	-	0.00%
		551010 - NEWPORT DUNES LEASE	1,800	1,800	1,800	1,800	1,800	1,800	0.00%
		551020 - BEACON BAY (SPLIT)	1,615,439	1,696,966	1,861,841	1,869,567	1,869,567	1,951,000	4.36%
		551025 - TELECOM SITE LICENSE FEE	116,890	122,818	137,098	137,000	137,000	25,800	-81.17%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

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		551026 - EVGO SITE LICENSE FEE	4,512	3,565	1,079	1,100	1,100	1,100	0.00%
		551027 - TELECOM SITE UTILITY FEE	-	27,396	14,400	7,500	7,500	7,500	0.00%
		551030 - TELESCOPE FRANCH (SPLIT)	759	1,098	1,024	1,484	1,484	1,484	0.00%
		551050 - BYB SLIPS (SPLIT)	1,390,306	1,415,589	1,744,954	1,645,650	1,645,650	1,836,954	11.62%
		551060 - BASIN MARINE SHIP (SPLIT)	130,220	134,961	154,673	113,950	113,950	159,000	39.53%
		551065 - BYB GARAGES (SPLIT)	78,917	80,498	87,341	86,920	86,920	90,100	3.66%
		551070 - BYB ELECTRICITY (SPLIT)	9,948	9,703	10,157	9,540	9,540	9,540	0.00%
		551075 - HERITAGE YACHT (SPLIT)	13,514	13,406	14,273	14,575	14,575	15,105	3.64%
		551080 - GALLEY CAFE (SPLIT)	31,013	31,633	32,266	32,532	32,532	35,510	9.15%
		551085 - BYB APARTMENTS (SPLIT)	37,189	37,934	41,284	41,128	41,128	21,330	-48.14%
		551086 - BYB OFFICES (SPLIT)	19,820	20,219	20,643	20,829	20,829	20,935	0.51%
		551105 - BALBOA YACHT CLUB	16,364	-	7,624	7,624	7,624	8,827	15.78%
		551115 - RENTAL OF PROPERTY	-	67,987	30	1,200,000	-	-	-100.00%
		551120 - WNCC PACIFICA	2,332	273,430	294,634	298,000	299,610	-	-100.00%
		551121 - NEWPORT OUTRIGGER CANOE CLUB	2,400	2,400	2,400	2,400	2,400	2,400	0.00%
		551122 - CAL REC EASEMENT	39,541	40,874	43,152	44,000	44,000	45,660	3.77%
		551123 - MCFADDEN SQUARE ATM KIOSK	9,622	12,173	11,847	9,000	9,000	9,000	0.00%
		551124 - CASTAWAYS OUTRIGGER	2,265	2,400	2,400	2,400	2,400	2,400	0.00%
		551130 - LIDO HOUSE HOTEL	519,847	1,224,035	1,199,727	1,200,000	1,200,000	1,200,000	0.00%
		551135 - BUS SHELTERS	71,490	71,490	71,490	71,490	71,490	25,000	-65.03%
		551140 - CIVIC CENTER FOOD SERVICE	43,917	33,222	27,071	4,500	4,500	1,500	-66.67%
		551150 - MARINA PARK CONCESSION	9,459	7,383	13,245	6,500	6,500	6,500	0.00%
		551151 - MARINA PARK CATERING	69	2,501	6,180	4,000	4,000	4,000	0.00%
		551152 - WELLS FARGO LEASE	18,171	12,301	13,120	13,400	13,400	13,600	1.49%
		551155 - BCR HARBOR DAY	13,044	13,550	14,286	14,750	14,750	15,300	3.73%
		551165 - FACILITY RENTAL FEES	495,045	810,006	781,615	870,000	870,000	904,900	4.01%
		551167 - TIDELANDS FACILITY RENTALS	4,236	12,269	22,584	12,000	12,000	12,000	0.00%
		551170 - YSC FIELD FEES	97,151	177,936	185,101	201,000	201,000	215,000	6.97%
		551175 - OASIS FACILITY FEES	(885)	29,341	41,329	40,000	40,000	42,000	5.00%
		551180 - OASIS TRANSPORTATION FEES	15,280	20,641	22,513	23,000	23,000	23,000	0.00%
		551200 - BALBOA PIER CONCESSION	4,685	4,800	4,800	4,680	7,880	4,680	0.00%
		551210 - CORONA DEL MAR CONCESSION	20,628	18,885	32,178	10,000	10,000	10,000	0.00%
		551215 - CIVIC CNTR COMM ROOM FEES	(3,509)	94,652	119,987	95,000	95,000	120,000	26.32%
		551230 - LIBRARY FACILITIES FEE	-	-	2,461	-	-	-	0.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

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		551305 - 1201 DOVE STREET PROP MGR REVN	-	-	479,367	-	2,500,000	2,772,861	0.00%
		551310 - NEWPORT HARBOR LAWN BOWLING	-	-	-	-	1,000	1,000	0.00%
		551470 - CDM FARMERS MARKET	4,091	4,120	4,234	4,200	4,200	4,300	2.38%
		553310 - NEWPORT BLVD	230,324	251,370	249,798	271,196	271,196	282,044	4.00%
		553315 - NEWPORT BUSINESS	340,896	431,418	579,656	466,629	466,629	485,295	4.00%
		553320 - BALBOA BUSINESS	23,026	309,896	325,476	335,276	335,276	348,687	4.00%
		553325 - COAST HIGHWAY	23,450	22,591	22,171	24,435	24,435	25,412	4.00%
		553330 - LIDO SHOPPING	237,673	342,247	378,184	369,880	369,880	384,675	4.00%
		553335 - NEWPORT/BALBOA BLVD	236,636	180,548	147,663	194,933	194,933	202,730	4.00%
		553340 - BALBOA STRIP 1 MCFADDN TO 15	233,469	96,282	175,268	159,854	159,854	166,248	4.00%
		553345 - 15TH STREET	222,929	210,766	189,432	225,034	225,034	234,036	4.00%
		553350 - BALBOA STRIP 2 10TH TO 15TH	216,644	160,198	146,032	173,270	173,270	180,201	4.00%
		553365 - CENTRAL LOT	75,021	111,614	126,327	120,721	120,721	125,550	4.00%
		553371 - MARCUS/32ND STREET LOT	93,264	73,652	75,984	79,662	79,662	82,849	4.00%
		553375 - WASHINGTON STREET LOT	3,823	38,938	43,467	42,115	42,115	43,800	4.00%
		553385 - CITY HALL	27,562	30,981	32,566	33,509	33,509	34,849	4.00%
		553390 - MCFADDEN	538,288	584,729	594,315	632,239	632,239	657,528	4.00%
		553395 - SEASHORE LOT	388,123	259,489	233,090	280,645	280,645	291,871	4.00%
		553410 - CANNERY VILLAGE LOT	45,075	41,883	42,973	44,292	44,292	46,063	4.00%
		553415 - CANNERY VILLAGE A	91,346	95,661	111,262	99,979	99,979	103,978	4.00%
		553420 - CANNERY VILLAGE B	145,131	221,982	224,869	239,941	239,941	249,511	3.99%
		553425 - CANNERY VILLAGE C	183,884	213,428	201,812	230,844	230,844	240,078	4.00%
		553430 - BALBOA STRIP 3 10TH TO ALVARDO	156,935	98,396	111,053	106,426	106,426	110,683	4.00%
		553435 - WEST NEWPORT 49TH TO LUGONIA	137,723	102,151	80,991	110,250	110,250	114,660	4.00%
		553440 - WEST NEWPORT	96,773	75,837	53,703	82,025	82,025	85,306	4.00%
		553445 - OVER/UNDER VARIANCES	46,503	(58,861)	19,861	49,293	49,293	49,293	0.00%
		553446 - MARINA PARK-MAIN LOT	216,209	236,352	218,412	256,167	256,167	266,413	4.00%
		553447 - MARINA PARK- EAST LOT	46,972	51,003	36,872	27,990	27,990	29,110	4.00%
		553448 - MARINA PARK-WEST LOT	80,109	81,033	81,160	87,821	87,821	91,334	4.00%
		553450 - IN LIEU PARKING	30,300	24,300	-	-	-	-	0.00%
		553455 - 26TH STREET PARKING	29,197	162,616	156,380	175,886	175,886	182,921	4.00%
		553460 - MARINERS LOT	18,081	28,350	36,080	30,675	30,675	31,902	4.00%
		553465 - NEWPORT BLVD LOT	70,757	71,988	66,558	77,862	77,862	80,977	4.00%
		553470 - BAYSIDE CDM PARKING LOT	8,346	12,215	14,577	12,326	12,326	12,819	4.00%
		553475 - DAHLIA CDM PARKING LOT	16,183	25,772	32,013	27,875	27,875	28,990	4.00%
		553480 - COAST HIGHWAY PARKING	23,811	15,023	15,659	16,249	16,249	16,899	4.00%
		553485 - SUPERIOR LOT	92,336	66,640	46,061	-	-	-	0.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		553490 - 32ND STREET PARKING	165,373	118,080	102,640	127,715	127,715	132,824	4.00%
		553495 - PALM STREET LOT	23,870	208,374	224,047	224,206	224,206	233,174	4.00%
		553505 - REGULAR PARKING PERMITS	610,500	621,417	648,189	647,130	647,130	667,580	3.16%
		553510 - ZONE #1 NPT ISLAND PARKING	247	414	475	247	247	490	98.38%
		553515 - ZONE #1 NPT ISLAND GUEST	5,489	5,605	14,801	5,489	5,489	15,269	178.17%
		553520 - ZONE #2 NEWPORT HEIGHTS	3,857	3,591	10,260	3,857	3,857	10,584	174.42%
		553525 - ZONE #3 ARALIA STREET	570	1,273	2,660	570	570	2,744	381.41%
		553530 - CORONA DEL MAR PARKNG LOT	2,312,172	2,108,845	2,096,474	2,273,838	2,273,838	2,364,732	4.00%
		553535 - PARKING METER FEES	(400,259)	(408,318)	(442,756)	(424,274)	(424,274)	(442,456)	4.29%
		553536 - PAY BY CELL TRANSACTION FEE	(73,764)	(92,275)	(106,199)	(43,978)	(43,978)	-	-100.00%
	55 - PROPERTY INCOME Total		**12,169,275**	**14,029,435**	**14,950,708**	**16,025,781**	**17,331,591**	**17,897,004**	**11.68%**
	56 - DONATIONS & CONTRIBU	561000 - MCFADDEN SQ (CENTNIAL)	3,500	3,750	3,000	2,750	2,750	2,750	0.00%
		561005 - PRVT DONATION/ CONTRIBUTNS	80,620	93,520	73,467	8,050	58,236	40,000	396.89%
		561006 - DONATIONS - HOMELESS ASSIS	2,860	7,213	1,688	-	-	-	0.00%
		561008 - HOAG HOMELESS TASKFORCE CONTR.	-	600,000	-	300,000	300,000	300,000	0.00%
		561010 - FRIENDS OF OASIS DONATNS	61,500	61,125	61,875	61,500	61,500	20,000	-67.48%
		561025 - DONATNS/PENINSULA FESTVL	2,250	2,500	2,000	5,000	5,000	2,000	-60.00%
		561035 - BAYVIEW LANDING AGMT	91,141	66,870	-	35,000	35,000	10,571	-69.80%
		561086 - MARINA PARK SAILING	-	40,000	-	-	63,665	-	0.00%
	56 - DONATIONS & CONTRIBU Total		**241,871**	**874,978**	**142,030**	**412,300**	**526,151**	**375,321**	**-8.97%**
	61 - NON-OPERATING SOURCE	611005 - SALE OF PROPERTY	14,755	10,119	493,950	10,000	10,000	15,000	50.00%
		611010 - SPECIAL LIGHTING DISTRICT	101,950	106,174	119,036	107,047	107,047	115,590	7.98%
		611025 - SALE OF SCRAP MATERIALS	1,569	-	6,010	1,000	1,000	1,000	0.00%
	61 - NON-OPERATING SOURCE Total		**118,273**	**116,292**	**618,996**	**118,047**	**118,047**	**131,590**	**11.47%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691012 - TRANSFER IN FUND 012	2,765,286	-	-	-	1,000,000	-	0.00%
		691100 - TRANSFER IN TIDELAND FUND	-	-	18,380,271	19,020,967	19,020,967	19,767,775	3.93%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		691168 - TRANSFER IN PEG FEES FUND	-	-	47,992	-	-	-	0.00%
		691536 - TRANSFER IN NEIGHBORHOOD ENHAN	2,623,249	-	-	-	-	-	0.00%
		691669 - TRANSFER IN AD #120	-	-	-	-	302,500	-	0.00%
		691675 - TRANSFER IN AD #124	-	-	-	-	927,800	-	0.00%
		691749 - TRANSFER IN UNINSURED CLAIMS	1,000,000	-	-	-	-	-	0.00%
		691750 - TRANSFER IN WORK COMP FUND	1,000,000	-	-	-	-	-	0.00%
		691752 - TRANSFER IN EQUIPMENT FUND	100,000	472,403	-	-	-	-	0.00%
		691753 - TRANSFER IN POLICE EQUIP FUND	100,000	-	-	-	-	-	0.00%
		691754 - TRANSFER IN 800 MHZ RA-DIO	446,576	-	-	-	-	-	0.00%
		691755 - TRANSFER IN PARKING EQUIP	100,000	-	-	-	-	-	0.00%
		691756 - TRANSFER IN FIRE EQUIP	100,000	-	-	-	-	-	0.00%
		691757 - TRANSFER IN RSS EQUIP	100,000	-	-	-	-	-	0.00%
		691764 - TRANSFER IN IT ISF	2,000,000	812,227	-	-	-	-	0.00%
	69 - TRANSFERS Total		**10,335,111**	**1,284,630**	**18,428,263**	**19,020,967**	**26,613,801**	**19,767,775**	**3.93%**
010 - GENERAL FUND Total			**245,043,739**	**262,710,959**	**302,739,030**	**304,058,704**	**314,132,664**	**315,298,822**	**3.70%**
012 - GENERAL FUND CAPITAL PROJECTS	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	8,137,059	21,301,066	8,430,000	6,000,000	12,151,250	6,500,000	8.33%
		691167 - TRANSFER IN OCEANFRONT ENCROAC	-	-	500,000	-	-	-	0.00%
	69 - TRANSFERS Total		**8,137,059**	**21,301,066**	**8,930,000**	**6,000,000**	**12,151,250**	**6,500,000**	**8.33%**
012 - GENERAL FUND CAPITAL PROJECTS Total			**8,137,059**	**21,301,066**	**8,930,000**	**6,000,000**	**12,151,250**	**6,500,000**	**8.33%**
100 - TIDE & SUBMERGED LANDS FUND	42 - LICENSES PERMITS	421005 - LIVE ABOARD PERMITS (NON COMM)	10,835	16,695	16,037	15,000	15,000	16,000	6.67%
		421006 - LIVE ABOARD COMMERCIAL PERMITS	-	181	-	200	200	200	0.00%
		423025 - PIER TRANSFER FEES	28,562	33,956	26,670	20,000	20,000	20,000	0.00%
		423030 - DREDGING PERMIT APPLICATN FEES	32,106	36,386	6,654	40,000	40,000	40,000	0.00%
		551034 - SHORT-TERM MOORING LICENSES	-	-	-	-	22,306	130,000	0.00%
	42 - LICENSES PERMITS Total		**71,503**	**87,219**	**49,361**	**75,200**	**97,506**	**206,200**	**174.20%**
	43 - INTERGOVTAL REVENUES	431455 - OTHER GOVT GRANTS	-	-	-	-	6,000	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**-**	**-**	**-**	**6,000**	**-**	**0.00%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
	51 - MISC REVENUES	511040 - DAMAGE TO CITY PROPERTY	2,604	42,314	-	-	-	-	0.00%
		511055 - REVENUE N.O.C.	-	-	1,200	-	-	-	0.00%
		511075 - BAD DEBT	(2,218)	(2,072)	(1,387)	(590)	(590)	(590)	0.00%
		511120 - POLLTN LEGAL LIAB INS POLICY	53,679	990	182	-	-	-	0.00%
	51 - MISC REVENUES Total		**54,065**	**41,232**	**(5)**	**(590)**	**(590)**	**(590)**	**0.00%**
	52 - SERVICE FEES & CHARG	521055 - APPEALS	100	1,250	-	-	-	-	0.00%
		521180 - IMPOUND RELEASE FEES	9,942	25,005	12,949	10,000	10,000	10,000	0.00%
		521446 - HARBOR EVENT PERMITS	246	3,933	13,817	2,500	2,500	15,000	500.00%
		521665 - OTHER SERVICES FEES	889	-	1,509	-	-	-	0.00%
		521690 - WAITLIST FEES	406	243	291	150	150	300	100.00%
	52 - SERVICE FEES & CHARG Total		**11,584**	**30,430**	**28,566**	**12,650**	**12,650**	**25,300**	**100.00%**
	53 - FINES & PENALTIES	531001 - COLLECTIONS	-	491	475	-	-	-	0.00%
		531002 - COLLECTIONS SERVICE FEE	-	(88)	(85)	-	-	-	0.00%
		531060 - DELINQUENCY PENALTY	16,717	15,561	32,017	13,000	13,000	13,000	0.00%
		531070 - ADMINISTRATIVE CITATION FINES	8,785	18,887	16,867	12,000	12,000	12,000	0.00%
		531071 - ADMIN CITE COLLECTION SVC FEE	(437)	(839)	(725)	-	-	-	0.00%
		531105 - ABANDONED VESSEL AUCTION	10,879	3,354	3,552	5,000	5,000	6,000	20.00%
	53 - FINES & PENALTIES Total		**35,944**	**37,365**	**52,100**	**30,000**	**30,000**	**31,000**	**3.33%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	146,455	127,362	108,738	192,208	192,208	134,976	-29.78%
	54 - INVESTMENT EARNINGS Total		**(1,194)**	**(387,765)**	**29,970**	**192,208**	**192,208**	**134,976**	**-29.78%**
	55 - PROPERTY INCOME	551015 - AMERICAN LEGION	137,120	150,372	167,481	145,000	145,000	216,000	48.97%
		551020 - BEACON BAY (SPLIT)	1,411,399	1,543,443	1,788,754	1,977,125	1,977,125	2,080,000	5.20%
		551030 - TELESCOPE FRANCH (SPLIT)	627	974	908	1,316	1,316	1,316	0.00%
		551035 - MOORING PERMITS - ON SHORE	69,546	69,546	69,546	69,546	69,546	69,546	0.00%
		551040 - MOORING PERMITS - OFF SHORE	623,171	617,608	620,650	623,171	623,171	623,171	0.00%
		551050 - BYB SLIPS (SPLIT)	653,171	653,171	653,171	653,171	653,171	653,171	0.00%
		551051 - BYB DINGHY RACKS	2,450	2,658	2,296	2,400	2,400	2,500	4.17%
		551052 - MARINA PARK SLIPS	406,973	479,712	345,203	360,000	360,000	360,000	0.00%
		551053 - MARINA PARK DINGHY RACKS	8,365	8,297	8,291	8,000	8,000	8,000	0.00%
		551054 - MARINE ACTIVITIES PERMIT	15,563	33,828	34,374	25,000	25,000	16,000	-36.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		551060 - BASIN MARINE SHIP (SPLIT)	115,478	119,514	137,163	101,050	101,050	141,000	39.53%
		551065 - BYB GARAGES (SPLIT)	35,344	35,344	35,344	35,344	35,344	35,344	0.00%
		551070 - BYB ELECTRICITY (SPLIT)	8,821	8,605	9,007	8,460	8,460	8,460	0.00%
		551075 - HERITAGE YACHT (SPLIT)	9,689	9,594	9,594	9,594	9,594	9,594	0.00%
		551080 - GALLEY CAFE (SPLIT)	19,548	19,548	19,548	19,548	19,548	19,548	0.00%
		551085 - BYB APARTMENTS (SPLIT)	30,456	30,456	30,456	30,456	30,456	18,915	-37.89%
		551086 - BYB OFFICES (SPLIT)	17,576	17,930	18,304	18,471	18,471	18,565	0.51%
		551090 - HARBOR ISLAND	52,584	52,584	52,584	52,500	52,500	52,500	0.00%
		551095 - BAHIA CORINTHIAN	125,587	134,089	154,633	148,800	148,800	173,000	16.26%
		551110 - LIDO COMM ASSN ANTIBES	52,623	-	127,273	50,000	50,000	50,000	0.00%
		551125 - OC DOCK LEASE (SPLIT)	1,011	-	-	-	-	-	0.00%
		551150 - MARINA PARK CONCESSION	80,000	80,000	80,000	80,000	80,000	80,000	0.00%
		551185 - BALBOA BAY CLUB LEASE	3,011,162	3,011,162	3,011,162	3,011,162	3,011,162	3,011,162	0.00%
		551195 - J A BEEK BALBOA ISLAND FERRY	98,705	96,405	97,267	99,000	99,000	99,000	0.00%
		551200 - BALBOA PIER CONCESSION	140,857	152,274	149,182	145,000	145,000	150,000	3.45%
		551225 - HARBOR BAIT BARGE	6,536	6,037	6,678	5,800	5,800	6,000	3.45%
		551235 - RESIDENTIAL PIERS	118,000	118,000	118,000	117,800	117,800	117,800	0.00%
		551240 - LARGE COMM MARINA	248,441	248,441	248,441	248,441	248,441	248,441	0.00%
		551245 - SMALL COMM MARINA	47,662	47,662	46,852	47,662	47,662	47,662	0.00%
		551250 - VESSEL CHRTR BUSINESS	26,833	26,833	26,023	26,833	26,833	26,833	0.00%
		551255 - VESSEL RENTAL FACILITY	20,560	20,560	18,993	20,560	20,560	20,560	0.00%
		551265 - YACHT CLUB GUEST SLIP	13,471	13,471	13,471	13,471	13,471	13,471	0.00%
		551270 - RESTAURANTS COMM PIERS	7,873	7,873	7,095	7,873	7,873	7,873	0.00%
		551275 - SHIPYARD COMM PIERS	6,559	6,559	6,559	6,559	6,559	6,559	0.00%
		551285 - OTHER BLDG OVER TDLD	5,325	5,325	5,325	5,325	5,325	5,325	0.00%
		551290 - FUEL DOCK	4,710	4,710	4,710	4,710	4,710	4,710	0.00%
		551295 - SPORT FISHING CHRTR	4,446	4,446	4,446	4,446	4,446	4,446	0.00%
		551540 - SALE OF OIL	898,761	1,679,870	1,287,532	1,150,000	1,150,000	1,250,000	8.70%
		551560 - HOA NONMEM < 13K SQF	35,136	5,693	5,693	5,693	5,693	5,693	0.00%
		551565 - HOA NONMEM 13-30K SQF	6,927	6,927	6,927	6,927	6,927	6,927	0.00%
		553355 - OCEAN FRONT	1,240,364	1,268,956	1,249,180	1,370,793	1,370,793	1,425,625	4.00%
		553360 - 19TH ST	115,543	113,822	103,955	123,123	123,123	128,048	4.00%
		553370 - BALBOA METERED LOT	271,544	286,098	303,195	309,427	309,427	321,804	4.00%
		553400 - A STREET PARKING LOT	234,234	226,523	111,969	149,478	149,478	155,457	4.00%
		553405 - B STREET PARKING LOT	96,227	103,055	113,251	111,464	111,464	115,923	4.00%
		553446 - MARINA PARK-MAIN LOT	72,647	80,930	73,307	85,389	85,389	88,804	4.00%
		553447 - MARINA PARK- EAST LOT	15,772	8,130	7,160	6,998	6,998	7,278	4.00%
		553448 - MARINA PARK-WEST LOT	26,917	27,227	27,250	29,274	29,274	30,445	4.00%
		553500 - BALBOA PARKING LOT	2,305,126	2,296,881	2,176,057	2,480,889	2,480,889	2,580,125	4.00%
		553535 - PARKING METER FEES	(190,687)	(148,675)	(84,801)	(166,060)	(166,060)	(160,000)	-3.65%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		553536 - PAY BY CELL TRANSACTION FEE	(25,324)	(27,554)	(28,830)	(20,251)	(20,251)	-	-100.00%
		553537 - PARKING RESERV SYSTEM TN FEE	(1,504)	(1,144)	-	(1,688)	(1,688)	-	-100.00%
		559106 - GASB 94 PPP INTEREST INCOME	-	-	1,185	-	-	-	0.00%
		559107 - GASB 94 PPP REVENUE ADJUSTMENT	-	-	(594)	-	-	-	0.00%
	55 - PROPERTY INCOME Total		**12,739,928**	**14,242,460**	**14,201,845**	**13,825,050**	**13,825,050**	**14,362,601**	**3.89%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691010 - TRANSFER IN GENERAL FUND	8,711,959	8,668,941	11,546,069	11,152,510	11,170,010	12,256,805	9.90%
	69 - TRANSFERS Total		**8,711,959**	**8,668,941**	**11,546,069**	**11,152,510**	**11,252,355**	**12,256,805**	**9.90%**
100 - TIDE & SUBMERGED LANDS FUND Total			**21,623,788**	**22,719,881**	**25,907,906**	**25,287,029**	**25,415,180**	**27,016,292**	**6.84%**
101 - TIDELANDS HARBOR CAP FUND	43 - INTERGOVTAL REVENUES	431135 - REFNDS&REBATES FROM GOVT	-	-	-	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	404,878	416,225	617,424	436,141	436,141	707,038	62.11%
		541005 - FAIR VALUE OF INVESTMENTS	(357,700)	(1,434,907)	(249,668)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**47,178**	**(1,018,683)**	**367,756**	**436,141**	**436,141**	**707,038**	**62.11%**
	55 - PROPERTY INCOME	551035 - MOORING PERMITS - ON SHORE	91,213	94,642	95,896	75,000	75,000	100,000	33.33%
		551040 - MOORING PERMITS - OFF SHORE	526,951	548,624	566,842	550,000	550,000	580,000	5.45%
		551045 - MOORINGS GUEST	235,217	331,810	353,354	310,000	310,000	300,000	-3.23%
		551046 - MOORINGS TRANSFERS	78,083	76,424	53,655	60,000	60,000	60,000	0.00%
		551050 - BYB SLIPS (SPLIT)	579,014	600,292	893,523	806,179	806,179	975,825	21.04%
		551065 - BYB GARAGES (SPLIT)	34,637	36,042	42,109	41,736	41,736	44,556	6.76%
		551075 - HERITAGE YACHT (SPLIT)	1,330	2,294	3,063	3,331	3,331	3,801	14.11%
		551080 - GALLEY CAFE (SPLIT)	7,954	8,504	9,065	9,300	9,300	11,942	28.41%
		551085 - BYB APARTMENTS (SPLIT)	2,523	3,183	6,154	6,016	6,016	-	-100.00%
		551150 - MARINA PARK CONCESSION	121,386	206,238	202,249	150,000	150,000	170,000	13.33%
		551185 - BALBOA BAY CLUB LEASE	1,010,056	2,246,724	2,623,738	2,188,838	2,188,838	2,588,838	18.27%
		551235 - RESIDENTIAL PIERS	151,469	155,911	160,445	160,000	160,000	160,000	0.00%
		551240 - LARGE COMM MARINA	517,363	541,278	589,833	585,559	585,559	617,559	5.46%
		551242 - MEDIUM COMM MARINA	82,789	85,465	90,671	90,000	90,000	93,000	3.33%
		551245 - SMALL COMM MARINA	91,852	96,365	107,137	103,298	103,298	109,338	5.85%
		551250 - VESSEL CHRTR BUSINESS	29,648	31,475	29,570	34,673	34,673	34,767	0.27%
		551255 - VESSEL RENTAL FACILITY	23,986	25,547	33,518	27,992	27,992	42,440	51.61%
		551265 - YACHT CLUB GUEST SLIP	995	1,296	2,170	1,931	1,931	2,729	41.33%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		551270 - RESTAURANTS COMM PIERS	567	1,774	1,969	1,307	1,307	3,027	131.60%
		551275 - SHIPYARD COMM PIERS	9,687	10,084	11,182	10,883	10,883	11,741	7.88%
		551285 - OTHER BLDG OVER TDLD	5,551	5,903	6,562	6,405	6,405	6,875	7.34%
		551290 - FUEL DOCK	5,201	5,522	6,123	6,000	6,000	6,390	6.50%
		551295 - SPORT FISHING CHRTR	4,910	5,212	5,780	5,652	5,652	6,054	7.11%
		551560 - HOA NONMEM < 13K SQF	14,034	14,672	15,869	15,727	15,727	16,507	4.96%
		551565 - HOA NONMEM 13-30K SQF	7,286	7,746	8,639	8,475	8,475	9,073	7.06%
	55 - PROPERTY INCOME Total		**3,633,703**	**5,143,027**	**5,919,116**	**5,258,302**	**5,258,302**	**5,954,462**	**13.24%**
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/ CONTRIBUTNS	-	-	12,415	-	-	-	0.00%
	56 - DONATIONS & CONTRIBU Total		**-**	**-**	**12,415**	**-**	**-**	**-**	**0.00%**
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	4,500,000	4,500,000	4,600,000	4,715,000	4,715,000	5,832,875	23.71%
	69 - TRANSFERS Total		**4,500,000**	**4,500,000**	**4,600,000**	**4,715,000**	**4,715,000**	**5,832,875**	**23.71%**
101 - TIDELANDS HARBOR CAP FUND Total			**8,180,881**	**8,624,344**	**10,899,287**	**10,409,443**	**10,409,443**	**12,494,375**	**20.03%**
105 - ASSET FORFEITURE FUND	53 - FINES & PENALTIES	531015 - NAFF (RNSP) FEDERAL	-	-	-	-	-	-	0.00%
		531080 - FED DOJ/PREVENTION	6,770	-	-	-	-	-	0.00%
		531085 - FED DOJ/ENFORCEMENT	38,363	-	-	-	-	-	0.00%
		531090 - FEDERAL/DEPT OF TREASURY	-	185,038	3,939	-	-	-	0.00%
		531095 - STATE PREVENTION	-	337	1,428	-	-	-	0.00%
		531100 - STATE ENFORCEMENT	-	1,910	8,091	-	-	-	0.00%
	53 - FINES & PENALTIES Total		**45,133**	**187,285**	**13,458**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	12,536	5,656	9,049	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(10,973)	(14,077)	(797)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**1,562**	**(8,421)**	**8,253**	**-**	**-**	**-**	**0.00%**
	61 - NON-OPERATING SOURCE	611005 - SALE OF PROPERTY	1,748	-	-	-	-	-	0.00%
	61 - NON-OPERATING SOURCE Total		**1,748**	**-**	**-**	**-**	**-**	**-**	**0.00%**
105 - ASSET FORFEITURE FUND Total			**48,443**	**178,864**	**21,710**	**-**	**-**	**-**	**0.00%**
110 - OTS GRANT FUND	43 - INTERGOVTAL REVENUES	431350 - OTS SLCT TRFFC ENFRC FY14	-	-	-	-	-	-	0.00%
		431360 - OTS REV	246,826	205,750	299,968	-	376,000	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**246,826**	**205,750**	**299,968**	**-**	**376,000**	**-**	**0.00%**
110 - OTS GRANT FUND Total			**246,826**	**205,750**	**299,968**	**-**	**376,000**	**-**	**0.00%**
111 - SLESF GRANT FUND	43 - INTERGOVTAL REVENUES	431020 - SLESF COPS REVENUE	205,263	211,400	215,174	250,000	250,000	250,000	0.00%
	43 - INTERGOVTAL REVENUES Total		**205,263**	**211,400**	**215,174**	**250,000**	**250,000**	**250,000**	**0.00%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
111 - SLESF GRANT FUND Total			**205,263**	**211,400**	**215,174**	**250,000**	**250,000**	**250,000**	**0.00%**
120 - COMM DEVL BLK GRANT FUND	43 - INTERGOVTAL REVENUES	431230 - FED HWY BRIDGE PRGM (HBP)	-	-	-	-	-	-	0.00%
		431235 - CDBG FUNDS	305,336	235,107	438,180	385,974	799,451	385,974	0.00%
		431535 - CARES ACT - CDBG	150,500	56,700	559,486	-	274,911	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**455,836**	**291,807**	**997,666**	**385,974**	**1,074,362**	**385,974**	**0.00%**
	55 - PROPERTY INCOME	551120 - WNCC PACIFICA	-	-	-	-	-	305,000	0.00%
	55 - PROPERTY INCOME Total		**-**	**-**	**-**	**-**	**-**	**305,000**	**0.00%**
120 - COMM DEVL BLK GRANT FUND Total			**455,836**	**291,807**	**997,666**	**385,974**	**1,074,362**	**690,974**	**79.02%**
121 - STATE GAS TAX FUND	43 - INTERGOVTAL REVENUES	431110 - GAS TAX APPORTIONMENT 2105	437,020	476,045	484,743	513,824	513,824	505,345	-1.65%
		431115 - GAS TAX APPORTIONMENT 2106	270,709	299,911	308,960	322,072	322,072	332,849	3.35%
		431120 - GAS TAX APPORTIONMENT 2103	572,301	678,357	694,031	730,957	730,957	676,473	-7.45%
		431125 - GAS TAX APPORTIONMENT 2107	591,361	569,107	660,625	615,526	615,526	631,704	2.63%
		431130 - GAS TAX ENGINEERING AID 2107.5	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
	43 - INTERGOVTAL REVENUES Total		**1,878,891**	**2,030,920**	**2,155,859**	**2,189,879**	**2,189,879**	**2,153,871**	**-1.64%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	41,006	38,595	53,607	21,669	21,669	95,646	341.40%
		541005 - FAIR VALUE OF INVESTMENTS	(37,296)	(38,595)	(32,268)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**3,710**	**-**	**21,339**	**21,669**	**21,669**	**95,646**	**341.40%**
121 - STATE GAS TAX FUND Total			**1,882,600**	**2,030,920**	**2,177,199**	**2,211,548**	**2,211,548**	**2,249,516**	**1.72%**
122 - MEASURE M FUND	43 - INTERGOVTAL REVENUES	431145 - MEASURE M2 FAIR SHARE	1,972,205	2,378,931	2,525,261	2,728,303	2,728,303	2,831,037	3.77%
	43 - INTERGOVTAL REVENUES Total		**1,972,205**	**2,378,931**	**2,525,261**	**2,728,303**	**2,728,303**	**2,831,037**	**3.77%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	37,980	43,793	57,163	7,123	7,123	48,285	577.92%
		541005 - FAIR VALUE OF INVESTMENTS	(33,877)	(43,793)	(28,116)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**4,103**	**-**	**29,046**	**7,123**	**7,123**	**48,285**	**577.92%**
122 - MEASURE M FUND Total			**1,976,308**	**2,378,931**	**2,554,307**	**2,735,426**	**2,735,426**	**2,879,322**	**5.26%**
123 - MEASURE M-COMPETITIVE FUND	43 - INTERGOVTAL REVENUES	431150 - MEASURE M COMPETITIVE	166,182	-	172,390	-	2,192,247	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**166,182**	**-**	**172,390**	**-**	**2,192,247**	**-**	**0.00%**
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	5,010	-	7,712	-	0.00%
		691012 - TRANSFER IN FUND 012	25,000	-	-	-	-	-	0.00%
	69 - TRANSFERS Total		**25,000**	**-**	**5,010**	**-**	**7,712**	**-**	**0.00%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
123 - MEASURE M-COMPETITIVE FUND Total			**191,182**	**-**	**177,400**	**-**	**2,199,959**	**-**	**0.00%**
126 - SB1 GAS TAX RMRA FUND	43 - INTERGOVTAL REVENUES	431126 - GAS TAX SB1 LOAN REPAYMNT	-	-	-	-	-	-	0.00%
		431127 - GAS TAX SB1 RMRA 2030	1,590,236	1,725,818	1,900,470	1,846,884	1,846,884	2,063,464	11.73%
	43 - INTERGOVTAL REVENUES Total		**1,590,236**	**1,725,818**	**1,900,470**	**1,846,884**	**1,846,884**	**2,063,464**	**11.73%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	5,128	11,182	21,281	3,321	3,321	16,378	393.13%
		541005 - FAIR VALUE OF INVEST-MENTS	(5,128)	(11,182)	17,008	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**-**	**-**	**38,290**	**3,321**	**3,321**	**16,378**	**393.13%**
126 - SB1 GAS TAX RMRA FUND Total			**1,590,236**	**1,725,818**	**1,938,760**	**1,850,205**	**1,850,205**	**2,079,842**	**12.41%**
135 - CONTRIBUTIONS FUND	43 - INTERGOVTAL REVENUES	431075 - OC SANITATION DST CONTRIB	-	-	34,918	-	781,999	-	0.00%
		431135 - REFNDS&REBATES FROM GOVT	-	86,250	60,581	-	9,022	-	0.00%
		431220 - IRVINE RANCH WATER DIST	61,500	-	-	-	204,729	-	0.00%
		431222 - OC WATER DISTRICT CONTRIBUTION	-	-	106,601	-	-	-	0.00%
		431225 - NEWPORT MESA UNFD SCHOOL DIST	-	-	-	-	104,268	-	0.00%
		431385 - DEPT OF BOATING & WATERWAYS	17,258	221,432	73,035	-	276,965	-	0.00%
		431455 - OTHER GOVT GRANTS	527,520	971,480	-	-	231,236	-	0.00%
		431460 - OCTA BICYCLE FUNDING PROG	-	-	715,579	-	1,634,021	-	0.00%
		431490 - CAL RECYCLE	53,298	-	147,109	-	250,000	-	0.00%
		431505 - LBCWD REIMBURSEMENT	-	-	10,980	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**659,575**	**1,279,162**	**1,148,803**	**-**	**3,492,239**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	-	-	-	-	1,473	0.00%
	54 - INVESTMENT EARNINGS Total		**-**	**-**	**-**	**-**	**-**	**1,473**	**0.00%**
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/ CONTRIBUTNS	100,000	66,992	492,038	-	8,479,970	-	0.00%
		561007 - 20A CONTRIBUTIONS	3,392,084	4,211,583	1,824,562	-	963,980	-	0.00%
	56 - DONATIONS & CONTRIBU Total		**3,492,084**	**4,278,575**	**2,316,601**	**-**	**9,443,950**	**-**	**0.00%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691101 - TRANSFER IN TIDELAND HARBR CAP	4,184	-	-	-	-	-	0.00%
		691513 - TRANSFER IN FFP FUND	-	-	-	-	5,243,968	-	0.00%
	69 - TRANSFERS Total		**4,184**	**-**	**-**	**-**	**5,243,968**	**-**	**0.00%**
135 - CONTRIBUTIONS FUND Total			**4,155,843**	**5,557,737**	**3,465,404**	**-**	**18,180,157**	**1,473**	**0.00%**
137 - PCH RELINQUISHMENT	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	-	-	8,428	-	-	-	0.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
	51 - MISC REVENUES Total		**-**	**-**	**8,428**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	25,686	14,399	4,671	36,533	36,533	1,473	-95.97%
		541005 - FAIR VALUE OF INVESTMENTS	(22,747)	(47,058)	(27,592)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**2,939**	**(32,659)**	**(22,921)**	**36,533**	**36,533**	**1,473**	**-95.97%**
137 - PCH RELINQUISHMENT Total			**2,939**	**(32,659)**	**(14,493)**	**36,533**	**36,533**	**1,473**	**-95.97%**
138 - ENVIRONMENTAL CONTRIBUTIONS	43 - INTERGOVTAL REVENUES	431135 - REFNDS&REBATES FROM GOVT	116,047	194,453	-	-	1,369,500	-	0.00%
		431388 - DEPT OF WATER RESOURCES	-	-	-	-	1,600,000	-	0.00%
		431500 - CLEAN BEACHES INITIATIVE	424,763	88,999	-	-	218,238	-	0.00%
		431454 - STATE GRANTS	-	-	-	-	-	4,100,000	0.00%
	43 - INTERGOVTAL REVENUES Total		**540,810**	**283,452**	**-**	**-**	**3,187,738**	**4,100,000**	**0.00%**
	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	1,043,991	156,207	-	-	42,650	-	0.00%
	51 - MISC REVENUES Total		**1,043,991**	**156,207**	**-**	**-**	**42,650**	**-**	**0.00%**
138 - ENVIRONMENTAL CONTRIBUTIONS Total			**1,584,801**	**439,658**	**-**	**-**	**3,230,388**	**4,100,000**	**0.00%**
140 - CIRCULATION & TRANSPORTATION	42 - LICENSES PERMITS	422040 - FAIR SHARE FEES	398,284	235,011	289,075	-	-	(33,462)	0.00%
	42 - LICENSES PERMITS Total		**398,284**	**235,011**	**289,075**	**-**	**-**	**(33,462)**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	43,353	35,268	50,418	-	-	1,386	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(38,647)	(123,676)	(16,024)	-	-	(1,747)	0.00%
	54 - INVESTMENT EARNINGS Total		**4,706**	**(88,409)**	**34,395**	**-**	**-**	**(360)**	**0.00%**
140 - CIRCULATION & TRANSPORTATION Total			**402,990**	**146,602**	**323,469**	**-**	**-**	**(33,822)**	**0.00%**
141 - BUILDING EXCISE TAX FUND	42 - LICENSES PERMITS	422030 - NB DIVIDEND PROGRAM	-	-	-	-	-	-	0.00%
		422140 - BET DEVELOPMENT COMMERCIAL	196,039	199,098	144,392	202,950	202,950	179,843	-11.39%
	42 - LICENSES PERMITS Total		**196,039**	**199,098**	**144,392**	**202,950**	**202,950**	**179,843**	**-11.39%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	6,031	4,616	5,325	3,006	3,006	4,748	57.95%
		541005 - FAIR VALUE OF INVESTMENTS	(5,404)	(15,851)	(4,594)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**627**	**(11,236)**	**731**	**3,006**	**3,006**	**4,748**	**57.95%**
141 - BUILDING EXCISE TAX FUND Total			**196,665**	**187,863**	**145,123**	**205,956**	**205,956**	**184,591**	**-10.37%**
142 - AIR QUALITY MGMT DISTRICT FUND	43 - INTERGOVTAL REVENUES	431240 - AQMD	110,813	109,607	110,841	100,000	100,000	109,900	9.90%
	43 - INTERGOVTAL REVENUES Total		**110,813**	**109,607**	**110,841**	**100,000**	**100,000**	**109,900**	**9.90%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	19,203	14,282	25,184	16,734	16,734	31,872	90.46%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		541005 - FAIR VALUE OF INVESTMENTS	(17,089)	(14,282)	(7,107)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**2,114**	**-**	**18,076**	**16,734**	**16,734**	**31,872**	**90.46%**
	69 - TRANSFERS	691012 - TRANSFER IN FUND 012	-	69,812	-	-	-	-	0.00%
	69 - TRANSFERS Total		**-**	**69,812**	**-**	**-**	**-**	**-**	**0.00%**
142 - AIR QUALITY MGMT DISTRICT FUND Total			**112,927**	**179,419**	**128,917**	**116,734**	**116,734**	**141,772**	**21.45%**
160 - ENVIRONMENTAL LIABILITY FUND	47 - OTHER TAXES	414020 - SOLID WASTE AUDIT RECOVERY	-	54,996	8,201	-	-	-	0.00%
		414025 - SOLID WASTE FRANCHISE TAX	499,406	768,737	866,546	670,563	670,563	711,563	6.11%
	47 - OTHER TAXES Total		**499,406**	**823,732**	**874,747**	**670,563**	**670,563**	**711,563**	**6.11%**
	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	-	-	-	-	-	-	0.00%
		511090 - NPT CONDO ASSN	68,575	66,593	70,058	40,000	40,000	68,409	71.02%
	51 - MISC REVENUES Total		**68,575**	**66,593**	**70,058**	**40,000**	**40,000**	**68,409**	**71.02%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	132,208	95,417	153,228	153,829	153,829	153,829	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(117,601)	(331,447)	(59,583)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**14,607**	**(236,030)**	**93,646**	**153,829**	**153,829**	**153,829**	**0.00%**
160 - ENVIRONMENTAL LIABILITY FUND Total			**582,589**	**654,295**	**1,038,451**	**864,392**	**864,392**	**933,801**	**8.03%**
164 - FiiN FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	20,397	14,711	21,038	23,910	23,910	21,727	-9.13%
		541005 - FAIR VALUE OF INVESTMENTS	(18,220)	(50,975)	(10,997)	-	-	3,612	0.00%
	54 - INVESTMENT EARNINGS Total		**2,177**	**(36,264)**	**10,041**	**23,910**	**23,910**	**25,338**	**5.97%**
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/ CONTRIBUTNS	-	-	-	-	75,000	-	0.00%
	56 - DONATIONS & CONTRIBU Total		**-**	**-**	**-**	**-**	**75,000**	**-**	**0.00%**
164 - FiiN FUND Total			**2,177**	**(36,264)**	**10,041**	**23,910**	**98,910**	**25,338**	**5.97%**
165 - SMALL BUSINESS GRANT FUND	43 - INTERGOVTAL REVENUES	431315 - COUNTY OF ORANGE CONTRB	290,000	-	-	-	-	-	0.00%
		431510 - CARES ACT SMALL BIZ FED GRANT	2,123,427	-	-	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**2,413,427**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	5,585	-	-	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(3,294)	-	-	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**2,291**	**-**	**-**	**-**	**-**	**-**	**0.00%**
165 - SMALL BUSINESS GRANT FUND Total			**2,415,717**	**-**	**-**	**-**	**-**	**-**	**0.00%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
166 - AMERICAN RESCUE PLAN ACT 2021	43 - INTERGOVTAL REVENUES	431540 - AMERICAN RESCUE PLAN ACT	-	-	3,188,587	-	6,952,685	-	0.00%
		431541 - AMERICAN RESCUE PLAN ACT WATER	-	122,543	-	-	-	-	0.00%
		431542 - AMERICAN RESCUE PLAN ACT SEWER	-	-	24,411	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**122,543**	**3,212,998**	**-**	**6,952,685**	**-**	**0.00%**
166 - AMERICAN RESCUE PLAN ACT 2021 Total			**-**	**122,543**	**3,212,998**	**-**	**6,952,685**	**-**	**0.00%**
167 - OCEANFRONT ENCROACHMENT FUND	51 - MISC REVENUES	511075 - BAD DEBT	-	-	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	-	12,456	-	-	21,787	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	-	-	8,898	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**-**	**-**	**21,354**	**-**	**-**	**21,787**	**0.00%**
	55 - PROPERTY INCOME	551000 - OCEANFRONT ENCROACHMENT	-	-	261,477	259,728	259,728	272,000	4.72%
	55 - PROPERTY INCOME Total		**-**	**-**	**261,477**	**259,728**	**259,728**	**272,000**	**4.72%**
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	1,162,791	-	-	-	-	0.00%
	69 - TRANSFERS Total		**-**	**1,162,791**	**-**	**-**	**-**	**-**	**0.00%**
167 - OCEANFRONT ENCROACHMENT FUND Total			**-**	**1,162,791**	**282,831**	**259,728**	**259,728**	**293,787**	**13.11%**
168 - PEG FEES FUND	51 - MISC REVENUES	511065 - CABLE FRANCHISE PEG FEES	-	-	340,307	360,000	360,000	360,000	0.00%
	51 - MISC REVENUES Total		**-**	**-**	**340,307**	**360,000**	**360,000**	**360,000**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	-	44,889	-	-	2,931	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	-	-	33,763	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**-**	**-**	**78,651**	**-**	**-**	**2,931**	**0.00%**
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	2,781,571	-	-	-	-	0.00%
	69 - TRANSFERS Total		**-**	**2,781,571**	**-**	**-**	**-**	**-**	**0.00%**
168 - PEG FEES FUND Total			**-**	**2,781,571**	**418,958**	**360,000**	**360,000**	**362,931**	**0.81%**
180 - RESTRICTED PROGRAMS FUND	42 - LICENSES PERMITS	422045 - AFFORDABLE HOUSING	-	-	-	-	-	-	0.00%
	42 - LICENSES PERMITS Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	51 - MISC REVENUES	511015 - ADA EDU. & ENFORCE	-	-	69,038	16,672	16,672	-	-100.00%
		511110 - VNB PUBLIC BENEFIT FEE	-	-	150,000	150,000	150,000	150,000	0.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
	51 - MISC REVENUES Total		**-**	**-**	**219,038**	**166,672**	**166,672**	**150,000**	**-10.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	-	28,363	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	-	-	20,329	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**-**	**-**	**48,692**	**-**	**-**	**-**	**0.00%**
	55 - PROPERTY INCOME	553450 - IN LIEU PARKING	-	-	24,300	32,118	32,118	31,749	-1.15%
	55 - PROPERTY INCOME Total		**-**	**-**	**24,300**	**32,118**	**32,118**	**31,749**	**-1.15%**
	56 - DONATIONS & CONTRIBU	561035 - BAYVIEW LANDING AGMT	-	-	64,829	35,000	35,000	35,000	0.00%
	56 - DONATIONS & CONTRIBU Total		**-**	**-**	**64,829**	**35,000**	**35,000**	**35,000**	**0.00%**
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	1,737,821	-	-	-	-	0.00%
	69 - TRANSFERS Total		**-**	**1,737,821**	**-**	**-**	**-**	**-**	**0.00%**
180 - RESTRICTED PROGRAMS FUND Total			**-**	**1,737,821**	**356,859**	**233,790**	**233,790**	**216,749**	**-7.29%**
511 - CIVIC CENTER FUND	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	-	-	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	7,188	4,927	7,460	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(7,866)	(17,069)	(3,484)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**(678)**	**(12,142)**	**3,976**	**-**	**-**	**-**	**0.00%**
511 - CIVIC CENTER FUND Total			**(678)**	**(12,142)**	**3,976**	**-**	**-**	**-**	**0.00%**
512 - MISC FFP PROJECTS	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	31	-	-	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(44)	-	-	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**(13)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691513 - TRANSFER IN FFP FUND	-	-	6,900,000	-	4,940,281	-	0.00%
	69 - TRANSFERS Total		**-**	**-**	**6,900,000**	**-**	**4,940,281**	**-**	**0.00%**
512 - MISC FFP PROJECTS Total			**(13)**	**-**	**6,900,000**	**-**	**4,940,281**	**-**	**0.00%**
513 - FACILITIES FINANCING PLAN	42 - LICENSES PERMITS	422065 - PARK FEES ZONE 1	104,500	-	34,309	-	-	-	0.00%
		422070 - PARK FEES ZONE 2	51,997	138,809	-	-	-	-	0.00%
		422080 - PARK FEES ZONE 4	-	156,750	-	-	-	-	0.00%
		422105 - PARK FEES ZONE 9	-	-	-	-	976,701	-	0.00%
		422110 - PARK FEES ZONE 10	156,698	86,559	-	-	90,000	-	0.00%
	42 - LICENSES PERMITS Total		**313,195**	**382,118**	**34,309**	**-**	**1,066,701**	**-**	**0.00%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	263,817	348,710	371,707	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(241,650)	(1,290,438)	(161,745)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**22,167**	**(941,728)**	**209,963**	**-**	**-**	**-**	**0.00%**
	55 - PROPERTY INCOME	551120 - WNCC PACIFICA	263,188	-	-	-	-	-	0.00%
	55 - PROPERTY INCOME Total		**263,188**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/ CONTRIBUTNS	-	-	-	-	5,243,968	-	0.00%
		561075 - NEWPORT UPTOWN PUBLIC BENEFIT	-	113,279	-	-	-	-	0.00%
		561080 - VIVANTE SENIOR HOUSING	3,150,000	-	-	-	-	-	0.00%
		561081 - HARBOR POINTE SENIOR LIVING	-	750,000	-	-	-	-	0.00%
		561085 - NEWPORT AIRPORT VILLAGE DVLPMT	2,000,000	-	-	-	-	-	0.00%
	56 - DONATIONS & CONTRIBU Total		**5,150,000**	**863,279**	**-**	**-**	**5,243,968**	**-**	**0.00%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691010 - TRANSFER IN GENERAL FUND	8,500,000	19,000,000	12,924,919	444,141	11,072,033	1,285,152	189.36%
		691511 - TRANSFER IN CIVIC CENTER FUND	1,222,853	-	-	-	-	-	0.00%
		691512 - TRANSFER IN MISC FFP PROJECTS	14,983	-	41,272	-	-	-	0.00%
		691532 - TRANSFER IN FIRE STATIONS	9,500,000	-	-	-	-	-	0.00%
		691550 - TRANSFER IN WEST NWPT CC	343,884	-	-	-	-	-	0.00%
		691561 - TRANSFER IN SUNSET RIDGE PRK	105,858	-	-	-	-	-	0.00%
		691572 - TRANSFER IN STRATEGIC PLAN	157,066	-	-	-	-	-	0.00%
	69 - TRANSFERS Total		**19,844,644**	**19,000,000**	**12,966,191**	**444,141**	**11,072,033**	**1,285,152**	**189.36%**
513 - FACILITIES FINANCING PLAN Total			**25,593,194**	**19,303,669**	**13,210,463**	**444,141**	**17,382,702**	**1,285,152**	**189.36%**
521 - POLICE FACILITY NEW	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	-	216,587	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	-	-	437,569	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**-**	**-**	**654,156**	**-**	**-**	**-**	**0.00%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691010 - TRANSFER IN GENERAL FUND	-	-	24,093,441	-	-	-	0.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		691012 - TRANSFER IN FUND 012	-	-	1,450,000	-	-	-	0.00%
		691513 - TRANSFER IN FFP FUND	-	-	3,324,919	-	-	-	0.00%
	69 - TRANSFERS Total		**-**	**-**	**28,868,360**	**-**	**-**	**-**	**0.00%**
521 - POLICE FACILITY NEW Total			**-**	**-**	**29,522,516**	**-**	**-**	**-**	**0.00%**
531 - JR GUARDS CAPITAL PROJCTS	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	2,765	1,195	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(12)	(8,159)	(5,894)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**(12)**	**(5,394)**	**(4,700)**	**-**	**-**	**-**	**0.00%**
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/ CONTRIBUTNS	-	-	5,844	-	5,844	-	0.00%
	56 - DONATIONS & CONTRIBU Total		**-**	**-**	**5,844**	**-**	**5,844**	**-**	**0.00%**
	69 - TRANSFERS	691513 - TRANSFER IN FFP FUND	-	469,637	-	-	286,361	-	0.00%
	69 - TRANSFERS Total		**-**	**469,637**	**-**	**-**	**286,361**	**-**	**0.00%**
531 - JR GUARDS CAPITAL PROJCTS Total			**(12)**	**464,243**	**1,144**	**-**	**292,205**	**-**	**0.00%**
532 - FIRE STATIONS	43 - INTERGOVTAL REVENUES	431135 - REFNDS&REBATES FROM GOVT	-	-	-	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	29,757	32,874	55,654	-	(4)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(27,824)	(63,734)	29,340	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**1,933**	**(30,860)**	**84,994**	**-**	**(4)**	**-**	**0.00%**
	61 - NON-OPERATING SOURCE	612100 - BOND PROCEEDS	7,860,000	-	-	-	-	-	0.00%
		612101 - BOND PREMIUM - OTHER FIN SOURC	1,373,936	-	-	-	-	-	0.00%
	61 - NON-OPERATING SOURCE Total		**9,233,936**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691513 - TRANSFER IN FFP FUND	-	-	900,000	-	-	6,800,000	0.00%
	69 - TRANSFERS Total		**-**	**-**	**900,000**	**-**	**-**	**6,800,000**	**0.00%**
532 - FIRE STATIONS Total			**9,235,869**	**(30,860)**	**984,994**	**-**	**(4)**	**6,800,000**	**0.00%**
534 - NEWPORT UPTOWN UNDERGROUNDING	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	51	36	55	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(45)	(126)	(25)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**6**	**(90)**	**30**	**-**	**-**	**-**	**0.00%**
534 - NEWPORT UPTOWN UNDERGROUNDING Total			**6**	**(90)**	**30**	**-**	**-**	**-**	**0.00%**
535 - BALBOA VILLAGE PARKING MGMT	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	-	-	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	18,951	11,717	8,950	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(16,810)	(36,865)	(22,320)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**2,141**	**(25,148)**	**(13,370)**	**-**	**-**	**-**	**0.00%**
	55 - PROPERTY INCOME	553320 - BALBOA BUSINESS	229,685	-	-	-	-	-	0.00%
		553375 - WASHINGTON STREET LOT	36,395	-	-	-	-	-	0.00%
		553495 - PALM STREET LOT	172,615	-	-	-	-	-	0.00%
		553535 - PARKING METER FEES	(28,243)	-	-	-	-	-	0.00%
		553536 - PAY BY CELL TRANSACTION FEE	(6,720)	-	-	-	-	-	0.00%
	55 - PROPERTY INCOME Total		**403,733**	**-**	**-**	**-**	**-**	**-**	**0.00%**
535 - BALBOA VILLAGE PARKING MGMT Total			**405,873**	**(25,148)**	**(13,370)**	**-**	**-**	**-**	**0.00%**
536 - NEIGHBORHOOD ENHANCEMENT	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	28,442	29,789	190,960	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(29,465)	(97,866)	21,691	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**(1,023)**	**(68,077)**	**212,651**	**-**	**-**	**-**	**0.00%**
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	2,508,176	-	1,000,000	-	1,665,952	-	0.00%
		691012 - TRANSFER IN FUND 012	-	-	15,500,000	-	-	-	0.00%
	69 - TRANSFERS Total		**2,508,176**	**-**	**16,500,000**	**-**	**1,665,952**	**-**	**0.00%**
536 - NEIGHBORHOOD ENHANCEMENT Total			**2,507,153**	**(68,077)**	**16,712,651**	**-**	**1,665,952**	**-**	**0.00%**
550 - WEST NEWPORT COMMUNITY CTR	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	29	-	-	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(426)	-	-	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**(397)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
550 - WEST NEWPORT COMMUNITY CTR Total			**(397)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
561 - SUNSET RIDGE PARK	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	-	-	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	106	-	-	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(199)	-	-	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**(93)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
561 - SUNSET RIDGE PARK Total			**(93)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
562 - PARKS & COMMUNITY CENTERS	43 - INTERGOVTAL REVENUES	431135 - REFNDS&REBATES FROM GOVT	-	311	-	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**311**	**-**	**-**	**-**	**-**	**0.00%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
	54 - INVESTMENT EARNINGS	541005 - FAIR VALUE OF INVESTMENTS	(104,627)	(323,554)	(63,956)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**23,796**	**(228,135)**	**119,822**	**-**	**-**	**-**	**0.00%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691512 - TRANSFER IN MISC FFP PROJECTS	-	-	4,899,009	-	-	-	0.00%
		691513 - TRANSFER IN FFP FUND	6,901,299	4,013,862	2,894,345	1,711,044	6,955,012	-	-100.00%
	69 - TRANSFERS Total		**6,901,299**	**4,013,862**	**7,793,354**	**1,711,044**	**6,955,012**	**-**	**-100.00%**
562 - PARKS & COMMUNITY CENTERS Total			**6,925,095**	**3,786,038**	**7,913,176**	**1,711,044**	**6,955,012**	**-**	**-100.00%**
570 - PARK MAINTENANCE FUND	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	-	1,000,000	1,000,000	2,300,000	130.00%
	69 - TRANSFERS Total		**-**	**-**	**-**	**1,000,000**	**1,000,000**	**2,300,000**	**130.00%**
570 - PARK MAINTENANCE FUND Total			**-**	**-**	**-**	**1,000,000**	**1,000,000**	**2,300,000**	**130.00%**
571 - FACILITIES MAINTENANCE	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	-	-	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	51,403	36,633	77,501	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(45,260)	(120,788)	(11,672)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**6,142**	**(84,155)**	**65,829**	**-**	**-**	**-**	**0.00%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691010 - TRANSFER IN GENERAL FUND	1,366,254	1,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0.00%
	69 - TRANSFERS Total		**1,366,254**	**1,500,000**	**2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**	**0.00%**
571 - FACILITIES MAINTENANCE Total			**1,372,396**	**1,415,845**	**2,565,829**	**2,500,000**	**2,500,000**	**2,500,000**	**0.00%**
572 - STRATEGIC PLANNING	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	50	-	-	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(223)	-	-	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**(173)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
572 - STRATEGIC PLANNING Total			**(173)**	**-**	**-**	**-**	**-**	**-**	**0.00%**
658 - ASSESSMENT DIST #117	51 - MISC REVENUES	511055 - REVENUE N.O.C.	-	-	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	10,470	1,894	1,737	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(10,010)	(4,187)	(6,784)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**459**	**(2,294)**	**(5,047)**	**-**	**-**	**-**	**0.00%**
658 - ASSESSMENT DIST #117 Total			**459**	**(2,294)**	**(5,047)**	**-**	**-**	**-**	**0.00%**
659 - ASSESSMENT DIST #116	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	2,114	846	931	-	-	-	0.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		541005 - FAIR VALUE OF INVESTMENTS	(1,743)	(2,307)	(1,940)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**371**	**(1,461)**	**(1,009)**	**-**	**-**	**-**	**0.00%**
659 - ASSESSMENT DIST #116 Total			**371**	**(1,461)**	**(1,009)**	**-**	**-**	**-**	**0.00%**
660 - ASSESSMENT DIST #111	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	12,107	4,875	6,601	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(10,512)	(13,319)	(6,282)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**1,595**	**(8,444)**	**319**	**-**	**-**	**-**	**0.00%**
660 - ASSESSMENT DIST #111 Total			**1,595**	**(8,444)**	**319**	**-**	**-**	**-**	**0.00%**
661 - ASSESSMENT DIST #116B	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	3,545	2,250	2,214	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(3,080)	(7,568)	(2,433)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**465**	**(5,317)**	**(218)**	**-**	**-**	**-**	**0.00%**
661 - ASSESSMENT DIST #116B Total			**465**	**(5,317)**	**(218)**	**-**	**-**	**-**	**0.00%**
663 - ASSESSMENT DIST #113	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	-	49,949	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**-**	**49,949**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541005 - FAIR VALUE OF INVESTMENTS	(6,275)	(24,149)	(15,907)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**202**	**(12,877)**	**772**	**-**	**-**	**-**	**0.00%**
	61 - NON-OPERATING SOURCE	612000 - PREPAID CONTRIBUTIONS	942,194	-	-	-	-	-	0.00%
		612100 - BOND PROCEEDS	-	4,565,000	-	-	-	-	0.00%
		612101 - BOND PREMIUM - OTHER FIN SOURC	-	9,299	-	-	-	-	0.00%
	61 - NON-OPERATING SOURCE Total		**942,194**	**4,574,299**	**-**	**-**	**-**	**-**	**0.00%**
663 - ASSESSMENT DIST #113 Total			**942,396**	**4,611,370**	**772**	**-**	**-**	**-**	**0.00%**
669 - ASSESSMENT DIST #120	54 - INVESTMENT EARNINGS	541005 - FAIR VALUE OF INVESTMENTS	(486)	(5,588)	(1,544)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**79**	**(3,900)**	**1,126**	**-**	**-**	**-**	**0.00%**
	61 - NON-OPERATING SOURCE	612000 - PREPAID CONTRIBUTIONS	31,677	(31,677)	106,972	-	31,677	-	0.00%
		612100 - BOND PROCEEDS	-	-	-	-	2,513,278	-	0.00%
	61 - NON-OPERATING SOURCE Total		**31,677**	**(31,677)**	**106,972**	**-**	**2,544,954**	**-**	**0.00%**
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	265,000	37,500	-	-	-	-	0.00%
	69 - TRANSFERS Total		**265,000**	**37,500**	**-**	**-**	**-**	**-**	**0.00%**
669 - ASSESSMENT DIST #120 Total			**296,755**	**1,923**	**108,098**	**-**	**2,544,954**	**-**	**0.00%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
673 - ASSESSMENT DIST #123	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	-	-	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	-	-	5,300	-	0.00%
	69 - TRANSFERS Total		**-**	**-**	**-**	**-**	**5,300**	**-**	**0.00%**
673 - ASSESSMENT DIST #123 Total			**-**	**-**	**-**	**-**	**5,300**	**-**	**0.00%**
675 - ASSESSMENT DIST #124	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	454	33,130	89,047	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(401)	(136,014)	51,988	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**53**	**(102,884)**	**141,035**	**-**	**-**	**-**	**0.00%**
	61 - NON-OPERATING SOURCE	612000 - PREPAID CONTRIBUTIONS	-	3,543,972	4,841,458	-	3,543,972	-	0.00%
		612100 - BOND PROCEEDS	-	-	-	-	24,408,415	-	0.00%
	61 - NON-OPERATING SOURCE Total		**-**	**3,543,972**	**4,841,458**	**-**	**27,952,387**	**-**	**0.00%**
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	135,000	792,800	-	-	-	-	0.00%
	69 - TRANSFERS Total		**135,000**	**792,800**	**-**	**-**	**-**	**-**	**0.00%**
675 - ASSESSMENT DIST #124 Total			**135,053**	**4,233,888**	**4,982,493**	**-**	**27,952,387**	**-**	**0.00%**
701 - WATER ENTERPRISE FUND	42 - LICENSES PERMITS	422030 - NB DIVIDEND PROGRAM	-	-	-	-	-	-	0.00%
	42 - LICENSES PERMITS Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	43 - INTERGOVTAL REVENUES	431135 - REFNDS&REBATES FROM GOVT	-	6,161	-	-	-	-	0.00%
		431505 - LBCWD REIMBURSEMENT	99,863	-	113,852	50,000	50,000	50,000	0.00%
	43 - INTERGOVTAL REVENUES Total		**99,863**	**6,161**	**113,852**	**50,000**	**50,000**	**50,000**	**0.00%**
	51 - MISC REVENUES	511035 - SALE OF MAPS & PUB	-	-	-	-	-	-	0.00%
		511040 - DAMAGE TO CITY PROPERTY	75,216	22,401	33,731	20,000	20,000	20,000	0.00%
		511055 - REVENUE N.O.C.	57,264	59,906	100,703	50,000	50,000	50,000	0.00%
		511075 - BAD DEBT	(86,457)	(103,332)	(108,873)	-	-	-	0.00%
	51 - MISC REVENUES Total		**46,023**	**(21,024)**	**25,561**	**70,000**	**70,000**	**70,000**	**0.00%**
	52 - SERVICE FEES & CHARG	521020 - WITNESS FEES/SUBPOENA	-	-	-	-	-	-	0.00%
		521360 - WATER ESTABLISHMENT FEE	216,479	304,384	259,885	200,000	200,000	200,000	0.00%
		521505 - SALE OF WATER CITY	950,856	986,288	894,585	1,100,000	1,100,000	1,025,000	-6.82%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		521510 - SALE OF WATER RECLAIMED	495,430	501,848	407,333	475,000	475,000	550,000	15.79%
		521515 - SALE OF WATER POTABLE	18,535,615	19,144,899	18,228,674	19,950,000	19,950,000	21,000,000	5.26%
		521516 - CC FEES SALE OF WATER POTABLE	(357,011)	(408,714)	(498,567)	(400,000)	(400,000)	-	-100.00%
		521520 - WATER SERVICES	10,118,136	10,979,064	11,806,876	12,500,000	12,500,000	13,500,000	8.00%
		521525 - METER TURN ON CHARGES	-	9,540	38,593	20,000	20,000	25,000	25.00%
		521530 - WATER SERVICE FIRE PROTECTION	194,583	210,671	235,804	225,000	225,000	260,000	15.56%
		521535 - CONNECTION CHARGES	147,576	171,412	159,920	150,000	150,000	150,000	0.00%
		521540 - WATER USE CONSTRUCTION	11,663	7,563	10,955	10,000	10,000	10,000	0.00%
		521545 - WATER SERVICES MULTI UNIT	0.20	-	-	-	-	-	0.00%
	52 - SERVICE FEES & CHARG Total		**30,313,327**	**31,906,955**	**31,544,059**	**34,230,000**	**34,230,000**	**36,720,000**	**7.27%**
	53 - FINES & PENALTIES	531001 - COLLECTIONS	126	20,485	13,610	10,000	10,000	10,000	0.00%
		531002 - COLLECTIONS SERVICE FEE	(23)	(3,746)	(2,708)	(2,000)	(2,000)	(2,000)	0.00%
		531060 - DELINQUENCY PENALTY	174,760	200,175	235,923	175,000	175,000	175,000	0.00%
		531070 - ADMINISTRATIVE CITATION FINES	437	158	-	-	-	-	0.00%
		531071 - ADMIN CITE COLLECTION SVC FEE	(101)	(36)	-	-	-	-	0.00%
	53 - FINES & PENALTIES Total		**175,200**	**217,035**	**246,825**	**183,000**	**183,000**	**183,000**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	235,172	171,140	278,777	175,000	175,000	231,460	32.26%
		541005 - FAIR VALUE OF INVESTMENTS	(217,088)	(623,189)	(91,888)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**18,084**	**(452,048)**	**186,889**	**175,000**	**175,000**	**231,460**	**32.26%**
	61 - NON-OPERATING SOURCE	611015 - SALE OF VEHICLES	-	-	-	-	-	-	0.00%
		611025 - SALE OF SCRAP MATERIALS	105,313	111,704	103,335	20,000	20,000	20,000	0.00%
	61 - NON-OPERATING SOURCE Total		**105,313**	**111,704**	**103,335**	**20,000**	**20,000**	**20,000**	**0.00%**
701 - WATER ENTERPRISE FUND Total			**30,757,810**	**31,768,783**	**32,220,522**	**34,728,000**	**34,728,000**	**37,274,460**	**7.33%**
702 - WATER CAPITAL FUND	43 - INTERGOVTAL REVENUES	431455 - OTHER GOVT GRANTS	-	-	-	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	244,920	138,828	177,559	120,669	120,669	162,190	34.41%
		541005 - FAIR VALUE OF INVESTMENTS	(211,298)	(439,537)	(160,566)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**33,621**	**(300,709)**	**16,993**	**120,669**	**120,669**	**162,190**	**34.41%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
	69 - TRANSFERS	691135 - TRANSFER IN CONTRIBUTION FUND	-	-	-	-	-	-	0.00%
		692701 - INTRAFND XFR FRM WATER ENT FND	10,956,670	-	5,636,943	3,637,843	6,713,513	6,488,810	78.37%
	69 - TRANSFERS Total		**10,956,670**	**-**	**5,636,943**	**3,637,843**	**6,713,513**	**6,488,810**	**78.37%**
702 - WATER CAPITAL FUND Total			**10,990,291**	**(300,709)**	**5,653,936**	**3,758,512**	**6,834,182**	**6,651,000**	**76.96%**
711 - WASTEWATER ENTERPRISE FUND	42 - LICENSES PERMITS	422030 - NB DIVIDEND PROGRAM	-	-	-	-	-	-	0.00%
	42 - LICENSES PERMITS Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	51 - MISC REVENUES	511040 - DAMAGE TO CITY PROPERTY	1,199	6,478	-	1,000	1,000	1,000	0.00%
		511055 - REVENUE N.O.C.	15,601	19,728	14,611	15,000	15,000	15,000	0.00%
		511075 - BAD DEBT	(19,263)	(19,856)	(9,268)	-	-	-	0.00%
	51 - MISC REVENUES Total		**(2,463)**	**6,349**	**5,343**	**16,000**	**16,000**	**16,000**	**0.00%**
	52 - SERVICE FEES & CHARG	521560 - SEWER USE	2,149,311	2,250,821	1,993,312	2,100,000	2,100,000	2,000,000	-4.76%
		521565 - SEWER SERVICES	2,291,762	2,407,188	2,450,053	2,400,000	2,400,000	3,275,000	36.46%
		521575 - SEWER CONNECTION FEES	37,641	24,402	21,331	10,000	10,000	10,000	0.00%
		521585 - SEWER SERVICE FEES	107,798	97,054	160,570	150,000	150,000	205,000	36.67%
	52 - SERVICE FEES & CHARG Total		**4,586,512**	**4,779,466**	**4,624,573**	**4,660,000**	**4,660,000**	**5,490,000**	**17.81%**
	53 - FINES & PENALTIES	531001 - COLLECTIONS	1,249	3,830	2,467	500	500	500	0.00%
		531002 - COLLECTIONS SERVICE FEE	(225)	(699)	(468)	(100)	(100)	(100)	0.00%
		531060 - DELINQUENCY PENALTY	33,113	36,304	34,771	40,000	40,000	40,000	0.00%
	53 - FINES & PENALTIES Total		**34,137**	**39,434**	**36,770**	**40,400**	**40,400**	**40,400**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	12,318	11,017	28,602	11,000	11,000	20,122	82.93%
		541005 - FAIR VALUE OF INVESTMENTS	(11,764)	(43,395)	7,400	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**554**	**(32,378)**	**36,002**	**11,000**	**11,000**	**20,122**	**82.93%**
711 - WASTEWATER ENTERPRISE FUND Total			**4,618,740**	**4,792,871**	**4,702,689**	**4,727,400**	**4,727,400**	**5,566,522**	**17.75%**
712 - WASTEWATER CAPITAL FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	32,885	24,233	35,798	13,421	13,421	41,342	208.03%
		541005 - FAIR VALUE OF INVESTMENTS	(29,649)	(83,973)	(17,814)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**3,235**	**(59,740)**	**17,984**	**13,421**	**13,421**	**41,342**	**208.03%**
	69 - TRANSFERS	692711 - INTRAFUND XFR FRM SEWER ENT FD	1,000,000	-	-	-	-	-	0.00%
	69 - TRANSFERS Total		**1,000,000**	**-**	**-**	**-**	**-**	**-**	**0.00%**
712 - WASTEWATER CAPITAL FUND Total			**1,003,235**	**(59,740)**	**17,984**	**13,421**	**13,421**	**41,342**	**208.03%**
748 - MISCELLANEOUS INSURANCE FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	-	18,651	-	-	15,321	0.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		541005 - FAIR VALUE OF INVESTMENTS	-	-	6,119	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**-**	**-**	**24,770**	**-**	**-**	**15,321**	**0.00%**
	57 - INTERNAL REVENUES	521297 - OTHER INSURANCE PREMIUM	-	-	2,551,666	3,024,862	2,911,617	3,175,766	4.99%
	57 - INTERNAL REVENUES Total		**-**	**-**	**2,551,666**	**3,024,862**	**2,911,617**	**3,175,766**	**4.99%**
748 - MISCELLANEOUS INSURANCE FUND Total			**-**	**-**	**2,576,436**	**3,024,862**	**2,911,617**	**3,191,087**	**5.50%**
749 - UNINSURED CLAIMS FUND	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	734	-	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**734**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	38,361	31,283	36,358	47,488	47,488	32,979	-30.55%
		541005 - FAIR VALUE OF INVESTMENTS	(37,713)	(114,572)	(11,037)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**648**	**(83,290)**	**25,321**	**47,488**	**47,488**	**32,979**	**-30.55%**
	57 - INTERNAL REVENUES	521296 - UNINSURED CLAIMS PREMIUM	2,040,000	2,670,000	331,083	311,292	431,292	316,625	1.71%
	57 - INTERNAL REVENUES Total		**2,040,000**	**2,670,000**	**331,083**	**311,292**	**431,292**	**316,625**	**1.71%**
749 - UNINSURED CLAIMS FUND Total			**2,041,382**	**2,586,710**	**356,404**	**358,779**	**478,779**	**349,604**	**-2.56%**
750 - WORKERS COMPENSATION FUND	43 - INTERGOVTAL REVENUES	431135 - REFNDS&REBATES FROM GOVT	-	-	-	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	22,400	19,515	11,872	-	-	-	0.00%
	51 - MISC REVENUES Total		**22,400**	**19,515**	**11,872**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	330,449	247,454	376,282	439,007	439,007	439,007	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(297,057)	(863,014)	(166,711)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**33,392**	**(615,560)**	**209,571**	**439,007**	**439,007**	**439,007**	**0.00%**
	57 - INTERNAL REVENUES	521290 - WORKERS COMP PREMIUM	4,448,000	2,879,000	4,225,089	4,570,000	4,570,000	5,898,241	29.06%
	57 - INTERNAL REVENUES Total		**4,448,000**	**2,879,000**	**4,225,089**	**4,570,000**	**4,570,000**	**5,898,241**	**29.06%**
750 - WORKERS COMPENSATION FUND Total			**4,503,792**	**2,282,956**	**4,446,532**	**5,009,007**	**5,009,007**	**6,337,249**	**26.52%**
751 - GENERAL LIABILITY INS FUND	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	298,370	440,191	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**298,370**	**440,191**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	150,377	124,133	228,136	153,805	153,805	153,805	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(135,898)	(455,284)	(34,018)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**14,479**	**(331,151)**	**194,118**	**153,805**	**153,805**	**153,805**	**0.00%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
	57 - INTERNAL REVENUES	521295 - GENERAL LIAB PREMIUM	4,737,000	3,412,000	6,248,808	5,914,770	5,914,770	6,295,401	6.44%
	57 - INTERNAL REVENUES Total		**4,737,000**	**3,412,000**	**6,248,808**	**5,914,770**	**5,914,770**	**6,295,401**	**6.44%**
751 - GENERAL LIABILITY INS FUND Total			**5,049,849**	**3,521,039**	**6,442,927**	**6,068,575**	**6,068,575**	**6,449,206**	**6.27%**
752 - EQUIPMENT FUND	43 - INTERGOVTAL REVENUES	431135 - REFNDS&REBATES FROM GOVT	-	-	-	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	51 - MISC REVENUES	511040 - DAMAGE TO CITY PROPERTY	899	8,840	2,703	-	-	-	0.00%
		511050 - PRIVATE REFUNDS & REBATES	407	577	-	-	-	-	0.00%
		511055 - REVENUE N.O.C.	400	52	-	-	-	-	0.00%
		511075 - BAD DEBT	(9,426)	(899)	(8,840)	(7,915)	(7,915)	(7,915)	0.00%
	51 - MISC REVENUES Total		**(7,719)**	**8,570**	**(6,137)**	**(7,915)**	**(7,915)**	**(7,915)**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	106,759	74,085	142,035	58,146	58,146	103,373	77.78%
		541005 - FAIR VALUE OF INVESTMENTS	(96,087)	(266,125)	(32,331)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**10,672**	**(192,040)**	**109,704**	**58,146**	**58,146**	**103,373**	**77.78%**
	55 - PROPERTY INCOME	551550 - CNG ROYALTIES	5,138	9,523	9,980	9,000	9,000	9,000	0.00%
	55 - PROPERTY INCOME Total		**5,138**	**9,523**	**9,980**	**9,000**	**9,000**	**9,000**	**0.00%**
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/ CONTRIBUTNS	-	-	-	-	-	-	0.00%
		561081 - HARBOR POINTE SENIOR LIVING	-	250,000	75	-	-	-	0.00%
	56 - DONATIONS & CONTRIBU Total		**-**	**250,000**	**75**	**-**	**-**	**-**	**0.00%**
	57 - INTERNAL REVENUES	521275 - PARKING EQUIPMENT CONTRB	-	-	-	-	-	-	0.00%
		521280 - EQUIPMENT MAINT PREMIUM	2,248,350	2,174,250	2,159,125	2,485,409	2,485,409	2,467,024	-0.74%
		521285 - EQUIPMENT REPLAC PREMIUM	2,870,327	3,533,561	4,059,841	4,058,433	4,058,433	4,089,310	0.76%
	57 - INTERNAL REVENUES Total		**5,118,677**	**5,707,811**	**6,218,966**	**6,543,842**	**6,543,842**	**6,556,334**	**0.19%**
	61 - NON-OPERATING SOURCE	611015 - SALE OF VEHICLES	358,029	258,939	283,688	90,000	90,000	90,000	0.00%
	61 - NON-OPERATING SOURCE Total		**358,029**	**258,939**	**283,688**	**90,000**	**90,000**	**90,000**	**0.00%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691010 - TRANSFER IN GENERAL FUND	500,000	-	-	-	-	-	0.00%
	69 - TRANSFERS Total		**500,000**	**-**	**-**	**-**	**-**	**-**	**0.00%**
752 - EQUIPMENT FUND Total			**5,984,797**	**6,042,804**	**6,616,276**	**6,693,073**	**6,693,073**	**6,750,792**	**0.86%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
753 - POLICE EQUIPMENT FUND	51 - MISC REVENUES	511040 - DAMAGE TO CITY PROPERTY	24,802	7,280	-	-	-	-	0.00%
		511075 - BAD DEBT	-	(24,306)	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**24,802**	**(17,026)**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	48,381	37,531	55,502	58,020	58,020	-	-100.00%
		541005 - FAIR VALUE OF INVESTMENTS	(43,293)	(129,253)	(28,948)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**5,088**	**(91,722)**	**26,554**	**58,020**	**58,020**	**-**	**-100.00%**
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/ CONTRIBUTNS	49,987	-	-	-	-	-	0.00%
	56 - DONATIONS & CONTRIBU Total		**49,987**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	57 - INTERNAL REVENUES	521285 - EQUIPMENT REPLAC PREMIUM	691,945	691,945	979,945	979,945	979,945	979,945	0.00%
	57 - INTERNAL REVENUES Total		**691,945**	**691,945**	**979,945**	**979,945**	**979,945**	**979,945**	**0.00%**
	61 - NON-OPERATING SOURCE	611015 - SALE OF VEHICLES	83,637	32,001	71,582	50,000	50,000	50,000	0.00%
	61 - NON-OPERATING SOURCE Total		**83,637**	**32,001**	**71,582**	**50,000**	**50,000**	**50,000**	**0.00%**
753 - POLICE EQUIPMENT FUND Total			**855,459**	**615,198**	**1,078,081**	**1,087,965**	**1,087,965**	**1,029,945**	**-5.33%**
754 - 800 MHZ RADIO FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	4,861	-	-	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(4,710)	-	-	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**151**	**-**	**-**	**-**	**-**	**-**	**0.00%**
754 - 800 MHZ RADIO FUND Total			**151**	**-**	**-**	**-**	**-**	**-**	**0.00%**
755 - PARKING EQUIPMENT FUND	51 - MISC REVENUES	511040 - DAMAGE TO CITY PROPERTY	-	-	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	25,656	16,855	32,359	14,578	14,578	22,539	54.61%
		541005 - FAIR VALUE OF INVESTMENTS	(22,593)	(60,292)	(5,001)	-	-	8,796	0.00%
	54 - INVESTMENT EARNINGS Total		**3,063**	**(43,437)**	**27,358**	**14,578**	**14,578**	**31,335**	**114.94%**
	57 - INTERNAL REVENUES	521275 - PARKING EQUIPMENT CONTRB	400,000	400,000	400,000	400,000	400,000	400,000	0.00%
	57 - INTERNAL REVENUES Total		**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**0.00%**
755 - PARKING EQUIPMENT FUND Total			**403,063**	**356,563**	**427,358**	**414,578**	**414,578**	**431,335**	**4.04%**
756 - FIRE EQUIPMENT FUND	43 - INTERGOVTAL REVENUES	431390 - FEMA	-	-	-	-	195,386	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**-**	**-**	**-**	**195,386**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	7,975	15,163	35,656	17,984	17,984	26,951	49.86%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		541005 - FAIR VALUE OF INVESTMENTS	(8,339)	(54,501)	1,149	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**(364)**	**(39,338)**	**36,805**	**17,984**	**17,984**	**26,951**	**49.86%**
	56 - DONATIONS & CONTRIBU	561082 - NEWPORT CROSSINGS	-	-	-	-	375,000	-	0.00%
	56 - DONATIONS & CONTRIBU Total		**-**	**-**	**-**	**-**	**375,000**	**-**	**0.00%**
	57 - INTERNAL REVENUES	521285 - EQUIPMENT REPLAC PREMIUM	-	-	-	-	-	-	0.00%
		521288 - EQUIP REPLACEMENT FIRE	360,100	417,987	409,806	409,806	409,806	481,728	17.55%
	57 - INTERNAL REVENUES Total		**360,100**	**417,987**	**409,806**	**409,806**	**409,806**	**481,728**	**17.55%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691010 - TRANSFER IN GENERAL FUND	-	-	379,452	-	-	-	0.00%
		692752 - INTRAFD XFR FRM EQUIP MAINT FD	-	-	-	-	250,000	-	0.00%
	69 - TRANSFERS Total		**-**	**-**	**379,452**	**-**	**250,000**	**-**	**0.00%**
756 - FIRE EQUIPMENT FUND Total			**359,736**	**378,649**	**826,063**	**427,790**	**1,248,176**	**508,679**	**18.91%**
757 - RSS EQUIPMENT REPLACEMENT FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	13,129	9,853	16,311	18,487	18,487	-	-100.00%
		541005 - FAIR VALUE OF INVESTMENTS	(11,783)	(34,440)	(5,569)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**1,346**	**(24,588)**	**10,742**	**18,487**	**18,487**	**-**	**-100.00%**
	57 - INTERNAL REVENUES	521286 - RSS EQUIP REPLACEMENT PREMIUM	172,612	159,767	159,767	159,767	159,767	159,767	0.00%
		521287 - RSS INFRAST REPLACE PREMIUM	28,823	37,103	37,103	37,103	37,103	37,103	-0.00%
	57 - INTERNAL REVENUES Total		**201,435**	**196,870**	**196,870**	**196,870**	**196,870**	**196,870**	**0.00%**
757 - RSS EQUIPMENT REPLACEMENT FUND Total			**202,781**	**172,282**	**207,612**	**215,357**	**215,357**	**196,870**	**-8.58%**
760 - COMPENSATED ABSENCE FUND	43 - INTERGOVTAL REVENUES	431135 - REFNDS&REBATES FROM GOVT	-	-	-	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	83,765	60,058	96,233	109,251	109,251	109,251	0.00%
		541005 - FAIR VALUE OF INVEST-MENTS	(74,032)	(206,360)	(40,899)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**9,733**	**(146,302)**	**55,333**	**109,251**	**109,251**	**109,251**	**0.00%**
	57 - INTERNAL REVENUES	521300 - COMPENSATED ABSENCES PREM	2,669,045	2,713,272	2,796,453	2,992,363	2,999,486	3,223,307	7.72%
	57 - INTERNAL REVENUES Total		**2,669,045**	**2,713,272**	**2,796,453**	**2,992,363**	**2,999,486**	**3,223,307**	**7.72%**
760 - COMPENSATED ABSENCE FUND Total			**2,678,778**	**2,566,969**	**2,851,786**	**3,101,614**	**3,108,737**	**3,332,558**	**7.45%**
761 - RETIREE MEDICAL FUND	51 - MISC REVENUES	511055 - REVENUE N.O.C.	-	-	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
	52 - SERVICE FEES & CHARG	521330 - RETIREE DENTAL PAYMENTS	125,142	-	-	-	-	-	0.00%
		521335 - RETIREE VISION PAYMENTS	16,720	-	-	-	-	-	0.00%
	52 - SERVICE FEES & CHARG Total		**141,862**	**-**	**-**	**-**	**-**	**-**	**0.00%**
761 - RETIREE MEDICAL FUND Total			**141,862**	**-**	**-**	**-**	**-**	**-**	**0.00%**
762 - RETIREE MED FUND RES	51 - MISC REVENUES	511000 - PD CONTRIB FOR RET INS	25,501	25,125	24,350	25,000	25,000	24,425	-2.30%
		511095 - RHS/CERBT REIMB	2,925,053	2,251,584	3,814,438	3,000,000	3,000,000	3,100,000	3.33%
	51 - MISC REVENUES Total		**2,950,554**	**2,276,709**	**3,838,788**	**3,025,000**	**3,025,000**	**3,124,425**	**3.29%**
	52 - SERVICE FEES & CHARG	521305 - HYBRID EE CONTRIBUTIONS	59,084	40,451	25,880	85,000	85,000	27,220	-67.98%
	52 - SERVICE FEES & CHARG Total		**59,084**	**40,451**	**25,880**	**85,000**	**85,000**	**27,220**	**-67.98%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	19,214	12,390	14,710	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(16,319)	(44,451)	(12,582)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**2,895**	**(32,061)**	**2,128**	**-**	**-**	**-**	**0.00%**
	57 - INTERNAL REVENUES	521340 - OPEB CONTRIBUTION	4,924,163	4,940,367	4,124,923	4,359,593	4,359,593	4,364,508	0.11%
	57 - INTERNAL REVENUES Total		**4,924,163**	**4,940,367**	**4,124,923**	**4,359,593**	**4,359,593**	**4,364,508**	**0.11%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691010 - TRANSFER IN GENERAL FUND	-	-	-	-	5,802,500	-	0.00%
	69 - TRANSFERS Total		**-**	**-**	**-**	**-**	**5,802,500**	**-**	**0.00%**
762 - RETIREE MED FUND RES Total			**7,936,696**	**7,225,467**	**7,991,719**	**7,469,593**	**13,272,093**	**7,516,153**	**0.62%**
764 - IT ISF	43 - INTERGOVTAL REVENUES	431135 - REFNDS&REBATES FROM GOVT	-	-	-	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**-**	**-**	**-**	**-**	**-**	**0.00%**
	51 - MISC REVENUES	511030 - SALE OF GIS MAPS	39	169	39	-	-	-	0.00%
		511050 - PRIVATE REFUNDS & REBATES	-	-	316	-	-	-	0.00%
	51 - MISC REVENUES Total		**39**	**169**	**354**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	18,915	12,465	26,803	44,619	44,619	38,523	-13.66%
		541005 - FAIR VALUE OF INVESTMENTS	(19,612)	(48,241)	3,220	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**(697)**	**(35,776)**	**30,022**	**44,619**	**44,619**	**38,523**	**-13.66%**
	57 - INTERNAL REVENUES	521250 - IT OPERATIONS CONTRIBUTION	5,272,857	5,307,210	5,650,517	5,650,517	6,213,165	6,665,674	17.97%
	57 - INTERNAL REVENUES Total		**5,272,857**	**5,307,210**	**5,650,517**	**5,650,517**	**6,213,165**	**6,665,674**	**17.97%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%

2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
		691010 - TRANSFER IN GENERAL FUND	31,764	-	-	-	-	-	0.00%
		692765 - INTRAFD XFR FROM IT REP	50,000	-	-	-	-	-	0.00%
	69 - TRANSFERS Total		**81,764**	**-**	**-**	**-**	**-**	**-**	**0.00%**
764 - IT ISF Total			**5,353,963**	**5,271,603**	**5,680,894**	**5,695,136**	**6,257,784**	**6,704,197**	**17.72%**
765 - IT STRATEGIC FUND	43 - INTERGOVTAL REVENUES	431455 - OTHER GOVT GRANTS	-	-	-	-	-	-	0.00%
		431506 - SB2 PLANNING GRANTS PROGRAM	-	-	-	-	310,000	-	0.00%
		431507 - LEAP PLANNING GRANTS PROGRAM	-	-	-	-	300,000	-	0.00%
	43 - INTERGOVTAL REVENUES Total		**-**	**-**	**-**	**-**	**610,000**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	110,025	90,965	147,882	82,598	82,598	191,671	132.05%
		541005 - FAIR VALUE OF INVESTMENTS	(97,649)	(320,090)	(49,988)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**12,376**	**(229,125)**	**97,894**	**82,598**	**82,598**	**191,671**	**132.05%**
	57 - INTERNAL REVENUES	521255 - IT REPLACEMENT CONTRIBUTION	1,960,045	2,000,000	2,000,000	2,000,000	2,000,000	1,700,000	-15.00%
	57 - INTERNAL REVENUES Total		**1,960,045**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**1,700,000**	**-15.00%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		692764 - INTRAFD XFR FRM IT OPS	350,000	-	-	-	-	-	0.00%
	69 - TRANSFERS Total		**350,000**	**-**	**-**	**-**	**-**	**-**	**0.00%**
765 - IT STRATEGIC FUND Total			**2,322,421**	**1,770,875**	**2,097,894**	**2,082,598**	**2,692,598**	**1,891,671**	**-9.17%**
800 - DEBT SERVICE FUND	43 - INTERGOVTAL REVENUES	431265 - 2010 FEDERAL BAB SUBSIDY	3,380,852	2,194,366	2,133,824	2,068,359	2,068,359	2,068,359	0.00%
	43 - INTERGOVTAL REVENUES Total		**3,380,852**	**2,194,366**	**2,133,824**	**2,068,359**	**2,068,359**	**2,068,359**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	36,298	5,088	61,136	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**36,298**	**5,088**	**61,136**	**-**	**-**	**-**	**0.00%**
	69 - TRANSFERS	691001 - TRANSFERS IN	-	-	-	-	-	-	0.00%
		691010 - TRANSFER IN GENERAL FUND	-	-	-	8,677,620	8,677,620	8,580,779	-1.12%
		691513 - TRANSFER IN FFP FUND	7,646,138	8,741,133	8,562,344	-	-	-	0.00%
	69 - TRANSFERS Total		**7,646,138**	**8,741,133**	**8,562,344**	**8,677,620**	**8,677,620**	**8,580,779**	**-1.12%**
800 - DEBT SERVICE FUND Total			**11,063,288**	**10,940,587**	**10,757,303**	**10,745,979**	**10,745,979**	**10,649,138**	**-0.90%**
830 - NEWPORT BAY DREDGING	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	83,415	60,160	91,485	105,966	105,966	105,966	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(74,385)	(208,463)	(42,061)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**9,030**	**(148,303)**	**49,423**	**105,966**	**105,966**	**105,966**	**0.00%**
830 - NEWPORT BAY DREDGING Total			**9,030**	**(148,303)**	**49,423**	**105,966**	**105,966**	**105,966**	**0.00%**

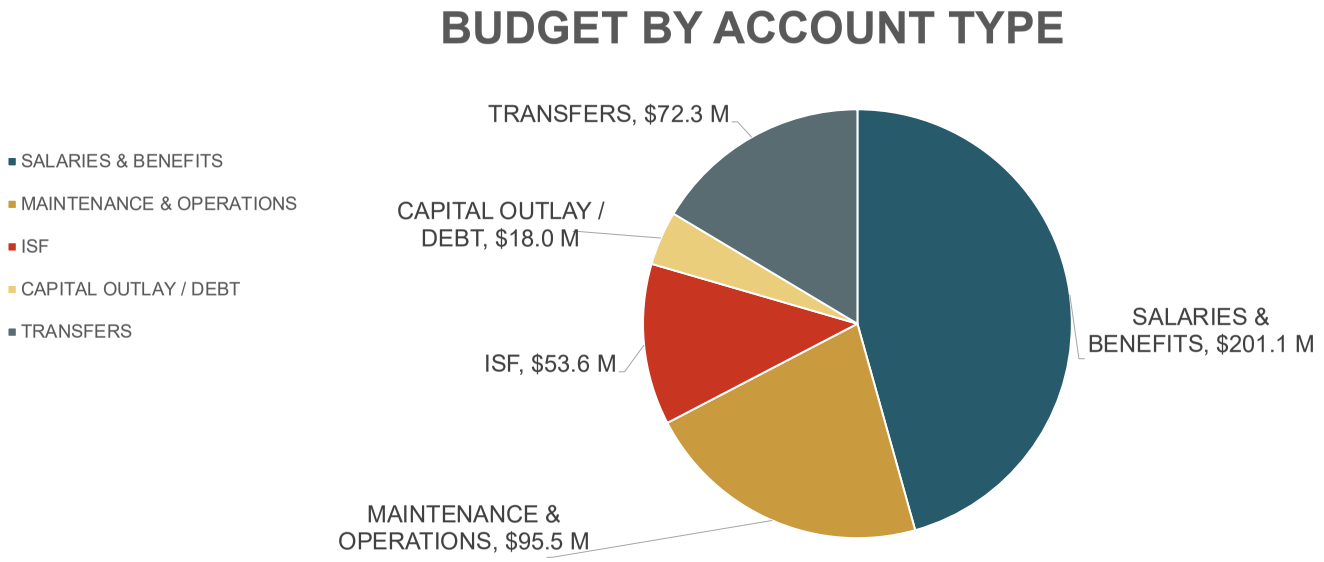
2024-25 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 21 ACTUALS	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ORIGINAL	FY 24 REVISED	FY25 ADOPTED	% Change over PY Adopted
831 - ACKERMAN TRUST	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	18,616	13,372	20,262	23,513	23,513	23,513	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(16,610)	(46,333)	(9,398)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**2,005**	**(32,961)**	**10,863**	**23,513**	**23,513**	**23,513**	**0.00%**
831 - ACKERMAN TRUST Total			**2,005**	**(32,961)**	**10,863**	**23,513**	**23,513**	**23,513**	**0.00%**
850 - 1915 ASSESSMENT ACTS FUND	44 - PROPERTY TAXES	411043 - SPECIAL ASSESSMENT PROPERTY TX	1,283,969	1,664,084	1,289,499	-	-	-	0.00%
	44 - PROPERTY TAXES Total		**1,283,969**	**1,664,084**	**1,289,499**	**-**	**-**	**-**	**0.00%**
	51 - MISC REVENUES	511055 - REVENUE N.O.C.	-	153,604	-	-	-	-	0.00%
	51 - MISC REVENUES Total		**-**	**153,604**	**-**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	3,793	2,325	40,371	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(2,579)	(1,334)	6,957	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**1,214**	**991**	**47,328**	**-**	**-**	**-**	**0.00%**
850 - 1915 ASSESSMENT ACTS FUND Total			**1,285,183**	**1,818,679**	**1,336,827**	**-**	**-**	**-**	**0.00%**
861 - MISCELLANEOUS CUSTODIAL FUND	51 - MISC REVENUES	511155 - RECEIPTS PENDING FORF DECISION	19,295	2,290	21,620	-	-	-	0.00%
		511156 - POLICE PROPERTY AND EVID RECVD	51,100	58,648	80,053	-	-	-	0.00%
	51 - MISC REVENUES Total		**70,395**	**60,938**	**101,672**	**-**	**-**	**-**	**0.00%**
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	23	29	227	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		**23**	**29**	**227**	**-**	**-**	**-**	**0.00%**
861 - MISCELLANEOUS CUSTODIAL FUND Total			**70,417**	**60,967**	**101,899**	**-**	**-**	**-**	**0.00%**
862 - FLEXIBLE SPENDING ACCOUNT FUND	51 - MISC REVENUES	511160 - CONTRIBUTIONS FROM EMPLOYEES	-	-	221,680	-	-	-	0.00%
	51 - MISC REVENUES Total		**-**	**-**	**221,680**	**-**	**-**	**-**	**0.00%**
862 - FLEXIBLE SPENDING ACCOUNT FUND Total			**-**	**-**	**221,680**	**-**	**-**	**-**	**0.00%**
Grand Total			**444,088,857**	**450,921,288**	**546,826,922**	**456,696,276**	**575,856,204**	**493,573,675**	**8.07%**

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DEPARTMENT EXPENDITURE OVERVIEW - ALL FUNDS

Expenditure Budget: 440,468,100



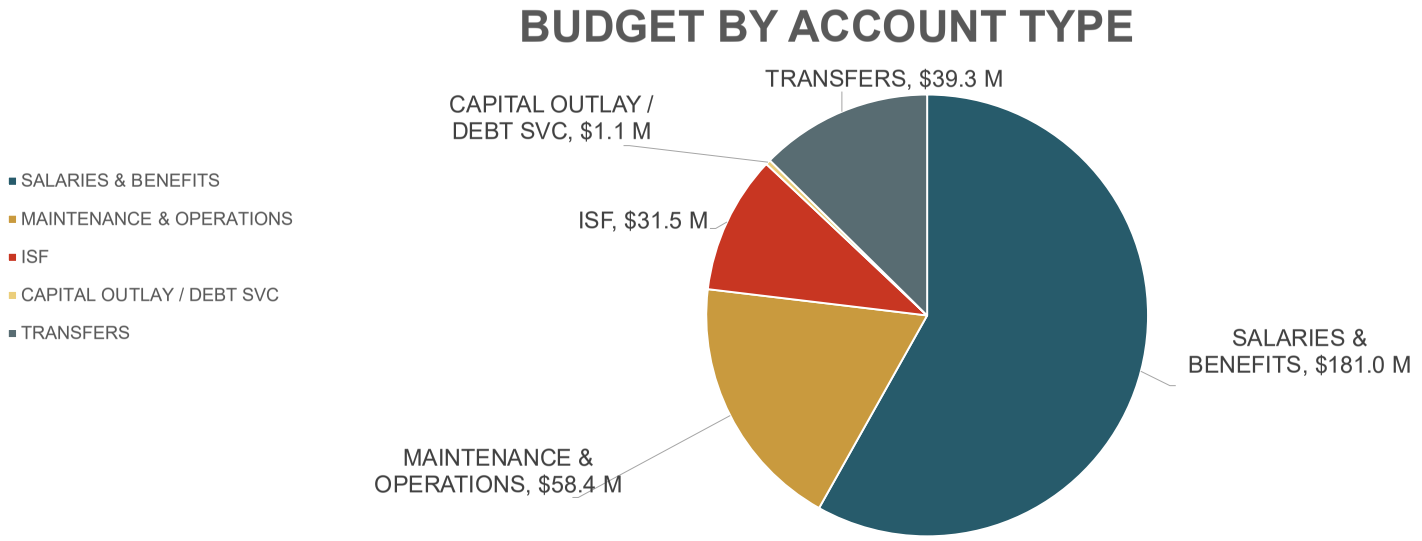
ACCOUNT TYPE	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY 24 Revised	FY 25 Adopted	% Change
03 - MISCELLANEOUS NON OPERATING	1,168,748	1,016,487	2,811,064	4,226,841	4,236,752	3,279,681	-22.41%
04 - INTERNAL SERVICES	19,948,786	20,117,559	22,753,779	27,730,889	35,370,430	28,858,663	4.07%
05 - CITY COUNCIL	623,133	585,602	688,972	924,218	929,844	931,993	0.84%
10 - CITY CLERK	1,117,635	1,199,672	1,185,948	1,191,331	1,215,050	1,310,158	9.97%
15 - CITY ATTORNEY	2,362,069	2,368,444	2,323,016	2,526,824	2,592,211	2,661,605	5.33%
20 - CITY MANAGER	10,861,078	9,288,371	10,525,263	13,870,565	18,953,693	14,918,982	7.56%
25 - HUMAN RESOURCES	2,832,974	2,926,382	3,154,732	3,770,070	3,826,377	3,937,952	4.45%
30 - FINANCE	8,774,404	9,000,891	9,107,470	10,275,379	11,222,922	10,476,613	1.96%
35 - POLICE	67,271,184	68,088,636	71,409,927	73,680,698	76,788,186	78,717,707	6.84%
40 - FIRE	58,723,182	59,580,275	61,172,432	64,405,996	66,718,421	65,865,961	2.27%
45 - HARBOR DEPARTMENT	1,489,268	1,774,413	2,195,603	2,445,960	2,856,653	2,817,875	15.21%
50 - COMMUNITY DEVELOPMENT	12,825,533	13,016,661	14,692,962	15,123,468	17,759,865	17,419,233	15.18%
60 - LIBRARY	9,160,027	9,454,173	9,296,823	10,259,001	11,189,806	10,818,892	5.46%
70 - RECREATION & SENIOR SERVICES	11,407,501	13,166,924	14,023,423	15,541,067	15,800,514	16,374,890	5.37%
80 - PUBLIC WORKS	43,360,223	46,762,596	51,403,392	53,008,231	58,280,769	54,352,991	2.54%
90 - UTILITIES	34,586,563	34,221,977	37,228,404	41,937,226	42,739,257	44,460,356	6.02%
98 - FINANCING ACTIVITIES	10,334,324	11,199,408	10,983,236	10,952,352	10,741,804	10,952,352	0.00%
99 - TRANSFERS	83,268,259	76,061,564	134,515,985	58,859,125	102,936,427	72,312,196	22.86%
Total	**380,114,891**	**379,830,034**	**459,472,433**	**410,729,240**	**484,158,980**	**440,468,100**	**7.24%**

ACCOUNT HISTORY BY CLASS - ALL FUNDS

Account Type	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY24 Revised	FY 25 Adopted	% Change
REGULAR SALARIES	78,621,426	79,636,594	81,451,477	95,296,672	95,331,185	102,112,308	7.15%
SPECIAL PAYS	4,402,635	4,401,945	4,369,206	4,596,091	4,596,091	4,742,272	3.18%
OTHER PAYS	13,440,160	13,242,249	13,666,880	12,293,751	12,890,651	12,384,577	0.74%
LUMP SUM PAYS	1,979,837	3,685,515	1,865,961	1,870,000	1,870,000	1,870,000	0.00%
BENEFITS	71,383,919	68,677,453	75,611,743	79,011,226	84,244,485	79,989,320	1.24%
CONTRACT SERVICES	29,054,933	29,840,659	34,849,304	35,595,585	48,016,711	36,593,886	2.80%
GRANT OPERATING	3,573,076	1,026,083	1,650,460	538,495	2,363,163	960,495	78.37%
UTILITIES	5,966,506	6,240,284	6,908,549	7,002,027	7,030,318	7,147,954	2.08%
SUPPLIES & MATERIALS	15,796,239	17,359,238	17,465,272	19,586,561	20,950,784	20,646,328	5.41%
MAINTENANCE & REPAIR	11,665,602	14,649,968	17,985,767	17,707,875	19,482,872	18,495,565	4.45%
TRAVEL & TRAINING	476,669	749,904	860,450	944,186	1,012,276	1,195,651	26.63%
GENERAL EXPENSES	6,384,953	6,486,278	7,476,498	7,415,624	9,257,248	10,503,627	41.64%
INTERNAL SERVICE CHARGES	30,154,222	28,623,190	33,337,673	34,972,303	34,930,900	37,131,092	6.17%
INSURANCE RESERVES	7,942,551	10,633,737	10,143,036	15,472,226	15,493,790	16,426,771	6.17%
CAPITAL EXPENDITURES	16,003,905	18,515,374	17,314,170	19,567,492	23,752,078	17,956,058	-8.24%
TRANSFERS	83,268,259	76,061,564	134,515,985	58,859,125	102,936,427	72,312,196	22.86%
Total	**380,114,891**	**379,830,034**	**459,472,433**	**410,729,240**	**484,158,980**	**440,468,100**	**7.24%**

DEPARTMENT EXPENDITURE OVERVIEW - GENERAL FUND

Expenditure Budget: 311,258,638



ACCOUNT TYPE	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY 24 Revised	FY 25 Adopted	% Change
03 - MISCELLANEOUS NON OPERATING	255,354	308,467	1,917,007	2,991,226	2,991,226	2,228,689	-25.49%
05 - CITY COUNCIL	623,133	585,602	688,972	924,218	929,844	931,993	0.84%
10 - CITY CLERK	1,117,635	1,199,672	1,185,948	1,191,331	1,215,050	1,310,158	9.97%
15 - CITY ATTORNEY	2,362,069	2,368,444	2,323,016	2,526,824	2,592,211	2,661,605	5.33%
20 - CITY MANAGER	3,319,411	3,875,564	4,963,856	6,760,029	9,887,013	7,392,972	9.36%
25 - HUMAN RESOURCES	2,832,974	2,926,382	3,154,732	3,770,070	3,826,377	3,937,952	4.45%
30 - FINANCE	8,774,404	9,000,891	9,107,470	10,275,379	11,222,922	10,476,613	1.96%
35 - POLICE	66,893,140	67,901,208	71,347,216	73,415,698	76,147,186	78,156,707	6.46%
40 - FIRE	58,723,182	59,580,275	61,172,432	64,405,996	66,718,421	65,865,961	2.27%
50 - COMMUNITY DEVELOPMENT	12,560,158	12,804,327	14,015,969	14,937,632	16,663,253	17,233,367	15.37%
60 - LIBRARY	9,160,027	9,454,173	9,204,395	10,259,001	11,110,922	10,818,892	5.46%
70 - RECREATION & SENIOR SERVICES	11,407,501	13,166,924	13,904,593	15,394,067	15,566,845	16,151,132	4.92%
80 - PUBLIC WORKS	38,037,033	39,987,350	45,110,729	46,594,485	50,078,011	48,680,984	4.48%
90 - UTILITIES	5,029,199	5,232,314	5,816,438	5,982,258	6,329,822	6,156,003	2.90%
99 - TRANSFERS	34,655,212	61,482,490	65,478,891	34,489,271	58,759,664	39,255,611	13.82%
Total	**255,750,432**	**289,874,082**	**309,391,665**	**293,917,485**	**334,038,767**	**311,258,638**	**5.90%**

ACCOUNT HISTORY BY CLASS - GENERAL FUND

Account Type	FY 21 Actuals	FY 22 Actuals	FY 23 Actuals	FY 24 Adopted	FY 24 Revised	FY 25 Adopted	% Change
REGULAR SALARIES	71,823,677	72,649,381	74,126,345	86,914,834	86,982,892	93,281,043	7.32%
SPECIAL PAYS	4,362,979	4,361,433	4,327,504	4,555,956	4,555,956	4,698,132	3.12%
OTHER PAYS	12,052,835	13,139,247	12,967,315	11,540,546	11,792,546	11,581,372	0.35%
LUMP SUM PAYS	-	1,166,000	-	-	-	-	0.00%
BENEFITS	64,582,665	64,078,669	68,995,658	70,667,033	75,898,239	71,398,582	1.04%
CONTRACT SERVICES	21,889,257	23,849,856	26,810,745	28,455,395	33,888,720	29,485,951	3.62%
GRANT OPERATING	1,046,476	851,954	960,902	490,000	923,963	912,000	86.12%
UTILITIES	3,564,065	3,909,494	4,166,763	4,365,888	4,365,888	4,446,732	1.85%
SUPPLIES & MATERIALS	3,868,845	3,993,623	4,732,995	3,990,531	4,776,799	4,127,848	3.44%
MAINTENANCE & REPAIR	8,503,722	11,103,973	13,996,960	13,884,795	15,311,769	14,553,507	4.82%
TRAVEL & TRAINING	445,276	664,486	746,291	840,151	868,771	893,616	6.36%
GENERAL EXPENSES	2,061,464	2,232,720	2,284,966	2,199,530	2,372,057	3,979,565	80.93%
INTERNAL SERVICE CHARGES	25,977,295	25,093,732	26,413,074	27,371,325	27,329,922	31,245,497	14.15%
INSURANCE RESERVES	383,068	472,940	183,772	255,915	255,915	255,915	0.00%
CAPITAL EXPENDITURES	533,597	824,085	976,922	990,438	1,434,561	1,143,266	15.43%
TRANSFERS	34,655,212	61,482,490	67,701,452	37,395,147	63,280,768	39,255,611	4.98%
Total	**255,750,432**	**289,874,082**	**309,391,665**	**293,917,485**	**334,038,767**	**311,258,638**	**5.90%**

2024-25 EXPENDITURES BY DIVISION

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
01003	GENERAL FUND MISC NON OP	45,000	2,183,689	-	-	2,228,689	-	-	2,228,689
01005005	CITY COUNCIL ADMIN	375,495	555,998	500	-	931,993	-	-	931,993
01010005	CITY CLERK ADMIN	865,691	244,467	-	-	1,110,158	-	-	1,110,158
01010101	ELECTIONS	-	200,000	-	-	200,000	-	-	200,000
01015005	CITY ATTORNEY ADMIN	2,350,792	310,813	-	-	2,661,605	-	-	2,661,605
01020001	CITY MANAGER AIRPORT ISSUES	-	175,000	-	-	175,000	-	-	175,000
01020005	CITY MANAGER ADMIN	2,193,531	506,684	500	-	2,700,714	-	-	2,700,714
01020201	CITY MGR PUBLIC INFO OFFICE	303,400	398,186	20,000	-	721,586	-	-	721,586
01020202	CITY MGR ECONOMIC DEVELOPMENT	-	371,000	-	-	371,000	-	-	371,000
0102041	CITY MGR OUTREACH SERVICES	264,687	3,159,985	-	-	3,424,672	-	-	3,424,672
01025005	HUMAN RESOURCES	2,595,702	1,337,250	5,000	-	3,937,952	-	-	3,937,952
01030005	FINANCE ADMIN	1,116,587	383,698	5,000	-	1,505,285	-	-	1,505,285
01030301	BUDGET	824,355	127,600	-	-	951,956	-	-	951,956
01030302	ACCOUNTING	1,456,100	303,326	800	-	1,760,226	-	-	1,760,226
01030304	PURCHASING	962,455	126,417	-	-	1,088,872	-	-	1,088,872
0103031	REVENUE SERVICES	2,296,266	657,985	5,100	-	2,959,351	-	-	2,959,351
0103032	PARKING LOTS & METERS	-	2,210,923	-	-	2,210,923	-	-	2,210,923
0103511	EMERGENCY PREPAREDNESS	236,423	40,102	-	-	276,525	-	-	276,525
0103522	POLICE IT	1,475,932	1,134,031	-	-	2,609,963	-	-	2,609,963
01035351	POLICE CHIEF	2,908,472	379,345	-	-	3,287,817	-	-	3,287,817
01035352	POLICE SUPPORT SERVICES	8,811,954	3,089,931	7,695	-	11,909,580	-	-	11,909,580
01035353	PATROL	30,204,325	4,410,674	-	-	34,614,999	-	-	34,614,999
01035354	TRAFFIC	6,585,877	1,387,340	-	-	7,973,217	-	-	7,973,217
01035355	DETECTIVES	13,397,282	1,874,992	-	-	15,272,273	-	-	15,272,273
01035356	FLEET MAINTENANCE	354,254	1,858,079	-	-	2,212,333	-	-	2,212,333
01040005	FIRE ADMINISTRATION	1,505,869	296,991	-	-	1,802,861	-	-	1,802,861
01040401	FIRE OPERATIONS	33,519,224	6,825,206	122,441	-	40,466,871	-	-	40,466,871

2024-25 EXPENDITURES BY DIVISION

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
01040402	FIRE PREVENTION	1,304,729	528,206	-	-	1,832,934	-	-	1,832,934
01040403	COMM ER RESPONSE TEAM (CERT)	166,784	84,954	-	-	251,738	-	-	251,738
01040404	EMERGENCY MEDICAL SERVICES	9,638,738	2,912,036	130,000	-	12,680,774	-	-	12,680,774
01040405	JUNIOR LIFEGUARDS	809,764	477,453	23,413	-	1,310,631	-	-	1,310,631
01040406	LIFEGUARD OPERATIONS	5,611,354	1,810,772	98,025	-	7,520,151	-	-	7,520,151
01050005	CDD ADMIN	1,600,549	504,044	27,025	-	2,131,618	-	-	2,131,618
0105041	INSPECTIONS	2,296,501	397,246	-	-	2,693,747	-	-	2,693,747
0105042	PLAN CHECKS/PERMITS	4,185,187	965,410	-	-	5,150,597	-	-	5,150,597
01050501	PLANNING	2,930,297	752,370	-	-	3,682,667	-	-	3,682,667
01050503	CODE ENFORCEMENT	1,061,842	228,044	-	-	1,289,886	-	-	1,289,886
01050504	BUILDING	-	20,000	-	-	20,000	-	-	20,000
01050505	REAL PROPERTY GEN FUND	474,668	1,790,184	-	-	2,264,852	-	-	2,264,852
01060005	LIBRARY ADMIN	1,727,934	1,142,177	2,000	-	2,872,112	-	-	2,872,112
0106021	CDM BRANCH LIBRARY	344,422	128,757	-	-	473,179	-	-	473,179
0106022	MARINERS BRANCH LIBRARY	1,262,564	549,434	-	-	1,811,998	-	-	1,811,998
0106023	CENTRAL LIBRARY	2,937,840	1,391,872	-	-	4,329,713	-	-	4,329,713
0106024	BALBOA BRANCH LIBRARY	342,999	151,364	-	-	494,362	-	-	494,362
01060601	TECHNICAL PROCESSING	379,647	111,661	-	-	491,308	-	-	491,308
01060603	CULTURAL & ARTS	-	255,088	-	-	255,088	-	-	255,088
01060604	LITERACY SERVICES	75,889	15,243	-	-	91,132	-	-	91,132
01070005	RECREATION ADMIN	1,017,019	591,678	-	-	1,608,698	-	-	1,608,698
0107010	PROGRAM SUPPORT	2,247,374	475,321	3,050	-	2,725,745	-	-	2,725,745
0107011	FEE BASED CLASSES	-	507,171	1,000	-	508,171	-	-	508,171
0107012	ADULT SPORTS	137,382	322,798	-	-	460,180	-	-	460,180
0107013	YOUTH SPORTS	-	20,383	-	-	20,383	-	-	20,383
0107014	YOUTH PROGRAMS	588,967	216,518	-	-	805,484	-	-	805,484
0107015	PRESCHOOL PROGRAMS	94,145	25,913	-	-	120,058	-	-	120,058

2024-25 EXPENDITURES BY DIVISION

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
0107016	NATURAL RESOURCES	85,925	27,984	-	-	113,909	-	-	113,909
0107017	SPECIAL EVENTS	-	65,600	-	-	65,600	-	-	65,600
0107018	PARK PATROL	388,215	91,818	-	-	480,033	-	-	480,033
0107019	AQUATICS	269,222	92,865	-	-	362,086	-	-	362,086
0107020	NEWPORT COAST COMMUNITY CENTER	445,700	700,602	6,835	-	1,153,137	-	-	1,153,137
0107021	COMMUNITY YOUTH CENTER	209,905	239,847	-	-	449,752	-	-	449,752
0107022	CIVIC CENTER RENTALS	164,023	54,766	-	-	218,788	-	-	218,788
0107023	MARINA PARK	708,234	1,838,349	1,995	-	2,548,578	-	-	2,548,578
0107024	FACILITY MAINT & OPERATIONS	316,766	403,876	31,231	-	751,873	-	-	751,873
0107026	JUNIOR LIFEGUARD FACILITY	22,069	18,187	-	-	40,255	-	-	40,255
0107031	OASIS	1,273,668	956,536	4,500	-	2,234,704	-	-	2,234,704
0107032	OASIS FITNESS CENTER	289,938	193,646	2,829	-	486,412	-	-	486,412
0107033	OASIS TRANSPORTATION	758,281	239,004	-	-	997,285	-	-	997,285
01080005	PUBLIC WORKS ADMIN	2,552,118	539,967	6,600	-	3,098,685	-	-	3,098,685
0108011	WQ/CONSERVATION/ ENVIRONMENTAL	777,056	541,228	-	-	1,318,284	-	-	1,318,284
0108012	TRAFFIC & TRANSPORTATION	2,850,212	1,197,299	4,000	-	4,051,511	-	-	4,051,511
0108031	PARKS	1,408,839	7,884,604	309,000	-	9,602,442	-	-	9,602,442
0108032	TREES	347,246	2,113,628	-	-	2,460,874	-	-	2,460,874
0108041	FACILITY MAINTENANCE	1,182,919	2,921,591	85,000	-	4,189,510	-	-	4,189,510
0108051	REFUSE	253,249	10,403,474	-	-	10,656,722	-	-	10,656,722
0108061	STREETS/ASPHALT	4,358,103	3,210,258	236,228	-	7,804,589	-	-	7,804,589
01080801	ENGINEERING SERVICES	4,669,528	826,337	2,500	-	5,498,366	-	-	5,498,366
0109062	STORM DRAINS/STREET SWEEPING	1,405,899	2,928,444	1,000	-	4,335,343	-	-	4,335,343
0109063	STREET LIGHT/ELECTRICAL	335,746	1,484,914	-	-	1,820,661	-	-	1,820,661
01099	GENERAL FUND INTERFUND TRANSFR	-	-	-	-	39,255,611	-	39,255,611	39,255,611
01201925	FACILITIES	-	-	-	-	-	1,000,000	-	1,000,000

2024-25 EXPENDITURES BY DIVISION

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
01201926	DRAINAGE	-	-	-	-	-	1,500,000	-	1,500,000
01201927	STREET	-	-	-	-	-	8,350,000	-	8,350,000
01201929	PARKS	-	-	-	-	-	150,000	-	150,000
10001	TIDE&SUBMERGED LAND CIP	-	-	-	-	-	2,075,000	-	2,075,000
10001940	UPPER NEWPORT RESERVE	-	-	-	-	-	200,000	-	200,000
10003	TIDE&SUBMERGED LAND DEPT	-	576,031	-	-	576,031	-	-	576,031
10045451	HARBOR DEPARTMENT	1,682,536	730,339	405,000	-	2,817,875	-	-	2,817,875
10050505	REAL PROPERTY TIDELANDS	-	2,280	-	-	2,280	-	-	2,280
10080802	TIDELANDS MANAGEMENT	-	466,467	5,000	-	471,467	-	-	471,467
10090907	OIL & GAS	-	943,982	-	-	943,982	-	-	943,982
10099	INTERFUND TRANSFERS	-	-	-	-	19,767,775	-	19,767,775	19,767,775
10101	TIDELANDS HARBOR CAP CIP	-	-	-	-	-	5,450,000	-	5,450,000
1050061	FEDERAL DEPT OF JUSTICE	-	311,000	-	-	311,000	-	-	311,000
11135	SLESF GRANT POLICE DEPT	250,000	-	-	-	250,000	-	-	250,000
12050502	CDBG	-	183,586	-	-	183,586	-	-	183,586
12098	FINANCIAL ACTIVITIES	-	-	-	210,548	210,548	-	-	210,548
12101	STATE GAS TAX CIP	-	-	-	-	-	1,400,000	-	1,400,000
12201	MEASURE M CIP	-	-	-	-	-	3,000,000	-	3,000,000
12601	SB1 GAS TAX RMRA CIP	-	-	-	-	-	2,188,000	-	2,188,000
13801	ENVIRONMENTAL CONTRIB CIP	-	-	-	-	-	4,100,000	-	4,100,000
14101	BUILDING EXCISE TAX CIP	-	-	-	-	-	150,000	-	150,000
16001	ENVIRONMENTAL LIABILITY CIP	-	-	-	-	-	420,000	-	420,000
16003	ENVIRONMENTAL LIAB NON OP	101,882	368,079	-	-	469,961	-	-	469,961
16470	FiiN Rec Support	-	223,759	-	-	223,759	-	-	223,759
16701	OCEANFRONT ENCROACHMENT CIP	-	-	-	-	-	910,000	-	910,000
51399	INTERFUND TRANSFERS	-	-	-	-	6,800,000	-	6,800,000	6,800,000
53201	FIRE STATIONS CIP	-	-	-	-	-	9,300,000	-	9,300,000

2024-25 EXPENDITURES BY DIVISION

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
53601	NEIGHBORHOOD ENHANCEMENT	-	-	-	-	-	1,000,000	-	1,000,000
56201	PARKS & COMM CTR CIP	-	-	-	-	-	300,000	-	300,000
57001	PARK MAINTENANCE FUND CIP	-	-	-	-	-	2,300,000	-	2,300,000
57101	FACILITIES MAINTENANCE CIP	-	-	-	-	-	2,500,000	-	2,500,000
70101	WATER ENTERPRISE FUND CIP	-	-	-	-	-	400,000	-	400,000
7019052	WATER SYSTEM SERVICE	6,151,975	25,833,105	54,154	-	32,039,234	-	-	32,039,234
70199	INTERFUND TRANSFERS	-	-	-	-	6,488,810	-	6,488,810	6,488,810
70201931	MP Distrib Pipng Pmpng Grndwtr	-	-	-	-	-	6,651,000	-	6,651,000
71101	SEWER ENTERPRISE CIP	-	-	-	-	-	1,000,000	-	1,000,000
7119061	WASTEWATER OPERATIONS	1,952,335	3,335,802	33,000	-	5,321,136	-	-	5,321,136
74804	OTHER INSURANCE FUND	-	3,175,766	-	-	3,175,766	-	-	3,175,766
74904	UNINS CLAIMS NON OP	-	1,965,000	-	-	1,965,000	-	-	1,965,000
75000750	WORKERS COMPENSATION DIV	-	3,901,955	-	-	3,901,955	-	-	3,901,955
75000751	WORKERS COMP DISABILITY	-	500,000	-	-	500,000	-	-	500,000
75004	WORK COMP NON OP	-	217,348	-	-	217,348	-	-	217,348
75104	GEN LIABILITY NON OP	-	267,770	-	-	267,770	-	-	267,770
7517510	GENERAL LIABILTY INSURANCE DIV	-	6,543,631	-	-	6,543,631	-	-	6,543,631
7529031	EQUIPMENT MAINTENANCE	1,433,984	1,013,048	55,500	-	2,502,531	-	-	2,502,531
7529032	EQUIPMENT PURCHASING	-	-	2,698,009	-	2,698,009	-	-	2,698,009
75304	POLICE EQUIPMENT NON OP	-	342,294	1,144,281	-	1,486,575	-	-	1,486,575
75504	PARKING EQUIPMENT NON OP	-	-	400,000	-	400,000	-	-	400,000
75604	FIRE EQUIPMENT NON OP	-	-	142,000	-	142,000	-	-	142,000
75704	RSS EQUIPMENT NON OPERATING	-	-	200,000	-	200,000	-	-	200,000
76004	COMP ABSENCE NON OP	2,030,000	-	-	-	2,030,000	-	-	2,030,000
76204	RETIREE MED RES NON OP	3,146,000	4,364,508	-	-	7,510,508	-	-	7,510,508
76404	IT ISF NON OP	-	518,110	-	-	518,110	-	-	518,110

2024-25 EXPENDITURES BY DIVISION

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
76420203	CITY MGR INFORMTN TECHNOLOGY	3,390,636	2,600,878	173,000	-	6,164,514	-	-	6,164,514
7657650	IT REPLACEMENT	-	250,000	438,000	-	688,000	-	-	688,000
7657653	IT STRATEGIC	-	80,000	100,000	-	180,000	-	-	180,000
7657654	PERMIT SYSTEM REPLACEMENT	-	70,000	423,496	-	493,496	-	-	493,496
80098	DEBT SERVICE FUND NON OP	-	11,000	-	10,730,804	10,741,804	-	-	10,741,804
83103	ACKERMAN NON OP	-	5,000	-	-	5,000	-	-	5,000
	TOTAL BUDGET, ALL FUNDS	**201,098,477**	**148,701,369**	**7,414,706**	**10,941,352**	**440,468,100**	**54,344,000**	**72,312,196**	**494,812,100**
	Less: Internal Service Charges	3,247,000	37,131,092	-	-	40,378,092	-	-	40,378,092
	TOTAL BUDGET, ALL FUNDS								
	NET OF INTERNAL CHARGES	**197,851,477**	**111,570,277**	**7,414,706**	**10,941,352**	**400,090,008**	**54,344,000**	**72,312,196**	**454,434,008**

Operating Budget	Total Budget	% of Budget Type	% of Total Budget	General Fund	% of Budget Type	% of Total GF Budget
Salaries and Benefits	201,098,477	45.66%	40.64%	180,959,130	58.14%	56.15%
Maintenance and Operations	148,701,369	33.76%	30.05%	89,900,631	28.88%	27.90%
Capital Outlay	7,414,706	1.68%	1.50%	1,143,266	0.37%	0.35%
Debt Service	10,941,352	2.48%	2.21%	-	0.00%	0.00%
Transfers	72,312,196	16.42%	14.61%	39,255,611	12.61%	12.18%
Total Operating Budget	**440,468,100**	**100.00%**	**89.02%**	**311,258,638**	**100.00%**	**96.59%**
Capital Improvements	54,344,000	100.00%	10.98%	11,000,000	100.00%	3.41%
TOTAL BUDGET	**494,812,100**	**100.00%**	**100.00%**	**322,258,638**	**100.00%**	**100.00%**

2024-25 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY24 Revised	FY25 Adopted	% Change Over PY Adopted	% Change Over PY Revised
GENERAL FUND									
	GENERAL GOVERNMENT								
01005001	CITY COUNCIL AIRPORT ISSUES	34,500	-	-	-	-	-	0.00%	0.00%
01005005	CITY COUNCIL ADMIN	588,633	585,602	688,972	924,218	929,844	931,993	0.84%	0.23%
01010005	CITY CLERK ADMIN	1,042,935	1,047,961	1,082,225	1,186,331	1,210,050	1,110,158	-6.42%	-8.26%
01010101	ELECTIONS	74,700	151,710	103,724	5,000	5,000	200,000	3900.00%	3900.00%
01015005	CITY ATTORNEY ADMIN	2,119,793	2,116,526	2,320,570	2,526,824	2,592,211	2,661,605	5.33%	2.68%
01015151	CITY ATTORNEY OUTSIDE COUNSEL	242,277	251,918	2,446	-	-	-	0.00%	0.00%
01020001	CITY MANAGER AIRPORT ISSUES	160,042	135,620	104,974	250,000	250,000	175,000	-30.00%	-30.00%
01020005	CITY MANAGER ADMIN	1,838,798	1,533,737	1,737,071	2,097,457	2,205,237	2,700,714	28.76%	22.47%
01020201	CITY MGR PUBLIC INFO OFFICE	634,311	630,407	605,577	923,053	935,920	721,586	-21.83%	-22.90%
01020202	CITY MGR ECONOMIC DEVELOPMENT	329,832	246,160	255,000	371,000	371,000	371,000	0.00%	0.00%
0102041	CITY MGR OUTREACH SERVICES	356,428	1,329,641	2,261,233	3,118,520	6,124,856	3,424,672	9.82%	-44.09%
01025005	HUMAN RESOURCES	2,832,899	2,926,282	3,154,659	3,770,070	3,826,377	3,937,952	4.45%	2.92%
01025251	PERSONNEL MGMT & RECRUITING	75	100	73	-	-	-	0.00%	0.00%
01030005	FINANCE ADMIN	1,147,821	1,372,001	1,396,147	1,714,488	1,599,066	1,505,285	-12.20%	-5.86%
01030301	BUDGET	1,937,988	1,889,425	944,246	953,843	1,152,534	951,956	-0.20%	-17.40%
01030302	ACCOUNTING	1,067,643	1,073,633	1,326,149	1,461,801	1,489,151	1,760,226	20.41%	18.20%
01030304	PURCHASING	-	(913)	836,416	1,023,364	1,042,593	1,088,872	6.40%	4.44%
0103031	REVENUE SERVICES	2,708,130	2,641,113	2,504,990	2,894,301	2,978,174	2,959,351	2.25%	-0.63%
	Total General Government	**17,116,804**	**17,930,923**	**19,324,473**	**23,220,269**	**26,712,013**	**24,500,370**	**5.51%**	**-8.28%**
	PUBLIC SAFETY								
0103511	EMERGENCY PREPARENESS	301,326	279,943	322,020	262,263	281,568	276,525	5.44%	-1.79%
0103522	POLICE IT	2,307,918	2,389,322	2,399,235	2,500,119	3,017,329	2,609,963	4.39%	-13.50%
01035351	POLICE CHIEF	2,504,548	2,580,303	2,571,800	2,645,542	2,955,545	3,287,817	24.28%	11.24%
01035352	POLICE SUPPORT SERVICES	9,630,854	9,590,134	10,089,490	11,170,762	11,477,852	11,909,580	6.61%	3.76%
01035353	PATROL	30,147,536	30,289,993	31,544,159	33,023,360	34,103,181	34,614,999	4.82%	1.50%
01035354	TRAFFIC	7,145,900	7,376,507	7,855,553	7,792,848	7,775,851	7,973,217	2.31%	2.54%
01035355	DETECTIVES	12,728,382	13,155,839	14,002,058	13,850,604	14,358,760	15,272,273	10.26%	6.36%

2024-25 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY24 Revised	FY25 Adopted	% Change Over PY Adopted	% Change Over PY Revised
01035356	FLEET MAINTENANCE	1,679,209	1,826,699	2,085,331	2,170,200	2,177,100	2,212,333	1.94%	1.62%
01040005	FIRE ADMINISTRATION	1,446,968	1,633,157	1,718,863	1,811,928	1,858,163	1,802,861	-0.50%	-2.98%
01040401	FIRE OPERATIONS	36,930,957	37,575,313	37,956,260	39,898,496	40,420,450	40,466,871	1.42%	0.11%
01040402	FIRE PREVENTION	1,412,574	1,472,891	1,441,509	1,736,548	1,778,971	1,832,934	5.55%	3.03%
01040403	COMM ER RESPONSE TEAM (CERT)	229,689	107,013	183,503	232,727	236,153	251,738	8.17%	6.60%
01040404	EMERGENCY MEDICAL SERVICES	10,643,559	11,191,990	11,406,228	11,997,399	12,738,886	12,680,774	5.70%	-0.46%
01040405	JUNIOR LIFEGUARDS	1,101,256	1,019,400	1,393,230	1,288,342	1,548,918	1,310,631	1.73%	-15.38%
01040406	LIFEGUARD OPERATIONS	6,958,179	6,580,511	7,072,839	7,440,555	7,596,699	7,520,151	1.07%	-1.01%
	Total Public Safety	**125,168,856**	**127,069,017**	**132,042,078**	**137,821,694**	**142,325,425**	**144,022,668**	**4.50%**	**1.19%**
	COMMUNITY DEVELOPMENT								
01050005	CDD ADMIN	1,674,644	1,741,023	1,983,568	2,099,836	2,148,303	2,131,618	1.51%	-0.78%
0105041	INSPECTIONS	2,000,637	2,159,755	2,397,157	2,554,792	2,600,784	2,693,747	5.44%	3.57%
0105042	PLAN CHECKS/PERMITS	4,568,794	4,428,084	4,913,232	5,098,884	5,309,259	5,150,597	1.01%	-2.99%
01050501	PLANNING	3,120,200	3,256,478	3,237,582	3,626,032	3,726,831	3,682,667	1.56%	-1.19%
01050503	CODE ENFORCEMENT	786,357	828,714	854,597	941,714	967,198	1,289,886	36.97%	33.36%
01050504	BUILDING	-	650	-	20,000	-	20,000	0.00%	0.00%
01050505	REAL PROPERTY GEN FUND	409,528	389,624	629,832	596,373	610,878	2,264,852	279.77%	270.75%
	Total Community Development	**12,560,158**	**12,804,327**	**14,015,969**	**14,937,632**	**15,363,253**	**17,233,367**	**15.37%**	**12.17%**
	PUBLIC WORKS								
01080807	MOD ADMIN	792,038	629,793	633,307	540,143	-	-	-100.00%	0%
0108061	STREETS/ASPHALT	5,925,057	5,977,240	7,101,921	7,331,328	7,932,948	7,804,589	6.46%	-1.62%
0108031	PARKS	8,751,245	9,253,185	9,845,236	9,461,950	10,379,600	9,602,442	1.48%	-7.49%
0108032	TREES	2,280,457	2,367,089	2,189,787	2,430,592	2,567,908	2,460,874	1.25%	-4.17%
0108041	FACILITY MAINTENANCE	3,387,142	3,362,630	4,193,352	3,964,613	4,517,026	4,189,510	5.67%	-7.25%
0109062	STORM DRAINS/STREET SWEEPING	3,592,760	3,783,690	4,326,537	4,236,003	4,449,631	4,335,343	2.35%	-2.57%
0109063	STREET LIGHT/ELECTRICAL	1,436,439	1,448,624	1,489,901	1,746,254	1,880,191	1,820,661	4.26%	-3.17%
01080005	PUBLIC WORKS ADMIN	1,997,295	2,036,830	2,109,486	2,394,769	2,991,694	3,098,685	29.39%	3.58%
0108011	WQ/CONSERVATION/ ENVIRONMENTAL	1,209,569	1,172,444	1,232,100	1,290,527	1,331,077	1,318,284	2.15%	-0.96%
0108012	TRAFFIC & TRANSPORTATION	3,284,285	3,057,046	3,362,055	3,752,164	4,075,807	4,051,511	7.98%	-0.60%

2024-25 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY24 Revised	FY25 Adopted	% Change Over PY Adopted	% Change Over PY Revised
0108051	REFUSE	6,002,466	7,517,302	9,367,009	10,133,208	10,788,865	10,656,722	5.17%	-1.22%
01080801	ENGINEERING SERVICES	4,407,480	4,613,790	5,076,476	5,295,192	5,493,085	5,498,366	3.84%	0.10%
0108099	PUBLIC WORKS COST APPLIED	(2,193,238)	(2,622,846)	-	-	-	-	0.00%	0.00%
	Total Public Works	**40,872,994**	**42,596,818**	**50,927,166**	**52,576,743**	**56,407,833**	**54,836,987**	**4.30%**	**-2.78%**
	COMMUNITY SERVICES								
0103032	PARKING LOTS & METERS	1,912,822	2,025,631	2,099,521	2,227,582	2,961,404	2,210,923	-0.75%	-25.34%
01060603	CULTURAL & ARTS	272,552	251,764	170,780	254,388	357,852	255,088	0.28%	-28.72%
01070005	RECREATION ADMIN	1,343,954	1,390,041	1,435,642	1,519,596	1,541,417	1,608,698	5.86%	4.36%
0107010	PROGRAM SUPPORT	2,518,531	2,414,496	2,289,389	2,534,827	2,653,617	2,725,745	7.53%	2.72%
0107011	FEE BASED CLASSES	245,704	431,354	526,700	543,171	546,360	508,171	-6.44%	-6.99%
0107012	ADULT SPORTS	255,669	353,059	377,176	396,822	421,662	460,180	15.97%	9.13%
0107013	YOUTH SPORTS	34,740	26,943	33,416	20,383	21,595	20,383	0.00%	-5.61%
0107014	YOUTH PROGRAMS	759,924	618,510	650,827	727,445	730,817	805,484	10.73%	10.22%
0107015	PRESCHOOL PROGRAMS	49,005	93,666	102,875	112,908	114,615	120,058	6.33%	4.75%
0107016	NATURAL RESOURCES	104,651	126,540	124,341	136,013	142,002	113,909	-16.25%	-19.78%
0107017	SPECIAL EVENTS	5,459	75,469	61,627	65,600	65,600	65,600	0.00%	0.00%
0107018	PARK PATROL	425,741	349,592	370,372	447,588	461,612	480,033	7.25%	3.99%
0107019	AQUATICS	182,772	236,745	246,424	331,317	331,366	362,086	9.29%	9.27%
0107020	NEWPORT COAST COMMUNITY CENTER	658,229	873,306	979,451	990,722	1,011,223	1,153,137	16.39%	14.03%
0107021	COMMUNITY YOUTH CENTER	292,906	407,310	483,616	427,332	450,954	449,752	5.25%	-0.27%
0107022	CIVIC CENTER RENTALS	46,839	50,237	91,495	171,826	177,576	218,788	27.33%	23.21%
0107023	MARINA PARK	1,472,760	2,217,795	2,311,192	2,473,774	2,560,602	2,548,578	3.02%	-0.47%
0107024	FACILITY MAINT & OPERATIONS	454,690	562,417	667,080	719,449	692,533	751,873	4.51%	8.57%
0107025	16TH STREET COMMUNITY CENTER	78,950	-	-	-	-	-	0.00%	0.00%
0107026	JUNIOR LIFEGUARD FACILITY	-	-	-	31,683	31,683	40,255	27.05%	27.05%
0107031	OASIS	1,425,035	1,693,806	1,912,786	2,179,155	2,161,332	2,234,704	2.55%	3.39%
0107032	OASIS FITNESS CENTER	262,982	397,265	378,169	624,352	487,574	486,412	-22.09%	-0.24%
0107033	OASIS TRANSPORTATION	788,960	848,375	862,013	940,104	962,706	997,285	6.08%	3.59%
01060005	LIBRARY ADMIN	2,205,866	2,317,186	2,332,189	2,663,528	2,722,931	2,872,112	7.83%	5.48%
0106021	CDM BRANCH LIBRARY	337,984	386,359	427,159	464,503	469,797	473,179	1.87%	0.72%

2024-25 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY24 Revised	FY25 Adopted	% Change Over PY Adopted	% Change Over PY Revised
0106022	MARINERS BRANCH LIBRARY	1,523,980	1,623,896	1,593,933	1,719,546	1,735,264	1,811,998	5.38%	4.42%
0106023	CENTRAL LIBRARY	3,563,122	3,656,765	3,532,116	4,128,366	4,173,349	4,329,713	4.88%	3.75%
0106024	BALBOA BRANCH LIBRARY	421,335	432,134	405,841	475,331	473,386	494,362	4.00%	4.43%
0106051	LIBRARY FOUNDATION	107,895	28,149	33,984	-	58,312	-	0.00%	-100.00%
0106052	FRIENDS OF THE LIBRARY	153,915	158,201	166,066	-	440,081	-	0.00%	-100.00%
0106053	DESIGNATED GIFTS	6,447	5,557	-	-	53,545	-	0.00%	-100.00%
01060601	TECHNICAL PROCESSING	432,026	453,233	458,032	476,322	484,339	491,308	3.15%	1.44%
01060604	LITERACY SERVICES	134,904	140,928	84,295	77,017	131,549	91,132	18.33%	-30.72%
	Total Community Svcs	**22,480,351**	**24,646,729**	**25,208,510**	**27,880,650**	**29,628,655**	**29,180,947**	**4.66%**	**-1.51%**
01003	GENERAL FUND MISC NON OP	255,354	308,467	1,917,007	2,991,226	2,991,226	2,228,689	-25.49%	-25.49%
	GENERAL FUND OPERATING BUDGET	**218,454,516**	**225,356,280**	**243,435,204**	**259,428,214**	**273,428,406**	**272,003,027**	**4.85%**	**-0.52%**
01099	GENERAL FUND TRANSFERS	**34,655,212**	**61,482,490**	**65,478,891**	**34,489,271**	**58,759,664**	**39,255,611**	13.82%	-33.19%
	TOTAL GENERAL FUND BUDGET	**253,109,728**	**286,838,770**	**308,914,095**	**293,917,485**	**332,188,070**	**311,258,638**	**5.90%**	**-6.30%**
	ENTERPRISE ACTIVITIES								
7019052	WATER SYSTEM SERVICE	25,004,591	24,476,662	25,619,964	29,985,503	30,374,134	32,039,234	6.85%	5.48%
701|702	WATER - CIPs	9,273,143	6,509,027	7,833,402	6,214,000	14,872,538	8,051,000	13.47%	-52.59%
7119061	WASTEWATER OPERATIONS	3,838,980	3,033,216	4,373,462	5,097,917	5,141,895	5,321,136	4.38%	3.49%
711|712	WASTEWATER - CIPs	1,043,433	337,318	152,130	750,000	3,246,372	1,000,000	33.33%	-69.20%
70199	WATERFUND TRANSFERS	**10,956,670**	**-**	**5,636,943**	**3,637,843**	**4,963,513**	**6,488,810**	**78.37%**	**30.73%**
	Total Enterprise Activities	**39,160,147**	**34,356,223**	**37,978,959**	**42,047,420**	**53,634,938**	**46,411,370**	**10.38%**	**-13.47%**
	INTERNAL SERVICE FUNDS								
74804	OTHER INSURANCE FUND	-	-	2,053,736	3,024,862	2,904,862	3,175,766	4.99%	9.33%
74904	UNINS CLAIMS NON OP	1,904,661	2,205,754	471,388	1,845,000	1,986,564	1,965,000	6.50%	-1.09%
75000750	WORKERS COMPENSATION DIV	1,917,334	4,213,259	4,614,953	3,670,062	3,670,062	3,901,955	6.32%	6.32%
75000751	WORKERS COMP DISABILITY	-	128	-	-	-	500,000	0.00%	0.00%
75004	WORK COMP NON OP	-	-	288,089	-	-	217,348	0.00%	0.00%

2024-25 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY24 Revised	FY25 Adopted	% Change Over PY Adopted	% Change Over PY Revised
75104	GEN LIABILITY NON OP	-	-	268,808	267,770		267,770	0.00%	0.00%
7517510	GENERAL LIABILTY INSURANCE DIV	3,700,062	3,752,002	2,824,253	6,630,000	6,630,000	6,543,631	-1.30%	-1.30%
7529031	EQUIPMENT MAINTENANCE	2,040,127	2,089,244	2,341,272	2,401,589	2,455,431	2,502,531	4.20%	1.92%
7529032	EQUIPMENT PURCHASING	2,915,738	4,329,587	3,476,771	3,557,009	5,207,616	2,698,009	-24.15%	-48.19%
75304	POLICE EQUIPMENT NON OP	585,394	925,912	1,044,998	1,578,425	2,370,180	1,486,575	-5.82%	-37.28%
75504	PARKING EQUIPMENT NON OP	608,204	24,243	-	400,000	400,000	400,000	0.00%	0.00%
75604	FIRE EQUIPMENT NON OP	-	-	52,752	142,000	1,163,665	142,000	0.00%	-87.80%
75704	RSS EQUIPMENT NON OPERATING	248,042	140,776	198,881	200,000	202,057	200,000	0.00%	-1.02%
76004	COMP ABSENCE NON OP	2,866,959	2,058,475	2,007,181	2,030,000	2,030,000	2,030,000	0.00%	0.00%
76104	RETIREE MEDICAL NON OP	154,234	165	-	-	-	-	0.00%	0.00%
76204	RETIREE MED RES NON OP	7,963,897	6,796,845	8,476,508	7,458,998	13,261,498	7,510,508	0.69%	-43.37%
76404	IT ISF NON OP	-	-	452,232	483,772	483,772	518,110	7.10%	7.10%
76420203	CITY MGR INFORMTN TECHNOLOGY	4,226,897	4,059,404	4,416,102	5,749,039	5,625,570	6,164,514	7.23%	9.58%
7657650	IT REPLACEMENT	539,498	736,996	585,490	688,000	1,430,601	688,000	0.00%	-51.91%
7657651	IT STRATEGIC ERP	-	67,388	23,538	-	525,801	-	0.00%	-100.00%
7657653	IT STRATEGIC	68,963	76,963	53,921	180,000	207,670	180,000	0.00%	-13.32%
7657654	PERMIT SYSTEM REPLACEMENT	286,974	349,513	457,946	493,496	541,272	493,496	0.00%	-8.83%
	Total Internal Service Funds	**30,026,982**	**31,826,654**	**34,108,818**	**40,800,023**	**51,096,622**	**41,585,214**	**1.92%**	**-18.61%**
	OTHER FUNDS								
012	GENERAL FUND CAPITAL PROJECTS	6,936,819	4,716,975	3,929,030	16,411,044	16,952,698	11,000,000	-32.97%	-35.11%
0102099	CITY MANAGER COST APPLIED	(368,896)	(610,270)	-	-	-	-	0.00%	0.00%
0103099	ADMIN SERVICES COST APPLIED	(748,144)	(936,043)	-	-	-	-	0.00%	0.00%
0103599	POLICE COST APPLIED	(3,551,442)	(3,346,380)	-	-	-	-	0.00%	0.00%
0104099	FIRE COST APPLIED	(10,086,522)	(9,307,909)	-	-	-	-	0.00%	0.00%
0109099	GENERAL SERVICES COST APPLIED	(180,913)	(767,458)	-	-	-	-	0.00%	0.00%
10003	TIDE&SUBMERGED LAND DEPT	-	-	432,505	516,156	516,156	576,031	11.60%	11.60%
10045451	HARBOR DEPARTMENT	1,489,268	1,774,413	2,195,603	2,445,960	2,856,653	2,817,875	15.21%	-1.36%
10050505	REAL PROPERTY TIDELANDS	3,019	3,543	7,500	2,250	2,250	2,280	1.33%	1.33%

2024-25 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY24 Revised	FY25 Adopted	% Change Over PY Adopted	% Change Over PY Revised
1008014	HARBOR OPERATIONS	-	-	-	-	-	-	0.00%	0.00%
10080802	TIDELANDS MANAGEMENT	367,325	356,414	474,620	455,147	539,711	471,467	3.59%	-12.64%
1008199	TIDELANDS MGMT COST APPLIED	17,110,376	17,555,054	-	-	-	-	0.00%	0.00%
10090907	OIL & GAS	713,793	1,479,786	1,418,540	871,549	893,406	943,982	8.31%	5.66%
1009199	UTILITIES -OIL & GAS COST APPL	18,778	35,852	-	-	-	-	0.00%	0.00%
11135	SLESF GRANT POLICE DEPT	205,263	211,400	215,174	200,000	200,000	250,000	25.00%	25.00%
11203	MISC GRANT FUND NON OP	-	-	-	-	9,911	-	0.00%	-100.00%
12050502	CDBG	262,355	208,791	667,747	183,586	1,074,362	183,586	0.00%	-82.91%
12098	FINANCIAL ACTIVITIES	193,480	202,387	210,548	210,548	-	210,548	0.00%	0.00%
16003	ENVIRONMENTAL LIAB NON OP	606,652	636,347	380,823	714,459	714,459	469,961	-34.22%	-34.22%
16470	FiiN Rec Support	-	-	118,830	147,000	233,669	223,759	52.22%	-4.24%
16620	AMERICAN RESCUE PLAN ACT	-	122,543	24,411	-	-	-	0.00%	0.00%
16820201	PEG FEES CITY MANAGER	-	-	-	-	90,000	-	0.00%	-100.00%
1692041	OPIOID OUTREACH SERVICES	-	-	-	-	395,766	-	0.00%	-100.00%
51103	CIVIC CENTER FUND NON OP	2,023	1,681	2,774	-	-	-	0.00%	0.00%
16520202	COVID ECONOMIC SUPPORT GRANTS	2,419,337	-	-	-	-	-	0.00%	0.00%
53298	FINANCIAL ACTIVITIES	173,965	-	-	-	-	-	0.00%	0.00%
80098	DEBT SERVICE FUND NON OP	9,966,879	10,997,020	10,772,688	10,741,804	10,741,804	10,741,804	0.00%	0.00%
83103	ACKERMAN NON OP	4,900	4,900	5,000	5,000	5,000	5,000	0.00%	0.00%
83160	Ackerman Library	-	-	-	-	32,533	-	0.00%	-100.00%
85002	1915 ASSESSMENT DISTRICT NONOP	1,189,814	1,343,546	1,733,637	-	-	-	0.00%	0.00%
85103	CIOSA BONDS MISC NON OPERATING	281,611	-	-	-	-	-	0.00%	0.00%
86103	MISC CUSTODIAL NON OPERATING	18,208	50,148	72,955	-	-	-	0.00%	0.00%
1050061	FEDERAL DEPT OF JUSTICE	22,894	176,954	4,632	65,000	65,000	311,000	378.46%	378.46%
1050062	FED/DOJ ENFORCEMNT	222,547	-	20,507	-	-	-	0.00%	0.00%
1050063	FED/TREASURY DEPT	127,980	5,791	-	-	-	-	0.00%	0.00%
11035	OTS POLICE DEPT	246,826	205,750	299,968	-	376,000	-	0.00%	-100.00%
1800012	VNB PUBLIC BENEFIT	-	-	82,650	-	36,350	-	0.00%	-100.00%
1800013	NB ARTS FOUNDATION	-	-	9,778	-	10,001	-	0.00%	-100.00%
1805042	CASP TRAINING	-	-	1,746	-	20,000	-	0.00%	-100.00%

2024-25 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Adopted	FY24 Revised	FY25 Adopted	% Change Over PY Adopted	% Change Over PY Revised
	ALL OTHER FUND CIP'S	26,791,267	23,886,418	35,111,849	6,000,000	11,954,803	34,293,000	481.88%	192.04%
100|167|513	OTHER INTERFUND TRANSFERS	-	-	**18,380,271**	**20,732,011**	**19,520,967**	**26,567,775**	**28.15%**	**36.10%**
	Total Other Funds	**54,439,463**	**49,007,652**	**58,193,515**	**38,969,503**	**47,720,532**	**62,500,293**	**60.38%**	**30.97%**
	TOTAL OPERATING BUDGET	**343,648,328**	**366,579,561**	**416,186,190**	**410,729,240**	**462,098,230**	**440,468,100**	**7.24%**	**-4.68%**
	TOTAL CIP BUDGET	44,044,662	35,449,738	47,026,411	29,375,044	47,026,411	54,344,000	85.00%	15.56%
	TOTAL BUDGET	**387,692,990**	**402,029,300**	**463,212,601**	**440,104,284**	**509,124,641**	**494,812,100**	**12.43%**	**-2.81%**

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SUMMARY OF BEGINNING AND ENDING SPENDABLE FUND BALANCES BY FUND - FY 2024-25

Fund		Estimated Spendable Fund Balance 06/30/2024	Add: Estimated Resources			Less: Budget Requirements				Projected Spendable Fund Balance 06/30/2025
			Revenue	Interfund Loans & Use of Reserves	Transfers In	Expenditures	Capital Improvements	Interfund Loans & Reserve Contributions	Transfers Out	
General Funds										
General Fund	010	1,584,818	295,531,047	1,250,000	19,767,775	(271,996,346)	-	-	(39,255,611)	6,881,683
General Fund Capital Projects	012	5,744,354	-	-	6,500,000	-	(11,000,000)	-	-	1,244,354
Subtotal - General Fund		**7,329,172**	**295,531,047**	**1,250,000**	**26,267,775**	**(271,996,346)**	**(11,000,000)**	**-**	**(39,255,611)**	**8,126,036**
Coastal Commission Funds										
Tidelands Operating Fund	100	1,033,650	14,759,487	200,000	12,256,805	(4,811,635)	(2,275,000)	(248,000)	(19,767,775)	1,147,532
Harbor & Beaches Capital Plan Fund	101	32,397,278	6,661,500		5,832,875	-	(5,450,000)	(1,250,000)	-	38,191,654
Subtotal - Coastal Commission Funds		**33,430,928**	**21,420,988**	**200,000**	**18,089,680**	**(4,811,635)**	**(7,725,000)**	**(1,498,000)**	**(19,767,775)**	**39,339,185**
Enterprise Funds										
Water Enterprise Fund	701	5,550,178	37,274,460	-	-	(31,858,694)	(400,000)	-	(6,488,810)	4,077,134
Water Capital Fund	702	-	162,190	-	6,488,810	-	(6,651,000)	-	-	-
Wastewater Enterprise Fund	711	762,901	5,566,522	-	-	(5,289,276)	(1,000,000)	-	-	40,147
Wastewater Capital Fund	712	3,966	41,342	-	-	-	-	-	-	45,308
Subtotal - Enterprise Funds		**6,317,045**	**43,044,515**	**-**	**6,488,810**	**(37,147,970)**	**(8,051,000)**	**-**	**(6,488,810)**	**4,162,589**
Special Revenue Funds										
Asset Forfeiture Fund	105	465,365	-	-	-	(311,000)		-	-	154,365
SLESF - COPS Fund	111	50,000	250,000	-	-	(250,000)		-	-	50,000
CDBG Fund	120	-	690,974	-	-	(394,134)		-	-	296,840
State Gas Tax Fund	121	198,055	2,249,516	-	-	-	(1,400,000)	-	-	1,047,571
Measure M 2	122	678,494	2,879,322	-	-	-	(3,000,000)	-	-	557,816
Measure M Competitive	123	227	-	-	-	-	-	-	-	227
SB1 Gas Tax RMRA Fund	126	431,948	2,079,842	-	-	-	(2,188,000)	-	-	323,791
Misc. Cooperative Projects	135	159,296	1,473	-	-	-	-	-	-	160,769
PCH Relinquishment	137	32,964	1,473	-	-	-	-	-	-	34,436
Environmental Contributions	138	-	4,100,000	-	-	-	(4,100,000)	-	-	-
Transportation and Circulation Fund	140	400,632	(33,822)	-	-	-	-	-	-	366,810
Building Excise Tax Fund	141	14,732	184,591	-	-	-	(150,000)	-	-	49,323
AQMD Fund	142	1,453,150	141,772	-	-	-	-	-	-	1,594,922
Environmental Liability Fund	160	8,133,144	933,801	-	-	(469,961)	(200,000)	-	-	8,396,984
Fostering Interest in Nature (FiiN) Fund	164	980,297	25,338	-	-	(223,759)		-	-	781,877
Oceanfront Encroachment Fund	167	1,055,351	293,787	-	-	-	(750,000)	-	-	599,138
PEG Fees Fund	168	3,422,537	362,931	-	-	-		-	-	3,785,468

SUMMARY OF BEGINNING AND ENDING SPENDABLE FUND BALANCES BY FUND - FY 2024-25

Fund		Estimated Spendable Fund Balance 06/30/2024	Add: Estimated Resources			Less: Budget Requirements				Projected Spendable Fund Balance 06/30/2025
			Revenue	Interfund Loans & Use of Reserves	Transfers In	Expenditures	Capital Improvements	Interfund Loans & Reserve Contributions	Transfers Out	
Miscellaneous Special Revenues Fund	180	2,167,946	216,749	-	-	-		-	-	2,384,695
Subtotal - Special Revenue Funds		**19,644,139**	**14,377,747**	**-**	**-**	**(1,648,854)**	**(11,788,000)**	**-**	**-**	**20,585,033**
Permanent Funds										
Newport Bay Dredging Fund	830	5,466,997	105,966	-	-	-	-	-	-	5,572,963
Ackerman Donation Fund	831	1,167,509	23,513		-	(5,000)	-		-	1,186,022
Subtotal - Permanent Funds		**6,634,506**	**129,479**	**-**	**-**	**(5,000)**	**-**	**-**	**-**	**6,758,984**
Capital Projects Funds										
Civic Center Fund	511	485,365	-	-	-	-		-	-	485,365
Misc FFP Projects	512	1	-	-	-	-	-	-	-	1
Facilities Financing Plan Fund	513	24,757,572	-	-	1,285,152	-		-	(6,800,000)	19,242,724
Police Facility New	521	654,156	-	-	-	-		-	-	654,156
Fire Station Rebuild	532	2,512,176	-	-	6,800,000	-	(9,300,000)	-	-	12,176
Newport Uptown Undergrounding	534	3,248	-	-	-	-		-	-	3,248
Balboa Village Parking Mgmt District	535	103,812	-	-	-	-		-	-	103,812
Neighborhood Enhancement	536	1,235,425	-	-	-	-	(1,000,000)	-	-	235,425
Parks & Community Centers	562	943,117	-	-	-	-	(300,000)	-	-	643,117
Parks Maintenance Fund	570	-	-	-	2,300,000	-	(2,300,000)	-	-	-
Facilities Maintenance Plan (FMP)	571	463,451	-	-	2,500,000	-	(2,500,000)	-	-	463,451
Subtotal - Capital Projects Funds		**31,158,323**	**-**	**-**	**12,885,152**	**-**	**(15,400,000)**	**-**	**(6,800,000)**	**21,843,475**
Special Districts Funds										
Assessment District Projects	663/664/665	3,622,146	-	-	-	-		-	-	3,622,146
Subtotal - Assessment District Project Funds		**3,622,146**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3,622,146**
Debt Service Funds										
Debt Service Fund	800	2,188,154	2,068,359	-	8,580,779	(10,741,804)		-	-	2,095,488
Subtotal - Debt Service Funds		**2,188,154**	**2,068,359**	**-**	**8,580,779**	**(10,741,804)**	**-**	**-**	**-**	**2,095,488**
Internal Service Funds										
Other Insurance Fund	748	-	3,191,087	-	-	(3,175,766)		-	-	-
Uninsured Claims Reserve	749	2,033,995	349,604	-	-	(1,965,000)		-	-	418,600
Workers Comp Reserve	750	23,545,331	6,337,249	-	-	(4,619,303)		-	-	25,263,276
General Liability Reserve	751	14,916,853	6,449,206	-	-	(6,811,401)		-	-	14,554,657
Equipment Maintenance	752	8,333,258	6,750,792	-	-	(5,200,540)		-	-	9,883,510

SUMMARY OF BEGINNING AND ENDING SPENDABLE FUND BALANCES BY FUND - FY 2024-25

Fund		Estimated Spendable Fund Balance 06/30/2024	Add: Estimated Resources			Less: Budget Requirements				Projected Spendable Fund Balance 06/30/2025
			Revenue	Interfund Loans & Use of Reserves	Transfers In	Expenditures	Capital Improvements	Interfund Loans & Reserve Contributions	Transfers Out	
Police Equipment Fund	753	1,762,386	1,029,945	-	-	(1,486,575)		-	-	1,305,756
Parking Equipment	755	2,117,389	431,335	-	-	(400,000)		-	-	2,148,724
Fire Equipment Fund	756	2,012,539	508,679	-	-	(142,000)		-	-	2,379,218
RSS Equipment Replacement Fund	757	914,699	196,870	-	-	(200,000)		-	-	911,569
Compensated Absence Fund	760	6,910,554	3,332,558	-	-	(2,030,000)		-	-	8,213,112
Retiree Medical Fund	761/762	473,795	7,516,153	-	-	(7,510,508)	-	-	-	479,439
Information Technology Fund - Operations	764	1,928,275	6,704,197	-	-	(6,682,624)		-	-	1,949,848
Information Technology Fund - Strategic	765	8,526,395	1,891,671	-	-	(1,361,496)		-	-	9,056,570
Subtotal - Internal Service Funds		**73,475,470**	**44,689,344**	**-**	**-**	**(41,585,214)**	**-**	**-**	**-**	**76,564,280**
Total - All Funds		**183,799,883**	**421,261,479**	**1,450,001**	**72,312,196**	**(367,936,823)**	**(53,964,000)**	**(1,498,000)**	**(72,312,196)**	**183,097,218**

FISCAL YEAR 2024-25 ADOPTED BUDGET INTERFUND TRANSFERS

TRANSFERS IN

General Fund
Transfer In (From):

01099	691100	Tidelands	$ 19,767,775
		Total Transfers In	**$ 19,767,775**

Capital Improvement Fund
Transfer In (From):

01299	691010	General Fund	$ 6,500,000
		Total Transfers In	**$ 6,500,000**

Tidelands Operating Fund
Transfer In (From):

10099	691010	General Fund	$ 12,256,805
		Total Transfers In	**$ 12,256,805**

Tidelands Capital Fund
Transfer In (From):

10199	691010	General Fund	$ 5,832,875
		Total Transfers In	**$ 5,832,875**

Facilities Financing Planning Fund (FFP)
Transfer In (From):

51399	691010	General Fund	$ 1,285,152
		Total Transfers In	**$ 1,285,152**

Parks Maintenance Fund
Transfer In (From):

57099	691010	General Fund	$ 2,300,000
		Total Transfers In	**$ 2,300,000**

Facilities Maintenance Fund
Transfer In (From):

57199	691010	General Fund	$ 2,500,000
		Total Transfers In	**$ 2,500,000**

Water Capital Fund
Transfer In (From):

70299	692701	Water Enterprise Fund	$ 6,488,810
		Total Transfers In	**$ 6,488,810**

Debt Service Fund
Transfer In (From):

80099	691010	General Fund	$ 8,580,779
		Total Transfers In	**$ 8,580,779**

Parks & Community Centers Fund
Transfer In (From):

53299	691513	FFP Fund	$ 6,800,000
		Total Transfers In	**$ 6,800,000**

TOTAL TRANSFERS IN: $72,312,196

TRANSFERS OUT

General Fund
Transfer Out (To Other Funds):

01099	991012	Capital Improvement Fund	$ 6,500,000
01099	991100	Tidelands Operating Fund	$ 12,256,805
01099	991101	Tidelands Capital Fund	$ 5,832,875
01099	991513	Facilities Financing Planning Fund	$ 1,285,152
01099	991571	Facilities Maintenance Fund	$ 2,500,000
01099	991570	Parks Maintenance Fund	$ 2,300,000
01099	991800	Debt Service Fund	$ 8,580,779
		Total Transfers Out	**$ 39,255,611**

Facilities Financing Planning Fund (FFP)
Transfer Out (To Other Funds):

51399	991562	Parks & Community Centers Fund	$ 6,800,000
		Total Transfers In	**$ 6,800,000**

Tidelands Capital Fund
Transfer Out (To):

10099	991010	General Fund	$ 19,767,775
		Total Transfers Out	**$ 19,767,775**

Water Enterprise Fund
Transfer Out (To):

70199	992702	Water Capital Fund	$ 6,488,810
		Total Transfers Out	**$ 6,488,810**

TOTAL TRANSFERS OUT $72,312,196

CITY ATTORNEY

MISSION STATEMENT



The Office of the City Attorney provides timely, cost-effective, quality legal advice and services to support the City Council, the City Manager and all City departments, boards, commissions and committees in achieving the City Council's goals while limiting risk and costs to the taxpayers.

OVERVIEW

The Office of the City Attorney provides legal advice and services to the City Council, City staff, boards, commissions and committees through the preparation of ordinances, resolutions, contracts and legal opinions relating to land use, public safety and other municipal law matters.

As the prosecutor for the City, the Office of the City Attorney protects the health, safety and welfare of the public through the effective prosecution of violations of the Character and Municipal Code. The Office of the City Attorney also represents the City, its officers and staff in civil litigation matters and manages the legal services provided to the City by outside legal counsel.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- Worked with the City Council Municipal Code and Council Policy Review Committee on a comprehensive update of the Municipal Code and City Council Policies.
- Worked with the Community Development Department to implement the Housing Element, which allow for the redevelopment of the housing opportunity sites identified therein.
- Worked with City staff and the Newport Beach Public Library Foundation on a plan to fund and build the Library Lecture Hall.

BUDGET HIGHLIGHTS

- The City Attorney's Office is requesting that the part-time paralegal position be converted from a .5 FTE to a .75 FTE (an increase of .25 FTE).

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

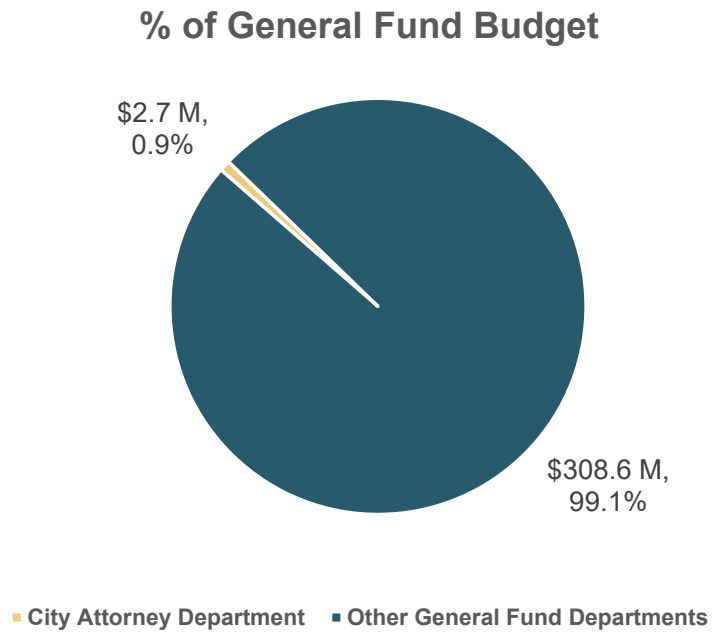
- Ensure that our office supports the Housing Element implementation process.
- Ensure contracts, resolutions and ordinances are completed in a timely manner.
- Ensure that people violating the Municipal Code are deterred from committing future crimes.

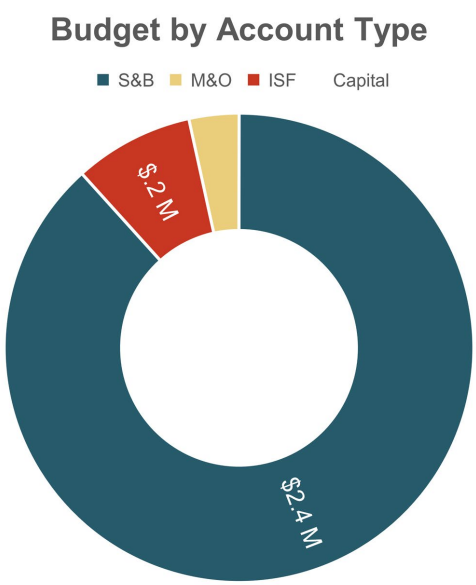
DEPARTMENT PERFORMANCE MEASURES

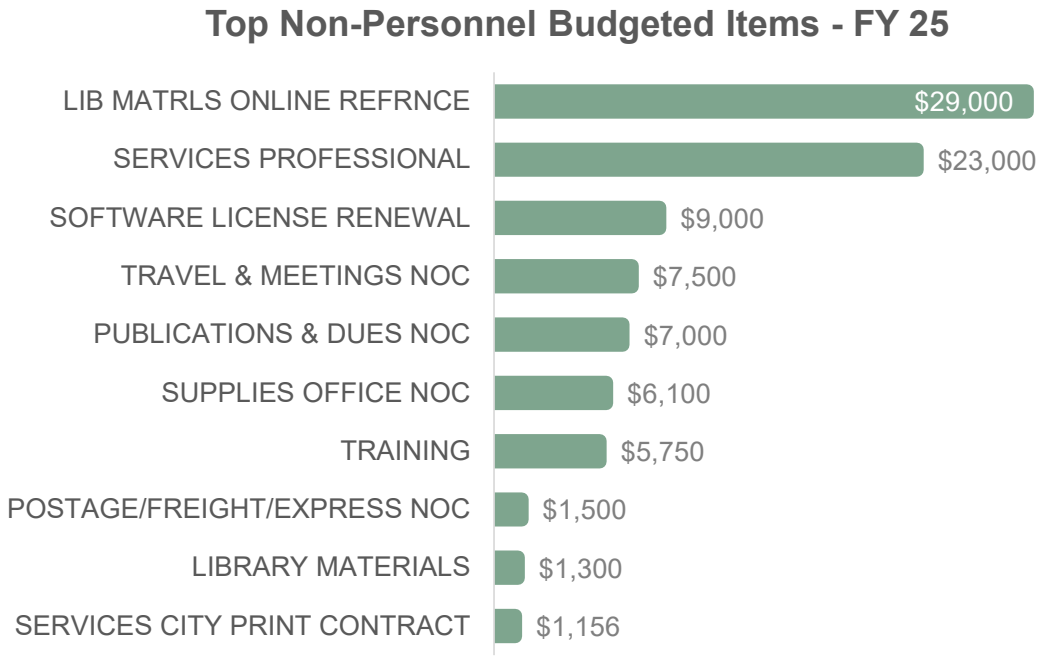
Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
Percentage (%) of Standard Contracts completed within 10 business days of complete submission.	N/A	N/A	N/A	100%
Percentage (%) of Standard Misdemeanor Citations filed within 5 business days of the scheduled arraignment date.	N/A	N/A	N/A	100%
Percentage (%) of resolutions & ordinances completed by City Council Staff Report deadline.	N/A	N/A	N/A	100%

CITY ATTORNEY DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01015005 - CITY ATTORNEY ADMIN	2,116,526	2,320,570	2,526,824	2,661,605	5.33%
01015151 - CITY ATTORNEY OUTSIDE COUNSEL	251,918	2,446	-	-	0.00%
Grand Total	**2,368,444**	**$2,323,016**	**2,526,824**	**2,661,605**	**5.33%**







CITY ATTORNEY PERSONNEL

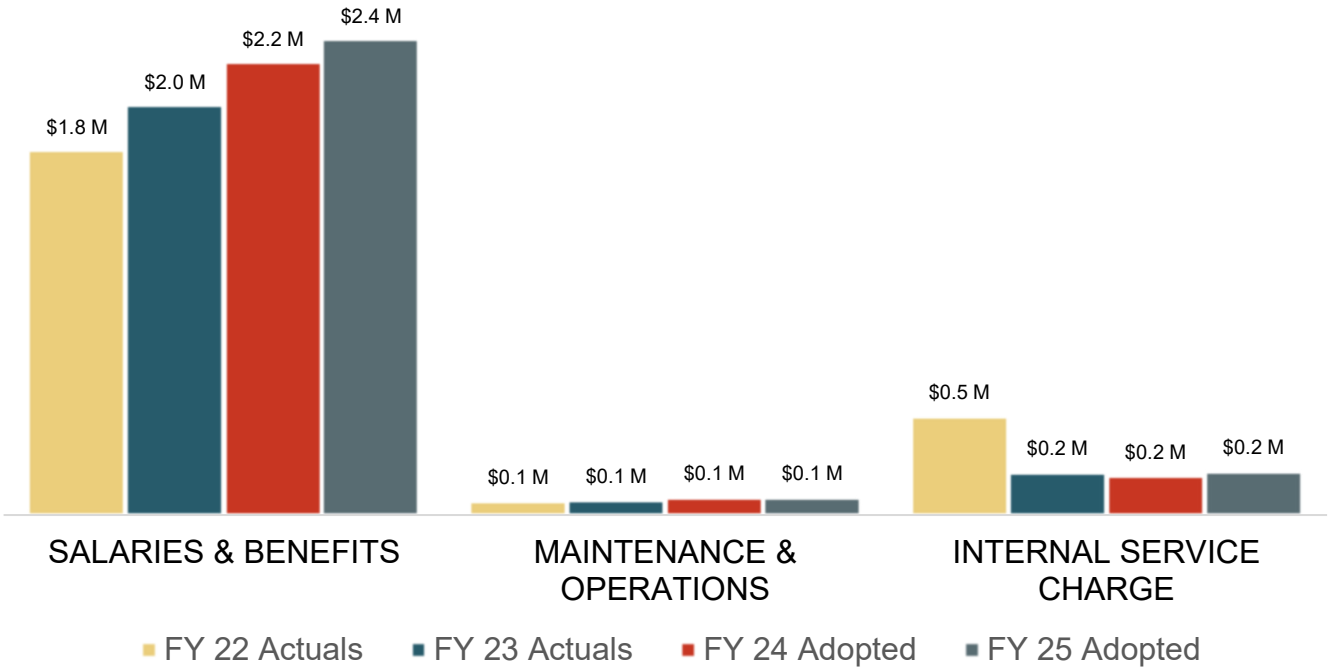
	FY 23	FY 24	FY 25
Full-Time	7.00	8.00	8.00
Part-Time (FTE)	1.60	0.50	0.75

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT TO THE CITY ATTORNEY	1.00	1.00	96,103	-	33,953	130,056
ASSISTANT CITY ATTORNEY	1.00	1.00	253,503	3,360	57,488	314,351
CITY ATTORNEY	1.00	1.00	305,820	6,960	82,263	395,043
DEPUTY CITY ATTORNEY	1.00	1.00	198,879	960	45,992	245,830
DEPUTY CITY ATTORNEY	1.00	1.00	198,879	960	47,378	247,216
DEPUTY CITY ATTORNEY	1.00	1.00	195,671	960	45,616	242,248
PARALEGAL	1.00	1.00	99,292	-	34,326	133,618
PARALEGAL	1.00	1.00	109,524	-	35,523	145,047

Part-Time (FTE)	FY 24	FY25	Base Pay	Specialty Pay	Benefits	Total Pay
Paralegal	0.50	0.75	63,069	-	5,172	68,241
			1,520,740	**13,200**	**387,711**	**1,921,651**

CITY ATTORNEY SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**1,804,190**	**2,024,305**	**2,236,764**	**2,350,792**	**5.10%**
70 - REGULAR SALARIES	1,195,801	1,323,490	1,425,132	1,520,740	6.71%
72 - BENEFITS	596,390	700,816	810,432	828,852	2.27%
73 - LUMP SUM PAYS	12,000	-	-	-	0.00%
74 - OTHER PAYS	-	-	1,200	1,200	0.00%
MAINTENANCE & OPERATIONS	**73,794**	**78,226**	**91,306**	**91,306**	**0.00%**
81 - CONTRACT SERVICES	20,476	23,534	24,156	24,156	0.00%
84 - SUPPLIES & MATERIALS	33,637	28,369	36,400	36,400	0.00%
86 - TRAVEL & TRAINING	10,743	13,043	13,250	13,250	0.00%
87 - GENERAL EXPENSES	8,939	13,280	17,500	17,500	0.00%
INTERNAL SERVICE CHARGE	**490,460**	**214,907**	**198,753**	**219,507**	**10.44%**
88 - INTERNAL SVC CHARGE	238,541	212,461	198,753	219,507	10.44%
89 - RISK MANAGEMENT	251,918	2,446	-	-	0.00%
CAPITAL EXPENDITURES	**-**	**5,577**	**-**	**-**	**0.00%**
90 - CAPITAL EXPENDITURES	-	5,577	-	-	0.00%
Grand Total	**2,368,444**	**2,323,016**	**2,526,824**	**2,661,605**	**5.33%**



CITY ATTORNEY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01015005 - CITY ATTORNEY ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,098,360	1,199,748	1,377,917	1,457,671	5.79%
711003 - SALARIES PART TIME	97,441	123,741	47,215	63,069	33.58%
70 - REGULAR SALARIES Total	**1,195,801**	**1,323,490**	**1,425,132**	**1,520,740**	**6.71%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	83,327	80,867	180,096	180,672	0.32%
721002 - CAFETERIA ALLOWANCE PT	5,277	-	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	80,821	92,018	115,742	124,802	7.83%
723002 - PENSION ER NORMAL COST MISC	100,235	109,068	141,298	152,733	8.09%
723004 - RETIREMENT PART TIME/TEMP	-	-	1,771	1,771	0.00%
724001 - PENSION EE CONTRIB MISC	(141,332)	(146,823)	(159,868)	(174,885)	9.39%
725001 - PENSION UAL REQUIRED MISC	274,737	306,729	309,189	318,071	2.87%
725003 - PENSION UAL DISCRETIONARY MISC	108,288	159,578	97,926	86,163	-12.01%
727001 - CAR ALLOWANCE	8,423	8,423	8,400	8,400	0.00%
727003 - CELL PHONE STIPEND	4,004	4,036	3,840	4,800	25.00%
727004 - RHS $2.50 CONTRIBUTION	1,777	1,835	17,422	3,058	-82.45%
727012 - LIFE INSURANCE	718	735	840	840	0.00%
727013 - EMP ASSISTANCE PROGRAM	134	138	160	160	0.00%
727015 - UNEMPLOYMENT EXPENSE	76	150	-	-	0.00%
727016 - MEDICARE FRINGES	18,160	19,687	23,453	22,242	-5.16%
727017 - PARS DC 401A	7,998	22,111	-	27,070	0.00%
727019 - SURVIVOR BENEFIT	404	234	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	3,532	-	21,936	21,936	0.00%
728003 - COMPENSATED ABSENCES	39,811	42,030	48,227	51,019	5.79%
72 - BENEFITS Total	**596,390**	**700,816**	**810,432**	**828,852**	**2.27%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	12,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**12,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	-	1,200	1,200	0.00%
74 - OTHER PAYS Total	**-**	**-**	**1,200**	**1,200**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	20,177	22,918	23,000	23,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	299	616	1,156	1,156	0.00%
81 - CONTRACT SERVICES Total	**20,476**	**23,534**	**24,156**	**24,156**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	7,263	4,434	6,100	6,100	0.00%
841052 - LIBRARY MATERIALS	3,268	100	1,300	1,300	0.00%

CITY ATTORNEY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
841053 - LIB MATRLS ONLINE REFRNCE	23,105	23,835	29,000	29,000	0.00%
84 - SUPPLIES & MATERIALS Total	**33,637**	**28,369**	**36,400**	**36,400**	**0.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	8,331	11,468	7,500	7,500	0.00%
861003 - TRAINING	2,412	1,575	5,750	5,750	0.00%
86 - TRAVEL & TRAINING Total	**10,743**	**13,043**	**13,250**	**13,250**	**0.00%**
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	1,090	1,023	1,500	1,500	0.00%
871004 - PUBLICATIONS & DUES NOC	3,339	4,723	7,000	7,000	0.00%
871017 - SOFTWARE LICENSE RENEWAL	4,510	7,534	9,000	9,000	0.00%
87 - GENERAL EXPENSES Total	**8,939**	**13,280**	**17,500**	**17,500**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	59,748	62,103	69,863	79,656	14.02%
881005 - IT ISF REPLACEMENT CHARGE	11,018	27,654	27,655	26,763	-3.22%
881010 - WORKERS' COMP ISF MISC	28,164	41,763	15,771	24,539	55.60%
881012 - GENERAL LIABILITY INSURANCE	38,429	18,413	17,720	19,407	9.52%
881013 - UNINSURED CLAIMS CHARGE	31,928	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	69,254	62,528	67,744	69,142	2.06%
88 - INTERNAL SVC CHARGE Total	**238,541**	**212,461**	**198,753**	**219,507**	**10.44%**
90 - CAPITAL EXPENDITURES					
911039 - OFFICE FURNITURE/FIXTURES	-	5,577	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**5,577**	**-**	**-**	**0.00%**
01015005 - CITY ATTORNEY ADMIN Total	2,116,526	2,320,570	2,526,824	2,661,605	5.33%
01015151 - CITY ATTORNEY OUTSIDE COUNSEL					
89 - RISK MANAGEMENT					
891020 - OUTSIDE COUNSEL ADVISORY	43,315	70	-	-	0.00%
891021 - OUTSIDE COUNSEL SPEC LIT	203,807	2,100	-	-	0.00%
891022 - OUTSIDE COUNSEL CODE ENF	4,796	276	-	-	0.00%
89 - RISK MANAGEMENT Total	**251,918**	**2,446**	**-**	**-**	**0.00%**
01015151 - CITY ATTORNEY OUTSIDE COUNSEL Total	251,918	2,446	-	-	0.00%
Grand Total	**2,368,444**	**2,323,016**	**2,526,824**	**2,661,605**	**5.33%**

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CITY CLERK

MISSION STATEMENT



To provide service to the Mayor and City Council, City Manager, City Departments, and the public in a courteous, timely and efficient manner while remaining neutral and impartial. To improve the administration of the affairs of the City Clerk's Office consistent with the applicable laws and through sound management practices to provide easier access to local government and fulfill our responsibilities to the residents of Newport Beach.

OVERVIEW

The City Clerk's Office provides service and support to the Mayor, City Council, City Manager and administrative departments as well as to the public. As the Office of Record, the City Clerk has responsibility for maintaining the official records of City Council actions in accordance with legal requirements for public meetings and execution of all minutes, ordinances, resolutions and contracts. Services to the public include assistance with understanding and participating in the decision and policy making process and assistance with day to day inquiries.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- Worked with Netfile to launch an Ethics Training Seminar to meet AB1234 requirements.
- Worked with Netfile to create a Lobbyist application for maintaining Lobbyist Registration Forms.
- Hosted Operation Christmas to collect toy donations for military families.

BUDGET HIGHLIGHTS

- City Clerk's Office goal is to continue staying within budget for FY2024-25.

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

- Host two Citywide Records Management Workshops to train and inform City staff of best practices.
- Continue to promote transparency by uploading City Council documents to the City's website within three days of the meeting.

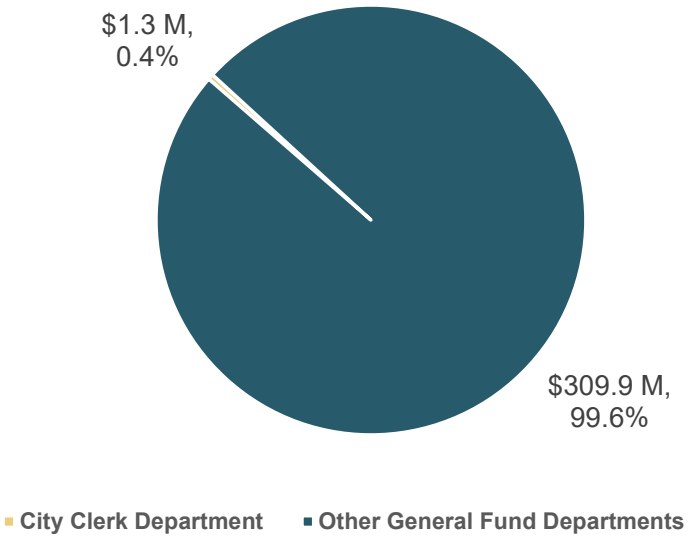
DEPARTMENT PERFORMANCE MEASURES

Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
Public Records Act Requests assigned to City Clerk's Office responded to within 10-days	100%	100%	100%	100%
Public Records Act Requests completed by City Clerk's Office within 10 days	90%	95%	85%	100%
Percentage of regular City Council minutes prepared within 10 days of meeting	100%	100%	100%	100%
Percentage of Fully Complete Council Packets (Staff Reports / Ordinances / Resolutions / Etc.) Uploaded within 5 days of Meeting	100%	100%	100%	100%

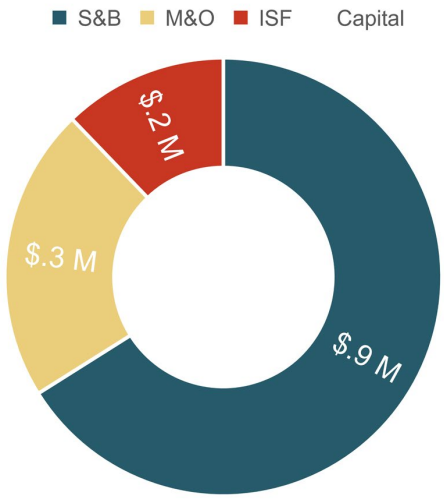
CITY CLERK DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01010005 - CITY CLERK ADMIN	1,047,961	1,082,225	1,186,331	1,110,158	-6.42%
01010101 - ELECTIONS	151,710	103,724	5,000	200,000	3900.00%
Grand Total	1,199,672	1,185,948	1,191,331	1,310,158	9.97%

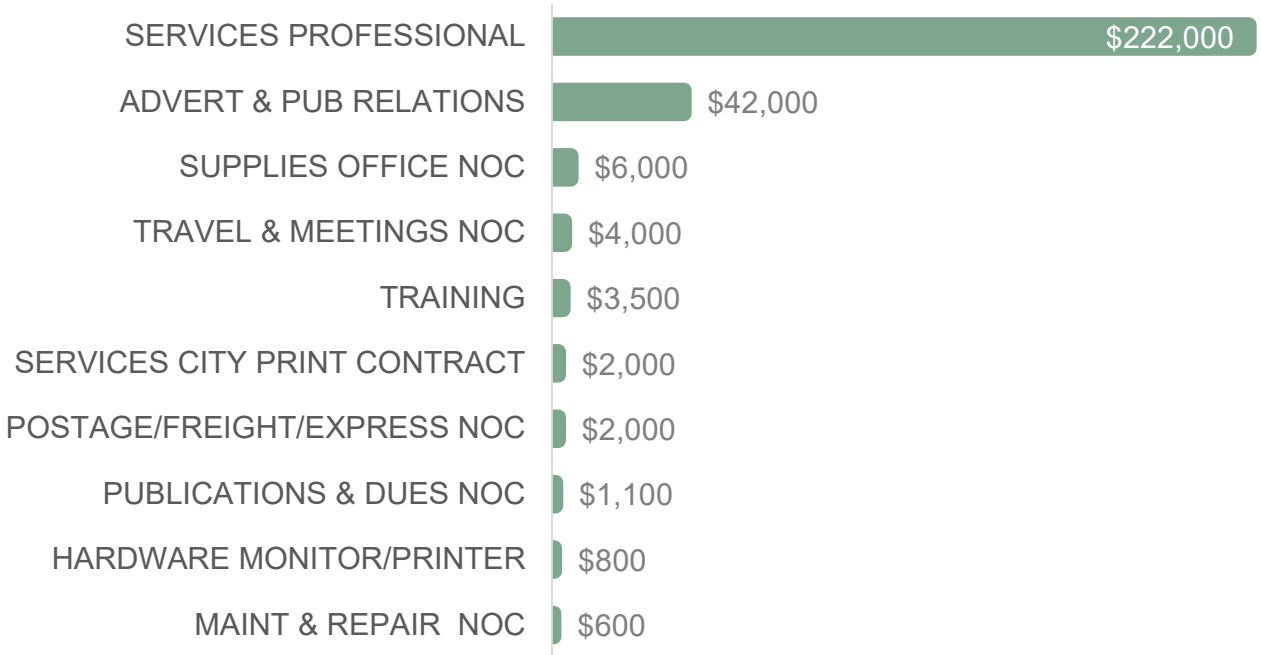
% of General Fund Budget



Budget by Account Type



Top Non-Personnel Budgeted Items - FY 24



CITY CLERK PERSONNEL

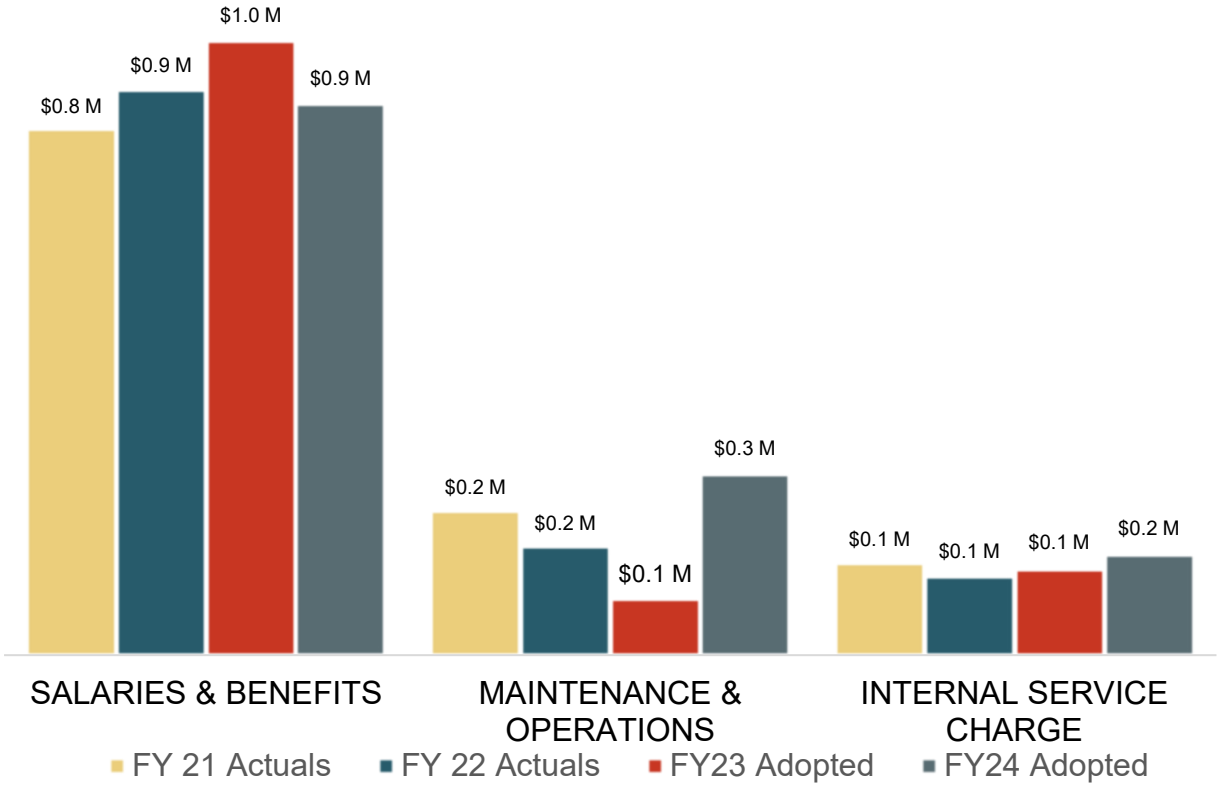
	FY 23	FY 24	FY 25
Full-Time	5.00	5.00	4.00
Part-Time (FTE)	1.00	1.00	1.00

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT	1.00	1.00	100,974	540	37,089	138,603
ASSISTANT CITY CLERK	1.00	1.00	111,916	960	37,177	150,053
CITY CLERK	1.00	1.00	188,619	5,760	55,411	249,790
DEPARTMENT ASSISTANT	1.00	0.00				
RECORDS SPECIALIST	1.00	1.00	76,159	540	32,024	108,723

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
Department Assistant - PT	1.00	1.00	60,005	-	2,970	62,975
			537,673	7,800	164,671	710,144

CITY CLERK SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**826,392**	**888,315**	**964,731**	**865,691**	**-10.27%**
70 - REGULAR SALARIES	498,193	495,673	590,024	537,673	-8.87%
71 - SPECIAL PAYS	1,083	1,083	1,080	1,080	0.00%
72 - BENEFITS	319,116	391,559	373,027	326,339	-12.52%
73 - LUMP SUM PAYS	8,000	-	-	-	0.00%
74 - OTHER PAYS	-	-	600	600	0.00%
MAINTENANCE & OPERATIONS	**227,549**	**172,382**	**90,000**	**285,000**	**216.67%**
81 - CONTRACT SERVICES	179,357	126,996	29,000	224,000	672.41%
84 - SUPPLIES & MATERIALS	5,722	6,620	6,000	6,000	0.00%
85 - MAINTENANCE & REPAIR	2,100	503	1,600	1,600	0.00%
86 - TRAVEL & TRAINING	5,282	7,853	7,500	7,500	0.00%
87 - GENERAL EXPENSES	35,088	30,409	45,900	45,900	0.00%
INTERNAL SERVICE CHARGE	**145,731**	**125,251**	**136,600**	**159,467**	**16.74%**
88 - INTERNAL SVC CHARGE	145,731	125,251	136,600	159,467	16.74%
Grand Total	**1,199,672**	**1,185,948**	**1,191,331**	**1,310,158**	**9.97%**



CITY CLERK SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01010005 - CITY CLERK ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	475,490	495,673	531,931	477,668	-10.20%
711003 - SALARIES PART TIME	22,704	-	58,093	60,005	3.29%
70 - REGULAR SALARIES Total	**498,193**	**495,673**	**590,024**	**537,673**	**-8.87%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	1,083	1,083	1,080	1,080	0.00%
71 - SPECIAL PAYS Total	**1,083**	**1,083**	**1,080**	**1,080**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	108,171	108,411	112,560	90,336	-19.74%
721002 - CAFETERIA ALLOWANCE PT	2,700	-	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	45,030	47,006	51,673	43,981	-14.89%
723002 - PENSION ER NORMAL COST MISC	41,092	39,632	48,223	43,391	-10.02%
723004 - RETIREMENT PART TIME/TEMP	-	-	2,178	2,100	-3.59%
724001 - PENSION EE CONTRIB MISC	(65,082)	(60,779)	(62,131)	(55,056)	-11.39%
725001 - PENSION UAL REQUIRED MISC	103,266	130,815	131,864	121,920	-7.54%
725003 - PENSION UAL DISCRETIONARY MISC	40,703	68,058	41,764	33,027	-20.92%
727001 - CAR ALLOWANCE	4,813	4,813	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	2,049	2,467	2,460	1,920	-21.95%
727004 - RHS $2.50 CONTRIBUTION	6,444	14,154	7,338	5,224	-28.81%
727012 - LIFE INSURANCE	508	525	525	420	-20.00%
727013 - EMP ASSISTANCE PROGRAM	95	98	100	80	-20.00%
727016 - MEDICARE FRINGES	7,807	7,707	10,308	7,909	-23.27%
727017 - PARS DC 401A	1,347	3,391	-	3,772	0.00%
727019 - SURVIVOR BENEFIT	289	167	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	2,680	6,449	2,747	5,795	110.98%
728003 - COMPENSATED ABSENCES	17,205	18,644	18,618	16,718	-10.20%
72 - BENEFITS Total	**319,116**	**391,559**	**373,027**	**326,339**	**-12.52%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	8,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**8,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	-	600	600	0.00%
74 - OTHER PAYS Total	**-**	**-**	**600**	**600**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	27,302	21,218	22,000	22,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	345	2,054	2,000	2,000	0.00%
81 - CONTRACT SERVICES Total	**27,646**	**23,273**	**24,000**	**24,000**	**0.00%**

CITY CLERK SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	5,722	6,620	6,000	6,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	-	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**5,722**	**6,620**	**6,000**	**6,000**	**0.00%**
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	1,167	-	500	500	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	500	500	0.00%
851037 - MAINT & REPAIR NOC	933	503	600	600	0.00%
85 - MAINTENANCE & REPAIR Total	**2,100**	**503**	**1,600**	**1,600**	**0.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	2,175	4,613	4,000	4,000	0.00%
861003 - TRAINING	3,107	3,240	3,500	3,500	0.00%
86 - TRAVEL & TRAINING Total	**5,282**	**7,853**	**7,500**	**7,500**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	33,267	28,306	42,000	42,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	546	703	2,000	2,000	0.00%
871004 - PUBLICATIONS & DUES NOC	557	600	1,100	1,100	0.00%
871018 - HARDWARE MONITOR/PRINTER	718	800	800	800	0.00%
87 - GENERAL EXPENSES Total	**35,088**	**30,409**	**45,900**	**45,900**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	57,319	60,396	68,650	92,359	34.54%
881005 - IT ISF REPLACEMENT CHARGE	9,652	9,815	9,815	8,845	-9.88%
881010 - WORKERS' COMP ISF MISC	12,832	685	4,546	5,793	27.44%
881012 - GENERAL LIABILITY INSURANCE	19,409	10,513	10,094	10,136	0.41%
881013 - UNINSURED CLAIMS CHARGE	15,074	16,554	15,565	15,831	1.71%
881014 - ANNUAL OPEB CHARGE	31,446	27,288	27,931	26,503	-5.11%
88 - INTERNAL SVC CHARGE Total	**145,731**	**125,251**	**136,600**	**159,467**	**16.74%**
01010005 - CITY CLERK ADMIN Total	**1,047,961**	**1,082,225**	**1,186,331**	**1,110,158**	**-6.42%**
01010101 - ELECTIONS					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	151,710	103,724	5,000	200,000	3900.00%
81 - CONTRACT SERVICES Total	151,710	103,724	5,000	200,000	3900.00%
01010101 - ELECTIONS Total	**151,710**	**103,724**	**5,000**	**200,000**	**3900.00%**
Grand Total	**1,199,672**	**1,185,948**	**1,191,331**	**1,310,158**	**9.97%**

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CITY COUNCIL

MISSION STATEMENT



To provide fiscally responsible leadership that protects Newport Beach's unique quality of life for the full enjoyment of its residents, visitors and business owners. To direct the efficient and effective delivery of municipal services in a transparent and accessible way.

OVERVIEW

Newport Beach is a charter city with a Council-Manager form of government. Unlike a general law city that only has certain powers granted by the state, a city governed by a voter-approved charter establishes its own powers and authorities.

The seven members of the Newport Beach City Council each represent and reside in one of seven districts, but they are elected at-large by all of the community's registered voters and therefore serve a broader constituency.

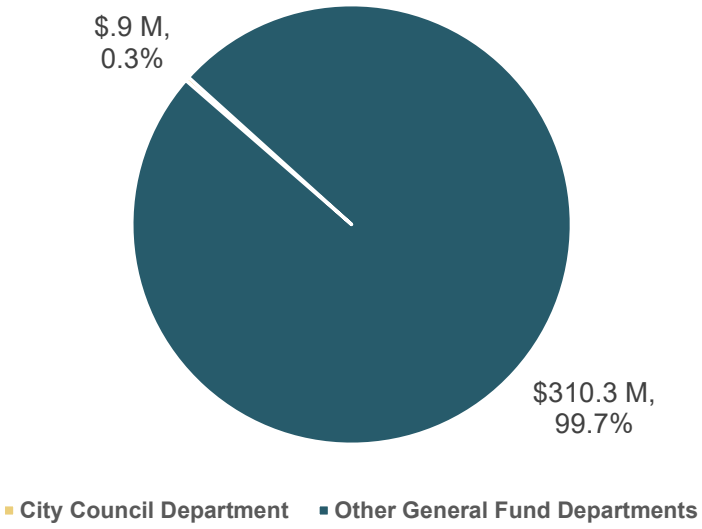
While being a City Council member is considered a part-time job, the actual time commitment can be significant. In addition to City Council meetings, council members hold special local and regional committee assignments, meet frequently with residents, business owners and City staff to discuss issues and projects, and regularly attend a variety of community events.

Per the City's charter, the City Council hires the City Manager, the City Clerk and the City Attorney. The City Manager oversees the hiring and management of the rest of the staff. It is the City Council's responsibility to enact policy and the City Manager's job to implement the Council's policies and approaches, many of which are expressed in the annual budget.

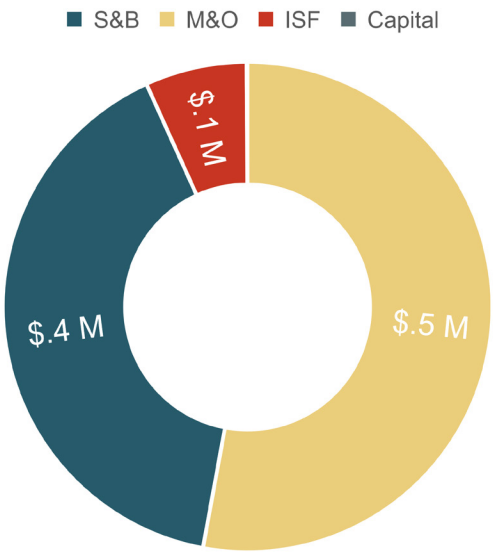
CITY COUNCIL DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01005005 - CITY COUNCIL ADMIN	585,602	688,972	924,218	931,993	0.84%
Grand Total	**585,602**	**688,972**	**924,218**	**931,993**	**0.84%**

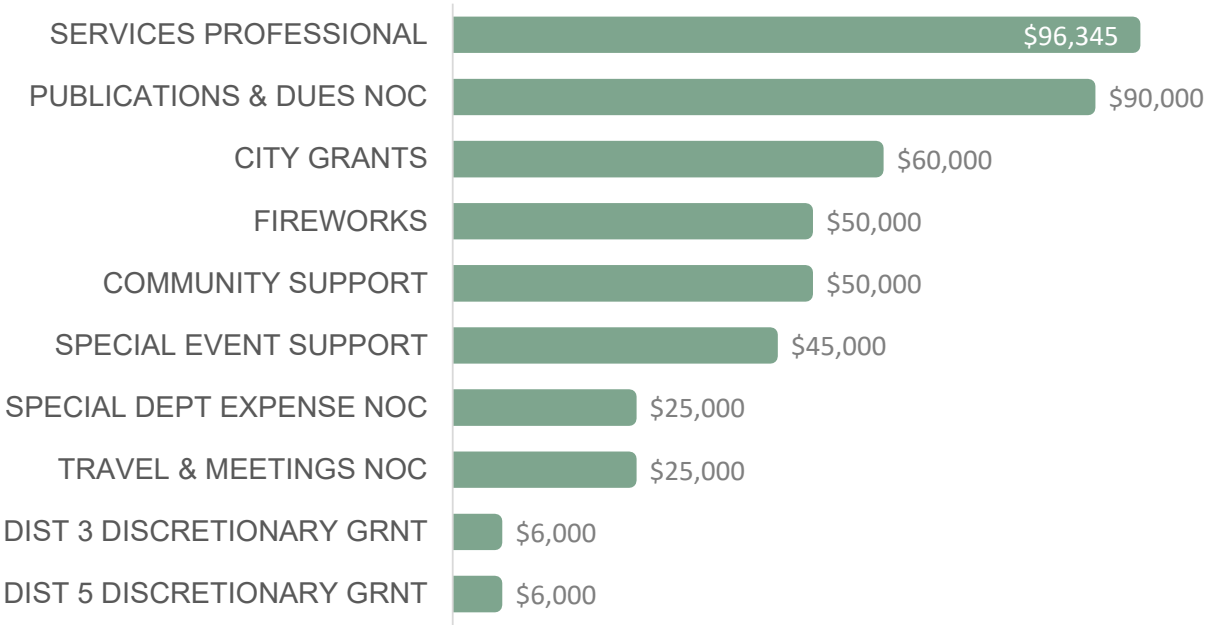
% of General Fund Budget



Budget by Account Type

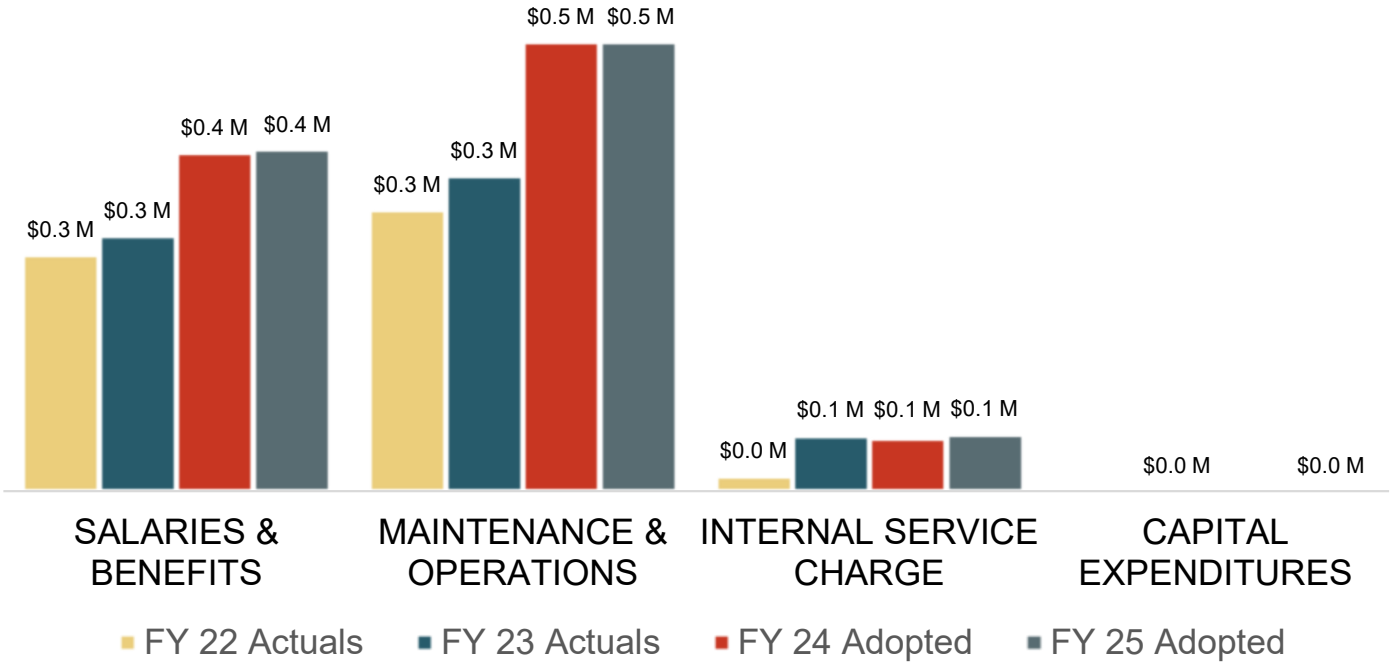


Top Non-Personnel Budgeted Items - FY 25



CITY COUNCIL SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**259,436**	**280,847**	**371,819**	**375,495**	**0.99%**
71 - SPECIAL PAYS	133,399	139,380	147,248	150,197	2.00%
72 - BENEFITS	126,037	141,466	224,571	225,298	0.32%
MAINTENANCE & OPERATIONS	**308,847**	**346,653**	**493,245**	**493,245**	**0.00%**
81 - CONTRACT SERVICES	800	880	106,345	96,345	-9.40%
82 - GRANT OPERATING	146,100	145,200	155,000	155,000	0.00%
84 - SUPPLIES & MATERIALS	42,900	52,266	79,000	79,000	0.00%
85 - MAINTENANCE & REPAIR	-	-	150	150	0.00%
86 - TRAVEL & TRAINING	12,255	22,688	15,750	25,750	63.49%
87 - GENERAL EXPENSES	106,791	125,619	137,000	137,000	0.00%
INTERNAL SERVICE CHARGE	**17,318**	**61,472**	**58,654**	**62,753**	**6.99%**
88 - INTERNAL SVC CHARGE	17,318	61,472	58,654	62,753	6.99%
CAPITAL EXPENDITURES	**-**	**-**	**500**	**500**	**0.00%**
90 - CAPITAL EXPENDITURES	-	-	500	500	0.00%
Grand Total	**585,602**	**688,972**	**924,218**	**931,993**	**0.84%**



CITY COUNCIL SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01005005 - CITY COUNCIL ADMIN					
71 - SPECIAL PAYS					
715006 - COUNCIL ALLOWANCES	133,399	139,380	147,248	150,197	2.00%
71 - SPECIAL PAYS Total	**133,399**	**139,380**	**147,248**	**150,197**	**2.00%**
72 - BENEFITS					
721002 - CAFETERIA ALLOWANCE PT	79,474	81,488	157,584	158,088	0.32%
722001 - PENSION EE NORMAL COST MISC	6,067	6,393	11,329	11,595	2.35%
723002 - PENSION ER NORMAL COST MISC	9,199	9,048	15,735	15,816	0.51%
723004 - RETIREMENT PART TIME/TEMP	1,476	1,696	1,342	1,342	0.00%
724001 - PENSION EE CONTRIB MISC	(6,112)	(6,157)	(16,833)	(17,273)	2.61%
725001 - PENSION UAL REQUIRED MISC	24,292	31,025	31,273	32,774	4.80%
725003 - PENSION UAL DISCRETIONARY MISC	9,575	16,141	9,905	8,878	-10.37%
727004 - RHS $2.50 CONTRIBUTION	-	-	9,828	9,828	0.00%
727016 - MEDICARE FRINGES	1,778	1,799	4,407	4,250	-3.58%
727019 - SURVIVOR BENEFIT	289	33	-	-	0.00%
72 - BENEFITS Total	**126,037**	**141,466**	**224,571**	**225,298**	**0.32%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	800	880	106,345	96,345	-9.40%
81 - CONTRACT SERVICES Total	**800**	**880**	**106,345**	**96,345**	**-9.40%**
82 - GRANT OPERATING					
821006 - CITY GRANTS	55,550	50,200	60,000	60,000	0.00%
821015 - COMMUNITY SUPPORT	50,000	50,000	50,000	50,000	0.00%
821016 - SPECIAL EVENT SUPPORT	40,550	45,000	45,000	45,000	0.00%
82 - GRANT OPERATING Total	**146,100**	**145,200**	**155,000**	**155,000**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	140	2,668	4,000	4,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	761	2,098	25,000	25,000	0.00%
841054 - FIREWORKS	42,000	47,500	50,000	50,000	0.00%
84 - SUPPLIES & MATERIALS Total	**42,900**	**52,266**	**79,000**	**79,000**	**0.00%**
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	-	-	150	150	0.00%
85 - MAINTENANCE & REPAIR Total	**-**	**-**	**150**	**150**	**0.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	12,255	22,238	15,000	25,000	66.67%

CITY COUNCIL SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
861003 - TRAINING	-	450	750	750	0.00%
86 - TRAVEL & TRAINING Total	**12,255**	**22,688**	**15,750**	**25,750**	**63.49%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	1,703	752	4,000	4,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	165	287	1,000	1,000	0.00%
871004 - PUBLICATIONS & DUES NOC	74,361	83,493	90,000	90,000	0.00%
871008 - DIST 1 DISCRETIONARY GRNT	5,988	6,000	6,000	6,000	0.00%
871009 - DIST 2 DISCRETIONARY GRNT	-	7,000	6,000	6,000	0.00%
871010 - DIST 3 DISCRETIONARY GRNT	6,000	6,500	6,000	6,000	0.00%
871011 - DIST 4 DISCRETIONARY GRNT	5,900	6,000	6,000	6,000	0.00%
871012 - DIST 5 DISCRETIONARY GRNT	3,588	5,000	6,000	6,000	0.00%
871013 - DIST 6 DISCRETIONARY GRNT	6,000	6,000	6,000	6,000	0.00%
871014 - DIST 7 DISCRETIONARY GRNT	3,087	4,587	6,000	6,000	0.00%
87 - GENERAL EXPENSES Total	**106,791**	**125,619**	**137,000**	**137,000**	**0.00%**
88 - INTERNAL SVC CHARGE					
881010 - WORKERS' COMP ISF MISC	5,068	4,798	5,304	6,759	27.44%
881012 - GENERAL LIABILITY INSURANCE	7,531	3,192	3,065	3,223	5.17%
881013 - UNINSURED CLAIMS CHARGE	4,719	53,483	50,286	52,771	4.94%
88 - INTERNAL SVC CHARGE Total	**17,318**	**61,472**	**58,654**	**62,753**	**6.99%**
90 - CAPITAL EXPENDITURES					
911039 - OFFICE FURNITURE/FIXTURES	-	-	500	500	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**-**	**500**	**500**	**0.00%**
01005005 - CITY COUNCIL ADMIN Total	**585,602**	**688,972**	**924,218**	**931,993**	**0.84%**
Grand Total	**585,602**	**688,972**	**924,218**	**931,993**	**0.84%**

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CITY MANAGER



MISSION STATEMENT

Efficiently and effectively deliver exceptional services, outstanding amenities, quality programs and foster strong community engagement.

OVERVIEW

The City of Newport Beach operates under a Council-Manager form of government. The elected, seven-member City Council appoints the City Manager to provide executive leadership and oversee the day-to-day business of City government. The City Manager is responsible for implementing City Council policies, directing city departments and operations, developing and managing the City's capital and operating budgets and coordinating preparation of City Council agendas. The office provides project development and policy implementation support to other city departments. The City Manager's Office includes the Economic Development, Information Technology, Homeless Outreach Services and Public Information divisions.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

Information Technology Division:

- Increased the City's cybersecurity posture by completing a systems and network vulnerability assessment and mitigation.
- Increased the City's cybersecurity posture by implementing Multi-Factor Authentication, Data Loss Protection, Mobile Device Management, and Password Policy Enforcement.
- Upgraded the City's data center to maximize resiliency and increase processing capacity.
- Completed the Advanced Meter Infrastructure data and billing integration.
- Implemented an infrastructure replacement program to better track and account for system, hardware, audiovisual, and security system replacements.
- Completed a major upgrade of the City's Enterprise Resource Planning (ERP) system, Tyler Munis, to take advantage of enhancements and new security features.
- Kicked off the Fire Station Alerting Modernization Project (scheduled to be completed in August of 2024).
- Implemented source code control and versioning for the City's custom-developed applications.

Outreach Division:

- Housed and reunified 19 people in FY 2023-24.
- Added five additional beds at the Costa Mesa Bridge Shelter to increase the availability to 25 beds.

BUDGET HIGHLIGHTS

Information Technology Division:

- Allocated dedicated funding for cybersecurity to better track the City's cybersecurity goals and initiatives.

Outreach Division:

- Good Giving Donations have increased year over year.

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

Information Technology Division:

- Reduce the City's user cybersecurity phish-prone score by 3%.
- Complete the Five-Year IT Strategic Plan.
- Upgrade the Audio/Video (AV) equipment in the Council Chambers.
- Develop an Artificial Intelligence (AI) policy, Business Continuity Plan and Update the City's Disaster Recovery Plan.
- Modernize the City's device deployment process with the implementation of Microsoft InTune.
- Update our technology inventory practices to better monitor and track device inventory and retirement.

Outreach Division:

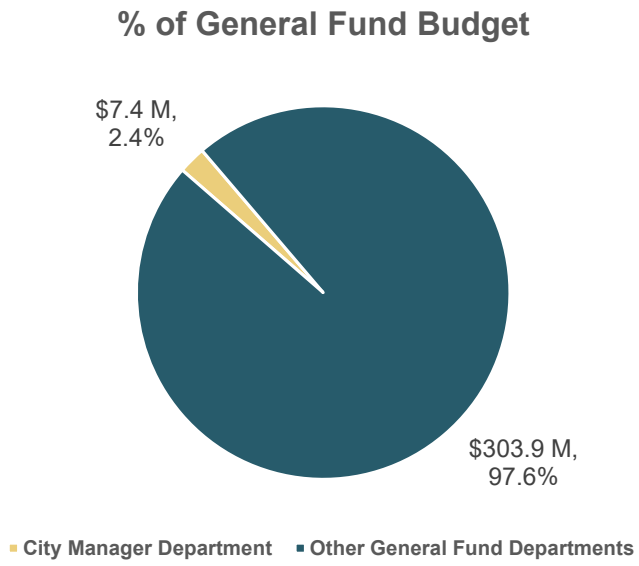
- Continue to house or reunify individuals experiencing homelessness into permanent living conditions.
- Facilitate street exits to shelters, skilled nursing facilities, or recuperative care facilities.

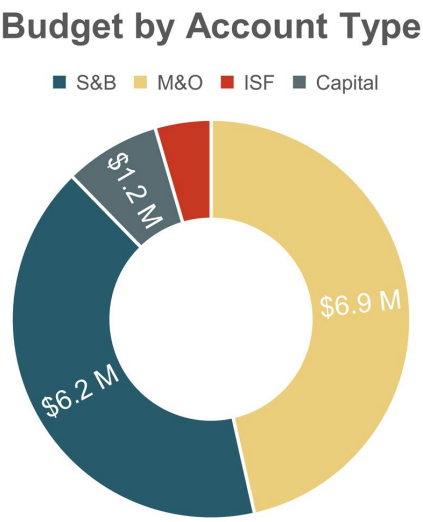
DEPARTMENT PERFORMANCE MEASURES

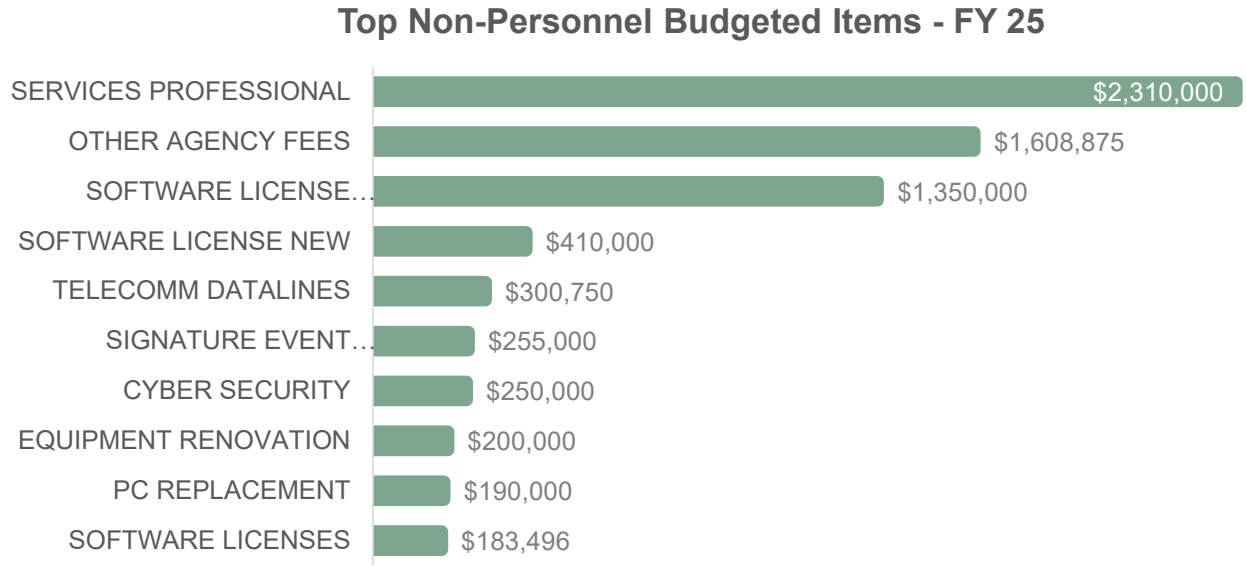
Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
Information Technology Division				
Mobile App Utilization / Impressions	32,800 Impressions	34,000 Impressions	40,000 Impressions	100,000 Impressions
Help Ticket Resolution Time	N/A	48 Hours Average Resolution	36 Hours Average Resolution	36 Hours
Cybersecurity Training Effectiveness (phish-prone score)	9.7% Phish-Prone Score	11.8% Phish-Prone Score	9% Phish-Prone Score	6.1% Phish-Prone Score
System Upgraded & Updated	89% of Systems Upgraded / Updated	92% of Systems Upgraded / Updated	95% of Systems Upgraded / Updated	100% of Systems
Outreach Division				
Percentage of filled Newport Beach allocated beds at Costa Mesa Bridge Shelter	95%	96%	96%	N/A
Increase the number of individuals housed or reunified through further collaboration with City Contractors	28 individuals housed / reunified	19 individuals housed / reunified	25 individuals housed / reunified	N/A
Number of Street Exits (Housed, Reunified with Family, Placed in Assisted Living/Skilled Nursing or Sheltered)	86 Street Exits	104 Street Exits	52 Street Exits	N/A

CITY MANAGER DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01020001 - CITY MANAGER AIRPORT ISSUES	135,620	104,974	250,000	175,000	-30.00%
01020005 - CITY MANAGER ADMIN	1,533,737	1,737,071	2,097,457	2,700,714	28.76%
01020201 - CITY MGR PUBLIC INFO OFFICE	630,407	605,577	923,053	721,586	-21.83%
01020202 - CITY MGR ECONOMIC DEVELOPMENT	246,160	255,000	371,000	371,000	0.00%
0102041 - CITY MGR OUTREACH SERVICES	1,329,641	2,261,233	3,118,520	3,424,672	9.82%
16620 - AMERICAN RESCUE PLAN ACT	122,543	24,411	-	-	0.00%
76420203 - CITY MGR INFORMTN TECHNOLOGY	4,059,404	4,416,102	5,749,039	6,164,514	7.23%
7657650 - IT REPLACEMENT	736,996	585,490	688,000	688,000	0.00%
7657651 - IT STRATEGIC ERP	67,388	23,538	-	-	0.00%
7657653 - IT STRATEGIC	76,963	53,921	180,000	180,000	0.00%
7657654 - PERMIT SYSTEM REPLACEMENT	349,513	457,946	493,496	493,496	0.00%
Grand Total	**9,288,371**	**10,525,263**	**13,870,565**	**14,918,982**	**7.56%**







CITY MANAGER PERSONNEL

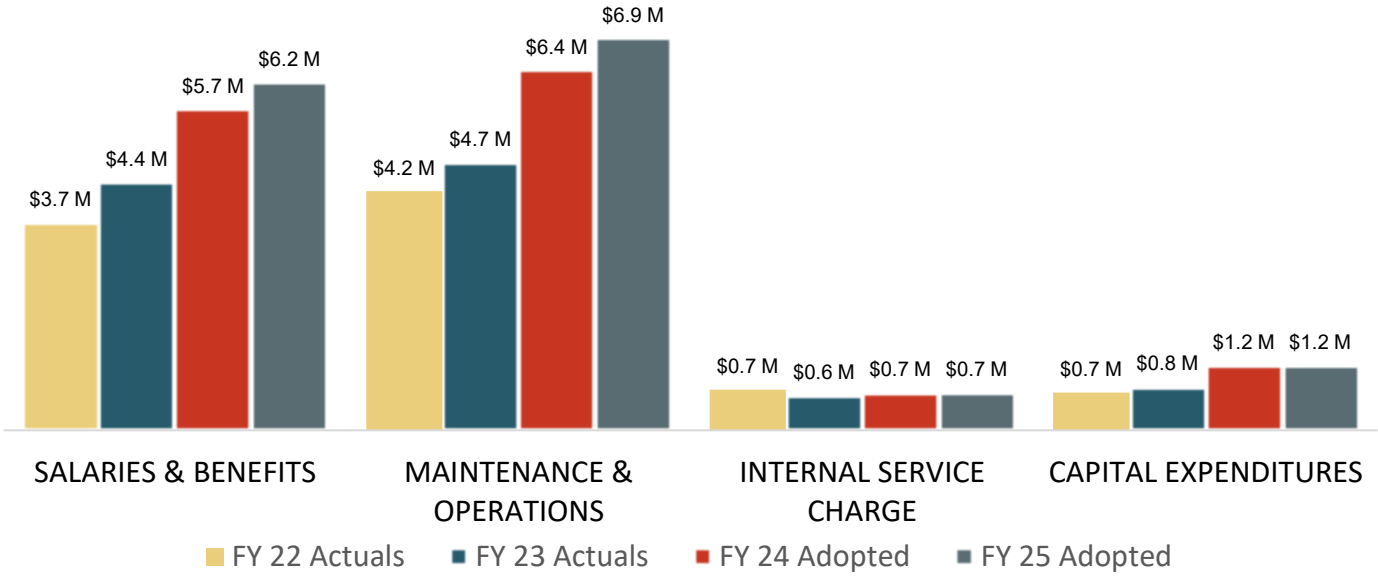
	FY 23	FY 24	FY 25
Full-Time	24.00	25.00	26.00
Part-Time (FTE)	1.00	1.00	1.00

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT TO THE ASSISTANT CITY MANAGER	1.00	1.00	103,088	-	34,770	137,858
ADMINISTRATIVE ASSISTANT	0.00	1.00	87,754	540	34,901	123,194
ASSISTANT CITY MANAGER	1.00	1.00	257,508	5,760	59,925	323,193
ASSISTANT CITY MANAGER	1.00	1.00	296,612	5,760	65,204	367,577
CITY MANAGER	1.00	1.00	340,746	6,960	108,719	456,425
EXECUTIVE ASSISTANT TO THE CITY MANAGER	1.00	1.00	113,220	960	37,772	151,952
HOMELESS SERVICES MANAGER	1.00	1.00	171,592	960	44,549	217,102
IT ANALYST	1.00	1.00	127,346	960	39,316	167,622
IT ANALYST	1.00	1.00	95,044	-	33,829	128,873
IT ANALYST	1.00	1.00	79,060	960	32,333	112,353
IT ANALYST	1.00	1.00	114,466	960	36,115	151,542
IT ANALYST	1.00	1.00	127,705	-	37,651	165,356
IT ANALYST, SENIOR	1.00	1.00	112,453	960	36,240	149,653
IT ANALYST, SENIOR	1.00	1.00	141,401	5,580	41,926	188,907
IT ANALYST, SENIOR	1.00	1.00	141,801	960	39,314	182,075
IT ANALYST, SENIOR	1.00	1.00	141,801	960	41,568	184,329
IT ANALYST, SENIOR	1.00	1.00	141,801	540	41,908	184,249
IT MANAGER	1.00	1.00	203,918	960	48,331	253,209
IT SUPERVISOR	1.00	1.00	177,524	960	45,633	224,118
IT SUPERVISOR	1.00	1.00	174,435	960	45,168	220,563
IT TECHNICIAN	1.00	1.00	82,188	2,760	32,217	117,165
IT TECHNICIAN	1.00	1.00	84,685	-	33,847	118,532
IT TECHNICIAN, SENIOR	1.00	1.00	89,216	4,840	34,939	128,996
IT TECHNICIAN, SENIOR	0.50	0.50	50,677	-	19,998	70,675
MANAGEMENT ANALYST	1.00	0.00	-	-	-	-
MANAGEMENT FELLOW	0.50	0.50	28,832	-	14,790	43,622
MANGEMENT ANALYST, SENIOR	0.00	1.00	127,330	960	37,620	165,910
PUBLIC INFORMATION MANAGER	1.00	1.00	193,490	960	45,361	239,812

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
IT Technician - PT	0.50	0.50	29,382	-	2,409	31,792
Intern	0.50	0.50	21,781	-	1,078	22,860
			3,856,859	45,220	1,127,433	5,029,512

CITY MANAGER SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**3,675,986**	**4,392,490**	**5,679,106**	**6,152,253**	**8.33%**
70 - REGULAR SALARIES	2,729,020	2,803,781	3,542,695	3,856,859	8.87%
71 - SPECIAL PAYS	6,609	7,341	7,320	8,760	19.67%
72 - BENEFITS	878,439	1,559,151	2,093,510	2,251,053	7.53%
73 - LUMP SUM PAYS	35,000	-	-	-	0.00%
74 - OTHER PAYS	26,918	22,217	35,581	35,581	0.00%
MAINTENANCE & OPERATIONS	**4,225,019**	**4,737,316**	**6,366,653**	**6,935,177**	**8.93%**
81 - CONTRACT SERVICES	1,813,057	2,558,894	3,664,888	3,919,375	6.94%
82 - GRANT OPERATING	362,629	277,954	305,000	305,000	0.00%
83 - UTILITIES	302,146	273,668	315,750	315,750	0.00%
84 - SUPPLIES & MATERIALS	99,559	133,641	167,000	176,000	5.39%
85 - MAINTENANCE & REPAIR	53,768	76,386	95,965	96,002	0.04%
86 - TRAVEL & TRAINING	39,276	46,141	48,250	53,250	10.36%
87 - GENERAL EXPENSES	1,554,583	1,370,631	1,769,800	2,069,800	16.95%
INTERNAL SERVICE CHARGE	**720,397**	**624,039**	**669,810**	**676,556**	**1.01%**
88 - INTERNAL SVC CHARGE	720,397	624,039	669,810	676,556	1.01%
CAPITAL EXPENDITURES	**666,969**	**771,418**	**1,154,996**	**1,154,996**	**0.00%**
90 - CAPITAL EXPENDITURES	666,969	771,418	1,154,996	1,154,996	0.00%
Grand Total	**9,288,371**	**10,525,263**	**13,870,565**	**14,918,982**	**7.56%**



CITY MANAGER SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01020001 - CITY MANAGER AIRPORT ISSUES					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	135,620	104,974	250,000	175,000	-30.00%
81 - CONTRACT SERVICES Total	**135,620**	**104,974**	**250,000**	**175,000**	**-30.00%**
01020001 - CITY MANAGER AIRPORT ISSUES Total	135,620	104,974	250,000	175,000	-30.00%
01020005 - CITY MANAGER ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	699,058	834,486	1,018,990	1,355,090	32.98%
711003 - SALARIES PART TIME	63,066	5,589	20,083	21,781	8.46%
711004 - SALARIES SEASONAL	-	-	-	-	0.00%
70 - REGULAR SALARIES Total	**762,124**	**840,074**	**1,039,073**	**1,376,871**	**32.51%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	-	-	-	540	0.00%
71 - SPECIAL PAYS Total	**-**	**-**	**-**	**540**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	90,459	100,904	146,328	169,380	15.75%
721002 - CAFETERIA ALLOWANCE PT	7,822	621	7,800	7,800	0.00%
722001 - PENSION EE NORMAL COST MISC	70,717	77,090	91,928	122,264	33.00%
723002 - PENSION ER NORMAL COST MISC	66,354	69,834	100,000	123,920	23.92%
723004 - RETIREMENT PART TIME/TEMP	-	-	753	762	1.23%
724001 - PENSION EE CONTRIB MISC	(107,102)	(105,605)	(119,309)	(155,129)	30.02%
725001 - PENSION UAL REQUIRED MISC	217,201	208,359	210,029	274,132	30.52%
725003 - PENSION UAL DISCRETIONARY MISC	85,609	108,400	66,520	74,261	11.64%
727001 - CAR ALLOWANCE	10,843	10,830	13,200	15,600	18.18%
727003 - CELL PHONE STIPEND	3,888	4,814	5,280	5,340	1.14%
727004 - RHS $2.50 CONTRIBUTION	6,218	6,473	14,268	9,088	-36.31%
727005 - HYBRID CONTRIB DEPT DIRECTOR	-	-	1,200	1,200	0.00%
727012 - LIFE INSURANCE	424	574	683	840	23.08%
727013 - EMP ASSISTANCE PROGRAM	80	108	130	160	23.08%
727016 - MEDICARE FRINGES	11,699	13,123	17,456	20,179	15.60%
727017 - PARS DC 401A	15,009	37,393	-	55,582	0.00%
727019 - SURVIVOR BENEFIT	346	201	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	12,694	-	41,566	42,346	1.88%
728003 - COMPENSATED ABSENCES	28,693	31,988	35,665	47,194	32.33%
72 - BENEFITS Total	**520,954**	**565,105**	**633,498**	**814,919**	**28.64%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	6,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**6,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					

CITY MANAGER SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
713001 - OVERTIME MISC & 1/2 TIME	-	65	1,200	1,200	0.00%
74 - OTHER PAYS Total	**-**	**65**	**1,200**	**1,200**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	14,587	130,500	199,000	250,000	25.63%
811027 - SERVICES CITY PRINT CONTRACT	837	773	500	500	0.00%
81 - CONTRACT SERVICES Total	**15,425**	**131,274**	**199,500**	**250,500**	**25.56%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	684	532	750	750	0.00%
83 - UTILITIES Total	**684**	**532**	**750**	**750**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	2,397	2,694	3,000	3,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	-	-	9,000	0.00%
841049 - III PROGRAM	375	-	5,000	5,000	0.00%
84 - SUPPLIES & MATERIALS Total	**2,772**	**2,694**	**8,000**	**17,000**	**112.50%**
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	-	-	650	650	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	900	900	0.00%
85 - MAINTENANCE & REPAIR Total	**-**	**-**	**1,550**	**1,550**	**0.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	20,013	17,482	15,000	20,000	33.33%
861003 - TRAINING	445	-	750	750	0.00%
86 - TRAVEL & TRAINING Total	**20,458**	**17,482**	**15,750**	**20,750**	**31.75%**
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	902	161	5,000	5,000	0.00%
871004 - PUBLICATIONS & DUES NOC	4,293	2,550	7,500	7,500	0.00%
87 - GENERAL EXPENSES Total	**5,195**	**2,711**	**12,500**	**12,500**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	53,901	54,478	61,431	67,678	10.17%
881005 - IT ISF REPLACEMENT CHARGE	21,645	21,116	21,116	16,873	-20.09%
881010 - WORKERS' COMP ISF MISC	16,485	6,268	6,310	9,207	45.90%
881012 - GENERAL LIABILITY INSURANCE	32,935	37,942	33,227	33,147	-0.24%
881013 - UNINSURED CLAIMS CHARGE	24,338	14,337	11,704	17,139	46.43%
881014 - ANNUAL OPEB CHARGE	50,822	42,994	51,348	59,591	16.05%
88 - INTERNAL SVC CHARGE Total	**200,125**	**177,134**	**185,136**	**203,634**	**9.99%**
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	-	-	500	500	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**-**	**500**	**500**	**0.00%**

CITY MANAGER SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01020005 - CITY MANAGER ADMIN Total	1,533,737	1,737,071	2,097,457	2,700,714	28.76%
01020201 - CITY MGR PUBLIC INFO OFFICE					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	204,702	166,282	316,056	193,490	-38.78%
70 - REGULAR SALARIES Total	**204,702**	**166,282**	**316,056**	**193,490**	**-38.78%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	11,647	6,016	33,768	22,584	-33.12%
722001 - PENSION EE NORMAL COST MISC	10,771	12,039	24,760	14,937	-39.67%
723002 - PENSION ER NORMAL COST MISC	18,784	15,980	34,389	20,375	-40.75%
724001 - PENSION EE CONTRIB MISC	(20,106)	(20,326)	(36,788)	(22,251)	-39.51%
725001 - PENSION UAL REQUIRED MISC	32,725	58,854	59,326	42,221	-28.83%
725003 - PENSION UAL DISCRETIONARY MISC	12,898	30,619	18,790	11,437	-39.13%
727001 - CAR ALLOWANCE	1,306	-	2,400	2,400	0.00%
727003 - CELL PHONE STIPEND	1,224	963	1,440	960	-33.33%
727004 - RHS $2.50 CONTRIBUTION	536	-	3,588	3,588	0.00%
727012 - LIFE INSURANCE	136	105	158	105	-33.33%
727013 - EMP ASSISTANCE PROGRAM	25	20	30	20	-33.33%
727016 - MEDICARE FRINGES	3,090	2,455	5,128	2,820	-45.02%
727019 - SURVIVOR BENEFIT	58	33	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	-	2,743	2,743	0.00%
728003 - COMPENSATED ABSENCES	8,376	9,036	11,062	6,772	-38.78%
72 - BENEFITS Total	**81,471**	**115,795**	**160,793**	**108,710**	**-32.39%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	2,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**2,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	-	1,200	1,200	0.00%
74 - OTHER PAYS Total	**-**	**-**	**1,200**	**1,200**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	133,617	77,783	200,000	183,372	-8.31%
81 - CONTRACT SERVICES Total	**133,617**	**77,783**	**200,000**	**183,372**	**-8.31%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	418	-	2,000	2,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	1,397	-	2,000	2,000	0.00%
84 - SUPPLIES & MATERIALS Total	**1,816**	**-**	**4,000**	**4,000**	**0.00%**
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	11,033	13,003	14,915	14,915	0.00%
85 - MAINTENANCE & REPAIR Total	**11,033**	**13,003**	**14,915**	**14,915**	**0.00%**

CITY MANAGER SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	2,106	3,044	3,000	3,000	0.00%
861003 - TRAINING	-	30	1,500	1,500	0.00%
86 - TRAVEL & TRAINING Total	**2,106**	**3,074**	**4,500**	**4,500**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	163	183	2,500	2,500	0.00%
871004 - PUBLICATIONS & DUES NOC	394	489	1,500	1,500	0.00%
871041 - NBTV OPERATIONS/PROGRAM	119,864	123,279	150,000	150,000	0.00%
87 - GENERAL EXPENSES Total	**120,421**	**123,951**	**154,000**	**154,000**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	16,758	12,817	14,472	9,784	-32.39%
881005 - IT ISF REPLACEMENT CHARGE	6,871	5,028	5,028	2,410	-52.06%
881010 - WORKERS' COMP ISF MISC	4,813	1,586	1,511	1,665	10.18%
881012 - GENERAL LIABILITY INSURANCE	9,615	9,239	8,978	9,467	5.45%
881013 - UNINSURED CLAIMS CHARGE	7,105	3,491	3,162	4,895	54.79%
881014 - ANNUAL OPEB CHARGE	12,228	13,442	14,438	9,178	-36.43%
88 - INTERNAL SVC CHARGE Total	**57,390**	**45,602**	**47,589**	**37,399**	**-21.41%**
90 - CAPITAL EXPENDITURES					
911055 - PEG EQUIPMENT	15,852	60,086	20,000	20,000	0.00%
90 - CAPITAL EXPENDITURES Total	**15,852**	**60,086**	**20,000**	**20,000**	**0.00%**
01020201 - CITY MGR PUBLIC INFO OFFICE Total	630,407	605,577	923,053	721,586	-21.83%
01020202 - CITY MGR ECONOMIC DEVELOPMENT					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	-	-	50,000	50,000	0.00%
81 - CONTRACT SERVICES Total	**-**	**-**	**50,000**	**50,000**	**0.00%**
82 - GRANT OPERATING					
821015 - COMMUNITY SUPPORT	-	-	50,000	50,000	0.00%
821017 - SIGNATURE EVENT SUPPORT	246,000	255,000	255,000	255,000	0.00%
82 - GRANT OPERATING Total	**246,000**	**255,000**	**305,000**	**305,000**	**0.00%**
84 - SUPPLIES & MATERIALS					
841046 - SPECIAL DEPT EXPENSE NOC	-	-	10,000	10,000	0.00%
84 - SUPPLIES & MATERIALS Total	**-**	**-**	**10,000**	**10,000**	**0.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	-	2,250	2,250	0.00%
861003 - TRAINING	-	-	750	750	0.00%
86 - TRAVEL & TRAINING Total	**-**	**-**	**3,000**	**3,000**	**0.00%**

CITY MANAGER SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	35	-	1,500	1,500	0.00%
871004 - PUBLICATIONS & DUES NOC	125	-	1,500	1,500	0.00%
87 - GENERAL EXPENSES Total	**160**	**-**	**3,000**	**3,000**	**0.00%**
01020202 - CITY MGR ECONOMIC DEVELOPMENT Total	246,160	255,000	371,000	371,000	0.00%
0102041 - CITY MGR OUTREACH SERVICES					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	150,047	141,607	161,725	171,592	6.10%
70 - REGULAR SALARIES Total	**150,047**	**141,607**	**161,725**	**171,592**	**6.10%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	22,452	20,771	22,512	22,584	0.32%
722001 - PENSION EE NORMAL COST MISC	14,430	14,816	16,952	17,399	2.64%
723002 - PENSION ER NORMAL COST MISC	10,637	10,182	13,129	13,916	6.00%
724001 - PENSION EE CONTRIB MISC	(18,003)	(17,315)	(18,709)	(19,733)	5.48%
725001 - PENSION UAL REQUIRED MISC	-	34,945	35,226	37,442	6.29%
725003 - PENSION UAL DISCRETIONARY MISC	-	18,181	11,157	10,143	-9.09%
727003 - CELL PHONE STIPEND	960	886	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	1,790	1,768	1,750	1,750	0.00%
727012 - LIFE INSURANCE	105	95	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	20	18	20	20	0.00%
727016 - MEDICARE FRINGES	2,113	2,006	2,685	2,502	-6.83%
728003 - COMPENSATED ABSENCES	5,208	5,365	5,660	6,006	6.10%
72 - BENEFITS Total	**39,711**	**91,718**	**91,447**	**93,094**	**1.80%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	2,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**2,000**	**-**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	165,810	663,836	1,203,372	1,471,628	22.29%
841060 - OTHER AGENCY FEES	919,837	1,300,000	1,582,016	1,608,875	1.70%
81 - CONTRACT SERVICES Total	**1,085,647**	**1,963,836**	**2,785,388**	**3,080,503**	**10.60%**
84 - SUPPLIES & MATERIALS					
841071 - HOMELESS ASSISTANCE	52,236	43,983	50,000	50,000	0.00%
84 - SUPPLIES & MATERIALS Total	**52,236**	**43,983**	**50,000**	**50,000**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	-	8,755	9,859	9,991	1.34%
881005 - IT ISF REPLACEMENT CHARGE	-	3,352	3,352	2,410	-28.10%
881010 - WORKERS' COMP ISF MISC	-	-	982	1,336	36.03%

CITY MANAGER SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881012 - GENERAL LIABILITY INSURANCE	-	-	5,381	5,014	-6.82%
881013 - UNINSURED CLAIMS CHARGE	-	-	1,895	2,592	36.78%
881014 - ANNUAL OPEB CHARGE	-	7,981	8,492	8,139	-4.15%
88 - INTERNAL SVC CHARGE Total	**-**	**20,088**	**29,960**	**29,482**	**-1.60%**
0102041 - CITY MGR OUTREACH SERVICES Total	1,329,641	2,261,233	3,118,520	3,424,672	9.82%
16620 - AMERICAN RESCUE PLAN ACT					
82 - GRANT OPERATING					
821004 - GRANT EXPENSES	116,629	22,954	-	-	0.00%
82 - GRANT OPERATING Total	**116,629**	**22,954**	**-**	**-**	**0.00%**
87 - GENERAL EXPENSES					
871034 - ADMINISTRATIVE	5,913	1,457	-	-	0.00%
87 - GENERAL EXPENSES Total	**5,913**	**1,457**	**-**	**-**	**0.00%**
16620 - AMERICAN RESCUE PLAN ACT Total	122,543	24,411	-	-	0.00%
76420203 - CITY MGR INFORMTN TECHNOLOGY					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,596,920	1,642,250	1,997,695	2,085,523	4.40%
711003 - SALARIES PART TIME	15,227	13,567	28,147	29,382	4.39%
711004 - SALARIES SEASONAL	-	-	-	-	0.00%
70 - REGULAR SALARIES Total	**1,612,147**	**1,655,817**	**2,025,841**	**2,114,905**	**4.40%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	6,609	7,341	7,320	8,220	12.30%
71 - SPECIAL PAYS Total	**6,609**	**7,341**	**7,320**	**8,220**	**12.30%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	304,892	289,140	382,704	372,636	-2.63%
722001 - PENSION EE NORMAL COST MISC	135,961	143,962	182,958	189,141	3.38%
723002 - PENSION ER NORMAL COST MISC	133,622	136,972	190,176	198,709	4.49%
723004 - RETIREMENT PART TIME/TEMP	571	179	1,056	1,056	0.00%
724001 - PENSION EE CONTRIB MISC	(201,583)	(197,102)	(232,074)	(245,029)	5.58%
725001 - PENSION UAL REQUIRED MISC	381,616	410,502	413,793	455,071	9.98%
725003 - PENSION UAL DISCRETIONARY MISC	80,634	134,348	131,056	123,276	-5.94%
727003 - CELL PHONE STIPEND	10,765	11,983	13,020	12,060	-7.37%
727004 - RHS $2.50 CONTRIBUTION	24,087	23,307	17,820	16,616	-6.76%
727012 - LIFE INSURANCE	1,477	1,512	1,785	1,890	5.88%
727013 - EMP ASSISTANCE PROGRAM	279	285	340	360	5.88%
727016 - MEDICARE FRINGES	25,724	25,439	35,219	30,990	-12.01%
727019 - SURVIVOR BENEFIT	808	402	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	6,926	-	4,560	0.00%
728003 - COMPENSATED ABSENCES	62,356	63,021	69,919	72,993	4.40%
729015 - CONTRA PENSION EXP (GASB 68)	(650,383)	(160,682)	-	-	0.00%
729016 - CONTRA OPEB EXP (GASB 75)	(74,523)	(103,660)	-	-	0.00%

CITY MANAGER SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
72 - BENEFITS Total	**236,303**	**786,533**	**1,207,773**	**1,234,330**	**2.20%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	25,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**25,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	16,758	11,962	22,881	22,881	0.00%
713009 - STAND BY PAY	10,160	10,190	10,300	10,300	0.00%
74 - OTHER PAYS Total	**26,918**	**22,152**	**33,181**	**33,181**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	36,076	71,377	100,000	100,000	0.00%
81 - CONTRACT SERVICES Total	**36,076**	**71,377**	**100,000**	**100,000**	**0.00%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	293,270	256,864	300,000	300,000	0.00%
831002 - UTILITIES TELEPHONE	8,192	16,273	15,000	15,000	0.00%
83 - UTILITIES Total	**301,462**	**273,136**	**315,000**	**315,000**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	1,333	1,024	3,000	3,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	24,099	26,489	22,000	22,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	423	182	-	-	0.00%
841065 - COMPUTER SUPPLY MEMORY/HD	-	953	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**25,854**	**28,647**	**25,000**	**25,000**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	1,127	1,335	1,500	1,537	2.47%
851010 - MAINT & REPAIR EQUIPMENT	-	567	-	-	0.00%
851011 - MAINTENANCE COPIERS	41,608	61,482	75,000	75,000	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	3,000	3,000	0.00%
85 - MAINTENANCE & REPAIR Total	**42,735**	**63,383**	**79,500**	**79,537**	**0.05%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	2,225	8,814	10,000	10,000	0.00%
861003 - TRAINING	9,891	7,067	15,000	15,000	0.00%
86 - TRAVEL & TRAINING Total	**12,116**	**15,881**	**25,000**	**25,000**	**0.00%**
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	14	297	300	300	0.00%
871017 - SOFTWARE LICENSE RENEWAL	1,048,015	962,503	1,050,000	1,350,000	28.57%
871018 - HARDWARE MONITOR/PRINTER	705	3,869	-	-	0.00%
871019 - NETWORK EQUIPMENT	2,062	2,017	-	-	0.00%
871020 - PC REPLACEMENT	-	256	-	-	0.00%

CITY MANAGER SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
871021 - HARDWARE MAINTENANCE	28,114	46,459	50,000	50,000	0.00%
871070 - CYBER SECURITY	-	-	250,000	250,000	0.00%
87 - GENERAL EXPENSES Total	**1,078,909**	**1,015,401**	**1,350,300**	**1,650,300**	**22.22%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	9,000	9,000	10,940	11,591	5.95%
881003 - VEHICLE REPLACE ISF	4,509	7,125	7,252	7,700	6.18%
881004 - IT ISF OPERATING CHARGE	125,485	130,603	148,261	156,218	5.37%
881005 - IT ISF REPLACEMENT CHARGE	53,253	53,628	53,628	40,977	-23.59%
881010 - WORKERS' COMP ISF MISC	35,826	5,358	15,641	21,203	35.56%
881012 - GENERAL LIABILITY INSURANCE	71,574	81,618	70,370	69,429	-1.34%
881013 - UNINSURED CLAIMS CHARGE	52,892	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	110,343	93,757	100,906	98,923	-1.97%
881015 - OTHER INSURANCE ISF RATES	-	126	126	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**462,882**	**381,214**	**407,124**	**406,041**	**-0.27%**
90 - CAPITAL EXPENDITURES					
911002 - PC REPLACEMENT PROGRAM	194	-	-	-	0.00%
911003 - SOFTWARE LICENSES	3,902	983	-	-	0.00%
911004 - COMPUTER EQUIPMENT	129,542	35,998	100,000	100,000	0.00%
911027 - SOFTWARE LICENSE NEW	58,164	56,363	70,000	70,000	0.00%
911039 - OFFICE FURNITURE/FIXTURES	590	1,877	3,000	3,000	0.00%
90 - CAPITAL EXPENDITURES Total	**192,393**	**95,220**	**173,000**	**173,000**	**0.00%**
76420203 - CITY MGR INFORMTN TECHNOLOGY Total	4,059,404	4,416,102	5,749,039	6,164,514	7.23%
7657650 - IT REPLACEMENT					
87 - GENERAL EXPENSES					
871018 - HARDWARE MONITOR/PRINTER	3,421	5,168	-	-	0.00%
871019 - NETWORK EQUIPMENT	59,176	42,508	60,000	60,000	0.00%
871020 - PC REPLACEMENT	281,388	179,436	190,000	190,000	0.00%
87 - GENERAL EXPENSES Total	**343,986**	**227,112**	**250,000**	**250,000**	**0.00%**
90 - CAPITAL EXPENDITURES					
911005 - COPIER PURCHASES	51,626	67,801	88,000	88,000	0.00%
911020 - EQUIPMENT RENOVATION	243,363	143,813	200,000	200,000	0.00%
911022 - MOBILE DATA COMPUTING	56,103	8,814	50,000	50,000	0.00%
911027 - SOFTWARE LICENSE NEW	41,920	54,374	100,000	100,000	0.00%
911050 - ILS REPLACEMENT	-	83,576	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	**393,011**	**358,378**	**438,000**	**438,000**	**0.00%**
7657650 - IT REPLACEMENT Total	736,996	585,490	688,000	688,000	0.00%
7657651 - IT STRATEGIC ERP					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	67,388	23,538	-	-	0.00%

CITY MANAGER SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
81 - CONTRACT SERVICES Total	**67,388**	**23,538**	**-**	**-**	**0.00%**
7657651 - IT STRATEGIC ERP Total	67,388	23,538	-	-	0.00%
7657653 - IT STRATEGIC					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	23,979	29,921	80,000	80,000	0.00%
81 - CONTRACT SERVICES Total	**23,979**	**29,921**	**80,000**	**80,000**	**0.00%**
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	52,984	24,000	100,000	100,000	0.00%
90 - CAPITAL EXPENDITURES Total	**52,984**	**24,000**	**100,000**	**100,000**	**0.00%**
7657653 - IT STRATEGIC Total	76,963	53,921	180,000	180,000	0.00%
7657654 - PERMIT SYSTEM REPLACEMENT					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	315,306	156,191	-	-	0.00%
81 - CONTRACT SERVICES Total	**315,306**	**156,191**	**-**	**-**	**0.00%**
84 - SUPPLIES & MATERIALS					
841046 - SPECIAL DEPT EXPENSE NOC	16,881	58,316	70,000	70,000	0.00%
84 - SUPPLIES & MATERIALS Total	**16,881**	**58,316**	**70,000**	**70,000**	**0.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	4,596	9,705	-	-	0.00%
86 - TRAVEL & TRAINING Total	**4,596**	**9,705**	**-**	**-**	**0.00%**
90 - CAPITAL EXPENDITURES					
911003 - SOFTWARE LICENSES	-	167,905	183,496	183,496	0.00%
911027 - SOFTWARE LICENSE NEW	12,730	65,829	240,000	240,000	0.00%
90 - CAPITAL EXPENDITURES Total	**12,730**	**233,734**	**423,496**	**423,496**	**0.00%**
7657654 - PERMIT SYSTEM REPLACEMENT Total	349,513	457,946	493,496	493,496	0.00%
Grand Total	**9,288,371**	**10,525,263**	**13,870,565**	**14,918,982**	**7.56%**

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COMMUNITY DEVELOPMENT



MISSION STATEMENT

Efficiently and effectively deliver exceptional services, outstanding amenities, quality programs and foster strong community engagement.

OVERVIEW

The Community Development Department administers the City's General Plan, and regulates the City's zoning, building, subdivision, fire safety and environmental regulations. The Department's Code Enforcement Division responds to violations of the municipal code, use permits and other State laws.

Real property assets are managed according to City Council policies through the Department's Real Property Program. The Department is also responsible for the Community Development Block Grant Program that allocates federal funds to special programs and capital improvements.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- Conducted an Accessory Dwelling Unit (ADU) code update, including guidebook and website for residents.
- Electronic plan review online services were made available to the public.
- Department fee update from the FY22-23 Fee Study Update completed.
- Customer queueing upgrades were made in the Bay C lobby to improve customer experience.
- Received the Federal Emergency Management Agency (FEMA)'s community rating system recertification.
- Utilized an ATV for code enforcement beach patrol summer of 2024.

BUDGET HIGHLIGHTS

- To assist with special programs and high volume of code enforcement cases, the following code enforcement operational requests were incorporated:
  - Full-Time Code Enforcement Officer I
  - Conversion of existing .75 Code Enforcement Trainee to full-time Code Enforcement Officer I
  - Reassignment, of two full-time Code Enforcement Officer I positions, from Public Works to the Community Development Department
  - Addition of a seasonal contract employee
- Salary and benefits for the addition of a Full-Time Building Inspector II were included, reducing related contract staffing funding.

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

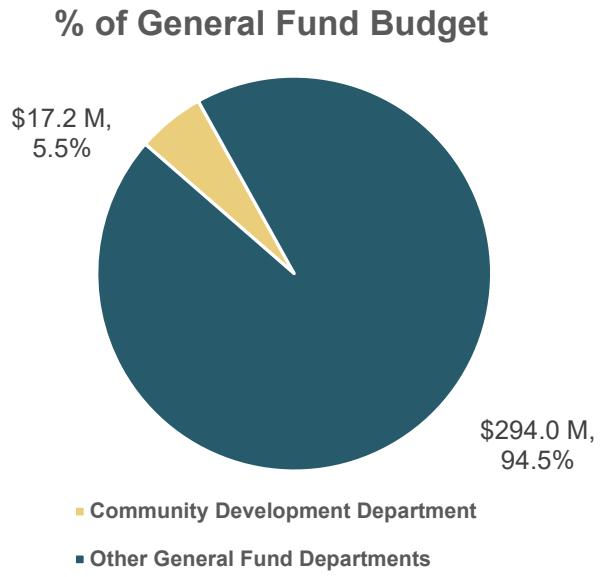
- Continued implementation of the City's General Plan Housing Element
- Expand online plan checking and permitting to commercial projects.
- Continued refinement on reporting metrics for turnaround times for building, planning and code enforcement operations.
- Reviewing and implementing numerous changes in State law that affect local zoning (density bonus, parking, residential streaming, ADUs, etc.)
- Adoption of updated Development Impact Fee Study
- Increase local control, of coastal zone properties, through Section 30613 request (increased Coastal Development Authority (CDP) authority

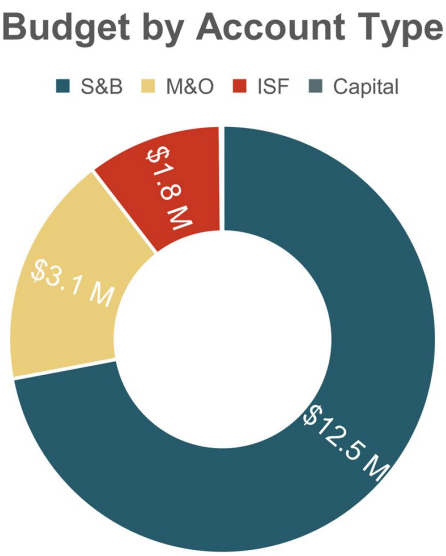
DEPARTMENT PERFORMANCE MEASURES

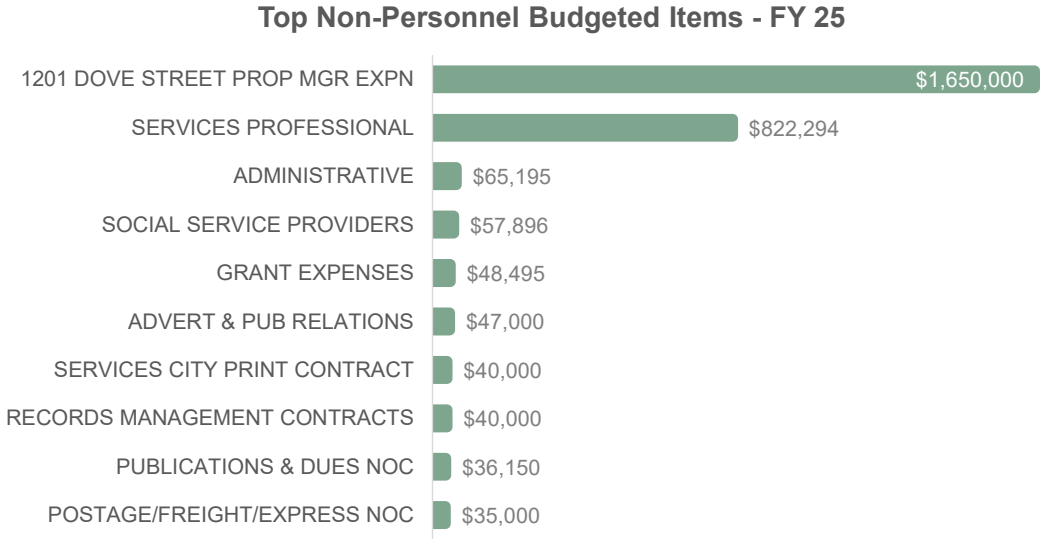
Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
BUILDING				
Percentage of building inspections provided within 1 business day of request	91%	95%	95%	95%
Percentage of 1st plan checks reviewed and completed over the counter	82%	80%	80%	80%
Percentage of 1st plan checks reviewed within 10 days of submittal	95%	90%	90%	90%
CODE ENFORCEMENT				
Percentage of first enforcement actions within 3 days of complaint	90%	90%	90%	90%
Percentage of violations resolved in 30 days or less	75%	65%	65%	65%
PLANNING				
Percentage of 1st plan checks reviewed and completed over the counter	92%	80%	80%	80%
Percentage of 1st plan checks reviewed within 10 days of submittal	97%	90%	90%	90%

COMMUNITY DEVELOPMENT DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01050005 - CDD ADMIN	1,741,023	1,983,568	2,099,836	2,131,618	1.51%
0105041 - INSPECTIONS	2,159,755	2,397,157	2,554,792	2,693,747	5.44%
0105042 - PLAN CHECKS/PERMITS	4,428,084	4,913,232	5,098,884	5,150,597	1.01%
01050501 - PLANNING	3,256,478	3,237,582	3,626,032	3,682,667	1.56%
01050503 - CODE ENFORCEMENT	828,714	854,597	941,714	1,289,886	36.97%
01050504 - BUILDING	650	-	20,000	20,000	0.00%
01050505 - REAL PROPERTY GEN FUND	389,624	629,832	596,373	2,264,852	279.77%
10050505 - REAL PROPERTY TIDELANDS	3,543	7,500	2,250	2,280	1.33%
12050502 - CDBG	208,791	667,747	183,586	183,586	0.00%
Grand Total	**13,016,661**	**14,691,215**	**15,123,468**	**17,419,233**	**15.18%**







COMMUNITY DEVELOPMENT PERSONNEL

	FY 23	FY 24	FY 25
Full-Time	53.20	57.20	61.20
Part-Time (FTE)	6.70	5.45	5.45

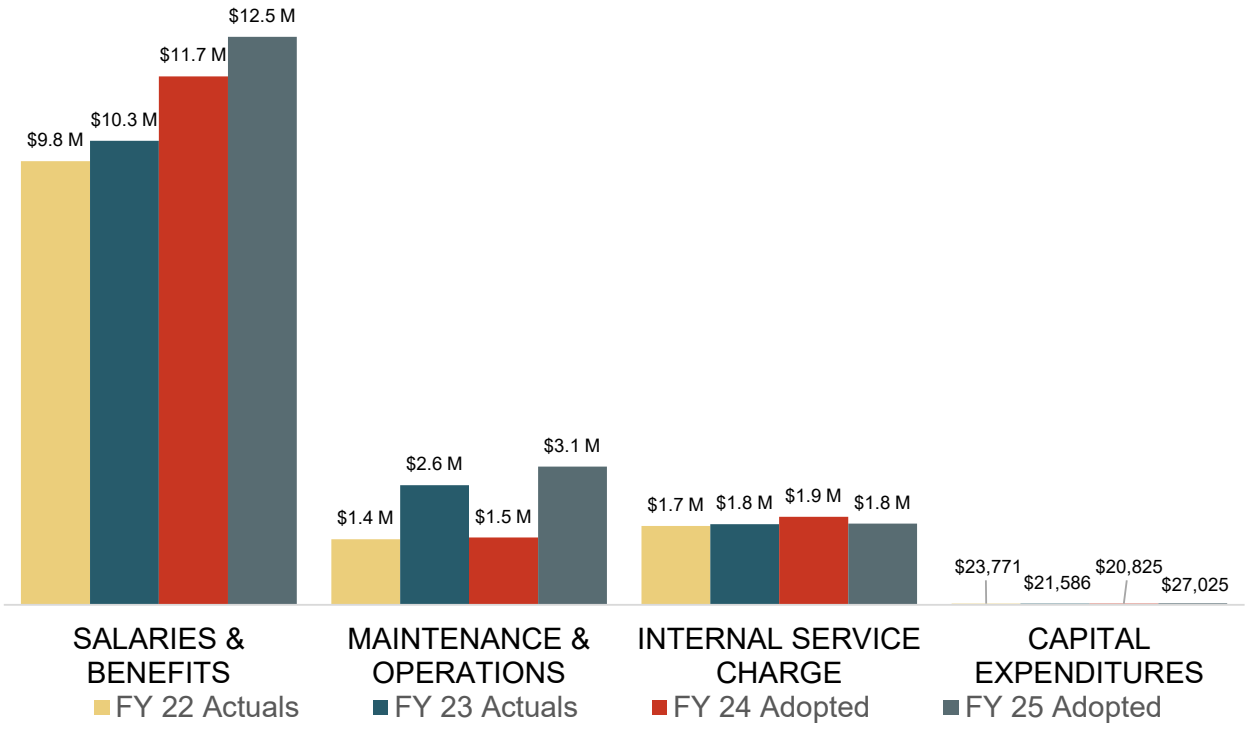
Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT	1.00	1.00	100,974	2,760	36,834	140,568
ADMINISTRATIVE ASSISTANT	1.00	1.00	101,259	-	40,557	141,816
ASSISTANT MANAGEMENT ANALYST	1.00	1.00	82,709	-	32,386	115,095
BUILDING INSPECTOR II	1.00	1.00	108,951	1,860	35,544	146,355
BUILDING INSPECTOR II	1.00	1.00	102,979	7,260	35,648	145,887
BUILDING INSPECTOR II	1.00	1.00	113,008	-	38,093	151,101
BUILDING INSPECTOR II	1.00	1.00	107,650	960	36,288	144,898
BUILDING INSPECTOR II	1.00	1.00	119,826	960	36,743	157,528
BUILDING INSPECTOR II	0.00	1.00	93,919	-	33,697	127,616
BUILDING INSPECTOR, PRINCIPAL	1.00	1.00	141,965	2,620	41,195	185,780
BUILDING INSPECTOR, PRINCIPAL	1.00	1.00	141,965	7,540	41,982	191,487
BUILDING INSPECTOR, SENIOR	1.00	1.00	128,460	7,420	40,473	176,352
BUILDING INSPECTOR, SENIOR	1.00	1.00	128,460	7,540	40,324	176,324
CIVIL ENGINEER - PLAN CHECK	1.00	1.00	156,960	-	41,073	198,033
CIVIL ENGINEER - PLAN CHECK	1.00	1.00	147,728	3,600	40,648	191,977
CIVIL ENGINEER - PLAN CHECK	1.00	1.00	147,455	1,800	40,469	189,724
CIVIL ENGINEER - PLAN CHECK (GEO), SENIOR	1.00	1.00	172,773	1,800	43,431	218,004
CIVIL ENGINEER - PLAN CHECK, PRINCIPAL	1.00	1.00	193,978	-	45,404	239,382
CIVIL ENGINEER - PLAN CHECK, SENIOR	1.00	1.00	172,286	3,600	46,144	222,030
CIVIL ENGINEER - PLAN CHECK, SENIOR	1.00	1.00	167,414	1,800	42,804	212,018
CIVIL ENGINEER - PLAN CHECK, SENIOR	1.00	1.00	172,773	6,540	45,362	224,675
CIVIL ENGINEER - PLAN CHECK, SENIOR	1.00	1.00	148,515	4,500	40,454	193,469
CIVIL ENGINEER (PLAN CHECK), PRINCIPAL	1.00	1.00	177,576	-	44,897	222,474
CODE ENFORCEMENT OFFICER I	1.00	1.00	76,552	4,840	31,998	113,390
CODE ENFORCEMENT OFFICER I	1.00	1.00	90,886	960	33,232	125,078
CODE ENFORCEMENT OFFICER I	0.00	1.00	90,886	960	33,232	125,078
CODE ENFORCEMENT OFFICER I	0.00	1.00	72,401	-	28,520	100,921
CODE ENFORCEMENT OFFICER I	0.00	1.00	72,401	-	28,520	100,921
CODE ENFORCEMENT OFFICER II	1.00	1.00	97,657	6,100	36,033	139,790
CODE ENFORCEMENT OFFICER, SENIOR	1.00	1.00	122,443	1,740	39,713	163,896
CODE ENFORCEMENT SUPERVISOR	1.00	1.00	140,870	3,540	41,214	185,624
COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	282,225	-	61,374	343,598

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
DEPARTMENT ASSISTANT	1.00	1.00	58,219	1,800	30,028	90,047
DEPARTMENT ASSISTANT	1.00	1.00	70,003	-	31,259	101,263
DEPARTMENT ASSISTANT	1.00	1.00	81,302	-	35,003	116,305
DEPUTY COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	213,666	4,560	49,862	268,088
DEPUTY COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	213,666	-	50,969	264,635
EMP PLANS EXAMINER	1.00	1.00	117,286	-	36,791	154,077
FIRE MARSHAL	0.20	0.20	32,637	-	8,460	41,097
MANAGEMENT ANALYST	1.00	1.00	120,879	960	38,226	160,065
PERMIT COUNTER SUPERVISOR	1.00	1.00	125,314	3,240	39,632	168,186
PERMIT TECHNICIAN I	1.00	1.00	77,209	1,800	31,890	110,899
PERMIT TECHNICIAN II	1.00	1.00	96,016	-	35,273	131,289
PERMIT TECHNICIAN II	1.00	1.00	57,877	-	29,481	87,357
PERMIT TECHNICIAN II	1.00	1.00	98,639	-	34,610	133,249
PERMIT TECHNICIAN II	1.00	1.00	108,586	-	35,414	144,000
PERMIT TECHNICIAN II	1.00	1.00	87,570	900	33,028	121,499
PLANNER, ASSISTANT	1.00	1.00	89,472	-	33,177	122,649
PLANNER, ASSISTANT	1.00	1.00	93,845	1,800	33,836	129,481
PLANNER, ASSISTANT	1.00	1.00	109,191	-	37,052	146,243
PLANNER, ASSISTANT	1.00	1.00	108,893	-	35,449	144,342
PLANNER, ASSOCIATE	1.00	1.00	117,351	-	37,539	154,890
PLANNER, PRINCIPAL	1.00	1.00	167,496	-	43,588	211,084
PLANNER, SENIOR	1.00	1.00	133,394	2,080	39,947	175,420
PLANNER, SENIOR	1.00	1.00	137,066	3,880	40,550	181,496
PLANNER, SENIOR	1.00	1.00	143,255	2,080	41,074	186,410
PLANNER, SENIOR	1.00	1.00	101,541	1,800	35,097	138,438
PLANNING MANAGER	1.00	1.00	181,190	-	45,580	226,770
PLANNING TECHNICIAN	1.00	1.00	73,811	1,800	31,492	107,103
REAL PROPERTY ADMINISTRATOR	1.00	1.00	152,897	540	42,044	195,481
RECORDS SPECIALIST	1.00	1.00	94,551	-	35,205	129,756
SYSTEMS AND ADMINISTRATION MANAGER	1.00	1.00	177,012	960	45,261	223,233

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
INTERN	0.60	0.60	26,138	-	1,294	27,432
INTERN	0.60	0.60	26,138	-	1,294	27,432
MANAGEMENT ANALYST	0.75	0.75	87,980	-	8,392	96,372
STUDENT AIDE	3.50	3.50	174,246	-	14,288	188,535
			7,930,236	**108,900**	**2,376,375**	**10,415,511**

COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**9,803,060**	**10,251,067**	**11,677,403**	**12,549,044**	**7.46%**
70 - REGULAR SALARIES	5,852,576	6,113,668	7,245,524	7,979,891	10.14%
71 - SPECIAL PAYS	50,756	59,874	65,378	69,818	6.79%
72 - BENEFITS	3,477,011	3,844,734	4,239,642	4,372,476	3.13%
73 - LUMP SUM PAYS	92,400	-	-	-	0.00%
74 - OTHER PAYS	330,317	232,790	126,859	126,859	0.00%
MAINTENANCE & OPERATIONS	**1,449,378**	**2,641,478**	**1,484,620**	**3,051,208**	**105.52%**
81 - CONTRACT SERVICES	978,644	1,483,094	1,000,794	916,294	-8.44%
82 - GRANT OPERATING	57,500	532,127	48,495	48,495	0.00%
83 - UTILITIES	23,327	23,628	29,238	29,573	1.15%
84 - SUPPLIES & MATERIALS	25,757	37,721	38,572	38,572	0.00%
85 - MAINTENANCE & REPAIR	68,459	29,269	39,680	40,433	1.90%
86 - TRAVEL & TRAINING	26,480	31,275	67,000	67,000	0.00%
87 - GENERAL EXPENSES	269,212	504,363	260,841	1,910,841	632.57%
INTERNAL SERVICE CHARGE	**1,740,452**	**1,777,085**	**1,940,620**	**1,791,956**	**-7.66%**
88 - INTERNAL SVC CHARGE	1,740,452	1,777,085	1,940,620	1,791,956	-7.66%
CAPITAL EXPENDITURES	**23,771**	**21,586**	**20,825**	**27,025**	**29.77%**
90 - CAPITAL EXPENDITURES	23,771	21,586	20,825	27,025	29.77%
Grand Total	**13,016,661**	**14,691,215**	**15,123,468**	**17,419,233**	**15.18%**



COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01050005 - CDD ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	722,456	773,083	841,251	889,578	5.74%
711003 - SALARIES PART TIME	95,074	128,363	155,817	174,246	11.83%
70 - REGULAR SALARIES Total	**817,529**	**901,446**	**997,068**	**1,063,825**	**6.70%**
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	1,805	1,805	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**1,805**	**1,805**	**1,800**	**1,800**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	115,470	125,042	157,584	140,021	-11.15%
721002 - CAFETERIA ALLOWANCE PT	3,779	7,446	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	69,926	75,583	94,662	91,005	-3.86%
723002 - PENSION ER NORMAL COST MISC	60,025	65,451	91,626	103,472	12.93%
723004 - RETIREMENT PART TIME/TEMP	2,266	2,693	5,132	5,132	0.00%
724001 - PENSION EE CONTRIB MISC	(94,527)	(96,553)	(115,863)	(122,547)	5.77%
725001 - PENSION UAL REQUIRED MISC	153,982	181,106	182,558	194,110	6.33%
725003 - PENSION UAL DISCRETIONARY MISC	60,691	94,222	57,820	52,583	-9.06%
727001 - CAR ALLOWANCE	4,813	4,813	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	3,851	3,851	3,840	2,880	-25.00%
727004 - RHS $2.50 CONTRIBUTION	9,610	9,356	15,266	7,814	-48.81%
727012 - LIFE INSURANCE	610	641	735	735	0.00%
727013 - EMP ASSISTANCE PROGRAM	115	121	140	140	0.00%
727016 - MEDICARE FRINGES	12,688	13,846	16,894	15,493	-8.29%
727017 - PARS DC 401A	2,095	5,071	-	5,644	0.00%
727019 - SURVIVOR BENEFIT	404	201	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	2,305	5,480	1,740	-68.25%
728003 - COMPENSATED ABSENCES	26,108	27,804	29,444	31,135	5.74%
729001 - PAYROLL ACCRUAL EXPENSE	-	-	-	-	0.00%
72 - BENEFITS Total	**431,908**	**523,000**	**550,117**	**534,158**	**-2.90%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	10,400	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**10,400**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	2,339	3,966	766	766	0.00%
74 - OTHER PAYS Total	**2,339**	**3,966**	**766**	**766**	**0.00%**
81 - CONTRACT SERVICES					
811027 - SERVICES CITY PRINT CONTRACT	35,913	42,610	40,000	40,000	0.00%
811048 - RECORDS MANAGEMENT CONTRACTS	34,907	77,969	40,000	40,000	0.00%

COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
81 - CONTRACT SERVICES Total	**70,820**	**120,578**	**80,000**	**80,000**	**0.00%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	10,793	10,714	11,000	11,000	0.00%
83 - UTILITIES Total	**10,793**	**10,714**	**11,000**	**11,000**	**0.00%**
84 - SUPPLIES & MATERIALS					
841004 - PROGRAMMING	-	-	-	-	0.00%
841007 - SUPPLIES OFFICE NOC	9,670	13,236	11,792	11,792	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	4,940	11,143	11,000	11,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	1,151	683	1,000	1,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	547	142	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**16,309**	**25,204**	**23,792**	**23,792**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	21,788	21,342	25,400	25,913	2.02%
851010 - MAINT & REPAIR EQUIPMENT	-	479	1,000	1,000	0.00%
85 - MAINTENANCE & REPAIR Total	**21,788**	**21,821**	**26,400**	**26,913**	**1.94%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	8,934	15,549	17,000	17,000	0.00%
861003 - TRAINING	11,687	15,726	30,000	30,000	0.00%
86 - TRAVEL & TRAINING Total	**20,622**	**31,275**	**47,000**	**47,000**	**0.00%**
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	31,320	36,178	25,000	35,000	40.00%
871004 - PUBLICATIONS & DUES NOC	11,244	39,013	42,150	32,150	-23.72%
871006 - UNIFORM EXPENSE	6,635	2,787	7,000	7,000	0.00%
87 - GENERAL EXPENSES Total	**49,199**	**77,977**	**74,150**	**74,150**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	112,857	99,423	110,167	122,761	11.43%
881005 - IT ISF REPLACEMENT CHARGE	49,364	48,645	48,645	30,623	-37.05%
881010 - WORKERS' COMP ISF MISC	11,672	7,567	7,412	10,699	44.35%
881012 - GENERAL LIABILITY INSURANCE	20,835	28,469	33,873	23,938	-29.33%
881013 - UNINSURED CLAIMS CHARGE	23,297	23,756	22,956	10,972	-52.20%
881014 - ANNUAL OPEB CHARGE	45,715	41,364	43,865	42,195	-3.81%
88 - INTERNAL SVC CHARGE Total	**263,739**	**249,224**	**266,918**	**241,189**	**-9.64%**
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	17,250	16,526	16,325	16,325	0.00%
911039 - OFFICE FURNITURE/FIXTURES	6,522	31	4,500	10,700	137.78%
90 - CAPITAL EXPENDITURES Total	**23,771**	**16,557**	**20,825**	**27,025**	**29.77%**
01050005 - CDD ADMIN Total	1,741,023	1,983,568	2,099,836	2,131,618	1.51%

COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
0105041 - INSPECTIONS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	936,181	1,100,242	1,184,840	1,344,643	13.49%
711003 - SALARIES PART TIME	129,695	106,586	122,056	122,056	0.00%
70 - REGULAR SALARIES Total	**1,065,876**	**1,206,828**	**1,306,896**	**1,466,699**	**12.23%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	-	-	-	-	0.00%
712004 - CERTIFICATION PAY	18,793	21,049	22,800	19,200	-15.79%
712006 - BILINGUAL PAY	455	1,454	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**19,248**	**22,503**	**24,600**	**21,000**	**-14.63%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	169,342	198,435	247,632	248,424	0.32%
721002 - CAFETERIA ALLOWANCE PT	-	-	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	84,993	83,667	102,066	113,366	11.07%
723002 - PENSION ER NORMAL COST MISC	93,228	102,979	122,825	137,382	11.85%
723004 - RETIREMENT PART TIME/TEMP	-	-	4,004	4,004	0.00%
724001 - PENSION EE CONTRIB MISC	(142,932)	(133,469)	(139,872)	(158,006)	12.96%
725001 - PENSION UAL REQUIRED MISC	264,784	253,645	255,678	272,914	6.74%
725003 - PENSION UAL DISCRETIONARY MISC	104,365	131,961	80,978	73,931	-8.70%
727001 - CAR ALLOWANCE	910	623	1,800	1,800	0.00%
727003 - CELL PHONE STIPEND	6,836	7,158	6,840	6,840	0.00%
727004 - RHS $2.50 CONTRIBUTION	7,283	17,914	22,708	13,480	-40.64%
727012 - LIFE INSURANCE	919	1,032	1,155	1,260	9.09%
727013 - EMP ASSISTANCE PROGRAM	172	194	220	240	9.09%
727015 - UNEMPLOYMENT EXPENSE	-	-	-	-	0.00%
727016 - MEDICARE FRINGES	17,113	17,982	21,227	20,022	-5.68%
727019 - SURVIVOR BENEFIT	635	335	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	3,137	-	2,520	0.00%
728003 - COMPENSATED ABSENCES	34,029	35,203	41,469	47,063	13.49%
729001 - PAYROLL ACCRUAL EXPENSE	-	-	-	-	0.00%
72 - BENEFITS Total	**641,677**	**720,795**	**768,730**	**785,239**	**2.15%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	17,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**17,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	48,033	71,384	23,563	23,563	0.00%
715005 - SALARY & BENEFIT SAVINGS	-	-	-	-	0.00%
74 - OTHER PAYS Total	**48,033**	**71,384**	**23,563**	**23,563**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	40,500	40,000	58,345	61,816	5.95%

COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881003 - VEHICLE REPLACE ISF	20,684	25,640	35,467	39,134	10.34%
881004 - IT ISF OPERATING CHARGE	117,843	101,562	113,192	120,218	6.21%
881005 - IT ISF REPLACEMENT CHARGE	54,065	52,657	52,657	31,570	-40.05%
881010 - WORKERS' COMP ISF MISC	15,196	7,265	7,663	9,804	27.95%
881012 - GENERAL LIABILITY INSURANCE	27,125	61,143	67,761	60,340	-10.95%
881013 - UNINSURED CLAIMS CHARGE	30,331	33,135	31,834	15,036	-52.77%
881014 - ANNUAL OPEB CHARGE	62,177	52,372	62,214	59,326	-4.64%
881015 - OTHER INSURANCE ISF RATES	-	1,871	1,871	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**367,921**	**375,647**	**431,004**	**397,246**	**-7.83%**
0105041 - INSPECTIONS Total	2,159,755	2,397,157	2,554,792	2,693,747	5.44%
0105042 - PLAN CHECKS/PERMITS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,810,444	1,821,586	2,419,968	2,583,418	6.75%
711003 - SALARIES PART TIME	115,500	119,636	25,376	26,138	3.00%
70 - REGULAR SALARIES Total	**1,925,943**	**1,941,223**	**2,445,344**	**2,609,556**	**6.72%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	20,224	17,267	17,400	18,240	4.83%
712006 - BILINGUAL PAY	3,640	6,933	7,200	10,800	50.00%
71 - SPECIAL PAYS Total	**23,864**	**24,200**	**24,600**	**29,040**	**18.05%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	322,842	261,521	450,240	429,096	-4.70%
721002 - CAFETERIA ALLOWANCE PT	5	-	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	142,843	152,867	202,774	215,475	6.26%
723002 - PENSION ER NORMAL COST MISC	160,796	172,378	254,018	261,299	2.87%
723004 - RETIREMENT PART TIME/TEMP	778	880	2,684	915	-65.92%
724001 - PENSION EE CONTRIB MISC	(228,439)	(239,289)	(284,106)	(300,433)	5.75%
725001 - PENSION UAL REQUIRED MISC	432,641	506,248	510,307	563,714	10.47%
725003 - PENSION UAL DISCRETIONARY MISC	170,524	263,379	161,624	152,706	-5.52%
727001 - CAR ALLOWANCE	910	623	1,800	1,800	0.00%
727003 - CELL PHONE STIPEND	1,811	771	540	540	0.00%
727004 - RHS $2.50 CONTRIBUTION	28,107	15,718	11,704	11,704	0.00%
727012 - LIFE INSURANCE	1,647	1,636	2,100	2,100	0.00%
727013 - EMP ASSISTANCE PROGRAM	309	307	400	400	0.00%
727015 - UNEMPLOYMENT EXPENSE	122	-	-	-	0.00%
727016 - MEDICARE FRINGES	32,420	30,182	42,351	38,267	-9.64%
727019 - SURVIVOR BENEFIT	866	368	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	7,333	-	4,620	0.00%
728003 - COMPENSATED ABSENCES	76,926	77,720	84,699	90,420	6.75%
72 - BENEFITS Total	**1,145,108**	**1,252,644**	**1,441,135**	**1,472,624**	**2.18%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	31,000	-	-	-	0.00%

COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
73 - LUMP SUM PAYS Total	**31,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	188,459	101,630	73,967	73,967	0.00%
74 - OTHER PAYS Total	**188,459**	**101,630**	**73,967**	**73,967**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	561,905	1,041,017	525,000	437,000	-16.76%
81 - CONTRACT SERVICES Total	**561,905**	**1,041,017**	**525,000**	**437,000**	**-16.76%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	174,910	184,229	205,384	235,021	14.43%
881005 - IT ISF REPLACEMENT CHARGE	80,393	95,786	95,786	61,877	-35.40%
881010 - WORKERS' COMP ISF MISC	34,374	13,226	15,013	19,204	27.92%
881012 - GENERAL LIABILITY INSURANCE	61,359	78,308	88,428	61,555	-30.39%
881013 - UNINSURED CLAIMS CHARGE	68,610	65,343	59,928	28,214	-52.92%
881014 - ANNUAL OPEB CHARGE	132,159	115,625	124,299	122,540	-1.42%
88 - INTERNAL SVC CHARGE Total	**551,805**	**552,519**	**588,837**	**528,410**	**-10.26%**
0105042 - PLAN CHECKS/PERMITS Total	4,428,084	4,913,232	5,098,884	5,150,597	1.01%
01050501 - PLANNING					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,387,743	1,401,926	1,698,715	1,798,392	5.87%
711003 - SALARIES PART TIME	166,419	72,966	24,100	26,138	8.46%
70 - REGULAR SALARIES Total	**1,554,162**	**1,474,893**	**1,722,815**	**1,824,530**	**5.90%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	-	-	238	238	0.00%
712006 - BILINGUAL PAY	1,425	3,127	5,400	9,000	66.67%
71 - SPECIAL PAYS Total	**1,425**	**3,127**	**5,638**	**9,238**	**63.85%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	262,077	238,428	337,680	338,760	0.32%
721002 - CAFETERIA ALLOWANCE PT	7,822	921	7,800	7,800	0.00%
722001 - PENSION EE NORMAL COST MISC	125,144	122,096	153,177	156,264	2.02%
723002 - PENSION ER NORMAL COST MISC	129,831	119,983	162,757	174,724	7.35%
723004 - RETIREMENT PART TIME/TEMP	24	710	904	915	1.22%
724001 - PENSION EE CONTRIB MISC	(194,046)	(173,800)	(196,498)	(208,568)	6.14%
725001 - PENSION UAL REQUIRED MISC	351,524	371,006	373,981	392,418	4.93%
725003 - PENSION UAL DISCRETIONARY MISC	138,552	193,019	118,447	106,303	-10.25%
727001 - CAR ALLOWANCE	3,610	3,610	3,600	3,600	0.00%
727003 - CELL PHONE STIPEND	963	963	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	16,349	11,841	17,276	11,010	-36.27%
727012 - LIFE INSURANCE	1,313	1,380	1,575	1,575	0.00%
727013 - EMP ASSISTANCE PROGRAM	246	259	300	300	0.00%

COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727015 - UNEMPLOYMENT EXPENSE	1,513	8,100	-	-	0.00%
727016 - MEDICARE FRINGES	24,338	22,423	30,022	26,743	-10.92%
727019 - SURVIVOR BENEFIT	635	268	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	3,993	-	2,160	0.00%
728003 - COMPENSATED ABSENCES	49,936	54,888	59,455	62,944	5.87%
72 - BENEFITS Total	**919,830**	**980,088**	**1,071,436**	**1,077,908**	**0.60%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	26,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**26,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	12,360	16,331	18,621	18,621	0.00%
74 - OTHER PAYS Total	**12,360**	**16,331**	**18,621**	**18,621**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	277,377	260,132	290,000	290,000	0.00%
81 - CONTRACT SERVICES Total	**277,377**	**260,132**	**290,000**	**290,000**	**0.00%**
84 - SUPPLIES & MATERIALS					
841064 - CDD BOARDS & COMMITTEES	9,215	12,336	14,280	14,280	0.00%
84 - SUPPLIES & MATERIALS Total	**9,215**	**12,336**	**14,280**	**14,280**	**0.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	5,208	-	-	-	0.00%
86 - TRAVEL & TRAINING Total	**5,208**	**-**	**-**	**-**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	63,867	72,111	47,000	47,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	83	-	-	-	0.00%
871040 - OC RECORDING EXPENSE	318	216	600	600	0.00%
87 - GENERAL EXPENSES Total	**64,268**	**72,327**	**47,600**	**47,600**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	-	-	-	-	0.00%
881003 - VEHICLE REPLACE ISF	-	-	-	-	0.00%
881004 - IT ISF OPERATING CHARGE	129,052	150,586	167,864	187,187	11.51%
881005 - IT ISF REPLACEMENT CHARGE	59,237	78,234	78,234	49,249	-37.05%
881010 - WORKERS' COMP ISF MISC	22,326	10,787	11,937	15,260	27.84%
881012 - GENERAL LIABILITY INSURANCE	39,851	54,738	64,112	43,536	-32.09%
881013 - UNINSURED CLAIMS CHARGE	44,561	45,675	43,449	19,955	-54.07%
881014 - ANNUAL OPEB CHARGE	91,608	78,330	90,046	85,303	-5.27%
88 - INTERNAL SVC CHARGE Total	**386,635**	**418,349**	**455,642**	**400,490**	**-12.10%**
01050501 - PLANNING Total	3,256,478	3,237,582	3,626,032	3,682,667	1.56%

COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01050503 - CODE ENFORCEMENT					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	284,504	353,663	397,476	619,295	55.81%
711003 - SALARIES PART TIME	33,100	21,254	47,021	72,401	53.98%
70 - REGULAR SALARIES Total	**317,604**	**374,917**	**444,498**	**691,696**	**55.61%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	-	476	100	100	0.00%
712004 - CERTIFICATION PAY	2,609	4,851	5,040	5,040	0.00%
712006 - BILINGUAL PAY	1,805	2,913	3,600	3,600	0.00%
71 - SPECIAL PAYS Total	**4,414**	**8,240**	**8,740**	**8,740**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	67,550	82,403	90,048	135,504	50.48%
722001 - PENSION EE NORMAL COST MISC	29,276	34,901	42,013	60,841	44.81%
723002 - PENSION ER NORMAL COST MISC	26,197	31,056	42,582	67,730	59.06%
723004 - RETIREMENT PART TIME/TEMP	-	2	1,607	1,741	8.31%
724001 - PENSION EE CONTRIB MISC	(42,109)	(46,384)	(52,615)	(81,017)	53.98%
725001 - PENSION UAL REQUIRED MISC	96,624	78,985	79,618	95,469	19.91%
725003 - PENSION UAL DISCRETIONARY MISC	38,085	41,092	25,217	25,862	2.56%
727003 - CELL PHONE STIPEND	2,612	3,762	4,380	6,300	43.84%
727004 - RHS $2.50 CONTRIBUTION	3,458	9,404	4,392	4,392	0.00%
727012 - LIFE INSURANCE	315	385	420	420	0.00%
727013 - EMP ASSISTANCE PROGRAM	59	72	80	80	0.00%
727016 - MEDICARE FRINGES	6,240	6,475	7,940	11,028	38.89%
727019 - SURVIVOR BENEFIT	231	100	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	2,160	-	1,440	0.00%
728003 - COMPENSATED ABSENCES	9,915	10,626	13,912	21,675	55.81%
72 - BENEFITS Total	**238,453**	**255,041**	**259,593**	**351,465**	**35.39%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	6,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**6,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	77,440	39,478	9,941	9,941	0.00%
74 - OTHER PAYS Total	**77,440**	**39,478**	**9,941**	**9,941**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	57,964	41,405	69,744	69,744	0.00%
81 - CONTRACT SERVICES Total	**57,964**	**41,405**	**69,744**	**69,744**	**0.00%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	228	-	-	-	0.00%
83 - UTILITIES Total	**228**	**-**	**-**	**-**	**0.00%**

COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
84 - SUPPLIES & MATERIALS					
841002 - VOLUNTEER PROGRAMS	233	181	500	500	0.00%
84 - SUPPLIES & MATERIALS Total	**233**	**181**	**500**	**500**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	16,500	16,500	20,056	21,249	5.95%
881003 - VEHICLE REPLACE ISF	9,969	13,102	12,410	13,269	6.93%
881004 - IT ISF OPERATING CHARGE	38,865	36,679	40,832	57,436	40.66%
881005 - IT ISF REPLACEMENT CHARGE	17,630	18,806	18,806	14,996	-20.26%
881010 - WORKERS' COMP ISF MISC	4,000	2,592	3,624	4,637	27.95%
881012 - GENERAL LIABILITY INSURANCE	7,139	20,853	22,046	20,343	-7.72%
881013 - UNINSURED CLAIMS CHARGE	7,983	10,246	9,305	5,117	-45.01%
881014 - ANNUAL OPEB CHARGE	24,292	15,808	20,871	20,753	-0.56%
881015 - OTHER INSURANCE ISF RATES	-	748	748	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**126,378**	**135,334**	**148,698**	**157,800**	**6.12%**
01050503 - CODE ENFORCEMENT Total	828,714	854,597	941,714	1,289,886	36.97%
01050505 - REAL PROPERTY GEN FUND					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	118,372	137,470	251,411	235,606	-6.29%
711003 - SALARIES PART TIME	53,090	76,890	77,492	87,980	13.53%
70 - REGULAR SALARIES Total	**171,462**	**214,361**	**328,903**	**323,586**	**-1.62%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	22,517	22,562	45,024	45,168	0.32%
722001 - PENSION EE NORMAL COST MISC	15,242	20,078	29,492	28,681	-2.75%
723002 - PENSION ER NORMAL COST MISC	13,757	17,273	31,422	30,373	-3.34%
723004 - RETIREMENT PART TIME/TEMP	-	-	2,383	2,383	0.00%
724001 - PENSION EE CONTRIB MISC	(22,282)	(26,262)	(37,886)	(37,212)	-1.78%
725001 - PENSION UAL REQUIRED MISC	44,107	45,627	45,993	51,410	11.78%
725003 - PENSION UAL DISCRETIONARY MISC	17,384	23,738	14,567	13,927	-4.39%
727003 - CELL PHONE STIPEND	476	541	540	540	0.00%
727004 - RHS $2.50 CONTRIBUTION	1,506	1,564	2,616	2,616	0.00%
727012 - LIFE INSURANCE	105	105	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	20	20	40	40	0.00%
727016 - MEDICARE FRINGES	2,539	3,039	5,430	4,700	-13.44%
727019 - SURVIVOR BENEFIT	115	100	-	-	0.00%
728003 - COMPENSATED ABSENCES	4,549	4,780	8,799	8,246	-6.29%
72 - BENEFITS Total	**100,035**	**113,167**	**148,630**	**151,082**	**1.65%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	2,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**2,000**	**-**	**-**	**-**	**0.00%**

COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	1,687	-	-	-	0.00%
74 - OTHER PAYS Total	**1,687**	**-**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811001 - PROPERTY MANAGEMENT	1,000	-	1,000	1,000	0.00%
811002 - LEASING EXPENSES	568	1,313	3,000	3,000	0.00%
811003 - TITLE SEARCH FEES	-	1,000	2,500	2,500	0.00%
811008 - SERVICES PROFESSIONAL	9,010	10,150	22,050	25,550	15.87%
811017 - SERVICES CONTRACT	-	-	1,500	1,500	0.00%
811055 - AFFORDABLE HOUSING ACTIVITIES	-	-	6,000	6,000	0.00%
81 - CONTRACT SERVICES Total	**10,578**	**12,463**	**36,050**	**39,550**	**9.71%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	-	-	-	-	0.00%
831003 - UTILITIES NATURAL GAS	2,143	2,919	2,357	2,404	1.99%
831004 - UTILITIES ELECTRICITY	7,739	9,995	12,875	13,133	2.00%
831005 - UTILITIES WATER	470	-	956	956	0.00%
83 - UTILITIES Total	**10,351**	**12,914**	**16,188**	**16,493**	**1.88%**
85 - MAINTENANCE & REPAIR					
851016 - MAINT & REPAIR BUILDING	5,373	-	5,000	5,000	0.00%
851066 - SEWER USE FEE/PROP TAX	40,267	7,448	8,000	8,240	3.00%
851072 - SEWER FEES: FIXED + USE	-	-	80	80	0.00%
85 - MAINTENANCE & REPAIR Total	**45,640**	**7,448**	**13,080**	**13,320**	**1.83%**
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	3,897	5,028	4,000	4,000	0.00%
871075 - 1201 DOVE STREET PROP MGR EXPN	-	213,411	-	1,650,000	0.00%
87 - GENERAL EXPENSES Total	**3,897**	**218,439**	**4,000**	**1,654,000**	**41250.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	18,484	17,454	19,392	33,518	72.85%
881005 - IT ISF REPLACEMENT CHARGE	8,227	8,776	8,776	8,682	-1.07%
881010 - WORKERS' COMP ISF MISC	1,945	1,210	1,339	2,689	100.76%
881012 - GENERAL LIABILITY INSURANCE	3,472	6,248	7,284	7,376	1.27%
881013 - UNINSURED CLAIMS CHARGE	3,883	5,213	4,936	3,381	-31.51%
881014 - ANNUAL OPEB CHARGE	7,962	7,112	7,795	11,176	43.38%
88 - INTERNAL SVC CHARGE Total	**43,974**	**46,013**	**49,522**	**66,822**	**34.93%**
90 - CAPITAL EXPENDITURES					
911040 - STRUCTURES & IMPROVEMENTS	-	5,029	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**5,029**	**-**	**-**	**0.00%**

COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01050505 - REAL PROPERTY GEN FUND Total	389,624	629,832	596,373	2,264,852	279.77%
10050505 - REAL PROPERTY TIDELANDS					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	-	7,500	-	-	0.00%
81 - CONTRACT SERVICES Total	**-**	**7,500**	**-**	**-**	**0.00%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	415	-	550	550	0.00%
831004 - UTILITIES ELECTRICITY	1,540	-	1,500	1,530	2.00%
83 - UTILITIES Total	**1,955**	**-**	**2,050**	**2,080**	**1.46%**
85 - MAINTENANCE & REPAIR					
851016 - MAINT & REPAIR BUILDING	852	-	-	-	0.00%
851066 - SEWER USE FEE/PROP TAX	179	-	200	200	0.00%
85 - MAINTENANCE & REPAIR Total	**1,031**	**-**	**200**	**200**	**0.00%**
87 - GENERAL EXPENSES					
871005 - ALARM MONITORING	557	-	-	-	0.00%
87 - GENERAL EXPENSES Total	**557**	**-**	**-**	**-**	**0.00%**
10050505 - REAL PROPERTY TIDELANDS Total	3,543	7,500	2,250	2,280	1.33%
12050502 - CDBG					
82 - GRANT OPERATING					
821004 - GRANT EXPENSES	57,500	532,127	48,495	48,495	0.00%
82 - GRANT OPERATING Total	**57,500**	**532,127**	**48,495**	**48,495**	**0.00%**
87 - GENERAL EXPENSES					
871034 - ADMINISTRATIVE	81,395	62,855	65,195	65,195	0.00%
871035 - FAIR HOUSING	12,000	12,000	12,000	12,000	0.00%
871036 - SOCIAL SERVICE PROVIDERS	57,896	60,765	57,896	57,896	0.00%
87 - GENERAL EXPENSES Total	**151,291**	**135,620**	**135,091**	**135,091**	**0.00%**
12050502 - CDBG Total	208,791	667,747	183,586	183,586	0.00%
Grand Total	**13,016,661**	**14,691,215**	**15,123,468**	**17,419,233**	**15.18%**

FINANCE

MISSION STATEMENT



The Finance Department is committed to providing prudent financial management of publicly entrusted resources and providing the organization with the highest quality financial planning and control, accounting, financial reporting, analytical support and revenue administration. We will establish and maintain a level of trust with our community and our City Council. We will value input and continually strive to provide the best service possible to the departments we serve.

OVERVIEW

The Department's primary purpose is to act as the chief financial steward over all public resources and to provide a wide variety of financial, technical, and support functions generally encompassed by treasury, accounting, budgeting, long-term financial planning, auditing, and revenue administration. Prudent financial services are critical to the City's financial stability, and the City's ability to consistently deliver the highest quality of municipal services our residents have grown to expect and deserve. Financial reporting is critical to the financial credibility of the City and intelligent decision making. The City places a high value on transparency in all matters concerning the City's financial position and cost of operations. To this end, Finance shall provide clarity and full disclosure in all financial documents, including, but not limited to, the City's budget, Annual Comprehensive Financial Reports, and compliance filings. We will go beyond the minimum reporting requirements established by professional standards organizations, including applying to professional certificate achievement programs and completing voluntary event disclosure filings. We will provide accurate, reliable, and timely financial information to the entire organization and members of the public.

The Finance Department is committed to supporting the Council's Fiscal Sustainability Plan by maintaining appropriate cash reserves, ensuring that Newport Beach continues to receive the highest possible rating from credit agencies, and accurately reporting and forecasting revenue and expenditure performance on a quarterly basis and appropriately calculating fair and defensible cost recovery targets.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- Fitch reaffirmed the City's AAA credit rating (the highest possible rating) in 2023, which was based, in part, on the well-controlled expenditure framework coupled with a very solid level of budget management.
- Provided the Finance Committee and City Council with timely quarterly budget updates.
- Updated the City's City Council Policies F-7 and F-14 to clarify policies and procedures, and to provide for administrative efficiencies.
- Effectively managed the City's investment portfolio with a continued goal of maximizing investment returns while safeguarding principal and remaining sufficiently liquid to meet future expenditures.
- Implemented Governmental Accounting Standards Board Statement (GASB) No. 96, Subscription-Based

Information Technology Arrangements (SBITAs).

- Finalized the City's Annual Comprehensive Financial Report (ACFR) in a timely manner for the most recent fiscal year, which reflected an "unmodified" or clean opinion that the City's financial statements were presented fairly and were free of findings.
- Received the Government Finance Officers Association's "Certificate of Achievement for Excellence in Financial Reporting" for the most recent fiscal year, which is the highest form of recognition in governmental accounting and financial reporting.
- Acquired recovery costs due to the Elly Oil Spill (P00547) in October 2021. Recovery costs encompassed city employee time, contract services, and supplies and materials dedicated to city response.

BUDGET HIGHLIGHTS

- Finalize the Fiscal Year 2023-24 GASB No. 75 full Valuation Statement Report for Postemployment Benefits other than Pensions. In previous years, a partial valuation was completed. This will be the first year a full valuation will be completed.

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

- Develop and implement a budget that conforms to the guidelines established by the GFOA for the "Distinguished Budget Presentation Award Program", which must excel as a policy document, financial plan, operations guide, and communication tool.
- Effectively manage the City's investment portfolio with a continued goal of maximizing investment returns while safeguarding principal and remaining sufficiently liquid to meet future expenditures.
- Provide the Finance Committee and City Council with timely quarterly budget updates.
- Conduct fee study assessments for Library, Recreation, and Senior Services.
- Maintain the City's AAA credit rating by continuing to maintain a well-controlled expenditure framework.
- Continue to implement the City's pension paydown strategy with the goal of eliminating the City's pension liability in 2032.

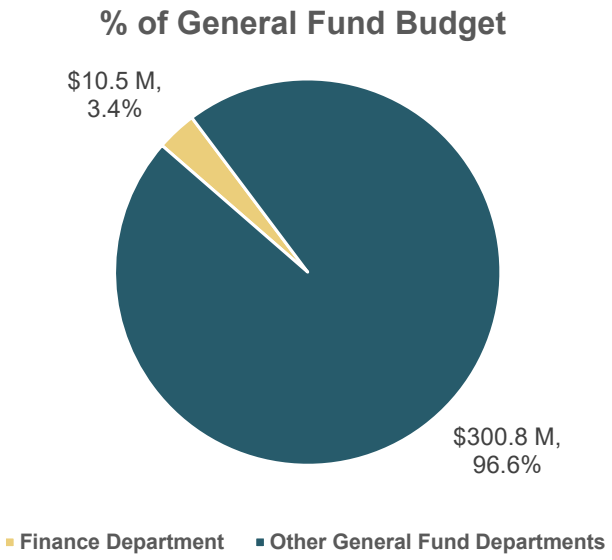
DEPARTMENT PERFORMANCE MEASURES

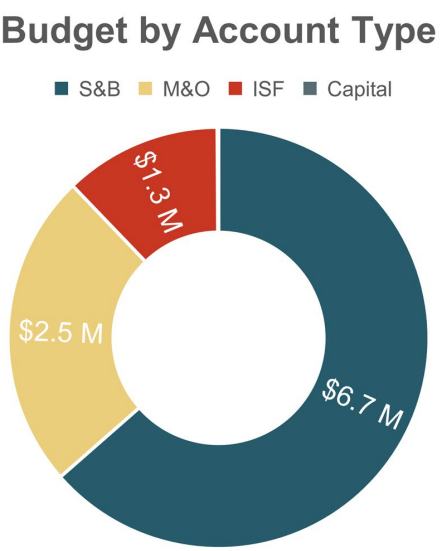
Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
Long-term bond rating issued by Fitch Ratings	AAA	AAA	AAA	AAA
Rate of return on pooled investments compared to the benchmark index	City Return: 1.28% Benchmark: -0.03%	City Return: 4.25% Benchmark: 3.0%	City Return: 3.75% Benchmark: 2.5%	Benchmark or higher
Average wait time on telephone calls made to the revenue division	3 minutes and 20 seconds	2 minutes and 47 seconds	2 minutes and 20 seconds	2 minutes
New vendors registered in the city's vendor registration and bid management system	809 new vendors	830 new vendors +2.60%	875 new vendors +5.42%	875 new vendors +4.00% from prior year
Average turnaround time from requisitions to purchase orders	2-5 days	2-4 days	1-3 days	Maintain 1-3 days
Obtained an unmodified ("clean") audit opinion on the city's financial statements within six months of year-end	Unmodified ("clean") audit opinion issued on 2/6/23[1]	Unmodified ("clean") audit opinion issued on 12/31/23	Unmodified ("clean") audit opinion issued	Unmodified ("clean") audit opinion issued
% of Continuing Disclosures filed in a timely manner (270 days)	100%	100%	100%	100%[1]

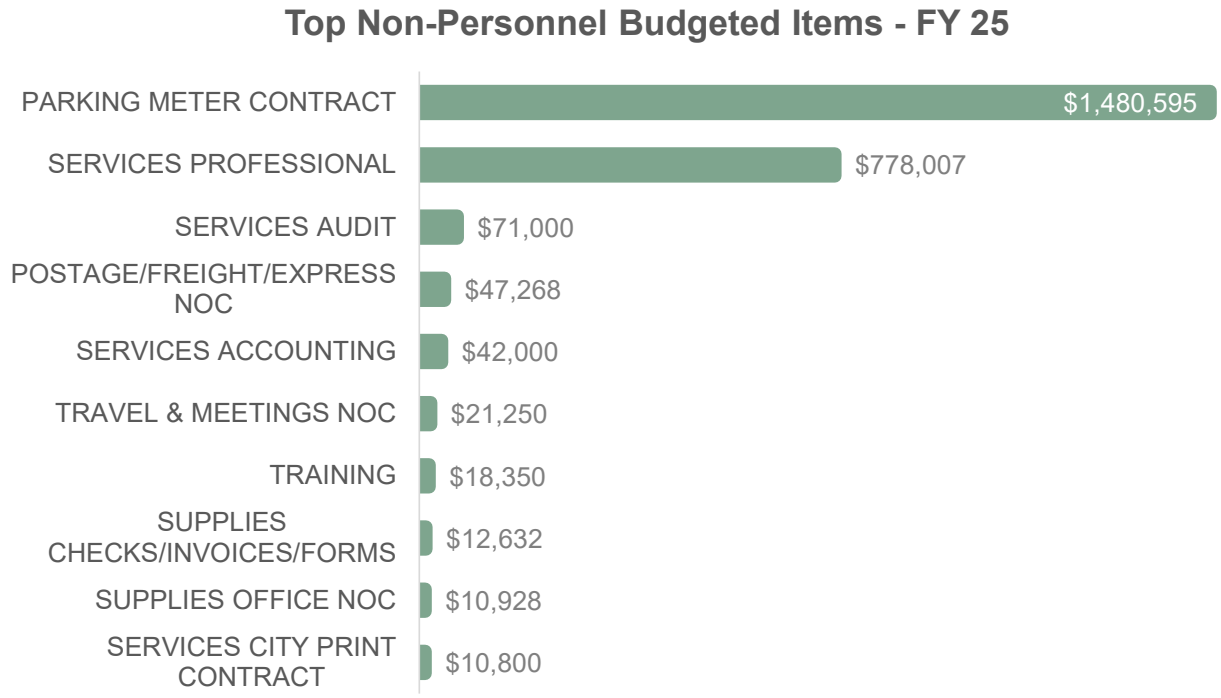
[1]An unmodified ("clean") audit opinion for Fiscal Year 2021-22 was issued on February 6, 2023. The Fiscal Year 2021-22 audit was delayed due to the implementation of Governmental Accounting Standards Board Statement No. 87 – Leases.

FINANCE DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01030005 - FINANCE ADMIN	1,372,001	1,396,147	1,714,488	1,505,285	-12.20%
01030301 - BUDGET	1,889,425	944,246	953,843	951,956	-0.20%
01030302 - ACCOUNTING	1,073,633	1,326,149	1,461,801	1,760,226	20.41%
01030304 - PURCHASING	(913)	836,416	1,023,364	1,088,872	6.40%
0103031 - REVENUE SERVICES	2,641,113	2,504,990	2,894,301	2,959,351	2.25%
0103032 - PARKING LOTS & METERS	2,025,631	2,099,521	2,227,582	2,210,923	-0.75%
Grand Total	**9,000,891**	**9,107,470**	**10,275,379**	**10,476,613**	**1.96%**







FINANCE PERSONNEL

	FY 23	FY 24	FY 25
Full-Time	35.00	34.00	35.00
Part-Time (FTE)	3.05	3.05	2.35

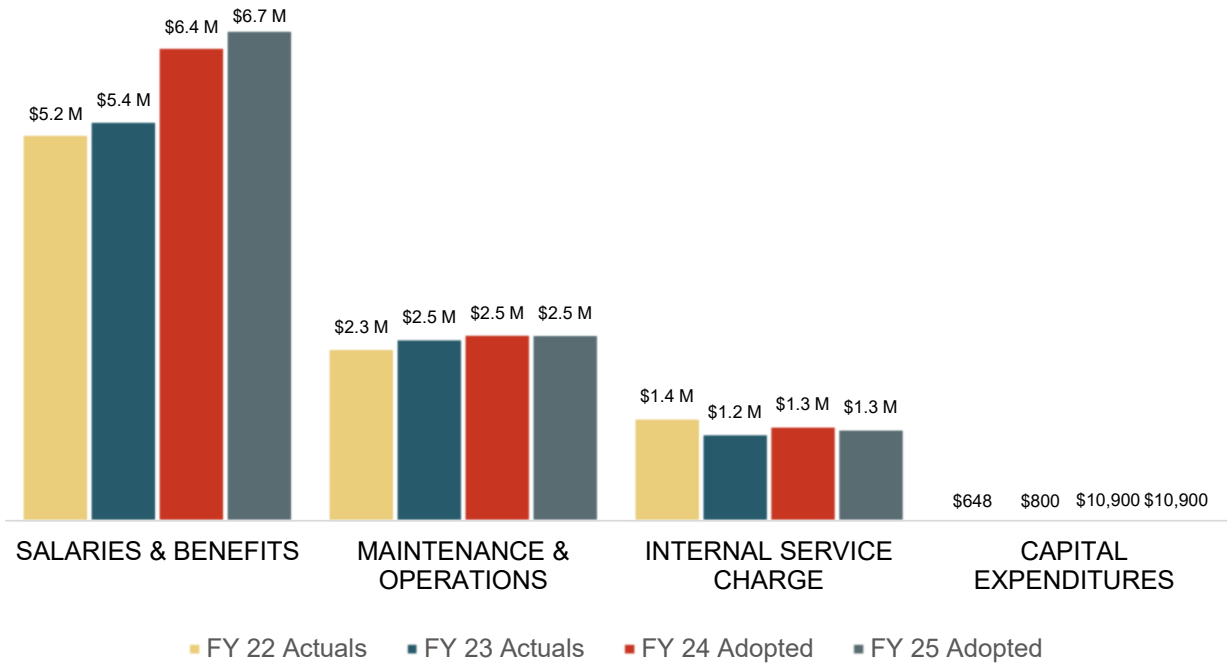
Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ACCOUNTANT	1.00	1.00	83,721	-	32,864	116,585
ACCOUNTANT, SENIOR	1.00	1.00	132,540	2,080	39,669	174,289
ACCOUNTANT, SENIOR	1.00	1.00	127,541	-	39,377	166,918
ASSISTANT MANAGEMENT ANALYST	1.00	1.00	111,359	-	36,098	147,457
ASSISTANT MANAGEMENT ANALYST	1.00	1.00	94,057	-	33,714	127,770
BUDGET ANALYST	1.00	1.00	98,808	-	34,269	133,077
BUDGET ANALYST	1.00	1.00	97,687	-	34,138	131,825
BUDGET ANALYST, SENIOR	1.00	1.00	132,053	-	38,159	170,212
BUYER	1.00	1.00	101,559	1,800	36,667	140,026
BUYER	1.00	1.00	101,559	-	34,951	136,510
BUYER, SENIOR	1.00	1.00	118,476	-	36,931	155,406
DEPARTMENT ASSISTANT	1.00	1.00	66,367	-	30,474	96,841
DEPUTY FINANCE DIRECTOR	1.00	1.00	213,666	960	47,722	262,348
FINANCE DIRECTOR/CITY TREASURER	1.00	1.00	282,225	5,760	61,457	349,442
FINANCE MANAGER	1.00	1.00	189,004	-	46,312	235,316
FINANCE MANAGER	1.00	1.00	187,646	960	44,678	233,284
FISCAL CLERK	1.00	1.00	52,078	-	28,802	80,880
FISCAL CLERK, SENIOR	1.00	1.00	85,151	-	35,670	120,820
FISCAL CLERK, SENIOR	1.00	1.00	73,619	-	31,682	105,302
FISCAL CLERK, SENIOR	0.50	0.50	33,202	-	15,662	48,864
FISCAL CLERK, SENIOR	1.00	1.00	85,391	1,800	35,231	122,423
FISCAL CLERK, SENIOR	1.00	1.00	68,823	1,800	31,269	101,892
FISCAL CLERK, SENIOR	1.00	1.00	85,391	-	34,420	119,811
FISCAL CLERK, SENIOR	1.00	1.00	85,391	-	32,700	118,091
FISCAL CLERK, SENIOR	0.00	1.00	63,083		32,089	95,172
FISCAL SPECIALIST	1.00	1.00	92,046	-	33,838	125,884
FISCAL SPECIALIST	1.00	1.00	85,398	-	33,061	118,459
FISCAL SPECIALIST	1.00	1.00	98,690	-	37,228	135,918
FISCAL SPECIALIST	1.00	1.00	98,969	-	36,346	135,316
FISCAL SPECIALIST	1.00	1.00	97,665	-	36,116	133,781
FISCAL SPECIALIST	1.00	1.00	98,969	-	36,398	135,368
MANAGEMENT ANALYST	1.00	1.00	109,448	960	37,200	147,608
MANAGEMENT ANALYST	0.00	1.00	120,983	-	37,224	158,207
MANAGEMENT FELLOW	0.50	0.50	28,832	-	14,790	43,622
PURCHASING AND CONTRACTS ADMINISTRATOR	1.00	1.00	143,707	-	39,523	183,230
REVENUE MANAGER	1.00	1.00	198,879	-	45,978	244,857

FINANCE PERSONNEL

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
Fiscal Specialist - PT	0.70	0.70	57,213	-	4,691	61,904
Fiscal Clerk, Senior - PT	2.35	1.65	186,749	-	15,313	202,063
			4,187,946	**16,120**	**1,312,713**	**5,516,779**

FINANCE SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**5,238,657**	**5,421,426**	**6,414,502**	**6,655,763**	**3.76%**
70 - REGULAR SALARIES	3,115,587	3,149,638	3,900,362	4,222,539	8.26%
71 - SPECIAL PAYS	4,654	4,722	9,300	9,300	0.00%
72 - BENEFITS	2,032,008	2,217,999	2,464,561	2,383,646	-3.28%
73 - LUMP SUM PAYS	56,000	-	-	-	0.00%
74 - OTHER PAYS	30,407	49,066	40,279	40,279	0.00%
MAINTENANCE & OPERATIONS	**2,349,186**	**2,482,400**	**2,546,047**	**2,544,332**	**-0.07%**
81 - CONTRACT SERVICES	2,253,961	2,358,749	2,405,137	2,386,102	-0.79%
83 - UTILITIES	6,609	7,479	8,900	9,044	1.62%
84 - SUPPLIES & MATERIALS	20,993	31,544	29,853	35,633	19.36%
85 - MAINTENANCE & REPAIR	3,143	5,134	8,675	10,773	24.18%
86 - TRAVEL & TRAINING	14,398	24,796	36,600	39,600	8.20%
87 - GENERAL EXPENSES	50,082	54,698	56,882	63,180	11.07%
INTERNAL SERVICE CHARGE	**1,412,399**	**1,202,844**	**1,303,930**	**1,265,617**	**-2.94%**
88 - INTERNAL SVC CHARGE	1,412,399	1,202,844	1,303,930	1,265,617	-2.94%
CAPITAL EXPENDITURES	**648**	**800**	**10,900**	**10,900**	**0.00%**
90 - CAPITAL EXPENDITURES	648	800	10,900	10,900	0.00%
Grand Total	**9,000,891**	**9,107,470**	**10,275,379**	**10,476,613**	**1.96%**



FINANCE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01030005 - FINANCE ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	632,065	612,448	780,547	685,147	-12.22%
711003 - SALARIES PART TIME	669	-	37,156	37,156	0.00%
70 - REGULAR SALARIES Total	**632,733**	**612,448**	**817,704**	**722,303**	**-11.67%**
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	1,805	420	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**1,805**	**420**	**1,800**	**1,800**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	89,511	64,453	135,072	101,628	-24.76%
722001 - PENSION EE NORMAL COST MISC	50,407	41,221	60,934	52,893	-13.20%
723002 - PENSION ER NORMAL COST MISC	57,129	57,755	84,631	72,146	-14.75%
724001 - PENSION EE CONTRIB MISC	(82,202)	(71,021)	(90,536)	(78,792)	-12.97%
725001 - PENSION UAL REQUIRED MISC	136,357	167,344	168,686	149,502	-11.37%
725003 - PENSION UAL DISCRETIONARY MISC	53,745	87,062	53,426	40,499	-24.20%
727001 - CAR ALLOWANCE	4,813	4,259	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	2,741	2,039	1,920	1,920	0.00%
727004 - RHS $2.50 CONTRIBUTION	2,479	392	1,646	1,646	0.00%
727012 - LIFE INSURANCE	455	451	630	525	-16.67%
727013 - EMP ASSISTANCE PROGRAM	85	84	120	100	-16.67%
727016 - MEDICARE FRINGES	9,449	9,020	13,374	10,032	-24.99%
727017 - PARS DC 401A	2,106	4,374	-	5,644	0.00%
727019 - SURVIVOR BENEFIT	231	33	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	-	5,360	5,360	0.00%
728003 - COMPENSATED ABSENCES	24,314	25,691	27,319	23,980	-12.22%
72 - BENEFITS Total	**351,620**	**393,156**	**467,382**	**391,884**	**-16.15%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	6,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**6,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	37	1,083	600	600	0.00%
74 - OTHER PAYS Total	**37**	**1,083**	**600**	**600**	**0.00%**
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	-	-	1,200	1,200	0.00%
811008 - SERVICES PROFESSIONAL	199,981	216,294	229,925	211,500	-8.01%
811027 - SERVICES CITY PRINT CONTRACT	3,255	5,176	3,000	3,000	0.00%
81 - CONTRACT SERVICES Total	**203,236**	**221,469**	**234,125**	**215,700**	**-7.87%**

FINANCE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	9,787	15,124	10,454	10,454	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	153	1,156	-	2,578	0.00%
84 - SUPPLIES & MATERIALS Total	**9,940**	**16,281**	**10,454**	**13,032**	**24.66%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	-	364	550	566	2.91%
851010 - MAINT & REPAIR EQUIPMENT	1,750	4,382	1,500	3,564	137.60%
851013 - PRINTER MAINT/SUPPLIES	1,113	-	1,000	1,000	0.00%
851037 - MAINT & REPAIR NOC	-	-	5,000	5,000	0.00%
85 - MAINTENANCE & REPAIR Total	**2,863**	**4,747**	**8,050**	**10,130**	**25.84%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,722	4,998	5,500	5,500	0.00%
861003 - TRAINING	1,482	2,796	3,500	3,500	0.00%
86 - TRAVEL & TRAINING Total	**3,204**	**7,794**	**9,000**	**9,000**	**0.00%**
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	2,481	2,976	1,000	1,500	50.00%
871004 - PUBLICATIONS & DUES NOC	1,222	904	2,750	2,750	0.00%
871006 - UNIFORM EXPENSE	-	201	200	200	0.00%
871017 - SOFTWARE LICENSE RENEWAL	699	-	750	750	0.00%
87 - GENERAL EXPENSES Total	**4,401**	**4,081**	**4,700**	**5,200**	**10.64%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	4,000	4,000	4,862	5,151	5.95%
881003 - VEHICLE REPLACE ISF	2,226	3,263	2,773	2,773	0.00%
881004 - IT ISF OPERATING CHARGE	51,639	55,749	62,889	52,854	-15.96%
881005 - IT ISF REPLACEMENT CHARGE	14,301	13,922	13,922	6,262	-55.02%
881010 - WORKERS' COMP ISF MISC	11,492	4,273	4,850	5,181	6.84%
881012 - GENERAL LIABILITY INSURANCE	17,369	13,731	23,064	25,562	10.83%
881013 - UNINSURED CLAIMS CHARGE	17,551	1,445	1,380	353	-74.42%
881014 - ANNUAL OPEB CHARGE	37,148	38,221	41,870	32,499	-22.38%
881015 - OTHER INSURANCE ISF RATES	-	63	63	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**155,725**	**134,667**	**155,673**	**130,635**	**-16.08%**
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	435	-	3,500	3,500	0.00%
911027 - SOFTWARE LICENSE NEW	-	-	1,000	1,000	0.00%
911039 - OFFICE FURNITURE/FIXTURES	-	-	500	500	0.00%
90 - CAPITAL EXPENDITURES Total	**435**	**-**	**5,000**	**5,000**	**0.00%**
01030005 - FINANCE ADMIN Total	1,372,001	1,396,147	1,714,488	1,505,285	-12.20%

FINANCE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01030301 - BUDGET					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	860,636	405,606	429,916	516,194	20.07%
711003 - SALARIES PART TIME	31,578	-	-	-	0.00%
70 - REGULAR SALARIES Total	**892,213**	**405,606**	**429,916**	**516,194**	**20.07%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	501	-	540	540	0.00%
71 - SPECIAL PAYS Total	**501**	**-**	**540**	**540**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	159,675	63,989	90,048	90,336	0.32%
721002 - CAFETERIA ALLOWANCE PT	4,243	-	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	63,270	26,783	33,424	39,850	19.23%
723002 - PENSION ER NORMAL COST MISC	79,510	38,732	46,422	54,355	17.09%
724001 - PENSION EE CONTRIB MISC	(104,261)	(48,924)	(49,661)	(59,362)	19.53%
725001 - PENSION UAL REQUIRED MISC	240,591	147,668	148,852	112,636	-24.33%
725003 - PENSION UAL DISCRETIONARY MISC	94,829	76,825	47,144	30,512	-35.28%
727003 - CELL PHONE STIPEND	2,889	1,928	1,920	960	-50.00%
727004 - RHS $2.50 CONTRIBUTION	3,001	8,748	1,830	1,830	0.00%
727012 - LIFE INSURANCE	980	427	420	420	0.00%
727013 - EMP ASSISTANCE PROGRAM	184	80	80	80	0.00%
727016 - MEDICARE FRINGES	13,698	6,079	7,567	7,499	-0.91%
727019 - SURVIVOR BENEFIT	173	100	-	-	0.00%
728003 - COMPENSATED ABSENCES	37,037	22,670	15,047	18,067	20.07%
72 - BENEFITS Total	**595,819**	**345,105**	**343,094**	**297,183**	**-13.38%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	18,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**18,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	20,479	14,650	10,439	10,439	0.00%
74 - OTHER PAYS Total	**20,479**	**14,650**	**10,439**	**10,439**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	40,171	-	-	-	0.00%
811027 - SERVICES CITY PRINT CONTRACT	1,593	9,062	5,800	5,800	0.00%
81 - CONTRACT SERVICES Total	**41,764**	**9,062**	**5,800**	**5,800**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	491	25	474	474	0.00%
841012 - SUPPLIES CHECKS/INVOICES/FORMS	1,790	-	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	90	108	375	375	0.00%

FINANCE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
841046 - SPECIAL DEPT EXPENSE NOC	1,304	1,644	3,125	3,125	0.00%
84 - SUPPLIES & MATERIALS Total	**3,675**	**1,777**	**3,974**	**3,974**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	-	-	125	128	2.40%
85 - MAINTENANCE & REPAIR Total	**-**	**-**	**125**	**128**	**2.40%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	3,938	3,277	3,750	3,750	0.00%
861003 - TRAINING	3,430	4,952	5,000	5,000	0.00%
86 - TRAVEL & TRAINING Total	**7,368**	**8,228**	**8,750**	**8,750**	**0.00%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	-	580	-	-	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	6,921	5,460	2,737	2,737	0.00%
871004 - PUBLICATIONS & DUES NOC	619	450	600	600	0.00%
871006 - UNIFORM EXPENSE	-	-	202	202	0.00%
871017 - SOFTWARE LICENSE RENEWAL	-	-	1,500	1,500	0.00%
871018 - HARDWARE MONITOR/PRINTER	371	-	-	-	0.00%
87 - GENERAL EXPENSES Total	**7,911**	**6,490**	**5,039**	**5,039**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	1,500	1,500	1,823	1,932	5.95%
881003 - VEHICLE REPLACE ISF	1,538	6,024	5,458	3,825	-29.93%
881004 - IT ISF OPERATING CHARGE	115,269	69,933	80,683	47,052	-41.68%
881005 - IT ISF REPLACEMENT CHARGE	34,322	10,709	10,709	5,567	-48.02%
881010 - WORKERS' COMP ISF MISC	21,168	10,298	3,615	4,371	20.92%
881012 - GENERAL LIABILITY INSURANCE	31,995	21,146	20,057	16,463	-17.92%
881013 - UNINSURED CLAIMS CHARGE	32,329	2,370	1,183	215	-81.82%
881014 - ANNUAL OPEB CHARGE	63,573	31,286	22,574	24,485	8.46%
881015 - OTHER INSURANCE ISF RATES	-	63	63	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**301,695**	**153,328**	**146,166**	**103,909**	**-28.91%**
01030301 - BUDGET Total	1,889,425	944,246	953,843	951,956	-0.20%
01030302 - ACCOUNTING					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	488,082	602,988	707,489	898,936	27.06%
711003 - SALARIES PART TIME	-	8,247	-	-	0.00%
70 - REGULAR SALARIES Total	**488,082**	**611,234**	**707,489**	**898,936**	**27.06%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	102,752	113,668	157,584	180,672	14.65%
722001 - PENSION EE NORMAL COST MISC	37,094	47,559	59,176	74,132	25.27%

FINANCE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
723002 - PENSION ER NORMAL COST MISC	44,309	55,035	71,638	90,303	26.05%
724001 - PENSION EE CONTRIB MISC	(64,064)	(75,235)	(81,361)	(103,617)	27.35%
725001 - PENSION UAL REQUIRED MISC	123,920	150,836	152,045	194,733	28.08%
725003 - PENSION UAL DISCRETIONARY MISC	48,843	78,474	48,156	52,752	9.54%
727003 - CELL PHONE STIPEND	-	-	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	4,338	13,800	11,178	7,450	-33.35%
727012 - LIFE INSURANCE	525	641	735	840	14.29%
727013 - EMP ASSISTANCE PROGRAM	98	120	140	160	14.29%
727016 - MEDICARE FRINGES	7,678	9,715	12,544	13,079	4.27%
727019 - SURVIVOR BENEFIT	346	134	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	2,665	-	1,800	0.00%
728003 - COMPENSATED ABSENCES	19,619	23,157	24,762	31,463	27.06%
729001 - PAYROLL ACCRUAL EXPENSE	-	-	-	-	0.00%
72 - BENEFITS Total	**325,460**	**420,568**	**457,557**	**544,727**	**19.05%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	10,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**10,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	8,906	21,398	12,437	12,437	0.00%
74 - OTHER PAYS Total	**8,906**	**21,398**	**12,437**	**12,437**	**0.00%**
81 - CONTRACT SERVICES					
811006 - SERVICES ACCOUNTING	37,155	65,810	42,000	42,000	0.00%
811007 - SERVICES AUDIT	53,620	61,420	55,000	55,000	0.00%
811008 - SERVICES PROFESSIONAL	-	-	13,000	1,000	-92.31%
811027 - SERVICES CITY PRINT CONTRACT	1,634	2,021	2,000	2,000	0.00%
81 - CONTRACT SERVICES Total	**92,409**	**129,252**	**112,000**	**100,000**	**-10.71%**
84 - SUPPLIES & MATERIALS					
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	3,875	4,600	5,382	17.00%
84 - SUPPLIES & MATERIALS Total	**-**	**3,875**	**4,600**	**5,382**	**17.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	-	3,750	3,750	0.00%
861003 - TRAINING	2,529	160	3,000	3,000	0.00%
86 - TRAVEL & TRAINING Total	**2,529**	**160**	**6,750**	**6,750**	**0.00%**
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	52	2,859	1,582	5,000	216.01%
871004 - PUBLICATIONS & DUES NOC	2,041	2,955	2,700	3,000	11.11%
871017 - SOFTWARE LICENSE RENEWAL	70	1,755	1,000	2,000	100.00%
87 - GENERAL EXPENSES Total	**2,163**	**7,569**	**5,282**	**10,000**	**89.32%**

FINANCE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	48,408	67,038	75,521	97,639	29.29%
881005 - IT ISF REPLACEMENT CHARGE	14,301	14,993	14,993	11,133	-25.74%
881010 - WORKERS' COMP ISF MISC	11,213	4,121	5,931	8,489	43.14%
881012 - GENERAL LIABILITY INSURANCE	16,948	9,506	19,290	21,279	10.31%
881013 - UNINSURED CLAIMS CHARGE	17,126	1,186	1,269	323	-74.55%
881014 - ANNUAL OPEB CHARGE	35,874	34,450	37,882	42,331	11.75%
88 - INTERNAL SVC CHARGE Total	**143,870**	**131,294**	**154,884**	**181,194**	**16.99%**
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	213	800	800	800	0.00%
90 - CAPITAL EXPENDITURES Total	**213**	**800**	**800**	**800**	**0.00%**
01030302 - ACCOUNTING Total	1,073,633	1,326,149	1,461,801	1,760,226	20.41%
01030304 - PURCHASING					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	-	417,786	511,342	550,451	7.65%
711003 - SALARIES PART TIME	-	-	60,520	60,520	0.00%
70 - REGULAR SALARIES Total	**-**	**417,786**	**571,862**	**610,971**	**6.84%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	-	-	540	540	0.00%
712006 - BILINGUAL PAY	-	1,385	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**-**	**1,385**	**2,340**	**2,340**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	-	64,744	112,560	112,920	0.32%
722001 - PENSION EE NORMAL COST MISC	-	38,298	47,497	50,063	5.40%
723002 - PENSION ER NORMAL COST MISC	-	34,260	47,560	50,723	6.65%
723004 - RETIREMENT PART TIME/TEMP	-	-	2,794	2,794	0.00%
724001 - PENSION EE CONTRIB MISC	(1,284)	(51,515)	(59,122)	(63,509)	7.42%
725001 - PENSION UAL REQUIRED MISC	-	106,046	106,897	120,111	12.36%
725003 - PENSION UAL DISCRETIONARY MISC	-	55,171	33,856	32,537	-3.90%
727003 - CELL PHONE STIPEND	-	886	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	-	3,782	3,786	3,786	0.00%
727012 - LIFE INSURANCE	-	455	525	525	0.00%
727013 - EMP ASSISTANCE PROGRAM	-	85	100	100	0.00%
727016 - MEDICARE FRINGES	-	6,230	9,087	8,008	-11.87%
727019 - SURVIVOR BENEFIT	173	100	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	2,220	-	1,860	0.00%
728003 - COMPENSATED ABSENCES	-	16,280	17,897	19,266	7.65%
72 - BENEFITS Total	**(1,111)**	**277,045**	**324,398**	**340,144**	**4.85%**

FINANCE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	10,651	9,000	9,000	0.00%
74 - OTHER PAYS Total	**-**	**10,651**	**9,000**	**9,000**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	-	45,080	-	-	0.00%
81 - CONTRACT SERVICES Total	**-**	**45,080**	**-**	**-**	**0.00%**
84 - SUPPLIES & MATERIALS					
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	-	250	250	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	199	1,408	3,025	1,945	-35.70%
841046 - SPECIAL DEPT EXPENSE NOC	-	495	550	550	0.00%
841067 - COUNTER SALES WHSE STCK	-	-	-	3,500	0.00%
84 - SUPPLIES & MATERIALS Total	**199**	**1,903**	**3,825**	**6,245**	**63.27%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	-	-	3,000	0.00%
861003 - TRAINING	-	5,316	1,600	1,600	0.00%
86 - TRAVEL & TRAINING Total	**-**	**5,316**	**1,600**	**4,600**	**187.50%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	-	270	300	1,380	360.00%
871004 - PUBLICATIONS & DUES NOC	-	-	400	400	0.00%
87 - GENERAL EXPENSES Total	**-**	**270**	**700**	**1,780**	**154.29%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	-	45,930	51,989	58,657	12.82%
881005 - IT ISF REPLACEMENT CHARGE	-	10,709	10,709	6,958	-35.03%
881010 - WORKERS' COMP ISF MISC	-	-	4,271	5,417	26.84%
881012 - GENERAL LIABILITY INSURANCE	-	-	14,845	16,402	10.49%
881013 - UNINSURED CLAIMS CHARGE	-	-	977	249	-74.51%
881014 - ANNUAL OPEB CHARGE	-	20,340	26,850	26,110	-2.76%
88 - INTERNAL SVC CHARGE Total	**-**	**76,979**	**109,640**	**113,792**	**3.79%**
01030304 - PURCHASING Total	(913)	836,416	1,023,364	1,088,872	6.40%
0103031 - REVENUE SERVICES					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	980,174	985,378	1,157,535	1,230,174	6.28%
711003 - SALARIES PART TIME	122,385	117,186	215,856	243,962	13.02%
70 - REGULAR SALARIES Total	**1,102,559**	**1,102,563**	**1,373,391**	**1,474,136**	**7.34%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	202	-	1,020	1,020	0.00%

FINANCE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
712006 - BILINGUAL PAY	2,146	2,918	3,600	3,600	0.00%
71 - SPECIAL PAYS Total	**2,348**	**2,918**	**4,620**	**4,620**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	229,300	211,244	292,656	282,300	-3.54%
722001 - PENSION EE NORMAL COST MISC	107,154	95,613	124,071	125,436	1.10%
723002 - PENSION ER NORMAL COST MISC	91,291	92,166	130,712	144,251	10.36%
723004 - RETIREMENT PART TIME/TEMP	-	-	6,402	6,402	0.00%
724001 - PENSION EE CONTRIB MISC	(152,319)	(131,053)	(158,464)	(169,940)	7.24%
725001 - PENSION UAL REQUIRED MISC	296,873	282,285	284,549	268,430	-5.66%
725003 - PENSION UAL DISCRETIONARY MISC	117,012	146,861	90,122	72,716	-19.31%
727003 - CELL PHONE STIPEND	963	963	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	13,030	20,081	34,760	8,724	-74.90%
727012 - LIFE INSURANCE	1,204	1,252	1,365	1,365	0.00%
727013 - EMP ASSISTANCE PROGRAM	228	236	260	260	0.00%
727016 - MEDICARE FRINGES	17,503	16,779	24,224	21,427	-11.54%
727019 - SURVIVOR BENEFIT	751	402	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	7,357	-	4,320	0.00%
728003 - COMPENSATED ABSENCES	37,231	37,939	40,514	43,056	6.28%
72 - BENEFITS Total	**760,220**	**782,125**	**872,130**	**809,707**	**-7.16%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	22,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**22,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	985	1,284	7,803	7,803	0.00%
74 - OTHER PAYS Total	**985**	**1,284**	**7,803**	**7,803**	**0.00%**
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	1,250	1,310	2,500	2,500	0.00%
811007 - SERVICES AUDIT	1,688	34,969	16,000	16,000	0.00%
811008 - SERVICES PROFESSIONAL	342,979	276,072	256,557	257,307	0.29%
81 - CONTRACT SERVICES Total	**345,916**	**312,351**	**275,057**	**275,807**	**0.27%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	760	646	800	800	0.00%
83 - UTILITIES Total	**760**	**646**	**800**	**800**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	280	387	500	515	3.00%
85 - MAINTENANCE & REPAIR Total	**280**	**387**	**500**	**515**	**3.00%**

FINANCE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	2,031	5,250	5,250	0.00%
861003 - TRAINING	1,297	1,267	5,250	5,250	0.00%
86 - TRAVEL & TRAINING Total	**1,297**	**3,298**	**10,500**	**10,500**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	1,515	-	500	500	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	32,847	35,168	38,030	38,030	0.00%
871004 - PUBLICATIONS & DUES NOC	1,140	1,120	2,490	2,490	0.00%
871006 - UNIFORM EXPENSE	105	-	140	140	0.00%
87 - GENERAL EXPENSES Total	**35,607**	**36,288**	**41,160**	**41,160**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	4,000	4,000	4,862	5,151	5.95%
881003 - VEHICLE REPLACE ISF	1,902	3,263	2,773	2,773	0.00%
881004 - IT ISF OPERATING CHARGE	149,178	132,449	150,081	181,089	20.66%
881005 - IT ISF REPLACEMENT CHARGE	44,476	31,163	31,163	21,640	-30.56%
881010 - WORKERS' COMP ISF MISC	23,553	11,519	12,956	16,481	27.21%
881012 - GENERAL LIABILITY INSURANCE	35,599	23,309	38,187	43,100	12.87%
881013 - UNINSURED CLAIMS CHARGE	35,972	2,640	2,375	619	-73.93%
881014 - ANNUAL OPEB CHARGE	74,462	54,724	60,780	58,351	-4.00%
881015 - OTHER INSURANCE ISF RATES	-	63	63	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**369,141**	**263,130**	**303,240**	**329,204**	**8.56%**
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	-	-	3,100	3,100	0.00%
911004 - COMPUTER EQUIPMENT	-	-	2,000	2,000	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**-**	**5,100**	**5,100**	**0.00%**
0103031 - REVENUE SERVICES Total	2,641,113	2,504,990	2,894,301	2,959,351	2.25%
0103032 - PARKING LOTS & METERS					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	247,425	216,502	297,560	308,200	3.58%
811030 - PARKING METER CONTRACT	1,323,211	1,425,034	1,480,595	1,480,595	0.00%
81 - CONTRACT SERVICES Total	**1,570,636**	**1,641,536**	**1,778,155**	**1,788,795**	**0.60%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	732	958	900	900	0.00%
831004 - UTILITIES ELECTRICITY	5,117	5,875	7,200	7,344	2.00%
83 - UTILITIES Total	**5,849**	**6,832**	**8,100**	**8,244**	**1.78%**
84 - SUPPLIES & MATERIALS					
841012 - SUPPLIES CHECKS/INVOICES/FORMS	7,178	7,708	7,000	7,000	0.00%

FINANCE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
84 - SUPPLIES & MATERIALS Total	**7,178**	**7,708**	**7,000**	**7,000**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	20,500	20,500	15,194	-	-100.00%
881003 - VEHICLE REPLACE ISF	21,469	11,293	7,804	-	-100.00%
881006 - PARKING EQUIP CONTRIB	400,000	400,000	400,000	400,000	0.00%
881012 - GENERAL LIABILITY INSURANCE	-	10,717	10,394	6,884	-33.77%
881015 - OTHER INSURANCE ISF RATES	-	935	935	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**441,969**	**443,446**	**434,327**	**406,884**	**-6.32%**
0103032 - PARKING LOTS & METERS Total	2,025,631	2,099,521	2,227,582	2,210,923	-0.75%
Grand Total	**9,000,891**	**9,107,470**	**10,275,379**	**10,476,613**	**1.96%**

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FIRE

MISSION STATEMENT

Provide all risk services to our community by protecting life, property, and the environment through prevention, training, education, and response.



OVERVIEW

The Newport Beach Fire Department is an all risk agency providing our residents and visitors with exemplary customer service 24 hours a day, 365 days a year. The City's topographical features and Mediterranean climate create a challenging and diversified environment influenced by residential, commercial, mercantile, retail, and manufacturing businesses, as well as wildland and ocean interface. In order to serve our community, the department has eight strategically located fire stations, three lifeguard offices on the beach, and 38 lifeguard towers.

The Fire Department is divided into five divisions: Administration, Fire Operations, Emergency Medical Services, Fire Prevention and Lifeguard Operations. Our full service department delivers advanced life support provided by paramedic/firefighters, basic life support provided by EMT/firefighters and EMT/lifeguards, fire and building inspections, fire suppression, ocean rescue, underwater search and rescue, Community Emergency Response Team Program, and public education on our beaches and in our schools.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- Recent designation as a Class 1 Fire Department with Insurance Services Office (ISO), a national rating and analytics organization for the property insurance agency. Under their Public Protection Classification Program (PPC), ISO ranks an agencies' fire and emergency response capabilities based on an evaluation of communications, staffing, water systems, deployment, equipment, response times, training, public education, investigations, and more. Based on this criterion, a department is given a class ranking; with Class 1 being the highest. Newport Beach is now one of 3 departments in Orange County, 45 out of 854 in the State of California, and 498 out of 38,195 ranked agencies in the United States to attain a rank of Class 1. As a result, residents may see more competitive insurance rates, as insurance companies use PPC information to establish fire insurance premiums and may offer lower rates in communities that demonstrate superior fire service capabilities.
- Implementation of a fourth paramedic rescue ambulance out of the Santa Ana Heights station (implementation date Feb. 5, 2024) along with six new paramedic positions.
- 40-year anniversary of the Junior Lifeguard program, which coincided with the 100th anniversary of the of the City's Lifeguard service (1923-2023). Several events were held in 2023 to commemorate these anniversaries, including a Centennial Event Banquet, serving as host to the California Surf Lifesaving Association (CSLSA) regional competition, and the United State Lifesaving Association (USLA) Junior Lifeguard regional competition.
- Partnering with UCSD and Cal Fire to utilize Artificial Intelligence (AI) monitoring equipment in our high

fire hazard areas and continuing to pursue wildland mitigation measures via legislation and collaborative work with homeowners and businesses to enhance safety for the community.

- Hiring and training over 16 new firefighters/paramedics (13% of our total floor personnel), filling vacancies and increasing our medical effectiveness for our citizens and visitors.
- Installation of vehicle exhaust capture system equipment and an updated station alerting system in conjunction with Public Works and Information Technology (IT).
- Successful implementation of the first year of the Junior Lifeguard Scholarship program. The Scholarship program was originally a condition of the California Coastal Commission's approval for the new Junior Lifeguard Building and aims to reduce financial barriers of entry to the Newport Beach Junior Lifeguard Program, providing youth with a lifechanging experience that may not otherwise be accessible.
- Received a new, replacement Fire engine from the State of California Office of Emergency Management (Cal-OES).
  Implementation of the Department's Honor Guard. Currently comprised of 7 sworn personnel, this ceremonial guard attends various events (including parades, funerals, memorials, and the annual Mayor's Dinner) in representation of the department and serves as a tribute to sworn personnel who have fallen in the line of duty.

BUDGET HIGHLIGHTS

- Procurement of a replacement Lifeguard Rescue Vessel as part of the FY 2024-25 Vehicle Replacement ISF Schedule; the last vessel replaced was in 2007. The unit to be replaced is a 1985 model that has far exceeded its service life.
- Continued conversion of Firefighter positions to Firefighter-Paramedics to keep with the advanced lifesaving capabilities of the Fire Department.
- Increase station maintenance budgets to cover needed repairs and improve preventative maintenance efforts.

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

- Keep Fire Operations at or above 97% capacity for staffing.
- Temporarily relocate Fire Station 1 in preparation for New Library/Fire Station 1 Construction.
- Streamline software platforms and any issues of program redundancy.
- Continued implementation of various goals and objectives as identified in the 2022 NBFD Strategic Plan.
  - Enhance interdepartmental cooperation in the purchasing process.
  - Review the current inventory of equipment and supplies.
  - Identify resources that may be shared with regional partners (training, staffing, equipment).
  - Review and improve training delivery methods.
  - Evaluate department staffing and determine succession planning needs.

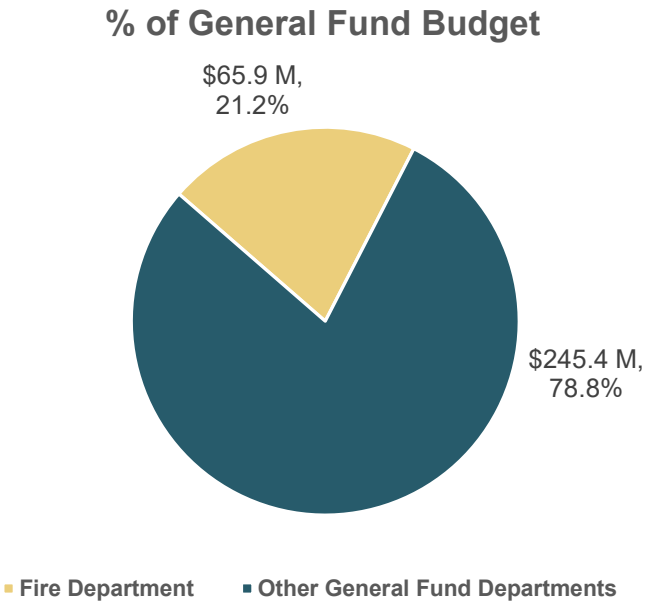
DEPARTMENT PERFORMANCE MEASURES

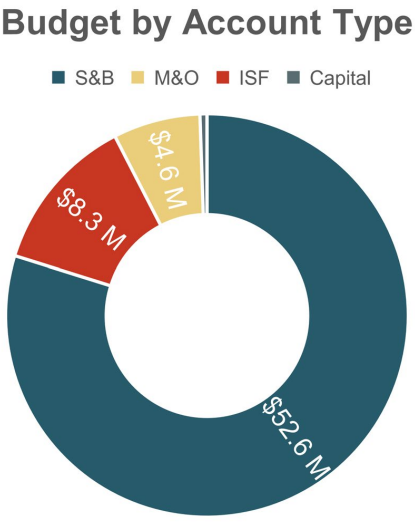
Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
Fire Plan Check review turn-around time (avg time for new construction)	96.07%	95%	90%	90% of all initial (1st Round) plan check reviews within 15 working days or less
Number of medical transports by non-NBFD ambulances (neighboring agencies provide assistance when all units are unavailable)[1]	111	97	30	Under 30
Maintain Staffing & Reduce Overtime	Vacancies 9 OT costs $7M	Vacancies 12 OT Costs $6M	Vacancies 2 OT costs $5M	Within FY Budget
Drowning incidents are below the USLA statistical average[2]	Yes	Yes	Yes	Drowning incidents do not exceed USLA statistical average
1st unit on-scene, 90th percentile response time (dispatch to arrival) for medical aid[3]	5 minutes 33 seconds	5 Minutes, 34 Seconds	5 Minutes	5 Minutes, 90% of the time

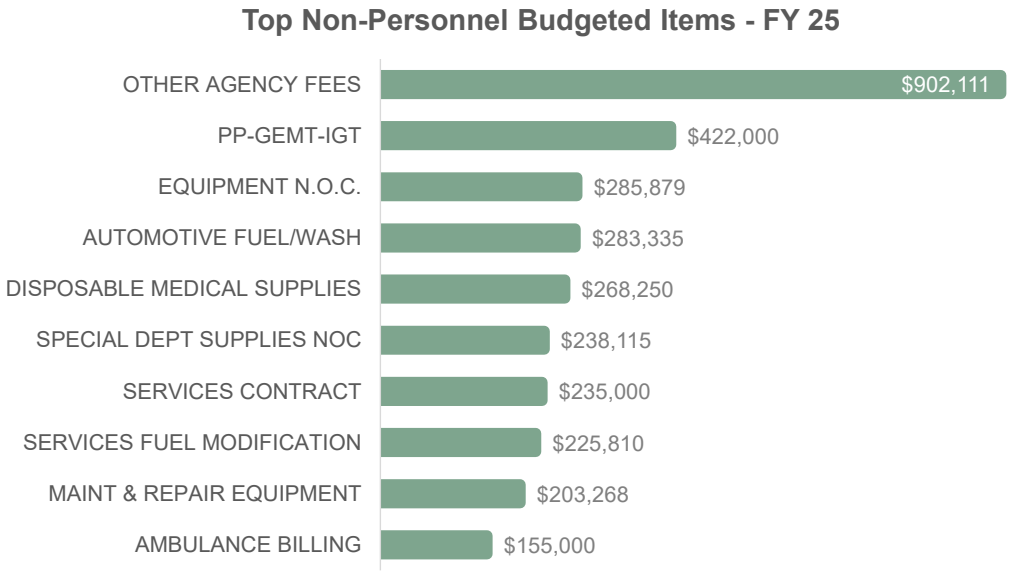
[1] Totals based on preceding calendar year—MetroNet Data based on averages (US Lifeguarding Association stat is 1 in 18 million beach visits)
[2] Total based on preceding calendar year –MetroNet Data 4-26-2024
[3] Total based on preceding calendar year –MetroNet Data 4-26-2024

FIRE DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01040005 - FIRE ADMINISTRATION	1,633,157	1,718,863	1,811,928	1,802,861	-0.50%
01040401 - FIRE OPERATIONS	37,575,313	37,956,260	39,898,496	40,466,871	1.42%
01040402 - FIRE PREVENTION	1,472,891	1,441,509	1,736,548	1,832,934	5.55%
01040403 - COMM ER RESPONSE TEAM (CERT)	107,013	183,503	232,727	251,738	8.17%
01040404 - EMERGENCY MEDICAL SERVICES	11,191,990	11,406,228	11,997,399	12,680,774	5.70%
01040405 - JUNIOR LIFEGUARDS	1,019,400	1,393,230	1,288,342	1,310,631	1.73%
01040406 - LIFEGUARD OPERATIONS	6,580,511	7,072,839	7,440,555	7,520,151	1.07%
Grand Total	**59,580,275**	**61,172,432**	**64,405,996**	**65,865,961**	**2.27%**







FIRE PERSONNEL

	FY 23	FY 24	FY 25
Full-Time	143.80	151.80	151.80
Part-Time (FTE)	42.56	40.96	40.96

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT TO THE FIRE CHIEF	1.00	1.00	103,088	-	34,770	137,858
ADMINISTRATIVE MANAGER	1.00	1.00	147,469	-	41,427	188,895
ASSISTANT CHIEF, LIFEGUARD OPERATIONS	1.00	1.00	196,457	8,855	70,080	275,392
ASSISTANT MANAGEMENT ANALYST	1.00	1.00	87,421	1,800	34,415	123,636
DEPARTMENT ASSISTANT	1.00	1.00	81,302	-	33,707	115,009
DEPARTMENT ASSISTANT	1.00	1.00	81,302	-	32,346	113,648
DEPUTY FIRE MARSHAL	0.00	1.00	115,486	9,865	37,487	162,838
DEPUTY FIRE MARSHAL	0.00	1.00	150,583	4,971	42,385	197,940
EMS DIVISION CHIEF	1.00	1.00	187,452	960	46,457	234,869
FIRE BATTALION CHIEF	1.00	1.00	148,317	28,551	68,615	245,483
FIRE BATTALION CHIEF	1.00	1.00	148,317	28,551	68,459	245,327
FIRE BATTALION CHIEF	1.00	1.00	144,399	-	59,653	204,051
FIRE BATTALION CHIEF, TRAINING	1.00	1.00	230,302	27,990	87,538	345,830
FIRE CAPTAIN 112 HOURS	1.00	1.00	213,223	17,834	80,065	311,122
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,303	-	64,126	216,430
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,059	17,903	64,933	231,895
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	24,600	66,486	240,566
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	24,983	66,666	241,129
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	39,268	71,860	260,609
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	19,264	65,638	234,382
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	29,949	67,726	247,155
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,059	15,728	65,049	229,836
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,059	45,754	73,305	268,118
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,059	14,975	64,432	228,465
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,059	14,298	64,350	227,707
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,059	32,276	69,495	250,830
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,059	22,877	66,281	238,217
FIRE CAPTAIN 112 HOURS	1.00	1.00	156,770	16,341	66,445	239,556
FIRE CAPTAIN 112 HOURS	1.00	1.00	156,832	-	64,660	221,492
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	-	63,053	212,533
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	24,230	64,689	238,399
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	17,834	65,096	232,410
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	-	63,417	212,897

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
FIRE CAPTAIN 112 HOURS	1.00	1.00	128,528	14,094	58,346	200,968
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	40,673	67,941	258,094
FIRE CAPTAIN 112 HOURS	1.00	1.00	147,677	-	62,945	210,622
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	-	63,313	212,793
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	-	62,689	212,169
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	10,724	63,455	223,659
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	-	63,001	212,481
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	-	62,585	212,065
FIRE CAPTAIN 112 HOURS	1.00	1.00	149,480	14,298	64,396	228,174
FIRE CHIEF	1.00	1.00	282,561	960	96,086	379,608
FIRE CHIEF, ASSISTANT	1.00	1.00	254,748	12,266	86,223	353,237
FIRE ENGINEER 112 HOUR	1.00	1.00	126,956	20,637	60,770	208,363
FIRE ENGINEER 112 HOUR	1.00	1.00	126,956	8,525	58,036	193,517
FIRE ENGINEER 112 HOUR	1.00	1.00	126,956	12,253	58,878	198,087
FIRE ENGINEER 112 HOUR	1.00	1.00	126,956	10,351	57,268	194,575
FIRE ENGINEER 112 HOUR	1.00	1.00	126,956	12,361	58,639	197,955
FIRE ENGINEER 112 HOUR	1.00	1.00	122,433	8,806	54,659	185,898
FIRE ENGINEER 112 HOUR	1.00	1.00	122,433	6,597	54,233	183,264
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	18,201	60,164	205,680
FIRE ENGINEER 112 HOUR	1.00	1.00	126,956	9,133	57,949	194,038
FIRE ENGINEER 112 HOUR	1.00	1.00	126,956	10,351	58,424	195,731
FIRE ENGINEER 112 HOUR	1.00	1.00	126,956	15,157	59,218	201,331
FIRE ENGINEER 112 HOUR	1.00	1.00	126,956	12,178	58,655	197,789
FIRE ENGINEER 112 HOUR	1.00	1.00	126,956	7,916	57,864	192,735
FIRE ENGINEER 112 HOUR	1.00	1.00	126,956	32,212	62,852	222,019
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	10,960	58,472	196,746
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	16,984	59,663	203,961
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	15,190	59,204	201,708
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	20,001	60,442	207,758
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	15,196	59,830	202,340
FIRE ENGINEER 112 HOUR	1.00	1.00	114,953	22,315	56,606	193,873
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	12,178	58,869	198,361
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	12,178	58,895	198,387
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	13,978	59,407	200,699
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	13,396	59,239	199,950
FIRE ENGINEER 112 HOUR	1.00	1.00	131,485	11,047	58,303	200,835
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	18,201	60,372	205,888
FIRE ENGINEER 112 HOUR	1.00	1.00	131,485	3,832	56,913	192,230
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	7,274	56,835	191,423
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	10,351	57,375	195,041
FIRE ENGINEER 112 HOUR	1.00	1.00	127,314	6,698	57,681	191,693

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
FIRE MARSHAL	0.80	0.80	130,547	-	33,466	164,013
FIRE SERVICES COORDINATOR	1.00	1.00	81,341	2,522	33,563	117,426
FIRE SERVICES COORDINATOR	1.00	1.00	81,341	3,964	33,659	118,964
FIRE STAFF CAPTAIN, EMS/TRAINING	1.00	1.00	160,232	22,251	68,446	250,929
FIRE STAFF CAPTAIN, EMS/TRAINING	1.00	1.00	160,685	24,592	69,119	254,395
FIREFIGHTER 112 HOURS	1.00	1.00	112,973	12,946	55,630	181,548
FIREFIGHTER 112 HOURS	1.00	1.00	85,247	15,766	47,536	148,548
FIREFIGHTER 112 HOURS	1.00	1.00	85,247	15,766	47,536	148,548
FIREFIGHTER 112 HOURS	1.00	1.00	85,247	15,766	47,536	148,548
FIREFIGHTER 112 HOURS	1.00	1.00	85,247	15,766	47,536	148,548
FIREFIGHTER 112 HOURS	1.00	1.00	112,973	20,048	57,035	190,055
FIREFIGHTER 112 HOURS	1.00	0.00	-	-	-	-
FIREFIGHTER 112 HOURS	1.00	0.00	-	-	-	-
FIREFIGHTER 112 HOURS	1.00	0.00	-	-	-	-
FIREFIGHTER 112 HOURS	1.00	0.00	-	-	-	-
FIREFIGHTER 112 HOURS	1.00	0.00	-	-	-	-
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,324	14,595	61,988	214,907
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,324	11,278	60,916	210,517
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	7,298	59,460	205,472
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	11,942	61,502	212,158
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	21,631	63,288	223,634
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,374	11,373	61,930	214,677
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	134,653	24,007	62,969	221,629
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,324	9,288	60,834	208,445
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,324	5,971	59,866	204,160
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,324	11,278	60,916	210,517
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,324	12,461	61,175	211,960
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,324	21,158	63,728	223,209
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	18,350	62,613	219,678
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	6,634	60,348	205,697

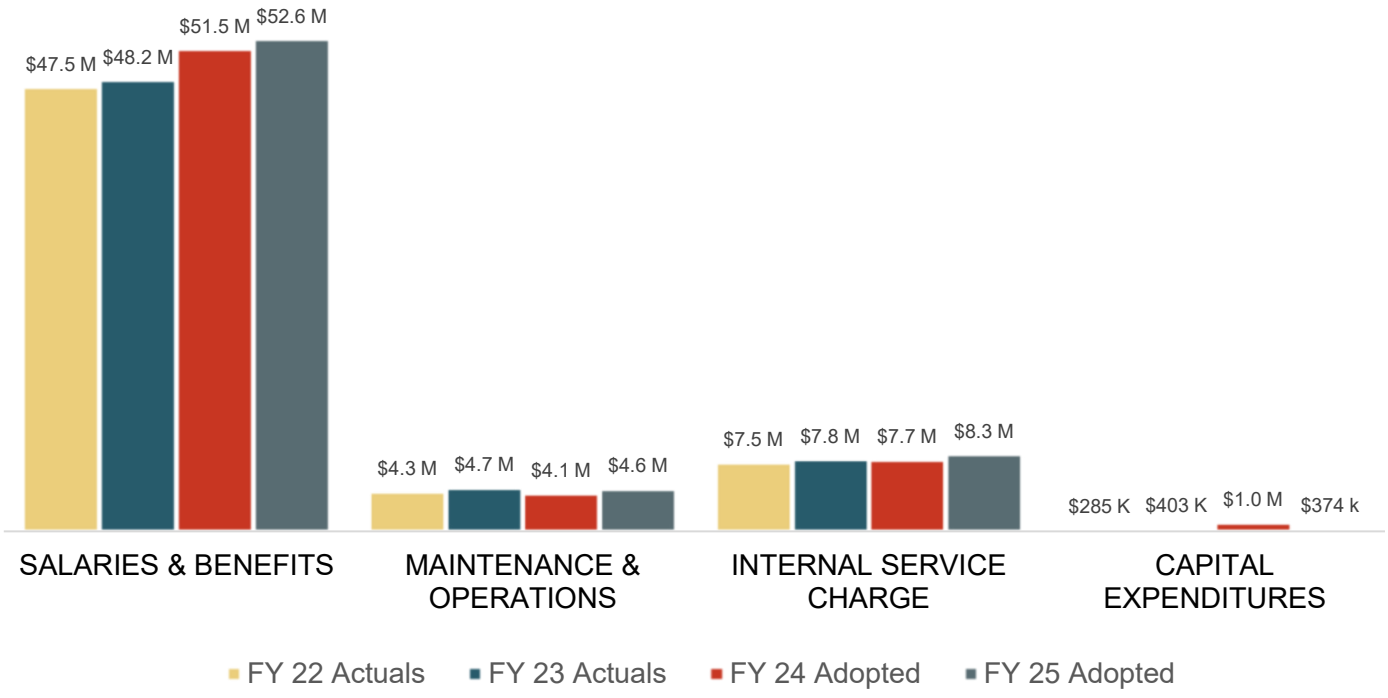
Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	11,278	60,955	210,947
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	142,940	4,470	58,491	205,902
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	14,560	61,578	214,852
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	8,624	60,664	208,003
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	3,981	58,769	201,464
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	14,560	61,630	214,904
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	17,841	61,439	217,994
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	13,932	60,738	213,384
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	9,916	60,867	209,497
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	16,550	62,257	217,522
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	13,268	61,790	213,773
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	142,747	14,437	63,064	220,247
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	17,841	61,335	217,890
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	138,715	13,078	60,495	212,288
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016) - UF	1.00	1.00	97,425	2,127	47,681	147,232
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	0.00	1.00	104,087	-	35,714	139,800
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	0.00	1.00	104,087	-	35,714	139,800
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	0.00	1.00	104,087	-	35,714	139,800
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	0.00	1.00	104,087	-	35,714	139,800
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	0.00	1.00	104,087	-	35,714	139,800
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	104,967	2,345	49,439	156,751
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	115,888	8,044	53,022	176,954
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	109,969	10,400	52,129	172,498

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	115,467	10,920	53,481	179,868
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	98,484	3,195	48,127	149,807
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	98,484	6,857	48,833	154,174
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	98,484	6,857	48,833	154,174
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	124,441	8,752	56,309	189,502
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	124,441	6,556	55,834	186,832
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	102,093	2,233	48,763	153,089
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	97,425	2,127	47,681	147,232
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	102,093	2,233	48,763	153,089
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	97,425	2,127	47,681	147,232
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	97,541	2,127	47,707	147,375
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	97,425	2,127	47,681	147,232
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	97,425	2,127	47,681	147,232
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	1.00	1.00	132,844	-	38,647	171,491
FISCAL CLERK, SENIOR	1.00	1.00	85,391	-	33,060	118,451
LIFEGUARD BATTALION CHIEF	1.00	1.00	139,638	5,679	57,873	203,189
LIFEGUARD BATTALION CHIEF	1.00	1.00	156,267	8,948	62,820	228,034
LIFEGUARD CAPTAIN	1.00	1.00	109,468	8,006	49,288	166,761
LIFEGUARD CAPTAIN	1.00	1.00	123,950	4,161	54,120	182,231
LIFEGUARD CAPTAIN	1.00	1.00	98,149	5,865	46,313	150,327
LIFEGUARD CAPTAIN	1.00	1.00	96,574	4,596	45,543	146,714
LIFEGUARD CAPTAIN	1.00	1.00	124,301	6,539	54,695	185,535
LIFEGUARD CAPTAIN	1.00	1.00	95,547	6,234	45,794	147,575
LIFEGUARD CAPTAIN	1.00	1.00	99,955	8,077	47,146	155,178
LIFEGUARD CAPTAIN	1.00	1.00	110,233	7,784	49,419	167,436
LIFEGUARD CAPTAIN, TRAINING	1.00	1.00	133,122	-	57,224	190,346
RECREATION COORDINATOR	1.00	1.00	80,777	-	32,285	113,062
SENIOR FIRE INSPECTOR	0.00	1.00	125,154	3,860	38,121	167,135
SENIOR FIRE INSPECTOR	0.00	1.00	133,500	12,453	41,872	187,825
SENIOR FIRE INSPECTOR	1.00	1.00	99,720	4,136	35,495	139,351

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
LIFEGUARD CADET	0.87	0.87	33,597	-	1,663	35,260
LIFEGUARD I	13.74	13.74	702,783	-	34,788	737,570
LIFEGUARD I JUNIOR GUARD	3.31	3.31	169,302	-	8,380	177,683
LIFEGUARD II	11.50	11.50	714,921	-	35,389	750,309
LIFEGUARD II JUNIOR GUARD	3.94	3.94	244,938	-	12,124	257,063
LIFEGUARD III	1.94	1.94	120,604	-	5,970	126,574
LIFEGUARD III JUNIOR GUARD	1.03	1.03	64,032	-	3,170	67,202
LIFEGUARD OFFICER - P/T	0.75	0.75	69,150	3,061	30,954	103,166
LIFEGUARD OFFICER - P/T	0.75	0.75	52,148	-	27,110	79,257
LIFEGUARD OFFICER - P/T	0.75	0.75	52,119	1,329	27,359	80,807
LIFEGUARD TRAINEE	1.38	1.38	47,201	-	2,336	49,537
SUPPORT SERVICES AIDE	1.00	1.00	56,697	-	4,649	61,347
			22,192,526	**1,659,997**	**8,770,290**	**32,622,812**

FIRE SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**47,503,785**	**48,240,713**	**51,518,360**	**52,556,463**	**2.02%**
70 - REGULAR SALARIES	18,192,506	18,676,723	21,198,215	22,379,139	5.57%
71 - SPECIAL PAYS	1,503,300	1,491,107	1,480,025	1,685,030	13.85%
72 - BENEFITS	19,502,604	21,092,178	21,435,023	21,246,213	-0.88%
73 - LUMP SUM PAYS	259,600	-	-	-	0.00%
74 - OTHER PAYS	8,045,776	6,980,705	7,405,096	7,246,081	-2.15%
MAINTENANCE & OPERATIONS	**4,338,130**	**4,733,642**	**4,129,192**	**4,608,819**	**11.62%**
81 - CONTRACT SERVICES	1,595,234	1,780,392	1,836,246	1,846,556	0.56%
82 - GRANT OPERATING	388,330	659,899	-	422,000	0.00%
83 - UTILITIES	248,582	301,778	291,289	296,164	1.67%
84 - SUPPLIES & MATERIALS	754,182	758,524	708,098	701,721	-0.90%
85 - MAINTENANCE & REPAIR	794,176	770,404	795,702	848,521	6.64%
86 - TRAVEL & TRAINING	198,541	153,091	169,009	169,009	0.00%
87 - GENERAL EXPENSES	359,084	309,554	328,847	324,847	-1.22%
INTERNAL SERVICE CHARGE	**7,453,150**	**7,794,615**	**7,734,565**	**8,326,800**	**7.66%**
88 - INTERNAL SVC CHARGE	7,453,150	7,794,615	7,734,565	8,326,800	7.66%
CAPITAL EXPENDITURES	**285,210**	**403,462**	**1,023,879**	**373,879**	**-63.48%**
90 - CAPITAL EXPENDITURES	285,210	403,462	1,023,879	373,879	-63.48%
Grand Total	**59,580,275**	**61,172,432**	**64,405,996**	**65,865,961**	**2.27%**



FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01040005 - FIRE ADMINISTRATION					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	500,744	453,699	504,946	545,361	8.00%
711002 - SALARIES SAFETY	243,485	249,938	263,583	269,107	2.10%
711003 - SALARIES PART TIME	53,263	60,555	67,921	56,697	-16.52%
70 - REGULAR SALARIES Total	**797,492**	**764,192**	**836,451**	**871,165**	**4.15%**
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	1,805	1,805	1,800	1,800	0.00%
712009 - SCHOLASTIC ACHIEVEMENT	2,989	2,600	2,403	2,522	4.97%
71 - SPECIAL PAYS Total	**4,794**	**4,404**	**4,203**	**4,322**	**2.84%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	152,665	130,354	159,972	149,184	-6.74%
722001 - PENSION EE NORMAL COST MISC	41,969	40,576	45,769	52,876	15.53%
722002 - PENSION EE NORMAL COST SAFETY	21,974	23,432	24,241	27,889	15.05%
723002 - PENSION ER NORMAL COST MISC	48,411	41,967	48,373	57,788	19.46%
723003 - PENSION ER NORMAL COST SAFETY	48,311	49,217	59,148	62,050	4.91%
723004 - RETIREMENT PART TIME/TEMP	163	801	2,547	2,547	0.00%
724001 - PENSION EE CONTRIB MISC	(67,716)	(57,424)	(59,683)	(70,992)	18.95%
724002 - PENSION EE CONTRIB SAFETY	(33,076)	(32,053)	(36,361)	(38,146)	4.91%
725001 - PENSION UAL REQUIRED MISC	89,876	124,667	125,667	119,000	-5.30%
725002 - PENSION UAL REQUIRED SAFETY	120,918	136,675	137,859	138,047	0.14%
725003 - PENSION UAL DISCRETIONARY MISC	35,425	64,859	39,801	32,236	-19.01%
725004 - PENSION UAL DISCRETIONARY SFTY	47,693	67,537	43,663	37,396	-14.35%
727003 - CELL PHONE STIPEND	3,661	1,746	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	4,148	8,678	15,696	4,366	-72.18%
727012 - LIFE INSURANCE	710	656	735	735	0.00%
727013 - EMP ASSISTANCE PROGRAM	134	124	140	140	0.00%
727016 - MEDICARE FRINGES	12,286	11,723	14,593	12,904	-11.57%
727017 - PARS DC 401A	2,043	4,999	-	5,651	0.00%
727019 - SURVIVOR BENEFIT	462	201	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	2,000	1,700	5,272	720	-86.34%
728003 - COMPENSATED ABSENCES	25,182	26,050	26,899	28,977	7.73%
72 - BENEFITS Total	**557,239**	**646,485**	**655,289**	**624,330**	**-4.72%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	13,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**13,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	620	1,418	100	100	0.00%
713003 - OVERTIME PLANNED	-	-	5,952	5,952	0.00%

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
74 - OTHER PAYS Total	**620**	**1,418**	**6,052**	**6,052**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	4,778	35,176	20,000	17,500	-12.50%
811027 - SERVICES CITY PRINT CONTRACT	659	2,095	3,000	3,000	0.00%
81 - CONTRACT SERVICES Total	**5,437**	**37,271**	**23,000**	**20,500**	**-10.87%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	1,859	2,008	2,000	2,000	0.00%
831002 - UTILITIES TELEPHONE	463	407	1,048	1,048	0.00%
83 - UTILITIES Total	**2,323**	**2,415**	**3,048**	**3,048**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	14,900	22,576	17,000	17,000	0.00%
841012 - SUPPLIES CHECKS/INVOICES/ FORMS	197	212	250	250	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	7,653	4,508	4,500	4,500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	550	48	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**23,300**	**27,344**	**21,750**	**21,750**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	16,487	14,381	17,000	17,342	2.01%
851010 - MAINT & REPAIR EQUIPMENT	-	-	330	330	0.00%
851013 - PRINTER MAINT/SUPPLIES	6,456	588	5,000	5,000	0.00%
85 - MAINTENANCE & REPAIR Total	**22,943**	**14,969**	**22,330**	**22,672**	**1.53%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	3,340	4,197	8,050	8,050	0.00%
861003 - TRAINING	4,508	6,222	3,000	3,000	0.00%
861006 - TRAINING CERT	177	-	-	-	0.00%
86 - TRAVEL & TRAINING Total	**8,024**	**10,419**	**11,050**	**11,050**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	-	9	-	-	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	4,203	2,128	3,000	3,000	0.00%
871004 - PUBLICATIONS & DUES NOC	4,007	4,002	3,150	3,150	0.00%
871006 - UNIFORM EXPENSE	906	5,945	2,700	2,700	0.00%
871017 - SOFTWARE LICENSE RENEWAL	-	-	1,225	1,225	0.00%
871018 - HARDWARE MONITOR/PRINTER	-	-	-	-	0.00%
87 - GENERAL EXPENSES Total	**9,116**	**12,085**	**10,075**	**10,075**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	19,000	15,000	25,526	19,318	-24.32%
881003 - VEHICLE REPLACE ISF	-	14,663	22,499	15,110	-32.84%
881004 - IT ISF OPERATING CHARGE	41,028	54,123	58,206	49,258	-15.37%
881005 - IT ISF REPLACEMENT CHARGE	13,443	16,803	16,803	11,572	-31.13%
881010 - WORKERS' COMP ISF MISC	20,261	22,154	25,428	20,336	-20.02%

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881011 - WORKERS' COMP ISF SAFETY	12,424	5,031	5,561	22,964	312.93%
881012 - GENERAL LIABILITY INSURANCE	19,601	27,421	25,087	30,707	22.40%
881013 - UNINSURED CLAIMS CHARGE	24,033	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	39,079	42,477	39,382	38,633	-1.90%
881015 - OTHER INSURANCE ISF RATES	-	190	190	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**188,869**	**197,861**	**218,681**	**207,896**	**-4.93%**
01040005 - FIRE ADMINISTRATION Total	1,633,157	1,718,863	1,811,928	1,802,861	-0.50%
01040401 - FIRE OPERATIONS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	47,559	105,997	82,647	82,647	0.00%
711002 - SALARIES SAFETY	10,363,340	10,431,541	11,785,875	12,696,155	7.72%
70 - REGULAR SALARIES Total	**10,410,899**	**10,537,538**	**11,868,522**	**12,778,802**	**7.67%**
71 - SPECIAL PAYS					
712001 - SPECIAL ASSIGNMENT PAY	43,815	39,826	41,276	43,340	5.00%
712002 - TILLER PAY	24,201	21,309	48,864	102,048	108.84%
712004 - CERTIFICATION PAY	5,352	5,551	5,444	7,088	30.19%
712006 - BILINGUAL PAY	24,008	23,810	19,938	23,538	18.06%
712007 - LONGEVITY PAY SAFETY	102,435	104,684	102,878	124,446	20.96%
712009 - SCHOLASTIC ACHIEVEMENT	463,603	461,691	449,624	490,304	9.05%
712012 - HOLIDAY PAY SAFETY	212,238	214,309	204,184	225,101	10.24%
712015 - LONGEVITY PAY MISC	77	-	-	-	0.00%
712019 - SAFETY CERTIFICATION PAY	241,996	228,216	224,250	241,950	7.89%
71 - SPECIAL PAYS Total	**1,117,726**	**1,099,396**	**1,096,460**	**1,257,817**	**14.72%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	2,043,577	1,951,197	2,437,812	2,344,980	-3.81%
722001 - PENSION EE NORMAL COST MISC	337	-	5,375	5,375	0.00%
722002 - PENSION EE NORMAL COST SAFETY	1,079,182	1,130,528	1,180,428	1,365,078	15.64%
723002 - PENSION ER NORMAL COST MISC	537	-	8,091	8,091	0.00%
723003 - PENSION ER NORMAL COST SAFETY	2,335,610	2,298,158	2,712,369	2,981,880	9.94%
724001 - PENSION EE CONTRIB MISC	(673)	-	(10,744)	(10,744)	0.00%
724002 - PENSION EE CONTRIB SAFETY	(1,578,456)	(1,572,686)	(1,709,032)	(1,880,954)	10.06%
725001 - PENSION UAL REQUIRED MISC	12,249	-	-	18,034	0.00%
725002 - PENSION UAL REQUIRED SAFETY	5,879,629	6,302,696	6,357,303	6,512,902	2.45%
725003 - PENSION UAL DISCRETIONARY MISC	4,828	-	-	4,885	0.00%
725004 - PENSION UAL DISCRETIONARY SFTY	2,319,055	3,114,433	2,013,479	1,764,302	-12.38%
727003 - CELL PHONE STIPEND	5,144	5,371	4,800	3,840	-20.00%
727004 - RHS $2.50 CONTRIBUTION	149,033	140,709	123,752	130,622	5.55%
727012 - LIFE INSURANCE	9,257	9,075	10,290	10,500	2.04%
727013 - EMP ASSISTANCE PROGRAM	1,735	1,701	1,960	2,000	2.04%
727015 - UNEMPLOYMENT EXPENSE	1,197	-	-	-	0.00%

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727016 - MEDICARE FRINGES	258,227	240,696	219,251	202,388	-7.69%
727017 - PARS DC 401A	28,542	32,989	27,373	27,373	0.00%
727019 - SURVIVOR BENEFIT	5,138	2,711	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	6,521	14,781	6,762	6,762	0.00%
728003 - COMPENSATED ABSENCES	385,261	396,036	412,505	444,365	7.72%
72 - BENEFITS Total	**12,945,929**	**14,068,393**	**13,801,775**	**13,941,681**	**1.01%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	164,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**164,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	-	97,695	97,695	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	314,545	64,264	600,000	600,000	0.00%
713003 - OVERTIME PLANNED	43,912	24,649	40,000	40,000	0.00%
713004 - OVERTIME VACATION RELIEF	2,110,256	2,312,325	2,335,688	2,335,688	0.00%
713005 - OVERTIME UNCONTROLLED	3,038,591	2,387,506	2,350,000	2,190,985	-6.77%
713006 - FIRE FLSA OT	244,402	226,267	276,556	276,556	0.00%
713010 - OT STRIKE TEAMS & MUTUAL AID	526,593	129,572	-	-	0.00%
74 - OTHER PAYS Total	**6,278,299**	**5,144,583**	**5,699,939**	**5,540,924**	**-2.79%**
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	-	-	-	-	0.00%
811008 - SERVICES PROFESSIONAL	29,948	25,099	31,240	23,175	-25.82%
811016 - SERVICES PHYSICALS	71,863	56,318	92,458	92,458	0.00%
841060 - OTHER AGENCY FEES	792,165	907,160	887,569	902,111	1.64%
81 - CONTRACT SERVICES Total	**893,977**	**988,577**	**1,011,267**	**1,017,744**	**0.64%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	26,852	27,504	27,000	27,000	0.00%
831002 - UTILITIES TELEPHONE	13,273	11,265	21,300	21,300	0.00%
831003 - UTILITIES NATURAL GAS	16,647	25,466	18,312	18,678	2.00%
831004 - UTILITIES ELECTRICITY	114,560	145,885	131,745	135,697	3.00%
831005 - UTILITIES WATER	36,311	35,557	40,000	40,000	0.00%
83 - UTILITIES Total	**207,644**	**245,677**	**238,357**	**242,675**	**1.81%**
84 - SUPPLIES & MATERIALS					
841003 - FIRE EXPLORER PROGRAM	3,181	2,350	4,000	4,000	0.00%
841012 - SUPPLIES CHECKS/INVOICES/ FORMS	-	-	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	13,063	17,819	10,733	10,733	0.00%
841044 - TOOLS INSTRUMENTS ETC	53,000	52,870	20,000	20,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	38,024	18,783	23,918	19,500	-18.47%
841062 - STATION OPERATIONS	6,625	9,582	26,611	26,611	0.00%
841074 - FIRE INVESTIGATIONS	-	5,469	5,000	5,000	0.00%
84 - SUPPLIES & MATERIALS Total	**113,893**	**106,873**	**91,262**	**86,844**	**-4.84%**
85 - MAINTENANCE & REPAIR					

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
841014 - SUPPLIES JANITORIAL NOC	23,569	34,050	21,100	21,100	0.00%
851007 - AUTOMOTIVE FUEL/WASH	126,893	117,154	127,000	129,562	2.02%
851010 - MAINT & REPAIR EQUIPMENT	37,515	100,144	96,486	96,486	0.00%
851016 - MAINT & REPAIR BUILDING	6,061	9,637	12,287	12,287	0.00%
851017 - FIRE STATION 1 MAINT/REPAIR	27,724	10,109	15,371	15,424	0.34%
851018 - FIRE STATION 2 MAINT/REPAIR	46,962	31,660	20,371	25,224	23.82%
851019 - FIRE STATION 3 MAINT/REPAIR	73,630	43,386	40,371	50,424	24.90%
851020 - FIRE STATION 4 MAINT/REPAIR	11,563	13,665	20,371	23,224	14.00%
851021 - FIRE STATION 5 MAINT/REPAIR	19,643	24,064	15,371	17,424	13.35%
851022 - FIRE STATION 6 MAINT/REPAIR	15,862	15,537	15,371	18,224	18.56%
851023 - FIRE STATION 7 MAINT/REPAIR	38,500	35,568	20,371	25,224	23.82%
851024 - FIRE STATION 8 MAINT/REPAIR	35,918	34,355	20,371	25,224	23.82%
851037 - MAINT & REPAIR NOC	3,970	5,628	4,320	4,320	0.00%
851066 - SEWER USE FEE/PROP TAX	18,365	16,656	17,000	18,700	10.00%
851072 - SEWER FEES: FIXED + USE	2,185	2,147	2,400	2,400	0.00%
851075 - FIRE TRAINING TOWER (FS #7)	23,828	-	20,000	20,000	0.00%
85 - MAINTENANCE & REPAIR Total	**512,187**	**493,760**	**468,561**	**505,243**	**7.83%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	12,224	7,836	5,500	5,500	0.00%
861002 - TRAINING/EDUCATION	97,513	73,832	75,000	75,000	0.00%
861003 - TRAINING	52,636	29,144	30,487	30,487	0.00%
86 - TRAVEL & TRAINING Total	**162,373**	**110,812**	**110,987**	**110,987**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	7,842	7,411	8,500	8,500	0.00%
871004 - PUBLICATIONS & DUES NOC	4,453	4,191	4,040	4,040	0.00%
871005 - ALARM MONITORING	-	420	1,620	1,620	0.00%
871006 - UNIFORM EXPENSE	107,327	89,893	66,504	66,504	0.00%
871007 - UNIFORMS/PROTECTIVE GEAR	149,968	98,660	138,558	138,558	0.00%
87 - GENERAL EXPENSES Total	**269,589**	**200,575**	**219,222**	**219,222**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	414,125	377,125	520,395	351,742	-32.41%
881002 - NON CAPITAL EQUIPMENT	134,587	167,561	167,561	173,425	3.50%
881003 - VEHICLE REPLACE ISF	1,102,634	1,380,407	1,181,069	983,213	-16.75%
881004 - IT ISF OPERATING CHARGE	465,439	507,178	552,082	537,756	-2.59%
881005 - IT ISF REPLACEMENT CHARGE	188,200	184,832	184,832	145,037	-21.53%
881010 - WORKERS' COMP ISF MISC	2,856	437,375	457,119	-	-100.00%
881011 - WORKERS' COMP ISF SAFETY	563,630	467,858	519,966	1,313,284	152.57%
881012 - GENERAL LIABILITY INSURANCE	339,709	575,808	476,419	531,894	11.64%
881013 - UNINSURED CLAIMS CHARGE	416,529	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	709,892	593,124	597,738	606,138	1.41%
881015 - OTHER INSURANCE ISF RATES	-	12,522	12,522	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**4,337,602**	**4,703,789**	**4,669,702**	**4,642,490**	**-0.58%**
90 - CAPITAL EXPENDITURES					
911006 - FITNESS EQUIPMENT	11,605	37,713	25,000	25,000	0.00%

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
911016 - ROLLING EQUIPMENT	-	50,000	500,000	-	-100.00%
911024 - EQUIPMENT N.O.C.	149,591	168,573	97,441	97,441	0.00%
90 - CAPITAL EXPENDITURES Total	**161,196**	**256,286**	**622,441**	**122,441**	**-80.33%**
01040401 - FIRE OPERATIONS Total	37,575,313	37,956,260	39,898,496	40,466,871	1.42%
01040402 - FIRE PREVENTION					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	568,069	543,131	726,351	754,990	3.94%
711003 - SALARIES PART TIME	60,778	60,401	71,393	71,393	0.00%
70 - REGULAR SALARIES Total	**628,847**	**603,532**	**797,744**	**826,383**	**3.59%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	3,514	3,601	3,648	3,831	5.00%
712007 - LONGEVITY PAY SAFETY	4,100	4,201	4,257	4,469	5.00%
712009 - SCHOLASTIC ACHIEVEMENT	13,678	13,180	14,634	15,991	9.27%
712015 - LONGEVITY PAY MISC	3	-	-	-	0.00%
712019 - SAFETY CERTIFICATION PAY	7,050	9,086	9,972	7,154	-28.26%
71 - SPECIAL PAYS Total	**28,345**	**30,068**	**32,511**	**31,445**	**-3.28%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	93,528	93,953	147,012	142,927	-2.78%
721002 - CAFETERIA ALLOWANCE PT	-	3,600	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	50,563	50,025	62,900	64,222	2.10%
723002 - PENSION ER NORMAL COST MISC	60,451	56,428	78,301	79,303	1.28%
723004 - RETIREMENT PART TIME/TEMP	-	-	2,363	2,363	0.00%
724001 - PENSION EE CONTRIB MISC	(88,648)	(82,828)	(95,645)	(100,278)	4.84%
725001 - PENSION UAL REQUIRED MISC	155,837	116,293	117,225	164,743	40.53%
725003 - PENSION UAL DISCRETIONARY MISC	61,422	60,502	37,128	44,628	20.20%
727003 - CELL PHONE STIPEND	3,807	4,592	4,800	3,840	-20.00%
727004 - RHS $2.50 CONTRIBUTION	4,336	4,452	10,170	4,020	-60.47%
727012 - LIFE INSURANCE	504	472	630	630	0.00%
727013 - EMP ASSISTANCE PROGRAM	94	89	120	120	0.00%
727016 - MEDICARE FRINGES	9,694	9,273	13,205	11,459	-13.22%
727019 - SURVIVOR BENEFIT	346	167	-	-	0.00%
728003 - COMPENSATED ABSENCES	20,392	15,648	25,422	26,425	3.94%
72 - BENEFITS Total	**372,326**	**332,666**	**403,631**	**444,400**	**10.10%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	9,600	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**9,600**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	976	6,981	-	-	0.00%
713003 - OVERTIME PLANNED	429	2,451	2,500	2,500	0.00%
74 - OTHER PAYS Total	**1,405**	**9,433**	**2,500**	**2,500**	**0.00%**
81 - CONTRACT SERVICES					

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
811008 - SERVICES PROFESSIONAL	32,060	6,170	23,000	23,000	0.00%
811009 - SERVICES FUEL MODIFICATION	227,174	217,199	225,810	225,810	0.00%
811017 - SERVICES CONTRACT	3,393	78,918	70,000	70,000	0.00%
81 - CONTRACT SERVICES Total	**262,628**	**302,287**	**318,810**	**318,810**	**0.00%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	456	1,655	2,319	2,319	0.00%
83 - UTILITIES Total	**456**	**1,655**	**2,319**	**2,319**	**0.00%**
84 - SUPPLIES & MATERIALS					
841012 - SUPPLIES CHECKS/INVOICES/ FORMS	-	509	640	640	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	4,577	4,434	8,443	8,443	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	2,100	1,442	4,200	3,600	-14.29%
84 - SUPPLIES & MATERIALS Total	**6,677**	**6,385**	**13,283**	**12,683**	**-4.52%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	4,502	3,917	5,000	5,101	2.02%
85 - MAINTENANCE & REPAIR Total	**4,502**	**3,917**	**5,000**	**5,101**	**2.02%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	2,394	22	2,400	2,400	0.00%
861003 - TRAINING	3,185	2,579	3,000	3,000	0.00%
861006 - TRAINING CERT	90	-	-	-	0.00%
86 - TRAVEL & TRAINING Total	**5,668**	**2,600**	**5,400**	**5,400**	**0.00%**
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	2,261	2,739	3,800	3,800	0.00%
871006 - UNIFORM EXPENSE	6,312	5,111	4,000	4,000	0.00%
871007 - UNIFORMS/PROTECTIVE GEAR	286	115	500	500	0.00%
87 - GENERAL EXPENSES Total	**8,859**	**7,964**	**8,300**	**8,300**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	-	16,000	20,056	21,249	5.95%
881003 - VEHICLE REPLACE ISF	-	10,537	13,769	13,769	0.00%
881004 - IT ISF OPERATING CHARGE	24,364	26,366	28,647	33,774	17.90%
881005 - IT ISF REPLACEMENT CHARGE	9,602	9,390	9,390	8,949	-4.70%
881010 - WORKERS' COMP ISF MISC	29,833	20,511	16,729	16,161	-3.39%
881011 - WORKERS' COMP ISF SAFETY	-	4,025	4,025	18,979	371.58%
881012 - GENERAL LIABILITY INSURANCE	17,890	29,039	19,655	26,900	36.86%
881013 - UNINSURED CLAIMS CHARGE	21,936	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	39,954	23,280	32,924	35,812	8.77%
881015 - OTHER INSURANCE ISF RATES	-	1,855	1,855	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**143,578**	**141,001**	**147,050**	**175,593**	**19.41%**
01040402 - FIRE PREVENTION Total	1,472,891	1,441,509	1,736,548	1,832,934	5.55%
01040403 - COMM ER RESPONSE TEAM (CERT)					

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	16,005	61,350	72,960	81,341	11.49%
711003 - SALARIES PART TIME	112	-	-	-	0.00%
70 - REGULAR SALARIES Total	**16,117**	**61,350**	**72,960**	**81,341**	**11.49%**
71 - SPECIAL PAYS					
712009 - SCHOLASTIC ACHIEVEMENT	3	1,743	3,776	3,964	4.97%
712019 - SAFETY CERTIFICATION PAY	-	-	3,542	3,542	0.00%
71 - SPECIAL PAYS Total	**3**	**1,743**	**7,318**	**7,506**	**2.56%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	-	6,485	24,900	24,972	0.29%
722001 - PENSION EE NORMAL COST MISC	1,111	4,369	5,939	6,586	10.88%
722002 - PENSION EE NORMAL COST SAFE-TY	-	277	-	-	0.00%
723002 - PENSION ER NORMAL COST MISC	1,563	6,063	8,249	8,983	8.89%
724001 - PENSION EE CONTRIB MISC	(2,564)	(8,396)	(9,976)	(11,090)	11.17%
725001 - PENSION UAL REQUIRED MISC	27,081	16,293	16,424	17,749	8.07%
725003 - PENSION UAL DISCRETIONARY MISC	10,675	8,477	5,202	4,808	-7.57%
727003 - CELL PHONE STIPEND	-	-	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	-	-	1,740	1,740	0.00%
727012 - LIFE INSURANCE	12	84	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	2	16	20	20	0.00%
727016 - MEDICARE FRINGES	208	928	1,474	1,237	-16.07%
727019 - SURVIVOR BENEFIT	58	33	-	-	0.00%
728003 - COMPENSATED ABSENCES	3,174	2,501	2,554	2,847	11.49%
72 - BENEFITS Total	**41,319**	**36,804**	**57,591**	**58,916**	**2.30%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	4,406	14,520	14,520	0.00%
713003 - OVERTIME PLANNED	-	-	4,501	4,501	0.00%
74 - OTHER PAYS Total	**-**	**4,406**	**19,021**	**19,021**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	3,892	6,445	6,370	5,000	-21.51%
81 - CONTRACT SERVICES Total	**3,892**	**6,445**	**6,370**	**5,000**	**-21.51%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	-	8,184	-	-	0.00%
841016 - CERT PROGRAM SUPPLIES	5,365	9,402	15,000	15,000	0.00%
84 - SUPPLIES & MATERIALS Total	**5,365**	**17,586**	**15,000**	**15,000**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	379	2,785	1,030	1,054	2.33%
851010 - MAINT & REPAIR EQUIPMENT	-	3,081	1,000	6,000	500.00%
85 - MAINTENANCE & REPAIR Total	**379**	**5,867**	**2,030**	**7,054**	**247.49%**

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,245	1,053	1,000	1,000	0.00%
861006 - TRAINING CERT	370	5,690	5,000	5,000	0.00%
86 - TRAVEL & TRAINING Total	**1,615**	**6,743**	**6,000**	**6,000**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	4,292	9,713	12,000	8,000	-33.33%
871004 - PUBLICATIONS & DUES NOC	394	-	100	100	0.00%
871006 - UNIFORM EXPENSE	1,107	322	800	800	0.00%
87 - GENERAL EXPENSES Total	**5,794**	**10,035**	**12,900**	**8,900**	**-31.01%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	5,000	10,000	12,155	12,878	5.95%
881003 - VEHICLE REPLACE ISF	1,959	7,111	7,444	7,444	0.00%
881004 - IT ISF OPERATING CHARGE	5,393	-	-	6,346	0.00%
881005 - IT ISF REPLACEMENT CHARGE	1,920	-	-	1,543	0.00%
881010 - WORKERS' COMP ISF MISC	4,644	2,506	2,980	4,093	37.35%
881012 - GENERAL LIABILITY INSURANCE	2,785	7,259	6,200	6,838	10.28%
881013 - UNINSURED CLAIMS CHARGE	3,414	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	7,414	4,722	3,831	3,858	0.71%
881015 - OTHER INSURANCE ISF RATES	-	927	928	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**32,529**	**32,525**	**33,537**	**43,000**	**28.21%**
01040403 - COMM ER RESPONSE TEAM (CERT) Total	107,013	183,503	232,727	251,738	8.17%
01040404 - EMERGENCY MEDICAL SERVICES					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	225,797	289,890	213,340	228,103	6.92%
711002 - SALARIES SAFETY	2,646,971	2,923,063	3,704,305	3,676,812	-0.74%
70 - REGULAR SALARIES Total	**2,872,768**	**3,212,953**	**3,917,645**	**3,904,914**	**-0.32%**
71 - SPECIAL PAYS					
712001 - SPECIAL ASSIGNMENT PAY	3,625	13,997	15,577	23,506	50.90%
712002 - TILLER PAY	-	1,201	-	-	0.00%
712006 - BILINGUAL PAY	7,151	5,904	5,400	5,469	1.28%
712007 - LONGEVITY PAY SAFETY	21,235	30,440	32,757	32,862	0.32%
712009 - SCHOLASTIC ACHIEVEMENT	123,369	115,636	101,678	107,122	5.35%
712012 - HOLIDAY PAY SAFETY	39,868	46,588	32,744	59,972	83.15%
712019 - SAFETY CERTIFICATION PAY	58,269	53,435	50,245	44,784	-10.87%
71 - SPECIAL PAYS Total	**253,517**	**267,202**	**238,401**	**273,715**	**14.81%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	532,578	505,486	891,624	758,064	-14.98%
722001 - PENSION EE NORMAL COST MISC	14,997	16,135	16,587	17,610	6.17%
722002 - PENSION EE NORMAL COST SAFE-TY	287,032	328,515	371,923	387,061	4.07%

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
723002 - PENSION ER NORMAL COST MISC	18,756	19,000	23,037	24,019	4.26%
723003 - PENSION ER NORMAL COST SAFE-TY	592,572	634,421	846,533	845,627	-0.11%
724001 - PENSION EE CONTRIB MISC	(28,463)	(27,765)	(24,645)	(26,232)	6.44%
724002 - PENSION EE CONTRIB SAFETY	(426,329)	(466,193)	(527,305)	(532,657)	1.01%
725001 - PENSION UAL REQUIRED MISC	51,335	44,753	45,112	49,773	10.33%
725002 - PENSION UAL REQUIRED SAFETY	1,663,525	1,611,748	1,625,713	1,886,139	16.02%
725003 - PENSION UAL DISCRETIONARY MISC	20,234	23,283	14,288	13,483	-5.63%
725004 - PENSION UAL DISCRETIONARY SFTY	656,131	796,434	514,894	510,943	-0.77%
727003 - CELL PHONE STIPEND	963	963	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	37,678	39,428	45,984	39,790	-13.47%
727012 - LIFE INSURANCE	2,477	2,651	3,780	3,885	2.78%
727013 - EMP ASSISTANCE PROGRAM	464	497	720	740	2.78%
727016 - MEDICARE FRINGES	66,929	70,250	72,730	60,604	-16.67%
727017 - PARS DC 401A	2,541	3,047	1,883	1,883	0.00%
727019 - SURVIVOR BENEFIT	1,443	837	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	340	-	-	0.00%
728003 - COMPENSATED ABSENCES	105,930	108,019	137,118	136,672	-0.32%
72 - BENEFITS Total	**3,600,794**	**3,711,846**	**4,060,936**	**4,178,365**	**2.89%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	45,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**45,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	143	-	-	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	114,501	11,657	170,000	170,000	0.00%
713003 - OVERTIME PLANNED	13,381	10,168	30,000	30,000	0.00%
713004 - OVERTIME VACATION RELIEF	358,710	576,621	365,000	365,000	0.00%
713005 - OVERTIME UNCONTROLLED	803,093	668,695	650,000	650,000	0.00%
713006 - FIRE FLSA OT	64,669	59,189	66,744	66,744	0.00%
713010 - OT STRIKE TEAMS & MUTUAL AID	34,383	40,291	-	-	0.00%
74 - OTHER PAYS Total	**1,388,738**	**1,366,764**	**1,281,744**	**1,281,744**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	19,503	29,179	25,020	27,300	9.11%
811017 - SERVICES CONTRACT	80,458	54,694	165,000	165,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	66	95	229	229	0.00%
891038 - AMBULANCE BILLING	188,257	218,227	155,000	155,000	0.00%
81 - CONTRACT SERVICES Total	**288,284**	**302,196**	**345,249**	**347,529**	**0.66%**
82 - GRANT OPERATING					
821008 - MEDI-CAL IGT	356,071	310,177	-	-	0.00%
821009 - GEMT QAF	32,259	215,245	-	-	0.00%
821010 - PP-GEMT-IGT	-	134,477	-	422,000	0.00%

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
82 - GRANT OPERATING Total	**388,330**	**659,899**	**-**	**422,000**	**0.00%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	14,206	24,987	17,756	17,756	0.00%
83 - UTILITIES Total	**14,206**	**24,987**	**17,756**	**17,756**	**0.00%**
84 - SUPPLIES & MATERIALS					
841008 - SUPPLIES COMP SOFTWARE	5,444	5,410	4,500	4,500	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	343	1,107	-	-	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	46,783	46,079	29,700	29,400	-1.01%
841077 - DISPOSABLE MEDICAL SUPPLIES	299,485	248,961	268,250	268,250	0.00%
84 - SUPPLIES & MATERIALS Total	**352,055**	**301,558**	**302,450**	**302,150**	**-0.10%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	58,217	43,346	60,000	61,222	2.04%
851010 - MAINT & REPAIR EQUIPMENT	79,544	55,840	84,053	84,053	0.00%
85 - MAINTENANCE & REPAIR Total	**137,761**	**99,186**	**144,053**	**145,275**	**0.85%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	2,094	2,453	10,000	10,000	0.00%
861003 - TRAINING	8,143	9,821	8,882	8,882	0.00%
86 - TRAVEL & TRAINING Total	**10,238**	**12,274**	**18,882**	**18,882**	**0.00%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	6,762	7,413	6,300	6,300	0.00%
871002 - ADVERT & PUB RELATIONS	7,879	8,057	9,000	9,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	265	326	1,960	1,960	0.00%
871004 - PUBLICATIONS & DUES NOC	5,195	1,713	5,000	5,000	0.00%
871006 - UNIFORM EXPENSE	13,787	28,045	21,050	21,050	0.00%
87 - GENERAL EXPENSES Total	**33,888**	**45,553**	**43,310**	**43,310**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	95,000	92,500	144,039	152,609	5.95%
881002 - NON CAPITAL EQUIPMENT	276,000	242,245	242,245	308,303	27.27%
881003 - VEHICLE REPLACE ISF	659,912	308,030	184,357	187,052	1.46%
881004 - IT ISF OPERATING CHARGE	138,190	136,072	148,079	174,912	18.12%
881005 - IT ISF REPLACEMENT CHARGE	55,692	49,420	49,420	47,060	-4.78%
881010 - WORKERS' COMP ISF MISC	9,684	102,834	118,499	2,773	-97.66%
881011 - WORKERS' COMP ISF SAFETY	145,289	120,738	164,054	393,521	139.87%
881012 - GENERAL LIABILITY INSURANCE	92,934	142,181	128,695	163,682	27.19%
881013 - UNINSURED CLAIMS CHARGE	113,949	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	204,969	160,701	162,948	185,222	13.67%
881015 - OTHER INSURANCE ISF RATES	-	4,638	4,638	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**1,791,617**	**1,359,359**	**1,346,973**	**1,615,134**	**19.91%**
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	14,796	42,452	280,000	130,000	-53.57%

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
90 - CAPITAL EXPENDITURES Total	**14,796**	**42,452**	**280,000**	**130,000**	**-53.57%**
01040404 - EMERGENCY MEDICAL SERVICES Total	11,191,990	11,406,228	11,997,399	12,680,774	5.70%
01040405 - JUNIOR LIFEGUARDS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	37,273	-	56,976	64,622	13.42%
711002 - SALARIES SAFETY	83,886	95,434	64,805	66,561	2.71%
711003 - SALARIES PART TIME	380,610	442,607	456,290	478,272	4.82%
70 - REGULAR SALARIES Total	**501,770**	**538,041**	**578,071**	**609,455**	**5.43%**
71 - SPECIAL PAYS					
712001 - SPECIAL ASSIGNMENT PAY	2,198	2,252	1,447	1,447	0.00%
712007 - LONGEVITY PAY SAFETY	89	-	579	579	0.00%
712009 - SCHOLASTIC ACHIEVEMENT	547	-	1,181	1,181	0.00%
712012 - HOLIDAY PAY SAFETY	1,263	-	2,764	2,764	0.00%
71 - SPECIAL PAYS Total	**4,097**	**2,252**	**5,971**	**5,971**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	6,628	-	45,264	29,479	-34.87%
722001 - PENSION EE NORMAL COST MISC	3,607	3,949	4,410	4,989	13.13%
722002 - PENSION EE NORMAL COST SAFETY	-	-	5,832	6,570	12.64%
723002 - PENSION ER NORMAL COST MISC	2,624	4,166	6,125	6,805	11.10%
723003 - PENSION ER NORMAL COST SAFETY	25,940	21,167	14,231	14,617	2.71%
723004 - RETIREMENT PART TIME/TEMP	12,308	13,335	17,111	16,740	-2.17%
724001 - PENSION EE CONTRIB MISC	(6,737)	(6,621)	(6,552)	(7,432)	13.42%
724002 - PENSION EE CONTRIB SAFETY	-	-	(8,814)	(9,052)	2.71%
725001 - PENSION UAL REQUIRED MISC	-	129,892	-	14,101	0.00%
725002 - PENSION UAL REQUIRED SAFETY	-	32,397	-	34,145	0.00%
725003 - PENSION UAL DISCRETIONARY MISC	-	67,577	-	3,820	0.00%
725004 - PENSION UAL DISCRETIONARY SFTY	-	16,008	-	9,250	0.00%
727003 - CELL PHONE STIPEND	224	-	480	480	0.00%
727004 - RHS $2.50 CONTRIBUTION	1,283	902	1,646	1,646	0.00%
727011 - LMA SUNBLOCK & SUNGLASS	200	250	1,186	1,186	0.00%
727012 - LIFE INSURANCE	76	52	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	17	10	40	40	0.00%
727016 - MEDICARE FRINGES	7,587	7,797	9,038	8,837	-2.23%
727019 - SURVIVOR BENEFIT	58	33	-	-	0.00%
728003 - COMPENSATED ABSENCES	2,649	7,396	4,262	4,591	7.72%
72 - BENEFITS Total	**56,464**	**298,310**	**94,470**	**141,020**	**49.27%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	1,500	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**1,500**	**-**	**-**	**-**	**0.00%**

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	670	404	1,000	1,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	234	-	1,000	1,000	0.00%
713003 - OVERTIME PLANNED	3,508	-	39,318	39,318	0.00%
713004 - OVERTIME VACATION RELIEF	1,406	-	6,000	6,000	0.00%
713005 - OVERTIME UNCONTROLLED	1,968	-	6,000	6,000	0.00%
713009 - STAND BY PAY	348	-	-	-	0.00%
74 - OTHER PAYS Total	**8,133**	**404**	**53,318**	**53,318**	**0.00%**
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	53,795	60,515	26,750	26,750	0.00%
811008 - SERVICES PROFESSIONAL	45,519	45,519	45,575	49,740	9.14%
811027 - SERVICES CITY PRINT CONTRACT	5,085	3,470	3,000	3,000	0.00%
81 - CONTRACT SERVICES Total	**104,399**	**109,505**	**75,325**	**79,490**	**5.53%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	912	523	1,000	1,000	0.00%
831002 - UTILITIES TELEPHONE	84	108	3,100	3,100	0.00%
83 - UTILITIES Total	**996**	**631**	**4,100**	**4,100**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	2,513	1,659	3,495	3,495	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	181,770	202,806	197,500	197,500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	28,287	32,750	24,059	24,000	-0.25%
84 - SUPPLIES & MATERIALS Total	**212,570**	**237,216**	**225,054**	**224,995**	**-0.03%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	2,545	4,184	2,700	2,754	2.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	750	750	0.00%
851016 - MAINT & REPAIR BUILDING	4,277	3,935	4,500	4,500	0.00%
851037 - MAINT & REPAIR NOC	-	-	2,900	2,900	0.00%
85 - MAINTENANCE & REPAIR Total	**6,822**	**8,119**	**10,850**	**10,904**	**0.50%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	6,868	3,320	6,000	6,000	0.00%
86 - TRAVEL & TRAINING Total	**6,868**	**3,320**	**6,000**	**6,000**	**0.00%**
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	46	1,740	2,000	2,000	0.00%
871006 - UNIFORM EXPENSE	1,295	855	2,100	2,100	0.00%
87 - GENERAL EXPENSES Total	**1,340**	**2,595**	**4,100**	**4,100**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	10,000	10,000	12,155	12,878	5.95%
881003 - VEHICLE REPLACE ISF	4,469	9,264	13,918	13,918	0.00%
881004 - IT ISF OPERATING CHARGE	53,532	55,025	59,847	42,413	-29.13%

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881005 - IT ISF REPLACEMENT CHARGE	21,413	19,847	19,847	14,781	-25.53%
881010 - WORKERS' COMP ISF MISC	911	11,155	34,182	37,183	8.78%
881011 - WORKERS' COMP ISF SAFETY	3,075	37,378	37,378	5,390	-85.58%
881012 - GENERAL LIABILITY INSURANCE	2,390	15,306	17,602	15,079	-14.34%
881013 - UNINSURED CLAIMS CHARGE	2,931	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	5,415	11,654	11,813	6,222	-47.33%
881015 - OTHER INSURANCE ISF RATES	-	927	928	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**104,135**	**170,557**	**207,670**	**147,865**	**-28.80%**
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	10,305	22,281	23,413	23,413	0.00%
90 - CAPITAL EXPENDITURES Total	**10,305**	**22,281**	**23,413**	**23,413**	**0.00%**
01040405 - JUNIOR LIFEGUARDS Total	1,019,400	1,393,230	1,288,342	1,310,631	1.73%
01040406 - LIFEGUARD OPERATIONS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	119,042	112,217	92,955	97,457	4.84%
711002 - SALARIES SAFETY	1,218,218	1,185,311	1,295,764	1,417,099	9.36%
711003 - SALARIES PART TIME	1,627,354	1,661,589	1,738,104	1,792,522	3.13%
70 - REGULAR SALARIES Total	**2,964,614**	**2,959,117**	**3,126,823**	**3,307,078**	**5.76%**
71 - SPECIAL PAYS					
712001 - SPECIAL ASSIGNMENT PAY	4,778	5,477	14,436	15,160	5.01%
712005 - EMT PAY	24,999	22,749	25,000	25,000	0.00%
712006 - BILINGUAL PAY	3,173	2,989	3,000	3,000	0.00%
712007 - LONGEVITY PAY SAFETY	8,317	3,390	3,621	3,801	5.00%
712009 - SCHOLASTIC ACHIEVEMENT	10,854	11,125	12,580	13,211	5.01%
712012 - HOLIDAY PAY SAFETY	42,697	40,313	36,525	44,082	20.69%
71 - SPECIAL PAYS Total	**94,819**	**86,043**	**95,162**	**104,254**	**9.55%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	204,726	163,492	386,064	340,691	-11.75%
721002 - CAFETERIA ALLOWANCE PT	25,151	34,939	36,012	36,012	0.00%
722001 - PENSION EE NORMAL COST MISC	5,331	4,924	13,244	7,524	-43.19%
722002 - PENSION EE NORMAL COST SAFETY	175,703	178,964	318,364	164,510	-48.33%
723002 - PENSION ER NORMAL COST MISC	7,887	8,074	21,543	10,262	-52.36%
723003 - PENSION ER NORMAL COST SAFETY	324,959	305,639	644,273	361,721	-43.86%
723004 - RETIREMENT PART TIME/TEMP	54,967	58,040	58,886	56,669	-3.77%
724001 - PENSION EE CONTRIB MISC	(8,436)	(8,958)	(17,843)	(11,208)	-37.19%
724002 - PENSION EE CONTRIB SAFETY	(242,035)	(226,548)	(398,830)	(226,476)	-43.21%
725001 - PENSION UAL REQUIRED MISC	15,636	44,551	44,908	21,266	-52.65%
725002 - PENSION UAL REQUIRED SAFETY	809,700	805,482	812,460	726,947	-10.53%
725003 - PENSION UAL DISCRETIONARY MISC	6,163	23,178	14,223	5,761	-59.50%

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
725004 - PENSION UAL DISCRETIONARY SFTY	319,374	398,023	257,322	196,925	-23.47%
725010 - PERS ARREARS MISC	34,220	-	-	-	0.00%
727003 - CELL PHONE STIPEND	2,783	2,516	2,880	2,880	0.00%
727004 - RHS $2.50 CONTRIBUTION	19,196	15,177	9,598	9,598	0.00%
727009 - ANBOL EQUIP ALLOWANCE	35,600	36,600	34,900	34,900	0.00%
727010 - ANBOL CANCER SCREENING	280	750	10,000	10,000	0.00%
727011 - LMA SUNBLOCK & SUNGLASS	5,450	5,050	5,300	5,300	0.00%
727012 - LIFE INSURANCE	1,227	1,251	1,785	1,470	-17.65%
727013 - EMP ASSISTANCE PROGRAM	267	274	340	280	-17.65%
727015 - UNEMPLOYMENT EXPENSE	23,362	45,568	-	-	0.00%
727016 - MEDICARE FRINGES	50,639	52,089	51,423	49,100	-4.52%
727019 - SURVIVOR BENEFIT	1,905	1,071	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	680	-	360	0.00%
728003 - COMPENSATED ABSENCES	54,477	46,849	54,479	53,009	-2.70%
72 - BENEFITS Total	**1,928,532**	**1,997,674**	**2,361,331**	**1,857,500**	**-21.34%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	26,500	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**26,500**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	146,680	226,683	100,000	100,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	69,791	187,697	44,921	44,921	0.00%
713003 - OVERTIME PLANNED	39,267	-	43,057	43,057	0.00%
713004 - OVERTIME VACATION RELIEF	29,985	88	44,882	44,882	0.00%
713005 - OVERTIME UNCONTROLLED	33,544	-	29,322	29,322	0.00%
713009 - STAND BY PAY	49,315	39,228	80,340	80,340	0.00%
74 - OTHER PAYS Total	**368,582**	**453,696**	**342,522**	**342,522**	**0.00%**
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	-	415	500	500	0.00%
811012 - SERVICES JANITORIAL	29,124	30,424	45,000	46,258	2.80%
811016 - SERVICES PHYSICALS	7,493	3,273	10,725	10,725	0.00%
81 - CONTRACT SERVICES Total	**36,617**	**34,112**	**56,225**	**57,483**	**2.24%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	2,713	2,715	3,000	3,000	0.00%
831002 - UTILITIES TELEPHONE	3,168	3,460	3,200	3,200	0.00%
831003 - UTILITIES NATURAL GAS	2,565	3,897	2,822	2,878	1.98%
831004 - UTILITIES ELECTRICITY	14,510	16,341	16,687	17,188	3.00%
83 - UTILITIES Total	**22,957**	**26,413**	**25,709**	**26,266**	**2.17%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	27,214	37,936	16,939	16,939	0.00%
841044 - TOOLS INSTRUMENTS ETC	1,043	409	500	500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	9,909	20,082	16,500	15,500	-6.06%

FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
841062 - STATION OPERATIONS	2,155	3,134	5,360	5,360	0.00%
84 - SUPPLIES & MATERIALS Total	**40,322**	**61,561**	**39,299**	**38,299**	**-2.54%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	3,549	3,119	3,713	3,754	1.11%
851007 - AUTOMOTIVE FUEL/WASH	62,661	76,436	65,000	66,300	2.00%
851010 - MAINT & REPAIR EQUIPMENT	9,863	12,070	16,399	16,399	0.00%
851016 - MAINT & REPAIR BUILDING	24,400	41,055	35,371	43,424	22.77%
851025 - LG TOWER MAINTENANCE	8,202	7,798	20,000	20,000	0.00%
851037 - MAINT & REPAIR NOC	908	4,108	2,395	2,395	0.00%
85 - MAINTENANCE & REPAIR Total	**109,582**	**144,587**	**142,878**	**152,272**	**6.57%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	306	37	3,140	3,140	0.00%
861003 - TRAINING	3,448	6,885	7,550	7,550	0.00%
86 - TRAVEL & TRAINING Total	**3,755**	**6,923**	**10,690**	**10,690**	**0.00%**
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	495	893	1,940	1,940	0.00%
871006 - UNIFORM EXPENSE	30,003	29,854	29,000	29,000	0.00%
87 - GENERAL EXPENSES Total	**30,498**	**30,747**	**30,940**	**30,940**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	165,000	173,500	184,759	225,373	21.98%
881002 - NON CAPITAL EQUIPMENT	7,400	-	-	-	0.00%
881003 - VEHICLE REPLACE ISF	96,402	222,995	185,317	454,091	145.03%
881004 - IT ISF OPERATING CHARGE	215,069	242,040	263,441	254,223	-3.50%
881005 - IT ISF REPLACEMENT CHARGE	86,822	88,087	88,087	68,476	-22.26%
881010 - WORKERS' COMP ISF MISC	2,734	84,108	150,344	142,198	-5.42%
881011 - WORKERS' COMP ISF SAFETY	77,077	156,053	34,757	150,087	331.82%
881012 - GENERAL LIABILITY INSURANCE	47,861	140,929	121,361	128,534	5.91%
881013 - UNINSURED CLAIMS CHARGE	58,684	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	97,770	70,679	71,755	71,840	0.12%
881015 - OTHER INSURANCE ISF RATES	-	11,130	11,130	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**854,818**	**1,189,522**	**1,110,952**	**1,494,822**	**34.55%**
90 - CAPITAL EXPENDITURES					
911006 - FITNESS EQUIPMENT	2,258	3,008	3,000	3,000	0.00%
911024 - EQUIPMENT N.O.C.	17,402	24,337	35,025	35,025	0.00%
911056 - LG TOWER REPLACEMENT	79,254	55,099	60,000	60,000	0.00%
90 - CAPITAL EXPENDITURES Total	**98,914**	**82,444**	**98,025**	**98,025**	**0.00%**
01040406 - LIFEGUARD OPERATIONS Total	6,580,511	7,072,839	7,440,555	7,520,151	1.07%
Grand Total	**59,580,275**	**61,172,432**	**64,405,996**	**65,865,961**	**2.27%**

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HARBOR

MISSION STATEMENT

The City of Newport Beach Harbor Department's mission is to keep Newport Harbor clean, safe and well-enjoyed. The Department's operations are focused intently on realizing that mission with every action we take, every decision we me and every dollar we spend.



OVERVIEW

The Harbor Department plans, organizes, directs, and coordinates various Harbor related programs and services designed to meet the current and future needs of the community, visitors, businesses and boating enthusiasts. These programs and services include customer service to harbor users, city harbor patrol, code enforcement services, administration and management of city mooring fields, operation of Marina Park guest boat slips and short term mooring rentals, special events information and permitting, as well as harbor safety and maintenance activities.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- Implementation and roll-out of the City mooring license program with online applications
- Submission of the application for the C Mooring Field optimization project to the California Coastal Commission including a 3000+ page response to request for additional information
- Significant improvements to the technology used to support operations (calls for service heat map, online permitting, online guest surveys, more mobile-friendly reservation process)
- Improved occupancy in all four categories of our visitor serving berthing options
    - Slips at Marina Park
    - Short-term moorings at Marina Park
    - Offshore mooring sub-permits
    - Onshore mooring sub-permits
- Exhausted all Surrendered and Abandoned Vessel Exchange (SAVE) grant funding resulting in the destruction of 30 vessels from Newport Harbor to maintain safe and clean waterways.
- Completed the conversion and execution of all mooring permits inherited from the Orange County Sheriffs Harbor Patrol to the approved, new Newport Beach mooring permit format
- Installation of water quality measuring devices in the Harbor
- Extend hours of operation and increase personnel funding to better respond to constituent requests and deliver services to the harbor community including:
    - attention to early morning noise from the rowing programs
    - multiple berthing concerns at various commercial marinas
    - monitoring (and correcting when necessary) proper use of the visitor-serving anchorages
    - support for and assistance associated with later arriving guests to the Marina Park facility or onto moorings
    - Continue to identify unpermitted commercial operations and monitor noise and other nuisances associated with permitted charter operators.
    - Collaborate with commercial operators to come into compliance with permitting requirements and associated permit conditions

BUDGET HIGHLIGHTS

- Increased Marina Park Maintenance and Repair to accommodate extraordinary costs for maintaining the crane
- Reclassified Department Assistant to Administrative Assistant
- Increased Capital Accrued for Replacement Patrol Vessel

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

- Implement Latitude/Longitude tracking on Quest requests for service records. Report on service requests by geographic location using a "heatmap" Geographic Information System (GIS) tool. Provide heatmap reporting to Harbor Commission and the public via the GIS dashboard portal
- Upgrade the 2007 patrol boat to ensure it aligns with the city's current standards for vessel maintenance and replacement.
- Improve water quality by ensuring that all first-time sub-permittees, all new licensees and all new mooring permittees are dye-tabbed within 72 hours of arrival
- Continue to work with the contractor to ensure water quality device produces quality data for distribution to the public and the Harbor Commission

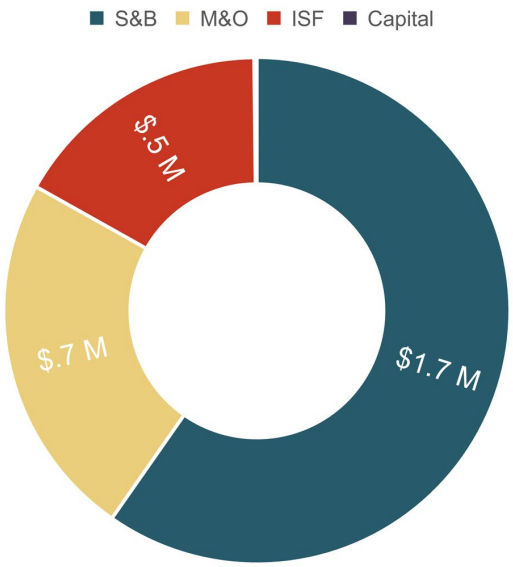
DEPARTMENT PERFORMANCE MEASURES

Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
Removal of unseaworthy, unsafe or unsanitary vessels	22 vessels removed	15 vessels removed	10 vessels removed	15 vessels removed
Improve Occupancy: Marina Park Slips	5,084 nights	5,300 nights +4.25%	5,500 nights +3.78%	+10% from Prior Year
Improve Occupancy: Marina Park Moorings	647 nights	700 nights +8.2%	750 nights +7.1%	+10% from Prior Year
Improve Occupancy: Offshore sub-permits	5,733 nights	6,000 nights +4.66%	6,300 nights 5%	+10% from Prior Year
Improve Occupancy: Onshore sub-permits	6,372 nights	6,500 nights +2%	6,600 nights +1.54%	+10% from Prior Year
Achieve Occupancy: Mooring License Program	N/A	17%	90%	90% Occupancy
Community Engagement: Public appearances at which the audience is educated on the "clean, safe and well-enjoyed" mission and progress toward delivering on that mission	6 events	12 events	12 events	6 events
Removal of hazards, debris, and trash removal from the harbor	1,066 lbs	1,200 lbs	1,200 lbs	900 – based on implementation of upper bay trash interceptor

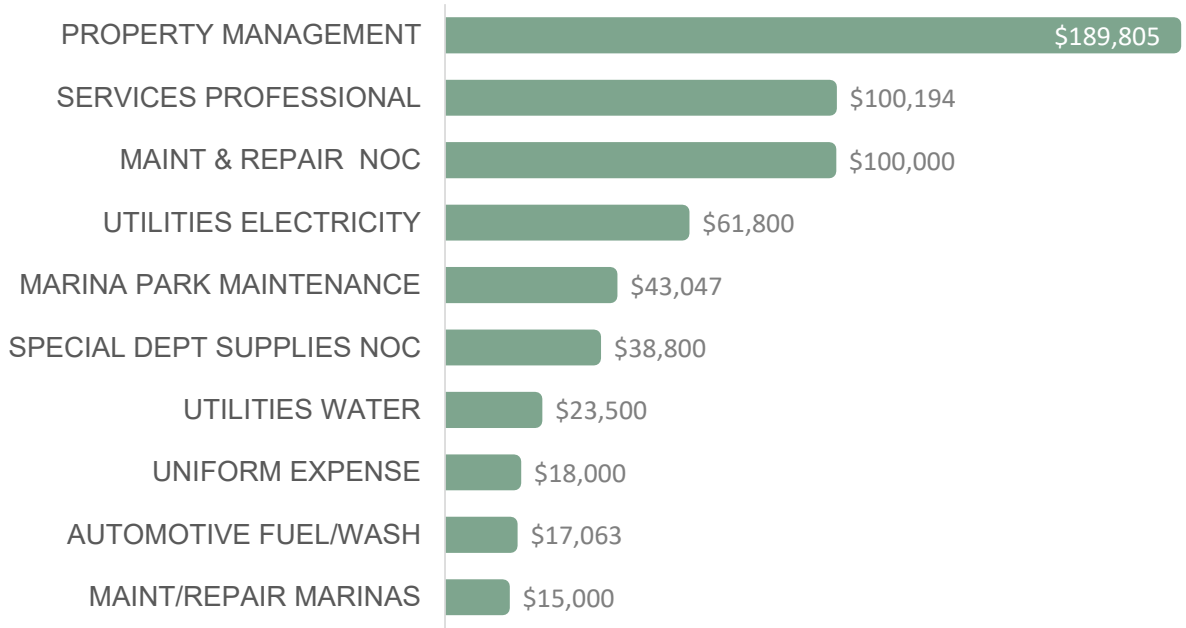
HARBOR DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
10045451 - HARBOR DEPARTMENT	1,774,413	2,195,603	2,445,960	2,817,875	15.21%
Grand Total	**1,774,413**	**2,195,603**	**2,445,960**	**$2,817,875**	**15.21%**

Budget by Account Type



Top Non-Personnel Budgeted Items - FY 25



HARBOR PERSONNEL

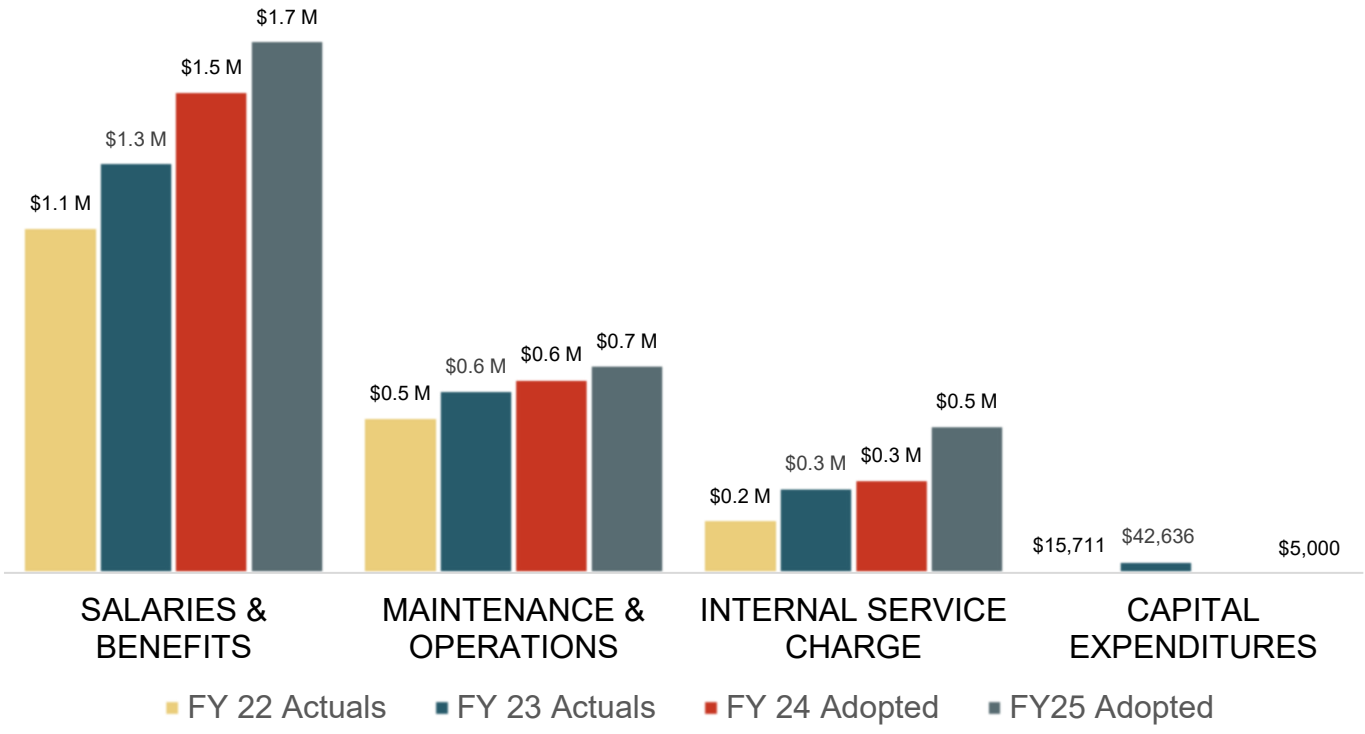
	FY 23	FY 24	FY 25
Full-Time	3.00	9.00	9.00
Part-Time (FTE)	9.39	4.29	4.29

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
DEPUTY HARBORMASTER	1.00	1.00	151,630	4,560	42,188	198,378
HARBOR SERVICES WORKER	1.00	1.00	59,949	-	30,083	90,032
HARBOR SERVICES WORKER, LEAD	1.00	1.00	71,759	-	31,105	102,863
HARBOR SERVICES WORKER, LEAD	1.00	1.00	71,759	1,800	31,612	105,171
HARBOR SERVICES WORKER, LEAD	1.00	1.00	71,759	-	31,465	103,223
HARBOR SERVICES WORKER, LEAD	1.00	1.00	65,087	-	30,324	95,411
HARBOR SERVICES WORKER, LEAD	1.00	1.00	64,968	-	30,310	95,278
HARBORMASTER	1.00	1.00	168,965	5,760	45,941	220,666
PERMIT TECHNICIAN II	1.00	1.00	85,152	-	33,032	118,184

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT	0.00	0.50	43,162	-	3,539	46,701
CODE ENFORCEMENT OFFICER TRAINEE	1.60	1.60	122,987	-	6,088	129,075
DEPARTMENT ASSISTANT	0.50	0.00	-	-	-	-
HARBOR SERVICES WORKER	1.70	1.70	104,939	-	5,194	110,133
HARBOR SERVICES WORKER, LEAD	0.49	0.49	38,033	-	1,883	39,915
			1,120,147	**12,120**	**322,764**	**1,455,031**

HARBOR SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**1,094,641**	**1,298,233**	**1,523,633**	**1,682,536**	**10.43%**
70 - REGULAR SALARIES	796,003	1,032,584	1,055,827	1,120,147	6.09%
71 - SPECIAL PAYS	1,841	2,505	2,220	4,020	81.08%
72 - BENEFITS	290,367	258,565	465,587	558,369	19.93%
73 - LUMP SUM PAYS	6,000	-	-	-	0.00%
74 - OTHER PAYS	431	4,579	-	-	0.00%
MAINTENANCE & OPERATIONS	**493,717**	**580,846**	**616,709**	**660,510**	**7.10%**
81 - CONTRACT SERVICES	250,917	259,784	286,380	296,649	3.59%
83 - UTILITIES	82,122	93,724	93,000	94,800	1.94%
84 - SUPPLIES & MATERIALS	24,372	50,702	46,800	46,800	0.00%
85 - MAINTENANCE & REPAIR	100,571	126,635	149,279	181,011	21.26%
86 - TRAVEL & TRAINING	6,066	21,266	7,500	7,500	0.00%
87 - GENERAL EXPENSES	29,668	28,736	33,750	33,750	0.00%
INTERNAL SERVICE CHARGE	**170,344**	**273,888**	**300,618**	**469,829**	**56.29%**
88 - INTERNAL SVC CHARGE	170,344	273,888	300,618	469,829	56.29%
CAPITAL EXPENDITURES	**15,711**	**42,636**	**5,000**	**5,000**	**0.00%**
90 - CAPITAL EXPENDITURES	15,711	42,636	5,000	5,000	0.00%
Grand Total	**1,774,413**	**2,195,603**	**2,445,960**	**2,817,875**	**15.21%**



HARBOR SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
10045451 - HARBOR DEPARTMENT					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	307,392	334,247	776,689	811,027	4.42%
711003 - SALARIES PART TIME	488,611	698,336	279,138	309,120	10.74%
70 - REGULAR SALARIES Total	**796,003**	**1,032,584**	**1,055,827**	**1,120,147**	**6.09%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	1,841	2,141	2,220	2,220	0.00%
712006 - BILINGUAL PAY	-	364	-	1,800	0.00%
71 - SPECIAL PAYS Total	**1,841**	**2,505**	**2,220**	**4,020**	**81.08%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	34,705	36,075	202,608	203,256	0.32%
721002 - CAFETERIA ALLOWANCE PT	8,465	7,821	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	46,598	57,647	67,220	69,752	3.77%
723002 - PENSION ER NORMAL COST MISC	60,662	71,537	84,181	86,466	2.71%
723004 - RETIREMENT PART TIME/TEMP	5,683	9,669	9,223	9,309	0.93%
724001 - PENSION EE CONTRIB MISC	(84,705)	(94,935)	(94,165)	(98,439)	4.54%
725001 - PENSION UAL REQUIRED MISC	149,084	98,048	98,834	176,970	79.06%
725003 - PENSION UAL DISCRETIONARY MISC	31,502	32,089	31,303	47,940	53.15%
727001 - CAR ALLOWANCE	4,813	4,952	4,800	8,400	75.00%
727003 - CELL PHONE STIPEND	1,926	1,926	1,920	1,920	0.00%
727004 - RHS $2.50 CONTRIBUTION	1,777	1,835	1,672	1,672	0.00%
727012 - LIFE INSURANCE	306	315	945	1,260	33.33%
727013 - EMP ASSISTANCE PROGRAM	57	59	180	240	33.33%
727015 - UNEMPLOYMENT EXPENSE	2,818	-	-	-	0.00%
727016 - MEDICARE FRINGES	11,864	15,383	18,377	16,418	-10.66%
727017 - PARS DC 401A	1,101	2,801	-	3,379	0.00%
727019 - SURVIVOR BENEFIT	1,155	502	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	1,457	11,304	1,440	-87.26%
728003 - COMPENSATED ABSENCES	12,556	11,385	27,184	28,386	4.42%
72 - BENEFITS Total	**290,367**	**258,565**	**465,587**	**558,369**	**19.93%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	6,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**6,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	431	4,579	-	-	0.00%
74 - OTHER PAYS Total	**431**	**4,579**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811001 - PROPERTY MANAGEMENT	149,969	156,541	186,685	189,805	1.67%
811004 - EQUIPMENT RENTAL	2,192	-	-	-	0.00%

HARBOR SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
811008 - SERVICES PROFESSIONAL	94,605	103,188	95,695	100,194	4.70%
811015 - SERVCES OTHER PRINT VENDOR	3,873	55	4,000	4,000	0.00%
811044 - MARINA PARK MGMT SERVICES	279	-	-	-	0.00%
841060 - OTHER AGENCY FEES	-	-	-	2,650	0.00%
81 - CONTRACT SERVICES Total	**250,917**	**259,784**	**286,380**	**296,649**	**3.59%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	6,141	9,185	9,500	9,500	0.00%
831004 - UTILITIES ELECTRICITY	58,259	64,232	60,000	61,800	3.00%
831005 - UTILITIES WATER	17,722	20,307	23,500	23,500	0.00%
83 - UTILITIES Total	**82,122**	**93,724**	**93,000**	**94,800**	**1.94%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	6,717	8,997	8,000	8,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	17,655	41,704	38,800	38,800	0.00%
84 - SUPPLIES & MATERIALS Total	**24,372**	**50,702**	**46,800**	**46,800**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	12,152	33,933	15,500	17,063	10.08%
851037 - MAINT & REPAIR NOC	58,295	64,500	100,000	100,000	0.00%
851066 - SEWER USE FEE/PROP TAX	5,129	5,189	5,632	5,801	3.00%
851068 - MARINA PARK MAINTENANCE	24,222	6,318	13,047	43,047	229.94%
851070 - MAINT/REPAIR MARINAS	663	16,608	15,000	15,000	0.00%
851072 - SEWER FEES: FIXED + USE	111	88	100	100	0.00%
85 - MAINTENANCE & REPAIR Total	**100,571**	**126,635**	**149,279**	**181,011**	**21.26%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	2,061	8,536	1,500	1,500	0.00%
861003 - TRAINING	4,005	12,730	6,000	6,000	0.00%
86 - TRAVEL & TRAINING Total	**6,066**	**21,266**	**7,500**	**7,500**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	9,377	7,826	10,000	10,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	6,283	5,369	4,750	4,750	0.00%
871004 - PUBLICATIONS & DUES NOC	445	2,575	1,000	1,000	0.00%
871006 - UNIFORM EXPENSE	13,563	12,965	18,000	18,000	0.00%
871017 - SOFTWARE LICENSE RENEWAL	-	-	-	-	0.00%
87 - GENERAL EXPENSES Total	**29,668**	**28,736**	**33,750**	**33,750**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	21,000	16,500	20,056	21,249	5.95%
881003 - VEHICLE REPLACE ISF	17,768	35,618	33,118	121,670	267.39%
881004 - IT ISF OPERATING CHARGE	63,196	86,452	96,804	114,322	18.10%
881005 - IT ISF REPLACEMENT CHARGE	14,140	16,764	16,764	17,408	3.84%

HARBOR SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881010 - WORKERS' COMP ISF MISC	16,072	8,492	10,077	12,832	27.34%
881012 - GENERAL LIABILITY INSURANCE	23,882	20,132	17,445	22,385	28.32%
881013 - UNINSURED CLAIMS CHARGE	4,375	36,928	34,721	47,494	36.79%
881014 - ANNUAL OPEB CHARGE	9,911	16,938	18,437	38,470	108.66%
881015 - OTHER INSURANCE ISF RATES	-	36,063	53,196	74,000	39.11%
88 - INTERNAL SVC CHARGE Total	**170,344**	**273,888**	**300,618**	**469,829**	**56.29%**
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	8,717	-	-	-	0.00%
911024 - EQUIPMENT N.O.C.	-	42,636	-	-	0.00%
911039 - OFFICE FURNITURE/FIXTURES	6,993	-	5,000	5,000	0.00%
90 - CAPITAL EXPENDITURES Total	**15,711**	**42,636**	**5,000**	**5,000**	**0.00%**
10045451 - HARBOR DEPARTMENT Total	1,774,413	2,195,603	2,445,960	2,817,875	15.21%
Grand Total	**1,774,413**	**2,195,603**	**2,445,960**	**2,817,875**	**15.21%**

HUMAN RESOURCES



MISSION STATEMENT

To hire, retain and develop quality employees to achieve the City's goals; minimize public liability risks and costs through proactive risk management; and provide excellent service to internal and external customers.

OVERVIEW

The Human Resources Department provides exceptional customer service and support to the City Council, Civil Service Board, City employees, and the public. The Department provides strategic and analytical information to the City Manager to assist with achieving key Council initiatives and promote organizational transparency.

By utilizing a holistic approach to attracting, retaining, and developing city employees, the City of Newport Beach remains responsive to community needs. The Department is committed to hiring highly qualified employees and to ensuring their professional growth through robust training and leadership opportunities. Not surprisingly, the City of Newport Beach continues to be a desirable place to work.

The Human Resources Department oversees a risk management program designed to anticipate and mitigate potential loss stemming from a variety of exposures, including but not limited to those associated with workers' compensation, employee safety, tort injuries, employee discipline, hiring protocols and benefits administration.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- Implemented five new benefit providers for City-offered dental, vision, employee assistance program, life, and disability coverages.
- Successfully recruited to fully staff the City's new ambulance.
- Transitioned to a joint powers authority for City insurance coverage, resulting in a savings of over $200,000.
- Successfully hired 19 police officers.
- Partnered with the City Council and City labor groups to provide a retention incentive for the City's long-term employees.
- Reviewed and updated City insurance requirements for special event permits and contracts with outside providers.

BUDGET HIGHLIGHTS

- Research and implement a reference check platform to expedite recruitment and onboarding

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

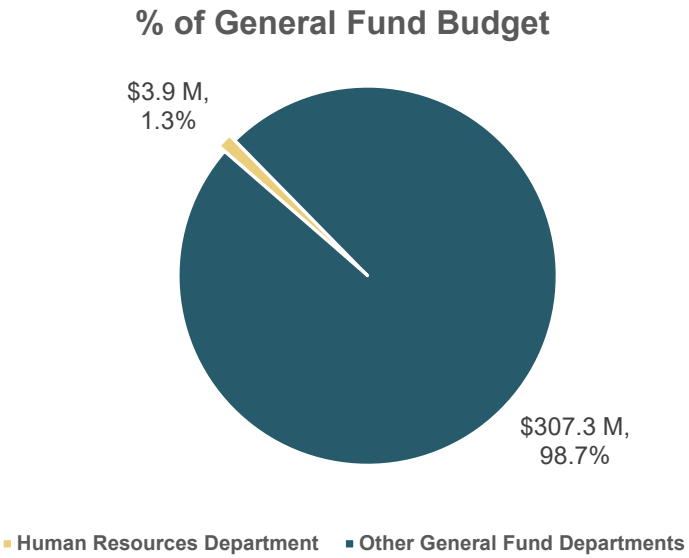
- Transition to paperless PAF processing system
- Compile department videos and photos to increase recruitment efforts on social media
- Augment Human Resources Information System (HRIS) auditing protocols

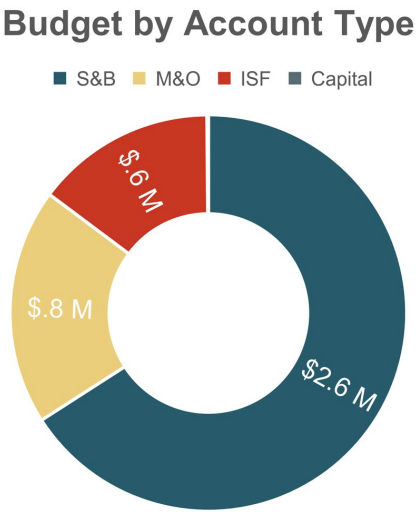
DEPARTMENT PERFORMANCE MEASURES

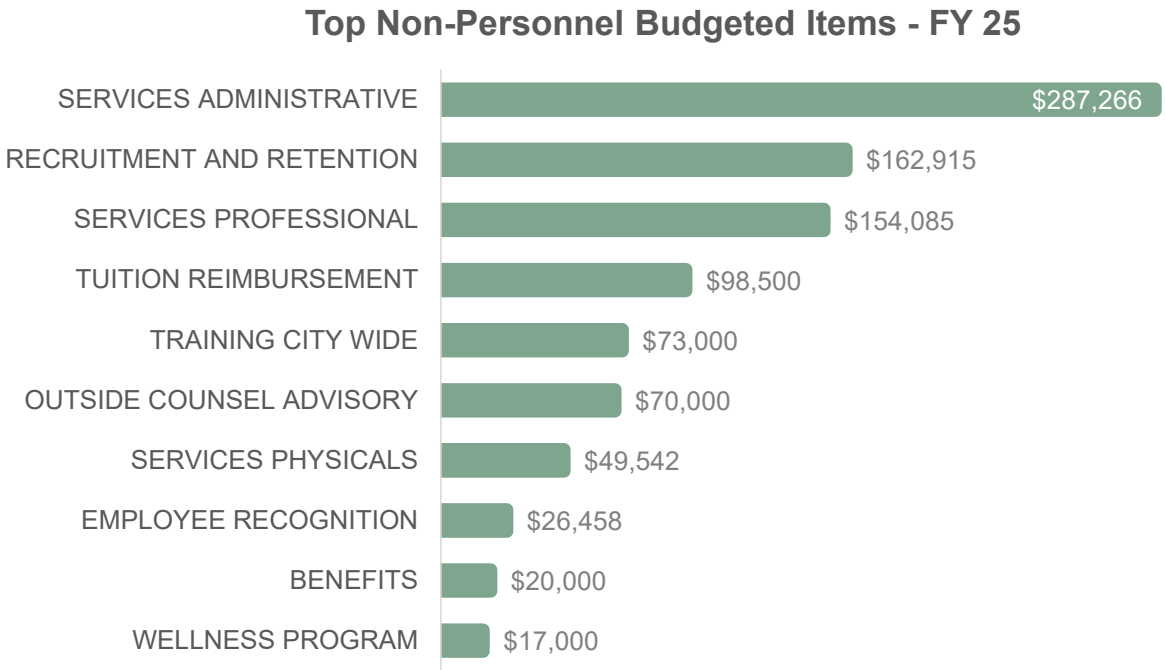
Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
Recruitment Length (Non-Continuous; from opening date to first eligible list date; measured in business days)	31 days	32 days	32 days	32 days
Percentage of employees who positively rate workshops being valuable. (Trainings include PowerPoint, Word, Excel, DISC, presentation skills, etc.)	100%	99%	99%	100%
Percentage of hiring managers who positively rate their experience with the hiring process.	100%	94%	94%	100%

HUMAN RESOURCES DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01025005 - HUMAN RESOURCES	2,926,282	3,154,659	3,770,070	3,937,952	4.45%
01025251 - PERSONNEL MGMT & RECRUITING	100	73	-	-	0.00%
Grand Total	**2,926,382**	**3,154,732**	**3,770,070**	**3,937,952**	**4.45%**







HUMAN RESOURCES PERSONNEL

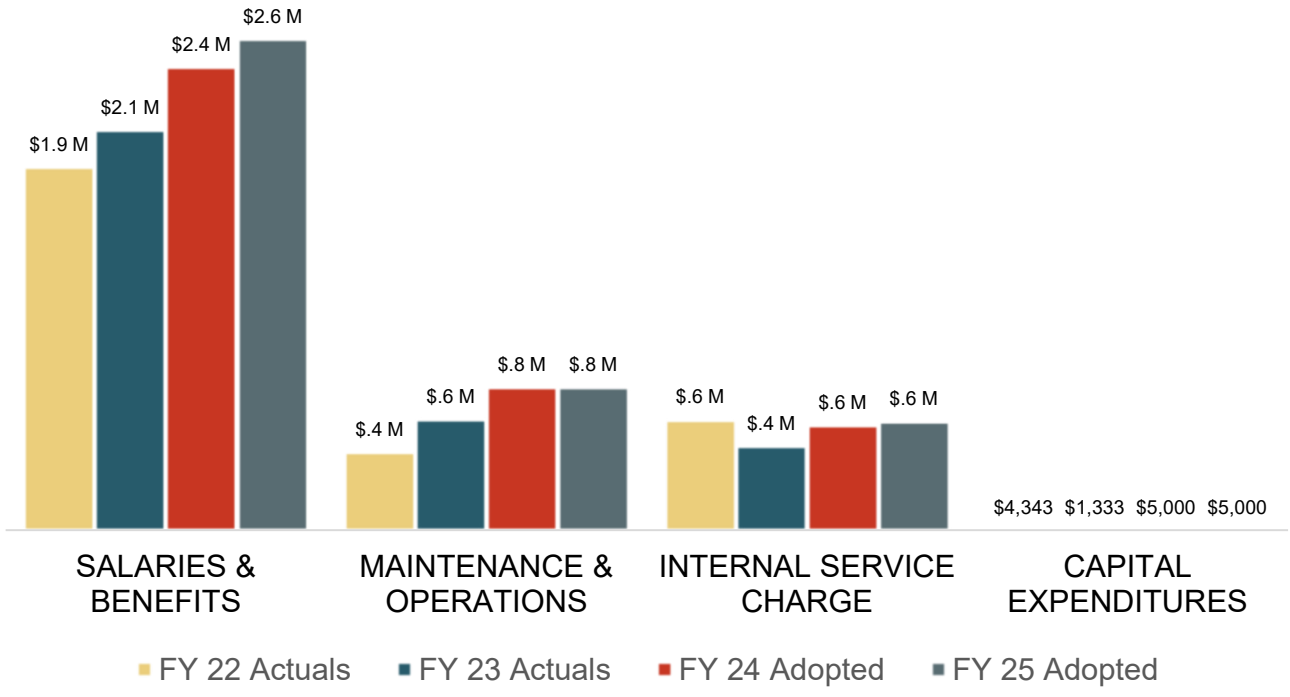
	FY 23	FY 24	FY 25
Full-Time	11.00	13.00	13.00
Part-Time (FTE)	1.25	0.50	0.50

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT TO THE HR DIRECTOR	1.00	1.00	82,223	-	32,329	114,552
DEPARTMENT ASSISTANT	1.00	1.00	85,987	-	33,713	119,700
DEPUTY HUMAN RESOURCES DIRECTOR	1.00	1.00	101,584	960	35,682	138,226
HUMAN RESOURCE ANALYST, ASSISTANT	1.00	1.00	178,495	960	43,607	223,062
HUMAN RESOURCE ANALYST, ASSISTANT	1.00	1.00	96,677	-	35,250	131,928
HUMAN RESOURCE ANALYST, ASSISTANT	1.00	1.00	266,998	5,760	71,801	344,559
HUMAN RESOURCE ANALYST, ASSISTANT	1.00	1.00	155,387	-	40,889	196,276
HUMAN RESOURCE ANALYST, ASSISTANT (HRIS)	1.00	1.00	155,841	-	40,942	196,784
HUMAN RESOURCES ANALYST, SENIOR	1.00	1.00	73,409	-	31,298	104,706
HUMAN RESOURCES ANALYST, SENIOR	1.00	1.00	128,459	960	39,503	168,922
HUMAN RESOURCES DIRECTOR	1.00	1.00	93,304	-	33,626	126,930
HUMAN RESOURCES SUPERVISOR	1.00	1.00	105,560	1,800	36,359	143,719
HUMAN RESOURCES SUPERVISOR	1.00	1.00	81,302	-	32,221	113,523

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
INTERN	0.50	0.50	21,781	-	1,078	22,860
			1,627,009	**10,440**	**508,300**	**2,145,748**

HUMAN RESOURCES SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**1,918,994**	**2,115,630**	**2,448,575**	**2,595,702**	**6.01%**
70 - REGULAR SALARIES	1,159,578	1,281,646	1,521,946	1,627,009	6.90%
71 - SPECIAL PAYS	910	1,592	1,800	1,800	0.00%
72 - BENEFITS	739,442	830,230	920,029	962,093	4.57%
73 - LUMP SUM PAYS	18,000	-	-	-	0.00%
74 - OTHER PAYS	1,063	2,161	4,800	4,800	0.00%
MAINTENANCE & OPERATIONS	**416,525**	**588,755**	**758,491**	**759,367**	**0.12%**
81 - CONTRACT SERVICES	294,028	380,227	495,833	496,393	0.11%
84 - SUPPLIES & MATERIALS	36,144	63,550	59,458	59,774	0.53%
86 - TRAVEL & TRAINING	29,051	68,320	96,500	96,500	0.00%
87 - GENERAL EXPENSES	57,302	76,658	106,700	106,700	0.00%
INTERNAL SERVICE CHARGE	**586,521**	**449,014**	**558,004**	**577,884**	**3.56%**
88 - INTERNAL SVC CHARGE	366,898	270,186	305,089	324,969	6.52%
89 - RISK MANAGEMENT	219,623	178,828	252,915	252,915	0.00%
CAPITAL EXPENDITURES	**4,343**	**1,333**	**5,000**	**5,000**	**0.00%**
90 - CAPITAL EXPENDITURES	4,343	1,333	5,000	5,000	0.00%
Grand Total	**2,926,382**	**3,154,732**	**3,770,070**	**3,937,952**	**4.45%**



HUMAN RESOURCES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01025005 - HUMAN RESOURCES					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,065,745	1,174,584	1,501,118	1,605,227	6.94%
711003 - SALARIES PART TIME	93,834	107,063	20,828	21,781	4.58%
70 - REGULAR SALARIES Total	**1,159,578**	**1,281,646**	**1,521,946**	**1,627,009**	**6.90%**
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	910	1,592	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**910**	**1,592**	**1,800**	**1,800**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	195,513	200,310	292,656	293,592	0.32%
721002 - CAFETERIA ALLOWANCE PT	4,626	4,355	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	87,875	99,433	128,540	131,491	2.30%
723002 - PENSION ER NORMAL COST MISC	105,514	114,029	151,480	161,792	6.81%
723004 - RETIREMENT PART TIME/TEMP	354	589	781	762	-2.39%
724001 - PENSION EE CONTRIB MISC	(150,382)	(154,986)	(174,160)	(184,808)	6.11%
725001 - PENSION UAL REQUIRED MISC	287,444	305,618	308,069	350,268	13.70%
725003 - PENSION UAL DISCRETIONARY MISC	113,296	159,000	97,571	94,885	-2.75%
727001 - CAR ALLOWANCE	4,813	4,813	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	6,893	6,740	6,720	3,840	-42.86%
727004 - RHS $2.50 CONTRIBUTION	13,638	14,745	22,946	7,900	-65.57%
727012 - LIFE INSURANCE	1,066	1,158	1,260	1,365	8.33%
727013 - EMP ASSISTANCE PROGRAM	202	220	240	260	8.33%
727015 - UNEMPLOYMENT EXPENSE	-	524	-	-	0.00%
727016 - MEDICARE FRINGES	18,002	19,572	26,505	23,743	-10.42%
727017 - PARS DC 401A	1,985	4,801	-	5,340	0.00%
727019 - SURVIVOR BENEFIT	693	335	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	5,000	5,219	5,184	10,680	106.00%
728003 - COMPENSATED ABSENCES	42,911	43,756	47,438	56,183	18.43%
72 - BENEFITS Total	**739,442**	**830,230**	**920,029**	**962,093**	**4.57%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	18,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**18,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	1,063	2,161	4,800	4,800	0.00%
74 - OTHER PAYS Total	**1,063**	**2,161**	**4,800**	**4,800**	**0.00%**
81 - CONTRACT SERVICES					
811005 - SERVICES ADMINISTRATIVE	177,902	194,411	287,266	287,266	0.00%
811008 - SERVICES PROFESSIONAL	61,606	120,544	153,525	154,085	0.36%
811016 - SERVICES PHYSICALS	53,134	62,004	49,542	49,542	0.00%

HUMAN RESOURCES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
811027 - SERVICES CITY PRINT CONTRACT	1,386	3,268	5,500	5,500	0.00%
81 - CONTRACT SERVICES Total	**294,028**	**380,227**	**495,833**	**496,393**	**0.11%**
84 - SUPPLIES & MATERIALS					
841005 - EMPLOYEE RECOGNITION	12,358	37,005	26,458	26,458	0.00%
841007 - SUPPLIES OFFICE NOC	14,528	8,682	15,000	15,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	1,241	421	1,000	1,316	31.56%
841051 - WELLNESS PROGRAM	8,017	17,442	17,000	17,000	0.00%
84 - SUPPLIES & MATERIALS Total	**36,144**	**63,550**	**59,458**	**59,774**	**0.53%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	2,965	10,156	10,000	10,000	0.00%
861003 - TRAINING	2,883	8,246	13,500	13,500	0.00%
861005 - TRAINING CITY WIDE	23,103	49,885	73,000	73,000	0.00%
86 - TRAVEL & TRAINING Total	**28,951**	**68,287**	**96,500**	**96,500**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	307	-	-	-	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	1,049	1,050	2,500	2,500	0.00%
871004 - PUBLICATIONS & DUES NOC	3,876	1,988	5,700	5,700	0.00%
871015 - TUITION REIMBURSEMENT	52,070	73,621	98,500	98,500	0.00%
87 - GENERAL EXPENSES Total	**57,302**	**76,658**	**106,700**	**106,700**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	164,231	155,724	176,539	181,212	2.65%
881005 - IT ISF REPLACEMENT CHARGE	19,543	23,423	23,423	23,689	1.14%
881010 - WORKERS' COMP ISF MISC	28,653	685	10,228	13,035	27.44%
881012 - GENERAL LIABILITY INSURANCE	42,575	20,163	18,630	30,957	66.17%
881013 - UNINSURED CLAIMS CHARGE	37,627	5,094	4,789	7,036	46.92%
881014 - ANNUAL OPEB CHARGE	74,269	65,096	71,479	69,040	-3.41%
88 - INTERNAL SVC CHARGE Total	**366,898**	**270,186**	**305,089**	**324,969**	**6.52%**
89 - RISK MANAGEMENT					
891008 - BENEFITS	8,950	19,508	20,000	20,000	0.00%
891010 - RECRUITMENT AND RETENTION	126,304	135,000	162,915	162,915	0.00%
891020 - OUTSIDE COUNSEL ADVISORY	84,368	24,280	70,000	70,000	0.00%
89 - RISK MANAGEMENT Total	**219,623**	**178,788**	**252,915**	**252,915**	**0.00%**
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	4,343	1,333	5,000	5,000	0.00%
90 - CAPITAL EXPENDITURES Total	**4,343**	**1,333**	**5,000**	**5,000**	**0.00%**
01025005 - HUMAN RESOURCES Total	2,926,282	3,154,659	3,770,070	3,937,952	4.45%

HUMAN RESOURCES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01025251 - PERSONNEL MGMT & RECRUITING					
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	100	-	-	-	0.00%
861003 - TRAINING	-	33	-	-	0.00%
86 - TRAVEL & TRAINING Total	**100**	**33**	**-**	**-**	**0.00%**
89 - RISK MANAGEMENT					
891010 - RECRUITMENT AND RETENTION	-	40	-	-	0.00%
89 - RISK MANAGEMENT Total	**-**	**40**	**-**	**-**	**0.00%**
01025251 - PERSONNEL MGMT & RECRUITING Total	100	73	-	-	0.00%
Grand Total	**2,926,382**	**3,154,732**	**3,770,070**	**3,937,952**	**4.45%**

LIBRARY & CULTURAL ARTS



MISSION STATEMENT

To serve as the cultural, educational and informational heart of the City.

OVERVIEW

The Library is a valuable resource which offers a diverse range of materials, information and programming for every age group in our community.

The library includes a Central Library and three branch libraries. Other services provided to the community include literacy services and arts and cultural services. Each year, the Library connects with over 2.5 million people, both in-person and off-site, through its vast array of services and offerings.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- There was a 21% increase in reader participation for the Summer Reading Program in 2023. Audience and program attendance saw a 139% increase over 2022.
- A new children's read-a-long collection was introduced in November of 2023.
- Working with City IT, a new projector was installed in the Friends Meeting Room.
- Construction began on the new Library Lecture Hall at the Central Library in February of 2024. The 299 seat Hall, a private/public partnership between the Newport Beach Public Library Foundation and the City, is expected to be completed in late 2025.
- Phase IX of the Sculpture Garden will debut in late June 2024 and feature ten new sculptures.
- The Library hosted four Storytellers Writing Workshops, which were once again at capacity within hours of opening registration. The popular Genealogy Workshop returned after a two-year hiatus.

BUDGET HIGHLIGHTS

- The Library received additional funding for a Part Time Department Assistant in the Literacy Office.
- The Library anticipates receiving a grant from the California Library Literacy Services division to help fund the program.
- The Library expects to receive additional funding from the Newport Beach Public Library Foundation, Friends of the Library, and the Arts Foundation to help fund programs and materials.

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

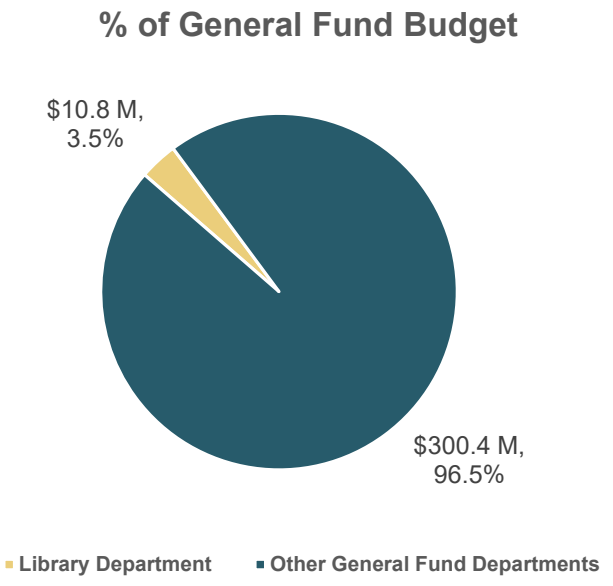
- Increase awareness of the Library and its services through continued monthly eBlasts, outreach events, and mailing new residents welcome to the library postcards.
- Increase use of Library services and materials by promoting library card signups, programs offered, and marketing library materials to encourage a greater number of checkouts.
- Continue to advance digital and traditional literacy skills across all ages by offering public computers; a 24/7 eBranch featuring eBooks and eAudiobooks, streaming movies, digital magazines, and databases; reading challenges, and checkout of materials across all age groups.
- Collaborate with the Finance Department for review of Library fees to assess appropriate fee levels for recovery of costs to Library associated with services provided.

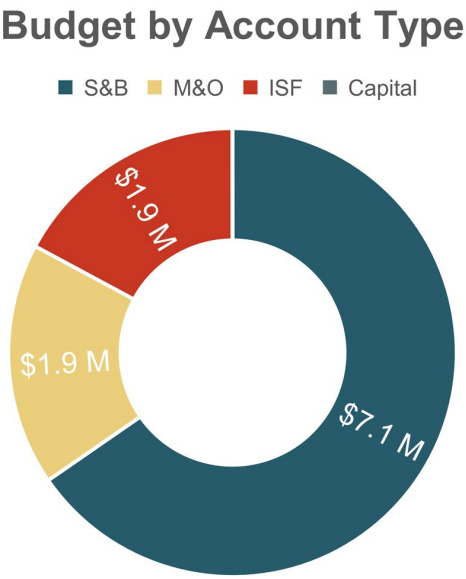
DEPARTMENT PERFORMANCE MEASURES

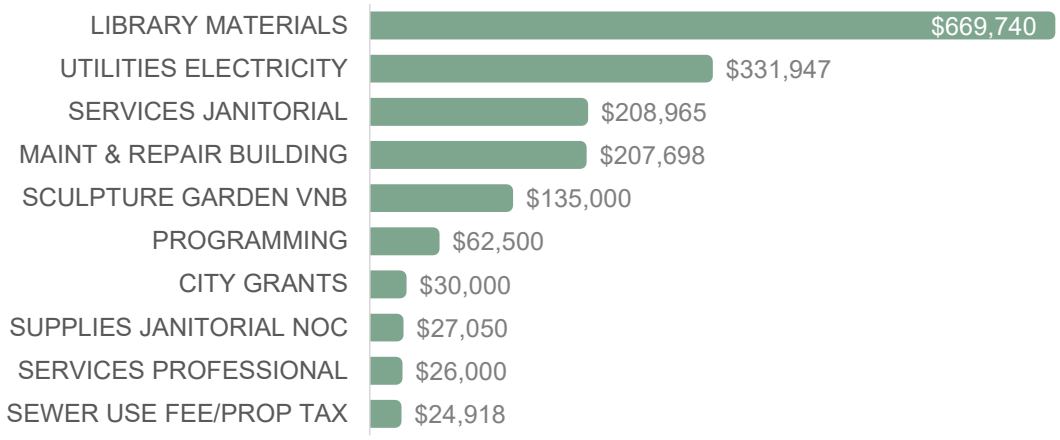
Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
Goal: Increase Awareness of the Library				
Door Counts	623,295	641,994 +3.00%	661,254 +3.00%	3% increase
Average number of attendees for Outreach programs	16 programs 5,146 attendees = 322 attendees at each	17 programs with 5,300 attendees = 322 attendees at each event +3.00%	18 programs with 5,459 attendees = 322 attendees at each event +3.00%	3% increase
Website Visits	809,975	834,274 +3.00%	859,302 +3.00%	3% increase
Mobile app usage	59,203	60,979 +3.00%	62,808 +3.00%	3% increase
New eNews subscribers	N/A	1,596	1,644 +3.00%	3% increase
Number of New Resident Postcards Mailed	N/A	1,227 (3 quarters)	N/A	This is dependent on how many people move into our service area
Goal: Increase use of Library Services and Materials				
Library cards issued	8,817	9,180 +4.1%	9,271 +1.00%	1% increase
Checkouts	1,172,951	1,193,517 +1.8%	1,205,452 +1.00%	1% increase
Average number of attendees for all programs	998 programs with 64,764 attendees = 65 attendees per program	1,008 programs with 65,412 attendees = 65 attendees per program +1.00%	1,020 programs with 66,066 = 65 attendees per program +0.1%	1% increase
Goal: Advance digital and traditional literacy skills across all ages				
Computer Use Sessions	39,863	40,262 +1.00%	40,665 +1.00%	1% increase
Digital Library Use	669,182	675,874 +1.00%	682,633 +1.00%	1% increase
Reading challenge program active participants	2,450	2,475 +1.00%	2,500 +1.00%	1% increase
Checkouts	1,172,951	1,193,517 +1.8%	1,205,452 +0.1%	1% increase

LIBRARY DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01060005 - LIBRARY ADMIN	2,317,186	2,332,189	2,663,528	2,872,112	7.83%
0106021 - CDM BRANCH LIBRARY	386,359	427,159	464,503	473,179	1.87%
0106022 - MARINERS BRANCH LIBRARY	1,623,896	1,593,933	1,719,546	1,811,998	5.38%
0106023 - CENTRAL LIBRARY	3,656,765	3,532,116	4,128,366	4,329,713	4.88%
0106024 - BALBOA BRANCH LIBRARY	432,134	405,841	475,331	494,362	4.00%
0106051 - LIBRARY FOUNDATION	28,149	33,984	-	-	0.00%
0106052 - FRIENDS OF THE LIBRARY	158,201	166,066	-	-	0.00%
0106053 - DESIGNATED GIFTS	5,557	-	-	-	0.00%
01060601 - TECHNICAL PROCESSING	453,233	458,032	476,322	491,308	3.15%
01060603 - CULTURAL & ARTS	251,764	170,780	254,388	255,088	0.28%
01060604 - LITERACY SERVICES	140,928	84,295	77,017	91,132	18.33%
Grand Total	**9,454,173**	**9,204,395**	**10,259,001**	**10,818,892**	**5.46%**







LIBRARY PERSONNEL

	FY 23	FY 24	FY 25
Full-Time	35.00	36.00	36.00
Part-Time (FTE)	22.83	22.83	23.31

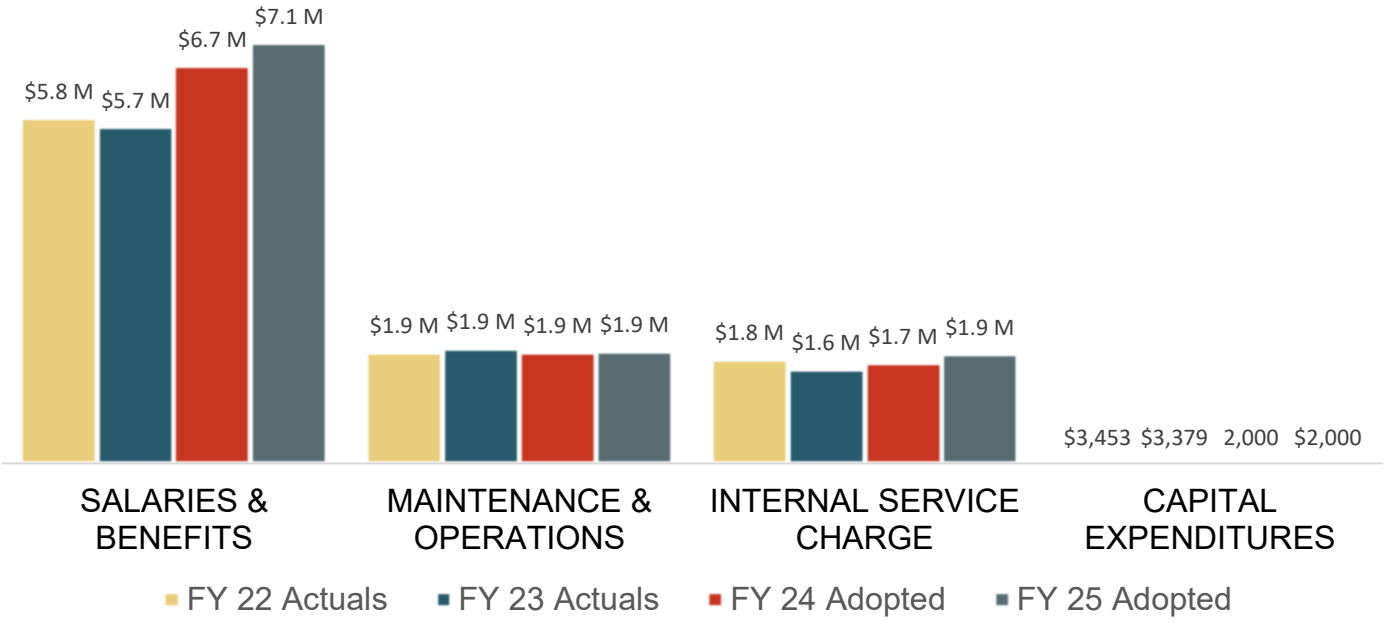
Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT	1.00	1.00	100,974	1,800	36,369	139,142
FACILITIES MAINTENANCE TECHNICIAN	1.00	1.00	84,262	960	32,582	117,803
LIBRARIAN I	1.00	1.00	80,014	2,080	32,241	114,335
LIBRARIAN I	1.00	1.00	87,622	2,080	33,491	123,193
LIBRARIAN I	1.00	1.00	82,911	2,080	32,940	117,931
LIBRARIAN I	1.00	1.00	100,060	-	36,630	136,690
LIBRARIAN I	1.00	1.00	90,052	3,880	33,923	127,855
LIBRARIAN I	1.00	1.00	100,060	-	34,416	134,476
LIBRARIAN II	1.00	1.00	109,782	2,080	37,392	149,254
LIBRARIAN II	1.00	1.00	109,782	-	37,964	147,746
LIBRARIAN II	1.00	1.00	109,782	2,080	37,522	149,384
LIBRARIAN II	1.00	1.00	110,093	2,080	37,692	149,865
LIBRARIAN II	1.00	1.00	93,424	2,080	33,810	129,314
LIBRARIAN III	1.00	1.00	121,053	960	39,374	161,387
LIBRARIAN III	1.00	1.00	94,341	960	33,761	129,061
LIBRARIAN III	1.00	1.00	120,522	3,040	38,611	162,173
LIBRARY ASSISTANT	1.00	1.00	78,486	-	31,892	110,378
LIBRARY ASSISTANT	1.00	1.00	84,852	2,080	34,423	121,355
LIBRARY ASSISTANT	1.00	1.00	82,148	2,080	32,491	116,719
LIBRARY ASSISTANT	1.00	1.00	85,092	-	35,127	120,219
LIBRARY ASSISTANT	1.00	1.00	84,549	2,080	34,232	120,860
LIBRARY ASSISTANT	1.00	1.00	85,092	-	35,881	120,973
LIBRARY CLERK I	1.00	1.00	66,092	-	30,442	96,534
LIBRARY CLERK I	1.00	1.00	54,528	2,080	29,619	86,227
LIBRARY CLERK I	1.00	1.00	66,279	-	33,082	99,361
LIBRARY CLERK I	1.00	1.00	66,279	2,080	30,994	99,353
LIBRARY CLERK II	1.00	1.00	73,215	-	32,055	105,271
LIBRARY CLERK II	1.00	1.00	73,215	2,080	33,088	108,383
LIBRARY CLERK II	1.00	1.00	73,215	-	34,057	107,273
LIBRARY CLERK II	1.00	1.00	73,422	-	33,435	106,858
LIBRARY CLERK, SENIOR	1.00	1.00	84,852	1,800	35,384	122,036
LIBRARY CLERK, SENIOR	1.00	1.00	84,852	2,080	35,503	122,435
LIBRARY CLERK, SENIOR	1.00	1.00	85,092	-	35,153	120,245
LIBRARY SERVICES DIRECTOR	1.00	1.00	204,071	5,760	52,630	262,461

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
LIBRARY SERVICES MANAGER	1.00	1.00	151,398	960	42,030	194,388
MARKETING SPECIALIST	1.00	1.00	94,559	-	33,772	128,332

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
DEPARTMENT ASSISTANT	0.45	0.45	29,708	-	1,471	31,178
DEPARTMENT ASSISTANT	0.00	0.48	26,830	-	1,328	28,158
LIBRARY ASSISTANT	0.48	0.48	28,371	2,080	2,497	32,948
LIBRARY ASSISTANT	3.37	3.37	269,835	-	13,357	283,192
LIBRARY ASSISTANT	0.96	0.96	76,867	-	3,805	80,672
LIBRARY ASSISTANT	0.48	0.48	38,433	-	1,902	40,336
LIBRARY CLERK I	1.37	1.37	85,425	2,080	7,175	94,681
LIBRARY CLERK I	4.71	4.71	293,688	-	14,538	308,226
LIBRARY CLERK I	0.95	0.95	59,236	-	2,932	62,169
LIBRARY CLERK I	1.66	1.66	103,508	-	5,124	108,632
LIBRARY PAGE	0.78	0.78	29,889	2,080	1,582	33,552
LIBRARY PAGE	0.48	0.48	19,219	2,080	1,054	22,354
LIBRARY PAGE	4.44	4.44	216,150	-	10,699	226,849
LIBRARY PAGE	2.20	2.20	107,101	-	5,302	112,403
LITERACY COORDINATOR	0.50	0.50	35,519	-	2,913	38,431
			4,765,801	**57,560**	**1,339,688**	**6,163,048**

LIBRARY SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**5,814,660**	**5,665,297**	**6,684,098**	**7,071,297**	**5.79%**
70 - REGULAR SALARIES	3,575,109	3,526,377	4,436,197	4,765,801	7.43%
71 - SPECIAL PAYS	16,480	18,436	15,663	15,663	0.00%
72 - BENEFITS	2,149,017	2,114,545	2,229,854	2,287,449	2.58%
73 - LUMP SUM PAYS	70,000	-	-	-	0.00%
74 - OTHER PAYS	4,053	5,940	2,384	2,384	0.00%
MAINTENANCE & OPERATIONS	**1,875,990**	**1,945,101**	**1,876,507**	**1,893,423**	**0.90%**
81 - CONTRACT SERVICES	361,054	299,708	364,788	373,453	2.38%
82 - GRANT OPERATING	30,000	30,000	30,000	30,000	0.00%
83 - UTILITIES	321,633	358,887	372,933	383,009	2.70%
84 - SUPPLIES & MATERIALS	914,143	979,411	787,990	787,990	0.00%
85 - MAINTENANCE & REPAIR	197,396	226,449	281,573	279,748	-0.65%
86 - TRAVEL & TRAINING	1,238	9,135	10,681	10,681	0.00%
87 - GENERAL EXPENSES	50,525	41,511	28,542	28,542	0.00%
INTERNAL SERVICE CHARGE	**1,760,070**	**1,590,618**	**1,696,396**	**1,852,173**	**9.18%**
88 - INTERNAL SVC CHARGE	1,758,671	1,588,120	1,693,396	1,849,173	9.20%
89 - RISK MANAGEMENT	1,399	2,498	3,000	3,000	0.00%
CAPITAL EXPENDITURES	**3,453**	**3,379**	**2,000**	**2,000**	**0.00%**
90 - CAPITAL EXPENDITURES	3,453	3,379	2,000	2,000	0.00%
Grand Total	**9,454,173**	**9,204,395**	**10,259,001**	**10,818,892**	**5.46%**



LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01060005 - LIBRARY ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	727,027	762,799	1,004,151	1,049,665	4.53%
711003 - SALARIES PART TIME	23,302	26,814	28,039	29,708	5.95%
70 - REGULAR SALARIES Total	**750,329**	**789,613**	**1,032,191**	**1,079,373**	**4.57%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	-	-	476	476	0.00%
712006 - BILINGUAL PAY	1,805	1,805	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**1,805**	**1,805**	**2,276**	**2,276**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	134,403	148,741	202,608	203,256	0.32%
722001 - PENSION EE NORMAL COST MISC	68,292	69,665	91,750	94,905	3.44%
723002 - PENSION ER NORMAL COST MISC	59,221	62,853	96,025	97,367	1.40%
723004 - RETIREMENT PART TIME/TEMP	874	1,006	1,051	1,040	-1.11%
724001 - PENSION EE CONTRIB MISC	(95,491)	(94,167)	(116,788)	(121,158)	3.74%
725001 - PENSION UAL REQUIRED MISC	196,741	172,914	174,301	229,042	31.41%
725003 - PENSION UAL DISCRETIONARY MISC	77,546	89,960	55,204	62,046	12.39%
727001 - CAR ALLOWANCE	4,813	4,813	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	3,820	4,479	4,800	5,760	20.00%
727004 - RHS $2.50 CONTRIBUTION	5,924	8,468	10,986	8,256	-24.85%
727012 - LIFE INSURANCE	735	798	945	945	0.00%
727013 - EMP ASSISTANCE PROGRAM	138	150	180	180	0.00%
727016 - MEDICARE FRINGES	10,521	11,065	18,070	15,860	-12.23%
727017 - PARS DC 401A	1,808	3,201	-	4,081	0.00%
727019 - SURVIVOR BENEFIT	404	301	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	295	2,365	3,766	1,020	-72.91%
728003 - COMPENSATED ABSENCES	25,070	26,546	35,145	36,738	4.53%
72 - BENEFITS Total	**495,113**	**513,157**	**582,844**	**644,139**	**10.52%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	14,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**14,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	3,196	5,011	2,147	2,147	0.00%
74 - OTHER PAYS Total	**3,196**	**5,011**	**2,147**	**2,147**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	5,604	1,621	3,000	3,000	0.00%
811015 - SERVCES OTHER PRINT VENDOR	171	-	2,500	2,500	0.00%
811027 - SERVICES CITY PRINT CONTRACT	730	167	988	988	0.00%

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
81 - CONTRACT SERVICES Total	**6,504**	**1,788**	**6,488**	**6,488**	**0.00%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	5,375	5,584	6,000	6,000	0.00%
83 - UTILITIES Total	**5,375**	**5,584**	**6,000**	**6,000**	**0.00%**
84 - SUPPLIES & MATERIALS					
841004 - PROGRAMMING	345	301	2,000	2,000	0.00%
841007 - SUPPLIES OFFICE NOC	7,932	10,072	11,000	11,000	0.00%
841010 - SUPPLIES COPY MACHINE	478	726	6,000	6,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	3,526	24	-	-	0.00%
841052 - LIBRARY MATERIALS	620,669	691,792	669,740	669,740	0.00%
84 - SUPPLIES & MATERIALS Total	**632,949**	**702,914**	**688,740**	**688,740**	**0.00%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	-	-	-	27,050	0.00%
851007 - AUTOMOTIVE FUEL/WASH	2,648	3,100	3,000	3,060	2.00%
851010 - MAINT & REPAIR EQUIPMENT	175	185	2,500	2,500	0.00%
851011 - MAINTENANCE COPIERS	225	299	1,000	1,000	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	500	500	0.00%
851016 - MAINT & REPAIR BUILDING	323	-	600	600	0.00%
85 - MAINTENANCE & REPAIR Total	**3,372**	**3,584**	**7,600**	**34,710**	**356.71%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	417	7,253	5,000	5,000	0.00%
861003 - TRAINING	732	1,296	5,625	5,625	0.00%
86 - TRAVEL & TRAINING Total	**1,149**	**8,549**	**10,625**	**10,625**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	7,685	6,806	6,000	6,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	8,960	12,609	10,000	10,000	0.00%
871004 - PUBLICATIONS & DUES NOC	1,887	2,511	5,000	5,000	0.00%
871006 - UNIFORM EXPENSE	512	262	202	202	0.00%
871017 - SOFTWARE LICENSE RENEWAL	11,911	-	-	-	0.00%
871018 - HARDWARE MONITOR/PRINTER	15,980	4,330	5,000	5,000	0.00%
87 - GENERAL EXPENSES Total	**46,934**	**26,518**	**26,202**	**26,202**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	8,000	8,000	9,724	10,303	5.95%
881003 - VEHICLE REPLACE ISF	5,753	5,899	8,153	8,391	2.91%
881004 - IT ISF OPERATING CHARGE	140,298	120,965	134,470	191,965	42.76%
881005 - IT ISF REPLACEMENT CHARGE	47,778	41,181	41,181	51,475	25.00%
881010 - WORKERS' COMP ISF MISC	19,509	7,265	8,933	11,601	29.87%

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881012 - GENERAL LIABILITY INSURANCE	41,110	46,592	38,295	42,889	12.00%
881013 - UNINSURED CLAIMS CHARGE	34,459	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	56,227	39,493	52,532	49,789	-5.22%
881015 - OTHER INSURANCE ISF RATES	-	126	126	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**353,133**	**269,520**	**293,416**	**366,412**	**24.88%**
89 - RISK MANAGEMENT					
891041 - SPECIAL EVENT LIABILITY	1,399	2,498	3,000	3,000	0.00%
89 - RISK MANAGEMENT Total	**1,399**	**2,498**	**3,000**	**3,000**	**0.00%**
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	1,927	1,648	2,000	2,000	0.00%
90 - CAPITAL EXPENDITURES Total	**1,927**	**1,648**	**2,000**	**2,000**	**0.00%**
01060005 - LIBRARY ADMIN Total	2,317,186	2,332,189	2,663,528	2,872,112	7.83%
0106021 - CDM BRANCH LIBRARY					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	163,685	164,564	171,235	175,874	2.71%
711003 - SALARIES PART TIME	31,614	41,537	50,989	47,590	-6.67%
70 - REGULAR SALARIES Total	**195,300**	**206,101**	**222,223**	**223,465**	**0.56%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	138	172	670	670	0.00%
71 - SPECIAL PAYS Total	**138**	**172**	**670**	**670**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	31,830	32,562	45,024	45,168	0.32%
722001 - PENSION EE NORMAL COST MISC	10,192	12,205	15,532	16,089	3.58%
723002 - PENSION ER NORMAL COST MISC	16,250	17,992	21,573	21,945	1.73%
723004 - RETIREMENT PART TIME/TEMP	1,088	685	808	745	-7.73%
724001 - PENSION EE CONTRIB MISC	(20,564)	(22,193)	(23,078)	(23,967)	3.85%
725001 - PENSION UAL REQUIRED MISC	17,405	35,830	36,117	38,377	6.26%
725003 - PENSION UAL DISCRETIONARY MISC	6,861	18,641	11,439	10,396	-9.12%
727004 - RHS $2.50 CONTRIBUTION	1,523	1,621	1,438	1,438	0.00%
727012 - LIFE INSURANCE	215	213	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	41	40	40	40	0.00%
727016 - MEDICARE FRINGES	2,934	3,055	3,875	3,331	-14.05%
727019 - SURVIVOR BENEFIT	173	100	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	727	-	360	0.00%
728003 - COMPENSATED ABSENCES	4,945	5,501	5,993	6,156	2.71%
72 - BENEFITS Total	**72,894**	**106,979**	**118,972**	**120,288**	**1.11%**
73 - LUMP SUM PAYS					

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
714001 - LUMP SUM PAYMENT	4,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**4,000**	**-**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811012 - SERVICES JANITORIAL	19,219	18,411	16,000	16,000	0.00%
81 - CONTRACT SERVICES Total	**19,219**	**18,411**	**16,000**	**16,000**	**0.00%**
83 - UTILITIES					
831003 - UTILITIES NATURAL GAS	-	-	350	357	2.00%
831004 - UTILITIES ELECTRICITY	5,793	6,319	6,662	6,862	3.00%
831005 - UTILITIES WATER	1,733	1,507	2,000	2,000	0.00%
83 - UTILITIES Total	**7,526**	**7,827**	**9,012**	**9,219**	**2.30%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	620	425	600	600	0.00%
841009 - OFFICE SUPPLIES CHILD PROGRAM	90	92	100	100	0.00%
841010 - SUPPLIES COPY MACHINE	29	68	100	100	0.00%
84 - SUPPLIES & MATERIALS Total	**740**	**585**	**800**	**800**	**0.00%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	956	485	300	-	-100.00%
851010 - MAINT & REPAIR EQUIPMENT	92	95	100	100	0.00%
851016 - MAINT & REPAIR BUILDING	3,503	7,532	10,499	10,499	0.00%
851072 - SEWER FEES: FIXED + USE	-	-	147	147	0.00%
85 - MAINTENANCE & REPAIR Total	**4,551**	**8,113**	**11,046**	**10,746**	**-2.72%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	6	-	-	0.00%
86 - TRAVEL & TRAINING Total	**-**	**6**	**-**	**-**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	45,461	44,395	49,761	56,459	13.46%
881005 - IT ISF REPLACEMENT CHARGE	16,736	16,362	16,362	16,124	-1.45%
881010 - WORKERS' COMP ISF MISC	3,186	2,053	2,313	2,981	28.89%
881012 - GENERAL LIABILITY INSURANCE	6,405	7,972	8,353	8,085	-3.21%
881013 - UNINSURED CLAIMS CHARGE	5,369	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	4,834	8,183	8,991	8,342	-7.22%
88 - INTERNAL SVC CHARGE Total	**81,991**	**78,965**	**85,780**	**91,991**	**7.24%**
0106021 - CDM BRANCH LIBRARY Total	386,359	427,159	464,503	473,179	1.87%
0106022 - MARINERS BRANCH LIBRARY					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	494,314	507,870	511,448	536,359	4.87%

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
711003 - SALARIES PART TIME	211,473	211,270	302,869	346,713	14.48%
70 - REGULAR SALARIES Total	**705,786**	**719,140**	**814,317**	**883,071**	**8.44%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	3,568	4,150	2,096	2,096	0.00%
71 - SPECIAL PAYS Total	**3,568**	**4,150**	**2,096**	**2,096**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	135,099	123,316	135,072	135,504	0.32%
721002 - CAFETERIA ALLOWANCE PT	3,065	3,015	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	57,142	50,221	48,528	50,045	3.13%
723002 - PENSION ER NORMAL COST MISC	44,633	44,076	46,039	48,600	5.56%
723004 - RETIREMENT PART TIME/TEMP	4,034	5,506	11,358	12,135	6.84%
724001 - PENSION EE CONTRIB MISC	(71,752)	(62,034)	(58,817)	(62,160)	5.68%
725001 - PENSION UAL REQUIRED MISC	133,219	112,507	113,410	117,036	3.20%
725003 - PENSION UAL DISCRETIONARY MISC	52,508	58,533	35,919	31,704	-11.73%
727004 - RHS $2.50 CONTRIBUTION	12,508	11,393	9,322	9,322	0.00%
727012 - LIFE INSURANCE	636	641	630	630	0.00%
727013 - EMP ASSISTANCE PROGRAM	119	120	120	120	0.00%
727015 - UNEMPLOYMENT EXPENSE	95	-	-	-	0.00%
727016 - MEDICARE FRINGES	11,491	11,219	13,766	12,865	-6.55%
727019 - SURVIVOR BENEFIT	462	268	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	4,128	-	2,760	0.00%
728003 - COMPENSATED ABSENCES	16,974	17,272	17,901	18,773	4.87%
72 - BENEFITS Total	**400,233**	**380,182**	**373,247**	**377,334**	**1.09%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	12,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**12,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	-	63	63	0.00%
74 - OTHER PAYS Total	**-**	**-**	**63**	**63**	**0.00%**
81 - CONTRACT SERVICES					
811012 - SERVICES JANITORIAL	41,213	41,051	37,000	37,000	0.00%
81 - CONTRACT SERVICES Total	**41,213**	**41,051**	**37,000**	**37,000**	**0.00%**
83 - UTILITIES					
831003 - UTILITIES NATURAL GAS	4,665	5,025	5,000	5,100	2.00%
831004 - UTILITIES ELECTRICITY	58,807	63,529	67,628	69,657	3.00%
83 - UTILITIES Total	**63,473**	**68,554**	**72,628**	**74,757**	**2.93%**

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	3,053	4,029	4,000	4,000	0.00%
841009 - OFFICE SUPPLIES CHILD PROGRAM	95	204	250	250	0.00%
841010 - SUPPLIES COPY MACHINE	1,551	2,479	2,600	2,600	0.00%
84 - SUPPLIES & MATERIALS Total	**4,699**	**6,713**	**6,850**	**6,850**	**0.00%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	4,632	14,808	7,500	-	-100.00%
851010 - MAINT & REPAIR EQUIPMENT	310	191	300	300	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	500	500	0.00%
851016 - MAINT & REPAIR BUILDING	59,365	50,205	76,100	76,100	0.00%
851037 - MAINT & REPAIR NOC	259	347	500	500	0.00%
851066 - SEWER USE FEE/PROP TAX	1,127	1,140	1,250	1,288	3.00%
85 - MAINTENANCE & REPAIR Total	**65,692**	**66,691**	**86,150**	**78,688**	**-8.66%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	70	384	37	37	0.00%
86 - TRAVEL & TRAINING Total	**70**	**384**	**37**	**37**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	178,833	174,648	195,985	222,619	13.59%
881005 - IT ISF REPLACEMENT CHARGE	66,549	65,061	65,061	64,113	-1.46%
881010 - WORKERS' COMP ISF MISC	10,937	8,170	9,171	11,793	28.59%
881012 - GENERAL LIABILITY INSURANCE	21,986	33,495	30,085	28,137	-6.48%
881013 - UNINSURED CLAIMS CHARGE	18,429	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	30,427	25,696	26,855	25,441	-5.27%
88 - INTERNAL SVC CHARGE Total	**327,162**	**307,069**	**327,158**	**352,103**	**7.62%**
0106022 - MARINERS BRANCH LIBRARY Total	1,623,896	1,593,933	1,719,546	1,811,998	5.38%
0106023 - CENTRAL LIBRARY					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,082,338	969,937	1,151,307	1,256,620	9.15%
711003 - SALARIES PART TIME	359,106	410,411	718,885	779,673	8.46%
70 - REGULAR SALARIES Total	**1,441,443**	**1,380,348**	**1,870,192**	**2,036,292**	**8.88%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	8,031	8,071	6,108	6,108	0.00%
712006 - BILINGUAL PAY	471	1,805	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**8,502**	**9,876**	**7,908**	**7,908**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	304,576	262,352	337,680	338,760	0.32%
721002 - CAFETERIA ALLOWANCE PT	9,612	6,788	-	-	0.00%

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
722001 - PENSION EE NORMAL COST MISC	100,353	99,558	102,477	111,223	8.53%
723002 - PENSION ER NORMAL COST MISC	105,297	98,906	110,733	122,235	10.39%
723004 - RETIREMENT PART TIME/TEMP	9,793	10,059	26,958	27,289	1.23%
724001 - PENSION EE CONTRIB MISC	(162,228)	(144,233)	(132,607)	(147,110)	10.94%
725001 - PENSION UAL REQUIRED MISC	324,036	273,246	275,437	274,200	-0.45%
725003 - PENSION UAL DISCRETIONARY MISC	127,719	142,158	87,236	74,279	-14.85%
727003 - CELL PHONE STIPEND	-	37	-	-	0.00%
727004 - RHS $2.50 CONTRIBUTION	17,615	21,573	10,006	11,288	12.81%
727012 - LIFE INSURANCE	1,456	1,428	1,575	1,575	0.00%
727013 - EMP ASSISTANCE PROGRAM	297	273	300	300	0.00%
727015 - UNEMPLOYMENT EXPENSE	18	5,810	-	-	0.00%
727016 - MEDICARE FRINGES	23,376	21,749	32,040	29,854	-6.82%
727019 - SURVIVOR BENEFIT	1,097	535	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	7,987	-	5,640	0.00%
728003 - COMPENSATED ABSENCES	41,252	41,949	40,296	43,982	9.15%
72 - BENEFITS Total	**904,269**	**850,176**	**892,131**	**893,514**	**0.16%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	32,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**32,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	145	10	126	126	0.00%
74 - OTHER PAYS Total	**145**	**10**	**126**	**126**	**0.00%**
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	900	-	-	-	0.00%
811012 - SERVICES JANITORIAL	115,636	133,364	132,000	139,965	6.03%
81 - CONTRACT SERVICES Total	**116,537**	**133,364**	**132,000**	**139,965**	**6.03%**
83 - UTILITIES					
831003 - UTILITIES NATURAL GAS	10,298	17,573	15,000	15,300	2.00%
831004 - UTILITIES ELECTRICITY	215,642	241,773	247,988	255,428	3.00%
831005 - UTILITIES WATER	9,857	9,298	12,305	12,305	0.00%
83 - UTILITIES Total	**235,798**	**268,643**	**275,293**	**283,033**	**2.81%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	5,562	7,835	7,000	7,000	0.00%
841009 - OFFICE SUPPLIES CHILD PROGRAM	1,766	819	1,800	1,800	0.00%
841010 - SUPPLIES COPY MACHINE	2,350	1,318	4,050	4,050	0.00%
84 - SUPPLIES & MATERIALS Total	**9,677**	**9,972**	**12,850**	**12,850**	**0.00%**
85 - MAINTENANCE & REPAIR					

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
841014 - SUPPLIES JANITORIAL NOC	20,892	25,535	18,250	-	-100.00%
851010 - MAINT & REPAIR EQUIPMENT	1,023	2,994	2,500	2,500	0.00%
851016 - MAINT & REPAIR BUILDING	68,580	83,450	107,499	107,499	0.00%
851037 - MAINT & REPAIR NOC	938	2,800	1,500	1,500	0.00%
851066 - SEWER USE FEE/PROP TAX	19,782	20,012	21,000	21,630	3.00%
851072 - SEWER FEES: FIXED + USE	-	-	627	627	0.00%
85 - MAINTENANCE & REPAIR Total	**111,215**	**134,790**	**151,376**	**133,756**	**-11.64%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	182	-	-	0.00%
86 - TRAVEL & TRAINING Total	**-**	**182**	**-**	**-**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	432,407	422,292	473,995	519,670	9.64%
881005 - IT ISF REPLACEMENT CHARGE	161,256	157,649	157,649	149,905	-4.91%
881010 - WORKERS' COMP ISF MISC	26,580	19,800	21,458	27,570	28.48%
881012 - GENERAL LIABILITY INSURANCE	53,433	82,604	72,079	65,518	-9.10%
881013 - UNINSURED CLAIMS CHARGE	44,788	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	78,715	62,408	61,310	59,605	-2.78%
88 - INTERNAL SVC CHARGE Total	**797,180**	**744,754**	**786,491**	**822,268**	**4.55%**
0106023 - CENTRAL LIBRARY Total	3,656,765	3,532,116	4,128,366	4,329,713	4.88%
0106024 - BALBOA BRANCH LIBRARY					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	103,562	103,304	106,886	110,093	3.00%
711003 - SALARIES PART TIME	92,683	89,441	141,873	153,748	8.37%
70 - REGULAR SALARIES Total	**196,245**	**192,744**	**248,759**	**263,841**	**6.06%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	364	336	275	275	0.00%
71 - SPECIAL PAYS Total	**364**	**336**	**275**	**275**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	22,517	22,562	22,512	22,584	0.32%
721002 - CAFETERIA ALLOWANCE PT	8,030	9,325	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	14,811	15,464	11,138	20,247	81.79%
723002 - PENSION ER NORMAL COST MISC	11,177	10,842	8,626	16,194	87.74%
723004 - RETIREMENT PART TIME/TEMP	1,755	1,644	5,320	2,464	-53.68%
724001 - PENSION EE CONTRIB MISC	(18,393)	(17,548)	(12,292)	(22,963)	86.81%
725001 - PENSION UAL REQUIRED MISC	37,471	22,365	22,545	24,023	6.56%
725003 - PENSION UAL DISCRETIONARY MISC	14,770	11,636	7,140	6,508	-8.86%
727004 - RHS $2.50 CONTRIBUTION	2,129	2,159	7,182	1,932	-73.10%
727012 - LIFE INSURANCE	114	110	105	105	0.00%

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727013 - EMP ASSISTANCE PROGRAM	22	21	20	20	0.00%
727016 - MEDICARE FRINGES	2,756	2,700	3,933	3,916	-0.44%
727019 - SURVIVOR BENEFIT	115	67	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	27	-	-	0.00%
728003 - COMPENSATED ABSENCES	3,374	3,434	3,741	3,853	3.00%
72 - BENEFITS Total	**100,649**	**84,807**	**79,970**	**78,883**	**-1.36%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	2,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**2,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	680	558	-	-	0.00%
74 - OTHER PAYS Total	**680**	**558**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811012 - SERVICES JANITORIAL	20,723	18,156	16,000	16,000	0.00%
81 - CONTRACT SERVICES Total	**20,723**	**18,156**	**16,000**	**16,000**	**0.00%**
83 - UTILITIES					
831005 - UTILITIES WATER	9,461	8,279	10,000	10,000	0.00%
83 - UTILITIES Total	**9,461**	**8,279**	**10,000**	**10,000**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	482	488	900	900	0.00%
841009 - OFFICE SUPPLIES CHILD PROGRAM	182	109	200	200	0.00%
841010 - SUPPLIES COPY MACHINE	862	926	1,150	1,150	0.00%
84 - SUPPLIES & MATERIALS Total	**1,527**	**1,524**	**2,250**	**2,250**	**0.00%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	1,146	1,130	1,000	-	-100.00%
851010 - MAINT & REPAIR EQUIPMENT	50	139	200	200	0.00%
851016 - MAINT & REPAIR BUILDING	3,325	3,479	13,000	13,000	0.00%
851066 - SEWER USE FEE/PROP TAX	1,165	1,179	4,553	2,000	-56.07%
851072 - SEWER FEES: FIXED + USE	2,288	2,096	2,400	2,400	0.00%
85 - MAINTENANCE & REPAIR Total	**7,975**	**8,022**	**21,153**	**17,600**	**-16.80%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	15	19	19	0.00%
86 - TRAVEL & TRAINING Total	**-**	**15**	**19**	**19**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	55,604	54,300	60,881	69,095	13.49%

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881005 - IT ISF REPLACEMENT CHARGE	20,525	20,065	20,065	19,773	-1.46%
881010 - WORKERS' COMP ISF MISC	2,174	2,517	2,814	3,623	28.78%
881012 - GENERAL LIABILITY INSURANCE	4,371	9,408	7,532	7,781	3.30%
881013 - UNINSURED CLAIMS CHARGE	3,663	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	6,174	5,108	5,612	5,222	-6.95%
88 - INTERNAL SVC CHARGE Total	**92,511**	**91,399**	**96,905**	**105,495**	**8.86%**
0106024 - BALBOA BRANCH LIBRARY Total	432,134	405,841	475,331	494,362	4.00%
0106051 - LIBRARY FOUNDATION					
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	64	-	-	-	0.00%
841052 - LIBRARY MATERIALS	26,539	32,253	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**26,603**	**32,253**	**-**	**-**	**0.00%**
86 - TRAVEL & TRAINING					
861003 - TRAINING	20	-	-	-	0.00%
86 - TRAVEL & TRAINING Total	**20**	**-**	**-**	**-**	**0.00%**
90 - CAPITAL EXPENDITURES					
911025 - NEW PC PURCHASES	1,526	-	-	-	0.00%
911027 - SOFTWARE LICENSE NEW	-	1,127	-	-	0.00%
911039 - OFFICE FURNITURE/FIXTURES	-	603	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	**1,526**	**1,730**	**-**	**-**	**0.00%**
0106051 - LIBRARY FOUNDATION Total	28,149	33,984	-	-	0.00%
0106052 - FRIENDS OF THE LIBRARY					
84 - SUPPLIES & MATERIALS					
841004 - PROGRAMMING	39,126	46,152	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	3,956	-	-	-	0.00%
841052 - LIBRARY MATERIALS	115,120	119,914	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**158,201**	**166,066**	**-**	**-**	**0.00%**
0106052 - FRIENDS OF THE LIBRARY Total	158,201	166,066	-	-	0.00%
0106053 - DESIGNATED GIFTS					
84 - SUPPLIES & MATERIALS					
841004 - PROGRAMMING	839	-	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	4,718	-	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**5,557**	**-**	**-**	**-**	**0.00%**
0106053 - DESIGNATED GIFTS Total	5,557	-	-	-	0.00%
01060601 - TECHNICAL PROCESSING					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	190,786	197,308	211,310	217,410	2.89%

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
70 - REGULAR SALARIES Total	**190,786**	**197,308**	**211,310**	**217,410**	**2.89%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	296	293	638	638	0.00%
712006 - BILINGUAL PAY	1,805	1,805	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**2,101**	**2,098**	**2,438**	**2,438**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	67,550	67,687	67,536	67,752	0.32%
722001 - PENSION EE NORMAL COST MISC	17,789	18,931	20,482	20,785	1.48%
723002 - PENSION ER NORMAL COST MISC	15,591	15,661	18,923	19,601	3.58%
724001 - PENSION EE CONTRIB MISC	(25,075)	(24,239)	(24,508)	(25,448)	3.84%
725001 - PENSION UAL REQUIRED MISC	41,384	44,215	44,570	47,440	6.44%
725003 - PENSION UAL DISCRETIONARY MISC	16,311	23,003	14,116	12,851	-8.96%
727004 - RHS $2.50 CONTRIBUTION	4,125	4,235	3,838	3,838	0.00%
727012 - LIFE INSURANCE	311	310	315	315	0.00%
727013 - EMP ASSISTANCE PROGRAM	59	59	60	60	0.00%
727016 - MEDICARE FRINGES	3,342	3,362	4,069	3,209	-21.15%
727019 - SURVIVOR BENEFIT	173	100	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	2,280	-	1,740	0.00%
728003 - COMPENSATED ABSENCES	6,575	6,788	7,396	7,609	2.89%
729001 - PAYROLL ACCRUAL EXPENSE	-	-	-	-	0.00%
72 - BENEFITS Total	**148,134**	**162,393**	**156,797**	**159,751**	**1.88%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	6,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**6,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	-	48	48	0.00%
74 - OTHER PAYS Total	**-**	**-**	**48**	**48**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	999	672	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	10,506	11,933	15,000	15,000	0.00%
84 - SUPPLIES & MATERIALS Total	**11,505**	**12,605**	**16,000**	**16,000**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	46,066	44,986	50,425	57,213	13.46%
881005 - IT ISF REPLACEMENT CHARGE	16,962	16,583	16,583	16,341	-1.46%
881010 - WORKERS' COMP ISF MISC	4,236	2,086	2,351	3,030	28.88%
881012 - GENERAL LIABILITY INSURANCE	8,516	9,874	9,274	8,764	-5.50%
881013 - UNINSURED CLAIMS CHARGE	7,138	-	-	-	0.00%

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881014 - ANNUAL OPEB CHARGE	11,787	10,099	11,096	10,312	-7.06%
88 - INTERNAL SVC CHARGE Total	**94,706**	**83,629**	**89,729**	**95,661**	**6.61%**
01060601 - TECHNICAL PROCESSING Total	453,233	458,032	476,322	491,308	3.15%
01060603 - CULTURAL & ARTS					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	10,617	10,761	22,300	23,000	3.14%
811059 - SCULPTURE GARDEN VNB	146,242	76,177	135,000	135,000	0.00%
81 - CONTRACT SERVICES Total	**156,859**	**86,938**	**157,300**	**158,000**	**0.45%**
82 - GRANT OPERATING					
821006 - CITY GRANTS	30,000	30,000	30,000	30,000	0.00%
82 - GRANT OPERATING Total	**30,000**	**30,000**	**30,000**	**30,000**	**0.00%**
84 - SUPPLIES & MATERIALS					
841004 - PROGRAMMING	58,949	43,091	60,500	60,500	0.00%
841007 - SUPPLIES OFFICE NOC	129	-	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**59,078**	**43,091**	**60,500**	**60,500**	**0.00%**
85 - MAINTENANCE & REPAIR					
851037 - MAINT & REPAIR NOC	4,592	5,248	4,248	4,248	0.00%
85 - MAINTENANCE & REPAIR Total	**4,592**	**5,248**	**4,248**	**4,248**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	-	4,195	1,340	1,340	0.00%
871004 - PUBLICATIONS & DUES NOC	1,236	1,308	1,000	1,000	0.00%
87 - GENERAL EXPENSES Total	**1,236**	**5,503**	**2,340**	**2,340**	**0.00%**
01060603 - CULTURAL & ARTS Total	251,764	170,780	254,388	255,088	0.28%
01060604 - LITERACY SERVICES					
70 - REGULAR SALARIES					
711003 - SALARIES PART TIME	95,221	41,123	37,204	62,349	67.59%
70 - REGULAR SALARIES Total	**95,221**	**41,123**	**37,204**	**62,349**	**67.59%**
72 - BENEFITS					
721002 - CAFETERIA ALLOWANCE PT	9,326	383	9,300	9,300	0.00%
722001 - PENSION EE NORMAL COST MISC	7,167	1,278	4,381	2,742	-37.41%
723002 - PENSION ER NORMAL COST MISC	5,085	1,384	3,023	3,740	23.73%
723004 - RETIREMENT PART TIME/TEMP	981	605	1,395	939	-32.69%
724001 - PENSION EE CONTRIB MISC	(8,977)	(1,837)	(5,466)	(4,085)	-25.27%
725001 - PENSION UAL REQUIRED MISC	9,092	9,585	9,662	-	-100.00%
725003 - PENSION UAL DISCRETIONARY MISC	3,583	4,987	3,060	-	-100.00%
727016 - MEDICARE FRINGES	1,410	466	539	904	67.59%

LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727019 - SURVIVOR BENEFIT	58	-	-	-	0.00%
72 - BENEFITS Total	**27,725**	**16,850**	**25,895**	**13,541**	**-47.71%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	32	360	-	-	0.00%
74 - OTHER PAYS Total	**32**	**360**	**-**	**-**	**0.00%**
84 - SUPPLIES & MATERIALS					
841004 - PROGRAMMING	2,217	2,341	-	-	0.00%
841007 - SUPPLIES OFFICE NOC	579	298	-	-	0.00%
841052 - LIBRARY MATERIALS	811	1,049	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**3,607**	**3,688**	**-**	**-**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	2,355	1,490	-	-	0.00%
871017 - SOFTWARE LICENSE RENEWAL	-	8,000	-	-	0.00%
87 - GENERAL EXPENSES Total	**2,355**	**9,490**	**-**	**-**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	8,219	8,024	8,931	10,062	12.67%
881005 - IT ISF REPLACEMENT CHARGE	2,827	2,764	2,764	2,724	-1.44%
881010 - WORKERS' COMP ISF MISC	941	348	394	964	144.56%
881012 - GENERAL LIABILITY INSURANCE	-	1,648	1,830	1,492	-18.46%
88 - INTERNAL SVC CHARGE Total	**11,988**	**12,784**	**13,919**	**15,243**	**9.51%**
01060604 - LITERACY SERVICES Total	140,928	84,295	77,017	91,132	18.33%
Grand Total	**9,454,173**	**9,204,395**	**10,259,001**	**10,818,892**	**5.46%**

POLICE

MISSION STATEMENT

The Newport Beach Police Department is committed to providing our community with the highest quality police services possible to maintain the quality of life that is cherished by those who reside, work, and visit here.

Our mission is to:

- Respond positively to the Community's needs, desires, and values and in so doing be recognized as an extension and reflection of those we serve.
- Strive to provide a safe and healthy environment for all, free from violence and property loss resulting from criminal acts, and injuries caused by traffic violators.
- Manage inevitable change and welcome the challenge of future problems with creative solutions which are financially prudent and consistent with Community values.



OVERVIEW

With over one hundred years of service to the citizens of Newport Beach, the Police Department stands as an example of municipal efficiency with a workforce committed to the Community and its visitors. Members of the Police Department's Patrol/Traffic Division are the Community's front line defense against criminal activity and quality of life concerns, as well as offering ancillary services such as parking enforcement, animal control and detention services.

The Detective Division is the investigative arm of the Police Department and is responsible for providing investigative follow up for more than 10,000 reports the Police Department takes each year. The Division is also responsible for narcotics and vice enforcement, criminal intelligence, crime analysts, School Resources Officers, court liaison services and crime scene investigation.

Offering administrative, technical and fleet support to the Police Department is the Support Services Division. The Division's Communication Section is responsible for taking telephone calls and generating Computer Aided Dispatch system events, while the Records Section helps process reports generated by Police Department employees. The Division's additional responsibilities include the Property and Evidence Unit, Personnel, Training, Fiscal Services, Range Operations, Information Technology, and Fleet Maintenance.

The Office of the Chief of Police is responsible for the effective and responsive leadership of the Police Department. The Office is also responsible for the organization's community outreach and education programs as well as internal quality and professional standards.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- Volunteers provided 4,700 hours of service hours
    - Conducting vacation checks at residences
    - Distributing community/crime information flyers
    - Coordinating community programs
    - Providing administrative support for department functions
- Launched Newport Notified community notification system
- Generated 210 photo and video posts on Instagram, Facebook and X (formerly Twitter)
- Organized and managed 97 community outreach events, from home security inspections to the Police Appreciation Breakfast
- Employees were active in at least 20 community organizations or regional/state/national law enforcement associations
- Fully replaced legacy in-car video systems with new Axon Fleet 3 systems
- Received $376,000 in Office of Traffic Safety grant funds to impact traffic safety priorities

BUDGET HIGHLIGHTS

- Added funding for significant technology systems, Flock ALPR and Fusus data integration/analysis.
- Added funding from donations and Asset Forfeiture funds to purchase new a virtual use-of-force simulation training system.
- Utilized $50,000 in Asset Forfeiture funding for technology projects to support a new Crime Information Center (CIC) with real-time crime investigative and proactive crime analysis capabilities.
- Added additional funding for three Police Civilian Investigator positions to staff the CIC increasing salary and benefits by approximately $360,000.
- Repurposed six existing positions (1 Senior Crime Analyst, 1 Police Sergeant and 4 Police Officers) to fully staff the CIC and a directed enforcement unit.

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

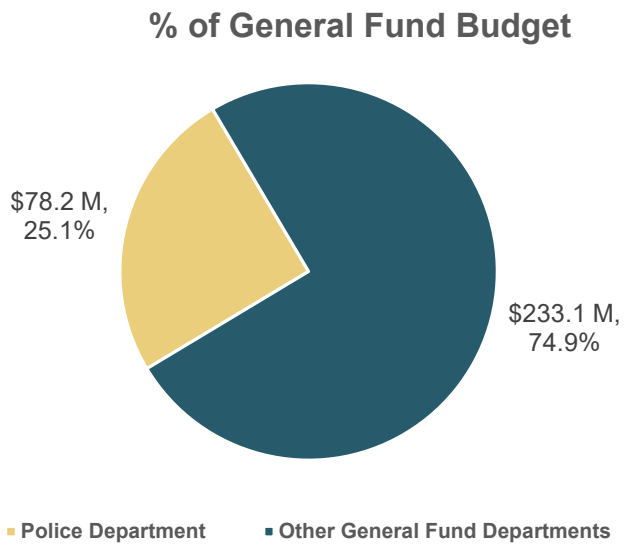
- Maintain excellent response times by responding to Priority 1 calls for service within an average of three minutes, 30 seconds and Priority 2 calls for service within six minutes
- Increase community outreach efforts – social media posts and crime alerts by 10%
- Establish the Crime Information Center in the Communications Center.
- Procure Flock and Fusus systems to support CIC and investigations.
- Recruit, hire and train three new Police Civilian Investigators
- Redeploy a Sr. Crime Analyst, a Police Sergeant and four Police Officers to staff and support CIC real-time investigations and proactive directed enforcement
- Complete the transition to Dodge Durango patrol vehicles and evaluate effectiveness/efficiency of the vehicle for ongoing patrol use.

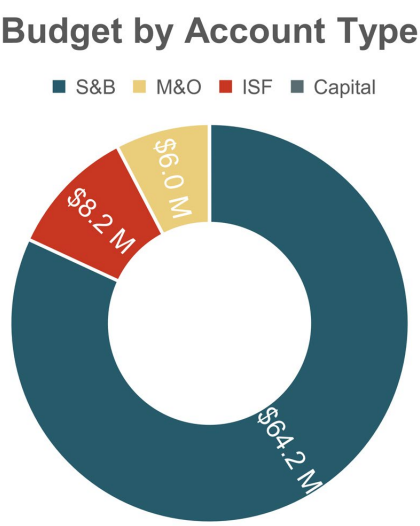
DEPARTMENT PERFORMANCE MEASURES

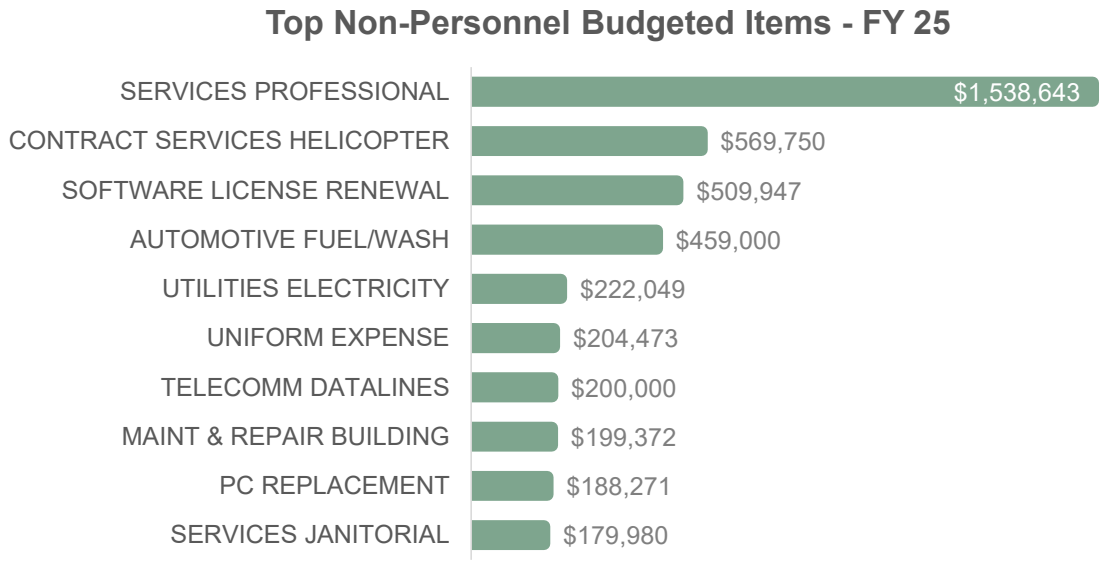
Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
Percentage of all 911 calls answered within 15 seconds	99.8%	99.8%	99.8%	95%
Average response time for Priority 1 calls	3:21	3:00	3:15	3:30
Average response time for Priority 2 calls	5:40	5:57	5:45	6:00
Number of phone calls handled in Dispatch	172,614	169,371	170,000	N/A
Total calls for service (dispatched and field-initiated)	101,169	101,946	101,000	N/A
Arrests	2,734	2,565	2,600	N/A
Investigative Clearance Rate (percentage of criminal cases closed)	N/A	45.7%	45%	45%
Social Media posts	154	210	225	231
Crime Alerts issued	90	94	104	103

POLICE DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
0103511 - EMERGENCY PREPAREDNESS	279,943	322,020	262,263	276,525	5.44%
0103522 - POLICE IT	2,389,322	2,399,235	2,500,119	2,609,963	4.39%
01035351 - POLICE CHIEF	2,580,303	2,571,800	2,645,542	3,287,817	24.28%
01035352 - POLICE SUPPORT SERVICES	9,590,134	10,089,490	11,170,762	11,909,580	6.61%
01035353 - PATROL	30,289,993	31,544,159	33,023,360	34,614,999	4.82%
01035354 - TRAFFIC	7,376,507	7,855,553	7,792,848	7,973,217	2.31%
01035355 - DETECTIVES	13,155,839	14,002,058	13,850,604	15,272,273	10.26%
01035356 - FLEET MAINTENANCE	1,826,699	2,085,331	2,170,200	2,212,333	1.94%
11035 - OTS POLICE DEPT	205,750	299,968	-	-	0.00%
11135 - SLESF GRANT POLICE DEPT	211,400	215,174	200,000	250,000	25.00%
Grand Total	**67,905,891**	**71,384,788**	**73,615,698**	**78,406,707**	**6.51%**







POLICE PERSONNEL

	FY 23	FY 24	FY 25
Full-Time	233.00	234.00	237.00
Part-Time (FTE)	14.87	13.43	13.43

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT TO THE POLICE CHIEF	1.00	1.00	103,088	960	36,456	140,504
ANIMAL CONTROL OFFICER	1.00	1.00	96,840	10,146	36,735	143,721
ANIMAL CONTROL OFFICER	1.00	1.00	96,840	11,977	35,264	144,081
ANIMAL CONTROL OFFICER	1.00	1.00	101,129	7,788	36,658	145,575
ANIMAL CONTROL OFFICER, SENIOR	1.00	1.00	112,448	15,152	38,533	166,133
ANIMAL CONTROL OFFICER, SENIOR	1.00	1.00	111,982	14,242	39,351	165,574
CIVILIAN CUSTODY SUPERVISOR	1.00	1.00	129,775	13,061	41,649	184,485
CIVILIAN INVESTIGATOR	1.00	1.00	102,382	13,396	37,837	153,615
CIVILIAN INVESTIGATOR	1.00	1.00	102,667	8,435	37,539	148,641
CIVILIAN INVESTIGATOR	1.00	1.00	102,667	12,436	37,598	152,701
CIVILIAN INVESTIGATOR	0.00	1.00	78,091	-	32,224	110,315
CIVILIAN INVESTIGATOR	0.00	1.00	78,091	-	32,224	110,315
CIVILIAN INVESTIGATOR	0.00	1.00	78,091	-	32,224	110,315
CIVILIAN SUPERVISOR	1.00	1.00	98,907	10,002	36,379	145,288
CIVILIAN SUPERVISOR	1.00	1.00	131,704	15,500	41,943	189,148
COMMUNITY SERVICES OFFICER	1.00	1.00	85,678	10,106	35,447	131,231
COMMUNITY SERVICES OFFICER	1.00	1.00	83,018	4,588	34,155	121,760
COMMUNITY SERVICES OFFICER	1.00	1.00	71,802	6,372	31,884	110,058
COMMUNITY SERVICES OFFICER	1.00	1.00	71,802	5,031	31,744	108,577
COMMUNITY SERVICES OFFICER	1.00	1.00	61,451	5,794	30,582	97,827
COMMUNITY SERVICES OFFICER	1.00	1.00	86,537	7,846	34,958	129,341
COMMUNITY SERVICES OFFICER	1.00	1.00	85,678	7,979	34,966	128,623
COMMUNITY SERVICES OFFICER	1.00	1.00	61,451	5,794	30,582	97,827
COMMUNITY SERVICES OFFICER	1.00	1.00	85,678	6,914	34,975	127,567
COMMUNITY SERVICES OFFICER	1.00	1.00	85,678	8,487	35,650	129,815
COMMUNITY SERVICES OFFICER	1.00	1.00	85,678	4,335	33,440	123,453
COMMUNITY SERVICES OFFICER	1.00	1.00	85,678	7,695	34,767	128,140
COMMUNITY SERVICES OFFICER	1.00	1.00	85,678	5,954	35,143	126,775
COMMUNITY SERVICES OFFICER	1.00	1.00	70,616	3,120	31,521	105,257
COMMUNITY SERVICES OFFICER	1.00	1.00	60,679	4,881	30,427	95,987
COMMUNITY SERVICES OFFICER	1.00	1.00	85,391	6,056	33,520	124,968
COMMUNITY SERVICES OFFICER	1.00	1.00	60,671	5,108	30,441	96,220
COMMUNITY SERVICES OFFICER	1.00	1.00	60,461	6,302	30,495	97,259

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
COMMUNITY SERVICES OFFICER	1.00	1.00	57,622	3,866	29,986	91,474
COMMUNITY SERVICES OFFICER	1.00	1.00	73,215	4,071	31,902	109,189
COMMUNITY SERVICES OFFICER	1.00	1.00	57,422	5,520	30,072	93,014
COMMUNITY SERVICES OFFICER	1.00	1.00	85,917	8,487	35,367	129,771
COMMUNITY SERVICES OFFICER	1.00	1.00	63,274	5,930	30,814	100,018
COMMUNITY SERVICES OFFICER	1.00	1.00	85,917	9,447	35,459	130,823
COMMUNITY SERVICES OFFICER	1.00	1.00	72,675	3,120	31,772	107,568
COMMUNITY SERVICES OFFICER	1.00	1.00	85,917	7,169	35,227	128,313
COMMUNITY SERVICES OFFICER	1.00	1.00	69,186	6,381	31,515	107,083
COMMUNITY SERVICES OFFICER	1.00	1.00	62,697	3,120	30,555	96,373
COMMUNITY SERVICES OFFICER, SENIOR	1.00	1.00	77,844	7,059	32,667	117,569
COMMUNITY SERVICES OFFICER, SENIOR	1.00	1.00	93,518	5,294	35,484	134,296
COMMUNITY SERVICES OFFICER, SENIOR	1.00	1.00	84,040	9,452	34,605	128,096
COMPUTER SYSTEMS MANAGER (PD)	1.00	1.00	183,757	17,290	47,973	249,021
CRIME ANALYST, SENIOR	1.00	1.00	108,720	-	35,961	144,681
CRIME PREVENTION SPECIALIST	1.00	1.00	102,752	10,101	36,985	149,838
CRIME PREVENTION SPECIALIST	1.00	1.00	106,024	9,091	37,603	152,718
CRIME PREVENTION SPECIALIST	1.00	1.00	106,024	12,768	38,341	157,133
CRIME SCENE INVESTIGATOR	1.00	1.00	85,981	7,617	33,647	127,245
CRIME SCENE INVESTIGATOR	1.00	1.00	102,667	5,532	35,543	143,741
CRIME SCENE INVESTIGATOR	1.00	1.00	79,353	5,112	32,670	117,135
CRIME SCENE INVESTIGATOR, SENIOR	1.00	1.00	110,990	14,152	38,600	163,741
CUSTODY OFFICER	1.00	1.00	99,112	8,483	35,357	142,952
CUSTODY OFFICER	1.00	1.00	98,246	6,621	35,127	139,993
CUSTODY OFFICER	1.00	1.00	80,084	4,832	33,787	118,703
CUSTODY OFFICER	1.00	1.00	97,230	6,337	36,474	140,040
CUSTODY OFFICER	1.00	1.00	88,374	8,073	34,019	130,466
CUSTODY OFFICER	1.00	1.00	97,501	9,094	36,431	143,026
CUSTODY OFFICER	1.00	1.00	97,501	6,899	36,050	140,450
CUSTODY OFFICER	1.00	1.00	97,501	3,120	36,499	137,120
ELECTRONICS SPECIALIST (PD)	1.00	1.00	124,784	15,435	40,966	181,185
EMERGENCY SERVICES COORDINATOR	1.00	1.00	129,332	13,378	40,967	183,677
FISCAL SERVICES/FACILITIES MANAGER (PD)	1.00	1.00	148,018	17,289	44,210	209,516
IT ANALYST	1.00	1.00	110,695	8,878	38,366	157,939
IT COORDINATOR (PD)	1.00	1.00	151,790	15,023	44,286	211,099

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
IT COORDINATOR (PD)	1.00	1.00	152,213	14,371	43,591	210,176
IT COORDINATOR (PD)	1.00	1.00	152,213	15,023	43,921	211,157
POLICE CHIEF	1.00	1.00	295,774	960	99,401	396,135
POLICE CHIEF, ASSISTANT	1.00	1.00	263,490	13,337	88,236	365,063
POLICE CHIEF, ASSISTANT	1.00	1.00	255,790	-	52,636	308,427
POLICE DISPATCHER	1.00	1.00	99,354	9,676	37,398	146,428
POLICE DISPATCHER	1.00	1.00	82,601	8,914	33,372	124,887
POLICE DISPATCHER	1.00	1.00	99,354	8,739	36,894	144,986
POLICE DISPATCHER	1.00	1.00	90,051	7,843	34,209	132,102
POLICE DISPATCHER	1.00	1.00	99,354	13,540	37,475	150,369
POLICE DISPATCHER	1.00	1.00	73,710	4,071	31,962	109,743
POLICE DISPATCHER	1.00	1.00	99,354	8,739	36,894	144,986
POLICE DISPATCHER	1.00	1.00	84,519	7,615	33,519	125,652
POLICE DISPATCHER	1.00	1.00	92,671	9,695	34,652	137,018
POLICE DISPATCHER	1.00	1.00	96,460	-	34,465	130,925
POLICE DISPATCHER	1.00	1.00	96,460	-	34,465	130,925
POLICE DISPATCHER, SENIOR	1.00	1.00	114,225	15,100	39,108	168,434
POLICE DISPATCHER, SENIOR	1.00	1.00	118,081	14,017	39,220	171,318
POLICE DISPATCHER, SENIOR	1.00	1.00	114,225	15,639	39,092	168,956
POLICE LIEUTENANT	1.00	1.00	201,075	5,702	72,698	279,475
POLICE LIEUTENANT	1.00	1.00	204,800	5,430	73,886	284,117
POLICE LIEUTENANT	1.00	1.00	201,075	30,186	77,132	308,393
POLICE LIEUTENANT	1.00	1.00	211,494	34,224	80,640	326,357
POLICE LIEUTENANT	1.00	1.00	201,283	31,346	77,815	310,445
POLICE LIEUTENANT	1.00	1.00	211,101	30,151	79,420	320,673
POLICE LIEUTENANT	1.00	1.00	200,643	22,198	75,649	298,490
POLICE LIEUTENANT	1.00	1.00	210,289	33,909	80,212	324,410
POLICE MECHANIC II	1.00	1.00	88,187	6,480	34,862	129,528
POLICE MECHANIC, SENIOR	1.00	1.00	103,319	8,963	38,174	150,455
POLICE OFFICER	1.00	1.00	121,609	19,798	57,279	198,685
POLICE OFFICER	1.00	1.00	127,510	11,366	56,319	195,195
POLICE OFFICER	1.00	1.00	121,344	25,131	58,614	205,088
POLICE OFFICER	1.00	1.00	133,787	5,453	56,734	195,974
POLICE OFFICER	1.00	1.00	105,355	9,379	51,600	166,334
POLICE OFFICER	1.00	1.00	144,349	15,334	62,332	222,015
POLICE OFFICER	1.00	1.00	140,410	19,031	62,094	221,535
POLICE OFFICER	1.00	1.00	140,410	19,991	62,082	222,483
POLICE OFFICER	1.00	1.00	144,349	24,669	65,162	234,181
POLICE OFFICER	1.00	1.00	133,860	21,483	59,653	214,996
POLICE OFFICER	1.00	1.00	95,224	8,503	47,809	151,536
POLICE OFFICER	1.00	1.00	140,889	13,304	59,989	214,183

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
POLICE OFFICER	1.00	1.00	144,349	38,211	66,793	249,354
POLICE OFFICER	1.00	1.00	105,111	16,435	51,766	173,312
POLICE OFFICER	1.00	1.00	127,111	17,259	58,397	202,767
POLICE OFFICER	1.00	1.00	86,117	7,711	45,411	139,239
POLICE OFFICER	1.00	1.00	86,094	5,808	45,040	136,942
POLICE OFFICER	1.00	1.00	144,349	21,941	64,781	231,071
POLICE OFFICER	1.00	1.00	99,800	8,933	49,019	157,752
POLICE OFFICER	1.00	1.00	90,523	6,101	46,189	142,813
POLICE OFFICER	1.00	1.00	133,276	11,936	57,850	203,062
POLICE OFFICER	1.00	1.00	109,468	17,669	53,943	181,081
POLICE OFFICER	1.00	1.00	120,451	4,946	53,348	178,745
POLICE OFFICER	1.00	1.00	144,349	19,981	64,804	229,135
POLICE OFFICER	1.00	1.00	99,486	-	47,230	146,716
POLICE OFFICER	1.00	1.00	90,003	5,999	46,041	142,044
POLICE OFFICER	1.00	1.00	139,395	8,126	59,677	207,199
POLICE OFFICER	1.00	1.00	144,349	19,981	63,456	227,787
POLICE OFFICER	1.00	1.00	126,712	7,593	55,399	189,704
POLICE OFFICER	1.00	1.00	119,839	16,438	56,473	192,750
POLICE OFFICER	1.00	1.00	144,349	15,628	63,721	223,697
POLICE OFFICER	1.00	1.00	139,166	19,031	61,736	219,932
POLICE OFFICER	1.00	1.00	144,349	19,981	63,404	227,735
POLICE OFFICER	1.00	1.00	139,070	22,523	61,137	222,730
POLICE OFFICER	1.00	1.00	138,285	13,304	59,347	210,936
POLICE OFFICER	1.00	1.00	144,349	20,981	64,845	230,175
POLICE OFFICER	1.00	1.00	144,349	27,379	65,591	237,320
POLICE OFFICER	1.00	1.00	144,349	14,929	62,266	221,544
POLICE OFFICER	1.00	1.00	144,349	20,941	64,376	229,667
POLICE OFFICER	1.00	1.00	144,349	19,981	64,492	228,823
POLICE OFFICER	1.00	1.00	108,461	9,841	52,221	170,523
POLICE OFFICER	1.00	1.00	144,349	20,941	64,636	229,927
POLICE OFFICER	1.00	1.00	119,062	12,452	55,321	186,835
POLICE OFFICER	1.00	1.00	93,562	8,503	47,399	149,463
POLICE OFFICER	1.00	1.00	93,600	8,503	47,408	149,512
POLICE OFFICER	1.00	1.00	144,349	20,941	63,314	228,605
POLICE OFFICER	1.00	1.00	93,367	10,903	48,728	152,998
POLICE OFFICER	1.00	1.00	144,349	15,801	63,755	223,905
POLICE OFFICER	1.00	1.00	137,825	29,114	63,415	230,354
POLICE OFFICER	1.00	1.00	90,313	9,297	36,556	136,165
POLICE OFFICER	1.00	1.00	93,562	8,503	47,399	149,463
POLICE OFFICER	1.00	1.00	137,749	19,991	61,634	219,373
POLICE OFFICER	1.00	1.00	144,349	20,981	64,741	230,071

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
POLICE OFFICER	1.00	1.00	131,198	22,880	60,586	214,664
POLICE OFFICER	1.00	1.00	108,235	9,841	52,165	170,242
POLICE OFFICER	1.00	1.00	108,220	9,841	52,318	170,379
POLICE OFFICER	1.00	1.00	144,751	20,981	65,076	230,808
POLICE OFFICER	1.00	1.00	143,819	19,031	64,016	226,865
POLICE OFFICER	1.00	1.00	144,751	39,063	68,193	252,008
POLICE OFFICER	1.00	1.00	144,751	24,341	65,537	234,628
POLICE OFFICER	1.00	1.00	112,986	4,496	51,421	168,904
POLICE OFFICER	1.00	1.00	144,751	24,980	65,578	235,309
POLICE OFFICER	1.00	1.00	144,751	19,981	63,555	228,288
POLICE OFFICER	1.00	1.00	143,685	21,431	62,236	227,351
POLICE OFFICER	1.00	1.00	144,751	12,835	62,056	219,642
POLICE OFFICER	1.00	1.00	144,751	11,256	62,877	218,884
POLICE OFFICER	1.00	1.00	143,838	19,991	62,928	226,756
POLICE OFFICER	1.00	1.00	144,751	23,341	64,898	232,991
POLICE OFFICER	1.00	1.00	124,090	10,558	55,320	189,968
POLICE OFFICER	1.00	1.00	144,751	19,981	64,464	229,196
POLICE OFFICER	1.00	1.00	144,751	12,835	62,134	219,720
POLICE OFFICER	1.00	1.00	97,173	4,618	47,545	149,336
POLICE OFFICER	1.00	1.00	97,251	3,885	48,341	149,478
POLICE OFFICER	1.00	1.00	143,436	19,991	63,036	226,463
POLICE OFFICER	1.00	1.00	112,520	9,841	53,378	175,740
POLICE OFFICER	1.00	1.00	112,400	25,098	56,220	193,718
POLICE OFFICER	1.00	1.00	144,751	20,941	63,491	229,184
POLICE OFFICER	1.00	1.00	112,520	9,841	53,248	175,610
POLICE OFFICER	1.00	1.00	144,751	6,012	61,897	212,660
POLICE OFFICER	1.00	1.00	144,751	23,540	64,015	232,307
POLICE OFFICER	1.00	1.00	144,751	22,381	64,119	231,252
POLICE OFFICER	1.00	1.00	112,145	4,496	51,213	167,854
POLICE OFFICER	1.00	1.00	112,310	5,345	52,413	170,067
POLICE OFFICER	1.00	1.00	144,751	19,981	64,594	229,326
POLICE OFFICER	1.00	1.00	111,468	18,228	54,647	184,344
POLICE OFFICER	1.00	1.00	144,751	16,369	62,837	223,957
POLICE OFFICER	1.00	1.00	144,751	19,981	63,425	228,158
POLICE OFFICER	1.00	1.00	141,617	19,031	61,266	221,913
POLICE OFFICER	1.00	1.00	91,538	8,100	46,822	146,460
POLICE OFFICER	1.00	1.00	96,082	8,503	48,020	152,605
POLICE OFFICER	1.00	1.00	91,513	8,100	46,816	146,430
POLICE OFFICER	1.00	1.00	96,082	8,503	48,020	152,605
POLICE OFFICER	1.00	1.00	122,138	10,825	55,964	188,928
POLICE OFFICER	1.00	1.00	144,751	12,835	62,134	219,720

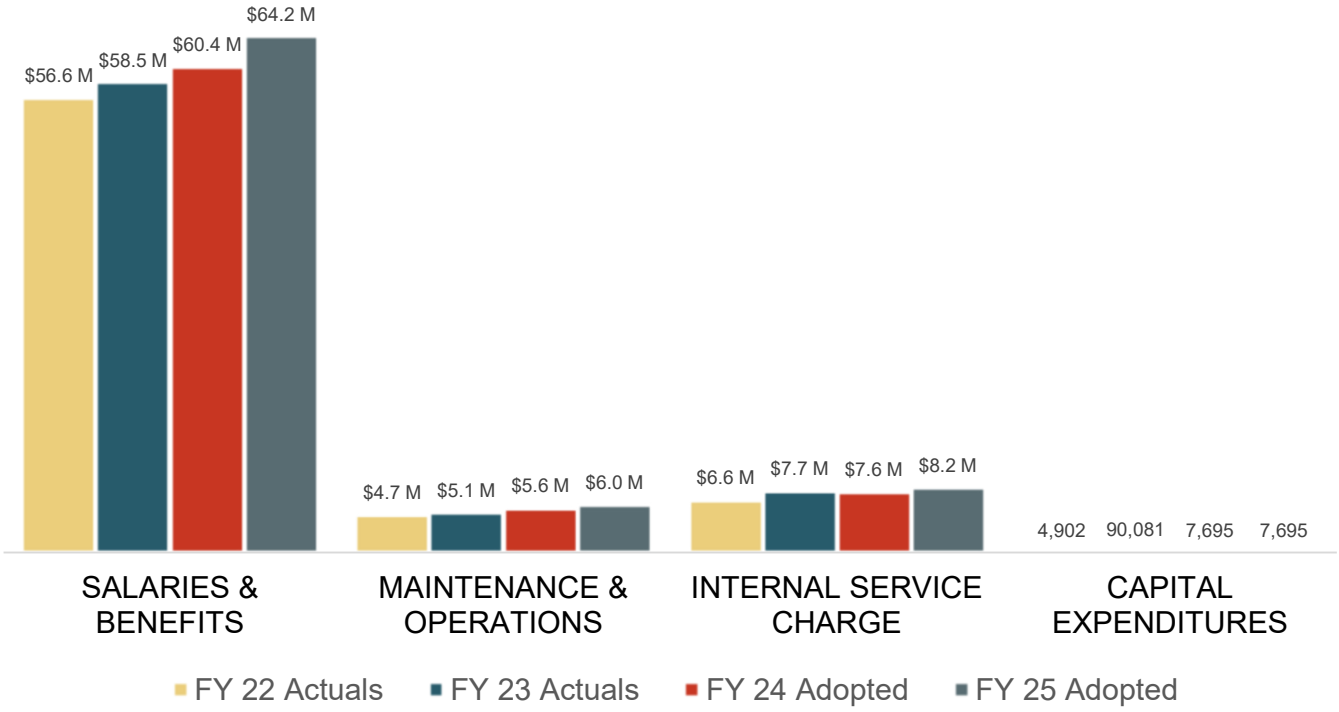
Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
POLICE OFFICER	1.00	1.00	101,096	4,851	48,557	154,505
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
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POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE OFFICER	1.00	1.00	95,388	-	34,334	129,723
POLICE SERGEANT	1.00	1.00	171,046	18,141	67,985	257,172
POLICE SERGEANT	1.00	1.00	171,046	29,458	70,177	270,681
POLICE SERGEANT	1.00	1.00	157,453	19,296	63,194	239,942
POLICE SERGEANT	1.00	1.00	171,522	25,821	69,327	266,670
POLICE SERGEANT	1.00	1.00	157,626	22,743	65,184	245,553
POLICE SERGEANT	1.00	1.00	171,046	24,922	69,261	265,229
POLICE SERGEANT	1.00	1.00	171,046	28,473	69,795	269,313
POLICE SERGEANT	1.00	1.00	171,046	27,033	69,282	267,361
POLICE SERGEANT	1.00	1.00	163,268	20,216	65,023	248,506
POLICE SERGEANT	1.00	1.00	171,370	13,248	66,604	251,221
POLICE SERGEANT	1.00	1.00	171,522	29,458	69,746	270,727
POLICE SERGEANT	1.00	1.00	171,522	27,033	69,553	268,109
POLICE SERGEANT	1.00	1.00	171,522	27,033	69,423	267,979
POLICE SERGEANT	1.00	1.00	171,522	21,172	68,277	260,971
POLICE SERGEANT	1.00	1.00	162,423	18,248	65,374	246,045
POLICE SERGEANT	1.00	1.00	171,522	30,671	70,155	272,348
POLICE SERGEANT	1.00	1.00	171,522	30,671	68,979	271,172
POLICE SERGEANT	1.00	1.00	170,394	14,529	65,650	250,573
POLICE SERGEANT	1.00	1.00	171,522	30,671	70,233	272,426
POLICE SERGEANT	1.00	1.00	171,522	29,458	68,308	269,289
POLICE SERGEANT	1.00	1.00	171,522	34,949	71,162	277,633
POLICE SERGEANT	1.00	1.00	171,522	30,671	70,311	272,504
POLICE SERGEANT	1.00	1.00	169,214	13,982	66,661	249,856

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
POLICE SERGEANT	1.00	1.00	168,760	19,116	67,043	254,918
POLICE SERGEANT	1.00	1.00	166,526	-	62,562	229,089
POLICE SUPPORT SERVICES ADMINISTRATOR	1.00	1.00	208,257	10,203	49,545	268,005
RANGEMASTER-ARMORER	1.00	1.00	96,502	6,360	36,466	139,328
STATION OFFICER	1.00	1.00	97,110	7,284	36,706	141,100

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
COMMUNITY SERVICES OFFICER	3.45	3.45	283,405	-	14,029	297,433
COMMUNITY SERVICES OFFICER	1.70	1.70	139,649	-	6,913	146,561
POLICE CADET	1.70	1.70	68,882	-	3,410	72,292
POLICE DISPATCHER	2.22	2.22	211,139	-	10,451	221,590
POLICE DISPATCHER, TEMPORARY	0.00	0.00	-	-	2,088	2,088
RESERVE POLICE OFFICER	4.17	4.17	345,996	-	17,127	363,123
RESERVE POLICE OFFICER	0.19	0.19	15,765	-	780	16,545
			29,909,106	**2,974,143**	**11,899,275**	**44,747,427**

POLICE SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**56,603,481**	**58,523,018**	**60,441,476**	**64,224,518**	**6.26%**
70 - REGULAR SALARIES	23,653,711	23,677,837	26,993,539	29,909,106	10.80%
71 - SPECIAL PAYS	2,620,566	2,577,833	2,796,381	2,722,199	-2.65%
72 - BENEFITS	25,850,506	27,383,749	27,063,523	27,755,179	2.56%
73 - LUMP SUM PAYS	388,000	-	-	-	0.00%
74 - OTHER PAYS	4,090,698	4,883,600	3,588,034	3,838,034	6.97%
MAINTENANCE & OPERATIONS	**4,743,276**	**5,054,651**	**5,561,792**	**6,008,516**	**8.03%**
81 - CONTRACT SERVICES	1,728,170	1,858,936	2,292,734	2,527,335	10.23%
82 - GRANT OPERATING	15,524	1,280	-	-	0.00%
83 - UTILITIES	375,501	432,254	450,411	473,172	5.05%
84 - SUPPLIES & MATERIALS	646,440	718,422	581,022	654,022	12.56%
85 - MAINTENANCE & REPAIR	819,330	782,293	954,680	911,944	-4.48%
86 - TRAVEL & TRAINING	300,395	306,126	333,231	364,591	9.41%
87 - GENERAL EXPENSES	857,916	955,340	949,715	1,077,452	13.45%
INTERNAL SERVICE CHARGE	**6,554,233**	**7,717,038**	**7,604,735**	**8,165,978**	**7.38%**
88 - INTERNAL SVC CHARGE	6,554,233	7,717,038	7,604,735	8,165,978	7.38%
CAPITAL EXPENDITURES	**4,902**	**90,081**	**7,695**	**7,695**	**0.00%**
90 - CAPITAL EXPENDITURES	4,902	90,081	7,695	7,695	0.00%
Grand Total	**67,905,891**	**71,384,788**	**73,615,698**	**78,406,707**	**6.51%**



POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
0103511 - EMERGENCY PREPAREDNESS						
70 - REGULAR SALARIES						
711001 - SALARIES MISCELLANEOUS	110,442	111,605	113,047	120,701	129,332	7.15%
70 - REGULAR SALARIES Total	**110,442**	**111,605**	**113,047**	**120,701**	**129,332**	**7.15%**
71 - SPECIAL PAYS						
712003 - NIGHT DIFFERENTIAL MISC	49	-	4	-	-	0.00%
712011 - HOLIDAY PAY MISCELLA-NEOUS	5,027	5,061	5,223	5,061	5,641	11.46%
712012 - HOLIDAY PAY SAFETY	50	-	6	-	-	0.00%
712015 - LONGEVITY PAY MISC	3,291	3,283	3,391	3,382	3,657	8.15%
71 - SPECIAL PAYS Total	**8,416**	**8,343**	**8,624**	**8,442**	**9,298**	**10.14%**
72 - BENEFITS						
721001 - CAFETERIA ALLOWANCE FT	12,033	20,076	12,033	21,300	21,372	0.34%
722001 - PENSION EE NORMAL COST MISC	12,275	11,629	13,126	13,029	14,373	10.32%
723002 - PENSION ER NORMAL COST MISC	8,704	8,024	8,754	10,091	11,496	13.92%
724001 - PENSION EE CONTRIB MISC	(14,987)	(14,509)	(15,829)	(16,256)	(18,427)	13.36%
725001 - PENSION UAL REQUIRED MISC	25,621	25,648	25,444	25,648	28,221	10.03%
725003 - PENSION UAL DISCRETIONARY MISC	10,098	8,123	13,237	8,123	7,645	-5.89%
727003 - CELL PHONE STIPEND	963	960	963	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	1,672	1,724	1,607	1,646	1,646	0.00%
727012 - LIFE INSURANCE	101	105	94	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	19	20	18	20	20	0.00%
727016 - MEDICARE FRINGES	2,213	2,030	2,249	2,122	2,069	-2.48%
727018 - PORAC RET MED TRUST	1,152	1,200	1,074	1,200	1,200	0.00%
727019 - SURVIVOR BENEFIT	58	-	33	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	2,079	2,723	2,013	2,414	2,587	7.15%
728003 - COMPENSATED ABSENCES	3,754	3,906	3,906	4,225	4,527	7.15%
72 - BENEFITS Total	**65,756**	**71,661**	**68,723**	**74,627**	**77,793**	**4.24%**
73 - LUMP SUM PAYS						
714001 - LUMP SUM PAYMENT	2,000	-	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**2,000**	**-**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS						
713001 - OVERTIME MISC & 1/2 TIME	24,223	20,000	26,089	20,000	20,000	0.00%
74 - OTHER PAYS Total	**24,223**	**20,000**	**26,089**	**20,000**	**20,000**	**0.00%**
81 - CONTRACT SERVICES						
811027 - SERVICES CITY PRINT CONTRACT	-	196	-	196	196	0.00%

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
81 - CONTRACT SERVICES Total	**-**	**196**	**-**	**196**	**196**	**0.00%**
82 - GRANT OPERATING						
821005 - EMPG GRANT EXPENSES	15,524	-	1,280	-	-	0.00%
82 - GRANT OPERATING Total	**15,524**	**-**	**1,280**	**-**	**-**	**0.00%**
84 - SUPPLIES & MATERIALS						
841015 - SPECIAL DEPT SUPPLIES NOC	8,222	5,000	11,502	5,000	5,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	15,902	-	-	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**24,125**	**5,000**	**11,502**	**5,000**	**5,000**	**0.00%**
85 - MAINTENANCE & REPAIR						
851010 - MAINT & REPAIR EQUIPMENT	-	375	-	375	375	0.00%
85 - MAINTENANCE & REPAIR Total	**-**	**375**	**-**	**375**	**375**	**0.00%**
86 - TRAVEL & TRAINING						
861001 - TRAVEL & MEETINGS NOC	1,262	2,000	6,256	2,000	2,000	0.00%
861003 - TRAINING	633	500	475	500	500	0.00%
861005 - TRAINING CITY WIDE	940	5,514	4,167	5,514	5,514	0.00%
86 - TRAVEL & TRAINING Total	**2,834**	**8,014**	**10,898**	**8,014**	**8,014**	**0.00%**
87 - GENERAL EXPENSES						
871002 - ADVERT & PUB RELATIONS	262	1,745	-	1,745	1,745	0.00%
871004 - PUBLICATIONS & DUES NOC	270	1,000	349	1,000	1,000	0.00%
87 - GENERAL EXPENSES Total	**532**	**2,745**	**349**	**2,745**	**2,745**	**0.00%**
88 - INTERNAL SVC CHARGE						
881004 - IT ISF OPERATING CHARGE	2,928	3,404	3,404	3,475	3,706	6.64%
881005 - IT ISF REPLACEMENT CHARGE	1,942	1,916	1,916	1,916	1,727	-9.85%
881010 - WORKERS' COMP ISF MISC	5,410	4,478	4,478	5,481	7,112	29.76%
881012 - GENERAL LIABILITY INSURANCE	5,103	5,957	5,957	5,046	5,093	0.92%
881013 - UNINSURED CLAIMS CHARGE	3,738	-	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	6,971	5,754	5,754	6,245	6,135	-1.77%
88 - INTERNAL SVC CHARGE Total	**26,093**	**21,509**	**21,509**	**22,163**	**23,772**	**7.26%**
90 - CAPITAL EXPENDITURES						
911027 - SOFTWARE LICENSE NEW	-	-	60,000	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**-**	**60,000**	**-**	**-**	**0.00%**
0103511 - EMERGENCY PREPAREDNESS Total	279,943	249,447	322,020	262,263	276,525	5.44%
0103522 - POLICE IT						
70 - REGULAR SALARIES						
711001 - SALARIES MISCELLANEOUS	732,067	750,407	757,989	809,199	875,452	8.19%
70 - REGULAR SALARIES Total	**732,067**	**750,407**	**757,989**	**809,199**	**875,452**	**8.19%**

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
71 - SPECIAL PAYS						
712003 - NIGHT DIFFERENTIAL MISC	305	200	530	200	200	0.00%
712006 - BILINGUAL PAY	2,407	2,400	2,407	2,400	2,400	0.00%
712009 - SCHOLASTIC ACHIEVEMENT	67	-	8	-	-	0.00%
712010 - EDUCATION RETENTION	6,800	6,825	7,283	7,273	7,865	8.14%
712011 - HOLIDAY PAY MISCELLANEOUS	25,022	23,998	24,770	23,998	26,749	11.46%
712012 - HOLIDAY PAY SAFETY	253	-	28	-	-	0.00%
712015 - LONGEVITY PAY MISC	21,785	21,708	22,739	22,679	24,526	8.15%
71 - SPECIAL PAYS Total	**56,639**	**55,131**	**57,766**	**56,549**	**61,740**	**9.18%**
72 - BENEFITS						
721001 - CAFETERIA ALLOWANCE FT	112,523	120,456	115,982	127,800	128,232	0.34%
722001 - PENSION EE NORMAL COST MISC	81,266	78,192	87,965	88,290	96,909	9.76%
723002 - PENSION ER NORMAL COST MISC	57,671	53,954	58,679	68,378	77,508	13.35%
724001 - PENSION EE CONTRIB MISC	(99,302)	(97,553)	(106,095)	(110,150)	(124,243)	12.79%
725001 - PENSION UAL REQUIRED MISC	177,909	172,451	171,079	172,451	191,028	10.77%
725003 - PENSION UAL DISCRETIONARY MISC	70,122	54,618	89,005	54,618	51,748	-5.26%
727003 - CELL PHONE STIPEND	5,777	5,760	5,777	5,760	5,760	0.00%
727004 - RHS $2.50 CONTRIBUTION	11,336	11,124	11,697	10,656	10,656	0.00%
727012 - LIFE INSURANCE	628	630	628	630	630	0.00%
727013 - EMP ASSISTANCE PROGRAM	118	120	118	120	120	0.00%
727016 - MEDICARE FRINGES	12,536	13,389	12,682	14,139	13,941	-1.40%
727018 - PORAC RET MED TRUST	7,192	7,200	7,200	7,200	7,200	0.00%
727019 - SURVIVOR BENEFIT	346	-	201	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	14,315	18,783	14,929	16,184	17,509	8.19%
728003 - COMPENSATED ABSENCES	24,988	26,264	26,264	28,322	30,641	8.19%
72 - BENEFITS Total	**477,425**	**465,390**	**496,110**	**484,397**	**507,640**	**4.80%**
73 - LUMP SUM PAYS						
714001 - LUMP SUM PAYMENT	12,000	-	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**12,000**	**-**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS						
713001 - OVERTIME MISC & 1/2 TIME	38,609	30,900	32,960	30,900	30,900	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	-	200	-	200	200	0.00%
74 - OTHER PAYS Total	**38,609**	**31,100**	**32,960**	**31,100**	**31,100**	**0.00%**
81 - CONTRACT SERVICES						
811004 - EQUIPMENT RENTAL	6,615	5,400	6,318	5,400	5,400	0.00%
811008 - SERVICES PROFESSIONAL	1,777	1,800	1,489	1,800	1,800	0.00%
811035 - COMPUTER CONSULTANTS	6,036	6,108	6,043	6,108	6,108	0.00%
81 - CONTRACT SERVICES Total	**14,428**	**13,308**	**13,850**	**13,308**	**13,308**	**0.00%**

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
83 - UTILITIES						
831001 - TELECOMM DATALINES	157,448	193,167	187,010	200,000	200,000	0.00%
831002 - UTILITIES TELEPHONE	251	-	4,197	-	-	0.00%
83 - UTILITIES Total	**157,699**	**193,167**	**191,207**	**200,000**	**200,000**	**0.00%**
84 - SUPPLIES & MATERIALS						
841065 - COMPUTER SUPPLY MEMORY/ HD	23,228	24,000	21,552	24,000	24,000	0.00%
84 - SUPPLIES & MATERIALS Total	**23,228**	**24,000**	**21,552**	**24,000**	**24,000**	**0.00%**
85 - MAINTENANCE & REPAIR						
851010 - MAINT & REPAIR EQUIPMENT	23,769	23,771	18,612	23,771	23,771	0.00%
851013 - PRINTER MAINT/SUPPLIES	37,448	38,150	28,586	38,150	38,150	0.00%
85 - MAINTENANCE & REPAIR Total	**61,217**	**61,921**	**47,198**	**61,921**	**61,921**	**0.00%**
86 - TRAVEL & TRAINING						
861003 - TRAINING	9,996	10,000	8,580	10,000	10,000	0.00%
86 - TRAVEL & TRAINING Total	**9,996**	**10,000**	**8,580**	**10,000**	**10,000**	**0.00%**
87 - GENERAL EXPENSES						
871017 - SOFTWARE LICENSE RENEWAL	390,271	400,906	335,892	405,210	409,947	1.17%
871018 - HARDWARE MONITOR/ PRINTER	46,660	27,000	23,378	27,000	27,000	0.00%
871019 - NETWORK EQUIPMENT	37,295	37,996	41,565	37,996	37,996	0.00%
871020 - PC REPLACEMENT	148,014	188,270	217,801	188,271	188,271	0.00%
871021 - HARDWARE MAINTENANCE	15,449	15,457	15,316	15,457	15,457	0.00%
87 - GENERAL EXPENSES Total	**637,690**	**669,629**	**633,952**	**673,934**	**678,671**	**0.70%**
88 - INTERNAL SVC CHARGE						
881004 - IT ISF OPERATING CHARGE	14,318	17,261	17,261	17,689	19,074	7.83%
881005 - IT ISF REPLACEMENT CHARGE	11,655	11,494	11,494	11,494	10,364	-9.83%
881010 - WORKERS' COMP ISF MISC	36,008	30,006	30,006	33,609	43,733	30.12%
881012 - GENERAL LIABILITY INSURANCE	33,962	40,666	40,666	31,049	31,435	1.24%
881013 - UNINSURED CLAIMS CHARGE	24,879	-	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	47,503	38,644	38,644	41,871	41,525	-0.82%
88 - INTERNAL SVC CHARGE Total	**168,324**	**138,071**	**138,072**	**135,711**	**146,131**	**7.68%**
0103522 - POLICE IT Total	2,389,322	2,412,124	2,399,235	2,500,119	2,609,963	4.39%
01035351 - POLICE CHIEF						
70 - REGULAR SALARIES						
711001 - SALARIES MISCELLANEOUS	370,894	339,592	364,016	364,001	381,050	4.68%
711002 - SALARIES SAFETY	666,103	715,936	576,390	740,513	1,021,357	37.93%
70 - REGULAR SALARIES Total	**1,036,997**	**1,055,528**	**940,406**	**1,104,515**	**1,402,408**	**26.97%**

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
71 - SPECIAL PAYS						
712003 - NIGHT DIFFERENTIAL MISC	273	267	373	267	267	0.00%
712006 - BILINGUAL PAY	-	2,400	2,031	2,400	2,400	0.00%
712007 - LONGEVITY PAY SAFETY	9,054	9,373	8,150	6,196	12,445	100.84%
712009 - SCHOLASTIC ACHIEVEMENT	26,972	26,717	27,908	22,766	51,224	125.00%
712010 - EDUCATION RETENTION	3,747	3,803	3,618	3,998	5,228	30.79%
712011 - HOLIDAY PAY MISCELLANEOUS	3,339	3,362	3,470	3,362	1,396	-58.48%
712012 - HOLIDAY PAY SAFETY	24,643	25,129	23,423	25,129	34,665	37.94%
712013 - PMA LEADERSHIP COMPENSATION	3,983	4,654	5,482	3,515	15,131	330.49%
712015 - LONGEVITY PAY MISC	3,712	3,702	3,468	3,814	2,505	-34.31%
71 - SPECIAL PAYS Total	**75,724**	**79,407**	**77,924**	**71,447**	**125,261**	**75.32%**
72 - BENEFITS						
721001 - CAFETERIA ALLOWANCE FT	149,871	165,432	145,068	172,824	194,772	12.70%
722001 - PENSION EE NORMAL COST MISC	32,594	32,186	33,126	36,613	36,426	-0.51%
722002 - PENSION EE NORMAL COST SAFETY	68,577	64,434	63,774	73,503	111,829	52.14%
723002 - PENSION ER NORMAL COST MISC	27,350	26,392	26,568	32,667	37,257	14.05%
723003 - PENSION ER NORMAL COST SAFETY	151,964	138,892	128,860	171,752	247,764	44.26%
724001 - PENSION EE CONTRIB MISC	(43,990)	(44,147)	(43,475)	(47,194)	(50,940)	7.94%
724002 - PENSION EE CONTRIB SAFETY	(111,574)	(104,527)	(98,461)	(114,188)	(162,167)	42.02%
725001 - PENSION UAL REQUIRED MISC	71,018	78,041	77,421	78,041	83,147	6.54%
725002 - PENSION UAL REQUIRED SAFETY	389,151	402,742	399,283	402,742	523,938	30.09%
725003 - PENSION UAL DISCRETIONARY MISC	27,992	24,717	40,279	24,717	22,524	-8.87%
725004 - PENSION UAL DISCRETIONARY SFTY	153,489	127,556	197,303	127,556	141,931	11.27%
727003 - CELL PHONE STIPEND	6,262	5,760	4,890	4,800	7,680	60.00%
727004 - RHS $2.50 CONTRIBUTION	13,755	13,714	13,186	9,382	12,518	33.43%
727012 - LIFE INSURANCE	822	840	782	840	945	12.50%
727013 - EMP ASSISTANCE PROGRAM	157	160	149	160	180	12.50%
727016 - MEDICARE FRINGES	18,705	18,817	17,386	19,280	22,394	16.16%
727017 - PARS DC 401A	2,089	-	3,530	-	5,915	0.00%
727018 - PORAC RET MED TRUST	2,450	3,600	2,633	3,600	3,600	0.00%
727019 - SURVIVOR BENEFIT	462	-	301	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	15,904	18,421	13,909	20,089	20,071	-0.09%
728003 - COMPENSATED ABSENCES	36,198	36,943	36,943	38,658	49,084	26.97%
72 - BENEFITS Total	**1,013,246**	**1,009,974**	**1,063,455**	**1,060,642**	**1,308,870**	**23.40%**

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
73 - LUMP SUM PAYS						
714001 - LUMP SUM PAYMENT	8,000	-	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**8,000**	**-**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS						
713001 - OVERTIME MISC & 1/2 TIME	87,738	50,000	91,553	50,000	50,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	39,302	21,934	65,873	21,934	21,934	0.00%
74 - OTHER PAYS Total	**127,041**	**71,934**	**157,426**	**71,934**	**71,934**	**0.00%**
81 - CONTRACT SERVICES						
811008 - SERVICES PROFESSIONAL	37,301	22,392	9,099	22,392	17,392	-22.33%
81 - CONTRACT SERVICES Total	**37,301**	**22,392**	**9,099**	**22,392**	**17,392**	**-22.33%**
86 - TRAVEL & TRAINING						
861001 - TRAVEL & MEETINGS NOC	4,171	3,755	2,374	3,755	3,755	0.00%
861003 - TRAINING	9,774	17,000	7,702	17,000	17,000	0.00%
86 - TRAVEL & TRAINING Total	**13,946**	**20,755**	**10,076**	**20,755**	**20,755**	**0.00%**
87 - GENERAL EXPENSES						
871002 - ADVERT & PUB RELATIONS	30,594	30,000	46,147	30,000	35,000	16.67%
871004 - PUBLICATIONS & DUES NOC	620	2,270	795	2,270	2,270	0.00%
87 - GENERAL EXPENSES Total	**31,214**	**32,270**	**46,942**	**32,270**	**37,270**	**15.49%**
88 - INTERNAL SVC CHARGE						
881004 - IT ISF OPERATING CHARGE	18,874	22,804	22,804	23,375	28,295	21.05%
881005 - IT ISF REPLACEMENT CHARGE	15,540	15,325	15,325	15,325	15,547	1.45%
881010 - WORKERS' COMP ISF MISC	16,178	45,664	45,664	52,514	10,094	-80.78%
881011 - WORKERS' COMP ISF SAFETY	35,983	20,123	20,123	22,245	92,613	316.34%
881012 - GENERAL LIABILITY INSURANCE	49,198	106,783	106,783	91,050	90,859	-0.21%
881013 - UNINSURED CLAIMS CHARGE	36,041	-	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	65,022	55,078	55,078	56,384	66,521	17.98%
881015 - OTHER INSURANCE ISF RATES	-	695	695	695	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**236,836**	**266,472**	**266,472**	**261,587**	**303,928**	**16.19%**
01035351 - POLICE CHIEF Total	2,580,303	2,558,731	2,571,800	2,645,542	3,287,817	24.28%
01035352 - POLICE SUPPORT SERVICES						
70 - REGULAR SALARIES						
711001 - SALARIES MISCELLANEOUS	3,010,094	3,321,494	3,035,097	3,420,255	3,857,240	12.78%
711002 - SALARIES SAFETY	456,226	465,415	518,331	513,413	543,967	5.95%
711003 - SALARIES PART TIME	227,813	390,584	248,299	396,313	419,670	5.89%
70 - REGULAR SALARIES Total	**3,694,132**	**4,177,492**	**3,801,727**	**4,329,981**	**4,820,877**	**11.34%**
71 - SPECIAL PAYS						
712003 - NIGHT DIFFERENTIAL MISC	34,966	33,877	34,951	33,877	33,877	0.00%
712004 - CERTIFICATION PAY	17,662	19,680	20,648	17,791	22,624	27.17%

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
712006 - BILINGUAL PAY	18,754	16,800	21,739	19,200	16,800	-12.50%
712007 - LONGEVITY PAY SAFETY	10,100	10,279	10,998	10,484	5,950	-43.24%
712009 - SCHOLASTIC ACHIEVEMENT	33,104	32,579	34,207	35,867	15,718	-56.18%
712010 - EDUCATION RETENTION	39,427	41,241	39,988	40,064	45,990	14.79%
712011 - HOLIDAY PAY MISCELLANEOUS	78,819	111,833	60,351	111,833	57,981	-48.15%
712012 - HOLIDAY PAY SAFETY	35,433	44,720	44,913	44,720	37,362	-16.45%
712013 - PMA LEADERSHIP COMPENSATION	4,554	4,654	7,520	5,980	10,552	76.47%
712015 - LONGEVITY PAY MISC	34,719	37,288	36,629	32,946	38,294	16.23%
71 - SPECIAL PAYS Total	**307,537**	**352,951**	**311,944**	**352,761**	**285,149**	**-19.17%**
72 - BENEFITS						
721001 - CAFETERIA ALLOWANCE FT	791,618	925,908	774,099	981,012	984,324	0.34%
721002 - CAFETERIA ALLOWANCE PT	7,334	7,053	3,840	7,053	7,053	0.00%
722001 - PENSION EE NORMAL COST MISC	277,914	305,675	295,327	311,811	364,361	16.85%
722002 - PENSION EE NORMAL COST SAFETY	47,109	41,887	51,847	51,392	58,278	13.40%
723002 - PENSION ER NORMAL COST MISC	289,362	317,820	294,039	341,555	399,735	17.03%
723003 - PENSION ER NORMAL COST SAFETY	104,822	90,290	108,178	125,397	129,664	3.40%
723004 - RETIREMENT PART TIME/ TEMP	2,442	14,647	1,532	14,862	14,688	-1.17%
724001 - PENSION EE CONTRIB MISC	(424,415)	(482,570)	(445,743)	(456,314)	(541,025)	18.56%
724002 - PENSION EE CONTRIB SAFETY	(76,649)	(67,951)	(81,267)	(83,369)	(86,207)	3.40%
725001 - PENSION UAL REQUIRED MISC	819,113	853,070	846,284	853,070	841,668	-1.34%
725002 - PENSION UAL REQUIRED SAFETY	253,372	261,814	259,565	261,814	279,046	6.58%
725003 - PENSION UAL DISCRETIONARY MISC	322,852	270,184	440,286	270,184	228,002	-15.61%
725004 - PENSION UAL DISCRETIONARY SFTY	99,934	82,922	128,262	82,922	75,592	-8.84%
727003 - CELL PHONE STIPEND	8,513	8,640	8,628	8,640	7,680	-11.11%
727004 - RHS $2.50 CONTRIBUTION	49,965	47,255	58,750	52,426	38,550	-26.47%
727012 - LIFE INSURANCE	4,535	4,830	4,458	4,830	4,830	0.00%
727013 - EMP ASSISTANCE PROGRAM	876	900	860	920	920	0.00%
727015 - UNEMPLOYMENT EXPENSE	156	-	-	-	-	0.00%
727016 - MEDICARE FRINGES	71,424	78,382	73,012	79,489	75,467	-5.06%
727018 - PORAC RET MED TRUST	48,928	50,400	47,836	50,400	50,400	0.00%
727019 - SURVIVOR BENEFIT	2,829	-	1,339	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	66,728	94,284	68,180	74,618	83,859	12.38%
728003 - COMPENSATED ABSENCES	128,750	132,542	132,542	137,678	154,042	11.89%
72 - BENEFITS Total	**2,897,512**	**3,037,981**	**3,071,855**	**3,170,388**	**3,170,928**	**0.02%**

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
73 - LUMP SUM PAYS						
714001 - LUMP SUM PAYMENT	84,000	-	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**84,000**	**-**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS						
713001 - OVERTIME MISC & 1/2 TIME	399,298	370,000	472,860	370,000	370,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	142,086	165,000	172,256	165,000	165,000	0.00%
713035 - OT GRANT REIMBURSED	(412,466)	-	(477,570)	-	-	0.00%
74 - OTHER PAYS Total	**128,918**	**535,000**	**167,545**	**535,000**	**535,000**	**0.00%**
81 - CONTRACT SERVICES						
811004 - EQUIPMENT RENTAL	3,240	4,682	3,600	4,682	4,682	0.00%
811008 - SERVICES PROFESSIONAL	279,430	284,469	365,175	369,351	437,641	18.49%
811012 - SERVICES JANITORIAL	130,007	175,000	170,608	175,000	179,980	2.85%
811027 - SERVICES CITY PRINT CONTRACT	14,370	15,220	16,369	15,220	15,220	0.00%
841060 - OTHER AGENCY FEES	69,300	82,007	77,182	82,007	82,007	0.00%
81 - CONTRACT SERVICES Total	**496,346**	**561,378**	**632,934**	**646,260**	**719,530**	**11.34%**
83 - UTILITIES						
831001 - TELECOMM DATALINES	22	-	34	-	-	0.00%
831002 - UTILITIES TELEPHONE	29,694	33,858	29,772	33,858	33,858	0.00%
831003 - UTILITIES NATURAL GAS	6,945	6,500	9,968	7,640	8,753	14.57%
831004 - UTILITIES ELECTRICITY	175,305	160,000	194,957	201,601	222,049	10.14%
831005 - UTILITIES WATER	5,836	7,312	6,316	7,312	8,512	16.41%
83 - UTILITIES Total	**217,802**	**207,670**	**241,047**	**250,411**	**273,172**	**9.09%**
84 - SUPPLIES & MATERIALS						
841007 - SUPPLIES OFFICE NOC	52,059	66,215	56,536	66,215	66,215	0.00%
841010 - SUPPLIES COPY MACHINE	11,991	13,000	7,868	13,000	13,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	52,843	47,980	58,412	47,980	57,980	20.84%
841022 - PHOTO EXPENSE	70	-	189	-	-	0.00%
841023 - SHOOTING RANGE SUPPLIES	68,763	62,800	60,281	68,800	68,800	0.00%
841044 - TOOLS INSTRUMENTS ETC	1,545	-	1,217	-	-	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	52,474	75,166	70,876	75,166	75,166	0.00%
84 - SUPPLIES & MATERIALS Total	**239,745**	**265,161**	**255,379**	**271,161**	**281,161**	**3.69%**
85 - MAINTENANCE & REPAIR						
841014 - SUPPLIES JANITORIAL NOC	18,014	13,000	14,779	13,000	13,395	3.04%
851010 - MAINT & REPAIR EQUIPMENT	35,417	54,751	12,138	54,751	29,751	-45.66%
851016 - MAINT & REPAIR BUILDING	139,984	189,228	172,571	189,372	199,372	5.28%
851037 - MAINT & REPAIR NOC	-	1,477	1,198	1,477	1,477	0.00%
851066 - SEWER USE FEE/PROP TAX	13,500	13,186	13,658	14,000	14,870	6.21%
851072 - SEWER FEES: FIXED + USE	513	333	535	515	515	0.00%
85 - MAINTENANCE & REPAIR Total	**207,427**	**271,976**	**214,879**	**273,116**	**259,381**	**-5.03%**

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
86 - TRAVEL & TRAINING						
861001 - TRAVEL & MEETINGS NOC	1,568	2,814	1,828	2,814	2,814	0.00%
861003 - TRAINING	34,284	27,843	26,252	27,843	27,843	0.00%
861004 - TRAINING POST	143,331	136,991	133,807	136,991	136,991	0.00%
861009 - PEER SUPPORT PROGRAM	9,251	15,000	16,390	15,000	46,360	209.06%
86 - TRAVEL & TRAINING Total	**188,433**	**182,648**	**178,277**	**182,648**	**214,008**	**17.17%**
87 - GENERAL EXPENSES						
871003 - POSTAGE/FREIGHT/EXPRESS NOC	17,055	35,000	17,773	35,000	35,000	0.00%
871004 - PUBLICATIONS & DUES NOC	10,564	12,033	9,874	12,033	12,033	0.00%
871006 - UNIFORM EXPENSE	154,190	186,473	241,863	186,473	204,473	9.65%
871017 - SOFTWARE LICENSE RENEWAL	-	-	-	-	100,000	0.00%
87 - GENERAL EXPENSES Total	**181,808**	**233,506**	**269,510**	**233,506**	**351,506**	**50.53%**
88 - INTERNAL SVC CHARGE						
881004 - IT ISF OPERATING CHARGE	115,962	140,928	140,928	144,536	159,294	10.21%
881005 - IT ISF REPLACEMENT CHARGE	98,326	96,967	96,967	96,967	89,169	-8.04%
881010 - WORKERS' COMP ISF MISC	162,056	189,064	189,064	216,202	188,507	-12.81%
881011 - WORKERS' COMP ISF SAFETY	23,473	20,123	20,123	27,806	116,221	317.98%
881012 - GENERAL LIABILITY INSURANCE	174,986	293,275	293,275	224,481	229,221	2.11%
881013 - UNINSURED CLAIMS CHARGE	128,189	-	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	238,578	191,827	191,826	205,972	208,763	1.35%
881015 - OTHER INSURANCE ISF RATES	-	1,871	1,871	1,871	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**941,571**	**934,054**	**934,054**	**917,835**	**991,175**	**7.99%**
90 - CAPITAL EXPENDITURES						
911006 - FITNESS EQUIPMENT	4,902	5,000	5,718	5,000	5,000	0.00%
911024 - EQUIPMENT N.O.C.	-	2,695	4,621	2,695	2,695	0.00%
90 - CAPITAL EXPENDITURES Total	**4,902**	**7,695**	**10,339**	**7,695**	**7,695**	**0.00%**
01035352 - POLICE SUPPORT SERVICES Total	9,590,134	10,767,511	10,089,490	11,170,762	11,909,580	6.61%
01035353 - PATROL						
70 - REGULAR SALARIES						
711001 - SALARIES MISCELLANEOUS	1,108,075	818,180	859,638	881,449	971,239	10.19%
711002 - SALARIES SAFETY	9,470,343	10,814,366	9,604,168	11,058,329	12,142,136	9.80%
711003 - SALARIES PART TIME	13,599	305,257	65,647	319,020	345,996	8.46%
70 - REGULAR SALARIES Total	**10,592,017**	**11,937,803**	**10,529,454**	**12,258,799**	**13,459,371**	**9.79%**
71 - SPECIAL PAYS						
712003 - NIGHT DIFFERENTIAL MISC	13,230	11,215	13,639	11,215	11,215	0.00%

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
712006 - BILINGUAL PAY	33,997	33,600	33,416	33,600	31,200	-7.14%
712007 - LONGEVITY PAY SAFETY	35,207	37,170	34,773	33,025	38,792	17.46%
712008 - MATRON PAY	6,336	6,500	10,605	6,500	6,500	0.00%
712009 - SCHOLASTIC ACHIEVEMENT	503,835	496,339	471,265	459,018	458,411	-0.13%
712010 - EDUCATION RETENTION	12,579	8,331	9,702	13,299	7,221	-45.70%
712011 - HOLIDAY PAY MISCELLANEOUS	34,289	37,610	22,325	37,610	20,496	-45.51%
712012 - HOLIDAY PAY SAFETY	383,540	493,413	374,770	493,413	367,460	-25.53%
712013 - PMA LEADERSHIP COMPENSATION	6,032	6,470	17,341	18,989	35,755	88.29%
712015 - LONGEVITY PAY MISC	4,576	5,044	6,713	7,156	9,577	33.84%
712016 - MOTOR OFFICER PAY	77	-	-	15,082	15,082	0.00%
712018 - CANINE PAY	34,170	34,976	35,233	36,000	37,309	3.64%
712019 - SAFETY CERTIFICATION PAY	184,064	226,182	185,122	185,629	185,241	-0.21%
71 - SPECIAL PAYS Total	**1,251,934**	**1,396,849**	**1,214,902**	**1,350,536**	**1,224,259**	**-9.35%**
72 - BENEFITS						
721001 - CAFETERIA ALLOWANCE FT	1,857,710	2,070,240	1,797,858	2,216,412	2,223,900	0.34%
721002 - CAFETERIA ALLOWANCE PT	473	-	-	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	83,244	60,445	75,358	75,384	86,511	14.76%
722002 - PENSION EE NORMAL COST SAFETY	1,065,553	1,114,585	1,118,042	1,176,206	1,302,310	10.72%
723002 - PENSION ER NORMAL COST MISC	108,638	74,143	91,250	91,426	104,428	14.22%
723003 - PENSION ER NORMAL COST SAFETY	2,089,617	2,097,987	2,057,170	2,438,450	2,757,570	13.09%
723004 - RETIREMENT PART TIME/ TEMP	546	11,447	2,684	11,963	12,110	1.23%
724001 - PENSION EE CONTRIB MISC	(146,408)	(106,363)	(130,643)	(117,281)	(136,012)	15.97%
724002 - PENSION EE CONTRIB SAFETY	(1,465,938)	(1,498,487)	(1,464,321)	(1,631,573)	(1,857,701)	13.86%
725001 - PENSION UAL REQUIRED MISC	173,242	188,025	186,530	188,025	211,929	12.71%
725002 - PENSION UAL REQUIRED SAFETY	5,852,415	6,083,508	6,031,253	6,083,508	6,228,700	2.39%
725003 - PENSION UAL DISCRETIONARY MISC	68,284	59,551	97,044	59,551	57,410	-3.60%
725004 - PENSION UAL DISCRETIONARY SFTY	2,308,322	1,926,763	2,980,302	1,926,763	1,687,314	-12.43%
727003 - CELL PHONE STIPEND	15,867	17,280	14,252	15,360	14,400	-6.25%
727004 - RHS $2.50 CONTRIBUTION	110,989	104,976	120,444	98,154	79,062	-19.45%
727012 - LIFE INSURANCE	10,313	10,815	9,863	10,920	10,920	0.00%
727013 - EMP ASSISTANCE PROGRAM	1,972	2,060	1,880	2,080	2,080	0.00%
727015 - UNEMPLOYMENT EXPENSE	25,919	-	3,150	-	-	0.00%
727016 - MEDICARE FRINGES	207,806	222,627	202,969	221,631	216,443	-2.34%
727018 - PORAC RET MED TRUST	99,319	102,000	94,119	103,200	103,200	0.00%
727019 - SURVIVOR BENEFIT	5,427	-	2,844	-	-	0.00%

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727020 - DEFERRED COMP CITY CONTRIB	202,168	273,519	202,612	234,065	257,152	9.86%
728003 - COMPENSATED ABSENCES	404,097	407,139	407,139	417,892	458,968	9.83%
72 - BENEFITS Total	**13,079,576**	**13,222,261**	**13,901,798**	**13,622,138**	**13,820,695**	**1.46%**
73 - LUMP SUM PAYS						
714001 - LUMP SUM PAYMENT	168,000	-	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**168,000**	**-**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS						
713001 - OVERTIME MISC & 1/2 TIME	155,373	200,000	104,949	200,000	215,000	7.50%
713002 - OVERTIME SAFTY & 1/2 TIME	1,614,390	1,300,000	1,897,453	1,300,000	1,485,000	14.23%
713008 - CALL BACK PAY	221	-	241	-	-	0.00%
74 - OTHER PAYS Total	**1,769,983**	**1,500,000**	**2,002,644**	**1,500,000**	**1,700,000**	**13.33%**
81 - CONTRACT SERVICES						
811008 - SERVICES PROFESSIONAL	240,692	364,643	298,584	364,643	196,558	-46.10%
811025 - CONTRACT SERVICES HELICOPTER	275,098	569,750	207,217	569,750	569,750	0.00%
81 - CONTRACT SERVICES Total	**515,789**	**934,393**	**505,801**	**934,393**	**766,308**	**-17.99%**
84 - SUPPLIES & MATERIALS						
841015 - SPECIAL DEPT SUPPLIES NOC	19,726	13,291	2,790	13,291	13,291	0.00%
841020 - PRISIONER CUSTODY EXPENSE	50,960	42,500	31,958	42,500	42,500	0.00%
841023 - SHOOTING RANGE SUPPLIES	-	-	431	-	-	0.00%
841024 - S.W.A.T. SUPPLIES	45,155	51,623	49,941	51,623	51,623	0.00%
841025 - CANINE SUPPLIES	34,874	12,590	13,577	12,590	12,590	0.00%
84 - SUPPLIES & MATERIALS Total	**150,716**	**120,004**	**98,697**	**120,004**	**140,004**	**16.67%**
85 - MAINTENANCE & REPAIR						
851010 - MAINT & REPAIR EQUIPMENT	1,135	2,000	95	2,000	2,000	0.00%
85 - MAINTENANCE & REPAIR Total	**1,135**	**2,000**	**95**	**2,000**	**2,000**	**0.00%**
86 - TRAVEL & TRAINING						
861001 - TRAVEL & MEETINGS NOC	148	2,209	10	2,209	2,209	0.00%
861003 - TRAINING	35,201	50,425	44,880	50,425	50,425	0.00%
861007 - STANDRDS FOR TRNING & CORRTN	3,826	6,613	5,382	6,613	6,613	0.00%
86 - TRAVEL & TRAINING Total	**39,176**	**59,247**	**50,273**	**59,247**	**59,247**	**0.00%**
87 - GENERAL EXPENSES						
871002 - ADVERT & PUB RELATIONS	247	200	-	200	200	0.00%
871004 - PUBLICATIONS & DUES NOC	1,300	815	886	815	815	0.00%
87 - GENERAL EXPENSES Total	**1,547**	**1,015**	**886**	**1,015**	**1,015**	**0.00%**

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
88 - INTERNAL SVC CHARGE						
881004 - IT ISF OPERATING CHARGE	247,060	299,959	299,959	307,658	333,108	8.27%
881005 - IT ISF REPLACEMENT CHARGE	210,113	206,884	206,884	206,884	186,854	-9.68%
881010 - WORKERS' COMP ISF MISC	38,269	560,137	560,137	633,089	2,048	-99.68%
881011 - WORKERS' COMP ISF SAFETY	544,041	498,898	498,898	551,498	1,490,918	170.34%
881012 - GENERAL LIABILITY INSURANCE	549,220	1,048,981	1,048,981	839,159	807,164	-3.81%
881013 - UNINSURED CLAIMS CHARGE	402,340	-	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	729,078	602,027	602,028	614,216	622,008	1.27%
881015 - OTHER INSURANCE ISF RATES	-	22,725	22,724	22,725	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**2,720,121**	**3,239,610**	**3,239,610**	**3,175,229**	**3,442,100**	**8.40%**
01035353 - PATROL Total	30,289,993	32,413,181	31,544,159	33,023,360	34,614,999	4.82%
01035354 - TRAFFIC						
70 - REGULAR SALARIES						
711001 - SALARIES MISCELLANEOUS	699,865	731,874	700,992	814,571	905,001	11.10%
711002 - SALARIES SAFETY	1,687,214	1,692,124	1,736,744	1,758,123	1,737,190	-1.19%
711003 - SALARIES PART TIME	151,565	325,644	180,242	271,084	283,405	4.55%
70 - REGULAR SALARIES Total	**2,538,644**	**2,749,642**	**2,617,978**	**2,843,778**	**2,925,596**	**2.88%**
71 - SPECIAL PAYS						
712003 - NIGHT DIFFERENTIAL MISC	995	4,127	628	4,127	4,127	0.00%
712004 - CERTIFICATION PAY	1,443	1,454	118	1,454	1,454	0.00%
712006 - BILINGUAL PAY	5,357	4,800	5,092	4,800	4,800	0.00%
712007 - LONGEVITY PAY SAFETY	9,302	10,472	7,263	7,848	9,127	16.29%
712009 - SCHOLASTIC ACHIEVEMENT	57,912	59,068	54,367	54,201	72,766	34.25%
712010 - EDUCATION RETENTION	8,715	8,797	9,228	9,215	10,420	13.07%
712011 - HOLIDAY PAY MISCELLANEOUS	19,842	22,943	12,367	22,943	13,770	-39.98%
712012 - HOLIDAY PAY SAFETY	75,318	81,554	71,305	81,554	75,270	-7.71%
712013 - PMA LEADERSHIP COMPENSATION	4,258	4,654	3,918	2,990	2,990	0.00%
712015 - LONGEVITY PAY MISC	9,989	10,114	9,223	9,081	10,001	10.13%
712016 - MOTOR OFFICER PAY	86,426	91,642	97,784	71,288	89,470	25.50%
712019 - SAFETY CERTIFICATION PAY	38,208	30,644	29,515	31,871	37,370	17.25%
71 - SPECIAL PAYS Total	**317,765**	**330,269**	**300,807**	**301,372**	**331,564**	**10.02%**
72 - BENEFITS						
721001 - CAFETERIA ALLOWANCE FT	421,191	461,748	422,255	511,200	491,556	-3.84%
721002 - CAFETERIA ALLOWANCE PT	7,822	7,800	21	7,800	7,800	0.00%
722001 - PENSION EE NORMAL COST MISC	75,950	86,154	74,711	73,394	84,514	15.15%
722002 - PENSION EE NORMAL COST SAFETY	184,497	161,832	191,866	187,219	304,047	62.40%

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
723002 - PENSION ER NORMAL COST MISC	77,251	91,364	81,370	82,556	94,695	14.70%
723003 - PENSION ER NORMAL COST SAFETY	378,844	328,272	368,362	424,074	659,961	55.62%
723004 - RETIREMENT PART TIME/ TEMP	3	12,212	-	10,166	9,919	-2.42%
724001 - PENSION EE CONTRIB MISC	(113,749)	(137,477)	(117,860)	(109,645)	(127,655)	16.43%
724002 - PENSION EE CONTRIB SAFETY	(267,949)	(234,783)	(263,001)	(268,016)	(427,076)	59.35%
725001 - PENSION UAL REQUIRED MISC	231,799	243,028	241,094	243,028	197,476	-18.74%
725002 - PENSION UAL REQUIRED SAFETY	977,155	951,886	943,710	951,886	891,148	-6.38%
725003 - PENSION UAL DISCRETIONARY MISC	91,362	76,971	125,431	76,971	53,495	-30.50%
725004 - PENSION UAL DISCRETIONARY SFTY	385,410	301,481	466,328	301,481	241,406	-19.93%
727003 - CELL PHONE STIPEND	11,274	11,520	10,222	10,560	9,600	-9.09%
727004 - RHS $2.50 CONTRIBUTION	39,127	24,784	42,428	47,654	20,980	-55.97%
727012 - LIFE INSURANCE	2,470	2,415	2,446	2,520	2,415	-4.17%
727013 - EMP ASSISTANCE PROGRAM	464	460	460	480	460	-4.17%
727016 - MEDICARE FRINGES	51,809	51,225	54,348	51,574	63,456	23.04%
727018 - PORAC RET MED TRUST	24,562	24,000	24,536	25,200	25,200	0.00%
727019 - SURVIVOR BENEFIT	1,443	-	770	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	48,121	72,241	48,199	51,454	52,844	2.70%
728003 - COMPENSATED ABSENCES	84,834	84,840	84,840	90,044	92,477	2.70%
72 - BENEFITS Total	**2,713,689**	**2,621,972**	**2,802,534**	**2,771,599**	**2,748,717**	**-0.83%**
73 - LUMP SUM PAYS						
714001 - LUMP SUM PAYMENT	40,000	-	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**40,000**	**-**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS						
713001 - OVERTIME MISC & 1/2 TIME	133,289	80,000	131,810	80,000	80,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	522,735	500,000	625,572	500,000	500,000	0.00%
713008 - CALL BACK PAY	77	-	100	-	-	0.00%
74 - OTHER PAYS Total	**656,101**	**580,000**	**757,482**	**580,000**	**580,000**	**0.00%**
81 - CONTRACT SERVICES						
811008 - SERVICES PROFESSIONAL	330,658	298,794	385,793	360,456	411,371	14.13%
811047 - ANIMAL SHELTER CONTRACTS	133,070	161,386	133,303	97,186	97,186	0.00%
81 - CONTRACT SERVICES Total	**463,728**	**460,180**	**519,096**	**457,642**	**508,557**	**11.13%**
84 - SUPPLIES & MATERIALS						
841015 - SPECIAL DEPT SUPPLIES NOC	27,214	39,800	42,956	39,800	39,800	0.00%
841070 - ANIMAL SHELTER SUPPLIES	26,591	25,000	29,977	25,000	25,000	0.00%
84 - SUPPLIES & MATERIALS Total	**53,805**	**64,800**	**72,933**	**64,800**	**64,800**	**0.00%**

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
85 - MAINTENANCE & REPAIR						
851010 - MAINT & REPAIR EQUIPMENT	2,217	5,000	5,016	5,000	5,000	0.00%
85 - MAINTENANCE & REPAIR Total	**2,217**	**5,000**	**5,016**	**5,000**	**5,000**	**0.00%**
86 - TRAVEL & TRAINING						
861001 - TRAVEL & MEETINGS NOC	385	2,209	293	2,209	2,209	0.00%
861003 - TRAINING	5,785	10,175	8,211	10,175	10,175	0.00%
86 - TRAVEL & TRAINING Total	**6,171**	**12,384**	**8,504**	**12,384**	**12,384**	**0.00%**
87 - GENERAL EXPENSES						
871004 - PUBLICATIONS & DUES NOC	1,580	1,100	1,247	1,100	1,100	0.00%
87 - GENERAL EXPENSES Total	**1,580**	**1,100**	**1,247**	**1,100**	**1,100**	**0.00%**
88 - INTERNAL SVC CHARGE						
881004 - IT ISF OPERATING CHARGE	63,181	76,711	76,711	78,668	81,930	4.15%
881005 - IT ISF REPLACEMENT CHARGE	53,320	52,583	52,583	52,583	45,690	-13.11%
881010 - WORKERS' COMP ISF MISC	35,107	133,090	133,089	150,411	35,033	-76.71%
881011 - WORKERS' COMP ISF SAFETY	87,140	70,430	70,430	77,856	248,534	219.22%
881012 - GENERAL LIABILITY INSURANCE	115,300	298,342	298,342	250,474	258,984	3.40%
881013 - UNINSURED CLAIMS CHARGE	84,465	-	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	144,294	125,350	125,350	131,732	125,327	-4.86%
881015 - OTHER INSURANCE ISF RATES	-	13,449	13,449	13,449	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**582,807**	**769,955**	**769,955**	**755,173**	**795,499**	**5.34%**
01035354 - TRAFFIC Total	7,376,507	7,595,302	7,855,553	7,792,848	7,973,217	2.31%
01035355 - DETECTIVES						
70 - REGULAR SALARIES						
711001 - SALARIES MISCELLANEOUS	902,643	858,641	913,277	918,909	1,221,403	32.92%
711002 - SALARIES SAFETY	3,867,339	4,322,931	3,841,749	4,426,359	4,867,398	9.96%
711003 - SALARIES PART TIME	25,011	64,595	-	11,959	15,765	31.83%
70 - REGULAR SALARIES Total	**4,794,994**	**5,246,167**	**4,755,026**	**5,357,227**	**6,104,566**	**13.95%**
71 - SPECIAL PAYS						
712003 - NIGHT DIFFERENTIAL MISC	1,467	461	1,340	461	461	0.00%
712006 - BILINGUAL PAY	16,761	16,800	14,532	14,400	16,200	12.50%
712007 - LONGEVITY PAY SAFETY	21,588	22,756	20,136	19,651	20,904	6.38%
712009 - SCHOLASTIC ACHIEVEMENT	195,403	218,408	201,792	213,291	224,475	5.24%
712010 - EDUCATION RETENTION	13,616	13,991	13,886	14,464	14,778	2.17%
712011 - HOLIDAY PAY MISCELLANEOUS	10,186	8,034	8,293	8,034	9,318	15.98%
712012 - HOLIDAY PAY SAFETY	184,563	211,601	186,583	211,601	189,367	-10.51%
712013 - PMA LEADERSHIP COMPENSATION	7,272	7,585	12,230	12,484	34,532	176.60%
712015 - LONGEVITY PAY MISC	18,233	18,254	18,806	19,716	18,381	-6.77%

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
712019 - SAFETY CERTIFICATION PAY	121,647	127,983	121,118	126,852	141,827	11.80%
71 - SPECIAL PAYS Total	**590,737**	**645,875**	**598,716**	**640,955**	**670,242**	**4.57%**
72 - BENEFITS						
721001 - CAFETERIA ALLOWANCE FT	770,066	885,756	761,856	917,112	984,324	7.33%
722001 - PENSION EE NORMAL COST MISC	94,026	91,583	98,732	104,112	119,363	14.65%
722002 - PENSION EE NORMAL COST SAFETY	417,364	405,459	432,217	444,563	535,855	20.54%
723002 - PENSION ER NORMAL COST MISC	73,942	70,794	73,732	88,553	118,078	33.34%
723003 - PENSION ER NORMAL COST SAFETY	866,978	824,265	851,729	1,021,269	1,149,694	12.57%
723004 - RETIREMENT PART TIME/ TEMP	-	522	-	448	552	23.04%
724001 - PENSION EE CONTRIB MISC	(121,524)	(121,262)	(126,261)	(135,459)	(169,136)	24.86%
724002 - PENSION EE CONTRIB SAFETY	(614,922)	(590,659)	(613,128)	(658,140)	(758,098)	15.19%
725001 - PENSION UAL REQUIRED MISC	197,486	214,362	212,657	214,362	215,396	0.48%
725002 - PENSION UAL REQUIRED SAFETY	2,312,884	2,390,113	2,369,583	2,390,113	2,496,889	4.47%
725003 - PENSION UAL DISCRETIONARY MISC	77,839	67,893	110,636	67,893	58,349	-14.06%
725004 - PENSION UAL DISCRETIONARY SFTY	912,252	756,994	1,170,913	756,994	676,391	-10.65%
727003 - CELL PHONE STIPEND	32,251	33,600	32,144	32,640	31,680	-2.94%
727004 - RHS $2.50 CONTRIBUTION	65,134	64,142	64,467	75,146	53,034	-29.43%
727012 - LIFE INSURANCE	4,280	4,740	4,174	4,515	4,830	6.98%
727013 - EMP ASSISTANCE PROGRAM	802	880	782	860	920	6.98%
727016 - MEDICARE FRINGES	95,558	98,028	98,022	97,554	99,140	1.63%
727018 - PORAC RET MED TRUST	39,915	43,200	38,268	42,000	45,600	8.57%
727019 - SURVIVOR BENEFIT	2,367	-	1,305	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	87,356	121,253	88,972	102,175	116,506	14.03%
728003 - COMPENSATED ABSENCES	171,308	181,355	181,355	187,084	213,108	13.91%
72 - BENEFITS Total	**5,485,362**	**5,543,017**	**5,852,153**	**5,753,793**	**5,992,474**	**4.15%**
73 - LUMP SUM PAYS						
714001 - LUMP SUM PAYMENT	70,000	-	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**70,000**	**-**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS						
713001 - OVERTIME MISC & 1/2 TIME	50,148	30,000	65,160	30,000	30,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	865,261	600,000	1,171,972	600,000	600,000	0.00%
74 - OTHER PAYS Total	**915,409**	**630,000**	**1,237,133**	**630,000**	**630,000**	**0.00%**
81 - CONTRACT SERVICES						

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
811004 - EQUIPMENT RENTAL	25,405	28,163	25,801	28,163	28,163	0.00%
811008 - SERVICES PROFESSIONAL	52,928	53,092	31,561	53,092	336,592	533.98%
81 - CONTRACT SERVICES Total	**78,332**	**81,255**	**57,361**	**81,255**	**364,755**	**348.90%**
84 - SUPPLIES & MATERIALS						
841015 - SPECIAL DEPT SUPPLIES NOC	23,298	15,562	131,864	15,562	15,562	0.00%
841022 - PHOTO EXPENSE	1,472	3,500	-	3,500	3,500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	6,612	7,500	2,306	7,500	7,500	0.00%
84 - SUPPLIES & MATERIALS Total	**31,383**	**26,562**	**134,170**	**26,562**	**26,562**	**0.00%**
85 - MAINTENANCE & REPAIR						
851010 - MAINT & REPAIR EQUIPMENT	-	1,500	1,477	1,500	1,500	0.00%
85 - MAINTENANCE & REPAIR Total	**-**	**1,500**	**1,477**	**1,500**	**1,500**	**0.00%**
86 - TRAVEL & TRAINING						
861001 - TRAVEL & MEETINGS NOC	3,753	4,783	3,622	4,783	4,783	0.00%
861003 - TRAINING	34,318	35,400	34,247	35,400	35,400	0.00%
86 - TRAVEL & TRAINING Total	**38,071**	**40,183**	**37,869**	**40,183**	**40,183**	**0.00%**
87 - GENERAL EXPENSES						
871004 - PUBLICATIONS & DUES NOC	3,545	4,030	2,453	4,030	4,030	0.00%
87 - GENERAL EXPENSES Total	**3,545**	**4,030**	**2,453**	**4,030**	**4,030**	**0.00%**
88 - INTERNAL SVC CHARGE						
881004 - IT ISF OPERATING CHARGE	97,958	122,755	122,754	125,865	134,583	6.93%
881005 - IT ISF REPLACEMENT CHARGE	81,951	83,577	83,577	83,577	74,607	-10.73%
881010 - WORKERS' COMP ISF MISC	41,421	235,103	235,103	277,030	23,066	-91.67%
881011 - WORKERS' COMP ISF SAFETY	205,437	169,184	169,184	183,518	561,909	206.19%
881012 - GENERAL LIABILITY INSURANCE	232,831	437,213	437,213	360,609	366,099	1.52%
881013 - UNINSURED CLAIMS CHARGE	170,564	-	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	317,843	268,130	268,130	274,762	277,698	1.07%
881015 - OTHER INSURANCE ISF RATES	-	9,739	9,739	9,739	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**1,148,006**	**1,325,700**	**1,325,700**	**1,315,100**	**1,437,962**	**9.34%**
01035355 - DETECTIVES Total	13,155,839	13,544,288	14,002,058	13,850,604	15,272,273	10.26%
01035356 - FLEET MAINTENANCE						
70 - REGULAR SALARIES						
711001 - SALARIES MISCELLANEOUS	154,418	160,603	162,211	169,340	191,505	13.09%
70 - REGULAR SALARIES Total	**154,418**	**160,603**	**162,211**	**169,340**	**191,505**	**13.09%**
71 - SPECIAL PAYS						
712003 - NIGHT DIFFERENTIAL MISC	294	-	192	-	-	0.00%
712004 - CERTIFICATION PAY	50	50	25	25	25	0.00%
712006 - BILINGUAL PAY	2,407	2,400	2,407	2,400	2,400	0.00%

POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
712009 - SCHOLASTIC ACHIEVEMENT	13	-	2	-	-	0.00%
712010 - EDUCATION RETENTION	1,305	1,315	1,357	1,354	1,465	8.15%
712011 - HOLIDAY PAY MISCELLANEOUS	4,600	7,379	-	7,379	7,379	0.00%
712012 - HOLIDAY PAY SAFETY	70	-	-	-	-	0.00%
712015 - LONGEVITY PAY MISC	3,076	3,068	3,169	3,160	3,418	8.15%
71 - SPECIAL PAYS Total	**11,815**	**14,211**	**7,151**	**14,319**	**14,687**	**2.57%**
72 - BENEFITS						
721001 - CAFETERIA ALLOWANCE FT	40,196	40,152	41,580	42,600	42,744	0.34%
722001 - PENSION EE NORMAL COST MISC	14,492	13,944	15,252	16,531	18,522	12.05%
723002 - PENSION ER NORMAL COST MISC	13,956	13,270	13,978	16,418	18,895	15.09%
724001 - PENSION EE CONTRIB MISC	(21,061)	(20,878)	(22,024)	(23,166)	(26,654)	15.05%
725001 - PENSION UAL REQUIRED MISC	35,780	36,908	36,615	36,908	41,787	13.22%
725003 - PENSION UAL DISCRETIONARY MISC	14,102	11,690	19,049	11,690	11,320	-3.16%
727003 - CELL PHONE STIPEND	1,182	1,920	1,926	1,920	1,920	0.00%
727004 - RHS $2.50 CONTRIBUTION	2,508	2,400	2,577	7,872	3,344	-57.52%
727012 - LIFE INSURANCE	209	210	208	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	39	40	39	40	40	0.00%
727016 - MEDICARE FRINGES	2,792	2,975	2,754	3,202	3,001	-6.27%
727018 - PORAC RET MED TRUST	2,397	2,400	2,396	2,400	2,400	0.00%
727019 - SURVIVOR BENEFIT	115	-	67	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	3,040	4,434	3,224	3,387	3,830	13.09%
728003 - COMPENSATED ABSENCES	5,278	5,621	5,621	5,927	6,703	13.09%
72 - BENEFITS Total	**115,025**	**115,086**	**123,261**	**125,938**	**128,063**	**1.69%**
73 - LUMP SUM PAYS						
714001 - LUMP SUM PAYMENT	4,000	-	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**4,000**	**-**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS						
713001 - OVERTIME MISC & 1/2 TIME	17,302	20,000	21,081	20,000	20,000	0.00%
713008 - CALL BACK PAY	647	-	-	-	-	0.00%
74 - OTHER PAYS Total	**17,948**	**20,000**	**21,081**	**20,000**	**20,000**	**0.00%**
81 - CONTRACT SERVICES						
811008 - SERVICES PROFESSIONAL	122,245	137,000	120,796	137,288	137,288	0.00%
81 - CONTRACT SERVICES Total	**122,245**	**137,000**	**120,796**	**137,288**	**137,288**	**0.00%**
84 - SUPPLIES & MATERIALS						
841001 - STEP UP PRGM (PD)	321	-	40	-	-	0.00%
841011 - SUPPLIES AUTO PARTS EXPENSE	110,490	59,995	106,684	59,995	102,995	71.67%

POLICE SUMMARY BY ACCOUNT DETAIL

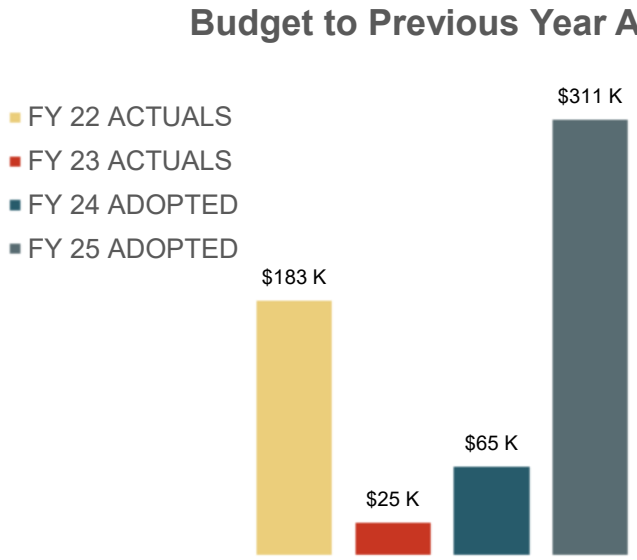
Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
841015 - SPECIAL DEPT SUPPLIES NOC	12,628	9,000	7,328	9,000	9,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	-	500	1,485	500	500	0.00%
84 - SUPPLIES & MATERIALS Total	**123,439**	**69,495**	**115,536**	**69,495**	**112,495**	**61.87%**
85 - MAINTENANCE & REPAIR						
851007 - AUTOMOTIVE FUEL/WASH	446,563	382,000	452,942	450,000	459,000	2.00%
851008 - AUTO EXTERIOR MAINT	78,591	87,768	55,458	87,768	87,768	0.00%
851009 - COLLISION CONTINGNCY FUND	22,123	72,000	5,227	72,000	34,000	-52.78%
851010 - MAINT & REPAIR EQUIPMENT	56	1,000	-	1,000	1,000	0.00%
85 - MAINTENANCE & REPAIR Total	**547,333**	**542,768**	**513,628**	**610,768**	**581,768**	**-4.75%**
87 - GENERAL EXPENSES						
871004 - PUBLICATIONS & DUES NOC	-	1,115	-	1,115	1,115	0.00%
87 - GENERAL EXPENSES Total	**-**	**1,115**	**-**	**1,115**	**1,115**	**0.00%**
88 - INTERNAL SVC CHARGE						
881002 - NON CAPITAL EQUIPMENT	141,445	179,945	179,945	179,945	179,945	0.00%
881003 - VEHICLE REPLACE ISF	550,500	800,000	800,000	800,000	800,000	0.00%
881004 - IT ISF OPERATING CHARGE	5,206	6,175	6,175	6,318	6,779	7.31%
881005 - IT ISF REPLACEMENT CHARGE	3,885	3,831	3,831	3,831	3,455	-9.82%
881010 - WORKERS' COMP ISF MISC	7,606	7,129	7,129	8,433	10,984	30.26%
881012 - GENERAL LIABILITY INSURANCE	7,174	16,202	16,202	14,333	15,165	5.81%
881013 - UNINSURED CLAIMS CHARGE	5,255	-	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	9,404	8,259	8,259	8,951	9,084	1.49%
881015 - OTHER INSURANCE ISF RATES	-	126	126	126	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**730,475**	**1,021,667**	**1,021,667**	**1,021,937**	**1,025,412**	**0.34%**
01035356 - FLEET MAINTENANCE Total	1,826,699	2,081,945	2,085,331	2,170,200	2,212,333	1.94%
11035 - OTS POLICE DEPT						
72 - BENEFITS						
727016 - MEDICARE FRINGES	2,915	924	3,860	-	-	0.00%
72 - BENEFITS Total	**2,915**	**924**	**3,860**	**-**	**-**	**0.00%**
74 - OTHER PAYS						
713002 - OVERTIME SAFTY & 1/2 TIME	201,066	63,969	266,066	-	-	0.00%
74 - OTHER PAYS Total	**201,066**	**63,969**	**266,066**	**-**	**-**	**0.00%**
84 - SUPPLIES & MATERIALS						
841015 - SPECIAL DEPT SUPPLIES NOC	-	-	8,652	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**-**	**-**	**8,652**	**-**	**-**	**0.00%**
86 - TRAVEL & TRAINING						
861001 - TRAVEL & MEETINGS NOC	1,768	2,880	1,648	-	-	0.00%

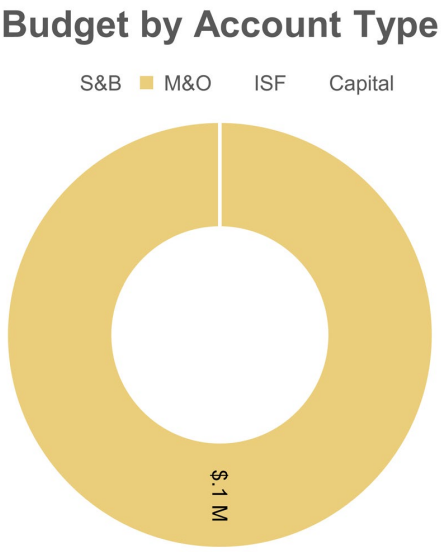
POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Adopted	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
861003 - TRAINING	-	-	-	-	-	0.00%
86 - TRAVEL & TRAINING Total	**1,768**	**2,880**	**1,648**	**-**	**-**	**0.00%**
90 - CAPITAL EXPENDITURES						
911024 - EQUIPMENT N.O.C.	-	-	19,742	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**-**	**19,742**	**-**	**-**	**0.00%**
11035 - OTS POLICE DEPT Total	205,750	67,773	299,968	-	-	0.00%
11135 - SLESF GRANT POLICE DEPT						
74 - OTHER PAYS						
715004 - SALARY REIMBURSEMENT	211,400	200,000	215,174	200,000	250,000	25.00%
74 - OTHER PAYS Total	**211,400**	**200,000**	**215,174**	**200,000**	**250,000**	**25.00%**
11135 - SLESF GRANT POLICE DEPT Total	211,400	200,000	215,174	200,000	250,000	25.00%
Grand Total	**67,905,891**	**71,890,304**	**71,384,788**	**73,615,698**	**78,406,707**	**6.51%**

ASSET FORFEITURE FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
1050061 - FEDERAL DEPT OF JUSTICE	176,954	4,632	65,000	311,000	378.46%
1050062 - FED/DOJ ENFORCEMNT	-	20,507	-	-	0.00%
1050063 - FED/TREASURY DEPT	5,791	-	-	-	0.00%
Grand Total	**182,745**	**25,139**	**65,000**	**311,000**	**378.46%**





ASSET FORFEITURE SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**-**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS	**-**	**-**	**-**	**-**	**0.00%**
713002 - OVERTIME SAFTY & 1/2 TIME	-	-	-	-	0.00%
MAINTENANCE & OPERATIONS	**18,053**	**25,139**	**65,000**	**311,000**	**378.46%**
81 - CONTRACT SERVICES	**3,467**	**-**	**-**	**-**	**0.00%**
811004 - EQUIPMENT RENTAL	3,467	-	-	-	0.00%
84 - SUPPLIES & MATERIALS	**4,287**	**2,028**	**50,000**	**100,000**	**100.00%**
841001 - STEP UP PRGM (PD)	4,287	2,028	10,000	10,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	-	-	40,000	90,000	125.00%
86 - TRAVEL & TRAINING	**10,300**	**23,111**	**15,000**	**211,000**	**1306.67%**
861003 - TRAINING	10,300	23,111	15,000	211,000	1306.67%
CAPITAL EXPENDITURES	**164,691**	**-**	**-**	**-**	**0.00%**
90 - CAPITAL EXPENDITURES	**164,691**	**-**	**-**	**-**	**0.00%**
911024 - EQUIPMENT N.O.C.	164,691	-	-	-	0.00%
Grand Total	**182,745**	**25,139**	**65,000**	**311,000**	**378.46%**

NEWPORT BEACH POLICE DEPARTMENT
FY 2024-25 EQUIPMENT REPLACEMENT

FLEET

Unit #	Year	Make	Model	Current Mileage	Projected Mileage	Replacement Make	Replacement Model	Repl Cost	Sales Tax	Vehicle Replacement Cost	Upfit Cost	Total Requested (Vehicle Replacement + Upfit Cost)
1855	2007	TOYOTA	CAMRY	86,891	90,000	TBD	TBD	$38,000	$2,945	$40,945	$1,500	$42,445
1876	2007	NISSAN	QUEST	60,000	70,000	TBD	TBD	$38,000	$2,945	$40,945	$1,500	$42,445
1940	2009	NISSAN	TITAN	56,644	65,000	FORD	F-150	$42,000	$3,255	$45,255	$5,000	$50,255
2004	2016	FORD	INTERCEPTOR	89,325	100,000	DODGE	DURANGO	$50,585	$3,920	$54,505	$25,000	$79,505
2029	2021	FORD	INTERCEPTOR	67,124	80,000	DODGE	DURANGO	$50,585	$3,920	$54,505	$25,000	$79,505
2030	2021	FORD	INTERCEPTOR	61,028	80,000	DODGE	DURANGO	$50,585	$3,920	$54,505	$25,000	$79,505
2082	2003	FREIGHT	SWAT VAN	17,327	18,000	TBD	TBD	$325,000	$25,188	$350,188	$30,000	$380,188
2139	2016	FORD	TAURUS	69,000	80,000	CHEVY	TRAVERSE	$48,000	$3,720	$51,720	$7,000	$58,720
2150	2016	TOYOTA	TACOMA	93,484	105,000	TOYOTA	TACOMA	$35,000	$2,713	$37,713	$6,000	$43,713
2162	2017	CHEVY	COLORADO	76,273	85,000	TOYOTA	TACOMA	$39,000	$3,023	$42,023	$6,000	$48,023
2170	2017	CHEVY	COLORADO	65,976	75,000	TOYOTA	TACOMA	$39,000	$3,023	$42,023	$6,000	$48,023
2272	2017	DODGE	CHARGER	74,682	80,000	TBD	TBD	$40,000	$3,100	$43,100	$5,500	$48,600
Note: 4 Patrol Vehicle Upfits from FY24 noted increase in costs @ $25,000 ea											$100,000	$100,000
										Total Fleet & Upfitting		**$1,100,926**

EQUIPMENT	Total
55 Patrol Helmets	$38,555
5 SWAT Helmets	$4,800
Total Equipment Replacement	**$43,355**
Total Fleet & Equipment Replacement	**$1,144,281**

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PUBLIC WORKS

MISSION STATEMENT

Protecting and providing quality public improvements and services.



OVERVIEW

Newport Beach is committed to a high quality of life by providing and maintaining essential infrastructure and public facilities. It is our mission to preserve and protect the City's major investment in its physical assets and infrastructure. Public Works strives to provide safe, quality, cost-effective and timely improvements, maintenance and services to support the residential, business, recreational and social needs of the community. Public Works is comprised of three divisions: Engineering Services, Municipal Operations, and Administration.

Engineering and Transportation Services includes sections for the design, construction, operation and maintenance of several specialized areas of responsibility, including capital project delivery, water quality and environmental programs, tidelands management, transportation systems, operations, and services, development services in the public right-of-way and assessment district coordination.

Municipal Operations Division is responsible for the maintenance of public assets such as beaches, streets, sidewalks, parks, trees, facilities, fleet and equipment, as well as the provision of refuse management.

Administration provides leadership and strategic planning for the department. Core functions include legal, financial, resources management, and records management.

Together, Public Works adds quality, safety and order to our lives through the use of engineered controls and measures and operational best practices.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- San Diego Creek Trash Interceptor: Led innovative design solution for collection of trash and debris within San Diego Creek before entering the Upper Bay. Project was funded through grants and environmental liability funding. ($3,981,000 construction contract. Started construction October 2023. Scheduled completion summer 2024.)

- Surfside/Sunset Stage 13 Beach Nourishment: Engaged and provided leadership in this collaborative local-state-federal funded project to mine and deposit 1.2 million cubic yards of sand which will migrate to renourish Newport Beach. Also included moving 100,000 cubic yards of sand from the Santa Ana River mouth to the City's ocean groin fields. ($23M Federal project. Complete March 2024.)

- Keeping Public Works Efficient Internally: Public Works Administrative staff managed a $137.6M CIP budget, over 200 active contracts, ran 47 procurements, processed over 300 purchase orders, 88 City Council action items, and thousands of payables.

- 29th Street Public Pier (Rhine Channel and Lafayette Ave.): Designed and permitted a new public pier to provide vessel tie-up/public access to the commercial district along the Rhine Channel. ($245,000 construction award by City Council January 2024.)

- Hurricane Hillary/Tropical Storm Beach Preparation: Provided primary planning and response to exposed ocean beaches and community as the weather event with predicted 20-foot surf approached. Reinforced and maintained the sand beach berms and wind-rows well in advance. Distributed 6,500 filled and 2,000 empty sandbags to residents to protect homes. Although the storm subsided, Newport Beach was prepared.

BUDGET HIGHLIGHTS

- Added additional funding to the following: $1.3M to the Parks Maintenance Master Plan program, $500,000 to the General Fund Capital Improvement Program (CIP) Fund, $1M to the Harbor Capital Fund, and $1M to the Facilities Financing Plan Fund.

- Added one new Engineering Technician to provide additional support to the Traffic and Transportation section of the Engineering Division. The Engineering Technician will complete technical drafting services, perform office and field work, and be a front-line asset providing assistance and information to the public.

- Added additional funding to support anticipated maintenance and repair costs for the newly constructed Junior Lifeguard and Animal Shelter buildings. Contracted services would include janitorial cleanings, window/roof cleanings, fire alarm inspections and routine HVAC services. On-going maintenance and repair would include plumbing, electrical, carpentry, and painting services. Additional funding was also added to support the cost of locking public restrooms nightly.

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

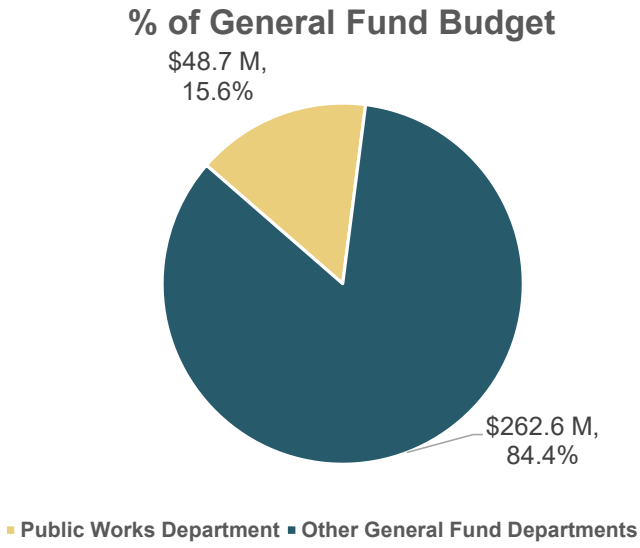
- Continue to oversee the approval and delivery of the City's CIP including design and construction of the large slate of projects and programs identified to be undertaken over this period.
- Review and identify areas within the Public Works Department that could use operational or service delivery improvements. Develop, make plans, and implement and/or make necessary modifications or changes to processes, organization, and/or staffing to effect desired modifications.
- Continue to consolidate City facilities building maintenance under the management of Public Works Department to provide improved response, higher cost efficiency and operational efficiency, while maintaining consistent high-quality service to all facilities.
- Work with neighboring cities, state, and federal partners to develop a regional plan for sand resiliency, protecting the public beaches, infrastructure, and our city's residential investments.
- In collaboration with the Utilities Department, identify potential new water well locations, then work with Community Development Department Real Property Program to secure the site and develop designs for the well facilities and infrastructure.

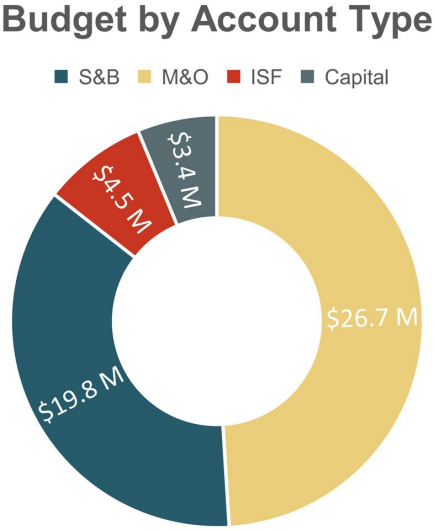
DEPARTMENT PERFORMANCE MEASURES

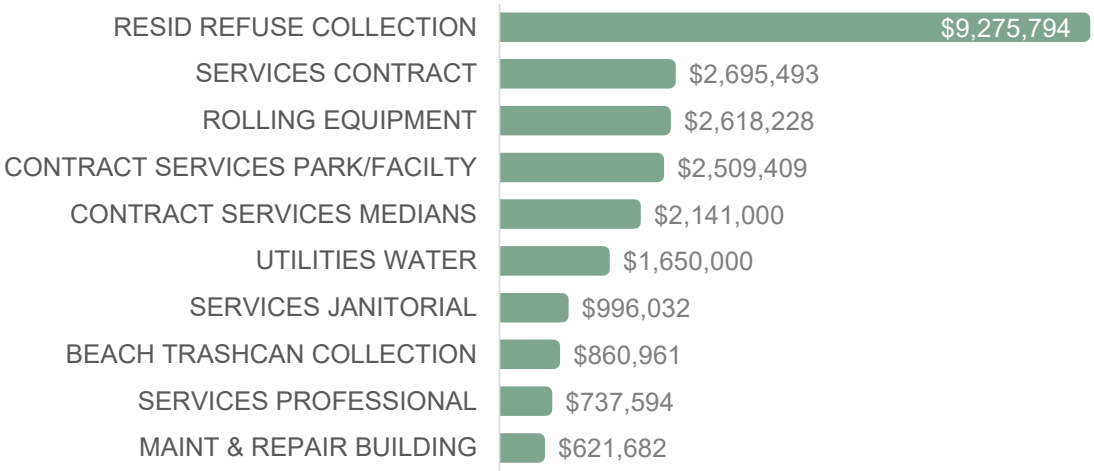
Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
Percentage of CIP projects completed within 60 days of the Master Schedule	N/A	80%	80%	80%
Percentage of CIP projects completed within 10% contingency	N/A	80%	80%	80%
Percentage of street closure permits issued within 24 hours	88%	80%	80%	80%
Percentage of PW related Quest (work order) tickets completed within 48 hours	N/A	80%	80%	80%
Percentage of refuse collected that is diverted (recycled or composted)	45%	44%	45%	50%
Percentage of fleet preventative maintenance completed on schedule	N/A	N/A	80%	80%

PUBLIC WORKS DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01080005 - PUBLIC WORKS ADMIN	2,036,830	2,109,486	2,394,769	3,098,685	29.39%
0108011 - WQ/CONSERVATION/ENVIRONMENTAL	1,172,444	1,232,100	1,290,527	1,318,284	2.15%
0108012 - TRAFFIC & TRANSPORTATION	3,057,046	3,362,055	3,752,164	4,051,511	7.98%
0108031 - PARKS	9,253,185	9,845,236	9,461,950	9,602,442	1.48%
0108032 - TREES	2,367,089	2,189,787	2,430,592	2,460,874	1.25%
0108041 - FACILITY MAINTENANCE	3,362,630	4,193,352	3,964,613	4,189,510	5.67%
0108051 - REFUSE	7,517,302	9,367,009	10,133,208	10,656,722	5.17%
0108061 - STREETS/ASPHALT	5,977,240	7,101,921	7,331,328	7,804,589	6.46%
01080801 - ENGINEERING SERVICES	4,613,790	5,076,476	5,295,192	5,498,366	3.84%
01080807 - MOD ADMIN	629,793	633,307	540,143	-	-100.00%
10080802 - TIDELANDS MANAGEMENT	356,414	474,620	455,147	471,467	3.59%
7529031 - EQUIPMENT MAINTENANCE	2,089,244	2,341,272	2,401,589	2,502,531	4.20%
7529032 - EQUIPMENT PURCHASING	4,329,587	3,476,771	3,557,009	2,698,009	-24.15%
Grand Total	**46,762,596**	**51,403,392**	**53,008,231**	**54,352,991**	**2.54%**







PUBLIC WORKS PERSONNEL

	FY 23	FY 24	FY 25
Full-Time	94.00	96.00	97.00
Part-Time (FTE)	14.05	14.00	12.50

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT	1.00	1.00	101,259	-	37,632	138,891
ADMINISTRATIVE ASSISTANT	1.00	1.00	94,991	-	36,167	131,158
ADMINISTRATIVE MANAGER	1.00	1.00	169,408	960	44,476	214,844
ASSISTANT CITY ENGINEER	1.00	1.00	203,725	960	48,933	253,618
ASSISTANT CITY ENGINEER	1.00	1.00	203,725	-	46,545	250,270
ASSISTANT CITY ENGINEER	1.00	1.00	203,725	960	46,559	251,244
ASSISTANT MANAGEMENT ANALYST	1.00	1.00	111,674	-	35,775	147,449
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	149,068	2,080	42,174	193,322
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	134,735	-	38,833	173,568
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	149,489	4,060	42,903	196,452
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	149,489	2,080	41,886	193,455
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	147,804	-	40,362	188,166
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	149,489	3,100	42,733	195,323
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	149,489	-	40,199	189,688
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	149,489	-	40,199	189,688
ENGINEER, JUNIOR	1.00	1.00	128,878	-	37,788	166,665
CIVIL ENGINEER, PRINCIPAL	1.00	1.00	176,014	960	43,317	220,291
CIVIL ENGINEER, PRINCIPAL	0.00	1.00	194,314	3,040	48,038	245,392
CIVIL ENGINEER, SENIOR	1.00	1.00	172,286	3,040	45,729	221,055
CIVIL ENGINEER, SENIOR	1.00	1.00	172,286	4,060	45,167	221,513
CIVIL ENGINEER, SENIOR	1.00	1.00	174,484	960	45,122	220,565
CIVIL ENGINEER, SENIOR	1.00	1.00	172,773	2,080	45,634	220,487
CIVIL ENGINEER, SENIOR	1.00	1.00	172,773	2,080	45,694	220,547
CONCRETE FINISHER	1.00	1.00	92,390	2,300	33,707	128,397
CONSTRUCTION INSPECTION SUPERVISOR	1.00	1.00	141,965	3,040	41,197	186,202
DEPARTMENT ASSISTANT	1.00	1.00	57,885	-	29,482	87,366
DEPUTY PUBLIC WORKS DIRECTOR - MUNICIPAL OPERATIONS	1.00	1.00	214,270	-	49,243	263,513
DEPUTY PUBLIC WORKS DIRECTOR/CITY ENGINEER	1.00	1.00	251,276	4,560	52,174	308,011
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	103,184	960	36,727	140,871
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	103,184	815	36,536	140,535
ENGINEER, ASSOCIATE	1.00	1.00	142,054	2,080	41,536	185,669
ENGINEERING TECHNICIAN	0.00	1.00	82,421	-	32,352	114,774
EQUIPMENT MECHANIC I	1.00	1.00	80,780	2,080	32,331	115,191
EQUIPMENT MECHANIC II	1.00	1.00	93,295	275	34,851	128,421
EQUIPMENT MECHANIC II	1.00	1.00	93,295	3,965	36,090	133,350
EQUIPMENT MECHANIC II	1.00	1.00	93,559	4,075	35,896	133,529
EQUIPMENT MECHANIC II	1.00	1.00	93,559	-	33,655	127,214
EQUIPMENT MECHANIC, SENIOR	1.00	1.00	102,893	3,040	34,932	140,865
EQUIPMENT OPERATOR I	1.00	1.00	83,670	1,060	33,883	118,613
EQUIPMENT OPERATOR I	1.00	1.00	83,907	3,085	34,363	121,354
EQUIPMENT OPERATOR I	1.00	1.00	83,907	2,840	34,837	121,583
EQUIPMENT OPERATOR II	1.00	1.00	85,275	1,480	32,743	119,497
EQUIPMENT OPERATOR II	1.00	1.00	87,872	2,840	35,145	125,857
EQUIPMENT OPERATOR II	1.00	1.00	87,872	2,840	34,989	125,701

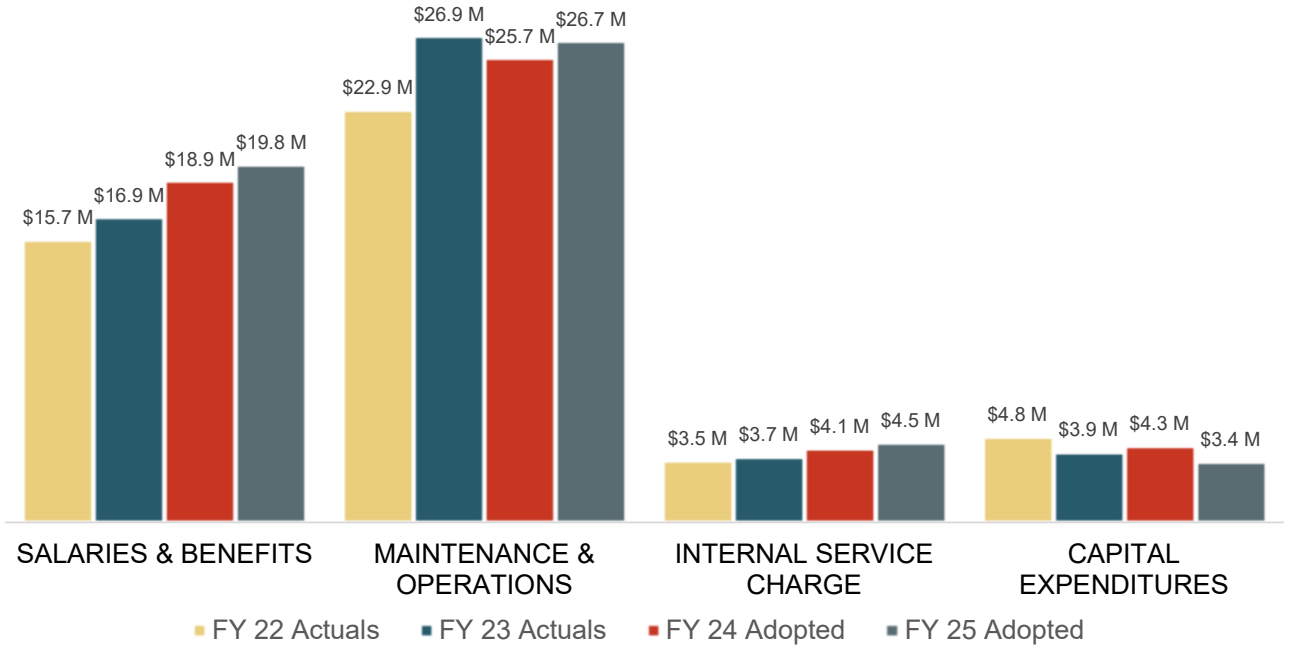
Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
EQUIPMENT OPERATOR II	1.00	1.00	87,872	2,840	35,171	125,883
EQUIPMENT OPERATOR II	1.00	1.00	88,258	760	34,395	123,413
EQUIPMENT OPERATOR II	1.00	1.00	88,121	3,910	34,921	126,952
EQUIPMENT OPERATOR II	1.00	1.00	88,121	2,840	33,216	124,176
FACILITIES MAINTENANCE TECHNICIAN	1.00	1.00	92,129	1,180	33,520	126,829
FACILITIES MAINTENANCE TECHNICIAN	1.00	1.00	69,199	960	30,819	100,979
FACILITIES MAINTENANCE TECHNICIAN	1.00	1.00	92,390	-	33,519	125,908
MAINTENANCE WORKER I	1.00	1.00	66,393	960	30,491	97,844
MAINTENANCE WORKER I	1.00	1.00	54,431	960	29,091	84,482
MAINTENANCE WORKER I	1.00	1.00	75,834	2,080	33,398	111,312
MAINTENANCE WORKER I	1.00	1.00	71,739	-	31,103	102,842
MAINTENANCE WORKER I	1.00	1.00	71,805	-	31,110	102,916
MAINTENANCE WORKER I	1.00	1.00	58,966	-	29,608	88,573
MAINTENANCE WORKER I	1.00	1.00	61,707	960	29,943	92,610
MAINTENANCE WORKER I	1.00	1.00	76,048	-	31,607	107,655
MAINTENANCE WORKER II	1.00	1.00	77,378	220	31,780	109,378
MAINTENANCE WORKER II	1.00	1.00	74,888	-	31,471	106,359
MAINTENANCE WORKER II	1.00	1.00	79,882	2,245	32,239	114,367
MAINTENANCE WORKER II	1.00	1.00	82,193	275	32,348	114,817
MAINTENANCE WORKER II	1.00	1.00	67,492	165	30,619	98,276
MAINTENANCE WORKER II	1.00	1.00	79,882	-	32,055	111,938
MANAGEMENT ANALYST, SENIOR	1.00	1.00	121,251	960	36,909	159,120
MANAGEMENT ANALYST, SENIOR	1.00	1.00	140,930	-	40,792	181,721
MANAGEMENT ANALYST, SENIOR	1.00	1.00	125,595	-	37,404	162,999
OFFICE ASSISTANT	1.00	1.00	51,319	-	28,713	80,033
PERMIT TECHNICIAN II	1.00	1.00	108,586	1,740	37,992	148,318
PERMIT TECHNICIAN II	1.00	1.00	108,893	2,080	38,350	149,323
PUBLIC WORKS CREW CHIEF	1.00	1.00	102,893	3,480	36,926	143,299
PUBLIC WORKS CREW CHIEF	1.00	1.00	82,533	960	32,379	115,873
PUBLIC WORKS CREW CHIEF	1.00	1.00	102,893	3,370	36,449	142,712
PUBLIC WORKS CREW CHIEF	1.00	1.00	102,893	3,315	34,954	141,162
PUBLIC WORKS CREW CHIEF	1.00	1.00	102,893	3,560	37,401	143,853
PUBLIC WORKS CREW CHIEF	1.00	1.00	102,893	3,560	36,829	143,281
PUBLIC WORKS CREW CHIEF	1.00	1.00	103,184	3,370	36,561	143,115
PUBLIC WORKS DIRECTOR	1.00	1.00	282,225	5,760	63,545	351,530
PUBLIC WORKS FINANCE/ ADMINISTRATIVE MANAGER	1.00	1.00	187,770	960	46,078	234,808
PUBLIC WORKS INSPECTOR II	1.00	1.00	119,826	3,040	38,711	161,577
PUBLIC WORKS INSPECTOR II	1.00	1.00	119,826	2,760	37,250	159,836
PUBLIC WORKS INSPECTOR II	1.00	1.00	123,735	960	38,768	163,463
PUBLIC WORKS INSPECTOR, SENIOR	1.00	1.00	128,460	960	40,223	169,642
PUBLIC WORKS INSPECTOR, SENIOR	1.00	1.00	128,823	3,040	39,638	171,501
PUBLIC WORKS SUPERVISOR	1.00	1.00	107,970	3,260	37,086	148,316
PUBLIC WORKS SUPERVISOR	1.00	1.00	113,096	1,180	35,973	150,249
PUBLIC WORKS SUPERVISOR	1.00	1.00	119,394	3,675	39,145	162,214
PUBLIC WORKS SUPERVISOR	1.00	1.00	119,394	960	36,692	157,046
PUBLIC WORKS SUPERVISOR	1.00	1.00	106,940	410	35,255	142,604
PUBLIC WORKS SUPERVISOR	1.00	1.00	119,394	3,040	39,029	161,462
RECORDS SPECIALIST	1.00	1.00	101,259	-	37,122	138,381

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
SUPERINTENDENT	1.00	1.00	171,109	-	46,614	217,722
SUPERINTENDENT	1.00	1.00	171,109	2,760	42,890	216,759
SUPERINTENDENT	1.00	1.00	171,592	-	44,613	216,206
TRANSPORTATION MANAGER / CITY TRAFFIC ENGINEER	0.00	1.00	203,151	960	48,294	252,404
WATER CONSERVATION COORDINATOR	1.00	1.00	124,654	3,040	40,182	167,876

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
CODE ENFORCEMENT OFFICER I	1.50	0.00	-	-	-	-
ENGINEER, ASSOCIATE	1.90	1.90	266,649	-	21,865	288,514
INTERN	1.00	1.00	43,502	-	2,861	46,363
MAINTENANCE AIDE	0.70	0.70	32,304	-	1,599	33,903
MAINTENANCE AIDE	5.25	5.25	238,752	-	19,578	258,329
MAINTENANCE AIDE	0.80	0.80	36,381	-	1,801	38,182
PUBLIC WORKS TECHNICAL AIDE	1.85	1.85	88,201	-	7,232	95,433
PUBLIC WORKS TECHNICAL AIDE	1.00	1.00	46,459	-	2,300	48,758
			12,323,332	**140,425**	**3,327,122**	**16,215,558.80**

PUBLIC WORKS SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**15,661,376**	**16,906,102**	**18,915,155**	**19,833,253**	**4.85%**
70 - REGULAR SALARIES	9,471,629	9,817,818	11,547,544	12,364,252	7.07%
71 - SPECIAL PAYS	24,109	22,749	25,055	28,275	12.85%
72 - BENEFITS	5,534,375	6,537,745	6,933,814	7,032,143	1.42%
73 - LUMP SUM PAYS	170,000	-	-	-	0.00%
74 - OTHER PAYS	461,264	527,789	408,741	408,583	-0.04%
MAINTENANCE & OPERATIONS	**22,857,310**	**26,909,821**	**25,700,201**	**26,663,745**	**3.75%**
80 - OPERATIONAL SAVINGS	-	-	-	-	0.00%
81 - CONTRACT SERVICES	10,652,722	11,191,407	11,052,672	11,368,116	2.85%
82 - GRANT OPERATING	26,000	4,000	-	-	0.00%
83 - UTILITIES	1,981,645	1,998,443	2,121,625	2,133,973	0.58%
84 - SUPPLIES & MATERIALS	1,491,896	1,870,272	1,302,895	1,319,895	1.30%
85 - MAINTENANCE & REPAIR	8,540,033	11,669,211	11,086,687	11,699,334	5.53%
86 - TRAVEL & TRAINING	34,006	76,831	42,275	48,380	14.44%
87 - GENERAL EXPENSES	131,009	99,657	94,046	94,046	0.00%
INTERNAL SERVICE CHARGE	**3,466,962**	**3,660,439**	**4,132,038**	**4,454,157**	**7.80%**
88 - INTERNAL SVC CHARGE	3,466,962	3,660,439	4,132,038	4,454,157	7.80%
89 - RISK MANAGEMENT	-	-	-	-	0.00%
CAPITAL EXPENDITURES	**4,776,947**	**3,927,030**	**4,260,837**	**3,401,837**	**-20.16%**
90 - CAPITAL EXPENDITURES	4,776,947	3,927,030	4,260,837	3,401,837	-20.16%
Grand Total	**46,762,596**	**51,403,392**	**53,008,231**	**54,352,991**	**2.54%**



PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01080005 - PUBLIC WORKS ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,022,792	1,009,262	1,117,116	1,577,763	41.24%
711003 - SALARIES PART TIME	47,439	55,028	93,468	43,502	-53.46%
70 - REGULAR SALARIES Total	**1,070,230**	**1,064,290**	**1,210,584**	**1,621,264**	**33.92%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	842	1,745	1,740	1,740	0.00%
712006 - BILINGUAL PAY	1,256	-	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**2,098**	**1,745**	**3,540**	**3,540**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	176,361	153,320	225,120	271,008	20.38%
722001 - PENSION EE NORMAL COST MISC	92,273	92,234	107,575	141,430	31.47%
723002 - PENSION ER NORMAL COST MISC	86,351	83,998	110,400	150,804	36.60%
723004 - RETIREMENT PART TIME/TEMP	1,297	1,645	1,506	760	-49.53%
724001 - PENSION EE CONTRIB MISC	(134,560)	(124,133)	(135,571)	(184,148)	35.83%
725001 - PENSION UAL REQUIRED MISC	192,299	246,223	248,197	344,275	38.71%
725003 - PENSION UAL DISCRETIONARY MISC	75,794	128,099	78,609	93,262	18.64%
727001 - CAR ALLOWANCE	4,813	4,813	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	1,926	1,926	1,920	1,920	0.00%
727004 - RHS $2.50 CONTRIBUTION	15,596	10,757	20,722	14,494	-30.06%
727012 - LIFE INSURANCE	914	865	1,050	1,470	40.00%
727013 - EMP ASSISTANCE PROGRAM	171	162	200	280	40.00%
727016 - MEDICARE FRINGES	16,754	16,071	20,940	23,631	12.85%
727017 - PARS DC 401A	2,098	5,075	-	5,644	0.00%
727019 - SURVIVOR BENEFIT	520	301	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	5,000	9,280	5,219	2,460	-52.87%
728003 - COMPENSATED ABSENCES	36,331	37,801	40,965	55,222	34.80%
72 - BENEFITS Total	**573,939**	**668,437**	**731,652**	**927,313**	**26.74%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	18,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**18,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	92	47	0	0	0.00%
74 - OTHER PAYS Total	**92**	**47**	**0**	**0**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	57,585	83,735	69,500	69,500	0.00%
811015 - SERVCES OTHER PRINT VENDOR	2,180	5,853	5,000	5,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	1,343	2,725	2,500	2,500	0.00%
841060 - OTHER AGENCY FEES	34,563	53,955	61,095	70,690	15.71%
81 - CONTRACT SERVICES Total	**95,671**	**146,268**	**138,095**	**147,690**	**6.95%**

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
82 - GRANT OPERATING					
821004 - GRANT EXPENSES	26,000	4,000	-	-	0.00%
82 - GRANT OPERATING Total	**26,000**	**4,000**	**-**	**-**	**0.00%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	-	-	1,200	-	-100.00%
831003 - UTILITIES NATURAL GAS	-	-	5,411	5,519	2.00%
831004 - UTILITIES ELECTRICITY	-	-	35,156	36,211	3.00%
83 - UTILITIES Total	**-**	**-**	**41,767**	**41,730**	**-0.09%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	2,571	5,825	9,150	9,150	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	2,269	5,220	5,100	5,100	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	5,711	-	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**10,550**	**11,046**	**14,250**	**14,250**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	-	-	600	260	-56.67%
851013 - PRINTER MAINT/SUPPLIES	983	1,923	1,000	2,300	130.00%
851016 - MAINT & REPAIR BUILDING	-	-	900	-	-100.00%
85 - MAINTENANCE & REPAIR Total	**983**	**1,923**	**2,500**	**2,560**	**2.40%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	4,759	4,419	5,900	5,900	0.00%
861003 - TRAINING	2,760	5,294	2,750	2,750	0.00%
86 - TRAVEL & TRAINING Total	**7,519**	**9,713**	**8,650**	**8,650**	**0.00%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	-	442	-	-	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	3,460	4,111	6,500	6,500	0.00%
871004 - PUBLICATIONS & DUES NOC	438	10	1,197	1,197	0.00%
871006 - UNIFORM EXPENSE	313	65	-	-	0.00%
871017 - SOFTWARE LICENSE RENEWAL	699	1,469	720	720	0.00%
87 - GENERAL EXPENSES Total	**4,909**	**6,097**	**8,417**	**8,417**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	80,303	72,806	79,459	83,835	5.51%
881005 - IT ISF REPLACEMENT CHARGE	14,969	12,876	12,876	12,353	-4.06%
881010 - WORKERS' COMP ISF MISC	17,184	17,270	17,604	21,812	23.90%
881012 - GENERAL LIABILITY INSURANCE	26,267	31,104	58,630	112,596	92.04%
881013 - UNINSURED CLAIMS CHARGE	32,841	830	789	11,236	1324.22%
881014 - ANNUAL OPEB CHARGE	54,797	56,236	59,356	74,838	26.08%
88 - INTERNAL SVC CHARGE Total	**226,361**	**191,122**	**228,714**	**316,670**	**38.46%**
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	99	-	-	-	0.00%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
911004 - COMPUTER EQUIPMENT	377	-	3,800	3,800	0.00%
911039 - OFFICE FURNITURE/FIXTURES	-	4,798	2,800	2,800	0.00%
90 - CAPITAL EXPENDITURES Total	**476**	**4,798**	**6,600**	**6,600**	**0.00%**
01080005 - PUBLIC WORKS ADMIN Total	2,036,830	2,109,486	2,394,769	3,098,685	29.39%
0108011 - WQ/CONSERVATION/ ENVIRONMENTAL					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	442,176	452,533	488,558	502,862	2.93%
711003 - SALARIES PART TIME	8,335	-	-	-	0.00%
70 - REGULAR SALARIES Total	**450,511**	**452,533**	**488,558**	**502,862**	**2.93%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	60,265	67,687	67,536	67,752	0.32%
722001 - PENSION EE NORMAL COST MISC	45,920	48,815	51,208	51,201	-0.01%
723002 - PENSION ER NORMAL COST MISC	32,560	32,537	39,659	40,951	3.26%
723004 - RETIREMENT PART TIME/TEMP	313	-	-	-	0.00%
724001 - PENSION EE CONTRIB MISC	(57,483)	(55,402)	(56,515)	(58,068)	2.75%
725001 - PENSION UAL REQUIRED MISC	96,068	102,418	103,239	109,727	6.28%
725003 - PENSION UAL DISCRETIONARY MISC	37,865	53,284	32,698	29,724	-9.09%
727003 - CELL PHONE STIPEND	2,889	2,888	2,880	2,880	0.00%
727004 - RHS $2.50 CONTRIBUTION	4,276	4,391	3,968	3,968	0.00%
727012 - LIFE INSURANCE	315	315	315	315	0.00%
727013 - EMP ASSISTANCE PROGRAM	59	59	60	60	0.00%
727016 - MEDICARE FRINGES	6,881	6,656	8,105	7,363	-9.15%
727019 - SURVIVOR BENEFIT	173	100	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	830	-	720	0.00%
728003 - COMPENSATED ABSENCES	15,310	15,724	17,100	17,600	2.93%
72 - BENEFITS Total	**245,409**	**280,303**	**270,252**	**274,193**	**1.46%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	6,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**6,000**	**-**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	28,794	42,867	30,000	30,408	1.36%
811010 - NPDES ADMINISTRATION	194,538	209,218	219,000	219,000	0.00%
811011 - TMDL ADMINISTRATION	154,240	171,983	190,000	190,000	0.00%
81 - CONTRACT SERVICES Total	**377,571**	**424,068**	**439,000**	**439,408**	**0.09%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	20	73	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	447	50	1,000	1,000	0.00%
84 - SUPPLIES & MATERIALS Total	**468**	**122**	**1,000**	**1,000**	**0.00%**
85 - MAINTENANCE & REPAIR					

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
851007 - AUTOMOTIVE FUEL/WASH	653	875	700	798	14.00%
85 - MAINTENANCE & REPAIR Total	**653**	**875**	**700**	**798**	**14.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	-	750	750	0.00%
861003 - TRAINING	-	-	750	750	0.00%
86 - TRAVEL & TRAINING Total	**-**	**-**	**1,500**	**1,500**	**0.00%**
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	28	5	600	600	0.00%
871004 - PUBLICATIONS & DUES NOC	275	-	500	500	0.00%
87 - GENERAL EXPENSES Total	**303**	**5**	**1,100**	**1,100**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	4,000	4,000	4,862	5,151	5.95%
881003 - VEHICLE REPLACE ISF	2,356	3,065	2,723	2,723	0.00%
881004 - IT ISF OPERATING CHARGE	20,364	18,731	20,588	18,020	-12.47%
881005 - IT ISF REPLACEMENT CHARGE	4,177	3,593	3,593	2,851	-20.66%
881010 - WORKERS' COMP ISF MISC	7,385	6,222	5,860	6,508	11.05%
881012 - GENERAL LIABILITY INSURANCE	11,289	14,790	24,768	34,815	40.56%
881013 - UNINSURED CLAIMS CHARGE	14,114	337	305	3,501	1046.77%
881014 - ANNUAL OPEB CHARGE	27,845	23,392	25,653	23,852	-7.02%
881015 - OTHER INSURANCE ISF RATES	-	63	63	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**91,530**	**74,193**	**88,417**	**97,422**	**10.19%**
0108011 - WQ/CONSERVATION/ ENVIRONMENTAL Total	1,172,444	1,232,100	1,290,527	1,318,284	2.15%
0108012 - TRAFFIC & TRANSPORTATION					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,371,090	1,256,234	1,648,127	1,791,441	8.70%
711003 - SALARIES PART TIME	12,718	15,325	45,285	46,459	2.59%
70 - REGULAR SALARIES Total	**1,383,808**	**1,271,560**	**1,693,412**	**1,837,899**	**8.53%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	4,091	3,424	3,060	3,060	0.00%
71 - SPECIAL PAYS Total	**4,091**	**3,424**	**3,060**	**3,060**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	234,666	200,197	247,632	293,592	18.56%
722001 - PENSION EE NORMAL COST MISC	142,034	135,631	156,404	162,375	3.82%
723002 - PENSION ER NORMAL COST MISC	110,336	98,728	149,610	167,399	11.89%
723004 - RETIREMENT PART TIME/TEMP	477	575	1,698	1,626	-4.25%
724001 - PENSION EE CONTRIB MISC	(194,588)	(168,805)	(190,328)	(207,803)	9.18%
725001 - PENSION UAL REQUIRED MISC	299,195	323,294	325,886	372,916	14.43%
725003 - PENSION UAL DISCRETIONARY MISC	117,927	168,196	103,214	101,021	-2.13%
727003 - CELL PHONE STIPEND	4,393	3,991	3,840	3,840	0.00%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727004 - RHS $2.50 CONTRIBUTION	21,838	19,954	14,104	12,614	-10.56%
727012 - LIFE INSURANCE	1,062	956	1,155	1,365	18.18%
727013 - EMP ASSISTANCE PROGRAM	199	179	220	260	18.18%
727016 - MEDICARE FRINGES	22,183	19,807	28,245	26,931	-4.65%
727019 - SURVIVOR BENEFIT	577	234	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	4,008	-	3,120	0.00%
728003 - COMPENSATED ABSENCES	51,865	49,632	57,684	62,700	8.70%
72 - BENEFITS Total	**812,165**	**856,578**	**899,365**	**1,001,956**	**11.41%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	22,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**22,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	14,791	14,094	7,297	7,297	0.00%
74 - OTHER PAYS Total	**14,791**	**14,094**	**7,297**	**7,297**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	83,558	256,439	239,388	250,519	4.65%
811015 - SERVCES OTHER PRINT VENDOR	2,822	-	5,000	5,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	-	-	1,000	1,000	0.00%
81 - CONTRACT SERVICES Total	**86,380**	**256,439**	**245,388**	**256,519**	**4.54%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	2,034	1,721	3,500	3,500	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	38	1,319	3,000	3,000	0.00%
84 - SUPPLIES & MATERIALS Total	**2,072**	**3,040**	**6,500**	**6,500**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	2,872	3,705	3,000	3,362	12.07%
851010 - MAINT & REPAIR EQUIPMENT	318,437	624,623	540,566	540,566	0.00%
851014 - MAINT & REPAIR DAMAGE	38,582	74,270	50,000	50,000	0.00%
85 - MAINTENANCE & REPAIR Total	**359,891**	**702,598**	**593,566**	**593,928**	**0.06%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	429	2,724	500	500	0.00%
861003 - TRAINING	449	20	1,125	1,125	0.00%
86 - TRAVEL & TRAINING Total	**878**	**2,744**	**1,625**	**1,625**	**0.00%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	-	765	-	3,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	21	33	200	200	0.00%
871004 - PUBLICATIONS & DUES NOC	5,677	-	3,900	900	-76.92%
871006 - UNIFORM EXPENSE	185	223	-	-	0.00%
87 - GENERAL EXPENSES Total	**5,883**	**1,021**	**4,100**	**4,100**	**0.00%**
88 - INTERNAL SVC CHARGE					

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881001 - EQUIP MAINT ISF	38,000	9,000	10,940	11,591	5.95%
881003 - VEHICLE REPLACE ISF	31,285	9,160	8,246	8,246	0.00%
881004 - IT ISF OPERATING CHARGE	79,506	66,995	73,802	70,186	-4.90%
881005 - IT ISF REPLACEMENT CHARGE	16,709	13,175	13,175	11,403	-13.45%
881010 - WORKERS' COMP ISF MISC	25,018	22,585	20,764	23,975	15.46%
881012 - GENERAL LIABILITY INSURANCE	38,244	47,885	77,982	116,152	48.95%
881013 - UNINSURED CLAIMS CHARGE	47,815	1,163	993	12,011	1109.09%
881014 - ANNUAL OPEB CHARGE	87,835	73,839	87,822	81,064	-7.69%
881015 - OTHER INSURANCE ISF RATES	-	126	126	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**364,412**	**243,929**	**293,852**	**334,627**	**13.88%**
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	-	950	1,500	1,500	0.00%
911039 - OFFICE FURNITURE/FIXTURES	676	5,676	2,500	2,500	0.00%
90 - CAPITAL EXPENDITURES Total	**676**	**6,626**	**4,000**	**4,000**	**0.00%**
0108012 - TRAFFIC & TRANSPORTATION Total	3,057,046	3,362,055	3,752,164	4,051,511	7.98%
0108031 - PARKS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	682,958	725,111	832,422	812,979	-2.34%
711003 - SALARIES PART TIME	-	-	33,545	36,381	8.46%
70 - REGULAR SALARIES Total	**682,958**	**725,111**	**865,967**	**849,361**	**-1.92%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	1,295	1,311	1,320	1,320	0.00%
71 - SPECIAL PAYS Total	**1,295**	**1,311**	**1,320**	**1,320**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	182,559	173,929	202,608	180,672	-10.83%
722001 - PENSION EE NORMAL COST MISC	63,903	68,750	80,065	77,650	-3.02%
723002 - PENSION ER NORMAL COST MISC	54,894	57,303	75,159	72,099	-4.07%
723004 - RETIREMENT PART TIME/TEMP	-	-	1,258	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(88,754)	(86,995)	(96,543)	(94,362)	-2.26%
725001 - PENSION UAL REQUIRED MISC	161,012	152,997	154,224	177,396	15.02%
725003 - PENSION UAL DISCRETIONARY MISC	63,462	79,598	48,846	48,055	-1.62%
727003 - CELL PHONE STIPEND	5,036	5,405	5,760	6,720	16.67%
727004 - RHS $2.50 CONTRIBUTION	9,342	9,363	15,380	8,776	-42.94%
727012 - LIFE INSURANCE	894	864	945	945	0.00%
727013 - EMP ASSISTANCE PROGRAM	169	163	180	180	0.00%
727016 - MEDICARE FRINGES	11,233	11,526	15,597	12,523	-19.71%
727019 - SURVIVOR BENEFIT	462	234	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	1,426	1,411	1,500	1,500	0.00%
728003 - COMPENSATED ABSENCES	26,765	23,488	29,135	28,454	-2.34%
72 - BENEFITS Total	**492,402**	**498,037**	**534,114**	**520,608**	**-2.53%**
73 - LUMP SUM PAYS					

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
714001 - LUMP SUM PAYMENT	16,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**16,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	27,736	31,077	36,050	36,050	0.00%
713008 - CALL BACK PAY	326	-	1,500	1,500	0.00%
74 - OTHER PAYS Total	**28,062**	**31,077**	**37,550**	**37,550**	**0.00%**
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	4,800	5,030	5,000	5,000	0.00%
811008 - SERVICES PROFESSIONAL	8,575	13,232	10,000	11,122	11.22%
811017 - SERVICES CONTRACT	143,652	145,857	120,861	120,861	0.00%
811018 - CONTRACT SERVICES MEDIANS	2,049,857	2,335,976	2,091,426	2,141,000	2.37%
811020 - CONTRACT SERVICES PARK/ FACILTY	2,352,152	2,217,610	2,393,833	2,434,409	1.70%
811026 - CONTRACT SERVICES CIVIC CEN-TER	242,352	256,102	241,445	241,445	0.00%
811027 - SERVICES CITY PRINT CONTRACT	94	-	454	454	0.00%
851030 - TURF RENOVATION	197,636	158,044	190,100	190,100	0.00%
81 - CONTRACT SERVICES Total	**4,999,120**	**5,131,852**	**5,053,119**	**5,144,390**	**1.81%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	570	798	1,200	1,200	0.00%
831004 - UTILITIES ELECTRICITY	58,397	62,245	67,157	69,172	3.00%
831005 - UTILITIES WATER	1,379,531	1,315,852	1,450,000	1,450,000	0.00%
83 - UTILITIES Total	**1,438,498**	**1,378,895**	**1,518,357**	**1,520,372**	**0.13%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	81	888	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	3,990	37,543	5,000	5,000	0.00%
841029 - SAFETY EQUIPMENT	1,223	1,567	2,500	2,500	0.00%
841037 - SIGN INSTALLATION MATRLS	1,179	-	-	-	0.00%
841038 - INSCTCDES/HRBCDES/FNGCDES	164	-	-	-	0.00%
841039 - PLANT MATERIALS	26,009	23,345	30,000	25,000	-16.67%
841041 - SOIL AMENDMENTS	27,028	18,292	17,500	17,500	0.00%
841044 - TOOLS INSTRUMENTS ETC	2,859	4,558	3,500	3,500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	94,500	229,830	53,000	65,000	22.64%
841054 - FIREWORKS	-	-	-	-	0.00%
841055 - HAZARD MITIGATION	253,484	277,995	314,155	314,155	0.00%
84 - SUPPLIES & MATERIALS Total	**410,516**	**594,019**	**426,655**	**433,655**	**1.64%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	23,730	23,724	25,000	27,650	10.60%
851010 - MAINT & REPAIR EQUIPMENT	8,552	4,867	5,500	5,500	0.00%
851013 - PRINTER MAINT/SUPPLIES	1,653	2,202	1,500	1,500	0.00%
851014 - MAINT & REPAIR DAMAGE	33,775	78,492	-	-	0.00%
851037 - MAINT & REPAIR NOC	52,899	118,811	48,069	48,069	0.00%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
851038 - MAINT IRRIGATION REPAIR	234,233	499,645	188,190	188,190	0.00%
851040 - MAINT DRNKNG FOU REPAIR	2,642	1,453	5,000	5,000	0.00%
851065 - NWP COAST REIMBURSEMENT	122,452	63,069	60,620	64,330	6.12%
851069 - DONATED BENCH & TREE PURCHASES	5,216	-	12,000	-	-100.00%
851072 - SEWER FEES: FIXED + USE	6,436	5,889	8,500	8,500	0.00%
85 - MAINTENANCE & REPAIR Total	**491,587**	**798,153**	**354,379**	**348,739**	**-1.59%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	1,938	1,750	1,750	0.00%
861003 - TRAINING	2,279	3,518	2,000	2,000	0.00%
86 - TRAVEL & TRAINING Total	**2,279**	**5,456**	**3,750**	**3,750**	**0.00%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	245	659	-	-	0.00%
871004 - PUBLICATIONS & DUES NOC	982	253	2,000	2,000	0.00%
871006 - UNIFORM EXPENSE	5,751	4,968	4,777	4,777	0.00%
87 - GENERAL EXPENSES Total	**6,978**	**5,879**	**6,777**	**6,777**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	64,625	80,000	83,871	104,315	24.38%
881003 - VEHICLE REPLACE ISF	30,726	64,282	66,304	88,506	33.49%
881004 - IT ISF OPERATING CHARGE	53,220	42,863	47,195	51,638	9.41%
881005 - IT ISF REPLACEMENT CHARGE	11,139	8,384	8,384	8,362	-0.27%
881010 - WORKERS' COMP ISF MISC	12,934	23,597	23,088	28,219	22.22%
881012 - GENERAL LIABILITY INSURANCE	19,771	62,933	74,544	100,678	35.06%
881013 - UNINSURED CLAIMS CHARGE	24,719	650	500	6,639	1229.02%
881014 - ANNUAL OPEB CHARGE	50,238	34,944	43,709	38,562	-11.78%
881015 - OTHER INSURANCE ISF RATES	-	3,367	3,367	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**267,372**	**321,021**	**350,962**	**426,919**	**21.64%**
90 - CAPITAL EXPENDITURES					
911008 - PUBLIC LANDSCAPE ENHANCEMENTS	416,118	353,230	307,000	307,000	0.00%
911024 - EQUIPMENT N.O.C.	-	1,195	2,000	2,000	0.00%
90 - CAPITAL EXPENDITURES Total	**416,118**	**354,425**	**309,000**	**309,000**	**0.00%**
0108031 - PARKS Total	9,253,185	9,845,236	9,461,950	9,602,442	1.48%
0108032 - TREES					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	176,074	181,342	194,114	209,832	8.10%
70 - REGULAR SALARIES Total	**176,074**	**181,342**	**194,114**	**209,832**	**8.10%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	687	687	685	685	0.00%
71 - SPECIAL PAYS Total	**687**	**687**	**685**	**685**	**0.00%**

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	45,033	45,124	45,024	45,168	0.32%
722001 - PENSION EE NORMAL COST MISC	14,768	16,505	17,870	18,960	6.10%
723002 - PENSION ER NORMAL COST MISC	14,459	15,231	18,326	19,840	8.26%
724001 - PENSION EE CONTRIB MISC	(22,018)	(22,294)	(22,512)	(24,449)	8.60%
725001 - PENSION UAL REQUIRED MISC	32,697	40,850	41,177	45,786	11.19%
725003 - PENSION UAL DISCRETIONARY MISC	12,887	21,252	13,042	12,403	-4.90%
727003 - CELL PHONE STIPEND	963	963	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	-	21	1,872	1,872	0.00%
727012 - LIFE INSURANCE	207	209	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	39	39	40	40	0.00%
727016 - MEDICARE FRINGES	2,859	2,851	3,491	3,097	-11.31%
727019 - SURVIVOR BENEFIT	115	67	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	298	302	300	300	0.00%
728003 - COMPENSATED ABSENCES	5,847	6,271	6,794	7,344	8.10%
72 - BENEFITS Total	**108,153**	**127,391**	**126,594**	**131,531**	**3.90%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	4,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**4,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	6,529	3,960	5,198	5,198	0.00%
74 - OTHER PAYS Total	**6,529**	**3,960**	**5,198**	**5,198**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	12,527	34,162	30,000	30,000	0.00%
811017 - SERVICES CONTRACT	1,999,758	1,788,822	1,997,518	1,997,518	0.00%
81 - CONTRACT SERVICES Total	**2,012,285**	**1,822,984**	**2,027,518**	**2,027,518**	**0.00%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	798	380	800	800	0.00%
83 - UTILITIES Total	**798**	**380**	**800**	**800**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	27	96	300	300	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	5,455	4,992	10,000	10,000	0.00%
841039 - PLANT MATERIALS	-	-	-	10,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	-	1,970	750	750	0.00%
84 - SUPPLIES & MATERIALS Total	**5,482**	**7,058**	**11,050**	**21,050**	**90.50%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	1,206	1,070	2,107	2,318	10.01%
851010 - MAINT & REPAIR EQUIPMENT	-	-	2,500	2,500	0.00%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
851014 - MAINT & REPAIR DAMAGE	1,738	1,323	10,000	5,000	-50.00%
851037 - MAINT & REPAIR NOC	-	185	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	**2,945**	**2,578**	**14,607**	**9,818**	**-32.79%**
86 - TRAVEL & TRAINING					
861003 - TRAINING	610	2,189	1,500	1,500	0.00%
86 - TRAVEL & TRAINING Total	**610**	**2,189**	**1,500**	**1,500**	**0.00%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	-	440	-	-	0.00%
871004 - PUBLICATIONS & DUES NOC	766	394	700	700	0.00%
871006 - UNIFORM EXPENSE	1,332	1,054	300	300	0.00%
87 - GENERAL EXPENSES Total	**2,098**	**1,888**	**1,000**	**1,000**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	5,000	625	760	805	5.95%
881003 - VEHICLE REPLACE ISF	2,077	2,194	1,988	1,988	0.00%
881004 - IT ISF OPERATING CHARGE	13,793	12,698	13,936	12,224	-12.28%
881005 - IT ISF REPLACEMENT CHARGE	2,785	2,396	2,396	1,901	-20.64%
881010 - WORKERS' COMP ISF MISC	2,821	4,425	6,039	7,272	20.42%
881012 - GENERAL LIABILITY INSURANCE	4,312	7,337	11,896	16,291	36.95%
881013 - UNINSURED CLAIMS CHARGE	5,391	138	132	1,507	1040.73%
881014 - ANNUAL OPEB CHARGE	11,251	9,330	10,193	9,953	-2.35%
881015 - OTHER INSURANCE ISF RATES	-	187	187	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**47,429**	**39,330**	**47,525**	**51,942**	**9.29%**
0108032 - TREES Total	2,367,089	2,189,787	2,430,592	2,460,874	1.25%
0108041 - FACILITY MAINTENANCE					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	530,123	595,247	670,510	710,776	6.01%
70 - REGULAR SALARIES Total	**530,123**	**595,247**	**670,510**	**710,776**	**6.01%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	433	530	495	495	0.00%
71 - SPECIAL PAYS Total	**433**	**530**	**495**	**495**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	125,996	132,762	180,096	169,380	-5.95%
722001 - PENSION EE NORMAL COST MISC	39,890	45,573	62,110	61,719	-0.63%
723002 - PENSION ER NORMAL COST MISC	43,626	49,016	62,869	68,088	8.30%
724001 - PENSION EE CONTRIB MISC	(59,069)	(63,902)	(77,731)	(81,796)	5.23%
725001 - PENSION UAL REQUIRED MISC	96,294	152,332	153,553	155,095	1.00%
725003 - PENSION UAL DISCRETIONARY MISC	37,955	79,252	48,633	42,014	-13.61%
727003 - CELL PHONE STIPEND	3,114	4,896	4,920	5,340	8.54%
727004 - RHS $2.50 CONTRIBUTION	7,097	5,436	5,848	3,604	-38.37%
727012 - LIFE INSURANCE	657	713	840	840	0.00%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727013 - EMP ASSISTANCE PROGRAM	124	136	160	160	0.00%
727016 - MEDICARE FRINGES	8,524	9,228	12,412	10,391	-16.29%
727019 - SURVIVOR BENEFIT	346	201	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	1,103	880	900	900	0.00%
728003 - COMPENSATED ABSENCES	20,036	23,386	23,468	24,877	6.01%
72 - BENEFITS Total	**325,694**	**439,909**	**478,078**	**460,612**	**-3.65%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	13,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**13,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	12,999	8,626	9,506	9,506	0.00%
713008 - CALL BACK PAY	428	1,232	1,030	1,030	0.00%
713009 - STAND BY PAY	1,549	2,112	500	500	0.00%
74 - OTHER PAYS Total	**14,976**	**11,970**	**11,036**	**11,036**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	455	225	-	-	0.00%
811012 - SERVICES JANITORIAL	869,431	944,504	951,490	996,032	4.68%
811017 - SERVICES CONTRACT	184,882	170,012	184,213	185,817	0.87%
811020 - CONTRACT SERVICES PARK/ FACILTY	-	-	-	75,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	32	-	-	-	0.00%
81 - CONTRACT SERVICES Total	**1,054,801**	**1,114,741**	**1,135,703**	**1,256,849**	**10.67%**
83 - UTILITIES					
831003 - UTILITIES NATURAL GAS	9,564	15,109	10,520	10,730	2.00%
831004 - UTILITIES ELECTRICITY	260,723	312,237	299,831	308,826	3.00%
831005 - UTILITIES WATER	192,504	190,727	200,000	200,000	0.00%
83 - UTILITIES Total	**462,790**	**518,073**	**510,351**	**519,556**	**1.80%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	36	423	1,250	1,250	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	3,493	4,406	2,500	2,500	0.00%
841044 - TOOLS INSTRUMENTS ETC	10,322	31,422	10,000	10,000	0.00%
84 - SUPPLIES & MATERIALS Total	**13,850**	**36,252**	**13,750**	**13,750**	**0.00%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	114,095	172,758	115,750	121,835	5.26%
851007 - AUTOMOTIVE FUEL/WASH	15,172	15,484	16,000	17,629	10.18%
851013 - PRINTER MAINT/SUPPLIES	328	-	-	-	0.00%
851016 - MAINT & REPAIR BUILDING	517,133	964,742	555,672	591,682	6.48%
851031 - MAINT BBSC	22,772	30,134	31,887	31,887	0.00%
851037 - MAINT & REPAIR NOC	2,195	3,251	1,000	1,000	0.00%
851066 - SEWER USE FEE/PROP TAX	53,498	54,178	55,000	56,925	3.50%
851072 - SEWER FEES: FIXED + USE	20,139	19,958	25,000	25,000	0.00%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
851074 - ELECTRIC VEHICLE OPERATING	14,059	17,235	20,000	20,000	0.00%
85 - MAINTENANCE & REPAIR Total	**759,389**	**1,277,740**	**820,309**	**865,958**	**5.56%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	84	60	1,550	1,550	0.00%
861003 - TRAINING	65	3,249	1,125	1,125	0.00%
86 - TRAVEL & TRAINING Total	**149**	**3,309**	**2,675**	**2,675**	**0.00%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	-	70	-	-	0.00%
871006 - UNIFORM EXPENSE	5,581	4,867	2,015	2,015	0.00%
87 - GENERAL EXPENSES Total	**5,581**	**4,937**	**2,015**	**2,015**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	31,000	31,000	37,681	47,006	24.75%
881003 - VEHICLE REPLACE ISF	18,753	21,584	29,466	33,982	15.33%
881004 - IT ISF OPERATING CHARGE	46,649	45,879	50,521	44,103	-12.70%
881005 - IT ISF REPLACEMENT CHARGE	9,747	8,983	8,983	7,127	-20.66%
881010 - WORKERS' COMP ISF MISC	9,665	16,821	21,817	26,015	19.24%
881012 - GENERAL LIABILITY INSURANCE	14,774	30,004	48,749	63,487	30.23%
881013 - UNINSURED CLAIMS CHARGE	18,471	457	488	5,353	996.58%
881014 - ANNUAL OPEB CHARGE	32,784	34,792	35,863	33,714	-5.99%
881015 - OTHER INSURANCE ISF RATES	-	1,122	1,122	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**181,844**	**190,644**	**234,690**	**260,788**	**11.12%**
90 - CAPITAL EXPENDITURES					
911016 - ROLLING EQUIPMENT	-	-	85,000	85,000	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**-**	**85,000**	**85,000**	**0.00%**
0108041 - FACILITY MAINTENANCE Total	3,362,630	4,193,352	3,964,613	4,189,510	5.67%
0108051 - REFUSE					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	36,998	91,487	106,468	121,251	13.88%
711003 - SALARIES PART TIME	31,266	23,433	41,724	41,993	0.64%
70 - REGULAR SALARIES Total	**68,263**	**114,921**	**148,192**	**163,243**	**10.16%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	8,745	20,132	22,512	22,584	0.32%
721002 - CAFETERIA ALLOWANCE PT	917	-	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	2,809	5,947	11,544	12,602	9.17%
723002 - PENSION ER NORMAL COST MISC	5,129	10,991	16,034	16,580	3.40%
723004 - RETIREMENT PART TIME/TEMP	6	-	1,565	1,565	0.00%
724001 - PENSION EE CONTRIB MISC	(4,807)	(11,141)	(17,152)	(18,107)	5.56%
725001 - PENSION UAL REQUIRED MISC	36,213	35,654	35,940	26,458	-26.38%
725003 - PENSION UAL DISCRETIONARY MISC	14,273	18,549	11,383	7,167	-37.04%
727003 - CELL PHONE STIPEND	695	849	960	960	0.00%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727004 - RHS $2.50 CONTRIBUTION	87	55	3,406	3,406	0.00%
727012 - LIFE INSURANCE	44	96	105	210	100.00%
727013 - EMP ASSISTANCE PROGRAM	8	18	20	40	100.00%
727016 - MEDICARE FRINGES	898	1,760	2,489	2,297	-7.72%
727020 - DEFERRED COMP CITY CONTRIB	15	12	-	-	0.00%
728003 - COMPENSATED ABSENCES	-	4,406	3,726	4,244	13.89%
72 - BENEFITS Total	**65,032**	**87,329**	**92,532**	**80,005**	**-13.54%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	11,237	11,184	10,000	10,000	0.00%
74 - OTHER PAYS Total	**11,237**	**11,184**	**10,000**	**10,000**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	18,252	122,038	6,605	2,500	-62.15%
811017 - SERVICES CONTRACT	121,844	91,697	156,170	158,991	1.81%
811027 - SERVICES CITY PRINT CONTRACT	-	-	209	209	0.00%
811031 - BEACH TRASHCAN COLLECTION	760,637	736,879	850,763	860,961	1.20%
841060 - OTHER AGENCY FEES	10,604	10,604	12,500	12,500	0.00%
81 - CONTRACT SERVICES Total	**911,337**	**961,218**	**1,026,247**	**1,035,161**	**0.87%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	-	128	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	1,853	2,021	1,250	1,250	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	2,265	3,681	3,000	3,000	0.00%
84 - SUPPLIES & MATERIALS Total	**4,119**	**5,830**	**4,250**	**4,250**	**0.00%**
85 - MAINTENANCE & REPAIR					
851006 - RESID REFUSE COLLECTION	6,355,984	8,032,680	8,730,724	9,275,794	6.24%
851007 - AUTOMOTIVE FUEL/WASH	6,764	5,756	7,000	7,713	10.19%
851013 - PRINTER MAINT/SUPPLIES	-	-	300	300	0.00%
85 - MAINTENANCE & REPAIR Total	**6,362,747**	**8,038,436**	**8,738,024**	**9,283,807**	**6.25%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	-	1,000	1,000	0.00%
861003 - TRAINING	158	777	1,000	5,105	410.53%
86 - TRAVEL & TRAINING Total	**158**	**777**	**2,000**	**6,105**	**205.26%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	-	400	400	400	0.00%
871002 - ADVERT & PUB RELATIONS	28,042	1,012	4,000	4,000	0.00%
871006 - UNIFORM EXPENSE	-	774	750	750	0.00%
87 - GENERAL EXPENSES Total	**28,042**	**2,186**	**5,150**	**5,150**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	37,500	50,500	56,522	17,386	-69.24%
881003 - VEHICLE REPLACE ISF	5,013	56,890	8,726	13,684	56.82%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881004 - IT ISF OPERATING CHARGE	7,221	9,682	10,610	9,326	-12.10%
881005 - IT ISF REPLACEMENT CHARGE	1,392	1,797	1,797	1,425	-20.69%
881010 - WORKERS' COMP ISF MISC	1,684	2,090	2,429	2,642	8.73%
881012 - GENERAL LIABILITY INSURANCE	2,574	17,123	20,650	17,629	-14.63%
881013 - UNINSURED CLAIMS CHARGE	3,219	114	110	1,157	951.40%
881014 - ANNUAL OPEB CHARGE	7,764	6,555	5,590	5,751	2.88%
881015 - OTHER INSURANCE ISF RATES	-	379	379	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**66,367**	**145,129**	**106,813**	**69,000**	**-35.40%**
0108051 - REFUSE Total	7,517,302	9,367,009	10,133,208	10,656,722	5.17%
0108061 - STREETS/ASPHALT					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,728,307	1,824,862	2,062,120	2,318,665	12.44%
711003 - SALARIES PART TIME	82,951	134,485	220,137	271,056	23.13%
70 - REGULAR SALARIES Total	**1,811,259**	**1,959,347**	**2,282,257**	**2,589,721**	**13.47%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	-	-	750	750	0.00%
712004 - CERTIFICATION PAY	5,619	5,301	5,260	6,000	14.07%
712006 - BILINGUAL PAY	1,805	1,805	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**7,424**	**7,106**	**7,810**	**8,550**	**9.48%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	472,306	473,341	562,800	587,184	4.33%
722001 - PENSION EE NORMAL COST MISC	169,838	188,582	201,149	238,500	18.57%
723002 - PENSION ER NORMAL COST MISC	134,579	154,699	183,484	234,966	28.06%
723004 - RETIREMENT PART TIME/TEMP	1,995	371	8,255	9,386	13.70%
724001 - PENSION EE CONTRIB MISC	(225,698)	(239,652)	(239,225)	(298,349)	24.71%
725001 - PENSION UAL REQUIRED MISC	497,313	494,302	498,266	505,944	1.54%
725003 - PENSION UAL DISCRETIONARY MISC	196,015	257,164	157,810	137,057	-13.15%
727003 - CELL PHONE STIPEND	9,772	11,072	11,040	11,040	0.00%
727004 - RHS $2.50 CONTRIBUTION	22,240	36,491	30,148	23,426	-22.30%
727012 - LIFE INSURANCE	2,309	2,426	2,625	2,835	8.00%
727013 - EMP ASSISTANCE PROGRAM	434	456	500	540	8.00%
727016 - MEDICARE FRINGES	31,193	33,698	41,516	38,246	-7.88%
727019 - SURVIVOR BENEFIT	1,328	736	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	4,686	4,239	4,200	4,200	0.00%
728003 - COMPENSATED ABSENCES	72,430	75,886	72,174	81,153	12.44%
72 - BENEFITS Total	**1,390,741**	**1,493,812**	**1,534,741**	**1,576,129**	**2.70%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	44,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**44,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	171,772	171,778	151,531	151,531	0.00%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
713008 - CALL BACK PAY	11,867	17,174	4,120	4,120	0.00%
713009 - STAND BY PAY	23,177	24,153	28,052	28,052	0.00%
74 - OTHER PAYS Total	**206,816**	**213,105**	**183,703**	**183,703**	**0.00%**
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	-	14,996	1,200	1,200	0.00%
811008 - SERVICES PROFESSIONAL	105,359	51,899	10,000	10,000	0.00%
811017 - SERVICES CONTRACT	40,304	306,875	152,305	202,305	32.83%
811027 - SERVICES CITY PRINT CONTRACT	102	-	-	-	0.00%
811032 - STEAM CLEANING	274,884	256,749	279,697	285,944	2.23%
811034 - CONTRACT STRIPING	162,769	111,607	171,191	177,558	3.72%
811063 - SERVICES SAND MANAGEMENT	-	-	-	-	0.00%
81 - CONTRACT SERVICES Total	**583,418**	**742,128**	**614,393**	**677,008**	**10.19%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	266	304	600	600	0.00%
83 - UTILITIES Total	**266**	**304**	**600**	**600**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	644	1,357	990	990	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	90,546	328,768	126,000	126,000	0.00%
841026 - STREET CLEANING EXPENSE	-	-	1,000	1,000	0.00%
841032 - TRAFFIC SUPPLIES	28,784	36,919	17,700	17,700	0.00%
841035 - SIGNS	60,519	49,281	42,000	42,000	0.00%
841036 - SIGN MATERIALS	3,072	6,380	5,000	5,000	0.00%
841042 - ASPHALT MATERIALS	119,229	96,367	127,400	127,400	0.00%
841043 - CONCRETE MATERIALS	60,393	79,025	65,000	65,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	41,139	53,421	50,000	50,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	25,015	26,846	20,000	20,000	0.00%
84 - SUPPLIES & MATERIALS Total	**429,341**	**678,364**	**455,090**	**455,090**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	102,960	172,248	100,000	110,144	10.14%
851010 - MAINT & REPAIR EQUIPMENT	1,306	2,365	2,000	2,000	0.00%
851013 - PRINTER MAINT/SUPPLIES	1,340	2,465	1,950	1,950	0.00%
851014 - MAINT & REPAIR DAMAGE	938	23,326	-	-	0.00%
851037 - MAINT & REPAIR NOC	23	-	700	700	0.00%
851041 - MAINT PIERS/FLOATS/DOCKS	10,803	18,428	10,000	10,000	0.00%
851042 - MAINTENANCE BEACHES	36,028	75,378	24,500	24,500	0.00%
85 - MAINTENANCE & REPAIR Total	**153,399**	**294,210**	**139,150**	**149,294**	**7.29%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	15	300	300	0.00%
861003 - TRAINING	1,546	20,569	2,000	2,000	0.00%
86 - TRAVEL & TRAINING Total	**1,546**	**20,584**	**2,300**	**2,300**	**0.00%**

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	-	362	-	-	0.00%
871004 - PUBLICATIONS & DUES NOC	362	-	200	200	0.00%
871006 - UNIFORM EXPENSE	19,209	20,204	16,024	16,024	0.00%
87 - GENERAL EXPENSES Total	**19,571**	**20,566**	**16,224**	**16,224**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	368,500	409,500	424,797	459,116	8.08%
881003 - VEHICLE REPLACE ISF	438,926	575,415	708,859	690,114	-2.64%
881004 - IT ISF OPERATING CHARGE	178,075	189,042	208,369	181,761	-12.77%
881005 - IT ISF REPLACEMENT CHARGE	37,596	37,406	37,406	29,695	-20.61%
881010 - WORKERS' COMP ISF MISC	35,483	75,378	85,636	106,520	24.39%
881012 - GENERAL LIABILITY INSURANCE	54,240	215,226	270,500	314,059	16.10%
881013 - UNINSURED CLAIMS CHARGE	67,814	1,910	1,766	18,496	947.45%
881014 - ANNUAL OPEB CHARGE	147,709	112,897	108,964	109,981	0.93%
881015 - OTHER INSURANCE ISF RATES	-	12,534	12,534	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**1,328,342**	**1,629,309**	**1,858,831**	**1,909,742**	**2.74%**
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	1,117	-	1,000	1,000	0.00%
911016 - ROLLING EQUIPMENT	-	43,085	228,228	228,228	0.00%
911024 - EQUIPMENT N.O.C.	-	-	7,000	7,000	0.00%
90 - CAPITAL EXPENDITURES Total	**1,117**	**43,085**	**236,228**	**236,228**	**0.00%**
0108061 - STREETS/ASPHALT Total	5,977,240	7,101,921	7,331,328	7,804,589	6.46%
01080801 - ENGINEERING SERVICES					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	2,239,636	2,404,351	2,570,042	2,703,150	5.18%
711003 - SALARIES PART TIME	159,297	134,302	328,951	354,849	7.87%
70 - REGULAR SALARIES Total	**2,398,932**	**2,538,653**	**2,898,993**	**3,057,999**	**5.48%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	71	-	-	2,080	0.00%
712004 - CERTIFICATION PAY	-	1,000	995	995	0.00%
712006 - BILINGUAL PAY	1,805	1,805	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**1,876**	**2,805**	**2,795**	**4,875**	**74.41%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	299,915	329,874	382,704	383,928	0.32%
721002 - CAFETERIA ALLOWANCE PT	-	900	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	191,898	215,462	241,793	277,180	14.64%
723002 - PENSION ER NORMAL COST MISC	189,338	197,952	236,359	284,270	20.27%
723004 - RETIREMENT PART TIME/TEMP	1,516	1,258	12,336	12,336	0.00%
724001 - PENSION EE CONTRIB MISC	(281,830)	(285,707)	(297,390)	(353,791)	18.97%
725001 - PENSION UAL REQUIRED MISC	502,399	618,257	623,214	585,268	-6.09%
725003 - PENSION UAL DISCRETIONARY MISC	198,020	321,653	197,384	158,545	-19.68%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727001 - CAR ALLOWANCE	3,610	3,610	3,600	3,600	0.00%
727003 - CELL PHONE STIPEND	9,628	10,367	10,560	10,560	0.00%
727004 - RHS $2.50 CONTRIBUTION	20,899	30,319	21,208	21,208	0.00%
727012 - LIFE INSURANCE	1,554	1,721	1,785	1,995	11.76%
727013 - EMP ASSISTANCE PROGRAM	311	341	340	380	11.76%
727015 - UNEMPLOYMENT EXPENSE	858	24,979	-	-	0.00%
727016 - MEDICARE FRINGES	37,752	39,923	47,816	44,814	-6.28%
727019 - SURVIVOR BENEFIT	981	602	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	7,371	4,000	4,560	14.00%
728003 - COMPENSATED ABSENCES	73,478	87,829	89,951	94,610	5.18%
72 - BENEFITS Total	**1,250,327**	**1,606,709**	**1,575,660**	**1,529,463**	**-2.93%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	30,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**30,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	112,281	170,348	77,191	77,191	0.00%
74 - OTHER PAYS Total	**112,281**	**170,348**	**77,191**	**77,191**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	248,652	175,867	55,061	67,425	22.45%
811015 - SERVCES OTHER PRINT VENDOR	7,214	12,312	9,527	10,027	5.25%
811027 - SERVICES CITY PRINT CONTRACT	-	-	500	-	-100.00%
81 - CONTRACT SERVICES Total	**255,866**	**188,179**	**65,088**	**77,452**	**18.99%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	3,163	2,938	4,000	4,000	0.00%
831002 - UTILITIES TELEPHONE	857	982	1,000	1,000	0.00%
83 - UTILITIES Total	**4,019**	**3,920**	**5,000**	**5,000**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	359	982	1,500	1,500	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	2,642	3,882	2,100	2,100	0.00%
841044 - TOOLS INSTRUMENTS ETC	-	901	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**3,002**	**5,765**	**3,600**	**3,600**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	15,632	16,090	16,000	17,605	10.03%
851013 - PRINTER MAINT/SUPPLIES	450	528	1,500	1,500	0.00%
85 - MAINTENANCE & REPAIR Total	**16,082**	**16,618**	**17,500**	**19,105**	**9.17%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,176	9,231	3,000	3,000	0.00%
861003 - TRAINING	3,127	6,834	3,000	3,000	0.00%
86 - TRAVEL & TRAINING Total	**4,303**	**16,065**	**6,000**	**6,000**	**0.00%**

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	-	3,338	-	3,500	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	41	91	250	250	0.00%
871004 - PUBLICATIONS & DUES NOC	9,864	108	4,000	500	-87.50%
871006 - UNIFORM EXPENSE	2,340	1,625	1,500	1,500	0.00%
871017 - SOFTWARE LICENSE RENEWAL	22,379	29,868	25,000	25,000	0.00%
87 - GENERAL EXPENSES Total	**34,623**	**35,029**	**30,750**	**30,750**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	55,500	53,500	65,030	74,695	14.86%
881003 - VEHICLE REPLACE ISF	15,698	44,491	45,913	51,843	12.92%
881004 - IT ISF OPERATING CHARGE	111,376	116,164	128,015	120,902	-5.56%
881005 - IT ISF REPLACEMENT CHARGE	23,463	22,937	22,937	19,718	-14.03%
881010 - WORKERS' COMP ISF MISC	35,444	34,655	39,620	41,710	5.28%
881012 - GENERAL LIABILITY INSURANCE	54,180	97,452	170,859	227,323	33.05%
881013 - UNINSURED CLAIMS CHARGE	67,739	1,799	1,907	21,015	1001.73%
881014 - ANNUAL OPEB CHARGE	138,093	118,557	134,948	127,225	-5.72%
881015 - OTHER INSURANCE ISF RATES	-	885	885	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**501,492**	**490,439**	**610,115**	**684,431**	**12.18%**
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	986	1,205	2,500	2,500	0.00%
911039 - OFFICE FURNITURE/FIXTURES	-	741	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	**986**	**1,947**	**2,500**	**2,500**	**0.00%**
01080801 - ENGINEERING SERVICES Total	4,613,790	5,076,476	5,295,192	5,498,366	3.84%
01080807 - MOD ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	277,440	283,797	306,339	-	-100.00%
70 - REGULAR SALARIES Total	**277,440**	**283,797**	**306,339**	**-**	**-100.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	65,790	65,881	45,024	-	-100.00%
722001 - PENSION EE NORMAL COST MISC	22,207	23,791	26,698	-	-100.00%
723002 - PENSION ER NORMAL COST MISC	24,981	25,067	30,787	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(35,741)	(34,741)	(35,753)	-	-100.00%
725001 - PENSION UAL REQUIRED MISC	91,711	64,207	64,722	-	-100.00%
725003 - PENSION UAL DISCRETIONARY MISC	36,148	33,404	20,499	-	-100.00%
727001 - CAR ALLOWANCE	3,610	3,610	3,600	-	-100.00%
727003 - CELL PHONE STIPEND	963	963	960	-	-100.00%
727004 - RHS $2.50 CONTRIBUTION	3,390	2,753	10,246	-	-100.00%
727012 - LIFE INSURANCE	230	229	210	-	-100.00%
727013 - EMP ASSISTANCE PROGRAM	43	43	40	-	-100.00%
727016 - MEDICARE FRINGES	4,556	4,573	5,161	-	-100.00%
727019 - SURVIVOR BENEFIT	115	-	-	-	0.00%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
728003 - COMPENSATED ABSENCES	9,520	9,857	10,722	-	-100.00%
72 - BENEFITS Total	**227,524**	**200,496**	**182,916**	**-**	**-100.00%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	4,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**4,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	22	9	158	-	-100.00%
74 - OTHER PAYS Total	**22**	**9**	**158**	**-**	**-100.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	8,396	44,712	-	-	0.00%
81 - CONTRACT SERVICES Total	**8,396**	**44,712**	**-**	**-**	**0.00%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	1,001	1,305	-	-	0.00%
831003 - UTILITIES NATURAL GAS	4,919	11,048	-	-	0.00%
831004 - UTILITIES ELECTRICITY	30,570	34,755	-	-	0.00%
83 - UTILITIES Total	**36,490**	**47,108**	**-**	**-**	**0.00%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	1,865	1,308	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	939	131	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**2,804**	**1,439**	**-**	**-**	**0.00%**
85 - MAINTENANCE & REPAIR					
851013 - PRINTER MAINT/SUPPLIES	725	773	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	**725**	**773**	**-**	**-**	**0.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,489	1,551	-	-	0.00%
861003 - TRAINING	248	465	-	-	0.00%
86 - TRAVEL & TRAINING Total	**1,737**	**2,016**	**-**	**-**	**0.00%**
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	6,248	2,156	-	-	0.00%
871004 - PUBLICATIONS & DUES NOC	48	10	-	-	0.00%
87 - GENERAL EXPENSES Total	**6,296**	**2,166**	**-**	**-**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	13,793	12,698	13,936	-	-100.00%
881005 - IT ISF REPLACEMENT CHARGE	2,785	2,396	2,396	-	-100.00%
881010 - WORKERS' COMP ISF MISC	4,592	4,707	3,782	-	-100.00%
881012 - GENERAL LIABILITY INSURANCE	7,020	9,089	14,338	-	-100.00%
881013 - UNINSURED CLAIMS CHARGE	8,777	242	193	-	-100.00%
881014 - ANNUAL OPEB CHARGE	26,693	14,665	16,085	-	-100.00%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
88 - INTERNAL SVC CHARGE Total	**63,659**	**43,797**	**50,730**	**-**	**-100.00%**
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	700	-	-	-	0.00%
911004 - COMPUTER EQUIPMENT	-	5,255	-	-	0.00%
911039 - OFFICE FURNITURE/FIXTURES	-	1,738	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	**700**	**6,993**	**-**	**-**	**0.00%**
01080807 - MOD ADMIN Total	629,793	633,307	540,143	-	-100.00%
10080802 - TIDELANDS MANAGEMENT					
72 - BENEFITS					
727004 - RHS $2.50 CONTRIBUTION	-	9	-	-	0.00%
72 - BENEFITS Total	**-**	**9**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	220,022	304,558	266,120	266,120	0.00%
81 - CONTRACT SERVICES Total	**220,022**	**304,558**	**266,120**	**266,120**	**0.00%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	2	1	-	-	0.00%
83 - UTILITIES Total	**2**	**1**	**-**	**-**	**0.00%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	185	-	500	500	0.00%
84 - SUPPLIES & MATERIALS Total	**185**	**-**	**500**	**500**	**0.00%**
85 - MAINTENANCE & REPAIR					
851016 - MAINT & REPAIR BUILDING	8,977	58,789	30,000	30,000	0.00%
851041 - MAINT PIERS/FLOATS/DOCKS	44,292	63,759	50,000	50,000	0.00%
851042 - MAINTENANCE BEACHES	35,955	15,221	50,000	66,320	32.64%
851070 - MAINT/REPAIR MARINAS	40,310	20,165	39,777	39,777	0.00%
85 - MAINTENANCE & REPAIR Total	**129,535**	**157,934**	**169,777**	**186,097**	**9.61%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,844	4,353	5,500	5,500	0.00%
861003 - TRAINING	-	-	1,000	1,000	0.00%
86 - TRAVEL & TRAINING Total	**1,844**	**4,353**	**6,500**	**6,500**	**0.00%**
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	3,376	3,870	5,000	5,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	50	95	750	750	0.00%
871004 - PUBLICATIONS & DUES NOC	1,400	420	1,500	1,500	0.00%
871025 - HARBOR PIER PERMIT APPEAL	-	3,380	-	-	0.00%
87 - GENERAL EXPENSES Total	**4,826**	**7,765**	**7,250**	**7,250**	**0.00%**
90 - CAPITAL EXPENDITURES					

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
911039 - OFFICE FURNITURE/FIXTURES	-	-	5,000	5,000	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**-**	**5,000**	**5,000**	**0.00%**
10080802 - TIDELANDS MANAGEMENT Total	356,414	474,620	455,147	471,467	3.59%
7529031 - EQUIPMENT MAINTENANCE					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	589,055	615,826	788,617	821,294	4.14%
711003 - SALARIES PART TIME	32,973	15,189	-	-	0.00%
70 - REGULAR SALARIES Total	**622,028**	**631,015**	**788,617**	**821,294**	**4.14%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	6,205	5,141	5,350	5,750	7.48%
71 - SPECIAL PAYS Total	**6,205**	**5,141**	**5,350**	**5,750**	**7.48%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	134,995	141,094	202,608	191,964	-5.25%
722001 - PENSION EE NORMAL COST MISC	71,393	74,879	79,125	81,226	2.65%
723002 - PENSION ER NORMAL COST MISC	46,636	46,867	67,857	71,608	5.53%
723004 - RETIREMENT PART TIME/TEMP	1,133	-	-	-	0.00%
724001 - PENSION EE CONTRIB MISC	(90,904)	(87,185)	(91,417)	(96,306)	5.35%
725001 - PENSION UAL REQUIRED MISC	162,253	142,920	144,066	179,210	24.39%
725003 - PENSION UAL DISCRETIONARY MISC	34,284	46,774	45,628	48,547	6.40%
727003 - CELL PHONE STIPEND	1,444	1,444	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	8,941	9,181	14,092	9,296	-34.03%
727012 - LIFE INSURANCE	675	745	945	945	0.00%
727013 - EMP ASSISTANCE PROGRAM	128	141	180	180	0.00%
727015 - UNEMPLOYMENT EXPENSE	8	-	-	-	0.00%
727016 - MEDICARE FRINGES	11,192	10,740	14,464	12,157	-15.95%
727019 - SURVIVOR BENEFIT	462	268	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	1,811	1,744	1,800	1,800	0.00%
728003 - COMPENSATED ABSENCES	20,192	21,002	27,602	28,745	4.14%
729015 - CONTRA PENSION EXP (GASB 68)	(324,477)	(80,165)	-	-	0.00%
729016 - CONTRA OPEB EXP (GASB 75)	(37,179)	(51,715)	-	-	0.00%
72 - BENEFITS Total	**42,988**	**278,735**	**507,910**	**530,332**	**4.41%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	13,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**13,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	60,917	62,893	59,168	59,168	0.00%
713008 - CALL BACK PAY	763	2,103	2,500	2,500	0.00%
713009 - STAND BY PAY	4,778	7,000	14,940	14,940	0.00%
74 - OTHER PAYS Total	**66,458**	**71,996**	**76,608**	**76,608**	**0.00%**
81 - CONTRACT SERVICES					

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
811008 - SERVICES PROFESSIONAL	3,478	-	2,000	-	-100.00%
811017 - SERVICES CONTRACT	32,762	45,279	30,000	30,000	0.00%
841060 - OTHER AGENCY FEES	11,615	8,980	10,000	10,000	0.00%
81 - CONTRACT SERVICES Total	**47,855**	**54,259**	**42,000**	**40,000**	**-4.76%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	3,291	4,002	4,000	4,000	0.00%
831003 - UTILITIES NATURAL GAS	4,919	11,048	5,750	5,865	2.00%
831004 - UTILITIES ELECTRICITY	30,570	34,712	35,000	36,050	3.00%
83 - UTILITIES Total	**38,781**	**49,762**	**44,750**	**45,915**	**2.60%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	274	134	1,250	1,250	0.00%
841011 - SUPPLIES AUTO PARTS EXPENSE	487,915	399,470	305,000	305,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	84,983	118,109	43,000	43,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	34,242	7,641	13,500	13,500	0.00%
841045 - CIVIC CTR START UP COSTS	279	825	-	-	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	1,815	1,158	3,500	3,500	0.00%
84 - SUPPLIES & MATERIALS Total	**609,507**	**527,336**	**366,250**	**366,250**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	23,271	28,147	25,000	28,055	12.22%
851010 - MAINT & REPAIR EQUIPMENT	5,222	20,605	15,000	15,000	0.00%
851013 - PRINTER MAINT/SUPPLIES	467	1,706	975	975	0.00%
851014 - MAINT & REPAIR DAMAGE	-	249	-	-	0.00%
851045 - MAINT OUTSIDE LABOR	226,039	317,824	179,500	179,500	0.00%
851046 - MAINT COMP SOFTWARE	7,099	8,841	15,700	15,700	0.00%
85 - MAINTENANCE & REPAIR Total	**262,098**	**377,373**	**236,175**	**239,230**	**1.29%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	10,297	6,952	1,275	3,275	156.86%
861003 - TRAINING	2,686	2,674	4,500	4,500	0.00%
86 - TRAVEL & TRAINING Total	**12,983**	**9,626**	**5,775**	**7,775**	**34.63%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	91	1,797	-	-	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	-	56	600	600	0.00%
871004 - PUBLICATIONS & DUES NOC	1,330	1,129	1,500	1,500	0.00%
871006 - UNIFORM EXPENSE	10,478	9,137	9,163	9,163	0.00%
87 - GENERAL EXPENSES Total	**11,899**	**12,119**	**11,263**	**11,263**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	90,500	84,500	-	41,855	0.00%
881003 - VEHICLE REPLACE ISF	96,163	29,178	61,804	26,649	-56.88%
881004 - IT ISF OPERATING CHARGE	46,649	44,673	49,191	49,899	1.44%
881005 - IT ISF REPLACEMENT CHARGE	9,747	8,744	8,744	8,077	-7.62%

PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881010 - WORKERS' COMP ISF MISC	9,740	26,181	25,830	29,913	15.81%
881012 - GENERAL LIABILITY INSURANCE	14,889	65,741	77,692	107,265	38.06%
881013 - UNINSURED CLAIMS CHARGE	18,615	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	41,852	31,245	36,866	38,957	5.67%
881015 - OTHER INSURANCE ISF RATES	-	1,264	1,264	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**328,156**	**291,525**	**261,391**	**302,615**	**15.77%**
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	-	-	500	500	0.00%
911022 - MOBILE DATA COMPUTING	-	-	15,000	15,000	0.00%
911023 - SHOP EQUIPMENT	27,286	32,385	40,000	40,000	0.00%
90 - CAPITAL EXPENDITURES Total	**27,286**	**32,385**	**55,500**	**55,500**	**0.00%**
7529031 - EQUIPMENT MAINTENANCE Total	2,089,244	2,341,272	2,401,589	2,502,531	4.20%
7529032 - EQUIPMENT PURCHASING					
90 - CAPITAL EXPENDITURES					
911016 - ROLLING EQUIPMENT	4,155,030	3,296,098	3,164,000	2,305,000	-27.15%
911017 - CONTRACTED SET UP	46,232	17,856	31,009	31,009	0.00%
911020 - EQUIPMENT RENOVATION	64,734	124,003	300,000	300,000	0.00%
911021 - AQMD EQUIPMENT MANDATES	-	-	10,000	10,000	0.00%
911024 - EQUIPMENT N.O.C.	63,591	38,814	52,000	52,000	0.00%
90 - CAPITAL EXPENDITURES Total	**4,329,587**	**3,476,771**	**3,557,009**	**2,698,009**	**-24.15%**
7529032 - EQUIPMENT PURCHASING Total	4,329,587	3,476,771	3,557,009	2,698,009	-24.15%
Grand Total	**46,762,596**	**51,403,392**	**53,008,231**	**54,352,991**	**2.54%**

Citywide
FY 2024-25 Vehicle Replacement Report

Department	Org	Item to be Replaced			Model	Replacement Description	Replacement Cost (Estimated)	FY25 Budget
		Unit	Year	Manufacturer				
Fire Department Operations	01040401	2480	2014	Ford	F-150 4wd truck	Truck	$60,000	$60,000
		2311	2014	Ford	F-150 2wd truck	Truck	$50,000	$50,000
Fire Department EMS	01040404	2601	2018	Polaris	4wd Ranger	SUV	$20,000	$20,000
Fire Department- Marine Safety	01040406	2806	2020	Toyota	4wd Crew Cab	Truck	$52,000	$52,000
		2807	2020	Toyota	4wd Crew Cab	Truck	$52,000	$52,000
		2808	2020	Toyota	4wd Crew Cab	Truck	$52,000	$52,000
		2844	1985	Norek	29ft Rescue Boat	Lifeguard Boat	$1,100,000	$1,100,000
		2866	2017	Yamaha	4wd Quad	Off Road Vehicle	$22,000	$22,000
Public Works- Field, Beach Maintenance	0108061	3692	2007	American Water Works	AWW 5035	Pressure Washer	$16,000	$16,000
		3623	2016	Ford	F-350	4WD Dump Bed	$150,000	$150,000
		3331	2014	John Deere	410K	Backhoe	$185,000	$185,000
		3657	2015	John Deere	624K	Wheel Loader	$275,000	$275,000
Oasis Senior Center- Transportation	0107033	7990	2015	Ford	E-450	Eldorado Bus	$225,000	$225,000
Utility- Water	7019052	9292	2006	Hi-Way	Solar Guide	Arrowboard Trailer	$24,000	$24,000
Utility- Wastewater	7119061	5575	2002	Zieman	1175	Flat Bed Ramp Trailer	$22,000	$22,000
	Total Units:	15					Total Budget:	$2,030,000

RECREATION & SENIOR SERVICES

MISSION STATEMENT



To enhance the quality of life by providing diverse opportunities in safe and well- maintained facilities, open spaces and parks. We pledge to respond to community needs by creating quality educational, environmental, recreational, cultural and social programs for people of all ages.

OVERVIEW

The Recreation and Senior Services (RSS) Department consists of three divisions: Administration, Recreation, and Senior Services. Under the guidance of the Department Director, the RSS Department is responsible for the creation, coordination and implementation of recreational and social opportunities that serve a population ranging from infants to those in their advanced years. In addition, the department oversees the use of 64 parks and 12 facilities while also playing a role at the Back Bay Science Center and a number of natural spaces and sensitive marine habitats throughout the City. The Oasis Senior Center focuses on serving the senior community, offering programs to enrich senior life, prevent isolation, and create positive, successful aging experiences. With all programs, the backbone of the Department's success is the large volume of part-time staff and independent contractors in the field serving the community, as well as numerous volunteers who join us on a daily basis to fulfill our mission. These dedicated individuals, combined with the full-time staff, form a unified team that is talented, skilled and service oriented.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- Completed construction on Newport Beach Junior Guard building and community center.
- Completed construction on Arroyo Park synthetic turf installation, increasing annual usable hours by 30%.
- Completed construction on the Newport Ridge Pickleball Courts, increasing total number of public courts to 10; expended $231,236 in Prop 68 per capita grant funds.
- Finalized agreements with Boys and Girls Club (Lease at Eastbluff Park), Newport Harbor Lawn Bowling Club (Lease at San Joaquin Hills Park) and Newport Aquatic Center (Ground Lease at North Star Beach).
- Received $34,181 in grant funding from the CA Department of Boating and Waterways to purchase adaptive sailing equipment.

BUDGET HIGHLIGHTS

- Reintroduced part time Assistant Recreation Coordinator position into the organizational structure and flexibility staffed all Recreation Leaders to Senior Recreation Leaders for improved recruitment, staff retention and greater level of service.
- Added new revenue and expenditures to operate the Newport Beach Junior Guard building and community center from September to April annually.
- Developed year-round league program format for the Newport Coast Pickleball Courts.
- Applied for CA Department of Boating and Waterways grants to fund replacement of sailing equipment and program enhancements.

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

- Update and improve parks amenities through the Park Maintenance Master Plan fund
- Construct a universally accessible playground at San Miguel Park by June 2025
- Increase pickleball programming revenue by 20%
- Develop a volunteer driving program at OASIS to support the transportation program
- Implement an Adaptive Sailing Program in partnership with Orange Coast College

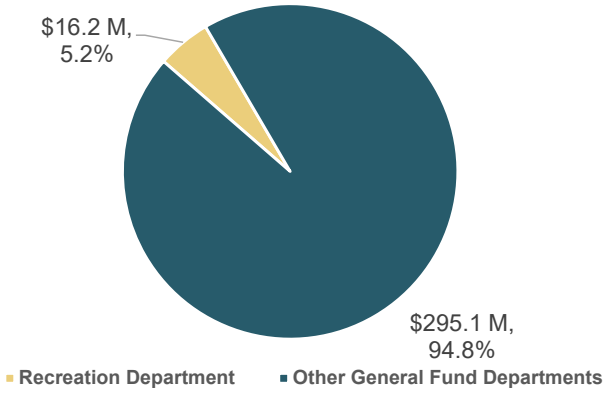
DEPARTMENT PERFORMANCE MEASURES

Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target
Recreational Program Attendance/ Registrations	341,516	351,761 +3.00%	362,314 +3.00%	373,183 +3.00% from prior year
Senior Transportation Participants	10,048	10,000 -0.48%	10,300 +3.00%	10,609 +3.00% from prior year
Recreational Classes Offered	3,376	3,382 +0.18%	3,480 +2.90%	3,584 +3.00% from prior year
Satisfaction with Recreation Programs (1-5)	4.61	4.65	4.7	4.65

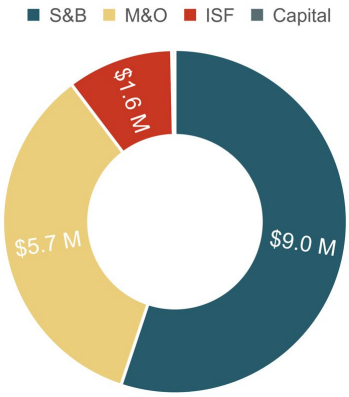
RECREATION DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01070005 - RECREATION ADMIN	1,390,041	1,435,642	1,519,596	1,608,698	5.86%
0107010 - PROGRAM SUPPORT	2,414,496	2,289,389	2,534,827	2,725,745	7.53%
0107011 - FEE BASED CLASSES	431,354	526,700	543,171	508,171	-6.44%
0107012 - ADULT SPORTS	353,059	377,176	396,822	460,180	15.97%
0107013 - YOUTH SPORTS	26,943	33,416	20,383	20,383	0.00%
0107014 - YOUTH PROGRAMS	618,510	650,827	727,445	805,484	10.73%
0107015 - PRESCHOOL PROGRAMS	93,666	102,875	112,908	120,058	6.33%
0107016 - NATURAL RESOURCES	126,540	124,341	136,013	113,909	-16.25%
0107017 - SPECIAL EVENTS	75,469	61,627	65,600	65,600	0.00%
0107018 - PARK PATROL	349,592	370,372	447,588	480,033	7.25%
0107019 - AQUATICS	236,745	246,424	331,317	362,086	9.29%
0107020 - NEWPORT COAST COMMUNITY CENTER	873,306	979,451	990,722	1,153,137	16.39%
0107021 - COMMUNITY YOUTH CENTER	407,310	483,616	427,332	449,752	5.25%
0107022 - CIVIC CENTER RENTALS	50,237	91,495	171,826	218,788	27.33%
0107023 - MARINA PARK	2,217,795	2,311,192	2,473,774	2,548,578	3.02%
0107024 - FACILITY MAINT & OPERATIONS	562,417	667,080	719,449	751,873	4.51%
0107026 - JUNIOR LIFEGUARD FACILITY	-	-	31,683	40,255	27.05%
0107031 - OASIS	1,693,806	1,912,786	2,179,155	2,234,704	2.55%
0107032 - OASIS FITNESS CENTER	397,265	378,169	624,352	486,412	-22.09%
0107033 - OASIS TRANSPORTATION	848,375	862,013	940,104	997,285	6.08%
16470 - FiiN Rec Support	-	118,830	147,000	223,759	52.22%
Grand Total	**13,166,924**	**14,023,423**	**15,541,067**	**16,374,890**	**5.37%**

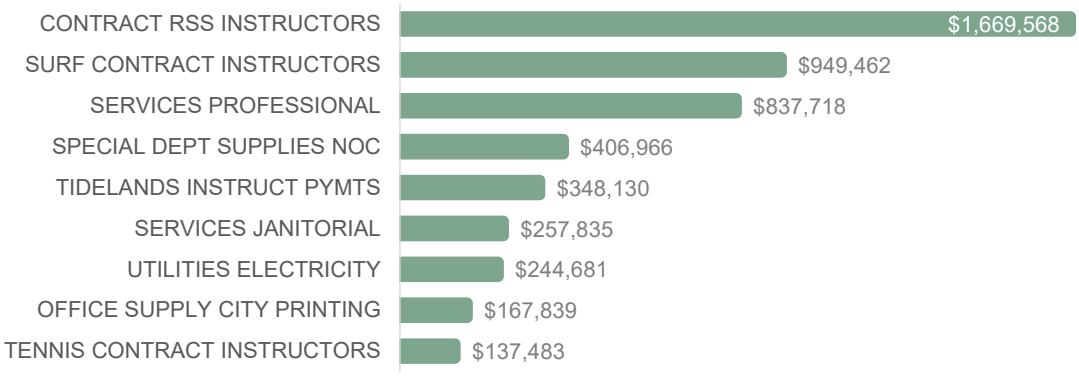
% of General Fund Budget



Budget by Account Type



Top Non-Personnel Budgeted Items - FY 25



RECREATION & SENIOR SERVICES PERSONNEL

	FY 23	FY 24	FY 25
Full-Time	43.50	43.50	43.50
Part-Time (FTE)	38.48	38.90	37.45

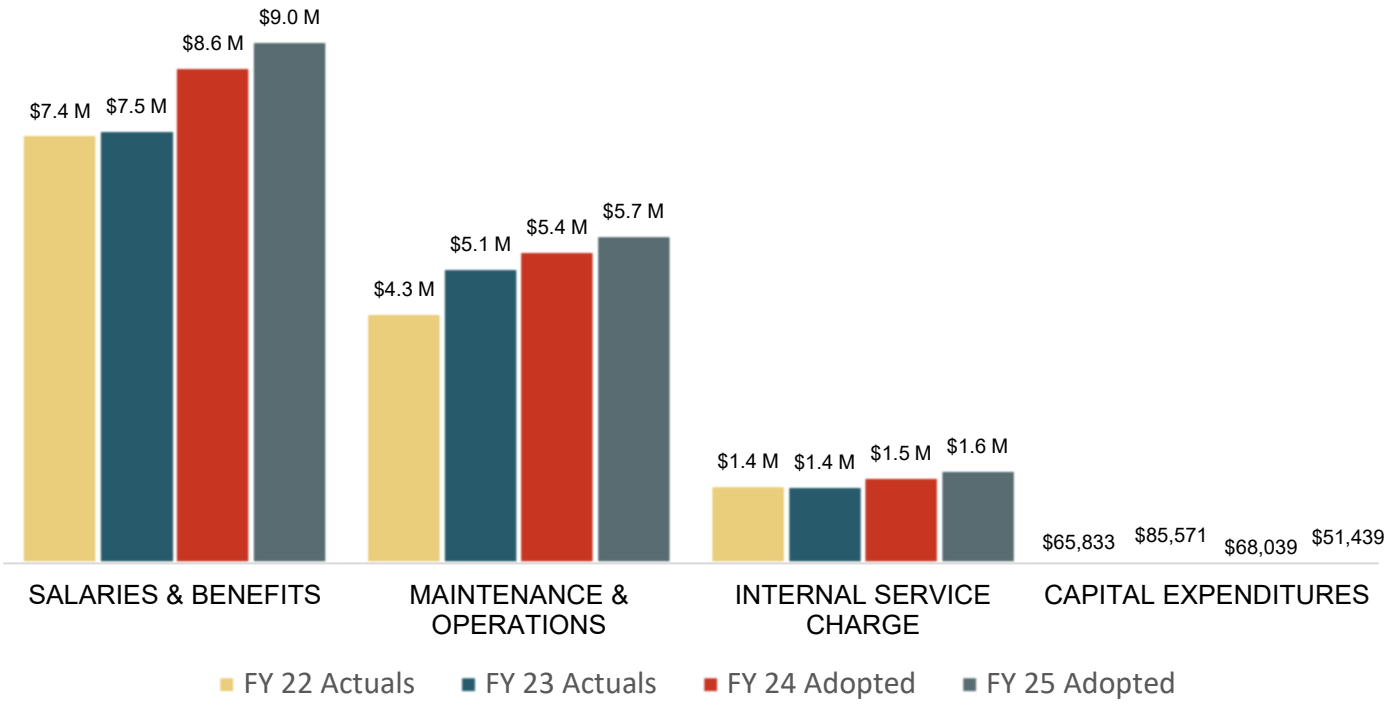
Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT	1.00	1.00	101,200	960	35,919	138,079
BUDGET ANALYST	1.00	1.00	132,053	-	39,389	171,442
DEPARTMENT ASSISTANT	1.00	1.00	81,302	1,800	34,037	117,139
DEPARTMENT ASSISTANT	1.00	1.00	65,400	-	30,721	96,121
DEPUTY RECREATION & SENIOR SERVICES DIRECTOR	1.00	1.00	181,958	960	45,424	228,342
FACILITIES MAINTENANCE TECHNICIAN	1.00	1.00	92,129	960	35,304	128,393
FACILITIES MAINTENANCE WORKER II	1.00	1.00	59,059	-	29,619	88,678
FACILITIES MAINTENANCE WORKER II	1.00	1.00	76,048	3,040	33,281	112,369
FACILITIES MAINTENANCE WORKER II	1.00	1.00	78,550	960	33,143	112,653
FISCAL CLERK, SENIOR	0.50	0.50	33,202	-	15,662	48,864
GROUNDSWORKER II	1.00	1.00	72,567	3,040	31,384	106,991
MARKETING SPECIALIST	1.00	1.00	101,286	960	35,829	138,075
OFFICE ASSISTANT	1.00	1.00	60,076	-	30,098	90,174
OFFICE ASSISTANT	1.00	1.00	57,247	1,800	29,915	88,962
OFFICE ASSISTANT	1.00	1.00	54,116	-	29,041	83,156
PARK PATROL OFFICER	1.00	1.00	63,332	-	30,119	93,450
PARK PATROL OFFICER, LEAD	1.00	1.00	80,882	2,080	33,703	116,665
RECREATION & SENIOR SERVICES DIRECTOR	1.00	1.00	251,331	5,760	59,131	316,222
RECREATION & SENIOR SERVICES MANAGER	1.00	1.00	150,727	960	41,770	193,456
RECREATION & SENIOR SERVICES MANAGER	1.00	1.00	136,335	960	39,930	177,225
RECREATION & SENIOR SERVICES MANAGER	1.00	1.00	151,630	960	42,032	194,622
RECREATION & SENIOR SERVICES MANAGER	1.00	1.00	134,543	960	39,928	175,431
RECREATION COORDINATOR	1.00	1.00	68,005	960	30,679	99,644
RECREATION COORDINATOR	1.00	1.00	71,279	2,760	31,570	105,610
RECREATION COORDINATOR	1.00	1.00	67,338	2,760	31,109	101,207
RECREATION COORDINATOR	1.00	1.00	77,866	960	32,193	111,019
RECREATION COORDINATOR	1.00	1.00	93,808	2,760	34,206	130,774
RECREATION COORDINATOR	1.00	1.00	93,761	960	35,465	130,186
RECREATION COORDINATOR	1.00	1.00	79,890	2,760	32,578	115,227
RECREATION COORDINATOR	1.00	1.00	72,165	960	31,526	104,651
RECREATION COORDINATOR	1.00	1.00	72,165	-	31,512	103,677
RECREATION SUPERVISOR	1.00	1.00	109,338	960	36,923	147,221
RECREATION SUPERVISOR	1.00	1.00	83,292	-	32,814	116,106
RECREATION SUPERVISOR	1.00	1.00	109,338	-	37,677	147,015
RECREATION SUPERVISOR	1.00	1.00	109,647	960	38,204	148,810
RECREATION SUPERVISOR	1.00	1.00	93,746	-	34,522	128,268

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
RECREATION SUPERVISOR	1.00	1.00	108,752	960	36,625	146,337
RECREATION SUPERVISOR	1.00	1.00	109,647	-	41,383	151,029
RECREATION SUPERVISOR	1.00	1.00	109,647	960	37,168	147,774
RECREATION SUPERVISOR	1.00	1.00	109,647	-	35,538	145,184
SENIOR SERVICES SHUTTLE DRIVER	1.00	1.00	73,123	2,245	33,250	108,618
SENIOR SERVICES SHUTTLE DRIVER	1.00	1.00	73,330	2,245	33,483	109,057
SENIOR SERVICES SHUTTLE DRIVER	1.00	1.00	76,535	2,245	31,848	110,628
SENIOR SERVICES SHUTTLE DRIVER	1.00	1.00	65,145	165	30,345	95,655

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ASSISTANT REC COORDINATOR	3.28	3.28	227,062	-	11,240	238,302
ASSISTANT REC COORDINATOR	1.20	1.20	83,072	-	4,112	87,184
ASSISTANT REC COORDINATOR	0.96	0.96	66,457	-	3,290	69,747
ASSISTANT REC COORDINATOR	1.63	1.63	112,839	-	5,586	118,424
ASSISTANT REC COORDINATOR	0.88	0.88	60,919	-	3,015	63,935
ASSISTANT REC COORDINATOR	0.70	0.13	8,999	-	445	9,445
ASSISTANT REC COORDINATOR	0.86	0.86	59,535	-	2,947	62,482
ASSISTANT REC COORDINATOR	0.70	0.70	48,458	-	2,399	50,857
ASSISTANT REC COORDINATOR	1.52	1.52	105,224	-	5,209	110,433
ASSISTANT REC COORDINATOR	0.42	0.42	29,075	-	1,439	30,514
FACILITIES MAINTENANCE WORKER II	1.08	1.08	79,557	-	3,938	83,495
FACILITIES MAINTENANCE WORKER II	0.45	0.45	33,149	-	1,641	34,790
OFFICE ASSISTANT	0.88	0.88	57,484	-	4,714	62,197
OFFICE ASSISTANT	0.72	0.72	35,277	-	2,893	38,170
OFFICE ASSISTANT	0.90	0.90	58,956	-	2,918	61,875
PARK PATROL OFFICER	2.15	2.15	132,717	-	6,569	139,286
RECREATION COORDINATOR	0.75	0.75	63,091	-	5,173	68,265
RECREATION LEADER, SENIOR	0.21	0.21	9,008	-	739	9,747
RECREATION LEADER, SENIOR	1.90	1.90	92,992	-	7,625	100,618
RECREATION LEADER, SENIOR	0.83	0.83	38,621	-	3,167	41,788
RECREATION LEADER, SENIOR	0.31	0.31	21,460	-	1,062	22,522
RECREATION LEADER, SENIOR	1.58	1.58	77,606	-	3,842	81,448
RECREATION LEADER, SENIOR	1.25	1.25	61,397	-	3,039	64,436
RECREATION LEADER, SENIOR	1.01	0.13	6,385	-	316	6,701
RECREATION LEADER, SENIOR	6.18	6.18	303,548	-	15,026	318,573
RECREATION LEADER, SENIOR	1.34	1.34	65,818	-	3,258	69,076
RECREATION LEADER, SENIOR	1.53	1.53	75,150	-	3,720	78,870
SENIOR POOL LIFEGUARD	3.18	3.18	181,179	-	8,968	190,148
SENIOR SERVICES SHUTTLE DRIVER	0.50	0.50	29,132	-	1,442	30,574
			6,366,603	**51,780**	**1,645,728**	**8,064,111**

RECREATION SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**7,406,587**	**7,482,270**	**8,568,604**	**9,016,833**	**5.23%**
70 - REGULAR SALARIES	4,705,436	4,791,856	5,599,320	6,147,063	9.78%
71 - SPECIAL PAYS	10,050	13,185	16,365	16,860	3.02%
72 - BENEFITS	2,609,704	2,672,041	2,950,038	2,850,030	-3.39%
73 - LUMP SUM PAYS	78,000	-	-	-	0.00%
74 - OTHER PAYS	3,397	5,187	2,881	2,881	0.00%
MAINTENANCE & OPERATIONS	**4,329,877**	**5,104,011**	**5,399,473**	**5,676,560**	**5.13%**
81 - CONTRACT SERVICES	3,113,703	3,686,969	4,079,064	4,201,195	2.99%
83 - UTILITIES	292,370	343,932	329,696	337,005	2.22%
84 - SUPPLIES & MATERIALS	444,676	546,952	540,492	628,940	16.36%
85 - MAINTENANCE & REPAIR	387,035	436,159	343,808	403,006	17.22%
86 - TRAVEL & TRAINING	24,141	26,909	34,880	34,880	0.00%
87 - GENERAL EXPENSES	67,953	63,090	71,533	71,533	0.00%
INTERNAL SERVICE CHARGE	**1,364,628**	**1,351,572**	**1,504,951**	**1,630,057**	**8.31%**
88 - INTERNAL SVC CHARGE	1,364,628	1,351,572	1,504,951	1,630,057	8.31%
CAPITAL EXPENDITURES	**65,833**	**85,571**	**68,039**	**51,439**	**-24.40%**
90 - CAPITAL EXPENDITURES	65,833	85,571	68,039	51,439	-24.40%
Grand Total	**13,166,924**	**14,023,423**	**15,541,067**	**16,374,890**	**5.37%**



RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01070005 - RECREATION ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	476,688	516,911	546,403	619,072	13.30%
711003 - SALARIES PART TIME	23,228	11,893	30,755	30,755	0.00%
70 - REGULAR SALARIES Total	**499,916**	**528,803**	**577,159**	**649,827**	**12.59%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	89,201	90,249	112,560	101,628	-9.71%
722001 - PENSION EE NORMAL COST MISC	40,866	44,712	48,614	53,875	10.82%
723002 - PENSION ER NORMAL COST MISC	41,634	44,914	53,836	59,106	9.79%
723004 - RETIREMENT PART TIME/TEMP	770	203	1,153	1,153	0.00%
724001 - PENSION EE CONTRIB MISC	(63,046)	(65,810)	(63,720)	(71,193)	11.73%
725001 - PENSION UAL REQUIRED MISC	104,068	120,347	121,312	135,085	11.35%
725003 - PENSION UAL DISCRETIONARY MISC	41,018	62,611	38,422	36,594	-4.76%
727001 - CAR ALLOWANCE	4,629	4,813	4,800	4,800	0.00%
727002 - WELNESS ALLOWANCE	639	-	750	750	0.00%
727003 - CELL PHONE STIPEND	2,852	2,888	2,880	2,880	0.00%
727004 - RHS $2.50 CONTRIBUTION	2,037	9,099	15,136	5,388	-64.40%
727012 - LIFE INSURANCE	406	460	525	525	0.00%
727013 - EMP ASSISTANCE PROGRAM	77	87	100	100	0.00%
727016 - MEDICARE FRINGES	8,039	8,110	9,666	9,088	-5.98%
727017 - PARS DC 401A	1,719	4,034	-	5,027	0.00%
727019 - SURVIVOR BENEFIT	231	134	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	1,020	4,159	720	-82.69%
728003 - COMPENSATED ABSENCES	17,004	19,054	19,124	21,668	13.30%
72 - BENEFITS Total	**292,142**	**346,924**	**369,318**	**367,192**	**-0.58%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	8,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**8,000**	**-**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	260,216	268,022	276,063	284,345	3.00%
81 - CONTRACT SERVICES Total	**260,216**	**268,022**	**276,063**	**284,345**	**3.00%**
84 - SUPPLIES & MATERIALS					
841006 - OFFICE SUPPLY CITY PRINTING	148,428	148,950	147,839	147,839	0.00%
841007 - SUPPLIES OFFICE NOC	238	1,963	1,656	1,656	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	2,450	12	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	**151,117**	**150,925**	**149,495**	**149,495**	**0.00%**
85 - MAINTENANCE & REPAIR					
851016 - MAINT & REPAIR BUILDING	15,979	16,746	10,105	10,105	0.00%
85 - MAINTENANCE & REPAIR Total	**15,979**	**16,746**	**10,105**	**10,105**	**0.00%**

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,510	889	1,300	1,300	0.00%
861003 - TRAINING	35	275	-	-	0.00%
86 - TRAVEL & TRAINING Total	**1,545**	**1,164**	**1,300**	**1,300**	**0.00%**
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	47,500	45,198	45,198	45,198	0.00%
87 - GENERAL EXPENSES Total	**47,500**	**45,198**	**45,198**	**45,198**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	5,500	1,500	1,823	-	-100.00%
881003 - VEHICLE REPLACE ISF	3,879	427	387	-	-100.00%
881004 - IT ISF OPERATING CHARGE	23,283	31,151	33,591	40,392	20.25%
881005 - IT ISF REPLACEMENT CHARGE	4,538	5,010	5,010	4,650	-7.19%
881010 - WORKERS' COMP ISF MISC	10,722	3,284	8,489	13,104	54.37%
881012 - GENERAL LIABILITY INSURANCE	15,744	9,799	12,904	13,724	6.35%
881013 - UNINSURED CLAIMS CHARGE	19,010	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	30,951	26,627	28,691	29,365	2.35%
881015 - OTHER INSURANCE ISF RATES	-	63	63	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**113,627**	**77,861**	**90,958**	**101,235**	**11.30%**
01070005 - RECREATION ADMIN Total	1,390,041	1,435,642	1,519,596	1,608,698	5.86%
0107010 - PROGRAM SUPPORT					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,216,013	1,095,117	1,244,672	1,354,303	8.81%
711003 - SALARIES PART TIME	310	6,158	47,137	58,956	25.08%
70 - REGULAR SALARIES Total	**1,216,323**	**1,101,275**	**1,291,809**	**1,413,260**	**9.40%**
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	3,259	2,646	3,600	3,600	0.00%
71 - SPECIAL PAYS Total	**3,259**	**2,646**	**3,600**	**3,600**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	258,392	239,163	270,144	271,008	0.32%
722001 - PENSION EE NORMAL COST MISC	108,007	94,473	110,847	117,910	6.37%
723002 - PENSION ER NORMAL COST MISC	101,016	94,217	120,891	129,250	6.91%
723004 - RETIREMENT PART TIME/TEMP	7	-	1,650	2,063	25.08%
724001 - PENSION EE CONTRIB MISC	(156,766)	(134,836)	(144,131)	(155,745)	8.06%
725001 - PENSION UAL REQUIRED MISC	279,045	301,042	303,456	295,516	-2.62%
725003 - PENSION UAL DISCRETIONARY MISC	109,985	156,619	96,110	80,053	-16.71%
727003 - CELL PHONE STIPEND	9,520	8,296	8,640	7,680	-11.11%
727004 - RHS $2.50 CONTRIBUTION	15,923	13,120	12,292	11,114	-9.58%
727012 - LIFE INSURANCE	1,254	1,146	1,260	1,260	0.00%
727013 - EMP ASSISTANCE PROGRAM	243	225	240	240	0.00%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727016 - MEDICARE FRINGES	19,572	17,335	22,774	20,604	-9.53%
727019 - SURVIVOR BENEFIT	693	335	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	4,244	-	2,160	0.00%
728003 - COMPENSATED ABSENCES	44,742	46,216	43,564	47,401	8.81%
729001 - PAYROLL ACCRUAL EXPENSE	-	-	-	-	0.00%
72 - BENEFITS Total	**791,632**	**841,595**	**847,736**	**830,514**	**-2.03%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	22,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**22,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	2,721	1	1	0.00%
74 - OTHER PAYS Total	**-**	**2,721**	**1**	**1**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	2,157	7,078	14,549	73,549	405.53%
81 - CONTRACT SERVICES Total	**2,157**	**7,078**	**14,549**	**73,549**	**405.53%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	7,805	8,130	8,000	8,000	0.00%
831003 - UTILITIES NATURAL GAS	1,325	2,193	1,458	1,487	1.99%
831004 - UTILITIES ELECTRICITY	23,759	25,980	27,323	28,143	3.00%
831005 - UTILITIES WATER	23,933	23,465	25,000	25,000	0.00%
83 - UTILITIES Total	**56,823**	**59,768**	**61,781**	**62,630**	**1.37%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	11,237	11,828	14,814	14,814	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	614	4,923	3,324	8,324	150.42%
841046 - SPECIAL DEPT EXPENSE NOC	194	852	3,400	3,400	0.00%
84 - SUPPLIES & MATERIALS Total	**12,046**	**17,603**	**21,538**	**26,538**	**23.21%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	4,164	6,248	7,500	7,654	2.05%
851072 - SEWER FEES: FIXED + USE	2,705	2,687	2,800	2,800	0.00%
85 - MAINTENANCE & REPAIR Total	**6,869**	**8,935**	**10,300**	**10,454**	**1.50%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,850	1,184	1,812	1,812	0.00%
861003 - TRAINING	3,419	4,474	7,598	7,598	0.00%
86 - TRAVEL & TRAINING Total	**5,269**	**5,658**	**9,410**	**9,410**	**0.00%**
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	1,540	1,371	3,500	3,500	0.00%
871004 - PUBLICATIONS & DUES NOC	2,795	2,485	2,705	2,705	0.00%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
87 - GENERAL EXPENSES Total	**4,335**	**3,856**	**6,205**	**6,205**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	19,000	19,000	23,095	24,469	5.95%
881003 - VEHICLE REPLACE ISF	10,387	16,418	17,595	17,313	-1.61%
881004 - IT ISF OPERATING CHARGE	51,518	74,701	81,749	97,437	19.19%
881005 - IT ISF REPLACEMENT CHARGE	13,111	14,474	14,474	13,434	-7.19%
881010 - WORKERS' COMP ISF MISC	28,212	9,430	22,004	32,290	46.75%
881012 - GENERAL LIABILITY INSURANCE	41,427	30,675	36,297	37,353	2.91%
881013 - UNINSURED CLAIMS CHARGE	50,020	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	80,098	68,757	69,319	64,239	-7.33%
881015 - OTHER INSURANCE ISF RATES	-	316	316	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**293,773**	**233,770**	**264,849**	**286,535**	**8.19%**
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	11	4,484	3,050	3,050	0.00%
90 - CAPITAL EXPENDITURES Total	**11**	**4,484**	**3,050**	**3,050**	**0.00%**
0107010 - PROGRAM SUPPORT Total	2,414,496	2,289,389	2,534,827	2,725,745	7.53%
0107011 - FEE BASED CLASSES					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	2,699	5,933	8,701	6,500	-25.30%
811036 - CONTRACT RSS INSTRUCTORS	372,425	442,264	429,120	394,120	-8.16%
81 - CONTRACT SERVICES Total	**375,124**	**448,197**	**437,821**	**400,620**	**-8.50%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	-	129	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	31,646	51,630	55,232	70,401	27.46%
841046 - SPECIAL DEPT EXPENSE NOC	3,791	10,699	26,468	13,500	-49.00%
84 - SUPPLIES & MATERIALS Total	**35,438**	**62,458**	**81,700**	**83,901**	**2.69%**
85 - MAINTENANCE & REPAIR					
851016 - MAINT & REPAIR BUILDING	10,938	3,445	10,000	10,000	0.00%
85 - MAINTENANCE & REPAIR Total	**10,938**	**3,445**	**10,000**	**10,000**	**0.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	1,500	1,500	1,500	0.00%
861003 - TRAINING	455	1,700	1,750	1,750	0.00%
86 - TRAVEL & TRAINING Total	**455**	**3,200**	**3,250**	**3,250**	**0.00%**
88 - INTERNAL SVC CHARGE					
881007 - RSS EQUIPMENT ISF	9,400	9,400	9,400	9,400	0.00%
88 - INTERNAL SVC CHARGE Total	**9,400**	**9,400**	**9,400**	**9,400**	**0.00%**
90 - CAPITAL EXPENDITURES					

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
911004 - COMPUTER EQUIPMENT	-	-	1,000	-	-100.00%
911024 - EQUIPMENT N.O.C.	-	-	-	1,000	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**-**	**1,000**	**1,000**	**0.00%**
0107011 - FEE BASED CLASSES Total	431,354	526,700	543,171	508,171	-6.44%
0107012 - ADULT SPORTS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	60,365	64,242	70,068	79,890	14.02%
711003 - SALARIES PART TIME	-	722	-	-	0.00%
70 - REGULAR SALARIES Total	**60,365**	**64,964**	**70,068**	**79,890**	**14.02%**
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	-	485	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**-**	**485**	**1,800**	**1,800**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	16,317	11,746	22,512	22,584	0.32%
722001 - PENSION EE NORMAL COST MISC	3,951	4,434	5,637	6,306	11.88%
723002 - PENSION ER NORMAL COST MISC	5,906	6,220	7,829	8,602	9.87%
723004 - RETIREMENT PART TIME/TEMP	-	27	-	-	0.00%
724001 - PENSION EE CONTRIB MISC	(7,895)	(8,071)	(8,375)	(9,394)	12.17%
725001 - PENSION UAL REQUIRED MISC	14,786	14,004	14,117	17,432	23.49%
725003 - PENSION UAL DISCRETIONARY MISC	5,829	7,286	4,471	4,722	5.62%
727003 - CELL PHONE STIPEND	926	963	960	960	0.00%
727012 - LIFE INSURANCE	95	103	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	18	19	20	20	0.00%
727016 - MEDICARE FRINGES	1,005	953	1,382	1,198	-13.31%
727019 - SURVIVOR BENEFIT	58	33	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	666	-	360	0.00%
728003 - COMPENSATED ABSENCES	2,474	2,150	2,452	2,796	14.02%
72 - BENEFITS Total	**43,469**	**40,534**	**51,110**	**55,692**	**8.97%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	2,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**2,000**	**-**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	3,000	1,748	20,650	20,650	0.00%
811036 - CONTRACT RSS INSTRUCTORS	83,867	93,683	124,875	124,875	0.00%
811050 - TENNIS CONTRACT INSTRUCTORS	103,636	119,494	112,983	137,483	21.68%
81 - CONTRACT SERVICES Total	**190,503**	**214,925**	**258,508**	**283,008**	**9.48%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	21,381	22,282	1,000	23,300	2230.00%
84 - SUPPLIES & MATERIALS Total	**21,381**	**22,282**	**1,000**	**23,300**	**2230.00%**

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
85 - MAINTENANCE & REPAIR					
851037 - MAINT & REPAIR NOC	17,767	21,020	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	**17,767**	**21,020**	**-**	**-**	**0.00%**
86 - TRAVEL & TRAINING					
861003 - TRAINING	1,285	465	-	-	0.00%
86 - TRAVEL & TRAINING Total	**1,285**	**465**	**-**	**-**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	4,563	6,330	6,872	8,079	17.56%
881005 - IT ISF REPLACEMENT CHARGE	1,009	1,113	1,113	1,033	-7.22%
881010 - WORKERS' COMP ISF MISC	1,560	715	1,369	2,104	53.68%
881012 - GENERAL LIABILITY INSURANCE	2,290	1,144	1,303	1,485	14.00%
881013 - UNINSURED CLAIMS CHARGE	2,765	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	4,101	3,199	3,679	3,789	3.00%
88 - INTERNAL SVC CHARGE Total	**16,289**	**12,501**	**14,336**	**16,490**	**15.02%**
0107012 - ADULT SPORTS Total	353,059	377,176	396,822	460,180	15.97%
0107013 - YOUTH SPORTS					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	4,000	1,875	7,350	7,350	0.00%
811036 - CONTRACT RSS INSTRUCTORS	2,356	-	-	-	0.00%
81 - CONTRACT SERVICES Total	**6,356**	**1,875**	**7,350**	**7,350**	**0.00%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	7,754	9,800	13,033	13,033	0.00%
84 - SUPPLIES & MATERIALS Total	**7,754**	**9,800**	**13,033**	**13,033**	**0.00%**
85 - MAINTENANCE & REPAIR					
851037 - MAINT & REPAIR NOC	12,378	21,206	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	**12,378**	**21,206**	**-**	**-**	**0.00%**
86 - TRAVEL & TRAINING					
861003 - TRAINING	455	535	-	-	0.00%
86 - TRAVEL & TRAINING Total	**455**	**535**	**-**	**-**	**0.00%**
0107013 - YOUTH SPORTS Total	26,943	33,416	20,383	20,383	0.00%
0107014 - YOUTH PROGRAMS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	76,985	53,118	64,274	71,279	10.90%
711003 - SALARIES PART TIME	295,970	324,180	402,399	436,425	8.46%
70 - REGULAR SALARIES Total	**372,955**	**377,298**	**466,673**	**507,704**	**8.79%**
71 - SPECIAL PAYS					

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
712006 - BILINGUAL PAY	1,085	2,115	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**1,085**	**2,115**	**1,800**	**1,800**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	22,517	19,212	22,512	22,584	0.32%
721002 - CAFETERIA ALLOWANCE PT	3,920	1,941	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	13,007	14,391	5,188	5,642	8.74%
723002 - PENSION ER NORMAL COST MISC	17,750	17,230	7,206	7,695	6.79%
723004 - RETIREMENT PART TIME/TEMP	7,254	7,477	15,090	18,571	23.07%
724001 - PENSION EE CONTRIB MISC	(25,780)	(26,050)	(7,709)	(8,404)	9.02%
725001 - PENSION UAL REQUIRED MISC	46,707	18,598	18,748	15,554	-17.04%
725003 - PENSION UAL DISCRETIONARY MISC	18,409	9,676	5,938	4,213	-29.04%
727003 - CELL PHONE STIPEND	963	778	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	1,205	382	900	900	0.00%
727012 - LIFE INSURANCE	105	88	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	20	18	20	20	0.00%
727015 - UNEMPLOYMENT EXPENSE	1,141	2,228	-	-	0.00%
727016 - MEDICARE FRINGES	5,499	5,632	7,133	8,767	22.91%
727019 - SURVIVOR BENEFIT	404	167	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	679	-	360	0.00%
728003 - COMPENSATED ABSENCES	2,608	2,855	2,250	2,495	10.90%
72 - BENEFITS Total	**115,728**	**75,303**	**78,341**	**79,462**	**1.43%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	2,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**2,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	67	-	-	-	0.00%
74 - OTHER PAYS Total	**67**	**-**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	17,668	49,566	44,529	63,529	42.67%
81 - CONTRACT SERVICES Total	**17,668**	**49,566**	**44,529**	**63,529**	**42.67%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	1,981	2,234	3,000	3,000	0.00%
83 - UTILITIES Total	**1,981**	**2,234**	**3,000**	**3,000**	**0.00%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	42,612	54,374	34,512	34,512	0.00%
84 - SUPPLIES & MATERIALS Total	**42,612**	**54,374**	**34,512**	**34,512**	**0.00%**
86 - TRAVEL & TRAINING					
861003 - TRAINING	621	1,197	1,000	1,000	0.00%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
86 - TRAVEL & TRAINING Total	**621**	**1,197**	**1,000**	**1,000**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	41,579	60,229	65,900	78,523	19.15%
881005 - IT ISF REPLACEMENT CHARGE	10,549	11,646	11,646	10,809	-7.19%
881010 - WORKERS' COMP ISF MISC	1,644	7,308	10,717	15,160	41.45%
881012 - GENERAL LIABILITY INSURANCE	2,415	5,310	5,951	6,603	10.96%
881013 - UNINSURED CLAIMS CHARGE	2,916	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	4,689	4,248	3,375	3,381	0.18%
88 - INTERNAL SVC CHARGE Total	**63,793**	**88,741**	**97,590**	**114,477**	**17.30%**
0107014 - YOUTH PROGRAMS Total	618,510	650,827	727,445	805,484	10.73%
0107015 - PRESCHOOL PROGRAMS					
70 - REGULAR SALARIES					
711003 - SALARIES PART TIME	51,536	56,969	68,922	88,377	28.23%
70 - REGULAR SALARIES Total	**51,536**	**56,969**	**68,922**	**88,377**	**28.23%**
72 - BENEFITS					
722001 - PENSION EE NORMAL COST MISC	981	43	2,580	2,580	0.00%
723002 - PENSION ER NORMAL COST MISC	2,706	2,861	3,815	3,815	0.00%
723004 - RETIREMENT PART TIME/TEMP	967	1,020	2,585	3,205	24.02%
724001 - PENSION EE CONTRIB MISC	(1,962)	(6)	(5,161)	(5,161)	0.00%
725001 - PENSION UAL REQUIRED MISC	13,976	9,050	9,123	-	-100.00%
725003 - PENSION UAL DISCRETIONARY MISC	5,509	4,708	2,889	-	-100.00%
727016 - MEDICARE FRINGES	761	841	999	1,328	32.88%
727019 - SURVIVOR BENEFIT	58	-	-	-	0.00%
72 - BENEFITS Total	**22,996**	**18,517**	**16,831**	**5,768**	**-65.73%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	2,661	5,356	3,500	3,000	-14.29%
81 - CONTRACT SERVICES Total	**2,661**	**5,356**	**3,500**	**3,000**	**-14.29%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	7,407	6,604	6,903	3,500	-49.30%
84 - SUPPLIES & MATERIALS Total	**7,407**	**6,604**	**6,903**	**3,500**	**-49.30%**
86 - TRAVEL & TRAINING					
861003 - TRAINING	-	1,141	800	800	0.00%
86 - TRAVEL & TRAINING Total	**-**	**1,141**	**800**	**800**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	7,341	10,375	11,302	13,366	18.26%
881005 - IT ISF REPLACEMENT CHARGE	1,725	1,904	1,904	1,767	-7.19%
881010 - WORKERS' COMP ISF MISC	-	1,193	1,759	2,445	38.98%
881012 - GENERAL LIABILITY INSURANCE	-	816	988	1,036	4.85%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881013 - UNINSURED CLAIMS CHARGE	-	-	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	**9,066**	**14,288**	**15,953**	**18,613**	**16.68%**
0107015 - PRESCHOOL PROGRAMS Total	93,666	102,875	112,908	120,058	6.33%
0107016 - NATURAL RESOURCES					
70 - REGULAR SALARIES					
711003 - SALARIES PART TIME	78,451	68,580	71,556	77,606	8.46%
70 - REGULAR SALARIES Total	**78,451**	**68,580**	**71,556**	**77,606**	**8.46%**
72 - BENEFITS					
722001 - PENSION EE NORMAL COST MISC	3,360	1,922	4,091	4,091	0.00%
723002 - PENSION ER NORMAL COST MISC	5,095	2,643	6,049	6,049	0.00%
723004 - RETIREMENT PART TIME/TEMP	989	1,540	2,683	2,716	1.23%
724001 - PENSION EE CONTRIB MISC	(6,741)	(3,576)	(8,183)	(8,183)	0.00%
725001 - PENSION UAL REQUIRED MISC	18,221	14,350	14,465	-	-100.00%
725003 - PENSION UAL DISCRETIONARY MISC	7,183	7,466	4,581	-	-100.00%
727003 - CELL PHONE STIPEND	-	-	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	-	-	1,560	1,560	0.00%
727016 - MEDICARE FRINGES	1,152	1,017	1,038	1,125	8.46%
727019 - SURVIVOR BENEFIT	58	-	-	-	0.00%
72 - BENEFITS Total	**29,316**	**25,362**	**27,245**	**8,319**	**-69.47%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	-	2,828	6,611	2,611	-60.51%
81 - CONTRACT SERVICES Total	**-**	**2,828**	**6,611**	**2,611**	**-60.51%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	684	532	800	800	0.00%
83 - UTILITIES Total	**684**	**532**	**800**	**800**	**0.00%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	5,121	4,715	5,209	5,709	9.60%
841076 - BACK BAY SCIENCE CENTER M&O EX	-	851	800	800	0.00%
84 - SUPPLIES & MATERIALS Total	**5,121**	**5,567**	**6,009**	**6,509**	**8.32%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	-	393	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	**-**	**393**	**-**	**-**	**0.00%**
86 - TRAVEL & TRAINING					
861003 - TRAINING	39	287	400	400	0.00%
86 - TRAVEL & TRAINING Total	**39**	**287**	**400**	**400**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	10,354	14,762	16,107	12,398	-23.03%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881005 - IT ISF REPLACEMENT CHARGE	2,501	2,761	2,761	1,633	-40.86%
881010 - WORKERS' COMP ISF MISC	-	1,740	2,724	2,440	-10.43%
881012 - GENERAL LIABILITY INSURANCE	-	1,530	1,801	1,193	-33.74%
881014 - ANNUAL OPEB CHARGE	73	-	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	**12,929**	**20,793**	**23,393**	**17,664**	**-24.49%**
0107016 - NATURAL RESOURCES Total	126,540	124,341	136,013	113,909	-16.25%
0107017 - SPECIAL EVENTS					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	44,290	32,631	40,075	40,075	0.00%
811015 - SERVCES OTHER PRINT VENDOR	-	-	-	-	0.00%
81 - CONTRACT SERVICES Total	**44,290**	**32,631**	**40,075**	**40,075**	**0.00%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	31,179	28,860	25,525	25,525	0.00%
84 - SUPPLIES & MATERIALS Total	**31,179**	**28,860**	**25,525**	**25,525**	**0.00%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	-	136	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	**-**	**136**	**-**	**-**	**0.00%**
0107017 - SPECIAL EVENTS Total	75,469	61,627	65,600	65,600	0.00%
0107018 - PARK PATROL					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	67,619	90,351	132,358	144,214	8.96%
711003 - SALARIES PART TIME	82,811	93,607	122,369	132,717	8.46%
70 - REGULAR SALARIES Total	**150,430**	**183,957**	**254,728**	**276,931**	**8.72%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	262	301	-	-	0.00%
712006 - BILINGUAL PAY	602	-	900	900	0.00%
71 - SPECIAL PAYS Total	**863**	**301**	**900**	**900**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	23,506	25,800	45,024	45,168	0.32%
722001 - PENSION EE NORMAL COST MISC	7,558	9,267	10,245	11,294	10.24%
723002 - PENSION ER NORMAL COST MISC	11,351	13,292	14,229	15,405	8.27%
723004 - RETIREMENT PART TIME/TEMP	1,179	1,681	4,589	4,645	1.23%
724001 - PENSION EE CONTRIB MISC	(15,082)	(16,816)	(15,221)	(16,824)	10.53%
725001 - PENSION UAL REQUIRED MISC	54,821	31,161	31,410	31,468	0.18%
725003 - PENSION UAL DISCRETIONARY MISC	21,608	16,212	9,948	8,525	-14.31%
727004 - RHS $2.50 CONTRIBUTION	7,151	1,474	1,360	1,360	0.00%
727012 - LIFE INSURANCE	114	140	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	21	26	40	40	0.00%
727016 - MEDICARE FRINGES	2,483	2,901	4,346	4,046	-6.92%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727019 - SURVIVOR BENEFIT	173	100	-	-	0.00%
728003 - COMPENSATED ABSENCES	4,701	4,784	4,633	5,047	8.96%
72 - BENEFITS Total	**119,586**	**90,020**	**110,812**	**110,384**	**-0.39%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	2,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**2,000**	**-**	**-**	**-**	**0.00%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	185	859	2,290	2,290	0.00%
84 - SUPPLIES & MATERIALS Total	**185**	**859**	**2,290**	**2,290**	**0.00%**
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	6,094	7,701	-	8,167	0.00%
85 - MAINTENANCE & REPAIR Total	**6,094**	**7,701**	**-**	**8,167**	**0.00%**
86 - TRAVEL & TRAINING					
861003 - TRAINING	-	-	1,000	1,000	0.00%
86 - TRAVEL & TRAINING Total	**-**	**-**	**1,000**	**1,000**	**0.00%**
87 - GENERAL EXPENSES					
871006 - UNIFORM EXPENSE	1,226	1,934	3,500	3,500	0.00%
87 - GENERAL EXPENSES Total	**1,226**	**1,934**	**3,500**	**3,500**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	12,500	16,500	9,724	10,303	5.95%
881003 - VEHICLE REPLACE ISF	14,458	17,055	7,481	7,481	0.00%
881004 - IT ISF OPERATING CHARGE	16,889	24,277	26,527	31,535	18.88%
881005 - IT ISF REPLACEMENT CHARGE	4,185	4,621	4,621	4,289	-7.18%
881010 - WORKERS' COMP ISF MISC	2,964	2,942	5,133	7,398	44.13%
881012 - GENERAL LIABILITY INSURANCE	4,353	12,340	12,553	9,014	-28.19%
881013 - UNINSURED CLAIMS CHARGE	5,256	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	8,603	7,117	7,570	6,841	-9.64%
881015 - OTHER INSURANCE ISF RATES	-	748	748	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**69,208**	**85,600**	**74,358**	**76,861**	**3.37%**
0107018 - PARK PATROL Total	349,592	370,372	447,588	480,033	7.25%
0107019 - AQUATICS					
70 - REGULAR SALARIES					
711003 - SALARIES PART TIME	178,652	161,606	228,383	247,694	8.46%
70 - REGULAR SALARIES Total	**178,652**	**161,606**	**228,383**	**247,694**	**8.46%**
72 - BENEFITS					
722001 - PENSION EE NORMAL COST MISC	2,976	4,835	13,143	13,143	0.00%
723002 - PENSION ER NORMAL COST MISC	4,090	6,647	19,431	19,431	0.00%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
723004 - RETIREMENT PART TIME/TEMP	5,135	3,466	8,564	10,775	25.81%
724001 - PENSION EE CONTRIB MISC	(6,566)	(8,442)	(26,285)	(26,285)	0.00%
727015 - UNEMPLOYMENT EXPENSE	(615)	-	-	-	0.00%
727016 - MEDICARE FRINGES	2,668	2,394	3,312	4,464	34.80%
727019 - SURVIVOR BENEFIT	289	100	-	-	0.00%
72 - BENEFITS Total	**7,977**	**9,000**	**18,164**	**21,527**	**18.52%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	180	-	-	-	0.00%
74 - OTHER PAYS Total	**180**	**-**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	6,304	7,609	10,750	10,750	0.00%
81 - CONTRACT SERVICES Total	**6,304**	**7,609**	**10,750**	**10,750**	**0.00%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	3,264	3,794	3,500	3,500	0.00%
83 - UTILITIES Total	**3,264**	**3,794**	**3,500**	**3,500**	**0.00%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	9,626	15,937	17,402	17,402	0.00%
84 - SUPPLIES & MATERIALS Total	**9,626**	**15,937**	**17,402**	**17,402**	**0.00%**
86 - TRAVEL & TRAINING					
861003 - TRAINING	50	1,038	1,000	1,000	0.00%
86 - TRAVEL & TRAINING Total	**50**	**1,038**	**1,000**	**1,000**	**0.00%**
87 - GENERAL EXPENSES					
871006 - UNIFORM EXPENSE	5,386	7,062	7,000	7,000	0.00%
87 - GENERAL EXPENSES Total	**5,386**	**7,062**	**7,000**	**7,000**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	20,254	29,177	31,893	37,939	18.96%
881005 - IT ISF REPLACEMENT CHARGE	5,053	5,578	5,578	5,177	-7.19%
881010 - WORKERS' COMP ISF MISC	-	3,489	5,025	7,119	41.66%
881012 - GENERAL LIABILITY INSURANCE	-	2,133	2,621	2,977	13.61%
88 - INTERNAL SVC CHARGE Total	**25,306**	**40,378**	**45,118**	**53,213**	**17.94%**
0107019 - AQUATICS Total	236,745	246,424	331,317	362,086	9.29%
0107020 - NEWPORT COAST COMMUNITY CENTER					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	134,488	123,692	142,901	152,820	6.94%
711003 - SALARIES PART TIME	113,920	127,518	161,659	172,112	6.47%
70 - REGULAR SALARIES Total	**248,408**	**251,210**	**304,560**	**324,932**	**6.69%**

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	39,905	27,178	45,024	45,168	0.32%
721002 - CAFETERIA ALLOWANCE PT	4,861	4,435	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	20,027	17,500	19,432	19,896	2.39%
723002 - PENSION ER NORMAL COST MISC	15,050	14,283	17,516	18,485	5.53%
723004 - RETIREMENT PART TIME/TEMP	1,857	2,595	3,963	5,056	27.58%
724001 - PENSION EE CONTRIB MISC	(25,173)	(22,055)	(22,980)	(24,185)	5.24%
725001 - PENSION UAL REQUIRED MISC	64,033	45,962	46,331	33,346	-28.03%
725003 - PENSION UAL DISCRETIONARY MISC	25,239	23,912	14,674	9,033	-38.44%
727003 - CELL PHONE STIPEND	1,381	963	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	1,476	1,534	1,412	1,412	0.00%
727012 - LIFE INSURANCE	193	181	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	36	35	40	40	0.00%
727015 - UNEMPLOYMENT EXPENSE	13	385	-	-	0.00%
727016 - MEDICARE FRINGES	4,027	4,020	5,083	5,158	1.48%
727019 - SURVIVOR BENEFIT	115	67	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	232	762	300	360	19.98%
728003 - COMPENSATED ABSENCES	5,205	5,302	5,002	5,349	6.94%
72 - BENEFITS Total	**158,475**	**127,061**	**136,967**	**120,288**	**-12.18%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	4,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**4,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	213	480	480	0.00%
74 - OTHER PAYS Total	**-**	**213**	**480**	**480**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	15,219	21,728	17,950	17,950	0.00%
811012 - SERVICES JANITORIAL	24,624	27,789	25,099	28,599	13.94%
811036 - CONTRACT RSS INSTRUCTORS	272,565	371,007	325,062	475,062	46.15%
81 - CONTRACT SERVICES Total	**312,408**	**420,523**	**368,111**	**521,611**	**41.70%**
83 - UTILITIES					
831003 - UTILITIES NATURAL GAS	1,801	3,182	1,981	2,021	2.02%
831004 - UTILITIES ELECTRICITY	37,491	46,594	43,115	44,408	3.00%
831005 - UTILITIES WATER	2,163	2,086	3,519	3,519	0.00%
83 - UTILITIES Total	**41,455**	**51,862**	**48,615**	**49,948**	**2.74%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	2,348	3,242	3,410	3,410	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	15,217	17,866	14,616	14,616	0.00%
84 - SUPPLIES & MATERIALS Total	**17,565**	**21,109**	**18,026**	**18,026**	**0.00%**

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	2,626	2,022	3,500	-	-100.00%
851007 - AUTOMOTIVE FUEL/WASH	825	118	1,750	1,807	3.26%
851010 - MAINT & REPAIR EQUIPMENT	503	1,110	-	-	0.00%
851016 - MAINT & REPAIR BUILDING	16,533	24,084	22,600	22,600	0.00%
851066 - SEWER USE FEE/PROP TAX	4,864	4,921	5,000	5,150	3.00%
85 - MAINTENANCE & REPAIR Total	**25,352**	**32,255**	**32,850**	**29,557**	**-10.02%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	1,213	250	250	0.00%
861003 - TRAINING	-	1,794	563	563	0.00%
86 - TRAVEL & TRAINING Total	**-**	**3,007**	**813**	**813**	**0.00%**
87 - GENERAL EXPENSES					
871006 - UNIFORM EXPENSE	1,481	1,140	1,004	1,004	0.00%
87 - GENERAL EXPENSES Total	**1,481**	**1,140**	**1,004**	**1,004**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	4,000	4,000	-	-	0.00%
881003 - VEHICLE REPLACE ISF	3	237	-	-	0.00%
881004 - IT ISF OPERATING CHARGE	21,506	31,000	33,890	40,322	18.98%
881005 - IT ISF REPLACEMENT CHARGE	5,376	5,934	5,934	5,508	-7.19%
881007 - RSS EQUIPMENT ISF	10,097	10,097	10,097	10,097	0.00%
881010 - WORKERS' COMP ISF MISC	3,282	5,108	7,878	11,130	41.28%
881012 - GENERAL LIABILITY INSURANCE	4,819	6,396	7,096	5,338	-24.78%
881013 - UNINSURED CLAIMS CHARGE	5,818	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	9,261	7,888	7,503	7,249	-3.40%
881015 - OTHER INSURANCE ISF RATES	-	63	63	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**64,161**	**70,724**	**72,462**	**79,644**	**9.91%**
90 - CAPITAL EXPENDITURES					
911006 - FITNESS EQUIPMENT	-	347	-	-	0.00%
911024 - EQUIPMENT N.O.C.	-	-	6,835	6,835	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**347**	**6,835**	**6,835**	**0.00%**
0107020 - NEWPORT COAST COMMUNITY CENTER Total	873,306	979,451	990,722	1,153,137	16.39%
0107021 - COMMUNITY YOUTH CENTER					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	66,052	50,141	61,612	72,165	17.13%
711003 - SALARIES PART TIME	58,708	47,427	70,366	76,994	9.42%
70 - REGULAR SALARIES Total	**124,760**	**97,568**	**131,978**	**149,159**	**13.02%**
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	344	-	900	900	0.00%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
71 - SPECIAL PAYS Total	**344**	**-**	**900**	**900**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	19,118	9,092	22,512	22,584	0.32%
721002 - CAFETERIA ALLOWANCE PT	2,679	3,021	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	6,713	5,125	4,843	8,660	78.82%
723002 - PENSION ER NORMAL COST MISC	10,887	8,179	6,727	11,666	73.43%
723004 - RETIREMENT PART TIME/TEMP	521	467	2,639	2,084	-21.03%
724001 - PENSION EE CONTRIB MISC	(13,133)	(9,437)	(7,196)	(12,740)	77.05%
725001 - PENSION UAL REQUIRED MISC	30,330	27,658	27,880	15,747	-43.52%
725003 - PENSION UAL DISCRETIONARY MISC	11,954	14,390	8,830	4,266	-51.69%
727003 - CELL PHONE STIPEND	818	628	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	892	-	1,126	1,126	0.00%
727012 - LIFE INSURANCE	88	79	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	16	15	20	20	0.00%
727016 - MEDICARE FRINGES	2,037	1,445	2,254	2,484	10.18%
727019 - SURVIVOR BENEFIT	58	33	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	680	-	360	0.00%
728003 - COMPENSATED ABSENCES	2,708	2,892	2,156	2,526	17.13%
72 - BENEFITS Total	**75,686**	**64,266**	**72,856**	**59,846**	**-17.86%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	2,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**2,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	2,335	99	-	-	0.00%
74 - OTHER PAYS Total	**2,335**	**99**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	3,089	3,254	3,600	5,600	55.56%
811012 - SERVICES JANITORIAL	17,448	33,486	20,087	34,087	69.70%
811036 - CONTRACT RSS INSTRUCTORS	116,152	208,456	119,570	119,570	0.00%
81 - CONTRACT SERVICES Total	**136,689**	**245,197**	**143,257**	**159,257**	**11.17%**
83 - UTILITIES					
831003 - UTILITIES NATURAL GAS	188	229	207	212	2.42%
831004 - UTILITIES ELECTRICITY	12,676	19,078	14,578	15,015	3.00%
83 - UTILITIES Total	**12,864**	**19,307**	**14,785**	**15,227**	**2.99%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	611	1,504	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	6,465	5,263	5,125	6,125	19.51%
84 - SUPPLIES & MATERIALS Total	**7,076**	**6,767**	**6,125**	**7,125**	**16.33%**

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	158	1,239	150	161	7.33%
851016 - MAINT & REPAIR BUILDING	32	-	-	-	0.00%
851037 - MAINT & REPAIR NOC	521	2,104	1,000	1,000	0.00%
85 - MAINTENANCE & REPAIR Total	**711**	**3,342**	**1,150**	**1,161**	**0.96%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,260	738	750	750	0.00%
861003 - TRAINING	455	539	562	562	0.00%
86 - TRAVEL & TRAINING Total	**1,715**	**1,277**	**1,312**	**1,312**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	13,000	9,000	15,802	11,591	-26.65%
881003 - VEHICLE REPLACE ISF	3,868	4,514	4,548	5,094	12.02%
881004 - IT ISF OPERATING CHARGE	11,176	15,959	17,417	20,663	18.64%
881005 - IT ISF REPLACEMENT CHARGE	2,713	2,995	2,995	2,780	-7.18%
881007 - RSS EQUIPMENT ISF	639	639	639	639	0.00%
881010 - WORKERS' COMP ISF MISC	1,708	1,898	3,319	4,501	35.62%
881012 - GENERAL LIABILITY INSURANCE	2,508	6,359	6,888	7,074	2.70%
881013 - UNINSURED CLAIMS CHARGE	3,028	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	4,492	4,303	3,235	3,423	5.81%
881015 - OTHER INSURANCE ISF RATES	-	126	126	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**43,131**	**45,792**	**54,969**	**55,765**	**1.45%**
0107021 - COMMUNITY YOUTH CENTER Total	407,310	483,616	427,332	449,752	5.25%
0107022 - CIVIC CENTER RENTALS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	-	16,138	71,193	67,338	-5.41%
711003 - SALARIES PART TIME	27,872	42,682	37,999	39,382	3.64%
70 - REGULAR SALARIES Total	**27,872**	**58,821**	**109,191**	**106,720**	**-2.26%**
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	-	603	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**-**	**603**	**1,800**	**1,800**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	-	1,615	22,512	22,584	0.32%
722001 - PENSION EE NORMAL COST MISC	740	3,242	7,923	7,655	-3.38%
723002 - PENSION ER NORMAL COST MISC	1,217	5,081	11,004	8,229	-25.22%
723004 - RETIREMENT PART TIME/TEMP	580	245	323	1,696	424.31%
724001 - PENSION EE CONTRIB MISC	(1,627)	(5,863)	(11,772)	(8,987)	-23.66%
725001 - PENSION UAL REQUIRED MISC	-	-	-	14,693	0.00%
725003 - PENSION UAL DISCRETIONARY MISC	-	-	-	3,980	0.00%
727003 - CELL PHONE STIPEND	-	185	-	960	0.00%
727012 - LIFE INSURANCE	-	26	105	105	0.00%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727013 - EMP ASSISTANCE PROGRAM	-	5	20	20	0.00%
727016 - MEDICARE FRINGES	413	884	1,936	1,850	-4.45%
727019 - SURVIVOR BENEFIT	58	67	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	-	-	360	0.00%
728003 - COMPENSATED ABSENCES	-	-	2,492	2,357	-5.41%
72 - BENEFITS Total	**1,379**	**5,486**	**34,543**	**55,503**	**60.68%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	4,944	8,638	6,750	18,000	166.67%
81 - CONTRACT SERVICES Total	**4,944**	**8,638**	**6,750**	**18,000**	**166.67%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	185	585	1,000	1,000	0.00%
84 - SUPPLIES & MATERIALS Total	**185**	**585**	**1,000**	**1,000**	**0.00%**
85 - MAINTENANCE & REPAIR					
851016 - MAINT & REPAIR BUILDING	2,434	1,241	1,500	2,500	66.67%
85 - MAINTENANCE & REPAIR Total	**2,434**	**1,241**	**1,500**	**2,500**	**66.67%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	4,211	5,817	6,310	14,855	135.41%
881005 - IT ISF REPLACEMENT CHARGE	918	1,013	1,013	1,974	94.83%
881007 - RSS EQUIPMENT ISF	8,294	8,294	8,294	8,294	0.00%
881010 - WORKERS' COMP ISF MISC	-	633	924	3,191	245.31%
881012 - GENERAL LIABILITY INSURANCE	-	363	500	1,757	251.40%
881014 - ANNUAL OPEB CHARGE	-	-	-	3,194	0.00%
88 - INTERNAL SVC CHARGE Total	**13,423**	**16,121**	**17,042**	**33,266**	**95.20%**
0107022 - CIVIC CENTER RENTALS Total	50,237	91,495	171,826	218,788	27.33%
0107023 - MARINA PARK					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	164,707	172,632	188,175	208,289	10.69%
711003 - SALARIES PART TIME	264,146	283,263	292,672	317,684	8.55%
70 - REGULAR SALARIES Total	**428,853**	**455,895**	**480,847**	**525,974**	**9.38%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	53,028	41,518	67,536	67,752	0.32%
721002 - CAFETERIA ALLOWANCE PT	7,822	7,821	7,800	7,800	0.00%
722001 - PENSION EE NORMAL COST MISC	21,898	24,357	18,873	23,835	26.29%
723002 - PENSION ER NORMAL COST MISC	33,260	34,169	26,213	32,510	24.02%
723004 - RETIREMENT PART TIME/TEMP	3,440	3,961	8,924	9,037	1.28%
724001 - PENSION EE CONTRIB MISC	(44,393)	(44,218)	(28,042)	(35,505)	26.61%
725001 - PENSION UAL REQUIRED MISC	48,510	72,302	72,882	45,450	-37.64%
725003 - PENSION UAL DISCRETIONARY MISC	19,120	37,616	23,083	12,312	-46.66%
727003 - CELL PHONE STIPEND	963	963	960	960	0.00%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727004 - RHS $2.50 CONTRIBUTION	1,566	1,624	2,570	1,490	-42.02%
727012 - LIFE INSURANCE	263	275	315	315	0.00%
727013 - EMP ASSISTANCE PROGRAM	57	57	60	60	0.00%
727015 - UNEMPLOYMENT EXPENSE	45	-	-	-	0.00%
727016 - MEDICARE FRINGES	6,654	6,841	7,965	8,235	3.38%
727019 - SURVIVOR BENEFIT	577	201	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	299	1,661	300	720	140.00%
728003 - COMPENSATED ABSENCES	6,576	6,288	6,586	7,290	10.69%
72 - BENEFITS Total	**159,685**	**195,436**	**216,026**	**182,261**	**-15.63%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	6,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**6,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	282	1,819	-	-	0.00%
74 - OTHER PAYS Total	**282**	**1,819**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	26,934	31,883	37,055	37,055	0.00%
811012 - SERVICES JANITORIAL	63,001	69,579	57,438	79,438	38.30%
811036 - CONTRACT RSS INSTRUCTORS	31,499	52,250	99,514	64,514	-35.17%
811046 - TIDELANDS INSTRUCT PYMTS	345,138	289,231	348,130	348,130	0.00%
811051 - SURF CONTRACT INSTRUCTORS	791,782	851,338	874,462	949,462	8.58%
81 - CONTRACT SERVICES Total	**1,258,354**	**1,294,281**	**1,416,599**	**1,478,599**	**4.38%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	781	862	800	800	0.00%
831003 - UTILITIES NATURAL GAS	1,205	1,552	1,325	1,352	2.04%
831004 - UTILITIES ELECTRICITY	66,174	77,439	76,101	78,384	3.00%
831005 - UTILITIES WATER	9,920	10,802	10,000	10,000	0.00%
83 - UTILITIES Total	**78,080**	**90,655**	**88,226**	**90,536**	**2.62%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	1,766	3,123	3,155	3,155	0.00%
841010 - SUPPLIES COPY MACHINE	51	-	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	29,541	30,132	30,530	30,530	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	4,245	4,455	2,400	2,400	0.00%
84 - SUPPLIES & MATERIALS Total	**35,602**	**37,710**	**36,085**	**36,085**	**0.00%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	17,345	9,554	17,950	-	-100.00%
851007 - AUTOMOTIVE FUEL/WASH	565	672	800	817	2.13%
851010 - MAINT & REPAIR EQUIPMENT	6,592	9,033	6,500	6,500	0.00%
851016 - MAINT & REPAIR BUILDING	34,538	30,833	34,900	34,900	0.00%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
85 - MAINTENANCE & REPAIR Total	**59,039**	**50,092**	**60,150**	**58,817**	**-2.22%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	2,428	1,760	2,320	2,320	0.00%
861003 - TRAINING	1,682	1,534	3,650	3,650	0.00%
86 - TRAVEL & TRAINING Total	**4,109**	**3,294**	**5,970**	**5,970**	**0.00%**
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	1,745	987	2,660	2,660	0.00%
871006 - UNIFORM EXPENSE	4,849	1,328	3,664	3,664	0.00%
87 - GENERAL EXPENSES Total	**6,594**	**2,315**	**6,324**	**6,324**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	4,000	4,000	4,862	5,151	5.95%
881003 - VEHICLE REPLACE ISF	2,851	3,805	3,380	3,977	17.64%
881004 - IT ISF OPERATING CHARGE	33,988	49,176	53,795	64,077	19.11%
881005 - IT ISF REPLACEMENT CHARGE	8,593	9,486	9,486	8,805	-7.18%
881007 - RSS EQUIPMENT ISF	40,804	40,804	40,804	40,804	0.00%
881010 - WORKERS' COMP ISF MISC	4,146	8,786	13,076	18,614	42.35%
881012 - GENERAL LIABILITY INSURANCE	6,089	7,944	9,604	10,710	11.51%
881013 - UNINSURED CLAIMS CHARGE	7,352	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	12,044	9,354	9,881	9,880	-0.01%
881015 - OTHER INSURANCE ISF RATES	-	63	63	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**119,866**	**133,417**	**144,952**	**162,017**	**11.77%**
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	-	484	1,995	1,995	0.00%
911024 - EQUIPMENT N.O.C.	61,330	45,793	16,600	-	-100.00%
90 - CAPITAL EXPENDITURES Total	**61,330**	**46,277**	**18,595**	**1,995**	**-89.27%**
0107023 - MARINA PARK Total	2,217,795	2,311,192	2,473,774	2,548,578	3.02%
0107024 - FACILITY MAINT & OPERATIONS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	136,845	142,305	151,619	164,696	8.62%
711003 - SALARIES PART TIME	70	21,472	22,526	33,149	47.16%
70 - REGULAR SALARIES Total	**136,915**	**163,778**	**174,145**	**197,845**	**13.61%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	45,033	45,124	45,024	45,168	0.32%
722001 - PENSION EE NORMAL COST MISC	9,556	10,482	11,884	12,875	8.34%
723002 - PENSION ER NORMAL COST MISC	13,407	13,932	16,505	17,562	6.40%
723004 - RETIREMENT PART TIME/TEMP	3	712	845	1,160	37.35%
724001 - PENSION EE CONTRIB MISC	(17,815)	(17,721)	(17,657)	(19,179)	8.62%
725001 - PENSION UAL REQUIRED MISC	29,303	32,227	32,485	35,937	10.63%
725003 - PENSION UAL DISCRETIONARY MISC	11,550	16,766	10,289	9,735	-5.38%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727003 - CELL PHONE STIPEND	1,926	1,926	1,920	1,920	0.00%
727004 - RHS $2.50 CONTRIBUTION	1,927	1,985	1,802	1,802	0.00%
727012 - LIFE INSURANCE	208	208	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	39	39	40	40	0.00%
727016 - MEDICARE FRINGES	2,397	2,766	3,206	2,927	-8.70%
727019 - SURVIVOR BENEFIT	115	67	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	-	600	600	0.00%
728003 - COMPENSATED ABSENCES	4,754	4,948	5,307	5,764	8.62%
72 - BENEFITS Total	**102,405**	**113,460**	**112,460**	**116,521**	**3.61%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	4,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**4,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	-	2,400	2,400	0.00%
74 - OTHER PAYS Total	**-**	**-**	**2,400**	**2,400**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	25,982	26,933	68,745	68,745	0.00%
811012 - SERVICES JANITORIAL	47,820	59,792	89,218	54,218	-39.23%
81 - CONTRACT SERVICES Total	**73,802**	**86,725**	**157,963**	**122,963**	**-22.16%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	2,984	3,130	3,000	3,000	0.00%
831004 - UTILITIES ELECTRICITY	-	-	9	9	0.00%
83 - UTILITIES Total	**2,984**	**3,130**	**3,009**	**3,009**	**0.00%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	14,440	16,210	11,948	11,948	0.00%
84 - SUPPLIES & MATERIALS Total	**14,440**	**16,210**	**11,948**	**11,948**	**0.00%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	11,226	35,838	10,078	40,328	300.16%
851007 - AUTOMOTIVE FUEL/WASH	3,799	3,365	5,000	4,594	-8.12%
851010 - MAINT & REPAIR EQUIPMENT	-	833	-	-	0.00%
851016 - MAINT & REPAIR BUILDING	61,469	57,057	50,838	50,838	0.00%
851037 - MAINT & REPAIR NOC	29,999	29,247	27,737	27,737	0.00%
851066 - SEWER USE FEE/PROP TAX	8,889	9,086	9,000	9,900	10.00%
851072 - SEWER FEES: FIXED + USE	-	-	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	**115,381**	**135,425**	**102,653**	**133,397**	**29.95%**
87 - GENERAL EXPENSES					
871006 - UNIFORM EXPENSE	6	573	502	502	0.00%
87 - GENERAL EXPENSES Total	**6**	**573**	**502**	**502**	**0.00%**

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	4,000	5,500	6,685	7,083	5.95%
881003 - VEHICLE REPLACE ISF	2,997	5,743	5,703	5,361	-5.99%
881004 - IT ISF OPERATING CHARGE	8,476	12,027	13,112	18,876	43.96%
881005 - IT ISF REPLACEMENT CHARGE	2,017	2,227	2,227	2,532	13.70%
881007 - RSS EQUIPMENT ISF	35,531	35,531	35,531	35,531	0.00%
881008 - RSS INFRASTRUCTURE ISF	37,103	37,103	37,103	37,103	0.00%
881010 - WORKERS' COMP ISF MISC	2,998	4,118	7,025	9,679	37.78%
881012 - GENERAL LIABILITY INSURANCE	4,402	6,563	7,416	8,079	8.94%
881013 - UNINSURED CLAIMS CHARGE	5,315	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	9,647	7,361	7,961	7,812	-1.87%
881015 - OTHER INSURANCE ISF RATES	-	374	374	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**112,485**	**116,547**	**123,137**	**132,056**	**7.24%**
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	-	31,231	31,231	31,231	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**31,231**	**31,231**	**31,231**	**0.00%**
0107024 - FACILITY MAINT & OPERATIONS Total	562,417	667,080	719,449	751,873	4.51%
0107026 - JUNIOR LIFEGUARD FACILITY					
70 - REGULAR SALARIES					
711003 - SALARIES PART TIME	-	-	17,267	20,629	19.47%
70 - REGULAR SALARIES Total	**-**	**-**	**17,267**	**20,629**	**19.47%**
72 - BENEFITS					
723004 - RETIREMENT PART TIME/TEMP	-	-	648	1,018	57.16%
727016 - MEDICARE FRINGES	-	-	250	422	68.38%
72 - BENEFITS Total	**-**	**-**	**898**	**1,439**	**60.29%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	-	-	4,200	4,200	0.00%
81 - CONTRACT SERVICES Total	**-**	**-**	**4,200**	**4,200**	**0.00%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	-	-	8,000	8,000	0.00%
84 - SUPPLIES & MATERIALS Total	**-**	**-**	**8,000**	**8,000**	**0.00%**
85 - MAINTENANCE & REPAIR					
851016 - MAINT & REPAIR BUILDING	-	-	1,000	1,000	0.00%
85 - MAINTENANCE & REPAIR Total	**-**	**-**	**1,000**	**1,000**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	-	-	-	3,760	0.00%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881005 - IT ISF REPLACEMENT CHARGE	-	-	-	434	0.00%
881010 - WORKERS' COMP ISF MISC	-	-	318	574	80.27%
881012 - GENERAL LIABILITY INSURANCE	-	-	-	219	0.00%
88 - INTERNAL SVC CHARGE Total	**-**	**-**	**318**	**4,987**	**1467.04%**
0107026 - JUNIOR LIFEGUARD FACILITY Total	-	-	31,683	40,255	27.05%
0107031 - OASIS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	524,593	621,688	629,388	695,813	10.55%
711003 - SALARIES PART TIME	43,732	50,340	102,701	111,385	8.46%
70 - REGULAR SALARIES Total	**568,325**	**672,027**	**732,089**	**807,198**	**10.26%**
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	2,203	4,536	3,600	3,600	0.00%
71 - SPECIAL PAYS Total	**2,203**	**4,536**	**3,600**	**3,600**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	86,808	97,516	180,096	167,122	-7.20%
722001 - PENSION EE NORMAL COST MISC	55,791	62,966	59,437	63,891	7.49%
723002 - PENSION ER NORMAL COST MISC	43,617	50,182	58,057	63,752	9.81%
723004 - RETIREMENT PART TIME/TEMP	376	840	3,851	4,762	23.66%
724001 - PENSION EE CONTRIB MISC	(81,980)	(85,546)	(73,077)	(80,433)	10.07%
725001 - PENSION UAL REQUIRED MISC	155,791	140,104	141,227	151,830	7.51%
725003 - PENSION UAL DISCRETIONARY MISC	61,404	72,890	44,729	41,130	-8.05%
727003 - CELL PHONE STIPEND	2,620	2,483	2,460	2,880	17.07%
727004 - RHS $2.50 CONTRIBUTION	20,808	12,678	8,566	7,606	-11.21%
727012 - LIFE INSURANCE	636	752	840	840	0.00%
727013 - EMP ASSISTANCE PROGRAM	122	146	160	160	0.00%
727016 - MEDICARE FRINGES	8,426	9,654	13,315	12,156	-8.70%
727019 - SURVIVOR BENEFIT	577	368	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	301	3,755	300	2,820	840.00%
728003 - COMPENSATED ABSENCES	19,646	20,349	22,029	24,353	10.55%
72 - BENEFITS Total	**374,941**	**389,136**	**461,990**	**462,870**	**0.19%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	12,800	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**12,800**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	58	7	-	-	0.00%
74 - OTHER PAYS Total	**58**	**7**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	29,670	45,643	69,300	45,700	-34.05%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
811012 - SERVICES JANITORIAL	49,030	49,394	56,500	61,493	8.84%
811027 - SERVICES CITY PRINT CONTRACT	-	-	1,000	1,000	0.00%
811036 - CONTRACT RSS INSTRUCTORS	266,014	327,263	399,509	387,509	-3.00%
81 - CONTRACT SERVICES Total	**344,714**	**422,300**	**526,309**	**495,702**	**-5.82%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	1,310	1,459	1,400	1,400	0.00%
831003 - UTILITIES NATURAL GAS	3,728	3,664	4,101	4,183	2.00%
831004 - UTILITIES ELECTRICITY	66,460	83,437	76,429	78,722	3.00%
831005 - UTILITIES WATER	15,137	15,294	16,000	16,000	0.00%
83 - UTILITIES Total	**86,635**	**103,855**	**97,930**	**100,305**	**2.43%**
84 - SUPPLIES & MATERIALS					
841006 - OFFICE SUPPLY CITY PRINTING	18,189	20,736	20,000	20,000	0.00%
841007 - SUPPLIES OFFICE NOC	4,959	6,315	6,000	6,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	14,805	27,959	28,326	28,326	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	1,023	3,000	3,000	0.00%
84 - SUPPLIES & MATERIALS Total	**37,954**	**56,033**	**57,326**	**57,326**	**0.00%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	6,434	4,534	8,800	-	-100.00%
851007 - AUTOMOTIVE FUEL/WASH	3,478	7,948	2,600	2,654	2.08%
851016 - MAINT & REPAIR BUILDING	50,269	53,603	40,200	63,800	58.71%
851037 - MAINT & REPAIR NOC	1,111	1,924	2,000	2,000	0.00%
851066 - SEWER USE FEE/PROP TAX	18,558	18,774	19,000	19,950	5.00%
851072 - SEWER FEES: FIXED + USE	1,437	1,352	1,500	1,500	0.00%
85 - MAINTENANCE & REPAIR Total	**81,288**	**88,136**	**74,100**	**89,904**	**21.33%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	4,697	1,493	3,000	3,000	0.00%
861003 - TRAINING	2,438	1,290	3,000	3,000	0.00%
86 - TRAVEL & TRAINING Total	**7,135**	**2,783**	**6,000**	**6,000**	**0.00%**
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	93	71	500	500	0.00%
871004 - PUBLICATIONS & DUES NOC	1,295	769	1,300	1,300	0.00%
871006 - UNIFORM EXPENSE	37	173	-	-	0.00%
87 - GENERAL EXPENSES Total	**1,425**	**1,012**	**1,800**	**1,800**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	4,000	13,000	15,802	16,742	5.95%
881003 - VEHICLE REPLACE ISF	-	10,686	29,395	30,293	3.06%
881004 - IT ISF OPERATING CHARGE	40,992	55,956	61,221	43,105	-29.59%
881005 - IT ISF REPLACEMENT CHARGE	10,398	10,811	10,811	10,138	-6.23%

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881007 - RSS EQUIPMENT ISF	30,715	30,715	30,715	30,715	0.00%
881010 - WORKERS' COMP ISF MISC	12,388	8,005	15,087	22,449	48.80%
881012 - GENERAL LIABILITY INSURANCE	18,190	15,037	17,305	19,052	10.10%
881013 - UNINSURED CLAIMS CHARGE	21,963	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	35,338	27,678	33,048	33,005	-0.13%
881015 - OTHER INSURANCE ISF RATES	-	126	126	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**173,983**	**172,014**	**213,510**	**205,499**	**-3.75%**
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	2,343	-	2,000	2,000	0.00%
911004 - COMPUTER EQUIPMENT	-	-	1,500	1,500	0.00%
911039 - OFFICE FURNITURE/FIXTURES	-	946	1,000	1,000	0.00%
90 - CAPITAL EXPENDITURES Total	**2,343**	**946**	**4,500**	**4,500**	**0.00%**
0107031 - OASIS Total	1,693,806	1,912,786	2,179,155	2,234,704	2.55%
0107032 - OASIS FITNESS CENTER					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	73,269	66,120	87,258	86,754	-0.58%
711003 - SALARIES PART TIME	107,528	104,087	118,434	131,630	11.14%
711004 - SALARIES SEASONAL	-	-	-	-	0.00%
70 - REGULAR SALARIES Total	**180,797**	**170,207**	**205,692**	**218,384**	**6.17%**
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	-	257	-	-	0.00%
71 - SPECIAL PAYS Total	**-**	**257**	**-**	**-**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	13,723	7,879	45,024	27,101	-39.81%
722001 - PENSION EE NORMAL COST MISC	3,670	4,018	6,754	10,325	52.87%
723002 - PENSION ER NORMAL COST MISC	10,924	10,130	9,380	18,927	101.78%
723004 - RETIREMENT PART TIME/TEMP	2,450	2,247	4,441	2,326	-47.63%
724001 - PENSION EE CONTRIB MISC	(7,221)	(7,348)	(10,035)	(20,671)	105.99%
725001 - PENSION UAL REQUIRED MISC	22,326	17,766	17,909	18,930	5.70%
725003 - PENSION UAL DISCRETIONARY MISC	8,800	9,243	5,672	5,128	-9.59%
727003 - CELL PHONE STIPEND	818	517	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	887	473	1,152	1,152	0.00%
727012 - LIFE INSURANCE	104	98	210	315	50.00%
727013 - EMP ASSISTANCE PROGRAM	23	20	40	80	100.00%
727016 - MEDICARE FRINGES	2,756	2,546	3,635	3,584	-1.42%
727019 - SURVIVOR BENEFIT	58	67	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	33	-	360	0.00%
728003 - COMPENSATED ABSENCES	2,811	2,727	3,054	3,036	-0.58%
72 - BENEFITS Total	**62,128**	**50,416**	**88,197**	**71,553**	**-18.87%**

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	2,400	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**2,400**	**-**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811036 - CONTRACT RSS INSTRUCTORS	77,063	75,664	243,918	103,918	-57.40%
81 - CONTRACT SERVICES Total	**77,063**	**75,664**	**243,918**	**103,918**	**-57.40%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	822	534	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	5,907	7,412	3,575	3,575	0.00%
84 - SUPPLIES & MATERIALS Total	**6,729**	**7,946**	**4,575**	**4,575**	**0.00%**
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	2,847	8,507	10,000	10,000	0.00%
85 - MAINTENANCE & REPAIR Total	**2,847**	**8,507**	**10,000**	**10,000**	**0.00%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	223	-	-	0.00%
861003 - TRAINING	475	465	1,500	1,500	0.00%
86 - TRAVEL & TRAINING Total	**475**	**688**	**1,500**	**1,500**	**0.00%**
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	19,667	23,764	25,966	30,865	18.87%
881005 - IT ISF REPLACEMENT CHARGE	4,902	4,520	4,520	4,196	-7.18%
881007 - RSS EQUIPMENT ISF	24,287	24,287	24,287	24,287	0.00%
881010 - WORKERS' COMP ISF MISC	1,772	3,054	4,484	6,640	48.08%
881012 - GENERAL LIABILITY INSURANCE	2,602	2,515	3,001	3,549	18.27%
881013 - UNINSURED CLAIMS CHARGE	3,142	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	6,306	4,058	5,383	4,115	-23.56%
88 - INTERNAL SVC CHARGE Total	**62,677**	**62,198**	**67,641**	**73,652**	**8.89%**
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	1,469	1,990	2,100	2,100	0.00%
911006 - FITNESS EQUIPMENT	680	297	729	729	0.00%
90 - CAPITAL EXPENDITURES Total	**2,149**	**2,286**	**2,829**	**2,829**	**0.00%**
0107032 - OASIS FITNESS CENTER Total	397,265	378,169	624,352	486,412	-22.09%
0107033 - OASIS TRANSPORTATION					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	358,170	358,686	387,617	425,800	9.85%
711003 - SALARIES PART TIME	22,709	20,211	26,635	29,132	9.37%
70 - REGULAR SALARIES Total	**380,879**	**378,897**	**414,253**	**454,931**	**9.82%**

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	490	440	165	660	300.00%
712006 - BILINGUAL PAY	1,805	1,805	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**2,295**	**2,244**	**1,965**	**2,460**	**25.19%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	109,822	103,069	135,072	121,954	-9.71%
722001 - PENSION EE NORMAL COST MISC	28,634	29,840	37,470	40,571	8.28%
723002 - PENSION ER NORMAL COST MISC	29,395	28,095	34,741	38,725	11.47%
723004 - RETIREMENT PART TIME/TEMP	853	758	999	1,020	2.08%
724001 - PENSION EE CONTRIB MISC	(41,813)	(38,675)	(44,912)	(49,967)	11.26%
725001 - PENSION UAL REQUIRED MISC	69,861	84,940	85,622	92,912	8.51%
725003 - PENSION UAL DISCRETIONARY MISC	27,537	44,191	27,118	25,169	-7.19%
727003 - CELL PHONE STIPEND	963	963	960	960	0.00%
727004 - RHS $2.50 CONTRIBUTION	7,400	5,907	5,952	5,952	0.00%
727012 - LIFE INSURANCE	567	558	630	735	16.67%
727013 - EMP ASSISTANCE PROGRAM	106	105	120	140	16.67%
727016 - MEDICARE FRINGES	5,974	5,599	8,008	6,737	-15.87%
727019 - SURVIVOR BENEFIT	289	134	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	999	1,200	1,080	-10.01%
728003 - COMPENSATED ABSENCES	12,572	13,040	13,567	14,903	9.85%
72 - BENEFITS Total	**252,159**	**279,523**	**306,546**	**300,889**	**-1.85%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	10,800	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**10,800**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	474	329	-	-	0.00%
74 - OTHER PAYS Total	**474**	**329**	**-**	**-**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	450	589	2,200	2,200	0.00%
81 - CONTRACT SERVICES Total	**450**	**589**	**2,200**	**2,200**	**0.00%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	7,599	8,795	8,050	8,050	0.00%
83 - UTILITIES Total	**7,599**	**8,795**	**8,050**	**8,050**	**0.00%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	1,260	1,458	1,000	1,000	0.00%
84 - SUPPLIES & MATERIALS Total	**1,260**	**1,458**	**1,000**	**1,000**	**0.00%**

RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	29,959	37,577	30,000	37,944	26.48%
85 - MAINTENANCE & REPAIR Total	**29,959**	**37,577**	**30,000**	**37,944**	**26.48%**
86 - TRAVEL & TRAINING					
861003 - TRAINING	987	1,175	1,125	1,125	0.00%
86 - TRAVEL & TRAINING Total	**987**	**1,175**	**1,125**	**1,125**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	40,000	31,000	37,681	39,923	5.95%
881003 - VEHICLE REPLACE ISF	31,688	40,714	47,609	47,609	0.00%
881004 - IT ISF OPERATING CHARGE	26,084	34,248	37,447	44,567	19.01%
881005 - IT ISF REPLACEMENT CHARGE	6,555	6,569	6,569	6,097	-7.19%
881010 - WORKERS' COMP ISF MISC	7,927	4,273	8,312	12,386	49.01%
881012 - GENERAL LIABILITY INSURANCE	11,640	14,731	16,502	17,906	8.51%
881013 - UNINSURED CLAIMS CHARGE	14,055	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	23,562	19,400	20,353	20,197	-0.77%
881015 - OTHER INSURANCE ISF RATES	-	492	492	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**161,511**	**151,427**	**174,966**	**188,685**	**7.84%**
0107033 - OASIS TRANSPORTATION Total	848,375	862,013	940,104	997,285	6.08%
16470 - FiiN Rec Support					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	-	94,966	110,000	125,909	14.46%
81 - CONTRACT SERVICES Total	**-**	**94,966**	**110,000**	**125,909**	**14.46%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	-	23,864	37,000	97,850	164.46%
84 - SUPPLIES & MATERIALS Total	**-**	**23,864**	**37,000**	**97,850**	**164.46%**
16470 - FiiN Rec Support Total	-	118,830	147,000	223,759	52.22%
Grand Total	**13,166,924**	**14,023,423**	**15,541,067**	**16,374,890**	**5.37%**

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UTILITIES

MISSION STATEMENT

To provide highly responsive water, wastewater, drainage and streetlight utility and infrastructure operations and maintenance services for the residents, businesses and visitors of Newport Beach.



OVERVIEW

The Utilities Department manages, operates, repairs and maintains the water, wastewater (sewer collection), storm drain and tidal valve system, street and alley sweeping, streetlights, graffiti abatement and oil and gas operations for the City of Newport Beach. These essential services are accomplished through a strategic combination of dedicated in- house licensed staff and highly qualified contractors. The Department's high-level focus is committed to providing a safe, reliable source of water for drinking, irrigation and fire protection, as well as wastewater services to convey wastewater from homes and business for treatment and disposal. The Department also provides technical support and works very closely with other City Departments. The Utilities Department's licensed operators are on-call 24-hours a day for any city-wide infrastructure needs and emergencies. The Utilities headquarters is located at 949 West 16th Street.

SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 2023-24

- New 5-year financial plan and rate study for the water and sewer enterprise funds.
- Conversion of all water meters to new digital metering system (Advanced Meter Infrastructure).
- Implemented a new sewer lateral and cleanout inspection program.

BUDGET HIGHLIGHTS

- Converting part-time Maintenance Aides to part-time Utilities Specialists will provide additional support for the Department's production objectives and succession planning initiatives.
- Added several new on-call contractors to further reduce the maintenance repair backlog in the water, sewer and storm drain systems.
- Restricted budget increases to only personnel and contractual obligations.

DEPARTMENTAL GOAL/OBJECTIVES FOR UPCOMING FISCAL YEAR 2024-25

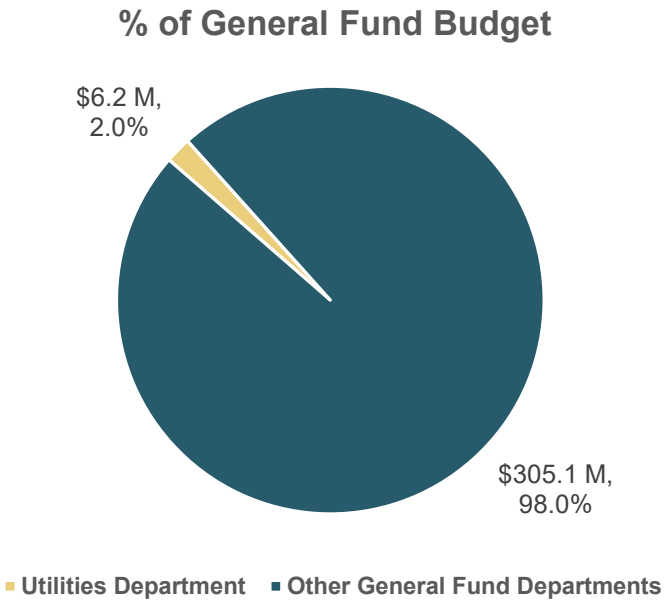
- Plan a recycled water system expansion into Newport Center.
- Secure a new water well site to enhance reliability for future groundwater needs.
- Fully automate private water leak detections and notifications to residents.
- Maximize groundwater production which will reduce our need to purchase more expensive imported water.
- Transition oil field operations from our long-time operator to a new contract operator due to retirement.

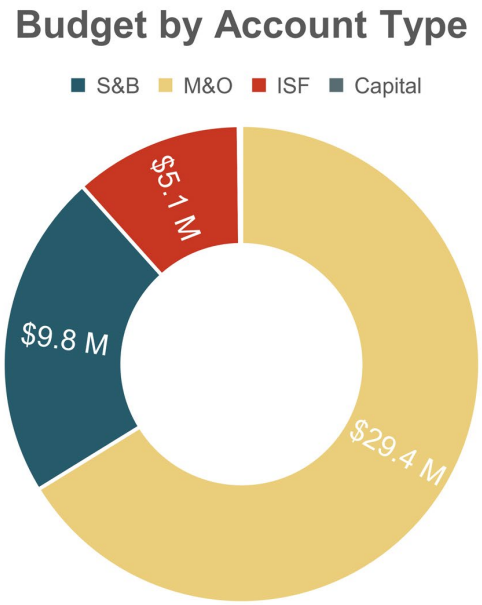
DEPARTMENT PERFORMANCE MEASURES

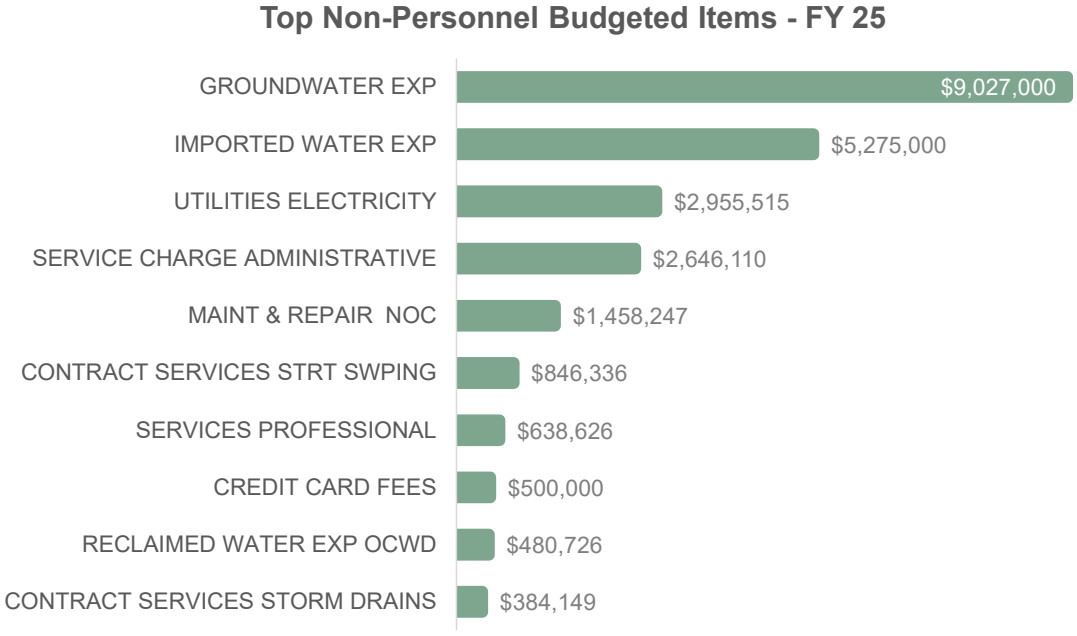
Performance Measure	Actual FY 22-23	Estimated FY 23-24	Projected FY 24-25	Target/ Goal
Percentage of groundwater pumped	82.7%	81%	85%	85%
Percentage Water Fund cash reserves vs. goal	105%	86%	88%	100%
Percentage of sewer mainlines cleaned annually	60%	70%	75%	75%
Percentage Sewer Fund cash reserves vs. goal	64%	34%	8%	100%
Percentage of streets swept on schedule	95%	95%	98%	100%
Percentage/Number of graffiti incidents removed within 24-hours of notice	NA / 3,558	95% / 4,000	95% / 4,000	100% / 4,000
Percentage/Number of streetlights repaired within 48-hours of notice	NA / 394	95% / 350	95% / 350	100% / 350

UTILITIES DEPARTMENT

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
0109062 - STORM DRAINS/STREET SWEEPING	3,783,690	4,326,537	4,236,003	4,335,343	2.35%
0109063 - STREET LIGHT/ELECTRICAL	1,448,624	1,489,901	1,746,254	1,820,661	4.26%
10090907 - OIL & GAS	1,479,786	1,418,540	871,549	943,982	8.31%
7019052 - WATER SYSTEM SERVICE	24,476,662	25,619,964	29,985,503	32,039,234	6.85%
7119061 - WASTEWATER OPERATIONS	3,033,216	4,373,462	5,097,917	5,321,136	4.38%
Grand Total	**34,221,977**	**37,228,404**	**41,937,226**	**44,460,356**	**6.02%**







UTILITIES PERSONNEL

	FY 23	FY 24	FY 25
Full-Time	53.50	53.50	53.50
Part-Time (FTE)	3.96	3.50	3.50

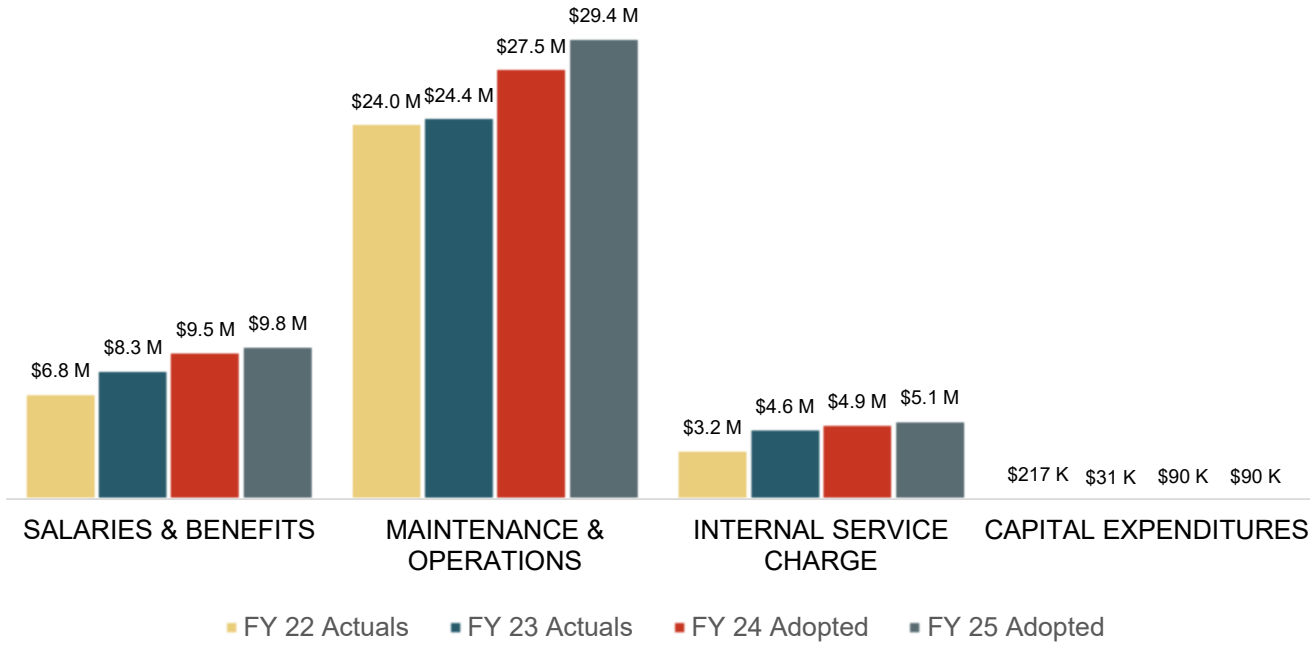
Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT	1.00	1.00	102,672	960	35,096	138,728
DEPARTMENT ASSISTANT	1.00	1.00	81,073	1,800	35,020	117,893
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	102,893	960	36,693	140,546
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	89,552	960	33,200	123,712
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	103,184	960	36,363	140,507
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	101,482	960	34,596	137,039
EQUIPMENT OPERATOR II	1.00	1.00	87,872	3,370	35,472	126,714
EQUIPMENT OPERATOR II	1.00	1.00	87,872	2,840	35,041	125,753
EQUIPMENT OPERATOR II	1.00	1.00	87,872	2,840	34,963	125,675
IT TECHNICIAN, SENIOR	0.50	0.50	50,677	-	19,998	70,675
MAINTENANCE WORKER I	1.00	1.00	76,048	2,620	33,717	112,385
MANAGEMENT ANALYST, SENIOR	1.00	1.00	140,532	-	42,308	182,841
SUPERINTENDENT	1.00	1.00	171,592	-	46,410	218,003
UTILITIES CREW CHIEF	1.00	1.00	102,893	1,940	36,618	141,451
UTILITIES CREW CHIEF	1.00	1.00	103,184	2,425	36,328	141,936
UTILITIES CREW CHIEF	1.00	1.00	103,184	1,585	36,519	141,287
UTILITIES CREW CHIEF	1.00	1.00	84,289	1,475	32,627	118,390
UTILITIES CREW CHIEF	1.00	1.00	103,184	1,575	36,362	141,121
UTILITIES CREW CHIEF	1.00	1.00	92,311	1,475	34,640	128,425
UTILITIES CREW CHIEF	1.00	1.00	103,184	1,825	36,408	141,417
UTILITIES CREW CHIEF	1.00	1.00	103,184	1,530	36,358	141,072
UTILITIES DIRECTOR	1.00	1.00	266,998	5,760	60,913	333,672
UTILITIES SPECIALIST	1.00	1.00	68,440	1,220	30,780	100,440
UTILITIES SPECIALIST	1.00	1.00	64,632	815	30,301	95,749
UTILITIES SPECIALIST	1.00	1.00	85,243	2,355	32,876	120,473
UTILITIES SPECIALIST	1.00	1.00	85,243	330	34,381	119,954
UTILITIES SPECIALIST	1.00	1.00	60,681	-	29,809	90,490
UTILITIES SPECIALIST	1.00	1.00	63,751	110	30,177	94,038
UTILITIES SPECIALIST	1.00	1.00	85,484	110	34,340	119,933
UTILITIES SPECIALIST	1.00	1.00	70,178	1,220	30,983	102,382
UTILITIES SPECIALIST	1.00	1.00	73,414	1,055	31,348	105,817

Full-Time	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
UTILITIES SPECIALIST	1.00	1.00	73,260	1,220	31,344	105,824
UTILITIES SPECIALIST	1.00	1.00	76,209	1,165	31,685	109,059
UTILITIES SPECIALIST	1.00	1.00	76,209	815	31,656	108,680
UTILITIES SPECIALIST	1.00	1.00	62,631	350	30,066	93,046
UTILITIES SPECIALIST	1.00	1.00	85,484	-	32,711	118,194
UTILITIES SPECIALIST, SENIOR	1.00	1.00	81,139	1,530	32,263	114,932
UTILITIES SPECIALIST, SENIOR	1.00	1.00	91,614	1,530	35,030	128,174
UTILITIES SPECIALIST, SENIOR	1.00	1.00	91,873	1,475	34,952	128,300
UTILITIES SPECIALIST, SENIOR	1.00	1.00	91,873	3,135	35,429	130,437
UTILITIES SPECIALIST, SENIOR	1.00	1.00	91,873	1,640	35,330	128,843
UTILITIES SPECIALIST, SENIOR	1.00	1.00	90,725	3,695	34,950	129,370
UTILITIES SPECIALIST, SENIOR	1.00	1.00	91,873	350	35,185	127,408
UTILITIES SUPERVISOR	1.00	1.00	119,052	1,740	38,362	159,154
UTILITIES SUPERVISOR	1.00	1.00	119,052	1,760	36,718	157,530
UTILITIES SUPERVISOR	1.00	1.00	119,389	2,010	38,293	159,692
UTILITIES SUPERVISOR	1.00	1.00	119,389	1,760	38,481	159,630
UTILITIES SUPERVISOR	1.00	1.00	119,389	2,680	38,894	160,963
WATER OPERATIONS SUPERINTENDENT	1.00	1.00	179,664	960	45,884	226,508
WATER PRODUCTION OPERATOR	1.00	1.00	107,990	2,180	35,458	145,628
WATER PRODUCTION OPERATOR	1.00	1.00	108,295	1,980	36,967	147,242
WATER PRODUCTION OPERATOR	1.00	1.00	108,295	2,200	37,115	147,611
WATER PRODUCTION SUPERVISOR	1.00	1.00	125,370	2,350	39,359	167,079
WATER QUALITY COORDINATOR	1.00	1.00	119,389	4,115	38,804	162,308

Part-Time (FTE)	FY 24	FY 25	Base Pay	Specialty Pay	Benefits	Total Pay
DEPARTMENT ASSISTANT	1.00	1.00	56,276	-	29,293	85,570
MAINTENANCE AIDE	1.00	0.00	-	-	-	-
UTILITIES SPECIALIST	0.50	0.50	31,207	-	2,559	33,766
UTILITIES SPECIALIST	0.00	1.00	72,908	-	5,978	78,887
UTILITIES SPECIALIST	1.00	1.00	62,529	-	5,127	67,657
			5,575,752	**85,715**	**1,958,539**	**7,620,006**

UTILITIES SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**6,813,779**	**8,284,778**	**9,459,200**	**$9,845,955**	**4.09%**
70 - REGULAR SALARIES	4,630,660	4,712,885	5,276,901	$5,609,689	6.31%
71 - SPECIAL PAYS	28,188	29,398	28,255	$29,270	3.59%
72 - BENEFITS	1,360,557	2,647,156	3,476,748	$3,529,700	1.52%
73 - LUMP SUM PAYS	105,000	-	-	-	0.00%
74 - OTHER PAYS	689,374	895,339	677,296	$677,296	0.00%
MAINTENANCE & OPERATIONS	**23,977,408**	**24,351,290**	**27,519,999**	**$29,436,477**	**6.96%**
81 - CONTRACT SERVICES	2,482,647	2,940,089	2,917,661	$3,096,115	6.12%
83 - UTILITIES	2,602,558	3,071,856	2,984,035	$3,070,211	2.89%
84 - SUPPLIES & MATERIALS	12,674,455	12,020,827	15,032,980	$15,855,580	5.47%
85 - MAINTENANCE & REPAIR	3,625,846	3,831,519	3,873,433	$3,946,399	1.88%
86 - TRAVEL & TRAINING	37,733	28,116	46,760	$46,760	0.00%
87 - GENERAL EXPENSES	2,554,169	2,458,883	2,665,130	$3,421,412	28.38%
INTERNAL SERVICE CHARGE	**3,213,465**	**4,560,631**	**4,869,874**	**$5,089,770**	**4.52%**
88 - INTERNAL SVC CHARGE	3,213,465	4,557,669	4,865,374	$5,047,153	3.74%
89 - RISK MANAGEMENT	-	2,963	4,500	$42,617	847.05%
CAPITAL EXPENDITURES	**217,326**	**31,704**	**88,154**	**$88,154**	**0.00%**
90 - CAPITAL EXPENDITURES	217,326	31,704	88,154	$88,154	0.00%
Grand Total	**34,221,977**	**37,228,404**	**41,937,226**	**$44,460,356**	**6.02%**



UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
0109062 - STORM DRAINS/STREET SWEEPING					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	618,772	649,174	691,804	716,138	3.52%
711003 - SALARIES PART TIME	5,486	624	-	-	0.00%
70 - REGULAR SALARIES Total	**624,258**	**649,798**	**691,804**	**716,138**	**3.52%**
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	82	-	-	-	0.00%
712004 - CERTIFICATION PAY	2,248	2,683	2,735	2,845	4.02%
71 - SPECIAL PAYS Total	**2,329**	**2,683**	**2,735**	**2,845**	**4.02%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	149,028	152,572	180,096	169,380	-5.95%
722001 - PENSION EE NORMAL COST MISC	70,634	74,527	71,204	72,076	1.22%
723002 - PENSION ER NORMAL COST MISC	44,541	47,149	58,148	60,657	4.31%
723004 - RETIREMENT PART TIME/TEMP	327	22	-	-	0.00%
724001 - PENSION EE CONTRIB MISC	(88,155)	(87,466)	(80,452)	(83,640)	3.96%
725001 - PENSION UAL REQUIRED MISC	156,907	149,210	150,406	156,265	3.90%
725003 - PENSION UAL DISCRETIONARY MISC	61,844	77,628	47,637	42,331	-11.14%
727003 - CELL PHONE STIPEND	4,157	5,011	5,040	5,040	0.00%
727004 - RHS $2.50 CONTRIBUTION	13,318	14,095	12,744	12,744	0.00%
727012 - LIFE INSURANCE	859	935	840	840	0.00%
727013 - EMP ASSISTANCE PROGRAM	161	175	160	160	0.00%
727015 - UNEMPLOYMENT EXPENSE	-	6,596	-	-	0.00%
727016 - MEDICARE FRINGES	12,814	14,677	12,755	10,619	-16.75%
727019 - SURVIVOR BENEFIT	404	268	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	1,338	1,630	1,500	1,500	0.00%
728003 - COMPENSATED ABSENCES	22,137	22,732	24,213	25,065	3.52%
72 - BENEFITS Total	**450,313**	**479,760**	**484,292**	**473,036**	**-2.32%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	13,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**13,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	230,522	339,404	191,380	191,380	0.00%
713008 - CALL BACK PAY	4,382	8,382	10,000	10,000	0.00%
713009 - STAND BY PAY	72	-	12,500	12,500	0.00%
74 - OTHER PAYS Total	**234,976**	**347,785**	**213,880**	**213,880**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	117,512	405,533	183,500	187,000	1.91%
811021 - CONTRACT SERVICES STRT SWPING	860,202	778,699	846,336	846,336	0.00%
811022 - CONTRACT SERVICES ALLEY SWEEP	77,231	72,223	86,231	89,731	4.06%
811024 - CONTRACT SERVICES STORM DRAINS	287,984	351,404	377,649	384,149	1.72%

UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
811027 - SERVICES CITY PRINT CONTRACT	-	-	33	33	0.00%
81 - CONTRACT SERVICES Total	**1,342,929**	**1,607,858**	**1,493,749**	**1,507,249**	**0.90%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	1,394	1,911	1,500	1,500	0.00%
831004 - UTILITIES ELECTRICITY	1,795	1,799	5,150	5,305	3.01%
83 - UTILITIES Total	**3,189**	**3,710**	**6,650**	**6,805**	**2.33%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	122	942	1,500	1,500	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	5,682	4,117	5,000	5,000	0.00%
841026 - STREET CLEANING EXPENSE	-	-	2,000	2,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	3,257	-	4,000	4,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	120,942	147,461	140,000	151,000	7.86%
84 - SUPPLIES & MATERIALS Total	**130,003**	**152,520**	**152,500**	**163,500**	**7.21%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	-	338	-	-	0.00%
851007 - AUTOMOTIVE FUEL/WASH	23,698	33,811	30,000	33,114	10.38%
851010 - MAINT & REPAIR EQUIPMENT	5,005	5,080	7,500	7,500	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	1,000	1,000	0.00%
851015 - MAINT E COAST HIGHWAY	-	-	7,114	7,114	0.00%
851016 - MAINT & REPAIR BUILDING	(14)	265	-	-	0.00%
851037 - MAINT & REPAIR NOC	254,092	218,657	262,264	262,264	0.00%
851039 - MAINT STORM DRAINS	105,303	126,103	137,000	128,000	-6.57%
851044 - MAINT TRAFFIC CONTROL	-	-	2,000	2,000	0.00%
851062 - UTILITIES FAC MAIN PROGM	-	2,684	-	9,159	0.00%
85 - MAINTENANCE & REPAIR Total	**388,084**	**386,938**	**446,878**	**450,151**	**0.73%**
86 - TRAVEL & TRAINING					
861003 - TRAINING	1,988	1,292	2,500	2,500	0.00%
86 - TRAVEL & TRAINING Total	**1,988**	**1,292**	**2,500**	**2,500**	**0.00%**
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	-	-	201	201	0.00%
871006 - UNIFORM EXPENSE	4,102	4,547	4,031	4,031	0.00%
87 - GENERAL EXPENSES Total	**4,102**	**4,547**	**4,232**	**4,232**	**0.00%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	110,000	92,500	120,337	131,360	9.16%
881003 - VEHICLE REPLACE ISF	232,762	205,427	234,533	266,965	13.83%
881004 - IT ISF OPERATING CHARGE	56,533	57,771	64,436	71,983	11.71%
881005 - IT ISF REPLACEMENT CHARGE	11,189	10,398	10,398	10,219	-1.72%
881010 - WORKERS' COMP ISF MISC	20,858	41,220	32,455	30,594	-5.73%

UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881012 - GENERAL LIABILITY INSURANCE	96,167	245,870	234,687	248,399	5.84%
881013 - UNINSURED CLAIMS CHARGE	20,128	381	353	518	46.73%
881014 - ANNUAL OPEB CHARGE	40,881	33,818	36,325	33,969	-6.49%
881015 - OTHER INSURANCE ISF RATES	-	2,260	2,260	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**588,517**	**689,645**	**735,783**	**794,006**	**7.91%**
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	-	-	1,000	1,000	0.00%
90 - CAPITAL EXPENDITURES Total	**-**	**-**	**1,000**	**1,000**	**0.00%**
0109062 - STORM DRAINS/STREET SWEEPING Total	3,783,690	4,326,537	4,236,003	4,335,343	2.35%
0109063 - STREET LIGHT/ELECTRICAL					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	110,152	104,873	156,992	191,034	21.68%
70 - REGULAR SALARIES Total	**110,152**	**104,873**	**156,992**	**191,034**	**21.68%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	2	-	275	275	0.00%
71 - SPECIAL PAYS Total	**2**	**-**	**275**	**275**	**0.00%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	33,822	31,273	45,024	45,168	0.32%
722001 - PENSION EE NORMAL COST MISC	7,277	7,120	12,226	14,748	20.63%
723002 - PENSION ER NORMAL COST MISC	10,762	10,026	16,980	20,116	18.47%
724001 - PENSION EE CONTRIB MISC	(14,320)	(12,951)	(18,165)	(21,969)	20.94%
725001 - PENSION UAL REQUIRED MISC	35,477	36,120	36,410	41,685	14.49%
725003 - PENSION UAL DISCRETIONARY MISC	13,982	18,792	11,532	11,292	-2.08%
727003 - CELL PHONE STIPEND	1,446	1,335	960	1,920	100.00%
727004 - RHS $2.50 CONTRIBUTION	30	57	1,144	1,144	0.00%
727012 - LIFE INSURANCE	152	137	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	29	26	40	40	0.00%
727016 - MEDICARE FRINGES	1,614	1,597	2,943	2,798	-4.94%
727019 - SURVIVOR BENEFIT	115	33	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	5	11	600	600	0.00%
728003 - COMPENSATED ABSENCES	5,522	5,545	5,495	6,686	21.68%
72 - BENEFITS Total	**95,914**	**99,119**	**115,399**	**124,437**	**7.83%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	4,000	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**4,000**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	2,730	1,602	8,000	8,000	0.00%
713008 - CALL BACK PAY	584	675	2,000	2,000	0.00%

UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
713009 - STAND BY PAY	440	5,614	10,000	10,000	0.00%
74 - OTHER PAYS Total	**3,754**	**7,892**	**20,000**	**20,000**	**0.00%**
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	-	3,741	7,210	3,710	-48.54%
811017 - SERVICES CONTRACT	195,393	187,751	200,900	204,200	1.64%
811062 - UNDERGROUND SERVICE ALERT PRGM	-	-	-	3,500	0.00%
841060 - OTHER AGENCY FEES	-	3,919	-	-	0.00%
81 - CONTRACT SERVICES Total	**195,393**	**195,411**	**208,110**	**211,410**	**1.59%**
83 - UTILITIES					
831004 - UTILITIES ELECTRICITY	696,692	745,884	801,196	825,232	3.00%
83 - UTILITIES Total	**696,692**	**745,884**	**801,196**	**825,232**	**3.00%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	-	282	-	-	0.00%
851001 - GENERATOR MAINT & REPAIR	10,052	10,623	11,381	11,881	4.39%
851016 - MAINT & REPAIR BUILDING	-	-	2,000	2,000	0.00%
851037 - MAINT & REPAIR NOC	275,795	204,683	301,668	293,868	-2.59%
851062 - UTILITIES FAC MAIN PROGM	-	1,771	-	9,159	0.00%
85 - MAINTENANCE & REPAIR Total	**285,847**	**217,359**	**315,049**	**316,908**	**0.59%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	-	13,500	18,233	17,386	-4.65%
881003 - VEHICLE REPLACE ISF	-	19,143	24,482	24,359	-0.50%
881004 - IT ISF OPERATING CHARGE	14,127	15,056	16,833	18,633	10.69%
881005 - IT ISF REPLACEMENT CHARGE	2,797	2,773	2,773	2,725	-1.72%
881010 - WORKERS' COMP ISF MISC	5,194	9,778	8,395	7,840	-6.61%
881012 - GENERAL LIABILITY INSURANCE	23,947	50,425	48,950	51,251	4.70%
881013 - UNINSURED CLAIMS CHARGE	5,012	82	77	109	40.91%
881014 - ANNUAL OPEB CHARGE	5,794	8,250	9,135	9,061	-0.80%
881015 - OTHER INSURANCE ISF RATES	-	357	357	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**56,872**	**119,363**	**129,234**	**131,364**	**1.65%**
0109063 - STREET LIGHT/ELECTRICAL Total	1,448,624	1,489,901	1,746,254	1,820,661	4.26%
10090907 - OIL & GAS					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	116,153	199,219	130,450	154,850	18.70%
841060 - OTHER AGENCY FEES	119,803	89,354	42,000	60,000	42.86%
81 - CONTRACT SERVICES Total	**235,956**	**288,573**	**172,450**	**214,850**	**24.59%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	722	570	750	750	0.00%
831004 - UTILITIES ELECTRICITY	59,968	65,501	63,860	65,776	3.00%

UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
831005 - UTILITIES WATER	15,592	14,216	16,000	16,000	0.00%
83 - UTILITIES Total	**76,282**	**80,286**	**80,610**	**82,526**	**2.38%**
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	1,199	1,448	2,500	2,500	0.00%
841018 - TREATMENT CHEMICALS	-	23,650	10,000	17,800	78.00%
841046 - SPECIAL DEPT EXPENSE NOC	154,883	130,564	186,800	168,000	-10.06%
84 - SUPPLIES & MATERIALS Total	**156,081**	**155,662**	**199,300**	**188,300**	**-5.52%**
85 - MAINTENANCE & REPAIR					
851026 - LANDSCAPE MAINT	-	72,051	70,000	71,500	2.14%
851037 - MAINT & REPAIR NOC	1,011,466	818,505	344,189	344,189	0.00%
85 - MAINTENANCE & REPAIR Total	**1,011,466**	**890,556**	**414,189**	**415,689**	**0.36%**
88 - INTERNAL SVC CHARGE					
881015 - OTHER INSURANCE ISF RATES	-	500	500	-	-100.00%
88 - INTERNAL SVC CHARGE Total	**-**	**500**	**500**	**-**	**-100.00%**
89 - RISK MANAGEMENT					
891043 - PROPERTY INSURANCE	-	2,963	4,500	42,617	847.05%
89 - RISK MANAGEMENT Total	**-**	**2,963**	**4,500**	**42,617**	**847.05%**
10090907 - OIL & GAS Total	1,479,786	1,418,540	871,549	943,982	8.31%
7019052 - WATER SYSTEM SERVICE					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	2,921,885	2,958,142	3,242,203	3,498,962	7.92%
711003 - SALARIES PART TIME	36,833	26,909	74,152	104,115	40.41%
70 - REGULAR SALARIES Total	**2,958,718**	**2,985,051**	**3,316,355**	**3,603,077**	**8.65%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	18,111	18,179	16,320	17,060	4.53%
712006 - BILINGUAL PAY	1,805	1,805	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	**19,916**	**19,983**	**18,120**	**18,860**	**4.08%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	711,260	707,464	765,408	783,829	2.41%
722001 - PENSION EE NORMAL COST MISC	278,760	290,063	311,768	334,092	7.16%
723002 - PENSION ER NORMAL COST MISC	238,557	236,332	295,625	329,935	11.61%
723004 - RETIREMENT PART TIME/TEMP	1,314	1,033	2,781	2,781	0.00%
724001 - PENSION EE CONTRIB MISC	(390,064)	(372,000)	(377,773)	(418,722)	10.84%
725001 - PENSION UAL REQUIRED MISC	687,736	694,375	699,943	757,196	8.18%
725003 - PENSION UAL DISCRETIONARY MISC	145,320	227,253	221,685	205,119	-7.47%
727001 - CAR ALLOWANCE	4,813	4,813	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	21,687	21,670	19,860	20,820	4.83%

UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
727004 - RHS $2.50 CONTRIBUTION	51,462	46,390	37,486	38,560	2.87%
727012 - LIFE INSURANCE	3,334	3,272	3,570	3,828	7.23%
727013 - EMP ASSISTANCE PROGRAM	628	616	680	729	7.23%
727016 - MEDICARE FRINGES	52,833	53,133	59,806	53,130	-11.16%
727017 - PARS DC 401A	1,985	4,801	-	5,340	0.00%
727019 - SURVIVOR BENEFIT	1,905	970	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	5,162	6,647	10,284	1,800	-82.50%
728003 - COMPENSATED ABSENCES	105,660	106,601	113,477	122,825	8.24%
729015 - CONTRA PENSION EXP (GASB 68)	(1,070,895)	(264,575)	-	-	0.00%
729016 - CONTRA OPEB EXP (GASB 75)	(122,705)	(170,681)	-	-	0.00%
72 - BENEFITS Total	**728,753**	**1,598,178**	**2,169,401**	**2,246,063**	**3.53%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	66,500	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**66,500**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	135,070	203,903	125,000	125,000	0.00%
713008 - CALL BACK PAY	95,998	87,584	51,500	51,500	0.00%
713009 - STAND BY PAY	111,686	128,853	107,475	107,475	0.00%
74 - OTHER PAYS Total	**342,753**	**420,341**	**283,975**	**283,975**	**0.00%**
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	-	-	4,000	4,000	0.00%
811008 - SERVICES PROFESSIONAL	73,738	75,895	155,466	224,826	44.61%
811045 - WATER CONSERVATION SUPPORT	13,648	82,793	218,247	218,247	0.00%
811049 - METER READING SERVICES	158,865	135,567	100,000	100,000	0.00%
811057 - SCADA PROGRAMMING	162,455	130,864	151,999	151,999	0.00%
811058 - HAZARDOUS MATERIALS REMOVAL	-	14,214	20,440	20,440	0.00%
811062 - UNDERGROUND SERVICE ALERT PRGM	14,684	5,149	15,000	15,000	0.00%
841060 - OTHER AGENCY FEES	215,596	261,817	234,200	247,054	5.49%
81 - CONTRACT SERVICES Total	**638,985**	**706,299**	**899,352**	**981,566**	**9.14%**
83 - UTILITIES					
831001 - TELECOMM DATALINES	14,833	13,235	15,100	15,100	0.00%
831002 - UTILITIES TELEPHONE	40,542	50,002	42,000	42,000	0.00%
831003 - UTILITIES NATURAL GAS	3,231	6,204	3,554	3,626	2.03%
831004 - UTILITIES ELECTRICITY	1,682,769	2,070,495	1,935,185	1,993,241	3.00%
831005 - UTILITIES WATER	14,361	17,630	20,000	20,000	0.00%
83 - UTILITIES Total	**1,755,735**	**2,157,567**	**2,015,839**	**2,073,967**	**2.88%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	3,457	3,511	5,500	5,500	0.00%
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	-	-	16,745	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	75,159	43,127	75,000	75,000	0.00%

UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
841018 - TREATMENT CHEMICALS	121,521	267,218	320,000	320,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	22,393	21,322	22,500	22,500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	23	-	-	0.00%
841057 - IMPORTED WATER EXP	4,865,898	3,236,479	5,000,000	5,275,000	5.50%
841058 - GROUNDWATER EXP	6,762,171	7,516,358	8,500,000	9,027,000	6.20%
841059 - RECLAIMED WATER EXP OCWD	459,450	424,955	480,726	480,726	0.00%
841063 - WATER CNSRV ACTIVITIES	25,283	156,923	202,371	202,371	0.00%
841073 - YARD & PROJECT MATERIALS	46,134	36,677	55,233	56,133	1.63%
84 - SUPPLIES & MATERIALS Total	**12,381,466**	**11,706,592**	**14,661,330**	**15,480,975**	**5.59%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	10,140	1,620	9,000	9,000	0.00%
851001 - GENERATOR MAINT & REPAIR	7,986	8,243	14,022	14,722	4.99%
851002 - VALVE MAINT PROGRAM	66,214	79,460	98,000	98,000	0.00%
851003 - AIR VAC MAINT PROGRAM	2,228	1,351	20,000	20,000	0.00%
851007 - AUTOMOTIVE FUEL/WASH	100,094	121,377	105,000	115,724	10.21%
851010 - MAINT & REPAIR EQUIPMENT	5,640	8,295	10,000	10,000	0.00%
851013 - PRINTER MAINT/SUPPLIES	2,975	2,334	5,000	5,000	0.00%
851016 - MAINT & REPAIR BUILDING	3,284	17,065	45,501	45,501	0.00%
851026 - LANDSCAPE MAINT	-	135,069	133,500	136,500	2.25%
851033 - WELLS & PUMP STA MAINT	77,223	92,537	94,360	94,835	0.50%
851034 - REGULATING STA MAINT	54,393	62,580	59,000	59,000	0.00%
851037 - MAINT & REPAIR NOC	436,892	385,122	344,644	344,919	0.08%
851048 - BACKFLOW MAINT & REPAIR	45,590	6,325	26,750	26,750	0.00%
851049 - MAINT SCADA	37,573	53,634	51,237	51,512	0.54%
851055 - WATER METER REPL PROGRAM	50,913	113,022	112,942	112,942	0.00%
851056 - FIRE HYDRANT REPL PROGRAM	50,935	102,168	70,000	70,000	0.00%
851057 - CATHODIC PROTECTION PRGM	-	-	23,000	23,000	0.00%
851058 - METER & VALVE CVR PRGM	48,638	186,683	125,000	125,000	0.00%
851060 - WATER QLTY MONTOR PRGM	55,105	49,877	75,000	75,000	0.00%
851062 - UTILITIES FAC MAIN PROGM	184,322	116,593	196,000	196,698	0.36%
851063 - WATER TREATMENT PROGRAM	51,398	38,754	73,000	73,000	0.00%
851064 - COMMERCIAL METER REPL PRG	31,748	15,067	70,000	70,000	0.00%
851067 - RECYCLE PUMP STATION MAINT	3,940	3,580	12,360	12,360	0.00%
851072 - SEWER FEES: FIXED + USE	911	880	3,789	3,789	0.00%
851073 - PUMP & MOTOR REPAIR	59,496	74,218	69,400	71,275	2.70%
85 - MAINTENANCE & REPAIR Total	**1,387,635**	**1,675,854**	**1,846,505**	**1,864,527**	**0.98%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	218	931	4,000	4,000	0.00%
861003 - TRAINING	28,754	21,378	30,000	30,000	0.00%
86 - TRAVEL & TRAINING Total	**28,971**	**22,309**	**34,000**	**34,000**	**0.00%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	1,973	2,180	3,500	3,500	0.00%

UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
871002 - ADVERT & PUB RELATIONS	9,763	10,665	10,000	10,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	67,273	71,620	81,882	132,797	62.18%
871004 - PUBLICATIONS & DUES NOC	79	158	5,000	5,000	0.00%
871006 - UNIFORM EXPENSE	18,690	19,469	18,000	18,000	0.00%
871017 - SOFTWARE LICENSE RENEWAL	20,979	21,826	52,000	52,000	0.00%
871022 - SERVICE CHARGE ADMINISTRATIVE	2,094,969	1,788,252	1,932,200	2,034,751	5.31%
871051 - CREDIT CARD FEES	-	-	-	500,000	0.00%
87 - GENERAL EXPENSES Total	**2,213,726**	**1,914,171**	**2,102,582**	**2,756,048**	**31.08%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	292,250	275,500	322,721	340,634	5.55%
881003 - VEHICLE REPLACE ISF	308,602	375,862	537,160	534,476	-0.50%
881004 - IT ISF OPERATING CHARGE	248,159	260,117	292,089	322,403	10.38%
881005 - IT ISF REPLACEMENT CHARGE	51,369	49,883	49,883	48,710	-2.35%
881010 - WORKERS' COMP ISF MISC	99,389	174,133	143,087	130,447	-8.83%
881012 - GENERAL LIABILITY INSURANCE	458,244	981,524	929,797	960,543	3.31%
881013 - UNINSURED CLAIMS CHARGE	95,913	1,586	1,471	2,153	46.33%
881014 - ANNUAL OPEB CHARGE	194,880	157,785	171,133	164,598	-3.82%
881015 - OTHER INSURANCE ISF RATES	-	111,778	136,549	138,059	1.11%
88 - INTERNAL SVC CHARGE Total	**1,748,806**	**2,388,169**	**2,583,891**	**2,642,022**	**2.25%**
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	5,000	1,202	5,000	5,000	0.00%
911024 - EQUIPMENT N.O.C.	199,698	16,550	44,154	44,154	0.00%
911039 - OFFICE FURNITURE/FIXTURES	-	7,698	5,000	5,000	0.00%
90 - CAPITAL EXPENDITURES Total	**204,698**	**25,450**	**54,154**	**54,154**	**0.00%**
7019052 - WATER SYSTEM SERVICE Total	24,476,662	25,619,964	29,985,503	32,039,234	6.85%
7119061 - WASTEWATER OPERATIONS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	886,474	897,190	975,310	1,036,911	6.32%
711003 - SALARIES PART TIME	51,058	75,973	136,440	62,529	-54.17%
70 - REGULAR SALARIES Total	**937,532**	**973,163**	**1,111,750**	**1,099,440**	**-1.11%**
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	5,942	6,731	7,125	7,290	2.32%
71 - SPECIAL PAYS Total	**5,942**	**6,731**	**7,125**	**7,290**	**2.32%**
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	214,253	229,081	270,144	244,600	-9.46%
722001 - PENSION EE NORMAL COST MISC	75,325	73,105	94,822	102,783	8.40%
723002 - PENSION ER NORMAL COST MISC	73,609	69,791	87,940	99,907	13.61%
723004 - RETIREMENT PART TIME/TEMP	619	1,974	5,117	5,117	0.00%
724001 - PENSION EE CONTRIB MISC	(105,282)	(93,941)	(113,670)	(127,775)	12.41%
725001 - PENSION UAL REQUIRED MISC	179,144	215,892	217,623	225,148	3.46%

UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
725003 - PENSION UAL DISCRETIONARY MISC	37,854	70,657	68,926	60,991	-11.51%
727003 - CELL PHONE STIPEND	5,589	6,125	6,000	7,500	25.00%
727004 - RHS $2.50 CONTRIBUTION	11,296	11,484	12,492	11,288	-9.64%
727012 - LIFE INSURANCE	1,115	1,119	1,260	1,373	9.01%
727013 - EMP ASSISTANCE PROGRAM	209	210	240	262	9.00%
727015 - UNEMPLOYMENT EXPENSE	55	1,958	-	-	0.00%
727016 - MEDICARE FRINGES	16,381	16,212	20,228	16,213	-19.85%
727019 - SURVIVOR BENEFIT	577	301	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	2,075	2,177	2,400	2,400	0.00%
728003 - COMPENSATED ABSENCES	31,137	31,107	34,136	36,356	6.50%
729015 - CONTRA PENSION EXP (GASB 68)	(411,256)	(101,605)	-	-	0.00%
729016 - CONTRA OPEB EXP (GASB 75)	(47,123)	(65,547)	-	-	0.00%
72 - BENEFITS Total	**85,576**	**470,099**	**707,657**	**686,164**	**-3.04%**
73 - LUMP SUM PAYS					
714001 - LUMP SUM PAYMENT	21,500	-	-	-	0.00%
73 - LUMP SUM PAYS Total	**21,500**	**-**	**-**	**-**	**0.00%**
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	61,039	59,327	70,691	70,691	0.00%
713008 - CALL BACK PAY	26,266	37,484	35,000	35,000	0.00%
713009 - STAND BY PAY	20,586	22,510	53,750	53,750	0.00%
74 - OTHER PAYS Total	**107,891**	**119,321**	**159,441**	**159,441**	**0.00%**
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	-	-	1,000	1,000	0.00%
811008 - SERVICES PROFESSIONAL	-	57,955	61,000	68,240	11.87%
811057 - SCADA PROGRAMMING	43,065	55,906	52,000	52,000	0.00%
811062 - UNDERGROUND SERVICE ALERT PRGM	-	-	-	5,000	0.00%
841060 - OTHER AGENCY FEES	26,319	28,087	30,000	54,800	82.67%
81 - CONTRACT SERVICES Total	**69,383**	**141,948**	**144,000**	**181,040**	**25.72%**
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	5,025	3,818	8,700	8,700	0.00%
831003 - UTILITIES NATURAL GAS	726	977	1,000	1,020	2.00%
831004 - UTILITIES ELECTRICITY	62,000	76,278	64,040	65,961	3.00%
831005 - UTILITIES WATER	2,909	3,336	6,000	6,000	0.00%
83 - UTILITIES Total	**70,661**	**84,409**	**79,740**	**81,681**	**2.43%**
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	31	39	350	350	0.00%
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	-	-	2,955	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	6,380	6,013	15,000	15,000	0.00%
841043 - CONCRETE MATERIALS	-	-	2,000	2,000	0.00%

UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
841044 - TOOLS INSTRUMENTS ETC	493	-	2,500	2,500	0.00%
84 - SUPPLIES & MATERIALS Total	**6,904**	**6,052**	**19,850**	**22,805**	**14.89%**
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	-	620	-	-	0.00%
851001 - GENERATOR MAINT & REPAIR	20,103	34,006	29,250	31,050	6.15%
851007 - AUTOMOTIVE FUEL/WASH	49,302	72,489	50,000	55,019	10.04%
851010 - MAINT & REPAIR EQUIPMENT	-	4,040	5,000	5,000	0.00%
851016 - MAINT & REPAIR BUILDING	190	344	4,665	4,665	0.00%
851032 - WASTEWATER ROOT CUTTING	14,545	10,232	16,601	16,601	0.00%
851033 - WELLS & PUMP STA MAINT	-	-	31	31	0.00%
851035 - CCTV MAINTENANCE PROGRAM	47,291	67,275	110,297	110,297	0.00%
851036 - GREASE CNTRL DEV/INSPEC	58,260	61,109	81,044	81,044	0.00%
851037 - MAINT & REPAIR NOC	100,905	73,631	211,007	213,007	0.95%
851049 - MAINT SCADA	18,437	25,746	25,252	25,252	0.00%
851050 - SEWER MANHOLE LINING PRGM	77,850	87,630	86,800	88,600	2.07%
851051 - PUMP STATION MAINTENANCE	11,215	1,698	13,000	13,000	0.00%
851052 - ALLEY LATERAL REPL PRGM.	24,928	38,593	46,500	48,500	4.30%
851053 - SEWER MANHOLE MAINT PRGM	8,994	29,387	37,601	37,901	0.80%
851054 - TREE ROOT FOAMING	79,526	105,738	87,300	122,300	40.09%
851062 - UTILITIES FAC MAIN PROGM	21,195	27,990	24,239	24,631	1.62%
851066 - SEWER USE FEE/PROP TAX	19,848	20,079	22,000	22,000	0.00%
851072 - SEWER FEES: FIXED + USE	225	205	225	225	0.00%
85 - MAINTENANCE & REPAIR Total	**552,814**	**660,812**	**850,812**	**899,123**	**5.68%**
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	-	1,000	1,000	0.00%
861003 - TRAINING	6,774	4,515	9,260	9,260	0.00%
86 - TRAVEL & TRAINING Total	**6,774**	**4,515**	**10,260**	**10,260**	**0.00%**
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	7,321	7,064	5,500	5,500	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	-	-	-	8,985	0.00%
871004 - PUBLICATIONS & DUES NOC	-	-	1,000	1,000	0.00%
871006 - UNIFORM EXPENSE	7,671	9,197	5,039	5,039	0.00%
871017 - SOFTWARE LICENSE RENEWAL	12,676	15,575	29,249	29,249	0.00%
871022 - SERVICE CHARGE ADMINISTRATIVE	308,673	508,329	517,528	611,359	18.13%
87 - GENERAL EXPENSES Total	**336,341**	**540,165**	**558,316**	**661,132**	**18.42%**
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	138,250	137,375	159,233	165,971	4.23%
881003 - VEHICLE REPLACE ISF	329,879	489,318	488,552	454,516	-6.97%
881004 - IT ISF OPERATING CHARGE	83,030	86,959	97,595	106,389	9.01%
881005 - IT ISF REPLACEMENT CHARGE	17,097	16,595	16,595	16,010	-3.53%
881010 - WORKERS' COMP ISF MISC	29,323	57,896	48,343	44,679	-7.58%

UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
881012 - GENERAL LIABILITY INSURANCE	135,200	332,773	322,786	356,631	10.49%
881013 - UNINSURED CLAIMS CHARGE	28,298	498	471	739	56.82%
881014 - ANNUAL OPEB CHARGE	58,194	46,279	51,212	48,942	-4.43%
881015 - OTHER INSURANCE ISF RATES	-	192,298	231,178	285,884	23.66%
88 - INTERNAL SVC CHARGE Total	**819,270**	**1,359,991**	**1,415,966**	**1,479,760**	**4.51%**
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	-	1,389	2,000	2,000	0.00%
911004 - COMPUTER EQUIPMENT	18	2,304	5,000	5,000	0.00%
911023 - SHOP EQUIPMENT	-	161	1,000	1,000	0.00%
911024 - EQUIPMENT N.O.C.	12,609	2,402	25,000	25,000	0.00%
90 - CAPITAL EXPENDITURES Total	**12,627**	**6,255**	**33,000**	**33,000**	**0.00%**
7119061 - WASTEWATER OPERATIONS Total	3,033,216	4,373,462	5,097,917	5,321,136	4.38%
Grand Total	**34,221,977**	**37,228,404**	**41,937,226**	**44,460,356**	**6.02%**

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INTERNAL SERVICES & OTHER ACTIVITES

OVERVIEW

The City provides for the financing of certain operations using Internal Service Funds (ISF). An Internal Service Fund is a fund used in governmental accounting to allocate centralized expenditures and services to departments on a cost reimbursement basis. All costs incurred for actual expenditures or services rendered in the Internal Service Fund are charged to each department at a predetermined rate based on their share of these expenditures. Funds are budgeted in, and collected from, each department at the predetermined rate by the Internal Service Fund during the year.

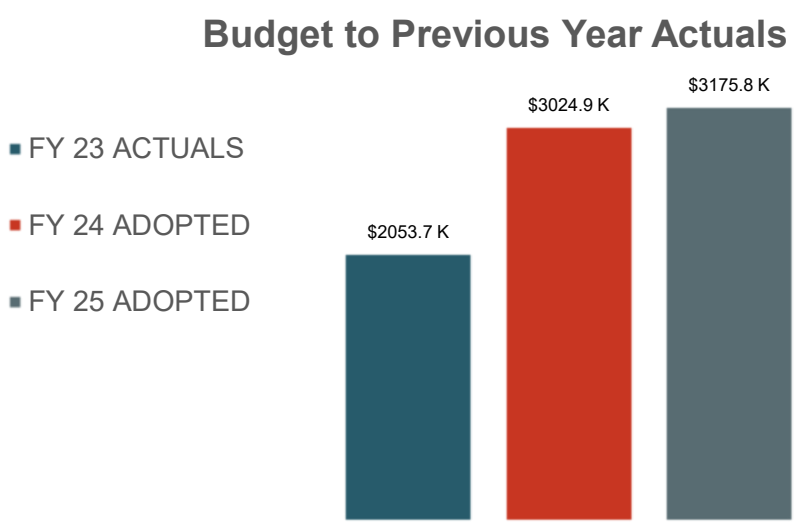
The City's established Internal Service Funds include:

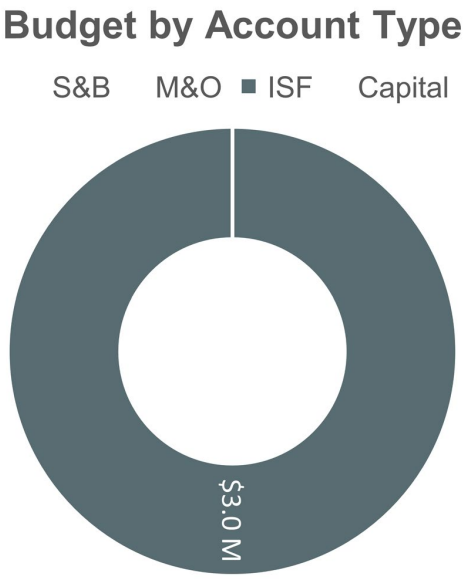
Internal Service Fund Name	Description
Insurance Reserve Fund	Used to account for the City's self-insured general liability, uninsured claims, and workers' compensation programs.
Equipment Maintenance & Replacement Fund	Used to account for the cost of maintaining and replacing the City's rolling stock fleet, parking equipment/ infrastructure, Police equipment and Recreation and Fire medical equipment.
Compensated Absences Fund	Used to account for the City's accumulated liability for compensated absences.
Retiree Medical Insurance Fund	Used to account for the cost of providing post-employment health care benefit.
Community Development Block Grant Fund	Funding utilized for the financing of the Balboa Village Improvement Program

The category listed as "Other Activities" this fiscal year includes Debt Service Estimates, the Environmental Liability Fund, and the Ackerman Fund appropriations for a city scholarship and library equipment.

OTHER INSURANCE FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
74804 - OTHER INSURANCE FUND	-	2,053,736	3,024,862	3,175,766	4.99%
Grand Total	**-**	**2,053,736**	**3,024,862**	**3,175,766**	**4.99%**



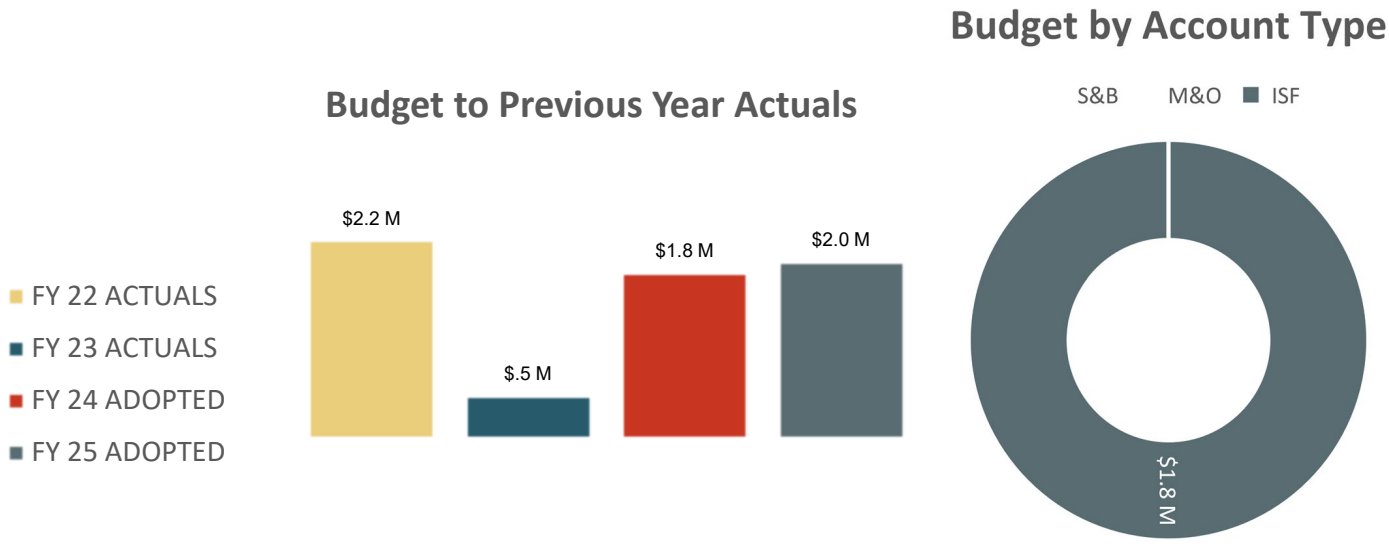


OTHER INSURANCE SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
INTERNAL SERVICE CHARGE	**-**	**2,053,736**	**3,024,862**	**3,175,766**	**4.99%**
89 - RISK MANAGEMENT	**-**	**2,053,736**	**3,024,862**	**3,175,766**	**4.99%**
891025 - OTHER BODILY INJURY	-	-	120,000	-	-100.00%
891039 - BROKER FEES	-	36,418	76,666	76,666	0.00%
891040 - CRIME INSURANCE	-	9,044	20,500	27,500	34.15%
891041 - SPECIAL EVENT LIABILITY	-	-	4,000	4,000	0.00%
891043 - PROPERTY INSURANCE	-	1,910,762	2,700,000	2,950,000	9.26%
891044 - OIL WELL BLANKET BOND	-	279	500	-	-100.00%
891045 - GENERAL LIAB. WATERCRAFT	-	56,157	53,196	74,000	39.11%
891046 - FIDUCIARY LIABILITY	-	41,076	50,000	43,600	-12.80%
Grand Total	**-**	**2,053,736**	**3,024,862**	**3,175,766**	**4.99%**

UNINSURED CLAIMS FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
74904 - UNINS CLAIMS NON OP	2,205,754	471,388	1,845,000	1,965,000	6.50%
Grand Total	**2,205,754**	**471,388**	**1,845,000**	**1,965,000**	**6.50%**



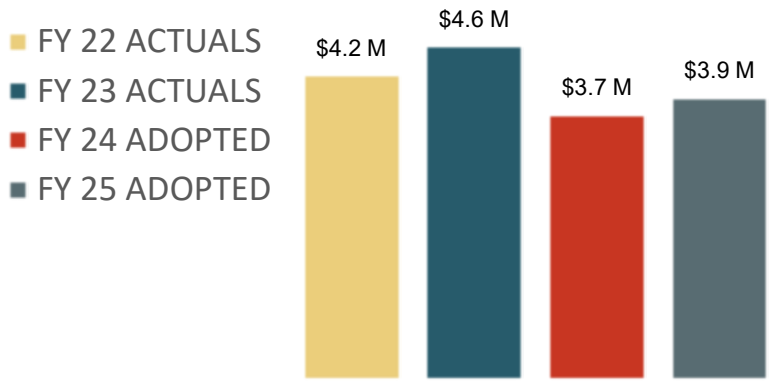
UNINSURED CLAIMS SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
INTERNAL SERVICE CHARGE	**2,205,754**	471,388	**1,845,000**	1,965,000	6.50%
89 - RISK MANAGEMENT	**2,205,754**	**471,388**	**1,845,000**	**1,965,000**	**6.50%**
891004 - CLAIMS ADMINISTRATION	-	-	-	-	0.00%
891012 - SETTLEMENTS	-	46,008	1,000,000	1,000,000	0.00%
891017 - ATTORNEYS FEES	18,108	-	-	-	0.00%
891018 - LITIGATION EXPENSE	208,726	6,080	-	-	0.00%
891020 - OUTSIDE COUNSEL ADVISORY	-	141,671	125,000	125,000	0.00%
891025 - OTHER BODILY INJURY	120,000	120,000	-	120,000	0.00%
891039 - BROKER FEES	49,544	-	-	-	0.00%
891040 - CRIME INSURANCE	9,110	-	-	-	0.00%
891043 - PROPERTY INSURANCE	1,764,566	-	-	-	0.00%
891044 - OIL WELL BLANKET BOND	473	-	-	-	0.00%
891045 - GENERAL LIAB. WATERCRAFT	53,196	-	-	-	0.00%
891046 - FIDUCIARY LIABILITY	35,675	-	-	-	0.00%
891049 - ACCRUED UNINSURED CLAIMS EXP	(53,643)	(53,946)	-	-	0.00%
891050 - OUTSIDE CNSL CIT NON TORT LIT	-	208,540	360,000	360,000	0.00%
891051 - OUTSIDE CNSL 3RD PARTY NONTORT	-	3,035	360,000	360,000	0.00%
Grand Total	**2,205,754**	**471,388**	**1,845,000**	**1,965,000**	**6.50%**

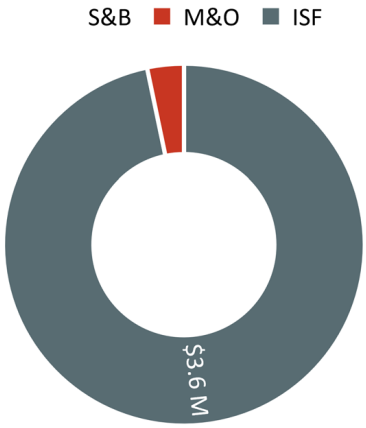
WORKERS COMPENSATION FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
75000750 - WORKERS COMPENSATION DIV	4,213,259	4,614,953	3,670,062	3,901,955	6.32%
Grand Total	**4,213,259**	**4,614,953**	**3,670,062**	**3,901,955**	**6.32%**

Budget to Previous Year Actuals



Budget by Account Type

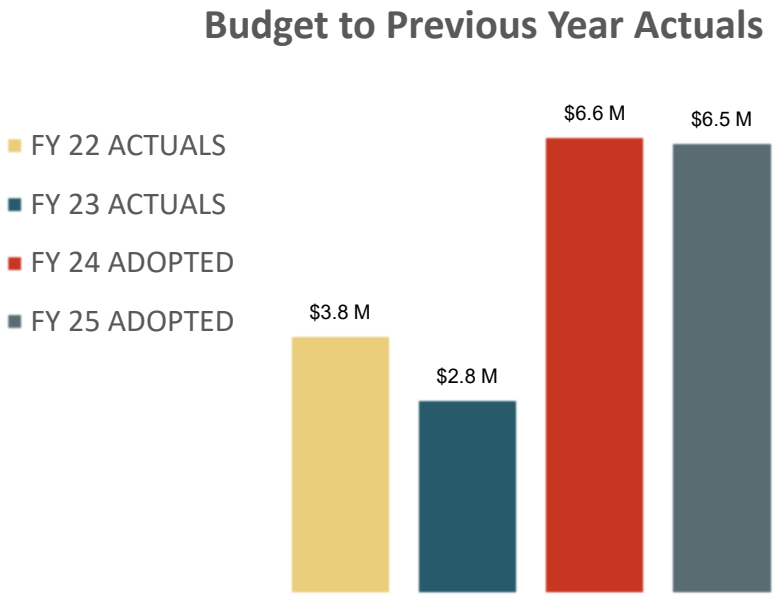


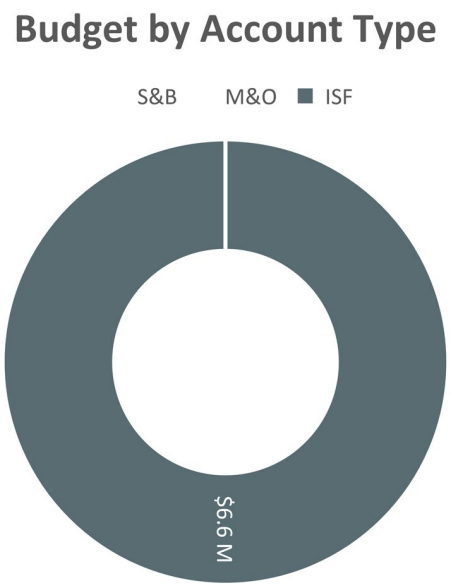
WORKERS COMPENSATION SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
MAINTENANCE & OPERATIONS	**140,076**	**154,647**	**120,000**	120,000	0.00%
84 - SUPPLIES & MATERIALS	**140,076**	**154,647**	**120,000**	**120,000**	**0.00%**
841061 - OTHER MISC EXPENSE	140,076	154,647	120,000	120,000	0.00%
INTERNAL SERVICE CHARGE	**4,073,182**	**4,460,306**	**3,550,062**	3,781,955	6.53%
89 - RISK MANAGEMENT	**4,073,182**	**4,460,306**	**3,550,062**	**3,781,955**	**6.53%**
891002 - ACCRUED WORKERS COMP EXP	1,001,588	641,565	-	-	0.00%
891004 - CLAIMS ADMINISTRATION	335,840	345,916	315,505	315,505	0.00%
891005 - PPD (PERM DISAB BENEFITS)	730,533	864,657	450,000	450,000	0.00%
891006 - TTD (TEMP DISAB BENEFITS)	13,141	39,302	75,000	75,000	0.00%
891009 - MEDICAL	1,167,519	1,415,483	1,487,750	1,487,750	0.00%
891011 - LEGAL FEES DEFENDANT	139,115	190,114	194,000	194,000	0.00%
891013 - MEDICAL AUDITS	63,638	101,887	75,000	75,000	0.00%
891014 - EXCESS INSURANCE	511,817	720,620	700,000	931,893	33.13%
891015 - SELF INSURANCE FEES	79,872	127,582	175,000	175,000	0.00%
891035 - OTHER SERVICES-SAFETY	1,250	550	30,000	30,000	0.00%
891036 - OTHER SERVICES DRUG TEST	5,124	5,434	15,000	15,000	0.00%
891037 - OTHER SERVICES ADA COMPLI	1,540	1,645	10,000	10,000	0.00%
891039 - BROKER FEES	22,204	5,551	22,807	22,807	0.00%
Grand Total	**4,213,259**	**4,614,953**	**3,670,062**	**3,901,955**	**6.32%**

GENERAL LIABILITY FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
7517510 - GENERAL LIABILTY INSURANCE DIV	3,752,002	2,824,253	6,630,000	6,543,631	-1.30%
Grand Total	**3,752,002**	**2,824,253**	**6,630,000**	**6,543,631**	**-1.30%**



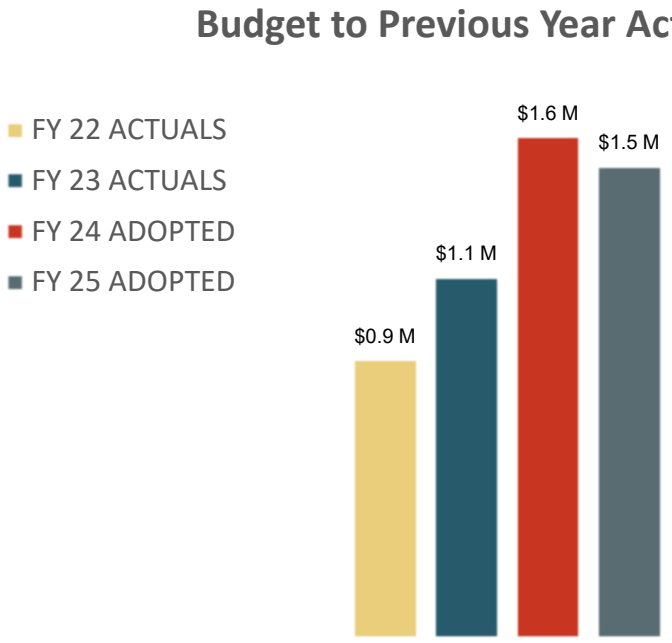


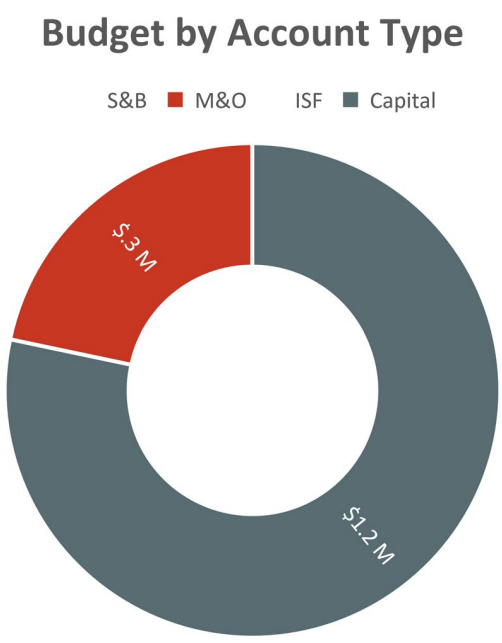
GENERAL LIABILITY SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
INTERNAL SERVICE CHARGE	**3,752,002**	**2,824,253**	**6,630,000**	6,543,631	-1.30%
89 - RISK MANAGEMENT	**3,752,002**	**2,824,253**	**6,630,000**	**6,543,631**	**-1.30%**
891003 - ACCRUED GENERAL LIAB EXP	483,888	47,127	-	-	0.00%
891004 - CLAIMS ADMINISTRATION	112,270	115,638	125,000	125,000	0.00%
891017 - ATTORNEYS FEES	501,106	639,883	1,750,000	1,750,000	0.00%
891018 - LITIGATION EXPENSE	70,859	48,282	500,000	500,000	0.00%
891023 - AUTO BODILY INJURY	29,207	101,600	100,000	100,000	0.00%
891024 - AUTO PROPERTY DAMAGE	38,799	47,527	75,000	75,000	0.00%
891025 - OTHER BODILY INJURY	40,000	165,000	1,130,000	1,130,000	0.00%
891026 - OTHER PROPERTY DAMAGE	722,979	(472,814)	250,000	250,000	0.00%
891028 - LIABILITY PERSONAL INJURY	-	112,150	350,000	350,000	0.00%
891042 - GENERAL LIABILITY EXCESS	1,752,893	2,019,859	2,350,000	2,263,631	-3.68%
Grand Total	**3,752,002**	**2,824,253**	**6,630,000**	**6,543,631**	**-1.30%**

POLICE EQUIPMENT FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
75304 - POLICE EQUIPMENT NON OP	878,033	1,137,372	1,578,425	1,486,575	-5.82%
Grand Total	**878,033**	**1,137,372**	**1,578,425**	**1,486,575**	**-5.82%**



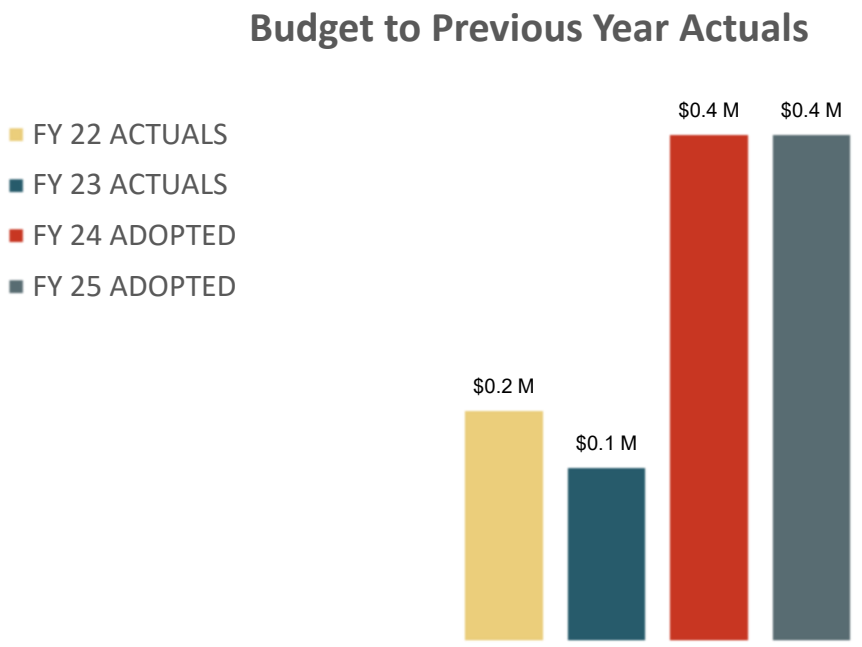


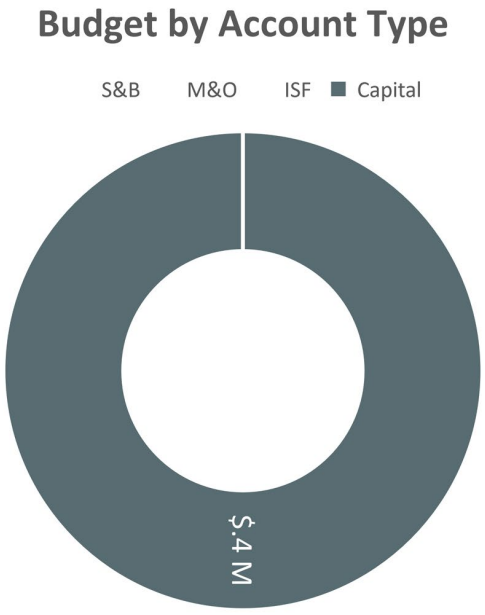
POLICE EQUIPMENT SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
MAINTENANCE & OPERATIONS	**-**	**344,555**	**342,110**	342,294	0.05%
81 - CONTRACT SERVICES	**-**	**344,555**	**342,110**	**342,294**	**0.05%**
811004 - EQUIPMENT RENTAL	-	344,555	342,110	342,294	0.05%
CAPITAL EXPENDITURES	**878,033**	**792,816**	**1,236,315**	**1,144,281**	**-7.44%**
90 - CAPITAL EXPENDITURES	**878,033**	**792,816**	**1,236,315**	**1,144,281**	**-7.44%**
911016 - ROLLING EQUIPMENT	507,960	607,034	1,019,315	857,426	-15.88%
911024 - EQUIPMENT N.O.C.	417,952	93,409	217,000	286,855	32.19%
911041 - DEPRECIATION EXPENSE	504,806	424,490	-	-	0.00%
911042 - CAP AQUISTN EXP REVERSAL	(552,686)	(332,116)	-	-	0.00%
Grand Total	**878,033**	**1,137,372**	**1,578,425**	**1,486,575**	**-5.82%**

PARKING EQUIPMENT FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
75504 - PARKING EQUIPMENT NON OP	183,422	138,670	400,000	400,000	0.00%
Grand Total	**183,422**	**138,670**	**400,000**	**400,000**	**0.00%**



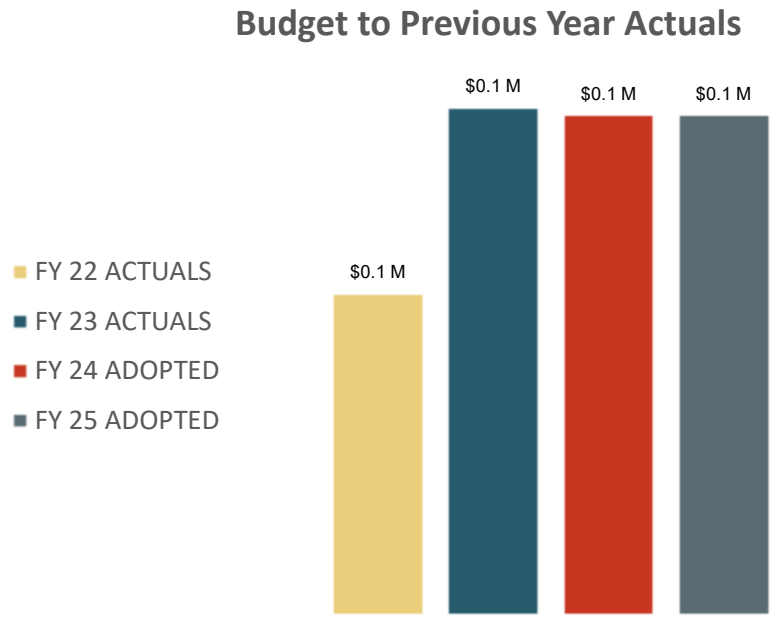


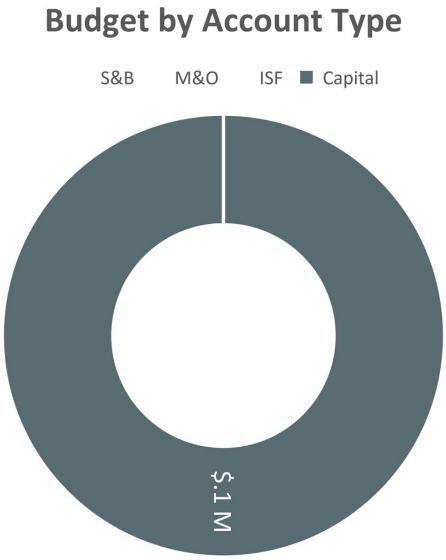
PARKING EQUIPMENT SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
CAPITAL EXPENDITURES	**183,422**	**138,670**	**400,000**	**400,000**	**0.00%**
90 - CAPITAL EXPENDITURES	**183,422**	**138,670**	**400,000**	**400,000**	**0.00%**
911015 - PARKING LOT INFRASTRUCTURE	24,243	-	400,000	400,000	0.00%
911041 - DEPRECIATION EXPENSE	159,178	138,670	-	-	0.00%
Grand Total	**183,422**	**138,670**	**400,000**	**400,000**	**0.00%**

FIRE EQUIPMENT FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
75604 - FIRE EQUIPMENT NON OP	91,367	144,119	142,000	142,000	0.00%
Grand Total	**91,367**	**144,119**	**142,000**	**142,000**	**0.00%**



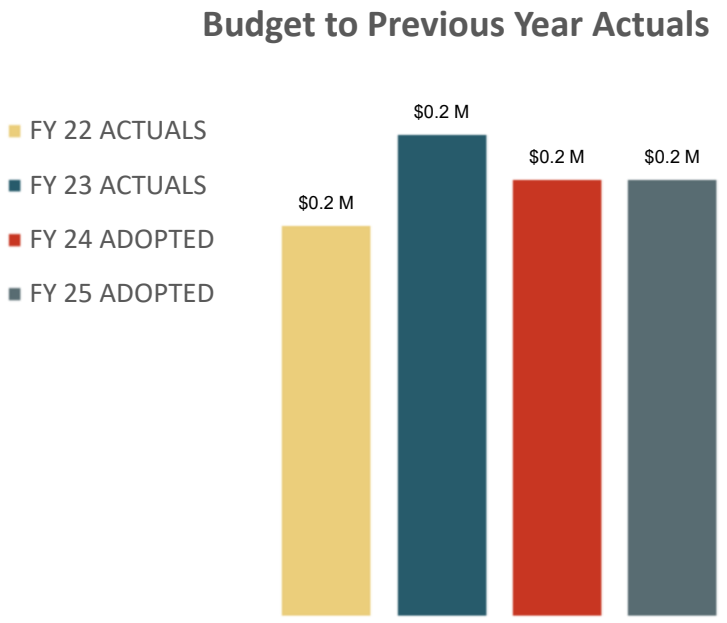


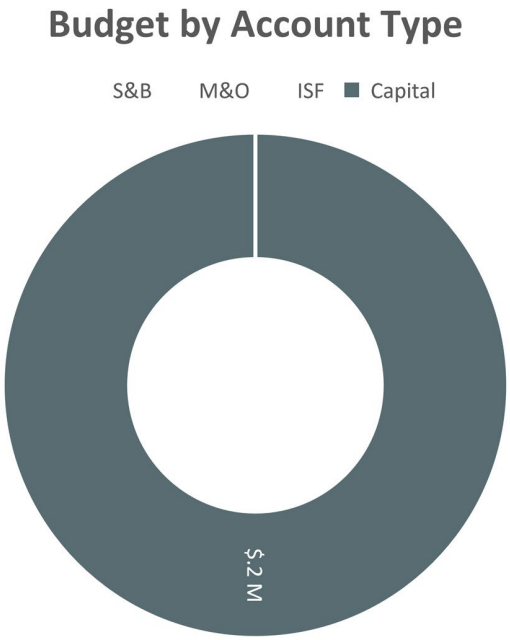
FIRE EQUIPMENT SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
CAPITAL EXPENDITURES	**91,367**	**144,119**	**142,000**	**142,000**	**0.00%**
90 - CAPITAL EXPENDITURES	**91,367**	**144,119**	**142,000**	**142,000**	**0.00%**
911024 - EQUIPMENT N.O.C.	-	52,752	142,000	142,000	0.00%
911041 - DEPRECIATION EXPENSE	91,367	91,367	-	-	0.00%
Grand Total	**91,367**	**144,119**	**142,000**	**142,000**	**0.00%**

RECREATION EQUIPMENT FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
75704 - RSS EQUIPMENT NON OPERATING	179,096	220,470	200,000	200,000	0.00%
Grand Total	**179,096**	**220,470**	**200,000**	**200,000**	**0.00%**



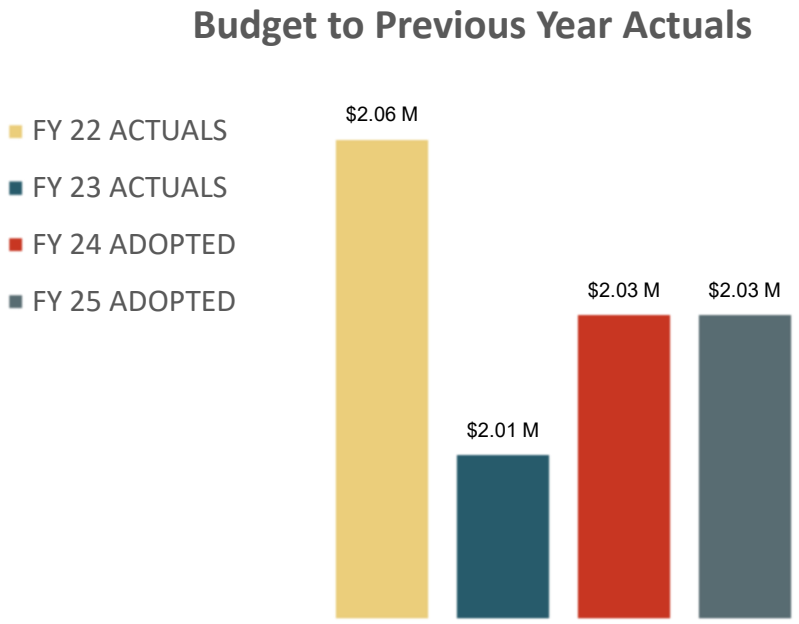


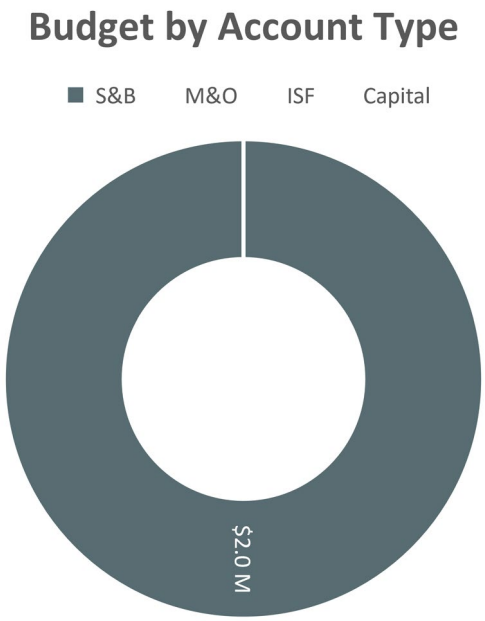
RECREATION EQUIPMENT SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
CAPITAL EXPENDITURES	**179,096**	**220,470**	**200,000**	**200,000**	**0.00%**
90 - CAPITAL EXPENDITURES	**179,096**	**220,470**	**200,000**	**200,000**	**0.00%**
911006 - FITNESS EQUIPMENT	25,154	25,094	25,000	25,000	0.00%
911007 - PLAYGROUND EQUIPMENT	24,160	18,499	25,000	25,000	0.00%
911020 - EQUIPMENT RENOVATION	15,000	54,072	40,000	40,000	0.00%
911024 - EQUIPMENT N.O.C.	76,461	101,216	110,000	110,000	0.00%
911041 - DEPRECIATION EXPENSE	38,321	31,506	-	-	0.00%
911042 - CAP AQUISTN EXP REVERSAL	-	(9,916)	-	-	0.00%
Grand Total	**179,096**	**220,470**	**200,000**	**200,000**	**0.00%**

COMPENSATED ABSENCE FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
76004 - COMP ABSENCE NON OP	2,058,475	2,007,181	2,030,000	2,030,000	0.00%
Grand Total	**2,058,475**	**2,007,181**	**2,030,000**	**2,030,000**	**0.00%**



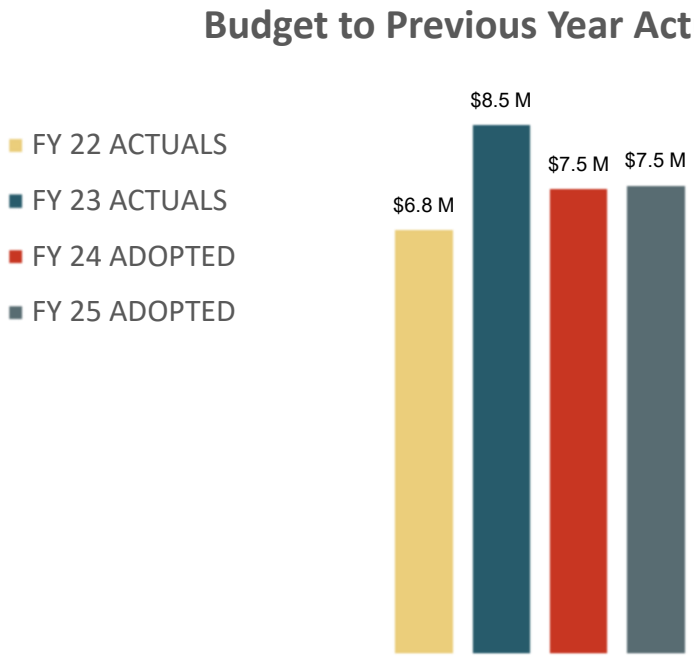


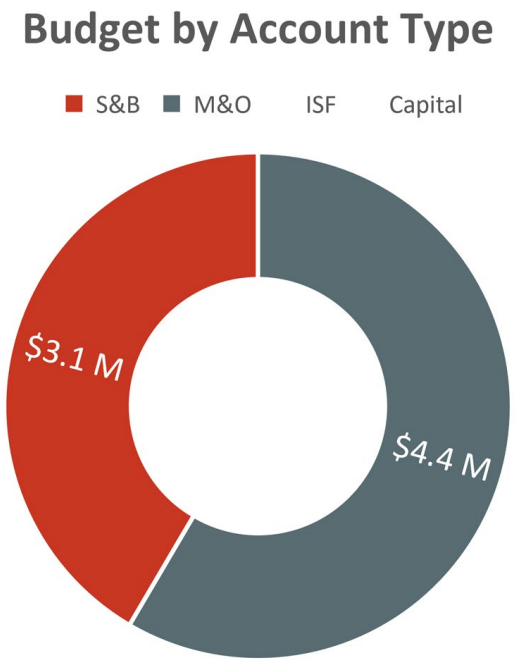
COMPENSATED ABSENCE SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**2,058,475**	2,007,181	**2,030,000**	2,030,000	0.00%
72 - BENEFITS	**112,408**	**83,713**	**160,000**	**160,000**	**0.00%**
723001 - RETIREMENT CONTRIBUTIONS ADD'L	111,134	65,785	160,000	160,000	0.00%
723004 - RETIREMENT PART TIME/TEMP	443	3,831	-	-	0.00%
727016 - MEDICARE FRINGES	29,182	23,598	-	-	0.00%
727021 - ACCRUED RHS EXPENSE	(28,350)	(9,500)	-	-	0.00%
73 - LUMP SUM PAYS	**2,387,515**	**1,865,961**	**1,870,000**	**1,870,000**	**0.00%**
714002 - TERMINATION PAY MISC	1,725,189	1,322,966	1,250,000	1,250,000	0.00%
714003 - TERMINATION PAY SAFETY	545,309	463,762	450,000	450,000	0.00%
714004 - PAID FLEX/SPILLOVER PAY	117,018	79,233	170,000	170,000	0.00%
74 - OTHER PAYS	**(441,448)**	**57,507**	**-**	**-**	**0.00%**
715003 - ACCRUED COMP ABSENCE	(441,448)	57,507	-	-	0.00%
Grand Total	**2,058,475**	**2,007,181**	**2,030,000**	**2,030,000**	**0.00%**

RETIREE MEDICAL FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
76104 - RETIREE MEDICAL NON OP	165	-	-	-	0.00%
76204 - RETIREE MED RES NON OP	6,796,845	8,476,508	7,458,998	7,510,508	0.69%
Grand Total	**6,797,010**	**8,476,508**	**7,458,998**	**7,510,508**	**0.69%**





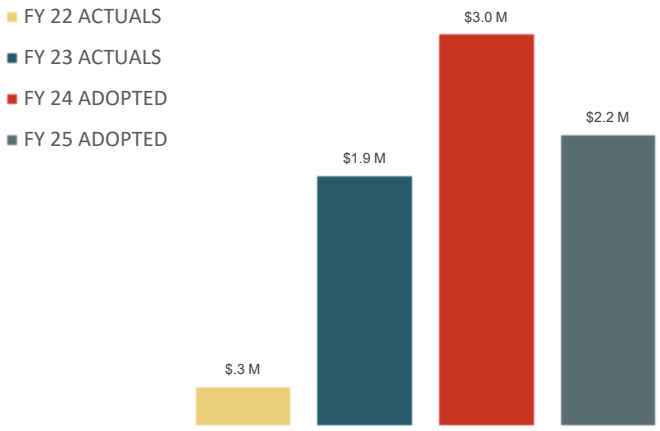
RETIREE MEDICAL SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**3,091,735**	**3,116,493**	**3,099,405**	3,146,000	1.50%
72 - BENEFITS	**3,091,735**	**3,116,493**	**3,099,405**	**3,146,000**	**1.50%**
726003 - RETIREE PERS PREMIUMS	794,223	827,114	816,000	854,000	4.66%
727008 - RETIREE RHS CONTRIBUTION	2,297,347	2,289,379	2,283,405	2,292,000	0.38%
727015 - UNEMPLOYMENT EXPENSE	165	-	-	-	0.00%
MAINTENANCE & OPERATIONS	**3,705,275**	**5,360,015**	**4,359,593**	4,364,508	0.11%
81 - CONTRACT SERVICES	**3,705,275**	**5,360,015**	**4,359,593**	**4,364,508**	**0.11%**
811052 - ANNUAL OPEB PAYMENT	3,705,275	5,360,015	4,359,593	4,364,508	0.11%
Grand Total	**6,797,010**	**8,476,508**	**7,458,998**	**7,510,508**	**0.69%**

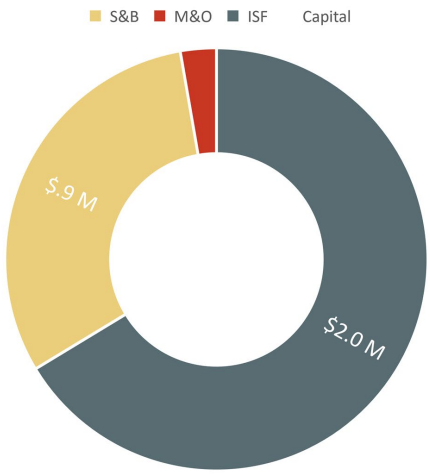
NON DEPARTMENTAL FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
01003 - GENERAL FUND MISC NON OP	308,467	1,917,007	2,991,226	2,228,689	-25.49%
Grand Total	**308,467**	**1,917,007**	**2,991,226**	**2,228,689**	**-25.49%**

Budget to Previous Year Actuals



Budget by Account Type

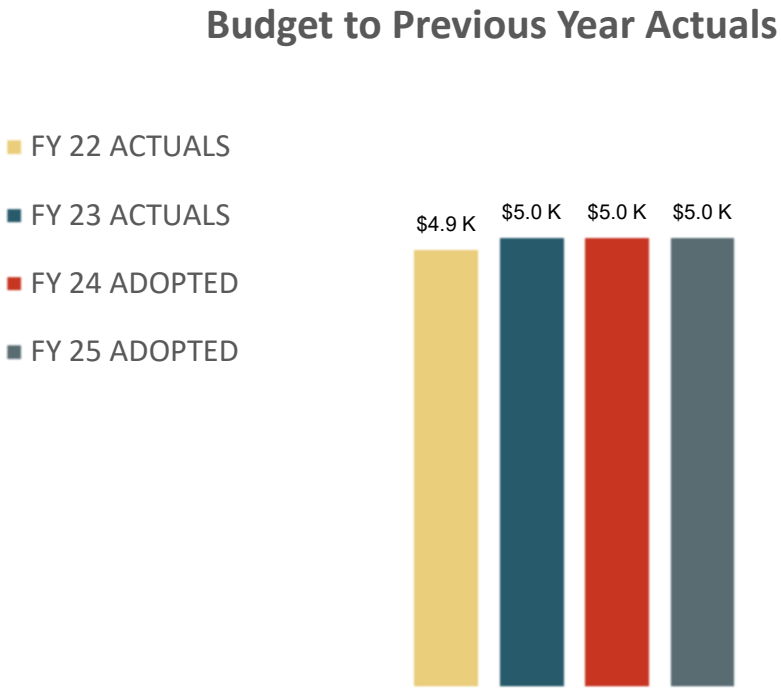


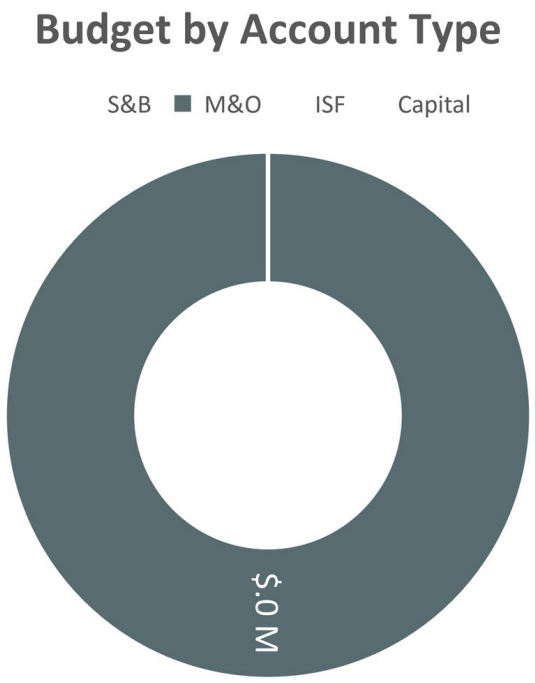
NON DEPARTMENTAL SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**-**	**(298)**	**925,000**	45,000	-95.14%
70 - REGULAR SALARIES	**-**	**-**	**880,000**	**-**	**-100.00%**
711001 - SALARIES MISCELLANEOUS	-	-	880,000	-	-100.00%
72 - BENEFITS	**-**	**(298)**	**45,000**	**45,000**	**0.00%**
727015 - UNEMPLOYMENT EXPENSE	-	(298)	45,000	45,000	0.00%
MAINTENANCE & OPERATIONS	**308,467**	**248,491**	**81,896**	81,896	0.00%
81 - CONTRACT SERVICES	**30,953**	**-**	**-**	**-**	**0.00%**
841060 - OTHER AGENCY FEES	30,953	-	-	-	0.00%
87 - GENERAL EXPENSES	**277,514**	**248,491**	**81,896**	**81,896**	**0.00%**
871001 - CERT & MEMBERSHIP	-	1,400	-	-	0.00%
871004 - PUBLICATIONS & DUES NOC	26,830	26,975	35,000	35,000	0.00%
871048 - INVEST ADVISOR SERVICES	150,088	153,247	10,000	10,000	0.00%
871049 - BANK FEES	82,846	61,759	36,896	36,896	0.00%
871051 - CREDIT CARD FEES	4,662	5,110	-	-	0.00%
871054 - EXCESS ASSESSMENT DISTRC ADMIN	13,090	-	-	-	0.00%
INTERNAL SERVICE CHARGE	**-**	**1,668,814**	**1,984,330**	2,101,793	5.92%
88 - INTERNAL SVC CHARGE	**-**	**1,668,814**	**1,984,330**	**2,101,793**	**5.92%**
881015 - OTHER INSURANCE ISF RATES	-	1,668,814	1,984,330	2,101,793	5.92%
Grand Total	**308,467**	**1,917,007**	**2,991,226**	**2,228,689**	**-25.49%**

ACKERMAN FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
83103 - ACKERMAN NON OP	4,900	5,000	5,000	5,000	0.00%
Grand Total	**4,900**	**5,000**	**5,000**	**5,000**	**0.00%**



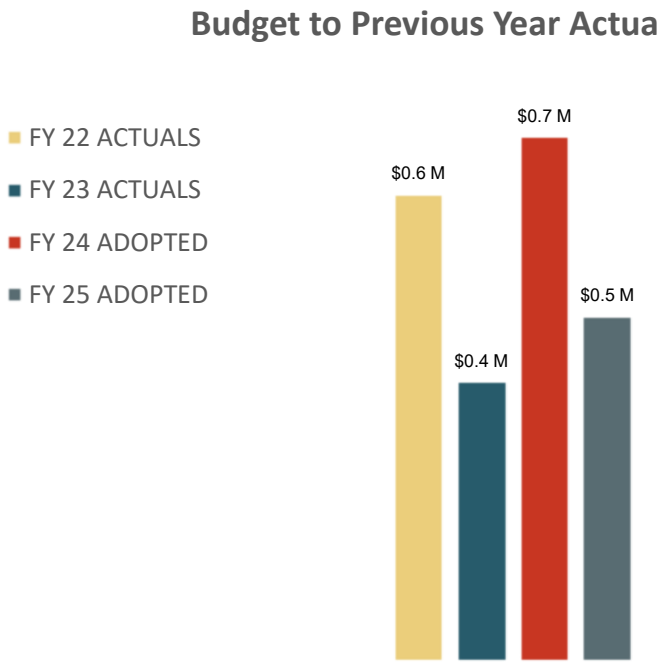


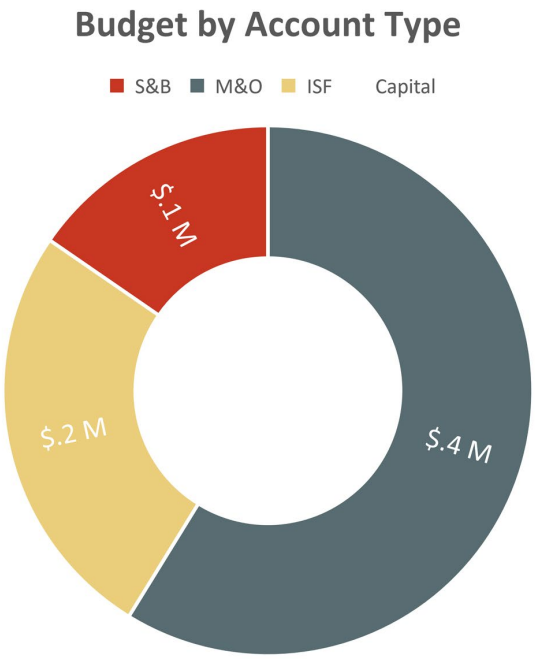
ACKERMAN SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
MAINTENANCE & OPERATIONS	**4,900**	**5,000**	5,000	5,000	0.00%
87 - GENERAL EXPENSES	**4,900**	**5,000**	**5,000**	**5,000**	**0.00%**
871032 - CITY SCHOLARSHIP TRUST	4,900	5,000	5,000	5,000	0.00%
Grand Total	**4,900**	**5,000**	**5,000**	**5,000**	**0.00%**

ENVIRONMENTAL LIABILITY FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
16003 - ENVIRONMENTAL LIAB NON OP	636,347	380,823	714,459	469,961	-34.22%
Grand Total	**636,347**	**380,823**	**714,459**	**469,961**	**-34.22%**





ENVIRONMENTAL LIABILITY SUMMARY BY ACCOUNT TYPE

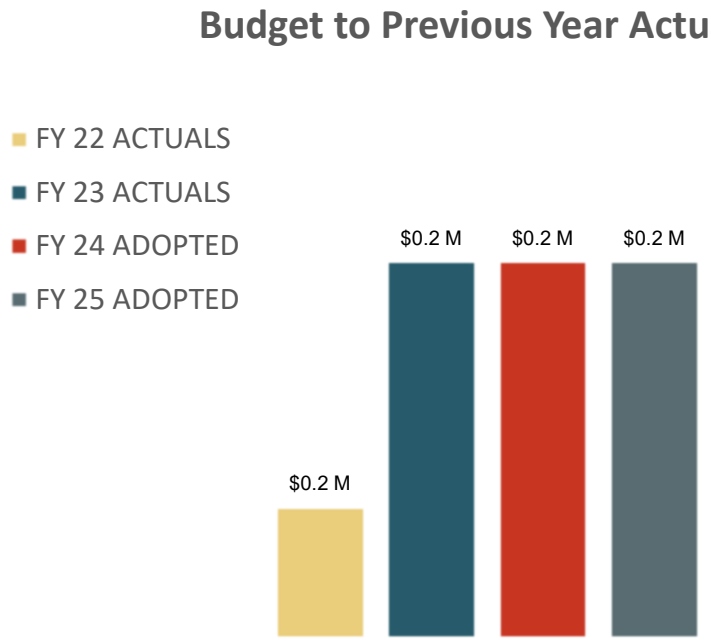
Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
SALARIES & BENEFITS	**68,394**	**67,400**	**109,909**	101,882	-7.30%
70 - REGULAR SALARIES	**60,785**	**47,502**	**83,448**	**72,401**	**-13.24%**
711003 - SALARIES PART TIME	60,785	47,502	83,448	72,401	-13.24%
72 - BENEFITS	**7,609**	**19,899**	**26,461**	**29,481**	**11.41%**
721001 - CAFETERIA ALLOWANCE FT	-	-	-	22,584	0.00%
721002 - CAFETERIA ALLOWANCE PT	1,953	-	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	5,700	4,612	6,459	5,589	-13.46%
723002 - PENSION ER NORMAL COST MISC	7,011	4,458	8,971	7,624	-15.01%
724001 - PENSION EE CONTRIB MISC	(11,262)	(8,336)	(9,596)	(8,326)	-13.24%
725001 - PENSION UAL REQUIRED MISC	-	13,907	14,018	-	-100.00%
725003 - PENSION UAL DISCRETIONARY MISC	-	4,551	4,440	-	-100.00%
727003 - CELL PHONE STIPEND	651	-	960	960	0.00%
727015 - UNEMPLOYMENT EXPENSE	2,405	-	-	-	0.00%
727016 - MEDICARE FRINGES	1,035	673	1,210	1,050	-13.24%
727019 - SURVIVOR BENEFIT	115	33	-	-	0.00%

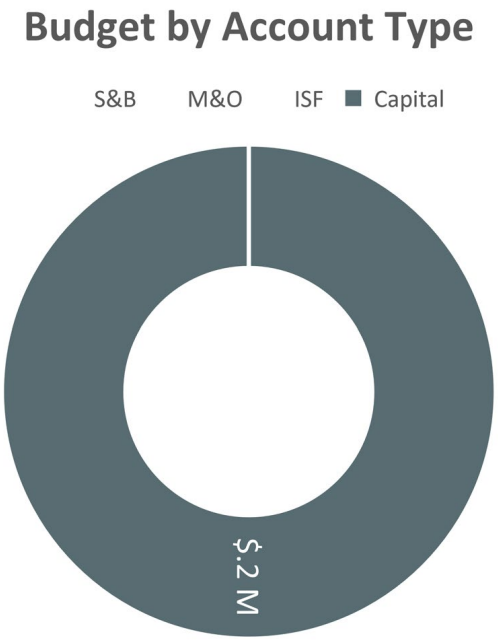
ENVIRONMENTAL LIABILITY SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
MAINTENANCE & OPERATIONS	**438,094**	147,130	**419,978**	196,896	-53.12%
81 - CONTRACT SERVICES	**376,193**	**112,425**	**338,185**	**115,000**	**-65.99%**
811008 - SERVICES PROFESSIONAL	376,193	112,425	338,185	115,000	-65.99%
83 - UTILITIES	**3,791**	**2,900**	**5,150**	**5,253**	**2.00%**
831004 - UTILITIES ELECTRICITY	3,791	2,900	5,150	5,253	2.00%
85 - MAINTENANCE & REPAIR	**58,110**	**31,805**	**76,643**	**76,643**	**0.00%**
851010 - MAINT & REPAIR EQUIPMENT	58,110	31,805	76,643	76,643	0.00%
INTERNAL SERVICE CHARGE	**129,859**	166,292	**184,572**	171,183	-7.25%
88 - INTERNAL SVC CHARGE	**-**	**19,674**	**22,685**	**9,296**	**-59.02%**
881004 - IT ISF OPERATING CHARGE	-	6,665	7,284	6,428	-11.75%
881005 - IT ISF REPLACEMENT CHARGE	-	1,198	1,198	950	-20.69%
881010 - WORKERS' COMP ISF MISC	-	2,269	1,883	966	-48.72%
881012 - GENERAL LIABILITY INSURANCE	-	9,542	12,298	953	-92.25%
881013 - UNINSURED CLAIMS CHARGE	-	-	22	-	-100.00%
89 - RISK MANAGEMENT	**129,859**	**146,619**	**161,887**	**161,887**	**0.00%**
891014 - EXCESS INSURANCE	-	-	61,887	61,887	0.00%
891043 - PROPERTY INSURANCE	129,859	146,619	100,000	100,000	0.00%
Grand Total	**636,347**	**380,823**	**714,459**	**469,961**	**-34.22%**

COMMUNITY DEVELOPMENT GRANT FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
12098 - FINANCIAL ACTIVITIES	202,387	210,548	210,548	210,548	0.00%
Grand Total	**202,387**	**210,548**	**210,548**	**210,548**	**0.00%**



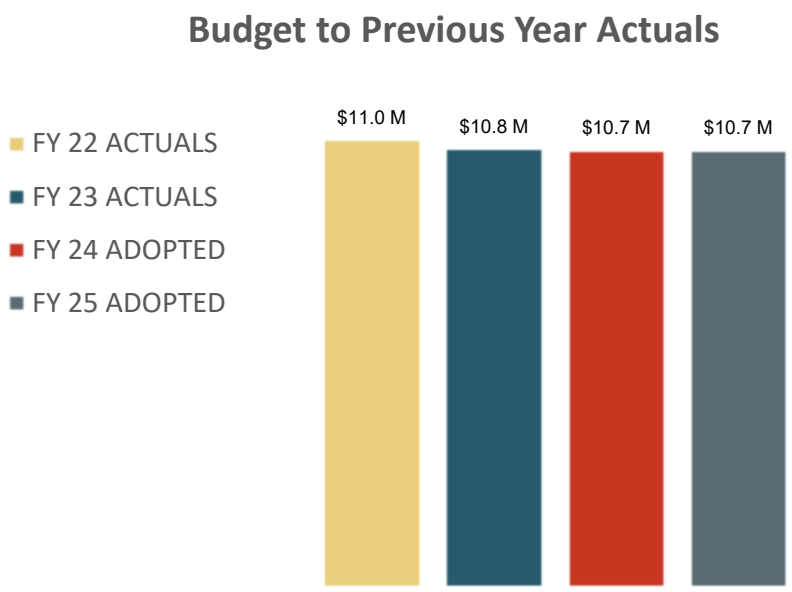


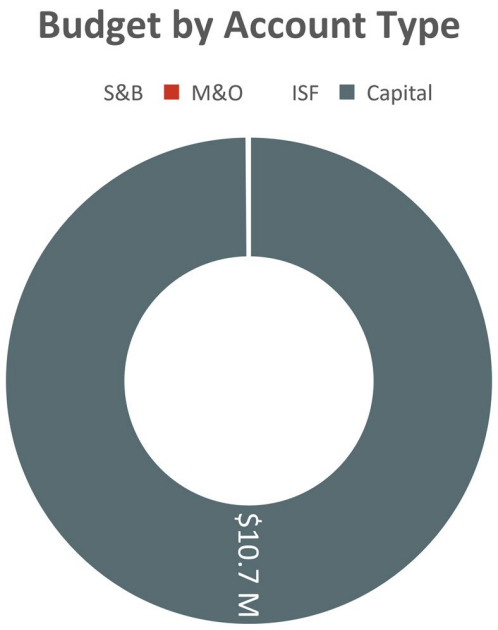
COMMUNITY DEVELOPMENT GRANT SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
CAPITAL EXPENDITURES	**202,387**	**210,548**	**210,548**	**210,548**	**0.00%**
90 - CAPITAL EXPENDITURES	**202,387**	**210,548**	**210,548**	**210,548**	**0.00%**
921003 - INTEREST EXPENSE	7,387	2,548	2,548	2,548	0.00%
921004 - PRINCIPAL EXPENDITURE	195,000	208,000	208,000	208,000	0.00%
Grand Total	**202,387**	**210,548**	**210,548**	**210,548**	**0.00%**

DEBT SERVICE FUND

Division	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
80098 - DEBT SERVICE FUND NON OP	10,997,020	10,772,688	10,741,804	10,741,804	0.00%
Grand Total	**10,997,020**	**10,772,688**	**10,741,804**	**10,741,804**	**0.00%**





DEBT SERVICE SUMMARY BY ACCOUNT TYPE

Account Type	2022 Actuals	2023 Actuals	2024 Adopted	2025 Adopted	2025 % Change
MAINTENANCE & OPERATIONS	**4,768**	**5,719**	**11,000**	11,000	0.00%
87 - GENERAL EXPENSES	**4,768**	**5,719**	**11,000**	**11,000**	**0.00%**
871047 - ADMINISTRATIVE	2,020	3,250	8,000	8,000	0.00%
871049 - BANK FEES	2,748	2,469	3,000	3,000	0.00%
CAPITAL EXPENDITURES	**10,992,252**	**10,766,969**	**10,730,804**	**10,730,804**	**0.00%**
90 - CAPITAL EXPENDITURES	**10,992,252**	**10,766,969**	**10,730,804**	**10,730,804**	**0.00%**
921003 - INTEREST EXPENSE	7,052,252	6,826,969	6,495,804	6,495,804	0.00%
921004 - PRINCIPAL EXPENDITURE	3,940,000	3,940,000	4,235,000	4,235,000	0.00%
Grand Total	**10,997,020**	**10,772,688**	**10,741,804**	**10,741,804**	**0.00%**

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CAPITAL

OVERVIEW



Overseen by the Public Works Department, the City of Newport Beach Capital Improvement Program (CIP) serves as a plan for the provision of public improvements, special projects, ongoing maintenance programs and the implementation of the City's master plans.

Projects in the CIP include improvements and major maintenance on arterial highways, local streets, and alleys; storm drain and water quality improvements; harbor, bay, pier, and beach improvements; park and facility improvements; water and wastewater system improvements; transportation safety, reliability, and traffic signal improvements; and planning programs and studies.

Projects are programmed by long range master plans, City Council priorities and community input. Projects are organized by primary function or benefit into one of the following categories: Facilities; Streets and Drainage; Transportation; Parks, Harbors, and Beaches; Water Quality and Environmental; Water; Wastewater; and Miscellaneous. The Capital Improvement Program budget is a living document that continues to evolve throughout the budgeting process to reflect City Council and community goals, needs and desires. Additional information on CIP can be found here: https://www.newportbeachca.gov/government/departments/public-works/capital-improvement-program.

The Engineering and Construction Services Division of the Public Works Department is responsible for CIP projects, including planning, design, construction, and inspection.

Engineering Services include:
- Coordinating with utility companies
- Environmental Programming
- Feasibility and environmental studies
- Funding applications for State and Federal Grants
- Planning, design, and project management of CIP projects
- Pavement Management Program
- Utility Underground Assessment Districts
- Water Quality and Environmental issues

Construction Services include:
- Inspection of Capital Improvement Program construction projects
- Inspecting Encroachment Permits for compliance
- Preparation of "As-Built" construction drawings
- Construction Activity/Noise Regulations

Capital Expenditures

The City's commitment to maintaining services and keeping up with the City's infrastructures and facilities is enabled through the purchase of capital outlay expenditures and CIP projects.

FY 2024-25 Capital Expenditures by Fund

Fund	2025
010 - GENERAL FUND	1,143,266
100 - TIDE & SUBMERGED LANDS FUND	10,000
120 - COMM DEVL BLK GRANT FUND	210,548
701 - WATER ENTERPRISE FUND	54,154
711 - WASTEWATER ENTERPRISE FUND	33,000
752 - EQUIPMENT FUND	2,753,509
753 - POLICE EQUIPMENT FUND	1,144,281
755 - PARKING EQUIPMENT FUND	400,000
756 - FIRE EQUIPMENT FUND	142,000
757 - RSS EQUIPMENT REPLACEMENT FUND	200,000
764 - IT ISF	173,000
765 - IT STRATEGIC FUND	961,496
800 - DEBT SERVICE FUND	10,730,804
Grand Total	**17,956,058**

The City recognizes capital outlay expenditures as fixed assets, usually authorized in the capital budget. A capital item is a planned, non-recurring renovation, replacement, or repair of an asset. Capital assets are a broad range of tangible assets including land, buildings, machinery and equipment, park facilities, road improvements, storm drains, piers, oil wells, sound walls, an 800 MHz radio communications system, parking pay stations and meters, and bridges; and intangible capital assets including the right to use land and rights of way, structures, and equipment. Capital expenditures scheduled for FY2024-25 are presented in Figure 1 and are assets to be used for productive purposes such as expanding the productive and competitive posture of the City. The budget consists of significant capital outlay non-recurring expenditures to meet additional needs that will fulfill the strategic goals and objectives set forth by City Council.

PROJECT FUND SUMMARY FY 2024-25 THROUGH FY 2029-30

Fund	Org		FY 2024-25 Budget Total			2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
012	**General Fund - CIP**		**Rebudget**	**New Budget**	**Total**					
	01201925	Facilities	$98,000	$1,000,000	$1,098,000	$0	$0	$0	$0	$0
	01201926	Drainage	$912,900	$1,500,000	$2,412,900	$0	$1,930,000	$0	$400,000	$0
	01201927	Streets	$3,783,200	$8,350,000	$12,133,200	$6,737,000	$4,070,000	$6,000,000	$5,600,000	$5,849,000
	01201928	Miscellaneous	$995,000	$0	$995,000	$0	$0	$0	$0	$0
	01201929	Parks	$6,000	$150,000	$156,000	$0	$0	$0	$0	$150,000
	Total General Fund - CIP		**$5,795,100**	**$11,000,000**	**$16,795,100**	**$6,737,000**	**$6,000,000**	**$6,000,000**	**$6,000,000**	**$5,999,000**
	Oceanfront Encroachment		**Rebudget**	**New Budget**	**Total**					
	01201938	Oceanfront Encroachment Misc.	$614,000	$0	$614,000	$0	$0	$0	$0	$0
	16701	Oceanfront Encroachment	$61,000	$910,000	$971,000	$0	$0	$0	$0	$0
	Total Oceanfront Encroachment		**$675,000**	**$910,000**	**$1,585,000**	**$0**	**$0**	**$0**	**$0**	**$0**
	Tide and Submerged Lands		**Rebudget**	**New Budget**	**Total**					
100	10001	Tidelands - Maintenance	$2,154,200	$2,075,000	$4,229,200	$1,030,000	$1,925,000	$950,000	$1,925,000	$950,000
100	10001940	Upper Newport Reserve	$0	$200,000	$200,000	$0	$0	$0	$0	$0
101	10101	Tidelands - Capital	$2,834,800	$5,450,000	$8,284,800	$9,650,000	$20,745,000	$21,840,000	$620,000	$0
	Total Tide and Submerged Lands		**$4,989,000**	**$7,725,000**	**$12,714,000**	**$10,680,000**	**$22,670,000**	**$22,790,000**	**$2,545,000**	**$950,000**
121	**Gas Tax**		**Rebudget**	**New Budget**	**Total**					
	12101	Gas Tax	$906,900	$1,400,000	$2,306,900	$3,200,000	$2,300,000	$1,747,000	$2,867,000	$1,915,000
	Total Gas Tax		**$906,900**	**$1,400,000**	**$2,306,900**	**$3,200,000**	**$2,300,000**	**$1,747,000**	**$2,867,000**	**$1,915,000**
	Measure M		**Rebudget**	**New Budget**	**Total**					
122	12201	Measure M Fair Share	$740,000	$3,000,000	$3,740,000	$3,000,000	$2,990,000	$3,000,000	$3,000,000	$3,000,000
123	1230050	Measure M Competitive - Streets	$1,400	$0	$1,400	$0	$0	$0	$14,709,500	$0
	Total Measure M		**$741,400**	**$3,000,000**	**$3,741,400**	**$3,000,000**	**$2,990,000**	**$3,000,000**	**$17,709,500**	**$3,000,000**

PROJECT FUND SUMMARY FY 2024-25 THROUGH FY 2029-30

Fund	Org		FY 2024-25 Budget Total			2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
126	***SB 1 - Road Maintenance Repair Act***		***Rebudget***	***New Budget***	***Total***					
	12601	*RMRA*	$0	$2,188,000	$2,188,000	$2,412,000	$2,113,000	$2,490,000	$2,231,000	$1,560,000
	Total RMRA		**$0**	**$2,188,000**	**$2,188,000**	**$2,412,000**	**$2,113,000**	**$2,490,000**	**$2,231,000**	**$1,560,000**
	Contributions		***Rebudget***	***New Budget***	***Total***					
135	*13501*	*Contributions*	$362,600	$0	$362,600	$0	$0	$0	$0	$0
138	*13801*	*Environmental Contributions*	$0	$4,100,000	$4,100,000	$0	$0	$0	$0	$26,100,000
	Total Contributions		**$362,600**	**$4,100,000**	**$4,462,600**	**$0**	**$0**	**$0**	**$0**	**$26,100,000**
140	***Transportation and Circulation***		***Rebudget***	***New Budget***	***Total***					
	14001	*Transportation and Circulation*	$0	$0	$0	$0	$0	$0	$500,000	$0
	Total Transportation and Circulation		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$500,000**	**$0**
141	***Building Excise Tax***		***Rebudget***	***New Budget***	***Total***					
	14101	*Building Excise Tax*	$250,000	$150,000	$400,000	$300,000	$300,000	$300,000	$300,000	$150,000
	Total Building Excise Tax		**$250,000**	**$150,000**	**$400,000**	**$300,000**	**w$300,000**	**$300,000**	**$300,000**	**$150,000**
142	***AQMD Subvention***		***Rebudget***	***New Budget***	***Total***					
	14201	*AQMD Subvention*	$205,300	$0	$205,300	$0	$1,500,000	$0	$0	$0
	Total AQMD Subvention		**$205,300**	**$0**	**$205,300**	**$0**	**$1,500,000**	**$0**	**$0**	**$0**
160	***Environmental Liability***		***Rebudget***	***New Budget***	***Total***					
	16001	*Environmental CIP*	$0	$420,000	$420,000	$0	$0	$0	$0	$0
	Total Environmental Liability		**$0**	**$420,000**	**$420,000**	**$0**	**$0**	**$0**	**$0**	**$0**
	Major Facilities Financing Plan		***Rebudget***	***New Budget***	***Total***					
512	*51201*	*Miscellaneous*	$6,226,700	$0	$6,226,700	$0	$0	$0	$7,420,500	$0
521	*52101*	*Police Facility*	$0	$0	$0	$0	$0	$0	$0	$3,500,000

PROJECT FUND SUMMARY FY 2024-25 THROUGH FY 2029-30

Fund	Org			FY 2024-25 Budget Total			2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
532		53201	Fire Stations	$200,000	$9,300,000	$9,500,000	$0	$0	$0	$0	$1,500,000
562		56201	Parks and Community Centers	$866,000	$300,000	$1,166,000	$1,980,000	$0	$0	$0	$900,000
		Total Major Facilities Financing Plan		**$7,292,700**	**$9,600,000**	**$16,892,700**	**$1,980,000**	**$0**	**$0**	**$7,420,500**	**$5,900,000**
536	Neighborhood Enhancement			Rebudget	New Budget	Total					
		53601	Neighborhood Enhancement	$8,618,000	$1,000,000	$9,618,000	$0	$0	$0	$0	$0
		Total Neighborhood Enhancement		**$8,618,000**	**$1,000,000**	**$9,618,000**	**$0**	**$0**	**$0**	**$0**	**$0**
570	Parks Maintenance Master Plan			Rebudget	New Budget	Total					
		57001	Parks Maintenance Master Plan	$50,000	$2,300,000	$2,350,000	$2,300,000	$2,300,000	$2,300,000	$1,000,000	$1,000,000
		Total Parks Maintenance Master Plan		**$50,000**	**$2,300,000**	**$2,350,000**	**$2,300,000**	**$2,300,000**	**$2,300,000**	**$1,000,000**	**$1,000,000**
571	Facilities Maintenance			Rebudget	New Budget	Total					
		57101	Facilities Maintenance	$1,600,000	$2,500,000	$4,100,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000
		Total Facilities Maintenance		**$1,600,000**	**$2,500,000**	**$4,100,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**
701	Water Enterprise			Rebudget	New Budget	Total					
		70101	Water Enterprise	$0	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000
		Total Water Enterprise		**$0**	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$400,000**
702	Water Capital			Rebudget	New Budget	Total					
		70201	Water Capital	$50,000	$91,000	$141,000	$93,000	$96,000	$98,000	$100,000	$102,000
		70201931	Master Plan All	$1,385,060	$6,560,000	$7,945,060	$5,971,000	$4,941,000	$1,374,000	$5,236,000	$7,884,000
		70201932	NMP Distribution and Piping	$59,940	$0	$59,940	$0	$0	$0	$0	$0
		70201933	NMP Pumping and Operations	$0	$0	$0	$0	$0	$0	$0	$0
		Total Water Capital		**$1,495,000**	**$6,651,000**	**$8,146,000**	**$6,064,000**	**$5,037,000**	**$1,472,000**	**$5,336,000**	**$7,986,000**

PROJECT FUND SUMMARY FY 2024-25 THROUGH FY 2029-30

Fund	Org		FY 2024-25 Budget Total			2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
711	**Wastewater Enterprise**		**Rebudget**	**New Budget**	**Total**					
	71101	*Wastewater Enterprise*	$389,500	$1,000,000	$1,389,500	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
	Total Wastewater Enterprise		**$389,500**	**$1,000,000**	**$1,389,500**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**
712	**Wastewater Capital**		**Rebudget**	**New Budget**	**Total**					
	71201	*Wastewater Capital*	$1,161,000	$0	$1,161,000	$0	$0	$0	$0	$0
	Total Wastewater Capital		**$1,161,000**	**$0**	**$1,161,000**	**$0**	**$0**	**$0**	**$0**	**$0**
	Funding To Be Determined		**Rebudget**	**New Budget**	**Total**					
		Funding To Be Determined	$0	$0	$0	$2,500,000	$0	$0	$0	$0
	Total Wastewater Capital		**$0**	**$0**	**$0**	**$2,500,000**	**$0**	**$0**	**$0**	**$0**
	Subtotal for All CIP Projects		***$34,531,500***	***$54,344,000***	***$88,875,500***	***$43,073,000***	***$49,110,000***	***$43,999,000***	***$49,809,000***	***$58,460,000***
	Total for All Funds		***$34,531,500***	***$54,344,000***	***$88,875,500***	***$43,073,000***	***$49,110,000***	***$43,999,000***	***$49,809,000***	***$58,460,000***
	UUD AD Improvement Funds		**Rebudget**	**New Budget**	**Total**	**2024-25 Plan**	**2025-26 Plan**	**2026-27 Plan**	**2027-28 Plan**	**2028-29 Plan**
AD 113	*66302*		$390,830	$0	$390,830	$0	$0	$0	$0	$0
AD 120	*66902*		$44,620	$0	$44,620	$0	$0	$0	$0	$0
AD 124	*67502*		$13,991,233	$0	$13,991,233	$0	$0	$0	$0	$0
	Total UUD AD Improvement Funds		**$14,426,683**	**$0**	**$14,426,683**	**$0**	**$0**	**$0**	**$0**	**$0**

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
GENERAL FUND											
		01201925 Facilities									
12	20F14	City Yard Fueling Sup. Facilities & Transfer Station Rehab	Facilities	$98,000	$0	$98,000	$0	$0	$0	$0	$0
13	25F02	Facilities Maintenance Master Plan Program	Facilities	$0	$1,000,000	$1,000,000	$0	$0	$0	$0	$0
			Subtotal	**$98,000**	**$1,000,000**	**$1,098,000**	**$0**	**$0**	**$0**	**$0**	**$0**
		01201926 Drainage									
22	19D11	Balboa Island Drainage Master Plan / Pump Station	Str/Dr	$812,900	$0	$812,900	$0	$1,530,000	$0	$0	$0
38	21D02	Storm Drain System Repair / Rehabilitation	Str/Dr	$75,100	$0	$75,100	$0	$0	$0	$0	$0
38	23D02	Storm Drain System Repair / Rehabilitation	Str/Dr	$24,900	$0	$24,900	$0	$0	$0	$0	$0
38	25D02	Storm Drain System Repair / Rehabilitation	Str/Dr	$0	$1,500,000	$1,500,000	$0	$400,000	$0	$400,000	$0
			Subtotal	**$912,900**	**$1,500,000**	**$2,412,900**	**$0**	**$1,930,000**	**$0**	**$400,000**	**$0**
		01201927 Streets									
20	22R07	Alleys Reconstruction	Str/Dr	$7,000	$0	$7,000	$0	$0	$0	$0	$0
20	23R07	Alleys Reconstruction	Str/Dr	$19,000	$0	$19,000	$0	$0	$0	$0	$0
20	25R07	Alleys Reconstruction	Str/Dr	$0	$2,447,000	$2,447,000	$0	$0	$0	$50,000	$475,000
23	22R13	Balboa Island Street and Drainage Improvements	Str/Dr	$1,468,000	$0	$1,468,000	$0	$0	$0	$0	$0
47	27RXX	Birch Street Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$294,000	$0	$0
25	25R11	Bristol St North Pavement Rehabilitation	Str/Dr	$0	$0	$0	$245,000	$0	$0	$0	$0
26	25R05	City Bridge Maintenance Program	Str/Dr	$0	$500,000	$500,000	$0	$0	$0	$500,000	$0
27	25R06	Concrete Replacement Program	Str/Dr	$0	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
45	26RXX	Eastbluff Drive Pavement Rehabilitation	Str/Dr	$0	$0	$0	$320,000	$0	$0	$0	$0
50	28RXX	Jamboree Road Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$420,000	$0	$0
28	24L01	Landscape Enhancement Program	Str/Dr	$71,100	$0	$71,100	$0	$0	$0	$0	$0
28	25L01	Landscape Enhancement Program	Str/Dr	$0	$0	$0	$0	$250,000	$250,000	$250,000	$250,000

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
29	24R13	MacArthur Boulevard Pavement Rehabilitation	Str/Dr	$350,000	$0	$350,000	$0	$0	$0	$0	$0
31	25R13	Oceanfront Boardwalk Expansion - 14th Street to 20th Street	Str/Dr	$0	$950,000	$950,000	$0	$0	$0	$0	$0
32	15R19	Old Newport Boulevard / West Coast Highway Modifications	Str/Dr	$100,000	$0	$100,000	$0	$0	$0	$0	$0
33	25R01	Pavement Management Plan Maintenance/Inspection	Str/Dr	$0	$50,000	$50,000	$30,000	$50,000	$30,000	$50,000	$30,000
51	28RXX	San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$340,000	$123,000	$0
55	30RXX	Seaview Ave Concrete Reconstruction	Str/Dr	$0	$0	$0	$0	$0	$0	$0	$300,000
36	25R04	Slurry Seal Program	Str/Dr	$0	$500,000	$500,000	$1,000,000	$95,000	$1,616,000	$1,252,000	$0
37	25R15	Spyglass Hill Road Pavement Rehabilitation	Str/Dr	$0	$0	$0	$1,667,000	$0	$0	$0	$0
39	22R03	Street Pavement Repair Program	Str/Dr	$15,000	$0	$15,000	$0	$0	$0	$0	$0
39	24R03	Street Pavement Repair Program	Str/Dr	$60,000	$0	$60,000	$0	$0	$0	$0	$0
39	25R03	Street Pavement Repair Program	Str/Dr	$0	$1,500,000	$1,500,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
40	24V02	Streetlight Rehabilitation Program	Str/Dr	$499,100	$0	$499,100	$0	$600,000	$0	$300,000	$0
57	24T03	Traffic Signage, Striping and Marking	Transp	$75,000	$0	$75,000	$0	$0	$0	$0	$0
57	25T03	Traffic Signage, Striping and Marking	Transp	$0	$75,000	$75,000	$75,000	$75,000	$50,000	$75,000	$70,000
		01201927 Streets (Continued)									
58	24T01	Traffic Signal Rehabilitation Program	Transp	$869,000	$0	$869,000	$0	$0	$0	$0	$0
58	25T01	Traffic Signal Rehabilitation Program	Transp	$0	$1,328,000	$1,328,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000
42	24R12	Via Lido and Via Oporto Intersection Improvements	Str/Dr	$250,000	$0	$250,000	$0	$0	$0	$0	$0
53	29RXX	Villa Balboa Trail and Fire Access Road - Concrete Replacement	Str/Dr	$0	$0	$0	$0	$0	$0	$0	$1,724,000
43	23R15	Von Karman Avenue Pavement Rehabilitation	Str/Dr	$0	$0	$0	$400,000	$0	$0	$0	$0
			Subtotal	**$3,783,200**	**$8,350,000**	**$12,133,200**	**$6,737,000**	**$4,070,000**	**$6,000,000**	**$5,600,000**	**$5,849,000**

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
GENERAL FUND											
		01201928 Miscellaneous									
107	16M15	Affordable Housing	Misc	$245,000	$0	$245,000	$0	$0	$0	$0	$0
109	20M11	General Plan Update	Misc	$750,000	$0	$750,000	$0	$0	$0	$0	$0
			Subtotal	**$995,000**	**$0**	**$995,000**	**$0**	**$0**	**$0**	**$0**	**$0**
		01201929 Parks									
66	23P01	Playground Refurbishment Program	PHB	$6,000	$0	$6,000	$0	$0	$0	$0	$0
66	25P01	Playground Refurbishment Program	PHB	$0	$150,000	$150,000	$0	$0	$0	$0	$150,000
			Subtotal	**$6,000**	**$150,000**	**$156,000**	**$0**	**$0**	**$0**	**$0**	**$150,000**
			Total General Fund	**$5,795,100**	**$11,000,000**	**$16,795,100**	**$6,737,000**	**$6,000,000**	**$6,000,000**	**$6,000,000**	**$5,999,000**
OCEANFRONT ENCROACHMENT											
		01201938 Oceanfront Encroachment Misc									
24	22R12	Beach Access Street Ends - Peninsula Point	Str/Dr	$614,000	$0	$614,000	$0	$0	$0	$0	$0
			Subtotal	**$614,000**	**$0**	**$614,000**	**$0**	**$0**	**$0**	**$0**	**$0**
		16701 Oceanfront Encroachment Misc									
61	24X12	Environmental Habitat Restoration - Monitoring and Maintenance	WQ/Env	$61,000	$0	$61,000	$0	$0	$0	$0	$0
61	25X12	Environmental Habitat Restoration - Monitoring and Maintenance	WQ/Env	$0	$360,000	$360,000	$0	$0	$0	$0	$0
31	25R13	Oceanfront Boardwalk Expansion - 14th Street to 20th Street	Str/Dr	$0	$550,000	$550,000	$0	$0	$0	$0	$0
			Subtotal	**$61,000**	**$910,000**	**$971,000**	**$0**	**$0**	**$0**	**$0**	**$0**
			Total Oceanfront Encroachment	**$675,000**	**$910,000**	**$1,585,000**	**$0**	**$0**	**$0**	**$0**	**$0**

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

TIDE AND SUBMERGED LANDS

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
		10001 Tide and Submerged Lands - Maint.									
67	24H13	Abandoned / Surrendered Watercraft Abatement	PHB	$15,100	$0	$15,100	$0	$0	$0	$0	$0
70	23H04	Beach and Bay Sand Management	PHB	$1,500	$0	$1,500	$0	$0	$0	$0	$0
70	24H04	Beach and Bay Sand Management	PHB	$462,000	$0	$462,000	$0	$0	$0	$0	$0
70	25H04	Beach and Bay Sand Management	PHB	$0	$200,000	$200,000	$600,000	$600,000	$600,000	$600,000	$600,000
71	25H11	Eelgrass/Caulerpa Survey	PHB	$0	$175,000	$175,000	$0	$175,000	$0	$175,000	$0
72	22H08	Harbor & Ocean Bulkheads/Seawalls/Structure Repairs	PHB	$334,719	$0	$334,719	$0	$0	$0	$0	$0
		10001 Tide and Submerged Lands - Maint. (Continued)									
72	23H08	Harbor & Ocean Bulkheads/Seawalls/Structure Repairs	PHB	$415,281	$0	$415,281	$0	$0	$0	$0	$0
72	25H08	Harbor & Ocean Bulkheads/Seawalls/Structure Repairs	PHB	$0	$0	$0	$0	$400,000	$0	$400,000	$0
73	24H09	Harbor and Ocean Maintenance / Minor Improvements	PHB	$149,600	$0	$149,600	$0	$0	$0	$0	$0
73	25H09	Harbor and Ocean Maintenance / Minor Improvements	PHB	$0	$200,000	$200,000	$150,000	$150,000	$150,000	$150,000	$150,000
74	22H02	Harbor Piers Rehabilitation	PHB	$295,000	$0	$295,000	$0	$0	$0	$0	$0
77	25H03	Ocean Piers Inspection and Maintenance	PHB	$0	$750,000	$750,000	$0	$400,000	$0	$400,000	$0
82	26HXX	Bathymetry Survey	PHB	$0	$0	$0	$80,000	$0	$0	$0	$0
110	25M11	Oil Well 3 Rehabilitation	Misc	$0	$250,000	$250,000	$0	$0	$0	$0	$0
111	25M12	Oil Well 12 Rehabilitation	Misc	$0	$250,000	$250,000	$0	$0	$0	$0	$0
112	25M13	Oil Well 14 Rehabilitation	Misc	$0	$250,000	$250,000	$0	$0	$0	$0	$0
113	22M13	Oil Well 15 Rehabilitation	Misc	$208,000	$0	$208,000	$0	$0	$0	$0	$0
62	21X02	TMDL Compliance / Water Quality Improvements	WQ/Env	$173,000	$0	$173,000	$0	$0	$0	$0	$0
62	24X02	TMDL Compliance / Water Quality Improvements	WQ/Env	$100,000	$0	$100,000	$200,000	$200,000	$200,000	$200,000	$200,000
			Subtotal	**$2,154,200**	**$2,075,000**	**$4,229,200**	**$1,030,000**	**$1,925,000**	**$950,000**	**$1,925,000**	**$950,000**

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	FY 2024-25 Budget Total New Budget	FY 2024-25 Budget Total Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
		10001940 Upper Newport Reserve									
61	25X12	Environmental Habitat Restoration - Monitoring and Maintenance	WQ/Env	$0	$200,000	$200,000	$0	$0	$0	$0	$0
			Subtotal	**$0**	**$200,000**	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$0**
		TIDE AND SUBMERGED LANDS									
		10101 Tide and Submerged Lands - Capital									
22	19D11	Balboa Island Drainage Master Plan / Pump Station	Str/Dr	$500,000	$0	$500,000	$0	$0	$0	$0	$0
68	24H11	Balboa Island Seawall (Ferry Landing)	PHB	$500,000	$0	$500,000	$0	$0	$1,155,000	$0	$0
23	22R13	Balboa Island Street and Drainage Improvements	Str/Dr	$0	$600,000	$600,000	$0	$0	$0	$0	$0
69	23H11	Balboa Yacht Basin Dock Replacement	PHB	$212,800	$0	$212,800	$5,000,000	$0	$0	$0	$0
72	24H08	Harbor & Ocean Bulkheads/Seawalls/Structure Repairs	PHB	$400,000	$0	$400,000	$0	$0	$0	$0	$0
72	25H08	Harbor & Ocean Bulkheads/Seawalls/Structure Repairs	PHB	$0	$3,350,000	$3,350,000	$0	$0	$0	$0	$0
74	19H02	Harbor Piers Rehabilitation	PHB	$22,000	$0	$22,000	$0	$0	$0	$0	$0
74	23H02	Harbor Piers Rehabilitation	PHB	$300,000	$0	$300,000	$0	$0	$0	$0	$0
74	24H02	Harbor Piers Rehabilitation	PHB	$400,000	$0	$400,000	$0	$0	$0	$0	$0
75	22H07	Harborwide Dredging	PHB	$500,000	$0	$500,000	$0	$0	$0	$0	$0
76	24H12	Newport Pier & McFadden Square	PHB	$0	$1,500,000	$1,500,000	$0	$20,000,000	$0	$0	$0
79	26HXX	Balboa Island Boardwalk and Perimeter Drainage	PHB	$0	$0	$0	$300,000	$0	$330,000	$0	$0
80	26HXX	Balboa Island Seawall	PHB	$0	$0	$0	$2,000,000	$0	$19,200,000	$0	$0
81	26HXX	Balboa Yacht Basin Dredging	PHB	$0	$0	$0	$1,850,000	$0	$0	$0	$0
83	26HXX	Peninsula Seawall	PHB	$0	$0	$0	$500,000	$0	$1,155,000	$0	$0
84	27HXX	Tide Valve Replacement - Peninsula	PHB	$0	$0	$0	$0	$620,000	$0	$620,000	$0
85	27HXX	Vessel Sewage Pumpout Replacement	PHB	$0	$0	$0	$0	$125,000	$0	$0	$0
			Subtotal	**$2,834,800**	**$5,450,000**	**$8,284,800**	**$9,650,000**	**$20,745,000**	**$21,840,000**	**$620,000**	**$0**
			Total Tide and Submerged Lands	**$4,989,000**	**$7,725,000**	**$12,714,000**	**$10,680,000**	**$22,670,000**	**$22,790,000**	**$2,545,000**	**$950,000**

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
GAS TAX											
		12101 Gas Tax									
21	22R11	Balboa Blvd, Newport Blvd and 32nd St Pavement Rehab	Str/Dr	$210,000	$0	$210,000	$0	$0	$0	$0	$0
25	25R11	Bristol St North Pavement Rehabilitation	Str/Dr	$0	$0	$0	$1,197,000	$0	$0	$0	$0
26	25R05	City Bridge Maintenance Program	Str/Dr	$0	$0	$0	$0	$500,000	$0	$0	$0
50	28RXX	Jamboree Road Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$0	$2,659,000	$0
29	24R13	MacArthur Boulevard Pavement Rehabilitation	Str/Dr	$200,000	$0	$200,000	$283,000	$0	$0	$0	$0
30	25R12	Newport Blvd and Via Lido Pavement Rehabilitation	Str/Dr	$0	$0	$0	$725,000	$0	$0	$0	$0
54	30RXX	Newport Coast Dr Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$0	$0	$360,000
32	15R19	Old Newport Boulevard / West Coast Highway Modifications	Str/Dr	$5,000	$0	$5,000	$0	$0	$0	$0	$0
49	27RXX	San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$1,747,000	$0	$0
51	28RXX	San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$0	$208,000	$0
36	24R04	Slurry Seal Program	Str/Dr	$80,000	$0	$80,000	$0	$0	$0	$0	$0
36	25R04	Slurry Seal Program	Str/Dr	$0	$1,120,000	$1,120,000	$995,000	$1,800,000	$0	$0	$1,555,000
41	23R14	Superior Avenue and Hospital Road Pavement Rehabilitation	Str/Dr	$30,900	$108,000	$138,900	$0	$0	$0	$0	$0
58	25T01	Traffic Signal Rehabilitation Program	Transp	$0	$172,000	$172,000	$0	$0	$0	$0	$0
43	23R15	Von Karman Avenue Pavement Rehabilitation	Str/Dr	$381,000	$0	$381,000	$0	$0	$0	$0	$0
			Subtotal	**$906,900**	**$1,400,000**	**$2,306,900**	**$3,200,000**	**$2,300,000**	**$1,747,000**	**$2,867,000**	**$1,915,000**
			Total Gas Tax	**$906,900**	**$1,400,000**	**$2,306,900**	**$3,200,000**	**$2,300,000**	**$1,747,000**	**$2,867,000**	**$1,915,000**
MEASURE M											
		12201 Measure M Fair Share									
21	22R11	Balboa Blvd, Newport Blvd and 32nd St Pavement Rehab	Str/Dr	$0	$2,218,000	$2,218,000	$0	$0	$0	$0	$0

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
47	27RXX	Birch Street Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$222,000	$0	$0
48	27RXX	Campus Dr. Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$0	$700,000	$0
45	26RXX	Eastbluff Drive Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$2,990,000	$0	$0	$0
50	28RXX	Jamboree Road Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$0	$1,008,000	$0
29	24R13	MacArthur Boulevard Pavement Rehabilitation	Str/Dr	$0	$0	$0	$3,000,000	$0	$0	$0	$0
52	29RXX	Newport Center Drive and Santa Cruz Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$0	$0	$3,000,000
51	28RXX	San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$0	$1,292,000	$0
46	26RXX	San Miguel Dr - San Joaquin Hills Road to Old Ford Road	Str/Dr	$0	$0	$0	$0	$0	$2,778,000	$0	$0
41	23R14	Superior Avenue and Hospital Road Pavement Rehabilitation	Str/Dr	$0	$782,000	$782,000	$0	$0	$0	$0	$0
43	23R15	Von Karman Avenue Pavement Rehabilitation	Str/Dr	$740,000	$0	$740,000	$0	$0	$0	$0	$0
			Subtotal	**$740,000**	**$3,000,000**	**$3,740,000**	**$3,000,000**	**$2,990,000**	**$3,000,000**	**$3,000,000**	**$3,000,000**
		1230050 Measure M Comp Streets									
44	21R16	West Coast Hwy Intersection Improvements & Pedestrian Bridge	Str/Dr	$1,400	$0	$1,400	$0	$0	$0	$14,709,500	$0
			Subtotal	**$1,400**	**$0**	**$1,400**	**$0**	**$0**	**$0**	**$14,709,500**	**$0**
			Total Measure M	**$741,400**	**$3,000,000**	**$3,741,400**	**$3,000,000**	**$2,990,000**	**$3,000,000**	**$17,709,500**	**$3,000,000**

SB1 - Road Maintenance and Rehabilitation Account (RMRA)

		12601 RMRA									
47	27RXX	Birch Street Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$340,000	$2,490,000	$0	$0
25	25R11	Bristol St North Pavement Rehabilitation	Str/Dr	$0	$170,000	$170,000	$0	$0	$0	$0	$0
48	27RXX	Campus Dr. Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$100,000	$0	$91,000	$0
29	24R13	MacArthur Boulevard Pavement Rehabilitation	Str/Dr	$0	$0	$0	$2,142,000	$0	$0	$0	$0
30	25R12	Newport Blvd and Via Lido Pavemenet Rehabilitation	Str/Dr	$0	$80,000	$80,000	$0	$0	$0	$0	$0

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	FY 2024-25 Budget Total New Budget	FY 2024-25 Budget Total Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
52	29RXX	Newport Center Drive and Santa Cruz Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$0	$500,000	$1,560,000
49	27RXX	San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$190,000	$0	$0	$0
51	28RXX	San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	$0	$0	$0	$0	$0	$0	$1,500,000	$0
46	26RXX	San Miguel Dr - San Joaquin Hills Road to Old Ford Road	Str/Dr	$0	$0	$0	$270,000	$0	$0	$0	$0
35	25R14	Santa Ana Ave, San Bernardino Ave and Broad St Pavement Rehab	Str/Dr	$0	$150,000	$150,000	$0	$1,483,000	$0	$0	$0
37	25R15	Spyglass Hill Road Pavement Rehabilitation	Str/Dr	$0	$178,000	$178,000	$0	$0	$0	$0	$0
41	23R14	Superior Avenue and Hospital Road Pavement Rehabilitation	Str/Dr	$0	$1,610,000	$1,610,000	$0	$0	$0	$0	$0
53	29RXX	Villa Balboa Trail and Fire Access Road - Concrete Replacement	Str/Dr	$0	$0	$0	$0	$0	$0	$140,000	$0
			Subtotal	**$0**	**$2,188,000**	**$2,188,000**	**$2,412,000**	**$2,113,000**	**$2,490,000**	**$2,231,000**	**$1,560,000**
			Total RMRA	**$0**	**$2,188,000**	**$2,188,000**	**$2,412,000**	**$2,113,000**	**$2,490,000**	**$2,231,000**	**$1,560,000**

CONTRIBUTIONS

13501 Contributions

67	24H13	Abandoned / Surrendered Watercraft Abatement	PHB	$165,300	$0	$165,300	$0	$0	$0	$0	$0
34	23R02	Rubberized Pavement Grant Program	Str/Dr	$83,300	$0	$83,300	$0	$0	$0	$0	$0
94	16W12	Water and Wastewater Bay Crossing Main Rehabilitation	Water	$114,000	$0	$114,000	$0	$0	$0	$0	$0
			Subtotal	**$362,600**	**$0**	**$362,600**	**$0**	**$0**	**$0**	**$0**	**$0**

13801 Environmental Contributions

60	25X11	Big Canyon Restoration - Phase 3	WQ/Env	$0	$4,100,000	$4,100,000	$0	$0	$0	$0	$0
86	30HXX	Dredging Upper Bay Catch Basins	PHB	$0	$0	$0	$0	$0	$0	$0	$17,400,000
87	30HXX	Dredging Upper Bay Channel	PHB	$0	$0	$0	$0	$0	$0	$0	$8,700,000
			Subtotal	**$0**	**$4,100,000**	**$4,100,000**	**$0**	**$0**	**$0**	**$0**	**$26,100,000**
			Total Contributions	**$362,600**	**$4,100,000**	**$4,462,600**	**$0**	**$0**	**$0**	**$0**	**$26,100,000**

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
TRANSPORTATION AND CIRCULATION											
		14001 Transportation and Circulation									
44	21R16	West Coast Hwy Intersection Improvements & Pedestrian Bridge	Str/Dr	$0	$0	$0	$0	$0	$0	$500,000	$0
			Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$500,000**	**$0**
		Total Transportation and Circulation		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$500,000**	**$0**
BUILDING EXCISE TAX											
		14101 Building Excise Tax									
66	24P01	Playground Refurbishment Program	PHB	$250,000	$0	$250,000	$0	$0	$0	$0	$0
66	25P01	Playground Refurbishment Program	PHB	$0	$150,000	$150,000	$300,000	$300,000	$300,000	$300,000	$150,000
			Subtotal	**$250,000**	**$150,000**	**$400,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$150,000**
		Total Building Excise Tax		**$250,000**	**$150,000**	**$400,000**	**$300,000**	**$300,000**	**$300,000**	**$300,000**	**$150,000**
AQMD											
		14201 AQMD Subvention									
12	20F14	City Yard Fueling Sup. Facilities & Transfer Station Rehab	Facilities	$16,300	$0	$16,300	$0	$0	$0	$0	$0
108	24M11	Fleet Electrification Program	Misc	$189,000	$0	$189,000	$0	$1,500,000	$0	$0	$0
			Subtotal	**$205,300**	**$0**	**$205,300**	**$0**	**$1,500,000**	**$0**	**$0**	**$0**
		Total AQMD Subvention		**$205,300**	**$0**	**$205,300**	**$0**	**$1,500,000**	**$0**	**$0**	**$0**
ENVIRONMENTAL LIABILITY											
		16001 Environmental Liability									
61	25X12	Environmental Habitat Restoration - Monitoring and Maintenance	WQ/Env	$0	$420,000	$420,000	$0	$0	$0	$0	$0
			Subtotal	**$0**	**$420,000**	**$420,000**	**$0**	**$0**	**$0**	**$0**	**$0**

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
		Total Enviromental Liability		**$0**	**$420,000**	**$420,000**	**$0**	**$0**	**$0**	**$0**	**$0**
		MAJOR FACILTIES FINANCING PLAN									
		51201 Miscellaneous FFP									
12	20F14	City Yard Fueling Sup. Facilities & Transfer Station Rehab	Facilities	$6,226,700	$0	$6,226,700	$0	$0	$0	$0	$0
44	21R16	West Coast Hwy Intersection Improvements & Pedestrian Bridge	Str/Dr	$0	$0	$0	$0	$0	$0	$7,420,500	
			Subtotal	**$6,226,700**	**$0**	**$6,226,700**	**$0**	**$0**	**$0**	**$7,420,500**	**$0**
		52101 Police Facility									
17	30FXX	Police Station	Facilities	$0	$0	$0	$0	$0	$0	$0	$3,500,000
			Subtotal	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$3,500,000**
		53201 Fire Stations									
11	23F12	Balboa Library / Fire Station No. 1 Replacement	Facilities	$200,000	$9,300,000	$9,500,000	$0	$0	$0	$0	$0
15	30FXX	Fire Station #3 Replacement	Facilities	$0	$0	$0	$0	$0	$0	$0	$1,500,000
			Subtotal	**$200,000**	**$9,300,000**	**$9,500,000**	**$0**	**$0**	**$0**	**$0**	**$1,500,000**
		56201 Parks and Community Centers									
10	23F11	15th Street Restroom Replacement	Facilities	$866,000	$300,000	$1,166,000	$0	$0	$0	$0	$0
78	26PXX	Bonita Creek Park Athletic Field Turf Replacement	PHB	$0	$0	$0	$1,980,000	$0	$0	$0	$0
16	30FXX	Newport Theatre Arts Center	Facilities	$0	$0	$0	$0	$0	$0	$0	$900,000
			Subtotal	**$866,000**	**$300,000**	**$1,166,000**	**$1,980,000**	**$0**	**$0**	**$0**	**$900,000**
		Total Major Facilities Financing Plan		**$7,292,700**	**$9,600,000**	**$16,892,700**	**$1,980,000**	**$0**	**$0**	**$7,420,500**	**$5,900,000**

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
NEIGHBORHOOD ENHANCEMENT											
		53601 Neighborhood Enhancement									
21	22R11	Balboa Blvd, Newport Blvd and 32nd St Pavement Rehab	Str/Dr	$2,872,000	$0	$2,872,000	$0	$0	$0	$0	$0
22	19D11	Balboa Island Drainage Master Plan / Pump Station	Str/Dr	$4,967,100	$0	$4,967,100	$0	$0	$0	$0	$0
27	25R06	Concrete Replacement Program	Str/Dr	$0	$500,000	$500,000	$0	$0	$0	$0	$0
28	25L01	Landscape Enhancement Program	Str/Dr	$0	$500,000	$500,000	$0	$0	$0	$0	$0
76	22T12	Newport Pier & McFadden Square Rehabilitation	PHB	$150,000	$0	$150,000	$0	$0	$0	$0	$0
38	23D02	Storm Drain System Repair / Rehabilitation	Str/Dr	$500,000	$0	$500,000	$0	$0	$0	$0	$0
40	23V02	Streetlight Rehabilitation Program	Str/Dr	$128,900	$0	$128,900	$0	$0	$0	$0	$0
			Subtotal	**$8,618,000**	**$1,000,000**	**$9,618,000**	**$0**	**$0**	**$0**	**$0**	**$0**
		Total Neighborhood Enhancement		**$8,618,000**	**$1,000,000**	**$9,618,000**	**$0**	**$0**	**$0**	**$0**	**$0**
PARKS MAINTENANCE MASTER PLAN											
		57001 Parks Maintenance Master Plan									
27	25R06	Concrete Replacement Program	Str/Dr	$0	$400,000	$400,000	$400,000	$400,000	$400,000	$0	$0
65	24P02	Parks Maintenance Master Plan	PHB	$50,000	$0	$50,000	$0	$0	$0	$0	$0
65	25P02	Parks Maintenance Master Plan	PHB	$0	$1,900,000	$1,900,000	$1,900,000	$1,900,000	$1,900,000	$1,000,000	$1,000,000
			Subtotal	**$50,000**	**$2,300,000**	**$2,350,000**	**$2,300,000**	**$2,300,000**	**$2,300,000**	**$1,000,000**	**$1,000,000**
		Total Parks Maintenance Master Plan		**$50,000**	**$2,300,000**	**$2,350,000**	**$2,300,000**	**$2,300,000**	**$2,300,000**	**$1,000,000**	**$1,000,000**
FACILITIES MAINTENANCE											
		57101 Facilities Maintenance	***Category***								
13	24F02	Facilities Maintenance Master Plan Program	Facilities	$1,600,000	$0	$1,600,000	$0	$0	$0	$0	$0
13	25F02	Facilities Maintenance Master Plan Program	Facilities	$0	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000	$2,500,000

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
		Subtotal		**$1,600,000**	**$2,500,000**	**$4,100,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**
		Total Facilities Maintenance		**$1,600,000**	**$2,500,000**	**$4,100,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**	**$2,500,000**
		WATER FUND									
		70101 Water Enterprise									
14	25F03	Utilities Yard Facilities Improvements	Facilities	$0	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000	$400,000
		Subtotal		**$0**	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$400,000**	**$400,000**
		70201 Water Capital									
91	24R09	Grade Adjustments - Water Valves	Water	$50,000	$0	$50,000	$0	$0	$0	$0	$0
91	25R09	Grade Adjustments - Water Valves	Water	$0	$91,000	$91,000	$93,000	$96,000	$98,000	$100,000	$102,000
		Subtotal		**$50,000**	**$91,000**	**$141,000**	**$93,000**	**$96,000**	**$98,000**	**$100,000**	**$102,000**
		70201931 Master Plan All									
99	28WXX	15th Street/Irvine Ave PRS Improvements	Water	$0	$0	$0	$0	$0	$575,000	$0	$0
20	25R07	Alleys Reconstruction	Str/Dr	$0	$400,000	$400,000	$0	$0	$0	$0	$0
101	30WXX	Balboa Blvd Water Main - Main St to Seville Ave	Water	$0	$0	$0	$0	$0	$0	$0	$3,281,000
89	24W11	Cathodic Protection Program	Water	$395,000	$0	$395,000	$750,000	$0	$0	$0	$0
98	26WXX	CM-9 MWD Turnout Improvements	Water	$0	$0	$0	$595,000	$0	$0	$0	$0
90	24W06	Distribution Valve Replacement Program	Water	$110,000	$0	$110,000	$0	$0	$0	$0	$0
90	25W06	Distribution Valve Replacement Program	Water	$0	$114,000	$114,000	$116,000	$119,000	$122,000	$125,000	$129,000
		70201931 Master Plan All (Continued)									
100	28WXX	Irvine Terrace East Water Main Replacement	Water	$0	$0	$0	$0	$0	$250,000	$4,673,000	$0
92	24W13	New Water Wells and Pipeline Study	Water	$250,000	$0	$250,000	$0	$0	$0	$0	$3,500,000

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
93	25W12	Recycled Water - Study/Design (Newport Center)	Water	$0	$150,000	$150,000	$0	$0	$0	$0	$0
94	16W12	Water and Wastewater Bay Crossing Main Rehabilitation	Water	$47,000	$4,000,000	$4,047,000	$600,000	$4,402,000	$0	$0	$0
95	24W05	Water System Rehabilitation	Water	$383,060	$0	$383,060	$0	$0	$0	$0	$0
95	25W05	Water System Rehabilitation	Water	$0	$396,000	$396,000	$410,000	$420,000	$427,000	$438,000	$449,000
96	25W07	Water Well Rehabilitation Program	Water	$0	$1,500,000	$1,500,000	$0	$0	$0	$0	$525,000
97	23W14	Zones 3 and 4 Pump Station Upgrades	Water	$200,000	$0	$200,000	$3,500,000	$0	$0	$0	$0
			Subtotal	**$1,385,060**	**$6,560,000**	**$7,945,060**	**$5,971,000**	**$4,941,000**	**$1,374,000**	**$5,236,000**	**$7,884,000**
		70201932 Distrib/Piping - Non Master Plan									
95	20W05	Water System Rehabilitation	Water	$46,700	$0	$46,700	$0	$0	$0	$0	$0
95	22W05	Water System Rehabilitation	Water	$2,770	$0	$2,770	$0	$0	$0	$0	$0
95	23W05	Water System Rehabilitation	Water	$10,470	$0	$10,470	$0	$0	$0	$0	$0
			Subtotal	**$59,940**	**$0**	**$59,940**	**$0**	**$0**	**$0**	**$0**	**$0**
			Total Water Fund	**$1,495,000**	**$7,051,000**	**$8,546,000**	**$6,464,000**	**$5,437,000**	**$1,872,000**	**$5,736,000**	**$8,386,000**
		WASTEWATER FUND									
		71101 Wastewater Enterprise									
20	21R07	Alleys Reconstruction	Str/Dr	$27,000	$0	$27,000	$0	$0	$0	$0	$0
103	24R09	Grade Adjustments - Sewer Manhole Covers	Wstwtr	$315,000	$0	$315,000	$0	$0	$0	$0	$0
103	25R09	Grade Adjustments - Sewer Manhole Covers	Wstwtr	$0	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000
105	24S03	Sewer Main Lining and Repairs	Wstwtr	$47,500	$0	$47,500	$0	$0	$0	$0	$0
105	25S03	Sewer Main Lining and Repairs	Wstwtr	$0	$900,000	$900,000	$900,000	$900,000	$900,000	$900,000	$900,000
			Subtotal	**$389,500**	**$1,000,000**	**$1,389,500**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**
		71201 Wastewater Capital									
104	23S04	Sewer Lift Station Improvements	Wstwtr	$1,161,000	$0	$1,161,000	$0	$0	$0	$0	$0

PROJECT LISTING BY FUNDING SOURCE FY 2024-25 THROUGH FY 2029-30

Pg	Project		Category	FY 2024-25 Budget Total Rebudget	New Budget	Total	2025-26 Plan	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan
		Subtotal		**$1,161,000**	**$0**	**$1,161,000**	**$0**	**$0**	**$0**	**$0**	**$0**
		Total Wastewater Fund		**$1,550,500**	**$1,000,000**	**$2,550,500**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**
FUNDING TO BE DETERMINED											
60	25X11	Big Canyon Restoration - Phase 3	WQ/Env	$0	$0	$0	$2,500,000	$0	$0	$0	$0
		Total TBD		**$0**	**$0**	**$0**	**$2,500,000**	**$0**	**$0**	**$0**	**$0**
		Subtotal for All CIP Projects		**$34,531,500**	**$54,344,000**	**$88,875,500**	**$43,073,000**	**$49,110,000**	**$43,999,000**	**$49,809,000**	**$58,460,000**
		Total for All Funds		**$34,531,500**	**$54,344,000**	**$88,875,500**	**$43,073,000**	**$49,110,000**	**$43,999,000**	**$49,809,000**	**$58,460,000**
UUD AD Improvement Funds											
114	*66302*	Utilities Undergrounding AD 113	Misc	$390,830	$0	$390,830	$0	$0	$0	$0	$0
115	*66902*	Utilities Undergrounding AD 120	Misc	$44,620	$0	$44,620	$0	$0	$0	$0	$0
116	*67502*	Utilities Undergrounding AD 124	Misc	$13,991,233	$0	$13,991,233	$0	$0	$0	$0	$0
		Subtotal UUD AD Improvement Funds		**$14,426,683**	$0	**$14,426,683**	$0	$0	$0	$0	$0

Glossary

ACCRUALS - Revenues or expenditures that have been recognized for that fiscal year but have not received or disbursed until a subsequent fiscal year. Annually, accruals are included in the revenue and expenditure amounts reported in departments' budget documents and year-end financial reports. For budgetary purposes, departments' expenditure accruals also include payables and outstanding encumbrances at the end of the fiscal year for obligations attributed to that fiscal year.

ACCRUAL BASIS OF ACCOUNTING - The basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent. The accrual basis of accounting is used to account for all proprietary (enterprise and internal service funds) fund types

APPROPRIATED REVENUE - Revenue in which, as it is earned, is reserved, and appropriated for a specific purpose.

APPROPRIATION - A legal authorization to incur obligations and to make expenditures for specific purposes. It is usually limited in amount and period during which the expenditure is to be recognized.

APPROPRIATION (GANN) LIMIT - Article XIIIB of the California Constitution (Proposition 4) specifies that tax-based appropriations of government entities (with certain exclusions) may increase annually only by a limited amount (primarily to allow for population increases and inflation).

AUTHORIZED POSITIONS - Employee positions, which are authorized in the adopted budget, to be filled during the year. Total authorization positions include all regular full-time and full-time equivalent ongoing positions as approved in the Budget annually.

CAPITAL IMPROVEMENTS PROGRAM (CIP) - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

CAPITAL OUTLAY - Fixed assets which have a value of $500 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

CARRYFORWARD - The unencumbered balance of an appropriation that continues to be available for expenditure in years subsequent to the year of enactment. For example, is a three-year appropriation is not fully encumbered in the for year, the remaining amount is carried over to the next fiscal year.

CONSUMER PRICE INDEX (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

CONTINGENCY - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

DEBT SERVICE - The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

ENCUMBRANCE - The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure. Encumbrances represent valid obligations related to unfilled purchase orders or unfilled contracts. Outstanding encumbrances are recognized as budgetary expenditures in the individual department's budget documents and their individual annual financial reports.

ENTERPRISE FUNDS - Used to account for city operations that are financed and operated in a manner similar to private business enterprises. The objective of segregating activities of this type is to identify the costs of providing the services, and to finance them through user charges. The two main city enterprise funds are the City's Water Fund and the Wastewater Fund. Both funds are financed by user charges to the customers (residents and businesses of Newport Beach).

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

EXPENDITURE AUTHORITY - The authorization to make an expenditure (usually by a budget act appropriation, provisional language, or other legislation).

EXPENSE - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

3-YEAR EXPENDITURES AND POSITIONS - A display at the start of each departmental budget that presents the various departmental programs by title, dollar totals, positions, and source of funds for the past, current, and budget years.

FISCAL YEAR (FY) - A 12-month period during which revenue is earned and received, obligations are incurred, encumbrances are made, appropriations are expended, and for which other fiscal transactions are recognized. The City of Newport Beach's fiscal year begins July 1 and ends the following June 30.

FUND - A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out a specific purpose or activity.

FUND BALANCE - For accounting purposes, the excess of a fund's assets over its liabilities. For budgeting purposes, the excess of a fund's resource over its expenditures.

FTE (FULL-TIME EQUIVALENT) - A part-time position converted to the decimal equivalent of a full-time position based on 2080 hours per year. For example, a part-time fiscal clerk working 20 hours per week would be the equivalent to .5 of a full-time position.

GENERAL FUND (GF) - For legal basis accounting and budgeting purposes, the predominant fund for financing City programs, used to account for revenues which are not specifically designated to be accounted for by any other fund. The primary sources of revenue for the General Fund are property taxes, sales and use tax, and Transient Occupancy Tax. The major uses of the General Fund are General Government, Public Safety, Community Development, Public Works, and Community Services.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) - The accounting principles, rules, conventions, and procedures that are used fir accounting and financial reporting. GAAP for governments are set by the Governmental Accounting Standards Board (GASB), the accounting and financial reporting standards setting body for state and local governments.

GRANTS - A contribution by a government or other organization to support a particular function with no obligation to repay (in contrast to a loan, although the award may stipulate repayment of funds under certain circumstances).

INTERGOVERNMENTAL REVENUE - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

INTERNAL SERVICE CHARGES - The charges to user departments for internal services provided by another government agency, such as equipment maintenance and replacement charges, or insurance funded from a centralized fund.

LAPSING APPROPRIATION - An appropriation made for a certain period, generally for the budget year. At the end of the specified period any unexpected or unencumbered balance lapses or ends, unless otherwise provided by law.

LONG-TERM DEBT - Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE AND OPERATIONS - Expendable materials and operating supplies necessary to conduct departmental operations.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - The basis of accounting in which revenues are recognized when they become both “measurable” and “available” to finance expenditures or the current period. All governmental and fiduciary fund types are accounted for using the modified accrual basis of accounting, including the General Fund.

ISF (INTERNAL SERVICE FUNDS) - The City provides for the financing of certain functions using Internal Service Funds (ISF). The purpose of these funds is to facilitate the management of some types of expenditures on a centralized, as opposed to decentralized (by department) basis, without losing the visibility of each Department’s share of the overall cost. The City employs Internal Service Funds to account for vehicle maintenance and replacement, as well as compensated absences, general liability, workers’ compensation, other insurance payments and information technology.

M&O (MAINTENANCE & OPERATING) - The cost for non-personnel expenditures, including contracts, goods and services, materials, and equipment required for a department to function.

OBJECT OF EXPENDITURE (OBJECTS) - A classification of expenditures based on the type of goods or services received. For example, the budget category of Personnel Services includes the objects of Salaries and Wage and Staff Benefits.

OBLIGATIONS - Amounts that a governmental unit may legally be required to pay out of its resources. Budgetary authority must be available before obligations can be created. For budgetary purposes, obligations include payables for goods or services received, but not yet paid for, and outstanding encumbrances (i.e., commitments for goods and services not yet received nor paid for).

ONE-TIME COST - A proposed or actual expenditure that is non-recurring (usually only in one annual budget) and not permanently included in baseline expenditures. Departments make baseline adjustments to remove prior year one-time costs and appropriately reduce their expenditure authority in subsequent years' budgets.

POSITIONS - See "Authorized Positions."

PRIOR-YEAR ENCUMBRANCES - Obligations from previous fiscal years in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

RESERVE - An amount of a fund balance set aside to provide for expenditures form the unencumbered balance for continuing appropriations, economic uncertainties, future apportionments, pending salary or price increase appropriations, and appropriations for capital outlay projects.

REVENUE - Any addition to cash or other current assets (e.g., account receivables) that does not increase any liability or reserve and does not represent the reduction of an expenditure (e.g., reimbursement/abatements. Revenues are a type of receipt generally derived from taxes, licenses, fees, or investment earnings. Revenues are deposited into a fund for future appropriation and are not available for expenditure until appropriated. (UCM.)

S&B (SALARIES & BENEFITS) - Wages paid for salary and other MOU negotiated pays as well as employee fringe benefits. Included is the government's share of costs for pensions, cafeteria and medical allowances, life insurance plans, etc.

TRANSFERS - As displayed in in fund condition statements, transfers reflect the movement of resources from one fund to another based on statutory authorization or specific legislative transfer appropriation authority.

UNAPPROPRIATED FUND BALANCE - Refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year

UNENCUMBERED BALANCE - The balance of an appropriation not yet committed for specific purposes. (See "Encumbrance.")

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