

# CITY OF NEWPORT BEACH ANNUAL BUDGET FISCAL YEAR 2025-2026



**PROPOSED**





## Profile of Newport Beach, CA

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**Joe Stapleton**  
Mayor

**Lauren Kleiman**  
Mayor Pro Tem

**Michelle Barto**  
Councilmember

**Noah Blom**  
Councilmember

**Robyn Grant**  
Councilmember

**Sara J. Weber**  
Councilmember

**Erik Weigand**  
Councilmember

**Grace K. Leung**  
City Manager

**Aaron C. Harp**  
City Attorney

**Leilani I. Brown**  
City Clerk

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.

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. There are fine residential areas, modern shopping facilities, and a quality school system. The University of California, Irvine, is located immediately adjacent to the city, and several other colleges are within a 30-mile-radius.

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.

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# City of Newport Beach

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Proposed, April 2025



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

**Compiled by:**  
Jason Al-Imam, Finance Director



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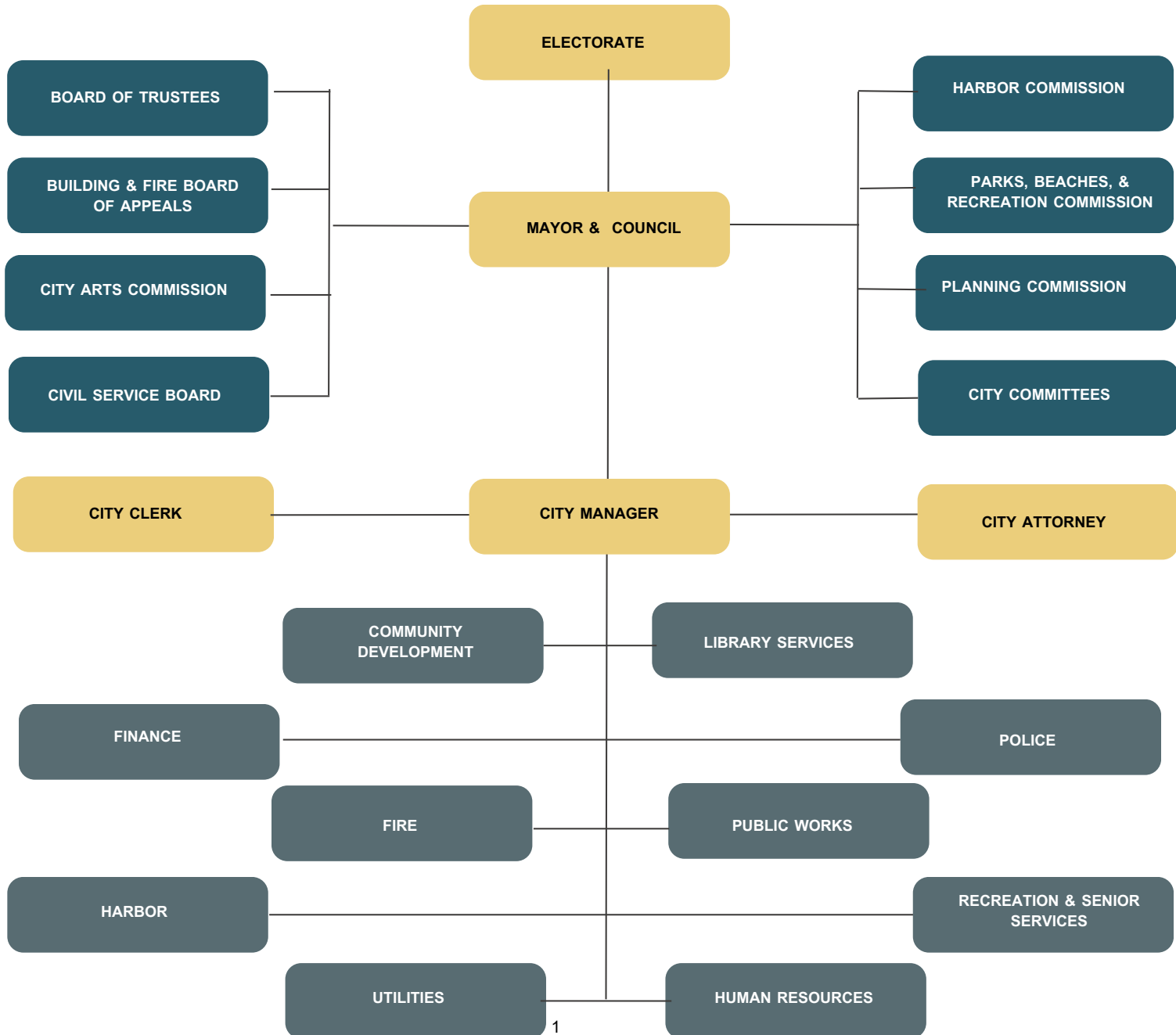
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# CITY OF NEWPORT BEACH ORGANIZATIONAL CHART





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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 PREPARATION



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.





## 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 segregates 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 the 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 settlements related to opioid manufacturing and distribution to be used exclusively for opioid remediation activities.

- **Oceanfront Encroachment Fund** – restricted for ocean front restoration and 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.

## 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](http://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 and Other Property
- City Travel Policy Statement
- City Vehicle/Equipment Replacement Guidelines
- Civil Asset Forfeiture and Seizure Policy
- Custody and Disposal of Controlled Property
- Taxicab Regulations
- Distribution of Public Information in Municipal Services Statements and Business License Renewals
- Contract Procurement and 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 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**

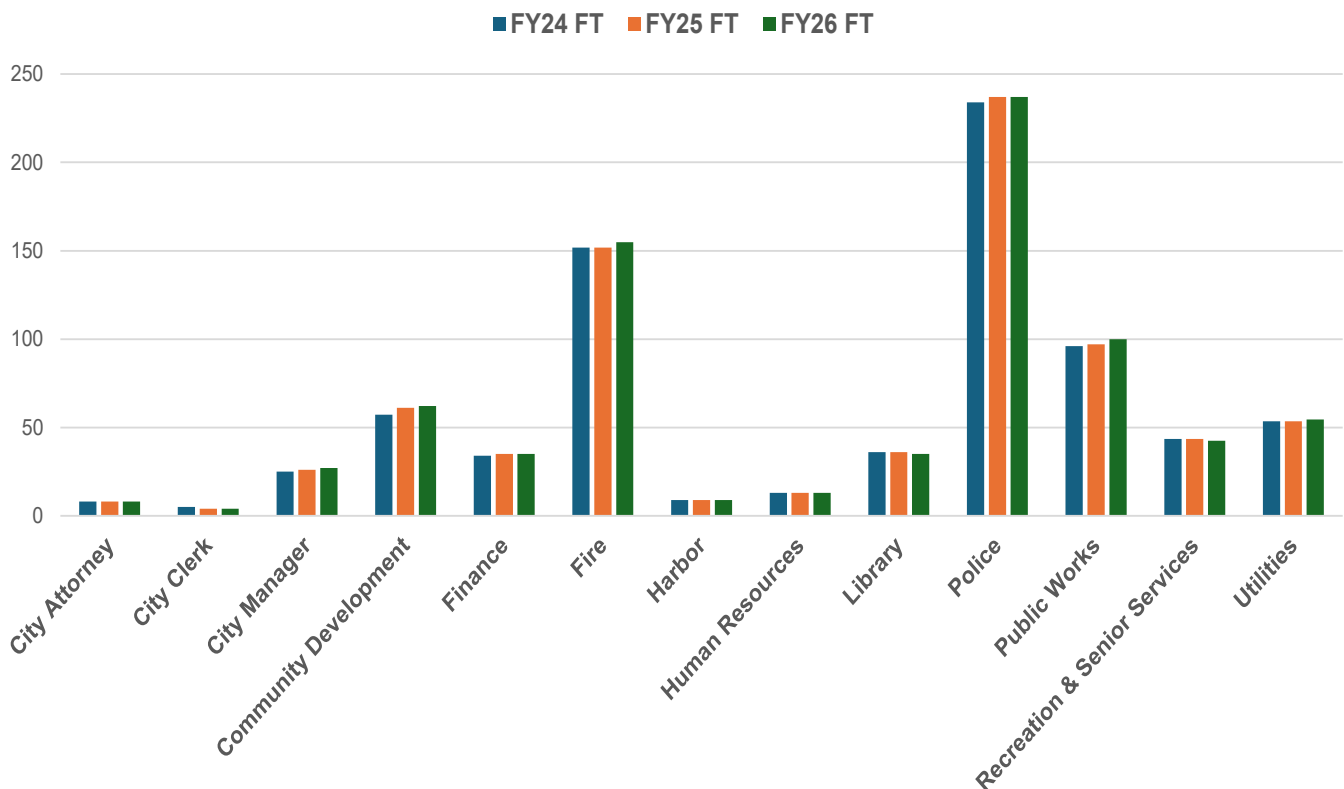
**Amended - April 8, 2003**  
**Amended - April 13, 2004**  
**Amended - September 13, 2005**  
**Amended - October 10, 2006**  
**Amended - August 11, 2009**  
**Amended - September 27, 2011**  
**Amended - February 12, 2019**

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

## FULL-TIME DEPARTMENT EMPLOYEE INFORMATION

	FY24 FT	FY25 FT	FY26 FT
City Attorney	8.00	8.00	8.00
City Clerk	5.00	4.00	4.00
City Manager	25.00	26.00	27.00
Community Development	57.20	61.20	62.20
Finance	34.00	35.00	35.00
Fire	151.80	151.80	154.80
Harbor	9.00	9.00	9.00
Human Resources	13.00	13.00	13.00
Library	36.00	36.00	35.00
Police	234.00	237.00	237.00
Public Works	96.00	97.00	100.00
Recreation & Senior Services	43.50	43.50	42.50
Utilities	53.50	53.50	54.50
<b>TOTAL</b>	<b>766.00</b>	<b>775.00</b>	<b>782.00</b>

Full-Time Employees by Dept

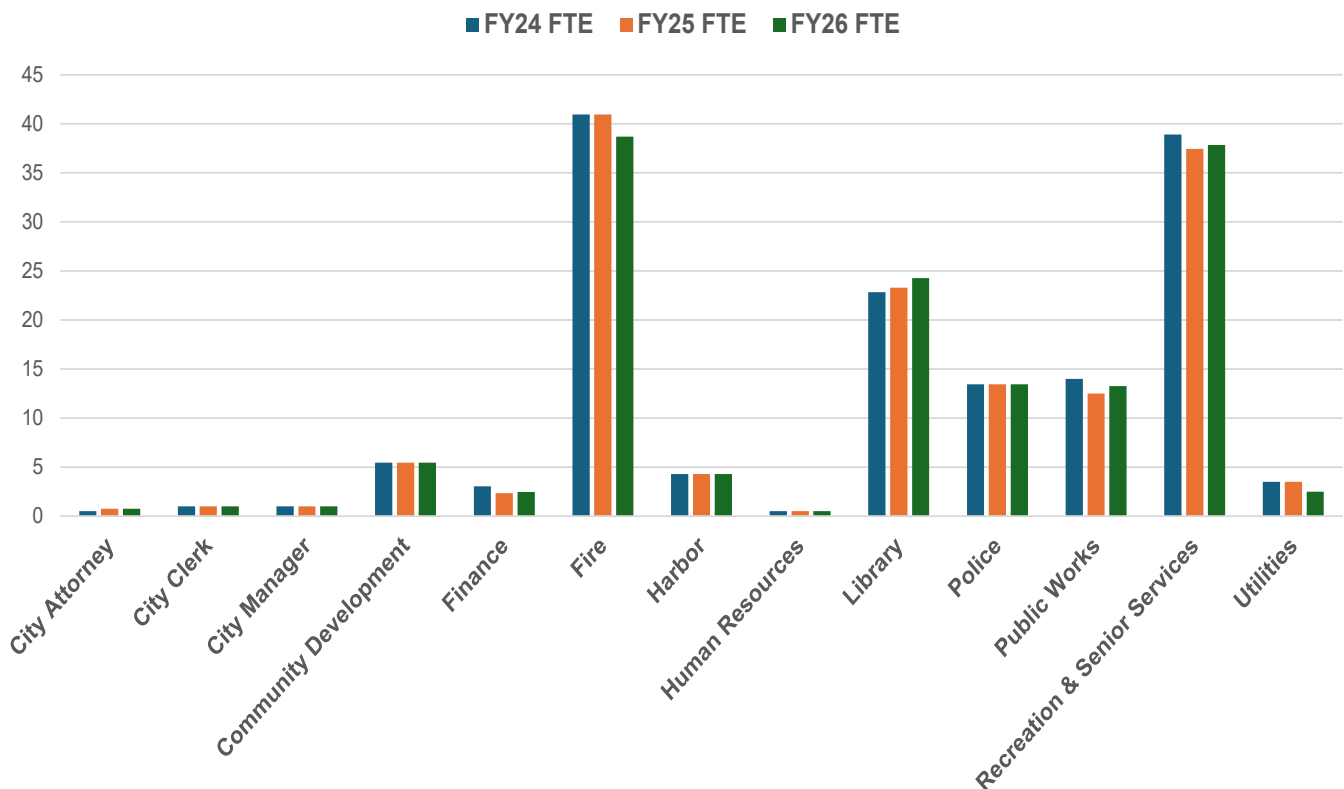




## PART-TIME DEPARTMENT EMPLOYEE INFORMATION

	FY24 FTE	FY25 FTE	FY26 FTE
City Attorney	0.50	0.75	0.75
City Clerk	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Community Development	5.45	5.45	5.45
Finance	3.05	2.35	2.45
Fire	40.96	40.96	38.71
Harbor	4.29	4.29	4.29
Human Resources	0.50	0.50	0.50
Library	22.83	23.31	24.27
Police	13.43	13.43	13.43
Public Works	14.00	12.50	13.25
Recreation & Senior Services	38.90	37.45	37.85
Utilities	3.50	3.50	2.50
<b>TOTAL</b>	<b>149.41</b>	<b>146.49</b>	<b>145.45</b>

Part-Time Employees by Dept

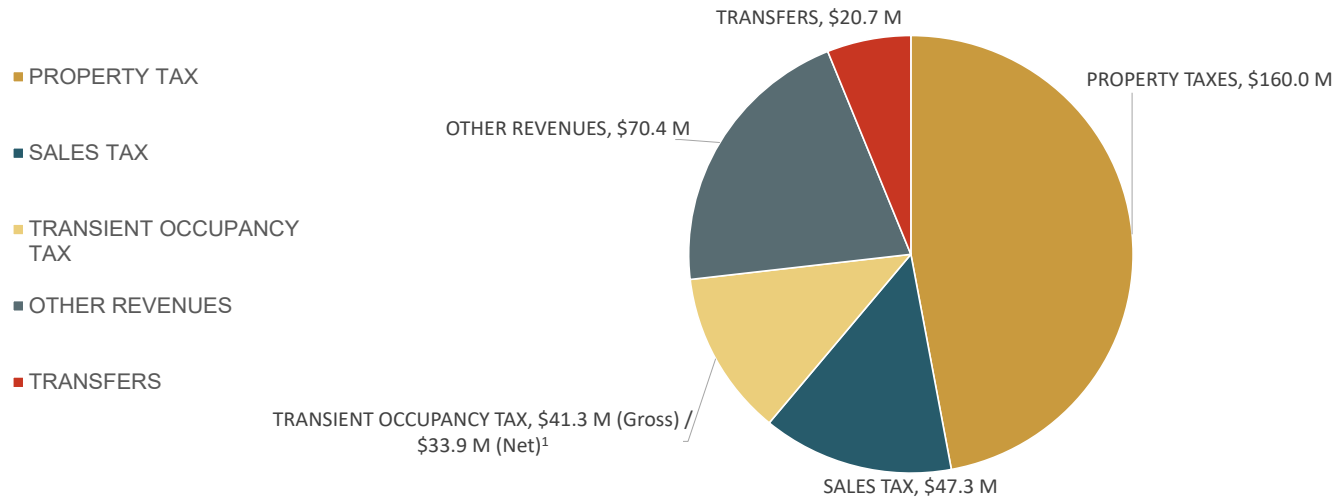


## DEPARTMENT REVENUE OVERVIEW - ALL FUNDS

Revenue Budget:

528,682,129

### FISCAL YEAR 2025-26 PROPOSED REVENUE



ACCOUNT TYPE	FY 22 Actuals	FY 23 Actuals	FY24 Actuals	FY 25 Adopted	FY 25 Revised	FY26 Proposed	% Change
42 - LICENSES PERMITS	6,961,349	6,193,755	6,195,091	6,304,852	6,896,703	5,955,075	-5.55%
43 - INTERGOVTAL REVENUES	15,380,495	19,366,785	27,224,479	17,606,511	24,376,808	13,863,550	-21.26%
44 - PROPERTY TAXES	130,147,636	139,648,228	149,413,972	149,296,403	149,296,403	159,980,466	7.16%
45 - SALES TAX	46,164,860	46,552,459	43,444,542	45,299,626	45,299,626	47,301,344	4.42%
46 - TRANSIENT OCCUPANCY	26,677,331	30,201,648	31,736,960	32,625,873	32,625,873	33,994,371	4.19%
47 - OTHER TAXES	9,933,659	10,954,458	11,215,249	10,299,201	10,299,201	11,218,398	8.92%
51 - MISC REVENUES	4,204,852	7,470,873	13,082,515	3,420,062	3,803,868	3,575,650	4.55%
52 - SERVICE FEES & CHARG	59,624,802	61,410,202	64,029,673	67,492,977	67,614,177	72,662,623	7.66%
53 - FINES & PENALTIES	4,638,029	4,187,905	4,797,270	4,250,699	4,250,699	4,423,167	4.06%
54 - INVESTMENT EARNINGS	-8,852,296	5,215,214	23,634,916	4,877,149	115,693	5,303,666	8.75%
55 - PROPERTY INCOME	22,299,947	24,405,963	27,814,338	25,834,907	25,878,929	27,077,656	4.81%
55 - PARKING REVENUE	11,470,235	11,472,007	13,413,885	12,996,909	12,965,160	13,889,100	6.86%
56 - DONATIONS & CONTRIBUTIONS	6,266,832	2,541,794	7,399,446	410,321	9,487,053	379,750	-7.45%
57 - INTERNAL REVENUES	31,336,461	36,134,126	37,930,387	40,254,399	36,309,971	40,904,537	1.62%
61 - NON-OPERATING SOURCE	8,605,531	6,555,521	30,894,515	291,590	4,658,932	296,590	1.71%
69 - TRANSFERS	76,061,564	134,515,985	110,198,067	72,312,196	91,881,596	87,856,184	21.50%
<b>Grand Total</b>	<b>450,921,288</b>	<b>546,826,922</b>	<b>602,425,302</b>	<b>493,573,675</b>	<b>525,760,693</b>	<b>528,682,129</b>	<b>7.11%</b>

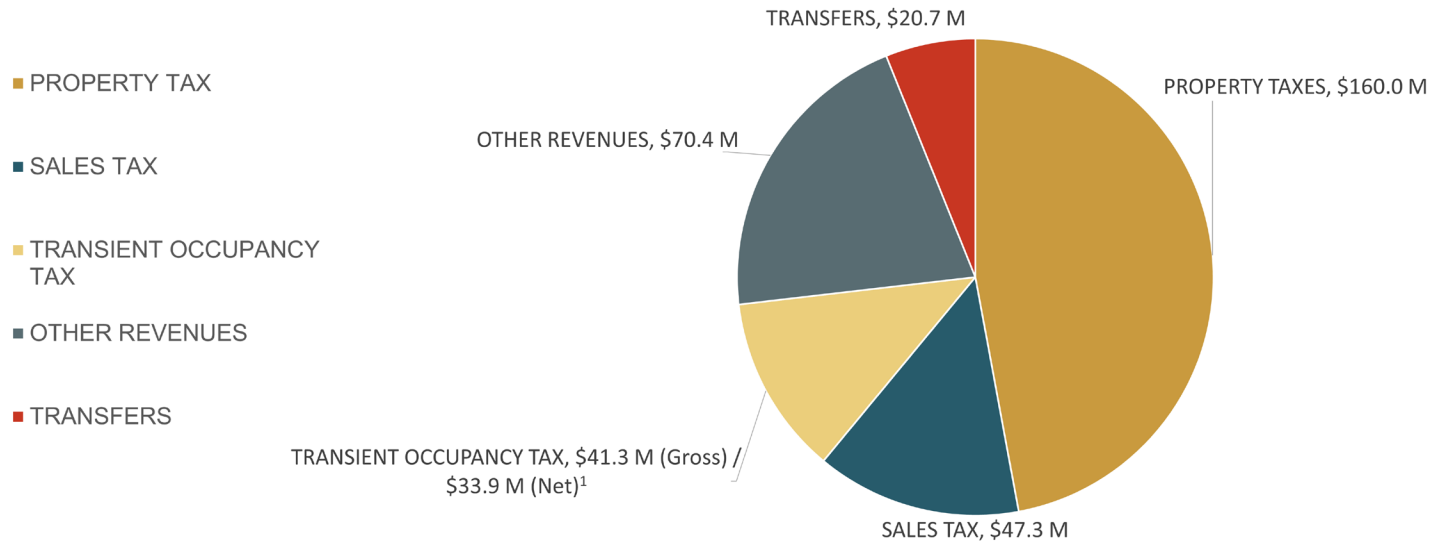
The City administers a percentage of the annual TOT collected to Visit Newport Beach Inc. for the promotion of destination marketing services. The net figure considers this percentage.

## DEPARTMENT REVENUE OVERVIEW - GENERAL FUND

Revenue Budget:

332,457,397

### FISCAL YEAR 2025-26 PROPOSED REVENUE



ACCOUNT TYPE	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Adopted	FY 25 Revised	FY26 Proposed	% Change
42 - LICENSES PERMITS	6,057,903	5,676,619	5,567,848	5,952,271	5,952,271	5,598,575	-5.94%
43 - INTERGOVTAL REVENUES	4,540,267	4,379,680	4,977,095	3,593,906	5,540,882	3,529,831	-1.78%
44 - PROPERTY TAXES	128,483,552	138,358,730	146,136,871	149,296,403	149,296,403	159,980,466	7.16%
45 - SALES TAX	46,164,860	46,552,459	43,444,542	45,299,626	45,299,626	47,301,344	4.42%
46 - TRANSIENT OCCUPANCY	26,677,331	30,201,648	31,736,960	32,625,873	32,625,873	33,994,371	4.19%
47 - OTHER TAXES	9,109,927	10,079,710	10,252,075	9,587,638	9,587,638	10,318,398	7.62%
51 - MISC REVENUES	962,876	2,633,912	830,553	-360,266	-19,111	-253,834	-29.54%
52 - SERVICE FEES & CHARG	22,867,500	25,187,124	25,117,364	25,230,457	25,351,657	26,497,247	5.02%
53 - FINES & PENALTIES	4,156,910	3,838,752	4,157,573	3,996,299	3,996,299	4,169,867	4.34%
54 - INVESTMENT EARNINGS	-2,615,502	1,690,399	4,853,052	1,904,925	1,904,925	1,577,249	-17.20%
55 - PROPERTY INCOME	6,791,937	7,530,393	9,713,641	9,625,353	9,633,853	9,544,279	-0.84%
55 - PARKING REVENUE	7,237,498	7,420,314	8,431,973	8,271,651	8,271,651	8,976,102	8.52%
56 - DONATIONS & CONTRIBUTIONS	874,978	142,030	418,774	375,321	515,100	344,750	-8.15%
61 - NON-OPERATING SOURCE	116,292	618,996	152,456	131,590	131,590	136,590	3.80%
69 - TRANSFERS	1,284,630	18,428,263	26,926,241	19,767,775	19,767,775	20,742,162	4.93%
<b>Grand Total</b>	<b>262,710,959</b>	<b>302,739,030</b>	<b>322,717,019</b>	<b>315,298,822</b>	<b>317,856,432</b>	<b>332,457,397</b>	<b>5.44%</b>

<sup>1</sup>The City administers a percentage of the annual TOT collected to Visit Newport Beach Inc. for the promotion of destination marketing services. The net figure considers this percentage.

**2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS**

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
010 - GENERAL FUND	42 - LICENSES PERMITS	421000 - BICYCLE LICENSES	4	-	-	-	-	-	0.00%
		421010 - DOG LICENSES	118,865	110,708	104,122	121,630	121,630	100,000	-17.78%
		421011 - DOG LICENSES - CITY NAT BANK	4,362	4,920	5,656	-	-	-	0.00%
		421015 - OUTDOOR DINING PERMIT	2,542	4,210	2,162	2,500	2,500	2,500	0.00%
		421020 - GREASE DISPOSAL IN LIEU	1,198	1,222	1,268	-	-	-	0.00%
		421025 - STREET CLOSURE PERMITS	78,861	82,245	88,012	85,000	85,000	90,000	5.88%
		421030 - MISC LICNS FEES & PERMITS	320	-	-	-	-	-	0.00%
		421035 - RECORDS MANAGEMENT FEE	80,614	73,733	74,622	80,253	80,253	63,324	-21.10%
		422000 - BUILDING PERMITS	3,727,340	3,316,698	3,547,191	3,544,309	3,544,309	3,616,962	2.05%
		422001 - CC FEES BUILDING PERMITS	(154,269)	(2,048)	-	-	-	-	0.00%
		422002 - EXTENSION FEES	-	34,467	35,415	33,787	33,787	64,790	91.76%
		422005 - ELECTRICAL PERMITS	487,970	385,817	368,442	399,585	399,585	385,984	-3.40%
		422010 - GRADING PERMITS	319,843	230,551	274,782	263,100	263,100	261,139	-0.75%
		422015 - DEMOLITION PERMITS	311,652	334,307	109,291	225,000	225,000	80,000	-64.44%
		422020 - PLUMBING PERMITS	333,469	286,071	301,046	320,042	320,042	295,156	-7.78%
		422025 - MECHANICAL PERMITS	312,857	276,137	275,034	287,754	287,754	295,124	2.56%
		422035 - POOL/SPA PERMITS	114,695	108,551	90,342	109,425	109,425	87,890	-19.68%
		422050 - PHOTO VOLTAIC PLAN CHECK	75,319	128,109	75,210	129,381	129,381	72,015	-44.34%
		422055 - PHOTO VOLTAIC PERMIT	67,215	136,669	93,174	151,325	151,325	83,721	-44.67%
		423000 - HARBOR PLAN CHECK (BLDG)	20,419	28,664	33,359	36,537	36,537	29,040	-20.52%
		423005 - HARBOR PERMIT	16,533	22,172	32,470	29,342	29,342	30,130	2.69%
		424000 - POLICE TOW FRANCHISE FEE	133,616	108,826	51,205	130,000	130,000	35,000	-73.08%
		424005 - SOLICITATION PERMIT FEE	344	414	386	300	300	800	166.67%
		424006 - PAWN/2ND HAND DEALER PRMIT FEE	4,135	4,173	4,505	3,000	3,000	5,000	66.67%
		<b>42 - LICENSES PERMITS Total</b>	<b>6,057,903</b>	<b>5,676,619</b>	<b>5,567,848</b>	<b>5,952,271</b>	<b>5,952,271</b>	<b>5,598,575</b>	<b>-5.94%</b>
	43 - INTERGOVTAL REVENUES	431000 - MOTOR VEHICLE LICENSE FEE	99,196	87,287	105,186	83,132	83,132	85,000	2.25%
		431015 - ST HIGHWAY MAINT FEES	32,225	32,225	32,225	32,225	32,225	32,225	0.00%
		431025 - POLICE OFF STANDARD/TRAINING	57,119	28,319	59,037	60,000	60,000	60,000	0.00%
		431027 - PP-GEMT-IGT	-	-	796,109	1,196,103	1,196,103	1,154,120	-3.51%
		431030 - OC PUB SAFETY AUGMENTATION	1,278,556	1,339,929	1,343,177	1,400,000	1,400,000	1,400,000	0.00%
		431035 - STATE MANDATED COST REIMB	54,352	22	150,190	-	-	41,000	0.00%
		431045 - CORRECTION TRAINING REIMB	6,864	5,735	6,996	5,500	5,500	6,900	25.45%
		431055 - PROP 69 FROM COUNTY OF ORANGE	11,369	-	43,179	-	-	-	0.00%
		431065 - DISPATCH TRAINING REIMB	3,272	6,105	-	5,000	5,000	5,000	0.00%
		431070 - CALIF LITERACY CAMPAIGN	44,769	47,802	51,771	-	41,935	-	0.00%
		431080 - SLS GRANT FUND OC LIBRARY	2,337	-	4,516	-	6,542	-	0.00%
		431105 - BULLET PROOF VEST PROGRAM	8,940	8,029	6,720	10,000	10,000	20,000	100.00%
		431135 - REFND\$&REBATES FROM GOVT	127,705	833,988	104,670	-	-	-	0.00%
		431145 - MEASURE M2 FAIR SHARE	178,543	193,841	194,063	165,678	165,678	165,678	0.00%
		431245 - CAL OES	1,114,258	165,426	108,755	-	24,476	-	0.00%
		431246 - MEDI-CAL IGT	352,602	838,207	1,017,114	-	1,110,112	-	0.00%
		431250 - EMERGENCY MGMT ASST GRNT	4,265	11,706	27,539	-	-	-	0.00%
		431260 - DEPT OF CONSERVATION GRNT	21,509	21,140	21,191	22,000	22,000	22,000	0.00%
		431285 - SANTA ANA COLLEGE	136,692	127,655	133,666	155,000	178,000	110,000	-29.03%
		431295 - AB109 FUNDING REIMB	13,606	8,642	14,766	-	-	-	0.00%
		431315 - COUNTY OF ORANGE CONTRB	246,111	239,365	536,650	250,000	250,000	250,000	0.00%
		431325 - BBSC MAINT	7,321	6,924	10,492	7,500	7,500	7,500	0.00%
		431390 - FEMA	-	-	138,797	-	-	-	0.00%
		431430 - MWDOC REBATE	-	10,670	-	-	-	-	0.00%
		431453 - FEDERAL GRANTS	-	63,083	39,072	-	205,728	-	0.00%
		431454 - STATE GRANTS	-	-	-	31,360	509,682	-	-100.00%
		431455 - OTHER GOVT GRANTS	546,852	290,118	-	145,408	145,408	145,408	0.00%
		431465 - BSCC LOCAL LAW ENFORCEMENT	2,970	-	-	-	-	-	0.00%
		431472 - ABC GRANT	19,153	-	-	-	56,860	-	0.00%
		431490 - CAL RECYCLE	122,038	-	-	-	-	-	0.00%
		431525 - CARES ACT - HHS PRVDR RELIEF	39,793	-	-	-	-	-	0.00%
		431545 - SART EXAM REIMBURSEMENT	7,850	13,461	19,330	25,000	25,000	25,000	0.00%
		<b>43 - INTERGOVTAL REVENUES Total</b>	<b>4,540,267</b>	<b>4,379,680</b>	<b>4,977,095</b>	<b>3,593,906</b>	<b>5,540,882</b>	<b>3,529,831</b>	<b>-1.78%</b>
44 - PROPERTY TAXES		411000 - PROPERTY TAX CURRENT SECURED	104,358,435	112,447,608	119,715,409	125,190,766	125,190,766	135,682,051	8.38%
		411005 - PROP TAX IN LIEU OF VLF	11,443,913	12,272,762	13,071,227	13,598,010	13,598,010	14,316,507	5.28%
		411010 - PROPERTY TAX CUR UNSECURED	3,295,075	3,349,752	3,648,865	3,341,848	3,341,848	3,946,613	18.10%
		411015 - PRIOR YEAR PENLTY/INTREST	287,637	340,174	696,090	247,835	247,835	260,375	5.06%
		411020 - SUPPLEMENTAL TAXES	2,364,173	4,823,277	2,977,419	2,130,000	2,130,000	861,086	-59.57%
		411025 - PROP TAX HOMEOWNERS EXEMPT	480,111	495,411	485,172	570,895	570,895	599,782	5.06%

**2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS**

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
		411030 - RDA RESIDUAL	2,086,161	2,277,006	2,653,860	1,917,049	1,917,049	2,014,052	5.06%
		411040 - RDA PASS THROUGH	20,480	55,308	66,277	-	-	-	0.00%
		414040 - PROPERTY TAX TRANSFERS	4,147,567	2,297,432	2,737,641	2,300,000	2,300,000	2,300,000	0.00%
	<b>44 - PROPERTY TAXES Total</b>		<b>128,483,552</b>	<b>138,358,730</b>	<b>146,136,871</b>	<b>149,296,403</b>	<b>149,296,403</b>	<b>159,980,466</b>	<b>7.16%</b>
	45 - SALES TAX	412005 - SALES AND USE TAX	46,752,855	47,111,281	43,971,315	45,847,599	45,847,599	47,354,389	3.29%
		412010 - SALES TAX RECOVERY	(24,036)	(28,798)	(18,653)	(46,373)	(46,373)	(53,045)	14.39%
		412015 - SALE TAX SHARING AGRMENT	(563,959)	(530,024)	(508,120)	(501,600)	(501,600)	-	-100.00%
	<b>45 - SALES TAX Total</b>		<b>46,164,860</b>	<b>46,552,459</b>	<b>43,444,542</b>	<b>45,299,626</b>	<b>45,299,626</b>	<b>47,301,344</b>	<b>4.42%</b>
	46 - TRANSIENT OCCUPANCY	413000 - UTOT RESIDENTIAL CVB PAYMENTS	(1,455,526)	(1,723,723)	(1,689,728)	(1,855,902)	(1,855,902)	-	-100.00%
		413005 - UTOT RESIDENTIAL TAX	8,167,717	10,011,796	9,470,797	10,310,565	10,310,565	9,438,751	-8.46%
		413010 - UTOT HOTEL TAX	24,339,784	26,722,512	29,211,551	29,477,085	29,477,085	31,890,416	8.19%
		413020 - UTOT HOTEL CVB PAYMENTS	(4,374,645)	(4,808,936)	(5,255,659)	(5,305,875)	(5,305,875)	(7,334,796)	38.24%
	<b>46 - TRANSIENT OCCUPANCY Total</b>		<b>26,677,331</b>	<b>30,201,648</b>	<b>31,736,960</b>	<b>32,625,873</b>	<b>32,625,873</b>	<b>33,994,371</b>	<b>4.19%</b>
		414000 - AUDIT RECOVERY	-	-	-	(4,117)	(4,117)	(4,220)	2.50%
		414005 - UTILITY FRANCHISE TAX	1,293,385	1,615,815	1,835,585	1,420,169	1,420,169	1,975,548	39.11%
		414015 - CABLE FRANCHISE	1,775,640	1,698,652	1,534,618	1,735,032	1,735,032	1,415,685	-18.41%
		414025 - SOLID WASTE FRANCHISE TAX	1,492,253	1,682,059	1,782,181	1,545,517	1,545,517	1,918,072	24.11%
		414030 - BUSINESS LICENSE TAX	4,363,145	4,901,385	4,896,557	4,683,450	4,683,450	4,800,537	2.50%
		414035 - MARINE CHARTER TAX	185,503	181,800	203,135	207,587	207,587	212,777	2.50%
	<b>47 - OTHER TAXES Total</b>		<b>9,109,927</b>	<b>10,079,710</b>	<b>10,252,075</b>	<b>9,587,638</b>	<b>9,587,638</b>	<b>10,318,398</b>	<b>7.62%</b>
	51 - MISC REVENUES	511015 - ADA EDU. & ENFORCE	67,579	-	-	-	-	-	0.00%
		511021 - SALE OF LCFS CREDITS	3,021	-	5,440	-	-	2,500	0.00%
		511033 - SALE OF TOWELS	365	154	188	275	275	275	0.00%
		511035 - SALE OF MAPS & PUB	10,421	9,101	8,320	12,910	12,910	12,810	-0.77%
		511040 - DAMAGE TO CITY PROPERTY	220,810	270,311	235,106	94,000	94,000	94,000	0.00%
		511045 - HOAG SR TRANSPORT GRANT	50,000	50,000	50,000	-	50,000	-	0.00%
		511050 - PRIVATE REFUNDS & REBATES	180,365	160,362	92,781	55,000	55,000	58,000	5.45%
		511053 - SETTLEMENTS	-	2,024,155	-	-	-	-	0.00%
		511055 - REVENUE N.O.C.	96,480	221,672	269,225	3,502	49,157	3,502	0.00%
		511060 - PROGRAM REVENUES NOC	149	255	60	49	49	49	0.00%
		511065 - CABLE FRANCHISE PEG FEES	355,610	-	-	-	-	-	0.00%
		511075 - BAD DEBT	(478,509)	(302,113)	(129,876)	(526,032)	(526,032)	(425,000)	-19.21%
		511080 - FRIENDS OF THE LIBRARY	200,000	200,000	200,000	-	200,000	-	0.00%
		511085 - NB LIBRARY FOUNDATION	31,555	-	96,130	-	45,500	-	0.00%
		511100 - INSURANCE PREM FROM EE	-	-	3,103	-	-	-	0.00%
		511101 - DENTAL PREM FROM EE	-	-	48	-	-	-	0.00%
		511102 - VISION PREM FROM EE	-	-	27	-	-	-	0.00%
		511103 - REPLACEMENT ID BADGE FOR EE	30	15	-	30	30	30	0.00%
		511110 - VNB PUBLIC BENEFIT FEE	225,000	-	-	-	-	-	0.00%
	<b>51 - MISC REVENUES Total</b>		<b>962,876</b>	<b>2,633,912</b>	<b>830,553</b>	<b>(360,266)</b>	<b>(19,111)</b>	<b>(253,834)</b>	<b>-29.54%</b>
	52 - SERVICE FEES & CHARG	521000 - REGULATORY PERMIT FEES	13,890	26,375	11,763	26,375	26,375	26,375	0.00%
		521001 - S.T. LODGING PERMITS - INITIAL	33,984	14,929	14,431	14,929	14,929	24,000	60.76%
		521002 - S.T. LODGING PERMITS - RENEWAL	82,938	88,026	87,486	93,656	93,656	520,800	456.08%
		521003 - S.T. LODGING PERMITS - RNSTMNT	455	4,927	5,270	-	-	6,420	0.00%
		521010 - TBID ADMIN FEE	9,697	12,019	8,594	14,715	14,715	-	-100.00%
		521015 - PLANNING PERMIT FEES	376,867	522,539	402,121	503,306	503,306	443,106	-11.96%
		521020 - WITNESS FEES/SUBPOENA	43,858	12,965	9,386	12,420	12,420	22,090	77.86%
		521025 - PLAN CHECKING FEES	3,205,433	3,244,415	3,108,478	3,519,881	3,519,881	3,207,027	-8.89%
		521028 - PUBLIC NOTICING FEE	68,871	61,602	52,404	54,166	54,166	52,612	-2.87%
		521030 - PLANNING PLANCHECK FEES	350,233	328,450	329,219	341,045	341,045	331,188	-2.89%
		521035 - PLAN CHECK FEES GRADING	257,772	264,761	243,462	295,910	295,910	231,251	-21.85%
		521036 - GRADING BOND FEE	910	-	478	-	-	-	0.00%
		521040 - RESIDENTL BUILDNG RECRDS	308,246	194,768	130,756	20,000	20,000	20,000	0.00%
		521044 - REAL PROPERTY FEE	6,004	3,212	921	1,535	1,535	1,585	3.26%
		521045 - ASSESSMENT DISTRICT ADMIN	11,000	11,379	38,512	24,000	24,000	24,000	0.00%
		521050 - SPEC INSPECTION SVC FEES	49,147	36,598	70,770	55,975	55,975	45,000	-19.61%
		521055 - APPEALS	3,430	3,430	8,116	3,946	3,946	6,475	64.09%
		521060 - WASHINGTON ST REFUSE BIN	27,424	26,077	33,006	25,000	25,000	25,000	0.00%
		521065 - ENGINEERING SVC FEES	442,814	482,556	501,204	440,000	440,000	440,000	0.00%
		521075 - ENCROACHMENT PERMIT FEES	145,526	152,871	151,779	140,000	140,000	150,000	7.14%
		521080 - ENERGY COMPLIANCE REVIEW	130,126	130,967	122,958	135,481	135,481	118,749	-12.35%
		521085 - DISABLED ACCESS REVIEW	68,576	67,750	62,264	64,688	64,688	64,769	0.12%
		521090 - COPIES/PLANS/SPECS/MISC	11,543	6,636	16,211	6,000	6,000	9,000	50.00%
		521105 - PLAN CHECK OVERTIME	26,041	30,027	1,650	20,000	20,000	1,683	-91.58%

2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
		521106 - PLAN CHECK OVERTIME	70	-	-	-	-	-	0.00%
		521110 - MARINE PROTECTION EDUCATION	885	732	965	1,000	1,000	1,000	0.00%
		521115 - FINAL TRACT MAP	3,107	3,169	9,858	3,300	3,300	3,300	0.00%
		521120 - FINAL PARCEL MAP CHCKING	52,819	41,135	74,525	60,000	60,000	60,000	0.00%
		521125 - LOT LINE ADJUSTMENT	4,696	8,379	2,439	5,000	5,000	5,000	0.00%
		521130 - STREET EASEMENT/VACATION	4,171	1,035	-	-	-	-	0.00%
		521135 - ENCROACHMENT/ENG AGREEMNT	61,742	29,109	40,833	30,000	30,000	30,000	0.00%
		521140 - FIRE SAFETY SVCS MARINE OPS	8,981	10,344	5,850	-	-	-	0.00%
		521145 - JR LIFEGUARD SERVICE FEES	1,187,148	1,261,826	1,193,425	1,198,400	1,198,400	1,239,000	3.39%
		521155 - CERT FEES	-	40	-	-	-	-	0.00%
		521160 - POLICE EMERGENCY RESPONSE	203,401	3,673	-	100,000	100,000	-	-100.00%
		521165 - DISTURBANCE ADVISEMENT CARD	4,364	1,285	450	500	500	500	0.00%
		521166 - DAC COLLECTION SVC FEES	(45)	(79)	-	-	-	-	0.00%
		521170 - POLICE FINGERPRINT SVC	8,041	9,167	10,601	10,000	10,000	10,000	0.00%
		521175 - POLICE MISCELLANEOUS SVC	167,874	128,561	140,233	120,000	190,000	120,000	0.00%
		521180 - IMPOUND RELEASE FEES	20,351	85,994	118,520	100,000	100,000	120,000	20.00%
		521185 - POLICE JAIL BOOKING FEES	(229)	-	-	-	-	-	0.00%
		521190 - POLICE MASSAGE PERMIT FEE	696	56	818	200	200	800	300.00%
		521195 - PLAN CHECK FEES GRADING/OUT B	149,300	218	-	-	-	-	0.00%
		521196 - PLAN CHECK FEES GRADING/OUT P	6,438	-	-	-	-	-	0.00%
		521197 - WQMP BLDG REVIEW	20,097	-	-	-	-	-	0.00%
		521198 - WQMP PLN REVIEW	500	4,000	1,000	-	-	-	0.00%
		521210 - FIRE ANNUAL & SPC PMTS	222,559	220,296	301,214	210,000	210,000	250,000	19.05%
		521215 - FIRE PLAN CHECK	157,131	127,638	222,533	141,776	141,776	281,475	98.53%
		521220 - FIRE CONST INSPECTION	109,483	114,070	124,395	122,251	122,251	137,105	12.15%
		521230 - LOUD UNRULY GATHERING ORD	2,142	-	2,524	3,000	3,000	10,000	233.33%
		521240 - PARAMEDIC SUBSCRIPTION FEE	274,210	274,192	352,876	394,800	394,800	394,800	0.00%
		521245 - PARAMEDIC SERVICE FEE	4,174,401	5,142,292	4,768,989	4,500,000	4,500,000	4,700,000	4.44%
		521260 - ALARM APPLICATION FEES	448	1,781	1,747	1,000	1,000	1,000	0.00%
		521265 - ALARM PERMIT RENEWAL FEES	73,458	76,346	67,937	75,000	75,000	65,000	-13.33%
		521270 - ALARM MONITORING FEES	12,293	50,282	26,912	40,000	40,000	40,000	0.00%
		521310 - RECYCLING FEES	2,390,604	2,607,803	2,641,690	2,441,185	2,441,185	2,441,185	0.00%
		521315 - REFUSE FRANCHISE APP FEE	1,900	950	969	-	-	-	0.00%
		521350 - ADMINISTRATIVE SERVICE WATER	2,094,969	1,788,252	1,932,200	2,034,751	2,078,271	2,137,244	5.04%
		521355 - ADMINISTRATIVE SERVICE SEWER	308,673	508,329	517,528	611,359	619,039	652,493	6.73%
		521356 - ADMINISTRATIVE SERVICE IT	-	452,232	483,772	518,110	518,110	759,996	46.69%
		521357 - ADMINISTRATIVE SERVICE WC	-	288,089	-	217,348	217,348	217,348	0.00%
		521358 - ADMINISTRATIVE SERVICE GL	-	268,808	267,770	267,770	267,770	401,655	50.00%
		521360 - WATER ESTABLISHMENT FEE	116	633	338	-	-	-	0.00%
		521365 - PASSPORT EXECUTION FEE	28,525	34,394	31,362	28,000	28,000	30,000	7.14%
		521370 - PASSPORT PHOTOS	7,225	17,605	16,392	12,000	12,000	14,000	16.67%
		521371 - NOTARY SERVICES	10	30	45	100	100	-	-100.00%
		521375 - PLANNING HOURLY RATE FEES	114,732	71,451	54,927	51,500	51,500	52,530	2.00%
		521380 - CITY STAFF SERVICE FEE	54,762	50,681	43,747	29,809	29,809	35,947	20.59%
		521400 - OTS CITY STAFF SERVICES	4,031	9,177	4,355	-	-	-	0.00%
		521405 - AQUATICS PROGRAMS	104,301	125,301	131,198	121,000	121,000	110,000	-9.09%
		521410 - YOUTH DAY CAMPS	212,551	208,189	232,312	229,500	229,500	230,950	0.63%
		521415 - PRESCHOOL CAMPS	26,938	28,636	23,584	26,000	26,000	26,000	0.00%
		521420 - FIELD LIGHT FEES	49,792	50,689	59,185	60,000	60,000	60,000	0.00%
		521425 - FEE BASED CLASSES	1,132,849	1,578,994	1,494,300	1,535,000	1,535,000	1,625,000	5.86%
		521426 - TIDELANDS FEE BASED CLASSES	475,408	369,299	442,329	410,000	410,000	410,000	0.00%
		521427 - TIDELANDS BOATING PROGRM CLASS	93,607	81,908	88,509	110,000	110,000	110,000	0.00%
		521435 - RACKET SPORTS	156,701	172,441	166,686	208,000	208,000	223,000	7.21%
		521445 - SPECIAL EVENT PERMIT FEES	138,101	113,971	137,140	135,000	135,000	145,000	7.41%
		521450 - SPECIAL EVENTS	8,951	28,101	30,032	22,000	22,000	25,000	13.64%
		521455 - SURFING CLASSES	1,031,509	1,072,063	1,228,512	1,216,000	1,216,000	1,216,000	0.00%
		521460 - DROP IN MEMBERSHIPS	3,599	9,061	9,473	9,000	9,000	9,000	0.00%
		521470 - FITNESS MEMBER FEES	170,432	223,846	241,167	228,000	228,000	228,000	0.00%
		521475 - ADULT SPORTS	276,453	298,537	298,462	314,320	314,320	315,889	0.50%
		521480 - TINY TOT PROGRAM	36,731	45,118	29,685	-	-	-	0.00%
		521485 - YOUTH SPORTS	75,301	92,900	73,224	88,700	88,700	88,700	0.00%
		521490 - YOUTH AFTER SCHOOL PROG	173,366	219,973	212,750	229,800	229,800	229,800	0.00%
		521500 - PERSONAL TRAINER FEES	104,052	106,717	131,494	132,457	132,457	268,957	103.05%
		521555 - WATER QUALITY INSPECTION	163,102	47,777	153,544	50,000	50,000	50,000	0.00%



2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS									
Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
		521600 - VIDEOPLAN RENTAL	1,299	1,243	1,160	1,200	1,200	1,000	-16.67%
		521605 - RENTAL BOOK REVENUE	111	-	-	-	-	-	0.00%
		521610 - RUN SUPPLIES	5,285	3,018	3,450	2,000	2,000	2,000	0.00%
		521620 - HELICOPTER PROG REIMB MISC	1,654	-	-	-	-	-	0.00%
		521625 - SCHOOL RESOURCE OFFICER	295,601	288,438	352,926	325,000	325,000	325,000	0.00%
		521630 - CITATION SIGNOFF FEE	122	1,204	823	200	200	200	0.00%
		521635 - PD RANGE USAGE FEE	11,400	15,200	11,800	24,000	24,000	24,000	0.00%
		521640 - OASIS CLASS FEES	409,991	475,084	585,490	514,000	514,000	664,000	29.18%
		521645 - ELECTION FEES	-	10,500	(5,224)	4,500	4,500	4,500	0.00%
		521650 - LSS - AFTER HOURS INSPECTIONS	6,122	4,161	4,919	-	-	-	0.00%
		521665 - OTHER SERVICES FEES	5,913	1,457	3,685	600	600	600	0.00%
		521666 - ELECTRIC VEHICLE CHARGE	39,996	55,570	64,227	60,000	60,000	60,000	0.00%
		521670 - AC ANIMAL IMPOUND FEE	6,050	4,063	5,231	5,000	5,000	5,000	0.00%
		521671 - AC BOARDING FEE	2,805	5,350	1,981	3,000	3,000	3,000	0.00%
		521673 - AC OWNER RELINQUISHMENT FEE	2,585	700	1,300	1,500	1,500	1,500	0.00%
		521674 - AC NON ALTER FEE	723	971	1,283	800	800	2,000	150.00%
		521675 - AC ADOPTION FEE	32,939	22,528	14,475	20,000	20,000	20,000	0.00%
		521680 - OC RECORDING FEE	264	224	276	194	194	343	76.99%
		521685 - EXAM PROCTOR FEES	35	2,640	3,890	2,500	2,500	3,500	40.00%
	<b>52 - SERVICE FEES &amp; CHARG Total</b>		<b>22,867,500</b>	<b>25,187,124</b>	<b>25,117,364</b>	<b>25,230,457</b>	<b>25,351,657</b>	<b>26,497,247</b>	<b>5.02%</b>
	53 - FINES & PENALTIES	531001 - COLLECTIONS	85,871	127,728	97,664	60,990	60,990	60,990	0.00%
		531002 - COLLECTIONS SERVICE FEE	(19,618)	(30,069)	(24,638)	(15,000)	(15,000)	(24,000)	60.00%
		531020 - FALSE ALARMS FINES	90,034	1,475	-	-	-	-	0.00%
		531030 - FALSE ALARMS PENALTIES	41,170	33,862	44,669	60,000	60,000	45,000	-25.00%
		531035 - LIBRARY FINES	46,022	51,075	39,806	40,000	40,000	40,000	0.00%
		531040 - AIMS HOLDING ACCOUNT	2,687	(2,050)	-	-	-	-	0.00%
		531041 - TURBO HOLDING ACCOUNT	-	1,550	(1,396)	-	-	-	0.00%
		531045 - REGULAR PARKING FINES	3,957,454	3,720,949	3,968,500	3,850,000	3,850,000	4,050,000	5.19%
		531046 - PARKING CITE COLLECTION SVC	(42,946)	(33,862)	(34,470)	(16,119)	(16,119)	(18,000)	11.67%
		531047 - OC ALLOCATION OF PARKG PENLTY	(674,867)	(614,315)	(618,413)	(665,000)	(665,000)	(665,000)	0.00%
		531050 - GENERAL FINES	89,050	4,766	41,265	20,000	20,000	20,000	0.00%
		531055 - MOTOR VEHICLE FINES	187,967	204,882	216,658	180,000	180,000	180,000	0.00%
		531060 - DELINQUENCY PENALTY	32,042	23,527	33,188	26,119	26,119	26,119	0.00%
		531065 - RETURNED CHECKS FEES	573	549	1,519	2,000	2,000	5,000	150.00%
		531070 - ADMINISTRATIVE CITATION FINES	338,173	284,608	373,383	432,066	432,066	434,883	0.65%
		531071 - ADMIN CITE COLLECTION SVC FEE	(14,141)	(8,804)	(12,766)	(8,757)	(8,757)	(16,424)	87.56%
		531110 - DISPOSED CASES	37,437	72,880	31,327	30,000	30,000	30,000	0.00%
	<b>53 - FINES &amp; PENALTIES Total</b>		<b>4,156,910</b>	<b>3,838,752</b>	<b>4,157,573</b>	<b>3,996,299</b>	<b>3,996,299</b>	<b>4,169,867</b>	<b>4.34%</b>
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	1,237,762	1,905,894	3,200,616	1,402,120	1,402,120	1,577,249	12.49%
		541005 - FAIR VALUE OF INVESTMENTS	(3,853,265)	(215,495)	1,652,435	502,805	502,805	-	-100.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(2,615,502)</b>	<b>1,690,399</b>	<b>4,853,052</b>	<b>1,904,925</b>	<b>1,904,925</b>	<b>1,577,249</b>	<b>-17.20%</b>
	55 - PROPERTY INCOME	551000 - OCEANFRONT ENCROACHMENT	256,669	-	-	-	-	-	0.00%
		551005 - NEWPORT PIER FARMERS MARKET	4,054	4,186	4,291	4,267	4,267	4,500	5.46%
		551006 - LIDO VILLAGE FARMERS MARKET	(2,767)	-	-	-	-	-	0.00%
		551010 - NEWPORT DUNES LEASE	1,800	1,800	1,845	1,800	1,800	1,800	0.00%
		551020 - BEACON BAY (SPLIT)	1,696,966	1,861,841	1,947,840	1,951,000	1,951,000	2,256,000	15.63%
		551025 - TELECOM SITE LICENSE FEE	122,818	137,098	143,253	25,800	25,800	33,000	27.91%
		551026 - EVGO SITE LICENSE FEE	3,565	1,079	1,106	1,100	1,100	1,100	0.00%
		551027 - TELECOM SITE UTILITY FEE	27,396	14,400	14,468	7,500	7,500	7,500	0.00%
		551030 - TELESCOPE FRANCH (SPLIT)	1,098	1,024	1,141	1,484	1,484	1,113	-25.00%
		551050 - BYB SLIPS (SPLIT)	1,415,589	1,744,954	1,855,383	1,836,954	1,836,954	1,873,693	2.00%
		551060 - BASIN MARINE SHIP (SPLIT)	134,961	154,673	148,484	159,000	159,000	161,650	1.67%
		551065 - BYB GARAGES (SPLIT)	80,498	87,341	90,587	90,100	90,100	93,810	4.12%
		551070 - BYB ELECTRICITY (SPLIT)	9,703	10,157	12,261	9,540	9,540	9,540	0.00%
		551075 - HERITAGE YACHT (SPLIT)	13,406	14,273	14,944	15,105	15,105	15,529	2.81%
		551080 - GALLEY CAFE (SPLIT)	31,633	32,266	35,614	35,510	35,510	36,719	3.40%
		551085 - BYB APARTMENTS (SPLIT)	37,934	41,284	42,679	21,330	21,330	43,990	106.24%
		551086 - BYB OFFICES (SPLIT)	20,219	20,643	21,163	20,935	20,935	21,465	2.53%
		551105 - BALBOA YACHT CLUB	-	7,624	8,827	8,827	8,827	8,827	0.00%
		551115 - RENTAL OF PROPERTY	67,987	30	1,473	-	8,500	-	0.00%
		551120 - WNCC PACIFICA	273,430	294,634	308,780	-	-	2,300	0.00%
		551121 - NEWPORT OUTRIGGER CANOE CLUB	2,400	2,400	2,400	2,400	2,400	2,400	0.00%
		551122 - CAL REC EASEMENT	40,874	43,152	45,561	45,660	45,660	46,980	2.89%
		551123 - MCFADDEN SQUARE ATM KIOSK	12,173	11,847	8,013	9,000	9,000	9,000	0.00%

2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
		551124 - CASTAWAYS OUTRIGGER	2,400	2,400	2,400	2,400	2,400	2,400	0.00%
		551130 - LIDO HOUSE HOTEL	1,224,035	1,199,727	1,184,401	1,200,000	1,200,000	1,200,000	0.00%
		551135 - BUS SHELTERS	71,490	71,490	71,490	25,000	25,000	-	-100.00%
		551140 - CIVIC CENTER FOOD SERVICE	33,222	27,071	(7,534)	1,500	1,500	2,500	66.67%
		551150 - MARINA PARK CONCESSION	7,383	13,245	12,632	6,500	6,500	12,000	84.62%
		551151 - MARINA PARK CATERING	2,501	6,180	19,053	4,000	4,000	4,000	0.00%
		551152 - WELLS FARGO LEASE	12,301	13,120	13,715	13,600	13,600	14,200	4.41%
		551155 - BCR HARBOR DAY	13,550	14,286	15,066	15,300	15,300	15,600	1.96%
		551165 - FACILITY RENTAL FEES	810,006	781,615	829,371	904,900	904,900	914,863	1.10%
		551167 - TIDELANDS FACILITY RENTALS	12,269	22,584	28,135	12,000	12,000	12,000	0.00%
		551170 - YSC FIELD FEES	177,936	185,101	194,126	215,000	215,000	215,000	0.00%
		551175 - OASIS FACILITY FEES	29,341	41,329	55,493	42,000	42,000	55,000	30.95%
		551180 - OASIS TRANSPORTATION FEES	20,641	22,513	21,875	23,000	23,000	23,000	0.00%
		551200 - BALBOA PIER CONCESSION	4,800	4,800	4,800	4,680	4,680	4,800	2.56%
		551210 - CORONA DEL MAR CONCESSION	18,885	32,178	28,391	10,000	10,000	10,000	0.00%
		551215 - CIVIC CNTR COMM ROOM FEES	94,652	119,987	119,158	120,000	120,000	120,000	0.00%
		551230 - LIBRARY FACILITIES FEE	-	2,461	1,467	-	-	-	0.00%
		551305 - 1201 DOVE STREET PROP MGR REVN	-	479,367	2,404,685	2,772,861	2,772,861	2,300,000	-17.05%
		551310 - NEWPORT HARBOR LAWN BOWLING	-	-	467	1,000	1,000	2,000	100.00%
		551470 - CDM FARMERS MARKET	4,120	4,234	4,339	4,300	4,300	6,000	39.53%
		553310 - NEWPORT BLVD	251,370	249,798	336,936	282,044	282,044	310,250	10.00%
		553315 - NEWPORT BUSINESS	431,418	579,656	663,983	485,295	485,295	533,825	10.00%
		553320 - BALBOA BUSINESS	309,896	325,476	390,197	348,687	348,687	383,555	10.00%
		553325 - COAST HIGHWAY	22,591	22,171	29,521	25,412	25,412	28,000	10.18%
		553330 - LIDO SHOPPING	342,247	378,184	442,967	384,675	384,675	423,150	10.00%
		553335 - NEWPORT/BALBOA BLVD	180,548	147,663	176,551	202,730	202,730	223,000	10.00%
		553340 - BALBOA STRIP 1 MCFADDN TO 15	96,282	175,268	281,348	166,248	166,248	182,875	10.00%
		553345 - 15TH STREET	210,766	189,432	209,978	234,036	234,036	257,500	10.03%
		553350 - BALBOA STRIP 2 10TH TO 15TH	160,198	146,032	176,962	180,201	180,201	198,220	10.00%
		553365 - CENTRAL LOT	111,614	126,327	136,785	125,550	125,550	138,105	10.00%
		553371 - MARCUS/32ND STREET LOT	73,652	75,984	92,665	82,849	82,849	91,135	10.00%
		553375 - WASHINGTON STREET LOT	38,938	43,467	42,143	43,800	43,800	48,180	10.00%
		553385 - CITY HALL	30,981	32,566	44,288	34,849	34,849	38,335	10.00%
		553390 - MCFADDEN	584,729	594,315	620,976	657,528	657,528	723,280	10.00%
		553395 - SEASHORE LOT	259,489	233,090	260,852	291,871	291,871	321,058	10.00%
		553410 - CANNERY VILLAGE LOT	41,883	42,973	54,471	46,063	46,063	51,000	10.72%
		553415 - CANNERY VILLAGE A	95,661	111,262	123,159	103,978	103,978	114,375	10.00%
		553420 - CANNERY VILLAGE B	221,982	224,869	292,504	249,511	249,511	274,500	10.02%
		553425 - CANNERY VILLAGE C	213,428	201,812	247,966	240,078	240,078	264,085	10.00%
		553430 - BALBOA STRIP 3 10TH TO ALVARDO	98,396	111,053	140,895	110,683	110,683	151,750	37.10%
		553435 - WEST NEWPORT 49TH TO LUGONIA	102,151	80,991	67,032	114,660	114,660	126,125	10.00%
		553440 - WEST NEWPORT	75,837	53,703	41,754	85,306	85,306	93,850	10.02%
		553445 - OVER/UNDER VARIANCES	(58,861)	19,861	225	49,293	49,293	49,293	0.00%
		553446 - MARINA PARK-MAIN LOT	236,352	218,412	117,019	266,413	266,413	293,055	10.00%
		553447 - MARINA PARK- EAST LOT	51,003	36,872	50,532	29,110	29,110	32,020	10.00%
		553448 - MARINA PARK-WEST LOT	81,033	81,160	43,632	91,334	91,334	100,467	10.00%
		553450 - IN LIEU PARKING	24,300	-	-	-	-	-	0.00%
		553455 - 26TH STREET PARKING	162,616	156,380	165,721	182,921	182,921	201,213	10.00%
		553460 - MARINERS LOT	28,350	36,080	40,080	31,902	31,902	35,092	10.00%
		553465 - NEWPORT BLVD LOT	71,988	66,558	84,340	80,977	80,977	89,075	10.00%
		553470 - BAYSIDE CDM PARKING LOT	12,215	14,577	19,460	12,819	12,819	14,100	10.00%
		553475 - DAHLIA CDM PARKING LOT	25,772	32,013	37,926	28,990	28,990	31,900	10.04%
		553480 - COAST HIGHWAY PARKING	15,023	15,659	16,762	16,899	16,899	18,590	10.01%
		553485 - SUPERIOR LOT	66,640	46,061	588	-	-	-	0.00%
		553490 - 32ND STREET PARKING	118,080	102,640	121,585	132,824	132,824	146,110	10.00%
		553495 - PALM STREET LOT	208,374	224,047	260,894	233,174	233,174	256,492	10.00%
		553505 - REGULAR PARKING PERMITS	621,417	648,189	648,988	667,580	667,580	668,000	0.06%
		553510 - ZONE #1 NPT ISLAND PARKING	414	475	220	490	490	230	-53.06%
		553515 - ZONE #1 NPT ISLAND GUEST	5,605	14,801	7,596	15,269	15,269	7,825	-48.75%
		553520 - ZONE #2 NEWPORT HEIGHTS	3,591	10,260	5,182	10,584	10,584	5,537	-47.69%
		553525 - ZONE #3 ARALIA STREET	1,273	2,660	909	2,744	2,744	950	-65.38%
		553530 - CORONA DEL MAR PARKNG LOT	2,108,845	2,096,474	2,557,045	2,364,732	2,364,732	2,550,000	7.83%
		553535 - PARKING METER FEES	(408,318)	(442,756)	(477,099)	(442,456)	(442,456)	(500,000)	13.01%
		553536 - PAY BY CELL TRANSACTION FEE	(92,275)	(106,199)	(143,565)	-	-	-	0.00%

**2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS**

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
	55 - PROPERTY INCOME Total		14,029,435	14,950,708	18,145,614	17,897,004	17,905,504	18,520,381	3.48%
	56 - DONATIONS & CONTRIBU	561000 - MCFADDEN SQ (CENTNIAL)	3,750	3,000	-	2,750	2,750	2,750	0.00%
		561005 - PRVT DONATION/CONTRIBUTNS	93,520	73,467	72,864	40,000	145,598	20,000	-50.00%
		561006 - DONATIONS - HOMELESS ASSIS	7,213	1,688	3,910	-	-	-	0.00%
		561008 - HOAG HOMELESS TASKFORCE CONTR.	600,000	-	300,000	300,000	300,000	300,000	0.00%
		561010 - FRIENDS OF OASIS DONATNS	61,125	61,875	-	20,000	20,000	20,000	0.00%
		561025 - DONATNS/PENINSULA FESTVL	2,500	2,000	2,000	2,000	2,000	2,000	0.00%
		561035 - BAYVIEW LANDING AGMT	66,870	-	-	10,571	10,571	-	-100.00%
		561086 - MARINA PARK SAILING	40,000	-	40,000	-	34,181	-	0.00%
		56 - DONATIONS & CONTRIBU Total		874,978	142,030	418,774	375,321	515,100	344,750
	61 - NON-OPERATING SOURCE	611005 - SALE OF PROPERTY	10,119	493,950	18,259	15,000	15,000	15,000	0.00%
		611010 - SPECIAL LIGHTING DISTRICT	106,174	119,036	127,341	115,590	115,590	115,590	0.00%
		611025 - SALE OF SCRAP MATERIALS	-	6,010	6,857	1,000	1,000	6,000	500.00%
	61 - NON-OPERATING SOURCE Total		116,292	618,996	152,456	131,590	131,590	136,590	3.80%
	69 - TRANSFERS	691012 - TRANSFER IN FUND 012	-	-	1,000,000	-	-	-	0.00%
		691100 - TRANSFER IN TIDELAND FUND	-	18,380,271	19,333,407	19,767,775	19,767,775	20,742,162	4.93%
		691168 - TRANSFER IN PEG FEES FUND	-	47,992	-	-	-	-	0.00%
		691669 - TRANSFER IN AD #120	-	-	302,500	-	-	-	0.00%
		691675 - TRANSFER IN AD #124	-	-	927,800	-	-	-	0.00%
		691752 - TRANSFER IN EQUIPMENT FUND	472,403	-	-	-	-	-	0.00%
		691764 - TRANSFER IN IT ISF	812,227	-	-	-	-	-	0.00%
		69 - TRANSFERS Total		1,284,630	18,428,263	26,926,241	19,767,775	19,767,775	20,742,162
010 - GENERAL FUND Total			262,710,959	302,739,030	322,717,019	315,298,822	317,856,432	332,457,397	5.44%
012 - GENERAL FUND CAPITAL PROJECTS	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	21,301,066	8,430,000	12,776,641	6,500,000	9,757,055	7,250,000	11.54%
		691167 - TRANSFER IN OCEANFRONT ENCROAC	-	500,000	-	-	-	-	0.00%
	69 - TRANSFERS Total		21,301,066	8,930,000	12,776,641	6,500,000	9,757,055	7,250,000	11.54%
012 - GENERAL FUND CAPITAL PROJECTS Total			21,301,066	8,930,000	12,776,641	6,500,000	9,757,055	7,250,000	11.54%
100 - TIDE & SUBMERGED LANDS FUND	42 - LICENSES PERMITS	421005 - LIVE ABOARD PERMITS (NON COMM)	16,695	16,037	17,820	16,000	16,000	17,500	9.38%
		421006 - LIVE ABOARD COMMERCIAL PERMITS	181	-	-	200	200	-	-100.00%
		423025 - PIER TRANSFER FEES	33,956	26,670	9,265	20,000	20,000	10,000	-50.00%
		423030 - DREDGING PERMIT APPLICATN FEES	36,386	6,654	41,400	40,000	40,000	20,000	-50.00%
		551034 - SHORT-TERM MOORING LICENSES	-	-	-	130,000	130,000	124,000	-4.62%
	42 - LICENSES PERMITS Total		87,219	49,361	68,485	206,200	206,200	171,500	-16.83%
	43 - INTERGOVTAL REVENUES	431455 - OTHER GOVT GRANTS	-	-	6,481	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		-	-	6,481	-	-	-	0.00%
	51 - MISC REVENUES	511040 - DAMAGE TO CITY PROPERTY	42,314	-	-	-	-	-	0.00%
		511055 - REVENUE N.O.C.	-	1,200	14,041	-	-	-	0.00%
		511075 - BAD DEBT	(2,072)	(1,387)	(607)	(590)	(590)	-	-100.00%
		511120 - POLLTN LEGAL LIAB INS POLICY	990	182	15,244	-	-	-	0.00%
	51 - MISC REVENUES Total		41,232	(5)	28,678	(590)	(590)	-	-100.00%
	52 - SERVICE FEES & CHARG	521055 - APPEALS	1,250	-	2,500	-	-	-	0.00%
		521180 - IMPOUND RELEASE FEES	25,005	12,949	9,868	10,000	10,000	10,000	0.00%
		521446 - HARBOR EVENT PERMITS	3,933	13,817	14,019	15,000	15,000	16,000	6.67%
		521665 - OTHER SERVICES FEES	-	1,509	1,097	-	-	1,200	0.00%
		521690 - WAITLIST FEES	243	291	279	300	300	350	16.67%
		52 - SERVICE FEES & CHARG Total		30,430	28,566	39,179	25,300	25,300	37,550
	53 - FINES & PENALTIES	531001 - COLLECTIONS	491	475	-	-	-	-	0.00%
		531002 - COLLECTIONS SERVICE FEE	(88)	(85)	-	-	-	-	0.00%
		531060 - DELINQUENCY PENALTY	15,561	32,017	22,653	13,000	13,000	12,500	-3.85%
		531070 - ADMINISTRATIVE CITATION FINES	18,887	16,867	11,291	12,000	12,000	12,000	0.00%
531071 - ADMIN CITE COLLECTION SVC FEE		(839)	(725)	(521)	-	-	(600)	0.00%	
531105 - ABANDONED VESSEL AUCTION		3,354	3,552	4,479	6,000	6,000	6,000	0.00%	
53 - FINES & PENALTIES Total		37,365	52,100	37,902	31,000	31,000	29,900	-3.55%	
54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	127,362	108,738	194,821	134,976	134,976	141,725	5.00%	
54 - INVESTMENT EARNINGS Total		(387,765)	29,970	272,203	134,976	134,976	141,725	5.00%	
55 - PROPERTY INCOME	551015 - AMERICAN LEGION	150,372	167,481	161,737	216,000	216,000	216,000	0.00%	
	551020 - BEACON BAY (SPLIT)	1,543,443	1,788,754	1,881,442	2,080,000	2,080,000	2,444,000	17.50%	
	551030 - TELESCOPE FRANCH (SPLIT)	974	908	1,011	1,316	1,316	987	-25.00%	
	551035 - MOORING PERMITS - ON SHORE	69,546	69,546	69,546	69,546	69,546	69,546	0.00%	
	551040 - MOORING PERMITS - OFF SHORE	617,608	620,650	623,171	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	2,658	2,296	2,280	2,500	2,500	2,400	-4.00%	
	551052 - MARINA PARK SLIPS	479,712	345,203	354,910	360,000	360,000	400,000	11.11%	

**2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS**

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
		551053 - MARINA PARK DINGHY RACKS	8,297	8,291	8,208	8,000	8,000	8,400	5.00%
		551054 - MARINE ACTIVITIES PERMIT	33,828	34,374	33,756	16,000	16,000	18,000	12.50%
		551060 - BASIN MARINE SHIP (SPLIT)	119,514	137,163	131,674	141,000	141,000	143,350	1.67%
		551065 - BYB GARAGES (SPLIT)	35,344	35,344	35,344	35,344	35,344	35,344	0.00%
		551070 - BYB ELECTRICITY (SPLIT)	8,605	9,007	10,873	8,460	8,460	8,460	0.00%
		551075 - HERITAGE YACHT (SPLIT)	9,594	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	18,915	18,915	30,456	61.02%
		551086 - BYB OFFICES (SPLIT)	17,930	18,304	18,767	18,565	18,565	19,035	2.53%
		551090 - HARBOR ISLAND	52,584	52,584	55,936	52,500	52,500	56,000	6.67%
		551095 - BAHIA CORINTHIAN	134,089	154,633	175,498	173,000	173,000	181,000	4.62%
		551110 - LIDO COMM ASSN ANTIBES	-	127,273	68,484	50,000	50,000	50,000	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	96,405	97,267	103,081	99,000	99,000	99,000	0.00%
		551200 - BALBOA PIER CONCESSION	152,274	149,182	161,062	150,000	150,000	153,000	2.00%
		551225 - HARBOR BAIT BARGE	6,037	6,678	6,572	6,000	6,000	6,100	1.67%
		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	46,852	47,662	47,662	47,662	47,662	0.00%
		551250 - VESSEL CHRTR BUSINESS	26,833	26,023	26,833	26,833	26,833	26,833	0.00%
		551255 - VESSEL RENTAL FACILITY	20,560	18,993	20,560	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	7,095	7,873	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 TOLD	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	1,679,870	1,287,532	1,582,452	1,250,000	1,250,000	1,200,000	-4.00%
		551560 - HOA NONMEM < 13K SQF	5,693	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	1,268,956	1,249,180	1,441,085	1,425,625	1,425,625	1,482,650	4.00%
		553360 - 19TH ST	113,822	103,955	131,600	128,048	128,048	133,170	4.00%
		553370 - BALBOA METERED LOT	286,098	303,195	316,214	321,804	321,804	334,677	4.00%
		553400 - A STREET PARKING LOT	226,523	111,969	77,278	155,457	155,457	161,675	4.00%
		553405 - B STREET PARKING LOT	103,055	113,251	123,638	115,923	115,923	120,560	4.00%
		553446 - MARINA PARK-MAIN LOT	80,930	73,307	89,438	88,804	88,804	92,357	4.00%
		553447 - MARINA PARK- EAST LOT	8,130	7,160	180,709	7,278	7,278	7,569	4.00%
		553448 - MARINA PARK-WEST LOT	27,227	27,250	14,656	30,445	30,445	31,662	4.00%
		553500 - BALBOA PARKING LOT	2,296,881	2,176,057	2,761,019	2,580,125	2,580,125	2,683,330	4.00%
		553535 - PARKING METER FEES	(148,675)	(84,801)	(112,136)	(160,000)	(160,000)	(166,400)	4.00%
		553536 - PAY BY CELL TRANSACTION FEE	(27,554)	(28,830)	(41,589)	-	-	-	0.00%
		553537 - PARKING RESERV SYSTEM TN FEE	(1,144)	-	-	-	-	-	0.00%
		559106 - GASB 94 PPP INTEREST INCOME	-	1,185	-	-	-	-	0.00%
		559107 - GASB 94 PPP REVENUE ADJUSTMENT	-	(594)	(5,452)	-	-	-	0.00%
	<b>55 - PROPERTY INCOME Total</b>		<b>14,242,460</b>	<b>14,201,845</b>	<b>15,327,595</b>	<b>14,362,601</b>	<b>14,365,601</b>	<b>14,938,273</b>	<b>4.01%</b>
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	8,668,941	11,546,069	11,170,010	12,256,805	12,263,815	10,611,825	-13.42%
	<b>69 - TRANSFERS Total</b>		<b>8,668,941</b>	<b>11,546,069</b>	<b>11,252,355</b>	<b>12,256,805</b>	<b>12,263,815</b>	<b>10,611,825</b>	<b>-13.42%</b>
<b>100 - TIDE &amp; SUBMERGED LANDS FUND Total</b>			<b>22,719,881</b>	<b>25,907,906</b>	<b>27,032,879</b>	<b>27,016,292</b>	<b>27,026,302</b>	<b>25,930,773</b>	<b>-4.02%</b>
101 - TIDELANDS HARBOR CAP FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	416,225	617,424	1,309,710	707,038	707,038	742,390	5.00%
		541005 - FAIR VALUE OF INVESTMENTS	(1,434,907)	(249,668)	790,072	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(1,018,683)</b>	<b>367,756</b>	<b>2,099,783</b>	<b>707,038</b>	<b>707,038</b>	<b>742,390</b>	<b>5.00%</b>
	55 - PROPERTY INCOME	551035 - MOORING PERMITS - ON SHORE	94,642	95,896	101,336	100,000	100,000	104,000	4.00%
		551040 - MOORING PERMITS - OFF SHORE	548,624	566,842	614,024	580,000	580,000	636,000	9.66%
		551045 - MOORINGS GUEST	331,810	353,354	402,290	300,000	300,000	360,000	20.00%
		551046 - MOORINGS TRANSFERS	76,424	53,655	81,836	60,000	60,000	64,000	6.67%
		551050 - BYB SLIPS (SPLIT)	600,292	893,523	991,519	975,825	975,825	1,008,405	3.34%
		551065 - BYB GARAGES (SPLIT)	36,042	42,109	44,987	44,556	44,556	47,846	7.38%
		551075 - HERITAGE YACHT (SPLIT)	2,294	3,063	3,658	3,801	3,801	4,177	9.89%
		551080 - GALLEY CAFE (SPLIT)	8,504	9,065	12,034	11,942	11,942	12,733	6.62%
		551085 - BYB APARTMENTS (SPLIT)	3,183	6,154	7,391	-	-	8,554	0.00%
		551150 - MARINA PARK CONCESSION	206,238	202,249	183,612	170,000	170,000	175,000	2.94%
		551185 - BALBOA BAY CLUB LEASE	2,246,724	2,623,738	3,032,944	2,588,838	2,588,838	2,988,838	15.45%
		551235 - RESIDENTIAL PIERS	155,911	160,445	164,562	160,000	160,000	170,000	6.25%

2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS									
Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
		551240 - LARGE COMM MARINA	541,278	589,833	628,086	617,559	617,559	641,559	3.89%
		551242 - MEDIUM COMM MARINA	85,465	90,671	96,850	93,000	93,000	96,000	3.23%
		551245 - SMALL COMM MARINA	96,365	107,137	110,966	109,338	109,338	114,338	4.57%
		551250 - VESSEL CHRTR BUSINESS	31,475	29,570	22,649	34,767	23,567	23,567	-32.21%
		551255 - VESSEL RENTAL FACILITY	25,547	33,518	42,448	42,440	42,440	44,440	4.71%
		551265 - YACHT CLUB GUEST SLIP	1,296	2,170	2,954	2,729	2,729	3,129	14.66%
		551270 - RESTAURANTS COMM PIERS	1,774	1,969	3,222	3,027	3,027	3,327	9.91%
		551275 - SHIPYARD COMM PIERS	10,084	11,182	31,141	11,741	11,741	12,241	4.26%
		551285 - OTHER BLDG OVER TOLD	5,903	6,562	7,112	6,875	6,875	7,275	5.82%
		551290 - FUEL DOCK	5,522	6,123	6,624	6,390	6,390	6,790	6.26%
		551295 - SPORT FISHING CHRTR	5,212	5,780	6,253	6,054	6,054	6,354	4.96%
		551560 - HOA NONMEM < 13K SQF	14,672	15,869	16,867	16,507	16,507	17,207	4.24%
		551565 - HOA NONMEM 13-30K SQF	7,746	8,639	9,347	9,073	9,073	9,573	5.51%
		<b>55 - PROPERTY INCOME Total</b>	<b>5,143,027</b>	<b>5,919,116</b>	<b>6,624,713</b>	<b>5,954,462</b>	<b>5,954,462</b>	<b>6,565,353</b>	<b>10.26%</b>
	561005 - PRVT DONATION/CONTRIBUTNS		-	12,415	-	-	-	-	0.00%
		<b>56 - DONATIONS &amp; CONTRIBU Total</b>	<b>-</b>	<b>12,415</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	691010 - TRANSFER IN GENERAL FUND		4,500,000	4,600,000	4,715,000	5,832,875	5,832,875	5,978,697	2.50%
		<b>69 - TRANSFERS Total</b>	<b>4,500,000</b>	<b>4,600,000</b>	<b>4,715,000</b>	<b>5,832,875</b>	<b>5,832,875</b>	<b>5,978,697</b>	<b>2.50%</b>
<b>101 - TIDELANDS HARBOR CAP FUND Total</b>			<b>8,624,344</b>	<b>10,899,287</b>	<b>13,439,496</b>	<b>12,494,375</b>	<b>12,494,375</b>	<b>13,286,440</b>	<b>6.34%</b>
105 - ASSET FORFEITURE FUND	53 - FINES & PENALTIES	531080 - FED DOJ/PREVENTION	-	-	46,351	-	-	-	0.00%
		531085 - FED DOJ/ENFORCEMENT	-	-	205,198	-	-	-	0.00%
		531090 - FEDERAL/DEPT OF TREASURY	185,038	3,939	-	-	-	-	0.00%
		531095 - STATE PREVENTION	337	1,428	2,482	-	-	-	0.00%
		531100 - STATE ENFORCEMENT	1,910	8,091	14,064	-	-	-	0.00%
		<b>53 - FINES &amp; PENALTIES Total</b>	<b>187,285</b>	<b>13,458</b>	<b>268,095</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	5,656	9,049	22,754	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(14,077)	(797)	13,574	-	-	-	0.00%
		<b>54 - INVESTMENT EARNINGS Total</b>	<b>(8,421)</b>	<b>8,253</b>	<b>36,329</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>105 - ASSET FORFEITURE FUND Total</b>			<b>178,864</b>	<b>21,710</b>	<b>304,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
110 - OTS GRANT FUND	43 - INTERGOVTAL REVENUES	431360 - OTS REV	205,750	299,968	281,637	-	522,434	-	0.00%
		<b>43 - INTERGOVTAL REVENUES Total</b>	<b>205,750</b>	<b>299,968</b>	<b>281,637</b>	<b>-</b>	<b>522,434</b>	<b>-</b>	<b>0.00%</b>
<b>110 - OTS GRANT FUND Total</b>			<b>205,750</b>	<b>299,968</b>	<b>281,637</b>	<b>-</b>	<b>522,434</b>	<b>-</b>	<b>0.00%</b>
111 - SLESF GRANT FUND	43 - INTERGOVTAL REVENUES	431020 - SLESF COPS REVENUE	211,400	215,174	241,105	250,000	250,000	250,000	0.00%
		<b>43 - INTERGOVTAL REVENUES Total</b>	<b>211,400</b>	<b>215,174</b>	<b>241,105</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0.00%</b>
<b>111 - SLESF GRANT FUND Total</b>			<b>211,400</b>	<b>215,174</b>	<b>241,105</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>0.00%</b>
112 - MISCELLANEOUS GRANT FUND	43 - INTERGOVTAL REVENUES	431457 - OTHER INTERGOVERNMENTAL REV	-	-	9,911	-	-	-	0.00%
			-	-	9,911	-	-	-	0.00%
<b>112 - MISCELLANEOUS GRANT FUND Total</b>			<b>-</b>	<b>-</b>	<b>9,911</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
119 - CDBG PROGRAM INCOME FUND	55 - PROPERTY INCOME	551120 - WNCC PACIFICA	-	-	-	-	305,773	315,000	0.00%
		<b>55 - PROPERTY INCOME Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>305,773</b>	<b>315,000</b>	<b>0.00%</b>
<b>119 - CDBG PROGRAM INCOME FUND Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>305,773</b>	<b>315,000</b>	<b>0.00%</b>
120 - COMM DEVL BLK GRANT FUND	43 - INTERGOVTAL REVENUES	431235 - CDBG FUNDS	235,107	438,180	16,842	385,974	805,348	385,974	0.00%
		431535 - CARES ACT - CDBG	56,700	559,486	78,379	-	31,608	-	0.00%
		<b>43 - INTERGOVTAL REVENUES Total</b>	<b>291,807</b>	<b>997,666</b>	<b>95,221</b>	<b>385,974</b>	<b>836,956</b>	<b>385,974</b>	<b>0.00%</b>
	55 - PROPERTY INCOME	551120 - WNCC PACIFICA	-	-	-	305,000	-	305,000	0.00%
		<b>55 - PROPERTY INCOME Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>305,000</b>	<b>-</b>	<b>305,000</b>	<b>0.00%</b>
<b>120 - COMM DEVL BLK GRANT FUND Total</b>			<b>291,807</b>	<b>997,666</b>	<b>95,221</b>	<b>690,974</b>	<b>836,956</b>	<b>690,974</b>	<b>0.00%</b>
121 - STATE GAS TAX FUND	43 - INTERGOVTAL REVENUES	431110 - GAS TAX APPORTIONMENT 2105	291,807	997,666	95,221	690,974	836,956	690,974	0.00%
		431115 - GAS TAX APPORTIONMENT 2106	299,911	308,960	333,841	332,849	338,781	338,781	1.78%
		431120 - GAS TAX APPORTIONMENT 2103	678,357	694,031	774,633	676,473	676,473	796,268	17.71%
		431125 - GAS TAX APPORTIONMENT 2107	569,107	660,625	699,256	631,704	631,704	715,006	13.19%
		431130 - GAS TAX ENGINEERING AID 2107.5	7,500	7,500	7,500	7,500	7,500	7,500	0.00%
		<b>43 - INTERGOVTAL REVENUES Total</b>	<b>2,030,920</b>	<b>2,155,859</b>	<b>2,331,826</b>	<b>2,153,871</b>	<b>2,153,871</b>	<b>2,385,585</b>	<b>10.76%</b>
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	38,595	53,607	131,914	95,646	95,646	95,646	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(38,595)	(32,268)	81,601	-	-	-	0.00%
		<b>54 - INVESTMENT EARNINGS Total</b>	<b>-</b>	<b>21,339</b>	<b>213,515</b>	<b>95,646</b>	<b>95,646</b>	<b>95,646</b>	<b>0.00%</b>
<b>121 - STATE GAS TAX FUND Total</b>			<b>2,030,920</b>	<b>2,177,199</b>	<b>2,545,340</b>	<b>2,249,516</b>	<b>2,249,516</b>	<b>2,481,231</b>	<b>10.30%</b>
122 - MEASURE M FUND	43 - INTERGOVTAL REVENUES	431145 - MEASURE M2 FAIR SHARE	2,378,931	2,525,261	2,565,014	2,831,037	2,831,037	2,927,173	3.40%
		<b>43 - INTERGOVTAL REVENUES Total</b>	<b>2,378,931</b>	<b>2,525,261</b>	<b>2,565,014</b>	<b>2,831,037</b>	<b>2,831,037</b>	<b>2,927,173</b>	<b>3.40%</b>
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	43,793	57,163	84,831	48,285	48,285	61,929	28.26%
		541005 - FAIR VALUE OF INVESTMENTS	(43,793)	(28,116)	50,670	-	-	-	0.00%
		<b>54 - INVESTMENT EARNINGS Total</b>	<b>-</b>	<b>29,046</b>	<b>135,501</b>	<b>48,285</b>	<b>48,285</b>	<b>61,929</b>	<b>28.26%</b>
<b>122 - MEASURE M FUND Total</b>			<b>2,378,931</b>	<b>2,554,307</b>	<b>2,700,515</b>	<b>2,879,322</b>	<b>2,879,322</b>	<b>2,989,102</b>	<b>3.81%</b>
123 - MEASURE M-COMPETITIVE FUND	43 - INTERGOVTAL REVENUES	431150 - MEASURE M COMPETITIVE	-	172,390	400,289	-	5,107,388	-	0.00%

2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS									
Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
	<b>43 - INTERGOVTAL REVENUES Total</b>		-	172,390	400,289	-	5,107,388	-	0.00%
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	5,010	15,290	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		-	5,010	15,290	-	-	-	0.00%
<b>123 - MEASURE M-COMPETITIVE FUND Total</b>			-	177,400	415,579	-	5,107,388	-	0.00%
126 - SB1 GAS TAX RMRA FUND	43 - INTERGOVTAL REVENUES	431127 - GAS TAX SB1 RMRA 2030	1,725,818	1,900,470	2,197,540	2,063,464	2,063,464	2,205,502	6.88%
	<b>43 - INTERGOVTAL REVENUES Total</b>		1,725,818	1,900,470	2,197,540	2,063,464	2,063,464	2,205,502	6.88%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	11,182	21,281	31,058	16,378	16,378	21,174	29.28%
		541005 - FAIR VALUE OF INVESTMENTS	(11,182)	17,008	15,656	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		-	38,290	46,715	16,378	16,378	21,174	29.28%
<b>126 - SB1 GAS TAX RMRA FUND Total</b>			1,725,818	1,938,760	2,244,255	2,079,842	2,079,842	2,226,676	7.06%
135 - CONTRIBUTIONS FUND	43 - INTERGOVTAL REVENUES	431075 - OC SANITATION DST CONTRIB	-	34,918	22,700	-	759,299	-	0.00%
		431135 - REFND&REBATES FROM GOVT	86,250	60,581	-	-	9,022	-	0.00%
		431220 - IRVINE RANCH WATER DIST	-	-	196,855	-	-	-	0.00%
		431222 - OC WATER DISTRICT CONTRIBUTION	-	106,601	-	-	6,561	-	0.00%
		431225 - NEWPORT MESA UNFD SCHOOL DIST	-	-	100,257	-	-	-	0.00%
		431385 - DEPT OF BOATING & WATERWAYS	221,432	73,035	165,319	-	111,646	-	0.00%
		431455 - OTHER GOVT GRANTS	971,480	-	-	-	231,236	-	0.00%
		431460 - OCTA BICYCLE FUNDING PROG	-	715,579	1,038,884	-	595,137	-	0.00%
		431490 - CAL RECYCLE	-	147,109	92,005	-	157,995	-	0.00%
		431505 - LBCWD REIMBURSEMENT	-	10,980	-	-	-	-	0.00%
	<b>43 - INTERGOVTAL REVENUES Total</b>		1,279,162	1,148,803	1,616,019	-	1,893,594	-	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	-	-	1,473	1,473	1,473	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		-	-	-	1,473	1,473	1,473	0.00%
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/CONTRIBUTNS	66,992	492,038	5,501,518	-	3,600,794	-	0.00%
		561007 - 20A CONTRIBUTIONS	4,211,583	1,824,562	877,633	-	86,348	-	0.00%
	<b>56 - DONATIONS &amp; CONTRIBU Total</b>		4,278,575	2,316,601	6,379,151	-	3,687,142	-	0.00%
		691010 - TRANSFER IN GENERAL FUND	-	-	-	-	5,489	-	0.00%
		691513 - TRANSFER IN FFP FUND	-	-	4,643,968	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		-	-	4,643,968	-	5,489	-	0.00%
<b>135 - CONTRIBUTIONS FUND Total</b>			5,557,737	3,465,404	12,639,138	1,473	5,587,698	1,473	0.00%
137 - PCH RELINQUISHMENT	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	-	8,428	-	-	-	-	0.00%
	<b>51 - MISC REVENUES Total</b>		-	8,428	-	-	-	-	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	14,399	4,671	1,743	1,473	1,473	1,566	6.32%
		541005 - FAIR VALUE OF INVESTMENTS	(47,058)	(27,592)	1,097	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(32,659)	(22,921)	2,840	1,473	1,473	1,566	6.32%
<b>137 - PCH RELINQUISHMENT Total</b>			(32,659)	(14,493)	2,840	1,473	1,473	1,566	6.32%
138 - ENVIRONMENTAL CONTRIBUTIONS	43 - INTERGOVTAL REVENUES	431135 - REFND&REBATES FROM GOVT	194,453	-	771,366	-	598,134	-	0.00%
		431388 - DEPT OF WATER RESOURCES	-	-	1,600,000	-	-	-	0.00%
		431454 - STATE GRANTS	-	-	-	4,100,000	-	-	-
		431500 - CLEAN BEACHES INITIATIVE	88,999	-	218,238	-	-	-	0.00%
	<b>43 - INTERGOVTAL REVENUES Total</b>		88,999	-	218,238	4,100,000	-	-	-100.00%
	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	283,452	-	2,589,603	-	598,134	-	0.00%
	<b>51 - MISC REVENUES Total</b>		156,207	-	-	-	42,650	-	0.00%
<b>138 - ENVIRONMENTAL CONTRIBUTIONS Total</b>			439,658	-	2,589,603	4,100,000	640,784	-	-100.00%
140 - CIRCULATION & TRANSPORTATION	42 - LICENSES PERMITS	422040 - FAIR SHARE FEES	235,011	289,075	299,476	(33,462)	-	-	-100.00%
	<b>42 - LICENSES PERMITS Total</b>		235,011	289,075	299,476	(33,462)	-	-	-100.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	35,268	50,418	35,196	1,386	1,386	1,704	22.93%
		541005 - FAIR VALUE OF INVESTMENTS	(123,676)	(16,024)	23,346	(1,747)	(1,747)	(1,851)	5.94%
	<b>54 - INVESTMENT EARNINGS Total</b>		(88,409)	34,395	58,542	(360)	(360)	(146)	-59.39%
<b>140 - CIRCULATION &amp; TRANSPORTATION Total</b>			146,602	323,469	358,018	(33,822)	(360)	(146)	-99.57%
		422140 - BET DEVELOPMENT COMMERCIAL	199,098	144,392	190,664	179,843	179,843	185,000	2.87%
	<b>42 - LICENSES PERMITS Total</b>		199,098	144,392	190,664	179,843	179,843	185,000	2.87%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	4,616	5,325	8,917	4,748	4,748	6,286	32.38%
		541005 - FAIR VALUE OF INVESTMENTS	(15,851)	(4,594)	4,688	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(11,236)	731	13,605	4,748	4,748	6,286	32.38%
<b>141 - BUILDING EXCISE TAX FUND Total</b>			187,863	145,123	204,269	184,591	184,591	191,286	3.63%
142 - AIR QUALITY MGMT DISTRICT FUND	43 - INTERGOVTAL REVENUES	431240 - AQMD	109,607	110,841	112,059	109,900	109,900	111,126	1.12%
	<b>43 - INTERGOVTAL REVENUES Total</b>		109,607	110,841	112,059	109,900	109,900	111,126	1.12%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	14,282	25,184	50,212	31,872	31,872	33,466	5.00%
		541005 - FAIR VALUE OF INVESTMENTS	(14,282)	(7,107)	30,261	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		-	18,076	80,473	31,872	31,872	33,466	5.00%
	69 - TRANSFERS	691012 - TRANSFER IN FUND 012	69,812	-	-	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		69,812	-	-	-	-	-	0.00%



2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS										
Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted	
142 - AIR QUALITY MGMT DISTRICT FUND Total			179,419	128,917	192,533	141,772	141,772	144,592	1.99%	
160 - ENVIRONMENTAL LIABILITY FUND	47 - OTHER TAXES	414020 - SOLID WASTE AUDIT RECOVERY	54,996	8,201	45,080	-	-	-	0.00%	
		414025 - SOLID WASTE FRANCHISE TAX	768,737	866,546	918,093	711,563	711,563	900,000	26.48%	
	47 - OTHER TAXES Total		823,732	874,747	963,173	711,563	711,563	900,000	26.48%	
	51 - MISC REVENUES	511090 - NPT CONDO ASSN	66,593	70,058	66,962	68,409	68,409	67,000	-2.06%	
		51 - MISC REVENUES Total	66,593	70,058	66,962	68,409	68,409	67,000	-2.06%	
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	95,417	153,228	293,006	153,829	153,829	180,550	17.37%	
		541005 - FAIR VALUE OF INVESTMENTS	(331,447)	(59,583)	180,497	-	-	-	0.00%	
	54 - INVESTMENT EARNINGS Total		(236,030)	93,646	473,502	153,829	153,829	180,550	17.37%	
160 - ENVIRONMENTAL LIABILITY FUND Total			654,295	1,038,451	1,503,637	933,801	933,801	1,147,550	22.89%	
164 - FiIN FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	14,711	21,038	33,671	21,727	21,727	23,140	6.50%	
		541005 - FAIR VALUE OF INVESTMENTS	(50,975)	(10,997)	21,022	3,612	3,612	-	-100.00%	
	54 - INVESTMENT EARNINGS Total		(36,264)	10,041	54,692	25,338	25,338	23,140	-8.68%	
164 - FiIN FUND Total			(36,264)	10,041	54,692	25,338	25,338	23,140	-8.68%	
166 - AMERICAN RESCUE PLAN ACT 2021	43 - INTERGOVTL REVENUES	431540 - AMERICAN RESCUE PLAN ACT	-	3,188,587	6,952,684	-	-	-	0.00%	
		431541 - AMERICAN RESCUE PLAN ACT WATER	122,543	-	100,187	-	-	-	0.00%	
		431542 - AMERICAN RESCUE PLAN ACT SEWER	-	24,411	18,847	-	-	-	0.00%	
		43 - INTERGOVTL REVENUES Total		122,543	3,212,998	7,071,719	-	-	-	0.00%
	166 - AMERICAN RESCUE PLAN ACT 2021 Total			122,543	3,212,998	7,071,719	-	-	-	0.00%
167 - OCEANFRONT ENCROACHMENT FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	12,456	33,001	21,787	21,787	21,787	0.00%	
		541005 - FAIR VALUE OF INVESTMENTS	-	8,898	19,596	-	-	-	0.00%	
	54 - INVESTMENT EARNINGS Total		-	21,354	52,597	21,787	21,787	21,787	0.00%	
	55 - PROPERTY INCOME	551000 - OCEANFRONT ENCROACHMENT	-	261,477	270,561	272,000	272,000	282,000	3.68%	
		55 - PROPERTY INCOME Total	-	261,477	270,561	272,000	272,000	282,000	3.68%	
	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	323,159	293,787	293,787	303,787	3.40%
168 - PEG FEES FUND	51 - MISC REVENUES	511065 - CABLE FRANCHISE PEG FEES	-	340,307	307,890	360,000	360,000	360,000	0.00%	
		51 - MISC REVENUES Total	-	340,307	307,890	360,000	360,000	360,000	0.00%	
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	44,889	100,756	2,931	2,931	2,931	0.00%	
		541005 - FAIR VALUE OF INVESTMENTS	-	33,763	61,255	-	-	-	0.00%	
	54 - INVESTMENT EARNINGS Total		-	78,651	162,011	2,931	2,931	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	469,901	362,931	362,931	362,931	0.00%
169 - OPIOID REMEDIATION FUND	43 - INTERGOVTL REVENUES	431457 - OTHER INTERGOVERNMENTAL REV	-	-	44,976	-	350,790	-	0.00%	
	43 - INTERGOVTL REVENUES Total		-	-	44,976	-	350,790	-	0.00%	
169 - OPIOID REMEDIATION FUND Total			-	-	44,976	-	350,790	-	0.00%	
180 - RESTRICTED PROGRAMS FUND	51 - MISC REVENUES	511015 - ADA EDU. & ENFORCE	-	69,038	66,266	-	-	49,525	0.00%	
		511110 - VNB PUBLIC BENEFIT FEE	-	150,000	150,000	150,000	150,000	150,000	0.00%	
	51 - MISC REVENUES Total		-	219,038	216,266	150,000	150,000	199,525	33.02%	
	52 - SERVICE FEES & CHARG	521700 - GENERAL PLAN MAINTENANCE FEE	-	-	61,917	-	-	80,607	0.00%	
		52 - SERVICE FEES & CHARG Total	-	-	61,917	-	-	80,607	0.00%	
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	28,363	67,757	-	-	13,218	0.00%	
		541005 - FAIR VALUE OF INVESTMENTS	-	20,329	40,531	-	-	7,457	0.00%	
	54 - INVESTMENT EARNINGS Total		-	48,692	108,288	-	-	20,675	0.00%	
	55 - PROPERTY INCOME	553450 - IN LIEU PARKING	-	24,300	24,669	31,749	31,749	31,749	0.00%	
		55 - PROPERTY INCOME Total	-	24,300	24,669	31,749	31,749	31,749	0.00%	
	56 - DONATIONS & CONTRIBU	561035 - BAYVIEW LANDING AGMT	-	64,829	112,587	35,000	35,000	35,000	0.00%	
		56 - DONATIONS & CONTRIBU Total	-	64,829	112,587	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	523,727	216,749	216,749	367,556	69.58%
	511 - CIVIC CENTER FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	4,927	7,460	13,535	-	(13,535)	-	0.00%
			541005 - FAIR VALUE OF INVESTMENTS	(17,069)	(3,484)	8,298	-	(8,298)	-	0.00%
54 - INVESTMENT EARNINGS Total		(12,142)	3,976	21,834	-	(21,834)	-	0.00%		
511 - CIVIC CENTER FUND Total			(12,142)	3,976	21,834	-	(21,834)	-	0.00%	
512 - MISC FFP PROJECTS	69 - TRANSFERS	691513 - TRANSFER IN FFP FUND	-	6,900,000	4,940,281	-	500,000	1,059,000	0.00%	
		69 - TRANSFERS Total	-	6,900,000	4,940,281	-	500,000	1,059,000	0.00%	
512 - MISC FFP PROJECTS Total			-	6,900,000	4,940,281	-	500,000	1,059,000	0.00%	
513 - FACILITIES FINANCING PLAN	42 - LICENSES PERMITS	422065 - PARK FEES ZONE 1	-	34,309	-	-	-	-	0.00%	
		422070 - PARK FEES ZONE 2	138,809	-	-	-	-	-	0.00%	

2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS									
Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
		422080 - PARK FEES ZONE 4	156,750	-	-	-	-	-	0.00%
		422110 - PARK FEES ZONE 10	86,559	-	38,400	-	-	-	0.00%
		422115 - PARK FEES ZONE 11	-	-	30,217	-	-	-	0.00%
	<b>42 - LICENSES PERMITS Total</b>		<b>382,118</b>	<b>34,309</b>	<b>68,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
54 - INVESTMENT EARNINGS		541000 - INVESTMENT INCOME	348,710	371,707	765,875	-	(765,875)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(1,290,438)	(161,745)	516,408	-	(516,408)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(941,728)</b>	<b>209,963</b>	<b>1,282,283</b>	<b>-</b>	<b>(1,282,283)</b>	<b>-</b>	<b>0.00%</b>
56 - DONATIONS & CONTRIBU		561005 - PRVT DONATION/CONTRIBUTNS	-	-	-	-	5,243,968	-	0.00%
		561075 - NEWPORT UPTOWN PUBLIC BENEFIT	113,279	-	-	-	-	-	0.00%
		561081 - HARBOR POINTE SENIOR LIVING	750,000	-	-	-	-	-	0.00%
	<b>56 - DONATIONS &amp; CONTRIBU Total</b>		<b>863,279</b>	<b>-</b>	<b>37,954</b>	<b>-</b>	<b>5,243,968</b>	<b>-</b>	<b>0.00%</b>
69 - TRANSFERS		691010 - TRANSFER IN GENERAL FUND	19,000,000	12,924,919	11,072,033	1,285,152	12,104,412	6,778,085	427.42%
		691512 - TRANSFER IN MISC FFP PROJECTS	-	41,272	-	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		<b>19,000,000</b>	<b>12,966,191</b>	<b>11,072,033</b>	<b>1,285,152</b>	<b>12,104,412</b>	<b>6,778,085</b>	<b>427.42%</b>
<b>513 - FACILITIES FINANCING PLAN Total</b>			<b>19,303,669</b>	<b>13,210,463</b>	<b>12,460,887</b>	<b>1,285,152</b>	<b>16,066,097</b>	<b>6,778,085</b>	<b>427.42%</b>
521 - POLICE FACILITY NEW		54 - INVESTMENT EARNINGS							
		541000 - INVESTMENT INCOME	-	216,587	18,653	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	-	437,569	14,748	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>-</b>	<b>654,156</b>	<b>33,401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
69 - TRANSFERS		691010 - TRANSFER IN GENERAL FUND	-	24,093,441	-	-	-	-	0.00%
		691012 - TRANSFER IN FUND 012	-	1,450,000	-	-	-	-	0.00%
		691513 - TRANSFER IN FFP FUND	-	3,324,919	-	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		<b>-</b>	<b>28,868,360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>521 - POLICE FACILITY NEW Total</b>			<b>-</b>	<b>29,522,516</b>	<b>33,401</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
531 - JR GUARDS CAPITAL PROJECTS		54 - INVESTMENT EARNINGS							
		541000 - INVESTMENT INCOME	2,765	1,195	1,718	-	(1,718)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(8,159)	(5,894)	466	-	(466)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(5,394)</b>	<b>(4,700)</b>	<b>2,184</b>	<b>-</b>	<b>(2,184)</b>	<b>-</b>	<b>0.00%</b>
56 - DONATIONS & CONTRIBU		561005 - PRVT DONATION/CONTRIBUTNS	-	5,844	-	-	5,844	-	0.00%
	<b>56 - DONATIONS &amp; CONTRIBU Total</b>		<b>-</b>	<b>5,844</b>	<b>-</b>	<b>-</b>	<b>5,844</b>	<b>-</b>	<b>0.00%</b>
69 - TRANSFERS		691513 - TRANSFER IN FFP FUND	469,637	-	286,361	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		<b>469,637</b>	<b>-</b>	<b>286,361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>531 - JR GUARDS CAPITAL PROJECTS Total</b>			<b>464,243</b>	<b>1,144</b>	<b>288,545</b>	<b>-</b>	<b>3,660</b>	<b>-</b>	<b>0.00%</b>
532 - FIRE STATIONS		54 - INVESTMENT EARNINGS							
		541000 - INVESTMENT INCOME	32,874	55,654	102,256	-	(102,260)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(63,734)	29,340	56,411	-	(56,411)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(30,860)</b>	<b>84,994</b>	<b>158,668</b>	<b>-</b>	<b>(158,671)</b>	<b>-</b>	<b>0.00%</b>
69 - TRANSFERS		691513 - TRANSFER IN FFP FUND	-	900,000	-	6,800,000	-	6,500,000	-4.41%
	<b>69 - TRANSFERS Total</b>		<b>-</b>	<b>900,000</b>	<b>-</b>	<b>6,800,000</b>	<b>-</b>	<b>6,500,000</b>	<b>-4.41%</b>
<b>532 - FIRE STATIONS Total</b>			<b>(30,860)</b>	<b>984,994</b>	<b>158,668</b>	<b>6,800,000</b>	<b>(158,671)</b>	<b>6,500,000</b>	<b>-4.41%</b>
534 - NEWPORT UPTOWN UNDERGROUNDING		54 - INVESTMENT EARNINGS							
		541000 - INVESTMENT INCOME	36	55	101	-	(101)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(126)	(25)	62	-	(62)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(90)</b>	<b>30</b>	<b>163</b>	<b>-</b>	<b>(163)</b>	<b>-</b>	<b>0.00%</b>
<b>534 - NEWPORT UPTOWN UNDERGROUNDING Total</b>			<b>(90)</b>	<b>30</b>	<b>163</b>	<b>-</b>	<b>(163)</b>	<b>-</b>	<b>0.00%</b>
535 - BALBOA VILLAGE PARKING MGMT		54 - INVESTMENT EARNINGS							
		541000 - INVESTMENT INCOME	11,717	8,950	11,051	-	(11,051)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(36,865)	(22,320)	6,771	-	(6,771)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(25,148)</b>	<b>(13,370)</b>	<b>17,822</b>	<b>-</b>	<b>(17,822)</b>	<b>-</b>	<b>0.00%</b>
<b>535 - BALBOA VILLAGE PARKING MGMT Total</b>			<b>(25,148)</b>	<b>(13,370)</b>	<b>17,822</b>	<b>-</b>	<b>(17,822)</b>	<b>-</b>	<b>0.00%</b>
536 - NEIGHBORHOOD ENHANCEMENT		54 - INVESTMENT EARNINGS							
		541000 - INVESTMENT INCOME	29,789	190,960	450,872	-	(450,872)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(97,866)	21,691	294,045	-	(294,045)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(68,077)</b>	<b>212,651</b>	<b>744,917</b>	<b>-</b>	<b>(744,917)</b>	<b>-</b>	<b>0.00%</b>
69 - TRANSFERS		691010 - TRANSFER IN GENERAL FUND	-	1,000,000	1,665,952	-	-	-	0.00%
		691012 - TRANSFER IN FUND 012	-	15,500,000	-	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		<b>-</b>	<b>16,500,000</b>	<b>1,665,952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>536 - NEIGHBORHOOD ENHANCEMENT Total</b>			<b>(68,077)</b>	<b>16,712,651</b>	<b>2,410,869</b>	<b>-</b>	<b>(744,917)</b>	<b>-</b>	<b>0.00%</b>
562 - PARKS & COMMUNITY CENTERS		43 - INTERGOVTAL REVENUES							
		431135 - REFND&REBATES FROM GOVT	311	-	-	-	-	-	0.00%
	<b>43 - INTERGOVTAL REVENUES Total</b>		<b>311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
54 - INVESTMENT EARNINGS		541005 - FAIR VALUE OF INVESTMENTS	(323,554)	(63,956)	303,359	-	(303,359)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(228,135)</b>	<b>119,822</b>	<b>832,298</b>	<b>-</b>	<b>(832,298)</b>	<b>-</b>	<b>0.00%</b>
		691512 - TRANSFER IN MISC FFP PROJECTS	-	4,899,009	-	-	-	-	0.00%
		691513 - TRANSFER IN FFP FUND	4,013,862	2,894,345	6,955,012	-	7,605,874	-	0.00%
	<b>69 - TRANSFERS Total</b>		<b>4,013,862</b>	<b>7,793,354</b>	<b>6,955,012</b>	<b>-</b>	<b>7,605,874</b>	<b>2,341,000</b>	<b>0.00%</b>
<b>562 - PARKS &amp; COMMUNITY CENTERS Total</b>			<b>3,786,038</b>	<b>7,913,176</b>	<b>7,787,310</b>	<b>-</b>	<b>6,773,576</b>	<b>2,341,000</b>	<b>0.00%</b>
570 - PARK MAINTENANCE FUND		54 - INVESTMENT EARNINGS							
		541000 - INVESTMENT INCOME	-	-	31,749	-	-	305	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	-	-	18,148	-	-	(100)	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>-</b>	<b>-</b>	<b>49,896</b>	<b>-</b>	<b>-</b>	<b>206</b>	<b>0.00%</b>

2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS									
Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	1,000,000	2,300,000	2,300,000	2,300,000	0.00%
	<b>69 - TRANSFERS Total</b>		-	-	1,000,000	2,300,000	2,300,000	2,300,000	0.00%
<b>570 - PARK MAINTENANCE FUND Total</b>			-	-	1,049,896	2,300,000	2,300,000	2,300,206	0.01%
571 - FACILITIES MAINTENANCE	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	36,633	77,501	176,997	-	(176,997)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(120,788)	(11,672)	109,416	-	(109,416)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(84,155)	65,829	286,413	-	(286,413)	-	0.00%
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	1,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0.00%
	<b>69 - TRANSFERS Total</b>		1,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0.00%
<b>571 - FACILITIES MAINTENANCE Total</b>			1,415,845	2,565,829	2,786,413	2,500,000	2,213,587	2,500,000	0.00%
658 - ASSESSMENT DIST #117	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	1,894	1,737	1,879	-	(1,879)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(4,187)	(6,784)	1,150	-	(1,150)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(2,294)	(5,047)	3,029	-	(3,029)	-	0.00%
<b>658 - ASSESSMENT DIST #117 Total</b>			(2,294)	(5,047)	3,029	-	(3,029)	-	0.00%
659 - ASSESSMENT DIST #116	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	846	931	1,364	-	(1,364)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(2,307)	(1,940)	835	-	(835)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(1,461)	(1,009)	2,199	-	(2,199)	-	0.00%
<b>659 - ASSESSMENT DIST #116 Total</b>			(1,461)	(1,009)	2,199	-	(2,199)	-	0.00%
660 - ASSESSMENT DIST #111	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	4,875	6,601	9,147	-	(9,147)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(13,319)	(6,282)	5,754	-	(5,754)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(8,444)	319	14,900	-	(14,900)	-	0.00%
<b>660 - ASSESSMENT DIST #111 Total</b>			(8,444)	319	14,900	-	(14,900)	-	0.00%
661 - ASSESSMENT DIST #116B	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	2,250	2,214	2,727	-	(2,727)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(7,568)	(2,433)	1,670	-	(1,670)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(5,317)	(218)	4,397	-	(4,397)	-	0.00%
<b>661 - ASSESSMENT DIST #116B Total</b>			(5,317)	(218)	4,397	-	(4,397)	-	0.00%
663 - ASSESSMENT DIST #113	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	49,949	-	-	-	-	-	0.00%
	<b>51 - MISC REVENUES Total</b>		49,949	-	-	-	-	-	0.00%
	54 - INVESTMENT EARNINGS	541005 - FAIR VALUE OF INVESTMENTS	(24,149)	(15,907)	13,684	-	(13,684)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(12,877)	772	35,031	-	(35,031)	-	0.00%
	61 - NON-OPERATING SOURCE	612100 - BOND PROCEEDS	4,565,000	-	-	-	-	-	0.00%
		612101 - BOND PREMIUM - OTHER FIN SOURC	9,299	-	-	-	-	-	0.00%
	<b>61 - NON-OPERATING SOURCE Total</b>		4,574,299	-	-	-	-	-	0.00%
<b>663 - ASSESSMENT DIST #113 Total</b>			4,611,370	772	35,031	-	(35,031)	-	0.00%
669 - ASSESSMENT DIST #120	54 - INVESTMENT EARNINGS	541005 - FAIR VALUE OF INVESTMENTS	(5,588)	(1,544)	865	-	(865)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(3,900)	1,126	47,499	-	(865)	-	0.00%
	61 - NON-OPERATING SOURCE	612000 - PREPAID CONTRIBUTIONS	(31,677)	106,972	-	-	31,677	-	0.00%
		612100 - BOND PROCEEDS	-	-	2,505,000	-	8,278	-	0.00%
	<b>61 - NON-OPERATING SOURCE Total</b>		(31,677)	106,972	2,550,947	-	39,954	-	0.00%
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	37,500	-	-	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		37,500	-	-	-	-	-	0.00%
<b>669 - ASSESSMENT DIST #120 Total</b>			1,923	108,098	2,598,447	-	39,090	-	0.00%
673 - ASSESSMENT DIST #123	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	5,300	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		-	-	5,300	-	-	-	0.00%
<b>673 - ASSESSMENT DIST #123 Total</b>			-	-	5,300	-	-	-	0.00%
675 - ASSESSMENT DIST #124	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	33,130	89,047	1,310,375	-	(1,310,375)	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(136,014)	51,988	44,075	-	(44,075)	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(102,884)	141,035	1,354,450	-	(1,354,450)	-	0.00%
	61 - NON-OPERATING SOURCE	612000 - PREPAID CONTRIBUTIONS	3,543,972	4,841,458	-	-	3,543,972	-	0.00%
		612100 - BOND PROCEEDS	-	-	23,625,000	-	783,415	-	0.00%
	<b>61 - NON-OPERATING SOURCE Total</b>		3,543,972	4,841,458	24,292,195	-	4,327,387	-	0.00%
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	792,800	-	-	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		792,800	-	-	-	-	-	0.00%
<b>675 - ASSESSMENT DIST #124 Total</b>			4,233,888	4,982,493	25,646,645	-	2,972,937	-	0.00%
	43 - INTERGOVTAL REVENUES	431135 - REFND&REBATES FROM GOVT	6,161	-	-	-	-	-	0.00%
		431505 - LBCWD REIMBURSEMENT	-	113,852	-	50,000	50,000	-	-100.00%
	<b>43 - INTERGOVTAL REVENUES Total</b>		6,161	113,852	-	50,000	50,000	-	-100.00%
		511040 - DAMAGE TO CITY PROPERTY	22,401	33,731	68,277	20,000	20,000	20,000	0.00%
		511055 - REVENUE N.O.C.	59,906	100,703	126,131	50,000	50,000	50,000	0.00%
		511075 - BAD DEBT	(103,332)	(108,873)	(126,677)	-	-	-	0.00%
	<b>51 - MISC REVENUES Total</b>		(21,024)	25,561	67,732	70,000	70,000	70,000	0.00%
	52 - SERVICE FEES & CHARG	521020 - WITNESS FEES/SUBPOENA	-	-	543	-	-	-	0.00%
		521360 - WATER ESTABLISHMENT FEE	304,384	259,885	269,353	200,000	200,000	200,000	0.00%
		521505 - SALE OF WATER CITY	986,288	894,585	847,871	1,025,000	1,025,000	1,100,000	7.32%

2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS									
Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
701 - WATER ENTERPRISE FUND Total		521510 - SALE OF WATER RECLAIMED	501,848	407,333	391,549	550,000	550,000	500,000	-9.09%
		521515 - SALE OF WATER POTABLE	19,144,899	18,228,674	19,471,940	21,000,000	21,000,000	21,600,000	2.86%
		521516 - CC FEES SALE OF WATER POTABLE	(408,714)	(498,567)	(633,173)	-	-	-	0.00%
		521520 - WATER SERVICES	10,979,064	11,806,876	12,680,641	13,500,000	13,500,000	15,700,000	16.30%
		521525 - METER TURN ON CHARGES	9,540	38,593	53,291	25,000	25,000	25,000	0.00%
		521530 - WATER SERVICE FIRE PROTECTION	210,671	235,804	251,765	260,000	260,000	350,000	34.62%
		521535 - CONNECTION CHARGES	171,412	159,920	191,257	150,000	150,000	150,000	0.00%
		521540 - WATER USE CONSTRUCTION	7,563	10,955	19,072	10,000	10,000	10,000	0.00%
	52 - SERVICE FEES & CHARG	Total	31,906,955	31,544,059	33,544,109	36,720,000	36,720,000	39,635,000	7.94%
	53 - FINES & PENALTIES	531001 - COLLECTIONS	20,485	13,610	82,557	10,000	10,000	10,000	0.00%
		531002 - COLLECTIONS SERVICE FEE	(3,746)	(2,708)	(14,861)	(2,000)	(2,000)	(2,000)	0.00%
		531060 - DELINQUENCY PENALTY	200,175	235,923	220,791	175,000	175,000	175,000	0.00%
		531070 - ADMINISTRATIVE CITATION FINES	158	-	-	-	-	-	0.00%
		531071 - ADMIN CITE COLLECTION SVC FEE	(36)	-	-	-	-	-	0.00%
	53 - FINES & PENALTIES Total		217,035	246,825	288,487	183,000	183,000	183,000	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	171,140	278,777	518,826	231,460	231,460	322,914	39.51%
		541005 - FAIR VALUE OF INVESTMENTS	(623,189)	(91,888)	324,123	-	-	300,000	0.00%
	54 - INVESTMENT EARNINGS Total		(452,048)	186,889	842,949	231,460	231,460	622,914	169.12%
		611025 - SALE OF SCRAP MATERIALS	111,704	103,335	39,243	20,000	20,000	20,000	0.00%
	61 - NON-OPERATING SOURCE Total		111,704	103,335	39,243	20,000	20,000	20,000	0.00%
	701 - WATER ENTERPRISE FUND Total		31,768,783	32,220,522	34,782,519	37,274,460	37,274,460	40,530,914	8.74%
702 - WATER CAPITAL FUND Total	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	138,828	177,559	262,797	162,190	162,190	193,061	19.03%
		541005 - FAIR VALUE OF INVESTMENTS	(439,537)	(160,566)	176,056	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(300,709)	16,993	438,853	162,190	162,190	193,061	19.03%
		692701 - INTRAFND XFR FRM WATER ENT FND	-	5,636,943	6,713,513	6,488,810	7,827,906	13,234,939	103.97%
	69 - TRANSFERS Total		-	5,636,943	6,713,513	6,488,810	7,827,906	13,234,939	103.97%
	702 - WATER CAPITAL FUND Total		(300,709)	5,653,936	7,152,366	6,651,000	7,990,096	13,428,000	101.89%
	51 - MISC REVENUES	511040 - DAMAGE TO CITY PROPERTY	6,478	-	-	1,000	1,000	1,000	0.00%
		511055 - REVENUE N.O.C.	19,728	14,611	16,486	15,000	15,000	15,000	0.00%
		511075 - BAD DEBT	(19,856)	(9,268)	(11,499)	-	-	-	0.00%
	51 - MISC REVENUES Total		6,349	5,343	4,987	16,000	16,000	16,000	0.00%
711 - WASTEWATER ENTERPRISE FUND Total	52 - SERVICE FEES & CHARG	521560 - SEWER USE	2,250,821	1,993,312	2,254,164	2,000,000	2,000,000	2,250,000	12.50%
		521565 - SEWER SERVICES	2,407,188	2,450,053	2,792,879	3,275,000	3,275,000	3,900,000	19.08%
		521575 - SEWER CONNECTION FEES	24,402	21,331	25,200	10,000	10,000	10,000	0.00%
		521585 - SEWER SERVICE FEES	97,054	160,570	170,730	205,000	205,000	225,000	9.76%
	52 - SERVICE FEES & CHARG Total		4,779,466	4,624,573	5,242,973	5,490,000	5,490,000	6,385,000	16.30%
	53 - FINES & PENALTIES	531001 - COLLECTIONS	3,830	2,467	15,183	500	500	500	0.00%
		531002 - COLLECTIONS SERVICE FEE	(699)	(468)	(2,736)	(100)	(100)	(100)	0.00%
		531060 - DELINQUENCY PENALTY	36,304	34,771	32,766	40,000	40,000	40,000	0.00%
	53 - FINES & PENALTIES Total		39,434	36,770	45,213	40,400	40,400	40,400	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	11,017	28,602	48,176	20,122	20,122	29,265	45.43%
		541005 - FAIR VALUE OF INVESTMENTS	(43,395)	7,400	29,215	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(32,378)	36,002	77,391	20,122	20,122	29,265	45.43%
	711 - WASTEWATER ENTERPRISE FUND Total		4,792,871	4,702,689	5,370,564	5,566,522	5,566,522	6,470,665	16.24%
712 - WASTEWATER CAPITAL FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	24,233	35,798	63,533	41,342	41,342	41,342	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(83,973)	(17,814)	39,034	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(59,740)	17,984	102,567	41,342	41,342	41,342	0.00%
	712 - WASTEWATER CAPITAL FUND Total		(59,740)	17,984	102,567	41,342	41,342	41,342	0.00%
748 - MISCELLANEOUS INSURANCE FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	18,651	14,427	15,321	15,321	15,321	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	-	6,119	7,930	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		-	24,770	22,358	15,321	15,321	15,321	0.00%
	57 - INTERNAL REVENUES	521297 - OTHER INSURANCE PREMIUM	-	2,551,666	2,911,617	3,175,766	3,175,766	3,625,521	14.16%
	57 - INTERNAL REVENUES Total		-	2,551,666	2,911,617	3,175,766	3,175,766	3,625,521	14.16%
	748 - MISCELLANEOUS INSURANCE FUND Total		-	2,576,436	2,933,975	3,191,087	3,191,087	3,640,842	14.09%
749 - UNINSURED CLAIMS FUND	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	-	-	6,213	-	-	-	0.00%
	51 - MISC REVENUES Total		-	-	6,213	-	-	-	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	31,283	36,358	105,117	32,979	32,979	57,586	74.61%
		541005 - FAIR VALUE OF INVESTMENTS	(114,572)	(11,037)	63,493	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(83,290)	25,321	168,610	32,979	32,979	57,586	74.61%
	57 - INTERNAL REVENUES	521296 - UNINSURED CLAIMS PREMIUM	2,670,000	331,083	431,292	316,625	316,625	343,690	8.55%
750 - WORKERS COMPENSATION FUND	57 - INTERNAL REVENUES Total		2,670,000	331,083	431,292	316,625	316,625	343,690	8.55%
	749 - UNINSURED CLAIMS FUND Total		2,586,710	356,404	606,114	349,604	349,604	401,276	14.78%
750 - WORKERS COMPENSATION FUND	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	19,515	11,872	200,425	-	-	-	0.00%

2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS									
Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
	<b>51 - MISC REVENUES Total</b>		19,515	11,872	200,425	-	-	-	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	247,454	376,282	680,986	439,007	439,007	439,007	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(863,014)	(166,711)	415,080	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(615,560)	209,571	1,096,067	439,007	439,007	439,007	0.00%
	57 - INTERNAL REVENUES	521290 - WORKERS COMP PREMIUM	2,879,000	4,225,089	4,570,000	5,898,241	5,898,241	6,483,700	9.93%
	<b>57 - INTERNAL REVENUES Total</b>		2,879,000	4,225,089	4,570,000	5,898,241	5,898,241	6,483,700	9.93%
<b>750 - WORKERS COMPENSATION FUND Total</b>			<b>2,282,956</b>	<b>4,446,532</b>	<b>5,866,492</b>	<b>6,337,249</b>	<b>6,337,249</b>	<b>6,922,707</b>	<b>9.24%</b>
751 - GENERAL LIABILITY INS FUND	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	440,191	-	248	-	-	-	0.00%
	<b>51 - MISC REVENUES Total</b>		440,191	-	248	-	-	-	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	124,133	228,136	440,538	153,805	153,805	264,269	71.82%
		541005 - FAIR VALUE OF INVESTMENTS	(455,284)	(34,018)	261,511	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(331,151)	194,118	702,049	153,805	153,805	264,269	71.82%
	57 - INTERNAL REVENUES	521295 - GENERAL LIAB PREMIUM	3,412,000	6,248,808	5,914,770	6,295,401	6,295,401	9,158,841	45.48%
	<b>57 - INTERNAL REVENUES Total</b>		3,412,000	6,248,808	5,914,770	6,295,401	6,295,401	9,158,841	45.48%
<b>751 - GENERAL LIABILITY INS FUND Total</b>			<b>3,521,039</b>	<b>6,442,927</b>	<b>6,617,066</b>	<b>6,449,206</b>	<b>6,449,206</b>	<b>9,423,110</b>	<b>46.11%</b>
752 - EQUIPMENT FUND	51 - MISC REVENUES	511040 - DAMAGE TO CITY PROPERTY	8,840	2,703	2,983	-	-	-	0.00%
		511050 - PRIVATE REFUNDS & REBATES	577	-	-	-	-	-	0.00%
		511055 - REVENUE N.O.C.	52	-	-	-	-	-	0.00%
		511075 - BAD DEBT	(899)	(8,840)	-	(7,915)	(7,915)	(7,465)	-5.68%
	<b>51 - MISC REVENUES Total</b>		8,570	(6,137)	2,983	(7,915)	(7,915)	(7,465)	-5.68%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	74,085	142,035	326,883	103,373	103,373	181,000	75.09%
		541005 - FAIR VALUE OF INVESTMENTS	(266,125)	(32,331)	198,457	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(192,040)	109,704	525,340	103,373	103,373	181,000	75.09%
	55 - PROPERTY INCOME	551550 - CNG ROYALTIES	9,523	9,980	10,107	9,000	9,000	9,000	0.00%
	<b>55 - PROPERTY INCOME Total</b>		9,523	9,980	10,107	9,000	9,000	9,000	0.00%
	56 - DONATIONS & CONTRIBU	561081 - HARBOR POINTE SENIOR LIVING	250,000	75	-	-	-	-	0.00%
	<b>56 - DONATIONS &amp; CONTRIBU Total</b>		250,000	75	-	-	-	-	0.00%
	57 - INTERNAL REVENUES	521280 - EQUIPMENT MAINT PREMIUM	2,174,250	2,159,125	2,485,409	2,467,024	2,467,024	2,541,035	3.00%
		521285 - EQUIPMENT REPLAC PREMIUM	3,533,561	4,059,841	4,058,433	4,089,310	4,089,310	4,270,518	4.43%
	<b>57 - INTERNAL REVENUES Total</b>		5,707,811	6,218,966	6,543,842	6,556,334	6,556,334	6,811,553	3.89%
	61 - NON-OPERATING SOURCE	611015 - SALE OF VEHICLES	258,939	283,688	171,490	90,000	90,000	90,000	0.00%
	<b>61 - NON-OPERATING SOURCE Total</b>		258,939	283,688	171,490	90,000	90,000	90,000	0.00%
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	-	-	6,160	-	0.00%
	<b>69 - TRANSFERS Total</b>		-	-	-	-	6,160	-	0.00%
<b>752 - EQUIPMENT FUND Total</b>			<b>6,042,804</b>	<b>6,616,276</b>	<b>7,253,762</b>	<b>6,750,792</b>	<b>6,756,952</b>	<b>7,084,087</b>	<b>4.94%</b>
753 - POLICE EQUIPMENT FUND	51 - MISC REVENUES	511040 - DAMAGE TO CITY PROPERTY	7,280	-	-	-	-	-	0.00%
		511075 - BAD DEBT	(24,306)	-	(1,574)	-	-	-	0.00%
	<b>51 - MISC REVENUES Total</b>		(17,026)	-	(1,574)	-	-	-	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	37,531	55,502	95,060	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(129,253)	(28,948)	57,302	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(91,722)	26,554	152,362	-	-	-	0.00%
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/CONTRIBUTNS	-	-	75,980	-	-	-	0.00%
	<b>56 - DONATIONS &amp; CONTRIBU Total</b>		-	-	75,980	-	-	-	0.00%
	57 - INTERNAL REVENUES	521285 - EQUIPMENT REPLAC PREMIUM	691,945	979,945	979,945	979,945	979,945	1,004,444	2.50%
	<b>57 - INTERNAL REVENUES Total</b>		691,945	979,945	979,945	979,945	979,945	1,004,444	2.50%
	61 - NON-OPERATING SOURCE	611015 - SALE OF VEHICLES	32,001	71,582	113,200	50,000	50,000	50,000	0.00%
	<b>61 - NON-OPERATING SOURCE Total</b>		32,001	71,582	113,200	50,000	50,000	50,000	0.00%
<b>753 - POLICE EQUIPMENT FUND Total</b>			<b>615,198</b>	<b>1,078,081</b>	<b>1,319,913</b>	<b>1,029,945</b>	<b>1,029,945</b>	<b>1,054,444</b>	<b>2.38%</b>
755 - PARKING EQUIPMENT FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	16,855	32,359	72,872	22,539	22,539	40,695	80.56%
		541005 - FAIR VALUE OF INVESTMENTS	(60,292)	(5,001)	43,513	8,796	8,796	-	-100.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(43,437)	27,358	116,385	31,335	31,335	40,695	29.87%
	57 - INTERNAL REVENUES	521275 - PARKING EQUIPMENT CONTRB	400,000	400,000	400,000	400,000	400,000	400,000	0.00%
	<b>57 - INTERNAL REVENUES Total</b>		400,000	400,000	400,000	400,000	400,000	400,000	0.00%
<b>755 - PARKING EQUIPMENT FUND Total</b>			<b>356,563</b>	<b>427,358</b>	<b>516,385</b>	<b>431,335</b>	<b>431,335</b>	<b>440,695</b>	<b>2.17%</b>
756 - FIRE EQUIPMENT FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	15,163	35,656	86,390	26,951	26,951	26,951	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(54,501)	1,149	53,720	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		(39,338)	36,805	140,110	26,951	26,951	26,951	0.00%
	56 - DONATIONS & CONTRIBU	561082 - NEWPORT CROSSINGS	-	-	375,000	-	-	-	0.00%
	<b>56 - DONATIONS &amp; CONTRIBU Total</b>		-	-	375,000	-	-	-	0.00%
	57 - INTERNAL REVENUES	521288 - EQUIP REPLACEMENT FIRE	417,987	409,806	409,806	481,728	481,728	584,249	21.28%
	<b>57 - INTERNAL REVENUES Total</b>		417,987	409,806	409,806	481,728	481,728	584,249	21.28%
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	379,452	-	-	-	-	0.00%
		692752 - INTRA FD XFR FRM EQUIP MAINT FD	-	-	250,000	-	-	-	0.00%

2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS									
Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
	<b>69 - TRANSFERS Total</b>		-	379,452	250,000	-	-	-	0.00%
<b>756 - FIRE EQUIPMENT FUND Total</b>			<b>378,649</b>	<b>826,063</b>	<b>1,174,916</b>	<b>508,679</b>	<b>508,679</b>	<b>611,200</b>	<b>20.15%</b>
757 - RSS EQUIPMENT REPLACEMENT FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	9,853	16,311	29,614	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(34,440)	(5,569)	17,914	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(24,588)</b>	<b>10,742</b>	<b>47,529</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	57 - INTERNAL REVENUES	521286 - RSS EQUIP REPLACEMENT PREMIUM	159,767	159,767	159,767	159,767	159,767	199,055	24.59%
		521287 - RSS INFRASTR REPLACE PREMIUM	37,103	37,103	37,103	37,103	37,103	38,515	3.81%
	<b>57 - INTERNAL REVENUES Total</b>		<b>196,870</b>	<b>196,870</b>	<b>196,870</b>	<b>196,870</b>	<b>196,870</b>	<b>237,570</b>	<b>20.67%</b>
<b>757 - RSS EQUIPMENT REPLACEMENT FUND Total</b>			<b>172,282</b>	<b>207,612</b>	<b>244,399</b>	<b>196,870</b>	<b>196,870</b>	<b>237,570</b>	<b>20.67%</b>
760 - COMPENSATED ABSENCE FUND	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	60,058	96,233	210,892	109,251	109,251	109,251	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(206,360)	(40,899)	124,970	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(146,302)</b>	<b>55,333</b>	<b>335,861</b>	<b>109,251</b>	<b>109,251</b>	<b>109,251</b>	<b>0.00%</b>
	57 - INTERNAL REVENUES	521300 - COMPENSATED ABSENCES PREM	2,713,272	2,796,453	2,999,486	3,223,307	3,248,386	3,296,506	2.27%
	<b>57 - INTERNAL REVENUES Total</b>		<b>2,713,272</b>	<b>2,796,453</b>	<b>2,999,486</b>	<b>3,223,307</b>	<b>3,248,386</b>	<b>3,296,506</b>	<b>2.27%</b>
<b>760 - COMPENSATED ABSENCE FUND Total</b>			<b>2,566,969</b>	<b>2,851,786</b>	<b>3,335,348</b>	<b>3,332,558</b>	<b>3,357,636</b>	<b>3,405,756</b>	<b>2.20%</b>
762 - RETIREE MED FUND RES	51 - MISC REVENUES	511000 - PD CONTRIB FOR RET INS	25,125	24,350	24,425	24,425	24,425	24,425	0.00%
		511095 - RHS/CERBT REIMB	2,251,584	3,814,438	3,031,687	3,100,000	3,100,000	3,100,000	0.00%
	<b>51 - MISC REVENUES Total</b>		<b>2,276,709</b>	<b>3,838,788</b>	<b>3,056,687</b>	<b>3,124,425</b>	<b>3,124,425</b>	<b>3,124,425</b>	<b>0.00%</b>
	52 - SERVICE FEES & CHARG	521305 - HYBRID EE CONTRIBUTIONS	40,451	25,880	24,130	27,220	27,220	27,220	0.00%
	<b>52 - SERVICE FEES &amp; CHARG Total</b>		<b>40,451</b>	<b>25,880</b>	<b>24,130</b>	<b>27,220</b>	<b>27,220</b>	<b>27,220</b>	<b>0.00%</b>
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	12,390	14,710	104,472	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(44,451)	(12,582)	85,176	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(32,061)</b>	<b>2,128</b>	<b>189,648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	57 - INTERNAL REVENUES	521340 - OPEB CONTRIBUTION	4,940,367	4,124,923	4,359,593	4,364,508	395,002	395,002	-90.95%
	<b>57 - INTERNAL REVENUES Total</b>		<b>4,940,367</b>	<b>4,124,923</b>	<b>4,359,593</b>	<b>4,364,508</b>	<b>395,002</b>	<b>395,002</b>	<b>-90.95%</b>
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	5,802,500	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		<b>-</b>	<b>-</b>	<b>5,802,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>762 - RETIREE MED FUND RES Total</b>			<b>7,225,467</b>	<b>7,991,719</b>	<b>13,431,557</b>	<b>7,516,153</b>	<b>3,546,647</b>	<b>3,546,647</b>	<b>-52.81%</b>
764 - IT ISF	51 - MISC REVENUES	511030 - SALE OF GIS MAPS	169	39	-	-	-	-	0.00%
		511050 - PRIVATE REFUNDS & REBATES	-	316	-	-	-	-	0.00%
	<b>51 - MISC REVENUES Total</b>		<b>169</b>	<b>354</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	12,465	26,803	57,807	38,523	38,523	38,523	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(48,241)	3,220	34,738	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(35,776)</b>	<b>30,022</b>	<b>92,545</b>	<b>38,523</b>	<b>38,523</b>	<b>38,523</b>	<b>0.00%</b>
	57 - INTERNAL REVENUES	521250 - IT OPERATIONS CONTRIBUTION	5,307,210	5,650,517	6,213,165	6,665,674	6,665,674	6,863,461	2.97%
	<b>57 - INTERNAL REVENUES Total</b>		<b>5,307,210</b>	<b>5,650,517</b>	<b>6,213,165</b>	<b>6,665,674</b>	<b>6,665,674</b>	<b>6,863,461</b>	<b>2.97%</b>
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	-	-	15,729	-	0.00%
	<b>69 - TRANSFERS Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,729</b>	<b>-</b>	<b>0.00%</b>
<b>764 - IT ISF Total</b>			<b>5,271,603</b>	<b>5,680,894</b>	<b>6,305,827</b>	<b>6,704,197</b>	<b>6,719,926</b>	<b>6,901,984</b>	<b>2.95%</b>
765 - IT STRATEGIC FUND	43 - INTERGOVTAL REVENUES	431506 - SB2 PLANNING GRANTS PROGRAM	-	-	310,000	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES	431507 - LEAP PLANNING GRANTS PROGRAM	-	-	300,000	-	-	-	0.00%
	<b>43 - INTERGOVTAL REVENUES Total</b>		<b>-</b>	<b>-</b>	<b>610,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	90,965	147,882	310,023	191,671	191,671	182,957	-4.55%
		541005 - FAIR VALUE OF INVESTMENTS	(320,090)	(49,988)	185,287	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(229,125)</b>	<b>97,894</b>	<b>495,310</b>	<b>191,671</b>	<b>191,671</b>	<b>182,957</b>	<b>-4.55%</b>
	57 - INTERNAL REVENUES	521255 - IT REPLACEMENT CONTRIBUTION	2,000,000	2,000,000	2,000,000	1,700,000	1,700,000	1,700,000	0.00%
	<b>57 - INTERNAL REVENUES Total</b>		<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>0.00%</b>
<b>765 - IT STRATEGIC FUND Total</b>			<b>1,770,875</b>	<b>2,097,894</b>	<b>3,105,431</b>	<b>1,891,671</b>	<b>1,891,671</b>	<b>1,882,957</b>	<b>-0.46%</b>
800 - DEBT SERVICE FUND	43 - INTERGOVTAL REVENUES	431265 - 2010 FEDERAL BAB SUBSIDY	2,194,366	2,133,824	2,073,983	2,068,359	2,068,359	2,068,359	0.00%
	<b>43 - INTERGOVTAL REVENUES Total</b>		<b>2,194,366</b>	<b>2,133,824</b>	<b>2,073,983</b>	<b>2,068,359</b>	<b>2,068,359</b>	<b>2,068,359</b>	<b>0.00%</b>
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	5,088	61,136	87,785	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>5,088</b>	<b>61,136</b>	<b>87,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	8,677,620	8,580,779	8,394,506	8,560,477	-0.24%
		691513 - TRANSFER IN FFP FUND	8,741,133	8,562,344	-	-	-	-	0.00%
	<b>69 - TRANSFERS Total</b>		<b>8,741,133</b>	<b>8,562,344</b>	<b>8,677,620</b>	<b>8,580,779</b>	<b>8,394,506</b>	<b>8,560,477</b>	<b>-0.24%</b>
<b>800 - DEBT SERVICE FUND Total</b>			<b>10,940,587</b>	<b>10,757,303</b>	<b>10,839,388</b>	<b>10,649,138</b>	<b>10,462,865</b>	<b>10,628,836</b>	<b>-0.19%</b>
830 - NEWPORT BAY DREDGING	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	60,160	91,485	167,036	105,966	105,966	105,966	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(208,463)	(42,061)	102,289	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		<b>(148,303)</b>	<b>49,423</b>	<b>269,326</b>	<b>105,966</b>	<b>105,966</b>	<b>105,966</b>	<b>0.00%</b>
<b>830 - NEWPORT BAY DREDGING Total</b>			<b>(148,303)</b>	<b>49,423</b>	<b>269,326</b>	<b>105,966</b>	<b>105,966</b>	<b>105,966</b>	<b>0.00%</b>
831 - ACKERMAN TRUST	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	13,372	20,262	36,736	23,513	23,513	23,513	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(46,333)	(9,398)	22,507	-	-	-	0.00%

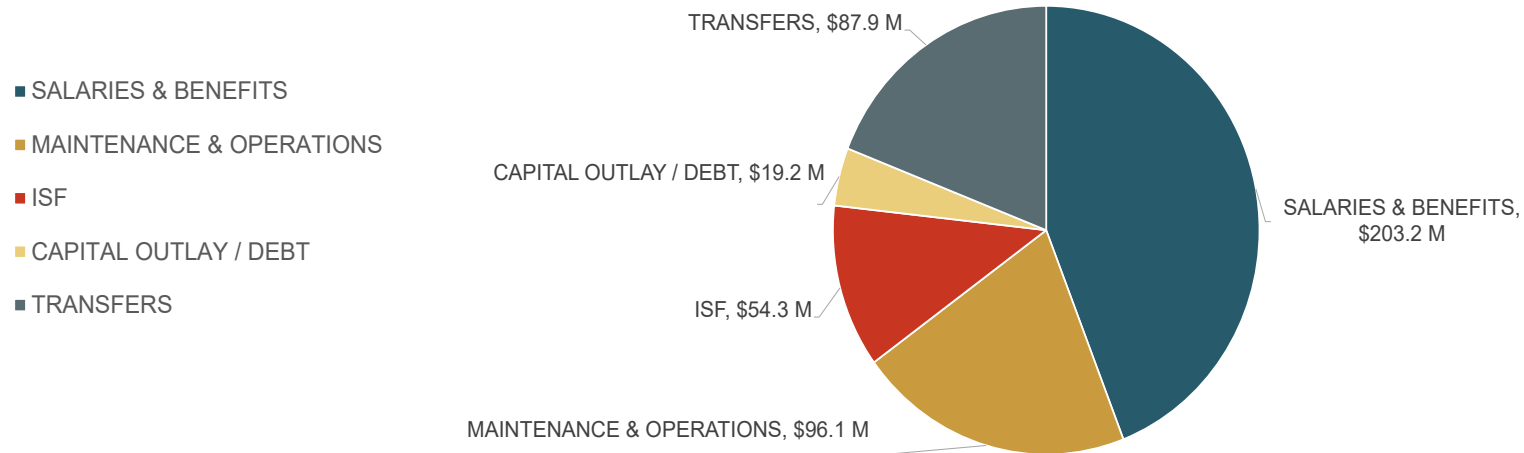


2025-26 PROPOSED REVENUE ESTIMATES - ALL FUNDS									
Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 PROPOSED	% Change over PY Adopted
	<b>54 - INVESTMENT EARNINGS Total</b>		(32,961)	10,863	59,243	23,513	23,513	23,513	0.00%
<b>831 - ACKERMAN TRUST Total</b>			(32,961)	10,863	59,243	23,513	23,513	23,513	0.00%
850 - 1915 ASSESSMENT ACTS FUND	44 - PROPERTY TAXES	411043 - SPECIAL ASSESSMENT PROPERTY TX	1,664,084	1,289,499	3,277,101	-	-	-	0.00%
	<b>44 - PROPERTY TAXES Total</b>		1,664,084	1,289,499	3,277,101	-	-	-	0.00%
	51 - MISC REVENUES	511055 - REVENUE N.O.C.	153,604	-	1,080,001	-	-	-	0.00%
	<b>51 - MISC REVENUES Total</b>		153,604	-	1,080,001	-	-	-	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	2,325	40,371	126,229	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(1,334)	6,957	25,737	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		991	47,328	151,966	-	-	-	0.00%
<b>850 - 1915 ASSESSMENT ACTS FUND Total</b>			1,818,679	1,336,827	4,509,068	-	-	-	0.00%
861 - MISCELLANEOUS CUSTODIAL FUND	51 - MISC REVENUES	511155 - RECEIPTS PENDING FORF DECISION	2,290	21,620	55,868	-	-	-	0.00%
		511156 - POLICE PROPERTY AND EVID RECVD	58,648	80,053	29,191	-	-	-	0.00%
	<b>51 - MISC REVENUES Total</b>		60,938	101,672	85,059	-	-	-	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	29	227	866	-	-	-	0.00%
	<b>54 - INVESTMENT EARNINGS Total</b>		29	227	866	-	-	-	0.00%
<b>861 - MISCELLANEOUS CUSTODIAL FUND Total</b>			60,967	101,899	85,924	-	-	-	0.00%
862 - FLEXIBLE SPENDING ACCOUNT FUND	51 - MISC REVENUES	511160 - CONTRIBUTIONS FROM EMPLOYEES	-	221,680	-	-	-	-	0.00%
	<b>51 - MISC REVENUES Total</b>		-	221,680	-	-	-	-	0.00%
<b>862 - FLEXIBLE SPENDING ACCOUNT FUND Total</b>			-	221,680	-	-	-	-	0.00%
<b>Grand Total</b>			<b>450,921,288</b>	<b>546,826,922</b>	<b>602,425,302</b>	<b>493,573,675</b>	<b>525,760,693</b>	<b>528,682,129</b>	<b>7.11%</b>

## DEPARTMENT EXPENDITURE OVERVIEW - ALL FUNDS

Expenditure Budget: 460,782,303

### BUDGET BY ACCOUNT TYPE



ACCOUNT TYPE	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Adopted	FY 25 Revised	FY 26 Proposed	% Change
03 - MISCELLANEOUS NON OPERATING	1,023,154	3,007,015	3,381,689	3,279,681	3,278,191	3,679,212	12.18%
04 - INTERNAL SERVICES	20,117,559	22,753,779	55,402,512	28,858,663	30,085,419	25,668,342	-11.05%
05 - CITY COUNCIL	585,602	688,972	635,839	931,993	937,514	903,038	-3.11%
10 - CITY CLERK	1,199,672	1,185,948	1,108,650	1,310,158	1,328,375	1,212,948	-7.42%
15 - CITY ATTORNEY	2,368,444	2,323,016	2,423,648	2,661,605	2,697,067	2,578,486	-3.12%
20 - CITY MANAGER	8,678,100	10,525,263	12,092,374	14,918,982	16,173,268	15,061,817	0.96%
25 - HUMAN RESOURCES	2,926,382	3,154,732	3,366,636	3,937,952	3,946,952	3,916,879	-0.54%
30 - FINANCE	8,064,848	9,107,470	9,511,969	10,476,613	11,466,176	10,646,871	1.63%
35 - POLICE	64,742,257	71,502,355	74,621,348	78,717,707	82,655,515	77,347,703	-1.74%
40 - FIRE	50,272,367	61,172,432	65,534,675	65,865,961	68,488,672	67,462,898	2.42%
45 - HARBOR DEPARTMENT	1,774,413	2,195,603	2,487,625	2,817,875	3,165,132	2,860,962	1.53%
50 - COMMUNITY DEVELOPMENT	13,016,661	14,692,962	15,676,750	17,419,233	17,952,547	17,594,817	1.01%
60 - LIBRARY	9,454,173	9,204,395	10,176,875	10,818,892	11,573,158	10,495,210	-2.99%
70 - RECREATION & SENIOR SERVICES	13,166,924	14,023,423	15,140,193	16,374,890	16,473,392	16,203,545	-1.05%
80 - PUBLIC WORKS	61,694,803	51,403,392	52,739,859	54,352,991	64,381,698	58,389,951	7.43%
90 - UTILITIES	33,490,371	37,228,404	40,930,557	44,460,356	44,717,286	48,388,179	8.83%
98 - FINANCING ACTIVITIES	11,199,408	10,983,236	10,700,253	10,952,352	10,953,852	10,515,260	-3.99%
99 - TRANSFERS	76,061,564	134,515,985	110,198,067	72,312,196	91,881,596	87,856,184	21.50%
<b>Total</b>	<b>379,836,701</b>	<b>459,668,385</b>	<b>486,129,516</b>	<b>440,468,100</b>	<b>482,155,809</b>	<b>460,782,303</b>	<b>4.61%</b>

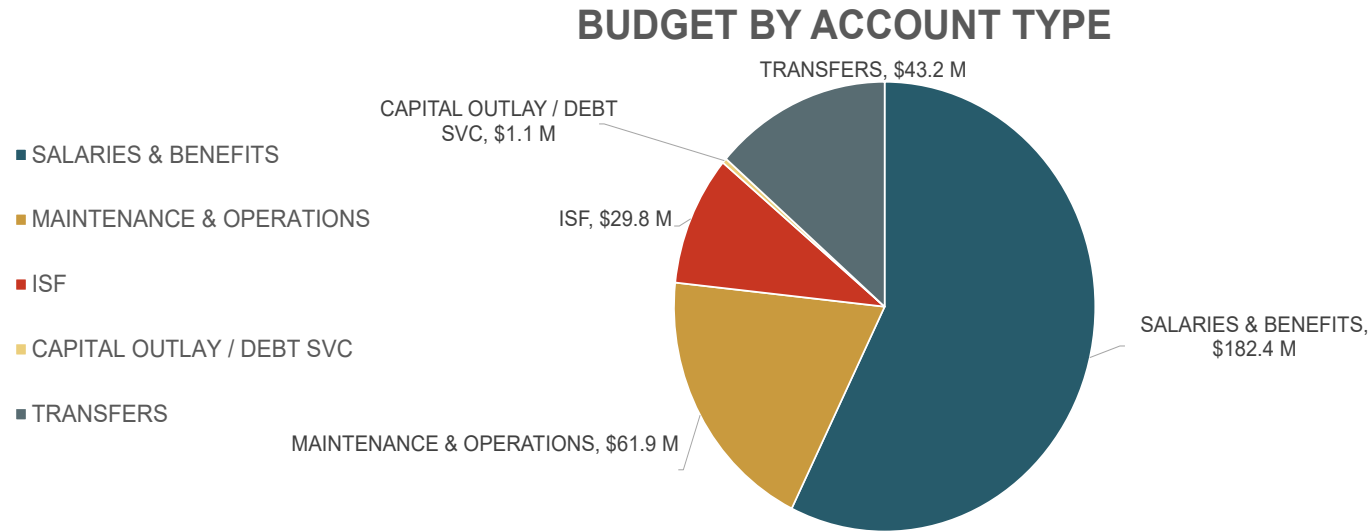


## ACCOUNT HISTORY BY CLASS - ALL FUNDS

Account Type	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Adopted	FY25 Revised	FY 26 Proposed	% Change
REGULAR SALARIES	79,636,594	81,451,477	88,433,576	102,112,308	101,927,924	103,461,231	1.32%
SPECIAL PAYS	4,401,945	4,369,206	4,662,192	4,742,272	4,742,272	5,041,496	6.31%
OTHER PAYS	13,242,249	13,666,880	16,228,843	12,384,577	13,158,388	13,350,631	7.80%
LUMP SUM PAYS	3,685,515	1,865,961	1,367,565	1,870,000	3,410,000	1,870,000	0.00%
BENEFITS	68,677,453	75,611,743	79,581,685	79,989,320	85,613,586	79,503,705	-0.61%
CONTRACT SERVICES	36,196,642	42,881,984	48,664,445	45,869,680	50,043,911	44,074,807	-3.91%
GRANT OPERATING	1,026,083	1,650,460	1,592,555	960,495	2,167,568	960,495	0.00%
UTILITIES	6,240,284	6,908,549	7,164,757	7,147,954	7,150,454	7,731,521	8.16%
SUPPLIES & MATERIALS	17,359,238	17,465,272	18,524,590	20,646,328	22,079,287	21,399,457	3.65%
MAINTENANCE & REPAIR	8,293,984	9,953,087	10,510,619	9,219,770	10,992,728	10,161,404	10.21%
TRAVEL & TRAINING	749,904	860,450	888,561	1,195,651	1,255,694	1,013,306	-15.25%
GENERAL EXPENSES	6,492,945	7,672,450	8,830,647	10,503,627	11,036,608	10,797,726	2.80%
INTERNAL SERVICE CHARGES	28,623,190	33,337,673	34,930,900	37,131,092	33,061,586	37,608,031	1.28%
INSURANCE RESERVES	10,633,737	10,143,036	37,432,755	16,426,771	16,479,827	16,714,248	1.75%
CAPITAL EXPENDITURES	18,515,374	17,314,170	17,117,759	17,956,058	27,154,379	19,238,060	7.14%
TRANSFERS	76,061,564	134,515,985	110,198,067	72,312,196	91,881,596	87,856,184	21.50%
<b>Total</b>	<b>379,836,701</b>	<b>459,668,385</b>	<b>486,129,516</b>	<b>440,468,100</b>	<b>482,155,809</b>	<b>460,782,303</b>	<b>4.61%</b>

## DEPARTMENT EXPENDITURE OVERVIEW - GENERAL FUND

Expenditure Budget: 318,400,668



ACCOUNT TYPE	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Adopted	FY 25 Revised	FY 26 Proposed	% Change
03 - MISCELLANEOUS NON OPERATING	308,467	1,917,007	2,243,641	2,228,689	2,228,689	2,528,547	13.45%
05 - CITY COUNCIL	585,602	688,972	635,839	931,993	937,514	903,038	-3.11%
10 - CITY CLERK	1,199,672	1,185,948	1,108,650	1,310,158	1,328,375	1,212,948	-7.42%
15 - CITY ATTORNEY	2,368,444	2,323,016	2,423,648	2,661,605	2,697,067	2,578,486	-3.12%
20 - CITY MANAGER	3,875,564	4,963,856	5,633,473	7,392,972	7,414,934	7,341,829	-0.69%
25 - HUMAN RESOURCES	2,926,382	3,154,732	3,366,636	3,937,952	3,946,952	3,916,879	-0.54%
30 - FINANCE	9,000,891	9,107,470	9,511,969	10,476,613	11,466,176	10,646,871	1.63%
35 - POLICE	67,901,208	71,347,216	74,577,596	78,156,707	81,572,080	76,977,703	-1.51%
40 - FIRE	59,580,275	61,172,432	65,534,675	65,865,961	68,488,672	67,462,898	2.42%
50 - COMMUNITY DEVELOPMENT	12,804,327	14,015,969	15,356,244	17,233,367	17,409,991	17,390,481	0.91%
60 - LIBRARY	9,454,173	9,204,395	10,143,264	10,818,892	11,510,478	10,495,210	-2.99%
70 - RECREATION & SENIOR SERVICES	13,166,924	13,904,593	14,990,245	16,151,132	16,248,562	15,967,058	-1.14%
80 - PUBLIC WORKS	39,987,350	45,110,729	47,272,588	48,680,984	51,073,437	51,245,492	5.27%
90 - UTILITIES	5,232,314	5,816,438	6,812,897	6,156,003	6,209,639	6,504,144	5.66%
99 - TRANSFERS	61,482,490	65,478,891	59,400,345	39,255,611	53,180,041	43,229,083	10.12%
<b>Total</b>	<b>289,874,082</b>	<b>309,391,665</b>	<b>319,011,709</b>	<b>311,258,638</b>	<b>335,712,607</b>	<b>318,400,668</b>	<b>2.29%</b>

## ACCOUNT HISTORY BY CLASS - GENERAL FUND

Account Type	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Adopted	FY 25 Revised	FY 26 Proposed	% Change
REGULAR SALARIES	72,649,381	74,126,345	80,347,503	93,281,043	93,130,596	94,256,029	1.05%
SPECIAL PAYS	4,361,433	4,327,504	4,618,977	4,698,132	4,698,132	4,993,013	6.28%
OTHER PAYS	13,139,247	12,967,315	14,569,302	11,581,372	11,849,664	12,423,829	7.27%
LUMP SUM PAYS	1,166,000	-	-	-	1,540,000	-	0.00%
BENEFITS	64,078,669	68,995,658	71,916,504	71,398,582	76,969,078	70,684,751	-1.00%
CONTRACT SERVICES	23,849,856	26,810,745	27,633,075	29,482,451	32,455,626	40,861,692	38.60%
GRANT OPERATING	851,954	960,902	862,792	490,000	1,439,699	912,000	86.12%
UTILITIES	3,909,494	4,166,763	4,334,154	4,446,732	4,449,232	4,684,808	5.35%
SUPPLIES & MATERIALS	3,993,623	4,732,995	4,709,920	4,107,848	5,076,055	4,513,482	9.87%
MAINTENANCE & REPAIR	11,103,973	13,996,960	14,818,696	14,535,189	15,405,718	5,953,221	-59.04%
TRAVEL & TRAINING	664,486	746,291	796,379	893,616	912,313	874,271	-2.16%
GENERAL EXPENSES	2,232,720	2,284,966	2,531,788	2,329,565	2,429,712	4,084,386	75.33%
INTERNAL SERVICE CHARGES	25,093,732	26,413,074	27,329,922	29,143,704	25,528,801	29,474,647	1.14%
INSURANCE RESERVES	472,940	183,772	294,554	255,915	281,229	312,189	21.99%
CAPITAL EXPENDITURES	824,085	976,922	975,545	830,038	1,573,127	1,143,266	37.74%
TRANSFERS	61,482,490	67,701,452	63,272,598	43,784,450	57,973,624	43,229,083	-1.27%
<b>Total</b>	<b>289,874,082</b>	<b>309,391,665</b>	<b>319,011,709</b>	<b>311,258,638</b>	<b>335,712,607</b>	<b>318,400,668</b>	<b>2.29%</b>

**2025-26 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	2,483,547	-	-	2,528,547	-	-	2,528,547
01005005	CITY COUNCIL ADMIN	365,884	536,654	500	-	903,038	-	-	903,038
01010005	CITY CLERK ADMIN	863,400	219,549	-	-	1,082,948	-	-	1,082,948
01010101	ELECTIONS	-	130,000	-	-	130,000	-	-	130,000
01015005	CITY ATTORNEY ADMIN	2,326,901	251,585	-	-	2,578,486	-	-	2,578,486
01020001	CITY MANAGER AIRPORT ISSUES	-	175,000	-	-	175,000	-	-	175,000
01020005	CITY MANAGER ADMIN	2,171,609	468,467	500	-	2,640,576	-	-	2,640,576
01020201	CITY MGR PUBLIC INFO OFFICE	290,513	382,244	20,000	-	692,757	-	-	692,757
01020202	CITY MGR ECONOMIC DEVELOPMENT	-	371,000	-	-	371,000	-	-	371,000
0102041	CITY MGR OUTREACH SERVICES	266,234	3,196,263	-	-	3,462,496	-	-	3,462,496
01025005	HUMAN RESOURCES	2,517,235	1,394,644	5,000	-	3,916,879	-	-	3,916,879
01030005	FINANCE ADMIN	1,075,691	354,013	5,000	-	1,434,704	-	-	1,434,704
01030301	BUDGET	820,015	111,417	-	-	931,432	-	-	931,432
01030302	ACCOUNTING	1,528,497	280,566	800	-	1,809,863	-	-	1,809,863
01030304	PURCHASING	918,238	109,567	-	-	1,027,805	-	-	1,027,805
0103031	REVENUE SERVICES	2,290,349	628,469	5,100	-	2,923,917	-	-	2,923,917
0103032	PARKING LOTS & METERS	-	2,519,149	-	-	2,519,149	-	-	2,519,149
0103511	EMERGENCY PREPAREDNESS	232,403	34,165	-	-	266,568	-	-	266,568
0103522	POLICE IT	1,451,273	1,109,733	-	-	2,561,006	-	-	2,561,006
01035351	POLICE CHIEF	3,222,702	358,366	-	-	3,581,068	-	-	3,581,068
01035352	POLICE SUPPORT SERVICES	7,776,172	2,916,885	7,695	-	10,700,752	-	-	10,700,752
01035353	PATROL	30,787,415	3,909,477	-	-	34,696,893	-	-	34,696,893
01035354	TRAFFIC	6,577,756	1,299,260	-	-	7,877,015	-	-	7,877,015
01035355	DETECTIVES	12,946,830	2,096,912	-	-	15,043,742	-	-	15,043,742
01035356	FLEET MAINTENANCE	340,312	1,910,348	-	-	2,250,660	-	-	2,250,660
01040005	FIRE ADMINISTRATION	1,606,602	262,766	-	-	1,869,368	-	-	1,869,368
01040401	FIRE OPERATIONS	43,145,705	7,758,818	122,441	-	51,026,964	-	-	51,026,964
01040402	FIRE PREVENTION	1,246,006	486,966	-	-	1,732,972	-	-	1,732,972
01040403	COMM ER RESPONSE TEAM (CERT)	169,469	74,139	-	-	243,608	-	-	243,608
01040404	EMERGENCY MEDICAL SERVICES	772,777	2,436,259	130,000	-	3,339,036	-	-	3,339,036
01040405	JUNIOR LIFEGUARDS	797,769	635,737	23,413	-	1,456,918	-	-	1,456,918
01040406	LIFEGUARD OPERATIONS	5,918,457	1,777,550	98,025	-	7,794,031	-	-	7,794,031
01050005	CDD ADMIN	1,559,600	477,084	27,025	-	2,063,709	-	-	2,063,709
0105041	INSPECTIONS	2,261,154	339,676	-	-	2,600,829	-	-	2,600,829
0105042	PLAN CHECKS/PERMITS	4,179,256	1,035,177	-	-	5,214,432	-	-	5,214,432
01050501	PLANNING	2,890,893	696,700	-	-	3,587,594	-	-	3,587,594
01050503	CODE ENFORCEMENT	1,222,603	295,389	-	-	1,517,992	-	-	1,517,992
01050505	REAL PROPERTY GEN FUND	607,809	1,798,115	-	-	2,405,924	-	-	2,405,924
01060005	LIBRARY ADMIN	1,711,163	1,105,001	2,000	-	2,818,164	-	-	2,818,164
0106021	CDM BRANCH LIBRARY	345,911	98,186	-	-	444,096	-	-	444,096
0106022	MARINERS BRANCH LIBRARY	1,279,884	435,040	-	-	1,714,923	-	-	1,714,923
0106023	CENTRAL LIBRARY	2,974,903	1,127,879	-	-	4,102,782	-	-	4,102,782
0106024	BALBOA BRANCH LIBRARY	356,787	121,769	-	-	478,557	-	-	478,557
0106051	LIBRARY FOUNDATION	-	1,127	-	-	1,127	-	-	1,127
01060601	TECHNICAL PROCESSING	382,284	106,063	-	-	488,347	-	-	488,347
01060603	CULTURAL & ARTS	-	334,168	-	-	334,168	-	-	334,168
01060604	LITERACY SERVICES	84,944	28,102	-	-	113,046	-	-	113,046
01070005	RECREATION ADMIN	1,012,625	565,520	-	-	1,578,145	-	-	1,578,145
0107010	PROGRAM SUPPORT	2,268,279	411,950	3,050	-	2,683,279	-	-	2,683,279
0107011	FEE BASED CLASSES	-	559,061	1,000	-	560,061	-	-	560,061
0107012	ADULT SPORTS	138,527	329,282	-	-	467,809	-	-	467,809

2025-26 EXPENDITURES BY DIVISION									
Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
0107013	YOUTH SPORTS	-	20,383	-	-	20,383	-	-	20,383
0107014	YOUTH PROGRAMS	715,232	206,945	-	-	922,176	-	-	922,176
0107015	PRESCHOOL PROGRAMS	11,275	12,536	-	-	23,811	-	-	23,811
0107016	NATURAL RESOURCES	83,567	26,603	-	-	110,169	-	-	110,169
0107017	SPECIAL EVENTS	-	65,600	-	-	65,600	-	-	65,600
0107018	PARK PATROL	394,695	75,676	-	-	470,371	-	-	470,371
0107019	AQUATICS	341,112	89,752	-	-	430,864	-	-	430,864
0107020	NEWPORT COAST COMMUNITY CENTER	486,214	655,606	6,835	-	1,148,655	-	-	1,148,655
0107021	COMMUNITY YOUTH CENTER	207,619	211,558	-	-	419,176	-	-	419,176
0107022	CIVIC CENTER RENTALS	244,962	98,399	-	-	343,361	-	-	343,361
0107023	MARINA PARK	763,944	1,710,892	1,995	-	2,476,832	-	-	2,476,832
0107024	FACILITY MAINT & OPERATIONS	129,636	252,624	31,231	-	413,490	-	-	413,490
0107026	JUNIOR LIFEGUARD FACILITY	31,664	17,966	-	-	49,630	-	-	49,630
0107031	OASIS	1,284,982	911,462	4,500	-	2,200,944	-	-	2,200,944
0107032	OASIS FITNESS CENTER	311,418	290,225	2,829	-	604,472	-	-	604,472
0107033	OASIS TRANSPORTATION	756,203	221,625	-	-	977,828	-	-	977,828
01080005	PUBLIC WORKS ADMIN	2,566,170	527,641	6,600	-	3,100,411	-	-	3,100,411
0108011	WQ/CONSERVATION/ENVIRONMENTAL	725,426	529,134	-	-	1,254,560	-	-	1,254,560
0108012	TRAFFIC & TRANSPORTATION	2,838,406	1,192,301	4,000	-	4,034,707	-	-	4,034,707
0108031	PARKS	1,468,839	8,231,982	309,000	-	10,009,822	-	-	10,009,822
0108032	TREES	348,057	2,571,666	-	-	2,919,722	-	-	2,919,722
0108041	FACILITY MAINTENANCE	1,683,307	4,114,495	85,000	-	5,882,802	-	-	5,882,802
0108051	REFUSE	211,990	10,386,921	-	-	10,598,912	-	-	10,598,912
0108061	STREETS/ASPHALT	4,322,669	3,233,772	236,228	-	7,792,669	-	-	7,792,669
01080801	ENGINEERING SERVICES	4,740,119	909,269	2,500	-	5,651,888	-	-	5,651,888
0109062	STORM DRAINS/STREET SWEEPING	1,602,989	3,052,642	1,000	-	4,656,631	-	-	4,656,631
0109063	STREET LIGHT/ELECTRICAL	339,290	1,508,223	-	-	1,847,513	-	-	1,847,513
01099	GENERAL FUND INTERFUND TRANSFR	-	-	-	-	43,229,083	-	43,229,083	43,229,083
01201927	STREET	-	-	-	-	-	6,500,000	-	6,500,000
01201928	MISC & STUDIES	-	-	-	-	-	750,000	-	750,000
01201929	PARKS	-	-	-	-	-	500,000	-	500,000
10001	TIDE&SUBMERGED LAND CIP	-	-	-	-	-	730,000	-	730,000
10001940	UPPER NEWPORT RESERVE	-	-	-	-	-	200,000	-	200,000
10003	TIDE&SUBMERGED LAND DEPT	-	660,247	-	-	660,247	-	-	660,247
10045451	HARBOR DEPARTMENT	1,762,337	1,093,625	5,000	-	2,860,962	-	-	2,860,962
10050505	REAL PROPERTY TIDELANDS	-	750	-	-	750	-	-	750
10080802	TIDELANDS MANAGEMENT	-	483,123	5,000	-	488,123	-	-	488,123
10090907	OIL & GAS	-	1,037,876	-	-	1,037,876	-	-	1,037,876
10099	INTERFUND TRANSFERS	-	-	-	-	20,742,162	-	20,742,162	20,742,162
10101	TIDELANDS HARBOR CAP CIP	-	-	-	-	-	10,805,751	-	10,805,751
1050061	FEDERAL DEPT OF JUSTICE	-	120,000	-	-	120,000	-	-	120,000
11135	SLESF GRANT POLICE DEPT	250,000	-	-	-	250,000	-	-	250,000
12050502	CDBG	-	183,586	-	-	183,586	-	-	183,586
12101	STATE GAS TAX CIP	-	-	-	-	-	2,112,000	-	2,112,000
12201	MEASURE M CIP	-	-	-	-	-	3,000,000	-	3,000,000
1230050	MEASURE M COMP STREETS	-	-	-	-	-	4,327,881	-	4,327,881
1230052	MEASURE M COMP WATER QUALITY	-	-	-	-	-	467,254	-	467,254
12601	SB1 GAS TAX RMRA CIP	-	-	-	-	-	2,730,000	-	2,730,000
13501	CONTRIBUTIONS FUND CIP	-	-	-	-	-	311,502	-	311,502
13801	ENVIRONMENTAL CONTRIB CIP	-	-	-	-	-	3,266,409	-	3,266,409
14001	CIRC & TRANSPORT CIP	-	-	-	-	-	750,000	-	750,000

**2025-26 EXPENDITURES BY DIVISION**

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
14101	BUILDING EXCISE TAX CIP	-	-	-	-	-	150,000	-	150,000
16001	ENVIRONMENTAL LIABILITY CIP	-	-	-	-	-	14,500	-	14,500
16003	ENVIRONMENTAL LIAB NON OP	115,126	370,292	-	-	485,418	-	-	485,418
16470	FiiN Rec Support	-	236,487	-	-	236,487	-	-	236,487
1805042	CASP TRAINING	-	20,000	-	-	20,000	-	-	20,000
51201	MISC FFP PROJECTS CIP	-	-	-	-	-	1,059,000	-	1,059,000
51399	INTERFUND TRANSFERS	-	-	-	-	10,650,000	-	10,650,000	10,650,000
53201	FIRE STATIONS CIP	-	-	-	-	-	6,500,000	-	6,500,000
53601	NEIGHBORHOOD ENHANCEMENT	-	-	-	-	-	600,000	-	600,000
56201	PARKS & COMM CTR CIP	-	-	-	-	-	2,341,000	-	2,341,000
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	6,287,752	28,636,205	54,154	-	34,978,111	-	-	34,978,111
70199	INTERFUND TRANSFERS	-	-	-	-	13,234,939	-	13,234,939	13,234,939
70201	WATER CAPITAL FUND CIP	-	-	-	-	-	119,000	-	119,000
70201931	MP Distrib-Pipng-Pmpng-Grndwtr	-	-	-	-	-	13,309,000	-	13,309,000
71101	SEWER ENTERPRISE CIP	-	-	-	-	-	1,000,000	-	1,000,000
7119061	WASTEWATER OPERATIONS	1,954,610	3,880,439	33,000	-	5,868,049	-	-	5,868,049
74804	OTHER INSURANCE FUND	-	3,175,766	-	-	3,175,766	-	-	3,175,766
74904	UNINS CLAIMS NON OP	-	2,095,000	-	-	2,095,000	-	-	2,095,000
75000750	WORKERS COMPENSATION DIV	-	3,998,093	-	-	3,998,093	-	-	3,998,093
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	-	6,548,696	-	-	6,548,696	-	-	6,548,696
7529031	EQUIPMENT MAINTENANCE	1,423,032	1,064,795	40,500	-	2,528,327	-	-	2,528,327
7529032	EQUIPMENT PURCHASING	-	-	4,128,009	-	4,128,009	-	-	4,128,009
75304	POLICE EQUIPMENT NON OP	-	342,312	1,391,975	-	1,734,287	-	-	1,734,287
75504	PARKING EQUIPMENT NON OP	-	-	400,000	-	400,000	-	-	400,000
75604	FIRE EQUIPMENT NON OP	-	-	198,400	-	198,400	-	-	198,400
75704	RSS EQUIPMENT NON OPERATING	-	-	220,000	-	220,000	-	-	220,000
76004	COMP ABSENCE NON OP	2,055,000	-	-	-	2,055,000	-	-	2,055,000
76204	RETIREE MED RES NON OP	3,344,870	395,002	-	-	3,739,872	-	-	3,739,872
76404	IT ISF NON OP	-	518,110	-	-	518,110	-	-	518,110
76420203	CITY MGR INFORMTN TECHNOLOGY	3,676,715	2,508,777	173,000	-	6,358,492	-	-	6,358,492
7657650	IT REPLACEMENT	-	270,000	418,000	-	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	-	10,504,260	10,515,260	-	-	10,515,260
83103	ACKERMAN NON OP	-	5,000	-	-	5,000	-	-	5,000
<b>TOTAL BUDGET, ALL FUNDS</b>		<b>203,227,063</b>	<b>150,460,995</b>	<b>8,733,800</b>	<b>10,504,260</b>	<b>460,782,303</b>	<b>66,743,297</b>	<b>87,856,184</b>	<b>527,525,600</b>
<b>Less: Internal Service Charges</b>		<b>10,499,616</b>	<b>22,051,669</b>	<b>7,493,380</b>	<b>-</b>	<b>40,044,666</b>	<b>-</b>	<b>-</b>	<b>40,044,666</b>
<b>NET OF INTERNAL CHARGES</b>		<b>192,727,447</b>	<b>128,409,326</b>	<b>1,240,420</b>	<b>10,504,260</b>	<b>420,737,637</b>	<b>66,743,297</b>	<b>87,856,184</b>	<b>487,480,934</b>

	<b>Total Budget</b>	<b>% of Budget Type</b>	<b>% of Total Budget</b>	<b>General Fund</b>	<b>% of Budget Type</b>	<b>% of Total GF Budget</b>
<b>Operating Budget</b>						
Salaries and Benefits	203,227,063	44.10%	38.52%	182,357,622	57.27%	55.91%
Maintenance and Operations	150,460,995	32.65%	28.52%	91,670,697	28.79%	28.11%
Capital Outlay	8,733,800	1.90%	1.66%	1,143,266	0.36%	0.35%
Debt Service	10,504,260	2.28%	1.99%	-	0.00%	0.00%
Transfers	87,856,184	19.07%	16.65%	43,229,083	13.58%	13.25%
<b>Total Operating Budget</b>	<b>460,782,303</b>	<b>100.00%</b>	<b>87.35%</b>	<b>318,400,668</b>	<b>100.00%</b>	<b>97.62%</b>
<b>Capital Improvements</b>	<b>66,743,297</b>	<b>100.00%</b>	<b>12.65%</b>	<b>7,750,000</b>	<b>100.00%</b>	<b>2.38%</b>
<b>TOTAL BUDGET</b>	<b>527,525,600</b>	<b>100.00%</b>	<b>100.00%</b>	<b>326,150,668</b>	<b>100.00%</b>	<b>100.00%</b>

2025-26 EXPENDITURES BY FUNCTION									
Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Proposed	% Change Over PY Adopted	% Change Over PY Revised
<b>GENERAL FUND</b>									
<b>GENERAL GOVERNMENT</b>									
01005005	CITY COUNCIL ADMIN	585,602	688,972	635,839	931,993	937,514	903,038	-3.11%	-3.68%
01010005	CITY CLERK ADMIN	1,047,961	1,082,225	1,108,599	1,110,158	1,110,964	1,082,948	-2.45%	-2.52%
01010101	ELECTIONS	151,710	103,724	50	200,000	217,411	130,000	-35.00%	-40.21%
01015005	CITY ATTORNEY ADMIN	2,116,526	2,320,570	2,422,601	2,661,605	2,673,027	2,578,486	-3.12%	-3.54%
01015151	CITY ATTORNEY OUTSIDE COUNSEL	251,918	2,446	1,047	-	24,040	-	0.00%	-100.00%
01020001	CITY MANAGER AIRPORT ISSUES	135,620	104,974	93,262	175,000	175,000	175,000	0.00%	0.00%
01020005	CITY MANAGER ADMIN	1,533,737	1,737,071	2,246,428	2,700,714	2,707,268	2,640,576	-2.23%	-2.46%
01020201	CITY MGR PUBLIC INFO OFFICE	630,407	605,577	574,766	721,586	721,802	692,757	-4.00%	-4.02%
01020202	CITY MGR ECONOMIC DEVELOPMENT	246,160	255,000	255,000	371,000	386,000	371,000	0.00%	-3.89%
0102041	CITY MGR OUTREACH SERVICES	1,329,641	2,261,233	2,464,018	3,424,672	3,424,864	3,462,496	1.10%	1.10%
01025005	HUMAN RESOURCES	2,926,282	3,154,659	3,366,636	3,937,952	3,946,952	3,916,879	-0.54%	-0.76%
01025251	PERSONNEL MGMT & RECRUITING	100	73	-	-	-	-	0.00%	0.00%
01030005	FINANCE ADMIN	1,372,001	1,396,147	1,234,761	1,505,285	1,642,011	1,434,704	-4.69%	-12.63%
01030301	BUDGET	1,889,425	944,246	985,937	951,956	942,094	931,432	-2.16%	-1.13%
01030302	ACCOUNTING	1,073,633	1,326,149	1,502,315	1,760,226	1,786,312	1,809,863	2.82%	1.32%
01030304	PURCHASING	(913)	836,416	912,908	1,088,872	1,089,489	1,027,805	-5.61%	-5.66%
0103031	REVENUE SERVICES	2,641,113	2,504,990	2,559,273	2,959,351	3,063,717	2,923,917	-1.20%	-4.56%
<b>Total General Government</b>		<b>17,930,923</b>	<b>19,324,473</b>	<b>20,363,439</b>	<b>24,500,370</b>	<b>24,848,466</b>	<b>24,080,902</b>	<b>-1.71%</b>	<b>-3.09%</b>
<b>PUBLIC SAFETY</b>									
0103511	EMERGENCY PREPARENESS	279,943	322,020	261,516	276,525	318,651	266,568	-3.60%	-16.34%
0103522	POLICE IT	2,389,322	2,399,235	2,681,673	2,609,963	3,021,048	2,561,006	-1.88%	-15.23%
01035351	POLICE CHIEF	2,580,303	2,571,800	3,130,757	3,287,817	3,597,060	3,581,068	8.92%	-0.44%
01035352	POLICE SUPPORT SERVICES	10,002,600	10,567,060	11,272,169	11,909,580	11,725,842	10,700,752	-10.15%	-8.74%
01035353	PATROL	30,289,993	31,544,159	32,963,444	34,614,999	35,975,086	34,696,893	0.24%	-3.55%
01035354	TRAFFIC	7,376,507	7,855,553	8,063,979	7,973,217	8,439,629	7,877,015	-1.21%	-6.67%
01035355	DETECTIVES	13,155,839	14,002,058	14,115,634	15,272,273	16,274,427	15,043,742	-1.50%	-7.56%
01035356	FLEET MAINTENANCE	1,826,699	2,085,331	2,088,425	2,212,333	2,220,337	2,250,660	1.73%	1.37%
01040005	FIRE ADMINISTRATION	1,633,157	1,718,863	1,817,739	1,802,861	1,811,381	1,869,368	3.69%	3.20%
01040401	FIRE OPERATIONS	37,575,313	37,956,260	39,623,639	40,466,871	41,602,653	51,026,964	26.10%	22.65%
01040402	FIRE PREVENTION	1,472,891	1,441,509	1,527,277	1,832,934	2,345,179	1,732,972	-5.45%	-26.10%
01040403	COMM ER RESPONSE TEAM (CERT)	107,013	183,503	168,705	251,738	303,771	243,608	-3.23%	-19.81%
01040404	EMERGENCY MEDICAL SERVICES	11,191,990	11,406,228	13,450,554	12,680,774	13,427,365	3,339,036	-73.67%	-75.13%
01040405	JUNIOR LIFEGUARDS	1,019,400	1,393,230	1,456,033	1,310,631	1,319,134	1,456,918	11.16%	10.45%
01040406	LIFEGUARD OPERATIONS	6,580,511	7,072,839	7,490,727	7,520,151	7,679,189	7,794,031	3.64%	1.50%
<b>Total Public Safety</b>		<b>127,481,483</b>	<b>132,519,649</b>	<b>140,112,271</b>	<b>144,022,668</b>	<b>150,060,752</b>	<b>144,440,601</b>	<b>0.29%</b>	<b>-3.75%</b>
<b>COMMUNITY DEVELOPMENT</b>									
01050005	CDD ADMIN	1,741,023	1,983,568	1,780,987	2,131,618	2,094,917	2,063,709	-3.19%	-1.49%
0105041	INSPECTIONS	2,159,755	2,397,157	2,550,035	2,693,747	2,641,556	2,600,829	-3.45%	-1.54%
0105042	PLAN CHECKS/PERMITS	4,428,084	4,913,232	4,977,008	5,150,597	5,286,381	5,214,432	1.24%	-1.36%
01050501	PLANNING	3,256,478	3,237,582	3,299,624	3,682,667	3,831,494	3,587,594	-2.58%	-6.37%
01050503	CODE ENFORCEMENT	828,714	854,597	1,003,722	1,289,886	1,293,007	1,517,992	17.68%	17.40%
01050504	BUILDING	650	-	-	20,000	-	-	-100.00%	0.00%
01050505	REAL PROPERTY GEN FUND	389,624	629,832	1,744,867	2,264,852	2,262,637	2,405,924	6.23%	6.33%



2025-26 EXPENDITURES BY FUNCTION									
Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Proposed	% Change Over PY Adopted	% Change Over PY Revised
	<b>Total Community Development</b>	<b>12,804,327</b>	<b>14,015,969</b>	<b>15,356,244</b>	<b>17,233,367</b>	<b>17,409,991</b>	<b>17,390,481</b>	<b>0.91%</b>	<b>-0.11%</b>
	<b>PUBLIC WORKS</b>								
01080807	MOD ADMIN	629,793	633,307	-	-	-	-	0.00%	0%
0108061	STREETS/ASPHALT	5,977,240	7,101,921	7,662,452	7,804,589	7,928,718	7,792,669	-0.15%	-1.72%
0108031	PARKS	9,253,185	9,845,236	9,971,173	9,602,442	10,820,007	10,009,822	4.24%	-7.49%
0108032	TREES	2,367,089	2,189,787	2,525,452	2,460,874	2,805,085	2,919,722	18.65%	4.09%
0108041	FACILITY MAINTENANCE	3,362,630	4,193,352	4,174,589	4,189,510	4,871,149	5,882,802	40.42%	20.77%
0109062	STORM DRAINS/STREET SWEEPING	3,783,690	4,326,537	4,984,505	4,335,343	4,338,802	4,656,631	7.41%	7.33%
0109063	STREET LIGHT/ELECTRICAL	1,448,624	1,489,901	1,828,392	1,820,661	1,870,837	1,847,513	1.47%	-1.25%
01080005	PUBLIC WORKS ADMIN	2,036,830	2,109,486	2,833,858	3,098,685	3,100,580	3,100,411	0.06%	-0.01%
0108011	WQ/CONSERVATION/ENVIRONMENTAL	1,172,444	1,232,100	1,319,687	1,318,284	1,328,212	1,254,560	-4.83%	-5.55%
0108012	TRAFFIC & TRANSPORTATION	3,057,046	3,362,055	3,430,036	4,051,511	4,078,383	4,034,707	-0.41%	-1.07%
0108051	REFUSE	7,517,302	9,367,009	9,952,771	10,656,722	10,276,421	10,598,912	-0.54%	3.14%
01080801	ENGINEERING SERVICES	4,613,790	5,076,476	5,402,570	5,498,366	5,864,882	5,651,888	2.79%	-3.63%
	<b>Total Public Works</b>	<b>45,219,664</b>	<b>50,927,166</b>	<b>54,085,485</b>	<b>54,836,987</b>	<b>57,283,076</b>	<b>57,749,636</b>	<b>5.31%</b>	<b>0.81%</b>
	<b>COMMUNITY SERVICES</b>								
0103032	PARKING LOTS & METERS	2,025,631	2,099,521	2,316,775	2,210,923	2,942,552	2,519,149	13.94%	-14.39%
01060603	CULTURAL & ARTS	251,764	170,780	244,655	255,088	367,988	334,168	31.00%	-9.19%
01070005	RECREATION ADMIN	1,390,041	1,435,642	1,489,895	1,608,698	1,587,390	1,578,145	-1.90%	-0.58%
0107010	PROGRAM SUPPORT	2,414,496	2,289,389	2,557,496	2,725,745	2,720,942	2,683,279	-1.56%	-1.38%
0107011	FEE BASED CLASSES	431,354	526,700	492,923	508,171	487,295	560,061	10.21%	14.93%
0107012	ADULT SPORTS	353,059	377,176	377,796	460,180	460,269	467,809	1.66%	1.64%
0107013	YOUTH SPORTS	26,943	33,416	27,670	20,383	20,383	20,383	0.00%	0.00%
0107014	YOUTH PROGRAMS	618,510	650,827	667,609	805,484	807,247	922,176	14.49%	14.24%
0107015	PRESCHOOL PROGRAMS	93,666	102,875	92,699	120,058	70,085	23,811	-80.17%	-66.03%
0107016	NATURAL RESOURCES	126,540	124,341	70,570	113,909	94,142	110,169	-3.28%	17.02%
0107017	SPECIAL EVENTS	75,469	61,627	77,609	65,600	65,600	65,600	0.00%	0.00%
0107018	PARK PATROL	349,592	370,372	414,034	480,033	456,210	470,371	-2.01%	3.10%
0107019	AQUATICS	236,745	246,424	334,632	362,086	398,010	430,864	18.99%	8.25%
0107020	NEWPORT COAST COMMUNITY CENTER	873,306	979,451	1,107,500	1,153,137	1,235,701	1,148,655	-0.39%	-7.04%
0107021	COMMUNITY YOUTH CENTER	407,310	483,616	469,631	449,752	475,351	419,176	-6.80%	-11.82%
0107022	CIVIC CENTER RENTALS	50,237	91,495	143,035	218,788	240,035	343,361	56.94%	43.05%
0107023	MARINA PARK	2,217,795	2,311,192	2,531,532	2,548,578	2,650,834	2,476,832	-2.82%	-6.56%
0107024	FACILITY MAINT & OPERATIONS	562,417	667,080	683,476	751,873	742,882	413,490	-45.01%	-44.34%
0107026	JUNIOR LIFEGUARD FACILITY	-	-	10,208	40,255	25,342	49,630	23.29%	95.84%
0107031	OASIS	1,693,806	1,912,786	2,131,697	2,234,704	2,234,506	2,200,944	-1.51%	-1.50%
0107032	OASIS FITNESS CENTER	397,265	378,169	384,642	486,412	478,488	604,472	24.27%	26.33%
0107033	OASIS TRANSPORTATION	848,375	862,013	925,591	997,285	997,848	977,828	-1.95%	-2.01%
01060005	LIBRARY ADMIN	2,317,186	2,332,189	2,636,559	2,872,112	2,890,738	2,818,164	-1.88%	-2.51%
0106021	CDM BRANCH LIBRARY	386,359	427,159	458,576	473,179	471,622	444,096	-6.15%	-5.84%
0106022	MARINERS BRANCH LIBRARY	1,623,896	1,593,933	1,673,325	1,811,998	1,819,002	1,714,923	-5.36%	-5.72%
0106023	CENTRAL LIBRARY	3,656,765	3,532,116	3,774,251	4,329,713	4,359,213	4,102,782	-5.24%	-5.88%
0106024	BALBOA BRANCH LIBRARY	432,134	405,841	439,515	494,362	489,947	478,557	-3.20%	-2.32%
0106051	LIBRARY FOUNDATION	28,149	33,984	25,893	-	82,919	1,127	0.00%	-98.64%

**2025-26 EXPENDITURES BY FUNCTION**

Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Proposed	% Change Over PY Adopted	% Change Over PY Revised
0106052	FRIENDS OF THE LIBRARY	158,201	166,066	289,130	-	350,951	-	0.00%	-100.00%
0106053	DESIGNATED GIFTS	5,557	-	-	-	43,545	-	0.00%	-100.00%
01060601	TECHNICAL PROCESSING	453,233	458,032	487,595	491,308	491,552	488,347	-0.60%	-0.65%
01060604	LITERACY SERVICES	140,928	84,295	113,765	91,132	143,002	113,046	24.05%	-20.95%
	<b>Total Community Svcs</b>	<b>24,646,729</b>	<b>25,208,510</b>	<b>27,450,284</b>	<b>29,180,947</b>	<b>30,701,592</b>	<b>28,981,417</b>	<b>-0.68%</b>	<b>-5.60%</b>
01003	GENERAL FUND MISC NON OP	308,467	1,917,007	2,243,641	2,228,689	2,228,689	2,528,547	13.45%	13.45%
	GENERAL FUND OPERATING BUDGET	<b>228,391,592</b>	<b>243,912,774</b>	<b>259,611,364</b>	<b>272,003,027</b>	<b>282,532,566</b>	<b>275,171,585</b>	<b>1.16%</b>	<b>-2.61%</b>
01099	GENERAL FUND TRANSFERS	<b>61,482,490</b>	<b>65,478,891</b>	<b>59,400,345</b>	<b>39,255,611</b>	<b>53,180,041</b>	<b>43,229,083</b>	10.12%	-18.71%
	TOTAL GENERAL FUND BUDGET	<b>289,874,082</b>	<b>309,391,665</b>	<b>319,011,709</b>	<b>311,258,638</b>	<b>335,712,607</b>	<b>318,400,668</b>	<b>2.29%</b>	<b>-5.16%</b>
	<b>ENTERPRISE ACTIVITIES</b>								
7019051	WATER QUALITY	-	268,808	29,985,503	30,374,134	-		-100.00%	-100.00%
7019052	WATER SYSTEM SERVICE	24,476,662	25,619,964	27,962,455	32,039,234	32,222,907	34,978,111	9.17%	8.55%
701 702	WATER - CIPs	6,509,027	7,833,402	8,640,821	7,051,000	15,353,528	13,828,000	96.11%	-9.94%
7119061	WASTEWATER OPERATIONS	3,033,216	4,373,462	1,845,000	5,321,136	5,310,185	5,868,049	10.28%	10.51%
711 712	WASTEWATER - CIPs	337,318	152,130	496,438	1,000,000	3,749,934	1,000,000	0.00%	-73.33%
70199	WATERFUND TRANSFERS	-	<b>5,636,943</b>	<b>6,713,513</b>	<b>6,488,810</b>	<b>7,827,906</b>	<b>13,234,939</b>	<b>103.97%</b>	<b>69.07%</b>
	<b>Total Enterprise Activities</b>	<b>34,356,223</b>	<b>37,978,959</b>	<b>38,944,714</b>	<b>45,411,370</b>	<b>56,636,554</b>	<b>55,674,159</b>	<b>22.60%</b>	<b>-1.70%</b>
	<b>INTERNAL SERVICE FUNDS</b>								
74804	OTHER INSURANCE FUND	-	2,053,736	2,212,372	3,175,766	3,175,766	3,175,766	0.00%	0.00%
74904	UNINS CLAIMS NON OP	2,205,754	471,388	873,313	1,965,000	1,967,741	2,095,000	6.62%	6.47%
75000750	WORKERS COMPENSATION DIV	4,213,259	4,614,953	11,588,497	3,901,955	3,926,955	3,998,093	2.46%	1.81%
75000751	WORKERS COMP DISABILITY	128	-	-	500,000	500,000	500,000	0.00%	0.00%
75004	WORK COMP NON OP	-	288,089	-	217,348	217,348	217,348	0.00%	0.00%
75104	GEN LIABILITY NON OP	-	268,808	267,770	267,770	267,770	267,770	0.00%	0.00%
7517510	GENERAL LIABILITY INSURANCE DIV	3,752,002	2,824,253	22,412,831	6,543,631	6,543,631	6,548,696	0.08%	0.08%
7529031	EQUIPMENT MAINTENANCE	2,089,244	2,341,272	2,301,986	2,502,531	2,709,345	2,528,327	1.03%	-6.68%
7529032	EQUIPMENT PURCHASING	4,329,587	3,476,771	2,859,300	2,698,009	9,992,116	4,128,009	53.00%	-58.69%
75304	POLICE EQUIPMENT NON OP	925,912	1,044,998	1,036,471	1,486,575	2,161,199	1,734,287	16.66%	-19.75%
75504	PARKING EQUIPMENT NON OP	24,243	-	-	400,000	400,000	400,000	0.00%	0.00%
75604	FIRE EQUIPMENT NON OP	-	52,752	441,303	142,000	655,400	198,400	39.72%	-69.73%
75704	RSS EQUIPMENT NON OPERATING	140,776	198,881	160,699	200,000	210,991	220,000	10.00%	4.27%
76004	COMP ABSENCE NON OP	2,058,475	2,007,181	2,498,119	2,030,000	2,030,000	2,055,000	1.23%	1.23%
76104	RETIREE MEDICAL NON OP	165	-	-	-	-	-	0.00%	0.00%
76204	RETIREE MED RES NON OP	6,796,845	8,476,508	13,427,366	7,510,508	7,510,508	3,739,872	-50.20%	-50.20%
76404	IT ISF NON OP	-	452,232	483,772	518,110	518,110	518,110	0.00%	0.00%
76420203	CITY MGR INFORMTN TECHNOLOGY	4,059,404	4,416,102	5,134,184	6,164,514	6,148,775	6,358,492	3.15%	3.41%
7657650	IT REPLACEMENT	736,996	585,490	932,525	688,000	961,830	688,000	0.00%	-28.47%
7657651	IT STRATEGIC ERP	67,388	23,538	-	-	525,801	-	0.00%	-100.00%
7657653	IT STRATEGIC	76,963	53,921	52,663	180,000	269,758	180,000	0.00%	-33.27%

2025-26 EXPENDITURES BY FUNCTION									
Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Proposed	% Change Over PY Adopted	% Change Over PY Revised
7657654	PERMIT SYSTEM REPLACEMENT	349,513	457,946	103,086	493,496	493,496	493,496	0.00%	0.00%
	<b>Total Internal Service Funds</b>	<b>31,826,654</b>	<b>34,108,818</b>	<b>66,786,257</b>	<b>41,585,214</b>	<b>51,186,540</b>	<b>40,044,666</b>	<b>-3.70%</b>	<b>-21.77%</b>
	<b>OTHER FUNDS</b>								
012	GENERAL FUND CAPITAL PROJECTS	4,716,975	3,929,030	7,602,294	11,000,000	24,473,160	7,750,000	-29.55%	-68.33%
10003	TIDE&SUBMERGED LAND DEPT	-	432,505	516,156	576,031	576,031	660,247	14.62%	14.62%
10045451	HARBOR DEPARTMENT	1,774,413	2,195,603	2,487,625	2,817,875	3,165,132	2,860,962	1.53%	-9.61%
10050505	REAL PROPERTY TIDELANDS	3,543	7,500	20,637	2,280	15,580	750	-67.11%	-95.19%
10080802	TIDELANDS MANAGEMENT	356,414	474,620	305,985	471,467	606,801	488,123	3.53%	-19.56%
10090907	OIL & GAS	1,479,786	1,418,540	1,201,737	943,982	974,556	1,037,876	9.95%	6.50%
11135	SLESF GRANT POLICE DEPT	211,400	215,174	241,105	250,000	250,000	250,000	0.00%	0.00%
11203	MISC GRANT FUND NON OP	-	-	9,911	-	-	-	0.00%	0.00%
12050502	CDBG	208,791	667,747	299,869	183,586	384,956	183,586	0.00%	-52.31%
12098	FINANCIAL ACTIVITIES	202,387	210,548	-	210,548	210,548	-	-100.00%	-100.00%
16003	ENVIRONMENTAL LIAB NON OP	636,347	380,823	421,634	469,961	470,504	485,418	3.29%	3.17%
16470	FiiN Rec Support	-	118,830	149,948	223,759	224,830	236,487	5.69%	5.18%
16620	AMERICAN RESCUE PLAN ACT	122,543	24,411	119,034	-	-	-	0.00%	0.00%
16820201	PEG FEES CITY MANAGER	-	-	72,433	-	7,883	-	0.00%	-100.00%
1692041	OPIOID OUTREACH SERVICES	-	-	44,976	-	350,790	-	0.00%	-100.00%
51103	CIVIC CENTER FUND NON OP	1,681	2,774	2,033	-	(2,033)	-	0.00%	-100.00%
80098	DEBT SERVICE FUND NON OP	10,997,020	10,772,688	10,700,253	10,741,804	10,743,304	10,515,260	-2.11%	-2.12%
83103	ACKERMAN NON OP	4,900	5,000	4,900	5,000	5,000	5,000	0.00%	0.00%
83160	Ackerman Library	-	-	19,940	-	12,593	-	0.00%	-100.00%
85002	1915 ASSESSMENT DISTRICT NONOP	1,343,546	1,733,637	2,104,595	-	-	-	0.00%	0.00%
86103	MISC CUSTODIAL NON OPERATING	50,148	72,955	85,599	-	-	-	0.00%	0.00%
1050061	FEDERAL DEPT OF JUSTICE	176,954	4,632	17,393	311,000	311,000	120,000	-61.41%	-61.41%
1050062	FED/DOJ ENFORCEMNT	-	20,507	-	-	-	-	0.00%	0.00%
1050063	FED/TREASURY DEPT	5,791	-	-	-	-	-	0.00%	0.00%
11035	OTS POLICE DEPT	205,750	299,968	281,796	-	522,434	-	0.00%	-100.00%
1800012	VNB PUBLIC BENEFIT	-	82,650	3,850	-	40,000	-	0.00%	-100.00%
1800013	NB ARTS FOUNDATION	-	9,778	9,821	-	10,086	-	0.00%	-100.00%
1805042	CASP TRAINING	-	1,746	-	-	35,000	20,000	0.00%	-42.86%
	ALL OTHER FUND CIP'S	23,886,418	35,169,246	\$39,812,865.95	\$34,913,000.00	\$101,946,146.23	44,165,297	26.50%	-56.68%
100 167 513	OTHER INTERFUND TRANSFERS	13,224,632	41,461,879	36,159,029	19,767,775	30,873,649	31,392,162	58.80%	1.68%
	<b>Total Other Funds</b>	<b>46,384,806</b>	<b>58,250,912</b>	<b>66,536,388</b>	<b>63,120,293</b>	<b>145,334,300</b>	<b>68,779,006</b>	<b>8.96%</b>	<b>-52.68%</b>
	<b>TOTAL OPERATING BUDGET</b>	<b>380,216,660</b>	<b>439,745,367</b>	<b>477,599,191</b>	<b>433,668,100</b>	<b>482,048,789</b>	<b>460,782,303</b>	<b>6.25%</b>	<b>-4.41%</b>
	<b>TOTAL CIP BUDGET</b>	<b>35,449,738</b>	<b>47,083,808</b>	<b>56,552,420</b>	<b>53,964,000</b>	<b>145,522,768</b>	<b>66,743,297</b>	<b>23.68%</b>	<b>-54.14%</b>
	<b>TOTAL BUDGET</b>	<b>415,666,398</b>	<b>486,829,176</b>	<b>534,151,611</b>	<b>487,632,100</b>	<b>627,571,557</b>	<b>527,525,600</b>	<b>8.18%</b>	<b>-15.94%</b>

## SUMMARY OF BEGINNING AND ENDING SPENDABLE FUND BALANCES BY FUND - FY 2025-26

Fund		Add: Estimated Resources				Less: Budget Requirements				Projected Spendable Fund Balance 06/30/2026
		Estimated 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	970,869	311,715,235	1,250,000	20,742,162	(275,171,585)	-	-	(43,229,083)	16,277,599
General Fund Capital Projects	012	746,992	-	-	7,250,000	-	(7,750,000)	-	-	246,992
SubTotal - General Fund		1,717,861	311,715,235	1,250,000	27,992,162	(275,171,585)	(7,750,000)	-	(43,229,083)	16,524,591
Coastal Commission Funds										
Tidelands Operating Fund	100	1,851,631	15,318,948	200,000	10,611,825	(5,047,958)	(930,000)	(406,524)	(20,742,162)	855,760
Harbor & Beaches Capital Plan Fund	101	43,928,770	7,307,743	-	5,978,697	-	(10,805,751)	(1,250,000)	-	45,159,459
SubTotal - Coastal Commission Funds		45,780,400	22,626,692	200,000	16,590,521	(5,047,958)	(11,735,751)	(1,656,524)	(20,742,162)	46,015,219
Enterprise Funds										
Water Enterprise Fund	701	0.28	40,530,914	8,082,135	-	(34,978,111)	(400,000)	-	(13,234,939)	-
Water Capital Fund	702	-	193,061	-	13,234,939	-	(13,428,000)	-	-	-
Wastewater Enterprise Fund	711	0.02	6,470,665	397,384	-	(5,868,049)	(1,000,000)	-	-	(0.00)
Wastewater Capital Fund	712	134,455	41,342	-	-	-	-	-	-	175,797
SubTotal - Enterprise Funds		134,455	47,235,983	8,479,519	13,234,939	(40,846,159)	(14,828,000)	-	(13,234,939)	175,797
Special Revenue Funds										
Asset Forfeiture Fund	105	506,398	-	-	-	(120,000)	-	-	-	386,398
SLESF - COPS Fund	111	-	250,000	-	-	(250,000)	-	-	-	-
CDBG Program Income Fund	119	-	315,000	-	-	-	-	-	-	315,000
CDBG Fund	120	(447,065)	690,974	-	-	(183,586)	-	-	-	60,323
State Gas Tax Fund	121	1,412,189	2,481,231	-	-	-	(2,112,000)	-	-	1,781,419
Measure M 2	122	522,905	2,989,102	-	-	-	(3,000,000)	-	-	512,007
Measure M Competitive	123	1,109,735	4,795,135	-	-	-	(4,795,135)	-	-	1,109,735
SB1 Gas Tax RMRA Fund	126	867,841	2,226,676	-	-	-	(2,730,000)	-	-	364,517
Misc. Cooperative Projects	135	83,427	312,975	-	-	-	(311,502)	-	-	84,900

## SUMMARY OF BEGINNING AND ENDING SPENDABLE FUND BALANCES BY FUND - FY 2025-26

Fund		Estimated Spendable Fund Balance 06/30/2025	<u>Add: Estimated Resources</u>			<u>Less: Budget Requirements</u>				Projected Spendable Fund Balance 06/30/2026
			Revenue	Interfund Loans & Use of Reserves	Transfers In	Expenditures	Capital Improvements	Interfund Loans & Reserve Contributions	Transfers Out	
PCH Relinquishment	137	1,473	1,566	-	-	-	-	-	-	3,038
Environmental Contributions	138	338,931	3,266,409	-	-	-	(3,266,409)	-	-	338,931
Transportation and Circulation Fund	140	758,290	(146)	-	-	-	(750,000)	-	-	8,144
Building Excise Tax Fund	141	47,638	191,286	-	-	-	(150,000)	-	-	88,924
AQMD Fund	142	1,670,722	144,592	-	-	-	-	-	-	1,815,314
Environmental Liability Fund	160	9,058,832	1,147,550	-	-	(485,418)	(14,500)	-	-	9,706,464
Fostering Interest in Nature (FiIN) Fund	164	895,309	23,140	-	-	(236,487)	-	-	-	681,962
American Rescue Plan Act Fund	166	(0.70)	-	-	-	-	-	-	-	(0.70)
Oceanfront Encroachment Fund	167	350,526	303,787	-	-	-	-	-	-	654,313
PEG Fees Fund	168	3,905,054	362,931	-	-	-	-	-	-	4,267,985
Opioid Remediation Fund	169	(0.00)	-	-	-	-	-	-	-	(0.00)
Restricted Programs Fund	180	2,642,225	367,556	-	-	(20,000)	-	-	-	2,989,781
<b>SubTotal - Special Revenue Funds</b>		<b>23,724,428</b>	<b>19,869,763</b>	<b>-</b>	<b>-</b>	<b>(1,295,491)</b>	<b>(17,129,546)</b>	<b>-</b>	<b>-</b>	<b>25,169,154</b>
<b>Permanent Funds</b>										
Newport Bay Dredging Fund	830	5,736,323	105,966	-	-	-	-	-	-	5,842,289
Ackerman Donation Fund	831	1,221,852	23,513	-	-	(5,000)	-	-	-	1,240,365
<b>SubTotal - Permanent Funds</b>		<b>6,958,174</b>	<b>129,479</b>	<b>-</b>	<b>-</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,082,653</b>
<b>Capital Projects Funds</b>										
Civic Center Fund	511	485,365	-	-	-	-	-	-	-	485,365
Misc FFP Projects	512	1.25	-	-	1,059,000	-	(1,059,000)	-	-	1.25
Facilities Financing Plan Fund	513	25,390,682	-	-	6,778,085	-	-	-	(10,650,000)	21,518,766
Police Facility New	521	687,558	-	-	-	-	-	-	-	687,558
Junior Lifeguards	531	-	-	-	-	-	-	-	-	-
Fire Station Rebuild	532	12,175	-	-	6,500,000	-	(6,500,000)	-	-	12,175

## SUMMARY OF BEGINNING AND ENDING SPENDABLE FUND BALANCES BY FUND - FY 2025-26

Fund		Estimated Spendable Fund Balance 06/30/2025	<u>Add: Estimated Resources</u>			<u>Less: Budget Requirements</u>				Projected Spendable Fund Balance 06/30/2026
			Revenue	Interfund Loans & Use of Reserves	Transfers In	Expenditures	Capital Improvements	Interfund Loans & Reserve Contributions	Transfers Out	
Newport Uptown Undergrounding	534	3,248	-	-	-	-	-	-	-	3,248
Balboa Village Parking Mgmt District	535	103,812	-	-	-	-	-	-	-	103,812
Neighborhood Enhancement	536	882,367	-	-	-	-	(600,000)	-	-	282,367
Parks & Community Centers	562	643,118	-	-	2,341,000	-	(2,341,000)	-	-	643,118
Parks Maintenance Fund	570	49,896	206	-	2,300,000	-	(2,300,000)	-	-	50,101
Facilities Maintenance Plan (FMP)	571	463,451	-	-	2,500,000	-	(2,500,000)	-	-	463,451
<b>SubTotal - Capital Projects Funds</b>		<b>28,721,672</b>	<b>206</b>	<b>-</b>	<b>21,478,085</b>	<b>-</b>	<b>(15,300,000)</b>	<b>-</b>	<b>(10,650,000)</b>	<b>24,249,963</b>
<b>Special Districts Funds</b>										
Assessment District Projects	663 664 665	4,231,922	-	-	-	-	-	-	-	4,231,922
<b>SubTotal - Assessment District Project Funds</b>		<b>4,231,922</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,231,922</b>
<b>Debt Service Funds</b>										
Debt Service Fund	800	2,042,676	2,068,359	-	8,560,477	(10,515,260)	-	-	-	2,156,252
<b>SubTotal - Debt Service Funds</b>		<b>2,042,676</b>	<b>2,068,359</b>	<b>-</b>	<b>8,560,477</b>	<b>(10,515,260)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,156,252</b>
<b>Internal Service Funds</b>										
Other Insurance Fund	748	1,259,624	3,640,842	-	-	(3,175,766)	-	-	-	1,724,699
Uninsured Claims Reserve	749	1,703,038	401,276	-	-	(2,095,000)	-	-	-	9,314
Workers Comp Reserve	750	25,231,737	6,922,707	-	-	(4,715,441)	-	-	-	27,439,003
General Liability Reserve	751	1,525,978	9,423,110	-	-	(6,816,466)	-	-	-	4,132,622
Equipment Maintenance	752	5,388,614	7,084,087	-	-	(6,656,336)	-	-	-	5,816,366
Police Equipment Fund	753	2,120,809	1,054,444	-	-	(1,734,287)	-	-	-	1,440,966
Parking Equipment	755	2,650,530	440,695	-	-	(400,000)	-	-	-	2,691,225

## SUMMARY OF BEGINNING AND ENDING SPENDABLE FUND BALANCES BY FUND - FY 2025-26

Fund		Estimated Spendable Fund Balance 06/30/2025	<u>Add: Estimated Resources</u>			<u>Less: Budget Requirements</u>				Projected Spendable Fund Balance 06/30/2026
			Revenue	Interfund Loans & Use of Reserves	Transfers In	Expenditures	Capital Improvements	Interfund Loans & Reserve Contributions	Transfers Out	
Fire Equipment Fund	756	2,514,921	611,200	-	-	(198,400)	-	-	-	2,927,720
RSS Equipment Replacement Fund	757	970,977	237,570	-	-	(220,000)	-	-	-	988,547
Compensated Absence Fund	760	8,953,807	3,405,756	-	-	(2,055,000)	-	-	-	10,304,564
Retiree Medical Fund	761									
	762	467,393	3,546,647	-	-	(3,739,872)	-	-	-	274,168
Information Technology Fund - Operations	764	2,346,694	6,901,984	-	-	(6,876,602)	-	-	-	2,372,076
Information Technology Fund - Strategic	765	10,721,446	1,882,957	-	-	(1,361,496)	-	-	-	11,242,907
<b>SubTotal - Internal Service Funds</b>		<b>65,855,567</b>	<b>45,553,275</b>	<b>-</b>	<b>-</b>	<b>(40,044,666)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,639,477</b>
<b>Total - All Funds</b>		<b>179,167,157</b>	<b>449,198,991</b>	<b>9,929,520</b>	<b>87,856,184</b>	<b>(372,926,118)</b>	<b>(66,743,297)</b>	<b>(1,656,524)</b>	<b>(87,856,184)</b>	<b>195,245,028</b>

# FISCAL YEAR 2025-26 PROPOSED BUDGET INTERFUND TRANSFERS

## TRANSFERS IN

### General Fund

#### Transfer In (From):

01099 691100 Tidelands	\$ 20,742,162
<b>Total Transfers In</b>	<b>\$ 20,742,162</b>

### Capital Improvement Fund

#### Transfer In (From):

01299 691010 General Fund	\$ 7,250,000
<b>Total Transfers In</b>	<b>\$ 7,250,000</b>

### Tidelands Operating Fund

#### Transfer In (From):

10099 691010 General Fund	\$ 10,611,825
<b>Total Transfers In</b>	<b>\$ 10,611,825</b>

### Tidelands Capital Fund

#### Transfer In (From):

10199 691010 General Fund	\$ 5,978,697
<b>Total Transfers In</b>	<b>\$ 5,978,697</b>

### Miscellaneous Facilities Financial Planning Fund

#### Transfer In (From):

51299 691513 FFP Fund	\$ 1,059,000
<b>Total Transfers In</b>	<b>\$ 1,059,000</b>

### Facilities Financing Planning Fund

#### Transfer In (From):

51399 691010 General Fund	\$ 6,778,085
<b>Total Transfers In</b>	<b>\$ 6,778,085</b>

### Fire Station Rebuild

#### Transfer In (From):

53299 691513 FFP Fund	\$ 6,500,000
<b>Total Transfers In</b>	<b>\$ 6,500,000</b>

### Parks and Community Centers Fund

#### Transfer In (From):

56299 691513 FFP Fund	\$ 2,341,000
<b>Total Transfers In</b>	<b>\$ 2,341,000</b>

### Parks Maintenance Fund

#### Transfer In (From):

57099 691010 General Fund	\$ 2,300,000
<b>Total Transfers In</b>	<b>\$ 2,300,000</b>

### Facilities Maintenance Fund

#### Transfer In (From):

57199 691010 General Fund	\$ 2,500,000
<b>Total Transfers In</b>	<b>\$ 2,500,000</b>

### Water Capital Fund

#### Transfer In (From):

70299 692701 Water Enterprise Fund	\$ 13,234,939
<b>Total Transfers In</b>	<b>\$ 13,234,939</b>

### Debt Service Fund

#### Transfer In (From):

80099 691010 General Fund	\$ 8,560,477
<b>Total Transfers In</b>	<b>\$ 8,560,477</b>

**TOTAL TRANSFERS IN: \$ 87,856,184**

# FISCAL YEAR 2025-26 PROPOSED BUDGET INTERFUND TRANSFERS

## TRANSFERS OUT

### General Fund

#### Transfer Out (To Other Funds):

01099 991012 Capital Improvement Fund	\$ 6,500,000
01099 991100 Tidelands Operating Fund	\$ 10,611,825
01099 991101 Tidelands Capital Fund	\$ 5,978,697
01099 991513 Facilities Financing Planning Fund	\$ 6,778,085
01099 991571 Facilities Maintenance Fund	\$ 2,500,000
01099 991570 Parks Maintenance Fund	\$ 2,300,000
01099 991800 Debt Service Fund	\$ 8,560,477
<b>Total Transfers Out</b>	<b>\$ 43,229,083</b>

### Facilities Financing Plan Fund

#### Transfer Out (To Other Funds):

51399 991012 General Fund Capital Projects	\$ 750,000
51399 991512 Misc. FFP Fund	\$ 1,059,000
51399 991532 Fire Station Rebuild Fund	\$ 6,500,000
51399 991562 Parks & Community Centers Fund	\$ 2,341,000
<b>Total Transfers Out</b>	<b>\$ 10,650,000</b>

### Tidelands Capital Fund

#### Transfer Out (To):

10099 991010 General Fund	\$ 20,742,162
<b>Total Transfers Out</b>	<b>\$ 20,742,162</b>

### Water Enterprise Fund

#### Transfer Out (To):

70199 992702 Water Capital Fund	\$ 13,234,939
<b>Total Transfers Out</b>	<b>\$ 13,234,939</b>

**TOTAL TRANSFERS OUT \$ 87,856,184**



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# 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 Charter 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 2024-25

- Worked with the City's public safety officers to prepare amendments to the Newport Beach Municipal Code to address quality of life issues related to access to public facilities and camping on public property.
- Worked with City staff regarding the implementation and legal defense of the City's Sixth Cycle Housing Element.
- Worked with City staff to finalize agreements related to real property including, the development of private projects, the acquisition of real property, and the use of City property.

### Budget Highlights

- Additional \$150,000 secured to obtain prosecution services via external counsel.

### Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26

- Ensure that the City Attorney's Office supports the Housing Element implementation process.
- Ensure contracts, resolutions and ordinances are completed in a timely manner.
- Ensure that people violating the Newport Beach Municipal Code are deterred from committing future crimes.

### Department Performance Measures

Performance Measure	Actual FY 23-24	Estimated FY 24-25	Projected FY 25-26	Target
Percentage (%) of Standard Contracts completed within 10 business days of complete submission.	N/A	95%	100%	100%
Percentage (%) of Standard Misdemeanor Citations filed within 5 business days of the scheduled arraignment date.	N/A	100%	100%	100%
Percentage (%) of resolutions & ordinances completed by City Council Staff Report deadline.	N/A	100%	100%	100%

**CITY ATTORNEY'S OFFICE PERSONNEL**

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	8.00	8.00	8.00
Part-Time (FTE)	0.50	0.75	0.75

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ADMINISTRATIVE ASSISTANT TO THE CITY ATTORNEY	1.00	1.00	85,945	-	31,857	117,802
ASSISTANT CITY ATTORNEY	1.00	1.00	267,714	4,560	58,141	330,415
CITY ATTORNEY	1.00	1.00	325,721	6,960	65,685	398,366
DEPUTY CITY ATTORNEY	1.00	1.00	203,264	960	44,342	248,566
DEPUTY CITY ATTORNEY	1.00	1.00	203,264	960	45,780	250,004
DEPUTY CITY ATTORNEY	1.00	1.00	201,072	960	44,109	246,141
PARALEGAL	1.00	1.00	106,311	-	34,022	140,333
PARALEGAL	1.00	1.00	89,211	-	32,204	121,415
<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
PARALEGAL	0.75	0.75	72,448	-	5,291	77,738
			<b>1,554,951</b>	<b>14,400</b>	<b>361,430</b>	<b>1,930,781</b>

# CITY ATTORNEY SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01015005 - CITY ATTORNEY ADMIN</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	1,199,748	1,348,016	1,457,671	1,482,503	1.70%
711003 - SALARIES PART TIME	123,741	58,896	63,069	72,448	14.87%
<b>70 - REGULAR SALARIES Total</b>	<b>1,323,490</b>	<b>1,406,912</b>	<b>1,520,740</b>	<b>1,554,951</b>	<b>2.25%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	80,867	86,684	180,672	180,768	0.05%
722001 - PENSION EE NORMAL COST MISC	92,018	101,054	124,802	127,614	2.25%
723002 - PENSION ER NORMAL COST MISC	109,068	126,247	152,733	151,189	-1.01%
723004 - RETIREMENT PART TIME/TEMP	-	-	1,771	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(146,823)	(142,310)	(174,885)	(190,481)	8.92%
725001 - PENSION UAL REQUIRED MISC	306,729	281,226	318,071	331,719	4.29%
725003 - PENSION UAL DISCRETIONARY MISC	159,578	181,506	86,163	63,201	-26.65%
727001 - CAR ALLOWANCE	8,423	8,446	8,400	9,600	14.29%
727003 - CELL PHONE STIPEND	4,036	4,711	4,800	4,800	0.00%
727004 - RHS \$2.50 CONTRIBUTION	1,835	18,649	3,058	4,704	53.83%
727012 - LIFE INSURANCE	735	786	840	945	12.50%
727013 - EMP ASSISTANCE PROGRAM	138	147	160	180	12.50%
727016 - MEDICARE FRINGES	19,687	19,688	22,242	22,756	2.31%
727017 - PARS DC 401A	22,111	23,412	27,070	11,869	-56.16%
727019 - SURVIVOR BENEFIT	234	501	-	-	
727020 - DEFERRED COMP CITY CONTRIB	-	-	21,936	-	-100.00%
728003 - COMPENSATED ABSENCES	42,030	48,227	51,019	51,888	1.70%
<b>72 - BENEFITS Total</b>	<b>700,666</b>	<b>758,974</b>	<b>828,852</b>	<b>770,750</b>	<b>-7.01%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	-	-	1,200	1,200	0.00%
<b>74 - OTHER PAYS Total</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>1,200</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	22,918	(478)	23,000	23,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	616	1,088	1,156	1,156	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>23,534</b>	<b>611</b>	<b>24,156</b>	<b>24,156</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	4,434	3,770	6,100	6,100	0.00%
841052 - LIBRARY MATERIALS	100	547	1,300	-	-100.00%
841053 - LIB MATRLS ONLINE REFRNCE	23,835	24,942	29,000	39,300	35.52%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>28,369</b>	<b>29,258</b>	<b>36,400</b>	<b>45,400</b>	<b>24.73%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	11,468	14,665	7,500	7,500	0.00%
861003 - TRAINING	1,575	840	5,750	5,750	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>13,043</b>	<b>15,505</b>	<b>13,250</b>	<b>13,250</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	1,023	813	1,500	1,500	0.00%
871004 - PUBLICATIONS & DUES NOC	4,723	3,697	7,000	7,000	0.00%
871017 - SOFTWARE LICENSE RENEWAL	7,534	8,077	9,000	-	-100.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>13,280</b>	<b>12,587</b>	<b>17,500</b>	<b>8,500</b>	<b>-51.43%</b>



## CITY ATTORNEY SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	62,103	69,863	79,656	88,035	10.52%
881005 - IT ISF REPLACEMENT CHARGE	27,654	27,654	26,763	24,977	-6.67%
881010 - WORKERS' COMP ISF MISC	41,763	15,771	24,539	18,843	-23.21%
881012 - GENERAL LIABILITY INSURANCE	18,413	17,720	19,407	22,207	14.42%
881013 - UNINSURED CLAIMS CHARGE	-	-	-	-	
881014 - ANNUAL OPEB CHARGE	62,528	67,744	69,142	6,217	-91.01%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>212,461</b>	<b>198,753</b>	<b>219,507</b>	<b>160,279</b>	<b>-26.98%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911039 - OFFICE FURNITURE/FIXTURES	5,577	-	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>5,577</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>01015005 - CITY ATTORNEY ADMIN Total</b>	<b>2,320,420</b>	<b>2,422,601</b>	<b>2,661,605</b>	<b>2,578,486</b>	<b>-3.12%</b>
<b>01015151 - CITY ATTORNEY OUTSIDE COUNSEL</b>					
<b>89 - RISK MANAGEMENT</b>					
891020 - OUTSIDE COUNSEL ADVISORY	70	-	-	-	
891021 - OUTSIDE COUNSEL SPEC LIT	2,100	1,047	-	-	
891022 - OUTSIDE COUNSEL CODE ENF	276	-	-	-	
<b>89 - RISK MANAGEMENT Total</b>	<b>2,446</b>	<b>1,047</b>	<b>-</b>	<b>-</b>	
<b>01015151 - CITY ATTORNEY OUTSIDE COUNSEL Total</b>	<b>2,446</b>	<b>1,047</b>	<b>-</b>	<b>-</b>	
<b>74904 - UNINS CLAIMS NON OP</b>					
<b>89 - RISK MANAGEMENT</b>					
891012 - SETTLEMENTS	46,008	-	1,000,000	1,000,000	0.00%
891018 - LITIGATION EXPENSE	6,080	55	-	-	
891020 - OUTSIDE COUNSEL ADVISORY	141,671	77,459	125,000	125,000	0.00%
891025 - OTHER BODILY INJURY	120,000	120,000	120,000	120,000	0.00%
891039 - BROKER FEES	-	1,703	-	-	
891049 - ACCRUED UNINSURED CLAIMS EXP	(53,946)	(53,407)	-	-	
891050 - OUTSIDE CNSL CIT NON TORT LIT	208,540	569,454	360,000	700,000	94.44%
891051 - OUTSIDE CNSL 3RD PARTY NONTORT	3,035	158,049	360,000	-	-100.00%
891052 - PROSECUTORIAL SERVICES	-	-	-	150,000	
<b>89 - RISK MANAGEMENT Total</b>	<b>471,388</b>	<b>873,313</b>	<b>1,965,000</b>	<b>2,095,000</b>	<b>6.62%</b>
<b>74904 - UNINS CLAIMS NON OP Total</b>	<b>471,388</b>	<b>873,313</b>	<b>1,965,000</b>	<b>2,095,000</b>	<b>6.62%</b>
<b>Grand Total</b>	<b>2,794,253</b>	<b>3,296,961</b>	<b>4,626,605</b>	<b>4,673,486</b>	<b>1.01%</b>

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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 the 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 2024-25

- 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.
- Worked with Netfile for AB 1170 that requires all GC 87200 filers to file directly with the Fair Political Practices Commission (FPPC).
- Hosted Operation Christmas to collect toy donations for military families.

### Budget Highlights

- City Clerk's Office goal is to continue staying within budget for FY2025-26.

### Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26

- 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 3 days of the meeting.

### Department Performance Measures

Performance Measure	Actual FY 23-24	Estimated FY 24-25	Projected FY 25-26	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 PERSONNEL**

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	5.00	4.00	4.00
Part-Time (FTE)	0.50	1.00	1.00

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ADMINISTRATIVE ASSISTANT	1.00	1.00	103,401	540	36,385	140,326
ASSISTANT CITY CLERK	1.00	1.00	108,925	-	34,300	143,225
CITY CLERK	1.00	1.00	199,841	5,760	53,156	258,757
RECORDS SPECIALIST	1.00	1.00	78,341	540	31,447	110,328
<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
DEPARTMENT ASSISTANT	1.00	1.00	75,450	-	4,048	79,498
			<b>565,958</b>	<b>6,840</b>	<b>159,336</b>	<b>732,134</b>



## CITY CLERK SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01010005 - CITY CLERK ADMIN</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	495,673	502,249	477,668	490,508	2.69%
711003 - SALARIES PART TIME	-	-	60,005	75,450	25.74%
<b>70 - REGULAR SALARIES Total</b>	<b>495,673</b>	<b>502,249</b>	<b>537,673</b>	<b>565,958</b>	<b>5.26%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	1,083	1,398	1,080	1,080	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>1,083</b>	<b>1,398</b>	<b>1,080</b>	<b>1,080</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	108,411	97,278	90,336	90,384	0.05%
722001 - PENSION EE NORMAL COST MISC	47,006	46,346	43,981	45,204	2.78%
723002 - PENSION ER NORMAL COST MISC	39,632	43,860	43,391	42,938	-1.04%
723004 - RETIREMENT PART TIME/TEMP	-	-	2,100	2,829	34.72%
724001 - PENSION EE CONTRIB MISC	(60,779)	(55,903)	(55,056)	(60,220)	9.38%
725001 - PENSION UAL REQUIRED MISC	130,815	119,938	121,920	109,754	-9.98%
725003 - PENSION UAL DISCRETIONARY MISC	68,058	77,409	33,027	20,911	-36.69%
727001 - CAR ALLOWANCE	4,813	4,827	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	2,467	1,902	1,920	960	-50.00%
727004 - RHS \$2.50 CONTRIBUTION	14,154	7,180	5,224	3,968	-24.04%
727012 - LIFE INSURANCE	525	478	420	525	25.00%
727013 - EMP ASSISTANCE PROGRAM	98	89	80	100	25.00%
727016 - MEDICARE FRINGES	7,707	7,315	7,909	8,306	5.01%
727017 - PARS DC 401A	3,391	3,606	3,772	3,997	5.95%
727019 - SURVIVOR BENEFIT	167	251	-	-	
727020 - DEFERRED COMP CITY CONTRIB	6,449	4,320	5,795	4,138	-28.61%
728003 - COMPENSATED ABSENCES	18,644	18,618	16,718	17,168	2.69%
<b>72 - BENEFITS Total</b>	<b>391,559</b>	<b>377,515</b>	<b>326,339</b>	<b>295,762</b>	<b>-9.37%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	-	-	600	600	0.00%
<b>74 - OTHER PAYS Total</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>600</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	21,218	39,160	22,000	22,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	2,054	457	2,000	2,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>23,273</b>	<b>39,617</b>	<b>24,000</b>	<b>24,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	6,620	4,261	6,000	6,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>6,620</b>	<b>4,261</b>	<b>6,000</b>	<b>6,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	-	-	500	500	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	500	500	0.00%
851037 - MAINT & REPAIR NOC	503	-	600	600	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>503</b>	<b>-</b>	<b>1,600</b>	<b>1,600</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					



## CITY CLERK SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
861001 - TRAVEL & MEETINGS NOC	4,613	5,291	4,000	4,000	0.00%
861003 - TRAINING	3,240	2,528	3,500	3,500	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>7,853</b>	<b>7,819</b>	<b>7,500</b>	<b>7,500</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	28,306	37,640	42,000	42,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	703	541	2,000	2,000	0.00%
871004 - PUBLICATIONS & DUES NOC	600	960	1,100	1,100	0.00%
871018 - HARDWARE MONITOR/PRINTER	800	-	800	800	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>30,409</b>	<b>39,141</b>	<b>45,900</b>	<b>45,900</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	60,396	68,649	92,359	91,717	-0.69%
881005 - IT ISF REPLACEMENT CHARGE	9,815	9,815	8,845	8,222	-7.05%
881010 - WORKERS' COMP ISF MISC	685	4,546	5,793	5,290	-8.68%
881012 - GENERAL LIABILITY INSURANCE	10,513	10,094	10,136	8,168	-19.41%
881013 - UNINSURED CLAIMS CHARGE	16,554	15,565	15,831	19,094	20.61%
881014 - ANNUAL OPEB CHARGE	27,288	27,931	26,503	2,057	-92.24%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>125,251</b>	<b>136,600</b>	<b>159,467</b>	<b>134,549</b>	<b>-15.63%</b>
<b>01010005 - CITY CLERK ADMIN Total</b>	<b>1,082,225</b>	<b>1,108,599</b>	<b>1,110,158</b>	<b>1,082,948</b>	<b>-2.45%</b>
<b>01010101 - ELECTIONS</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	103,724	50	200,000	130,000	-35.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>103,724</b>	<b>50</b>	<b>200,000</b>	<b>130,000</b>	<b>-35.00%</b>
<b>01010101 - ELECTIONS Total</b>	<b>103,724</b>	<b>50</b>	<b>200,000</b>	<b>130,000</b>	<b>-35.00%</b>
<b>Grand Total</b>	<b>1,185,948</b>	<b>1,108,650</b>	<b>1,310,158</b>	<b>1,212,948</b>	<b>-7.42%</b>

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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 SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01005005 - CITY COUNCIL ADMIN</b>					
<b>71 - SPECIAL PAYS</b>					
715006 - COUNCIL ALLOWANCES	139,380	143,735	150,197	155,883	3.79%
<b>71 - SPECIAL PAYS Total</b>	<b>139,380</b>	<b>143,735</b>	<b>150,197</b>	<b>155,883</b>	<b>3.79%</b>
<b>72 - BENEFITS</b>					
721002 - CAFETERIA ALLOWANCE PT	81,488	75,301	158,088	158,172	0.05%
722001 - PENSION EE NORMAL COST MISC	6,393	7,150	11,595	8,767	-24.39%
723002 - PENSION ER NORMAL COST MISC	9,048	10,417	15,816	11,648	-26.35%
723004 - RETIREMENT PART TIME/TEMP	1,696	1,756	1,342	1,576	17.42%
724001 - PENSION EE CONTRIB MISC	(6,157)	(7,194)	(17,273)	(13,948)	-19.25%
725001 - PENSION UAL REQUIRED MISC	31,025	28,445	32,774	34,880	6.43%
725003 - PENSION UAL DISCRETIONARY MISC	16,141	18,359	8,878	6,646	-25.15%
727004 - RHS \$2.50 CONTRIBUTION	-	-	9,828	-	-100.00%
727016 - MEDICARE FRINGES	1,799	1,790	4,250	2,260	-46.81%
727019 - SURVIVOR BENEFIT	33	313	-	-	
<b>72 - BENEFITS Total</b>	<b>141,466</b>	<b>136,337</b>	<b>225,298</b>	<b>210,001</b>	<b>-6.79%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	880	750	96,345	96,345	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>880</b>	<b>750</b>	<b>96,345</b>	<b>96,345</b>	<b>0.00%</b>
<b>82 - GRANT OPERATING</b>					
821006 - CITY GRANTS	50,200	37,500	60,000	60,000	0.00%
821015 - COMMUNITY SUPPORT	50,000	50,000	50,000	50,000	0.00%
821016 - SPECIAL EVENT SUPPORT	45,000	44,412	45,000	45,000	0.00%
<b>82 - GRANT OPERATING Total</b>	<b>145,200</b>	<b>131,912</b>	<b>155,000</b>	<b>155,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	2,668	8,733	4,000	4,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	2,098	851	25,000	25,000	0.00%
841054 - FIREWORKS	47,500	47,500	50,000	50,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>52,266</b>	<b>57,084</b>	<b>79,000</b>	<b>79,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	-	-	150	150	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>150</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	22,238	14,085	25,000	25,000	0.00%
861003 - TRAINING	450	25	750	750	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>22,688</b>	<b>14,110</b>	<b>25,750</b>	<b>25,750</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	752	3,558	4,000	4,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	287	181	1,000	1,000	0.00%
871004 - PUBLICATIONS & DUES NOC	83,493	56,212	90,000	90,000	0.00%
871008 - DIST 1 DISCRETIONARY GRNT	6,000	6,000	6,000	6,000	0.00%
871009 - DIST 2 DISCRETIONARY GRNT	7,000	6,000	6,000	6,000	0.00%
871010 - DIST 3 DISCRETIONARY GRNT	6,500	6,000	6,000	6,000	0.00%
871011 - DIST 4 DISCRETIONARY GRNT	6,000	6,000	6,000	6,000	0.00%
871012 - DIST 5 DISCRETIONARY GRNT	5,000	-	6,000	6,000	0.00%
871013 - DIST 6 DISCRETIONARY GRNT	6,000	5,009	6,000	6,000	0.00%



## CITY COUNCIL SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
871014 - DIST 7 DISCRETIONARY GRNT	4,587	4,297	6,000	6,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>125,619</b>	<b>93,257</b>	<b>137,000</b>	<b>137,000</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881010 - WORKERS' COMP ISF MISC	4,798	5,304	6,759	7,407	9.58%
881012 - GENERAL LIABILITY INSURANCE	3,192	3,065	3,223	3,543	9.93%
881013 - UNINSURED CLAIMS CHARGE	53,483	50,286	52,771	32,460	-38.49%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>61,472</b>	<b>58,654</b>	<b>62,753</b>	<b>43,409</b>	<b>-30.82%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911039 - OFFICE FURNITURE/FIXTURES	-	-	500	500	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>
<b>01005005 - CITY COUNCIL ADMIN Total</b>	<b>688,972</b>	<b>635,839</b>	<b>931,993</b>	<b>903,038</b>	<b>-3.11%</b>
<b>Grand Total</b>	<b>688,972</b>	<b>635,839</b>	<b>931,993</b>	<b>903,038</b>	<b>-3.11%</b>



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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 day-to-day operations. The City Manager is responsible for implementing City Council policies, directing City departments, developing and managing the City's capital and operating budgets, and coordinating 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 2024-25

### Information Technology Division:

- Successfully kicked off and completed a comprehensive 5-Year IT & GIS Strategic Plan, setting a long-term direction for technology and GIS initiatives.
- Adopted an agile application development process, enabling faster delivery and greater flexibility in City-developed applications and custom configurations.
- Modernized the City's device deployment process by implementing Microsoft InTune, streamlining setup and management.
- Reduced the City's phish-prone score, a key cybersecurity risk metric, by 3.8%, enhancing overall organizational security.
- Completed a major version upgrade of the City's Enterprise Permitting System, improving functionality and security features.
- Upgraded the Library's Integrated Library System to a newer version, providing access to enhanced capabilities and better security.
- Launched a new mobile catalog app for the Library, delivering a modernized and user-friendly experience for patrons.
- Completed the Fire Station Alerting Modernization Project, equipping all stations except Station 1 with a resilient and updated alerting system.
- Strengthened the City's cybersecurity by automating data classification labeling to support data loss prevention efforts.
- Implemented a self-service email backup and recovery tool, empowering staff to manage their email recovery and discovery needs efficiently.

### Outreach Division:

- Added five additional beds at the Costa Mesa Bridge Shelter with the option to add an additional six per diem beds if Costa Mesa has availability.

## Budget Highlights

### Outreach Division:

- Good Giving Donations have increased year over year.

## Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26

### Information Technology Division:

- **Deploy a New Fire Records Management System:** Implement the First Due system to modernize and streamline fire records management.
- **Replace Legacy Licensing System:** Introduce a new platform for Business Licensing, Transient Occupancy Tax, and Short-Term Lodging Permitting to enhance functionality and efficiency.
- **Enhance Disaster Recovery Preparedness:** Develop a comprehensive Disaster Recovery Plan and conduct team exercises to ensure readiness and procedural adherence.
- **Support Library Lecture Hall Construction:** Complete the technology infrastructure and integration for the Library Lecture Hall project.
- **Strengthen Network Security:** Perform a network penetration test to identify and address vulnerabilities, enhancing the City's cybersecurity posture.

- **Execute the IT Strategic Plan:** Begin implementing the key initiatives and recommendations outlined in the IT Strategic Plan.
- **Upgrade Council Chambers Technology:** Modernize and refresh the audio-visual equipment in the Council Chambers to improve functionality and public engagement.
- 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 23-24	Estimated FY 24-25	Projected FY 25-26	Target
<b>Information Technology Division</b>				
Mobile App Utilization / Impressions	33,200 Impressions	50,000 Impressions	60,000 Impressions	100,000 Impressions
Help Ticket Resolution Time	48 Hours Average Resolution	41 Hours Average Resolution	36 Hours Average Resolution	36 Hours Average Resolution
Cybersecurity Training Effectiveness (phish-prone score)	11.8% Phish-Prone Score	8% Phish-Prone Score	7% Phish-Prone Score	6.1% Phish-Prone Score
System Upgraded & Updated	93% of Systems Upgraded / Updated	93% of Systems Upgraded / Updated	95% of Systems Upgraded / Updated	100% of Systems
<b>Outreach Division</b>				
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)	104 Street Exits	52 Street Exits	52 Street Exits	n/a

**CITY MANAGER'S OFFICE PERSONNEL**

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	25.00	26.00	27.00
Part-Time (FTE)	1.00	1.00	1.00

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ADMINISTRATIVE ASSISTANT (CONFIDENTIAL)	1.00	1.00	94,742	960	32,806	128,508
ADMINISTRATIVE ASSISTANT TO THE ASSISTANT CITY MANAGER	1.00	1.00	80,045	960	31,244	112,249
ASSISTANT CITY MANAGER	1.00	1.00	279,225	5,760	59,977	344,962
ASSISTANT CITY MANAGER	1.00	1.00	303,050	5,760	68,969	377,779
CITY MANAGER	1.00	1.00	362,738	6,960	70,230	439,927
CYBER SECURITY ENGINEER	0.00	1.00	172,017	-	46,611	218,628
EXECUTIVE ASSISTANT TO THE CITY MANAGER	1.00	1.00	115,717	960	36,890	153,567
GIS COORDINATOR	0.00	1.00	144,928	540	40,847	186,315
HOMELESS SERVICES MANAGER	1.00	1.00	175,376	960	43,179	219,516
IT ANALYST	1.00	1.00	80,848	960	31,689	113,497
IT ANALYST	1.00	1.00	129,442	960	38,241	168,642
IT ANALYST	1.00	1.00	109,739	960	34,400	145,100
IT ANALYST	1.00	1.00	125,843	-	36,098	161,941
IT ANALYST	1.00	1.00	111,762	960	34,615	147,338
IT ANALYST, SENIOR	1.00	1.00	144,928	960	38,141	184,029
IT ANALYST, SENIOR	1.00	1.00	116,276	2,760	35,583	154,619
IT ANALYST, SENIOR	1.00	1.00	144,928	1,980	40,519	187,427
IT ANALYST, SENIOR	1.00	0.00	-	-	-	-
IT ANALYST, SENIOR	1.00	1.00	144,872	5,580	40,796	191,248
IT MANAGER	1.00	1.00	208,414	960	46,691	256,066
IT SUPERVISOR	1.00	1.00	173,287	960	43,243	217,491
IT SUPERVISOR	1.00	1.00	180,527	960	44,117	225,604
IT TECHNICIAN	1.00	1.00	86,552	-	33,204	119,756
IT TECHNICIAN	1.00	1.00	84,999	3,780	32,331	121,111
IT TECHNICIAN, SENIOR	1.00	1.00	92,137	2,760	34,169	129,067
IT TECHNICIAN, SENIOR	0.50	0.50	51,428	-	18,179	69,607
MANAGEMENT ANALYST, SENIOR	1.00	1.00	138,874	-	37,483	176,357
MANAGEMENT FELLOW	0.50	0.50	29,178	-	14,462	43,640
PUBLIC INFORMATION MANAGER	1.00	1.00	193,502	960	43,304	237,767
<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
INTERN	0.50	0.50	17,303	-	1,025	18,328
IT TECHNICIAN	0.50	0.50	30,296	-	2,285	32,581
			<b>4,122,972</b>	<b>48,360</b>	<b>1,111,329</b>	<b>5,282,662</b>



## CITY MANAGER SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01020001 - CITY MANAGER AIRPORT ISSUES</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	104,974	93,262	175,000	175,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>104,974</b>	<b>93,262</b>	<b>175,000</b>	<b>175,000</b>	<b>0.00%</b>
<b>01020001 - CITY MANAGER AIRPORT ISSUES Total</b>	<b>104,974</b>	<b>93,262</b>	<b>175,000</b>	<b>175,000</b>	<b>0.00%</b>
<b>01020005 - CITY MANAGER ADMIN</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	834,486	1,180,672	1,355,090	1,403,568	3.58%
711003 - SALARIES PART TIME	5,589	12,102	21,781	17,303	-20.56%
<b>70 - REGULAR SALARIES Total</b>	<b>840,074</b>	<b>1,192,774</b>	<b>1,376,871</b>	<b>1,420,872</b>	<b>3.20%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	-	-	540	-	-100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>-</b>	<b>-</b>	<b>540</b>	<b>-</b>	<b>-100.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	100,904	111,886	169,380	169,470	0.05%
721002 - CAFETERIA ALLOWANCE PT	621	-	7,800	-	-100.00%
722001 - PENSION EE NORMAL COST MISC	77,090	106,978	122,264	124,966	2.21%
723002 - PENSION ER NORMAL COST MISC	69,834	108,683	123,920	126,694	2.24%
723004 - RETIREMENT PART TIME/TEMP	-	-	762	649	-14.89%
724001 - PENSION EE CONTRIB MISC	(105,605)	(136,524)	(155,129)	(171,937)	10.83%
725001 - PENSION UAL REQUIRED MISC	208,359	191,034	274,132	314,057	14.56%
725003 - PENSION UAL DISCRETIONARY MISC	108,400	123,295	74,261	59,836	-19.42%
727001 - CAR ALLOWANCE	10,830	15,686	15,600	15,600	0.00%
727003 - CELL PHONE STIPEND	4,814	5,460	5,340	5,760	7.87%
727004 - RHS \$2.50 CONTRIBUTION	6,473	16,362	9,088	7,182	-20.97%
727005 - HYBRID CONTRIB DEPT DIRECTOR	-	-	1,200	1,200	0.00%
727012 - LIFE INSURANCE	574	643	840	893	6.25%
727013 - EMP ASSISTANCE PROGRAM	108	120	160	170	6.25%
727016 - MEDICARE FRINGES	13,123	17,104	20,179	20,912	3.63%
727017 - PARS DC 401A	37,393	48,285	55,582	18,900	-66.00%
727019 - SURVIVOR BENEFIT	201	439	-	-	
727020 - DEFERRED COMP CITY CONTRIB	-	-	42,346	6,061	-85.69%
728003 - COMPENSATED ABSENCES	31,988	35,665	47,194	49,125	4.09%
<b>72 - BENEFITS Total</b>	<b>565,105</b>	<b>645,116</b>	<b>814,919</b>	<b>749,537</b>	<b>-8.02%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	65	182	1,200	1,200	0.00%
<b>74 - OTHER PAYS Total</b>	<b>65</b>	<b>182</b>	<b>1,200</b>	<b>1,200</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	130,500	187,013	250,000	250,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	773	1,448	500	500	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>131,274</b>	<b>188,461</b>	<b>250,500</b>	<b>250,500</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	532	722	750	766	2.16%
<b>83 - UTILITIES Total</b>	<b>532</b>	<b>722</b>	<b>750</b>	<b>766</b>	<b>2.16%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	2,694	3,220	3,000	3,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	-	9,000	9,000	0.00%



## CITY MANAGER SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
841049 - III PROGRAM	-	-	5,000	5,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>2,694</b>	<b>3,220</b>	<b>17,000</b>	<b>17,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	-	-	650	650	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	900	900	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>-</b>	<b>-</b>	<b>1,550</b>	<b>1,550</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	17,482	25,492	20,000	20,000	0.00%
861003 - TRAINING	-	-	750	750	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>17,482</b>	<b>25,492</b>	<b>20,750</b>	<b>20,750</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	161	430	5,000	5,000	0.00%
871004 - PUBLICATIONS & DUES NOC	2,550	4,395	7,500	7,500	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>2,711</b>	<b>4,825</b>	<b>12,500</b>	<b>12,500</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	54,478	61,431	67,678	87,795	29.73%
881005 - IT ISF REPLACEMENT CHARGE	21,116	21,116	16,873	19,483	15.47%
881010 - WORKERS' COMP ISF MISC	6,268	6,310	9,207	11,823	28.42%
881012 - GENERAL LIABILITY INSURANCE	37,942	33,227	33,147	20,697	-37.56%
881013 - UNINSURED CLAIMS CHARGE	14,337	11,704	17,139	19,716	15.04%
881014 - ANNUAL OPEB CHARGE	42,994	51,348	59,591	5,886	-90.12%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>177,134</b>	<b>185,136</b>	<b>203,634</b>	<b>165,401</b>	<b>-18.78%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911001 - OFFICE EQUIPMENT	-	500	500	500	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>
<b>01020005 - CITY MANAGER ADMIN Total</b>	<b>1,737,071</b>	<b>2,246,428</b>	<b>2,700,714</b>	<b>2,640,576</b>	<b>-2.23%</b>
<b>01020201 - CITY MGR PUBLIC INFO OFFICE</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	166,282	180,367	193,490	193,502	0.01%
<b>70 - REGULAR SALARIES Total</b>	<b>166,282</b>	<b>180,367</b>	<b>193,490</b>	<b>193,502</b>	<b>0.01%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	6,016	6,033	22,584	22,596	0.05%
722001 - PENSION EE NORMAL COST MISC	12,039	12,554	14,937	14,900	-0.25%
723002 - PENSION ER NORMAL COST MISC	15,980	19,387	20,375	19,795	-2.84%
724001 - PENSION EE CONTRIB MISC	(20,326)	(20,742)	(22,251)	(23,704)	6.53%
725001 - PENSION UAL REQUIRED MISC	58,854	53,961	42,221	43,297	2.55%
725003 - PENSION UAL DISCRETIONARY MISC	30,619	34,827	11,437	8,249	-27.87%
727001 - CAR ALLOWANCE	-	-	2,400	-	-100.00%
727003 - CELL PHONE STIPEND	963	965	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	-	-	3,588	-	-100.00%
727012 - LIFE INSURANCE	105	106	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	20	20	20	20	0.00%
727016 - MEDICARE FRINGES	2,455	2,647	2,820	2,820	0.01%
727019 - SURVIVOR BENEFIT	33	63	-	-	-
727020 - DEFERRED COMP CITY CONTRIB	-	-	2,743	-	-100.00%
728003 - COMPENSATED ABSENCES	9,036	11,062	6,772	6,773	0.01%
<b>72 - BENEFITS Total</b>	<b>115,795</b>	<b>120,883</b>	<b>108,710</b>	<b>95,811</b>	<b>-11.87%</b>





## CITY MANAGER SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	-	-	1,200	1,200	0.00%
<b>74 - OTHER PAYS Total</b>	-	-	<b>1,200</b>	<b>1,200</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	77,783	53,961	183,372	183,372	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>77,783</b>	<b>53,961</b>	<b>183,372</b>	<b>183,372</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	-	916	2,000	2,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	1,518	2,000	2,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	-	<b>2,434</b>	<b>4,000</b>	<b>4,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	13,003	10,105	14,915	14,915	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>13,003</b>	<b>10,105</b>	<b>14,915</b>	<b>14,915</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	3,044	1,745	3,000	3,000	0.00%
861003 - TRAINING	30	30	1,500	1,500	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>3,074</b>	<b>1,775</b>	<b>4,500</b>	<b>4,500</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	183	-	2,500	2,500	0.00%
871004 - PUBLICATIONS & DUES NOC	489	440	1,500	1,500	0.00%
871041 - NBTV OPERATIONS/PROGRAM	123,279	144,945	150,000	150,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>123,951</b>	<b>145,384</b>	<b>154,000</b>	<b>154,000</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	12,817	14,472	9,784	11,098	13.43%
881005 - IT ISF REPLACEMENT CHARGE	5,028	5,028	2,410	2,435	1.05%
881010 - WORKERS' COMP ISF MISC	1,586	1,511	1,665	1,523	-8.54%
881012 - GENERAL LIABILITY INSURANCE	9,239	8,978	9,467	2,863	-69.76%
881013 - UNINSURED CLAIMS CHARGE	3,491	3,162	4,895	2,727	-44.29%
881014 - ANNUAL OPEB CHARGE	13,442	14,438	9,178	812	-91.16%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>45,602</b>	<b>47,589</b>	<b>37,399</b>	<b>21,458</b>	<b>-42.63%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911055 - PEG EQUIPMENT	60,086	12,267	20,000	20,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>60,086</b>	<b>12,267</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>
<b>01020201 - CITY MGR PUBLIC INFO OFFICE Total</b>	<b>605,577</b>	<b>574,766</b>	<b>721,586</b>	<b>692,757</b>	<b>-4.00%</b>
<b>01020202 - CITY MGR ECONOMIC DEVELOPMENT</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	-	-	50,000	50,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	-	-	<b>50,000</b>	<b>50,000</b>	<b>0.00%</b>
<b>82 - GRANT OPERATING</b>					
821015 - COMMUNITY SUPPORT	-	-	50,000	50,000	0.00%
821017 - SIGNATURE EVENT SUPPORT	255,000	255,000	255,000	255,000	0.00%
<b>82 - GRANT OPERATING Total</b>	<b>255,000</b>	<b>255,000</b>	<b>305,000</b>	<b>305,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					





## CITY MANAGER SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
841046 - SPECIAL DEPT EXPENSE NOC	-	-	10,000	10,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	-	-	2,250	2,250	0.00%
861003 - TRAINING	-	-	750	750	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	-	-	1,500	1,500	0.00%
871004 - PUBLICATIONS & DUES NOC	-	-	1,500	1,500	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>
<b>01020202 - CITY MGR ECONOMIC DEVELOPMENT Total</b>	<b>255,000</b>	<b>255,000</b>	<b>371,000</b>	<b>371,000</b>	<b>0.00%</b>
<b>0102041 - CITY MGR OUTREACH SERVICES</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	141,607	167,334	171,592	175,376	2.21%
<b>70 - REGULAR SALARIES Total</b>	<b>141,607</b>	<b>167,334</b>	<b>171,592</b>	<b>175,376</b>	<b>2.21%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	20,771	22,675	22,584	22,596	0.05%
722001 - PENSION EE NORMAL COST MISC	14,816	17,339	17,399	17,748	2.00%
723002 - PENSION ER NORMAL COST MISC	10,182	13,937	13,916	13,697	-1.58%
724001 - PENSION EE CONTRIB MISC	(17,315)	(19,243)	(19,733)	(21,484)	8.87%
725001 - PENSION UAL REQUIRED MISC	34,945	32,040	37,442	39,241	4.81%
725003 - PENSION UAL DISCRETIONARY MISC	18,181	20,679	10,143	7,477	-26.29%
727003 - CELL PHONE STIPEND	886	965	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	1,768	1,991	1,750	1,802	2.97%
727012 - LIFE INSURANCE	95	106	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	18	20	20	20	0.00%
727016 - MEDICARE FRINGES	2,006	2,327	2,502	2,557	2.19%
727019 - SURVIVOR BENEFIT	-	63	-	-	
728003 - COMPENSATED ABSENCES	5,365	5,660	6,006	6,138	2.21%
<b>72 - BENEFITS Total</b>	<b>91,718</b>	<b>98,559</b>	<b>93,094</b>	<b>90,857</b>	<b>-2.40%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	663,836	947,053	1,471,628	1,471,628	0.00%
841060 - OTHER AGENCY FEES	1,300,000	1,216,243	1,608,875	1,654,224	2.82%
<b>81 - CONTRACT SERVICES Total</b>	<b>1,963,836</b>	<b>2,163,296</b>	<b>3,080,503</b>	<b>3,125,853</b>	<b>1.47%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841071 - HOMELESS ASSISTANCE	43,983	4,869	50,000	50,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>43,983</b>	<b>4,869</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	8,755	9,859	9,991	10,900	9.10%
881005 - IT ISF REPLACEMENT CHARGE	3,352	3,352	2,410	2,435	1.05%
881010 - WORKERS' COMP ISF MISC	-	982	1,336	1,463	9.55%
881012 - GENERAL LIABILITY INSURANCE	-	5,381	5,014	2,497	-50.19%
881013 - UNINSURED CLAIMS CHARGE	-	1,895	2,592	2,379	-8.23%
881014 - ANNUAL OPEB CHARGE	7,981	8,492	8,139	736	-90.96%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>20,088</b>	<b>29,961</b>	<b>29,482</b>	<b>20,410</b>	<b>-30.77%</b>
<b>0102041 - CITY MGR OUTREACH SERVICES Total</b>	<b>2,261,233</b>	<b>2,464,018</b>	<b>3,424,672</b>	<b>3,462,496</b>	<b>1.10%</b>



## CITY MANAGER SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>16620 - AMERICAN RESCUE PLAN ACT</b>					
82 - GRANT OPERATING					
821004 - GRANT EXPENSES	22,954	115,499	-	-	
<b>82 - GRANT OPERATING Total</b>	<b>22,954</b>	<b>115,499</b>	<b>-</b>	<b>-</b>	
87 - GENERAL EXPENSES					
871034 - ADMINISTRATIVE	1,457	3,535	-	-	
<b>87 - GENERAL EXPENSES Total</b>	<b>1,457</b>	<b>3,535</b>	<b>-</b>	<b>-</b>	
<b>16620 - AMERICAN RESCUE PLAN ACT Total</b>	<b>24,411</b>	<b>119,034</b>	<b>-</b>	<b>-</b>	
90 - CAPITAL EXPENDITURES					
911055 - PEG EQUIPMENT	-	72,433	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>-</b>	<b>72,433</b>	<b>-</b>	<b>-</b>	
<b>16820201 - PEG FEES CITY MANAGER Total</b>	<b>-</b>	<b>72,433</b>	<b>-</b>	<b>-</b>	
<b>1692041 - OPIOID OUTREACH SERVICES</b>					
84 - SUPPLIES & MATERIALS					
841077 - DISPOSABLE MEDICAL SUPPLIES	-	37,193	-	-	
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>-</b>	<b>37,193</b>	<b>-</b>	<b>-</b>	
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	-	7,783	-	-	
<b>87 - GENERAL EXPENSES Total</b>	<b>-</b>	<b>7,783</b>	<b>-</b>	<b>-</b>	
<b>1692041 - OPIOID OUTREACH SERVICES Total</b>	<b>-</b>	<b>44,976</b>	<b>-</b>	<b>-</b>	
<b>76420203 - CITY MGR INFORMTN TECHNOLOGY</b>					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,642,250	1,849,547	2,085,523	2,302,927	10.42%
711003 - SALARIES PART TIME	13,567	30,001	29,382	30,296	3.11%
<b>70 - REGULAR SALARIES Total</b>	<b>1,655,817</b>	<b>1,879,548</b>	<b>2,114,905</b>	<b>2,333,222</b>	<b>10.32%</b>
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	7,341	9,420	8,220	12,060	46.72%
<b>71 - SPECIAL PAYS Total</b>	<b>7,341</b>	<b>9,420</b>	<b>8,220</b>	<b>12,060</b>	<b>46.72%</b>
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	289,140	311,761	372,636	395,430	6.12%
722001 - PENSION EE NORMAL COST MISC	143,962	164,628	189,141	206,094	8.96%
723002 - PENSION ER NORMAL COST MISC	136,972	178,822	198,709	214,415	7.90%
723004 - RETIREMENT PART TIME/TEMP	179	-	1,056	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(197,102)	(211,419)	(245,029)	(286,853)	17.07%
725001 - PENSION UAL REQUIRED MISC	410,502	382,012	455,071	515,294	13.23%
725003 - PENSION UAL DISCRETIONARY MISC	134,348	162,838	123,276	98,177	-20.36%
727003 - CELL PHONE STIPEND	11,983	12,801	12,060	13,020	7.96%
727004 - RHS \$2.50 CONTRIBUTION	23,307	18,044	16,616	17,864	7.51%
727012 - LIFE INSURANCE	1,512	1,628	1,890	1,943	2.78%
727013 - EMP ASSISTANCE PROGRAM	285	307	360	370	2.78%
727015 - UNEMPLOYMENT EXPENSE	-	1,279	-	-	
727016 - MEDICARE FRINGES	25,439	27,890	30,990	34,195	10.34%
727019 - SURVIVOR BENEFIT	402	940	-	-	
727020 - DEFERRED COMP CITY CONTRIB	6,926	4,191	4,560	7,700	68.87%

# CITY MANAGER SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
728003 - COMPENSATED ABSENCES	63,021	69,919	72,993	80,602	10.42%
<b>72 - BENEFITS Total</b>	<b>1,050,875</b>	<b>1,125,640</b>	<b>1,234,330</b>	<b>1,298,251</b>	<b>5.18%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	11,962	7,008	22,881	22,881	0.00%
713009 - STAND BY PAY	10,190	10,044	10,300	10,300	0.00%
<b>74 - OTHER PAYS Total</b>	<b>22,152</b>	<b>17,052</b>	<b>33,181</b>	<b>33,181</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	71,377	221,503	100,000	100,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>71,377</b>	<b>221,503</b>	<b>100,000</b>	<b>100,000</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	256,864	260,178	300,000	300,000	0.00%
831002 - UTILITIES TELEPHONE	16,273	7,303	15,000	15,000	0.00%
<b>83 - UTILITIES Total</b>	<b>273,136</b>	<b>267,481</b>	<b>315,000</b>	<b>315,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	1,024	1,468	3,000	3,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	26,489	16,268	22,000	22,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	182	97	-	-	
841065 - COMPUTER SUPPLY MEMORY/HD	953	2,208	-	-	
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>28,647</b>	<b>20,041</b>	<b>25,000</b>	<b>25,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	1,335	1,554	1,537	1,600	4.11%
851010 - MAINT & REPAIR EQUIPMENT	567	-	-	-	
851011 - MAINTENANCE COPIERS	61,482	51,125	75,000	75,000	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	3,000	3,000	0.00%
851037 - MAINT & REPAIR NOC	-	202	-	-	
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>63,383</b>	<b>52,881</b>	<b>79,537</b>	<b>79,600</b>	<b>0.08%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	8,814	12,084	10,000	10,000	0.00%
861003 - TRAINING	7,067	7,769	15,000	15,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>15,881</b>	<b>19,853</b>	<b>25,000</b>	<b>25,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	297	146	300	300	0.00%
871017 - SOFTWARE LICENSE RENEWAL	962,503	1,052,337	1,350,000	1,350,000	0.00%
871018 - HARDWARE MONITOR/PRINTER	3,869	2,923	-	-	
871019 - NETWORK EQUIPMENT	2,017	556	-	-	
871020 - PC REPLACEMENT	256	1,139	-	-	
871021 - HARDWARE MAINTENANCE	46,459	25,512	50,000	50,000	0.00%
871070 - CYBER SECURITY	-	51,810	250,000	250,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>1,015,401</b>	<b>1,134,423</b>	<b>1,650,300</b>	<b>1,650,300</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	9,000	10,940	11,591	3,993	-65.55%
881003 - VEHICLE REPLACE ISF	7,125	7,252	7,700	6,966	-9.53%
881004 - IT ISF OPERATING CHARGE	130,603	148,261	156,218	189,024	21.00%
881005 - IT ISF REPLACEMENT CHARGE	53,628	53,628	40,977	43,836	6.98%
881010 - WORKERS' COMP ISF MISC	5,358	15,641	21,203	23,179	9.32%
881012 - GENERAL LIABILITY INSURANCE	81,618	70,370	69,429	37,220	-46.39%
881014 - ANNUAL OPEB CHARGE	93,757	100,906	98,923	9,658	-90.24%



## CITY MANAGER SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
881015 - OTHER INSURANCE ISF RATES	126	126	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>381,214</b>	<b>407,124</b>	<b>406,041</b>	<b>313,877</b>	<b>-22.70%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911003 - SOFTWARE LICENSES	983	500	-	-	
911004 - COMPUTER EQUIPMENT	35,998	41,918	100,000	100,000	0.00%
911027 - SOFTWARE LICENSE NEW	56,363	40,387	70,000	70,000	0.00%
911039 - OFFICE FURNITURE/FIXTURES	1,877	1,810	3,000	3,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>95,220</b>	<b>84,616</b>	<b>173,000</b>	<b>173,000</b>	<b>0.00%</b>
<b>76420203 - CITY MGR INFORMTN TECHNOLOGY Total</b>	<b>4,680,444</b>	<b>5,239,583</b>	<b>6,164,514</b>	<b>6,358,492</b>	<b>3.15%</b>
<b>87 - GENERAL EXPENSES</b>					
871017 - SOFTWARE LICENSE RENEWAL	-	17,600	-	-	
871018 - HARDWARE MONITOR/PRINTER	5,168	1,916	-	20,000	
871019 - NETWORK EQUIPMENT	42,508	59,301	60,000	60,000	0.00%
871020 - PC REPLACEMENT	179,436	191,585	190,000	190,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>227,112</b>	<b>270,402</b>	<b>250,000</b>	<b>270,000</b>	<b>8.00%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911005 - COPIER PURCHASES	67,801	82,448	88,000	88,000	0.00%
911020 - EQUIPMENT RENOVATION	143,813	144,918	200,000	200,000	0.00%
911022 - MOBILE DATA COMPUTING	8,814	35,715	50,000	50,000	0.00%
911027 - SOFTWARE LICENSE NEW	54,374	31,951	100,000	80,000	-20.00%
911032 - DATA CENTER HARDWARE	-	278,924	-	-	
911050 - ILS REPLACEMENT	83,576	88,167	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>358,378</b>	<b>662,123</b>	<b>438,000</b>	<b>418,000</b>	<b>-4.57%</b>
<b>7657650 - IT REPLACEMENT Total</b>	<b>585,490</b>	<b>932,525</b>	<b>688,000</b>	<b>688,000</b>	<b>0.00%</b>
<b>7657651 - IT STRATEGIC ERP</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	23,538	-	-	-	
<b>81 - CONTRACT SERVICES Total</b>	<b>23,538</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>7657651 - IT STRATEGIC ERP Total</b>	<b>23,538</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>7657653 - IT STRATEGIC</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	29,921	27,670	80,000	80,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>29,921</b>	<b>27,670</b>	<b>80,000</b>	<b>80,000</b>	<b>0.00%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911024 - EQUIPMENT N.O.C.	24,000	24,994	100,000	100,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>24,000</b>	<b>24,994</b>	<b>100,000</b>	<b>100,000</b>	<b>0.00%</b>
<b>7657653 - IT STRATEGIC Total</b>	<b>53,921</b>	<b>52,663</b>	<b>180,000</b>	<b>180,000</b>	<b>0.00%</b>
<b>7657654 - PERMIT SYSTEM REPLACEMENT</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	156,191	-	-	-	
<b>81 - CONTRACT SERVICES Total</b>	<b>156,191</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841046 - SPECIAL DEPT EXPENSE NOC	58,316	14,740	70,000	70,000	0.00%



## CITY MANAGER SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
84 - SUPPLIES & MATERIALS Total	58,316	14,740	70,000	70,000	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	9,705	-	-	-	
86 - TRAVEL & TRAINING Total	9,705	-	-	-	
90 - CAPITAL EXPENDITURES					
911003 - SOFTWARE LICENSES	167,905	88,346	183,496	183,496	0.00%
911027 - SOFTWARE LICENSE NEW	65,829	-	240,000	240,000	0.00%
90 - CAPITAL EXPENDITURES Total	233,734	88,346	423,496	423,496	0.00%
7657654 - PERMIT SYSTEM REPLACEMENT Total	457,946	103,086	493,496	493,496	0.00%
Grand Total	10,789,605	12,197,773	14,918,982	15,061,817	0.96%

# COMMUNITY DEVELOPMENT



## MISSION STATEMENT

A responsive, knowledgeable team of professionals guiding community development in the public's interest and promoting the quality of life and safety of those that live, work, and visit the City of Newport Beach.

## 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 2024-25

- A complete and successful overhaul of the refuse enforcement and demolition deposit program, resulting in increased revenue from citations and demo forfeitures.
- Completion and adoption of the land use element, zoning code, and objective design standards implementing the housing element.
- Online Commercial Plan Check and Permitting available through the CiViC portal.
- The implementation of the beach vendor enforcement program.
- Acquisition of property at 301 E Balboa Blvd for future public parking.

## Budget Highlights

- Preparation of a Specific Plan for Airport Area.
- Amend Objective Design Standards to address taller structures.
- Completion of the comprehensive General Plan Update.

## Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26

- Completion of the comprehensive General Plan Update.
- Continued implementation of the City's Housing Element.
- Continue to improve the customer online experience for all development services including all permits and applications available through the CiViC portal.
- Increased Short- Term Lodging proactive inspections.
- Comprehensive Fee Study.

## Department Performance Measures

Performance Measure	Actual FY 23-24	Estimated FY 24-25	Projected FY 25-26	Target
<b>BUILDING DIVISION PERFORMANCE METRIC</b>				
Percentage of building inspections provided within 1 business day of request	91%	90%	95%	95%
Percentage of 1 <sup>st</sup> plan checks reviewed and completed over the counter	81%	77%	80%	80%
Percentage of 1st plan checks reviewed within 10 days of submittal	95%	88%	90%	90%
<b>CODE ENFORCEMENT DIVISION PERFORMANCE METRIC</b>				
Percentage of first enforcement actions within 3 days of complaint	90%	91%	90%	90%
Percentage of violations resolved in 30 days or less	80%	88%	65%	65%
<b>PLANNING DIVISION PERFORMANCE METRIC</b>				
Percentage of 1 <sup>st</sup> plan checks reviewed and completed over the counter	83%	85%	80%	80%
Percentage of 1st plan checks reviewed within 10 days of submittal	90%	95%	90%	90%



**COMMUNITY DEVELOPMENT PERSONNEL**

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	57.20	61.20	62.20
Part-Time (FTE)	5.45	5.45	5.45

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ADMINISTRATIVE ASSISTANT	1.00	1.00	102,818	2,760	35,995	141,573
ADMINISTRATIVE ASSISTANT	1.00	1.00	103,492	-	36,712	140,204
BUILDING INSPECTOR II	1.00	1.00	95,367	1,800	32,987	130,153
BUILDING INSPECTOR II	1.00	1.00	121,488	-	37,849	159,338
BUILDING INSPECTOR II	1.00	1.00	122,468	960	35,753	159,181
BUILDING INSPECTOR II	1.00	1.00	115,683	960	36,054	152,698
BUILDING INSPECTOR II	1.00	1.00	110,369	7,380	35,285	153,034
BUILDING INSPECTOR II	1.00	1.00	121,701	2,700	35,850	160,251
BUILDING INSPECTOR, PRINCIPAL	1.00	1.00	145,095	5,040	40,223	190,358
BUILDING INSPECTOR, PRINCIPAL	1.00	1.00	145,095	5,460	40,641	191,197
BUILDING INSPECTOR, SENIOR	1.00	1.00	120,356	1,860	35,593	157,809
BUILDING INSPECTOR, SENIOR	1.00	1.00	131,286	5,460	39,095	175,841
CIVIL ENGINEER - PLAN CHECK	1.00	1.00	158,935	1,800	39,744	200,479
CIVIL ENGINEER - PLAN CHECK	1.00	1.00	136,816	1,800	37,753	176,369
CIVIL ENGINEER - PLAN CHECK	1.00	1.00	151,391	4,500	39,495	195,386
CIVIL ENGINEER - PLAN CHECK	1.00	1.00	144,132	2,700	38,595	185,426
CIVIL ENGINEER - PLAN CHECK (GEO), SENIOR	1.00	1.00	176,583	1,800	41,980	220,363
CIVIL ENGINEER - PLAN CHECK, PRINCIPAL	1.00	1.00	170,500	1,800	42,099	214,399
CIVIL ENGINEER - PLAN CHECK, PRINCIPAL	1.00	1.00	192,096	-	44,605	236,700
CIVIL ENGINEER - PLAN CHECK, SENIOR	1.00	1.00	165,294	-	40,292	205,586
CIVIL ENGINEER - PLAN CHECK, SENIOR	1.00	1.00	151,639	4,500	39,161	195,300
CIVIL ENGINEER - PLAN CHECK, SENIOR	1.00	1.00	176,291	4,500	44,876	225,666
CODE ENFORCEMENT OFFICER I	1.00	1.00	68,695	3,540	30,221	102,456
CODE ENFORCEMENT OFFICER I	1.00	1.00	78,710	3,540	31,646	113,896
CODE ENFORCEMENT OFFICER I	1.00	1.00	96,665	2,760	34,703	134,127
CODE ENFORCEMENT OFFICER I	1.00	1.00	65,430	1,860	29,754	97,044
CODE ENFORCEMENT OFFICER II	1.00	1.00	100,143	4,020	35,108	139,272
CODE ENFORCEMENT OFFICER II	1.00	1.00	116,184	960	35,445	152,589
CODE ENFORCEMENT OFFICER, SENIOR	1.00	1.00	125,143	1,740	38,745	165,628
CODE ENFORCEMENT SUPERVISOR	1.00	1.00	144,071	3,540	40,084	187,695
COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	231,434	-	51,951	283,385
DEPARTMENT ASSISTANT	1.00	1.00	71,423	-	30,673	102,097
DEPARTMENT ASSISTANT	1.00	1.00	83,094	-	34,448	117,542
DEPARTMENT ASSISTANT	1.00	1.00	62,835	1,800	29,889	94,524
DEPUTY COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	218,850	3,600	47,761	270,211
DEPUTY COMMUNITY DEVELOPMENT DIRECTOR	1.00	1.00	218,947	3,600	47,667	270,214
EMP PLANS EXAMINER	1.00	1.00	120,292	-	35,868	156,160
FIRE MARSHAL	0.20	0.20	33,590	-	8,350	41,940
MANAGEMENT ANALYST	1.00	0.00	-	-	-	-
MANAGEMENT ANALYST	0.00	1.00	103,255	-	36,801	140,056
MANAGEMENT ANALYST, ASSISTANT	1.00	1.00	80,520	-	31,280	111,801
MANAGEMENT ANALYST, SENIOR	0.00	1.00	134,339	960	41,100	176,399
PERMIT COUNTER SUPERVISOR	1.00	1.00	122,329	3,240	38,009	163,578
PERMIT TECHNICIAN II	1.00	1.00	113,202	1,800	34,883	149,885
PERMIT TECHNICIAN II	1.00	1.00	90,358	900	32,390	123,648
PERMIT TECHNICIAN II	1.00	1.00	65,437	-	29,677	95,114
PERMIT TECHNICIAN II	1.00	1.00	99,567	-	34,687	134,254
PERMIT TECHNICIAN II	1.00	1.00	107,305	-	34,127	141,432
PERMIT TECHNICIAN II	1.00	1.00	110,349	-	34,451	144,800
PLANNER, ASSISTANT	1.00	1.00	78,693	1,800	31,574	112,067
PLANNER, ASSISTANT	1.00	1.00	95,520	1,800	33,363	130,683
PLANNER, ASSISTANT	1.00	0.00	-	-	-	-
PLANNER, ASSISTANT	1.00	1.00	86,411	1,800	32,035	120,246
PLANNER, ASSOCIATE	1.00	1.00	95,581	-	32,881	128,462
PLANNER, ASSOCIATE	0.00	1.00	120,722	-	39,596	160,318
PLANNER, PRINCIPAL	1.00	1.00	158,182	-	39,536	197,718
PLANNER, PRINCIPAL	0.00	1.00	156,951	1,800	43,758	202,508
PLANNER, SENIOR	1.00	1.00	131,866	-	37,890	169,756
PLANNER, SENIOR	1.00	1.00	155,208	-	40,706	195,914
PLANNER, SENIOR	1.00	1.00	104,502	1,800	34,318	140,620
PLANNER, SENIOR	1.00	0.00	-	-	-	-



<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
PLANNING MANAGER	1.00	1.00	180,223	-	43,213	223,435
PLANNING TECHNICIAN	1.00	1.00	82,505	1,800	31,620	115,925
REAL PROPERTY ADMINISTRATOR	1.00	1.00	156,268	540	40,830	197,639
RECORDS SPECIALIST	1.00	1.00	97,500	-	34,571	132,071
SYSTEMS AND ADMINISTRATION MANAGER	1.00	1.00	180,205	960	43,771	224,936
<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
INTERN	0.60	0.60	26,714	-	1,514	28,228
INTERN	0.60	0.60	26,652	-	1,511	28,163
MANAGEMENT ANALYST	0.75	0.75	89,609	-	7,692	97,301
STUDENT AIDE	3.50	3.50	174,401	-	9,194	183,595
			<b>8,118,776</b>	<b>107,940</b>	<b>2,339,930</b>	<b>10,566,646</b>



## COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01050005 - CDD ADMIN</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	773,083	586,157	889,578	862,980	-2.99%
711003 - SALARIES PART TIME	128,363	118,047	174,246	174,401	0.09%
<b>70 - REGULAR SALARIES Total</b>	<b>901,446</b>	<b>704,205</b>	<b>1,063,825</b>	<b>1,037,381</b>	<b>-2.49%</b>
<b>71 - SPECIAL PAYS</b>					
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>1,805</b>	<b>1,810</b>	<b>1,800</b>	<b>1,800</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	125,042	102,765	140,021	140,095	0.05%
721002 - CAFETERIA ALLOWANCE PT	7,446	4,569	-	-	
722001 - PENSION EE NORMAL COST MISC	75,583	54,315	91,005	75,492	-17.05%
723002 - PENSION ER NORMAL COST MISC	65,451	58,257	103,472	79,563	-23.11%
723004 - RETIREMENT PART TIME/TEMP	2,693	2,771	5,132	6,540	27.44%
724001 - PENSION EE CONTRIB MISC	(96,553)	(67,918)	(122,547)	(105,936)	-13.56%
725001 - PENSION UAL REQUIRED MISC	181,106	166,048	194,110	216,201	11.38%
725003 - PENSION UAL DISCRETIONARY MISC	94,222	107,169	52,583	41,192	-21.66%
727001 - CAR ALLOWANCE	4,813	-	4,800	-	-100.00%
727003 - CELL PHONE STIPEND	3,851	2,896	2,880	2,880	0.00%
727004 - RHS \$2.50 CONTRIBUTION	9,356	14,775	7,814	8,310	6.34%
727012 - LIFE INSURANCE	641	549	735	756	2.86%
727013 - EMP ASSISTANCE PROGRAM	121	104	140	144	2.86%
727016 - MEDICARE FRINGES	13,846	10,585	15,493	15,096	-2.56%
727017 - PARS DC 401A	5,071	-	5,644	4,629	-18.00%
727019 - SURVIVOR BENEFIT	201	313	-	-	
727020 - DEFERRED COMP CITY CONTRIB	2,305	1,687	1,740	4,487	157.86%
728003 - COMPENSATED ABSENCES	27,804	29,444	31,135	30,204	-2.99%
<b>72 - BENEFITS Total</b>	<b>523,000</b>	<b>488,329</b>	<b>534,158</b>	<b>519,653</b>	<b>-2.72%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	3,966	1,895	766	766	0.00%
<b>74 - OTHER PAYS Total</b>	<b>3,966</b>	<b>1,895</b>	<b>766</b>	<b>766</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811027 - SERVICES CITY PRINT CONTRACT	42,610	35,644	40,000	40,000	0.00%
811048 - RECORDS MANAGEMENT CONTRACTS	77,969	80,599	40,000	40,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>120,578</b>	<b>116,243</b>	<b>80,000</b>	<b>80,000</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	10,714	9,082	11,000	11,000	0.00%
<b>83 - UTILITIES Total</b>	<b>10,714</b>	<b>9,082</b>	<b>11,000</b>	<b>11,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	13,236	11,123	11,792	11,792	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	11,143	12,147	11,000	11,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	683	2,666	1,000	1,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	142	-	-	-	
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>25,204</b>	<b>25,936</b>	<b>23,792</b>	<b>23,792</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	21,342	21,004	25,913	25,913	0.00%
851010 - MAINT & REPAIR EQUIPMENT	479	898	1,000	1,000	0.00%



## COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>21,821</b>	<b>21,902</b>	<b>26,913</b>	<b>26,913</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	15,549	29,676	17,000	17,000	0.00%
861003 - TRAINING	15,726	10,040	30,000	30,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>31,275</b>	<b>39,717</b>	<b>47,000</b>	<b>47,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	36,178	40,757	35,000	35,000	0.00%
871004 - PUBLICATIONS & DUES NOC	39,013	8,582	32,150	32,150	0.00%
871006 - UNIFORM EXPENSE	2,787	4,239	7,000	7,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>77,977</b>	<b>53,577</b>	<b>74,150</b>	<b>74,150</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	99,423	110,167	122,761	124,597	1.50%
881005 - IT ISF REPLACEMENT CHARGE	48,645	48,645	30,623	32,445	5.95%
881010 - WORKERS' COMP ISF MISC	7,567	7,412	10,699	10,409	-2.71%
881012 - GENERAL LIABILITY INSURANCE	28,469	33,873	23,938	28,791	20.27%
881013 - UNINSURED CLAIMS CHARGE	23,756	22,956	10,972	14,368	30.95%
881014 - ANNUAL OPEB CHARGE	41,364	43,865	42,195	3,619	-91.42%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>249,224</b>	<b>266,918</b>	<b>241,189</b>	<b>214,229</b>	<b>-11.18%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	16,526	32,063	16,325	16,325	0.00%
911016 - ROLLING EQUIPMENT	-	11,977	-	-	
911039 - OFFICE FURNITURE/FIXTURES	31	7,334	10,700	10,700	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>16,557</b>	<b>51,374</b>	<b>27,025</b>	<b>27,025</b>	<b>0.00%</b>
<b>01050005 - CDD ADMIN Total</b>	<b>1,983,568</b>	<b>1,780,987</b>	<b>2,131,618</b>	<b>2,063,709</b>	<b>-3.19%</b>
<b>0105041 - INSPECTIONS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	1,100,242	1,179,956	1,344,643	1,390,128	3.38%
711003 - SALARIES PART TIME	106,586	69,928	122,056	-	-100.00%
<b>70 - REGULAR SALARIES Total</b>	<b>1,206,828</b>	<b>1,249,885</b>	<b>1,466,699</b>	<b>1,390,128</b>	<b>-5.22%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	21,049	18,741	19,200	23,520	22.50%
712006 - BILINGUAL PAY	1,454	1,810	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>22,503</b>	<b>20,551</b>	<b>21,000</b>	<b>25,320</b>	<b>20.57%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	198,435	208,626	248,424	248,556	0.05%
722001 - PENSION EE NORMAL COST MISC	83,667	91,044	113,366	116,511	2.77%
723002 - PENSION ER NORMAL COST MISC	102,979	121,808	137,382	137,279	-0.08%
723004 - RETIREMENT PART TIME/TEMP	-	-	4,004	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(133,469)	(131,552)	(158,006)	(173,392)	9.74%
725001 - PENSION UAL REQUIRED MISC	253,645	232,555	272,914	311,049	13.97%
725003 - PENSION UAL DISCRETIONARY MISC	131,961	150,093	73,931	59,263	-19.84%
727001 - CAR ALLOWANCE	623	1,810	1,800	1,800	0.00%
727003 - CELL PHONE STIPEND	7,158	6,793	6,840	6,300	-7.89%
727004 - RHS \$2.50 CONTRIBUTION	17,914	26,091	13,480	10,097	-25.10%
727012 - LIFE INSURANCE	1,032	1,044	1,260	1,155	-8.33%
727013 - EMP ASSISTANCE PROGRAM	194	196	240	220	-8.33%



## COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
727016 - MEDICARE FRINGES	17,982	18,628	20,022	20,641	3.10%
727019 - SURVIVOR BENEFIT	335	564	-	-	
727020 - DEFERRED COMP CITY CONTRIB	3,137	2,088	2,520	1,800	-28.57%
728003 - COMPENSATED ABSENCES	35,203	41,469	47,063	48,654	3.38%
<b>72 - BENEFITS Total</b>	<b>720,795</b>	<b>771,256</b>	<b>785,239</b>	<b>789,934</b>	<b>0.60%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	71,384	77,340	23,563	55,772	136.69%
<b>74 - OTHER PAYS Total</b>	<b>71,384</b>	<b>77,340</b>	<b>23,563</b>	<b>55,772</b>	<b>136.69%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	40,000	58,345	61,816	22,022	-64.37%
881003 - VEHICLE REPLACE ISF	25,640	35,467	39,134	36,217	-7.46%
881004 - IT ISF OPERATING CHARGE	101,562	113,192	120,218	133,671	11.19%
881005 - IT ISF REPLACEMENT CHARGE	52,657	52,657	31,570	36,793	16.55%
881010 - WORKERS' COMP ISF MISC	7,265	7,663	9,804	11,847	20.84%
881012 - GENERAL LIABILITY INSURANCE	61,143	67,761	60,340	72,679	20.45%
881013 - UNINSURED CLAIMS CHARGE	33,135	31,834	15,036	20,616	37.11%
881014 - ANNUAL OPEB CHARGE	52,372	62,214	59,326	5,830	-90.17%
881015 - OTHER INSURANCE ISF RATES	1,871	1,871	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>375,647</b>	<b>431,004</b>	<b>397,246</b>	<b>339,676</b>	<b>-14.49%</b>
<b>0105041 - INSPECTIONS Total</b>	<b>2,397,157</b>	<b>2,550,035</b>	<b>2,693,747</b>	<b>2,600,829</b>	<b>-3.45%</b>
<b>0105042 - PLAN CHECKS/PERMITS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	1,821,586	2,133,278	2,583,418	2,613,733	1.17%
711003 - SALARIES PART TIME	119,636	12,141	26,138	26,714	2.21%
<b>70 - REGULAR SALARIES Total</b>	<b>1,941,223</b>	<b>2,145,419</b>	<b>2,609,556</b>	<b>2,640,448</b>	<b>1.18%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	17,267	19,218	18,240	16,200	-11.18%
712006 - BILINGUAL PAY	6,933	10,879	10,800	12,600	16.67%
<b>71 - SPECIAL PAYS Total</b>	<b>24,200</b>	<b>30,097</b>	<b>29,040</b>	<b>28,800</b>	<b>-0.83%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	261,521	321,294	429,096	429,324	0.05%
722001 - PENSION EE NORMAL COST MISC	152,867	181,718	215,475	217,448	0.92%
723002 - PENSION ER NORMAL COST MISC	172,378	218,928	261,299	256,358	-1.89%
723004 - RETIREMENT PART TIME/TEMP	880	455	915	1,002	9.51%
724001 - PENSION EE CONTRIB MISC	(239,289)	(254,707)	(300,433)	(323,710)	7.75%
725001 - PENSION UAL REQUIRED MISC	506,248	464,155	563,714	584,838	3.75%
725003 - PENSION UAL DISCRETIONARY MISC	263,379	299,570	152,706	111,427	-27.03%
727001 - CAR ALLOWANCE	623	1,810	1,800	1,800	0.00%
727003 - CELL PHONE STIPEND	771	543	540	540	0.00%
727004 - RHS \$2.50 CONTRIBUTION	15,718	11,921	11,704	9,655	-17.51%
727012 - LIFE INSURANCE	1,636	1,904	2,100	2,100	0.00%
727013 - EMP ASSISTANCE PROGRAM	307	357	400	400	0.00%
727016 - MEDICARE FRINGES	30,182	33,208	38,267	38,738	1.23%
727019 - SURVIVOR BENEFIT	368	1,128	-	-	
727020 - DEFERRED COMP CITY CONTRIB	7,333	3,655	4,620	3,600	-22.08%
728003 - COMPENSATED ABSENCES	77,720	84,699	90,420	91,481	1.17%
<b>72 - BENEFITS Total</b>	<b>1,252,644</b>	<b>1,370,638</b>	<b>1,472,624</b>	<b>1,425,001</b>	<b>-3.23%</b>



## COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	101,630	125,056	73,967	85,008	14.93%
<b>74 - OTHER PAYS Total</b>	<b>101,630</b>	<b>125,056</b>	<b>73,967</b>	<b>85,008</b>	<b>14.93%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	1,041,017	713,216	437,000	587,000	34.32%
<b>81 - CONTRACT SERVICES Total</b>	<b>1,041,017</b>	<b>713,216</b>	<b>437,000</b>	<b>587,000</b>	<b>34.32%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	184,229	205,384	235,021	237,684	1.13%
881005 - IT ISF REPLACEMENT CHARGE	95,786	95,786	61,877	65,559	5.95%
881010 - WORKERS' COMP ISF MISC	13,226	15,013	19,204	21,118	9.97%
881012 - GENERAL LIABILITY INSURANCE	78,308	88,428	61,555	75,283	22.30%
881013 - UNINSURED CLAIMS CHARGE	65,343	59,928	28,214	37,571	33.17%
881014 - ANNUAL OPEB CHARGE	115,625	124,299	122,540	10,962	-91.05%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>552,519</b>	<b>588,837</b>	<b>528,410</b>	<b>448,177</b>	<b>-15.18%</b>
<b>0105042 - PLAN CHECKS/PERMITS Total</b>	<b>4,913,232</b>	<b>4,973,263</b>	<b>5,150,597</b>	<b>5,214,432</b>	<b>1.24%</b>
<b>01050501 - PLANNING</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	1,401,926	1,443,834	1,798,392	1,799,473	0.06%
711003 - SALARIES PART TIME	72,966	60,929	26,138	26,652	1.97%
<b>70 - REGULAR SALARIES Total</b>	<b>1,474,893</b>	<b>1,504,763</b>	<b>1,824,530</b>	<b>1,826,125</b>	<b>0.09%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	-	-	238	238	0.00%
712006 - BILINGUAL PAY	3,127	9,128	9,000	12,600	40.00%
<b>71 - SPECIAL PAYS Total</b>	<b>3,127</b>	<b>9,128</b>	<b>9,238</b>	<b>12,838</b>	<b>38.97%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	238,428	220,718	338,760	338,940	0.05%
721002 - CAFETERIA ALLOWANCE PT	921	-	7,800	-	-100.00%
722001 - PENSION EE NORMAL COST MISC	122,096	123,236	156,264	149,048	-4.62%
723002 - PENSION ER NORMAL COST MISC	119,983	143,437	174,724	175,533	0.46%
723004 - RETIREMENT PART TIME/TEMP	710	478	915	999	9.25%
724001 - PENSION EE CONTRIB MISC	(173,800)	(166,636)	(208,568)	(221,741)	6.32%
725001 - PENSION UAL REQUIRED MISC	371,006	340,158	392,418	402,643	2.61%
725003 - PENSION UAL DISCRETIONARY MISC	193,019	219,542	106,303	76,714	-27.83%
727001 - CAR ALLOWANCE	3,610	1,820	3,600	3,600	0.00%
727003 - CELL PHONE STIPEND	963	443	960	-	-100.00%
727004 - RHS \$2.50 CONTRIBUTION	11,841	15,502	11,010	8,134	-26.12%
727012 - LIFE INSURANCE	1,380	1,452	1,575	1,680	6.67%
727013 - EMP ASSISTANCE PROGRAM	259	275	300	320	6.67%
727015 - UNEMPLOYMENT EXPENSE	8,100	6,810	-	-	
727016 - MEDICARE FRINGES	22,423	22,592	26,743	26,744	0.00%
727019 - SURVIVOR BENEFIT	268	814	-	-	
727020 - DEFERRED COMP CITY CONTRIB	3,993	2,302	2,160	7,713	257.08%
728003 - COMPENSATED ABSENCES	54,888	59,455	62,944	62,982	0.06%
<b>72 - BENEFITS Total</b>	<b>980,088</b>	<b>992,400</b>	<b>1,077,908</b>	<b>1,033,309</b>	<b>-4.14%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	16,331	13,080	18,621	18,621	0.00%
<b>74 - OTHER PAYS Total</b>	<b>16,331</b>	<b>13,080</b>	<b>18,621</b>	<b>18,621</b>	<b>0.00%</b>



## COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	260,132	237,660	290,000	290,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>260,132</b>	<b>237,660</b>	<b>290,000</b>	<b>290,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841064 - CDD BOARDS & COMMITTEES	12,336	14,917	14,280	14,280	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>12,336</b>	<b>14,917</b>	<b>14,280</b>	<b>14,280</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	72,111	71,801	47,000	47,000	0.00%
871040 - OC RECORDING EXPENSE	216	233	600	600	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>72,327</b>	<b>72,034</b>	<b>47,600</b>	<b>47,600</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	150,586	167,864	187,187	189,306	1.13%
881005 - IT ISF REPLACEMENT CHARGE	78,234	78,234	49,249	52,180	5.95%
881010 - WORKERS' COMP ISF MISC	10,787	11,937	15,260	16,772	9.91%
881012 - GENERAL LIABILITY INSURANCE	54,738	64,112	43,536	52,710	21.07%
881013 - UNINSURED CLAIMS CHARGE	45,675	43,449	19,955	26,306	31.83%
881014 - ANNUAL OPEB CHARGE	78,330	90,046	85,303	7,547	-91.15%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>418,349</b>	<b>455,642</b>	<b>400,490</b>	<b>344,820</b>	<b>-13.90%</b>
<b>01050501 - PLANNING Total</b>	<b>3,237,582</b>	<b>3,299,624</b>	<b>3,682,667</b>	<b>3,587,594</b>	<b>-2.58%</b>
<b>01050503 - CODE ENFORCEMENT</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	353,663	417,188	619,295	729,611	17.81%
711003 - SALARIES PART TIME	21,254	27,773	72,401	-	-100.00%
<b>70 - REGULAR SALARIES Total</b>	<b>374,917</b>	<b>444,961</b>	<b>691,696</b>	<b>729,611</b>	<b>5.48%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	476	1,081	100	973	872.71%
712004 - CERTIFICATION PAY	4,851	5,068	5,040	6,600	30.95%
712006 - BILINGUAL PAY	2,913	3,847	3,600	7,200	100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>8,240</b>	<b>9,996</b>	<b>8,740</b>	<b>14,773</b>	<b>69.02%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	82,403	92,291	135,504	158,172	16.73%
722001 - PENSION EE NORMAL COST MISC	34,901	41,417	60,841	63,839	4.93%
723002 - PENSION ER NORMAL COST MISC	31,056	42,830	67,730	69,455	2.55%
723004 - RETIREMENT PART TIME/TEMP	2	-	1,741	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(46,384)	(52,870)	(81,017)	(91,068)	12.41%
725001 - PENSION UAL REQUIRED MISC	78,985	72,417	95,469	163,255	71.00%
725003 - PENSION UAL DISCRETIONARY MISC	41,092	46,739	25,862	31,104	20.27%
727003 - CELL PHONE STIPEND	3,762	4,189	6,300	6,300	0.00%
727004 - RHS \$2.50 CONTRIBUTION	9,404	5,133	4,392	5,752	30.97%
727012 - LIFE INSURANCE	385	437	420	735	75.00%
727013 - EMP ASSISTANCE PROGRAM	72	82	80	140	75.00%
727016 - MEDICARE FRINGES	6,475	7,517	11,028	10,871	-1.42%
727019 - SURVIVOR BENEFIT	100	439	-	-	
727020 - DEFERRED COMP CITY CONTRIB	2,160	1,559	1,440	2,520	75.00%
728003 - COMPENSATED ABSENCES	10,626	13,912	21,675	25,536	17.81%
<b>72 - BENEFITS Total</b>	<b>255,041</b>	<b>276,091</b>	<b>351,465</b>	<b>446,611</b>	<b>27.07%</b>





## COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	39,478	44,811	9,941	31,609	217.95%
<b>74 - OTHER PAYS Total</b>	<b>39,478</b>	<b>44,811</b>	<b>9,941</b>	<b>31,609</b>	<b>217.95%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	41,405	79,166	69,744	69,744	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>41,405</b>	<b>79,166</b>	<b>69,744</b>	<b>69,744</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841002 - VOLUNTEER PROGRAMS	181	-	500	500	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>181</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	16,500	20,056	21,249	12,929	-39.15%
881003 - VEHICLE REPLACE ISF	13,102	12,410	13,269	53,856	305.87%
881004 - IT ISF OPERATING CHARGE	36,679	40,832	57,436	85,293	48.50%
881005 - IT ISF REPLACEMENT CHARGE	18,806	18,806	14,996	23,414	56.13%
881010 - WORKERS' COMP ISF MISC	2,592	3,624	4,637	7,503	61.80%
881012 - GENERAL LIABILITY INSURANCE	20,853	22,046	20,343	29,557	45.29%
881013 - UNINSURED CLAIMS CHARGE	10,246	9,305	5,117	9,532	86.28%
881014 - ANNUAL OPEB CHARGE	15,808	20,871	20,753	3,060	-85.26%
881015 - OTHER INSURANCE ISF RATES	748	748	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>135,334</b>	<b>148,698</b>	<b>157,800</b>	<b>225,145</b>	<b>42.68%</b>
<b>01050503 - CODE ENFORCEMENT Total</b>	<b>854,597</b>	<b>1,003,722</b>	<b>1,289,886</b>	<b>1,517,992</b>	<b>17.68%</b>
<b>01050504 - BUILDING</b>					
<b>86 - TRAVEL &amp; TRAINING</b>					
861008 - CASP CERTIFICATION & TRAINING	-	-	20,000	-	-100.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-100.00%</b>
<b>01050504 - BUILDING Total</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-100.00%</b>
<b>01050505 - REAL PROPERTY GEN FUND</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	137,470	211,148	235,606	340,044	44.33%
711003 - SALARIES PART TIME	76,890	72,096	87,980	89,609	1.85%
<b>70 - REGULAR SALARIES Total</b>	<b>214,361</b>	<b>283,244</b>	<b>323,586</b>	<b>429,653</b>	<b>32.78%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	22,562	34,601	45,168	67,788	50.08%
722001 - PENSION EE NORMAL COST MISC	20,078	25,452	28,681	36,865	28.53%
723002 - PENSION ER NORMAL COST MISC	17,273	26,837	30,373	40,172	32.26%
723004 - RETIREMENT PART TIME/TEMP	-	-	2,383	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(26,262)	(32,573)	(37,212)	(52,626)	41.42%
725001 - PENSION UAL REQUIRED MISC	45,627	41,833	51,410	52,983	3.06%
725003 - PENSION UAL DISCRETIONARY MISC	23,738	27,000	13,927	10,095	-27.52%
727003 - CELL PHONE STIPEND	541	543	540	540	0.00%
727004 - RHS \$2.50 CONTRIBUTION	1,564	1,629	2,616	3,701	41.46%
727012 - LIFE INSURANCE	105	195	210	420	100.00%
727013 - EMP ASSISTANCE PROGRAM	20	37	40	80	100.00%
727016 - MEDICARE FRINGES	3,039	3,976	4,700	6,238	32.72%
727019 - SURVIVOR BENEFIT	100	188	-	-	



## COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
728003 - COMPENSATED ABSENCES	4,780	8,799	8,246	11,902	44.33%
<b>72 - BENEFITS Total</b>	<b>113,167</b>	<b>138,517</b>	<b>151,082</b>	<b>178,156</b>	<b>17.92%</b>
<b>81 - CONTRACT SERVICES</b>					
811001 - PROPERTY MANAGEMENT	-	-	1,000	1,000	0.00%
811002 - LEASING EXPENSES	1,313	658	3,000	3,000	0.00%
811003 - TITLE SEARCH FEES	1,000	2,500	2,500	2,500	0.00%
811008 - SERVICES PROFESSIONAL	10,150	45,187	25,550	25,550	0.00%
811017 - SERVICES CONTRACT	-	1,808	1,500	1,500	0.00%
811055 - AFFORDABLE HOUSING ACTIVITIES	-	-	6,000	6,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>12,463</b>	<b>50,152</b>	<b>39,550</b>	<b>39,550</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831003 - UTILITIES NATURAL GAS	2,919	994	2,404	2,404	0.00%
831004 - UTILITIES ELECTRICITY	9,995	9,718	13,133	13,133	0.00%
831005 - UTILITIES WATER	-	-	956	-	-100.00%
<b>83 - UTILITIES Total</b>	<b>12,914</b>	<b>10,712</b>	<b>16,493</b>	<b>15,537</b>	<b>-5.80%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851016 - MAINT & REPAIR BUILDING	-	-	5,000	5,000	0.00%
851066 - SEWER USE FEE/PROP TAX	7,448	7,029	8,240	8,240	0.00%
851072 - SEWER FEES: FIXED + USE	-	-	80	80	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>7,448</b>	<b>7,029</b>	<b>13,320</b>	<b>13,320</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871004 - PUBLICATIONS & DUES NOC	5,028	7,151	4,000	4,000	0.00%
871075 - 1201 DOVE STREET PROP MGR EXPN	213,411	1,103,426	1,650,000	1,650,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>218,439</b>	<b>1,110,578</b>	<b>1,654,000</b>	<b>1,654,000</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	17,454	19,392	33,518	45,986	37.20%
881005 - IT ISF REPLACEMENT CHARGE	8,776	8,776	8,682	12,543	44.47%
881010 - WORKERS' COMP ISF MISC	1,210	1,339	2,689	2,953	9.82%
881012 - GENERAL LIABILITY INSURANCE	6,248	7,284	7,376	8,538	15.76%
881013 - UNINSURED CLAIMS CHARGE	5,213	4,936	3,381	4,261	26.04%
881014 - ANNUAL OPEB CHARGE	7,112	7,794	11,176	1,426	-87.24%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>46,013</b>	<b>49,522</b>	<b>66,822</b>	<b>75,708</b>	<b>13.30%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911040 - STRUCTURES & IMPROVEMENTS	5,029	197,141	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>5,029</b>	<b>197,141</b>	<b>-</b>	<b>-</b>	
<b>01050505 - REAL PROPERTY GEN FUND Total</b>	<b>629,832</b>	<b>1,846,893</b>	<b>2,264,852</b>	<b>2,405,924</b>	<b>6.23%</b>
<b>10050505 - REAL PROPERTY TIDELANDS</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	7,500	1,692	-	-	
811017 - SERVICES CONTRACT	-	2,400	-	-	
<b>81 - CONTRACT SERVICES Total</b>	<b>7,500</b>	<b>4,092</b>	<b>-</b>	<b>-</b>	
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	-	-	550	550	0.00%
831004 - UTILITIES ELECTRICITY	-	-	1,530	-	-100.00%
<b>83 - UTILITIES Total</b>	<b>-</b>	<b>-</b>	<b>2,080</b>	<b>550</b>	<b>-73.56%</b>





## COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851066 - SEWER USE FEE/PROP TAX	-	-	200	200	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	-	-	<b>200</b>	<b>200</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	-	542	-	-	
<b>87 - GENERAL EXPENSES Total</b>	-	<b>542</b>	-	-	
<b>10050505 - REAL PROPERTY TIDELANDS Total</b>	<b>7,500</b>	<b>4,634</b>	<b>2,280</b>	<b>750</b>	<b>-67.11%</b>
<b>12050502 - CDBG</b>					
<b>82 - GRANT OPERATING</b>					
821004 - GRANT EXPENSES	532,127	157,510	48,495	48,495	0.00%
<b>82 - GRANT OPERATING Total</b>	<b>532,127</b>	<b>157,510</b>	<b>48,495</b>	<b>48,495</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871034 - ADMINISTRATIVE	62,855	71,995	65,195	65,195	0.00%
871035 - FAIR HOUSING	12,000	12,000	12,000	12,000	0.00%
871036 - SOCIAL SERVICE PROVIDERS	60,765	58,364	57,896	57,896	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>135,620</b>	<b>142,359</b>	<b>135,091</b>	<b>135,091</b>	<b>0.00%</b>
<b>12050502 - CDBG Total</b>	<b>667,747</b>	<b>299,869</b>	<b>183,586</b>	<b>183,586</b>	<b>0.00%</b>
<b>1805042 - CASP TRAINING</b>					
<b>86 - TRAVEL &amp; TRAINING</b>					
861008 - CASP CERTIFICATION & TRAINING	1,746	-	-	20,000	
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>1,746</b>	-	-	<b>20,000</b>	
<b>1805042 - CASP TRAINING Total</b>	<b>1,746</b>	-	-	<b>20,000</b>	
<b>Grand Total</b>	<b>14,692,962</b>	<b>15,759,028</b>	<b>17,419,233</b>	<b>17,594,817</b>	<b>1.01%</b>

# FINANCE

## MISSION STATEMENT

The Finance Department is dedicated to the responsible management of publicly entrusted resources and to delivering exceptional financial planning, control, accounting, reporting, analysis, and revenue administration. We strive to build and maintain trust with our community and City Council. We welcome input and continuously work to provide outstanding service to the departments we support and the community 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 2024-25

- Moody's and Fitch reaffirmed the City's AAA credit rating (the highest possible rating) in 2024, 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.
- 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. 101, Compensated Absences.
- 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.
- Received the Government Finance Officers Association's "Distinguished Budget Presentation Award", which is the highest form of recognition in governmental budgeting. Additionally, the City's budget received special recognition in Budget Process which occurs when the highest possible score is received in a particular category.

## Budget Highlights

- Reclass of Management Analyst to Senior Management Analyst
- Conversion of Buyer to Senior Buyer
- Additional 0.10 FTE to Part Time Senior Fiscal Clerk

## Departmental Goals/Objectives for Upcoming Fiscal Year 25-26

- Continue to develop and implement a budget that confirms to guidelines established by the Government Finance Officers Association 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 Community Development, Police and Fire.
- Conduct Citywide Full Cost Plan (including Harbor Tidelands).
- 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 23-24	Estimated FY 24-25	Projected FY 25-26	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: 4.70% Benchmark: 4.54%	City Return: 3.75% Benchmark: 3.50%	City Return: 3.25% Benchmark: 3.00%	Benchmark or higher
Average wait time on telephone calls made to the revenue division	2 minutes and 46 seconds	2 minutes and 31 seconds	2 minutes and 20 seconds	2 minutes
New vendors registered in the city's vendor registration and bid management system	1,696 new vendors	1,300 new vendors -23.35%	1,600 new vendors 23.08%	+3.00-5.00% from prior year
Average turnaround time from requisitions to purchase orders	1-4 days	1-3 days	1-2 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 12/30/24	Unmodified ("clean") audit opinion issued	Unmodified ("clean") audit opinion issued	Unmodified ("clean") audit opinion issued
% of Continuing Disclosures filed in a timely manner (270 days)	100%	100%	100%	100%

**FINANCE PERSONNEL**

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	34.00	35.00	35.00
Part-Time (FTE)	3.05	2.35	2.45

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ACCOUNTANT	1.00	1.00	115,335	-	37,143	152,478
ACCOUNTANT, SENIOR	1.00	1.00	132,614	-	38,152	170,766
ACCOUNTANT, SENIOR	1.00	1.00	124,953	-	37,802	162,755
BUDGET ANALYST	1.00	1.00	133,082	-	36,868	169,950
BUDGET ANALYST	1.00	1.00	104,959	-	33,878	138,837
BUDGET ANALYST, SENIOR	1.00	1.00	106,512	-	34,043	140,555
BUYER	1.00	1.00	103,798	1,800	35,863	141,461
BUYER	1.00	0.00	-	-	-	-
BUYER, SENIOR	1.00	1.00	121,488	-	35,995	157,483
BUYER, SENIOR	0.00	1.00	114,140	-	35,214	149,354
DEPARTMENT ASSISTANT	1.00	1.00	67,864	-	29,935	97,799
DEPUTY FINANCE DIRECTOR	1.00	1.00	206,880	960	44,726	252,567
FINANCE DIRECTOR/CITY TREASURER	1.00	1.00	299,286	5,760	60,604	365,650
FINANCE MANAGER	1.00	1.00	192,587	-	44,735	237,322
FINANCE MANAGER	1.00	1.00	186,617	-	42,558	229,176
FINANCE MANAGER	1.00	1.00	171,877	-	40,992	212,868
FISCAL CLERK	1.00	1.00	72,351	-	30,412	102,763
FISCAL CLERK, SENIOR	1.00	1.00	87,193	-	35,040	122,232
FISCAL CLERK, SENIOR	1.00	1.00	67,523	1,800	30,387	99,710
FISCAL CLERK, SENIOR	1.00	1.00	87,274	1,800	34,563	123,637
FISCAL CLERK, SENIOR	1.00	1.00	63,089	-	29,427	92,516
FISCAL CLERK, SENIOR	1.00	1.00	74,974	-	31,051	106,025
FISCAL CLERK, SENIOR	1.00	1.00	82,395	-	31,480	113,874
FISCAL CLERK, SENIOR	1.00	1.00	61,600	-	29,269	90,870
FISCAL CLERK, SENIOR	0.50	0.50	31,037	-	14,660	45,697
FISCAL SPECIALIST	1.00	1.00	100,188	-	35,403	135,591
FISCAL SPECIALIST	1.00	1.00	96,335	-	34,733	131,068
FISCAL SPECIALIST	1.00	1.00	101,436	-	33,504	134,940
FISCAL SPECIALIST	1.00	1.00	100,186	-	36,395	136,581
FISCAL SPECIALIST	1.00	1.00	87,460	-	32,378	119,838
FISCAL SPECIALIST	1.00	1.00	101,152	-	35,583	136,735
MANAGEMENT ANALYST	1.00	0.00	-	-	-	-
MANAGEMENT ANALYST	1.00	1.00	120,740	-	35,556	156,295
MANAGEMENT ANALYST, ASSISTANT	1.00	1.00	96,181	-	32,945	129,126
MANAGEMENT ANALYST, ASSISTANT	1.00	1.00	107,354	-	34,133	141,486
MANAGEMENT ANALYST, SENIOR	0.00	1.00	120,558	960	37,274	158,792
MANAGEMENT FELLOW	0.50	0.50	29,178	-	14,462	43,640
PURCHASING AND CONTRACTS ADMINISTRATOR	1.00	1.00	147,405	-	38,390	185,795
<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
FISCAL CLERK, SENIOR	1.65	1.75	144,968	-	18,261	163,230
FISCAL SPECIALIST	0.70	0.70	59,127	-	4,341	63,467
			<b>4,221,698</b>	<b>13,080</b>	<b>1,278,154</b>	<b>5,512,932</b>



## FINANCE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01030005 - FINANCE ADMIN</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	586,066	612,448	685,147	699,390	2.08%
711003 - SALARIES PART TIME	-	-	37,156	-	-100.00%
<b>70 - REGULAR SALARIES Total</b>	<b>586,066</b>	<b>612,448</b>	<b>722,303</b>	<b>699,390</b>	<b>-3.17%</b>
<b>71 - SPECIAL PAYS</b>					
712006 - BILINGUAL PAY	-	420	1,800	-	-100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>-</b>	<b>420</b>	<b>1,800</b>	<b>-</b>	<b>-100.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	53,400	64,453	101,628	101,682	0.05%
722001 - PENSION EE NORMAL COST MISC	39,165	41,221	52,893	53,853	1.81%
723002 - PENSION ER NORMAL COST MISC	60,370	57,755	72,146	71,548	-0.83%
724001 - PENSION EE CONTRIB MISC	(62,377)	(71,021)	(78,792)	(85,675)	8.74%
725001 - PENSION UAL REQUIRED MISC	153,430	167,344	149,502	156,493	4.68%
725003 - PENSION UAL DISCRETIONARY MISC	99,025	87,062	40,499	29,816	-26.38%
727001 - CAR ALLOWANCE	4,827	4,259	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	1,667	2,039	1,920	1,920	0.00%
727004 - RHS \$2.50 CONTRIBUTION	-	392	1,646	-	-100.00%
727012 - LIFE INSURANCE	437	451	525	473	-10.00%
727013 - EMP ASSISTANCE PROGRAM	82	84	100	90	-10.00%
727016 - MEDICARE FRINGES	8,480	9,020	10,032	10,239	2.06%
727017 - PARS DC 401A	5,406	4,374	5,644	5,986	6.05%
727019 - SURVIVOR BENEFIT	188	33	-	-	-
727020 - DEFERRED COMP CITY CONTRIB	-	-	5,360	-	-100.00%
728003 - COMPENSATED ABSENCES	22,662	25,691	23,980	24,479	2.08%
<b>72 - BENEFITS Total</b>	<b>386,761</b>	<b>393,156</b>	<b>391,884</b>	<b>375,701</b>	<b>-4.13%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	70	1,083	600	600	0.00%
715005 - SALARY & BENEFIT SAVINGS	-	-	-	-	-
<b>74 - OTHER PAYS Total</b>	<b>70</b>	<b>1,083</b>	<b>600</b>	<b>600</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811004 - EQUIPMENT RENTAL	2,201	-	1,200	1,200	0.00%
811008 - SERVICES PROFESSIONAL	65,862	216,294	211,500	211,970	0.22%
811027 - SERVICES CITY PRINT CONTRACT	2,686	5,176	3,000	3,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>70,749</b>	<b>221,469</b>	<b>215,700</b>	<b>216,170</b>	<b>0.22%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	18,208	15,124	10,454	10,454	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	2,798	1,156	2,578	2,578	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>21,006</b>	<b>16,281</b>	<b>13,032</b>	<b>13,032</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	317	364	566	566	0.00%
851010 - MAINT & REPAIR EQUIPMENT	-	4,382	3,564	3,564	0.00%
851013 - PRINTER MAINT/SUPPLIES	766	-	1,000	1,000	0.00%
851037 - MAINT & REPAIR NOC	955	-	5,000	5,000	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>2,037</b>	<b>4,747</b>	<b>10,130</b>	<b>10,130</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					



## FINANCE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
861001 - TRAVEL & MEETINGS NOC	1,551	4,998	5,500	5,500	0.00%
861003 - TRAINING	3,499	2,796	3,500	3,500	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>5,050</b>	<b>7,794</b>	<b>9,000</b>	<b>9,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	589	2,976	1,500	1,500	0.00%
871004 - PUBLICATIONS & DUES NOC	5,920	904	2,750	2,750	0.00%
871006 - UNIFORM EXPENSE	-	201	200	200	0.00%
871017 - SOFTWARE LICENSE RENEWAL	-	-	750	750	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>6,509</b>	<b>4,081</b>	<b>5,200</b>	<b>5,200</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	4,862	4,000	5,151	1,683	-67.33%
881003 - VEHICLE REPLACE ISF	2,773	3,263	2,773	2,461	-11.25%
881004 - IT ISF OPERATING CHARGE	62,889	55,749	52,854	54,664	3.42%
881005 - IT ISF REPLACEMENT CHARGE	13,922	13,922	6,262	6,191	-1.13%
881010 - WORKERS' COMP ISF MISC	4,850	4,273	5,181	5,245	1.23%
881012 - GENERAL LIABILITY INSURANCE	23,064	13,731	25,562	26,982	5.56%
881013 - UNINSURED CLAIMS CHARGE	1,380	1,445	353	320	-9.27%
881014 - ANNUAL OPEB CHARGE	41,870	38,221	32,499	2,933	-90.97%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>155,673</b>	<b>134,667</b>	<b>130,635</b>	<b>100,480</b>	<b>-23.08%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	839	-	3,500	3,500	0.00%
911027 - SOFTWARE LICENSE NEW	-	-	1,000	1,000	0.00%
911039 - OFFICE FURNITURE/FIXTURES	-	-	500	500	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>839</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>01030005 - FINANCE ADMIN Total</b>	<b>1,234,761</b>	<b>1,396,147</b>	<b>1,505,285</b>	<b>1,434,704</b>	<b>-4.69%</b>
<b>01030301 - BUDGET</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	470,904	405,606	516,194	531,170	2.90%
<b>70 - REGULAR SALARIES Total</b>	<b>470,904</b>	<b>405,606</b>	<b>516,194</b>	<b>531,170</b>	<b>2.90%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	-	-	540	-	-100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>-</b>	<b>-</b>	<b>540</b>	<b>-</b>	<b>-100.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	59,614	63,989	90,336	90,384	0.05%
722001 - PENSION EE NORMAL COST MISC	34,900	26,783	39,850	40,900	2.63%
723002 - PENSION ER NORMAL COST MISC	50,268	38,732	54,355	54,339	-0.03%
724001 - PENSION EE CONTRIB MISC	(53,819)	(48,924)	(59,362)	(65,068)	9.61%
725001 - PENSION UAL REQUIRED MISC	135,390	147,668	112,636	118,853	5.52%
725003 - PENSION UAL DISCRETIONARY MISC	87,382	76,825	30,512	22,644	-25.79%
727003 - CELL PHONE STIPEND	1,446	1,928	960	-	-100.00%
727004 - RHS \$2.50 CONTRIBUTION	930	8,748	1,830	-	-100.00%
727012 - LIFE INSURANCE	443	427	420	420	0.00%
727013 - EMP ASSISTANCE PROGRAM	83	80	80	80	0.00%
727016 - MEDICARE FRINGES	6,821	6,079	7,499	7,702	2.71%
727019 - SURVIVOR BENEFIT	251	100	-	-	



# FINANCE SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
727020 - DEFERRED COMP CITY CONTRIB	11	-	-	-	
728003 - COMPENSATED ABSENCES	19,704	22,670	18,067	18,591	2.90%
<b>72 - BENEFITS Total</b>	<b>343,424</b>	<b>345,105</b>	<b>297,183</b>	<b>288,844</b>	<b>-2.81%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	4,138	14,650	10,439	-	-100.00%
<b>74 - OTHER PAYS Total</b>	<b>4,138</b>	<b>14,650</b>	<b>10,439</b>	<b>-</b>	<b>-100.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811027 - SERVICES CITY PRINT CONTRACT	6,019	9,062	5,800	5,800	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>6,019</b>	<b>9,062</b>	<b>5,800</b>	<b>5,800</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	-	25	474	474	0.00%
841012 - SUPPLIES CHECKS/INVOICES/FORMS	310	-	-	-	
841015 - SPECIAL DEPT SUPPLIES NOC	-	108	375	375	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	2,456	1,644	3,125	3,125	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>2,767</b>	<b>1,777</b>	<b>3,974</b>	<b>3,974</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	-	-	128	128	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>-</b>	<b>-</b>	<b>128</b>	<b>128</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	925	3,277	3,750	3,750	0.00%
861003 - TRAINING	8,938	4,952	5,000	5,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>9,863</b>	<b>8,228</b>	<b>8,750</b>	<b>8,750</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	425	580	-	-	
871003 - POSTAGE/FREIGHT/EXPRESS NOC	-	5,460	2,737	2,737	0.00%
871004 - PUBLICATIONS & DUES NOC	1,889	450	600	600	0.00%
871006 - UNIFORM EXPENSE	-	-	202	202	0.00%
871017 - SOFTWARE LICENSE RENEWAL	344	-	1,500	1,500	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>2,658</b>	<b>6,490</b>	<b>5,039</b>	<b>5,039</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	1,823	1,500	1,932	2,816	45.75%
881003 - VEHICLE REPLACE ISF	5,458	6,024	3,825	3,088	-19.25%
881004 - IT ISF OPERATING CHARGE	80,683	69,933	47,052	48,660	3.42%
881005 - IT ISF REPLACEMENT CHARGE	10,709	10,709	5,567	5,503	-1.14%
881010 - WORKERS' COMP ISF MISC	3,615	10,298	4,371	4,590	4.99%
881012 - GENERAL LIABILITY INSURANCE	20,057	21,146	16,463	20,605	25.16%
881013 - UNINSURED CLAIMS CHARGE	1,183	2,370	215	236	10.00%
881014 - ANNUAL OPEB CHARGE	22,574	31,286	24,485	2,228	-90.90%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>146,166</b>	<b>153,328</b>	<b>103,909</b>	<b>87,726</b>	<b>-15.57%</b>
<b>01030301 - BUDGET Total</b>	<b>985,937</b>	<b>944,246</b>	<b>951,956</b>	<b>931,432</b>	<b>-2.16%</b>
<b>01030302 - ACCOUNTING</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	750,252	602,988	898,936	948,670	5.53%



# FINANCE SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
711003 - SALARIES PART TIME	-	8,247	-	-	
<b>70 - REGULAR SALARIES Total</b>	<b>750,252</b>	<b>611,234</b>	<b>898,936</b>	<b>948,670</b>	<b>5.53%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	131,074	113,668	180,672	180,768	0.05%
722001 - PENSION EE NORMAL COST MISC	62,109	47,559	74,132	80,499	8.59%
723002 - PENSION ER NORMAL COST MISC	76,018	55,035	90,303	89,597	-0.78%
724001 - PENSION EE CONTRIB MISC	(87,124)	(75,235)	(103,617)	(116,212)	12.16%
725001 - PENSION UAL REQUIRED MISC	138,294	150,836	194,733	212,271	9.01%
725003 - PENSION UAL DISCRETIONARY MISC	89,257	78,474	52,752	40,443	-23.33%
727003 - CELL PHONE STIPEND	485	-	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	7,992	13,800	7,450	9,512	27.68%
727012 - LIFE INSURANCE	780	641	840	840	0.00%
727013 - EMP ASSISTANCE PROGRAM	146	120	160	160	0.00%
727016 - MEDICARE FRINGES	11,607	9,715	13,079	13,770	5.28%
727019 - SURVIVOR BENEFIT	501	134	-	-	
727020 - DEFERRED COMP CITY CONTRIB	1,713	2,665	1,800	1,800	0.00%
728003 - COMPENSATED ABSENCES	24,762	23,157	31,463	33,203	5.53%
<b>72 - BENEFITS Total</b>	<b>457,616</b>	<b>420,568</b>	<b>544,727</b>	<b>547,611</b>	<b>0.53%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	22,978	21,398	12,437	32,217	159.03%
<b>74 - OTHER PAYS Total</b>	<b>22,978</b>	<b>21,398</b>	<b>12,437</b>	<b>32,217</b>	<b>159.03%</b>
<b>81 - CONTRACT SERVICES</b>					
811006 - SERVICES ACCOUNTING	35,558	65,810	42,000	42,000	0.00%
811007 - SERVICES AUDIT	60,470	61,420	55,000	56,284	2.33%
811008 - SERVICES PROFESSIONAL	-	-	1,000	1,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	2,198	2,021	2,000	2,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>98,226</b>	<b>129,252</b>	<b>100,000</b>	<b>101,284</b>	<b>1.28%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841012 - SUPPLIES CHECKS/INVOICES/FORMS	3,205	3,875	5,382	5,382	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>3,205</b>	<b>3,875</b>	<b>5,382</b>	<b>5,382</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	19	-	3,750	3,750	0.00%
861003 - TRAINING	680	160	3,000	3,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>699</b>	<b>160</b>	<b>6,750</b>	<b>6,750</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	8,014	2,859	5,000	5,000	0.00%
871004 - PUBLICATIONS & DUES NOC	3,420	2,955	3,000	3,000	0.00%
871017 - SOFTWARE LICENSE RENEWAL	2,010	1,755	2,000	2,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>13,445</b>	<b>7,569</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	75,521	67,038	97,639	100,873	3.31%
881005 - IT ISF REPLACEMENT CHARGE	14,993	14,993	11,133	11,007	-1.13%
881010 - WORKERS' COMP ISF MISC	5,931	4,121	8,489	9,096	7.14%
881012 - GENERAL LIABILITY INSURANCE	19,290	9,506	21,279	31,778	49.34%
881013 - UNINSURED CLAIMS CHARGE	1,269	1,186	323	418	29.37%
881014 - ANNUAL OPEB CHARGE	37,882	34,450	42,331	3,979	-90.60%



## FINANCE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
88 - INTERNAL SVC CHARGE Total	154,884	131,294	181,194	157,150	-13.27%
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	1,010	800	800	800	0.00%
90 - CAPITAL EXPENDITURES Total	1,010	800	800	800	0.00%
01030302 - ACCOUNTING Total	1,502,315	1,326,149	1,760,226	1,809,863	2.82%
01030304 - PURCHASING					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	479,063	417,786	550,451	574,024	4.28%
711003 - SALARIES PART TIME	-	-	60,520	-	-100.00%
70 - REGULAR SALARIES Total	479,063	417,786	610,971	574,024	-6.05%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	-	-	540	-	-100.00%
712006 - BILINGUAL PAY	1,810	1,385	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	1,810	1,385	2,340	1,800	-23.08%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	82,880	64,744	112,920	112,980	0.05%
722001 - PENSION EE NORMAL COST MISC	44,363	38,298	50,063	51,944	3.76%
723002 - PENSION ER NORMAL COST MISC	44,593	34,260	50,723	51,301	1.14%
723004 - RETIREMENT PART TIME/TEMP	-	-	2,794	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(55,301)	(51,515)	(63,509)	(70,538)	11.07%
725001 - PENSION UAL REQUIRED MISC	97,229	106,046	120,111	128,441	6.94%
725003 - PENSION UAL DISCRETIONARY MISC	62,752	55,171	32,537	24,471	-24.79%
727003 - CELL PHONE STIPEND	-	886	960	-	-100.00%
727004 - RHS \$2.50 CONTRIBUTION	4,314	3,782	3,786	3,890	2.75%
727012 - LIFE INSURANCE	505	455	525	525	0.00%
727013 - EMP ASSISTANCE PROGRAM	95	85	100	100	0.00%
727016 - MEDICARE FRINGES	6,862	6,230	8,008	8,349	4.27%
727019 - SURVIVOR BENEFIT	313	100	-	-	-
727020 - DEFERRED COMP CITY CONTRIB	1,799	2,220	1,860	1,860	0.00%
728003 - COMPENSATED ABSENCES	17,897	16,280	19,266	20,091	4.28%
72 - BENEFITS Total	308,300	277,045	340,144	333,415	-1.98%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	4,928	10,651	9,000	9,000	0.00%
74 - OTHER PAYS Total	4,928	10,651	9,000	9,000	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	-	45,080	-	-	-
81 - CONTRACT SERVICES Total	-	45,080	-	-	-
84 - SUPPLIES & MATERIALS					
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	-	250	250	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	995	1,408	1,945	1,945	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	495	550	550	0.00%
841067 - COUNTER SALES WHSE STCK	348	-	3,500	3,500	0.00%
84 - SUPPLIES & MATERIALS Total	1,343	1,903	6,245	6,245	0.00%
86 - TRAVEL & TRAINING					



## FINANCE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
861001 - TRAVEL & MEETINGS NOC	-	-	3,000	3,000	0.00%
861003 - TRAINING	7,545	5,316	1,600	1,600	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>7,545</b>	<b>5,316</b>	<b>4,600</b>	<b>4,600</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	280	270	1,380	1,380	0.00%
871004 - PUBLICATIONS & DUES NOC	-	-	400	400	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>280</b>	<b>270</b>	<b>1,780</b>	<b>1,780</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	51,989	45,930	58,657	60,667	3.43%
881005 - IT ISF REPLACEMENT CHARGE	10,709	10,709	6,958	6,879	-1.13%
881010 - WORKERS' COMP ISF MISC	4,271	-	5,417	5,707	5.36%
881012 - GENERAL LIABILITY INSURANCE	14,845	-	16,402	21,004	28.06%
881013 - UNINSURED CLAIMS CHARGE	977	-	249	276	10.94%
881014 - ANNUAL OPEB CHARGE	26,850	20,340	26,110	2,407	-90.78%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>109,640</b>	<b>76,979</b>	<b>113,792</b>	<b>96,942</b>	<b>-14.81%</b>
<b>01030304 - PURCHASING Total</b>	<b>912,908</b>	<b>836,416</b>	<b>1,088,872</b>	<b>1,027,805</b>	<b>-5.61%</b>
<b>0103031 - REVENUE SERVICES</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	957,315	985,378	1,230,174	1,264,349	2.78%
711003 - SALARIES PART TIME	147,184	117,186	243,962	204,095	-16.34%
<b>70 - REGULAR SALARIES Total</b>	<b>1,104,499</b>	<b>1,102,563</b>	<b>1,474,136</b>	<b>1,468,444</b>	<b>-0.39%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	-	-	1,020	-	-100.00%
712006 - BILINGUAL PAY	3,620	2,918	3,600	3,600	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>3,620</b>	<b>2,918</b>	<b>4,620</b>	<b>3,600</b>	<b>-22.08%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	178,812	211,244	282,300	305,046	8.06%
721002 - CAFETERIA ALLOWANCE PT	-	-	-	7,800	
722001 - PENSION EE NORMAL COST MISC	93,622	95,613	125,436	122,707	-2.18%
723002 - PENSION ER NORMAL COST MISC	106,704	92,166	144,251	141,231	-2.09%
723004 - RETIREMENT PART TIME/TEMP	-	-	6,402	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(123,554)	(131,053)	(169,940)	(180,325)	6.11%
725001 - PENSION UAL REQUIRED MISC	258,815	282,285	268,430	282,906	5.39%
725003 - PENSION UAL DISCRETIONARY MISC	167,041	146,861	72,716	53,901	-25.87%
727003 - CELL PHONE STIPEND	259	963	960	-	-100.00%
727004 - RHS \$2.50 CONTRIBUTION	17,515	20,081	8,724	7,182	-17.68%
727012 - LIFE INSURANCE	1,133	1,252	1,365	1,628	19.23%
727013 - EMP ASSISTANCE PROGRAM	214	236	260	310	19.23%
727016 - MEDICARE FRINGES	16,496	16,779	21,427	21,345	-0.39%
727019 - SURVIVOR BENEFIT	814	402	-	-	
727020 - DEFERRED COMP CITY CONTRIB	3,217	7,357	4,320	2,520	-41.67%
728003 - COMPENSATED ABSENCES	40,514	37,939	43,056	44,252	2.78%
<b>72 - BENEFITS Total</b>	<b>761,601</b>	<b>782,125</b>	<b>809,707</b>	<b>810,501</b>	<b>0.10%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	4,193	1,284	7,803	7,803	0.00%
<b>74 - OTHER PAYS Total</b>	<b>4,193</b>	<b>1,284</b>	<b>7,803</b>	<b>7,803</b>	<b>0.00%</b>



## FINANCE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>81 - CONTRACT SERVICES</b>					
811004 - EQUIPMENT RENTAL	1,460	1,310	2,500	2,500	0.00%
811007 - SERVICES AUDIT	-	34,969	16,000	16,000	0.00%
811008 - SERVICES PROFESSIONAL	330,714	276,072	257,307	262,307	1.94%
<b>81 - CONTRACT SERVICES Total</b>	<b>332,174</b>	<b>312,351</b>	<b>275,807</b>	<b>280,807</b>	<b>1.81%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	608	646	800	800	0.00%
<b>83 - UTILITIES Total</b>	<b>608</b>	<b>646</b>	<b>800</b>	<b>800</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	369	387	515	515	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>369</b>	<b>387</b>	<b>515</b>	<b>515</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	834	2,031	5,250	5,250	0.00%
861003 - TRAINING	605	1,267	5,250	5,250	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>1,439</b>	<b>3,298</b>	<b>10,500</b>	<b>10,500</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	-	-	500	500	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	43,312	35,168	38,030	38,030	0.00%
871004 - PUBLICATIONS & DUES NOC	1,310	1,120	2,490	2,490	0.00%
871006 - UNIFORM EXPENSE	100	-	140	140	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>44,722</b>	<b>36,288</b>	<b>41,160</b>	<b>41,160</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	4,862	4,000	5,151	1,683	-67.34%
881003 - VEHICLE REPLACE ISF	2,773	3,263	2,773	2,461	-11.26%
881004 - IT ISF OPERATING CHARGE	150,081	132,449	181,089	192,144	6.11%
881005 - IT ISF REPLACEMENT CHARGE	31,163	31,163	21,640	21,945	1.41%
881010 - WORKERS' COMP ISF MISC	12,956	11,519	16,481	17,766	7.79%
881012 - GENERAL LIABILITY INSURANCE	38,187	23,309	43,100	52,727	22.34%
881013 - UNINSURED CLAIMS CHARGE	2,375	2,640	619	659	6.39%
881014 - ANNUAL OPEB CHARGE	60,780	54,724	58,351	5,303	-90.91%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>303,240</b>	<b>263,130</b>	<b>329,204</b>	<b>294,687</b>	<b>-10.48%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911001 - OFFICE EQUIPMENT	2,457	-	3,100	3,100	0.00%
911004 - COMPUTER EQUIPMENT	350	-	2,000	2,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>2,807</b>	<b>-</b>	<b>5,100</b>	<b>5,100</b>	<b>0.00%</b>
<b>0103031 - REVENUE SERVICES Total</b>	<b>2,559,273</b>	<b>2,504,990</b>	<b>2,959,351</b>	<b>2,923,917</b>	<b>-1.20%</b>
<b>0103032 - PARKING LOTS &amp; METERS</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	236,895	216,502	308,200	308,200	0.00%
811030 - PARKING METER CONTRACT	1,630,244	1,425,034	1,480,595	1,787,663	20.74%
<b>81 - CONTRACT SERVICES Total</b>	<b>1,867,139</b>	<b>1,641,536</b>	<b>1,788,795</b>	<b>2,095,863</b>	<b>17.17%</b>
<b>83 - UTILITIES</b>					



## FINANCE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
831002 - UTILITIES TELEPHONE	1,027	958	900	1,100	22.24%
831004 - UTILITIES ELECTRICITY	5,902	5,875	7,344	7,344	0.00%
<b>83 - UTILITIES Total</b>	<b>6,929</b>	<b>6,832</b>	<b>8,244</b>	<b>8,444</b>	<b>2.43%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841012 - SUPPLIES CHECKS/INVOICES/FORMS	8,381	7,708	7,000	7,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>8,381</b>	<b>7,708</b>	<b>7,000</b>	<b>7,000</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	15,194	20,500	-	-	
881003 - VEHICLE REPLACE ISF	7,803	11,293	-	-	
881006 - PARKING EQUIP CONTRIB	400,000	400,000	400,000	400,000	0.00%
881012 - GENERAL LIABILITY INSURANCE	10,394	10,717	6,884	7,842	13.92%
881015 - OTHER INSURANCE ISF RATES	935	935	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>434,327</b>	<b>443,446</b>	<b>406,884</b>	<b>407,842</b>	<b>0.24%</b>
<b>0103032 - PARKING LOTS &amp; METERS Total</b>	<b>2,316,775</b>	<b>2,099,521</b>	<b>2,210,923</b>	<b>2,519,149</b>	<b>13.94%</b>
<b>Grand Total</b>	<b>9,511,969</b>	<b>9,107,470</b>	<b>10,476,613</b>	<b>10,646,871</b>	<b>1.63%</b>

# 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 2024-25

- Submission and successful award of grant funding from CAL FIRE for Buck Gully Hazardous Fuel Thinning and Reduction Project
- Resurgence of CERT program, including replacement of CERT shed and overhaul of supplies and equipment
- Approval and purchase of four 2028 Pierce Fire Engines to be delivered in 2027-28
- Transition to Red Cross certification process for EMR, EMT and related trainings
- Purchase and implementation of new Records Management System software
- Compilation of cardiac patient save data statistics; NBFD has an average 2-2.5x the national average.

## Budget Highlights

- Additional maintenance funding to supplement preventative maintenance efforts and increased repairs to aging facility components.
- Implementation of Buck Gully hazardous fuel reduction grant project

## Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26

- Re-emphasize department values through revitalization of culture.
- Continue the expansion of the CERT program, including Teen CERT and training for designated City employees.
- Commemorating 50 years of paramedic service in the City.
- Focusing on hiring/promotions for long term succession from recruitment to retirement.
- Fire Department Technology Committee coordination/partnership with Police Department on Drone program

## Department Performance Measures

Performance Measure	Actual FY 23-24	Estimated FY 24-25	Projected FY 25-26	Target
Fire Plan Check review turnaround time (avg time for new construction)	99.08%	98.89%	97%	90% of all initial (1 <sup>st</sup> 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) <sup>1</sup>	4	TBD	Under 30	Under 30
Maintain Staffing & Reduce Overtime	Within FY Budget	Over Budget <sup>2</sup>	Within FY Budget	Within FY Budget

<sup>1</sup> Totals based on preceding calendar year—MetroNet Data

<sup>2</sup> Mutual Aid Responses in FY24-25 – including LA Fires Jan 2025

Performance Measure	Actual FY 23-24	Estimated FY 24-25	Projected FY 25-26	Target
Drowning incidents are below the USLA statistical average <sup>3</sup>	Yes	Yes	Yes	Drowning incidents do not exceed USLA statistical average
Average Response Time - Medical Calls (Dispatch to Arrival)	5.55 min (CY2024)	Under 6 min	Under 6 min	Time below NFPA 1710 Standard (8 min) for Advance Life Saving response to medical aid

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<sup>3</sup> (US Lifeguarding Association stat is 1 in 18 million beach visits)



**FIRE PERSONNEL**

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	151.80	151.80	154.80
Part-Time (FTE)	40.96	40.96	38.71

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ADMINISTRATIVE ASSISTANT TO THE FIRE CHIEF	1.00	1.00	105,361	-	33,921	139,282
ADMINISTRATIVE MANAGER	1.00	1.00	149,954	-	40,177	190,131
ADMINISTRATIVE SERVICES DIVISION CHIEF	0.00	1.00	221,708	31,395	49,444	302,547
ASSISTANT CHIEF, LIFEGUARD OPERATIONS	1.00	1.00	200,098	9,498	41,044	250,640
DEPARTMENT ASSISTANT	1.00	1.00	80,116	-	31,237	111,353
DEPARTMENT ASSISTANT	1.00	1.00	83,094	-	33,092	116,186
DEPUTY FIRE MARSHAL	1.00	1.00	150,016	7,467	41,458	198,941
DEPUTY FIRE MARSHAL	1.00	1.00	118,719	10,591	36,867	166,178
EMS DIVISION CHIEF	1.00	1.00	191,585	960	44,954	237,500
FIRE BATTALION CHIEF	1.00	1.00	206,201	28,142	47,838	282,182
FIRE BATTALION CHIEF	1.00	1.00	185,170	15,803	45,277	246,250
FIRE BATTALION CHIEF	1.00	1.00	206,201	29,342	47,799	283,342
FIRE BATTALION CHIEF, TRAINING	1.00	0.00	-	-	-	-
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,447	25,284	41,200	218,932
FIRE CAPTAIN 112 HOURS	1.00	1.00	151,731	23,563	41,486	216,781
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	17,673	40,715	211,164
FIRE CAPTAIN 112 HOURS	1.00	1.00	151,310	18,351	40,596	210,256
FIRE CAPTAIN 112 HOURS	1.00	1.00	131,197	15,097	38,320	184,613
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,565	17,834	40,887	211,287
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,076	19,561	40,703	212,339
FIRE CAPTAIN 112 HOURS	1.00	1.00	151,748	16,897	40,634	209,279
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,447	20,169	41,237	213,853
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	24,962	39,496	217,235
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	18,369	40,805	211,950
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,447	19,842	41,115	213,404
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	11,045	40,176	203,998
FIRE CAPTAIN 112 HOURS	1.00	1.00	151,285	25,036	41,318	217,638
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,447	49,257	42,675	244,378
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,582	20,169	40,807	213,558
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	34,529	39,952	227,257
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,271	17,673	41,190	211,133
FIRE CAPTAIN 112 HOURS	1.00	1.00	151,748	16,200	40,649	208,596
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	22,091	41,005	215,872
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	-	39,477	192,253
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	-	39,607	192,383
FIRE CAPTAIN 112 HOURS	1.00	1.00	151,402	-	39,693	191,094
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	-	39,659	192,435
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	-	39,633	192,409
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	-	39,841	192,617
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	-	39,789	192,565
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,565	-	39,848	192,414
FIRE CAPTAIN 112 HOURS	1.00	1.00	152,776	-	39,425	192,201
FIRE CHIEF	1.00	1.00	298,498	960	63,195	362,653
FIRE CHIEF, ASSISTANT	1.00	1.00	259,316	12,606	48,426	320,347
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	7,492	37,893	175,507
FIRE ENGINEER 112 HOUR	1.00	1.00	129,634	12,731	38,314	180,679
FIRE ENGINEER 112 HOUR	1.00	1.00	129,842	12,462	38,058	180,361
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	10,662	38,012	178,795
FIRE ENGINEER 112 HOUR	1.00	1.00	129,942	21,256	39,295	190,493
FIRE ENGINEER 112 HOUR	1.00	1.00	125,457	-	35,662	161,119
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	15,598	38,824	184,543
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	11,289	38,305	179,716
FIRE ENGINEER 112 HOUR	1.00	1.00	129,942	35,681	39,708	205,331
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	11,801	37,917	179,840
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	6,899	38,121	175,141
FIRE ENGINEER 112 HOUR	1.00	1.00	128,873	8,153	38,103	175,129
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	12,543	38,555	181,220
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	15,598	38,876	184,595
FIRE ENGINEER 112 HOUR	1.00	1.00	126,154	9,525	36,237	171,916
FIRE ENGINEER 112 HOUR	1.00	1.00	117,314	23,983	37,331	178,628
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	12,543	38,529	181,194
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	15,645	38,436	184,203
FIRE ENGINEER 112 HOUR	1.00	1.00	126,154	7,135	36,109	169,398
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	18,747	39,175	188,045
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	20,547	38,986	189,656

Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
FIRE ENGINEER 112 HOUR	1.00	1.00	129,957	10,035	38,353	178,344
FIRE ENGINEER 112 HOUR	1.00	1.00	128,873	33,124	39,631	201,629
FIRE ENGINEER 112 HOUR	1.00	1.00	129,842	18,747	38,942	187,532
FIRE ENGINEER 112 HOUR	1.00	1.00	129,942	12,543	38,591	181,077
FIRE ENGINEER 112 HOUR	1.00	1.00	129,246	13,798	38,389	181,432
FIRE ENGINEER 112 HOUR	1.00	1.00	130,122	4,144	37,504	171,770
FIRE ENGINEER 112 HOUR	1.00	1.00	129,347	12,543	38,460	180,350
FIRE ENGINEER 112 HOUR	1.00	1.00	129,634	9,407	38,083	177,124
FIRE ENGINEER 112 HOUR	1.00	1.00	129,347	17,493	38,571	185,411
FIRE INSPECTOR, SENIOR	1.00	1.00	128,572	4,175	37,478	170,225
FIRE INSPECTOR, SENIOR	1.00	1.00	102,352	7,339	35,042	144,733
FIRE INSPECTOR, SENIOR	1.00	1.00	136,444	12,797	41,185	190,426
FIRE MARSHAL	0.80	0.80	134,359	-	33,402	167,761
FIRE SERVICES COORDINATOR	1.00	1.00	88,203	2,865	33,406	124,475
FIRE SERVICES COORDINATOR	1.00	1.00	88,742	4,503	33,564	126,809
FIRE STAFF CAPTAIN, EMS/TRAINING	1.00	1.00	162,652	22,918	41,902	227,472
FIRE STAFF CAPTAIN, EMS/TRAINING	1.00	1.00	163,875	27,662	42,448	233,985
FIREFIGHTER 112 HOURS	1.00	1.00	111,640	-	34,434	146,073
FIREFIGHTER 112 HOURS	1.00	1.00	92,375	17,902	33,686	143,963
FIREFIGHTER 112 HOURS	1.00	1.00	92,375	17,902	33,686	143,963
FIREFIGHTER 112 HOURS	1.00	1.00	92,375	17,902	33,686	143,963
FIREFIGHTER 112 HOURS	1.00	1.00	92,375	17,902	33,686	143,963
FIREFIGHTER 112 HOURS	1.00	1.00	115,011	21,765	37,631	174,407
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,241	11,616	39,129	191,987
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	11,616	39,177	192,567
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	12,300	39,578	193,651
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	22,226	39,983	203,982
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,578	15,033	39,760	196,370
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	11,616	39,125	192,515
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	4,100	38,720	184,593
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	14,996	39,333	196,103
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	18,376	39,489	199,639
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	140,991	11,616	39,107	191,715
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	95,679	2,191	33,133	131,002
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	32,079	40,202	214,054
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	15,466	39,878	197,118
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,241	6,150	38,835	186,226
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	8,883	39,211	189,868
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	35,459	40,306	217,538
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	13,416	39,196	194,386
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,578	26,650	40,282	208,509
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	18,846	39,774	200,394
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,593	12,300	39,484	193,377
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	8,200	39,253	189,226
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	140,913	14,830	39,300	195,043
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	14,350	39,324	195,447
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	136,691	-	36,661	173,352
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	10,213	39,231	191,217
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	17,046	39,677	198,497
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	139,229	25,961	40,114	205,304
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	141,773	13,666	39,677	195,117
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	1.00	1.00	100,197	6,516	33,730	140,442
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	127,920	9,465	37,647	175,033
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	127,920	7,091	37,467	172,479
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	113,129	11,248	35,172	159,549
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	108,333	2,536	34,277	145,146
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	105,123	2,415	33,985	141,523
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	119,394	11,945	35,767	167,106
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	95,679	2,191	33,133	131,002
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	100,463	2,300	33,564	136,327
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	98,727	3,456	33,472	135,655
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	114,289	4,001	34,885	153,174
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	114,289	7,769	35,088	157,146
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	100,197	7,416	33,816	141,429
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	113,129	11,248	35,172	159,549
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	105,123	2,415	33,985	141,523
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	100,197	2,300	33,540	136,037
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	100,245	5,556	33,720	139,521
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	105,123	4,831	34,115	144,068
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	100,633	7,416	33,855	141,904
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20)	1.00	1.00	95,679	7,063	33,396	136,137

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20'	1.00	1.00	130,906	-	36,147	167,052
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20'	1.00	1.00	100,197	2,300	33,540	136,037
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-20'	1.00	1.00	100,197	7,416	33,816	141,429
FISCAL CLERK, SENIOR	1.00	0.00	-	-	-	-
FISCAL SPECIALIST	0.00	1.00	93,810	-	36,211	130,021
LIFEGUARD BATTALION CHIEF	1.00	1.00	143,368	6,138	36,628	186,135
LIFEGUARD BATTALION CHIEF	1.00	1.00	159,712	9,605	38,817	208,134
LIFEGUARD CAPTAIN	1.00	1.00	103,072	8,738	31,771	143,582
LIFEGUARD CAPTAIN	1.00	1.00	98,752	4,893	31,161	134,806
LIFEGUARD CAPTAIN	1.00	1.00	113,277	9,642	32,705	155,624
LIFEGUARD CAPTAIN	1.00	1.00	101,054	6,342	31,472	138,868
LIFEGUARD CAPTAIN	1.00	1.00	126,817	4,286	35,276	166,380
LIFEGUARD CAPTAIN	1.00	1.00	98,328	6,743	31,256	136,327
LIFEGUARD CAPTAIN	1.00	1.00	113,728	8,421	32,681	154,830
LIFEGUARD CAPTAIN	1.00	1.00	126,698	12,123	35,662	174,484
LIFEGUARD CAPTAIN, TRAINING	1.00	1.00	136,443	10,351	36,417	183,211
LIFEGUARD OFFICER - F/T	0.00	1.00	91,953	-	46,216	138,169
LIFEGUARD OFFICER - F/T	0.00	1.00	68,595	960	40,309	109,864
LIFEGUARD OFFICER - F/T	0.00	1.00	68,595	960	40,309	109,864
MANAGEMENT ANALYST, ASSISTANT	1.00	1.00	89,757	1,800	33,412	124,969
RECREATION COORDINATOR	1.00	1.00	86,482	-	31,914	118,397
<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
LIFEGUARD CADET	0.87	0.87	23,534	-	1,349	24,883
LIFEGUARD I	13.74	13.74	716,835	-	53,701	770,537
LIFEGUARD I JUNIOR GUARD	3.31	3.31	162,775	-	8,589	171,364
LIFEGUARD II	11.50	11.50	729,219	-	53,074	782,293
LIFEGUARD II JUNIOR GUARD	3.94	3.94	235,495	-	12,371	247,866
LIFEGUARD III	1.94	1.94	123,016	-	12,502	135,518
LIFEGUARD III JUNIOR GUARD	1.03	1.03	61,563	-	3,326	64,890
LIFEGUARD OFFICER - P/T	0.75	0.00	-	-	-	-
LIFEGUARD OFFICER - P/T	0.75	0.00	-	-	-	-
LIFEGUARD OFFICER - P/T	0.75	0.00	-	-	-	-
LIFEGUARD TRAINEE	1.38	1.38	35,134	-	1,952	37,086
SUPPORT SERVICES AIDE	1.00	1.00	75,288	-	9,156	84,444
			<b>22,699,874</b>	<b>1,807,229</b>	<b>6,077,332</b>	<b>30,584,434</b>



## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01040005 - FIRE ADMINISTRATION</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	453,699	511,004	545,361	567,143	3.99%
711002 - SALARIES SAFETY	249,938	267,664	269,107	298,498	10.92%
711003 - SALARIES PART TIME	60,555	46,438	56,697	75,288	32.79%
<b>70 - REGULAR SALARIES Total</b>	<b>764,192</b>	<b>825,105</b>	<b>871,165</b>	<b>940,929</b>	<b>8.01%</b>
<b>71 - SPECIAL PAYS</b>					
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%
712009 - SCHOLASTIC ACHIEVEMENT	2,600	2,573	2,522	2,865	13.60%
<b>71 - SPECIAL PAYS Total</b>	<b>4,404</b>	<b>4,383</b>	<b>4,322</b>	<b>4,665</b>	<b>7.94%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	130,354	138,053	149,184	148,662	-0.35%
722001 - PENSION EE NORMAL COST MISC	40,576	46,496	52,876	54,089	2.29%
722002 - PENSION EE NORMAL COST SAFETY	23,432	24,091	27,889	30,775	10.35%
723002 - PENSION ER NORMAL COST MISC	41,967	53,085	57,788	60,083	3.97%
723003 - PENSION ER NORMAL COST SAFETY	49,217	60,320	62,050	61,580	-0.76%
723004 - RETIREMENT PART TIME/TEMP	801	73	2,547	1,412	-44.58%
724001 - PENSION EE CONTRIB MISC	(57,424)	(61,920)	(70,992)	(75,146)	5.85%
724002 - PENSION EE CONTRIB SAFETY	(32,053)	(32,303)	(38,146)	(40,297)	5.64%
725001 - PENSION UAL REQUIRED MISC	124,667	114,302	119,000	126,902	6.64%
725002 - PENSION UAL REQUIRED SAFETY	136,675	127,146	138,047	163,454	18.40%
725003 - PENSION UAL DISCRETIONARY MISC	64,859	73,771	32,236	24,178	-25.00%
725004 - PENSION UAL DISCRETIONARY SFTY	67,537	77,886	37,396	31,142	-16.72%
727003 - CELL PHONE STIPEND	1,746	965	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	8,678	4,951	4,366	5,460	25.06%
727012 - LIFE INSURANCE	656	673	735	788	7.14%
727013 - EMP ASSISTANCE PROGRAM	124	127	140	150	7.14%
727016 - MEDICARE FRINGES	11,723	12,100	12,904	13,725	6.37%
727017 - PARS DC 401A	4,999	5,353	5,651	5,970	5.64%
727019 - SURVIVOR BENEFIT	201	501	-	-	
727020 - DEFERRED COMP CITY CONTRIB	1,700	577	720	7,846	989.74%
728003 - COMPENSATED ABSENCES	26,050	26,899	28,977	30,297	4.56%
<b>72 - BENEFITS Total</b>	<b>646,485</b>	<b>673,146</b>	<b>624,330</b>	<b>652,031</b>	<b>4.44%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	1,418	4,513	100	3,025	2925.10%
713003 - OVERTIME PLANNED	-	1,573	5,952	5,952	0.00%
<b>74 - OTHER PAYS Total</b>	<b>1,418</b>	<b>6,085</b>	<b>6,052</b>	<b>8,977</b>	<b>48.33%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	35,176	20,000	17,500	17,500	0.00%
811027 - SERVICES CITY PRINT CONTRACT	2,095	1,940	3,000	3,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>37,271</b>	<b>21,940</b>	<b>20,500</b>	<b>20,500</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	2,008	2,733	2,000	2,478	23.88%
831002 - UTILITIES TELEPHONE	407	207	1,048	1,048	0.00%
<b>83 - UTILITIES Total</b>	<b>2,415</b>	<b>2,941</b>	<b>3,048</b>	<b>3,526</b>	<b>15.67%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	22,576	11,225	17,000	17,000	0.00%
841012 - SUPPLIES CHECKS/INVOICES/FORMS	212	-	250	250	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	4,508	6,906	4,500	4,500	0.00%



## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
841046 - SPECIAL DEPT EXPENSE NOC	48	-	-	-	
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>27,344</b>	<b>18,131</b>	<b>21,750</b>	<b>21,750</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	14,381	16,044	17,342	17,342	0.00%
851010 - MAINT & REPAIR EQUIPMENT	-	-	330	330	0.00%
851013 - PRINTER MAINT/SUPPLIES	588	3,921	5,000	5,000	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>14,969</b>	<b>19,965</b>	<b>22,672</b>	<b>22,672</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	4,197	9,252	8,050	8,050	0.00%
861003 - TRAINING	6,222	2,996	3,000	3,000	0.00%
861006 - TRAINING CERT	-	451	-	-	
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>10,419</b>	<b>12,698</b>	<b>11,050</b>	<b>11,050</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	9	3,706	-	-	
871003 - POSTAGE/FREIGHT/EXPRESS NOC	2,128	3,120	3,000	3,000	0.00%
871004 - PUBLICATIONS & DUES NOC	4,002	5,848	3,150	3,150	0.00%
871006 - UNIFORM EXPENSE	5,945	1,821	2,700	2,700	0.00%
871017 - SOFTWARE LICENSE RENEWAL	-	170	1,225	1,225	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>12,085</b>	<b>14,664</b>	<b>10,075</b>	<b>10,075</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	15,000	25,526	19,318	10,148	-47.47%
881003 - VEHICLE REPLACE ISF	14,663	22,499	15,110	17,812	17.88%
881004 - IT ISF OPERATING CHARGE	54,123	58,206	49,258	47,478	-3.61%
881005 - IT ISF REPLACEMENT CHARGE	16,803	16,803	11,572	10,790	-6.75%
881010 - WORKERS' COMP ISF MISC	22,154	25,428	20,336	22,186	9.10%
881011 - WORKERS' COMP ISF SAFETY	5,031	5,561	22,964	25,053	9.10%
881012 - GENERAL LIABILITY INSURANCE	27,421	25,087	30,707	36,096	17.55%
881014 - ANNUAL OPEB CHARGE	42,477	39,382	38,633	3,630	-90.60%
881015 - OTHER INSURANCE ISF RATES	190	190	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>197,861</b>	<b>218,681</b>	<b>207,896</b>	<b>173,194</b>	<b>-16.69%</b>
<b>01040005 - FIRE ADMINISTRATION Total</b>	<b>1,718,863</b>	<b>1,817,739</b>	<b>1,802,861</b>	<b>1,869,368</b>	<b>3.69%</b>
<b>01040401 - FIRE OPERATIONS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	105,997	123,578	82,647	-	-100.00%
711002 - SALARIES SAFETY	10,431,541	11,154,831	12,696,155	16,496,582	29.93%
<b>70 - REGULAR SALARIES Total</b>	<b>10,537,538</b>	<b>11,278,409</b>	<b>12,778,802</b>	<b>16,496,582</b>	<b>29.09%</b>
<b>71 - SPECIAL PAYS</b>					
712001 - SPECIAL ASSIGNMENT PAY	39,826	43,248	43,340	46,658	7.66%
712002 - TILLER PAY	21,309	23,961	102,048	195,152	91.24%
712004 - CERTIFICATION PAY	5,551	7,086	7,088	-	-100.00%
712006 - BILINGUAL PAY	23,810	26,179	23,538	32,400	37.65%
712007 - LONGEVITY PAY SAFETY	104,684	120,766	124,446	154,149	23.87%
712009 - SCHOLASTIC ACHIEVEMENT	461,691	486,262	490,304	604,477	23.29%
712012 - HOLIDAY PAY SAFETY	214,309	215,082	225,101	298,452	32.59%
712015 - LONGEVITY PAY MISC	-	(4,570)	-	-	
712019 - SAFETY CERTIFICATION PAY	228,216	247,063	241,950	290,360	20.01%
<b>71 - SPECIAL PAYS Total</b>	<b>1,099,396</b>	<b>1,165,078</b>	<b>1,257,817</b>	<b>1,621,649</b>	<b>28.93%</b>



## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	1,951,197	1,943,619	2,344,980	2,973,060	26.78%
722001 - PENSION EE NORMAL COST MISC	-	-	5,375	-	-100.00%
722002 - PENSION EE NORMAL COST SAFETY	1,130,528	1,176,736	1,365,078	1,867,990	36.84%
723002 - PENSION ER NORMAL COST MISC	-	-	8,091	-	-100.00%
723003 - PENSION ER NORMAL COST SAFETY	2,298,158	2,780,654	2,981,880	3,737,791	25.35%
724001 - PENSION EE CONTRIB MISC	-	-	(10,744)	-	-100.00%
724002 - PENSION EE CONTRIB SAFETY	(1,572,686)	(1,675,694)	(1,880,954)	(2,445,961)	30.04%
725001 - PENSION UAL REQUIRED MISC	-	-	18,034	-	-100.00%
725002 - PENSION UAL REQUIRED SAFETY	6,302,696	5,863,257	6,512,902	9,033,354	38.70%
725003 - PENSION UAL DISCRETIONARY MISC	-	-	4,885	-	-100.00%
725004 - PENSION UAL DISCRETIONARY SFTY	3,114,433	3,591,664	1,764,302	1,721,088	-2.45%
727003 - CELL PHONE STIPEND	5,371	4,458	3,840	5,760	50.00%
727004 - RHS \$2.50 CONTRIBUTION	140,709	132,618	130,622	147,516	12.93%
727012 - LIFE INSURANCE	9,075	8,973	10,500	12,810	22.00%
727013 - EMP ASSISTANCE PROGRAM	1,701	1,682	2,000	2,440	22.00%
727016 - MEDICARE FRINGES	240,696	250,753	202,388	262,798	29.85%
727017 - PARS DC 401A	32,989	35,756	27,373	41,000	49.78%
727019 - SURVIVOR BENEFIT	2,711	5,012	-	-	
727020 - DEFERRED COMP CITY CONTRIB	14,781	6,203	6,762	6,762	0.00%
728003 - COMPENSATED ABSENCES	396,036	412,506	444,365	577,380	29.93%
<b>72 - BENEFITS Total</b>	<b>14,068,393</b>	<b>14,538,197</b>	<b>13,941,681</b>	<b>17,943,788</b>	<b>28.71%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	-	1,932	97,695	12,695	-87.01%
713002 - OVERTIME SAFTY & 1/2 TIME	64,264	27,365	600,000	765,820	27.64%
713003 - OVERTIME PLANNED	24,649	24,275	40,000	59,020	47.55%
713004 - OVERTIME VACATION RELIEF	2,312,325	2,355,289	2,335,688	2,850,457	22.04%
713005 - OVERTIME UNCONTROLLED	2,387,506	2,636,483	2,190,985	3,052,840	39.34%
713006 - FIRE FLSA OT	226,267	245,308	276,556	342,854	23.97%
713010 - OT STRIKE TEAMS & MUTUAL AID	129,572	51,554	-	-	
<b>74 - OTHER PAYS Total</b>	<b>5,144,583</b>	<b>5,342,205</b>	<b>5,540,924</b>	<b>7,083,686</b>	<b>27.84%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	25,099	17,946	23,175	11,000	-52.54%
811016 - SERVICES PHYSICALS	56,318	39,979	92,458	92,458	0.00%
811017 - SERVICES CONTRACT	-	-	-	20,650	
841060 - OTHER AGENCY FEES	907,160	955,137	902,111	921,511	2.15%
<b>81 - CONTRACT SERVICES Total</b>	<b>988,577</b>	<b>1,013,062</b>	<b>1,017,744</b>	<b>1,045,619</b>	<b>2.74%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	27,504	33,761	27,000	64,541	139.04%
831002 - UTILITIES TELEPHONE	11,265	8,216	21,300	10,000	-53.05%
831003 - UTILITIES NATURAL GAS	25,466	14,310	18,678	18,678	0.00%
831004 - UTILITIES ELECTRICITY	145,885	160,053	135,697	170,626	25.74%
831005 - UTILITIES WATER	35,557	36,756	40,000	40,000	0.00%
<b>83 - UTILITIES Total</b>	<b>245,677</b>	<b>253,096</b>	<b>242,675</b>	<b>303,845</b>	<b>25.21%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841003 - FIRE EXPLORER PROGRAM	2,350	8,145	4,000	8,000	100.00%
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	-	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	17,819	12,486	10,733	10,733	0.00%
841044 - TOOLS INSTRUMENTS ETC	52,870	20,322	20,000	20,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	18,783	22,163	19,500	19,500	0.00%
841062 - STATION OPERATIONS	9,582	41,352	26,611	26,611	0.00%



## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
841074 - FIRE INVESTIGATIONS	5,469	5,080	5,000	10,000	100.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>106,873</b>	<b>109,547</b>	<b>86,844</b>	<b>95,844</b>	<b>10.36%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
841014 - SUPPLIES JANITORIAL NOC	34,050	36,848	21,100	21,100	0.00%
851007 - AUTOMOTIVE FUEL/WASH	117,154	96,857	129,562	129,562	0.00%
851010 - MAINT & REPAIR EQUIPMENT	100,144	82,273	96,486	96,486	0.00%
851016 - MAINT & REPAIR BUILDING	9,637	48,736	12,287	12,287	0.00%
851017 - FIRE STATION 1 MAINT/REPAIR	10,109	17,261	15,424	17,224	11.67%
851018 - FIRE STATION 2 MAINT/REPAIR	31,660	70,114	25,224	40,024	58.68%
851019 - FIRE STATION 3 MAINT/REPAIR	43,386	97,609	50,424	55,824	10.71%
851020 - FIRE STATION 4 MAINT/REPAIR	13,665	19,601	23,224	26,024	12.06%
851021 - FIRE STATION 5 MAINT/REPAIR	24,064	12,691	17,424	22,324	28.12%
851022 - FIRE STATION 6 MAINT/REPAIR	15,537	44,251	18,224	20,424	12.07%
851023 - FIRE STATION 7 MAINT/REPAIR	35,568	40,498	25,224	29,574	17.25%
851024 - FIRE STATION 8 MAINT/REPAIR	34,355	36,801	25,224	25,224	0.00%
851037 - MAINT & REPAIR NOC	5,628	4,232	4,320	4,320	0.00%
851066 - SEWER USE FEE/PROP TAX	16,656	20,332	18,700	21,835	16.77%
851072 - SEWER FEES: FIXED + USE	2,147	2,467	2,400	2,985	24.37%
851075 - FIRE TRAINING TOWER (FS #7)	-	5,136	20,000	20,000	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>493,760</b>	<b>635,708</b>	<b>505,243</b>	<b>545,214</b>	<b>7.91%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	7,836	14,831	5,500	5,500	0.00%
861002 - TRAINING/EDUCATION	73,832	89,935	75,000	75,000	0.00%
861003 - TRAINING	29,144	15,840	30,487	30,487	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>110,812</b>	<b>120,607</b>	<b>110,987</b>	<b>110,987</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	7,411	6,808	8,500	17,279	103.28%
871004 - PUBLICATIONS & DUES NOC	4,191	6,222	4,040	8,917	120.72%
871005 - ALARM MONITORING	420	1,815	1,620	1,620	0.00%
871006 - UNIFORM EXPENSE	89,893	90,319	66,504	131,149	97.20%
871007 - UNIFORMS/PROTECTIVE GEAR	98,660	254,688	138,558	138,558	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>200,575</b>	<b>359,852</b>	<b>219,222</b>	<b>297,523</b>	<b>35.72%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	377,125	520,395	351,742	837,259	138.03%
881002 - NON CAPITAL EQUIPMENT	167,561	167,561	173,425	191,782	10.58%
881003 - VEHICLE REPLACE ISF	1,380,407	1,181,069	983,213	1,092,274	11.09%
881004 - IT ISF OPERATING CHARGE	507,178	552,082	537,756	674,223	25.38%
881005 - IT ISF REPLACEMENT CHARGE	184,832	184,832	145,037	175,524	21.02%
881010 - WORKERS' COMP ISF MISC	437,375	457,119	-	-	
881011 - WORKERS' COMP ISF SAFETY	467,858	519,966	1,313,284	1,673,024	27.39%
881012 - GENERAL LIABILITY INSURANCE	575,808	476,418	531,894	646,515	21.55%
881014 - ANNUAL OPEB CHARGE	593,124	597,738	606,138	69,184	-88.59%
881015 - OTHER INSURANCE ISF RATES	12,522	12,522	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>4,703,789</b>	<b>4,669,702</b>	<b>4,642,490</b>	<b>5,359,785</b>	<b>15.45%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911006 - FITNESS EQUIPMENT	37,713	5,640	25,000	25,000	0.00%
911016 - ROLLING EQUIPMENT	50,000	-	-	-	
911024 - EQUIPMENT N.O.C.	168,573	120,173	97,441	97,441	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>256,286</b>	<b>125,812</b>	<b>122,441</b>	<b>122,441</b>	<b>0.00%</b>
<b>01040401 - FIRE OPERATIONS Total</b>	<b>37,956,260</b>	<b>39,611,275</b>	<b>40,466,871</b>	<b>51,026,964</b>	<b>26.10%</b>





## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01040402 - FIRE PREVENTION</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	543,131	683,651	754,990	770,463	2.05%
711003 - SALARIES PART TIME	60,401	-	71,393	-	-100.00%
<b>70 - REGULAR SALARIES Total</b>	<b>603,532</b>	<b>683,651</b>	<b>826,383</b>	<b>770,463</b>	<b>-6.77%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	3,601	4,237	3,831	11,683	204.98%
712007 - LONGEVITY PAY SAFETY	4,201	5,676	4,469	6,773	51.53%
712009 - SCHOLASTIC ACHIEVEMENT	13,180	15,148	15,991	17,130	7.12%
712019 - SAFETY CERTIFICATION PAY	9,086	6,998	7,154	2,944	-58.85%
<b>71 - SPECIAL PAYS Total</b>	<b>30,068</b>	<b>32,058</b>	<b>31,445</b>	<b>38,530</b>	<b>22.53%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	93,953	117,268	142,927	139,997	-2.05%
721002 - CAFETERIA ALLOWANCE PT	3,600	-	-	-	
722001 - PENSION EE NORMAL COST MISC	50,025	57,471	64,222	65,881	2.58%
723002 - PENSION ER NORMAL COST MISC	56,428	71,774	79,303	79,172	-0.17%
723004 - RETIREMENT PART TIME/TEMP	-	-	2,363	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(82,828)	(92,649)	(100,278)	(104,161)	3.87%
725001 - PENSION UAL REQUIRED MISC	116,293	106,624	164,743	172,396	4.65%
725003 - PENSION UAL DISCRETIONARY MISC	60,502	68,816	44,628	32,846	-26.40%
727003 - CELL PHONE STIPEND	4,592	3,862	3,840	3,840	0.00%
727004 - RHS \$2.50 CONTRIBUTION	4,452	9,317	4,020	5,066	26.03%
727012 - LIFE INSURANCE	472	581	630	609	-3.33%
727013 - EMP ASSISTANCE PROGRAM	89	109	120	116	-3.33%
727016 - MEDICARE FRINGES	9,273	10,084	11,459	11,786	2.85%
727019 - SURVIVOR BENEFIT	167	376	-	-	
728003 - COMPENSATED ABSENCES	15,648	25,422	26,425	26,966	2.05%
<b>72 - BENEFITS Total</b>	<b>332,666</b>	<b>379,054</b>	<b>444,400</b>	<b>434,513</b>	<b>-2.22%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	6,981	4,815	-	-	
713003 - OVERTIME PLANNED	2,451	4,971	2,500	2,500	0.00%
<b>74 - OTHER PAYS Total</b>	<b>9,433</b>	<b>9,786</b>	<b>2,500</b>	<b>2,500</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	6,170	15,660	23,000	23,000	0.00%
811009 - SERVICES FUEL MODIFICATION	217,199	229,744	225,810	225,810	0.00%
811017 - SERVICES CONTRACT	78,918	10,354	70,000	70,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>302,287</b>	<b>255,758</b>	<b>318,810</b>	<b>318,810</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	1,655	456	2,319	2,319	0.00%
<b>83 - UTILITIES Total</b>	<b>1,655</b>	<b>456</b>	<b>2,319</b>	<b>2,319</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841012 - SUPPLIES CHECKS/INVOICES/FORMS	509	-	640	640	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	4,434	501	8,443	8,443	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	1,442	3,588	3,600	3,600	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>6,385</b>	<b>4,089</b>	<b>12,683</b>	<b>12,683</b>	<b>0.00%</b>





## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	3,917	3,403	5,101	5,101	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>3,917</b>	<b>3,403</b>	<b>5,101</b>	<b>5,101</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	22	5,614	2,400	2,400	0.00%
861003 - TRAINING	2,579	1,241	3,000	3,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>2,600</b>	<b>6,855</b>	<b>5,400</b>	<b>5,400</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871004 - PUBLICATIONS & DUES NOC	2,739	1,305	3,800	3,800	0.00%
871006 - UNIFORM EXPENSE	5,111	7,837	4,000	6,868	71.70%
871007 - UNIFORMS/PROTECTIVE GEAR	115	-	500	500	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>7,964</b>	<b>9,142</b>	<b>8,300</b>	<b>11,168</b>	<b>34.56%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	16,000	20,056	21,249	7,894	-62.85%
881003 - VEHICLE REPLACE ISF	10,537	13,769	13,769	12,310	-10.60%
881004 - IT ISF OPERATING CHARGE	26,366	28,647	33,774	32,655	-3.31%
881005 - IT ISF REPLACEMENT CHARGE	9,390	9,390	8,949	8,345	-6.75%
881010 - WORKERS' COMP ISF MISC	20,511	16,729	16,161	34,379	112.73%
881011 - WORKERS' COMP ISF SAFETY	4,025	-	18,979	-	-100.00%
881012 - GENERAL LIABILITY INSURANCE	29,039	19,656	26,900	32,671	21.45%
881014 - ANNUAL OPEB CHARGE	23,280	32,924	35,812	3,231	-90.98%
881015 - OTHER INSURANCE ISF RATES	1,855	1,855	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>141,001</b>	<b>143,025</b>	<b>175,593</b>	<b>131,485</b>	<b>-25.12%</b>
<b>01040402 - FIRE PREVENTION Total</b>	<b>1,441,509</b>	<b>1,527,277</b>	<b>1,832,934</b>	<b>1,732,972</b>	<b>-5.45%</b>
<b>01040403 - COMM ER RESPONSE TEAM (CERT)</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	61,350	51,539	81,341	88,742	9.10%
<b>70 - REGULAR SALARIES Total</b>	<b>61,350</b>	<b>51,539</b>	<b>81,341</b>	<b>88,742</b>	<b>9.10%</b>
<b>71 - SPECIAL PAYS</b>					
712009 - SCHOLASTIC ACHIEVEMENT	1,743	2,919	3,964	4,503	13.60%
712019 - SAFETY CERTIFICATION PAY	-	-	3,542	-	-100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>1,743</b>	<b>2,919</b>	<b>7,506</b>	<b>4,503</b>	<b>-40.01%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	6,485	15,150	24,972	24,384	-2.35%
722001 - PENSION EE NORMAL COST MISC	4,369	4,039	6,586	7,180	9.02%
723002 - PENSION ER NORMAL COST MISC	6,063	5,789	8,983	9,539	6.19%
724001 - PENSION EE CONTRIB MISC	(8,396)	(7,000)	(11,090)	(12,122)	9.31%
725001 - PENSION UAL REQUIRED MISC	16,293	14,939	17,749	19,857	11.87%
725003 - PENSION UAL DISCRETIONARY MISC	8,477	9,642	4,808	3,783	-21.32%
727003 - CELL PHONE STIPEND	-	-	960	-	-100.00%
727004 - RHS \$2.50 CONTRIBUTION	-	-	1,740	-	-100.00%
727012 - LIFE INSURANCE	84	79	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	16	15	20	20	0.00%
727016 - MEDICARE FRINGES	928	926	1,237	1,352	9.31%
727019 - SURVIVOR BENEFIT	33	-	-	-	
728003 - COMPENSATED ABSENCES	2,501	2,554	2,847	3,106	9.10%
<b>72 - BENEFITS Total</b>	<b>36,855</b>	<b>46,130</b>	<b>58,916</b>	<b>57,204</b>	<b>-2.91%</b>



## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	4,406	10,477	14,520	14,520	0.00%
713003 - OVERTIME PLANNED	-	-	4,501	4,501	0.00%
<b>74 - OTHER PAYS Total</b>	<b>4,406</b>	<b>10,477</b>	<b>19,021</b>	<b>19,021</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	6,445	5,159	5,000	5,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>6,445</b>	<b>5,159</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	8,184	-	-	-	
841016 - CERT PROGRAM SUPPLIES	9,402	3,171	15,000	15,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>17,586</b>	<b>3,171</b>	<b>15,000</b>	<b>15,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	2,785	1,642	1,054	1,500	42.31%
851010 - MAINT & REPAIR EQUIPMENT	3,081	338	6,000	6,000	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>5,867</b>	<b>1,980</b>	<b>7,054</b>	<b>7,500</b>	<b>6.32%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	1,053	1,954	1,000	1,000	0.00%
861006 - TRAINING CERT	5,690	5,260	5,000	5,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>6,743</b>	<b>7,213</b>	<b>6,000</b>	<b>6,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	9,713	6,502	8,000	8,000	0.00%
871004 - PUBLICATIONS & DUES NOC	-	75	100	100	0.00%
871006 - UNIFORM EXPENSE	322	-	800	800	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>10,035</b>	<b>6,577</b>	<b>8,900</b>	<b>8,900</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	10,000	12,155	12,878	3,840	-70.18%
881003 - VEHICLE REPLACE ISF	7,111	7,444	7,444	7,198	-3.29%
881004 - IT ISF OPERATING CHARGE	-	-	6,346	6,153	-3.04%
881005 - IT ISF REPLACEMENT CHARGE	-	-	1,543	1,439	-6.76%
881010 - WORKERS' COMP ISF MISC	2,506	2,980	4,093	4,668	14.07%
881012 - GENERAL LIABILITY INSURANCE	7,259	6,201	6,838	8,068	17.99%
881014 - ANNUAL OPEB CHARGE	4,722	3,831	3,858	372	-90.35%
881015 - OTHER INSURANCE ISF RATES	927	927	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>32,525</b>	<b>33,537</b>	<b>43,000</b>	<b>31,739</b>	<b>-26.19%</b>
<b>01040403 - COMM ER RESPONSE TEAM (CERT) Total</b>	<b>183,554</b>	<b>168,705</b>	<b>251,738</b>	<b>243,608</b>	<b>-3.23%</b>
<b>01040404 - EMERGENCY MEDICAL SERVICES</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	289,890	252,199	228,103	231,643	1.55%
711002 - SALARIES SAFETY	2,923,063	3,861,437	3,676,812	163,875	-95.54%
<b>70 - REGULAR SALARIES Total</b>	<b>3,212,953</b>	<b>4,113,637</b>	<b>3,904,914</b>	<b>395,518</b>	<b>-89.87%</b>
<b>71 - SPECIAL PAYS</b>					
712001 - SPECIAL ASSIGNMENT PAY	13,997	15,989	23,506	7,916	-66.33%
712002 - TILLER PAY	1,201	447	-	-	
712006 - BILINGUAL PAY	5,904	5,430	5,469	-	-100.00%



## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
712007 - LONGEVITY PAY SAFETY	30,440	36,807	32,862	3,958	-87.96%
712009 - SCHOLASTIC ACHIEVEMENT	115,636	134,786	107,122	7,124	-93.35%
712012 - HOLIDAY PAY SAFETY	46,588	71,990	59,972	3,915	-93.47%
712019 - SAFETY CERTIFICATION PAY	53,435	52,167	44,784	4,749	-89.40%
<b>71 - SPECIAL PAYS Total</b>	<b>267,202</b>	<b>317,616</b>	<b>273,715</b>	<b>27,662</b>	<b>-89.89%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	505,486	601,954	758,064	58,278	-92.31%
722001 - PENSION EE NORMAL COST MISC	16,135	15,899	17,610	17,837	1.29%
722002 - PENSION EE NORMAL COST SAFETY	328,515	434,821	387,061	19,747	-94.90%
723002 - PENSION ER NORMAL COST MISC	19,000	22,012	24,019	23,697	-1.34%
723003 - PENSION ER NORMAL COST SAFETY	634,421	922,850	845,627	39,514	-95.33%
724001 - PENSION EE CONTRIB MISC	(27,765)	(25,889)	(26,232)	(28,376)	8.18%
724002 - PENSION EE CONTRIB SAFETY	(466,193)	(597,419)	(532,657)	(25,857)	-95.15%
725001 - PENSION UAL REQUIRED MISC	44,753	41,032	49,773	51,832	4.14%
725002 - PENSION UAL REQUIRED SAFETY	1,611,748	1,499,373	1,886,139	89,736	-95.24%
725003 - PENSION UAL DISCRETIONARY MISC	23,283	26,482	13,483	9,875	-26.76%
725004 - PENSION UAL DISCRETIONARY SFTY	796,434	918,473	510,943	17,097	-96.65%
727003 - CELL PHONE STIPEND	963	1,155	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	39,428	38,983	39,790	3,734	-90.62%
727012 - LIFE INSURANCE	2,651	3,462	3,885	263	-93.24%
727013 - EMP ASSISTANCE PROGRAM	497	649	740	50	-93.24%
727016 - MEDICARE FRINGES	70,250	86,126	60,604	6,150	-89.85%
727017 - PARS DC 401A	3,047	12,544	1,883	18,500	882.43%
727019 - SURVIVOR BENEFIT	837	2,318	-	-	
727020 - DEFERRED COMP CITY CONTRIB	340	73	-	-	
728003 - COMPENSATED ABSENCES	108,019	137,118	136,672	13,843	-89.87%
<b>72 - BENEFITS Total</b>	<b>3,711,846</b>	<b>4,142,016</b>	<b>4,178,365</b>	<b>316,879</b>	<b>-92.42%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	143	-	-	-	
713002 - OVERTIME SAFTY & 1/2 TIME	11,657	1,411	170,000	4,180	-97.54%
713003 - OVERTIME PLANNED	10,168	11,718	30,000	480	-98.40%
713004 - OVERTIME VACATION RELIEF	576,621	621,696	365,000	9,587	-97.37%
713005 - OVERTIME UNCONTROLLED	668,695	938,945	650,000	16,801	-97.42%
713006 - FIRE FLSA OT	59,189	74,070	66,744	1,671	-97.50%
713010 - OT STRIKE TEAMS & MUTUAL AID	40,291	20,683	-	-	
<b>74 - OTHER PAYS Total</b>	<b>1,366,764</b>	<b>1,668,523</b>	<b>1,281,744</b>	<b>32,719</b>	<b>-97.45%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	29,179	36,297	27,300	27,300	0.00%
811017 - SERVICES CONTRACT	54,694	60,267	165,000	165,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	95	171	229	229	0.00%
891038 - AMBULANCE BILLING	218,227	236,331	155,000	240,000	54.84%
<b>81 - CONTRACT SERVICES Total</b>	<b>302,196</b>	<b>333,066</b>	<b>347,529</b>	<b>432,529</b>	<b>24.46%</b>
<b>82 - GRANT OPERATING</b>					
821008 - MEDI-CAL IGT	310,177	447,001	-	-	
821009 - GEMT QAF	215,245	-	-	-	
821010 - PP-GEMT-IGT	134,477	456,754	422,000	422,000	0.00%
<b>82 - GRANT OPERATING Total</b>	<b>659,899</b>	<b>903,755</b>	<b>422,000</b>	<b>422,000</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	24,987	27,834	17,756	-	-100.00%
<b>83 - UTILITIES Total</b>	<b>24,987</b>	<b>27,834</b>	<b>17,756</b>	<b>-</b>	<b>-100.00%</b>



## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841008 - SUPPLIES COMP SOFTWARE	5,410	12,110	4,500	4,500	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	1,107	-	-	-	
841046 - SPECIAL DEPT EXPENSE NOC	46,079	63,185	29,400	44,400	51.02%
841077 - DISPOSABLE MEDICAL SUPPLIES	248,961	278,574	268,250	283,250	5.59%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>301,558</b>	<b>353,869</b>	<b>302,150</b>	<b>332,150</b>	<b>9.93%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	43,346	42,060	61,222	61,222	0.00%
851010 - MAINT & REPAIR EQUIPMENT	55,840	53,540	84,053	84,053	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>99,186</b>	<b>95,599</b>	<b>145,275</b>	<b>145,275</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	2,453	4,375	10,000	5,000	-50.00%
861003 - TRAINING	9,821	4,637	8,882	8,882	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>12,274</b>	<b>9,012</b>	<b>18,882</b>	<b>13,882</b>	<b>-26.48%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	7,413	7,170	6,300	6,300	0.00%
871002 - ADVERT & PUB RELATIONS	8,057	6,118	9,000	221	-97.54%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	326	1,661	1,960	1,960	0.00%
871004 - PUBLICATIONS & DUES NOC	1,713	1,490	5,000	123	-97.54%
871006 - UNIFORM EXPENSE	28,045	46,016	21,050	966	-95.41%
<b>87 - GENERAL EXPENSES Total</b>	<b>45,553</b>	<b>62,456</b>	<b>43,310</b>	<b>9,570</b>	<b>-77.90%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	92,500	144,039	152,609	80,386	-47.33%
881002 - NON CAPITAL EQUIPMENT	242,245	242,245	308,303	392,467	27.30%
881003 - VEHICLE REPLACE ISF	308,030	184,357	187,052	174,834	-6.53%
881004 - IT ISF OPERATING CHARGE	136,072	148,079	174,912	14,435	-91.75%
881005 - IT ISF REPLACEMENT CHARGE	49,420	49,420	47,060	3,597	-92.36%
881010 - WORKERS' COMP ISF MISC	102,834	118,499	2,773	36,990	1233.88%
881011 - WORKERS' COMP ISF SAFETY	120,738	164,054	393,521	181,004	-54.00%
881012 - GENERAL LIABILITY INSURANCE	142,181	128,695	163,682	195,481	19.43%
881014 - ANNUAL OPEB CHARGE	160,701	162,948	185,222	1,659	-99.10%
881015 - OTHER INSURANCE ISF RATES	4,638	4,638	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>1,359,359</b>	<b>1,346,973</b>	<b>1,615,134</b>	<b>1,080,852</b>	<b>-33.08%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911024 - EQUIPMENT N.O.C.	42,452	76,200	130,000	130,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>42,452</b>	<b>76,200</b>	<b>130,000</b>	<b>130,000</b>	<b>0.00%</b>
<b>01040404 - EMERGENCY MEDICAL SERVICES Total</b>	<b>11,406,228</b>	<b>13,450,554</b>	<b>12,680,774</b>	<b>3,339,036</b>	<b>-73.67%</b>
<b>01040405 - JUNIOR LIFEGUARDS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	-	38,771	64,622	69,186	7.06%
711002 - SALARIES SAFETY	95,434	86,325	66,561	68,221	2.49%
711003 - SALARIES PART TIME	442,607	439,941	478,272	459,834	-3.86%
<b>70 - REGULAR SALARIES Total</b>	<b>538,041</b>	<b>565,037</b>	<b>609,455</b>	<b>597,241</b>	<b>-2.00%</b>



## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>71 - SPECIAL PAYS</b>					
712001 - SPECIAL ASSIGNMENT PAY	2,252	1,865	1,447	1,677	15.90%
712007 - LONGEVITY PAY SAFETY	-	-	579	1,677	189.75%
712009 - SCHOLASTIC ACHIEVEMENT	-	-	1,181	1,342	13.60%
712012 - HOLIDAY PAY SAFETY	-	-	2,764	-	-100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>2,252</b>	<b>1,865</b>	<b>5,971</b>	<b>4,695</b>	<b>-21.36%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	-	-	29,479	29,195	-0.96%
722001 - PENSION EE NORMAL COST MISC	3,949	4,985	4,989	5,327	6.79%
722002 - PENSION EE NORMAL COST SAFETY	-	-	6,570	7,518	14.43%
723002 - PENSION ER NORMAL COST MISC	4,166	6,158	6,805	7,078	4.01%
723003 - PENSION ER NORMAL COST SAFETY	21,167	34,353	14,617	15,043	2.91%
723004 - RETIREMENT PART TIME/TEMP	13,335	12,312	16,740	17,244	3.01%
724001 - PENSION EE CONTRIB MISC	(6,621)	(8,235)	(7,432)	(8,475)	14.05%
724002 - PENSION EE CONTRIB SAFETY	-	-	(9,052)	(9,917)	9.55%
725001 - PENSION UAL REQUIRED MISC	129,892	130,933	14,101	15,481	9.79%
725002 - PENSION UAL REQUIRED SAFETY	32,397	32,677	34,145	37,357	9.41%
725003 - PENSION UAL DISCRETIONARY MISC	67,577	64,208	3,820	2,949	-22.78%
725004 - PENSION UAL DISCRETIONARY SFTY	16,008	16,025	9,250	7,118	-23.05%
727003 - CELL PHONE STIPEND	-	-	480	480	0.02%
727004 - RHS \$2.50 CONTRIBUTION	902	905	1,646	849	-48.42%
727011 - LMA SUNBLOCK & SUNGLASS	250	286	1,186	1,186	0.00%
727012 - LIFE INSURANCE	52	131	210	452	115.00%
727013 - EMP ASSISTANCE PROGRAM	10	25	40	86	115.00%
727016 - MEDICARE FRINGES	7,797	8,026	8,837	8,735	-1.15%
727019 - SURVIVOR BENEFIT	33	63	-	-	
728003 - COMPENSATED ABSENCES	7,396	4,262	4,591	4,809	4.74%
<b>72 - BENEFITS Total</b>	<b>298,310</b>	<b>307,113</b>	<b>141,020</b>	<b>142,514</b>	<b>1.06%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	404	221	1,000	1,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	-	-	1,000	1,000	0.00%
713003 - OVERTIME PLANNED	-	-	39,318	39,318	0.00%
713004 - OVERTIME VACATION RELIEF	-	-	6,000	6,000	0.00%
713005 - OVERTIME UNCONTROLLED	-	-	6,000	6,000	0.00%
<b>74 - OTHER PAYS Total</b>	<b>404</b>	<b>221</b>	<b>53,318</b>	<b>53,318</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811004 - EQUIPMENT RENTAL	60,515	70,489	26,750	26,750	0.00%
811008 - SERVICES PROFESSIONAL	45,519	49,802	49,740	49,740	0.00%
811027 - SERVICES CITY PRINT CONTRACT	3,470	3,354	3,000	3,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>109,505</b>	<b>123,645</b>	<b>79,490</b>	<b>79,490</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	523	360	1,000	1,000	0.00%
831002 - UTILITIES TELEPHONE	108	1,599	3,100	3,100	0.00%
<b>83 - UTILITIES Total</b>	<b>631</b>	<b>1,959</b>	<b>4,100</b>	<b>4,100</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	1,659	2,462	3,495	3,495	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	202,806	211,143	197,500	347,500	75.95%
841046 - SPECIAL DEPT EXPENSE NOC	32,750	45,763	24,000	24,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>237,216</b>	<b>259,369</b>	<b>224,995</b>	<b>374,995</b>	<b>66.67%</b>



## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	4,184	4,932	2,754	4,695	70.48%
851013 - PRINTER MAINT/SUPPLIES	-	-	750	750	0.00%
851016 - MAINT & REPAIR BUILDING	3,935	3,508	4,500	7,200	60.00%
851037 - MAINT & REPAIR NOC	-	590	2,900	2,900	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>8,119</b>	<b>9,030</b>	<b>10,904</b>	<b>15,545</b>	<b>42.56%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	3,320	5,982	6,000	6,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>3,320</b>	<b>5,982</b>	<b>6,000</b>	<b>6,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871004 - PUBLICATIONS & DUES NOC	1,740	-	2,000	2,000	0.00%
871006 - UNIFORM EXPENSE	855	2,968	2,100	2,100	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>2,595</b>	<b>2,968</b>	<b>4,100</b>	<b>4,100</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	10,000	12,155	12,878	5,471	-57.52%
881003 - VEHICLE REPLACE ISF	9,264	13,918	13,918	24,000	72.44%
881004 - IT ISF OPERATING CHARGE	55,025	59,847	42,413	40,465	-4.59%
881005 - IT ISF REPLACEMENT CHARGE	19,847	19,847	14,781	13,783	-6.75%
881010 - WORKERS' COMP ISF MISC	11,155	34,182	37,183	42,094	13.21%
881011 - WORKERS' COMP ISF SAFETY	37,378	-	5,390	6,102	13.21%
881012 - GENERAL LIABILITY INSURANCE	15,306	17,602	15,079	19,015	26.11%
881014 - ANNUAL OPEB CHARGE	11,654	11,813	6,222	576	-90.74%
881015 - OTHER INSURANCE ISF RATES	927	927	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>170,557</b>	<b>170,292</b>	<b>147,865</b>	<b>151,507</b>	<b>2.46%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911024 - EQUIPMENT N.O.C.	22,281	8,552	23,413	23,413	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>22,281</b>	<b>8,552</b>	<b>23,413</b>	<b>23,413</b>	<b>0.00%</b>
<b>01040405 - JUNIOR LIFEGUARDS Total</b>	<b>1,393,230</b>	<b>1,456,033</b>	<b>1,310,631</b>	<b>1,456,918</b>	<b>11.16%</b>
<b>01040406 - LIFEGUARD OPERATIONS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	112,217	172,244	97,457	100,391	3.01%
711002 - SALARIES SAFETY	1,185,311	1,304,794	1,417,099	1,453,127	2.54%
711003 - SALARIES PART TIME	1,661,589	1,858,364	1,792,522	1,856,881	3.59%
<b>70 - REGULAR SALARIES Total</b>	<b>2,959,117</b>	<b>3,335,403</b>	<b>3,307,078</b>	<b>3,410,399</b>	<b>3.12%</b>
<b>71 - SPECIAL PAYS</b>					
712001 - SPECIAL ASSIGNMENT PAY	5,477	6,999	15,160	17,768	17.21%
712005 - EMT PAY	22,749	18,882	25,000	25,000	0.00%
712006 - BILINGUAL PAY	2,989	2,977	3,000	3,000	0.00%
712007 - LONGEVITY PAY SAFETY	3,390	3,401	3,801	4,441	16.83%
712009 - SCHOLASTIC ACHIEVEMENT	11,125	12,624	13,211	15,509	17.39%
712012 - HOLIDAY PAY SAFETY	40,313	46,972	44,082	49,567	12.44%
<b>71 - SPECIAL PAYS Total</b>	<b>86,043</b>	<b>91,855</b>	<b>104,254</b>	<b>115,285</b>	<b>10.58%</b>





## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	163,492	176,253	340,691	351,697	3.23%
721002 - CAFETERIA ALLOWANCE PT	34,939	35,239	36,012	-	-100.00%
722001 - PENSION EE NORMAL COST MISC	4,924	5,920	7,524	7,730	2.74%
722002 - PENSION EE NORMAL COST SAFETY	178,964	243,323	164,510	207,405	26.07%
723002 - PENSION ER NORMAL COST MISC	8,074	11,159	10,262	10,270	0.08%
723003 - PENSION ER NORMAL COST SAFETY	305,639	450,441	361,721	432,592	19.59%
723004 - RETIREMENT PART TIME/TEMP	58,040	52,483	56,669	51,960	-8.31%
724001 - PENSION EE CONTRIB MISC	(8,958)	(9,128)	(11,208)	(12,298)	9.73%
724002 - PENSION EE CONTRIB SAFETY	(226,548)	(291,549)	(226,476)	(273,381)	20.71%
725001 - PENSION UAL REQUIRED MISC	44,551	40,847	21,266	22,463	5.63%
725002 - PENSION UAL REQUIRED SAFETY	805,482	749,321	726,947	795,717	9.46%
725003 - PENSION UAL DISCRETIONARY MISC	23,178	26,363	5,761	4,280	-25.71%
725004 - PENSION UAL DISCRETIONARY SFTY	398,023	459,013	196,925	151,605	-23.01%
727003 - CELL PHONE STIPEND	2,516	3,429	2,880	6,240	116.67%
727004 - RHS \$2.50 CONTRIBUTION	15,177	9,925	9,598	11,352	18.28%
727009 - ANBOL EQUIP ALLOWANCE	36,600	33,600	34,900	34,900	0.00%
727010 - ANBOL CANCER SCREENING	750	675	10,000	10,000	0.00%
727011 - LMA SUNBLOCK & SUNGLASS	5,050	6,986	5,300	5,300	0.00%
727012 - LIFE INSURANCE	1,251	1,348	1,470	2,174	47.86%
727013 - EMP ASSISTANCE PROGRAM	274	301	280	414	47.86%
727015 - UNEMPLOYMENT EXPENSE	45,568	31,458	-	-	
727016 - MEDICARE FRINGES	52,089	56,316	49,100	50,779	3.42%
727019 - SURVIVOR BENEFIT	1,071	3,195	-	-	
727020 - DEFERRED COMP CITY CONTRIB	680	362	360	3,709	930.24%
728003 - COMPENSATED ABSENCES	46,849	54,479	53,009	54,373	2.57%
<b>72 - BENEFITS Total</b>	<b>1,997,674</b>	<b>2,151,757</b>	<b>1,857,500</b>	<b>1,929,282</b>	<b>3.86%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	226,683	238,804	100,000	212,504	112.50%
713002 - OVERTIME SAFTY & 1/2 TIME	187,697	167,293	44,921	162,060	260.77%
713003 - OVERTIME PLANNED	-	-	43,057	12,096	-71.91%
713004 - OVERTIME VACATION RELIEF	88	-	44,882	8,406	-81.27%
713005 - OVERTIME UNCONTROLLED	-	-	29,322	8,238	-71.91%
713009 - STAND BY PAY	39,228	35,241	80,340	60,187	-25.08%
<b>74 - OTHER PAYS Total</b>	<b>453,696</b>	<b>441,338</b>	<b>342,522</b>	<b>463,490</b>	<b>35.32%</b>
<b>81 - CONTRACT SERVICES</b>					
811004 - EQUIPMENT RENTAL	415	-	500	500	0.00%
811012 - SERVICES JANITORIAL	30,424	33,923	46,258	46,258	0.00%
811016 - SERVICES PHYSICALS	3,273	3,300	10,725	10,725	0.00%
811017 - SERVICES CONTRACT	-	-	-	5,925	
<b>81 - CONTRACT SERVICES Total</b>	<b>34,112</b>	<b>37,223</b>	<b>57,483</b>	<b>63,408</b>	<b>10.31%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	2,715	3,169	3,000	3,225	7.50%
831002 - UTILITIES TELEPHONE	3,460	3,274	3,200	3,474	8.56%
831003 - UTILITIES NATURAL GAS	3,897	2,200	2,878	2,878	0.00%
831004 - UTILITIES ELECTRICITY	16,341	18,491	17,188	19,712	14.69%
<b>83 - UTILITIES Total</b>	<b>26,413</b>	<b>27,134</b>	<b>26,266</b>	<b>29,289</b>	<b>11.51%</b>



## FIRE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	37,936	24,101	16,939	16,939	0.00%
841044 - TOOLS INSTRUMENTS ETC	409	648	500	500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	20,082	19,317	15,500	15,500	0.00%
841062 - STATION OPERATIONS	3,134	3,901	5,360	5,360	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>61,561</b>	<b>47,967</b>	<b>38,299</b>	<b>38,299</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
841014 - SUPPLIES JANITORIAL NOC	3,119	6,061	3,754	3,754	0.00%
851007 - AUTOMOTIVE FUEL/WASH	76,436	71,299	66,300	76,084	14.76%
851010 - MAINT & REPAIR EQUIPMENT	12,070	18,480	16,399	16,399	0.00%
851016 - MAINT & REPAIR BUILDING	41,055	61,962	43,424	43,424	0.00%
851025 - LG TOWER MAINTENANCE	7,798	7,213	20,000	20,000	0.00%
851037 - MAINT & REPAIR NOC	4,108	613	2,395	2,395	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>144,587</b>	<b>165,629</b>	<b>152,272</b>	<b>162,056</b>	<b>6.43%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	37	260	3,140	3,140	0.00%
861003 - TRAINING	6,885	7,940	7,550	7,550	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>6,923</b>	<b>8,200</b>	<b>10,690</b>	<b>10,690</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871004 - PUBLICATIONS & DUES NOC	893	941	1,940	1,940	0.00%
871006 - UNIFORM EXPENSE	29,854	23,032	29,000	29,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>30,747</b>	<b>23,973</b>	<b>30,940</b>	<b>30,940</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	173,500	184,759	225,373	181,073	-19.66%
881003 - VEHICLE REPLACE ISF	222,995	185,317	454,091	483,008	6.37%
881004 - IT ISF OPERATING CHARGE	242,040	263,441	254,223	249,806	-1.74%
881005 - IT ISF REPLACEMENT CHARGE	88,087	88,087	68,476	64,929	-5.18%
881010 - WORKERS' COMP ISF MISC	84,108	150,344	142,198	151,949	6.86%
881011 - WORKERS' COMP ISF SAFETY	156,053	34,757	150,087	160,379	6.86%
881012 - GENERAL LIABILITY INSURANCE	140,929	121,361	128,534	145,208	12.97%
881014 - ANNUAL OPEB CHARGE	70,679	71,755	71,840	6,515	-90.93%
881015 - OTHER INSURANCE ISF RATES	11,130	11,130	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>1,189,522</b>	<b>1,110,952</b>	<b>1,494,822</b>	<b>1,442,867</b>	<b>-3.48%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911006 - FITNESS EQUIPMENT	3,008	3,102	3,000	3,000	0.00%
911024 - EQUIPMENT N.O.C.	24,337	43,296	35,025	35,025	0.00%
911056 - LG TOWER REPLACEMENT	55,099	2,900	60,000	60,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>82,444</b>	<b>49,298</b>	<b>98,025</b>	<b>98,025</b>	<b>0.00%</b>
<b>01040406 - LIFEGUARD OPERATIONS Total</b>	<b>7,072,839</b>	<b>7,490,727</b>	<b>7,520,151</b>	<b>7,794,031</b>	<b>3.64%</b>
<b>Grand Total</b>	<b>61,172,483</b>	<b>65,522,311</b>	<b>65,865,961</b>	<b>67,462,898</b>	<b>2.42%</b>



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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 make and every dollar we spend.



## OVERVIEW

The Harbor Department plans, organizes, directs, and coordinates a variety of 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 the management of the City's mooring fields and the Balboa Yacht Basin marina, support for the Harbor Commission, municipal code enforcement on the harbor, permitting for events and marine activities, safety and rescue operations, management of Marina Park for visiting boaters, maintenance of marine sanitation pump-out equipment and public piers, water quality monitoring and maintenance, impoundment and disposition of abandoned and unclaimed vessels, public relations and information dissemination related to Newport Harbor, as well as oversight of several special projects.

## Summary of Notable Accomplishments During Fiscal Year 2024-25

- Deployment of a new, all-electric patrol vessel. This is the first all-electric workboat delivered to any public agency in the United States
- Opening of the new public dock at 29<sup>th</sup> Street
- Continued improvement to the technology we use to deliver services including:
  - Scheduling and assigning tasks
  - Reporting on the status of service requests (see heat map of service requests)
  - Tracking the use of the free anchorages
  - Better charging of devices on the patrol boats
- Updated the weights and reported materials used for ground tackle on the 995 moorings we manage allowing for detailed analysis and formulation of a plan to improve associated water quality
- Arrested a vessel abandoned in the harbor subject to several liens (a process the City has not been involved in since the inception of the Harbor Department)
- Issued more harbor-related permits than ever before:
  - 74 Rhine Use Permits
  - 74 Marine Activities Permits
  - 58 Harbor Event Permits
- Engaged in cooperative and collaborative spill response drills and exercises with the following agencies:
  - United States Coast Guard
  - California Department of Fish and Wildlife
  - California National Guard Marine Command
- Purchased (but not yet deployed) a Clean Earth Rover automated debris collection vessel. It should be operational in late Spring and will include a new feature that collects liquid contaminants on the surface of the harbor
- Collaborated with a privately owned and sponsored debris-collecting vessel operation. We are the repository for what is collected by this private operation and provide the operator with special access to City facilities
- Sponsored and contributed significant resources to the newly revived 2024 Newport Harbor Underwater Cleanup
- Witnessed, documented, and publicized evidence of marine species reintroductions in the harbor including sea stars and the blue shark
- Added water quality improvement-related conditions to the Marine Activities Permits written for all commercial operations on Newport Harbor
- Conducted the first-ever expired marine flare collection event in the city for which there was heavy demand

## Budget Highlights

- Our program enhancements for FY26 total a modest 5% increase to the Harbor Department's budget but will allow us to better deliver on our "clean, safe and well-enjoyed" mission to even more constituents. The enhancement requests are focused on improving the capability and visibility of our service offerings to the community.

## Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26

- Continue the removal of unseaworthy, unsafe, or unsanitary vessels from the harbor. The target is the removal of 15 abandoned or surrendered vessels that meet the criteria for unseaworthy, unsafe or unsanitary vessels. Funds are running low in our current grant from the State but we are working with them on an application for more funds to support these efforts
- Remove the arrested vessel that was abandoned in the harbor heavily laden with liens
- Continue to improve the department's engagement with the local community through educational programs, events, and outreach efforts aimed at promoting harbor stewardship and fostering positive relationships with residents and visitors (responses to media, support for public events including the Boat Show, Newport to Ensenada, Christmas Boat Parade, Underwater Cleanup, Maritime Command (MARCOM) disaster response exercises). Participate and document at least eight such events per year

## Department Performance Measures

Performance Measure	Actual FY 23-24	Estimated FY 24-25	Projected FY 25-26	Target
Removal of unseaworthy, unsafe, or unsanitary vessels	24 vessels removed	15 vessels	12 vessels	10 vessels removed
Improve Occupancy – Marina Park Slips	3770 nights	4,100 nights	4,500 nights	4,950 Nights
Improve Occupancy – Marina Park Moorings	776 nights	500 nights	600 nights	660 Nights
Improve Occupancy – Offshore sub-permits	9,638 nights	8,000 nights	9,000 nights	9,900 Nights
Improve Occupancy – Onshore sub-permits	6,386 nights	6,200 nights	6,800 nights	7,480 Nights
Achieve the Anticipated Revenue associated with the new Mooring License Program <sup>i</sup>	No revenues were recorded to this account	\$92,000	\$112,000	\$124,000
Achieve Occupancy– Mooring License Program	Program was implemented late in the fiscal year	85%	90% of 17 moorings in the program	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	14 events	10 events	8 events	6 events

<b>Performance Measure</b>	<b>Actual FY 23-24</b>	<b>Estimated FY 24-25</b>	<b>Projected FY 25-26</b>	<b>Target</b>
Removal of hazards, debris, and trash removal from the harbor	We were not weighing the debris we collected	2,151.8 lbs removed	1,500 pounds	900 lbs – based on implementation of upper bay trash interceptor

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<sup>i</sup> The mooring license program was established in mid-year in FY23-24 and prior data is not available.

**HARBOR PERSONNEL**

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	9.00	9.00	9.00
Part-Time (FTE)	4.29	4.29	4.29

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
DEPUTY HARBORMASTER	1.00	1.00	154,974	4,560	40,985	200,519
HARBOR SERVICES WORKER	1.00	1.00	61,214	-	29,588	90,802
HARBOR SERVICES WORKER, LEAD	1.00	1.00	76,936	-	30,899	107,835
HARBOR SERVICES WORKER, LEAD	1.00	1.00	76,936	1,800	31,388	110,124
HARBOR SERVICES WORKER, LEAD	1.00	1.00	76,936	-	31,259	108,195
HARBOR SERVICES WORKER, LEAD	1.00	1.00	66,460	-	29,786	96,246
HARBOR SERVICES WORKER, LEAD	1.00	1.00	69,732	-	30,134	99,865
HARBORMASTER	1.00	1.00	182,025	5,760	49,435	237,220
PERMIT TECHNICIAN II	1.00	1.00	86,873	-	32,316	119,189
<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ADMINISTRATIVE ASSISTANT	0.50	0.00	-	-	-	-
CODE ENFORCEMENT OFFICER I P/T	0.00	1.00	92,707	-	10,913	103,619
CODE ENFORCEMENT OFFICER II P/T	0.00	0.60	52,772	-	6,057	58,829
CODE ENFORCEMENT OFFICER TRAINEE	1.60	0.00	-	-	-	-
HARBOR SERVICES WORKER	1.70	1.70	107,555	-	7,586	115,141
HARBOR SERVICES WORKER, LEAD	0.49	0.49	37,478	-	2,074	39,552
MANAGEMENT ANALYST	0.00	0.50	44,891	-	3,326	48,216
			<b>1,187,488</b>	<b>12,120</b>	<b>335,744</b>	<b>1,535,352</b>



## HARBOR SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>10045451 - HARBOR DEPARTMENT</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	334,247	697,883	811,027	852,087	5.06%
711003 - SALARIES PART TIME	698,336	409,310	309,120	335,402	8.50%
<b>70 - REGULAR SALARIES Total</b>	<b>1,032,584</b>	<b>1,107,193</b>	<b>1,120,147</b>	<b>1,187,488</b>	<b>6.01%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	2,141	-	2,220	-	-100.00%
712006 - BILINGUAL PAY	364	1,757	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>2,505</b>	<b>1,757</b>	<b>4,020</b>	<b>1,800</b>	<b>-55.22%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	36,075	99,914	203,256	203,364	0.05%
721002 - CAFETERIA ALLOWANCE PT	7,821	900	-	-	
722001 - PENSION EE NORMAL COST MISC	57,647	78,022	69,752	91,843	31.67%
723002 - PENSION ER NORMAL COST MISC	71,537	102,912	86,466	113,286	31.02%
723004 - RETIREMENT PART TIME/TEMP	9,669	4,469	9,309	7,005	-24.74%
724001 - PENSION EE CONTRIB MISC	(94,935)	(113,824)	(98,439)	(140,138)	42.36%
725001 - PENSION UAL REQUIRED MISC	98,048	91,243	176,970	190,659	7.74%
725003 - PENSION UAL DISCRETIONARY MISC	32,089	38,894	47,940	36,326	-24.23%
727001 - CAR ALLOWANCE	4,952	8,446	8,400	8,400	0.00%
727003 - CELL PHONE STIPEND	1,926	2,010	1,920	1,920	0.00%
727004 - RHS \$2.50 CONTRIBUTION	1,835	1,900	1,672	2,651	58.56%
727012 - LIFE INSURANCE	315	851	1,260	1,470	16.67%
727013 - EMP ASSISTANCE PROGRAM	59	160	240	280	16.67%
727016 - MEDICARE FRINGES	15,383	16,396	16,418	17,438	6.21%
727017 - PARS DC 401A	2,801	3,143	3,379	3,641	7.73%
727019 - SURVIVOR BENEFIT	502	1,378	-	-	
727020 - DEFERRED COMP CITY CONTRIB	1,457	1,254	1,440	5,081	252.81%
728003 - COMPENSATED ABSENCES	11,385	27,184	28,386	29,823	5.06%
<b>72 - BENEFITS Total</b>	<b>258,565</b>	<b>365,254</b>	<b>558,369</b>	<b>573,049</b>	<b>2.63%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	4,579	3,716	-	-	
<b>74 - OTHER PAYS Total</b>	<b>4,579</b>	<b>3,716</b>	<b>-</b>	<b>-</b>	
<b>81 - CONTRACT SERVICES</b>					
811001 - PROPERTY MANAGEMENT	156,541	190,358	189,805	193,601	2.00%
811008 - SERVICES PROFESSIONAL	103,188	140,859	100,194	100,194	0.00%
811015 - SVCES OTHER PRINT VENDOR	55	-	4,000	4,000	0.00%
841060 - OTHER AGENCY FEES	-	-	2,650	2,650	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>259,784</b>	<b>331,217</b>	<b>296,649</b>	<b>300,445</b>	<b>1.28%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	9,185	8,873	9,500	9,500	0.00%
831004 - UTILITIES ELECTRICITY	64,232	71,660	61,800	76,394	23.61%
831005 - UTILITIES WATER	20,307	20,429	23,500	23,500	0.00%
<b>83 - UTILITIES Total</b>	<b>93,724</b>	<b>100,962</b>	<b>94,800</b>	<b>109,394</b>	<b>15.39%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	8,997	4,128	8,000	8,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	41,704	48,182	38,800	38,800	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>50,702</b>	<b>52,310</b>	<b>46,800</b>	<b>46,800</b>	<b>0.00%</b>



## HARBOR SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	33,933	29,283	17,063	37,556	120.10%
851037 - MAINT & REPAIR NOC	64,500	123,733	100,000	100,000	0.00%
851066 - SEWER USE FEE/PROP TAX	5,189	5,353	5,801	5,801	0.00%
851068 - MARINA PARK MAINTENANCE	6,318	10,033	43,047	43,047	0.00%
851070 - MAINT/REPAIR MARINAS	16,608	11,882	15,000	15,000	0.00%
851072 - SEWER FEES: FIXED + USE	88	-	100	100	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>126,635</b>	<b>180,285</b>	<b>181,011</b>	<b>201,504</b>	<b>11.32%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	8,536	8,910	1,500	4,750	216.67%
861003 - TRAINING	12,730	11,620	6,000	15,750	162.50%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>21,266</b>	<b>20,529</b>	<b>7,500</b>	<b>20,500</b>	<b>173.33%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	7,826	8,466	10,000	10,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	5,369	4,235	4,750	4,750	0.00%
871004 - PUBLICATIONS & DUES NOC	2,575	4,520	1,000	1,000	0.00%
871006 - UNIFORM EXPENSE	12,965	6,563	18,000	18,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>28,736</b>	<b>23,785</b>	<b>33,750</b>	<b>33,750</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	16,500	20,056	21,249	17,084	-19.60%
881003 - VEHICLE REPLACE ISF	35,618	33,118	121,670	37,868	-68.88%
881004 - IT ISF OPERATING CHARGE	86,452	96,804	114,322	134,088	17.29%
881005 - IT ISF REPLACEMENT CHARGE	16,764	16,764	17,408	20,881	19.95%
881010 - WORKERS' COMP ISF MISC	8,492	10,077	12,832	14,062	9.58%
881012 - GENERAL LIABILITY INSURANCE	20,132	17,445	22,385	26,332	17.63%
881013 - UNINSURED CLAIMS CHARGE	36,928	34,721	47,494	49,644	4.53%
881014 - ANNUAL OPEB CHARGE	16,938	18,437	38,470	3,574	-90.71%
881015 - OTHER INSURANCE ISF RATES	36,063	53,196	74,000	77,700	5.00%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>273,888</b>	<b>300,618</b>	<b>469,829</b>	<b>381,232</b>	<b>-18.86%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911024 - EQUIPMENT N.O.C.	42,636	-	-	-	
911039 - OFFICE FURNITURE/FIXTURES	-	-	5,000	5,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>42,636</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>10045451 - HARBOR DEPARTMENT Total</b>	<b>2,195,603</b>	<b>2,487,625</b>	<b>2,817,875</b>	<b>2,860,962</b>	<b>1.53%</b>
<b>Grand Total</b>	<b>2,195,603</b>	<b>2,487,625</b>	<b>2,817,875</b>	<b>2,860,962</b>	<b>1.53%</b>



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# 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 proactively responds 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 2024-25

- Successfully recruited over 200 new employees.
- Completed four Request for Proposals (RFPs) and executed multi-year contracts.
- Implemented an efficient reference check platform.
- Compiled department videos and photos to increase recruitment efforts on social media.
- Implemented systematic Human Resources Information System (HRIS) auditing protocol for improved operations.
- Transitioned to a paperless Personnel Action Form (PAF) processing system, including interdepartmental document exchanges.

### Budget Highlights

- Expand the employee Wellness Program.

### Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26

- Assist with labor negotiations to secure successor Memorandum of Understandings (MOUs).
- Continue annual audits for Benefits administration.
- Review and improve efficiencies with the Safety Program.
- Continue to identify opportunities of paperless operations to contribute to decreasing carbon footprint.

### Department Performance Measures

Performance Measure	Actual FY 23-24	Estimated FY 24-25	Projected FY 25-26	Target
Recruitment Length (Non-Continuous; from opening date to first eligible list date; measured in business days)	28 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.)	97%	99%	99%	100%
Percentage of hiring managers who positively rate their experience with the hiring process.	94%	94%	94%	100%

**HUMAN RESOURCES PERSONNEL**

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	13.00	13.00	13.00
Part-Time (FTE)	0.50	0.50	0.50

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ADMINISTRATIVE ASSISTANT TO THE HR DIRECTOR	1.00	1.00	95,098	960	32,844	128,902
DEPARTMENT ASSISTANT	1.00	1.00	60,693	-	29,173	89,866
DEPUTY HUMAN RESOURCES DIRECTOR	1.00	1.00	190,797	960	43,017	234,774
HUMAN RESOURCES ANALYST, ASSISTANT	1.00	1.00	81,528	-	31,387	112,915
HUMAN RESOURCES ANALYST, ASSISTANT	1.00	1.00	79,587	-	31,181	110,769
HUMAN RESOURCES ANALYST, ASSISTANT	1.00	1.00	81,247	1,800	31,486	114,533
HUMAN RESOURCES ANALYST, ASSISTANT (HRIS)	1.00	1.00	111,569	-	34,581	146,150
HUMAN RESOURCES ANALYST, SENIOR	1.00	1.00	109,926	960	35,546	146,432
HUMAN RESOURCES ANALYST, SENIOR	1.00	1.00	106,833	-	34,077	140,911
HUMAN RESOURCES DIRECTOR	1.00	1.00	283,621	5,760	71,773	361,153
HUMAN RESOURCES SPECIALIST	1.00	1.00	73,778	-	30,564	104,342
HUMAN RESOURCES SUPERVISOR	1.00	1.00	147,902	2,760	39,789	190,452
HUMAN RESOURCES SUPERVISOR	1.00	1.00	148,437	960	39,796	189,193
<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
INTERN	0.50	0.50	22,262	-	1,283	23,544
			<b>1,593,280</b>	<b>14,160</b>	<b>486,496</b>	<b>2,093,936</b>



## HUMAN RESOURCES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01025005 - HUMAN RESOURCES</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	1,174,584	1,266,172	1,605,227	1,571,018	-2.13%
711003 - SALARIES PART TIME	107,063	-	21,781	22,262	2.21%
<b>70 - REGULAR SALARIES Total</b>	<b>1,281,646</b>	<b>1,266,172</b>	<b>1,627,009</b>	<b>1,593,280</b>	<b>-2.07%</b>
<b>71 - SPECIAL PAYS</b>					
712006 - BILINGUAL PAY	1,592	1,810	1,800	3,600	100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>1,592</b>	<b>1,810</b>	<b>1,800</b>	<b>3,600</b>	<b>100.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	200,310	193,575	293,592	293,748	0.05%
721002 - CAFETERIA ALLOWANCE PT	4,355	-	-	-	
722001 - PENSION EE NORMAL COST MISC	99,433	101,072	131,491	125,863	-4.28%
723002 - PENSION ER NORMAL COST MISC	114,029	128,782	161,792	156,466	-3.29%
723004 - RETIREMENT PART TIME/TEMP	589	-	762	835	9.51%
724001 - PENSION EE CONTRIB MISC	(154,986)	(145,122)	(184,808)	(192,891)	4.37%
725001 - PENSION UAL REQUIRED MISC	305,618	280,207	350,268	351,525	0.36%
725003 - PENSION UAL DISCRETIONARY MISC	159,000	180,849	94,885	66,975	-29.42%
727001 - CAR ALLOWANCE	4,813	4,827	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	6,740	5,276	3,840	5,760	50.00%
727004 - RHS \$2.50 CONTRIBUTION	14,745	20,496	7,900	5,414	-31.47%
727012 - LIFE INSURANCE	1,158	1,297	1,365	1,470	7.69%
727013 - EMP ASSISTANCE PROGRAM	220	245	260	280	7.69%
727015 - UNEMPLOYMENT EXPENSE	524	525	-	-	
727016 - MEDICARE FRINGES	19,572	18,934	23,743	23,308	-1.83%
727017 - PARS DC 401A	4,801	5,207	5,340	5,672	6.23%
727019 - SURVIVOR BENEFIT	335	752	-	-	
727020 - DEFERRED COMP CITY CONTRIB	5,219	10,419	10,680	11,345	6.23%
728003 - COMPENSATED ABSENCES	43,756	47,438	56,183	54,986	-2.13%
<b>72 - BENEFITS Total</b>	<b>830,230</b>	<b>854,778</b>	<b>962,093</b>	<b>915,555</b>	<b>-4.84%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	2,161	7,317	4,800	4,800	0.00%
<b>74 - OTHER PAYS Total</b>	<b>2,161</b>	<b>7,317</b>	<b>4,800</b>	<b>4,800</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811005 - SERVICES ADMINISTRATIVE	194,411	235,090	287,266	287,266	0.00%
811008 - SERVICES PROFESSIONAL	120,544	136,237	154,085	154,085	0.00%
811016 - SERVICES PHYSICALS	62,004	78,380	49,542	74,542	50.46%
811027 - SERVICES CITY PRINT CONTRACT	3,268	517	5,500	5,500	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>380,227</b>	<b>450,223</b>	<b>496,393</b>	<b>521,393</b>	<b>5.04%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841005 - EMPLOYEE RECOGNITION	37,005	18,839	26,458	26,458	0.00%
841007 - SUPPLIES OFFICE NOC	8,682	8,724	15,000	15,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	421	587	1,316	1,316	0.00%
841051 - WELLNESS PROGRAM	17,442	17,240	17,000	22,000	29.41%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>63,550</b>	<b>45,390</b>	<b>59,774</b>	<b>64,774</b>	<b>8.36%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	10,156	10,982	10,000	10,000	0.00%
861003 - TRAINING	8,246	9,156	13,500	13,500	0.00%
861005 - TRAINING CITY WIDE	49,885	59,269	73,000	73,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>68,287</b>	<b>79,408</b>	<b>96,500</b>	<b>96,500</b>	<b>0.00%</b>



## HUMAN RESOURCES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	1,050	1,102	2,500	2,500	0.00%
871004 - PUBLICATIONS & DUES NOC	1,988	3,603	5,700	5,700	0.00%
871015 - TUITION REIMBURSEMENT	73,621	58,668	98,500	98,500	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>76,658</b>	<b>63,372</b>	<b>106,700</b>	<b>106,700</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	155,724	176,539	181,212	195,844	8.07%
881005 - IT ISF REPLACEMENT CHARGE	23,423	23,423	23,689	23,757	0.29%
881010 - WORKERS' COMP ISF MISC	685	10,228	13,035	14,284	9.58%
881012 - GENERAL LIABILITY INSURANCE	20,163	18,630	30,957	37,795	22.09%
881013 - UNINSURED CLAIMS CHARGE	5,094	4,789	7,036	19,094	171.37%
881014 - ANNUAL OPEB CHARGE	65,096	71,479	69,040	6,589	-90.46%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>270,186</b>	<b>305,089</b>	<b>324,969</b>	<b>297,362</b>	<b>-8.50%</b>
<b>89 - RISK MANAGEMENT</b>					
891008 - BENEFITS	19,508	17,683	20,000	25,000	25.00%
891010 - RECRUITMENT AND RETENTION	135,000	211,914	162,915	212,915	30.69%
891020 - OUTSIDE COUNSEL ADVISORY	24,280	61,990	70,000	70,000	0.00%
<b>89 - RISK MANAGEMENT Total</b>	<b>178,788</b>	<b>291,587</b>	<b>252,915</b>	<b>307,915</b>	<b>21.75%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911001 - OFFICE EQUIPMENT	1,333	1,490	5,000	5,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>1,333</b>	<b>1,490</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>01025005 - HUMAN RESOURCES Total</b>	<b>3,154,659</b>	<b>3,366,636</b>	<b>3,937,952</b>	<b>3,916,879</b>	<b>-0.54%</b>
<b>Grand Total</b>	<b>3,154,699</b>	<b>3,366,636</b>	<b>3,937,952</b>	<b>3,916,879</b>	<b>-0.54%</b>

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# LIBRARY & CULTURAL ARTS

## MISSION STATEMENT

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

## OVERVIEW

The Library Services Department offers a diverse range of resources, information, and programming for every age group in our community. The Department supports life-long learning providing access to a considerable collection of books, media, digital resources, and other materials. Services include computer, printing, and Wi-Fi access, passport processing, homebound delivery, test proctoring, and children's programs. In addition, the Cultural Arts Division's activities consist of the coordination of revolving art and cultural exhibitions at the Central Library, the Sculpture Exhibition in Civic Center Park, Concerts on the Green, and the annual Newport Beach Art Exhibition. Each year, the Department connects with over 2.5 million people, both in-person and off-site, through its vast array of offerings and services.





### **Summary of Notable Accomplishments During Fiscal Year 2024-25**

- We launched a new Special Delivery Program to deliver library materials to Newport Beach residents who are new parents or primary caregivers. There are only a handful of libraries in the United States that offer this service.
- Started a seed library at Mariners, which has seen over 1,000 checkouts in its first six months.
- Outreach efforts have doubled since FY23-24. A new library laptop has allowed staff to issue library cards offsite.
- A new online reservation system launched for Passport appointments, streamlining the process and making it more user friendly.
- A new projector was installed in the children's programming area at the Central Library to allow for greater flexibility for programming, specifically author events.

### **Budget Highlights**

- In collaboration with Finance, a review of the City Library Rents, Fines, and Fees was conducted and adopted.
- Council approved a three-year rotation for the Sculpture Exhibition which maintains the integrity of the program while being fiscally responsible.
- Construction on the new Balboa Library/Fire Station 1 to begin.
- Project Adult Literacy is anticipating a grant from the California Library Literacy Services division to augment the funding for this program.
- The library also anticipates receiving additional funding from the Newport Beach Public Library Foundation, Friends of the Library, and the Arts Foundation to help fund programs and materials.

### **Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26**

- Develop new programming ideas for Witte Hall space.
- Expand the collections and what types of materials are offered.
- Determine what programs and services can be offered offsite for patrons on the Peninsula during the closure of the Balboa Library.

## Department Performance Measures

Performance Measure	Actual FY 23-24	Estimated FY 24-25	Projected FY 25-26	Target
<b>Goal: Increase awareness of the Library</b>				
Door Counts	653,667	673,277	693,475	3% increase
Average number of attendees for Outreach programs	50 programs with an average of 203 at each = 10,181 total	50 programs with an average of 209 at each = 10,486 total	50 programs with an average of 216 at each = 10,800 total	3% increase
Website Visits	918,151	945,695	974,065	3% increase
Mobile app usage	176,851	182,156	187,620	3% increase
New eNews subscribers	2,955	3,043	3,134	3% increase
Number of New Resident Postcards Mailed	1,227 (three quarters)	1,416	N/A	This is dependent on how many people move into our service area
<b>Goal: Increase use of Library services and materials</b>				
Library cards issued	9,177	9,268	9,361	1% increase
Checkouts	1,213,486	1,225,620	1,237,876	1% increase
Average number of attendees for all programs	1,009 programs with a total attendance of 109,729 = 109 attendees per program	1,009 programs with a total attendance 110,826 = 110 attendees per program	1,009 programs with a total attendance 111,934 = 111 attendees per program	1% increase
<b>Goal: Advance digital and traditional literacy skills across all ages</b>				
Computer Use Sessions	40,010	40,410	40,814	1% increase
Digital Library Use	263,109	265,740	268,397	1% increase
Reading challenge program active participants	3,012	3,042	3,072	1% increase
Checkouts	1,213,486	1,225,620	1,237,876	1% increase

## LIBRARY PERSONNEL

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	36.00	36.00	35.00
Part-Time (FTE)	22.83	23.31	24.27

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ADMINISTRATIVE ASSISTANT	1.00	1.00	102,487	1,800	35,494	139,781
FACILITIES MAINTENANCE TECHNICIAN	1.00	0.00	-	-	-	-
LIBRARIAN I	1.00	1.00	102,266	-	35,858	138,124
LIBRARIAN I	1.00	1.00	85,253	-	32,143	117,397
LIBRARIAN I	1.00	1.00	101,538	-	33,515	135,053
LIBRARIAN I	1.00	1.00	90,537	-	34,117	124,654
LIBRARIAN I	1.00	1.00	82,591	-	31,500	114,091
LIBRARIAN I	1.00	1.00	92,205	1,800	33,011	127,016
LIBRARIAN II	1.00	1.00	91,514	-	32,449	123,963
LIBRARIAN II	1.00	1.00	112,520	-	36,666	149,186
LIBRARIAN II	1.00	1.00	111,813	-	36,457	148,269
LIBRARIAN II	1.00	1.00	112,117	-	37,101	149,218
LIBRARIAN II	1.00	1.00	112,471	-	36,397	148,867
LIBRARIAN III	1.00	1.00	123,722	960	38,427	163,109
LIBRARIAN III	1.00	1.00	122,842	-	35,779	158,621
LIBRARIAN III	1.00	1.00	122,966	960	37,474	161,401
LIBRARY ASSISTANT	1.00	1.00	86,968	-	34,480	121,448
LIBRARY ASSISTANT	1.00	1.00	86,968	-	35,234	122,202
LIBRARY ASSISTANT	1.00	1.00	86,647	-	33,600	120,246
LIBRARY ASSISTANT	1.00	1.00	86,391	-	33,416	119,807
LIBRARY ASSISTANT	1.00	1.00	82,548	-	32,622	115,170
LIBRARY ASSISTANT	1.00	1.00	81,030	-	31,335	112,365
LIBRARY CLERK I	1.00	1.00	55,499	-	28,981	84,479
LIBRARY CLERK I	1.00	1.00	67,741	-	32,592	100,332
LIBRARY CLERK I	1.00	1.00	67,741	-	31,564	99,304
LIBRARY CLERK I	1.00	1.00	67,468	-	29,893	97,361
LIBRARY CLERK II	1.00	1.00	75,029	-	31,477	106,505
LIBRARY CLERK II	1.00	1.00	75,041	-	33,186	108,227
LIBRARY CLERK II	1.00	1.00	74,329	-	32,316	106,646
LIBRARY CLERK II	1.00	1.00	74,362	-	33,460	107,822
LIBRARY CLERK, SENIOR	1.00	1.00	86,517	1,800	34,698	123,015
LIBRARY CLERK, SENIOR	1.00	1.00	86,191	-	34,691	120,882
LIBRARY CLERK, SENIOR	1.00	1.00	86,968	-	34,506	121,474
LIBRARY SERVICES DIRECTOR	1.00	1.00	218,574	5,760	56,789	281,122
LIBRARY SERVICES MANAGER	1.00	1.00	149,258	960	40,247	190,465
MARKETING SPECIALIST	1.00	1.00	97,414	-	33,076	130,490

<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
DEPARTMENT ASSISTANT	0.48	0.48	32,944	-	2,474	35,418
DEPARTMENT ASSISTANT	0.45	0.45	30,456	-	1,709	32,164
LIBRARY ASSISTANT	3.37	3.37	276,560	-	16,641	293,202
LIBRARY ASSISTANT	0.96	0.96	78,783	-	5,742	84,525
LIBRARY ASSISTANT	0.48	0.48	39,391	-	2,173	41,565
LIBRARY ASSISTANT	0.48	0.48	29,063	-	2,415	31,478
LIBRARY CLERK I	4.71	4.71	301,008	-	28,035	329,043
LIBRARY CLERK I	0.95	0.95	60,713	-	4,454	65,167
LIBRARY CLERK I	1.37	1.37	87,554	-	15,330	102,884
LIBRARY CLERK I	1.66	1.66	101,998	-	5,429	107,427
LIBRARY CLERK II	0.00	0.48	21,923	-	10,165	32,088
LIBRARY CLERK II	0.00	0.48	21,923	-	10,165	32,088
LIBRARY PAGE	4.44	4.44	221,538	-	11,645	233,182
LIBRARY PAGE	0.78	0.78	30,683	-	1,721	32,404
LIBRARY PAGE	2.20	2.20	109,771	-	5,833	115,604
LIBRARY PAGE	0.48	0.48	19,567	-	1,142	20,709
LITERACY COORDINATOR	0.50	0.50	46,959	-	2,567	49,526
			<b>4,870,360</b>	<b>14,040</b>	<b>1,342,187</b>	<b>6,226,587</b>



## LIBRARY SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01060005 - LIBRARY ADMIN</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	762,799	944,438	1,049,665	1,018,294	-2.99%
711003 - SALARIES PART TIME	26,814	26,318	29,708	74,302	150.11%
<b>70 - REGULAR SALARIES Total</b>	<b>789,613</b>	<b>970,756</b>	<b>1,079,373</b>	<b>1,092,595</b>	<b>1.23%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	-	-	476	238	-50.00%
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>1,805</b>	<b>1,810</b>	<b>2,276</b>	<b>2,038</b>	<b>-10.46%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	148,741	170,834	203,256	180,768	-11.06%
721002 - CAFETERIA ALLOWANCE PT	-	-	-	16,955	
722001 - PENSION EE NORMAL COST MISC	69,665	85,659	94,905	93,819	-1.14%
723002 - PENSION ER NORMAL COST MISC	62,853	89,142	97,367	96,945	-0.43%
723004 - RETIREMENT PART TIME/TEMP	1,006	987	1,040	1,142	9.84%
724001 - PENSION EE CONTRIB MISC	(94,167)	(108,856)	(121,158)	(130,333)	7.57%
725001 - PENSION UAL REQUIRED MISC	172,914	158,537	229,042	227,849	-0.52%
725003 - PENSION UAL DISCRETIONARY MISC	89,960	102,321	62,046	43,411	-30.03%
727001 - CAR ALLOWANCE	4,813	4,827	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	4,479	5,492	5,760	3,840	-33.33%
727004 - RHS \$2.50 CONTRIBUTION	8,468	9,382	8,256	8,516	3.15%
727012 - LIFE INSURANCE	798	930	945	1,155	22.22%
727013 - EMP ASSISTANCE PROGRAM	150	174	180	220	22.22%
727016 - MEDICARE FRINGES	11,065	13,498	15,860	15,994	0.84%
727017 - PARS DC 401A	3,201	3,695	4,081	4,371	7.11%
727019 - SURVIVOR BENEFIT	301	501	-	-	
727020 - DEFERRED COMP CITY CONTRIB	2,365	1,299	1,020	5,466	435.93%
728003 - COMPENSATED ABSENCES	26,546	35,145	36,738	35,640	-2.99%
<b>72 - BENEFITS Total</b>	<b>513,157</b>	<b>573,568</b>	<b>644,139</b>	<b>610,560</b>	<b>-5.21%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	5,011	6,692	2,147	5,969	178.09%
<b>74 - OTHER PAYS Total</b>	<b>5,011</b>	<b>6,692</b>	<b>2,147</b>	<b>5,969</b>	<b>178.09%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	1,621	3,044	3,000	3,000	0.00%
811015 - SERVICES OTHER PRINT VENDOR	-	-	2,500	2,500	0.00%
811027 - SERVICES CITY PRINT CONTRACT	167	644	988	988	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>1,788</b>	<b>3,688</b>	<b>6,488</b>	<b>6,488</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	5,584	6,109	6,000	6,481	8.01%
<b>83 - UTILITIES Total</b>	<b>5,584</b>	<b>6,109</b>	<b>6,000</b>	<b>6,481</b>	<b>8.01%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841004 - PROGRAMMING	301	978	2,000	2,000	0.00%
841007 - SUPPLIES OFFICE NOC	10,072	10,756	11,000	11,000	0.00%
841008 - SUPPLIES COMP SOFTWARE	-	1,040	-	-	
841010 - SUPPLIES COPY MACHINE	726	3,325	6,000	4,000	-33.33%
841046 - SPECIAL DEPT EXPENSE NOC	24	-	-	-	
841052 - LIBRARY MATERIALS	691,792	672,934	669,740	669,740	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>702,914</b>	<b>689,034</b>	<b>688,740</b>	<b>686,740</b>	<b>-0.29%</b>



## LIBRARY SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>85 - MAINTENANCE &amp; REPAIR</b>					
841014 - SUPPLIES JANITORIAL NOC	-	45,439	27,050	-	-100.00%
851007 - AUTOMOTIVE FUEL/WASH	3,100	2,937	3,060	3,060	0.00%
851010 - MAINT & REPAIR EQUIPMENT	185	2,303	2,500	2,500	0.00%
851011 - MAINTENANCE COPIERS	299	299	1,000	1,000	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	500	500	0.00%
851016 - MAINT & REPAIR BUILDING	-	331	600	600	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>3,584</b>	<b>51,309</b>	<b>34,710</b>	<b>7,660</b>	<b>-77.93%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	7,253	4,835	5,000	5,000	0.00%
861003 - TRAINING	1,296	5,061	5,625	5,625	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>8,549</b>	<b>9,896</b>	<b>10,625</b>	<b>10,625</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	6,806	9,813	6,000	8,000	33.33%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	12,609	11,919	10,000	12,000	20.00%
871004 - PUBLICATIONS & DUES NOC	2,511	2,713	5,000	3,000	-40.00%
871006 - UNIFORM EXPENSE	262	252	202	-	-100.00%
871018 - HARDWARE MONITOR/PRINTER	4,330	2,647	5,000	4,500	-10.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>26,518</b>	<b>27,343</b>	<b>26,202</b>	<b>27,500</b>	<b>4.95%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	8,000	9,724	10,303	4,476	-56.56%
881003 - VEHICLE REPLACE ISF	5,899	8,153	8,391	7,567	-9.81%
881004 - IT ISF OPERATING CHARGE	120,965	134,470	191,965	213,801	11.38%
881005 - IT ISF REPLACEMENT CHARGE	41,181	41,181	51,475	56,115	9.01%
881010 - WORKERS' COMP ISF MISC	7,265	8,933	11,601	14,023	20.88%
881012 - GENERAL LIABILITY INSURANCE	46,592	38,295	42,889	54,981	28.19%
881014 - ANNUAL OPEB CHARGE	39,493	52,532	49,789	4,271	-91.42%
881015 - OTHER INSURANCE ISF RATES	126	126	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>269,520</b>	<b>293,415</b>	<b>366,412</b>	<b>355,233</b>	<b>-3.05%</b>
<b>89 - RISK MANAGEMENT</b>					
891041 - SPECIAL EVENT LIABILITY	2,498	1,920	3,000	4,274	42.47%
<b>89 - RISK MANAGEMENT Total</b>	<b>2,498</b>	<b>1,920</b>	<b>3,000</b>	<b>4,274</b>	<b>42.47%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911001 - OFFICE EQUIPMENT	1,648	1,019	2,000	2,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>1,648</b>	<b>1,019</b>	<b>2,000</b>	<b>2,000</b>	<b>0.00%</b>
<b>01060005 - LIBRARY ADMIN Total</b>	<b>2,332,189</b>	<b>2,636,559</b>	<b>2,872,112</b>	<b>2,818,164</b>	<b>-1.88%</b>
<b>0106021 - CDM BRANCH LIBRARY</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	164,564	176,063	175,874	179,280	1.94%
711003 - SALARIES PART TIME	41,537	52,416	47,590	48,630	2.19%
<b>70 - REGULAR SALARIES Total</b>	<b>206,101</b>	<b>228,479</b>	<b>223,465</b>	<b>227,911</b>	<b>1.99%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	172	174	670	335	-50.00%
<b>71 - SPECIAL PAYS Total</b>	<b>172</b>	<b>174</b>	<b>670</b>	<b>335</b>	<b>-50.00%</b>



## LIBRARY SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	32,562	33,029	45,168	45,192	0.05%
722001 - PENSION EE NORMAL COST MISC	12,205	14,555	16,089	16,042	-0.29%
723002 - PENSION ER NORMAL COST MISC	17,992	21,658	21,945	21,314	-2.88%
723004 - RETIREMENT PART TIME/TEMP	685	979	745	952	27.67%
724001 - PENSION EE CONTRIB MISC	(22,193)	(22,442)	(23,967)	(25,522)	6.49%
725001 - PENSION UAL REQUIRED MISC	35,830	32,851	38,377	40,115	4.53%
725003 - PENSION UAL DISCRETIONARY MISC	18,641	21,202	10,396	7,643	-26.48%
727004 - RHS \$2.50 CONTRIBUTION	1,621	1,662	1,438	1,490	3.62%
727012 - LIFE INSURANCE	213	215	210	420	100.00%
727013 - EMP ASSISTANCE PROGRAM	40	40	40	80	100.00%
727016 - MEDICARE FRINGES	3,055	3,354	3,331	3,305	-0.78%
727019 - SURVIVOR BENEFIT	100	188	-	-	
727020 - DEFERRED COMP CITY CONTRIB	727	372	360	360	0.00%
728003 - COMPENSATED ABSENCES	5,501	5,993	6,156	6,275	1.94%
<b>72 - BENEFITS Total</b>	<b>106,979</b>	<b>113,656</b>	<b>120,288</b>	<b>117,665</b>	<b>-2.18%</b>
<b>81 - CONTRACT SERVICES</b>					
811012 - SERVICES JANITORIAL	18,411	18,065	16,000	-	-100.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>18,411</b>	<b>18,065</b>	<b>16,000</b>	<b>-</b>	<b>-100.00%</b>
<b>83 - UTILITIES</b>					
831003 - UTILITIES NATURAL GAS	-	-	357	-	-100.00%
831004 - UTILITIES ELECTRICITY	6,319	6,760	6,862	7,085	3.25%
831005 - UTILITIES WATER	1,507	1,595	2,000	2,000	0.00%
<b>83 - UTILITIES Total</b>	<b>7,827</b>	<b>8,355</b>	<b>9,219</b>	<b>9,085</b>	<b>-1.45%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	425	595	600	600	0.00%
841009 - OFFICE SUPPLIES CHILD PROGRAM	92	140	100	100	0.00%
841010 - SUPPLIES COPY MACHINE	68	69	100	100	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>585</b>	<b>803</b>	<b>800</b>	<b>800</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	95	95	100	-	-100.00%
851016 - MAINT & REPAIR BUILDING	7,532	3,135	10,499	499	-95.25%
851066 - SEWER USE FEE/PROP TAX	-	-	-	-	
851072 - SEWER FEES: FIXED + USE	-	-	147	-	-100.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>7,627</b>	<b>3,230</b>	<b>10,746</b>	<b>499</b>	<b>-95.36%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	44,395	49,761	56,459	57,641	2.09%
881005 - IT ISF REPLACEMENT CHARGE	16,362	16,362	16,124	15,971	-0.95%
881010 - WORKERS' COMP ISF MISC	2,053	2,313	2,981	3,520	18.09%
881012 - GENERAL LIABILITY INSURANCE	7,972	8,353	8,085	9,917	22.66%
881014 - ANNUAL OPEB CHARGE	8,183	8,991	8,342	752	-90.99%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>78,965</b>	<b>85,780</b>	<b>91,991</b>	<b>87,802</b>	<b>-4.55%</b>
<b>0106021 - CDM BRANCH LIBRARY Total</b>	<b>426,668</b>	<b>458,541</b>	<b>473,179</b>	<b>444,096</b>	<b>-6.15%</b>
<b>0106022 - MARINERS BRANCH LIBRARY</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	507,870	536,767	536,359	548,967	2.35%



## LIBRARY SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
711003 - SALARIES PART TIME	211,270	213,505	346,713	351,265	1.31%
<b>70 - REGULAR SALARIES Total</b>	<b>719,140</b>	<b>750,273</b>	<b>883,071</b>	<b>900,232</b>	<b>1.94%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	4,150	4,154	2,096	4,570	118.01%
<b>71 - SPECIAL PAYS Total</b>	<b>4,150</b>	<b>4,154</b>	<b>2,096</b>	<b>4,570</b>	<b>118.01%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	123,316	121,538	135,504	135,576	0.05%
721002 - CAFETERIA ALLOWANCE PT	3,015	2,995	-	-	
722001 - PENSION EE NORMAL COST MISC	50,221	55,848	50,045	62,981	25.85%
723002 - PENSION ER NORMAL COST MISC	44,076	55,298	48,600	60,460	24.40%
723004 - RETIREMENT PART TIME/TEMP	5,506	5,259	12,135	7,941	-34.56%
724001 - PENSION EE CONTRIB MISC	(62,034)	(68,278)	(62,160)	(84,337)	35.68%
725001 - PENSION UAL REQUIRED MISC	112,507	103,153	117,036	122,835	4.95%
725003 - PENSION UAL DISCRETIONARY MISC	58,533	66,576	31,704	23,403	-26.18%
727004 - RHS \$2.50 CONTRIBUTION	11,393	11,028	9,322	9,582	2.79%
727012 - LIFE INSURANCE	641	651	630	1,050	66.67%
727013 - EMP ASSISTANCE PROGRAM	120	122	120	200	66.67%
727016 - MEDICARE FRINGES	11,219	11,463	12,865	13,053	1.47%
727019 - SURVIVOR BENEFIT	268	564	-	-	
727020 - DEFERRED COMP CITY CONTRIB	4,128	2,515	2,760	3,060	10.87%
728003 - COMPENSATED ABSENCES	17,272	17,901	18,773	19,214	2.35%
<b>72 - BENEFITS Total</b>	<b>380,182</b>	<b>386,631</b>	<b>377,334</b>	<b>375,019</b>	<b>-0.61%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	-	61	63	63	0.00%
<b>74 - OTHER PAYS Total</b>	<b>-</b>	<b>61</b>	<b>63</b>	<b>63</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811012 - SERVICES JANITORIAL	41,051	41,364	37,000	-	-100.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>41,051</b>	<b>41,364</b>	<b>37,000</b>	<b>-</b>	<b>-100.00%</b>
<b>83 - UTILITIES</b>					
831003 - UTILITIES NATURAL GAS	5,025	2,864	5,100	5,100	0.00%
831004 - UTILITIES ELECTRICITY	63,529	72,515	69,657	77,305	10.98%
<b>83 - UTILITIES Total</b>	<b>68,554</b>	<b>75,379</b>	<b>74,757</b>	<b>82,405</b>	<b>10.23%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	4,029	1,983	4,000	4,000	0.00%
841009 - OFFICE SUPPLIES CHILD PROGRAM	204	135	250	250	0.00%
841010 - SUPPLIES COPY MACHINE	2,479	2,451	2,600	2,600	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>6,713</b>	<b>4,568</b>	<b>6,850</b>	<b>6,850</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	191	398	300	-	-100.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	500	500	0.00%
851016 - MAINT & REPAIR BUILDING	50,205	81,276	76,100	100	-99.87%
851037 - MAINT & REPAIR NOC	347	-	500	500	0.00%
851066 - SEWER USE FEE/PROP TAX	1,140	1,176	1,288	1,288	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>51,883</b>	<b>82,850</b>	<b>78,688</b>	<b>2,388</b>	<b>-96.97%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	384	51	37	37	0.00%





## LIBRARY SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>384</b>	<b>51</b>	<b>37</b>	<b>37</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	174,648	195,985	222,619	227,320	2.11%
881005 - IT ISF REPLACEMENT CHARGE	65,061	65,061	64,113	63,507	-0.94%
881010 - WORKERS' COMP ISF MISC	8,170	9,171	11,793	13,878	17.68%
881012 - GENERAL LIABILITY INSURANCE	33,495	30,085	28,137	36,353	29.20%
881014 - ANNUAL OPEB CHARGE	25,696	26,855	25,441	2,302	-90.95%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>307,069</b>	<b>327,158</b>	<b>352,103</b>	<b>343,360</b>	<b>-2.48%</b>
<b>0106022 - MARINERS BRANCH LIBRARY Total</b>	<b>1,579,126</b>	<b>1,672,489</b>	<b>1,811,998</b>	<b>1,714,923</b>	<b>-5.36%</b>
<b>0106023 - CENTRAL LIBRARY</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	969,937	1,111,597	1,256,620	1,278,466	1.74%
711003 - SALARIES PART TIME	410,411	432,192	779,673	799,106	2.49%
<b>70 - REGULAR SALARIES Total</b>	<b>1,380,348</b>	<b>1,543,789</b>	<b>2,036,292</b>	<b>2,077,572</b>	<b>2.03%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	8,071	7,722	6,108	8,494	39.06%
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>9,876</b>	<b>9,532</b>	<b>7,908</b>	<b>10,294</b>	<b>30.17%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	262,352	265,294	338,760	338,940	0.05%
721002 - CAFETERIA ALLOWANCE PT	6,788	6,844	-	3,161	
722001 - PENSION EE NORMAL COST MISC	99,558	111,821	111,223	134,576	21.00%
723002 - PENSION ER NORMAL COST MISC	98,906	123,034	122,235	136,399	11.59%
723004 - RETIREMENT PART TIME/TEMP	10,059	10,229	27,289	21,303	-21.93%
724001 - PENSION EE CONTRIB MISC	(144,233)	(149,207)	(147,110)	(185,133)	25.85%
725001 - PENSION UAL REQUIRED MISC	273,246	250,527	274,200	286,064	4.33%
725003 - PENSION UAL DISCRETIONARY MISC	142,158	161,692	74,279	54,503	-26.62%
727003 - CELL PHONE STIPEND	37	-	-	-	
727004 - RHS \$2.50 CONTRIBUTION	21,573	25,449	11,288	14,190	25.71%
727012 - LIFE INSURANCE	1,428	1,495	1,575	1,890	20.00%
727013 - EMP ASSISTANCE PROGRAM	273	285	300	360	20.00%
727015 - UNEMPLOYMENT EXPENSE	5,810	-	-	-	
727016 - MEDICARE FRINGES	21,749	23,240	29,854	30,151	0.99%
727019 - SURVIVOR BENEFIT	535	1,253	-	-	
727020 - DEFERRED COMP CITY CONTRIB	7,987	5,298	5,640	5,700	1.06%
728003 - COMPENSATED ABSENCES	41,949	40,296	43,982	44,746	1.74%
<b>72 - BENEFITS Total</b>	<b>850,176</b>	<b>877,550</b>	<b>893,514</b>	<b>886,850</b>	<b>-0.75%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	10	357	126	187	48.78%
715005 - SALARY & BENEFIT SAVINGS	-	-	-	-	
<b>74 - OTHER PAYS Total</b>	<b>10</b>	<b>357</b>	<b>126</b>	<b>187</b>	<b>48.78%</b>
<b>81 - CONTRACT SERVICES</b>					
811012 - SERVICES JANITORIAL	133,364	139,293	139,965	-	-100.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>133,364</b>	<b>139,293</b>	<b>139,965</b>	<b>-</b>	<b>-100.00%</b>
<b>83 - UTILITIES</b>					





## LIBRARY SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
831003 - UTILITIES NATURAL GAS	17,573	11,685	15,300	15,300	0.00%
831004 - UTILITIES ELECTRICITY	241,773	243,697	255,428	255,428	0.00%
831005 - UTILITIES WATER	9,298	9,534	12,305	12,305	0.00%
<b>83 - UTILITIES Total</b>	<b>268,643</b>	<b>264,916</b>	<b>283,033</b>	<b>283,033</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	7,835	5,627	7,000	7,000	0.00%
841009 - OFFICE SUPPLIES CHILD PROGRAM	819	1,649	1,800	1,800	0.00%
841010 - SUPPLIES COPY MACHINE	1,318	3,959	4,050	4,050	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>9,972</b>	<b>11,235</b>	<b>12,850</b>	<b>12,850</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	2,994	2,299	2,500	1,725	-31.00%
851016 - MAINT & REPAIR BUILDING	83,450	113,881	107,499	5,064	-95.29%
851037 - MAINT & REPAIR NOC	2,800	1,538	1,500	1,500	0.00%
851066 - SEWER USE FEE/PROP TAX	20,012	20,647	21,630	22,173	2.51%
851072 - SEWER FEES: FIXED + USE	-	-	627	-	-100.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>109,256</b>	<b>138,365</b>	<b>133,756</b>	<b>30,462</b>	<b>-77.23%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	182	1	-	-	
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>182</b>	<b>1</b>	<b>-</b>	<b>-</b>	
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	422,292	473,995	519,670	530,661	2.12%
881005 - IT ISF REPLACEMENT CHARGE	157,649	157,649	149,905	148,489	-0.94%
881010 - WORKERS' COMP ISF MISC	19,800	21,458	27,570	32,432	17.64%
881012 - GENERAL LIABILITY INSURANCE	82,604	72,079	65,518	84,589	29.11%
881014 - ANNUAL OPEB CHARGE	62,408	61,310	59,605	5,362	-91.00%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>744,754</b>	<b>786,491</b>	<b>822,268</b>	<b>801,534</b>	<b>-2.52%</b>
<b>0106023 - CENTRAL LIBRARY Total</b>	<b>3,506,581</b>	<b>3,771,527</b>	<b>4,329,713</b>	<b>4,102,782</b>	<b>-5.24%</b>
<b>0106024 - BALBOA BRANCH LIBRARY</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	103,304	114,307	110,093	112,520	2.21%
711003 - SALARIES PART TIME	89,441	101,346	153,748	157,629	2.52%
<b>70 - REGULAR SALARIES Total</b>	<b>192,744</b>	<b>215,653</b>	<b>263,841</b>	<b>270,149</b>	<b>2.39%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	336	271	275	275	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>336</b>	<b>271</b>	<b>275</b>	<b>275</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	22,562	22,675	22,584	22,596	0.05%
721002 - CAFETERIA ALLOWANCE PT	9,325	9,351	-	9,300	
722001 - PENSION EE NORMAL COST MISC	15,464	16,274	20,247	18,475	-8.75%
723002 - PENSION ER NORMAL COST MISC	10,842	14,551	16,194	14,258	-11.95%
723004 - RETIREMENT PART TIME/TEMP	1,644	1,660	2,464	3,284	33.29%
724001 - PENSION EE CONTRIB MISC	(17,548)	(18,062)	(22,963)	(22,364)	-2.61%
725001 - PENSION UAL REQUIRED MISC	22,365	20,506	24,023	25,177	4.81%
725003 - PENSION UAL DISCRETIONARY MISC	11,636	13,234	6,508	4,797	-26.29%
727004 - RHS \$2.50 CONTRIBUTION	2,159	2,292	1,932	1,984	2.69%
727012 - LIFE INSURANCE	110	109	105	420	300.00%



## LIBRARY SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
727013 - EMP ASSISTANCE PROGRAM	21	20	20	80	300.00%
727016 - MEDICARE FRINGES	2,700	3,011	3,916	3,917	0.03%
727019 - SURVIVOR BENEFIT	67	63	-	-	
727020 - DEFERRED COMP CITY CONTRIB	27	29	-	-	
728003 - COMPENSATED ABSENCES	3,434	3,741	3,853	3,938	2.21%
<b>72 - BENEFITS Total</b>	<b>84,807</b>	<b>89,454</b>	<b>78,883</b>	<b>85,863</b>	<b>8.85%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	558	1,483	-	500	
<b>74 - OTHER PAYS Total</b>	<b>558</b>	<b>1,483</b>	<b>-</b>	<b>500</b>	
<b>81 - CONTRACT SERVICES</b>					
811012 - SERVICES JANITORIAL	18,156	17,665	16,000	-	-100.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>18,156</b>	<b>17,665</b>	<b>16,000</b>	<b>-</b>	<b>-100.00%</b>
<b>83 - UTILITIES</b>					
831005 - UTILITIES WATER	8,279	8,236	10,000	10,000	0.00%
<b>83 - UTILITIES Total</b>	<b>8,279</b>	<b>8,236</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	488	752	900	900	0.00%
841009 - OFFICE SUPPLIES CHILD PROGRAM	109	198	200	200	0.00%
841010 - SUPPLIES COPY MACHINE	926	639	1,150	1,150	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>1,524</b>	<b>1,588</b>	<b>2,250</b>	<b>2,250</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	139	95	200	-	-100.00%
851016 - MAINT & REPAIR BUILDING	3,479	4,522	13,000	-	-100.00%
851066 - SEWER USE FEE/PROP TAX	1,179	1,216	2,000	2,000	0.00%
851072 - SEWER FEES: FIXED + USE	2,096	2,308	2,400	2,793	16.38%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>6,892</b>	<b>8,142</b>	<b>17,600</b>	<b>4,793</b>	<b>-72.77%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	15	-	19	19	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>15</b>	<b>-</b>	<b>19</b>	<b>19</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	54,300	60,881	69,095	70,545	2.10%
881005 - IT ISF REPLACEMENT CHARGE	20,065	20,065	19,773	19,586	-0.94%
881010 - WORKERS' COMP ISF MISC	2,517	2,814	3,623	4,228	16.68%
881012 - GENERAL LIABILITY INSURANCE	9,408	7,532	7,781	9,876	26.93%
881014 - ANNUAL OPEB CHARGE	5,108	5,612	5,222	472	-90.96%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>91,399</b>	<b>96,905</b>	<b>105,495</b>	<b>104,707</b>	<b>-0.75%</b>
<b>0106024 - BALBOA BRANCH LIBRARY Total</b>	<b>404,711</b>	<b>439,395</b>	<b>494,362</b>	<b>478,557</b>	<b>-3.20%</b>
<b>0106051 - LIBRARY FOUNDATION</b>					
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841004 - PROGRAMMING	-	790	-	-	
841052 - LIBRARY MATERIALS	32,253	2,430	-	-	
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>32,253</b>	<b>3,220</b>	<b>-</b>	<b>-</b>	
<b>87 - GENERAL EXPENSES</b>					



## LIBRARY SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
871017 - SOFTWARE LICENSE RENEWAL	-	1,127	-	1,127	
<b>87 - GENERAL EXPENSES Total</b>	<b>-</b>	<b>1,127</b>	<b>-</b>	<b>1,127</b>	
<b>90 - CAPITAL EXPENDITURES</b>					
911027 - SOFTWARE LICENSE NEW	1,127	-	-	-	
911039 - OFFICE FURNITURE/FIXTURES	603	21,546	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>1,730</b>	<b>21,546</b>	<b>-</b>	<b>-</b>	
<b>0106051 - LIBRARY FOUNDATION Total</b>	<b>33,984</b>	<b>25,893</b>	<b>-</b>	<b>1,127</b>	
<b>0106052 - FRIENDS OF THE LIBRARY</b>					
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841004 - PROGRAMMING	46,152	64,530	-	-	
841052 - LIBRARY MATERIALS	119,914	224,600	-	-	
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>166,066</b>	<b>289,130</b>	<b>-</b>	<b>-</b>	
<b>0106052 - FRIENDS OF THE LIBRARY Total</b>	<b>166,066</b>	<b>289,130</b>	<b>-</b>	<b>-</b>	
<b>01060601 - TECHNICAL PROCESSING</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	197,308	214,364	217,410	221,998	2.11%
<b>70 - REGULAR SALARIES Total</b>	<b>197,308</b>	<b>214,364</b>	<b>217,410</b>	<b>221,998</b>	<b>2.11%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	293	287	638	447	-30.00%
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>2,098</b>	<b>2,097</b>	<b>2,438</b>	<b>2,247</b>	<b>-7.85%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	67,687	68,024	67,752	67,788	0.05%
722001 - PENSION EE NORMAL COST MISC	18,931	20,353	20,785	21,009	1.08%
723002 - PENSION ER NORMAL COST MISC	15,661	19,442	19,601	19,118	-2.46%
724001 - PENSION EE CONTRIB MISC	(24,239)	(24,677)	(25,448)	(27,415)	7.73%
725001 - PENSION UAL REQUIRED MISC	44,215	40,539	47,440	49,673	4.71%
725003 - PENSION UAL DISCRETIONARY MISC	23,003	26,164	12,851	9,464	-26.36%
727004 - RHS \$2.50 CONTRIBUTION	4,235	11,246	3,838	5,224	36.11%
727012 - LIFE INSURANCE	310	315	315	315	0.00%
727013 - EMP ASSISTANCE PROGRAM	59	60	60	60	0.00%
727016 - MEDICARE FRINGES	3,362	3,561	3,209	3,245	1.13%
727019 - SURVIVOR BENEFIT	100	188	-	-	
727020 - DEFERRED COMP CITY CONTRIB	2,280	1,537	1,740	1,740	0.00%
728003 - COMPENSATED ABSENCES	6,788	7,396	7,609	7,770	2.11%
<b>72 - BENEFITS Total</b>	<b>162,393</b>	<b>174,147</b>	<b>159,751</b>	<b>157,991</b>	<b>-1.10%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	-	-	48	48	0.00%
<b>74 - OTHER PAYS Total</b>	<b>-</b>	<b>-</b>	<b>48</b>	<b>48</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	672	898	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	11,933	6,360	15,000	15,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>12,605</b>	<b>7,259</b>	<b>16,000</b>	<b>16,000</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					



## LIBRARY SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
881004 - IT ISF OPERATING CHARGE	44,986	50,425	57,213	58,411	2.09%
881005 - IT ISF REPLACEMENT CHARGE	16,583	16,583	16,341	16,187	-0.94%
881010 - WORKERS' COMP ISF MISC	2,086	2,351	3,030	3,603	18.89%
881012 - GENERAL LIABILITY INSURANCE	9,874	9,274	8,764	10,931	24.72%
881014 - ANNUAL OPEB CHARGE	10,099	11,096	10,312	931	-90.97%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>83,629</b>	<b>89,729</b>	<b>95,661</b>	<b>90,063</b>	<b>-5.85%</b>
<b>01060601 - TECHNICAL PROCESSING Total</b>	<b>458,032</b>	<b>487,595</b>	<b>491,308</b>	<b>488,347</b>	<b>-0.60%</b>
<b>01060603 - CULTURAL &amp; ARTS</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	10,761	10,629	23,000	23,000	0.00%
811059 - SCULPTURE GARDEN VNB	76,177	153,231	135,000	214,080	58.58%
<b>81 - CONTRACT SERVICES Total</b>	<b>86,938</b>	<b>163,860</b>	<b>158,000</b>	<b>237,080</b>	<b>50.05%</b>
<b>82 - GRANT OPERATING</b>					
821006 - CITY GRANTS	30,000	25,000	30,000	30,000	0.00%
<b>82 - GRANT OPERATING Total</b>	<b>30,000</b>	<b>25,000</b>	<b>30,000</b>	<b>30,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841004 - PROGRAMMING	43,091	49,775	60,500	60,500	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>43,091</b>	<b>49,775</b>	<b>60,500</b>	<b>60,500</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851037 - MAINT & REPAIR NOC	5,248	2,828	4,248	4,248	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>5,248</b>	<b>2,828</b>	<b>4,248</b>	<b>4,248</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	4,195	1,850	1,340	1,340	0.00%
871004 - PUBLICATIONS & DUES NOC	1,308	1,341	1,000	1,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>5,503</b>	<b>3,191</b>	<b>2,340</b>	<b>2,340</b>	<b>0.00%</b>
<b>01060603 - CULTURAL &amp; ARTS Total</b>	<b>170,780</b>	<b>244,655</b>	<b>255,088</b>	<b>334,168</b>	<b>31.00%</b>
<b>01060604 - LITERACY SERVICES</b>					
<b>70 - REGULAR SALARIES</b>					
711003 - SALARIES PART TIME	41,123	73,768	62,349	79,903	28.15%
<b>70 - REGULAR SALARIES Total</b>	<b>41,123</b>	<b>73,768</b>	<b>62,349</b>	<b>79,903</b>	<b>28.15%</b>
<b>72 - BENEFITS</b>					
721002 - CAFETERIA ALLOWANCE PT	383	-	9,300	-	-100.00%
722001 - PENSION EE NORMAL COST MISC	1,278	3,538	2,742	2,537	-7.49%
723002 - PENSION ER NORMAL COST MISC	1,384	5,099	3,740	3,370	-9.89%
723004 - RETIREMENT PART TIME/TEMP	605	710	939	1,761	87.52%
724001 - PENSION EE CONTRIB MISC	(1,837)	(5,455)	(4,085)	(4,036)	-1.20%
725001 - PENSION UAL REQUIRED MISC	9,585	8,788	-	-	
725003 - PENSION UAL DISCRETIONARY MISC	4,987	5,672	-	-	
727012 - LIFE INSURANCE	-	-	-	210	
727013 - EMP ASSISTANCE PROGRAM	-	-	-	40	
727016 - MEDICARE FRINGES	466	959	904	1,159	28.15%
727019 - SURVIVOR BENEFIT	-	63	-	-	
<b>72 - BENEFITS Total</b>	<b>16,850</b>	<b>19,373</b>	<b>13,541</b>	<b>5,041</b>	<b>-62.77%</b>



## LIBRARY SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	360	-	-	-	
<b>74 - OTHER PAYS Total</b>	<b>360</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841004 - PROGRAMMING	2,341	4,139	-	-	
841007 - SUPPLIES OFFICE NOC	298	294	-	-	
841052 - LIBRARY MATERIALS	1,049	2,271	-	-	
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>3,688</b>	<b>6,705</b>	<b>-</b>	<b>-</b>	
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	1,490	-	-	-	
871017 - SOFTWARE LICENSE RENEWAL	8,000	-	-	-	
<b>87 - GENERAL EXPENSES Total</b>	<b>9,490</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	8,024	8,931	10,062	19,507	93.86%
881005 - IT ISF REPLACEMENT CHARGE	2,764	2,764	2,724	5,288	94.12%
881010 - WORKERS' COMP ISF MISC	348	394	964	1,123	16.43%
881012 - GENERAL LIABILITY INSURANCE	1,648	1,830	1,492	2,185	46.43%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>12,784</b>	<b>13,919</b>	<b>15,243</b>	<b>28,102</b>	<b>84.36%</b>
<b>01060604 - LITERACY SERVICES Total</b>	<b>84,295</b>	<b>113,765</b>	<b>91,132</b>	<b>113,046</b>	<b>24.05%</b>
<b>83160 - Ackerman Library</b>					
<b>90 - CAPITAL EXPENDITURES</b>					
911024 - EQUIPMENT N.O.C.	-	19,940	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>-</b>	<b>19,940</b>	<b>-</b>	<b>-</b>	
<b>83160 - Ackerman Library Total</b>	<b>-</b>	<b>19,940</b>	<b>-</b>	<b>-</b>	
<b>Grand Total</b>	<b>9,162,432</b>	<b>10,159,488</b>	<b>10,818,892</b>	<b>10,495,210</b>	<b>-2.99%</b>

# 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 2024-25

- Established a new Quality of Life/Homeless Liaison unit using existing personnel resources
- Adjusted patrol procedures to enforce new public camping and public conduct ordinance
- Recruited and appointed three new Civilian Investigators to staff the Crime Information Center (CIC)
- Established the CIC using existing infrastructure
- Procured and implemented the Flock ALPR system and established policies and procedures for its use
- Procured and implemented the Fusus intelligence platform and began community outreach for integration of private CCTV systems
- Implemented smart phone stipends for all field personnel and detectives to enable better access to technology systems and investigative resources
- Procured and implemented a new virtual use-of-force training system
- Established a new Drone-As-First-Responder program to be operated from the CIC, including evaluation, procurement and implementation
- Created an ancillary drone program for critical incidents and directed enforcement
- Provided new access to subscription databases for commercial ALPR data, cell phone information and photo recognition
- In 2024, volunteers provided 5,289 hours of service hours
  - Conducted vacation checks
  - Distributed 3,773 crime alert door hangers
  - Administrative support such as storekeeping, IT operations, fleet maintenance
- Received \$360,000 in Office of Traffic Safety grant funds to impact traffic safety priorities

## Budget Highlights

- Added new funding to support ongoing technology initiatives
  - Expanded Flock ALPR data storage to one year (from 30 days)
  - Access to law enforcement databases for stolen personal property and related photos and suspect information and nationwide alerting
- Utilized \$50,000 in Asset Forfeiture funding for continued support of CIC real-time crime analysis and investigative tools
- Expanded funding for Animal Control wildlife rehabilitation
- Added \$5,000 in new funding to train and equip a Tactical Emergency Medical Services team to treat persons seriously injured in critical incidents
- Replaced gas masks issued to police officers and sergeants
- Added one additional patrol vehicle for the new Quality of Life/Homeless Liaison unit
- Installed new data modems in patrol vehicles to support in-car and body worn camera video

## Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26

- Maintain excellent response times by responding to Priority 1 calls for service within an average of three minutes, 15 seconds and Priority 2 calls for service within six minutes
- Expand investigators' access to important law enforcement databases

- Establish field operations unit to support CIC and crime analysis-directed enforcement
- Fully implement the Drone-As-First-Responder program with 2 minute, 30 second response time to Priority 1 and Priority 2 calls for service

### Department Performance Measures<sup>1</sup>

Performance Measure	Actual 2023	Actual 2024	Projected 2025	Target
Percentage of all 911 calls answered within 15 seconds	99.85%	99.84%	99.80%	95%
Average response time for Priority 1 calls	3:00	2:56	3:15	3:15
Average response time for Priority 2 calls	5:57	5:53	6:00	6:00
Number of phone calls handled in Dispatch	169,371	163,030	160,000	N/A
Total calls for service (dispatched and field-initiated)	101,946	99,093	98,000	N/A
Arrests	2,565	3,218	2,800	N/A
Investigative Clearance Rate (percentage of criminal cases closed)	45.7%	54.5%	50%	45%
Social Media posts	210	210	200	200
Crime Alerts issued	94	78	80	80

Note: Measures reflected are in calendar year



**POLICE PERSONNEL**

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	234.00	237.00	237.00
Part-Time (FTE)	13.43	13.43	13.43

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ADMINISTRATIVE ASSISTANT TO THE POLICE CHIEF	1.00	1.00	105,361	2,760	35,787	143,908
ANIMAL CONTROL OFFICER	1.00	1.00	96,167	9,094	34,067	139,327
ANIMAL CONTROL OFFICER	1.00	1.00	90,647	-	32,878	123,525
ANIMAL CONTROL OFFICER	1.00	1.00	96,167	7,208	35,592	138,967
ANIMAL CONTROL OFFICER, SENIOR	1.00	1.00	110,894	11,426	38,105	160,426
ANIMAL CONTROL OFFICER, SENIOR	1.00	1.00	110,894	12,739	37,253	160,886
CIVILIAN CUSTODY SUPERVISOR	1.00	1.00	128,515	10,240	40,326	179,081
CIVILIAN INVESTIGATOR	1.00	1.00	95,834	-	33,494	129,328
CIVILIAN INVESTIGATOR	1.00	1.00	101,670	5,445	36,342	143,457
CIVILIAN INVESTIGATOR	1.00	1.00	101,670	10,556	36,668	148,894
CIVILIAN INVESTIGATOR	1.00	1.00	95,834	-	33,494	129,328
CIVILIAN INVESTIGATOR	1.00	1.00	95,834	-	33,494	129,328
CIVILIAN INVESTIGATOR	1.00	1.00	101,670	9,596	36,394	147,660
CIVILIAN SUPERVISOR	1.00	1.00	98,011	7,364	35,223	140,598
CIVILIAN SUPERVISOR	1.00	1.00	128,515	14,349	40,437	183,302
COMMUNITY SERVICES OFFICER	1.00	1.00	85,082	6,488	34,333	125,903
COMMUNITY SERVICES OFFICER	1.00	1.00	61,795	2,696	29,622	94,113
COMMUNITY SERVICES OFFICER	1.00	1.00	59,964	1,906	29,354	91,225
COMMUNITY SERVICES OFFICER	1.00	1.00	85,082	7,196	34,348	126,626
COMMUNITY SERVICES OFFICER	1.00	1.00	72,315	1,029	30,766	104,110
COMMUNITY SERVICES OFFICER	1.00	1.00	71,781	960	30,650	103,392
COMMUNITY SERVICES OFFICER	1.00	1.00	82,820	3,178	33,225	119,223
COMMUNITY SERVICES OFFICER	1.00	1.00	85,082	5,111	33,773	123,966
COMMUNITY SERVICES OFFICER	1.00	1.00	56,650	2,400	28,992	88,042
COMMUNITY SERVICES OFFICER	1.00	1.00	85,082	3,337	33,764	122,183
COMMUNITY SERVICES OFFICER	1.00	1.00	85,082	4,171	34,103	123,356
COMMUNITY SERVICES OFFICER	1.00	1.00	69,764	960	30,411	101,135
COMMUNITY SERVICES OFFICER	1.00	1.00	94,214	4,575	35,010	133,799
COMMUNITY SERVICES OFFICER	1.00	1.00	61,795	3,289	29,660	94,744
COMMUNITY SERVICES OFFICER	1.00	1.00	85,082	3,880	34,063	123,025
COMMUNITY SERVICES OFFICER	1.00	1.00	68,348	3,450	30,402	102,200
COMMUNITY SERVICES OFFICER	1.00	1.00	56,010	1,632	28,820	86,462
COMMUNITY SERVICES OFFICER	1.00	1.00	85,082	1,251	32,297	118,630
COMMUNITY SERVICES OFFICER	1.00	1.00	85,082	5,528	34,241	124,852
COMMUNITY SERVICES OFFICER	1.00	1.00	93,987	3,752	34,718	132,457
COMMUNITY SERVICES OFFICER	1.00	1.00	84,385	3,178	32,337	119,899
COMMUNITY SERVICES OFFICER	1.00	1.00	59,748	3,247	29,414	92,409
COMMUNITY SERVICES OFFICER	1.00	1.00	77,564	4,774	31,581	113,919
COMMUNITY SERVICES OFFICER	1.00	1.00	56,847	806	28,914	86,567
COMMUNITY SERVICES OFFICER	1.00	1.00	56,010	2,400	28,916	87,326
COMMUNITY SERVICES OFFICER	1.00	1.00	61,912	-	29,464	91,377
COMMUNITY SERVICES OFFICER	1.00	1.00	67,745	3,391	30,326	101,463
COMMUNITY SERVICES OFFICER	1.00	1.00	62,483	3,039	29,726	95,248
COMMUNITY SERVICES OFFICER, SENIOR	1.00	1.00	76,873	4,064	31,501	112,439
COMMUNITY SERVICES OFFICER, SENIOR	1.00	1.00	82,987	6,848	33,479	123,313
COMMUNITY SERVICES OFFICER, SENIOR	1.00	1.00	87,952	3,877	33,884	125,713
COMPUTER SYSTEMS MANAGER (PD)	1.00	1.00	181,973	14,567	46,411	242,951
CRIME ANALYST, SENIOR	1.00	1.00	90,809	8,366	33,384	132,559
CRIME PREVENTION SPECIALIST	1.00	1.00	105,287	6,637	36,457	148,382
CRIME PREVENTION SPECIALIST	1.00	1.00	97,559	9,033	35,406	141,998
CRIME PREVENTION SPECIALIST	1.00	1.00	105,287	9,937	37,157	152,382
CRIME SCENE INVESTIGATOR	1.00	1.00	85,486	5,410	32,563	123,459
CRIME SCENE INVESTIGATOR	1.00	1.00	101,670	2,455	34,297	138,422
CRIME SCENE INVESTIGATOR	1.00	1.00	86,369	2,190	32,462	121,021
CRIME SCENE INVESTIGATOR, SENIOR	1.00	1.00	109,913	11,334	37,358	158,605
CUSTODY OFFICER	1.00	1.00	96,554	3,820	34,871	135,245
CUSTODY OFFICER	1.00	1.00	81,186	1,851	32,920	115,957
CUSTODY OFFICER	1.00	1.00	87,288	5,162	33,908	126,357
CUSTODY OFFICER	1.00	1.00	91,012	-	32,921	123,933
CUSTODY OFFICER	1.00	1.00	96,554	5,800	33,950	136,303
CUSTODY OFFICER	1.00	1.00	96,554	3,786	33,821	134,162
CUSTODY OFFICER	1.00	1.00	96,554	6,153	35,254	137,961
CUSTODY OFFICER	1.00	1.00	96,554	-	35,330	131,884
ELECTRONICS SPECIALIST (PD)	1.00	1.00	123,916	12,655	39,704	176,276
EMERGENCY SERVICES COORDINATOR	1.00	1.00	128,076	10,537	39,647	178,260

Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
FISCAL SERVICES/FACILITIES MANAGER (PD)	1.00	1.00	146,989	14,594	42,850	204,433
IT ANALYST	1.00	1.00	109,366	6,152	37,119	152,636
IT COORDINATOR (PD)	1.00	1.00	150,735	12,970	42,963	206,668
IT COORDINATOR (PD)	1.00	1.00	150,735	12,231	42,499	205,466
IT COORDINATOR (PD)	1.00	1.00	150,735	11,488	42,166	204,389
POLICE CHIEF	1.00	1.00	283,523	960	55,569	340,052
POLICE CHIEF, ASSISTANT	1.00	1.00	268,166	14,198	49,064	331,429
POLICE CHIEF, ASSISTANT	1.00	1.00	259,830	14,770	43,294	317,895
POLICE DISPATCHER	1.00	1.00	98,389	6,752	36,212	141,354
POLICE DISPATCHER	1.00	1.00	83,524	4,864	32,342	120,730
POLICE DISPATCHER	1.00	1.00	98,389	6,270	35,740	140,398
POLICE DISPATCHER	1.00	1.00	82,770	6,074	32,330	121,174
POLICE DISPATCHER	1.00	1.00	88,888	5,105	32,995	126,988
POLICE DISPATCHER	1.00	1.00	98,389	10,733	36,284	145,406
POLICE DISPATCHER	1.00	1.00	72,808	1,028	30,824	104,661
POLICE DISPATCHER	1.00	1.00	98,389	6,270	35,740	140,398
POLICE DISPATCHER	1.00	1.00	92,741	-	33,127	125,868
POLICE DISPATCHER	1.00	1.00	91,518	7,111	33,435	132,065
POLICE DISPATCHER	1.00	1.00	92,741	-	33,127	125,868
POLICE DISPATCHER, SENIOR	1.00	1.00	113,116	11,785	37,529	162,430
POLICE DISPATCHER, SENIOR	1.00	1.00	113,116	12,340	37,850	163,306
POLICE DISPATCHER, SENIOR	1.00	1.00	113,116	12,894	37,834	163,844
POLICE LIEUTENANT	1.00	1.00	199,678	28,367	40,117	268,162
POLICE LIEUTENANT	1.00	1.00	199,678	38,893	40,713	279,284
POLICE LIEUTENANT	1.00	1.00	198,780	35,688	40,715	275,183
POLICE LIEUTENANT	1.00	1.00	198,146	34,290	40,147	272,583
POLICE LIEUTENANT	1.00	1.00	199,678	37,425	40,744	277,847
POLICE LIEUTENANT	1.00	1.00	198,146	37,086	40,366	275,599
POLICE LIEUTENANT	1.00	1.00	197,776	36,690	40,399	274,865
POLICE LIEUTENANT	1.00	1.00	199,678	34,488	40,208	274,375
POLICE MECHANIC II	1.00	1.00	87,050	3,360	33,692	124,101
POLICE MECHANIC, SENIOR	1.00	1.00	102,600	5,989	37,007	145,597
POLICE OFFICER	1.00	1.00	143,346	18,468	38,355	200,169
POLICE OFFICER	1.00	1.00	109,878	-	33,855	143,733
POLICE OFFICER	1.00	1.00	114,787	12,796	36,108	163,691
POLICE OFFICER	1.00	1.00	140,426	21,541	39,771	201,737
POLICE OFFICER	1.00	1.00	120,521	18,737	37,055	176,313
POLICE OFFICER	1.00	1.00	94,717	10,161	32,726	137,603
POLICE OFFICER	1.00	1.00	120,521	21,137	37,076	178,734
POLICE OFFICER	1.00	1.00	143,346	22,570	38,568	204,484
POLICE OFFICER	1.00	1.00	142,019	21,541	39,785	203,345
POLICE OFFICER	1.00	1.00	114,787	20,682	36,335	171,804
POLICE OFFICER	1.00	1.00	126,557	19,627	37,721	183,905
POLICE OFFICER	1.00	1.00	81,764	4,589	31,052	117,405
POLICE OFFICER	1.00	1.00	126,557	13,254	36,290	176,101
POLICE OFFICER	1.00	1.00	132,895	14,664	37,041	184,599
POLICE OFFICER	1.00	1.00	94,717	10,161	32,726	137,603
POLICE OFFICER	1.00	1.00	85,889	7,244	31,631	124,763
POLICE OFFICER	1.00	1.00	109,878	-	33,855	143,733
POLICE OFFICER	1.00	1.00	133,383	6,858	36,688	176,929
POLICE OFFICER	1.00	1.00	109,878	-	33,855	143,733
POLICE OFFICER	1.00	1.00	143,346	22,570	40,292	206,208
POLICE OFFICER	1.00	1.00	132,895	6,858	36,636	176,389
POLICE OFFICER	1.00	1.00	96,004	5,957	32,645	134,606
POLICE OFFICER	1.00	1.00	143,346	7,463	39,404	190,213
POLICE OFFICER	1.00	1.00	142,094	41,016	40,804	223,914
POLICE OFFICER	1.00	1.00	104,349	11,097	34,982	150,428
POLICE OFFICER	1.00	1.00	132,895	17,213	37,173	187,281
POLICE OFFICER	1.00	1.00	140,691	24,218	39,704	204,613
POLICE OFFICER	1.00	1.00	94,717	12,561	33,820	141,098
POLICE OFFICER	1.00	1.00	143,346	16,246	40,068	199,660
POLICE OFFICER	1.00	1.00	120,521	6,309	35,284	162,115
POLICE OFFICER	1.00	1.00	143,346	24,970	40,521	208,837
POLICE OFFICER	1.00	1.00	142,151	31,859	40,309	214,319
POLICE OFFICER	1.00	1.00	143,346	21,541	39,771	204,658
POLICE OFFICER	1.00	1.00	96,081	5,164	33,582	134,827
POLICE OFFICER	1.00	1.00	133,184	20,562	37,378	191,123
POLICE OFFICER	1.00	1.00	109,878	-	33,855	143,733
POLICE OFFICER	1.00	1.00	143,346	22,570	40,214	206,130
POLICE OFFICER	1.00	1.00	109,878	-	33,855	143,733
POLICE OFFICER	1.00	1.00	99,445	10,620	33,255	143,320

Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
POLICE OFFICER	1.00	1.00	94,717	10,161	32,726	137,603
POLICE OFFICER	1.00	1.00	143,346	16,687	39,415	199,448
POLICE OFFICER	1.00	1.00	143,346	21,541	40,395	205,282
POLICE OFFICER	1.00	1.00	116,206	6,055	34,810	157,071
POLICE OFFICER	1.00	1.00	116,893	6,055	34,883	157,831
POLICE OFFICER	1.00	1.00	143,346	21,541	39,875	204,762
POLICE OFFICER	1.00	1.00	143,346	19,217	39,494	202,057
POLICE OFFICER	1.00	1.00	140,729	23,941	39,850	204,520
POLICE OFFICER	1.00	1.00	143,346	27,781	40,407	211,533
POLICE OFFICER	1.00	1.00	134,900	20,562	38,921	194,382
POLICE OFFICER	1.00	1.00	143,346	28,104	40,241	211,691
POLICE OFFICER	1.00	1.00	143,346	21,541	39,719	204,606
POLICE OFFICER	1.00	1.00	135,134	22,962	38,759	196,855
POLICE OFFICER	1.00	1.00	143,346	21,541	39,901	204,788
POLICE OFFICER	1.00	1.00	90,373	9,719	32,238	132,330
POLICE OFFICER	1.00	1.00	94,923	10,161	32,748	137,831
POLICE OFFICER	1.00	1.00	143,346	16,068	40,059	199,472
POLICE OFFICER	1.00	1.00	90,348	9,719	32,236	132,303
POLICE OFFICER	1.00	1.00	81,764	5,274	31,087	118,125
POLICE OFFICER	1.00	1.00	132,895	19,602	38,485	190,982
POLICE OFFICER	1.00	1.00	85,889	9,303	31,737	126,930
POLICE OFFICER	1.00	1.00	85,889	7,891	31,664	125,444
POLICE OFFICER	1.00	1.00	116,409	12,110	36,246	164,765
POLICE OFFICER	1.00	1.00	94,923	10,161	32,748	137,831
POLICE OFFICER	1.00	1.00	143,346	25,381	40,204	208,931
POLICE OFFICER	1.00	1.00	132,895	22,962	37,471	193,328
POLICE OFFICER	1.00	1.00	94,717	10,161	32,726	137,603
POLICE OFFICER	1.00	1.00	143,346	16,068	39,565	198,978
POLICE OFFICER	1.00	1.00	132,895	25,511	38,808	197,214
POLICE OFFICER	1.00	1.00	143,346	18,468	39,715	201,529
POLICE OFFICER	1.00	1.00	141,962	14,180	39,241	195,382
POLICE OFFICER	1.00	1.00	143,346	12,554	39,616	195,517
POLICE OFFICER	1.00	1.00	132,895	20,562	38,473	191,930
POLICE OFFICER	1.00	1.00	143,346	21,541	39,953	204,840
POLICE OFFICER	1.00	1.00	133,256	10,053	36,840	180,149
POLICE OFFICER	1.00	1.00	114,787	6,055	34,658	155,500
POLICE OFFICER	1.00	1.00	132,895	14,664	37,041	184,599
POLICE OFFICER	1.00	1.00	143,346	22,570	40,136	206,052
POLICE OFFICER	1.00	1.00	109,878	-	33,855	143,733
POLICE OFFICER	1.00	1.00	109,878	960	33,869	144,707
POLICE OFFICER	1.00	1.00	143,346	46,716	41,051	231,113
POLICE OFFICER	1.00	1.00	90,165	7,362	32,094	129,620
POLICE OFFICER	1.00	1.00	90,165	7,447	32,098	129,710
POLICE OFFICER	1.00	1.00	120,603	18,737	37,064	176,404
POLICE OFFICER	1.00	1.00	87,068	9,303	31,863	128,234
POLICE OFFICER	1.00	1.00	143,346	14,841	39,501	197,688
POLICE OFFICER	1.00	1.00	143,346	24,970	40,079	208,395
POLICE OFFICER	1.00	1.00	132,895	13,869	36,999	183,764
POLICE OFFICER	1.00	1.00	109,878	-	33,855	143,733
POLICE OFFICER	1.00	1.00	122,536	12,378	35,815	170,729
POLICE OFFICER	1.00	1.00	114,787	12,110	35,916	162,814
POLICE OFFICER	1.00	1.00	143,346	18,468	38,355	200,169
POLICE OFFICER	1.00	1.00	105,711	26,744	35,810	168,264
POLICE OFFICER	1.00	1.00	87,511	8,343	31,897	127,751
POLICE OFFICER	1.00	1.00	116,019	6,055	34,790	156,864
POLICE OFFICER	1.00	1.00	114,787	12,110	35,916	162,814
POLICE OFFICER	1.00	1.00	141,886	21,541	39,797	203,224
POLICE OFFICER	1.00	1.00	109,878	-	33,855	143,733
POLICE OFFICER	1.00	1.00	87,710	11,703	32,057	131,470
POLICE OFFICER	1.00	1.00	141,507	21,541	39,626	202,674
POLICE OFFICER	1.00	1.00	114,787	12,110	36,072	162,970
POLICE OFFICER	1.00	1.00	87,068	5,491	31,666	124,225
POLICE OFFICER	1.00	1.00	99,823	6,207	33,066	139,096
POLICE OFFICER	1.00	1.00	81,898	4,589	31,066	117,553
POLICE OFFICER	1.00	1.00	132,895	23,102	37,479	193,475
POLICE OFFICER	1.00	1.00	116,191	7,016	35,906	159,113
POLICE OFFICER	1.00	1.00	81,898	960	30,878	113,736
POLICE OFFICER	1.00	1.00	109,878	960	33,869	144,707
POLICE OFFICER	1.00	1.00	109,878	-	33,855	143,733
POLICE OFFICER	1.00	1.00	104,349	18,581	35,058	157,989
POLICE OFFICER	1.00	1.00	143,346	21,541	40,213	205,100

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
POLICE OFFICER	1.00	1.00	126,557	8,977	36,068	171,602
POLICE OFFICER	1.00	1.00	109,878	-	33,855	143,733
POLICE SERGEANT	1.00	1.00	160,106	-	34,222	194,329
POLICE SERGEANT	1.00	1.00	157,515	20,793	35,796	214,104
POLICE SERGEANT	1.00	1.00	169,857	31,881	37,742	239,479
POLICE SERGEANT	1.00	1.00	157,515	21,927	36,118	215,559
POLICE SERGEANT	1.00	1.00	169,183	20,589	37,063	226,835
POLICE SERGEANT	1.00	1.00	169,857	26,558	37,702	234,117
POLICE SERGEANT	1.00	1.00	158,714	19,660	36,098	214,472
POLICE SERGEANT	1.00	1.00	169,857	12,047	35,454	217,357
POLICE SERGEANT	1.00	1.00	169,857	31,979	37,563	239,398
POLICE SERGEANT	1.00	1.00	169,857	33,228	37,863	240,947
POLICE SERGEANT	1.00	1.00	169,857	21,779	37,368	229,003
POLICE SERGEANT	1.00	1.00	160,426	19,660	36,272	216,359
POLICE SERGEANT	1.00	1.00	169,857	30,730	37,783	238,370
POLICE SERGEANT	1.00	1.00	169,857	33,228	37,863	240,947
POLICE SERGEANT	1.00	1.00	169,857	31,979	36,073	237,908
POLICE SERGEANT	1.00	1.00	157,515	24,327	36,298	218,140
POLICE SERGEANT	1.00	1.00	160,106	-	34,222	194,329
POLICE SERGEANT	1.00	1.00	169,857	25,318	37,428	232,603
POLICE SERGEANT	1.00	1.00	169,857	29,481	37,613	236,951
POLICE SERGEANT	1.00	1.00	169,857	30,730	37,627	238,214
POLICE SERGEANT	1.00	1.00	169,857	33,228	37,655	240,739
POLICE SERGEANT	1.00	1.00	167,048	16,228	37,180	220,457
POLICE SERGEANT	1.00	1.00	168,216	16,820	36,859	221,895
POLICE SERGEANT	1.00	1.00	169,857	20,322	37,659	227,838
POLICE SERGEANT	1.00	1.00	169,857	33,228	37,941	241,025
POLICE SUPPORT SERVICES ADMINISTRATOR	1.00	1.00	212,792	10,480	47,783	271,056
RANGEMASTER-ARMORER	1.00	1.00	95,831	3,309	35,329	134,469
STATION OFFICER	1.00	1.00	96,167	4,260	35,534	135,961
<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
COMMUNITY SERVICES OFFICER	3.45	3.45	204,254	960	15,654	220,869
COMMUNITY SERVICES OFFICER	1.70	1.70	143,130	-	12,620	155,750
POLICE CADET	1.70	1.70	80,602	-	4,316	84,918
POLICE DISPATCHER	2.22	2.22	203,184	-	12,419	215,603
RESERVE POLICE OFFICER	4.17	4.17	354,620	1,920	18,593	375,134
RESERVE POLICE OFFICER	0.19	0.19	15,079	-	909	15,989
			<b>29,553,835</b>	<b>2,976,372</b>	<b>8,611,556</b>	<b>41,141,763</b>



## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>0103511 - EMERGENCY PREPAREDNESS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	113,047	122,454	129,332	128,076	-0.97%
<b>70 - REGULAR SALARIES Total</b>	<b>113,047</b>	<b>122,454</b>	<b>129,332</b>	<b>128,076</b>	<b>-0.97%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	4	4	-	25	
712011 - HOLIDAY PAY MISCELLANEOUS	5,223	5,665	5,641	5,810	3.00%
712012 - HOLIDAY PAY SAFETY	6	-	-	-	
712015 - LONGEVITY PAY MISC	3,391	3,673	3,657	3,767	3.00%
<b>71 - SPECIAL PAYS Total</b>	<b>8,624</b>	<b>9,342</b>	<b>9,298</b>	<b>9,602</b>	<b>3.27%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	12,033	12,066	21,372	20,784	-2.75%
722001 - PENSION EE NORMAL COST MISC	13,126	13,669	14,373	13,930	-3.08%
723002 - PENSION ER NORMAL COST MISC	8,754	10,986	11,496	10,751	-6.48%
724001 - PENSION EE CONTRIB MISC	(15,829)	(17,147)	(18,427)	(17,895)	-2.89%
725001 - PENSION UAL REQUIRED MISC	25,444	23,328	28,221	28,658	1.55%
725003 - PENSION UAL DISCRETIONARY MISC	13,237	15,056	7,645	5,460	-28.58%
727003 - CELL PHONE STIPEND	963	965	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	1,607	1,717	1,646	1,698	3.16%
727012 - LIFE INSURANCE	94	96	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	18	18	20	20	0.00%
727016 - MEDICARE FRINGES	2,249	2,338	2,069	2,010	-2.87%
727018 - PORAC RET MED TRUST	1,074	1,106	1,200	1,200	0.00%
727019 - SURVIVOR BENEFIT	33	63	-	-	
727020 - DEFERRED COMP CITY CONTRIB	2,013	2,245	2,587	2,562	-0.97%
728003 - COMPENSATED ABSENCES	3,906	4,224	4,527	4,483	-0.97%
<b>72 - BENEFITS Total</b>	<b>68,723</b>	<b>70,731</b>	<b>77,793</b>	<b>74,725</b>	<b>-3.94%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	26,089	22,613	20,000	20,000	0.00%
<b>74 - OTHER PAYS Total</b>	<b>26,089</b>	<b>22,613</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811027 - SERVICES CITY PRINT CONTRACT	-	-	196	196	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>-</b>	<b>-</b>	<b>196</b>	<b>196</b>	<b>0.00%</b>
<b>82 - GRANT OPERATING</b>					
821005 - EMPG GRANT EXPENSES	1,280	3,879	-	-	
<b>82 - GRANT OPERATING Total</b>	<b>1,280</b>	<b>3,879</b>	<b>-</b>	<b>-</b>	
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841013 - EOC EXPENSES	-	-	-	-	
841015 - SPECIAL DEPT SUPPLIES NOC	11,502	881	5,000	5,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>11,502</b>	<b>881</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	-	-	375	375	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>-</b>	<b>-</b>	<b>375</b>	<b>375</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	6,256	2,377	2,000	2,000	0.00%



## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
861003 - TRAINING	475	2,744	500	500	0.00%
861005 - TRAINING CITY WIDE	4,167	3,284	5,514	5,514	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>10,898</b>	<b>8,404</b>	<b>8,014</b>	<b>8,014</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	-	773	1,745	1,745	0.00%
871004 - PUBLICATIONS & DUES NOC	349	274	1,000	1,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>349</b>	<b>1,047</b>	<b>2,745</b>	<b>2,745</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	3,404	3,475	3,706	3,580	-3.38%
881005 - IT ISF REPLACEMENT CHARGE	1,916	1,916	1,727	1,666	-3.53%
881010 - WORKERS' COMP ISF MISC	4,478	5,481	7,112	7,703	8.31%
881012 - GENERAL LIABILITY INSURANCE	5,957	5,046	5,093	4,348	-14.62%
881014 - ANNUAL OPEB CHARGE	5,754	6,246	6,135	537	-91.24%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>21,509</b>	<b>22,163</b>	<b>23,772</b>	<b>17,835</b>	<b>-24.98%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911027 - SOFTWARE LICENSE NEW	60,000	-	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>0103511 - EMERGENCY PREPAREDNESS Total</b>	<b>322,020</b>	<b>261,516</b>	<b>276,525</b>	<b>266,568</b>	<b>-3.60%</b>
<b>0103522 - POLICE IT</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	757,989	821,147	875,452	867,461	-0.91%
<b>70 - REGULAR SALARIES Total</b>	<b>757,989</b>	<b>821,147</b>	<b>875,452</b>	<b>867,461</b>	<b>-0.91%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	530	513	200	538	169.24%
712006 - BILINGUAL PAY	2,407	2,413	2,400	2,400	0.00%
712009 - SCHOLASTIC ACHIEVEMENT	8	-	-	-	
712010 - EDUCATION RETENTION	7,283	7,900	7,865	8,201	4.27%
712011 - HOLIDAY PAY MISCELLANEOUS	24,770	26,866	26,749	27,551	3.00%
712012 - HOLIDAY PAY SAFETY	28	-	-	-	
712015 - LONGEVITY PAY MISC	22,739	24,914	24,526	26,151	6.62%
<b>71 - SPECIAL PAYS Total</b>	<b>57,766</b>	<b>62,606</b>	<b>61,740</b>	<b>64,841</b>	<b>5.02%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	115,982	119,347	128,232	124,704	-2.75%
722001 - PENSION EE NORMAL COST MISC	87,965	91,629	96,909	94,295	-2.70%
723002 - PENSION ER NORMAL COST MISC	58,679	73,645	77,508	72,771	-6.11%
724001 - PENSION EE CONTRIB MISC	(106,095)	(114,950)	(124,243)	(121,129)	-2.51%
725001 - PENSION UAL REQUIRED MISC	171,079	156,854	191,028	194,100	1.61%
725003 - PENSION UAL DISCRETIONARY MISC	89,005	101,235	51,748	36,981	-28.54%
727003 - CELL PHONE STIPEND	5,777	5,793	5,760	5,760	0.00%
727004 - RHS \$2.50 CONTRIBUTION	11,697	12,121	10,656	10,968	2.93%
727012 - LIFE INSURANCE	628	638	630	630	0.00%
727013 - EMP ASSISTANCE PROGRAM	118	119	120	120	0.00%
727016 - MEDICARE FRINGES	12,682	13,734	13,941	13,594	-2.49%
727018 - PORAC RET MED TRUST	7,200	7,237	7,200	7,200	0.00%
727019 - SURVIVOR BENEFIT	201	376	-	-	
727020 - DEFERRED COMP CITY CONTRIB	14,929	16,412	17,509	17,349	-0.91%



## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
728003 - COMPENSATED ABSENCES	26,264	28,322	30,641	30,361	-0.91%
<b>72 - BENEFITS Total</b>	<b>496,110</b>	<b>512,513</b>	<b>507,640</b>	<b>487,703</b>	<b>-3.93%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	32,960	42,819	30,900	30,900	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	-	726	200	367	83.45%
<b>74 - OTHER PAYS Total</b>	<b>32,960</b>	<b>43,545</b>	<b>31,100</b>	<b>31,267</b>	<b>0.54%</b>
<b>81 - CONTRACT SERVICES</b>					
811004 - EQUIPMENT RENTAL	6,318	5,877	5,400	5,400	0.00%
811008 - SERVICES PROFESSIONAL	1,489	1,154	1,800	1,800	0.00%
811035 - COMPUTER CONSULTANTS	6,043	11,035	6,108	6,108	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>13,850</b>	<b>18,066</b>	<b>13,308</b>	<b>13,308</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	187,010	216,086	200,000	210,618	5.31%
<b>83 - UTILITIES Total</b>	<b>187,010</b>	<b>216,086</b>	<b>200,000</b>	<b>210,618</b>	<b>5.31%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841065 - COMPUTER SUPPLY MEMORY/HD	21,552	19,482	24,000	24,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>21,552</b>	<b>19,482</b>	<b>24,000</b>	<b>24,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	18,612	24,482	23,771	23,771	0.00%
851013 - PRINTER MAINT/SUPPLIES	28,586	58,962	38,150	38,150	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>47,198</b>	<b>83,444</b>	<b>61,921</b>	<b>61,921</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	8,580	10,149	10,000	10,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>8,580</b>	<b>10,149</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871017 - SOFTWARE LICENSE RENEWAL	335,892	469,349	409,947	414,230	1.04%
871018 - HARDWARE MONITOR/PRINTER	23,378	25,993	27,000	27,000	0.00%
871019 - NETWORK EQUIPMENT	41,565	38,865	37,996	37,996	0.00%
871020 - PC REPLACEMENT	217,801	182,908	188,271	188,271	0.00%
871021 - HARDWARE MAINTENANCE	15,316	15,034	15,457	15,457	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>633,952</b>	<b>732,149</b>	<b>678,671</b>	<b>682,955</b>	<b>0.63%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	17,261	17,689	19,074	18,322	-3.94%
881005 - IT ISF REPLACEMENT CHARGE	11,494	11,494	10,364	9,996	-3.55%
881010 - WORKERS' COMP ISF MISC	30,006	33,609	43,733	47,831	9.37%
881012 - GENERAL LIABILITY INSURANCE	40,666	31,049	31,435	27,145	-13.65%
881014 - ANNUAL OPEB CHARGE	38,644	41,871	41,525	3,638	-91.24%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>138,072</b>	<b>135,711</b>	<b>146,131</b>	<b>106,932</b>	<b>-26.82%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911024 - EQUIPMENT N.O.C.	-	26,775	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>-</b>	<b>26,775</b>	<b>-</b>	<b>-</b>	
<b>0103522 - POLICE IT Total</b>	<b>2,395,038</b>	<b>2,681,673</b>	<b>2,609,963</b>	<b>2,561,006</b>	<b>-1.88%</b>



## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01035351 - POLICE CHIEF</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	364,016	352,443	381,050	376,555	-1.18%
711002 - SALARIES SAFETY	576,390	925,740	1,021,357	1,161,954	13.77%
<b>70 - REGULAR SALARIES Total</b>	<b>940,406</b>	<b>1,278,183</b>	<b>1,402,408</b>	<b>1,538,509</b>	<b>9.70%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	373	218	267	267	0.00%
712006 - BILINGUAL PAY	2,031	2,413	2,400	4,200	75.00%
712007 - LONGEVITY PAY SAFETY	8,150	9,656	12,445	15,586	25.23%
712009 - SCHOLASTIC ACHIEVEMENT	27,908	39,588	51,224	61,364	19.80%
712010 - EDUCATION RETENTION	3,618	5,014	5,228	5,432	3.90%
712011 - HOLIDAY PAY MISCELLANEOUS	3,470	2,473	1,396	5,840	318.41%
712012 - HOLIDAY PAY SAFETY	23,423	26,930	34,665	39,511	13.98%
712013 - PMA LEADERSHIP COMPENSATION	5,482	12,952	15,131	34,158	125.75%
712015 - LONGEVITY PAY MISC	3,468	3,711	2,505	4,968	98.30%
<b>71 - SPECIAL PAYS Total</b>	<b>77,924</b>	<b>102,956</b>	<b>125,261</b>	<b>171,326</b>	<b>36.77%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	145,068	159,058	194,772	208,464	7.03%
722001 - PENSION EE NORMAL COST MISC	33,126	33,770	36,426	35,662	-2.10%
722002 - PENSION EE NORMAL COST SAFETY	63,774	94,290	111,829	135,574	21.23%
723002 - PENSION ER NORMAL COST MISC	26,568	34,171	37,257	35,088	-5.82%
723003 - PENSION ER NORMAL COST SAFETY	128,860	223,517	247,764	271,279	9.49%
724001 - PENSION EE CONTRIB MISC	(43,475)	(46,230)	(50,940)	(50,494)	-0.88%
724002 - PENSION EE CONTRIB SAFETY	(98,461)	(150,435)	(162,167)	(188,867)	16.46%
725001 - PENSION UAL REQUIRED MISC	77,421	70,983	83,147	84,256	1.33%
725002 - PENSION UAL REQUIRED SAFETY	399,283	371,444	523,938	636,274	21.44%
725003 - PENSION UAL DISCRETIONARY MISC	40,279	45,813	22,524	16,053	-28.73%
725004 - PENSION UAL DISCRETIONARY SFTY	197,303	227,536	141,931	121,227	-14.59%
727003 - CELL PHONE STIPEND	4,890	6,426	7,680	9,600	25.00%
727004 - RHS \$2.50 CONTRIBUTION	13,186	14,541	12,518	14,528	16.06%
727012 - LIFE INSURANCE	782	928	945	1,050	11.11%
727013 - EMP ASSISTANCE PROGRAM	149	177	180	200	11.11%
727016 - MEDICARE FRINGES	17,386	23,917	22,394	24,928	11.31%
727017 - PARS DC 401A	3,530	5,305	5,915	5,670	-4.14%
727018 - PORAC RET MED TRUST	2,633	3,530	3,600	3,600	0.00%
727019 - SURVIVOR BENEFIT	301	501	-	-	
727020 - DEFERRED COMP CITY CONTRIB	13,909	18,027	20,071	22,993	14.56%
728003 - COMPENSATED ABSENCES	36,943	43,882	49,084	53,848	9.70%
<b>72 - BENEFITS Total</b>	<b>1,063,455</b>	<b>1,181,152</b>	<b>1,308,870</b>	<b>1,440,933</b>	<b>10.09%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	91,553	65,147	50,000	50,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	65,873	155,699	21,934	21,934	0.00%
<b>74 - OTHER PAYS Total</b>	<b>157,426</b>	<b>220,846</b>	<b>71,934</b>	<b>71,934</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	9,099	21,952	17,392	17,392	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>9,099</b>	<b>21,952</b>	<b>17,392</b>	<b>17,392</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	2,374	3,846	3,755	3,755	0.00%





## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
861003 - TRAINING	7,702	19,019	17,000	17,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>10,076</b>	<b>22,865</b>	<b>20,755</b>	<b>20,755</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	46,147	39,800	35,000	35,000	0.00%
871004 - PUBLICATIONS & DUES NOC	795	1,415	2,270	2,270	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>46,942</b>	<b>41,215</b>	<b>37,270</b>	<b>37,270</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	22,804	23,375	28,295	30,116	6.44%
881005 - IT ISF REPLACEMENT CHARGE	15,325	15,325	15,547	16,660	7.16%
881010 - WORKERS' COMP ISF MISC	45,664	52,514	10,094	11,039	9.36%
881011 - WORKERS' COMP ISF SAFETY	20,123	22,245	92,613	121,535	31.23%
881012 - GENERAL LIABILITY INSURANCE	106,783	91,050	90,859	97,147	6.92%
881014 - ANNUAL OPEB CHARGE	55,078	56,384	66,521	6,452	-90.30%
881015 - OTHER INSURANCE ISF RATES	695	695	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>266,472</b>	<b>261,587</b>	<b>303,928</b>	<b>282,949</b>	<b>-6.90%</b>
<b>01035351 - POLICE CHIEF Total</b>	<b>2,571,800</b>	<b>3,130,757</b>	<b>3,287,817</b>	<b>3,581,068</b>	<b>8.92%</b>
<b>01035352 - POLICE SUPPORT SERVICES</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	3,035,097	3,289,016	3,857,240	3,700,274	-4.07%
711002 - SALARIES SAFETY	518,331	533,489	543,967	199,678	-63.29%
711003 - SALARIES PART TIME	248,299	259,076	419,670	426,915	1.73%
<b>70 - REGULAR SALARIES Total</b>	<b>3,801,727</b>	<b>4,081,580</b>	<b>4,820,877</b>	<b>4,326,867</b>	<b>-10.25%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	34,951	37,180	33,877	39,039	15.24%
712004 - CERTIFICATION PAY	20,648	22,003	22,624	22,108	-2.28%
712006 - BILINGUAL PAY	21,739	17,177	16,800	19,200	14.29%
712007 - LONGEVITY PAY SAFETY	10,998	7,263	5,950	2,936	-50.65%
712009 - SCHOLASTIC ACHIEVEMENT	34,207	20,888	15,718	16,640	5.86%
712010 - EDUCATION RETENTION	39,988	44,811	45,990	45,890	-0.22%
712011 - HOLIDAY PAY MISCELLANEOUS	60,351	58,568	57,981	82,815	42.83%
712012 - HOLIDAY PAY SAFETY	44,913	37,894	37,362	-	-100.00%
712013 - PMA LEADERSHIP COMPENSATION	7,520	9,009	10,552	7,831	-25.79%
712015 - LONGEVITY PAY MISC	36,629	37,036	38,294	40,723	6.34%
<b>71 - SPECIAL PAYS Total</b>	<b>311,944</b>	<b>291,829</b>	<b>285,149</b>	<b>277,182</b>	<b>-2.79%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	774,099	765,632	984,324	894,924	-9.08%
721002 - CAFETERIA ALLOWANCE PT	3,840	3,736	7,053	4,500	-36.20%
722001 - PENSION EE NORMAL COST MISC	295,327	319,141	364,361	346,703	-4.85%
722002 - PENSION EE NORMAL COST SAFETY	51,847	51,733	58,278	23,412	-59.83%
723002 - PENSION ER NORMAL COST MISC	294,039	357,380	399,735	366,960	-8.20%
723003 - PENSION ER NORMAL COST SAFETY	108,178	126,805	129,664	46,848	-63.87%
723004 - RETIREMENT PART TIME/TEMP	1,532	1,499	14,688	13,412	-8.69%
724001 - PENSION EE CONTRIB MISC	(445,743)	(476,245)	(541,025)	(515,249)	-4.76%
724002 - PENSION EE CONTRIB SAFETY	(81,267)	(84,391)	(86,207)	(33,154)	-61.54%
725001 - PENSION UAL REQUIRED MISC	846,284	775,919	841,668	827,958	-1.63%
725002 - PENSION UAL REQUIRED SAFETY	259,565	241,468	279,046	109,342	-60.82%
725003 - PENSION UAL DISCRETIONARY MISC	440,286	500,786	228,002	157,748	-30.81%



## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
725004 - PENSION UAL DISCRETIONARY SFTY	128,262	147,916	75,592	20,832	-72.44%
727003 - CELL PHONE STIPEND	8,628	8,024	7,680	7,680	0.00%
727004 - RHS \$2.50 CONTRIBUTION	58,750	41,320	38,550	33,586	-12.88%
727012 - LIFE INSURANCE	4,458	4,529	4,830	4,935	2.17%
727013 - EMP ASSISTANCE PROGRAM	860	874	920	940	2.17%
727016 - MEDICARE FRINGES	73,012	79,392	75,467	66,304	-12.14%
727018 - PORAC RET MED TRUST	47,836	48,503	50,400	49,200	-2.38%
727019 - SURVIVOR BENEFIT	1,339	3,070	-	-	
727020 - DEFERRED COMP CITY CONTRIB	68,180	73,346	83,859	73,743	-12.06%
728003 - COMPENSATED ABSENCES	132,542	137,678	154,042	136,498	-11.39%
<b>72 - BENEFITS Total</b>	<b>3,071,855</b>	<b>3,128,115</b>	<b>3,170,928</b>	<b>2,637,122</b>	<b>-16.83%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	472,860	607,085	370,000	370,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	172,256	211,087	165,000	165,000	0.00%
713008 - CALL BACK PAY	-	153	-	-	
713035 - OT GRANT REIMBURSED	(477,570)	(496,542)	-	-	
<b>74 - OTHER PAYS Total</b>	<b>167,545</b>	<b>321,782</b>	<b>535,000</b>	<b>535,000</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811004 - EQUIPMENT RENTAL	3,600	-	4,682	4,682	0.00%
811008 - SERVICES PROFESSIONAL	365,175	434,568	437,641	430,763	-1.57%
811012 - SERVICES JANITORIAL	170,608	153,683	179,980	179,980	0.00%
811027 - SERVICES CITY PRINT CONTRACT	16,369	15,637	15,220	15,220	0.00%
841060 - OTHER AGENCY FEES	77,182	71,917	82,007	82,007	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>632,934</b>	<b>675,804</b>	<b>719,530</b>	<b>712,652</b>	<b>-0.96%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	34	-	-	100	
831002 - UTILITIES TELEPHONE	29,772	35,307	33,858	37,457	10.63%
831003 - UTILITIES NATURAL GAS	9,968	5,738	8,753	8,753	0.00%
831004 - UTILITIES ELECTRICITY	194,957	223,719	222,049	238,497	7.41%
831005 - UTILITIES WATER	6,316	8,330	8,512	8,767	3.00%
<b>83 - UTILITIES Total</b>	<b>241,047</b>	<b>273,093</b>	<b>273,172</b>	<b>293,574</b>	<b>7.47%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	56,536	56,374	66,215	66,215	0.00%
841010 - SUPPLIES COPY MACHINE	7,868	10,464	13,000	13,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	58,412	50,424	57,980	59,980	3.45%
841023 - SHOOTING RANGE SUPPLIES	60,281	192,057	68,800	68,800	0.00%
841044 - TOOLS INSTRUMENTS ETC	1,217	-	-	-	
841046 - SPECIAL DEPT EXPENSE NOC	70,876	82,917	75,166	75,166	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>255,191</b>	<b>392,236</b>	<b>281,161</b>	<b>283,161</b>	<b>0.71%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
841014 - SUPPLIES JANITORIAL NOC	14,779	13,264	13,395	13,395	0.00%
851010 - MAINT & REPAIR EQUIPMENT	12,138	37,747	29,751	29,751	0.00%
851016 - MAINT & REPAIR BUILDING	172,571	163,528	199,372	199,372	0.00%
851037 - MAINT & REPAIR NOC	1,198	-	1,477	1,477	0.00%
851066 - SEWER USE FEE/PROP TAX	13,658	14,091	14,870	15,548	4.56%
851072 - SEWER FEES: FIXED + USE	535	628	515	759	47.46%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>214,879</b>	<b>229,258</b>	<b>259,381</b>	<b>260,303</b>	<b>0.36%</b>



## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	1,828	31	2,814	2,814	0.00%
861003 - TRAINING	26,252	28,267	27,843	27,843	0.00%
861004 - TRAINING POST	133,807	139,638	136,991	137,991	0.73%
861009 - PEER SUPPORT PROGRAM	16,390	15,869	46,360	46,360	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>178,277</b>	<b>183,805</b>	<b>214,008</b>	<b>215,008</b>	<b>0.47%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	17,773	29,576	35,000	35,000	0.00%
871004 - PUBLICATIONS & DUES NOC	9,874	10,700	12,033	12,033	0.00%
871006 - UNIFORM EXPENSE	241,863	234,864	204,473	245,568	20.10%
871017 - SOFTWARE LICENSE RENEWAL	-	-	100,000	100,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>269,510</b>	<b>275,141</b>	<b>351,506</b>	<b>392,601</b>	<b>11.69%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	140,928	144,536	159,294	143,983	-9.61%
881005 - IT ISF REPLACEMENT CHARGE	96,967	96,967	89,169	80,999	-9.16%
881010 - WORKERS' COMP ISF MISC	189,064	216,202	188,507	237,685	26.09%
881011 - WORKERS' COMP ISF SAFETY	20,123	27,806	116,221	74,842	-35.60%
881012 - GENERAL LIABILITY INSURANCE	293,275	224,481	229,221	205,721	-10.25%
881014 - ANNUAL OPEB CHARGE	191,826	205,972	208,763	16,356	-92.17%
881015 - OTHER INSURANCE ISF RATES	1,871	1,871	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>934,054</b>	<b>917,835</b>	<b>991,175</b>	<b>759,585</b>	<b>-23.37%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911006 - FITNESS EQUIPMENT	5,718	4,169	5,000	5,000	0.00%
911024 - EQUIPMENT N.O.C.	4,621	201	2,695	2,695	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>10,339</b>	<b>4,370</b>	<b>7,695</b>	<b>7,695</b>	<b>0.00%</b>
<b>01035352 - POLICE SUPPORT SERVICES Total</b>	<b>10,089,302</b>	<b>10,774,849</b>	<b>11,909,580</b>	<b>10,700,752</b>	<b>-10.15%</b>
<b>01035353 - PATROL</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	859,638	1,041,218	971,239	1,051,684	8.28%
711002 - SALARIES SAFETY	9,604,168	9,973,676	12,142,136	12,181,685	0.33%
711003 - SALARIES PART TIME	65,647	65,014	345,996	354,620	2.49%
<b>70 - REGULAR SALARIES Total</b>	<b>10,529,454</b>	<b>11,079,908</b>	<b>13,459,371</b>	<b>13,587,989</b>	<b>0.96%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	13,639	13,583	11,215	14,262	27.17%
712006 - BILINGUAL PAY	33,416	38,091	31,200	42,600	36.54%
712007 - LONGEVITY PAY SAFETY	34,773	37,110	38,792	57,515	48.27%
712008 - MATRON PAY	10,605	11,418	6,500	6,500	0.00%
712009 - SCHOLASTIC ACHIEVEMENT	471,265	455,109	458,411	529,068	15.41%
712010 - EDUCATION RETENTION	9,702	11,167	7,221	8,502	17.74%
712011 - HOLIDAY PAY MISCELLANEOUS	22,325	36,206	20,496	23,415	14.24%
712012 - HOLIDAY PAY SAFETY	374,770	377,742	367,460	416,731	13.41%
712013 - PMA LEADERSHIP COMPENSATION	17,341	32,459	35,755	63,509	77.62%
712015 - LONGEVITY PAY MISC	6,713	8,616	9,577	7,971	-16.77%
712016 - MOTOR OFFICER PAY	-	-	15,082	-	-100.00%
712018 - CANINE PAY	35,233	36,338	37,309	43,621	16.92%
712019 - SAFETY CERTIFICATION PAY	185,122	182,086	185,241	199,140	7.50%
<b>71 - SPECIAL PAYS Total</b>	<b>1,214,902</b>	<b>1,239,924</b>	<b>1,224,259</b>	<b>1,412,834</b>	<b>15.40%</b>



## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	1,797,858	1,834,979	2,223,900	2,194,116	-1.34%
722001 - PENSION EE NORMAL COST MISC	75,358	111,871	86,511	89,971	4.00%
722002 - PENSION EE NORMAL COST SAFETY	1,118,042	1,171,240	1,302,310	1,391,262	6.83%
723002 - PENSION ER NORMAL COST MISC	91,250	146,196	104,428	106,608	2.09%
723003 - PENSION ER NORMAL COST SAFETY	2,057,170	2,368,139	2,757,570	2,793,263	1.29%
723004 - RETIREMENT PART TIME/TEMP	2,684	2,836	12,110	13,298	9.81%
724001 - PENSION EE CONTRIB MISC	(130,643)	(183,561)	(136,012)	(142,528)	4.79%
724002 - PENSION EE CONTRIB SAFETY	(1,464,321)	(1,493,479)	(1,857,701)	(1,876,237)	1.00%
725001 - PENSION UAL REQUIRED MISC	186,530	171,021	211,929	235,320	11.04%
725002 - PENSION UAL REQUIRED SAFETY	6,031,253	5,610,739	6,228,700	6,670,563	7.09%
725003 - PENSION UAL DISCRETIONARY MISC	97,044	110,378	57,410	44,835	-21.90%
725004 - PENSION UAL DISCRETIONARY SFTY	2,980,302	3,436,979	1,687,314	1,270,915	-24.68%
727003 - CELL PHONE STIPEND	14,252	14,973	14,400	91,214	533.43%
727004 - RHS \$2.50 CONTRIBUTION	120,444	113,029	79,062	75,044	-5.08%
727012 - LIFE INSURANCE	9,863	10,238	10,920	11,235	2.88%
727013 - EMP ASSISTANCE PROGRAM	1,880	1,962	2,080	2,140	2.88%
727015 - UNEMPLOYMENT EXPENSE	3,150	1,646	-	-	
727016 - MEDICARE FRINGES	202,969	216,589	216,443	218,533	0.97%
727018 - PORAC RET MED TRUST	94,119	99,059	103,200	104,400	1.16%
727019 - SURVIVOR BENEFIT	2,844	6,077	-	-	
727020 - DEFERRED COMP CITY CONTRIB	202,612	216,527	257,152	259,471	0.90%
728003 - COMPENSATED ABSENCES	407,139	417,892	458,968	463,168	0.92%
<b>72 - BENEFITS Total</b>	<b>13,901,798</b>	<b>14,385,330</b>	<b>13,820,695</b>	<b>14,016,592</b>	<b>1.42%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	104,949	115,400	215,000	215,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	1,897,453	2,232,526	1,485,000	1,555,000	4.71%
713008 - CALL BACK PAY	241	130	-	-	
<b>74 - OTHER PAYS Total</b>	<b>2,002,644</b>	<b>2,348,056</b>	<b>1,700,000</b>	<b>1,770,000</b>	<b>4.12%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	298,584	157,815	196,558	208,027	5.83%
811025 - CONTRACT SERVICES HELICOPTER	207,217	401,100	569,750	569,750	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>505,801</b>	<b>558,915</b>	<b>766,308</b>	<b>777,777</b>	<b>1.50%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	2,790	11,519	13,291	13,291	0.00%
841020 - PRISIONER CUSTODY EXPENSE	31,958	41,414	42,500	42,500	0.00%
841023 - SHOOTING RANGE SUPPLIES	431	-	-	-	
841024 - S.W.A.T. SUPPLIES	49,941	42,330	51,623	53,623	3.87%
841025 - CANINE SUPPLIES	13,577	13,847	12,590	12,590	0.00%
841069 - MOUNTED ENFORCEMENT UNIT EXP	-	-	20,000	20,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>98,697</b>	<b>109,110</b>	<b>140,004</b>	<b>142,004</b>	<b>1.43%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	95	2,362	2,000	2,000	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>95</b>	<b>2,362</b>	<b>2,000</b>	<b>2,000</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	10	311	2,209	2,209	0.00%
861003 - TRAINING	44,880	56,215	50,425	50,425	0.00%



## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
861007 - STANDRDS FOR TRNING & CORRTN	5,382	6,747	6,613	6,613	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>50,273</b>	<b>63,273</b>	<b>59,247</b>	<b>59,247</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	-	-	200	200	0.00%
871004 - PUBLICATIONS & DUES NOC	886	1,338	815	815	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>886</b>	<b>1,338</b>	<b>1,015</b>	<b>1,015</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	299,959	307,658	333,108	322,508	-3.18%
881005 - IT ISF REPLACEMENT CHARGE	206,884	206,884	186,854	181,873	-2.67%
881010 - WORKERS' COMP ISF MISC	560,137	633,089	2,048	21,972	972.71%
881011 - WORKERS' COMP ISF SAFETY	498,898	551,498	1,490,918	1,615,457	8.35%
881012 - GENERAL LIABILITY INSURANCE	1,048,981	839,159	807,164	730,126	-9.54%
881014 - ANNUAL OPEB CHARGE	602,028	614,216	622,008	55,499	-91.08%
881015 - OTHER INSURANCE ISF RATES	22,724	22,725	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>3,239,610</b>	<b>3,175,229</b>	<b>3,442,100</b>	<b>2,927,435</b>	<b>-14.95%</b>
<b>01035353 - PATROL Total</b>	<b>31,544,159</b>	<b>32,963,444</b>	<b>34,614,999</b>	<b>34,696,893</b>	<b>0.24%</b>
<b>01035354 - TRAFFIC</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	700,992	816,632	905,001	881,833	-2.56%
711002 - SALARIES SAFETY	1,736,744	1,532,936	1,737,190	1,917,223	10.36%
711003 - SALARIES PART TIME	180,242	125,286	283,405	204,254	-27.93%
<b>70 - REGULAR SALARIES Total</b>	<b>2,617,978</b>	<b>2,474,855</b>	<b>2,925,596</b>	<b>3,003,310</b>	<b>2.66%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	628	833	4,127	4,127	0.00%
712004 - CERTIFICATION PAY	118	-	1,454	-	-100.00%
712006 - BILINGUAL PAY	5,092	5,917	4,800	4,800	0.00%
712007 - LONGEVITY PAY SAFETY	7,263	9,841	9,127	4,195	-54.04%
712009 - SCHOLASTIC ACHIEVEMENT	54,367	81,273	72,766	62,495	-14.12%
712010 - EDUCATION RETENTION	9,228	10,309	10,420	9,504	-8.80%
712011 - HOLIDAY PAY MISCELLANEOUS	12,367	14,152	13,770	21,528	56.34%
712012 - HOLIDAY PAY SAFETY	71,305	77,475	75,270	67,146	-10.79%
712013 - PMA LEADERSHIP COMPENSATION	3,918	6,127	2,990	7,458	149.43%
712015 - LONGEVITY PAY MISC	9,223	10,052	10,001	12,071	20.70%
712016 - MOTOR OFFICER PAY	97,784	83,731	89,470	86,014	-3.86%
712019 - SAFETY CERTIFICATION PAY	29,515	35,791	37,370	33,379	-10.68%
<b>71 - SPECIAL PAYS Total</b>	<b>300,807</b>	<b>335,501</b>	<b>331,564</b>	<b>312,716</b>	<b>-5.68%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	422,255	437,128	491,556	497,016	1.11%
721002 - CAFETERIA ALLOWANCE PT	21	4,523	7,800	4,500	-42.31%
722001 - PENSION EE NORMAL COST MISC	74,711	81,326	84,514	81,407	-3.68%
722002 - PENSION EE NORMAL COST SAFETY	191,866	183,336	304,047	224,790	-26.07%
723002 - PENSION ER NORMAL COST MISC	81,370	97,095	94,695	88,526	-6.51%
723003 - PENSION ER NORMAL COST SAFETY	368,362	391,003	659,961	449,798	-31.84%
723004 - RETIREMENT PART TIME/TEMP	-	10	9,919	6,894	-30.50%
724001 - PENSION EE CONTRIB MISC	(117,860)	(124,708)	(127,655)	(123,056)	-3.60%
724002 - PENSION EE CONTRIB SAFETY	(263,001)	(244,110)	(427,076)	(302,429)	-29.19%
725001 - PENSION UAL REQUIRED MISC	241,094	221,048	197,476	197,315	-0.08%





## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
725002 - PENSION UAL REQUIRED SAFETY	943,710	877,912	891,148	1,049,851	17.81%
725003 - PENSION UAL DISCRETIONARY MISC	125,431	142,667	53,495	37,594	-29.72%
725004 - PENSION UAL DISCRETIONARY SFTY	466,328	537,784	241,406	200,024	-17.14%
727003 - CELL PHONE STIPEND	10,222	10,061	9,600	19,202	100.02%
727004 - RHS \$2.50 CONTRIBUTION	42,428	28,946	20,980	19,724	-5.99%
727012 - LIFE INSURANCE	2,446	2,436	2,415	2,625	8.70%
727013 - EMP ASSISTANCE PROGRAM	460	460	460	500	8.70%
727016 - MEDICARE FRINGES	54,348	56,342	63,456	48,301	-23.88%
727018 - PORAC RET MED TRUST	24,536	24,684	25,200	25,200	0.00%
727019 - SURVIVOR BENEFIT	770	1,316	-	-	
727020 - DEFERRED COMP CITY CONTRIB	48,199	48,724	52,844	55,981	5.94%
728003 - COMPENSATED ABSENCES	84,840	84,821	92,477	97,967	5.94%
<b>72 - BENEFITS Total</b>	<b>2,802,534</b>	<b>2,862,806</b>	<b>2,748,717</b>	<b>2,681,730</b>	<b>-2.44%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	131,810	191,691	80,000	80,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	625,572	805,480	500,000	500,000	0.00%
713008 - CALL BACK PAY	100	166	-	-	
715005 - SALARY & BENEFIT SAVINGS	-	-	-	-	
<b>74 - OTHER PAYS Total</b>	<b>757,482</b>	<b>997,337</b>	<b>580,000</b>	<b>580,000</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	385,793	478,529	411,371	396,371	-3.65%
811047 - ANIMAL SHELTER CONTRACTS	133,303	88,684	97,186	124,786	28.40%
<b>81 - CONTRACT SERVICES Total</b>	<b>519,096</b>	<b>567,213</b>	<b>508,557</b>	<b>521,157</b>	<b>2.48%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	42,956	22,996	39,800	39,800	0.00%
841070 - ANIMAL SHELTER SUPPLIES	29,977	34,069	25,000	25,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>72,933</b>	<b>57,064</b>	<b>64,800</b>	<b>64,800</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	5,016	2,770	5,000	5,000	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>5,016</b>	<b>2,770</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	293	573	2,209	2,209	0.00%
861003 - TRAINING	8,211	10,411	10,175	10,175	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>8,504</b>	<b>10,984</b>	<b>12,384</b>	<b>12,384</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871004 - PUBLICATIONS & DUES NOC	1,247	275	1,100	1,100	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>1,247</b>	<b>275</b>	<b>1,100</b>	<b>1,100</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	76,711	78,668	81,930	81,565	-0.45%
881005 - IT ISF REPLACEMENT CHARGE	52,583	52,583	45,690	45,731	0.09%
881010 - WORKERS' COMP ISF MISC	133,089	150,411	35,033	35,655	1.78%
881011 - WORKERS' COMP ISF SAFETY	70,430	77,856	248,534	272,403	9.60%
881012 - GENERAL LIABILITY INSURANCE	298,342	250,474	258,984	247,725	-4.35%
881014 - ANNUAL OPEB CHARGE	125,350	131,732	125,327	11,739	-90.63%
881015 - OTHER INSURANCE ISF RATES	13,449	13,449	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>769,955</b>	<b>755,173</b>	<b>795,499</b>	<b>694,818</b>	<b>-12.66%</b>



## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01035354 - TRAFFIC Total</b>	<b>7,855,553</b>	<b>8,063,979</b>	<b>7,973,217</b>	<b>7,877,015</b>	<b>-1.21%</b>
<b>01035355 - DETECTIVES</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	913,277	836,230	1,221,403	1,266,262	3.67%
711002 - SALARIES SAFETY	3,841,749	3,919,684	4,867,398	4,630,629	-4.86%
711003 - SALARIES PART TIME	-	-	15,765	15,079	-4.35%
<b>70 - REGULAR SALARIES Total</b>	<b>4,755,026</b>	<b>4,755,915</b>	<b>6,104,566</b>	<b>5,911,971</b>	<b>-3.15%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	1,340	362	461	461	0.00%
712006 - BILINGUAL PAY	14,532	15,736	16,200	18,600	14.81%
712007 - LONGEVITY PAY SAFETY	20,136	20,299	20,904	14,177	-32.18%
712009 - SCHOLASTIC ACHIEVEMENT	201,792	259,142	224,475	208,425	-7.15%
712010 - EDUCATION RETENTION	13,886	13,813	14,778	18,501	25.19%
712011 - HOLIDAY PAY MISCELLANEOUS	8,293	10,211	9,318	21,862	134.62%
712012 - HOLIDAY PAY SAFETY	186,583	179,381	189,367	157,034	-17.07%
712013 - PMA LEADERSHIP COMPENSATION	12,230	28,571	34,532	27,814	-19.46%
712015 - LONGEVITY PAY MISC	18,806	17,439	18,381	17,021	-7.40%
712019 - SAFETY CERTIFICATION PAY	121,118	132,880	141,827	134,710	-5.02%
<b>71 - SPECIAL PAYS Total</b>	<b>598,716</b>	<b>677,833</b>	<b>670,242</b>	<b>618,605</b>	<b>-7.70%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	761,856	737,615	984,324	933,492	-5.16%
722001 - PENSION EE NORMAL COST MISC	98,732	90,863	119,363	120,808	1.21%
722002 - PENSION EE NORMAL COST SAFETY	432,217	431,665	535,855	534,737	-0.21%
723002 - PENSION ER NORMAL COST MISC	73,732	80,524	118,078	117,382	-0.59%
723003 - PENSION ER NORMAL COST SAFETY	851,729	995,388	1,149,694	1,069,993	-6.93%
723004 - RETIREMENT PART TIME/TEMP	-	-	552	565	2.48%
724001 - PENSION EE CONTRIB MISC	(126,261)	(119,757)	(169,136)	(172,698)	2.11%
724002 - PENSION EE CONTRIB SAFETY	(613,128)	(627,352)	(758,098)	(716,959)	-5.43%
725001 - PENSION UAL REQUIRED MISC	212,657	194,975	215,396	283,334	31.54%
725002 - PENSION UAL REQUIRED SAFETY	2,369,583	2,204,370	2,496,889	2,535,684	1.55%
725003 - PENSION UAL DISCRETIONARY MISC	110,636	125,839	58,349	53,982	-7.48%
725004 - PENSION UAL DISCRETIONARY SFTY	1,170,913	1,350,334	676,391	483,114	-28.57%
727003 - CELL PHONE STIPEND	32,144	30,140	31,680	30,720	-3.03%
727004 - RHS \$2.50 CONTRIBUTION	64,467	73,633	53,034	46,650	-12.04%
727012 - LIFE INSURANCE	4,174	3,970	4,830	4,830	0.00%
727013 - EMP ASSISTANCE PROGRAM	782	744	920	920	0.00%
727016 - MEDICARE FRINGES	98,022	98,982	99,140	95,132	-4.04%
727018 - PORAC RET MED TRUST	38,268	36,217	45,600	45,600	0.00%
727019 - SURVIVOR BENEFIT	1,305	2,193	-	-	
727020 - DEFERRED COMP CITY CONTRIB	88,972	91,634	116,506	112,575	-3.37%
728003 - COMPENSATED ABSENCES	181,355	187,084	213,108	206,391	-3.15%
<b>72 - BENEFITS Total</b>	<b>5,852,153</b>	<b>5,989,060</b>	<b>5,992,474</b>	<b>5,786,254</b>	<b>-3.44%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	65,160	53,522	30,000	30,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	1,171,972	1,159,832	600,000	600,000	0.00%
<b>74 - OTHER PAYS Total</b>	<b>1,237,133</b>	<b>1,213,354</b>	<b>630,000</b>	<b>630,000</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					



## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
811004 - EQUIPMENT RENTAL	25,801	25,592	28,163	28,163	0.00%
811008 - SERVICES PROFESSIONAL	31,561	59,945	336,592	351,053	4.30%
811065 - PD DRONE PROGRAM	-	-	-	420,495	
<b>81 - CONTRACT SERVICES Total</b>	<b>57,361</b>	<b>85,536</b>	<b>364,755</b>	<b>799,711</b>	<b>119.25%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	-	-	-	2,500	
<b>83 - UTILITIES Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	131,864	22,294	15,562	15,562	0.00%
841022 - PHOTO EXPENSE	-	435	3,500	3,500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	2,306	5,521	7,500	7,500	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>134,170</b>	<b>28,250</b>	<b>26,562</b>	<b>26,562</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	-	13,766	-	-	
851010 - MAINT & REPAIR EQUIPMENT	1,477	1,341	1,500	1,500	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>1,477</b>	<b>15,107</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	3,622	3,834	4,783	4,783	0.00%
861003 - TRAINING	34,247	30,031	35,400	35,400	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>37,869</b>	<b>33,865</b>	<b>40,183</b>	<b>40,183</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871004 - PUBLICATIONS & DUES NOC	2,453	1,615	4,030	4,030	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>2,453</b>	<b>1,615</b>	<b>4,030</b>	<b>4,030</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	122,754	125,865	134,583	138,018	2.55%
881005 - IT ISF REPLACEMENT CHARGE	83,577	83,577	74,607	76,951	3.14%
881010 - WORKERS' COMP ISF MISC	235,103	277,030	23,066	33,392	44.77%
881011 - WORKERS' COMP ISF SAFETY	169,184	183,518	561,909	606,895	8.01%
881012 - GENERAL LIABILITY INSURANCE	437,213	360,609	366,099	342,439	-6.46%
881014 - ANNUAL OPEB CHARGE	268,130	274,762	277,698	24,731	-91.09%
881015 - OTHER INSURANCE ISF RATES	9,739	9,739	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>1,325,700</b>	<b>1,315,100</b>	<b>1,437,962</b>	<b>1,222,426</b>	<b>-14.99%</b>
<b>01035355 - DETECTIVES Total</b>	<b>14,002,058</b>	<b>14,115,634</b>	<b>15,272,273</b>	<b>15,043,742</b>	<b>-1.50%</b>
<b>01035356 - FLEET MAINTENANCE</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	162,211	175,745	191,505	189,650	-0.97%
<b>70 - REGULAR SALARIES Total</b>	<b>162,211</b>	<b>175,745</b>	<b>191,505</b>	<b>189,650</b>	<b>-0.97%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	192	81	-	94	
712004 - CERTIFICATION PAY	25	-	25	-	-100.00%
712006 - BILINGUAL PAY	2,407	2,413	2,400	2,400	0.00%
712009 - SCHOLASTIC ACHIEVEMENT	2	-	-	-	
712010 - EDUCATION RETENTION	1,357	1,471	1,465	1,509	3.00%
712011 - HOLIDAY PAY MISCELLANEOUS	-	-	7,379	-	-100.00%





## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
712015 - LONGEVITY PAY MISC	3,169	3,433	3,418	3,521	3.00%
<b>71 - SPECIAL PAYS Total</b>	<b>7,151</b>	<b>7,398</b>	<b>14,687</b>	<b>7,524</b>	<b>-48.77%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	41,580	42,912	42,744	41,568	-2.75%
722001 - PENSION EE NORMAL COST MISC	15,252	16,657	18,522	17,780	-4.01%
723002 - PENSION ER NORMAL COST MISC	13,978	17,195	18,895	17,557	-7.09%
724001 - PENSION EE CONTRIB MISC	(22,024)	(23,814)	(26,654)	(25,620)	-3.88%
725001 - PENSION UAL REQUIRED MISC	36,615	33,570	41,787	42,435	1.55%
725003 - PENSION UAL DISCRETIONARY MISC	19,049	21,666	11,320	8,085	-28.58%
727003 - CELL PHONE STIPEND	1,926	1,931	1,920	1,920	0.00%
727004 - RHS \$2.50 CONTRIBUTION	2,577	8,317	3,344	3,448	3.11%
727012 - LIFE INSURANCE	208	211	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	39	39	40	40	0.00%
727016 - MEDICARE FRINGES	2,754	2,976	3,001	2,885	-3.84%
727018 - PORAC RET MED TRUST	2,396	2,401	2,400	2,400	0.00%
727019 - SURVIVOR BENEFIT	67	125	-	-	
727020 - DEFERRED COMP CITY CONTRIB	3,224	3,495	3,830	3,793	-0.97%
728003 - COMPENSATED ABSENCES	5,621	5,927	6,703	6,638	-0.97%
<b>72 - BENEFITS Total</b>	<b>123,261</b>	<b>133,608</b>	<b>128,063</b>	<b>123,139</b>	<b>-3.85%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	21,081	24,303	20,000	20,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	-	724	-	-	
<b>74 - OTHER PAYS Total</b>	<b>21,081</b>	<b>25,027</b>	<b>20,000</b>	<b>20,000</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	120,796	132,342	137,288	137,288	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>120,796</b>	<b>132,342</b>	<b>137,288</b>	<b>137,288</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841001 - STEP UP PRGM (PD)	40	-	-	-	
841011 - SUPPLIES AUTO PARTS EXPENSE	106,684	96,012	102,995	102,995	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	7,328	6,575	9,000	9,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	1,485	260	500	500	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>115,536</b>	<b>102,847</b>	<b>112,495</b>	<b>112,495</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	452,942	383,346	459,000	459,000	0.00%
851008 - AUTO EXTERIOR MAINT	55,458	97,848	87,768	123,030	40.18%
851009 - COLLISION CONTINGNCY FUND	5,227	6,943	34,000	34,000	0.00%
851010 - MAINT & REPAIR EQUIPMENT	-	1,384	1,000	1,000	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>513,628</b>	<b>489,521</b>	<b>581,768</b>	<b>617,030</b>	<b>6.06%</b>
<b>87 - GENERAL EXPENSES</b>					
871004 - PUBLICATIONS & DUES NOC	-	-	1,115	1,115	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>-</b>	<b>-</b>	<b>1,115</b>	<b>1,115</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881002 - NON CAPITAL EQUIPMENT	179,945	179,945	179,945	190,844	6.06%
881003 - VEHICLE REPLACE ISF	800,000	800,000	800,000	813,600	1.70%
881004 - IT ISF OPERATING CHARGE	6,175	6,318	6,779	6,529	-3.70%
881005 - IT ISF REPLACEMENT CHARGE	3,831	3,831	3,455	3,332	-3.56%



## POLICE SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
881010 - WORKERS' COMP ISF MISC	7,129	8,433	10,984	12,073	9.91%
881012 - GENERAL LIABILITY INSURANCE	16,202	14,333	15,165	15,246	0.54%
881014 - ANNUAL OPEB CHARGE	8,259	8,951	9,084	795	-91.24%
881015 - OTHER INSURANCE ISF RATES	126	126	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>1,021,667</b>	<b>1,021,937</b>	<b>1,025,412</b>	<b>1,042,419</b>	<b>1.66%</b>
<b>01035356 - FLEET MAINTENANCE Total</b>	<b>2,085,331</b>	<b>2,088,425</b>	<b>2,212,333</b>	<b>2,250,660</b>	<b>1.73%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841001 - STEP UP PRGM (PD)	2,028	1,893	10,000	10,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	-	15,500	90,000	95,000	5.56%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>2,028</b>	<b>17,393</b>	<b>100,000</b>	<b>105,000</b>	<b>5.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	2,604	-	211,000	15,000	-92.89%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>2,604</b>	<b>-</b>	<b>211,000</b>	<b>15,000</b>	<b>-92.89%</b>
<b>1050061 - FEDERAL DEPT OF JUSTICE Total</b>	<b>4,632</b>	<b>17,393</b>	<b>311,000</b>	<b>120,000</b>	<b>-61.41%</b>
<b>11035 - OTS POLICE DEPT</b>					
<b>72 - BENEFITS</b>					
727016 - MEDICARE FRINGES	3,860	3,719	-	-	
<b>72 - BENEFITS Total</b>	<b>3,860</b>	<b>3,719</b>	<b>-</b>	<b>-</b>	
<b>74 - OTHER PAYS</b>					
713002 - OVERTIME SAFTY & 1/2 TIME	266,066	255,438	-	-	
<b>74 - OTHER PAYS Total</b>	<b>266,066</b>	<b>255,438</b>	<b>-</b>	<b>-</b>	
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	8,652	2,528	-	-	
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>8,652</b>	<b>2,528</b>	<b>-</b>	<b>-</b>	
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	1,648	636	-	-	
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>1,648</b>	<b>636</b>	<b>-</b>	<b>-</b>	
<b>90 - CAPITAL EXPENDITURES</b>					
911024 - EQUIPMENT N.O.C.	19,742	19,317	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>19,742</b>	<b>19,317</b>	<b>-</b>	<b>-</b>	
<b>11035 - OTS POLICE DEPT Total</b>	<b>299,968</b>	<b>281,637</b>	<b>-</b>	<b>-</b>	
<b>11135 - SLESF GRANT POLICE DEPT</b>					
<b>74 - OTHER PAYS</b>					
715004 - SALARY REIMBURSEMENT	215,174	241,105	250,000	250,000	0.00%
<b>74 - OTHER PAYS Total</b>	<b>215,174</b>	<b>241,105</b>	<b>250,000</b>	<b>250,000</b>	<b>0.00%</b>
<b>11135 - SLESF GRANT POLICE DEPT Total</b>	<b>215,174</b>	<b>241,105</b>	<b>250,000</b>	<b>250,000</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>71,385,034</b>	<b>74,620,411</b>	<b>78,717,707</b>	<b>77,347,703</b>	<b>-1.74%</b>

# NEWPORT BEACH POLICE DEPARTMENT

## FY 2025-26 EQUIPMENT REPLACEMENT

Contact: Lt. Justin Morouse  
Ext. 3660

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)
2043	2021	Ford	Interceptor	68,102	75,000	Ford	Interceptor	\$ 54,000	\$ 4,185	\$ 58,185	\$ 26,500	\$ 84,685
2045	2021	Ford	Interceptor	69,567	75,000	Ford	Interceptor	\$ 54,000	\$ 4,185	\$ 58,185	\$ 26,500	\$ 84,685
2051	2014	Ford	Interceptor	68,805	75,000	Ford	Interceptor	\$ 54,000	\$ 4,185	\$ 58,185	\$ 26,500	\$ 84,685
2070	2015	Dodge	Charger	70,686	80,000	Ford	Interceptor	\$ 54,000	\$ 4,185	\$ 58,185	\$ 26,500	\$ 84,685
2076	2019	Ford	Interceptor	71,270	75,000	Ford	Interceptor	\$ 54,000	\$ 4,185	\$ 58,185	\$ 33,500	\$ 91,685
2085	2020	Ford	F-150	71,974	75,000	Ford	F-150	\$ 60,500	\$ 4,689	\$ 65,189	\$ 26,250	\$ 91,439
2086	2020	Ford	F-150	67,946	75,000	Ford	F-150	\$ 60,500	\$ 4,689	\$ 65,189	\$ 26,250	\$ 91,439
2089	2019	Ford	F-150	69,927	75,000	Ford	F-150	\$ 60,500	\$ 4,689	\$ 65,189	\$ 26,250	\$ 91,439
2133	2009	Chevrolet	Silverado	24,443	30,000	Ford	F-150	\$ 60,500	\$ 4,689	\$ 65,189	\$ 26,250	\$ 91,439
2138	2014	Ford	Explorer	74,165	80,000	TBD	SUV	\$ 40,000	\$ 3,100	\$ 43,100	\$ 7,000	\$ 50,100
2172	2019	BMW	R1250RT	63,600	75,000	BMW	R1250RTP	\$ 31,000	\$ 2,403	\$ 33,403	\$ -	\$ 33,403
2177	2020	BMW	R1250RT	Totaled	Totaled	BMW	R1250RTP	\$ 31,000	\$ 2,403	\$ 33,403	\$ -	\$ 33,403
2227	2015	Honda	Odyssey	94,465	100,000	Jeep	G. Cherokee	\$ 40,000	\$ 3,100	\$ 43,100	\$ 7,500	\$ 50,600
NEW	HLO	VEHICLE	-	-	-	Ford	Interceptor	\$ 54,000	\$ 4,185	\$ 58,185	\$ 26,250	\$ 84,435
2055	2024	Dodge	Durango	Totaled	Totaled	Ford	Interceptor	\$ 54,000	\$ 4,185	\$ 58,185	\$ 26,500	\$ 84,685
Note - a 10% contingency factor of total costs is factored in for fluctuations in pricing.												\$ 113,281
Total Fleet & Upfitting												\$ 1,246,086

EQUIPMENT		Total
Axon Cradelpoint Vehicle Modem Installation		\$ 127,389
Gas Masks (20 @ \$650 each including tax)		\$ 13,000
SWAT Helmets (5 @ \$1,100 each including tax)		\$ 5,500
Total Equipment Replacement		\$ 145,889
Total Fleet & Equipment Replacement		\$ 1,391,975

# 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 2024-25**

- Completion and Opening of Sunset View Park and connecting Pedestrian/Cyclist Bridge and Water Trash Wheel Ribbon Cutting
- Organizing several popular public events including Arbor Day Tree Planting, Two Ewaste/Document Shredding/Compost or Mulch events, Touch-a-Truck
- Completion of both the Balboa Marina and 29<sup>th</sup> St. Public Piers in the Harbor
- Completion of the west Newport Beach Sand Fill/Nourishment/Reshaping Project
- Commenced Construction on the New Lecture Hall and Lower Harbor Dredging (in 2025)

## **Budget Highlights**

- Facility Consolidation
- Balboa Yacht Basin Dredging
- Enhancement to wildfire mitigation
- Redefining water quality team due to attrition while consolidating sustainability operations

## **Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26**

- Consolidate and upgrade the facility maintenance of all the Library and Recreation/Community Center Buildings under one Facility Maintenance Group
- Completing Design and Permitting, and Starting Construction on the Balboa Library and Fire Station Building Replacements
- Prepare and Lobby the Federal Government for ~ \$50 million to Design/Construction Stage 14 Ocean Beach Nourishment and Groin Maintenance
- Reduce Refuse Landfill Tonnage and Increase Organic Material Diversion and Reuse over prior years values

## Department Performance Measures

Performance Measure	Actual FY 23-24	Estimated FY 24-25	Projected FY 25-26	Target
Percentage of CIP projects started within 60 days of the Master Schedule	79%	89%	80%	80%
Percentage of CIP projects completed within 10% contingency	79%	80%	80%	80%
Percentage of street closure permits issued within 24 hours	90%	85%	85%	80%
Percentage of PW related Quest (work order) tickets completed within 48 hours	N/A	80%	85%	80%
Percentage of refuse collected that is diverted (recycled or composted)	44%	45%	50%	50%
Percentage of fleet preventative maintenance completed on schedule	75%	80%	85%	80%

**PUBLIC WORKS PERSONNEL**

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	96.00	97.00	100.00
Part-Time (FTE)	14.00	12.50	13.25

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ADMINISTRATIVE ASSISTANT	1.00	1.00	97,681	-	35,500	133,182
ADMINISTRATIVE ASSISTANT	1.00	1.00	103,492	-	36,850	140,342
ADMINISTRATIVE MANAGER	1.00	1.00	167,953	960	42,572	211,486
ASSISTANT CITY ENGINEER	1.00	1.00	208,217	960	47,294	256,472
ASSISTANT CITY ENGINEER	1.00	1.00	208,217	960	44,868	254,046
ASSISTANT CITY ENGINEER	1.00	1.00	208,217	-	46,214	254,432
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	137,689	-	37,717	175,406
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	137,608	-	37,349	174,957
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	151,427	-	39,178	190,604
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	143,427	-	38,327	181,754
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	152,651	-	40,854	193,505
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	152,786	1,020	41,427	195,232
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	148,963	-	38,916	187,878
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	152,786	1,980	41,537	196,302
CIVIL ENGINEER, ASSOCIATE	1.00	1.00	123,855	-	35,887	159,742
CIVIL ENGINEER, PRINCIPAL	1.00	1.00	180,671	960	41,940	223,572
CIVIL ENGINEER, PRINCIPAL	1.00	1.00	195,263	960	45,953	242,177
CIVIL ENGINEER, SENIOR	1.00	1.00	176,583	960	43,074	220,617
CIVIL ENGINEER, SENIOR	1.00	1.00	176,583	-	44,084	220,667
CIVIL ENGINEER, SENIOR	1.00	1.00	176,583	-	44,144	220,727
CIVIL ENGINEER, SENIOR	1.00	1.00	175,229	1,980	43,519	220,728
CONCRETE FINISHER	1.00	1.00	94,427	220	33,074	127,721
CONCRETE FINISHER	0.00	1.00	74,372	-	30,627	104,998
CONSTRUCTION INSPECTION SUPERVISOR	1.00	1.00	145,095	960	39,905	185,960
DEPARTMENT ASSISTANT	1.00	1.00	59,393	-	29,034	88,428
DEPUTY PUBLIC WORKS DIRECTOR - MUNICIPAL OPERATIONS	1.00	1.00	207,143	4,560	44,806	256,510
DEPUTY PUBLIC WORKS DIRECTOR/CITY ENGINEER	1.00	1.00	256,817	4,560	51,811	313,188
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	105,003	960	36,181	142,144
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	105,459	815	36,035	142,309
ENGINEER, ASSOCIATE	1.00	1.00	144,552	-	40,175	184,727
ENGINEERING TECHNICIAN	1.00	1.00	77,634	-	30,974	108,608
EQUIPMENT MECHANIC I	1.00	1.00	82,561	-	31,797	114,359
EQUIPMENT MECHANIC II	1.00	1.00	95,622	1,995	35,286	132,903
EQUIPMENT MECHANIC II	1.00	1.00	95,432	275	34,441	130,148
EQUIPMENT MECHANIC II	1.00	1.00	95,342	1,885	35,482	132,709
EQUIPMENT MECHANIC II	1.00	1.00	79,698	-	31,493	111,191
EQUIPMENT MECHANIC, SENIOR	1.00	1.00	104,714	960	34,166	139,840
EQUIPMENT OPERATOR I	1.00	0.00	-	-	-	-
EQUIPMENT OPERATOR I	1.00	0.00	-	-	-	-
EQUIPMENT OPERATOR I	1.00	0.00	-	-	-	-
EQUIPMENT OPERATOR II	1.00	0.00	-	-	-	-
EQUIPMENT OPERATOR II	1.00	0.00	-	-	-	-
EQUIPMENT OPERATOR II	1.00	0.00	-	-	-	-
EQUIPMENT OPERATOR II	1.00	0.00	-	-	-	-
EQUIPMENT OPERATOR II	1.00	0.00	-	-	-	-
EQUIPMENT OPERATOR II	1.00	0.00	-	-	-	-
EQUIPMENT OPERATOR II	1.00	0.00	-	-	-	-
FACILITIES MAINTENANCE TECHNICIAN	1.00	1.00	70,972	960	30,579	102,511
FACILITIES MAINTENANCE TECHNICIAN	1.00	1.00	89,687	960	32,269	122,916
FACILITIES MAINTENANCE TECHNICIAN	1.00	1.00	94,396	220	33,071	127,686
FACILITIES MAINTENANCE TECHNICIAN	0.00	1.00	68,444	960	30,311	99,715
FACILITIES MAINTENANCE TECHNICIAN	0.00	1.00	86,578	960	32,238	119,776
FACILITIES MAINTENANCE TECHNICIAN	0.00	1.00	93,927	960	34,573	129,460
MAINTENANCE OPERATOR	0.00	1.00	85,757	1,005	33,850	120,612
MAINTENANCE OPERATOR	0.00	1.00	62,828	-	29,400	92,228
MAINTENANCE OPERATOR	0.00	1.00	84,336	165	31,998	116,499
MAINTENANCE OPERATOR	0.00	1.00	84,336	165	31,998	116,499
MAINTENANCE OPERATOR	0.00	1.00	59,849	-	29,083	88,932
MAINTENANCE OPERATOR	0.00	1.00	80,291	220	31,272	111,783
MAINTENANCE OPERATOR	0.00	1.00	72,748	165	30,766	103,679
MAINTENANCE WORKER	0.00	1.00	63,289	960	29,763	94,011
MAINTENANCE WORKER	0.00	1.00	74,241	200	30,627	105,069
MAINTENANCE WORKER	0.00	1.00	73,390	-	30,522	103,912
MAINTENANCE WORKER	0.00	1.00	76,996	-	32,604	109,600
MAINTENANCE WORKER	0.00	1.00	55,989	960	28,987	85,935
MAINTENANCE WORKER	0.00	1.00	60,342	-	29,435	89,778
MAINTENANCE WORKER I	1.00	0.00	-	-	-	-
MAINTENANCE WORKER I	1.00	0.00	-	-	-	-
MAINTENANCE WORKER I	1.00	0.00	-	-	-	-
MAINTENANCE WORKER I	1.00	0.00	-	-	-	-



Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
MAINTENANCE WORKER I	1.00	0.00	-	-	-	-
MAINTENANCE WORKER I	1.00	0.00	-	-	-	-
MAINTENANCE WORKER I	1.00	0.00	-	-	-	-
MAINTENANCE WORKER I	1.00	0.00	-	-	-	-
MAINTENANCE WORKER II	1.00	0.00	-	-	-	-
MAINTENANCE WORKER II	1.00	0.00	-	-	-	-
MAINTENANCE WORKER II	1.00	0.00	-	-	-	-
MAINTENANCE WORKER II	1.00	0.00	-	-	-	-
MAINTENANCE WORKER II	1.00	0.00	-	-	-	-
MANAGEMENT ANALYST	0.00	1.00	103,285	-	33,700	136,985
MANAGEMENT ANALYST (SUSTAINABILITY COORDINATOR)	0.00	1.00	87,103	-	31,980	119,083
MANAGEMENT ANALYST, ASSISTANT	1.00	0.00	-	-	-	-
MANAGEMENT ANALYST, SENIOR	1.00	1.00	129,888	960	36,542	167,390
MANAGEMENT ANALYST, SENIOR	1.00	1.00	144,037	-	39,678	183,715
MANAGEMENT ANALYST, SENIOR	1.00	1.00	123,027	-	35,799	158,826
OFFICE ASSISTANT	1.00	1.00	58,593	-	28,949	87,542
PERMIT TECHNICIAN II	1.00	1.00	110,373	1,740	37,126	149,239
PERMIT TECHNICIAN II	1.00	1.00	111,294	-	37,394	148,688
PUBLIC WORKS CREW CHIEF	1.00	1.00	104,499	1,235	34,163	139,897
PUBLIC WORKS CREW CHIEF	1.00	1.00	105,459	1,290	35,889	142,638
PUBLIC WORKS CREW CHIEF	1.00	1.00	104,720	1,290	35,732	141,742
PUBLIC WORKS CREW CHIEF	1.00	1.00	105,325	1,400	36,272	142,997
PUBLIC WORKS CREW CHIEF	1.00	1.00	98,062	760	35,178	134,000
PUBLIC WORKS CREW CHIEF	1.00	1.00	104,482	1,480	36,084	142,046
PUBLIC WORKS CREW CHIEF	1.00	1.00	85,388	960	32,112	118,460
PUBLIC WORKS CREW CHIEF	0.00	1.00	95,915	1,060	34,648	131,623
PUBLIC WORKS CREW CHIEF	0.00	1.00	86,974	-	31,966	118,940
PUBLIC WORKS DIRECTOR	1.00	1.00	299,095	5,760	68,702	373,557
PUBLIC WORKS FINANCE/ADMINISTRATIVE MANAGER	1.00	1.00	193,556	960	44,748	239,264
PUBLIC WORKS INSPECTOR II	1.00	1.00	122,468	960	37,903	161,331
PUBLIC WORKS INSPECTOR II	1.00	1.00	122,468	2,760	37,654	162,882
PUBLIC WORKS INSPECTOR II	1.00	1.00	122,468	960	38,033	161,461
PUBLIC WORKS INSPECTOR, SENIOR	1.00	1.00	131,293	960	39,213	171,466
PUBLIC WORKS INSPECTOR, SENIOR	1.00	1.00	131,663	960	38,455	171,078
PUBLIC WORKS SUPERVISOR	1.00	1.00	122,026	1,595	38,324	161,946
PUBLIC WORKS SUPERVISOR	1.00	1.00	122,026	960	35,706	158,693
PUBLIC WORKS SUPERVISOR	1.00	1.00	115,488	1,180	35,327	151,995
PUBLIC WORKS SUPERVISOR	1.00	1.00	109,620	410	35,893	145,923
PUBLIC WORKS SUPERVISOR	1.00	1.00	122,026	960	38,224	161,211
PUBLIC WORKS SUPERVISOR	1.00	1.00	110,045	1,180	36,342	147,567
RECORDS SPECIALIST	1.00	1.00	103,492	-	36,340	139,832
SENIOR CIVIL ENGINEER	1.00	1.00	178,331	960	43,728	223,019
SENIOR MAINTENANCE OPERATOR	0.00	1.00	85,757	760	34,326	120,843
SENIOR MAINTENANCE OPERATOR	0.00	1.00	89,662	760	34,430	124,851
SENIOR MAINTENANCE OPERATOR	0.00	1.00	88,020	1,480	33,918	123,418
SENIOR MAINTENANCE OPERATOR	0.00	1.00	89,597	760	34,605	124,962
SENIOR MAINTENANCE OPERATOR	0.00	1.00	89,865	760	34,503	125,128
SENIOR MAINTENANCE OPERATOR	0.00	1.00	89,329	760	33,926	124,015
SENIOR MAINTENANCE OPERATOR	0.00	1.00	90,064	2,130	34,390	126,584
SENIOR MAINTENANCE OPERATOR	0.00	1.00	90,064	760	32,618	123,442
SUPERINTENDENT	1.00	1.00	174,186	2,760	41,379	218,326
SUPERINTENDENT	1.00	1.00	175,376	-	43,243	218,620
SUPERINTENDENT	1.00	1.00	174,525	-	43,205	217,730
TRANSPORTATION MANAGER/CITY TRAFFIC ENGINEER	1.00	1.00	206,782	960	46,570	254,311
WATER CONSERVATION COORDINATOR	1.00	0.00	-	-	-	-
<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
INTERN	1.00	1.00	44,524	-	6,861	51,385
MAINTENANCE AIDE	0.80	0.00	-	-	-	-
MAINTENANCE AIDE	5.25	0.00	-	-	-	-
MAINTENANCE AIDE	0.70	0.00	-	-	-	-
ENGINEER, ASSOCIATE	1.90	1.90	271,762	-	18,453	290,214
PUBLIC WORKS TECHNICAL AIDE	1.85	1.85	92,871	-	4,954	97,826
PUBLIC WORKS TECHNICAL AIDE	1.00	1.00	50,201	-	3,220	53,421
FACILITIES MAINTENANCE WORKER II	0.00	0.75	38,859	-	2,146	41,004
MAINTENANCE WORKER I	0.00	1.68	85,369	-	4,564	89,933
MAINTENANCE WORKER I	0.00	4.38	222,978	-	15,593	238,570
MAINTENANCE WORKER I	0.00	0.70	27,545	-	1,557	29,103
			<b>12,779,367</b>	<b>81,420</b>	<b>3,738,103</b>	<b>16,598,891</b>

# PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01080005 - PUBLIC WORKS ADMIN</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	1,009,262	1,375,108	1,577,763	1,603,168	1.61%
711003 - SALARIES PART TIME	55,028	37,088	43,502	44,524	2.35%
<b>70 - REGULAR SALARIES Total</b>	<b>1,064,290</b>	<b>1,412,195</b>	<b>1,621,264</b>	<b>1,647,691</b>	<b>1.63%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	1,745	1,750	1,740	1,740	0.00%
712006 - BILINGUAL PAY	-	-	1,800	-	-100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>1,745</b>	<b>1,750</b>	<b>3,540</b>	<b>1,740</b>	<b>-50.85%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	153,320	203,499	271,008	271,152	0.05%
722001 - PENSION EE NORMAL COST MISC	92,234	123,865	141,430	145,452	2.84%
723002 - PENSION ER NORMAL COST MISC	83,998	131,464	150,804	150,291	-0.34%
723004 - RETIREMENT PART TIME/TEMP	1,645	649	760	835	9.82%
724001 - PENSION EE CONTRIB MISC	(124,133)	(159,779)	(184,148)	(199,328)	8.24%
725001 - PENSION UAL REQUIRED MISC	246,223	284,619	344,275	358,718	4.20%
725003 - PENSION UAL DISCRETIONARY MISC	128,099	183,696	93,262	68,345	-26.72%
727001 - CAR ALLOWANCE	4,813	5,242	4,800	8,400	75.00%
727003 - CELL PHONE STIPEND	1,926	2,042	1,920	2,880	50.00%
727004 - RHS \$2.50 CONTRIBUTION	10,757	32,689	14,494	13,394	-7.59%
727012 - LIFE INSURANCE	865	1,188	1,470	1,365	-7.14%
727013 - EMP ASSISTANCE PROGRAM	162	224	280	260	-7.14%
727016 - MEDICARE FRINGES	16,071	21,100	23,631	24,080	1.90%
727017 - PARS DC 401A	5,075	5,504	5,644	5,982	5.98%
727019 - SURVIVOR BENEFIT	301	689	-	-	
727020 - DEFERRED COMP CITY CONTRIB	9,280	9,420	2,460	8,502	245.61%
728003 - COMPENSATED ABSENCES	37,801	51,686	55,222	56,111	1.61%
<b>72 - BENEFITS Total</b>	<b>668,437</b>	<b>897,796</b>	<b>927,313</b>	<b>916,439</b>	<b>-1.17%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	47	693	0	300	499900%
<b>74 - OTHER PAYS Total</b>	<b>47</b>	<b>693</b>	<b>0</b>	<b>300</b>	<b>499900%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	83,735	103,818	69,500	69,500	0.00%
811015 - SERVICES OTHER PRINT VENDOR	5,853	4,999	5,000	8,000	60.00%
811027 - SERVICES CITY PRINT CONTRACT	2,725	1,968	2,500	3,500	40.00%
841060 - OTHER AGENCY FEES	53,955	58,499	70,690	68,596	-2.96%
<b>81 - CONTRACT SERVICES Total</b>	<b>146,268</b>	<b>169,284</b>	<b>147,690</b>	<b>149,596</b>	<b>1.29%</b>
<b>82 - GRANT OPERATING</b>					
821004 - GRANT EXPENSES	4,000	-	-	-	
<b>82 - GRANT OPERATING Total</b>	<b>4,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	-	1,396	-	1,438	
831003 - UTILITIES NATURAL GAS	-	3,545	5,519	5,519	0.00%
831004 - UTILITIES ELECTRICITY	-	34,997	36,211	36,211	0.00%
<b>83 - UTILITIES Total</b>	<b>-</b>	<b>39,938</b>	<b>41,730</b>	<b>43,168</b>	<b>3.45%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	5,825	3,725	9,150	14,690	60.55%
841015 - SPECIAL DEPT SUPPLIES NOC	5,220	3,622	5,100	5,100	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	3,430	-	-	



## PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>11,046</b>	<b>10,777</b>	<b>14,250</b>	<b>19,790</b>	<b>38.88%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	-	-	260	-	-100.00%
851013 - PRINTER MAINT/SUPPLIES	1,923	1,783	2,300	7,250	215.22%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>1,923</b>	<b>1,783</b>	<b>2,560</b>	<b>7,250</b>	<b>183.20%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	4,419	10,742	5,900	6,160	4.41%
861003 - TRAINING	5,294	2,311	2,750	2,750	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>9,713</b>	<b>13,053</b>	<b>8,650</b>	<b>8,910</b>	<b>3.01%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	442	496	-	1,000	
871003 - POSTAGE/FREIGHT/EXPRESS NOC	4,111	3,658	6,500	5,500	-15.38%
871004 - PUBLICATIONS & DUES NOC	10	-	1,197	197	-83.54%
871006 - UNIFORM EXPENSE	65	-	-	-	
871017 - SOFTWARE LICENSE RENEWAL	1,469	1,638	720	1,720	138.89%
<b>87 - GENERAL EXPENSES Total</b>	<b>6,097</b>	<b>5,792</b>	<b>8,417</b>	<b>8,417</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	72,806	93,395	83,835	96,453	15.05%
881005 - IT ISF REPLACEMENT CHARGE	12,876	15,272	12,353	12,245	-0.87%
881010 - WORKERS' COMP ISF MISC	17,270	21,386	21,812	26,987	23.73%
881012 - GENERAL LIABILITY INSURANCE	31,104	72,968	112,596	140,155	24.48%
881013 - UNINSURED CLAIMS CHARGE	830	982	11,236	7,945	-29.29%
881014 - ANNUAL OPEB CHARGE	56,236	75,441	74,838	6,723	-91.02%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>191,122</b>	<b>279,443</b>	<b>316,670</b>	<b>290,510</b>	<b>-8.26%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	-	-	3,800	3,800	0.00%
911039 - OFFICE FURNITURE/FIXTURES	4,798	1,353	2,800	2,800	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>4,798</b>	<b>1,353</b>	<b>6,600</b>	<b>6,600</b>	<b>0.00%</b>
<b>01080005 - PUBLIC WORKS ADMIN Total</b>	<b>2,109,486</b>	<b>2,833,858</b>	<b>3,098,685</b>	<b>3,100,411</b>	<b>0.06%</b>
<b>0108011 - WQ/CONSERVATION/ENVIRONMENTAL</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	452,533	490,865	502,862	473,651	-5.81%
<b>70 - REGULAR SALARIES Total</b>	<b>452,533</b>	<b>490,865</b>	<b>502,862</b>	<b>473,651</b>	<b>-5.81%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	67,687	68,024	67,752	67,788	0.05%
722001 - PENSION EE NORMAL COST MISC	48,815	50,864	51,201	47,934	-6.38%
723002 - PENSION ER NORMAL COST MISC	32,537	40,883	40,951	36,992	-9.67%
724001 - PENSION EE CONTRIB MISC	(55,402)	(56,450)	(58,068)	(58,022)	-0.08%
725001 - PENSION UAL REQUIRED MISC	102,418	93,903	109,727	105,418	-3.93%
725003 - PENSION UAL DISCRETIONARY MISC	53,284	60,606	29,724	20,085	-32.43%
727003 - CELL PHONE STIPEND	2,888	2,896	2,880	2,880	0.00%
727004 - RHS \$2.50 CONTRIBUTION	4,391	4,525	3,968	4,072	2.62%
727012 - LIFE INSURANCE	315	319	315	315	0.00%
727013 - EMP ASSISTANCE PROGRAM	59	60	60	60	0.00%
727016 - MEDICARE FRINGES	6,656	7,097	7,363	6,896	-6.35%
727019 - SURVIVOR BENEFIT	100	188	-	-	
727020 - DEFERRED COMP CITY CONTRIB	830	694	720	780	8.33%
728003 - COMPENSATED ABSENCES	15,724	17,099	17,600	16,578	-5.81%



## PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>72 - BENEFITS Total</b>	<b>280,303</b>	<b>290,708</b>	<b>274,193</b>	<b>251,774</b>	<b>-8.18%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	42,867	75,934	30,408	31,032	2.05%
811010 - NPDES ADMINISTRATION	209,218	239,969	219,000	219,000	0.00%
811011 - TMDL ADMINISTRATION	171,983	129,669	190,000	190,000	0.00%
811015 - SVCES OTHER PRINT VENDOR	-	165	-	-	
<b>81 - CONTRACT SERVICES Total</b>	<b>424,068</b>	<b>445,737</b>	<b>439,408</b>	<b>440,032</b>	<b>0.14%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	73	-	-	-	
841015 - SPECIAL DEPT SUPPLIES NOC	50	1,003	1,000	1,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>122</b>	<b>1,003</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	875	875	798	798	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>875</b>	<b>875</b>	<b>798</b>	<b>798</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	-	1,777	750	750	0.00%
861003 - TRAINING	-	-	750	750	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>-</b>	<b>1,777</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	-	305	-	500	
871003 - POSTAGE/FREIGHT/EXPRESS NOC	5	-	600	600	0.00%
871004 - PUBLICATIONS & DUES NOC	-	-	500	-	-100.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>5</b>	<b>305</b>	<b>1,100</b>	<b>1,100</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	4,000	4,862	5,151	1,653	-67.92%
881003 - VEHICLE REPLACE ISF	3,065	2,723	2,723	2,417	-11.25%
881004 - IT ISF OPERATING CHARGE	18,731	20,588	18,020	20,912	16.05%
881005 - IT ISF REPLACEMENT CHARGE	3,593	3,593	2,851	2,826	-0.88%
881010 - WORKERS' COMP ISF MISC	6,222	5,860	6,508	7,203	10.68%
881012 - GENERAL LIABILITY INSURANCE	14,790	24,768	34,815	45,288	30.08%
881013 - UNINSURED CLAIMS CHARGE	337	305	3,501	2,419	-30.90%
881014 - ANNUAL OPEB CHARGE	23,392	25,653	23,852	1,986	-91.67%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>74,193</b>	<b>88,417</b>	<b>97,422</b>	<b>84,704</b>	<b>-13.05%</b>
<b>0108011 - WQ/CONSERVATION/ENVIRONMENTAL Total</b>	<b>1,232,100</b>	<b>1,319,687</b>	<b>1,318,284</b>	<b>1,254,560</b>	<b>-4.83%</b>
<b>0108012 - TRAFFIC &amp; TRANSPORTATION</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	1,256,234	1,487,091	1,791,441	1,802,660	0.63%
711003 - SALARIES PART TIME	15,325	25,786	46,459	50,201	8.06%
<b>70 - REGULAR SALARIES Total</b>	<b>1,271,560</b>	<b>1,512,878</b>	<b>1,837,899</b>	<b>1,852,861</b>	<b>0.81%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	3,424	3,077	3,060	3,060	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>3,424</b>	<b>3,077</b>	<b>3,060</b>	<b>3,060</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	200,197	206,973	293,592	271,152	-7.64%
722001 - PENSION EE NORMAL COST MISC	135,631	135,958	162,375	164,082	1.05%

# PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
723002 - PENSION ER NORMAL COST MISC	98,728	138,066	167,399	164,184	-1.92%
723004 - RETIREMENT PART TIME/TEMP	575	967	1,626	941	-42.11%
724001 - PENSION EE CONTRIB MISC	(168,805)	(171,370)	(207,803)	(224,275)	7.93%
725001 - PENSION UAL REQUIRED MISC	323,294	296,413	372,916	403,356	8.16%
725003 - PENSION UAL DISCRETIONARY MISC	168,196	191,308	101,021	76,850	-23.93%
727003 - CELL PHONE STIPEND	3,991	3,788	3,840	3,840	0.00%
727004 - RHS \$2.50 CONTRIBUTION	19,954	14,359	12,614	12,978	2.89%
727012 - LIFE INSURANCE	956	1,073	1,365	1,365	0.00%
727013 - EMP ASSISTANCE PROGRAM	179	201	260	260	0.00%
727016 - MEDICARE FRINGES	19,807	22,933	26,931	26,967	0.13%
727019 - SURVIVOR BENEFIT	234	689	-	-	
727020 - DEFERRED COMP CITY CONTRIB	4,008	5,163	3,120	3,960	26.92%
728003 - COMPENSATED ABSENCES	49,632	57,684	62,700	63,093	0.63%
<b>72 - BENEFITS Total</b>	<b>856,578</b>	<b>904,206</b>	<b>1,001,956</b>	<b>968,752</b>	<b>-3.31%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	14,094	16,424	7,297	13,733	88.20%
<b>74 - OTHER PAYS Total</b>	<b>14,094</b>	<b>16,424</b>	<b>7,297</b>	<b>13,733</b>	<b>88.20%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	256,439	103,308	250,519	256,179	2.26%
811015 - SERVICES OTHER PRINT VENDOR	-	-	5,000	2,000	-60.00%
811027 - SERVICES CITY PRINT CONTRACT	-	-	1,000	-	-100.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>256,439</b>	<b>103,308</b>	<b>256,519</b>	<b>258,179</b>	<b>0.65%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	1,721	864	3,500	-	-100.00%
841015 - SPECIAL DEPT SUPPLIES NOC	1,319	1,193	3,000	1,500	-50.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>3,040</b>	<b>2,057</b>	<b>6,500</b>	<b>1,500</b>	<b>-76.92%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	3,705	3,462	3,362	3,530	5.00%
851010 - MAINT & REPAIR EQUIPMENT	624,623	564,069	540,566	550,970	1.92%
851014 - MAINT & REPAIR DAMAGE	74,270	16,663	50,000	50,000	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>702,598</b>	<b>584,194</b>	<b>593,928</b>	<b>604,500</b>	<b>1.78%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	2,724	1,583	500	2,000	300.00%
861003 - TRAINING	20	1,660	1,125	2,125	88.89%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>2,744</b>	<b>3,243</b>	<b>1,625</b>	<b>4,125</b>	<b>153.85%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	765	5,219	3,000	3,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	33	10	200	200	0.00%
871004 - PUBLICATIONS & DUES NOC	-	343	900	900	0.00%
871006 - UNIFORM EXPENSE	223	202	-	500	
<b>87 - GENERAL EXPENSES Total</b>	<b>1,021</b>	<b>5,774</b>	<b>4,100</b>	<b>4,600</b>	<b>12.20%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	9,000	10,940	11,591	4,502	-61.16%
881003 - VEHICLE REPLACE ISF	9,160	8,246	8,246	7,417	-10.06%
881004 - IT ISF OPERATING CHARGE	66,995	73,802	70,186	88,514	26.11%
881005 - IT ISF REPLACEMENT CHARGE	13,175	13,175	11,403	12,245	7.39%
881010 - WORKERS' COMP ISF MISC	22,585	20,764	23,975	28,533	19.01%
881012 - GENERAL LIABILITY INSURANCE	47,885	77,982	116,152	161,753	39.26%
881013 - UNINSURED CLAIMS CHARGE	1,163	993	12,011	8,873	-26.12%



## PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
881014 - ANNUAL OPEB CHARGE	73,839	87,822	81,064	7,560	-90.67%
881015 - OTHER INSURANCE ISF RATES	126	126	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>243,929</b>	<b>293,852</b>	<b>334,627</b>	<b>319,397</b>	<b>-4.55%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	950	-	1,500	1,500	0.00%
911039 - OFFICE FURNITURE/FIXTURES	5,676	1,025	2,500	2,500	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>6,626</b>	<b>1,025</b>	<b>4,000</b>	<b>4,000</b>	<b>0.00%</b>
<b>0108012 - TRAFFIC &amp; TRANSPORTATION Total</b>	<b>3,362,055</b>	<b>3,430,036</b>	<b>4,051,511</b>	<b>4,034,707</b>	<b>-0.41%</b>
<b>0108031 - PARKS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	725,111	760,829	812,979	830,649	2.17%
711003 - SALARIES PART TIME	-	26,952	36,381	85,369	134.65%
<b>70 - REGULAR SALARIES Total</b>	<b>725,111</b>	<b>787,781</b>	<b>849,361</b>	<b>916,017</b>	<b>7.85%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	1,311	1,285	1,320	1,320	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>1,311</b>	<b>1,285</b>	<b>1,320</b>	<b>1,320</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	173,929	160,464	180,672	180,768	0.05%
722001 - PENSION EE NORMAL COST MISC	68,750	74,425	77,650	78,509	1.11%
723002 - PENSION ER NORMAL COST MISC	57,303	70,396	72,099	70,663	-1.99%
723004 - RETIREMENT PART TIME/TEMP	-	-	-	3,201	
724001 - PENSION EE CONTRIB MISC	(86,995)	(89,848)	(94,362)	(101,916)	8.01%
725001 - PENSION UAL REQUIRED MISC	152,997	140,276	177,396	185,863	4.77%
725003 - PENSION UAL DISCRETIONARY MISC	79,598	90,536	48,055	35,412	-26.31%
727003 - CELL PHONE STIPEND	5,405	5,983	6,720	6,720	0.00%
727004 - RHS \$2.50 CONTRIBUTION	9,363	9,651	8,776	9,036	2.96%
727012 - LIFE INSURANCE	864	825	945	945	0.00%
727013 - EMP ASSISTANCE PROGRAM	163	156	180	180	0.00%
727016 - MEDICARE FRINGES	11,526	12,222	12,523	13,399	7.00%
727019 - SURVIVOR BENEFIT	234	564	-	-	
727020 - DEFERRED COMP CITY CONTRIB	1,411	1,993	1,500	2,100	40.00%
728003 - COMPENSATED ABSENCES	23,488	27,580	28,454	29,073	2.17%
<b>72 - BENEFITS Total</b>	<b>498,037</b>	<b>505,222</b>	<b>520,608</b>	<b>513,952</b>	<b>-1.28%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	31,077	35,090	36,050	36,050	0.00%
713008 - CALL BACK PAY	-	1,590	1,500	1,500	0.00%
713009 - STAND BY PAY	-	448	-	-	
<b>74 - OTHER PAYS Total</b>	<b>31,077</b>	<b>37,128</b>	<b>37,550</b>	<b>37,550</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811004 - EQUIPMENT RENTAL	5,030	4,400	5,000	5,000	0.00%
811008 - SERVICES PROFESSIONAL	13,232	13,578	11,122	5,000	-55.04%
811015 - SERVICES OTHER PRINT VENDOR	-	977	-	-	
811017 - SERVICES CONTRACT	145,857	170,983	120,861	4,716,278	3802.23%
811018 - CONTRACT SERVICES MEDIANS	2,335,976	2,240,576	2,141,000	-	-100.00%
811020 - CONTRACT SERVICES PARK/FACILITY	2,217,610	2,134,557	2,434,409	-	-100.00%
811026 - CONTRACT SERVICES CIVIC CENTER	256,102	260,375	241,445	-	-100.00%
811027 - SERVICES CITY PRINT CONTRACT	-	81	454	454	0.00%
811058 - HAZARDOUS MATERIALS REMOVAL	-	4,307	-	-	
841060 - OTHER AGENCY FEES	-	418	-	-	



# PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
851030 - TURF RENOVATION	158,044	206,706	190,100	190,100	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>5,131,852</b>	<b>5,036,957</b>	<b>5,144,390</b>	<b>4,916,832</b>	<b>-4.42%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	798	-	1,200	-	-100.00%
831004 - UTILITIES ELECTRICITY	62,245	71,665	69,172	76,399	10.45%
831005 - UTILITIES WATER	1,315,852	1,367,780	1,450,000	1,479,391	2.03%
<b>83 - UTILITIES Total</b>	<b>1,378,895</b>	<b>1,439,445</b>	<b>1,520,372</b>	<b>1,555,790</b>	<b>2.33%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	888	230	1,000	-	-100.00%
841015 - SPECIAL DEPT SUPPLIES NOC	37,543	6,780	5,000	5,000	0.00%
841029 - SAFETY EQUIPMENT	1,567	147	2,500	2,500	0.00%
841039 - PLANT MATERIALS	23,345	41,692	25,000	45,000	80.00%
841041 - SOIL AMENDMENTS	18,292	3,093	17,500	17,500	0.00%
841044 - TOOLS INSTRUMENTS ETC	4,558	2,341	3,500	3,500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	229,830	313,092	65,000	165,000	153.85%
841055 - HAZARD MITIGATION	277,995	393,982	314,155	576,785	83.60%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>594,019</b>	<b>761,356</b>	<b>433,655</b>	<b>815,285</b>	<b>88.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	23,724	24,823	27,650	27,650	0.00%
851010 - MAINT & REPAIR EQUIPMENT	4,867	3,865	5,500	5,500	0.00%
851013 - PRINTER MAINT/SUPPLIES	2,202	2,248	1,500	-	-100.00%
851014 - MAINT & REPAIR DAMAGE	78,492	84,531	-	-	
851037 - MAINT & REPAIR NOC	118,811	61,157	48,069	68,069	41.61%
851038 - MAINT IRRIGATION REPAIR	499,645	471,932	188,190	388,190	106.28%
851040 - MAINT DRNKNG FOU REPAIR	1,453	10	5,000	-	-100.00%
851065 - NWP COAST REIMBURSEMENT	63,069	64,330	64,330	68,242	6.08%
851072 - SEWER FEES: FIXED + USE	5,889	5,835	8,500	8,500	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>798,153</b>	<b>718,731</b>	<b>348,739</b>	<b>566,151</b>	<b>62.34%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	1,938	-	1,750	1,750	0.00%
861003 - TRAINING	3,518	2,240	2,000	2,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>5,456</b>	<b>2,240</b>	<b>3,750</b>	<b>3,750</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	659	790	-	-	
871002 - ADVERT & PUB RELATIONS	-	789	-	-	
871004 - PUBLICATIONS & DUES NOC	253	100	2,000	2,000	0.00%
871006 - UNIFORM EXPENSE	4,968	4,816	4,777	5,190	8.64%
<b>87 - GENERAL EXPENSES Total</b>	<b>5,879</b>	<b>6,495</b>	<b>6,777</b>	<b>7,190</b>	<b>6.09%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	80,000	83,871	104,315	45,728	-56.16%
881003 - VEHICLE REPLACE ISF	64,282	66,304	88,506	82,964	-6.26%
881004 - IT ISF OPERATING CHARGE	42,863	47,195	51,638	66,036	27.88%
881005 - IT ISF REPLACEMENT CHARGE	8,384	8,384	8,362	9,113	8.99%
881010 - WORKERS' COMP ISF MISC	23,597	23,088	28,219	33,464	18.59%
881012 - GENERAL LIABILITY INSURANCE	62,933	74,544	100,678	121,809	20.99%
881013 - UNINSURED CLAIMS CHARGE	650	500	6,639	4,386	-33.94%
881014 - ANNUAL OPEB CHARGE	34,944	43,709	38,562	3,484	-90.97%
881015 - OTHER INSURANCE ISF RATES	3,367	3,367	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>321,021</b>	<b>350,962</b>	<b>426,919</b>	<b>366,985</b>	<b>-14.04%</b>





## PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>90 - CAPITAL EXPENDITURES</b>					
911008 - PUBLIC LANDSCAPE ENHANCEMENTS	353,230	314,859	307,000	307,000	0.00%
911024 - EQUIPMENT N.O.C.	1,195	-	2,000	2,000	0.00%
911039 - OFFICE FURNITURE/FIXTURES	-	8,712	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>354,425</b>	<b>323,572</b>	<b>309,000</b>	<b>309,000</b>	<b>0.00%</b>
<b>0108031 - PARKS Total</b>	<b>9,845,236</b>	<b>9,971,173</b>	<b>9,602,442</b>	<b>10,009,822</b>	<b>4.24%</b>
<b>0108032 - TREES</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	181,342	195,216	209,832	214,120	2.04%
<b>70 - REGULAR SALARIES Total</b>	<b>181,342</b>	<b>195,216</b>	<b>209,832</b>	<b>214,120</b>	<b>2.04%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	687	685	685	685	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>687</b>	<b>685</b>	<b>685</b>	<b>685</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	45,124	45,349	45,168	45,192	0.05%
722001 - PENSION EE NORMAL COST MISC	16,505	17,084	18,960	19,075	0.61%
723002 - PENSION ER NORMAL COST MISC	15,231	18,633	19,840	19,439	-2.02%
724001 - PENSION EE CONTRIB MISC	(22,294)	(22,551)	(24,449)	(26,314)	7.63%
725001 - PENSION UAL REQUIRED MISC	40,850	37,453	45,786	47,911	4.64%
725003 - PENSION UAL DISCRETIONARY MISC	21,252	24,173	12,403	9,128	-26.40%
727003 - CELL PHONE STIPEND	963	965	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	21	5	1,872	1,490	-20.41%
727012 - LIFE INSURANCE	209	208	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	39	39	40	40	0.00%
727016 - MEDICARE FRINGES	2,851	3,062	3,097	3,129	1.03%
727019 - SURVIVOR BENEFIT	67	125	-	-	
727020 - DEFERRED COMP CITY CONTRIB	302	292	300	300	0.00%
728003 - COMPENSATED ABSENCES	6,271	6,794	7,344	7,494	2.04%
<b>72 - BENEFITS Total</b>	<b>127,391</b>	<b>131,634</b>	<b>131,531</b>	<b>128,054</b>	<b>-2.64%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	3,960	5,144	5,198	5,198	0.00%
713009 - STAND BY PAY	-	72	-	-	
<b>74 - OTHER PAYS Total</b>	<b>3,960</b>	<b>5,216</b>	<b>5,198</b>	<b>5,198</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	34,162	19,467	30,000	30,000	0.00%
811017 - SERVICES CONTRACT	1,788,822	2,112,785	1,997,518	2,472,176	23.76%
<b>81 - CONTRACT SERVICES Total</b>	<b>1,822,984</b>	<b>2,132,252</b>	<b>2,027,518</b>	<b>2,502,176</b>	<b>23.41%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	380	-	800	-	-100.00%
<b>83 - UTILITIES Total</b>	<b>380</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>-100.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	96	130	300	-	-100.00%
841015 - SPECIAL DEPT SUPPLIES NOC	4,992	1,415	10,000	2,500	-75.00%
841039 - PLANT MATERIALS	-	-	10,000	-	-100.00%
841044 - TOOLS INSTRUMENTS ETC	1,970	-	750	750	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	-	-	-	
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>7,058</b>	<b>1,546</b>	<b>21,050</b>	<b>3,250</b>	<b>-84.56%</b>



## PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	1,070	1,255	2,318	2,318	0.00%
851010 - MAINT & REPAIR EQUIPMENT	-	2,964	2,500	5,000	100.00%
851014 - MAINT & REPAIR DAMAGE	1,323	3,799	5,000	5,000	0.00%
851037 - MAINT & REPAIR NOC	185	-	-	-	
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>2,578</b>	<b>8,018</b>	<b>9,818</b>	<b>12,318</b>	<b>25.46%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	2,189	1,744	1,500	1,500	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>2,189</b>	<b>1,744</b>	<b>1,500</b>	<b>1,500</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	440	490	-	-	
871004 - PUBLICATIONS & DUES NOC	394	50	700	700	0.00%
871006 - UNIFORM EXPENSE	1,054	1,077	300	1,131	276.87%
<b>87 - GENERAL EXPENSES Total</b>	<b>1,888</b>	<b>1,617</b>	<b>1,000</b>	<b>1,831</b>	<b>83.06%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	625	760	805	1,026	27.43%
881003 - VEHICLE REPLACE ISF	2,194	1,988	1,988	1,800	-9.47%
881004 - IT ISF OPERATING CHARGE	12,698	13,936	12,224	14,152	15.77%
881005 - IT ISF REPLACEMENT CHARGE	2,396	2,396	1,901	1,884	-0.90%
881010 - WORKERS' COMP ISF MISC	4,425	6,039	7,272	8,066	10.92%
881012 - GENERAL LIABILITY INSURANCE	7,337	11,895	16,291	21,684	<b>33.10%</b>
881013 - UNINSURED CLAIMS CHARGE	138	132	1,507	1,081	-28.26%
881014 - ANNUAL OPEB CHARGE	9,330	10,193	9,953	898	-90.98%
881015 - OTHER INSURANCE ISF RATES	187	187	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>39,330</b>	<b>47,525</b>	<b>51,942</b>	<b>50,591</b>	<b>-2.60%</b>
<b>0108032 - TREES Total</b>	<b>2,189,787</b>	<b>2,525,452</b>	<b>2,460,874</b>	<b>2,919,722</b>	<b>18.65%</b>
<b>0108041 - FACILITY MAINTENANCE</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	595,247	634,164	710,776	991,114	39.44%
711003 - SALARIES PART TIME	-	-	-	51,812	
<b>70 - REGULAR SALARIES Total</b>	<b>595,247</b>	<b>634,164</b>	<b>710,776</b>	<b>1,042,926</b>	<b>46.73%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	530	498	495	495	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>530</b>	<b>498</b>	<b>495</b>	<b>495</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	132,762	132,901	169,380	237,258	40.07%
722001 - PENSION EE NORMAL COST MISC	45,573	47,276	61,719	85,409	38.38%
723002 - PENSION ER NORMAL COST MISC	49,016	60,908	68,088	92,386	35.69%
723004 - RETIREMENT PART TIME/TEMP	-	-	-	1,943	
724001 - PENSION EE CONTRIB MISC	(63,902)	(63,282)	(81,796)	(121,472)	48.51%
725001 - PENSION UAL REQUIRED MISC	152,332	139,666	155,095	221,768	42.99%
725003 - PENSION UAL DISCRETIONARY MISC	79,252	90,142	42,014	42,252	0.57%
727003 - CELL PHONE STIPEND	4,896	5,260	5,340	7,260	35.96%
727004 - RHS \$2.50 CONTRIBUTION	5,436	3,714	3,604	4,596	27.52%
727012 - LIFE INSURANCE	713	721	840	1,208	43.75%
727013 - EMP ASSISTANCE PROGRAM	136	137	160	230	43.75%
727016 - MEDICARE FRINGES	9,228	9,981	10,391	15,235	46.62%
727019 - SURVIVOR BENEFIT	201	439	-	-	
727020 - DEFERRED COMP CITY CONTRIB	880	1,358	900	1,800	100.00%

# PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
728003 - COMPENSATED ABSENCES	23,386	23,468	24,877	34,689	39.44%
<b>72 - BENEFITS Total</b>	<b>439,909</b>	<b>452,689</b>	<b>460,612</b>	<b>624,562</b>	<b>35.59%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	8,626	16,126	9,506	11,632	22.37%
713008 - CALL BACK PAY	1,232	187	1,030	1,030	0.00%
713009 - STAND BY PAY	2,112	3,804	500	2,662	432.44%
<b>74 - OTHER PAYS Total</b>	<b>11,970</b>	<b>20,117</b>	<b>11,036</b>	<b>15,325</b>	<b>38.86%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	225	-	-	61,400	
811012 - SERVICES JANITORIAL	944,504	820,034	996,032	1,465,457	47.13%
811017 - SERVICES CONTRACT	170,012	268,470	185,817	214,243	15.30%
811020 - CONTRACT SERVICES PARK/FACILITY	-	-	75,000	-	-100.00%
841060 - OTHER AGENCY FEES	-	6,548	-	3,500	
<b>81 - CONTRACT SERVICES Total</b>	<b>1,114,741</b>	<b>1,095,051</b>	<b>1,256,849</b>	<b>1,744,600</b>	<b>38.81%</b>
<b>83 - UTILITIES</b>					
831003 - UTILITIES NATURAL GAS	15,109	7,454	10,730	10,730	0.00%
831004 - UTILITIES ELECTRICITY	312,237	353,232	308,826	376,565	21.93%
831005 - UTILITIES WATER	190,727	174,999	200,000	200,000	0.00%
<b>83 - UTILITIES Total</b>	<b>518,073</b>	<b>535,685</b>	<b>519,556</b>	<b>587,295</b>	<b>13.04%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	423	378	1,250	-	-100.00%
841015 - SPECIAL DEPT SUPPLIES NOC	4,406	552	2,500	1,500	-40.00%
841029 - SAFETY EQUIPMENT	-	-	-	1,000	
841044 - TOOLS INSTRUMENTS ETC	31,422	16,531	10,000	10,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>36,252</b>	<b>17,461</b>	<b>13,750</b>	<b>12,500</b>	<b>-9.09%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
841014 - SUPPLIES JANITORIAL NOC	172,758	186,783	121,835	264,213	116.86%
851007 - AUTOMOTIVE FUEL/WASH	15,484	15,183	17,629	17,629	0.00%
851010 - MAINT & REPAIR EQUIPMENT	-	-	-	1,375	
851016 - MAINT & REPAIR BUILDING	964,742	741,656	591,682	1,069,084	80.69%
851031 - MAINT BBSC	30,134	32,599	31,887	31,887	0.00%
851037 - MAINT & REPAIR NOC	3,251	674	1,000	24,000	2300.00%
851066 - SEWER USE FEE/PROP TAX	54,178	55,875	56,925	59,855	5.15%
851072 - SEWER FEES: FIXED + USE	19,958	16,716	25,000	25,000	0.00%
851074 - ELECTRIC VEHICLE OPERATING	17,235	17,655	20,000	20,000	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>1,277,740</b>	<b>1,067,141</b>	<b>865,958</b>	<b>1,513,043</b>	<b>74.72%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	60	2,054	1,550	1,550	0.00%
861003 - TRAINING	3,249	858	1,125	1,125	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>3,309</b>	<b>2,912</b>	<b>2,675</b>	<b>2,675</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871006 - UNIFORM EXPENSE	4,867	7,714	2,015	9,946	393.60%
<b>87 - GENERAL EXPENSES Total</b>	<b>4,867</b>	<b>7,714</b>	<b>2,015</b>	<b>9,946</b>	<b>393.60%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	31,000	37,681	47,006	21,635	-53.97%
881003 - VEHICLE REPLACE ISF	21,584	29,466	33,982	37,312	9.80%
881004 - IT ISF OPERATING CHARGE	45,879	50,521	44,103	60,121	36.32%
881005 - IT ISF REPLACEMENT CHARGE	8,983	8,983	7,127	8,289	16.31%



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	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
881010 - WORKERS' COMP ISF MISC	16,821	21,817	26,015	28,591	9.90%
881012 - GENERAL LIABILITY INSURANCE	30,004	48,749	63,487	80,647	27.03%
881013 - UNINSURED CLAIMS CHARGE	457	488	5,353	3,683	-31.20%
881014 - ANNUAL OPEB CHARGE	34,792	35,863	33,714	4,157	-87.67%
881015 - OTHER INSURANCE ISF RATES	1,122	1,122	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>190,644</b>	<b>234,690</b>	<b>260,788</b>	<b>244,435</b>	<b>-6.27%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911016 - ROLLING EQUIPMENT	-	102,031	85,000	85,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>-</b>	<b>102,031</b>	<b>85,000</b>	<b>85,000</b>	<b>0.00%</b>
<b>0108041 - FACILITY MAINTENANCE Total</b>	<b>4,193,282</b>	<b>4,170,152</b>	<b>4,189,510</b>	<b>5,882,802</b>	<b>40.42%</b>
<b>0108051 - REFUSE</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	91,487	101,799	121,251	129,888	7.12%
711003 - SALARIES PART TIME	23,433	32,567	41,993	-	-100.00%
<b>70 - REGULAR SALARIES Total</b>	<b>114,921</b>	<b>134,366</b>	<b>163,243</b>	<b>129,888</b>	<b>-20.43%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	20,132	22,675	22,584	22,596	0.05%
722001 - PENSION EE NORMAL COST MISC	5,947	7,590	12,602	10,001	-20.64%
723002 - PENSION ER NORMAL COST MISC	10,991	14,331	16,580	13,288	-19.86%
723004 - RETIREMENT PART TIME/TEMP	-	16	1,565	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(11,141)	(11,707)	(18,107)	(15,911)	-12.13%
725001 - PENSION UAL REQUIRED MISC	35,654	32,689	26,458	29,063	9.85%
725003 - PENSION UAL DISCRETIONARY MISC	18,549	21,098	7,167	5,537	-22.74%
727003 - CELL PHONE STIPEND	849	929	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	55	34	3,406	-	-100.00%
727012 - LIFE INSURANCE	96	116	210	105	-50.00%
727013 - EMP ASSISTANCE PROGRAM	18	22	40	20	-50.00%
727016 - MEDICARE FRINGES	1,760	1,918	2,297	1,897	-17.40%
727019 - SURVIVOR BENEFIT	-	63	-	-	
727020 - DEFERRED COMP CITY CONTRIB	12	9	-	-	
728003 - COMPENSATED ABSENCES	4,406	3,726	4,244	4,546	7.12%
<b>72 - BENEFITS Total</b>	<b>87,329</b>	<b>93,509</b>	<b>80,005</b>	<b>72,103</b>	<b>-9.88%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	11,184	9,500	10,000	10,000	0.00%
<b>74 - OTHER PAYS Total</b>	<b>11,184</b>	<b>9,500</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	122,038	-	2,500	2,500	0.00%
811017 - SERVICES CONTRACT	91,697	78,172	158,991	226,869	42.69%
811027 - SERVICES CITY PRINT CONTRACT	-	-	209	209	0.00%
811031 - BEACH TRASHCAN COLLECTION	736,879	796,145	860,961	871,159	1.18%
811058 - HAZARDOUS MATERIALS REMOVAL	-	-	-	10,000	
841060 - OTHER AGENCY FEES	10,604	12,839	12,500	15,605	24.84%
851006 - RESID REFUSE COLLECTION	8,032,680	8,704,764	9,275,794	9,203,794	-0.78%
<b>81 - CONTRACT SERVICES Total</b>	<b>8,993,898</b>	<b>9,591,919</b>	<b>10,310,956</b>	<b>10,330,137</b>	<b>0.19%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	128	138	-	-	
841015 - SPECIAL DEPT SUPPLIES NOC	2,021	976	1,250	1,250	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	3,681	9,020	3,000	-	-100.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>5,830</b>	<b>10,134</b>	<b>4,250</b>	<b>1,250</b>	<b>-70.59%</b>



## PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	5,756	2,916	7,713	7,713	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	300	-	-100.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>5,756</b>	<b>2,916</b>	<b>8,013</b>	<b>7,713</b>	<b>-3.74%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	-	106	1,000	1,000	0.00%
861003 - TRAINING	777	688	5,105	2,000	-60.82%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>777</b>	<b>794</b>	<b>6,105</b>	<b>3,000</b>	<b>-50.86%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	400	1,296	400	1,150	187.50%
871002 - ADVERT & PUB RELATIONS	1,012	904	4,000	4,000	0.00%
871006 - UNIFORM EXPENSE	774	621	750	-	-100.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>2,186</b>	<b>2,821</b>	<b>5,150</b>	<b>5,150</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	50,500	56,522	17,386	1,994	-88.53%
881003 - VEHICLE REPLACE ISF	56,890	8,726	13,684	3,889	-71.58%
881004 - IT ISF OPERATING CHARGE	9,682	10,610	9,326	7,392	-20.74%
881005 - IT ISF REPLACEMENT CHARGE	1,797	1,797	1,425	942	-33.90%
881010 - WORKERS' COMP ISF MISC	2,090	2,429	2,642	2,371	-10.24%
881012 - GENERAL LIABILITY INSURANCE	17,123	20,650	17,629	21,750	23.38%
881013 - UNINSURED CLAIMS CHARGE	114	110	1,157	788	-31.85%
881014 - ANNUAL OPEB CHARGE	6,555	5,590	5,751	545	-90.53%
881015 - OTHER INSURANCE ISF RATES	379	379	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>145,129</b>	<b>106,812</b>	<b>69,000</b>	<b>39,672</b>	<b>-42.50%</b>
<b>0108051 - REFUSE Total</b>	<b>9,367,009</b>	<b>9,952,771</b>	<b>10,656,722</b>	<b>10,598,912</b>	<b>-0.54%</b>
<b>0108061 - STREETS/ASPHALT</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	1,824,862	2,098,375	2,318,665	2,340,644	0.95%
711003 - SALARIES PART TIME	134,485	169,446	271,056	250,523	-7.58%
<b>70 - REGULAR SALARIES Total</b>	<b>1,959,347</b>	<b>2,267,821</b>	<b>2,589,721</b>	<b>2,591,167</b>	<b>0.06%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	-	-	750	750	0.00%
712004 - CERTIFICATION PAY	5,301	5,880	6,000	6,090	1.50%
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>7,106</b>	<b>7,690</b>	<b>8,550</b>	<b>8,640</b>	<b>1.05%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	473,341	488,350	587,184	587,496	0.05%
722001 - PENSION EE NORMAL COST MISC	188,582	212,138	238,500	234,710	-1.59%
723002 - PENSION ER NORMAL COST MISC	154,699	207,733	234,966	222,364	-5.36%
723004 - RETIREMENT PART TIME/TEMP	371	336	9,386	1,869	-80.09%
724001 - PENSION EE CONTRIB MISC	(239,652)	(260,910)	(298,349)	(312,279)	4.67%
725001 - PENSION UAL REQUIRED MISC	494,302	453,203	505,944	522,629	3.30%
725003 - PENSION UAL DISCRETIONARY MISC	257,164	292,502	137,057	99,574	-27.35%
727003 - CELL PHONE STIPEND	11,072	10,986	11,040	10,620	-3.80%
727004 - RHS \$2.50 CONTRIBUTION	36,491	34,315	23,426	25,020	6.80%
727012 - LIFE INSURANCE	2,426	2,642	2,835	2,940	3.70%
727013 - EMP ASSISTANCE PROGRAM	456	497	540	560	3.70%
727016 - MEDICARE FRINGES	33,698	38,423	38,246	37,840	-1.06%

# PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
727019 - SURVIVOR BENEFIT	736	2,130	-	-	
727020 - DEFERRED COMP CITY CONTRIB	4,239	4,555	4,200	5,400	28.57%
728003 - COMPENSATED ABSENCES	75,886	73,729	81,153	81,923	0.95%
<b>72 - BENEFITS Total</b>	<b>1,493,812</b>	<b>1,560,626</b>	<b>1,576,129</b>	<b>1,520,666</b>	<b>-3.52%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	171,778	233,209	151,531	161,995	6.91%
713008 - CALL BACK PAY	17,174	13,198	4,120	12,149	194.87%
713009 - STAND BY PAY	24,153	19,587	28,052	28,052	0.00%
<b>74 - OTHER PAYS Total</b>	<b>213,105</b>	<b>265,995</b>	<b>183,703</b>	<b>202,196</b>	<b>10.07%</b>
<b>81 - CONTRACT SERVICES</b>					
811004 - EQUIPMENT RENTAL	14,996	14,256	1,200	1,200	0.00%
811008 - SERVICES PROFESSIONAL	51,899	29,294	10,000	10,000	0.00%
811017 - SERVICES CONTRACT	306,875	241,710	202,305	202,305	0.00%
811032 - STEAM CLEANING	256,749	302,196	285,944	292,316	2.23%
811034 - CONTRACT STRIPING	111,607	224,498	177,558	184,053	3.66%
<b>81 - CONTRACT SERVICES Total</b>	<b>742,128</b>	<b>811,954</b>	<b>677,008</b>	<b>689,874</b>	<b>1.90%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	304	190	600	600	0.00%
<b>83 - UTILITIES Total</b>	<b>304</b>	<b>190</b>	<b>600</b>	<b>600</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	1,357	892	990	-	-100.00%
841015 - SPECIAL DEPT SUPPLIES NOC	328,768	69,862	126,000	70,000	-44.44%
841026 - STREET CLEANING EXPENSE	-	1,668	1,000	1,000	0.00%
841032 - TRAFFIC SUPPLIES	36,919	14,636	17,700	17,700	0.00%
841035 - SIGNS	49,281	68,960	42,000	42,000	0.00%
841036 - SIGN MATERIALS	6,380	6,524	5,000	5,000	0.00%
841042 - ASPHALT MATERIALS	96,367	86,598	127,400	127,400	0.00%
841043 - CONCRETE MATERIALS	79,025	77,686	65,000	65,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	53,421	43,031	50,000	50,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	26,846	20,861	20,000	20,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>678,364</b>	<b>390,718</b>	<b>455,090</b>	<b>398,100</b>	<b>-12.52%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	172,248	158,665	110,144	159,997	45.26%
851010 - MAINT & REPAIR EQUIPMENT	2,365	3,824	2,000	2,700	35.00%
851013 - PRINTER MAINT/SUPPLIES	2,465	1,959	1,950	-	-100.00%
851014 - MAINT & REPAIR DAMAGE	23,326	10,856	-	-	
851037 - MAINT & REPAIR NOC	-	-	700	-	-100.00%
851041 - MAINT PIERS/FLOATS/DOCKS	18,428	1,029	10,000	10,000	0.00%
851042 - MAINTENANCE BEACHES	75,378	132,081	24,500	80,500	228.57%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>294,210</b>	<b>308,415</b>	<b>149,294</b>	<b>253,197</b>	<b>69.60%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	15	34	300	300	0.00%
861003 - TRAINING	20,569	11,896	2,000	2,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>20,584</b>	<b>11,930</b>	<b>2,300</b>	<b>2,300</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	362	560	-	-	
871004 - PUBLICATIONS & DUES NOC	-	-	200	200	0.00%
871006 - UNIFORM EXPENSE	20,204	21,803	16,024	22,283	39.06%
<b>87 - GENERAL EXPENSES Total</b>	<b>20,566</b>	<b>22,363</b>	<b>16,224</b>	<b>22,483</b>	<b>38.58%</b>





## PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	409,500	424,797	459,116	386,359	-15.85%
881003 - VEHICLE REPLACE ISF	575,415	708,859	690,114	698,221	1.17%
881004 - IT ISF OPERATING CHARGE	189,042	208,369	181,761	210,703	15.92%
881005 - IT ISF REPLACEMENT CHARGE	37,406	37,406	29,695	29,271	-1.43%
881010 - WORKERS' COMP ISF MISC	75,378	85,635	106,520	117,871	10.66%
881012 - GENERAL LIABILITY INSURANCE	215,226	270,500	314,059	401,408	27.81%
881013 - UNINSURED CLAIMS CHARGE	1,910	1,766	18,496	13,568	-26.64%
881014 - ANNUAL OPEB CHARGE	112,897	108,964	109,981	9,816	-91.07%
881015 - OTHER INSURANCE ISF RATES	12,534	12,534	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>1,629,309</b>	<b>1,858,831</b>	<b>1,909,742</b>	<b>1,867,218</b>	<b>-2.23%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	-	620	1,000	1,000	0.00%
911016 - ROLLING EQUIPMENT	43,085	155,300	228,228	228,228	0.00%
911024 - EQUIPMENT N.O.C.	-	-	7,000	7,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>43,085</b>	<b>155,919</b>	<b>236,228</b>	<b>236,228</b>	<b>0.00%</b>
<b>0108061 - STREETS/ASPHALT Total</b>	<b>7,101,921</b>	<b>7,662,452</b>	<b>7,804,589</b>	<b>7,792,669</b>	<b>-0.15%</b>
<b>01080801 - ENGINEERING SERVICES</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	2,404,351	2,500,718	2,703,150	2,736,366	1.23%
711003 - SALARIES PART TIME	134,302	165,486	354,849	364,633	2.76%
<b>70 - REGULAR SALARIES Total</b>	<b>2,538,653</b>	<b>2,666,204</b>	<b>3,057,999</b>	<b>3,100,999</b>	<b>1.41%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	-	-	2,080	-	-100.00%
712004 - CERTIFICATION PAY	1,000	-	995	-	-100.00%
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>2,805</b>	<b>1,810</b>	<b>4,875</b>	<b>1,800</b>	<b>-63.08%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	329,874	333,542	383,928	384,132	0.05%
721002 - CAFETERIA ALLOWANCE PT	900	8,169	-	-	
722001 - PENSION EE NORMAL COST MISC	215,462	236,299	277,180	263,323	-5.00%
723002 - PENSION ER NORMAL COST MISC	197,952	242,022	284,270	266,612	-6.21%
723004 - RETIREMENT PART TIME/TEMP	1,258	676	12,336	5,521	-55.24%
724001 - PENSION EE CONTRIB MISC	(285,707)	(297,948)	(353,791)	(362,058)	2.34%
725001 - PENSION UAL REQUIRED MISC	618,257	566,851	585,268	612,278	4.62%
725003 - PENSION UAL DISCRETIONARY MISC	321,653	365,851	158,545	116,655	-26.42%
727001 - CAR ALLOWANCE	3,610	3,620	3,600	3,600	0.00%
727003 - CELL PHONE STIPEND	10,367	10,546	10,560	10,560	0.00%
727004 - RHS \$2.50 CONTRIBUTION	30,319	24,778	21,208	24,318	14.66%
727012 - LIFE INSURANCE	1,721	1,752	1,995	1,995	0.00%
727013 - EMP ASSISTANCE PROGRAM	341	328	380	380	0.00%
727015 - UNEMPLOYMENT EXPENSE	24,979	31,788	-	-	
727016 - MEDICARE FRINGES	39,923	41,856	44,814	45,196	0.85%
727019 - SURVIVOR BENEFIT	602	1,128	-	-	
727020 - DEFERRED COMP CITY CONTRIB	7,371	4,081	4,560	4,800	5.26%
728003 - COMPENSATED ABSENCES	87,829	89,951	94,610	95,773	1.23%
<b>72 - BENEFITS Total</b>	<b>1,606,709</b>	<b>1,665,291</b>	<b>1,529,463</b>	<b>1,473,084</b>	<b>-3.69%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	170,348	216,087	77,191	164,235	112.76%





## PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>74 - OTHER PAYS Total</b>	<b>170,348</b>	<b>216,087</b>	<b>77,191</b>	<b>164,235</b>	<b>112.76%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	175,867	163,319	67,425	233,606	246.47%
811015 - SVCES OTHER PRINT VENDOR	12,312	14,714	10,027	10,027	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>188,179</b>	<b>178,033</b>	<b>77,452</b>	<b>243,633</b>	<b>214.56%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	2,938	3,801	4,000	4,000	0.00%
831002 - UTILITIES TELEPHONE	982	828	1,000	1,000	0.00%
<b>83 - UTILITIES Total</b>	<b>3,920</b>	<b>4,629</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	982	877	1,500	1,500	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	3,882	2,533	2,100	2,100	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>4,864</b>	<b>3,410</b>	<b>3,600</b>	<b>3,600</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	16,090	18,276	17,605	18,042	2.48%
851013 - PRINTER MAINT/SUPPLIES	528	326	1,500	1,500	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>16,618</b>	<b>18,602</b>	<b>19,105</b>	<b>19,542</b>	<b>2.29%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	9,231	4,595	3,000	3,000	0.00%
861003 - TRAINING	6,834	1,132	3,000	3,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>16,065</b>	<b>5,727</b>	<b>6,000</b>	<b>6,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	3,338	3,378	3,500	3,500	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	91	211	250	250	0.00%
871004 - PUBLICATIONS & DUES NOC	108	4,092	500	500	0.00%
871006 - UNIFORM EXPENSE	1,625	1,730	1,500	1,780	18.67%
871017 - SOFTWARE LICENSE RENEWAL	29,868	22,154	25,000	25,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>35,029</b>	<b>31,565</b>	<b>30,750</b>	<b>31,030</b>	<b>0.91%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	53,500	65,030	74,695	28,349	-62.05%
881003 - VEHICLE REPLACE ISF	44,491	45,913	51,843	46,452	-10.40%
881004 - IT ISF OPERATING CHARGE	116,164	128,015	120,902	140,905	16.54%
881005 - IT ISF REPLACEMENT CHARGE	22,937	22,937	19,718	19,546	-0.87%
881010 - WORKERS' COMP ISF MISC	34,655	39,620	41,710	46,166	10.68%
881012 - GENERAL LIABILITY INSURANCE	97,452	170,859	227,323	293,034	28.91%
881013 - UNINSURED CLAIMS CHARGE	1,799	1,907	21,015	14,537	-30.82%
881014 - ANNUAL OPEB CHARGE	118,557	134,948	127,225	11,476	-90.98%
881015 - OTHER INSURANCE ISF RATES	885	885	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>490,439</b>	<b>610,115</b>	<b>684,431</b>	<b>600,465</b>	<b>-12.27%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	1,205	1,098	2,500	2,500	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>1,205</b>	<b>1,098</b>	<b>2,500</b>	<b>2,500</b>	<b>0.00%</b>
<b>01080801 - ENGINEERING SERVICES Total</b>	<b>5,074,833</b>	<b>5,402,570</b>	<b>5,498,366</b>	<b>5,651,888</b>	<b>2.79%</b>
<b>10080802 - TIDELANDS MANAGEMENT</b>					
727004 - RHS \$2.50 CONTRIBUTION	9	-	-	-	
<b>72 - BENEFITS Total</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	304,558	138,075	266,120	266,120	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>304,558</b>	<b>138,075</b>	<b>266,120</b>	<b>266,120</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	1	8	-	10	
<b>83 - UTILITIES Total</b>	<b>1</b>	<b>8</b>	<b>-</b>	<b>10</b>	
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	-	415	500	500	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>-</b>	<b>415</b>	<b>500</b>	<b>500</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851016 - MAINT & REPAIR BUILDING	58,789	42,671	30,000	49,777	65.92%
851041 - MAINT PIERS/FLOATS/DOCKS	63,759	61,964	50,000	50,000	0.00%
851042 - MAINTENANCE BEACHES	15,221	45,108	66,320	82,966	25.10%
851070 - MAINT/REPAIR MARINAS	20,165	8,131	39,777	20,000	-49.72%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>157,934</b>	<b>157,874</b>	<b>186,097</b>	<b>202,743</b>	<b>8.95%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	4,353	6,409	5,500	5,500	0.00%
861003 - TRAINING	-	-	1,000	1,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>4,353</b>	<b>6,409</b>	<b>6,500</b>	<b>6,500</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871002 - ADVERT & PUB RELATIONS	3,870	1,803	5,000	3,000	-40.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	95	-	750	250	-66.67%
871004 - PUBLICATIONS & DUES NOC	420	1,400	1,500	4,000	166.67%
871025 - HARBOR PIER PERMIT APPEAL	3,380	-	-	-	
<b>87 - GENERAL EXPENSES Total</b>	<b>7,765</b>	<b>3,203</b>	<b>7,250</b>	<b>7,250</b>	<b>0.00%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911039 - OFFICE FURNITURE/FIXTURES	-	-	5,000	5,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>10080802 - TIDELANDS MANAGEMENT Total</b>	<b>474,620</b>	<b>305,985</b>	<b>471,467</b>	<b>488,123</b>	<b>3.53%</b>
<b>7529031 - EQUIPMENT MAINTENANCE</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	615,826	698,153	821,294	823,000	0.21%
711003 - SALARIES PART TIME	15,189	-	-	-	
<b>70 - REGULAR SALARIES Total</b>	<b>631,015</b>	<b>698,153</b>	<b>821,294</b>	<b>823,000</b>	<b>0.21%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	5,141	5,764	5,750	5,750	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>5,141</b>	<b>5,764</b>	<b>5,750</b>	<b>5,750</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	141,094	148,158	191,964	192,066	0.05%
722001 - PENSION EE NORMAL COST MISC	74,879	80,231	81,226	80,481	-0.92%
723002 - PENSION ER NORMAL COST MISC	46,867	61,207	71,608	68,114	-4.88%
724001 - PENSION EE CONTRIB MISC	(87,185)	(91,433)	(96,306)	(101,522)	5.42%
725001 - PENSION UAL REQUIRED MISC	142,920	133,001	179,210	184,151	2.76%
725003 - PENSION UAL DISCRETIONARY MISC	46,774	56,693	48,547	35,086	-27.73%
727003 - CELL PHONE STIPEND	1,444	1,258	960	960	0.00%

# PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
727004 - RHS \$2.50 CONTRIBUTION	9,181	9,507	9,296	8,590	-7.59%
727012 - LIFE INSURANCE	745	799	945	893	-5.56%
727013 - EMP ASSISTANCE PROGRAM	141	152	180	170	-5.56%
727016 - MEDICARE FRINGES	10,740	11,828	12,157	12,031	-1.04%
727019 - SURVIVOR BENEFIT	268	439	-	-	
727020 - DEFERRED COMP CITY CONTRIB	1,744	2,055	1,800	2,400	33.33%
728003 - COMPENSATED ABSENCES	21,002	27,602	28,745	28,805	0.21%
<b>72 - BENEFITS Total</b>	<b>410,615</b>	<b>441,496</b>	<b>530,332</b>	<b>512,224</b>	<b>-3.41%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	62,893	68,343	59,168	64,618	9.21%
713008 - CALL BACK PAY	2,103	1,069	2,500	2,500	0.00%
713009 - STAND BY PAY	7,000	4,404	14,940	14,940	0.00%
<b>74 - OTHER PAYS Total</b>	<b>71,996</b>	<b>73,816</b>	<b>76,608</b>	<b>82,058</b>	<b>7.11%</b>
<b>81 - CONTRACT SERVICES</b>					
811017 - SERVICES CONTRACT	45,279	23,931	30,000	30,000	0.00%
811058 - HAZARDOUS MATERIALS REMOVAL	-	-	-	3,500	
841060 - OTHER AGENCY FEES	8,980	8,164	10,000	10,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>54,259</b>	<b>32,095</b>	<b>40,000</b>	<b>43,500</b>	<b>8.75%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	4,002	4,144	4,000	4,396	9.91%
831003 - UTILITIES NATURAL GAS	11,048	3,545	5,865	5,865	0.00%
831004 - UTILITIES ELECTRICITY	34,712	34,997	36,050	37,132	3.00%
<b>83 - UTILITIES Total</b>	<b>49,762</b>	<b>42,686</b>	<b>45,915</b>	<b>47,393</b>	<b>3.22%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	134	318	1,250	500	-60.00%
841011 - SUPPLIES AUTO PARTS EXPENSE	399,470	397,387	305,000	330,000	8.20%
841015 - SPECIAL DEPT SUPPLIES NOC	118,109	103,066	43,000	68,000	58.14%
841044 - TOOLS INSTRUMENTS ETC	7,641	10,707	13,500	13,500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	1,158	1,024	3,500	-	-100.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>526,511</b>	<b>512,501</b>	<b>366,250</b>	<b>412,000</b>	<b>12.49%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	28,147	24,691	28,055	28,055	0.00%
851010 - MAINT & REPAIR EQUIPMENT	20,605	746	15,000	15,000	0.00%
851013 - PRINTER MAINT/SUPPLIES	1,706	-	975	975	0.00%
851014 - MAINT & REPAIR DAMAGE	249	-	-	-	
851045 - MAINT OUTSIDE LABOR	317,824	206,004	179,500	204,500	13.93%
851046 - MAINT COMP SOFTWARE	8,841	15,998	15,700	-	-100.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>377,373</b>	<b>247,438</b>	<b>239,230</b>	<b>248,530</b>	<b>3.89%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	6,952	454	3,275	3,275	0.00%
861003 - TRAINING	2,674	5,062	4,500	4,500	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>9,626</b>	<b>5,516</b>	<b>7,775</b>	<b>7,775</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	1,797	2,062	-	750	
871003 - POSTAGE/FREIGHT/EXPRESS NOC	56	71	600	-	-100.00%
871004 - PUBLICATIONS & DUES NOC	1,129	640	1,500	1,500	0.00%
871006 - UNIFORM EXPENSE	9,137	9,543	9,163	9,909	8.14%
871007 - UNIFORMS/PROTECTIVE GEAR	-	-	-	600	
871017 - SOFTWARE LICENSE RENEWAL	-	-	-	15,700	



## PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>87 - GENERAL EXPENSES Total</b>	<b>12,119</b>	<b>12,316</b>	<b>11,263</b>	<b>28,459</b>	<b>152.68%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	84,500	-	41,855	18,810	-55.06%
881003 - VEHICLE REPLACE ISF	29,178	61,804	26,649	24,719	-7.24%
881004 - IT ISF OPERATING CHARGE	44,673	49,191	49,899	58,093	16.42%
881005 - IT ISF REPLACEMENT CHARGE	8,744	8,744	8,077	8,007	-0.87%
881010 - WORKERS' COMP ISF MISC	26,181	25,830	29,913	33,026	10.41%
881012 - GENERAL LIABILITY INSURANCE	65,741	77,692	107,265	131,032	22.16%
881014 - ANNUAL OPEB CHARGE	31,245	36,866	38,957	3,452	-91.14%
881015 - OTHER INSURANCE ISF RATES	1,264	1,264	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>291,525</b>	<b>261,391</b>	<b>302,615</b>	<b>277,138</b>	<b>-8.42%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	-	86	500	-	-100.00%
911022 - MOBILE DATA COMPUTING	-	-	15,000	-	-100.00%
911023 - SHOP EQUIPMENT	32,385	20,638	40,000	40,500	1.25%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>32,385</b>	<b>20,724</b>	<b>55,500</b>	<b>40,500</b>	<b>-27.03%</b>
<b>7529031 - EQUIPMENT MAINTENANCE Total</b>	<b>2,472,327</b>	<b>2,353,897</b>	<b>2,502,531</b>	<b>2,528,327</b>	<b>1.03%</b>
<b>7529032 - EQUIPMENT PURCHASING</b>					
<b>90 - CAPITAL EXPENDITURES</b>					
911016 - ROLLING EQUIPMENT	3,296,098	2,353,590	2,305,000	3,751,009	62.73%
911017 - CONTRACTED SET UP	17,856	87,682	31,009	-	-100.00%
911020 - EQUIPMENT RENOVATION	124,003	343,326	300,000	325,000	8.33%
911021 - AQMD EQUIPMENT MANDATES	-	-	10,000	-	-100.00%
911022 - MOBILE DATA COMPUTING	-	17,564	-	-	
911024 - EQUIPMENT N.O.C.	38,814	57,138	52,000	52,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>3,476,771</b>	<b>2,859,300</b>	<b>2,698,009</b>	<b>4,128,009</b>	<b>53.00%</b>
<b>7529032 - EQUIPMENT PURCHASING Total</b>	<b>3,476,771</b>	<b>2,859,300</b>	<b>2,698,009</b>	<b>4,128,009</b>	<b>53.00%</b>
<b>01080807 - MOD ADMIN</b>					
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	12,698	-	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>12,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>01080807 - MOD ADMIN Total</b>	<b>12,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Grand Total</b>	<b>50,912,125</b>	<b>52,787,333</b>	<b>54,352,991</b>	<b>58,389,951</b>	<b>7.43%</b>

## Citywide FY 2025-26 Vehicle Replacement Report

Department	Org	Item to be Replaced			Model	Replacement Cost (Estimated)	FY26 Budget
		Unit	Year	Manufacturer			
Community Development	0105041	2901	2015	FORD	C-MAX	\$ 33,000	\$ 33,000
Recreation CYC	0107021	7601	2015	FORD	C-MAX	\$ 33,000	\$ 33,000
		7602	2015	FORD	C-MAX	\$ 33,000	\$ 33,000
Fire Department Operations	01040401	2429	2015	FORD	F-250 4wd Crew	\$ 100,000	\$ 100,000
Fire Department EMS	01040404	2302	2015	FORD	EXPLORER	\$ 40,000	\$ 40,000
		2502	2015	FORD	EXPLORER	\$ 40,000	\$ 40,000
Fire Department- Marine Safety	01040406	2809	2021	TOYOTA	TACOMA 4wd Crew	\$ 52,000	\$ 52,000
		2810	2021	TOYOTA	TACOMA 4wd Crew	\$ 52,000	\$ 52,000
		2811	2021	TOYOTA	TACOMA 4wd Crew	\$ 52,000	\$ 52,000
Public Works- Refuse	108051	5022	2015	TOYOTA	TACOMA 2wd	\$ 35,000	
Public Works- Field, Beach Maintenance	0108061	3615	2015	GMC	SIERRA	\$ 60,000	\$ 60,000
		3390	2015	BOBCAT	S630	\$ 110,000	\$ 110,000
		3342	2016	FORD	F-550 Mini Dump	\$ 90,000	\$ 90,000
		3350	2018	NATIONAL SIGNAL	SUNRAY	\$ 25,000	\$ 25,000
Oasis Senior Center- Transportation	0107033	7991	2015	FORD	TRANSIT	\$ 40,000	\$ 40,000
Utility- Water	7019052	9298	2015	FORD	F-150 EXTCAB	\$ 60,000	\$ 60,000
		9233	2015	KENWORTH	VACTOR EXCAVATOR	\$ 1,100,000	\$ 1,100,000
Utility- Wastewater	7119061	5556	2015	FORD	F-150 EXTCAB	\$ 60,000	\$ 60,000
		5597	2015	AUTOPRIME	SPP QI 150M	\$ 70,000	\$ 70,000
		5598	2015	AUTOPRIME	SPP QI 150M	\$ 70,000	\$ 70,000
		5520	2016	PETERBILT	Vactor Rodder truck	\$ 700,000	\$ 700,000
		5525	2015	PETERBILT	Vactor 2105	\$ 900,000	\$ 900,000
Total Units:		22				Total Budget:	\$ 3,720,000

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# 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 66 parks and 17 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 2024-25

- Completed construction of a universally accessible playground at San Miguel Park.
- Replaced park assets identified in the Parks Maintenance Master Plan including fencing and shade elements.
- Implemented an Adaptive Sailing Program in partnership with Orange Coast College.
- Piloted installation of youth sports AEDs at two athletic fields to comply with AB1467.
- Received \$46,000 in grant funding from the CA Department of Boating and Waterways to fund program enhancements and replacement of sailing equipment.
- Completed Phase 1 of the OASIS Senior Center LED lighting retrofit.

## Budget Highlights

- Reclassified Lead Park Patrol Officer to Recreation Supervisor and reclassified Park Patrol classifications to Assistant Recreation Coordinators to improve operations, oversight recruitment, and overall service.
- Added new revenue, expenditures and staffing to facilitate rentals of the Witte Lecture Hall.
- Assumed management and registration of the OASIS garden memberships from the Friends of OASIS.
- Applied for CA Department of Boating and Waterways grants to fund program fleet refurbishment, safety equipment and adaptive sailing scholarships.
- Transition community center facility maintenance expenditures and oversight to Public Works Department July 2025.

## Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26

- Design improvements at Bonita Creek Park including synthetic turf replacement and LED athletic field light upgrade.
- Market rentals and schedule use of the Witte Lecture Hall in anticipation of opening in Spring 2026.
- Plan and design an aquatic facility at Lower Castaways with a 50-meter pool, therapy pool, splash pad and community room.
- Renovate Spyglass Hill Park playground and incorporate a shade element.
- Consider community impacts and demand for pickleball lights at Newport Coast pickleball courts.
- Continue to support youth sports organization's installation of AEDs at athletic fields to comply with AB1467.
- Replace park assets identified in the Parks Maintenance Master Plan.

## Department Performance Measures

Performance Measure	Actual FY 23-24	Estimated FY 24-25	Projected FY 25-26	Target
Recreational Program Attendance/Registrations	337,670	347,800 (+3%)	358,234 (+3%)	373,183 +3.00% from prior year
Senior Transportation Participants	10,190	10,495 (+3%)	10,810 (+3%)	11,000 Participants
Recreational Classes Offered	3,795	3,700	3,800 (+3%)	3,800 Classes Offered
Satisfaction with Recreation Programs (1-5)	4.4	4.5	4.5	4.65

**RECREATION & SENIOR SERVICES PERSONNEL**

	<b>FY 24</b>	<b>FY 25</b>	<b>FY 26</b>
Full-Time	43.50	43.50	42.50
Part-Time (FTE)	38.90	36.95	37.85

<b>Full-Time</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ADMINISTRATIVE ASSISTANT	1.00	1.00	102,985	960	35,090	139,035
ASST REC COORDINATOR, FT	0.00	1.00	69,898	-	30,151	100,049
BUDGET ANALYST	1.00	1.00	134,965	-	38,350	173,315
DEPARTMENT ASSISTANT	1.00	1.00	83,094	1,800	33,402	118,297
DEPARTMENT ASSISTANT	1.00	1.00	67,466	-	30,253	97,718
DEPUTY RECREATION & SENIOR SERVICES DIRECTOR	1.00	1.00	187,006	960	44,078	232,044
FACILITIES MAINTENANCE TECHNICIAN	1.00	0.00	-	-	-	-
FACILITIES MAINTENANCE WORKER II	1.00	1.00	77,725	960	32,839	111,524
FACILITIES MAINTENANCE WORKER II	1.00	1.00	77,725	960	32,579	111,264
FACILITIES MAINTENANCE WORKER II	1.00	1.00	60,381	-	29,439	89,820
FISCAL CLERK, SENIOR	0.50	0.50	31,037	-	14,660	45,697
GROUNDWORKER II	1.00	1.00	74,590	960	31,816	107,366
MARKETING SPECIALIST	1.00	1.00	103,519	960	35,047	139,526
OFFICE ASSISTANT	1.00	1.00	60,842	-	29,188	90,030
OFFICE ASSISTANT	1.00	1.00	64,342	-	29,921	94,262
OFFICE ASSISTANT	1.00	1.00	63,969	-	29,881	93,849
PARK PATROL OFFICER	1.00	0.00	-	-	-	-
PARK PATROL OFFICER, LEAD	1.00	0.00	-	-	-	-
RECREATION & SENIOR SERVICES DIRECTOR	1.00	1.00	272,211	5,760	64,587	342,557
RECREATION & SENIOR SERVICES MANAGER	1.00	1.00	138,797	960	39,005	178,762
RECREATION & SENIOR SERVICES MANAGER	1.00	1.00	139,535	960	38,876	179,371
RECREATION & SENIOR SERVICES MANAGER	1.00	1.00	154,974	960	40,829	196,762
RECREATION & SENIOR SERVICES MANAGER	1.00	1.00	153,937	960	40,562	195,460
RECREATION COORDINATOR	1.00	1.00	69,417	2,760	30,602	102,779
RECREATION COORDINATOR	1.00	1.00	70,718	960	30,612	102,290
RECREATION COORDINATOR	1.00	1.00	70,383	960	30,577	101,920
RECREATION COORDINATOR	1.00	1.00	95,829	960	34,746	131,534
RECREATION COORDINATOR	1.00	1.00	81,988	2,760	31,939	116,687
RECREATION COORDINATOR	1.00	1.00	73,650	2,760	31,052	107,463
RECREATION COORDINATOR	1.00	1.00	70,718	-	30,598	101,316
RECREATION COORDINATOR	1.00	1.00	67,819	2,760	30,432	101,012
RECREATION COORDINATOR	1.00	1.00	95,829	2,760	34,952	133,541
RECREATION SUPERVISOR	1.00	1.00	111,916	960	36,092	148,968
RECREATION SUPERVISOR	1.00	1.00	112,064	960	37,351	150,376
RECREATION SUPERVISOR	1.00	1.00	110,522	-	34,829	145,351
RECREATION SUPERVISOR	1.00	1.00	105,950	960	35,227	142,137
RECREATION SUPERVISOR	1.00	1.00	111,502	960	36,816	149,278
RECREATION SUPERVISOR	1.00	1.00	112,064	960	36,315	149,340
RECREATION SUPERVISOR	1.00	1.00	90,333	-	33,653	123,987
RECREATION SUPERVISOR	1.00	1.00	113,465	-	37,694	151,159
RECREATION SUPERVISOR	1.00	1.00	96,024	-	34,440	130,465
RECREATION SUPERVISOR (FT)	0.00	1.00	90,164	-	32,305	122,469
SENIOR SERVICES SHUTTLE DRIVER	1.00	1.00	63,910	165	29,526	93,601
SENIOR SERVICES SHUTTLE DRIVER	1.00	1.00	74,360	165	32,791	107,316
SENIOR SERVICES SHUTTLE DRIVER	1.00	1.00	74,947	165	32,762	107,873
SENIOR SERVICES SHUTTLE DRIVER	1.00	1.00	74,457	165	32,268	106,890

<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
ASST REC COORDINATOR, PT	0.00	1.75	120,845	-	8,375	129,220
FACILITIES MAINTENANCE WORKER II	1.08	1.08	81,540	-	5,152	86,692
FACILITIES MAINTENANCE WORKER II	0.45	0.00	-	-	-	-
OFFICE ASSISTANT	0.88	0.88	58,456	-	3,729	62,185
OFFICE ASSISTANT	0.90	0.90	58,096	-	4,267	62,364
OFFICE ASSISTANT	0.72	0.72	38,002	-	2,835	40,836
PARK PATROL OFFICER	2.15	0.00	-	-	-	-
RECREATION COORDINATOR	0.75	0.75	64,261	-	4,087	68,347
RECREATION COORDINATOR, ASSISTANT	3.28	3.28	243,519	-	15,138	258,657
RECREATION COORDINATOR, ASSISTANT	0.13	0.13	9,652	-	(5,121)	4,531
RECREATION COORDINATOR, ASSISTANT	1.52	1.52	112,850	-	7,082	119,933
RECREATION COORDINATOR, ASSISTANT	1.20	1.20	88,842	-	5,602	94,445
RECREATION COORDINATOR, ASSISTANT	0.86	0.86	44,986	-	2,898	47,884
RECREATION COORDINATOR, ASSISTANT	0.70	1.45	82,669	-	5,461	88,129
RECREATION COORDINATOR, ASSISTANT	1.63	1.63	120,678	-	12,065	132,742

<b>Part-Time (FTE)</b>	<b>FY 25</b>	<b>FY 26</b>	<b>Base Pay</b>	<b>Specialty Pay</b>	<b>Benefits</b>	<b>Total Pay</b>
RECREATION COORDINATOR, ASSISTANT	0.42	0.42	29,980	-	1,684	31,664
RECREATION COORDINATOR, ASSISTANT	0.88	0.88	49,151	-	2,681	51,832
RECREATION COORDINATOR, ASSISTANT	0.96	0.96	71,074	-	323	71,397
RECREATION LEADER, SENIOR	1.58	1.58	79,317	-	4,249	83,567
RECREATION LEADER, SENIOR	1.25	1.25	62,751	-	3,388	66,139
RECREATION LEADER, SENIOR	0.13	0.13	6,292	-	452	6,744
RECREATION LEADER, SENIOR	1.90	1.90	85,804	-	4,587	90,391
RECREATION LEADER, SENIOR	6.18	6.18	310,241	-	19,251	329,492
RECREATION LEADER, SENIOR	0.31	0.31	23,137	-	1,328	24,465
RECREATION LEADER, SENIOR	1.34	1.34	67,269	-	4,272	71,541
RECREATION LEADER, SENIOR	0.21	0.71	33,195	-	2,367	35,562
RECREATION LEADER, SENIOR	0.83	0.83	36,247	-	3,039	39,286
RECREATION LEADER, SENIOR	1.53	1.53	76,807	-	6,300	83,108
SENIOR POOL LIFEGUARD	3.18	3.18	185,174	-	11,541	196,715
SENIOR SERVICES SHUTTLE DRIVER	0.50	0.50	30,003	-	2,264	32,268
			<b>6,427,864</b>	<b>39,300</b>	<b>1,607,430</b>	<b>8,074,595</b>



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>01070005 - RECREATION ADMIN</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	578,514	516,911	619,072	644,717	4.14%
711003 - SALARIES PART TIME	8,813	11,893	30,755	-	-100.00%
<b>70 - REGULAR SALARIES Total</b>	<b>587,327</b>	<b>528,803</b>	<b>649,827</b>	<b>644,717</b>	<b>-0.79%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	90,699	90,249	101,628	101,682	0.05%
722001 - PENSION EE NORMAL COST MISC	50,049	44,712	53,875	56,231	4.37%
723002 - PENSION ER NORMAL COST MISC	56,857	44,914	59,106	59,367	0.44%
723004 - RETIREMENT PART TIME/TEMP	10	203	1,153	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(67,532)	(65,810)	(71,193)	(78,978)	10.93%
725001 - PENSION UAL REQUIRED MISC	110,340	120,347	135,085	144,259	6.79%
725003 - PENSION UAL DISCRETIONARY MISC	71,215	62,611	36,594	27,485	-24.89%
727001 - CAR ALLOWANCE	4,827	4,813	4,800	4,800	0.00%
727002 - WELNESS ALLOWANCE	-	-	750	750	0.00%
727003 - CELL PHONE STIPEND	2,896	2,888	2,880	2,880	0.00%
727004 - RHS \$2.50 CONTRIBUTION	16,565	9,099	5,388	5,596	3.86%
727012 - LIFE INSURANCE	470	460	525	473	-10.00%
727013 - EMP ASSISTANCE PROGRAM	89	87	100	90	-10.00%
727016 - MEDICARE FRINGES	8,728	8,110	9,088	9,460	4.09%
727017 - PARS DC 401A	4,656	4,034	5,027	5,444	8.31%
727019 - SURVIVOR BENEFIT	251	134	-	-	
727020 - DEFERRED COMP CITY CONTRIB	508	1,020	720	5,804	706.14%
728003 - COMPENSATED ABSENCES	19,124	19,054	21,668	22,565	4.14%
<b>72 - BENEFITS Total</b>	<b>369,751</b>	<b>346,924</b>	<b>367,192</b>	<b>367,908</b>	<b>0.20%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	276,063	268,022	284,345	292,875	3.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>276,063</b>	<b>268,022</b>	<b>284,345</b>	<b>292,875</b>	<b>3.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841006 - OFFICE SUPPLY CITY PRINTING	117,294	148,950	147,839	147,839	0.00%
841007 - SUPPLIES OFFICE NOC	233	1,963	1,656	1,656	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	12	-	-	
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>117,528</b>	<b>150,925</b>	<b>149,495</b>	<b>149,495</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851016 - MAINT & REPAIR BUILDING	-	16,746	10,105	105	-98.96%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>-</b>	<b>16,746</b>	<b>10,105</b>	<b>105</b>	<b>-98.96%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	2,392	889	1,300	2,300	76.92%
861003 - TRAINING	875	275	-	-	
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>3,267</b>	<b>1,164</b>	<b>1,300</b>	<b>2,300</b>	<b>76.92%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	45,000	45,198	45,198	45,198	-
<b>87 - GENERAL EXPENSES Total</b>	<b>45,000</b>	<b>45,198</b>	<b>45,198</b>	<b>45,198</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	1,823	1,500	-	-	
881003 - VEHICLE REPLACE ISF	387	427	-	-	
881004 - IT ISF OPERATING CHARGE	33,591	31,151	40,392	35,381	-12.41%
881005 - IT ISF REPLACEMENT CHARGE	5,010	5,010	4,650	4,256	-8.47%
881010 - WORKERS' COMP ISF MISC	8,489	3,284	13,104	16,494	25.87%
881012 - GENERAL LIABILITY INSURANCE	12,904	9,799	13,724	16,712	21.77%
881014 - ANNUAL OPEB CHARGE	28,691	26,627	29,365	2,704	-90.79%



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>90,958</b>	<b>77,861</b>	<b>101,235</b>	<b>75,547</b>	<b>-25.37%</b>
<b>01070005 - RECREATION ADMIN Total</b>	<b>1,489,895</b>	<b>1,435,642</b>	<b>1,608,698</b>	<b>1,578,145</b>	<b>-1.90%</b>
<b>0107010 - PROGRAM SUPPORT</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	1,206,058	1,095,117	1,354,303	1,391,469	2.74%
711003 - SALARIES PART TIME	24,398	6,158	58,956	58,096	-1.46%
<b>70 - REGULAR SALARIES Total</b>	<b>1,230,456</b>	<b>1,101,275</b>	<b>1,413,260</b>	<b>1,449,566</b>	<b>2.57%</b>
<b>71 - SPECIAL PAYS</b>					
712006 - BILINGUAL PAY	-	2,646	3,600	-	-100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>-</b>	<b>2,646</b>	<b>3,600</b>	<b>-</b>	<b>-100.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	226,670	239,163	271,008	271,152	0.05%
722001 - PENSION EE NORMAL COST MISC	107,726	94,473	117,910	125,168	6.16%
723002 - PENSION ER NORMAL COST MISC	119,722	94,217	129,250	134,739	4.25%
723004 - RETIREMENT PART TIME/TEMP	0	-	2,063	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(142,932)	(134,836)	(155,745)	(177,572)	14.01%
725001 - PENSION UAL REQUIRED MISC	276,012	301,042	295,516	311,350	5.36%
725003 - PENSION UAL DISCRETIONARY MISC	178,140	156,619	80,053	59,320	-25.90%
727003 - CELL PHONE STIPEND	7,834	8,296	7,680	7,680	0.00%
727004 - RHS \$2.50 CONTRIBUTION	17,517	13,120	11,114	12,500	12.47%
727012 - LIFE INSURANCE	1,201	1,146	1,260	1,365	8.33%
727013 - EMP ASSISTANCE PROGRAM	229	225	240	260	8.33%
727016 - MEDICARE FRINGES	19,112	17,335	20,604	21,130	2.55%
727019 - SURVIVOR BENEFIT	752	335	-	-	
727020 - DEFERRED COMP CITY CONTRIB	2,297	4,244	2,160	2,520	16.67%
728003 - COMPENSATED ABSENCES	43,564	46,216	47,401	48,701	2.74%
<b>72 - BENEFITS Total</b>	<b>857,844</b>	<b>841,595</b>	<b>830,514</b>	<b>818,313</b>	<b>-1.47%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	354	2,721	1	400	57871.01%
<b>74 - OTHER PAYS Total</b>	<b>354</b>	<b>2,721</b>	<b>1</b>	<b>400</b>	<b>57871.01%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	77,194	7,078	73,549	73,549	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>77,194</b>	<b>7,078</b>	<b>73,549</b>	<b>73,549</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	13,602	8,130	8,000	14,151	76.89%
831003 - UTILITIES NATURAL GAS	1,297	2,193	1,487	1,487	0.00%
831004 - UTILITIES ELECTRICITY	26,494	25,980	28,143	28,143	0.00%
831005 - UTILITIES WATER	21,847	23,465	25,000	25,000	0.00%
<b>83 - UTILITIES Total</b>	<b>63,240</b>	<b>59,768</b>	<b>62,630</b>	<b>68,781</b>	<b>9.82%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	8,292	11,828	14,814	14,814	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	32,525	4,923	8,324	8,324	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	2,059	852	3,400	3,400	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>42,876</b>	<b>17,603</b>	<b>26,538</b>	<b>26,538</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	5,410	6,248	7,654	7,654	0.00%
851072 - SEWER FEES: FIXED + USE	1,986	2,687	2,800	2,800	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>7,396</b>	<b>8,935</b>	<b>10,454</b>	<b>10,454</b>	<b>0.00%</b>



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	20	1,184	1,812	4,132	128.04%
861003 - TRAINING	6,981	4,474	7,598	10,748	41.46%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>7,001</b>	<b>5,658</b>	<b>9,410</b>	<b>14,880</b>	<b>58.13%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	1,702	1,371	3,500	3,500	0.00%
871004 - PUBLICATIONS & DUES NOC	2,785	2,485	2,705	2,705	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>4,487</b>	<b>3,856</b>	<b>6,205</b>	<b>6,205</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	23,095	19,000	24,469	9,624	-60.67%
881003 - VEHICLE REPLACE ISF	17,595	16,418	17,313	15,536	-10.26%
881004 - IT ISF OPERATING CHARGE	81,750	74,701	97,437	84,547	-13.23%
881005 - IT ISF REPLACEMENT CHARGE	14,474	14,474	13,434	12,201	-9.18%
881010 - WORKERS' COMP ISF MISC	22,004	9,430	32,290	39,576	22.57%
881012 - GENERAL LIABILITY INSURANCE	36,297	30,675	37,353	44,224	18.39%
881014 - ANNUAL OPEB CHARGE	69,319	68,757	64,239	5,836	-90.92%
881015 - OTHER INSURANCE ISF RATES	316	316	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>264,849</b>	<b>233,770</b>	<b>286,535</b>	<b>211,543</b>	<b>-26.17%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	1,798	4,484	3,050	3,050	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>1,798</b>	<b>4,484</b>	<b>3,050</b>	<b>3,050</b>	<b>0.00%</b>
<b>0107010 - PROGRAM SUPPORT Total</b>	<b>2,557,496</b>	<b>2,289,389</b>	<b>2,725,745</b>	<b>2,683,279</b>	<b>-1.56%</b>
<b>0107011 - FEE BASED CLASSES</b>					
<b>72 - BENEFITS</b>					
727004 - RHS \$2.50 CONTRIBUTION	4	-	-	-	
727016 - MEDICARE FRINGES	0	-	-	-	
727020 - DEFERRED COMP CITY CONTRIB	1	-	-	-	
<b>72 - BENEFITS Total</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	5,365	5,933	6,500	5,500	-15.38%
811036 - CONTRACT RSS INSTRUCTORS	397,830	442,264	394,120	459,120	16.49%
<b>81 - CONTRACT SERVICES Total</b>	<b>403,194</b>	<b>448,197</b>	<b>400,620</b>	<b>464,620</b>	<b>15.98%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	-	129	-	-	
841015 - SPECIAL DEPT SUPPLIES NOC	56,346	51,630	70,401	70,401	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	20,904	10,699	13,500	13,500	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>77,250</b>	<b>62,458</b>	<b>83,901</b>	<b>83,901</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851016 - MAINT & REPAIR BUILDING	762	3,445	10,000	-	-100.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>762</b>	<b>3,445</b>	<b>10,000</b>	<b>-</b>	<b>-100.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	810	1,500	1,500	1,500	0.00%
861003 - TRAINING	1,494	1,700	1,750	1,750	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>2,304</b>	<b>3,200</b>	<b>3,250</b>	<b>3,250</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881007 - RSS EQUIPMENT ISF	9,400	9,400	9,400	7,290	-22.45%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>	<b>7,290</b>	<b>-22.45%</b>





## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	8	-	-	-	
911024 - EQUIPMENT N.O.C.	-	-	1,000	1,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>8</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>0107011 - FEE BASED CLASSES Total</b>	<b>492,923</b>	<b>526,700</b>	<b>508,171</b>	<b>560,061</b>	<b>10.21%</b>
<b>0107012 - ADULT SPORTS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	70,737	64,242	79,890	81,988	2.63%
711003 - SALARIES PART TIME	-	722	-	-	
<b>70 - REGULAR SALARIES Total</b>	<b>70,737</b>	<b>64,964</b>	<b>79,890</b>	<b>81,988</b>	<b>2.63%</b>
<b>71 - SPECIAL PAYS</b>					
712006 - BILINGUAL PAY	1,810	485	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>1,810</b>	<b>485</b>	<b>1,800</b>	<b>1,800</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	13,426	11,746	22,584	22,596	0.05%
722001 - PENSION EE NORMAL COST MISC	5,410	4,434	6,306	6,452	2.30%
723002 - PENSION ER NORMAL COST MISC	7,798	6,220	8,602	8,572	-0.35%
723004 - RETIREMENT PART TIME/TEMP	-	27	-	-	
724001 - PENSION EE CONTRIB MISC	(8,343)	(8,071)	(9,394)	(10,264)	9.26%
725001 - PENSION UAL REQUIRED MISC	12,840	14,004	17,432	18,345	5.24%
725003 - PENSION UAL DISCRETIONARY MISC	8,287	7,286	4,722	3,495	-25.98%
727003 - CELL PHONE STIPEND	965	963	960	960	0.00%
727012 - LIFE INSURANCE	106	103	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	20	19	20	20	0.00%
727016 - MEDICARE FRINGES	1,047	953	1,198	1,229	2.54%
727019 - SURVIVOR BENEFIT	63	33	-	-	
727020 - DEFERRED COMP CITY CONTRIB	362	666	360	360	0.00%
728003 - COMPENSATED ABSENCES	2,452	2,150	2,796	2,870	2.63%
<b>72 - BENEFITS Total</b>	<b>44,435</b>	<b>40,534</b>	<b>55,692</b>	<b>54,739</b>	<b>-1.71%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	8,225	1,748	20,650	20,650	0.00%
811036 - CONTRACT RSS INSTRUCTORS	96,875	93,683	124,875	124,875	0.00%
811050 - TENNIS CONTRACT INSTRUCTORS	109,424	119,494	137,483	147,483	7.27%
<b>81 - CONTRACT SERVICES Total</b>	<b>214,524</b>	<b>214,925</b>	<b>283,008</b>	<b>293,008</b>	<b>3.53%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	31,747	22,282	23,300	23,300	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>31,747</b>	<b>22,282</b>	<b>23,300</b>	<b>23,300</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851037 - MAINT & REPAIR NOC	-	21,020	-	-	
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>-</b>	<b>21,020</b>	<b>-</b>	<b>-</b>	
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	208	465	-	-	
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>208</b>	<b>465</b>	<b>-</b>	<b>-</b>	
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	6,872	6,330	8,079	7,137	-11.65%
881005 - IT ISF REPLACEMENT CHARGE	1,113	1,113	1,033	946	-8.44%
881010 - WORKERS' COMP ISF MISC	1,369	715	2,104	2,643	25.64%
881012 - GENERAL LIABILITY INSURANCE	1,303	1,144	1,485	1,904	28.24%



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
881014 - ANNUAL OPEB CHARGE	3,679	3,199	3,789	344	-90.93%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>14,336</b>	<b>12,501</b>	<b>16,490</b>	<b>12,974</b>	<b>-21.32%</b>
<b>0107012 - ADULT SPORTS Total</b>	<b>377,796</b>	<b>377,176</b>	<b>460,180</b>	<b>467,809</b>	<b>1.66%</b>
<b>0107013 - YOUTH SPORTS</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	10,255	1,875	7,350	7,350	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>10,255</b>	<b>1,875</b>	<b>7,350</b>	<b>7,350</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	15,030	9,800	13,033	13,033	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>15,030</b>	<b>9,800</b>	<b>13,033</b>	<b>13,033</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851037 - MAINT & REPAIR NOC	2,385	21,206	-	-	
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>2,385</b>	<b>21,206</b>	<b>-</b>	<b>-</b>	
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	-	535	-	-	
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>-</b>	<b>535</b>	<b>-</b>	<b>-</b>	
<b>0107013 - YOUTH SPORTS Total</b>	<b>27,670</b>	<b>33,416</b>	<b>20,383</b>	<b>20,383</b>	<b>0.00%</b>
<b>0107014 - YOUTH PROGRAMS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	64,839	53,118	71,279	73,650	3.33%
711003 - SALARIES PART TIME	328,069	324,180	436,425	553,760	26.89%
<b>70 - REGULAR SALARIES Total</b>	<b>392,908</b>	<b>377,298</b>	<b>507,704</b>	<b>627,410</b>	<b>23.58%</b>
<b>71 - SPECIAL PAYS</b>					
712006 - BILINGUAL PAY	1,810	2,115	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>1,810</b>	<b>2,115</b>	<b>1,800</b>	<b>1,800</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	20,612	19,212	22,584	22,596	0.05%
721002 - CAFETERIA ALLOWANCE PT	987	1,941	-	-	
722001 - PENSION EE NORMAL COST MISC	16,249	14,391	5,642	27,129	380.87%
723002 - PENSION ER NORMAL COST MISC	20,390	17,230	7,695	36,043	368.38%
723004 - RETIREMENT PART TIME/TEMP	7,873	7,477	18,571	10,383	-44.09%
724001 - PENSION EE CONTRIB MISC	(25,117)	(26,050)	(8,404)	(43,160)	413.56%
725001 - PENSION UAL REQUIRED MISC	17,052	18,598	15,554	16,480	5.96%
725003 - PENSION UAL DISCRETIONARY MISC	11,006	9,676	4,213	3,140	-25.48%
727003 - CELL PHONE STIPEND	965	778	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	-	382	900	-	-100.00%
727012 - LIFE INSURANCE	94	88	105	315	200.00%
727013 - EMP ASSISTANCE PROGRAM	20	18	20	60	200.00%
727015 - UNEMPLOYMENT EXPENSE	664	2,228	-	-	
727016 - MEDICARE FRINGES	5,729	5,632	8,767	9,137	4.22%
727019 - SURVIVOR BENEFIT	439	167	-	-	
727020 - DEFERRED COMP CITY CONTRIB	361	679	360	360	0.00%
728003 - COMPENSATED ABSENCES	2,250	2,855	2,495	2,578	3.33%
<b>72 - BENEFITS Total</b>	<b>79,572</b>	<b>75,303</b>	<b>79,462</b>	<b>86,021</b>	<b>8.25%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	58	-	-	-	
<b>74 - OTHER PAYS Total</b>	<b>58</b>	<b>-</b>	<b>-</b>	<b>-</b>	



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	41,311	49,566	63,529	63,529	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>41,311</b>	<b>49,566</b>	<b>63,529</b>	<b>63,529</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	1,897	2,234	3,000	3,000	0.00%
<b>83 - UTILITIES Total</b>	<b>1,897</b>	<b>2,234</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	51,583	54,374	34,512	34,512	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>51,583</b>	<b>54,374</b>	<b>34,512</b>	<b>34,512</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	880	1,197	1,000	1,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>880</b>	<b>1,197</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	65,900	60,229	78,523	68,675	-12.54%
881005 - IT ISF REPLACEMENT CHARGE	11,646	11,646	10,809	9,893	-8.47%
881010 - WORKERS' COMP ISF MISC	10,717	7,308	15,160	17,862	17.82%
881012 - GENERAL LIABILITY INSURANCE	5,951	5,310	6,603	8,164	23.64%
881014 - ANNUAL OPEB CHARGE	3,375	4,248	3,381	309	-90.86%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>97,590</b>	<b>88,741</b>	<b>114,477</b>	<b>104,904</b>	<b>-8.36%</b>
<b>0107014 - YOUTH PROGRAMS Total</b>	<b>667,609</b>	<b>650,827</b>	<b>805,484</b>	<b>922,176</b>	<b>14.49%</b>
<b>0107015 - PRESCHOOL PROGRAMS</b>					
<b>70 - REGULAR SALARIES</b>					
711003 - SALARIES PART TIME	47,004	56,969	88,377	15,944	-81.96%
<b>70 - REGULAR SALARIES Total</b>	<b>47,004</b>	<b>56,969</b>	<b>88,377</b>	<b>15,944</b>	<b>-81.96%</b>
<b>72 - BENEFITS</b>					
722001 - PENSION EE NORMAL COST MISC	766	43	2,580	743	-71.20%
723002 - PENSION ER NORMAL COST MISC	3,133	2,861	3,815	987	-74.12%
723004 - RETIREMENT PART TIME/TEMP	670	1,020	3,205	236	-92.64%
724001 - PENSION EE CONTRIB MISC	(1,215)	(6)	(5,161)	(7,116)	37.89%
725001 - PENSION UAL REQUIRED MISC	8,298	9,050	-	-	
725003 - PENSION UAL DISCRETIONARY MISC	5,355	4,708	-	-	
727012 - LIFE INSURANCE	-	-	-	210	
727013 - EMP ASSISTANCE PROGRAM	-	-	-	40	
727016 - MEDICARE FRINGES	678	841	1,328	231	-82.59%
727019 - SURVIVOR BENEFIT	125	-	-	-	
<b>72 - BENEFITS Total</b>	<b>17,811</b>	<b>18,517</b>	<b>5,768</b>	<b>(4,669)</b>	<b>-180.94%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	2,162	5,356	3,000	3,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>2,162</b>	<b>5,356</b>	<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	9,079	6,604	3,500	3,500	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>9,079</b>	<b>6,604</b>	<b>3,500</b>	<b>3,500</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	690	1,141	800	800	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>690</b>	<b>1,141</b>	<b>800</b>	<b>800</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	11,302	10,375	13,366	2,323	-82.62%



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
881005 - IT ISF REPLACEMENT CHARGE	1,904	1,904	1,767	246	-86.08%
881010 - WORKERS' COMP ISF MISC	1,759	1,193	2,445	1,361	-44.32%
881012 - GENERAL LIABILITY INSURANCE	988	816	1,036	1,305	26.03%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>15,953</b>	<b>14,288</b>	<b>18,613</b>	<b>5,236</b>	<b>-71.87%</b>
<b>0107015 - PRESCHOOL PROGRAMS Total</b>	<b>92,699</b>	<b>102,875</b>	<b>120,058</b>	<b>23,811</b>	<b>-80.17%</b>
<b>0107016 - NATURAL RESOURCES</b>					
<b>70 - REGULAR SALARIES</b>					
711003 - SALARIES PART TIME	17,149	68,580	77,606	79,317	2.20%
<b>70 - REGULAR SALARIES Total</b>	<b>17,149</b>	<b>68,580</b>	<b>77,606</b>	<b>79,317</b>	<b>2.20%</b>
<b>72 - BENEFITS</b>					
722001 - PENSION EE NORMAL COST MISC	-	1,922	4,091	-	-100.00%
723002 - PENSION ER NORMAL COST MISC	104	2,643	6,049	-	-100.00%
723004 - RETIREMENT PART TIME/TEMP	607	1,540	2,716	2,974	9.51%
724001 - PENSION EE CONTRIB MISC	-	(3,576)	(8,183)	-	-100.00%
725001 - PENSION UAL REQUIRED MISC	13,157	14,350	-	-	
725003 - PENSION UAL DISCRETIONARY MISC	8,492	7,466	-	-	
727003 - CELL PHONE STIPEND	-	-	960	-	-100.00%
727004 - RHS \$2.50 CONTRIBUTION	-	-	1,560	-	-100.00%
727012 - LIFE INSURANCE	-	-	-	105	
727013 - EMP ASSISTANCE PROGRAM	-	-	-	20	
727016 - MEDICARE FRINGES	245	1,017	1,125	1,150	2.20%
<b>72 - BENEFITS Total</b>	<b>22,604</b>	<b>25,362</b>	<b>8,319</b>	<b>4,250</b>	<b>-48.92%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	3,146	2,828	2,611	611	-76.60%
811036 - CONTRACT RSS INSTRUCTORS	-	-	-	2,000	
<b>81 - CONTRACT SERVICES Total</b>	<b>3,146</b>	<b>2,828</b>	<b>2,611</b>	<b>2,611</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	798	532	800	824	3.00%
<b>83 - UTILITIES Total</b>	<b>798</b>	<b>532</b>	<b>800</b>	<b>824</b>	<b>3.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	2,912	4,715	5,709	5,709	0.00%
841076 - BACK BAY SCIENCE CENTER M&O EX	568	851	800	800	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>3,479</b>	<b>5,567</b>	<b>6,509</b>	<b>6,509</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	-	393	-	-	
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>-</b>	<b>393</b>	<b>-</b>	<b>-</b>	
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	-	287	400	400	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>-</b>	<b>287</b>	<b>400</b>	<b>400</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	16,107	14,762	12,398	10,910	-12.00%
881005 - IT ISF REPLACEMENT CHARGE	2,761	2,761	1,633	1,494	-8.49%
881010 - WORKERS' COMP ISF MISC	2,724	1,740	2,440	2,663	9.14%
881012 - GENERAL LIABILITY INSURANCE	1,801	1,530	1,193	1,191	-0.17%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>23,393</b>	<b>20,793</b>	<b>17,664</b>	<b>16,259</b>	<b>-7.95%</b>
<b>0107016 - NATURAL RESOURCES Total</b>	<b>70,570</b>	<b>124,341</b>	<b>113,909</b>	<b>110,169</b>	<b>-3.28%</b>
<b>0107017 - SPECIAL EVENTS</b>					



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	47,284	32,631	40,075	40,075	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>47,284</b>	<b>32,631</b>	<b>40,075</b>	<b>40,075</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	30,326	28,860	25,525	25,525	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>30,326</b>	<b>28,860</b>	<b>25,525</b>	<b>25,525</b>	<b>0.00%</b>
<b>0107017 - SPECIAL EVENTS Total</b>	<b>77,609</b>	<b>61,491</b>	<b>65,600</b>	<b>65,600</b>	<b>0.00%</b>
<b>0107018 - PARK PATROL</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	138,249	90,351	144,214	160,062	10.99%
711003 - SALARIES PART TIME	83,759	93,607	132,717	120,845	-8.94%
<b>70 - REGULAR SALARIES Total</b>	<b>222,008</b>	<b>183,957</b>	<b>276,931</b>	<b>280,907</b>	<b>1.44%</b>
<b>71 - SPECIAL PAYS</b>					
712003 - NIGHT DIFFERENTIAL MISC	289	301	-	318	
712006 - BILINGUAL PAY	-	-	900	-	-100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>289</b>	<b>301</b>	<b>900</b>	<b>318</b>	<b>-64.68%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	32,624	25,800	45,168	45,192	0.05%
722001 - PENSION EE NORMAL COST MISC	13,753	9,267	11,294	20,234	79.16%
723002 - PENSION ER NORMAL COST MISC	20,009	13,292	15,405	26,882	74.51%
723004 - RETIREMENT PART TIME/TEMP	1,409	1,681	4,645	788	-83.04%
724001 - PENSION EE CONTRIB MISC	(21,231)	(16,816)	(16,824)	(32,191)	91.34%
725001 - PENSION UAL REQUIRED MISC	28,570	31,161	31,468	35,815	13.81%
725003 - PENSION UAL DISCRETIONARY MISC	18,439	16,212	8,525	6,824	-19.95%
727004 - RHS \$2.50 CONTRIBUTION	1,539	1,474	1,360	-	-100.00%
727012 - LIFE INSURANCE	213	140	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	40	26	40	40	0.00%
727016 - MEDICARE FRINGES	3,407	2,901	4,046	4,073	0.68%
727019 - SURVIVOR BENEFIT	313	100	-	-	
728003 - COMPENSATED ABSENCES	4,632	4,784	5,047	5,602	10.99%
<b>72 - BENEFITS Total</b>	<b>103,717</b>	<b>90,020</b>	<b>110,384</b>	<b>113,470</b>	<b>2.80%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	2,904	859	2,290	2,290	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>2,904</b>	<b>859</b>	<b>2,290</b>	<b>2,290</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	8,682	7,701	8,167	8,984	10.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>8,682</b>	<b>7,701</b>	<b>8,167</b>	<b>8,984</b>	<b>10.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	273	-	1,000	1,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>273</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871006 - UNIFORM EXPENSE	1,803	1,934	3,500	3,500	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>1,803</b>	<b>1,934</b>	<b>3,500</b>	<b>3,500</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	9,724	16,500	10,303	4,540	-55.94%
881003 - VEHICLE REPLACE ISF	7,481	17,055	7,481	6,639	-11.26%
881004 - IT ISF OPERATING CHARGE	26,527	24,277	31,535	25,026	-20.64%
881005 - IT ISF REPLACEMENT CHARGE	4,621	4,621	4,289	3,547	-17.30%



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
881010 - WORKERS' COMP ISF MISC	5,133	2,942	7,398	8,870	19.89%
881012 - GENERAL LIABILITY INSURANCE	12,553	12,340	9,014	10,610	17.70%
881014 - ANNUAL OPEB CHARGE	7,570	7,117	6,841	671	-90.19%
881015 - OTHER INSURANCE ISF RATES	748	748	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>74,358</b>	<b>85,600</b>	<b>76,861</b>	<b>59,902</b>	<b>-22.06%</b>
<b>0107018 - PARK PATROL Total</b>	<b>414,034</b>	<b>370,372</b>	<b>480,033</b>	<b>470,371</b>	<b>-2.01%</b>
<b>0107019 - AQUATICS</b>					
<b>70 - REGULAR SALARIES</b>					
711003 - SALARIES PART TIME	238,023	161,606	247,694	321,161	29.66%
<b>70 - REGULAR SALARIES Total</b>	<b>238,023</b>	<b>161,606</b>	<b>247,694</b>	<b>321,161</b>	<b>29.66%</b>
<b>72 - BENEFITS</b>					
722001 - PENSION EE NORMAL COST MISC	5,990	4,835	13,143	11,474	-12.70%
723002 - PENSION ER NORMAL COST MISC	8,512	6,647	19,431	15,244	-21.55%
723004 - RETIREMENT PART TIME/TEMP	5,956	3,466	10,775	6,456	-40.09%
724001 - PENSION EE CONTRIB MISC	(9,286)	(8,442)	(26,285)	(18,254)	-30.55%
727012 - LIFE INSURANCE	-	-	-	315	
727013 - EMP ASSISTANCE PROGRAM	-	-	-	60	
727016 - MEDICARE FRINGES	3,423	2,394	4,464	4,657	4.32%
727019 - SURVIVOR BENEFIT	313	100	-	-	
<b>72 - BENEFITS Total</b>	<b>14,908</b>	<b>9,000</b>	<b>21,527</b>	<b>19,951</b>	<b>-7.32%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	10,643	7,609	10,750	10,750	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>10,643</b>	<b>7,609</b>	<b>10,750</b>	<b>10,750</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	2,975	3,794	3,500	3,500	0.00%
<b>83 - UTILITIES Total</b>	<b>2,975</b>	<b>3,794</b>	<b>3,500</b>	<b>3,500</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	15,342	15,937	17,402	17,402	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>15,342</b>	<b>15,937</b>	<b>17,402</b>	<b>17,402</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	781	1,038	1,000	1,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>781</b>	<b>1,038</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871006 - UNIFORM EXPENSE	6,842	7,062	7,000	7,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>6,842</b>	<b>7,062</b>	<b>7,000</b>	<b>7,000</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	31,893	29,177	37,939	33,222	-12.43%
881005 - IT ISF REPLACEMENT CHARGE	5,578	5,578	5,177	4,739	-8.47%
881010 - WORKERS' COMP ISF MISC	5,025	3,489	7,119	8,407	18.09%
881012 - GENERAL LIABILITY INSURANCE	2,621	2,133	2,977	3,732	25.35%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>45,118</b>	<b>40,378</b>	<b>53,213</b>	<b>50,100</b>	<b>-5.85%</b>
<b>0107019 - AQUATICS Total</b>	<b>334,632</b>	<b>246,424</b>	<b>362,086</b>	<b>430,864</b>	<b>18.99%</b>
<b>0107020 - NEWPORT COAST COMMUNITY CENTER</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	143,793	123,692	152,820	156,209	2.22%
711003 - SALARIES PART TIME	141,173	127,518	172,112	210,049	22.04%
<b>70 - REGULAR SALARIES Total</b>	<b>284,965</b>	<b>251,210</b>	<b>324,932</b>	<b>366,258</b>	<b>12.72%</b>



# RECREATION WORKS SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	28,708	27,178	45,168	45,192	0.05%
721002 - CAFETERIA ALLOWANCE PT	4,953	4,435	-	-	
722001 - PENSION EE NORMAL COST MISC	21,407	17,500	19,896	20,725	4.17%
723002 - PENSION ER NORMAL COST MISC	20,919	14,283	18,485	20,488	10.84%
723004 - RETIREMENT PART TIME/TEMP	2,138	2,595	5,056	5,115	1.16%
724001 - PENSION EE CONTRIB MISC	(26,400)	(22,055)	(24,185)	(28,158)	16.43%
725001 - PENSION UAL REQUIRED MISC	42,141	45,962	33,346	34,953	4.82%
725003 - PENSION UAL DISCRETIONARY MISC	27,198	23,912	9,033	6,659	-26.28%
727003 - CELL PHONE STIPEND	965	963	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	1,602	1,534	1,412	1,464	3.68%
727012 - LIFE INSURANCE	207	181	210	525	150.00%
727013 - EMP ASSISTANCE PROGRAM	40	35	40	100	150.00%
727015 - UNEMPLOYMENT EXPENSE	-	385	-	-	
727016 - MEDICARE FRINGES	4,465	4,020	5,158	5,325	3.23%
727019 - SURVIVOR BENEFIT	313	67	-	-	
727020 - DEFERRED COMP CITY CONTRIB	664	762	360	660	83.33%
728003 - COMPENSATED ABSENCES	5,002	5,302	5,349	5,467	2.22%
<b>72 - BENEFITS Total</b>	<b>134,322</b>	<b>127,061</b>	<b>120,288</b>	<b>119,476</b>	<b>-0.67%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	-	213	480	480	0.00%
<b>74 - OTHER PAYS Total</b>	<b>-</b>	<b>213</b>	<b>480</b>	<b>480</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	19,901	21,728	17,950	11,100	-38.16%
811012 - SERVICES JANITORIAL	28,305	27,789	28,599	-	-100.00%
811036 - CONTRACT RSS INSTRUCTORS	469,826	371,007	475,062	475,062	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>518,031</b>	<b>420,523</b>	<b>521,611</b>	<b>486,162</b>	<b>-6.80%</b>
<b>83 - UTILITIES</b>					
831003 - UTILITIES NATURAL GAS	1,271	3,182	2,021	2,021	0.00%
831004 - UTILITIES ELECTRICITY	49,553	46,594	44,408	52,826	18.96%
831005 - UTILITIES WATER	2,274	2,086	3,519	3,519	0.00%
<b>83 - UTILITIES Total</b>	<b>53,098</b>	<b>51,862</b>	<b>49,948</b>	<b>58,366</b>	<b>16.85%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	2,550	3,242	3,410	3,410	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	15,809	17,866	14,616	13,120	-10.24%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>18,359</b>	<b>21,109</b>	<b>18,026</b>	<b>16,530</b>	<b>-8.30%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
841014 - SUPPLIES JANITORIAL NOC	792	2,022	-	-	
851007 - AUTOMOTIVE FUEL/WASH	-	118	1,807	1,807	0.00%
851010 - MAINT & REPAIR EQUIPMENT	-	1,110	-	-	
851016 - MAINT & REPAIR BUILDING	18,686	24,084	22,600	10,600	-53.10%
851066 - SEWER USE FEE/PROP TAX	5,077	4,921	5,150	5,453	5.87%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>24,555</b>	<b>32,255</b>	<b>29,557</b>	<b>17,860</b>	<b>-39.58%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	691	1,213	250	-	-100.00%
861003 - TRAINING	480	1,794	563	563	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>1,171</b>	<b>3,007</b>	<b>813</b>	<b>563</b>	<b>-30.75%</b>
<b>87 - GENERAL EXPENSES</b>					
871006 - UNIFORM EXPENSE	537	1,140	1,004	2,500	149.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>537</b>	<b>1,140</b>	<b>1,004</b>	<b>2,500</b>	<b>149.00%</b>





## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	-	4,000	-	-	
881003 - VEHICLE REPLACE ISF	-	237	-	-	
881004 - IT ISF OPERATING CHARGE	33,890	31,000	40,322	35,304	-12.45%
881005 - IT ISF REPLACEMENT CHARGE	5,934	5,934	5,508	5,041	-8.47%
881007 - RSS EQUIPMENT ISF	10,097	10,097	10,097	13,590	34.60%
881010 - WORKERS' COMP ISF MISC	7,878	5,108	11,130	12,856	15.51%
881012 - GENERAL LIABILITY INSURANCE	7,096	6,396	5,338	6,178	15.75%
881014 - ANNUAL OPEB CHARGE	7,503	7,888	7,249	655	-90.96%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>72,462</b>	<b>70,724</b>	<b>79,644</b>	<b>73,625</b>	<b>-7.56%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911006 - FITNESS EQUIPMENT	-	347	-	-	
911024 - EQUIPMENT N.O.C.	-	-	6,835	6,835	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>-</b>	<b>347</b>	<b>6,835</b>	<b>6,835</b>	<b>0.00%</b>
<b>0107020 - NEWPORT COAST COMMUNITY CENTER Total</b>	<b>1,107,500</b>	<b>979,451</b>	<b>1,153,137</b>	<b>1,148,655</b>	<b>-0.39%</b>
<b>0107021 - COMMUNITY YOUTH CENTER</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	63,899	50,141	72,165	70,718	-2.01%
711003 - SALARIES PART TIME	45,810	47,427	76,994	81,233	5.51%
<b>70 - REGULAR SALARIES Total</b>	<b>109,709</b>	<b>97,568</b>	<b>149,159</b>	<b>151,950</b>	<b>1.87%</b>
<b>71 - SPECIAL PAYS</b>					
712006 - BILINGUAL PAY	-	-	900	-	-100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>-</b>	<b>-</b>	<b>900</b>	<b>-</b>	<b>-100.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	10,711	9,092	22,584	22,596	0.05%
721002 - CAFETERIA ALLOWANCE PT	-	3,021	-	-	
722001 - PENSION EE NORMAL COST MISC	7,508	5,125	8,660	8,573	-1.01%
723002 - PENSION ER NORMAL COST MISC	11,534	8,179	11,666	11,389	-2.37%
723004 - RETIREMENT PART TIME/TEMP	90	467	2,084	1,523	-26.90%
724001 - PENSION EE CONTRIB MISC	(11,580)	(9,437)	(12,740)	(13,638)	7.05%
725001 - PENSION UAL REQUIRED MISC	25,359	27,658	15,747	15,823	0.49%
725003 - PENSION UAL DISCRETIONARY MISC	16,367	14,390	4,266	3,015	-29.32%
727003 - CELL PHONE STIPEND	965	628	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	-	-	1,126	-	-100.00%
727012 - LIFE INSURANCE	106	79	105	315	200.00%
727013 - EMP ASSISTANCE PROGRAM	20	15	20	60	200.00%
727016 - MEDICARE FRINGES	1,604	1,445	2,484	2,217	-10.73%
727019 - SURVIVOR BENEFIT	125	33	-	-	
727020 - DEFERRED COMP CITY CONTRIB	362	680	360	360	0.00%
728003 - COMPENSATED ABSENCES	2,156	2,892	2,526	2,475	-2.01%
<b>72 - BENEFITS Total</b>	<b>65,329</b>	<b>64,266</b>	<b>59,846</b>	<b>55,668</b>	<b>-6.98%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	-	99	-	-	
<b>74 - OTHER PAYS Total</b>	<b>-</b>	<b>99</b>	<b>-</b>	<b>-</b>	
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	5,098	3,254	5,600	2,300	-58.93%
811012 - SERVICES JANITORIAL	33,245	33,486	34,087	-	-100.00%
811036 - CONTRACT RSS INSTRUCTORS	175,682	208,456	119,570	139,570	16.73%
<b>81 - CONTRACT SERVICES Total</b>	<b>214,025</b>	<b>245,197</b>	<b>159,257</b>	<b>141,870</b>	<b>-10.92%</b>



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>83 - UTILITIES</b>					
831003 - UTILITIES NATURAL GAS	284	229	212	272	28.49%
831004 - UTILITIES ELECTRICITY	16,471	19,078	15,015	17,559	16.95%
<b>83 - UTILITIES Total</b>	<b>16,755</b>	<b>19,307</b>	<b>15,227</b>	<b>17,832</b>	<b>17.11%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	2,021	1,504	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	5,151	5,263	6,125	6,125	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>7,172</b>	<b>6,767</b>	<b>7,125</b>	<b>7,125</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	271	1,239	161	161	0.00%
851016 - MAINT & REPAIR BUILDING	268	-	-	1,200	
851037 - MAINT & REPAIR NOC	-	2,104	1,000	-	-100.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>538</b>	<b>3,342</b>	<b>1,161</b>	<b>1,361</b>	<b>17.23%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	894	738	750	-	-100.00%
861003 - TRAINING	240	539	562	562	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>1,134</b>	<b>1,277</b>	<b>1,312</b>	<b>562</b>	<b>-57.16%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	15,802	9,000	11,591	2,628	-77.33%
881003 - VEHICLE REPLACE ISF	4,548	4,514	5,094	4,612	-9.47%
881004 - IT ISF OPERATING CHARGE	17,417	15,959	20,663	18,131	-12.26%
881005 - IT ISF REPLACEMENT CHARGE	2,995	2,995	2,780	2,544	-8.48%
881007 - RSS EQUIPMENT ISF	639	639	639	1,191	86.38%
881010 - WORKERS' COMP ISF MISC	3,319	1,898	4,501	5,268	17.03%
881012 - GENERAL LIABILITY INSURANCE	6,888	6,359	7,074	8,138	15.05%
881014 - ANNUAL OPEB CHARGE	3,235	4,303	3,423	297	-91.34%
881015 - OTHER INSURANCE ISF RATES	126	126	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>54,969</b>	<b>45,792</b>	<b>55,765</b>	<b>42,808</b>	<b>-23.24%</b>
<b>0107021 - COMMUNITY YOUTH CENTER Total</b>	<b>469,631</b>	<b>483,616</b>	<b>449,752</b>	<b>419,176</b>	<b>-6.80%</b>
<b>0107022 - CIVIC CENTER RENTALS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	62,820	16,138	67,338	69,417	3.09%
711003 - SALARIES PART TIME	32,397	42,682	39,382	115,864	194.21%
<b>70 - REGULAR SALARIES Total</b>	<b>95,217</b>	<b>58,821</b>	<b>106,720</b>	<b>185,280</b>	<b>73.61%</b>
<b>71 - SPECIAL PAYS</b>					
712006 - BILINGUAL PAY	1,810	603	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>1,810</b>	<b>603</b>	<b>1,800</b>	<b>1,800</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	6,033	1,615	22,584	22,596	0.05%
722001 - PENSION EE NORMAL COST MISC	6,596	3,242	7,655	12,177	59.07%
723002 - PENSION ER NORMAL COST MISC	9,392	5,081	8,229	16,178	96.61%
723004 - RETIREMENT PART TIME/TEMP	362	245	1,696	1,085	-36.03%
724001 - PENSION EE CONTRIB MISC	(10,188)	(5,863)	(8,987)	(19,373)	115.57%
725001 - PENSION UAL REQUIRED MISC	-	-	14,693	15,532	5.71%
725003 - PENSION UAL DISCRETIONARY MISC	-	-	3,980	2,959	-25.65%
727003 - CELL PHONE STIPEND	965	185	960	960	0.00%
727012 - LIFE INSURANCE	106	26	105	210	100.00%
727013 - EMP ASSISTANCE PROGRAM	20	5	20	40	100.00%
727016 - MEDICARE FRINGES	1,478	884	1,850	2,727	47.41%



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
727020 - DEFERRED COMP CITY CONTRIB	347	-	360	360	0.00%
728003 - COMPENSATED ABSENCES	2,492	-	2,357	2,430	3.09%
<b>72 - BENEFITS Total</b>	<b>17,603</b>	<b>5,419</b>	<b>55,503</b>	<b>57,882</b>	<b>4.29%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	35	-	-	-	
<b>74 - OTHER PAYS Total</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	8,094	8,638	18,000	23,650	31.39%
<b>81 - CONTRACT SERVICES Total</b>	<b>8,094</b>	<b>8,638</b>	<b>18,000</b>	<b>23,650</b>	<b>31.39%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	2,193	585	1,000	31,000	3000.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>2,193</b>	<b>585</b>	<b>1,000</b>	<b>31,000</b>	<b>3000.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851016 - MAINT & REPAIR BUILDING	854	1,241	2,500	1,000	-60.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>854</b>	<b>1,241</b>	<b>2,500</b>	<b>1,000</b>	<b>-60.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	6,310	5,817	14,855	21,188	42.63%
881005 - IT ISF REPLACEMENT CHARGE	1,013	1,013	1,974	2,989	51.41%
881007 - RSS EQUIPMENT ISF	8,294	8,294	8,294	12,094	45.82%
881010 - WORKERS' COMP ISF MISC	924	633	3,191	3,913	22.63%
881012 - GENERAL LIABILITY INSURANCE	500	363	1,757	2,274	29.38%
881014 - ANNUAL OPEB CHARGE	-	-	3,194	291	-90.89%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>17,042</b>	<b>16,121</b>	<b>33,266</b>	<b>42,749</b>	<b>28.51%</b>
<b>0107022 - CIVIC CENTER RENTALS Total</b>	<b>142,847</b>	<b>91,428</b>	<b>218,788</b>	<b>343,361</b>	<b>56.94%</b>
<b>0107023 - MARINA PARK</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	190,325	172,632	208,289	212,784	2.16%
711003 - SALARIES PART TIME	312,792	283,263	317,684	371,749	17.02%
<b>70 - REGULAR SALARIES Total</b>	<b>503,117</b>	<b>455,895</b>	<b>525,974</b>	<b>584,533</b>	<b>11.13%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	39,539	41,518	67,752	67,788	0.05%
721002 - CAFETERIA ALLOWANCE PT	3,923	7,821	7,800	4,500	-42.31%
722001 - PENSION EE NORMAL COST MISC	27,603	24,357	23,835	32,160	34.93%
723002 - PENSION ER NORMAL COST MISC	40,279	34,169	32,510	42,727	31.43%
723004 - RETIREMENT PART TIME/TEMP	4,833	3,961	9,037	6,258	-30.76%
724001 - PENSION EE CONTRIB MISC	(42,619)	(44,218)	(35,505)	(51,163)	44.10%
725001 - PENSION UAL REQUIRED MISC	66,291	72,302	45,450	47,612	4.76%
725003 - PENSION UAL DISCRETIONARY MISC	42,785	37,616	12,312	9,071	-26.32%
727003 - CELL PHONE STIPEND	965	963	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	1,699	1,624	1,490	1,542	3.49%
727012 - LIFE INSURANCE	293	275	315	840	166.67%
727013 - EMP ASSISTANCE PROGRAM	60	57	60	160	166.67%
727016 - MEDICARE FRINGES	7,459	6,841	8,235	8,490	3.10%
727019 - SURVIVOR BENEFIT	627	201	-	-	
727020 - DEFERRED COMP CITY CONTRIB	1,026	1,661	720	1,020	41.67%
728003 - COMPENSATED ABSENCES	6,586	6,288	7,290	7,447	2.16%
<b>72 - BENEFITS Total</b>	<b>201,350</b>	<b>195,436</b>	<b>182,261</b>	<b>179,411</b>	<b>-1.56%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	-	1,819	-	-	

# RECREATION WORKS SUMMARY BY ACCOUNT DETAIL



	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>74 - OTHER PAYS Total</b>	-	1,819	-	-	
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	38,539	31,883	37,055	18,305	-50.60%
811012 - SERVICES JANITORIAL	75,567	69,579	79,438	-	-100.00%
811036 - CONTRACT RSS INSTRUCTORS	52,917	52,250	64,514	94,514	46.50%
811046 - TIDELANDS INSTRUCT PYMTS	310,573	289,231	348,130	348,130	0.00%
811051 - SURF CONTRACT INSTRUCTORS	970,460	851,338	949,462	919,462	-3.16%
<b>81 - CONTRACT SERVICES Total</b>	<b>1,448,056</b>	<b>1,294,281</b>	<b>1,478,599</b>	<b>1,380,411</b>	<b>-6.64%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	1,005	862	800	961	20.18%
831003 - UTILITIES NATURAL GAS	1,656	1,552	1,352	1,702	25.87%
831004 - UTILITIES ELECTRICITY	78,968	77,439	78,384	84,184	7.40%
831005 - UTILITIES WATER	11,992	10,802	10,000	12,722	27.22%
<b>83 - UTILITIES Total</b>	<b>93,620</b>	<b>90,655</b>	<b>90,536</b>	<b>99,569</b>	<b>9.98%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	2,080	3,123	3,155	3,155	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	34,775	30,132	30,530	30,530	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	2,813	4,455	2,400	2,400	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>39,668</b>	<b>37,710</b>	<b>36,085</b>	<b>36,085</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
841014 - SUPPLIES JANITORIAL NOC	2,231	9,554	-	-	
851007 - AUTOMOTIVE FUEL/WASH	715	672	817	817	0.00%
851010 - MAINT & REPAIR EQUIPMENT	5,681	9,033	6,500	6,500	0.00%
851016 - MAINT & REPAIR BUILDING	42,767	30,833	34,900	11,900	-65.90%
851037 - MAINT & REPAIR NOC	-	-	16,600	12,600	-24.10%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>51,394</b>	<b>50,092</b>	<b>58,817</b>	<b>31,817</b>	<b>-45.91%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	3,407	1,760	2,320	-	-100.00%
861003 - TRAINING	1,189	1,534	3,650	500	-86.30%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>4,596</b>	<b>3,294</b>	<b>5,970</b>	<b>500</b>	<b>-91.62%</b>
<b>87 - GENERAL EXPENSES</b>					
871004 - PUBLICATIONS & DUES NOC	590	987	2,660	2,660	0.00%
871006 - UNIFORM EXPENSE	1,480	1,328	3,664	3,664	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>2,070</b>	<b>2,315</b>	<b>6,324</b>	<b>6,324</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	4,862	4,000	5,151	2,051	-60.18%
881003 - VEHICLE REPLACE ISF	3,381	3,805	3,977	3,000	-24.56%
881004 - IT ISF OPERATING CHARGE	53,795	49,176	64,077	56,055	-12.52%
881005 - IT ISF REPLACEMENT CHARGE	9,486	9,486	8,805	8,058	-8.48%
881007 - RSS EQUIPMENT ISF	40,804	40,804	40,804	52,196	27.92%
881010 - WORKERS' COMP ISF MISC	13,076	8,786	18,614	21,501	15.51%
881012 - GENERAL LIABILITY INSURANCE	9,604	7,944	10,710	12,432	16.08%
881014 - ANNUAL OPEB CHARGE	9,881	9,354	9,880	892	-90.97%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>144,952</b>	<b>133,417</b>	<b>162,017</b>	<b>156,186</b>	<b>-3.60%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	-	484	1,995	1,995	0.00%
911024 - EQUIPMENT N.O.C.	42,709	45,793	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>42,709</b>	<b>46,277</b>	<b>1,995</b>	<b>1,995</b>	<b>0.00%</b>



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>0107023 - MARINA PARK Total</b>	<b>2,531,532</b>	<b>2,311,192</b>	<b>2,548,578</b>	<b>2,476,832</b>	<b>-2.82%</b>
<b>0107024 - FACILITY MAINT &amp; OPERATIONS</b>					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	154,344	142,305	164,696	74,590	-54.71%
711003 - SALARIES PART TIME	9,130	21,472	33,149	-	-100.00%
<b>70 - REGULAR SALARIES Total</b>	<b>163,474</b>	<b>163,778</b>	<b>197,845</b>	<b>74,590</b>	<b>-62.30%</b>
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	45,349	45,124	45,168	22,596	-49.97%
722001 - PENSION EE NORMAL COST MISC	11,073	10,482	12,875	5,743	-55.39%
723002 - PENSION ER NORMAL COST MISC	17,063	13,932	17,562	7,631	-56.55%
723004 - RETIREMENT PART TIME/TEMP	184	712	1,160	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(18,256)	(17,721)	(19,179)	(9,137)	-52.36%
725001 - PENSION UAL REQUIRED MISC	29,547	32,227	35,937	16,690	-53.56%
725003 - PENSION UAL DISCRETIONARY MISC	19,070	16,766	9,735	3,180	-67.34%
727003 - CELL PHONE STIPEND	1,931	1,926	1,920	960	-50.00%
727004 - RHS \$2.50 CONTRIBUTION	2,051	1,985	1,802	1,152	-36.07%
727012 - LIFE INSURANCE	210	208	210	105	-50.00%
727013 - EMP ASSISTANCE PROGRAM	40	39	40	20	-50.00%
727016 - MEDICARE FRINGES	2,728	2,766	2,927	1,095	-62.57%
727019 - SURVIVOR BENEFIT	125	67	-	-	-
727020 - DEFERRED COMP CITY CONTRIB	-	-	600	-	-100.00%
728003 - COMPENSATED ABSENCES	5,307	4,948	5,764	2,611	-54.71%
<b>72 - BENEFITS Total</b>	<b>116,423</b>	<b>113,460</b>	<b>116,521</b>	<b>52,646</b>	<b>-54.82%</b>
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	300	-	2,400	2,400	0.00%
<b>74 - OTHER PAYS Total</b>	<b>300</b>	<b>-</b>	<b>2,400</b>	<b>2,400</b>	<b>0.00%</b>
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	58,580	26,933	68,745	79,245	15.27%
811012 - SERVICES JANITORIAL	51,412	59,792	54,218	-	-100.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>109,992</b>	<b>86,725</b>	<b>122,963</b>	<b>79,245</b>	<b>-35.55%</b>
83 - UTILITIES					
831001 - TELECOMM DATALINES	4,333	3,130	3,000	3,732	24.39%
831004 - UTILITIES ELECTRICITY	-	-	9	-	-100.00%
<b>83 - UTILITIES Total</b>	<b>4,333</b>	<b>3,130</b>	<b>3,009</b>	<b>3,732</b>	<b>24.00%</b>
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	15,836	16,210	11,948	11,948	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>15,836</b>	<b>16,210</b>	<b>11,948</b>	<b>11,948</b>	<b>0.00%</b>
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	52,302	35,838	40,328	-	-100.00%
851007 - AUTOMOTIVE FUEL/WASH	2,809	3,365	4,594	4,594	0.00%
851010 - MAINT & REPAIR EQUIPMENT	-	833	-	-	-
851016 - MAINT & REPAIR BUILDING	37,222	57,057	50,838	5,838	-88.52%
851037 - MAINT & REPAIR NOC	19,771	29,247	27,737	10,737	-61.29%
851066 - SEWER USE FEE/PROP TAX	9,687	9,086	9,900	10,403	5.08%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>121,791</b>	<b>135,425</b>	<b>133,397</b>	<b>31,572</b>	<b>-76.33%</b>
87 - GENERAL EXPENSES					
871006 - UNIFORM EXPENSE	440	573	502	502	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>440</b>	<b>573</b>	<b>502</b>	<b>502</b>	<b>0.00%</b>
88 - INTERNAL SVC CHARGE					



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
881001 - EQUIP MAINT ISF	6,685	5,500	7,083	2,942	-58.47%
881003 - VEHICLE REPLACE ISF	5,703	5,743	5,361	4,819	-10.12%
881004 - IT ISF OPERATING CHARGE	13,112	12,027	18,876	16,570	-12.22%
881005 - IT ISF REPLACEMENT CHARGE	2,227	2,227	2,532	2,317	-8.48%
881007 - RSS EQUIPMENT ISF	35,531	35,531	35,531	39,201	10.33%
881008 - RSS INFRASTRUCTURE ISF	37,103	37,103	37,103	38,515	3.81%
881010 - WORKERS' COMP ISF MISC	7,025	4,118	9,679	11,330	17.06%
881012 - GENERAL LIABILITY INSURANCE	7,416	6,563	8,079	9,619	19.06%
881014 - ANNUAL OPEB CHARGE	7,961	7,361	7,812	313	-96.00%
881015 - OTHER INSURANCE ISF RATES	374	374	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>123,137</b>	<b>116,547</b>	<b>132,056</b>	<b>125,625</b>	<b>-4.87%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911024 - EQUIPMENT N.O.C.	27,750	31,231	31,231	31,231	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>27,750</b>	<b>31,231</b>	<b>31,231</b>	<b>31,231</b>	<b>0.00%</b>
<b>0107024 - FACILITY MAINT &amp; OPERATIONS Total</b>	<b>683,476</b>	<b>667,080</b>	<b>751,873</b>	<b>413,490</b>	<b>-45.01%</b>
<b>0107026 - JUNIOR LIFEGUARD FACILITY</b>					
<b>70 - REGULAR SALARIES</b>					
711003 - SALARIES PART TIME	936	-	20,629	29,980	45.33%
<b>70 - REGULAR SALARIES Total</b>	<b>936</b>	<b>-</b>	<b>20,629</b>	<b>29,980</b>	<b>45.33%</b>
<b>72 - BENEFITS</b>					
723004 - RETIREMENT PART TIME/TEMP	35	-	1,018	1,124	10.48%
727012 - LIFE INSURANCE	-	-	-	105	
727013 - EMP ASSISTANCE PROGRAM	-	-	-	20	
727016 - MEDICARE FRINGES	13	-	422	435	3.11%
<b>72 - BENEFITS Total</b>	<b>48</b>	<b>-</b>	<b>1,439</b>	<b>1,684</b>	<b>17.01%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	-	-	4,200	4,200	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>-</b>	<b>-</b>	<b>4,200</b>	<b>4,200</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	8,906	-	8,000	8,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>8,906</b>	<b>-</b>	<b>8,000</b>	<b>8,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851016 - MAINT & REPAIR BUILDING	-	-	1,000	1,000	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	-	-	3,760	3,364	-10.52%
881005 - IT ISF REPLACEMENT CHARGE	-	-	434	397	-8.47%
881010 - WORKERS' COMP ISF MISC	318	-	574	699	21.85%
881012 - GENERAL LIABILITY INSURANCE	-	-	219	306	39.46%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>318</b>	<b>-</b>	<b>4,987</b>	<b>4,766</b>	<b>-4.42%</b>
<b>0107026 - JUNIOR LIFEGUARD FACILITY Total</b>	<b>10,208</b>	<b>-</b>	<b>40,255</b>	<b>49,630</b>	<b>23.29%</b>
<b>0107031 - OASIS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	665,821	621,688	695,813	702,945	1.02%
711003 - SALARIES PART TIME	105,617	50,340	111,385	125,958	13.08%
<b>70 - REGULAR SALARIES Total</b>	<b>771,438</b>	<b>672,027</b>	<b>807,198</b>	<b>828,903</b>	<b>2.69%</b>
<b>71 - SPECIAL PAYS</b>					





## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
712006 - BILINGUAL PAY	4,681	4,536	3,600	3,600	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>4,681</b>	<b>4,536</b>	<b>3,600</b>	<b>3,600</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	94,072	97,516	167,122	167,210	0.05%
722001 - PENSION EE NORMAL COST MISC	70,578	62,966	63,891	67,487	5.63%
723002 - PENSION ER NORMAL COST MISC	68,397	50,182	63,752	66,083	3.66%
723004 - RETIREMENT PART TIME/TEMP	614	840	4,762	3,283	-31.06%
724001 - PENSION EE CONTRIB MISC	(89,691)	(85,546)	(80,433)	(91,256)	13.46%
725001 - PENSION UAL REQUIRED MISC	128,454	140,104	151,830	157,288	3.60%
725003 - PENSION UAL DISCRETIONARY MISC	82,906	72,890	41,130	29,967	-27.14%
727003 - CELL PHONE STIPEND	2,786	2,483	2,880	3,840	33.33%
727004 - RHS \$2.50 CONTRIBUTION	7,650	12,678	7,606	7,911	4.01%
727012 - LIFE INSURANCE	742	752	840	987	17.50%
727013 - EMP ASSISTANCE PROGRAM	144	146	160	188	17.50%
727016 - MEDICARE FRINGES	11,119	9,654	12,156	12,127	-0.24%
727019 - SURVIVOR BENEFIT	627	368	-	-	
727020 - DEFERRED COMP CITY CONTRIB	2,653	3,755	2,820	2,760	-2.13%
728003 - COMPENSATED ABSENCES	22,029	20,349	24,353	24,603	1.02%
<b>72 - BENEFITS Total</b>	<b>403,078</b>	<b>389,136</b>	<b>462,870</b>	<b>452,478</b>	<b>-2.24%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	1,191	7	-	-	
<b>74 - OTHER PAYS Total</b>	<b>1,191</b>	<b>7</b>	<b>-</b>	<b>-</b>	
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	38,720	45,643	45,700	21,700	-52.52%
811012 - SERVICES JANITORIAL	49,993	49,394	61,493	-	-100.00%
811027 - SERVICES CITY PRINT CONTRACT	-	-	1,000	1,000	0.00%
811036 - CONTRACT RSS INSTRUCTORS	390,791	327,263	387,509	452,509	16.77%
<b>81 - CONTRACT SERVICES Total</b>	<b>479,504</b>	<b>422,300</b>	<b>495,702</b>	<b>475,209</b>	<b>-4.13%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	1,687	1,459	1,400	1,621	15.76%
831003 - UTILITIES NATURAL GAS	2,846	3,664	4,183	4,000	-4.37%
831004 - UTILITIES ELECTRICITY	90,568	83,437	78,722	96,551	22.65%
831005 - UTILITIES WATER	16,355	15,294	16,000	17,352	8.45%
<b>83 - UTILITIES Total</b>	<b>111,457</b>	<b>103,855</b>	<b>100,305</b>	<b>119,523</b>	<b>19.16%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841006 - OFFICE SUPPLY CITY PRINTING	26,000	20,736	20,000	20,000	0.00%
841007 - SUPPLIES OFFICE NOC	5,560	6,315	6,000	6,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	31,459	27,959	28,326	28,326	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	1,023	3,000	3,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>63,019</b>	<b>56,033</b>	<b>57,326</b>	<b>57,326</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
841014 - SUPPLIES JANITORIAL NOC	576	4,534	-	-	
851007 - AUTOMOTIVE FUEL/WASH	6,240	7,948	2,654	7,094	167.29%
851016 - MAINT & REPAIR BUILDING	47,740	53,603	63,800	27,800	-56.43%
851037 - MAINT & REPAIR NOC	-	1,924	2,000	500	-75.00%
851066 - SEWER USE FEE/PROP TAX	19,370	18,774	19,950	20,801	4.27%
851072 - SEWER FEES: FIXED + USE	1,407	1,352	1,500	1,521	1.43%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>75,332</b>	<b>88,136</b>	<b>89,904</b>	<b>57,717</b>	<b>-35.80%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	2,177	1,493	3,000	3,000	0.00%
861003 - TRAINING	1,851	1,290	3,000	5,625	87.50%





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	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>4,027</b>	<b>2,783</b>	<b>6,000</b>	<b>8,625</b>	<b>43.75%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	75	71	500	-	-100.00%
871004 - PUBLICATIONS & DUES NOC	895	769	1,300	1,800	38.46%
871006 - UNIFORM EXPENSE	280	173	-	-	
<b>87 - GENERAL EXPENSES Total</b>	<b>1,250</b>	<b>1,012</b>	<b>1,800</b>	<b>1,800</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	15,802	13,000	16,742	15,627	-6.66%
881003 - VEHICLE REPLACE ISF	29,395	10,686	30,293	27,424	-9.47%
881004 - IT ISF OPERATING CHARGE	61,221	55,956	43,105	44,396	2.99%
881005 - IT ISF REPLACEMENT CHARGE	10,811	10,811	10,138	9,657	-4.75%
881007 - RSS EQUIPMENT ISF	30,715	30,715	30,715	41,179	34.07%
881010 - WORKERS' COMP ISF MISC	15,087	8,005	22,449	27,148	20.93%
881012 - GENERAL LIABILITY INSURANCE	17,305	15,037	19,052	22,884	20.11%
881014 - ANNUAL OPEB CHARGE	33,048	27,678	33,005	2,948	-91.07%
881015 - OTHER INSURANCE ISF RATES	126	126	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>213,510</b>	<b>172,014</b>	<b>205,499</b>	<b>191,262</b>	<b>-6.93%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911001 - OFFICE EQUIPMENT	1,518	-	2,000	2,000	0.00%
911004 - COMPUTER EQUIPMENT	759	-	1,500	1,500	0.00%
911039 - OFFICE FURNITURE/FIXTURES	932	946	1,000	1,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>3,209</b>	<b>946</b>	<b>4,500</b>	<b>4,500</b>	<b>0.00%</b>
<b>0107031 - OASIS Total</b>	<b>2,131,697</b>	<b>1,912,786</b>	<b>2,234,704</b>	<b>2,200,944</b>	<b>-1.51%</b>
<b>0107032 - OASIS FITNESS CENTER</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	83,413	66,120	86,754	89,588	3.27%
711003 - SALARIES PART TIME	67,905	104,087	131,630	156,878	19.18%
<b>70 - REGULAR SALARIES Total</b>	<b>151,317</b>	<b>170,207</b>	<b>218,384</b>	<b>246,465</b>	<b>12.86%</b>
<b>71 - SPECIAL PAYS</b>					
712006 - BILINGUAL PAY	1,407	257	-	-	
<b>71 - SPECIAL PAYS Total</b>	<b>1,407</b>	<b>257</b>	<b>-</b>	<b>-</b>	
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	6,033	7,879	27,101	27,115	0.05%
722001 - PENSION EE NORMAL COST MISC	8,159	4,018	10,325	9,635	-6.68%
723002 - PENSION ER NORMAL COST MISC	13,856	10,130	18,927	12,800	-32.37%
723004 - RETIREMENT PART TIME/TEMP	783	2,247	2,326	4,550	95.63%
724001 - PENSION EE CONTRIB MISC	(12,602)	(7,348)	(20,671)	(21,758)	5.26%
725001 - PENSION UAL REQUIRED MISC	16,289	17,766	18,930	20,046	5.89%
725003 - PENSION UAL DISCRETIONARY MISC	10,513	9,243	5,128	3,819	-25.52%
727003 - CELL PHONE STIPEND	965	517	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	2	473	1,152	230	-80.00%
727012 - LIFE INSURANCE	128	98	315	336	6.67%
727013 - EMP ASSISTANCE PROGRAM	24	20	80	64	-20.00%
727016 - MEDICARE FRINGES	2,257	2,546	3,584	3,588	0.11%
727019 - SURVIVOR BENEFIT	188	67	-	-	
727020 - DEFERRED COMP CITY CONTRIB	74	33	360	432	20.00%
728003 - COMPENSATED ABSENCES	3,054	2,727	3,036	3,136	3.27%
<b>72 - BENEFITS Total</b>	<b>49,723</b>	<b>50,416</b>	<b>71,553</b>	<b>64,953</b>	<b>-9.22%</b>
<b>81 - CONTRACT SERVICES</b>					
811036 - CONTRACT RSS INSTRUCTORS	96,606	75,664	103,918	195,418	88.05%



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>81 - CONTRACT SERVICES Total</b>	<b>96,606</b>	<b>75,664</b>	<b>103,918</b>	<b>195,418</b>	<b>88.05%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	432	534	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	3,624	7,412	3,575	3,575	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>4,056</b>	<b>7,946</b>	<b>4,575</b>	<b>4,575</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851010 - MAINT & REPAIR EQUIPMENT	10,241	8,507	10,000	15,000	50.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>10,241</b>	<b>8,507</b>	<b>10,000</b>	<b>15,000</b>	<b>50.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	-	223	-	-	
861003 - TRAINING	268	465	1,500	-	-100.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>268</b>	<b>688</b>	<b>1,500</b>	<b>-</b>	<b>-100.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	25,966	23,764	30,865	27,043	-12.38%
881005 - IT ISF REPLACEMENT CHARGE	4,520	4,520	4,196	3,840	-8.48%
881007 - RSS EQUIPMENT ISF	24,287	24,287	24,287	32,314	33.05%
881010 - WORKERS' COMP ISF MISC	4,484	3,054	6,640	7,641	15.07%
881012 - GENERAL LIABILITY INSURANCE	3,001	2,515	3,549	4,019	13.25%
881014 - ANNUAL OPEB CHARGE	5,383	4,058	4,115	376	-90.87%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>67,641</b>	<b>62,198</b>	<b>73,652</b>	<b>75,232</b>	<b>2.14%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911001 - OFFICE EQUIPMENT	2,740	1,990	2,100	2,100	0.00%
911006 - FITNESS EQUIPMENT	643	297	729	729	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>3,382</b>	<b>2,286</b>	<b>2,829</b>	<b>2,829</b>	<b>0.00%</b>
<b>0107032 - OASIS FITNESS CENTER Total</b>	<b>384,642</b>	<b>378,169</b>	<b>486,412</b>	<b>604,472</b>	<b>24.27%</b>
<b>0107033 - OASIS TRANSPORTATION</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	391,804	358,686	425,800	428,889	0.73%
711003 - SALARIES PART TIME	30,714	20,211	29,132	30,003	2.99%
<b>70 - REGULAR SALARIES Total</b>	<b>422,518</b>	<b>378,897</b>	<b>454,931</b>	<b>458,892</b>	<b>0.87%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	588	440	660	660	0.00%
712006 - BILINGUAL PAY	1,810	1,805	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>2,398</b>	<b>2,244</b>	<b>2,460</b>	<b>2,460</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	101,642	103,069	121,954	122,018	0.05%
722001 - PENSION EE NORMAL COST MISC	30,795	29,840	40,571	42,606	5.02%
723002 - PENSION ER NORMAL COST MISC	32,895	28,095	38,725	40,114	3.59%
723004 - RETIREMENT PART TIME/TEMP	996	758	1,020	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(37,296)	(38,675)	(49,967)	(56,516)	13.10%
725001 - PENSION UAL REQUIRED MISC	77,878	84,940	92,912	95,966	3.29%
725003 - PENSION UAL DISCRETIONARY MISC	50,263	44,191	25,169	18,284	-27.36%
727003 - CELL PHONE STIPEND	965	963	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	6,438	5,907	5,952	7,955	33.65%
727012 - LIFE INSURANCE	574	558	735	672	-8.57%
727013 - EMP ASSISTANCE PROGRAM	108	105	140	128	-8.57%
727016 - MEDICARE FRINGES	5,800	5,599	6,737	6,704	-0.49%
727019 - SURVIVOR BENEFIT	376	134	-	-	
727020 - DEFERRED COMP CITY CONTRIB	894	999	1,080	948	-12.22%



## RECREATION WORKS SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
728003 - COMPENSATED ABSENCES	13,567	13,040	14,903	15,011	0.73%
<b>72 - BENEFITS Total</b>	<b>285,894</b>	<b>279,523</b>	<b>300,889</b>	<b>294,851</b>	<b>-2.01%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	2,096	329	-	-	
<b>74 - OTHER PAYS Total</b>	<b>2,096</b>	<b>329</b>	<b>-</b>	<b>-</b>	
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	405	589	2,200	2,200	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>405</b>	<b>589</b>	<b>2,200</b>	<b>2,200</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	7,778	8,795	8,050	8,050	0.00%
<b>83 - UTILITIES Total</b>	<b>7,778</b>	<b>8,795</b>	<b>8,050</b>	<b>8,050</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	255	1,458	1,000	1,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>255</b>	<b>1,458</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	29,232	37,577	37,944	37,944	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>29,232</b>	<b>37,577</b>	<b>37,944</b>	<b>37,944</b>	<b>0.00%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	50	1,175	1,125	-	-100.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>50</b>	<b>1,175</b>	<b>1,125</b>	<b>-</b>	<b>-100.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	37,681	31,000	39,923	34,589	-13.36%
881003 - VEHICLE REPLACE ISF	47,609	40,714	47,609	58,473	22.82%
881004 - IT ISF OPERATING CHARGE	37,447	34,248	44,567	36,410	-18.30%
881005 - IT ISF REPLACEMENT CHARGE	6,569	6,569	6,097	5,202	-14.68%
881010 - WORKERS' COMP ISF MISC	8,312	4,273	12,386	14,991	21.03%
881012 - GENERAL LIABILITY INSURANCE	16,502	14,731	17,906	20,968	17.10%
881014 - ANNUAL OPEB CHARGE	20,353	19,400	20,197	1,799	-91.09%
881015 - OTHER INSURANCE ISF RATES	492	492	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>174,966</b>	<b>151,427</b>	<b>188,685</b>	<b>172,431</b>	<b>-8.61%</b>
<b>0107033 - OASIS TRANSPORTATION Total</b>	<b>925,591</b>	<b>862,013</b>	<b>997,285</b>	<b>977,828</b>	<b>-1.95%</b>
<b>16470 - FiiN Rec Support</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	98,894	94,966	125,909	138,637	10.11%
<b>81 - CONTRACT SERVICES Total</b>	<b>98,894</b>	<b>94,966</b>	<b>125,909</b>	<b>138,637</b>	<b>10.11%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	51,054	23,864	97,850	97,850	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>51,054</b>	<b>23,864</b>	<b>97,850</b>	<b>97,850</b>	<b>0.00%</b>
<b>16470 - FiiN Rec Support Total</b>	<b>149,948</b>	<b>118,830</b>	<b>223,759</b>	<b>236,487</b>	<b>5.69%</b>
<b>Grand Total</b>	<b>15,140,005</b>	<b>14,023,220</b>	<b>16,374,890</b>	<b>16,203,545</b>	<b>-1.05%</b>

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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 2024-25

- Secured land and a Laguna Beach partnership for development of a new water well in Fountain Valley
- Implemented new software to identify private water leaks
- Implemented a sewer lateral inspection program

## Budget Highlights

- Reclassify Equipment Operator positions to Utilities Specialist series positions
- Reclassify Department Assistant position to Assistant Management Analyst position
- Increase sewer system video inspection program

## Departmental Goals/Objectives for Upcoming Fiscal Year 2025-26

- Design and enter into a Cooperative Agreement for the new water well project (groundwater) in Fountain Valley
- Navigate new onerous “Making Conservation a Way of Life” State regulations
- Expand private water leak detection and notifications to residents
- Transition of oil field operations from our long-time operator to a new contract operator.
- Implement new theft deterrent systems for street lighting wiring
- Implement a new pipeline testing program

## Department Performance Measures

Performance Measure	Actual FY 23-24	Estimated FY 24-25	Projected FY 25-26	Target
Percentage of groundwater pumped <sup>1</sup>	78%	80%	80%	85%
Percentage Water Fund cash reserves vs. goal	95%	66%	60%	100%
Percentage of sewer mainlines cleaned annually <sup>2</sup>	75%	75%	75%	75%
Percentage Sewer Fund cash reserves vs. goal	37%	12%	9%	100%
Percentage of streets swept on schedule <sup>3</sup>	95%	95%	98%	100%
Percentage/Number of graffiti incidents removed within 24-hours of notice	95% / 6,588	95% / 7,400	95% / 7,500	100% / 7,500
Percentage/Number of streetlights repaired within 48-hours of notice	95% / 510	95% / 350	95% / 350	100% / 350

1. Groundwater pumped is approximately 50% less expensive than imported Metropolitan Water District water. The new allowable groundwater pumping percentage is 85% raised from 77% in early 2023. The Utilities Department's water division largest expense is the cost to pump or purchase water and maximizing pumping is one of the Department's top priorities to keep the water rates as low as possible.
2. Sewer main line cleaning is the best way to prevent sewer spills and protect the water quality of Harbor and Beaches. The Utilities Department wastewater division's primary focus is the regular (monthly, quarterly and annual) inspection and hydro-jetting of the sewer mainlines to remove grit, grease, roots and blockages.
3. Street sweeping is the largest General Fund operation within the Utilities Department. Sweeping is another important way to reduce trash and pollutants from entering the Harbor and beaches. Delays to street sweeping most often are caused by weather delays.



## UTILITIES PERSONNEL

	FY 24	FY 25	FY 26				
Full-Time	53.50	53.50	54.50				
Part-Time (FTE)	3.50	3.50	2.50				
Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay	
ADMINISTRATIVE ASSISTANT	1.00	1.00	102,584	960	34,000	137,544	
DEPARTMENT ASSISTANT	1.00	1.00	82,334	1,800	34,331	118,465	
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	104,316	960	34,124	139,400	
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	105,261	960	35,908	142,129	
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	105,459	960	35,865	142,284	
ELECTRICAL & INSTRUMENTATION SPECIALIST	1.00	1.00	92,087	960	32,524	125,571	
EQUIPMENT OPERATOR II	1.00	0.00	-	-	-	-	
EQUIPMENT OPERATOR II	1.00	0.00	-	-	-	-	
EQUIPMENT OPERATOR II	1.00	0.00	-	-	-	-	
IT TECHNICIAN, SENIOR	0.50	0.50	51,428	-	18,179	69,607	
MAINTENANCE WORKER I	1.00	0.00	-	-	-	-	
MANAGEMENT ANALYST	0.00	1.00	98,338	-	33,174	131,512	
MANAGEMENT ANALYST, SENIOR	1.00	1.00	143,759	-	39,571	183,330	
SUPERINTENDENT	1.00	1.00	175,376	-	43,165	218,542	
UTILITIES CREW CHIEF	1.00	1.00	105,459	1,575	35,857	142,891	
UTILITIES CREW CHIEF	1.00	1.00	105,459	1,825	35,901	143,185	
UTILITIES CREW CHIEF	1.00	1.00	105,459	2,425	35,514	143,398	
UTILITIES CREW CHIEF	1.00	1.00	105,226	1,940	36,118	143,285	
UTILITIES CREW CHIEF	1.00	1.00	105,459	1,585	36,014	143,058	
UTILITIES CREW CHIEF	1.00	1.00	94,716	1,475	34,266	130,457	
UTILITIES CREW CHIEF	1.00	1.00	105,459	1,530	35,854	142,843	
UTILITIES CREW CHIEF	1.00	1.00	90,460	1,475	33,684	125,618	
UTILITIES DIRECTOR	1.00	1.00	285,156	5,760	60,414	351,330	
UTILITIES SPECIALIST	1.00	1.00	74,353	1,220	30,981	106,554	
UTILITIES SPECIALIST	1.00	1.00	65,354	870	30,000	96,224	
UTILITIES SPECIALIST	1.00	1.00	78,459	705	31,081	110,244	
UTILITIES SPECIALIST	1.00	1.00	74,939	1,405	31,056	107,400	
UTILITIES SPECIALIST	1.00	1.00	74,875	1,460	31,054	107,389	
UTILITIES SPECIALIST	1.00	1.00	59,277	220	29,338	88,835	
UTILITIES SPECIALIST	1.00	1.00	78,459	1,405	31,431	111,294	
UTILITIES SPECIALIST	1.00	1.00	86,867	330	34,003	121,200	
UTILITIES SPECIALIST	1.00	1.00	61,473	220	29,271	90,964	
UTILITIES SPECIALIST	1.00	1.00	60,116	-	29,111	89,227	
UTILITIES SPECIALIST	1.00	1.00	87,369	110	33,688	121,167	
UTILITIES SPECIALIST	1.00	1.00	66,630	815	29,831	97,276	
UTILITIES SPECIALIST	1.00	1.00	87,079	275	31,997	119,352	
UTILITIES SPECIALIST	1.00	1.00	71,510	1,640	30,685	103,835	
UTILITIES SPECIALIST	0.00	1.00	87,624	540	34,687	122,852	
UTILITIES SPECIALIST, SENIOR	1.00	1.00	93,427	1,530	34,601	129,558	
UTILITIES SPECIALIST, SENIOR	1.00	1.00	88,624	1,615	33,938	124,177	
UTILITIES SPECIALIST, SENIOR	1.00	1.00	93,899	1,640	34,919	130,458	
UTILITIES SPECIALIST, SENIOR	1.00	1.00	79,997	1,530	31,579	113,106	
UTILITIES SPECIALIST, SENIOR	1.00	1.00	93,899	350	34,777	129,026	
UTILITIES SPECIALIST, SENIOR	1.00	1.00	93,899	1,055	34,849	129,803	
UTILITIES SPECIALIST, SENIOR	1.00	1.00	95,766	1,475	34,442	131,683	
UTILITIES SPECIALIST, SENIOR	0.00	1.00	94,158	-	32,730	126,888	
UTILITIES SPECIALIST, SENIOR	0.00	1.00	94,158	1,290	35,089	130,537	
UTILITIES SPECIALIST, SENIOR	0.00	1.00	94,158	760	34,581	129,499	
UTILITIES SUPERVISOR	1.00	1.00	121,792	1,740	37,735	161,267	
UTILITIES SUPERVISOR	1.00	1.00	121,146	1,760	35,970	158,876	
UTILITIES SUPERVISOR	1.00	1.00	122,021	1,760	37,839	161,620	
UTILITIES SUPERVISOR	1.00	1.00	122,021	2,680	38,242	162,944	
UTILITIES SUPERVISOR	1.00	1.00	122,021	2,010	37,649	161,680	
WATER OPERATIONS SUPERINTENDENT	1.00	1.00	182,368	960	44,313	227,640	
WATER PRODUCTION OPERATOR	1.00	1.00	110,683	1,980	36,415	149,079	
WATER PRODUCTION OPERATOR	1.00	1.00	109,676	2,180	34,780	146,636	
WATER PRODUCTION OPERATOR	1.00	1.00	110,683	2,200	36,561	149,444	
WATER PRODUCTION SUPERVISOR	1.00	1.00	128,135	2,350	38,661	169,145	
WATER QUALITY COORDINATOR	1.00	1.00	122,021	2,035	37,988	162,045	
Part-Time (FTE)	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay	
DEPARTMENT ASSISTANT	1.00	0.00	-	-	-	-	
UTILITIES SPECIALIST	1.50	1.50	92,278	110	6,712	99,100	
UTILITIES SPECIALIST	1.00	1.00	86,846	-	6,317	93,163	
			5,629,834	68,380	1,885,376	7,745,635	





## UTILITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>0109062 - STORM DRAINS/STREET SWEEPING</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	649,174	715,075	716,138	759,390	6.04%
711003 - SALARIES PART TIME	624	-	-	-	
<b>70 - REGULAR SALARIES Total</b>	<b>649,798</b>	<b>715,075</b>	<b>716,138</b>	<b>759,390</b>	<b>6.04%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	2,683	2,826	2,845	2,625	-7.73%
<b>71 - SPECIAL PAYS Total</b>	<b>2,683</b>	<b>2,826</b>	<b>2,845</b>	<b>2,625</b>	<b>-7.73%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	152,572	158,723	169,380	169,470	0.05%
722001 - PENSION EE NORMAL COST MISC	74,527	79,126	72,076	73,022	1.31%
723002 - PENSION ER NORMAL COST MISC	47,149	59,901	60,657	63,608	4.86%
723004 - RETIREMENT PART TIME/TEMP	22	-	-	-	
724001 - PENSION EE CONTRIB MISC	(87,466)	(89,949)	(83,640)	(93,347)	11.61%
725001 - PENSION UAL REQUIRED MISC	149,210	136,804	156,265	169,918	8.74%
725003 - PENSION UAL DISCRETIONARY MISC	77,628	88,294	42,331	32,374	-23.52%
727003 - CELL PHONE STIPEND	5,011	5,068	5,040	4,500	-10.71%
727004 - RHS \$2.50 CONTRIBUTION	14,095	15,066	12,744	10,301	-19.17%
727012 - LIFE INSURANCE	935	1,018	840	788	-6.25%
727013 - EMP ASSISTANCE PROGRAM	175	191	160	150	-6.25%
727016 - MEDICARE FRINGES	14,677	17,454	10,619	11,114	4.67%
727019 - SURVIVOR BENEFIT	268	501	-	-	
727020 - DEFERRED COMP CITY CONTRIB	1,630	1,912	1,500	1,560	4.00%
728003 - COMPENSATED ABSENCES	22,732	24,213	25,065	26,579	6.04%
<b>72 - BENEFITS Total</b>	<b>473,164</b>	<b>498,323</b>	<b>473,036</b>	<b>470,036</b>	<b>-0.63%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	339,404	480,450	191,380	348,438	82.07%
713008 - CALL BACK PAY	8,382	11,580	10,000	10,000	0.00%
713009 - STAND BY PAY	-	148	12,500	12,500	0.00%
<b>74 - OTHER PAYS Total</b>	<b>347,785</b>	<b>492,178</b>	<b>213,880</b>	<b>370,938</b>	<b>73.43%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	405,533	550,915	187,000	-	-100.00%
811021 - CONTRACT SERVICES STRT SWPING	778,699	784,500	846,336	842,536	-0.45%
811022 - CONTRACT SERVICES ALLEY SWEEP	72,223	78,387	89,731	93,331	4.01%
811024 - CONTRACT SERVICES STORM DRAINS	351,404	357,369	384,149	469,149	22.13%
811027 - SERVICES CITY PRINT CONTRACT	-	-	33	33	0.00%
841060 - OTHER AGENCY FEES	-	-	-	159,400	
811064 - GRAFFITI ABATEMENT SERVICES	-	-	-	231,300	
<b>81 - CONTRACT SERVICES Total</b>	<b>1,607,858</b>	<b>1,771,170</b>	<b>1,507,249</b>	<b>1,795,749</b>	<b>19.14%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	1,911	1,816	1,500	1,919	27.94%
831004 - UTILITIES ELECTRICITY	1,799	1,953	5,305	5,305	0.00%
<b>83 - UTILITIES Total</b>	<b>3,710</b>	<b>3,769</b>	<b>6,805</b>	<b>7,224</b>	<b>6.16%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	942	132	1,500	1,500	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	4,117	5,645	5,000	5,000	0.00%
841026 - STREET CLEANING EXPENSE	-	1,349	2,000	2,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	-	312	4,000	4,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	147,461	149,576	151,000	-	-100.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>152,520</b>	<b>157,014</b>	<b>163,500</b>	<b>12,500</b>	<b>-92.35%</b>



## UTILITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	33,811	35,619	33,114	35,757	7.98%
851010 - MAINT & REPAIR EQUIPMENT	5,080	4,717	7,500	7,500	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	1,000	1,000	0.00%
851015 - MAINT E COAST HIGHWAY	-	925	7,114	2,114	-70.28%
851016 - MAINT & REPAIR BUILDING	265	492	-	-	
851037 - MAINT & REPAIR NOC	218,657	410,640	262,264	262,264	0.00%
851039 - MAINT STORM DRAINS	126,103	134,142	128,000	128,000	0.00%
851044 - MAINT TRAFFIC CONTROL	-	-	2,000	2,000	0.00%
851062 - UTILITIES FAC MAIN PROGM	2,684	13,132	9,159	13,525	47.67%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>386,600</b>	<b>599,666</b>	<b>450,151</b>	<b>452,160</b>	<b>0.45%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861003 - TRAINING	1,292	3,992	2,500	7,500	200.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>1,292</b>	<b>3,992</b>	<b>2,500</b>	<b>7,500</b>	<b>200.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871004 - PUBLICATIONS & DUES NOC	-	-	201	201	0.00%
871006 - UNIFORM EXPENSE	4,547	4,708	4,031	4,910	21.80%
<b>87 - GENERAL EXPENSES Total</b>	<b>4,547</b>	<b>4,708</b>	<b>4,232</b>	<b>5,111</b>	<b>20.76%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	92,500	120,337	131,360	135,201	2.92%
881003 - VEHICLE REPLACE ISF	205,427	234,533	266,965	218,366	-18.20%
881004 - IT ISF OPERATING CHARGE	57,771	64,436	71,983	69,203	-3.86%
881005 - IT ISF REPLACEMENT CHARGE	10,398	10,398	10,219	10,010	-2.04%
881010 - WORKERS' COMP ISF MISC	41,220	32,454	30,594	32,208	5.28%
881012 - GENERAL LIABILITY INSURANCE	245,870	234,687	248,399	300,409	20.94%
881013 - UNINSURED CLAIMS CHARGE	381	353	518	3,817	636.90%
881014 - ANNUAL OPEB CHARGE	33,818	36,325	33,969	3,185	-90.62%
881015 - OTHER INSURANCE ISF RATES	2,260	2,260	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>689,645</b>	<b>735,783</b>	<b>794,006</b>	<b>772,399</b>	<b>-2.72%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	-	-	1,000	1,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
<b>0109062 - STORM DRAINS/STREET SWEEPING Total</b>	<b>4,319,603</b>	<b>4,984,505</b>	<b>4,335,343</b>	<b>4,656,631</b>	<b>7.41%</b>
<b>0109063 - STREET LIGHT/ELECTRICAL</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	104,873	143,916	191,034	196,403	2.81%
<b>70 - REGULAR SALARIES Total</b>	<b>104,873</b>	<b>143,916</b>	<b>191,034</b>	<b>196,403</b>	<b>2.81%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	-	-	275	-	-100.00%
<b>71 - SPECIAL PAYS Total</b>	<b>-</b>	<b>-</b>	<b>275</b>	<b>-</b>	<b>-100.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	31,273	29,202	45,168	45,192	0.05%
722001 - PENSION EE NORMAL COST MISC	7,120	10,617	14,748	15,123	2.54%
723002 - PENSION ER NORMAL COST MISC	10,026	15,353	20,116	20,092	-0.12%
724001 - PENSION EE CONTRIB MISC	(12,951)	(16,393)	(21,969)	(24,059)	9.52%
725001 - PENSION UAL REQUIRED MISC	36,120	33,117	41,685	43,946	5.43%
725003 - PENSION UAL DISCRETIONARY MISC	18,792	21,374	11,292	8,373	-25.85%



## UTILITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
727003 - CELL PHONE STIPEND	1,335	1,599	1,920	1,920	0.00%
727004 - RHS \$2.50 CONTRIBUTION	57	120	1,144	-	-100.00%
727012 - LIFE INSURANCE	137	171	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	26	32	40	40	0.00%
727016 - MEDICARE FRINGES	1,597	2,309	2,798	2,876	2.78%
727019 - SURVIVOR BENEFIT	33	125	-	-	
727020 - DEFERRED COMP CITY CONTRIB	11	130	600	300	-50.01%
728003 - COMPENSATED ABSENCES	5,545	5,495	6,686	6,874	2.81%
<b>72 - BENEFITS Total</b>	<b>99,119</b>	<b>103,250</b>	<b>124,437</b>	<b>120,887</b>	<b>-2.85%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	1,602	5,083	8,000	8,000	0.00%
713008 - CALL BACK PAY	675	347	2,000	2,000	0.00%
713009 - STAND BY PAY	5,614	14,183	10,000	12,000	20.00%
<b>74 - OTHER PAYS Total</b>	<b>7,892</b>	<b>19,614</b>	<b>20,000</b>	<b>22,000</b>	<b>10.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	3,741	-	3,710	3,710	0.00%
811017 - SERVICES CONTRACT	187,751	251,401	204,200	208,700	2.20%
811062 - UNDERGROUND SERVICE ALERT PRGM	-	3,848	3,500	3,500	0.00%
841060 - OTHER AGENCY FEES	3,919	-	-	-	
<b>81 - CONTRACT SERVICES Total</b>	<b>195,411</b>	<b>255,249</b>	<b>211,410</b>	<b>215,910</b>	<b>2.13%</b>
<b>83 - UTILITIES</b>					
831004 - UTILITIES ELECTRICITY	745,884	760,903	825,232	825,232	0.00%
<b>83 - UTILITIES Total</b>	<b>745,884</b>	<b>760,903</b>	<b>825,232</b>	<b>825,232</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
841014 - SUPPLIES JANITORIAL NOC	282	-	-	-	
851001 - GENERATOR MAINT & REPAIR	10,623	9,769	11,881	12,381	4.21%
851016 - MAINT & REPAIR BUILDING	-	-	2,000	2,000	0.00%
851037 - MAINT & REPAIR NOC	204,683	387,391	293,868	296,268	0.82%
851062 - UTILITIES FAC MAIN PROGM	1,771	19,066	9,159	20,326	121.92%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>217,359</b>	<b>416,226</b>	<b>316,908</b>	<b>330,975</b>	<b>4.44%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	13,500	18,233	17,386	14,338	-17.53%
881003 - VEHICLE REPLACE ISF	19,143	24,482	24,359	21,828	-10.39%
881004 - IT ISF OPERATING CHARGE	15,056	16,833	18,633	17,854	-4.18%
881005 - IT ISF REPLACEMENT CHARGE	2,773	2,773	2,725	2,669	-2.04%
881010 - WORKERS' COMP ISF MISC	9,778	8,394	7,840	8,594	9.62%
881012 - GENERAL LIABILITY INSURANCE	50,425	48,950	51,251	69,088	34.80%
881013 - UNINSURED CLAIMS CHARGE	82	77	109	912	737.43%
881014 - ANNUAL OPEB CHARGE	8,250	9,135	9,061	824	-90.91%
881015 - OTHER INSURANCE ISF RATES	357	357	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>119,363</b>	<b>129,234</b>	<b>131,364</b>	<b>136,106</b>	<b>3.61%</b>
<b>0109063 - STREET LIGHT/ELECTRICAL Total</b>	<b>1,489,901</b>	<b>1,828,392</b>	<b>1,820,661</b>	<b>1,847,513</b>	<b>1.47%</b>
<b>10090907 - OIL &amp; GAS</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	199,219	122,352	154,850	157,350	1.61%
841060 - OTHER AGENCY FEES	89,354	115,463	60,000	100,000	66.67%
<b>81 - CONTRACT SERVICES Total</b>	<b>288,573</b>	<b>237,815</b>	<b>214,850</b>	<b>257,350</b>	<b>19.78%</b>



## UTILITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	570	608	750	750	0.00%
831004 - UTILITIES ELECTRICITY	65,501	108,350	65,776	115,507	75.61%
831005 - UTILITIES WATER	14,216	14,944	16,000	16,163	1.02%
<b>83 - UTILITIES Total</b>	<b>80,286</b>	<b>123,902</b>	<b>82,526</b>	<b>132,420</b>	<b>60.46%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841015 - SPECIAL DEPT SUPPLIES NOC	1,448	1,773	2,500	2,500	0.00%
841018 - TREATMENT CHEMICALS	23,650	864	17,800	17,800	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	130,564	124,752	168,000	168,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>155,662</b>	<b>127,389</b>	<b>188,300</b>	<b>188,300</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851026 - LANDSCAPE MAINT	72,051	73,492	71,500	73,000	2.10%
851037 - MAINT & REPAIR NOC	818,505	621,933	344,189	344,189	0.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>890,556</b>	<b>695,425</b>	<b>415,689</b>	<b>417,189</b>	<b>0.36%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881015 - OTHER INSURANCE ISF RATES	500	500	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>	
<b>89 - RISK MANAGEMENT</b>					
891043 - PROPERTY INSURANCE	2,963	16,706	42,617	42,617	0.00%
<b>89 - RISK MANAGEMENT Total</b>	<b>2,963</b>	<b>16,706</b>	<b>42,617</b>	<b>42,617</b>	<b>0.00%</b>
<b>10090907 - OIL &amp; GAS Total</b>	<b>1,418,540</b>	<b>1,201,737</b>	<b>943,982</b>	<b>1,037,876</b>	<b>9.95%</b>
<b>7019052 - WATER SYSTEM SERVICE</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	2,958,142	3,232,987	3,498,962	3,575,067	2.18%
711003 - SALARIES PART TIME	26,909	65,458	104,115	92,278	-11.37%
<b>70 - REGULAR SALARIES Total</b>	<b>2,985,051</b>	<b>3,298,445</b>	<b>3,603,077</b>	<b>3,667,345</b>	<b>1.78%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	18,179	17,314	17,060	18,015	5.60%
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>19,983</b>	<b>19,124</b>	<b>18,860</b>	<b>19,815</b>	<b>5.06%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	707,464	691,340	783,829	773,913	-1.27%
722001 - PENSION EE NORMAL COST MISC	290,063	314,628	334,092	338,233	1.24%
723002 - PENSION ER NORMAL COST MISC	236,332	303,641	329,935	322,875	-2.14%
723004 - RETIREMENT PART TIME/TEMP	1,033	32	2,781	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(372,000)	(389,850)	(418,722)	(451,677)	7.87%
725001 - PENSION UAL REQUIRED MISC	694,375	646,184	757,196	799,943	5.65%
725003 - PENSION UAL DISCRETIONARY MISC	227,253	275,444	205,119	152,410	-25.70%
727001 - CAR ALLOWANCE	4,813	4,827	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	21,670	22,195	20,820	21,780	4.61%
727004 - RHS \$2.50 CONTRIBUTION	46,390	45,720	38,560	39,368	2.10%
727012 - LIFE INSURANCE	3,272	3,315	3,828	3,701	-3.31%
727013 - EMP ASSISTANCE PROGRAM	616	624	729	705	-3.31%
727016 - MEDICARE FRINGES	53,133	56,275	53,130	53,849	1.35%
727017 - PARS DC 401A	4,801	5,207	5,340	5,703	6.80%
727019 - SURVIVOR BENEFIT	970	2,130	-	-	
727020 - DEFERRED COMP CITY CONTRIB	6,647	7,153	1,800	7,740	330.00%
728003 - COMPENSATED ABSENCES	106,601	113,477	122,825	125,127	1.87%



## UTILITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>72 - BENEFITS Total</b>	<b>2,033,434</b>	<b>2,102,344</b>	<b>2,246,063</b>	<b>2,198,470</b>	<b>-2.12%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	203,903	176,609	125,000	187,355	49.88%
713008 - CALL BACK PAY	87,584	109,674	51,500	97,125	88.59%
713009 - STAND BY PAY	128,853	110,075	107,475	117,642	9.46%
<b>74 - OTHER PAYS Total</b>	<b>420,341</b>	<b>396,358</b>	<b>283,975</b>	<b>402,122</b>	<b>41.60%</b>
<b>81 - CONTRACT SERVICES</b>					
811004 - EQUIPMENT RENTAL	-	-	4,000	4,000	0.00%
811008 - SERVICES PROFESSIONAL	75,895	111,952	224,826	225,326	0.22%
811045 - WATER CONSERVATION SUPPORT	82,793	-	218,247	218,247	0.00%
811049 - METER READING SERVICES	135,567	-	100,000	100,000	0.00%
811057 - SCADA PROGRAMMING	130,864	145,766	151,999	151,999	0.00%
811058 - HAZARDOUS MATERIALS REMOVAL	14,214	-	20,440	20,440	0.00%
811062 - UNDERGROUND SERVICE ALERT PRGM	5,149	5,105	15,000	15,000	0.00%
841060 - OTHER AGENCY FEES	261,817	285,438	247,054	255,804	3.54%
<b>81 - CONTRACT SERVICES Total</b>	<b>706,299</b>	<b>548,261</b>	<b>981,566</b>	<b>990,816</b>	<b>0.94%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	13,235	16,440	15,100	15,950	5.63%
831002 - UTILITIES TELEPHONE	50,002	42,900	42,000	45,513	8.36%
831003 - UTILITIES NATURAL GAS	6,204	2,293	3,626	3,626	0.00%
831004 - UTILITIES ELECTRICITY	2,070,495	2,114,951	1,993,241	2,243,752	12.57%
831005 - UTILITIES WATER	17,630	17,552	20,000	20,000	0.00%
<b>83 - UTILITIES Total</b>	<b>2,157,567</b>	<b>2,194,136</b>	<b>2,073,967</b>	<b>2,328,841</b>	<b>12.29%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	3,511	3,962	5,500	5,500	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	43,127	43,372	75,000	75,000	0.00%
841018 - TREATMENT CHEMICALS	267,218	220,944	320,000	320,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	21,322	19,947	22,500	22,500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	23	-	-	-	
841057 - IMPORTED WATER EXP	3,236,479	4,036,815	5,275,000	5,275,000	0.00%
841058 - GROUNDWATER EXP	7,516,358	7,929,196	9,027,000	9,342,945	3.50%
841059 - RECLAIMED WATER EXP OCWD	424,955	396,682	480,726	480,726	0.00%
841063 - WATER CNSRV ACTIVITIES	156,923	136,043	202,371	202,371	0.00%
841073 - YARD & PROJECT MATERIALS	36,677	37,556	56,133	56,933	1.43%
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	-	16,745	16,745	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>11,706,592</b>	<b>12,824,516</b>	<b>15,480,975</b>	<b>15,797,720</b>	<b>2.05%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
841014 - SUPPLIES JANITORIAL NOC	1,620	16	9,000	9,000	0.00%
851001 - GENERATOR MAINT & REPAIR	8,243	20,137	14,722	15,422	4.75%
851002 - VALVE MAINT PROGRAM	79,460	82,487	98,000	98,000	0.00%
851003 - AIR VAC MAINT PROGRAM	1,351	13,024	20,000	20,000	0.00%
851007 - AUTOMOTIVE FUEL/WASH	121,377	113,697	115,724	119,196	3.00%
851010 - MAINT & REPAIR EQUIPMENT	8,295	3,950	10,000	10,000	0.00%
851013 - PRINTER MAINT/SUPPLIES	2,334	5,859	5,000	5,000	0.00%
851016 - MAINT & REPAIR BUILDING	17,065	26,454	45,501	45,501	0.00%
851026 - LANDSCAPE MAINT	135,069	146,840	136,500	151,200	10.77%
851033 - WELLS & PUMP STA MAINT	92,537	91,958	94,835	95,610	0.82%
851034 - REGULATING STA MAINT	62,580	63,839	59,000	59,000	0.00%
851037 - MAINT & REPAIR NOC	385,122	785,590	344,919	345,194	0.08%
851048 - BACKFLOW MAINT & REPAIR	6,325	12,056	26,750	26,750	0.00%
851049 - MAINT SCADA	53,634	44,669	51,512	51,787	0.53%



## UTILITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
851055 - WATER METER REPL PROGRAM	113,022	95,629	112,942	112,942	0.00%
851056 - FIRE HYDRANT REPL PROGRAM	102,168	32,543	70,000	70,000	0.00%
851057 - CATHODIC PROTECTION PRGM	-	-	23,000	23,000	0.00%
851058 - METER & VALVE CVR PRGM	186,683	118,824	125,000	125,000	0.00%
851060 - WATER QLTY MONITOR PRGM	49,877	60,640	75,000	75,000	0.00%
851062 - UTILITIES FAC MAIN PROGM	116,593	100,431	196,698	196,698	0.00%
851063 - WATER TREATMENT PROGRAM	38,754	50,630	73,000	73,000	0.00%
851064 - COMMERCIAL METER REPL PRG	15,067	57,767	70,000	70,000	0.00%
851067 - RECYCLE PUMP STATION MAINT	3,580	5,354	12,360	12,360	0.00%
851072 - SEWER FEES: FIXED + USE	880	973	3,789	3,789	0.00%
851073 - PUMP & MOTOR REPAIR	74,218	40,000	71,275	74,750	4.88%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>1,675,854</b>	<b>1,973,367</b>	<b>1,864,527</b>	<b>1,888,199</b>	<b>1.27%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	931	2,599	4,000	4,000	0.00%
861003 - TRAINING	21,378	26,224	30,000	30,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>22,309</b>	<b>28,824</b>	<b>34,000</b>	<b>34,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	2,180	2,631	3,500	3,500	0.00%
871002 - ADVERT & PUB RELATIONS	10,665	273	10,000	10,000	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	71,620	91,859	132,797	132,797	0.00%
871004 - PUBLICATIONS & DUES NOC	158	-	5,000	5,000	0.00%
871006 - UNIFORM EXPENSE	19,469	20,877	18,000	21,402	18.90%
871017 - SOFTWARE LICENSE RENEWAL	21,826	29,600	52,000	52,000	0.00%
871022 - SERVICE CHARGE ADMINISTRATIVE	1,788,252	1,932,200	2,034,751	2,137,244	5.04%
871051 - CREDIT CARD FEES	-	-	500,000	500,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>1,914,171</b>	<b>2,077,440</b>	<b>2,756,048</b>	<b>2,861,943</b>	<b>3.84%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	275,500	322,721	340,634	315,370	-7.42%
881003 - VEHICLE REPLACE ISF	375,862	537,160	534,476	517,838	-3.11%
881004 - IT ISF OPERATING CHARGE	260,117	292,089	322,403	304,163	-5.66%
881005 - IT ISF REPLACEMENT CHARGE	49,883	49,883	48,710	47,048	-3.41%
881010 - WORKERS' COMP ISF MISC	174,133	143,087	130,447	139,616	7.03%
881012 - GENERAL LIABILITY INSURANCE	981,524	929,797	960,543	3,220,714	235.30%
881013 - UNINSURED CLAIMS CHARGE	1,586	1,471	2,153	16,702	675.92%
881014 - ANNUAL OPEB CHARGE	157,785	171,133	164,598	14,993	-90.89%
881015 - OTHER INSURANCE ISF RATES	111,778	136,549	138,059	158,243	14.62%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>2,388,169</b>	<b>2,583,891</b>	<b>2,642,022</b>	<b>4,734,687</b>	<b>79.21%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911001 - OFFICE EQUIPMENT	1,202	1,029	5,000	5,000	0.00%
911016 - ROLLING EQUIPMENT	-	42,888	-	-	
911024 - EQUIPMENT N.O.C.	16,550	45,381	44,154	44,154	0.00%
911039 - OFFICE FURNITURE/FIXTURES	7,698	-	5,000	5,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>25,450</b>	<b>89,299</b>	<b>54,154</b>	<b>54,154</b>	<b>0.00%</b>
<b>7019052 - WATER SYSTEM SERVICE Total</b>	<b>26,055,220</b>	<b>28,136,004</b>	<b>32,039,234</b>	<b>34,978,111</b>	<b>9.17%</b>
<b>7119061 - WASTEWATER OPERATIONS</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	897,190	991,902	1,036,911	1,041,871	0.48%
711003 - SALARIES PART TIME	75,973	47,090	62,529	86,846	38.89%
<b>70 - REGULAR SALARIES Total</b>	<b>973,163</b>	<b>1,038,992</b>	<b>1,099,440</b>	<b>1,128,717</b>	<b>2.66%</b>





## UTILITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	6,731	7,143	7,290	7,475	2.54%
<b>71 - SPECIAL PAYS Total</b>	<b>6,731</b>	<b>7,143</b>	<b>7,290</b>	<b>7,475</b>	<b>2.54%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	229,081	230,219	244,600	242,907	-0.69%
722001 - PENSION EE NORMAL COST MISC	73,105	85,535	102,783	104,850	2.01%
723002 - PENSION ER NORMAL COST MISC	69,791	93,693	99,907	98,869	-1.04%
723004 - RETIREMENT PART TIME/TEMP	1,974	-	5,117	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(93,941)	(104,877)	(127,775)	(139,184)	8.93%
725001 - PENSION UAL REQUIRED MISC	215,892	200,909	225,148	233,125	3.54%
725003 - PENSION UAL DISCRETIONARY MISC	70,657	85,640	60,991	44,416	-27.18%
727003 - CELL PHONE STIPEND	6,125	7,680	7,500	7,500	0.00%
727004 - RHS \$2.50 CONTRIBUTION	11,484	10,692	11,288	9,575	-15.18%
727012 - LIFE INSURANCE	1,119	1,110	1,373	1,234	-10.17%
727013 - EMP ASSISTANCE PROGRAM	210	208	262	235	-10.17%
727015 - UNEMPLOYMENT EXPENSE	1,958	(39)	-	-	
727016 - MEDICARE FRINGES	16,212	17,363	16,213	16,584	2.29%
727019 - SURVIVOR BENEFIT	301	689	-	-	
727020 - DEFERRED COMP CITY CONTRIB	2,177	2,214	2,400	2,400	0.00%
728003 - COMPENSATED ABSENCES	31,107	34,136	36,356	36,465	0.30%
<b>72 - BENEFITS Total</b>	<b>637,251</b>	<b>665,173</b>	<b>686,164</b>	<b>658,977</b>	<b>-3.96%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	59,327	48,725	70,691	70,691	0.00%
713008 - CALL BACK PAY	37,484	27,017	35,000	35,000	0.00%
713009 - STAND BY PAY	22,510	34,331	53,750	53,750	0.00%
<b>74 - OTHER PAYS Total</b>	<b>119,321</b>	<b>110,073</b>	<b>159,441</b>	<b>159,441</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811004 - EQUIPMENT RENTAL	-	-	1,000	1,000	0.00%
811008 - SERVICES PROFESSIONAL	57,955	35,202	68,240	68,240	0.00%
811057 - SCADA PROGRAMMING	55,906	44,235	52,000	52,000	0.00%
811062 - UNDERGROUND SERVICE ALERT PRGM	-	5,141	5,000	5,000	0.00%
841060 - OTHER AGENCY FEES	28,087	47,267	54,800	56,050	2.28%
<b>81 - CONTRACT SERVICES Total</b>	<b>141,948</b>	<b>131,845</b>	<b>181,040</b>	<b>182,290</b>	<b>0.69%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	3,818	4,624	8,700	7,830	-10.00%
831003 - UTILITIES NATURAL GAS	977	667	1,020	1,020	0.00%
831004 - UTILITIES ELECTRICITY	76,278	87,240	65,961	93,002	41.00%
831005 - UTILITIES WATER	3,336	4,987	6,000	6,000	0.00%
<b>83 - UTILITIES Total</b>	<b>84,409</b>	<b>97,517</b>	<b>81,681</b>	<b>107,852</b>	<b>32.04%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	39	115	350	350	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	6,013	12,364	15,000	15,000	0.00%
841043 - CONCRETE MATERIALS	-	-	2,000	2,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	-	668	2,500	2,500	0.00%
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	-	2,955	2,955	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>6,052</b>	<b>13,146</b>	<b>22,805</b>	<b>22,805</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
841014 - SUPPLIES JANITORIAL NOC	620	-	-	-	
851001 - GENERATOR MAINT & REPAIR	34,006	20,151	31,050	32,850	5.80%
851007 - AUTOMOTIVE FUEL/WASH	72,489	69,134	55,019	70,811	28.70%





## UTILITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ORIGINAL BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
851010 - MAINT & REPAIR EQUIPMENT	4,040	3,154	5,000	5,000	0.00%
851016 - MAINT & REPAIR BUILDING	344	628	4,665	4,665	0.00%
851032 - WASTEWATER ROOT CUTTING	10,232	15,240	16,601	16,601	0.00%
851033 - WELLS & PUMP STA MAINT	-	-	31	31	0.00%
851035 - CCTV MAINTENANCE PROGRAM	67,275	203,143	110,297	276,672	150.84%
851036 - GREASE CNTRL DEV/INSPEC	61,109	60,641	81,044	81,044	0.00%
851037 - MAINT & REPAIR NOC	73,631	231,346	213,007	215,007	0.94%
851049 - MAINT SCADA	25,746	22,557	25,252	25,252	0.00%
851050 - SEWER MANHOLE LINING PRGM	87,630	86,567	88,600	90,400	2.03%
851051 - PUMP STATION MAINTENANCE	1,698	19,882	13,000	13,000	0.00%
851052 - ALLEY LATERAL REPL PRGM.	38,593	45,792	48,500	50,500	4.12%
851053 - SEWER MANHOLE MAINT PRGM	29,387	19,081	37,901	38,226	0.86%
851054 - TREE ROOT FOAMING	105,738	90,835	122,300	122,300	0.00%
851062 - UTILITIES FAC MAIN PRGM	27,990	46,246	24,631	30,336	23.16%
851066 - SEWER USE FEE/PROP TAX	20,079	20,716	22,000	22,247	1.12%
851072 - SEWER FEES: FIXED + USE	205	227	225	275	22.22%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>660,812</b>	<b>955,339</b>	<b>899,123</b>	<b>1,095,217</b>	<b>21.81%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	-	-	1,000	1,000	0.00%
861003 - TRAINING	4,515	10,416	9,260	9,260	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>4,515</b>	<b>10,416</b>	<b>10,260</b>	<b>10,260</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	7,064	8,191	5,500	5,500	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	-	-	8,985	8,985	0.00%
871004 - PUBLICATIONS & DUES NOC	-	-	1,000	1,000	0.00%
871006 - UNIFORM EXPENSE	9,197	9,828	5,039	10,092	100.28%
871017 - SOFTWARE LICENSE RENEWAL	15,575	23,473	29,249	29,249	0.00%
871022 - SERVICE CHARGE ADMINISTRATIVE	508,329	517,528	611,359	652,493	6.73%
<b>87 - GENERAL EXPENSES Total</b>	<b>540,165</b>	<b>559,019</b>	<b>661,132</b>	<b>707,319</b>	<b>6.99%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	137,375	159,233	165,971	301,312	81.55%
881003 - VEHICLE REPLACE ISF	489,318	488,552	454,516	524,875	15.48%
881004 - IT ISF OPERATING CHARGE	86,959	97,595	106,389	106,114	-0.26%
881005 - IT ISF REPLACEMENT CHARGE	16,595	16,595	16,010	16,350	2.12%
881010 - WORKERS' COMP ISF MISC	57,896	48,343	44,679	46,718	4.56%
881012 - GENERAL LIABILITY INSURANCE	332,773	322,786	356,631	421,975	18.32%
881013 - UNINSURED CLAIMS CHARGE	498	471	739	5,301	617.63%
881014 - ANNUAL OPEB CHARGE	46,279	51,212	48,942	4,369	-91.07%
881015 - OTHER INSURANCE ISF RATES	192,298	231,178	285,884	327,680	14.62%
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>1,359,991</b>	<b>1,415,966</b>	<b>1,479,760</b>	<b>1,754,695</b>	<b>18.58%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911001 - OFFICE EQUIPMENT	1,389	-	2,000	2,000	0.00%
911004 - COMPUTER EQUIPMENT	2,304	-	5,000	5,000	0.00%
911023 - SHOP EQUIPMENT	161	134	1,000	1,000	0.00%
911024 - EQUIPMENT N.O.C.	2,402	15,352	25,000	25,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>6,255</b>	<b>15,486</b>	<b>33,000</b>	<b>33,000</b>	<b>0.00%</b>
<b>7119061 - WASTEWATER OPERATIONS Total</b>	<b>4,540,614</b>	<b>5,020,115</b>	<b>5,321,136</b>	<b>5,868,049</b>	<b>10.28%</b>
<b>Grand Total</b>	<b>37,823,878</b>	<b>41,170,753</b>	<b>44,460,356</b>	<b>48,388,179</b>	<b>8.83%</b>

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# INTERNAL SERVICES & OTHER ACTIVITIES

## 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 Non Departmental, Debt Service Estimates, the Environmental Liability Fund, and the Ackerman Fund appropriations for a city scholarship and library equipment.



## INTERNAL SERVICES & OTHER ACTIVITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>12001 - CDBG FUND CIP</b>					
98 - CIP					
980000 - CIP EXPENDITURES FOR GL	24,974	-	-	-	
<b>98 - CIP Total</b>	<b>24,974</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>12001 - CDBG FUND CIP Total</b>	<b>24,974</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>12050502 - CDBG</b>					
82 - GRANT OPERATING					
821004 - GRANT EXPENSES	157,510	532,127	48,495	48,495	0.00%
<b>82 - GRANT OPERATING Total</b>	<b>157,510</b>	<b>532,127</b>	<b>48,495</b>	<b>48,495</b>	<b>0.00%</b>
87 - GENERAL EXPENSES					
871034 - ADMINISTRATIVE	71,995	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	58,364	60,765	57,896	57,896	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>142,359</b>	<b>135,620</b>	<b>135,091</b>	<b>135,091</b>	<b>0.00%</b>
<b>12050502 - CDBG Total</b>	<b>299,869</b>	<b>667,747</b>	<b>183,586</b>	<b>183,586</b>	<b>0.00%</b>
<b>16003 - ENVIRONMENTAL LIAB NON OP</b>					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	347	-	-	65,430	
711003 - SALARIES PART TIME	63,396	47,502	72,401	-	-100.00%
<b>70 - REGULAR SALARIES Total</b>	<b>63,743</b>	<b>47,502</b>	<b>72,401</b>	<b>65,430</b>	<b>-9.63%</b>
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	7	-	-	683	
712004 - CERTIFICATION PAY	-	-	-	900	
<b>71 - SPECIAL PAYS Total</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>1,583</b>	
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	72	-	22,584	22,596	0.05%
722001 - PENSION EE NORMAL COST MISC	7,026	4,612	5,589	5,107	-8.62%
723002 - PENSION ER NORMAL COST MISC	6,719	4,458	7,624	6,786	-11.00%
724001 - PENSION EE CONTRIB MISC	(10,813)	(8,336)	(8,326)	(8,125)	-2.41%
725001 - PENSION UAL REQUIRED MISC	12,942	13,907	-	14,640	
725003 - PENSION UAL DISCRETIONARY MISC	5,517	4,551	-	2,789	
727003 - CELL PHONE STIPEND	-	-	960	960	0.00%
727012 - LIFE INSURANCE	1	-	-	105	
727013 - EMP ASSISTANCE PROGRAM	0	-	-	20	
727016 - MEDICARE FRINGES	906	673	1,050	946	-9.93%
727019 - SURVIVOR BENEFIT	63	33	-	-	
728003 - COMPENSATED ABSENCES	-	-	-	2,290	
<b>72 - BENEFITS Total</b>	<b>22,433</b>	<b>19,899</b>	<b>29,481</b>	<b>48,114</b>	<b>63.20%</b>
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	89,879	112,425	115,000	116,643	1.43%
<b>81 - CONTRACT SERVICES Total</b>	<b>89,879</b>	<b>112,425</b>	<b>115,000</b>	<b>116,643</b>	<b>1.43%</b>
83 - UTILITIES					
831004 - UTILITIES ELECTRICITY	3,911	2,900	5,253	5,253	0.00%
<b>83 - UTILITIES Total</b>	<b>3,911</b>	<b>2,900</b>	<b>5,253</b>	<b>5,253</b>	<b>0.00%</b>
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	53,705	31,805	76,643	75,000	-2.14%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>53,705</b>	<b>31,805</b>	<b>76,643</b>	<b>75,000</b>	<b>-2.14%</b>



## INTERNAL SERVICES & OTHER ACTIVITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>88 - INTERNAL SVC CHARGE</b>					
881004 - IT ISF OPERATING CHARGE	7,284	6,665	6,428	7,392	15.00%
881005 - IT ISF REPLACEMENT CHARGE	1,198	1,198	950	942	-0.85%
881010 - WORKERS' COMP ISF MISC	1,883	2,269	966	1,067	10.54%
881012 - GENERAL LIABILITY INSURANCE	12,298	9,542	953	1,833	92.37%
881013 - UNINSURED CLAIMS CHARGE	22	-	-	-	
881014 - ANNUAL OPEB CHARGE	-	-	-	274	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>22,685</b>	<b>19,674</b>	<b>9,296</b>	<b>11,509</b>	<b>23.79%</b>
<b>89 - RISK MANAGEMENT</b>					
891014 - EXCESS INSURANCE	-	-	61,887	61,887	0.00%
891043 - PROPERTY INSURANCE	165,272	146,619	100,000	100,000	0.00%
<b>89 - RISK MANAGEMENT Total</b>	<b>165,272</b>	<b>146,619</b>	<b>161,887</b>	<b>161,887</b>	<b>0.00%</b>
<b>16003 - ENVIRONMENTAL LIAB NON OP Total</b>	<b>421,634</b>	<b>380,823</b>	<b>469,961</b>	<b>485,418</b>	<b>3.29%</b>
<b>74804 - OTHER INSURANCE FUND</b>					
<b>89 - RISK MANAGEMENT</b>					
891039 - BROKER FEES	19,744	36,418	76,666	76,666	0.00%
891040 - CRIME INSURANCE	30,490	9,044	27,500	27,500	0.00%
891041 - SPECIAL EVENT LIABILITY	-	-	4,000	4,000	0.00%
891043 - PROPERTY INSURANCE	2,066,531	1,910,762	2,950,000	2,950,000	0.00%
891044 - OIL WELL BLANKET BOND	-	279	-	-	
891045 - GENERAL LIAB. WATERCRAFT	60,796	56,157	74,000	74,000	0.00%
891046 - FIDUCIARY LIABILITY	34,810	41,076	43,600	43,600	0.00%
<b>89 - RISK MANAGEMENT Total</b>	<b>2,212,372</b>	<b>2,053,736</b>	<b>3,175,766</b>	<b>3,175,766</b>	<b>0.00%</b>
<b>74804 - OTHER INSURANCE FUND Total</b>	<b>2,212,372</b>	<b>2,053,736</b>	<b>3,175,766</b>	<b>3,175,766</b>	<b>0.00%</b>
<b>74904 - UNINS CLAIMS NON OP</b>					
<b>89 - RISK MANAGEMENT</b>					
891012 - SETTLEMENTS	-	46,008	1,000,000	1,000,000	0.00%
891018 - LITIGATION EXPENSE	55	6,080	-	-	
891020 - OUTSIDE COUNSEL ADVISORY	77,459	141,671	125,000	125,000	0.00%
891025 - OTHER BODILY INJURY	120,000	120,000	120,000	120,000	0.00%
891039 - BROKER FEES	1,703	-	-	-	
891049 - ACCRUED UNINSURED CLAIMS EXP	(53,407)	(53,946)	-	-	
891050 - OUTSIDE CNSL CIT NON TORT LIT	569,454	208,540	360,000	700,000	94.44%
891051 - OUTSIDE CNSL 3RD PARTY NONTORT	158,049	3,035	360,000	-	-100.00%
891052 - PROSECUTORIAL SERVICES	-	-	-	150,000	
<b>89 - RISK MANAGEMENT Total</b>	<b>873,313</b>	<b>471,388</b>	<b>1,965,000</b>	<b>2,095,000</b>	<b>6.62%</b>
<b>74904 - UNINS CLAIMS NON OP Total</b>	<b>873,313</b>	<b>471,388</b>	<b>1,965,000</b>	<b>2,095,000</b>	<b>6.62%</b>
<b>75000750 - WORKERS COMPENSATION DIV</b>					
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841061 - OTHER MISC EXPENSE	130,789	154,647	120,000	120,000	0.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>130,789</b>	<b>154,647</b>	<b>120,000</b>	<b>120,000</b>	<b>0.00%</b>
<b>89 - RISK MANAGEMENT</b>					
891002 - ACCRUED WORKERS COMP EXP	7,054,410	641,565	-	-	
891004 - CLAIMS ADMINISTRATION	356,293	345,916	315,505	411,643	30.47%
891005 - PPD (PERM DISAB BENEFITS)	1,003,210	864,657	450,000	450,000	0.00%
891006 - TTD (TEMP DISAB BENEFITS)	28,346	39,302	75,000	75,000	0.00%
891009 - MEDICAL	1,603,329	1,415,483	1,487,750	1,487,750	0.00%
891011 - LEGAL FEES DEFENDANT	159,895	190,114	194,000	194,000	0.00%
891013 - MEDICAL AUDITS	91,654	101,887	75,000	75,000	0.00%



## INTERNAL SERVICES & OTHER ACTIVITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
891014 - EXCESS INSURANCE	997,624	720,620	931,893	931,893	0.00%
891015 - SELF INSURANCE FEES	158,336	127,582	175,000	175,000	0.00%
891035 - OTHER SERVICES-SAFETY	600	550	30,000	30,000	0.00%
891036 - OTHER SERVICES DRUG TEST	4,011	5,434	15,000	15,000	0.00%
891037 - OTHER SERVICES ADA COMPLI	-	1,645	10,000	10,000	0.00%
891039 - BROKER FEES	-	5,551	22,807	22,807	0.00%
<b>89 - RISK MANAGEMENT Total</b>	<b>11,457,708</b>	<b>4,460,306</b>	<b>3,781,955</b>	<b>3,878,093</b>	<b>2.54%</b>
<b>75000750 - WORKERS COMPENSATION DIV Total</b>	<b>11,588,497</b>	<b>4,614,953</b>	<b>3,901,955</b>	<b>3,998,093</b>	<b>2.46%</b>
<b>75000751 - WORKERS COMP DISABILITY</b>					
<b>89 - RISK MANAGEMENT</b>					
891047 - DISABILITY EXP	-	-	500,000	500,000	0.00%
<b>89 - RISK MANAGEMENT Total</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>0.00%</b>
<b>75000751 - WORKERS COMP DISABILITY Total</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>0.00%</b>
<b>75004 - WORK COMP NON OP</b>					
<b>87 - GENERAL EXPENSES</b>					
871022 - SERVICE CHARGE ADMINISTRATIVE	-	288,089	217,348	217,348	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>-</b>	<b>288,089</b>	<b>217,348</b>	<b>217,348</b>	<b>0.00%</b>
<b>75004 - WORK COMP NON OP Total</b>	<b>-</b>	<b>288,089</b>	<b>217,348</b>	<b>217,348</b>	<b>0.00%</b>
<b>75104 - GEN LIABILITY NON OP</b>					
<b>87 - GENERAL EXPENSES</b>					
871022 - SERVICE CHARGE ADMINISTRATIVE	267,770	268,808	267,770	267,770	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>267,770</b>	<b>268,808</b>	<b>267,770</b>	<b>267,770</b>	<b>0.00%</b>
<b>75104 - GEN LIABILITY NON OP Total</b>	<b>267,770</b>	<b>268,808</b>	<b>267,770</b>	<b>267,770</b>	<b>0.00%</b>
<b>7517510 - GENERAL LIABILITY INSURANCE DIV</b>					
<b>89 - RISK MANAGEMENT</b>					
891003 - ACCRUED GENERAL LIAB EXP	2,205,664	47,127	-	-	
891004 - CLAIMS ADMINISTRATION	119,107	115,638	125,000	130,065	4.05%
891012 - SETTLEMENTS	14,100,000	-	-	-	
891017 - ATTORNEYS FEES	1,355,588	639,883	1,750,000	1,750,000	0.00%
891018 - LITIGATION EXPENSE	32,401	48,282	500,000	500,000	0.00%
891023 - AUTO BODILY INJURY	225,000	101,600	100,000	100,000	0.00%
891024 - AUTO PROPERTY DAMAGE	81,662	47,527	75,000	75,000	0.00%
891025 - OTHER BODILY INJURY	4,866	165,000	1,130,000	1,130,000	0.00%
891026 - OTHER PROPERTY DAMAGE	2,333,738	(472,814)	250,000	250,000	0.00%
891028 - LIABILITY PERSONAL INJURY	-	112,150	350,000	350,000	0.00%
891042 - GENERAL LIABILITY EXCESS	1,954,806	2,019,859	2,263,631	2,263,631	0.00%
<b>89 - RISK MANAGEMENT Total</b>	<b>22,412,831</b>	<b>2,824,253</b>	<b>6,543,631</b>	<b>6,548,696</b>	<b>0.08%</b>
<b>7517510 - GENERAL LIABILITY INSURANCE DIV Total</b>	<b>22,412,831</b>	<b>2,824,253</b>	<b>6,543,631</b>	<b>6,548,696</b>	<b>0.08%</b>
<b>75204 - EQUIPMENT FUND NON OP</b>					
<b>90 - CAPITAL EXPENDITURES</b>					
911041 - DEPRECIATION EXPENSE	2,359,885	2,425,890	-	-	
911042 - CAP AQUISTN EXP REVERSAL	(2,186,752)	(3,208,191)	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>173,133</b>	<b>(782,300)</b>	<b>-</b>	<b>-</b>	
<b>75204 - EQUIPMENT FUND NON OP Total</b>	<b>173,133</b>	<b>(782,300)</b>	<b>-</b>	<b>-</b>	



## INTERNAL SERVICES & OTHER ACTIVITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>7529031 - EQUIPMENT MAINTENANCE</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	698,153	615,826	821,294	823,000	0.21%
711003 - SALARIES PART TIME	-	15,189	-	-	
<b>70 - REGULAR SALARIES Total</b>	<b>698,153</b>	<b>631,015</b>	<b>821,294</b>	<b>823,000</b>	<b>0.21%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	5,764	5,141	5,750	5,750	0.00%
<b>71 - SPECIAL PAYS Total</b>	<b>5,764</b>	<b>5,141</b>	<b>5,750</b>	<b>5,750</b>	<b>0.00%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	148,158	141,094	191,964	192,066	0.05%
722001 - PENSION EE NORMAL COST MISC	80,231	74,879	81,226	80,481	-0.92%
723002 - PENSION ER NORMAL COST MISC	61,207	46,867	71,608	68,114	-4.88%
724001 - PENSION EE CONTRIB MISC	(91,433)	(87,185)	(96,306)	(101,522)	5.42%
725001 - PENSION UAL REQUIRED MISC	133,001	142,920	179,210	184,151	2.76%
725003 - PENSION UAL DISCRETIONARY MISC	56,693	46,774	48,547	35,086	-27.73%
727003 - CELL PHONE STIPEND	1,258	1,444	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	9,507	9,181	9,296	8,590	-7.59%
727012 - LIFE INSURANCE	799	745	945	893	-5.56%
727013 - EMP ASSISTANCE PROGRAM	152	141	180	170	-5.56%
727016 - MEDICARE FRINGES	11,828	10,740	12,157	12,031	-1.04%
727019 - SURVIVOR BENEFIT	439	268	-	-	
727020 - DEFERRED COMP CITY CONTRIB	2,055	1,744	1,800	2,400	33.33%
728003 - COMPENSATED ABSENCES	27,602	21,002	28,745	28,805	0.21%
729015 - CONTRA PENSION EXP (GASB 68)	35,627	(80,165)	-	-	
729016 - CONTRA OPEB EXP (GASB 75)	(88,211)	(51,715)	-	-	
<b>72 - BENEFITS Total</b>	<b>388,912</b>	<b>278,735</b>	<b>530,332</b>	<b>512,224</b>	<b>-3.41%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	68,343	62,893	59,168	64,618	9.21%
713008 - CALL BACK PAY	1,069	2,103	2,500	2,500	0.00%
713009 - STAND BY PAY	4,404	7,000	14,940	14,940	0.00%
<b>74 - OTHER PAYS Total</b>	<b>73,816</b>	<b>71,996</b>	<b>76,608</b>	<b>82,058</b>	<b>7.11%</b>
<b>81 - CONTRACT SERVICES</b>					
811017 - SERVICES CONTRACT	23,931	45,279	30,000	30,000	0.00%
811058 - HAZARDOUS MATERIALS REMOVAL	-	-	-	3,500	
841060 - OTHER AGENCY FEES	8,164	8,980	10,000	10,000	0.00%
<b>81 - CONTRACT SERVICES Total</b>	<b>32,095</b>	<b>54,259</b>	<b>40,000</b>	<b>43,500</b>	<b>8.75%</b>
<b>83 - UTILITIES</b>					
831002 - UTILITIES TELEPHONE	4,144	4,002	4,000	4,396	9.91%
831003 - UTILITIES NATURAL GAS	3,545	11,048	5,865	5,865	0.00%
831004 - UTILITIES ELECTRICITY	34,997	34,712	36,050	37,132	3.00%
<b>83 - UTILITIES Total</b>	<b>42,686</b>	<b>49,762</b>	<b>45,915</b>	<b>47,393</b>	<b>3.22%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	318	134	1,250	500	-60.00%
841011 - SUPPLIES AUTO PARTS EXPENSE	397,387	399,470	305,000	330,000	8.20%
841015 - SPECIAL DEPT SUPPLIES NOC	103,066	118,109	43,000	68,000	58.14%
841044 - TOOLS INSTRUMENTS ETC	10,707	7,641	13,500	13,500	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	1,024	1,158	3,500	-	-100.00%
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>512,501</b>	<b>526,511</b>	<b>366,250</b>	<b>412,000</b>	<b>12.49%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					





## INTERNAL SERVICES & OTHER ACTIVITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
851007 - AUTOMOTIVE FUEL/WASH	24,691	28,147	28,055	28,055	0.00%
851010 - MAINT & REPAIR EQUIPMENT	746	20,605	15,000	15,000	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	1,706	975	975	0.00%
851014 - MAINT & REPAIR DAMAGE	-	249	-	-	
851045 - MAINT OUTSIDE LABOR	206,004	317,824	179,500	204,500	13.93%
851046 - MAINT COMP SOFTWARE	15,998	8,841	15,700	-	-100.00%
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>247,438</b>	<b>377,373</b>	<b>239,230</b>	<b>248,530</b>	<b>3.89%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	454	6,952	3,275	3,275	0.00%
861003 - TRAINING	5,062	2,674	4,500	4,500	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>5,516</b>	<b>9,626</b>	<b>7,775</b>	<b>7,775</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871001 - CERT & MEMBERSHIP	2,062	1,797	-	750	
871003 - POSTAGE/FREIGHT/EXPRESS NOC	71	56	600	-	-100.00%
871004 - PUBLICATIONS & DUES NOC	640	1,129	1,500	1,500	0.00%
871006 - UNIFORM EXPENSE	9,543	9,137	9,163	9,909	8.14%
871007 - UNIFORMS/PROTECTIVE GEAR	-	-	-	600	
871017 - SOFTWARE LICENSE RENEWAL	-	-	-	15,700	
<b>87 - GENERAL EXPENSES Total</b>	<b>12,316</b>	<b>12,119</b>	<b>11,263</b>	<b>28,459</b>	<b>152.68%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	-	84,500	41,855	18,810	-55.06%
881003 - VEHICLE REPLACE ISF	61,804	29,178	26,649	24,719	-7.24%
881004 - IT ISF OPERATING CHARGE	49,191	44,673	49,899	58,093	16.42%
881005 - IT ISF REPLACEMENT CHARGE	8,744	8,744	8,077	8,007	-0.87%
881010 - WORKERS' COMP ISF MISC	25,830	26,181	29,913	33,026	10.41%
881012 - GENERAL LIABILITY INSURANCE	77,692	65,741	107,265	131,032	22.16%
881014 - ANNUAL OPEB CHARGE	36,866	31,245	38,957	3,452	-91.14%
881015 - OTHER INSURANCE ISF RATES	1,264	1,264	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>261,391</b>	<b>291,525</b>	<b>302,615</b>	<b>277,138</b>	<b>-8.42%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911004 - COMPUTER EQUIPMENT	86	-	500	-	-100.00%
911022 - MOBILE DATA COMPUTING	-	-	15,000	-	-100.00%
911023 - SHOP EQUIPMENT	20,638	32,385	40,000	40,500	1.25%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>20,724</b>	<b>32,385</b>	<b>55,500</b>	<b>40,500</b>	<b>-27.03%</b>
<b>7529031 - EQUIPMENT MAINTENANCE Total</b>	<b>2,301,313</b>	<b>2,340,447</b>	<b>2,502,531</b>	<b>2,528,327</b>	<b>1.03%</b>
<b>7529032 - EQUIPMENT PURCHASING</b>					
<b>90 - CAPITAL EXPENDITURES</b>					
911016 - ROLLING EQUIPMENT	2,353,590	3,296,098	2,305,000	3,751,009	62.73%
911017 - CONTRACTED SET UP	87,682	17,856	31,009	-	-100.00%
911020 - EQUIPMENT RENOVATION	343,326	124,003	300,000	325,000	8.33%
911021 - AQMD EQUIPMENT MANDATES	-	-	10,000	-	-100.00%
911022 - MOBILE DATA COMPUTING	17,564	-	-	-	
911024 - EQUIPMENT N.O.C.	57,138	38,814	52,000	52,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>2,859,300</b>	<b>3,476,771</b>	<b>2,698,009</b>	<b>4,128,009</b>	<b>53.00%</b>
<b>7529032 - EQUIPMENT PURCHASING Total</b>	<b>2,859,300</b>	<b>3,476,771</b>	<b>2,698,009</b>	<b>4,128,009</b>	<b>53.00%</b>
<b>75304 - POLICE EQUIPMENT NON OP</b>					
<b>81 - CONTRACT SERVICES</b>					
811004 - EQUIPMENT RENTAL	278,421	344,555	342,294	342,312	0.01%



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	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
<b>81 - CONTRACT SERVICES Total</b>	<b>278,421</b>	<b>344,555</b>	<b>342,294</b>	<b>342,312</b>	<b>0.01%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911016 - ROLLING EQUIPMENT	553,832	607,034	857,426	934,336	8.97%
911024 - EQUIPMENT N.O.C.	204,218	93,409	286,855	457,639	59.54%
911041 - DEPRECIATION EXPENSE	531,805	424,490	-	-	
911042 - CAP AQUISTN EXP REVERSAL	(557,722)	(332,116)	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>732,133</b>	<b>792,816</b>	<b>1,144,281</b>	<b>1,391,975</b>	<b>21.65%</b>
<b>75304 - POLICE EQUIPMENT NON OP Total</b>	<b>1,010,554</b>	<b>1,137,372</b>	<b>1,486,575</b>	<b>1,734,287</b>	<b>16.66%</b>
<b>75404 - 800 MHZ RADIO FUND NON OP</b>					
<b>90 - CAPITAL EXPENDITURES</b>					
911041 - DEPRECIATION EXPENSE	206,957	336,485	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>206,957</b>	<b>336,485</b>	<b>-</b>	<b>-</b>	
<b>75404 - 800 MHZ RADIO FUND NON OP Total</b>	<b>206,957</b>	<b>336,485</b>	<b>-</b>	<b>-</b>	
<b>90 - CAPITAL EXPENDITURES</b>					
911015 - PARKING LOT INFRASTRUCTURE	-	-	400,000	400,000	0.00%
911041 - DEPRECIATION EXPENSE	86,499	138,670	-	-	
911042 - CAP AQUISTN EXP REVERSAL	-	-	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>86,499</b>	<b>138,670</b>	<b>400,000</b>	<b>400,000</b>	<b>0.00%</b>
<b>75504 - PARKING EQUIPMENT NON OP Total</b>	<b>86,499</b>	<b>138,670</b>	<b>400,000</b>	<b>400,000</b>	<b>0.00%</b>
<b>75604 - FIRE EQUIPMENT NON OP</b>					
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851037 - MAINT & REPAIR NOC	35,000	-	-	-	
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>90 - CAPITAL EXPENDITURES</b>					
911013 - ASSIST FF GRANT	185,617	-	-	-	
911024 - EQUIPMENT N.O.C.	220,686	52,752	142,000	198,400	39.72%
911041 - DEPRECIATION EXPENSE	78,370	91,367	-	-	
911042 - CAP AQUISTN EXP REVERSAL	(424,372)	-	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>60,300</b>	<b>144,119</b>	<b>142,000</b>	<b>198,400</b>	<b>39.72%</b>
<b>75604 - FIRE EQUIPMENT NON OP Total</b>	<b>95,300</b>	<b>144,119</b>	<b>142,000</b>	<b>198,400</b>	<b>39.72%</b>
<b>75704 - RSS EQUIPMENT NON OPERATING</b>					
<b>90 - CAPITAL EXPENDITURES</b>					
911006 - FITNESS EQUIPMENT	22,229	25,094	25,000	30,000	20.00%
911007 - PLAYGROUND EQUIPMENT	24,902	18,499	25,000	25,000	0.00%
911020 - EQUIPMENT RENOVATION	29,200	54,072	40,000	40,000	0.00%
911024 - EQUIPMENT N.O.C.	84,369	101,216	110,000	125,000	13.64%
911041 - DEPRECIATION EXPENSE	29,066	31,506	-	-	
911042 - CAP AQUISTN EXP REVERSAL	(22,628)	(9,916)	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>167,138</b>	<b>220,470</b>	<b>200,000</b>	<b>220,000</b>	<b>10.00%</b>
<b>75704 - RSS EQUIPMENT NON OPERATING Total</b>	<b>167,138</b>	<b>220,470</b>	<b>200,000</b>	<b>220,000</b>	<b>10.00%</b>
<b>76004 - COMP ABSENCE NON OP</b>					
<b>72 - BENEFITS</b>					
723001 - RETIREMENT CONTRIBUTIONS ADD'L	56,808	65,785	160,000	160,000	0.00%
723002 - PENSION ER NORMAL COST MISC	218	-	-	-	



## INTERNAL SERVICES & OTHER ACTIVITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
723004 - RETIREMENT PART TIME/TEMP	1,048	3,831	-	-	
727016 - MEDICARE FRINGES	17,654	23,598	-	25,000	
727021 - ACCRUED RHS EXPENSE	(3,700)	(9,500)	-	-	
<b>72 - BENEFITS Total</b>	<b>72,028</b>	<b>83,713</b>	<b>160,000</b>	<b>185,000</b>	<b>15.63%</b>
<b>73 - LUMP SUM PAYS</b>					
714002 - TERMINATION PAY MISC	1,002,211	1,322,966	1,250,000	1,250,000	0.00%
714003 - TERMINATION PAY SAFETY	263,805	463,762	450,000	450,000	0.00%
714004 - PAID FLEX/SPILOVER PAY	101,549	79,233	170,000	170,000	0.00%
<b>73 - LUMP SUM PAYS Total</b>	<b>1,367,565</b>	<b>1,865,961</b>	<b>1,870,000</b>	<b>1,870,000</b>	<b>0.00%</b>
<b>74 - OTHER PAYS</b>					
715003 - ACCRUED COMP ABSENCE	1,058,526	57,507	-	-	
<b>74 - OTHER PAYS Total</b>	<b>1,058,526</b>	<b>57,507</b>	<b>-</b>	<b>-</b>	
<b>76004 - COMP ABSENCE NON OP Total</b>	<b>2,498,119</b>	<b>2,007,181</b>	<b>2,030,000</b>	<b>2,055,000</b>	<b>1.23%</b>
<b>76204 - RETIREE MED RES NON OP</b>					
<b>72 - BENEFITS</b>					
726003 - RETIREE PERS PREMIUMS	839,989	827,114	854,000	871,080	2.00%
727008 - RETIREE RHS CONTRIBUTION	2,425,284	2,289,379	2,292,000	2,473,790	7.93%
<b>72 - BENEFITS Total</b>	<b>3,265,273</b>	<b>3,116,493</b>	<b>3,146,000</b>	<b>3,344,870</b>	<b>6.32%</b>
<b>81 - CONTRACT SERVICES</b>					
811052 - ANNUAL OPEB PAYMENT	10,162,093	5,360,015	4,364,508	395,002	-90.95%
<b>81 - CONTRACT SERVICES Total</b>	<b>10,162,093</b>	<b>5,360,015</b>	<b>4,364,508</b>	<b>395,002</b>	<b>-90.95%</b>
<b>76204 - RETIREE MED RES NON OP Total</b>	<b>13,427,366</b>	<b>8,476,508</b>	<b>7,510,508</b>	<b>3,739,872</b>	<b>-50.20%</b>
<b>76404 - IT ISF NON OP</b>					
<b>87 - GENERAL EXPENSES</b>					
871022 - SERVICE CHARGE ADMINISTRATIVE	483,772	452,232	518,110	518,110	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>483,772</b>	<b>452,232</b>	<b>518,110</b>	<b>518,110</b>	<b>0.00%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911041 - DEPRECIATION EXPENSE	39,291	52,821	-	-	
911042 - CAP AQUISTN EXP REVERSAL	-	(22,431)	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>39,291</b>	<b>30,391</b>	<b>-</b>	<b>-</b>	
<b>76404 - IT ISF NON OP Total</b>	<b>523,063</b>	<b>482,623</b>	<b>518,110</b>	<b>518,110</b>	<b>0.00%</b>
<b>76420203 - CITY MGR INFORMTN TECHNOLOGY</b>					
<b>70 - REGULAR SALARIES</b>					
711001 - SALARIES MISCELLANEOUS	1,849,547	1,642,250	2,085,523	2,302,927	10.42%
711003 - SALARIES PART TIME	30,001	13,567	29,382	30,296	3.11%
<b>70 - REGULAR SALARIES Total</b>	<b>1,879,548</b>	<b>1,655,817</b>	<b>2,114,905</b>	<b>2,333,222</b>	<b>10.32%</b>
<b>71 - SPECIAL PAYS</b>					
712004 - CERTIFICATION PAY	9,420	7,341	8,220	12,060	46.72%
<b>71 - SPECIAL PAYS Total</b>	<b>9,420</b>	<b>7,341</b>	<b>8,220</b>	<b>12,060</b>	<b>46.72%</b>
<b>72 - BENEFITS</b>					
721001 - CAFETERIA ALLOWANCE FT	311,761	289,140	372,636	395,430	6.12%
722001 - PENSION EE NORMAL COST MISC	164,628	143,962	189,141	206,094	8.96%
723002 - PENSION ER NORMAL COST MISC	178,822	136,972	198,709	214,415	7.90%
723004 - RETIREMENT PART TIME/TEMP	-	179	1,056	-	-100.00%



## INTERNAL SERVICES & OTHER ACTIVITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
724001 - PENSION EE CONTRIB MISC	(211,419)	(197,102)	(245,029)	(286,853)	17.07%
725001 - PENSION UAL REQUIRED MISC	382,012	410,502	455,071	515,294	13.23%
725003 - PENSION UAL DISCRETIONARY MISC	162,838	134,348	123,276	98,177	-20.36%
727003 - CELL PHONE STIPEND	12,801	11,983	12,060	13,020	7.96%
727004 - RHS \$2.50 CONTRIBUTION	18,044	23,307	16,616	17,864	7.51%
727012 - LIFE INSURANCE	1,628	1,512	1,890	1,943	2.78%
727013 - EMP ASSISTANCE PROGRAM	307	285	360	370	2.78%
727015 - UNEMPLOYMENT EXPENSE	1,279	-	-	-	
727016 - MEDICARE FRINGES	27,890	25,439	30,990	34,195	10.34%
727019 - SURVIVOR BENEFIT	940	402	-	-	
727020 - DEFERRED COMP CITY CONTRIB	4,191	6,926	4,560	7,700	68.87%
728003 - COMPENSATED ABSENCES	69,919	63,021	72,993	80,602	10.42%
729015 - CONTRA PENSION EXP (GASB 68)	71,410	(160,682)	-	-	
729016 - CONTRA OPEB EXP (GASB 75)	(176,809)	(103,660)	-	-	
<b>72 - BENEFITS Total</b>	<b>1,020,241</b>	<b>786,533</b>	<b>1,234,330</b>	<b>1,298,251</b>	<b>5.18%</b>
<b>74 - OTHER PAYS</b>					
713001 - OVERTIME MISC & 1/2 TIME	7,008	11,962	22,881	22,881	0.00%
713009 - STAND BY PAY	10,044	10,190	10,300	10,300	0.00%
<b>74 - OTHER PAYS Total</b>	<b>17,052</b>	<b>22,152</b>	<b>33,181</b>	<b>33,181</b>	<b>0.00%</b>
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	221,503	71,377	100,000	100,000	0.00%
811035 - COMPUTER CONSULTANTS	-	-	-	-	
<b>81 - CONTRACT SERVICES Total</b>	<b>221,503</b>	<b>71,377</b>	<b>100,000</b>	<b>100,000</b>	<b>0.00%</b>
<b>83 - UTILITIES</b>					
831001 - TELECOMM DATALINES	260,178	256,864	300,000	300,000	0.00%
831002 - UTILITIES TELEPHONE	7,303	16,273	15,000	15,000	0.00%
<b>83 - UTILITIES Total</b>	<b>267,481</b>	<b>273,136</b>	<b>315,000</b>	<b>315,000</b>	<b>0.00%</b>
<b>84 - SUPPLIES &amp; MATERIALS</b>					
841007 - SUPPLIES OFFICE NOC	1,468	1,024	3,000	3,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	16,268	26,489	22,000	22,000	0.00%
841044 - TOOLS INSTRUMENTS ETC	97	182	-	-	
841065 - COMPUTER SUPPLY MEMORY/HD	2,208	953	-	-	
<b>84 - SUPPLIES &amp; MATERIALS Total</b>	<b>20,041</b>	<b>28,647</b>	<b>25,000</b>	<b>25,000</b>	<b>0.00%</b>
<b>85 - MAINTENANCE &amp; REPAIR</b>					
851007 - AUTOMOTIVE FUEL/WASH	1,554	1,335	1,537	1,600	4.11%
851010 - MAINT & REPAIR EQUIPMENT	-	567	-	-	
851011 - MAINTENANCE COPIERS	51,125	61,482	75,000	75,000	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	3,000	3,000	0.00%
851037 - MAINT & REPAIR NOC	202	-	-	-	
<b>85 - MAINTENANCE &amp; REPAIR Total</b>	<b>52,881</b>	<b>63,383</b>	<b>79,537</b>	<b>79,600</b>	<b>0.08%</b>
<b>86 - TRAVEL &amp; TRAINING</b>					
861001 - TRAVEL & MEETINGS NOC	12,084	8,814	10,000	10,000	0.00%
861003 - TRAINING	7,769	7,067	15,000	15,000	0.00%
<b>86 - TRAVEL &amp; TRAINING Total</b>	<b>19,853</b>	<b>15,881</b>	<b>25,000</b>	<b>25,000</b>	<b>0.00%</b>
<b>87 - GENERAL EXPENSES</b>					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	146	297	300	300	0.00%
871017 - SOFTWARE LICENSE RENEWAL	1,052,337	962,503	1,350,000	1,350,000	0.00%
871018 - HARDWARE MONITOR/PRINTER	2,923	3,869	-	-	
871019 - NETWORK EQUIPMENT	556	2,017	-	-	



## INTERNAL SERVICES & OTHER ACTIVITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
871020 - PC REPLACEMENT	1,139	256	-	-	
871021 - HARDWARE MAINTENANCE	25,512	46,459	50,000	50,000	0.00%
871070 - CYBER SECURITY	51,810	-	250,000	250,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>1,134,423</b>	<b>1,015,401</b>	<b>1,650,300</b>	<b>1,650,300</b>	<b>0.00%</b>
<b>88 - INTERNAL SVC CHARGE</b>					
881001 - EQUIP MAINT ISF	10,940	9,000	11,591	3,993	-65.55%
881003 - VEHICLE REPLACE ISF	7,252	7,125	7,700	6,966	-9.53%
881004 - IT ISF OPERATING CHARGE	148,261	130,603	156,218	189,024	21.00%
881005 - IT ISF REPLACEMENT CHARGE	53,628	53,628	40,977	43,836	6.98%
881010 - WORKERS' COMP ISF MISC	15,641	5,358	21,203	23,179	9.32%
881012 - GENERAL LIABILITY INSURANCE	70,370	81,618	69,429	37,220	-46.39%
881014 - ANNUAL OPEB CHARGE	100,906	93,757	98,923	9,658	-90.24%
881015 - OTHER INSURANCE ISF RATES	126	126	-	-	
<b>88 - INTERNAL SVC CHARGE Total</b>	<b>407,124</b>	<b>381,214</b>	<b>406,041</b>	<b>313,877</b>	<b>-22.70%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911003 - SOFTWARE LICENSES	500	983	-	-	
911004 - COMPUTER EQUIPMENT	41,918	35,998	100,000	100,000	0.00%
911027 - SOFTWARE LICENSE NEW	40,387	56,363	70,000	70,000	0.00%
911039 - OFFICE FURNITURE/FIXTURES	1,810	1,877	3,000	3,000	0.00%
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>84,616</b>	<b>95,220</b>	<b>173,000</b>	<b>173,000</b>	<b>0.00%</b>
<b>76420203 - CITY MGR INFORMTN TECHNOLOGY Total</b>	<b>5,134,184</b>	<b>4,416,102</b>	<b>6,164,514</b>	<b>6,358,492</b>	<b>3.15%</b>
<b>76504 - IT STRATEGIC FUND NON OP</b>					
<b>90 - CAPITAL EXPENDITURES</b>					
911041 - DEPRECIATION EXPENSE	268,731	207,716	-	-	
911042 - CAP AQUISTN EXP REVERSAL	-	(757,206)	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>268,731</b>	<b>(549,490)</b>	<b>-</b>	<b>-</b>	
<b>76504 - IT STRATEGIC FUND NON OP Total</b>	<b>268,731</b>	<b>(549,490)</b>	<b>-</b>	<b>-</b>	
<b>7657650 - IT REPLACEMENT</b>					
<b>87 - GENERAL EXPENSES</b>					
871017 - SOFTWARE LICENSE RENEWAL	17,600	-	-	-	
871018 - HARDWARE MONITOR/PRINTER	1,916	5,168	-	20,000	
871019 - NETWORK EQUIPMENT	59,301	42,508	60,000	60,000	0.00%
871020 - PC REPLACEMENT	191,585	179,436	190,000	190,000	0.00%
<b>87 - GENERAL EXPENSES Total</b>	<b>270,402</b>	<b>227,112</b>	<b>250,000</b>	<b>270,000</b>	<b>8.00%</b>
<b>90 - CAPITAL EXPENDITURES</b>					
911005 - COPIER PURCHASES	82,448	67,801	88,000	88,000	0.00%
911020 - EQUIPMENT RENOVATION	144,918	143,813	200,000	200,000	0.00%
911022 - MOBILE DATA COMPUTING	35,715	8,814	50,000	50,000	0.00%
911027 - SOFTWARE LICENSE NEW	31,951	54,374	100,000	80,000	-20.00%
911032 - DATA CENTER HARDWARE	278,924	-	-	-	
911041 - DEPRECIATION EXPENSE	79,733	63,545	-	-	
911042 - CAP AQUISTN EXP REVERSAL	(112,329)	545,348	-	-	
911050 - ILS REPLACEMENT	88,167	83,576	-	-	
<b>90 - CAPITAL EXPENDITURES Total</b>	<b>629,527</b>	<b>967,271</b>	<b>438,000</b>	<b>418,000</b>	<b>-4.57%</b>
<b>7657650 - IT REPLACEMENT Total</b>	<b>899,929</b>	<b>1,194,383</b>	<b>688,000</b>	<b>688,000</b>	<b>0.00%</b>
<b>7657651 - IT STRATEGIC ERP</b>					
<b>81 - CONTRACT SERVICES</b>					
811008 - SERVICES PROFESSIONAL	-	23,538	-	-	



## INTERNAL SERVICES & OTHER ACTIVITIES SUMMARY BY ACCOUNT DETAIL

	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED BUDGET	2026 PROPOSED BUDGET	PERCENT CHANGE
81 - CONTRACT SERVICES Total	-	23,538	-	-	
<b>7657651 - IT STRATEGIC ERP Total</b>	<b>-</b>	<b>23,538</b>	<b>-</b>	<b>-</b>	
<b>7657653 - IT STRATEGIC</b>					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	27,670	29,921	80,000	80,000	0.00%
81 - CONTRACT SERVICES Total	27,670	29,921	80,000	80,000	0.00%
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	24,994	24,000	100,000	100,000	0.00%
90 - CAPITAL EXPENDITURES Total	24,994	24,000	100,000	100,000	0.00%
<b>7657653 - IT STRATEGIC Total</b>	<b>52,663</b>	<b>53,921</b>	<b>180,000</b>	<b>180,000</b>	<b>0.00%</b>
<b>7657654 - PERMIT SYSTEM REPLACEMENT</b>					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	-	156,191	-	-	
81 - CONTRACT SERVICES Total	-	156,191	-	-	
84 - SUPPLIES & MATERIALS					
841046 - SPECIAL DEPT EXPENSE NOC	14,740	58,316	70,000	70,000	0.00%
84 - SUPPLIES & MATERIALS Total	14,740	58,316	70,000	70,000	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	9,705	-	-	
86 - TRAVEL & TRAINING Total	-	9,705	-	-	
90 - CAPITAL EXPENDITURES					
911003 - SOFTWARE LICENSES	88,346	167,905	183,496	183,496	0.00%
911027 - SOFTWARE LICENSE NEW	-	65,829	240,000	240,000	0.00%
90 - CAPITAL EXPENDITURES Total	88,346	233,734	423,496	423,496	0.00%
<b>7657654 - PERMIT SYSTEM REPLACEMENT Total</b>	<b>103,086</b>	<b>457,946</b>	<b>493,496</b>	<b>493,496</b>	<b>0.00%</b>
<b>Grand Total</b>	<b>67,908,596</b>	<b>35,144,541</b>	<b>42,238,761</b>	<b>40,713,669</b>	<b>-3.61%</b>

**Debt Service Estimates  
2025-26**

	<b>Original Issuance</b>	<b>Balance 07/01/2025</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance 06/30/2026</b>	<b>2026</b>		<b>Principal Paid to Date</b>	<b>Year of Final Payment</b>
						<b>Total Payments</b>	<b>Interest</b>		
2010 Civic Center COP Series B*	106,575,000	84,290,000	-	(3,675,000)	80,615,000	9,564,360	5,889,360	25,960,000	2041
2020 Fire Station 2 COP Series A	7,860,000	5,000,000		(755,000)	4,245,000	939,900	184,900	3,615,000	2031
<b>Total Debt Service</b>	<b>114,435,000</b>	<b>89,290,000</b>	<b>-</b>	<b>(4,430,000)</b>	<b>84,860,000</b>	<b>10,504,260</b>	<b>6,074,260</b>	<b>29,575,000</b>	
2010 Civic Center COP Series B BAB Subsidy*	-	-	-	-	-	(1,943,783)	(1,943,783)	-	2041
<b>Total Debt Service w/ BAB Subsidy</b>	<b>114,435,000</b>	<b>89,290,000</b>	<b>-</b>	<b>(4,430,000)</b>	<b>84,860,000</b>	<b>8,560,477</b>	<b>4,130,477</b>	<b>29,575,000</b>	

\*The City is required to budget the 2010 Civic Center COP Series B debt service at the gross amount. However, we expect to receive \$1,943,783 of Federal BAB Subsidy, thus reducing our total debt service.



# CAPITAL IMPROVEMENT PROGRAM (CIP)

## 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.



# PROJECT FUND SUMMARY FY 2025-26 THROUGH FY 2030-31

Fund Org		FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
<b>012 General Fund - CIP</b>		<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	01201925 Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	01201926 Drainage	\$1,736,900	\$0	\$1,736,900	\$1,930,000	\$0	\$400,000	\$0	\$0
	01201927 Streets	\$3,667,000	\$6,500,000	\$10,167,000	\$4,070,000	\$6,000,000	\$5,550,000	\$5,486,000	\$5,853,000
	01201928 Miscellaneous	\$100,000	\$750,000	\$850,000	\$0	\$0	\$0	\$0	\$0
	01201929 Parks	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
<b>Total General Fund - CIP</b>		<b>\$5,503,900</b>	<b>\$7,750,000</b>	<b>\$13,253,900</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$5,950,000</b>	<b>\$5,486,000</b>	<b>\$5,853,000</b>
<b>Oceanfront Encroachment</b>		<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	01201938 Oceanfront Encroachment Misc.	\$602,000	\$0	\$602,000	\$0	\$0	\$0	\$0	\$0
	16701 Oceanfront Encroachment	\$550,500	\$0	\$550,500	\$0	\$0	\$0	\$0	\$0
<b>Total Oceanfront Encroachment</b>		<b>\$1,152,500</b>	<b>\$0</b>	<b>\$1,152,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Tide and Submerged Lands</b>		<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
100	10001 Tidelands - Maintenance	\$2,317,300	\$730,000	\$3,047,300	\$1,925,000	\$1,350,000	\$1,925,000	\$1,350,000	\$2,325,000
100	10001940 Upper Newport Reserve	\$0	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
101	10101 Tidelands - Capital	\$7,560,800	\$10,805,751	\$18,366,551	\$20,745,000	\$22,060,000	\$620,000	\$0	\$620,000
<b>Total Tide and Submerged Lands</b>		<b>\$9,878,100</b>	<b>\$11,735,751</b>	<b>\$21,613,851</b>	<b>\$22,670,000</b>	<b>\$23,410,000</b>	<b>\$2,545,000</b>	<b>\$1,350,000</b>	<b>\$2,945,000</b>
<b>121 Gas Tax</b>		<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	12101 Gas Tax	\$1,977,000	\$2,112,000	\$4,089,000	\$2,300,000	\$1,420,000	\$3,180,000	\$2,215,000	\$2,362,000
<b>Total Gas Tax</b>		<b>\$1,977,000</b>	<b>\$2,112,000</b>	<b>\$4,089,000</b>	<b>\$2,300,000</b>	<b>\$1,420,000</b>	<b>\$3,180,000</b>	<b>\$2,215,000</b>	<b>\$2,362,000</b>
<b>Measure M</b>		<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
122	12201 Measure M Fair Share	\$740,000	\$3,000,000	\$3,740,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
123	1230050 Measure M Competitive - Streets	\$1,400	\$4,327,881	\$4,329,281	\$0	\$0	\$14,709,500	\$0	\$0
123	1230052 Measure M Competitive - Water Quality	\$0	\$467,254	\$467,254	\$0	\$0	\$0	\$0	\$0
<b>Total Measure M</b>		<b>\$741,400</b>	<b>\$7,795,135</b>	<b>\$8,536,535</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$17,709,500</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>
<b>126 SB 1 - Road Maintenance Repair Act</b>		<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	12601 RMRA	\$0	\$2,730,000	\$2,730,000	\$1,562,000	\$2,830,000	\$2,508,000	\$2,131,000	\$2,469,000
<b>Total RMRA</b>		<b>\$0</b>	<b>\$2,730,000</b>	<b>\$2,730,000</b>	<b>\$1,562,000</b>	<b>\$2,830,000</b>	<b>\$2,508,000</b>	<b>\$2,131,000</b>	<b>\$2,469,000</b>
<b>Contributions</b>		<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
135	13501 Contributions	\$127,000	\$311,502	\$438,502	\$0	\$0	\$0	\$0	\$0
138	13801 Environmental Contributions	\$4,059,000	\$3,266,409	\$7,325,409	\$0	\$0	\$0	\$0	\$400,000
<b>Total Contributions</b>		<b>\$4,186,000</b>	<b>\$3,577,911</b>	<b>\$7,763,911</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400,000</b>
<b>140 Transportation and Circulation</b>		<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	14001 Transportation and Circulation	\$0	\$750,000	\$0	\$0	\$0	\$500,000	\$0	\$0
<b>Total Transportation and Circulation</b>		<b>\$0</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>

# PROJECT FUND SUMMARY FY 2025-26 THROUGH FY 2030-31

Fund Org		FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
<b>141</b>	<b>Building Excise Tax</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	14101 Building Excise Tax	\$0	\$150,000	\$150,000	\$300,000	\$300,000	\$150,000	\$150,000	\$150,000
	<b>Total Building Excise Tax</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>
<b>142</b>	<b>AQMD Subvention</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	14201 AQMD Subvention	\$189,000	\$0	\$189,000	\$1,500,000	\$0	\$0	\$0	\$0
	<b>Total AQMD Subvention</b>	<b>\$189,000</b>	<b>\$0</b>	<b>\$189,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>160</b>	<b>Environmental Liability</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	16001 Environmental CIP	\$0	\$14,500	\$14,500	\$0	\$0	\$0	\$0	\$0
	<b>Total Environmental Liability</b>	<b>\$0</b>	<b>\$14,500</b>	<b>\$14,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Major Facilities Financing Plan</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
<b>512</b>	51201 Miscellaneous	\$0	\$1,059,000	\$1,059,000	\$0	\$0	\$7,420,500	\$0	\$0
<b>521</b>	52101 Police Facility	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500,000	\$0
<b>532</b>	53201 Fire Stations	\$9,500,000	\$6,500,000	\$16,000,000	\$0	\$0	\$0	\$1,500,000	\$0
<b>562</b>	56201 Parks and Community Centers	\$113,500	\$2,341,000	\$2,454,500	\$0	\$0	\$0	\$1,820,000	\$0
	<b>Total Major Facilities Financing Plan</b>	<b>\$9,613,500</b>	<b>\$9,900,000</b>	<b>\$19,513,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,420,500</b>	<b>\$6,820,000</b>	<b>\$0</b>
<b>535</b>	<b>Balboa Village Parking Mgmt District</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	53501 Balboa Village Parking Mgmt District	\$139,500	\$0	\$139,500	\$0	\$0	\$0	\$0	\$0
	<b>Total Balboa Village Parking Mgmt District</b>	<b>\$139,500</b>	<b>\$0</b>	<b>\$139,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>536</b>	<b>Neighborhood Enhancement</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	53601 Neighborhood Enhancement	\$5,117,100	\$600,000	\$5,717,100	\$0	\$0	\$0	\$0	\$0
	<b>Total Neighborhood Enhancement</b>	<b>\$5,117,100</b>	<b>\$600,000</b>	<b>\$5,717,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>570</b>	<b>Parks Maintenance Master Plan</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	57001 Parks Maintenance Master Plan	\$0	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
	<b>Total Parks Maintenance Master Plan</b>	<b>\$0</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>
<b>571</b>	<b>Facilities Maintenance</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	57101 Facilities Maintenance	\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
	<b>Total Facilities Maintenance</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>
<b>701</b>	<b>Water Enterprise</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	70101 Water Enterprise	\$0	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
	<b>Total Water Enterprise</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>

# PROJECT FUND SUMMARY FY 2025-26 THROUGH FY 2030-31

Fund Org		FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
<b>702</b>	<b>Water Capital</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	70201 Water Capital	\$0	\$119,000	\$119,000	\$122,000	\$125,000	\$128,000	\$132,000	\$135,000
	70201931 Master Plan All	\$3,120,000	\$13,309,000	\$16,429,000	\$7,076,000	\$29,714,000	\$7,540,000	\$7,289,000	\$2,344,000
	70201932 NMP Distribution and Piping	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	70201933 NMP Pumping and Operations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Water Capital</b>	<b>\$3,120,000</b>	<b>\$13,428,000</b>	<b>\$16,548,000</b>	<b>\$7,198,000</b>	<b>\$29,839,000</b>	<b>\$7,668,000</b>	<b>\$7,421,000</b>	<b>\$2,479,000</b>
<b>711</b>	<b>Wastewater Enterprise</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	71101 Wastewater Enterprise	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
	<b>Total Wastewater Enterprise</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>712</b>	<b>Wastewater Capital</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	71201 Wastewater Capital	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total Wastewater Capital</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Funding To Be Determined</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>					
	Funding To Be Determined	\$0	\$0	\$0	\$0	\$0	\$1,343,700	\$0	\$0
	<b>Total Wastewater Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,343,700</b>	<b>\$0</b>	<b>\$0</b>
	<b>Subtotal for All CIP Projects</b>	<b>\$42,118,000</b>	<b>\$66,743,297</b>	<b>\$108,861,297</b>	<b>\$50,730,000</b>	<b>\$72,999,000</b>	<b>\$55,174,700</b>	<b>\$34,773,000</b>	<b>\$25,858,000</b>
	<b>Total for All Funds</b>	<b>\$42,118,000</b>	<b>\$66,743,297</b>	<b>\$108,861,297</b>	<b>\$50,730,000</b>	<b>\$72,999,000</b>	<b>\$55,174,700</b>	<b>\$34,773,000</b>	<b>\$25,858,000</b>
	<b>UUD AD Improvement Funds</b>	<b>Rebudget</b>	<b>New Budget</b>	<b>Total</b>	<b>2026-27 Plan</b>	<b>2027-28 Plan</b>	<b>2028-29 Plan</b>	<b>2029-30 Plan</b>	<b>2030-31 Plan</b>
AD 120	66902	\$76,384	\$0	\$76,384	\$0	\$0	\$0	\$0	\$0
AD 124	67502	\$5,397,933	\$0	\$5,397,933	\$0	\$0	\$0	\$0	\$0
	<b>Total UUD AD Improvement Funds</b>	<b>\$5,474,317</b>	<b>\$0</b>	<b>\$5,474,317</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# PROJECT LISTING BY FUNDING SOURCE FY 2025-26 THROUGH FY 2030-31

FY 2025-26 Budget Total

2026-27 Plan

2027-28 Plan

2028-29 Plan

2029-30 Plan

2030-31 Plan

## GENERAL FUND

### 01201925 Facilities

13	20F14	City Yard Fueling Sup. Facilities & Transfer Station Rehab	Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

### 01201926 Drainage

22	19D11	Balboa Island Drainage Master Plan / Pump Station	Str/Dr	\$812,900	\$0	\$812,900	\$1,530,000	\$0	\$0	\$0	\$0
38	25D02	Storm Drain System Repair / Rehabilitation	Str/Dr	\$924,000	\$0	\$924,000	\$400,000	\$0	\$400,000	\$0	\$0
			Subtotal	\$1,736,900	\$0	\$1,736,900	\$1,930,000	\$0	\$400,000	\$0	\$0

### 01201927 Streets

23	22R13	Balboa Island Street and Drainage Improvements	Str/Dr	\$146,000	\$0	\$146,000	\$0	\$0	\$0	\$0	\$0
25	25R11	Bristol Street North Pavement Rehabilitation	Str/Dr	\$0	\$225,000	\$225,000	\$0	\$0	\$0	\$0	\$0
26	27RXX	City Bridge Maintenance Program	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$500,000
27	26R06	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
47	28RXX	Jamboree Road Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$420,000	\$0	\$0	\$0
28	26L01	Landscape Enhancement Program	Str/Dr	\$22,000	\$0	\$22,000	\$250,000	\$384,000	\$250,000	\$250,000	\$250,000
29	24R13	MacArthur Blvd Pavement Rehabilitation	Str/Dr	\$56,000	\$1,000,000	\$1,056,000	\$0	\$0	\$0	\$0	\$0
31	25R13	Oceanfront Boardwalk Expansion - 14th Street to 20th Street	Str/Dr	\$950,000	\$0	\$950,000	\$0	\$0	\$0	\$0	\$0
32	15R19	Old Newport Boulevard / West Coast Highway Modifications	Str/Dr	\$95,000	\$0	\$95,000	\$0	\$0	\$0	\$0	\$0
33	24R14	Old Newport Boulevard Curb and Gutter and Sidewalk Improvements	Str/Dr	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
34	26R01	Pavement Management Plan Maintenance/Inspection	Str/Dr	\$0	\$30,000	\$30,000	\$50,000	\$30,000	\$50,000	\$30,000	\$50,000
48	28RXX	San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$123,000	\$0	\$0
53	31RXX	Santa Ana Ave, San Bernardino Ave and Broad Street Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
36	26R04	Slurry Seal Program	Str/Dr	\$0	\$1,000,000	\$1,000,000	\$95,000	\$1,616,000	\$1,252,000	\$0	\$1,778,000
37	25R15	Spyglass Hill Road Pavement Rehabilitation	Str/Dr	\$0	\$1,745,000	\$1,745,000	\$0	\$0	\$0	\$0	\$0
39	26R03	Street Pavement Repair 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
40	27VXX	Streetlight Rehabilitation Program	Str/Dr	\$0	\$0	\$0	\$600,000	\$0	\$300,000	\$0	\$0
57	27TXX	Traffic Signage, Striping and Marking	Transp	\$0	\$0	\$0	\$75,000	\$50,000	\$75,000	\$70,000	\$75,000
56	23T01	Traffic Signal Rehabilitation Program	Transp	\$32,000	\$0	\$32,000	\$0	\$0	\$0	\$0	\$0
56	24T01	Traffic Signal Rehabilitation Program	Transp	\$538,000	\$0	\$538,000	\$0	\$0	\$0	\$0	\$0
56	25T01	Traffic Signal Rehabilitation Program	Transp	\$1,328,000	\$0	\$1,328,000	\$1,000,000	\$1,500,000	\$1,000,000	\$1,275,000	\$1,000,000
40	24R12	Via Lido and Via Oporto Intersection Improvements	Str/Dr	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
41	23R15	Von Karman Avenue Pavement Rehabilitation	Str/Dr	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
50	29RXX	Villa Balboa Trail and Fire Access - Concrete Replacement	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$1,861,000	\$0
			Subtotal	\$3,667,000	\$6,500,000	\$10,167,000	\$4,070,000	\$6,000,000	\$5,550,000	\$5,486,000	\$5,853,000

## PROJECT LISTING BY FUNDING SOURCE FY 2025-26 THROUGH FY 2030-31

*FY 2025-26 Budget Total*

*2026-27 Plan*

*2027-28 Plan*

*2028-29 Plan*

*2029-30 Plan*

*2030-31 Plan*

### GENERAL FUND

#### *01201928 Miscellaneous*

111	16M15 Affordable Housing	Misc	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
113	20M11 General Plan Update and Airport Area Specific Plan	Misc	\$0	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$100,000</b>	<b>\$750,000</b>	<b>\$850,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### *01201929 Parks*

65	26P11 Bonita Creek Park Athletic Field Turf Replacement	PHB	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Total General Fund</b>	<b>\$5,503,900</b>	<b>\$7,750,000</b>	<b>\$13,253,900</b>	<b>\$6,000,000</b>	<b>\$6,000,000</b>	<b>\$5,950,000</b>	<b>\$5,486,000</b>	<b>\$5,853,000</b>
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### OCEANFRONT ENCROACHMENT

#### *01201938 Oceanfront Encroachment Misc*

24	22R12 Beach Access Street Ends - Peninsula Point	Str/Dr	\$602,000	\$0	\$602,000	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$602,000</b>	<b>\$0</b>	<b>\$602,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### *16701 Oceanfront Encroachment Misc*

60	25X12 Environmental Habitat Restoration - Monitoring and Maintenance	WQ/Env	\$500	\$0	\$500	\$0	\$0	\$0	\$0	\$0
31	25R13 Oceanfront Boardwalk Expansion - 14th Street to 20th Street	Str/Dr	\$550,000	\$0	\$550,000	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$550,500</b>	<b>\$0</b>	<b>\$550,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Total Oceanfront Encroachment</b>	<b>\$1,152,500</b>	<b>\$0</b>	<b>\$1,152,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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### TIDE AND SUBMERGED LANDS

#### *10001 Tide and Submerged Lands - Maint.*

68	24H13 Abandoned / Surrendered Watercraft Abatement	PHB	\$1,300	\$50,000	\$51,300	\$0	\$0	\$0	\$0	\$0
74	26H14 Bathymetry Survey (Newport Island Channels)	PHB	\$0	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$0
75	26H04 Beach and Bay Sand Management	PHB	\$0	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
86	30HXX Dredging Upper Bay Catch Basins	PHB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
87	30HXX Dredging Upper Bay Channel	PHB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
82	27HXX Eelgrass / Caulerpa Survey	PHB	\$0	\$0	\$0	\$175,000	\$0	\$175,000	\$0	\$175,000
76	22H08 Harbor & Ocean Bulkheads / Seawalls / Structure Repairs	PHB	\$335,000	\$0	\$335,000	\$0	\$0	\$0	\$0	\$0
76	23H08 Harbor & Ocean Bulkheads / Seawalls / Structure Repairs	PHB	\$415,000	\$0	\$415,000	\$0	\$0	\$0	\$0	\$0
76	25H08 Harbor & Ocean Bulkheads / Seawalls / Structure Repairs	PHB	\$0	\$0	\$0	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
77	23H09 Harbor & Ocean Maintenance / Minor Improvements	PHB	\$146,000	\$0	\$146,000	\$0	\$0	\$0	\$0	\$0
77	25H09 Harbor & Ocean Maintenance / Minor Improvements	PHB	\$200,000	\$0	\$200,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
83	27HXX Ocean Piers Inspection and Maintenance	PHB	\$0	\$0	\$0	\$400,000	\$0	\$400,000	\$0	\$400,000

## PROJECT LISTING BY FUNDING SOURCE FY 2025-26 THROUGH FY 2030-31

			FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
<b>10001 Tide and Submerged Lands - Maint. (Continued)</b>										
114	25M11 Oil Well 3 Rehabilitation	Misc	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
115	25M12 Oil Well 12 Rehabilitation	Misc	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
116	25M13 Oil Well 14 Rehabilitation	Misc	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
117	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	\$174,000	\$0	\$174,000	\$0	\$0	\$0	\$0	\$0
62	24X02 TMDL Compliance / Water Quality Improvements	WQ/Env	\$88,000	\$0	\$88,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
<b>Subtotal</b>			<b>\$2,317,300</b>	<b>\$730,000</b>	<b>\$3,047,300</b>	<b>\$1,925,000</b>	<b>\$1,350,000</b>	<b>\$1,925,000</b>	<b>\$1,350,000</b>	<b>\$2,325,000</b>
<b>10001940 Upper Newport Reserve</b>										
60	25X12 Environmental Habitat Restoration - Monitoring and Maintenance	WQ/Env	\$0	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### TIDE AND SUBMERGED LANDS

<b>10101 Tide and Submerged Lands - Capital</b>										
69	26H11 Balboa Island Boardwalk and Perimeter Drainage	PHB	\$0	\$300,000	\$300,000	\$0	\$550,000	\$0	\$0	\$0
22	19D11 Balboa Island Drainage Master Plan / Pump Station	Str/Dr	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0
70	26H12 Balboa Island Seawall	PHB	\$0	\$2,000,000	\$2,000,000	\$0	\$19,200,000	\$0	\$0	\$0
71	24H11 Balboa Island Seawall (Ferry Landing)	PHB	\$500,000	\$0	\$500,000	\$0	\$1,155,000	\$0	\$0	\$0
23	22R13 Balboa Island Street and Drainage Improvements	Str/Dr	\$600,000	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0
72	23H11 Balboa Yacht Basin Dock Replacement	PHB	\$212,800	\$6,000,000	\$6,212,800	\$0	\$0	\$0	\$0	\$0
73	26H13 Balboa Yacht Basin Dredging	PHB	\$0	\$1,850,000	\$1,850,000	\$0	\$0	\$0	\$0	\$0
76	24H08 Harbor & Ocean Bulkheads / Seawalls / Structure Repairs	PHB	\$400,000	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0
76	25H08 Harbor & Ocean Bulkheads / Seawalls / Structure Repairs	PHB	\$3,350,000	\$0	\$3,350,000	\$0	\$0	\$0	\$0	\$0
78	22H07 Harborwide Dredging	PHB	\$498,000	\$0	\$498,000	\$0	\$0	\$0	\$0	\$0
61	26X11 Newport Dunes Infiltration Basin	WQ/Env	\$0	\$155,751	\$155,751	\$0	\$0	\$0	\$0	\$0
79	24H12 Newport Pier / McFadden Square Rehabilitation	PHB	\$1,500,000	\$0	\$1,500,000	\$20,000,000	\$0	\$0	\$0	\$0
80	26H15 Peninsula Seawall (Palm Ferry Landing)	PHB	\$0	\$500,000	\$500,000	\$0	\$1,155,000	\$0	\$0	\$0
84	27HXX Tide Valve Replacement - Peninsula	PHB	\$0	\$0	\$0	\$620,000	\$0	\$620,000	\$0	\$620,000
85	27HXX Vessel Sewage Pumpout Replacement	PHB	\$0	\$0	\$0	\$125,000	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$7,560,800</b>	<b>\$10,805,751</b>	<b>\$18,366,551</b>	<b>\$20,745,000</b>	<b>\$22,060,000</b>	<b>\$620,000</b>	<b>\$0</b>	<b>\$620,000</b>
<b>Total Tide and Submerged Lands</b>			<b>\$9,878,100</b>	<b>\$11,735,751</b>	<b>\$21,613,851</b>	<b>\$22,670,000</b>	<b>\$23,410,000</b>	<b>\$2,545,000</b>	<b>\$1,350,000</b>	<b>\$2,945,000</b>



# PROJECT LISTING BY FUNDING SOURCE FY 2025-26 THROUGH FY 2030-31

FY 2025-26 Budget Total

2026-27 Plan

2027-28 Plan

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## GAS TAX

### 12101 Gas Tax

43	27RXX Birch Street Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$650,000	\$0	\$0	\$0
25	25R11 Bristol Street North Pavement Rehabilitation	Str/Dr	\$1,388,000	\$0	\$1,388,000	\$0	\$0	\$0	\$0	\$0
26	27RXX City Bridge Maintenance Program	Str/Dr	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0
45	27RXX Eastbluff Drive Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$770,000	\$0	\$0	\$0
48	28RXX San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$3,180,000	\$0	\$0
29	24R13 MacArthur Blvd Pavement Rehabilitation	Str/Dr	\$0	\$299,373	\$299,373	\$0	\$0	\$0	\$0	\$0
51	30RXX Newport Coast Dr Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$360,000	\$979,000
32	15R19 Old Newport Boulevard / West Coast Highway M	Str/Dr	\$80,000	\$692,627	\$772,627	\$0	\$0	\$0	\$0	\$0
52	30RXX Seaview Ave Concrete Reconstruction	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	\$1,383,000
36	26R04 Slurry Seal Program	Str/Dr	\$0	\$995,000	\$995,000	\$1,800,000	\$0	\$0	\$1,555,000	\$0
37	25R15 Spyglass Hill Road Pavement Rehabilitation	Str/Dr	\$0	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$0
56	25T01 Traffic Signal Rehabilitation Program	Transp	\$172,000	\$0	\$172,000	\$0	\$0	\$0	\$0	\$0
41	23R15 Von Karman Avenue Pavement Rehabilitation	Str/Dr	\$337,000	\$0	\$337,000	\$0	\$0	\$0	\$0	\$0
Subtotal			\$1,977,000	\$2,112,000	\$4,089,000	\$2,300,000	\$1,420,000	\$3,180,000	\$2,215,000	\$2,362,000
Total Gas Tax			\$1,977,000	\$2,112,000	\$4,089,000	\$2,300,000	\$1,420,000	\$3,180,000	\$2,215,000	\$2,362,000

## MEASURE M

### 12201 Measure M Fair Share

43	27RXX Birch Street Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$397,000	\$0	\$0	\$0
45	27RXX Eastbluff Drive Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$2,603,000	\$0	\$0	\$0
47	28RXX Jamboree Road Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0
29	24R13 MacArthur Blvd Pavement Rehabilitation	Str/Dr	\$0	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0
49	29RXX Newport Center Drive and Santa Cruz Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0
51	30RXX Newport Coast Dr Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
35	26R11 San Miguel Drive - San Joaquin Hills Road to Old Ford Road	Str/Dr	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0
41	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	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000

### 1230050 Measure M Comp Streets

32	15R19 Old Newport Boulevard / West Coast Highway Modifications	Str/Dr	\$0	\$4,327,881	\$4,327,881	\$0	\$0	\$0	\$0	\$0
42	21R16 West Coast Hwy Intersection Improvements & Pedestrian Bridge	Str/Dr	\$1,400	\$0	\$1,400	\$0	\$0	\$14,709,500	\$0	\$0
Subtotal			\$1,400	\$4,327,881	\$4,329,281	\$0	\$0	\$14,709,500	\$0	\$0

### 1230052 Measure M Comp Water Quality

61	26X11 Newport Dunes Infiltration Basin	WQ/Env	\$0	\$467,254	\$467,254	\$0	\$0	\$0	\$0	\$0
Subtotal			\$0	\$467,254	\$467,254	\$0	\$0	\$0	\$0	\$0
Total Measure M			\$741,400	\$7,795,135	\$8,536,535	\$3,000,000	\$3,000,000	\$17,709,500	\$3,000,000	\$3,000,000

## PROJECT LISTING BY FUNDING SOURCE FY 2025-26 THROUGH FY 2030-31

*FY 2025-26 Budget Total*

*2026-27 Plan*

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### SB1 - Road Maintenance and Rehabilitation Account (RMRA)

#### 12601 RMRA

43	27RXX Birch Street Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$340,000	\$2,300,000	\$0	\$0	\$0
45	27RXX Eastbluff Drive Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$320,000	\$0	\$0	\$0	\$0
47	28RXX Jamboree Road Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$1,102,700		
29	24R13 MacArthur Blvd Pavement Rehabilitation	Str/Dr	\$0	\$2,380,000	\$2,380,000	\$0	\$0	\$0	\$0	\$0
30	25R12 Newport Blvd and Via Lido Pavement Rehabilitation	Str/Dr	\$0	\$80,000	\$80,000	\$809,000	\$0	\$0	\$0	\$0
49	29RXX Newport Center Drive and Santa Cruz Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$500,000	\$2,131,000	\$0
48	28RXX San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$530,000	\$765,300	\$0	\$0
35	26R11 San Miguel Drive - San Joaquin Hills Road to Old Fc	Str/Dr	\$0	\$270,000	\$270,000	\$93,000	\$0	\$0	\$0	\$0
52	30RXX Seaview Ave Concrete Reconstruction	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469,000
50	29RXX Villa Balboa Trail and Fire Access - Concrete Replacement	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$140,000	\$0	\$0
<b>Subtotal</b>			<b>\$0</b>	<b>\$2,730,000</b>	<b>\$2,730,000</b>	<b>\$1,562,000</b>	<b>\$2,830,000</b>	<b>\$2,508,000</b>	<b>\$2,131,000</b>	<b>\$2,469,000</b>
<b>Total RMRA</b>			<b>\$0</b>	<b>\$2,730,000</b>	<b>\$2,730,000</b>	<b>\$1,562,000</b>	<b>\$2,830,000</b>	<b>\$2,508,000</b>	<b>\$2,131,000</b>	<b>\$2,469,000</b>

### CONTRIBUTIONS

#### 13501 Contributions

68	24H13 Abandoned / Surrendered Watercraft Abatement	PHB	\$13,000	\$0	\$13,000	\$0	\$0	\$0	\$0	\$0
61	26X11 Newport Dunes Infiltration Basin	WQ/Env	\$0	\$311,502	\$311,502	\$0	\$0	\$0	\$0	\$0
96	16W12 Water and Wastewater Bay Crossing Main Rehabilitation	Water	\$114,000	\$0	\$114,000	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$127,000</b>	<b>\$311,502</b>	<b>\$438,502</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

#### 13801 Environmental Contributions

59	25X11 Big Canyon Restoration - Phase 3	WQ/Env	\$4,059,000	\$3,266,409	\$7,325,409	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>			<b>\$4,059,000</b>	<b>\$3,266,409</b>	<b>\$7,325,409</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Contributions</b>			<b>\$4,186,000</b>	<b>\$3,577,911</b>	<b>\$7,763,911</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### TRANSPORTATION AND CIRCULATION

#### 14001 Transportation and Circulation

32	15R19 Old Newport Boulevard / West Coast Highway Modifications	Str/Dr	\$0	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0
42	21R16 West Coast Hwy Intersection Improvements & Pedestrian Bridge	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
<b>Subtotal</b>			<b>\$0</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Transportation and Circulation</b>			<b>\$0</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>

# PROJECT LISTING BY FUNDING SOURCE FY 2025-26 THROUGH FY 2030-31

FY 2025-26 Budget Total

2026-27 Plan

2027-28 Plan

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## BUILDING EXCISE TAX

### 14101 Building Excise Tax

67	26P01	Playground Refurbishment Program	PHB	\$0	\$150,000	\$150,000	\$300,000	\$300,000	\$150,000	\$150,000	\$150,000
Subtotal				\$0	\$150,000	\$150,000	\$300,000	\$300,000	\$150,000	\$150,000	\$150,000
Total Building Excise Tax				\$0	\$150,000	\$150,000	\$300,000	\$300,000	\$150,000	\$150,000	\$150,000

## AQMD

### 14201 AQMD Subvention

13	20F14	City Yard Fueling Sup. Facilities & Transfer Station Rehab	Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
112	24M11	Fleet Electrification Program	Misc	\$189,000	\$0	\$189,000	\$1,500,000	\$0	\$0	\$0	\$0
Subtotal				\$189,000	\$0	\$189,000	\$1,500,000	\$0	\$0	\$0	\$0
Total AQMD Subvention				\$189,000	\$0	\$189,000	\$1,500,000	\$0	\$0	\$0	\$0

## ENVIRONMENTAL LIABILITY

### 16001 Environmental Liability

60	25X12	Environmental Habitat Restoration - Monitoring and Maintenance	WQ/Env	\$0	\$14,500	\$14,500	\$0	\$0	\$0	\$0	\$0
Subtotal				\$0	\$14,500	\$14,500	\$0	\$0	\$0	\$0	\$0
Total Enviromental Liability				\$0	\$14,500	\$14,500	\$0	\$0	\$0	\$0	\$0

## MAJOR FACILTIES FINANCING PLAN

### 51201 Miscellaneous FFP

13	20F14	City Yard Fueling Sup. Facilities & Transfer Station Rehab	Facilities	\$0	\$1,059,000	\$1,059,000	\$0	\$0	\$0	\$0	\$0
42	21R16	West Coast Hwy Intersection Improvements & Pedestrian Bridge	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$7,420,500	\$0	\$0
Subtotal				\$0	\$1,059,000	\$1,059,000	\$0	\$0	\$7,420,500	\$0	\$0

### 52101 Police Facility

19	30FXX	Police Station	Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500,000	\$0
Subtotal				\$0	\$0	\$0	\$0	\$0	\$0	\$3,500,000	\$0

### 53201 Fire Stations

11	23F12	Balboa Library / Fire Station No. 1 Replacement	Facilities	\$9,500,000	\$6,500,000	\$16,000,000	\$0	\$0	\$0	\$0	\$0
17	30FXX	Fire Station #3 Replacement	Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$1,500,000	\$0
Subtotal				\$9,500,000	\$6,500,000	\$16,000,000	\$0	\$0	\$0	\$1,500,000	\$0

### 56201 Parks and Community Centers

10	23F11	15th Street Restroom Replacement	Facilities	\$113,500	\$0	\$113,500	\$0	\$0	\$0	\$0	\$0
65	26P11	Bonita Creek Park Athletic Field Turf Replacement	PHB	\$0	\$2,091,000	\$2,091,000	\$0	\$0	\$0	\$0	\$0
81	30PXX	Grant Howald Park - Turf Replacement	PHB	\$0	\$0	\$0	\$0	\$0	\$0	\$920,000	\$0
15	26F11	Newport Coast Pickleball Lighting	Facilities	\$0	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
18	30FXX	Newport Theatre Arts Center	Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000	\$0
Subtotal				\$113,500	\$2,341,000	\$2,454,500	\$0	\$0	\$0	\$1,820,000	\$0

Total Major Facilities Financing Plan				\$9,613,500	\$9,900,000	\$19,513,500	\$0	\$0	\$7,420,500	\$6,820,000	\$0
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## PROJECT LISTING BY FUNDING SOURCE FY 2025-26 THROUGH FY 2030-31

*FY 2025-26 Budget Total*

*2026-27 Plan*

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### BALBOA VILLAGE PARKING MANAGEMENT DISTRICT

#### *53501 Balboa Village Parking Mgmt District*

55	25T13	Balboa Peninsula Trolley Program	Transp	\$139,500	\$0	\$139,500	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>				<b>\$139,500</b>	<b>\$0</b>	<b>\$139,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Balboa Village Parking Mgmt District</b>				<b>\$139,500</b>	<b>\$0</b>	<b>\$139,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### NEIGHBORHOOD ENHANCEMENT

#### *53601 Neighborhood Enhancement*

22	19D11	Balboa Island Drainage Master Plan / Pump Station	Str/Dr	\$4,967,100	\$0	\$4,967,100	\$0	\$0	\$0	\$0	\$0
65	26P11	Bonita Creek Park Athletic Field Turf Replacement	PHB	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
28	26L01	Landscape Enhancement Program	Str/Dr	\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0
79	22T12	Newport Pier / McFadden Square Rehabilitation	PHB	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
<b>Subtotal</b>				<b>\$5,117,100</b>	<b>\$600,000</b>	<b>\$5,717,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Neighborhood Enhancement</b>				<b>\$5,117,100</b>	<b>\$600,000</b>	<b>\$5,717,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### PARKS MAINTENANCE MASTER PLAN

#### *57001 Parks Maintenance Master Plan*

65	26P11	Bonita Creek Park Athletic Field Turf Replacement	PHB	\$0	\$55,000	\$55,000	\$0	\$0	\$0	\$0	\$0
27	26R06	Concrete Replacement Program	Str/Dr	\$0	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
66	26P02	Parks Maintenance Master Plan	PHB	\$0	\$1,695,000	\$1,695,000	\$1,900,000	\$1,900,000	\$1,750,000	\$1,750,000	\$1,750,000
67	26P01	Playground Refurbishment Program	PHB	\$0	\$150,000	\$150,000	\$0	\$0	\$150,000	\$150,000	\$150,000
<b>Subtotal</b>				<b>\$0</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>
<b>Total Parks Maintenance Master Plan</b>				<b>\$0</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>	<b>\$2,300,000</b>

### FACILITIES MAINTENANCE

#### *57101 Facilities Maintenance*

14	26F02	Facilities Maintenance Master Plan Program	Category								
			Facilities	\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
<b>Subtotal</b>				<b>\$0</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>
<b>Total Facilities Maintenance</b>				<b>\$0</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>	<b>\$2,500,000</b>

# PROJECT LISTING BY FUNDING SOURCE FY 2025-26 THROUGH FY 2030-31

FY 2025-26 Budget Total

2026-27 Plan

2027-28 Plan

2028-29 Plan

2029-30 Plan

2030-31 Plan

## WATER FUND

### 70101 Water Enterprise

16	26F03	Utilities Yard Facilities Improvements	Facilities	\$0	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
			<b>Subtotal</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>

### 70201 Water Capital

92	26R09	Grade Adjustments - Water Valves	Water	\$0	\$119,000	\$119,000	\$122,000	\$125,000	\$128,000	\$132,000	\$135,000
			<b>Subtotal</b>	<b>\$0</b>	<b>\$119,000</b>	<b>\$119,000</b>	<b>\$122,000</b>	<b>\$125,000</b>	<b>\$128,000</b>	<b>\$132,000</b>	<b>\$135,000</b>

### 70201931 Master Plan All

102	29WXX	Asbestos Cement Pipe Replacement Program	Water	\$0	\$0	\$0	\$0	\$0	\$1,700,000	\$0	\$0
100	28WXX	Bay Crossings (BC-12, BC-17 SA-01)	Water	\$0	\$0	\$0	\$0	\$700,000	\$0	\$6,240,000	\$0
103	29WXX	Bluffs Area Pressure Regulation	Water	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0
89	24W11	Cathodic Protection Program	Water	\$0	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
90	26W11	CM-9 and CM-6 MWD Turnout Improvements	Water	\$0	\$200,000	\$200,000	\$1,750,000	\$0	\$0	\$0	\$0
104	30WXX	Corona Highlands Parallel Pipeline	Water	\$0	\$0	\$0	\$0	\$0	\$0	\$311,000	\$0
91	26W06	Distribution Valve Replacement Program	Water	\$0	\$149,000	\$149,000	\$153,000	\$157,000	\$160,000	\$164,000	\$169,000
99	27WXX	Water Main Easement Pipeline Rehabilitation	Water	\$0	\$0	\$0	\$330,000	\$2,210,000	\$0	\$0	\$0
93	26W12	Irvine Terrace East, Shorecliffs and Balboa Peninsula Water Line Replacements	Water	\$0	\$8,940,000	\$8,940,000	\$0	\$0	\$0	\$0	\$0
105	31WXX	Lido Isle Westside	Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$510,000
93	24W13	New Water Wells and Pipeline	Water	\$0	\$1,500,000	\$1,500,000	\$0	\$20,000,000	\$0	\$0	\$0
94	25W12	Recycled Water - Study/Design (Newport Center)	Water	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
96	16W12	Water and Wastewater Bay Crossing Main Rehabilitatic	Water	\$2,970,000	\$0	\$2,970,000	\$0	\$0	\$0	\$0	\$0
97	26W05	Water System Rehabilitation	Water	\$0	\$520,000	\$520,000	\$533,000	\$547,000	\$560,000	\$574,000	\$589,000
106	31WXX	Water Well Rehabilitation Program	Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,076,000
98	23W14	Zones 3 and 4 Pump Station Upgrades	Water	\$0	\$0	\$0	\$4,310,000	\$0	\$0	\$0	\$0
101	28WXX	Zone 4 Pipeline Replacement	Water	\$0	\$0	\$0	\$0	\$6,100,000	\$4,120,000	\$0	\$0
			<b>Subtotal</b>	<b>\$3,120,000</b>	<b>\$13,309,000</b>	<b>\$16,429,000</b>	<b>\$7,076,000</b>	<b>\$29,714,000</b>	<b>\$7,540,000</b>	<b>\$7,289,000</b>	<b>\$2,344,000</b>

<b>Total Water Fund</b>	<b>\$3,120,000</b>	<b>\$13,828,000</b>	<b>\$16,948,000</b>	<b>\$7,598,000</b>	<b>\$30,239,000</b>	<b>\$8,068,000</b>	<b>\$7,821,000</b>	<b>\$2,879,000</b>
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## WASTEWATER FUND

### 71101 Wastewater Enterprise

108	26R09	Grade Adjustments - Sewer Manhole Covers	Wstwtr	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
109	26S03	Sewer Main Lining and Repairs	Wstwtr	\$0	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000
			<b>Subtotal</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>

### 71201 Wastewater Capital

109	25S03	Sewer Main Lining and Repairs	Wstwtr	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0
			<b>Subtotal</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Total Wastewater Fund</b>	<b>\$500,000</b>	<b>\$1,000,000</b>	<b>\$1,500,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
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## PROJECT LISTING BY FUNDING SOURCE FY 2025-26 THROUGH FY 2030-31

			FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan	
FUNDING TO BE DETERMINED											
48	28RXX	San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$1,343,700	\$0	\$0
		Subtotal		\$0	\$0	\$0	\$0	\$0	\$1,343,700	\$0	\$0
		Total TBD		\$0	\$0	\$0	\$0	\$0	\$1,343,700	\$0	\$0
Subtotal for All CIP Projects				\$42,118,000	\$66,743,297	\$108,861,297	\$50,730,000	\$72,999,000	\$55,174,700	\$34,773,000	\$25,458,000
Total for All Funds				\$42,118,000	\$66,743,297	\$108,861,297	\$50,730,000	\$72,999,000	\$55,174,700	\$34,773,000	\$25,458,000

UUD AD Improvement Funds										
			FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
Pg	Project	Category	Rebudget	New Budget	Total					
118	67502	Utilities Undergrounding AD 124	Misc	\$5,397,933	\$0	\$5,397,933	\$0	\$0	\$0	\$0
Subtotal UUD AD Improvement Funds			\$	5,397,933	\$0	\$	5,397,933	\$0	\$0	\$0

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## 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 for 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.

**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.

**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.

**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 from 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.")



An aerial photograph of a crowded beach. The water is a murky greenish-brown color, and the sand is a light tan. Numerous people are scattered across the beach and in the shallow water. Many surfboards are visible, some standing upright on the sand and others floating in the water. The surfboards come in various colors, including blue, white, red, and black. The people are wearing swimwear, and some are holding surfboards. The overall scene is one of a busy, active beach day.

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