

CITY OF NEWPORT BEACH ANNUAL BUDGET FISCAL YEAR 2025-2026



ADOPTED

Newport Beach City Officials



Joe Stapleton
Mayor
District 1



Lauren Kleiman
Mayor Pro Tem
District 6



Michelle Barto
Councilmember
District 2



Erik Weigand
Councilmember
District 3



Robyn Grant
Councilmember
District 4



Noah Blom
Councilmember
District 5



Sara J. Weber
Councilmember
District 7

City Executive Staff

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



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City of Newport Beach



Adopted, June 10, 2025
Resolution No: 2025-34

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

Compiled by:
Jason Al-Imam, Finance Director

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Date: September 2, 2025
To: Honorable Mayor and City Council Members
From: Grace Leung, City Manager
Subject: FY 2025-26 Fiscal Year Adopted Operating & Capital Budget Transmittal Letter

Honorable Mayor and Council Members:

I am pleased to present the City of Newport Beach's Fiscal Year 2025-26 Adopted Operating Budget and the 2026-2031 Capital Improvement Program (CIP). The City of Newport Beach has historically leveraged sound fiscal policy to present a balanced budget that represents and advances the priorities of the City Council. The approved budget prioritizes public safety and maintains core services while investing in future needs. Through the years, the City has committed to investments that support the growth, vitality, and quality of life of our community. With this adopted budget, we continue to provide the high level of services that our community has come to expect, while acknowledging the need for additional revenues to support our growing city. I am pleased to present a budget that advances upward mobility for our community, commits to continued service excellence, and meaningfully invests in our residents, employees, and economic development.

Economic Outlook

The City remains financially strong, supported by robust reserves, an AAA bond rating, and a Mayor and City Council committed to proactively addressing financial challenges with a long-term perspective. Current economic conditions, including shifts in consumer demand, interest rates, and broader market trends, continue to influence capital investment decisions and may affect spending patterns. The City is continuing to closely monitor potential impacts on tax revenues. Overall, the economic outlook for Newport Beach remains strong, driven primarily by consistent and vigorous demand for coastal real estate. This demand continues to push assessed property values higher, despite a slowdown in home sales. This long-term trend is a key factor contributing to Newport Beach's fiscal stability.

All Funds Budget Highlights

The FY2025-26 adopted budget, including internal charges and transfers for all funds, is \$532.7 million. The operating portion of the budget amounts to \$463.9 million, including \$87.9 million in transfers, which represents a 5.3%, or \$23.4 million increase over the prior year's adopted budget. The annual budget serves as the foundation for financial planning and allows the City Council to prioritize expenditures in alignment with community values. The following table illustrates the total budget for all funds including capital improvements.

Account Type	FY 2025-26 Adopted Figures
Salary and Benefits	206,088,553
Maintenance and Operations	150,697,408
Capital Outlay	8,733,800
Capital Improvements	68,858,297
Debt Service	10,504,260
Transfers	87,856,184
TOTAL BUDGET	532,738,502

General Fund Budget Highlights

The General Fund is the key operating fund within the City's budget. The General Fund accounts for fiscal resources which are dedicated to governmental operations of the City and not required to be accounted for in other funds.

As illustrated in the table to follow, appropriations for operating expenditures are balanced in relation to projected revenue sources, and one-time revenue sources and reserves have not been utilized to balance the budget. The adopted budget results in a structural budget surplus of \$12.2 million, which means that the surplus is not the result of one-time revenues and is available for additional ongoing expenditures as the City Council determines.

Category	FY 2025-26 Adopted
OPERATING RESOURCES:	
Operating Revenues	311,715,235
Transfer In from Other Funds	20,742,162
Repayment of Advances	1,250,000
TOTAL OPERATING RESOURCES	333,707,397
OPERATING USES:	
Operating Expenditures	278,269,487
Transfers Out	43,229,083
TOTAL OPERATING USES	321,498,570
NET OPERATING SURPLUS	12,208,827

Capital Improvement Program Budget Highlights

The Five-Year Capital Improvement Plan (CIP) is a key planning tool for city staff. The CIP provides a blueprint for upcoming infrastructure improvements, addressing existing facilities and ongoing maintenance needs. The funded capital improvement projects are aligned with community input, city needs, and council priorities. The CIP provides a basis for planned assessments and discussions regarding future capital needs, funding options, and operational impacts.

New appropriations for capital improvement projects included in the proposed budget amount to \$68.9 million. Unlike the operating budget, capital improvement appropriations are expended over multiple fiscal years due to timing considerations related to the ebb and flow of large construction projects that require environmental review, coordination with outside entities (public utilities), and design/policy considerations. The estimated total appropriations for capital projects will be approximately \$112.3 million when the estimated re-budgeting of capital projects is included with the new appropriations. Prior year carry forward capital appropriations are supported by resources reserved and carried forward to offset those expenditures. The table below illustrates Council’s approved CIP from the previous fiscal year to newly adopted.

FY 2024-25 Adopted CIP	FY 2025-26 Adopted CIP	% Change
54,344,000	68,858,297	26.71%

The adopted budget shows the project fund summary and a list of projects through a five-year span. Individual project details are located in the Fiscal Year 2025-26 through 2030-31 Capital Improvement Program document indicating fund sources, description of each project receiving new funding, and information on the impact of capital improvements on operating expenditures.

Conclusion

This budget development cycle will be one I reflect on proudly as I look forward to retirement. I would like to thank the entire Executive Management Team and staff for their diligent support and effort in preparing the FY2025-26 adopted budget. I would also like to thank our Finance Committee for their detailed review during the budget development process and City Council for their leadership as the organization strives to continue providing the exemplary services that our community has come to expect.

I close with immense gratitude and with the utmost confidence in what this team will accomplish together, ensuring Newport Beach’s bright future.

Sincerely,



Grace Leung
City Manager
City of Newport Beach

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Newport Beach
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

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CITY OF NEWPORT BEACH

COMPUTATION OF APPROPRIATIONS LIMIT FOR FISCAL YEAR ENDING JUNE 30, 2026 AS PER ARTICLE XIII B, CALIFORNIA STATE CONSTITUTION

<u>FISCAL YEAR</u>	<u>PRIOR YEAR LIMIT</u>	<u>INFLATION ADJUST. (1)</u>	<u>POPULATION ADJUST. (2)</u>	<u>NEW APPROP. LIMIT</u>
2025-2026	256,289,570	6.44%	0.17%	273,258,369

note (1): Based on California per capita income increases

note (2): Based on Orange County Population growth

CALCULATION OF ESTIMATED PROCEEDS OF TAXES FOR FISCAL YEAR ENDING JUNE 30, 2026

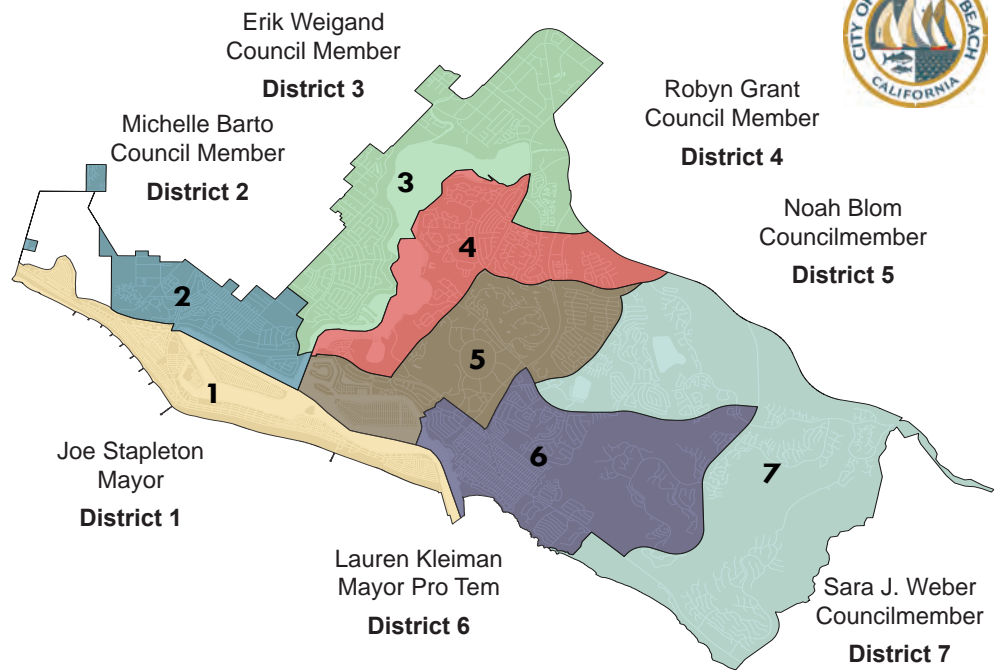
Total Estimated Proceeds of Taxes	247,453,704
Less Authorized Exclusions	<i>note (3)</i> \$0
Net Proceeds of Taxes	247,453,704

note (3): Since 2025-26 estimated proceeds are substantially less than the Appropriations Limit, exclusions were not calculated.

AMOUNT UNDER APPROPRIATIONS LIMIT	25,804,665
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City District Map



Government Structure

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

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

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

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



Joe Stapleton
Mayor
District 1



Lauren Kleiman
Mayor Pro Tem
District 6



Michelle Barto
Councilmember
District 2



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Councilmember
District 3



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Councilmember
District 4



Noah Blom
Councilmember
District 5



Sara J. Weber
Councilmember
District 7



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City Executive Team*



Grace Leung
City Manager



Aaron Harp
City Attorney



Tara Finnigan
Assistant City Manager



Seimone Jurjis
**Assistant City
Manager/Community
Development Director**



Jason Al-Imam
**Finance Director/
Treasurer**



Jeff Boyles
Fire Chief



Paul Blank
Harbormaster



Barbara Salvini
**Human Resources
Director**



Melissa Hartson
**Library Services
Director**



Dave Miner
Police Chief



Dave Webb
Public Works Director



Sean Levin
**Recreation & Senior
Services Director**



Mark Vukojevic
Utilities Director

*The City Clerk position is currently vacant. The City Clerk is directly appointed by and serves at the pleasure of the City Council.





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

-City Manager's Office



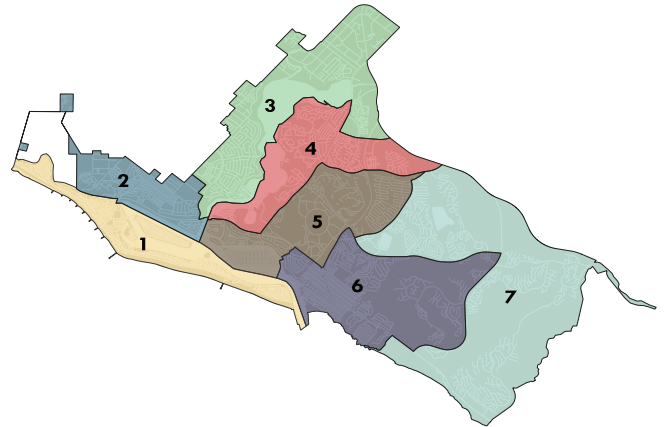


Profile of Newport Beach, CA

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

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

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



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

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



Total Number
of Employees
for FY2025-26

782

Full-Time
Employees

145.45

Part-Time
Employees



Bougainvillea
City Flower

Coral Tree
City Tree

September 1, 1906
Incorporation of the City

7 City Council Members
including Mayor and Mayor
Pro-Tem

13 City Departments



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

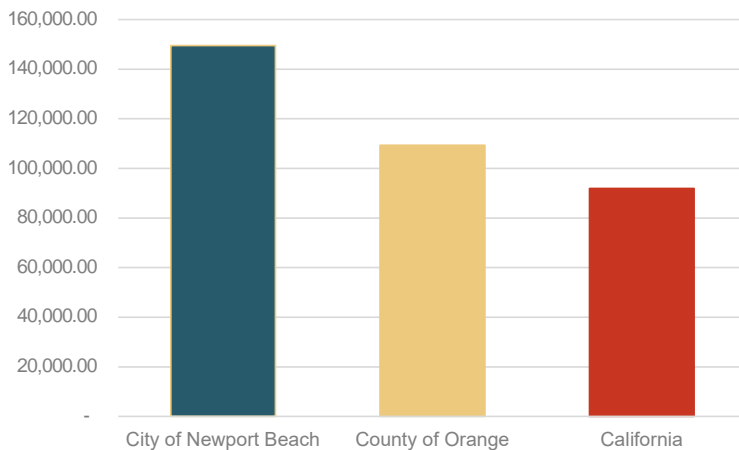
The city has a permanent population of 85,780, which typically grows to well over 100,000 during the summer months, including 20,000 to 100,000 or more tourists daily. Reflective of a mature community, vacant land has become increasingly scarce and the city is relatively built-out. The city



can be accessed by major freeway exchanges and John Wayne Airport. In Newport Beach, the summers are short, warm, arid, and clear and the winter are long, cool, and partly cloudy. The best time of year to visit Newport Beach for warm-weather activities is from early June to mid October.

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

Median Household Income

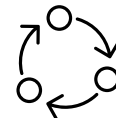


Source: U.S. Census Bureau, 2016-2020 American Community Survey, 5 Year Estimates



67.42%

Of Residents hold a College Degree



42.8

Median age of Newport Beach Resident



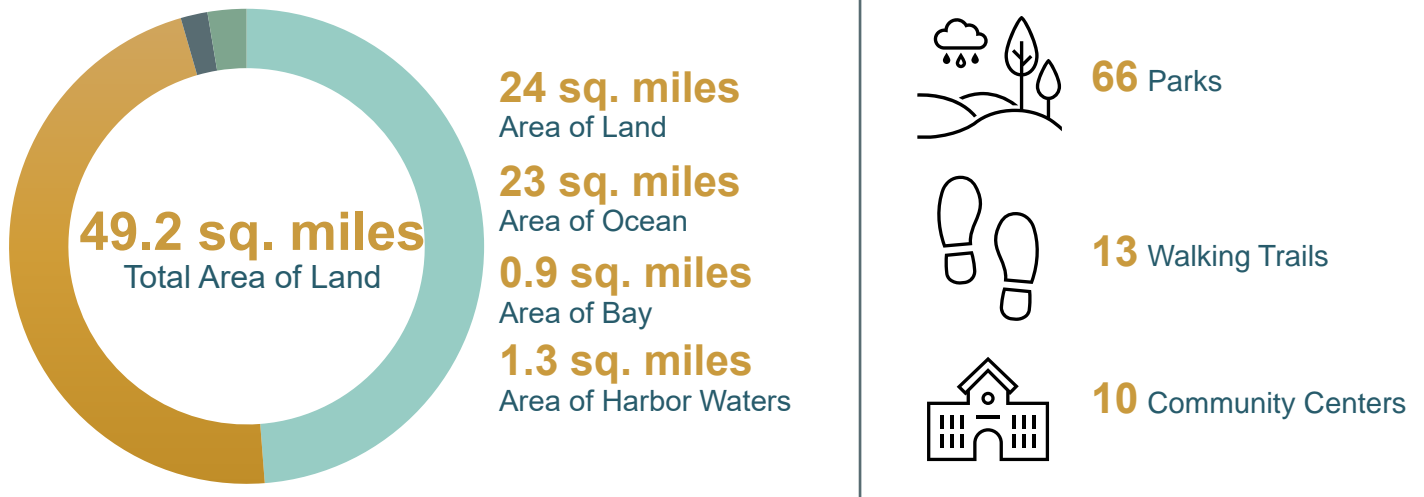
82,419

Full-Time Residents

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

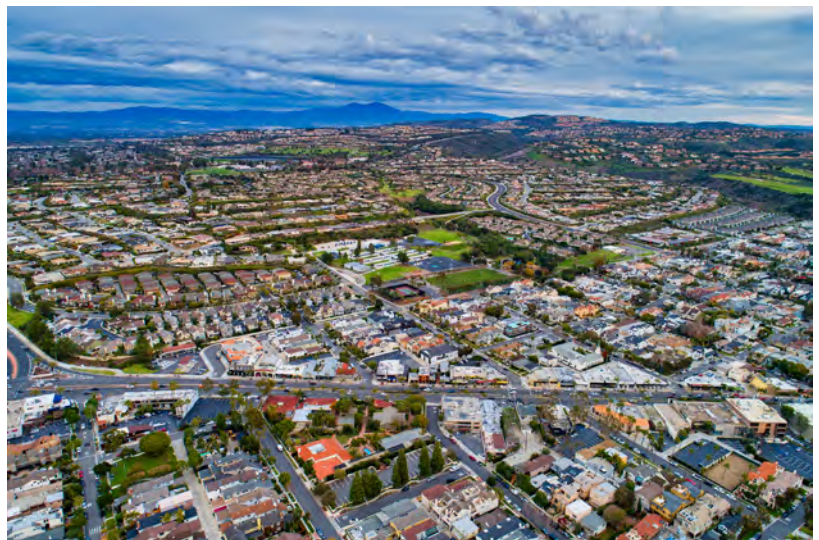
Newport Beach is served by three public school districts: Newport-Mesa Unified School District, Santa Ana Unified School District, and Laguna Beach Unified School District. Adjacent to Newport Beach is the University of California, Irvine, and several other colleges that are within a 30-mile-radius.

Recreational space and activities are available for residents and visitors to enjoy year-round. Newport Beach has 26.27 sq. miles of recreational acreage consisting of 25.2 sq. miles of ocean, bay, and harbor area, 0.70 sq. miles of parks, and 0.37 sq. miles of beaches. Newport Beach is home to various parks and facilities, Back Bay Science Center, Sculptured Art in the Civic Center Park, and the Back Bay Loop trail which is located in the Upper Newport Bay and is one of the premier recreational environmental assets in the city.



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

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

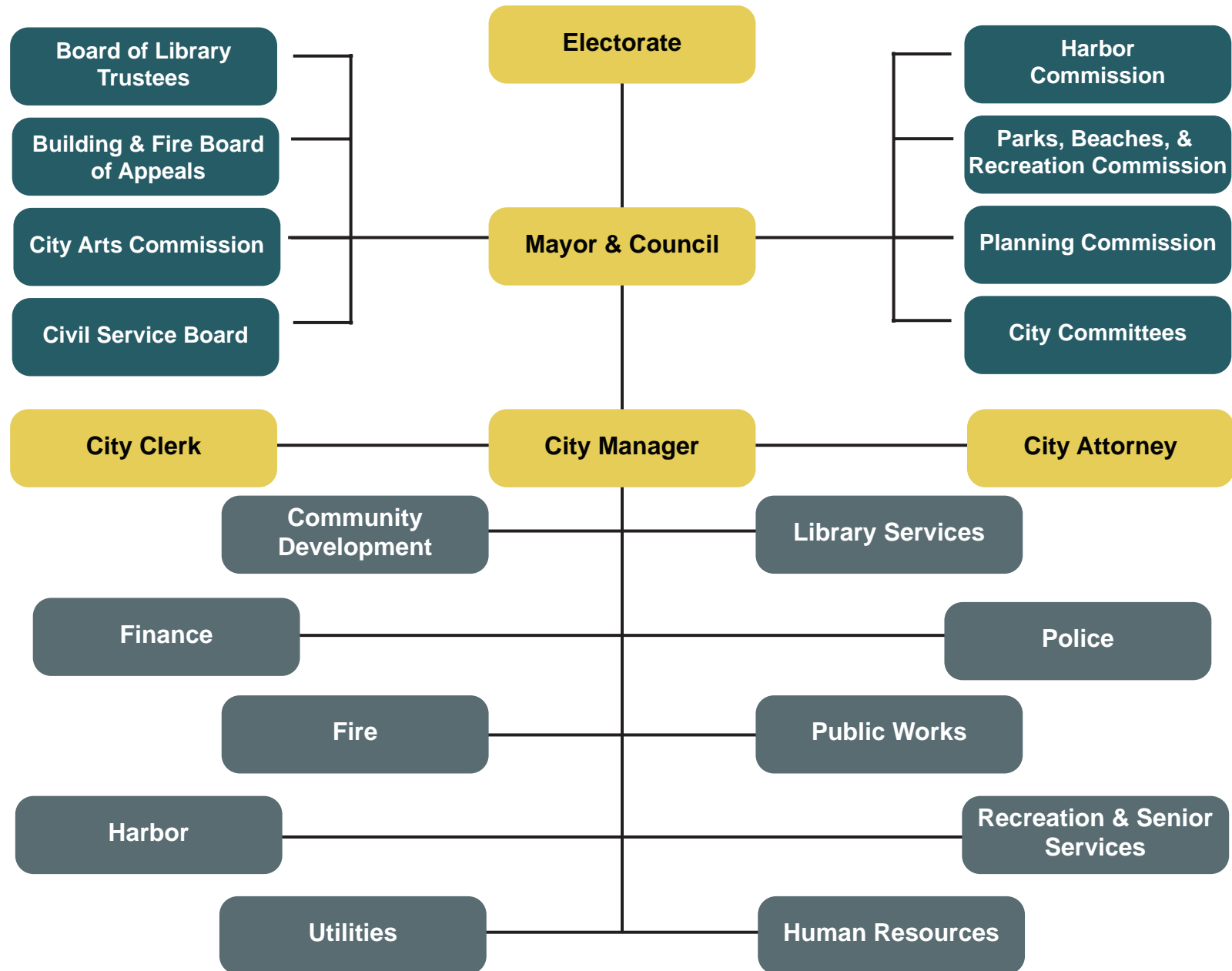


The city offers residents a wealth of amenities and benefits. Residents enjoy access to the Newport Beach Library, top-tier medical facilities, and the scenic beauty of the beach. The City's close proximity to John Wayne Airport makes travel convenient. Additionally, Newport Beach boasts excellent public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



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CITY OF NEWPORT BEACH ORGANIZATIONAL CHART



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BUDGET TIMELINE

AUTUMN/WINTER

LIABILITIES & LONG-RANGE PLANNING

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

JANUARY/FEBRUARY

COUNCIL PLANNING SESSION



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

PERSONNEL & OPERATING BUDGET DEVELOPMENT

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

MARCH

FINALIZE CITY MANAGER REVIEW



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

MAY/JUNE

CITY COUNCIL REVIEW



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

NOVEMBER

REVENUE



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

FEBRUARY

DEPARTMENTAL BUDGET 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.



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FY 2025-26 BUDGET CALENDAR

Date	Department	Task
Wed, Oct 16, 2024	Finance / Departments	Position Control distributed
Wed, Oct 30, 2024	Department Budget Staff	<u>Deadline</u> : Position Control verification/changes due
Wed, Nov 13, 2024	Finance / Departments	Budget Kickoff 11-12 noon, Crystal Cove Meeting Room Revenue & Expenditure budget instructions distributed
Fri, Dec 13, 2024	Department Budget Staff	<u>Deadline</u> : Revenue budgets due (in Munis) <u>Deadline</u> : Contract CPI Adjustment forms due <u>Deadline</u> : Budget Transfer Forms due <u>Deadline</u> : Budget Detail 811008 & 841046 form due
Fri, Jan 17, 2025	Departments	<u>Deadline</u> : Department Program Enhancement Requests due <u>Deadline</u> : Performance Measures & Department Narratives due
Sat, Feb 1, 2025	Special Council Meeting	Council Planning Session
Feb 3-14, 2025	Finance/Departments	Finance/Department budget meetings to discuss department budgets & Program Enhancement Requests
Feb 24-27, 2025	City Manager / Departments	City Manager/Department budget meetings to discuss department budgets & Program Enhancement Requests
Thurs, March 13, 2025	Finance Committee	Overview of Revenue Projections
Tues, March 25, 2025	City Council Study Session	Early Look of CIP Budget
Thurs, April 3, 2025	City Manager / Finance	Finalize budget; prepare, print proposed budget documents
Thurs, April 10, 2025	Finance Committee	Proposed FY 2025-26 Budget Overview
Thurs, May 8, 2025	Finance Committee	Follow-Up Discussion of Proposed FY 2025-26 Budget
Tues, May 27, 2025	Joint City Council / Finance Committee Study Session	FY 2025-26 Budget Review
Thurs, May 29, 2025	Finance Committee	Finalize Recommendations to City Council
Tues, June 10, 2025	City Council Meeting	Public hearing and adoption of FY 2025-26 budget
Tues, July 1, 2025		Beginning of FY 2025-26

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Strategic Goals and Strategies

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

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

- **Responsibility** is mastering your job, taking ownership of your work product and meeting deadlines. It also means being reliable, dependable, and accountable for your decisions and actions.
- **Initiative** is readiness to take action, being proactive, and seeking solutions. It also means having a high motivation to take on additional responsibility and welcome new opportunities, techniques, and approaches.
- **Excellent Service** means providing thorough, efficient, and effective service with a courteous and professional attitude. It also means being informed, timely, and open to complaints and requests.
- **One Team** is working together to support each other and the community by carrying out City Council policies. It also means sharing information across departments and aligning processes, and fostering innovation.
- **Integrity** is being honest, reliable, respectful, ethical, fair, and authentic

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

The City is guided by the following principles:

Maintaining a Prosperous, Fiscally Sustainable, and Economically Viable City

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



Providing High Quality Municipal Services that Residents Expect

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

Keeping Newport Beach Looking Great

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

Providing a Safe and Secure Neighborhood

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

Legislative Platform City of Newport Beach

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

- **Preserve Local Control** – The City supports the protection or expansion of local, decision-making authority and its ability to provide public services. It opposes the preemption of local control such as mandated, additional costs without appropriate reimbursement. Local agencies should preserve authority and accountability of revenues raised and services provided.
- **Maintain Fiscal Responsibility** – The City support measures that protect its existing funding sources and revenue base and its control over local government budgeting. It opposes any effort to shift local funds to the County, State, or Federal government or diminish its revenue base, including unfunded mandates by the State or Federal governments.
- **Protect Quality of Life** – The City supports legislation and funding that preserves the safety, privacy, security, and well-being of its residents, businesses, and visitors. It opposes any effort that negatively impacts the community's quality of life.
- **Support Private Property Rights** – The City supports the preservation or enhancement of private property rights and opposes measures that erode or reduce laws that protect private property rights.



Budget Basis

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

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

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

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

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

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

Public Involvement in the Budget Process

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

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

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





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.

- 
- **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.
 - **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.
 - **Park Fees Fund** – used to account for park in lieu fees collected in conjunction with residential development and can only be used for specific acquisition, development, or improvement of public parks and recreational facilities.

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.
 - **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.
 - **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.
 - **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.

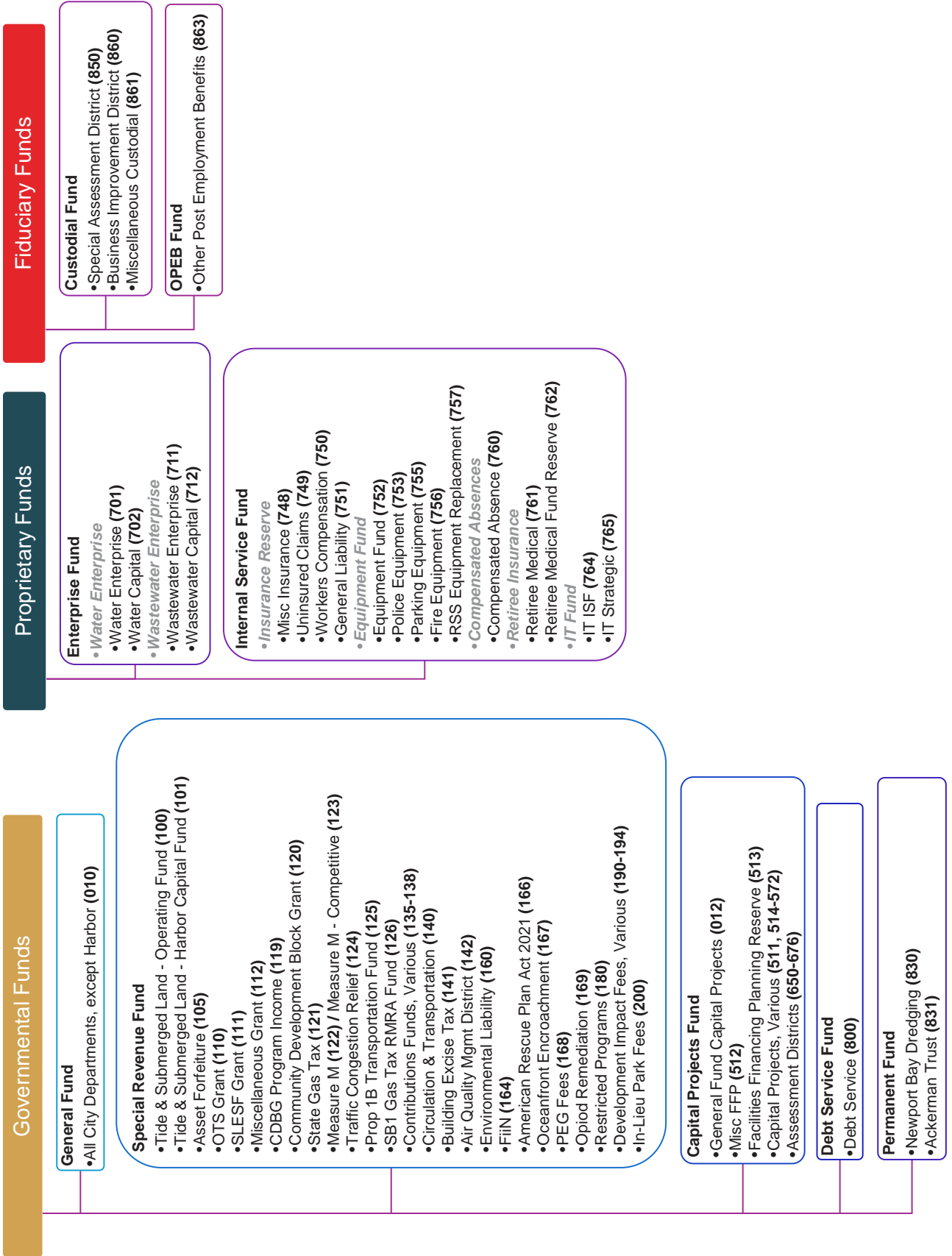
Other Permanent Funds - Permanent Funds are used to report resources that are legally restricted for the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

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.

City of Newport Beach

Fund Structure



Development of the FY 2025-26 Budget

Pursuant to Section 1102 of the Newport Beach City Charter and City Council Policy F-3 – Budget Adoption and Administration, the proposed CIP and operating budget for the 2025-26 fiscal year was first submitted to the City Council and made available to the public on May 1, 2025. Per City Council Resolution No. 2018-71, the Finance Committee is responsible for reviewing and recommending approval of the operating portion of the City Manager’s proposed budget to the City Council. The Finance Committee reviewed in detail the budget and operations of select City departments in advance of its consideration of the FY 2025-26 budget and held multiple meetings to discuss the budget in advance of the joint Study Session with the City Council.

The Finance Committee reviewed the funded status of the City’s pension plan based on the latest California Public Employees’ Retirement System (CalPERS) actuarial valuation and considered pension funding recommendations for FY 2025-26 on November 14, 2024, as well as the City’s Long-Range Financial Forecast update on January 23, 2025. On March 13, 2025, the committee reviewed the Facilities Financial Plan and Harbor and Beaches Master Plan, and the revenue assumptions used to develop the FY 2025-26 operating budget. On April 10, 2025, the committee reviewed the proposed operating budget and reviewed the operating budget detail found in the preliminary budget document on May 8, 2025. This robust review process, and numerous opportunities to receive public input on the proposed budget, help to ensure that the draft budget presented to the City Council is fiscally sound and adequately detailed.

Following the joint Study Session of the City Council and the Finance Committee on May 27, 2025, the Finance Committee met on May 29, 2025, to finalize its recommendations to the City Council regarding the proposed FY 2025-26 budget. A motion was made to recommend the City Manager’s proposed FY 2025-26 budget to the City Council for approval as presented, including proposed budget revisions. The motion was carried out unanimously with a yes vote from all present members of the Finance Committee.

Policy and Legislative Priorities

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

Economic Factors

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

Budget Overview

The operating budget totals \$463.9 million and the capital budget totals \$68.9 million in FY 2025-26, for a total of \$532.7 million. Capital spending of \$336.9 million is anticipated over the six years covered by the CIP, subject to change with each future annual budget process. The annual budget serves as the foundation for financial planning and control and allows the City Council to prioritize expenditures in alignment with community values.



The budget as submitted includes:

- A stable local revenue base with projected FY 2025-26 property tax revenues growing at an estimated 4.8% over the prior year due to the Proposition 13 inflationary adjustment, changes in ownership, and new construction.
- A healthy level of reserves that include a General Fund contingency reserve of approximately \$68 million, which is equal to 25% of the City's General Fund operating budget.
- Continuation of an aggressive pension payment plan with a level dollar payment of \$40 million and the intent to allocate an additional \$5 million from the FY 2025-26 remaining surplus of revenues over expenditures, which based on the most recent reported projections will see the City's unfunded pension liability eliminated in Fiscal Year 2032-2033.

The FY 2025-26 budget as adopted includes 782 full-time positions, an increase of 7 from the prior year revised total. Of these, 4 represent conversions from existing part-time positions. Part-time positions decrease by 1.04 full-time equivalent (FTEs) positions, for a total of 145.45 part-time FTEs.

Fiscal Year 2025-26 Budget Priorities and Enhancements

Based on community input and guidance from the City Council at the February 1 Planning Session, the Fiscal Year 2025-26 Budget focuses on the following programs and capital priorities:

- Continued implementation of the pension paydown strategy, with the goal of eliminating the unfunded pension liability by 2033.
- Increased investment in several master plans—including the Pavement Management Plan, Facilities Financing Plan, Facilities Maintenance Master Plan, Harbor and Beaches Master Plan, and Park Maintenance Master Plan—as recommended at the Planning Session.

The FY 2025–26 Adopted Budget maintains existing service levels and incorporates a series of recommended additions. The budget provides both enhancements to existing programs and the introduction of new initiatives that align with the City Council's established budget priorities. These enhancements include staffing adjustments within the Community Development, Information Technology, Finance, Fire, Harbor, Public Works, Recreation, and Utilities Departments. Additional major enhancements include funding for prosecutorial contract services in the City Attorney's Office, increased fire station maintenance for the Fire Department, continued support for the three-year sculpture exhibition program, expanded park hazard mitigation efforts within the Public Works Department, and funding for sewer video inspection services in the Utilities Department.

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

Fund Name	Department	Description	Budget Increase
Uninsured Claims / General Fund	City Attorney's Office	Prosecutorial Services	130,000
General Fund	Community Development	New Vehicle	30,500
General Fund	Fire	Fire Station Maintenance Account Consolidation and Increase	82,300
General Fund	Fire	ISF Equipment ContributionIncreases	50,000
Tidelands / General Fund	Harbor	Additional (Used) Patrol Vessel	20,000
Tidelands / General Fund	Harbor	Increase Training and Travel Budgets	13,000
General Fund	Human Resources	Increase Recruitment and Physical Budgets	75,000
General Fund	Human Resources	Increase Wellness Program and Benefits Budgets	10,000
General Fund	Library	Cultural Arts Division Funding for 3-Year Sculpture Exhibition Period	79,080
General Fund	Police	Increased Flock ALPR Data Storage	21,900
General Fund	Police	Tactical Emergency Medical Services (TEMS) Program	5,000
General Fund	Police	Wildlife Care Expenses	27,600
General Fund	Police	LEADS Online Database	15,561
General Fund	Police	Vehicle Washing Expenses	35,262
General Fund	Public Works	Facilities Maintenance	125,000
General Fund	Public Works	Budget Increase for Parks Hazard and Mitigation Account	250,000
General Fund	Public Works	Budget Increase for Contract Inspector Needs	150,000
General Fund	Public Works	Additional Equipment Operations Budget	75,000
General Fund	Recreation & Senior Services	North Star Beach Summer Restrooms	18,000
Wastewater Fund	Utilities	Sewer Video Inspection Services - Contract/SSMP	166,375
General Fund	Various	Personnel Changes	857,651
Grand Total			2,237,229

Staffing Changes

In FY 2025-26, net staffing changes will result in an increase of 7 full-time positions for a total of 782 full-time authorized positions and a decrease of 1.04 full-time equivalent part-time positions, for an authorized part-time total of approximately 145.45 full-time equivalent positions. Staffing changes are summarized in the following table.

	FULL-TIME	PART-TIME	TOTAL
2024-25 REVISED BUDGET AUTHORIZED POSITIONS	775.00	146.49	921.49
2025-26 ADOPTED POSITION CHANGES			
COMMUNITY DEVELOPMENT			
Increase Full Time Senior Management Analyst	1.00	-	1.00
Decrease Full Time Management Analyst	(1.00)	-	(1.00)
Increase Full Time Principal Planner	1.00	-	1.00
Decrease Full Time Senior Planner	(1.00)	-	(1.00)
Increase Full Time Associate Planner	1.00	-	1.00
Decrease Full Time Assistant Planner	(1.00)	-	(1.00)
Increase Full Time Management Analyst	1.00	-	1.00
INFORMATION TECHNOLOGY			
Increase Full Time IT Engineer - Cybersecurity	1.00	-	1.00
Increase Full Time GIS Coordinator	1.00	-	1.00
Decrease Full Time Senior IT Analyst	(1.00)	-	(1.00)
FINANCE			
Increase Full Time Senior Management Analyst	1.00	-	1.00
Decrease Full Time Management Analyst	(1.00)	-	(1.00)
Increase Full Time Senior Buyer	1.00	-	1.00
Decrease Full Time Buyer	(1.00)	-	(1.00)
Increase Part Time Senior Fiscal Clerk	-	0.10	0.10
FIRE			
Increase Full Time Administrative Services Division Chief	1.00	-	1.00
Decrease Full Time Training Battalion Chief	(1.00)	-	(1.00)
Increase Full Time Lifeguard Officer	3.00	-	3.00
Decrease Part Time Lifeguard Officer	-	(2.25)	(2.25)
Decrease Full Time Senior Fiscal Clerk	(1.00)	-	(1.00)
Increase Full Time Fiscal Specialist	1.00	-	1.00
HARBOR			
Increase Part Time Management Analyst	-	0.50	0.50
Decrease Part Time Administrative Assistant	-	(0.50)	(0.50)
Increase Part-Time Code Enforcement Officer I	-	1.00	1.00
Increase Part-Time Code Enforcement Officer II	-	0.60	0.60
Decrease Part-Time Code Enforcement Trainee	-	(1.60)	(1.60)
Decrease Full Time Harbor Services Worker	(1.00)	-	(1.00)
Increase Full Time Harbor Safety Officer	1.00	-	1.00
Decrease Part-Time Harbor Services Worker	-	(1.70)	(1.70)
Increase Part-Time Harbor Safety Officer	-	1.70	1.70
Decrease Full Time Harbor Services Worker, Lead	(5.00)	-	(5.00)
Increase Full Time Harbor Safety Officer, Lead	5.00	-	5.00
Decrease Part-Time Harbor Services Worker, Lead	-	(0.49)	(0.49)
Increase Part-Time Harbor Safety Officer, Lead	-	0.49	0.49
LIBRARY			
Increase Part Time Library Clerk II	-	0.48	0.48
Increase Part Time Library Clerk II	-	0.48	0.48

LIBRARY (Continued)		FULL-TIME	PART-TIME	TOTAL
	Decrease Full Time Facilities Maintenance Technician (Transfer to PW)	(1.00)	-	(1.00)
PUBLIC WORKS				
	Increase Full Time Public Works Crew Chief	1.00	-	1.00
	Increase Full Time Facilities Maintenance Technician	1.00	-	1.00
	Decrease Full Time Maintenance Worker	(1.00)	-	(1.00)
	Increase Full Time Facilities Maintenance Technician (Transfer from Library)	1.00	-	1.00
	Increase Full Time Facilities Maintenance Technician (Transfer from RSS)	1.00	-	1.00
	Increase Part Time Facilities Maintenance Worker II (Transfer from RSS)	-	0.45	0.45
	Increase Part Time Facilities Maintenance Worker II	-	0.30	0.30
	Increase Part Time Maintenance Worker	-	6.75	6.75
	Decrease Part Time Maintenance Aide	-	(6.75)	(6.75)
	Increase Full Time Management Analyst (Sustainability Coordinator)	1.00	-	1.00
	Decrease Full Time Water Quality Coordinator	(1.00)	-	(1.00)
	Increase Full Time Maintenance Operator	1.00	-	1.00
	Decrease Full Time Equipment Operator I	(1.00)	-	(1.00)
	Increase Full Time Senior Maintenance Operator	8.00	-	8.00
	Decrease Full Time Equipment Operator II	(8.00)	-	(8.00)
	Increase Full Time Maintenance Worker	7.00	-	7.00
	Decrease Full Time Maintenance Worker I	(7.00)	-	(7.00)
	Increase Full Time Concrete Finisher	1.00	-	1.00
	Decrease Full Time Maintenance Worker I	(1.00)	-	(1.00)
	Increase Full Time Maintenance Operator	6.00	-	6.00
	Decrease Full Time Maintenance Worker II	(6.00)	-	(6.00)
	Increase Full Time Public Works Crew Chief	1.00	-	1.00
	Decrease Full Time Senior Maintenance Operator	(1.00)	-	(1.00)
	Increase Full Time Management Analyst	1.00	-	1.00
	Decrease Full Time Assistant Management Analyst	(1.00)	-	(1.00)
RECREATION & SENIOR SERVICES				
	Increase Full Time Code Enforcement Officer I	1.00	-	1.00
	Increase Part Time Code Enforcement Officer I		1.75	1.75
	Increase Full Time Recreation Supervisor	1.00	-	1.00
	Decrease Part Time Park Patrol Officer	-	(2.15)	(2.15)
	Decrease Full Time Park Patrol Officer	(1.00)	-	(1.00)
	Decrease Full Time Lead Park Patrol Officer	(1.00)	-	(1.00)
	Increase Part Time Senior Recreation Leader	-	0.50	0.50
	Increase Part Time Assistant Recreation Coordinator	-	0.75	0.75
	Decrease Full Time Facilities Maintenance Technician (Transfer to PW)	(1.00)	-	(1.00)
	Decrease Part Time Facilities Maintenance Worker II (Transfer to PW)	-	(0.45)	(0.45)
UTILITIES		FULL-TIME	PART-TIME	TOTAL
	Increase Full Time Senior Utilities Specialist	3.00	-	3.00
	Decrease Full Time Equipment Operator II	(3.00)	-	(3.00)
	Increase Full Time Utilities Specialist	1.00		
	Decrease Full Time Maintenance Worker I	(1.00)		
	Increase Full Time Management Analyst	1.00	-	1.00
	Decrease Part Time Department Assistant	-	(1.00)	(1.00)
FY 26 ADOPTED POSITIONS		7.00	(1.04)	5.96
Total Positions		782.00	145.45	927.45



Proposed Budget Revisions

It is common for changes to be made after the initial proposed budget documents are distributed in May. The proposed revisions are referred to as “Proposed Budget Revisions” and represent revisions to either the operating or the capital budgets. The City Council, upon adoption of the proposed FY 2025-26 budget resolution and approval of the Proposed Budget Revisions, authorized the total proposed budget appropriations for fiscal year 2025-26. These proposed budget revisions included an increase for Police overtime for additional enforcement at Corona del Mar State Beach during peak season, increases in the Police tow related fees for tow operator reimbursements, Council approved updates to the Newport Beach Fire Association (NBFA) and Association of Newport Beach Ocean Lifeguards (ANBOL) MOUs, additional funding for the Junior Lifeguard video production services, expansion of the Police Department’s Mounted Unit program, and additional funding for the Fire Department’s on-call health screening services.

General Fund Budget Overview

The General Fund is the key operating fund within the City’s budget. The General Fund accounts for discretionary revenues and expenditures, while all other funds are used to account for enterprise activities, internal service activity, major capital improvement projects, and special revenue sources that are restricted for specific purposes. The General Fund budget is balanced and includes total sources of \$333.7 million, which include operating revenues and interfund transfers in. Total uses of \$321.5 million include operating expenditures and interfund transfers out.

As illustrated in the following table, appropriations for operating expenditures are balanced in relation to projected revenue sources, and one-time revenue sources and reserves have not been utilized to balance the budget. The budget as adopted results in a structural budget surplus of \$12.2 million, which means that the surplus is not the result of one-time revenues and is available for additional ongoing expenditures as the City Council determines.

Category	FY 2025 - 26 Adopted
OPERATING RESOURCES:	
Operating Revenues	311,715,235
Transfers In from Other Funds	20,742,162
Repayment of Advances	1,250,000
TOTAL OPERATING RESOURCES	333,707,397
OPERATING USES:	
Operating Expenditures	278,269,487
Transfers Out	43,229,083
TOTAL OPERATING USES	321,498,570
NET OPERATING SURPLUS	12,208,828

Revenues

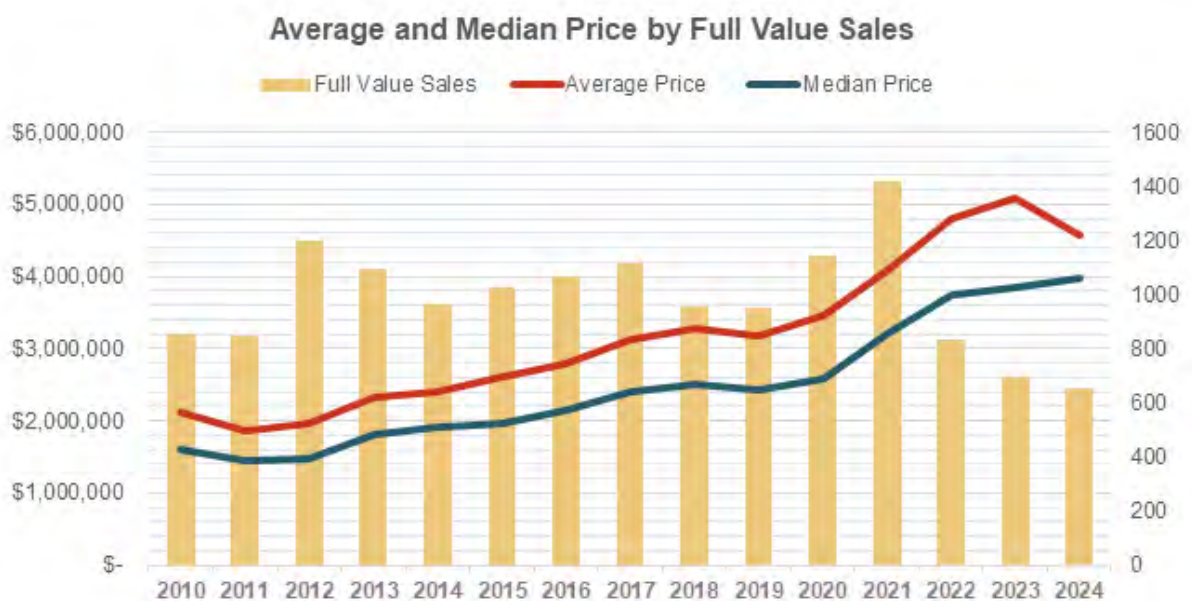
Pursuant to City Council policy, the City of Newport Beach takes a conservative approach to forecasting revenues, often assuming only modest growth. Because the City has a wide range of revenue sources, it uses various methods to estimate revenues when preparing the budget. At the departmental level, historical trends are analyzed to determine applicable growth factors, which may be influenced by internal projects such as rate studies, as well as broader economic activity. In addition, a consultant provides insights on sales tax trends and economic drivers to help forecast sales tax revenues. This fiscal conservatism has created a stable financial base that enables the City to maintain a high level of services, even during economic downturns.

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

Property Tax – Property taxes are the City’s single largest General Fund revenue source and represent approximately 48% of all General Fund revenues. As Newport Beach has limited supply of coastal property and provides unique access to Newport Bay, the community has developed into affluent residential neighborhoods and high-end commercial districts. The consistent demand for property has allowed the City to continue to expect long-term growth trends. The City relies on projections from a consultant for property tax estimates that are built into the budget. These estimates take into consideration new construction, changes to assessed property parcels, and Proposition 13 inflation adjustments.

Secured Property Taxes comprise approximately 85% of the General Fund’s property tax base. These taxes are determined by assessed property values, which are adjusted when there is a change of ownership or new construction. The second largest share of property tax revenue is “Property Tax in Lieu of Vehicle License Fee (VLF)”, which was established in 2005 as part of the State’s initiative to swap different sources of revenue to help fund schools. Instead of receiving Motor Vehicle License Fee revenue, cities receive property tax “in-lieu of VLF.”

The median price of a detached single family residential home in Newport Beach was \$3,975,000 for calendar year 2024. In 2024, Newport Beach recorded 651 detached single-family home sales, down about 54% from the 2021 peak of 1,414.



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



Sales Tax – Sales tax revenue is the City’s second largest General Fund revenue and represents approximately 14.2% of General Fund revenues. The City is heavily impacted by tourism and is known for its beaches, boating, and upscale lifestyle. The City’s sales tax base is largely generated from three industry categories: Restaurants and Hotels, Autos and Transportation, and General Consumer Goods.

The City largely relies on projections provided by a consulting firm that analyzes industry trends to support its sales tax revenue forecasts. The pie chart below reflects data from the fourth quarter of calendar year 2024 and shows the relative percentage that each major industry group contributes to the City’s total sales tax base, based on sales tax received during the quarter:

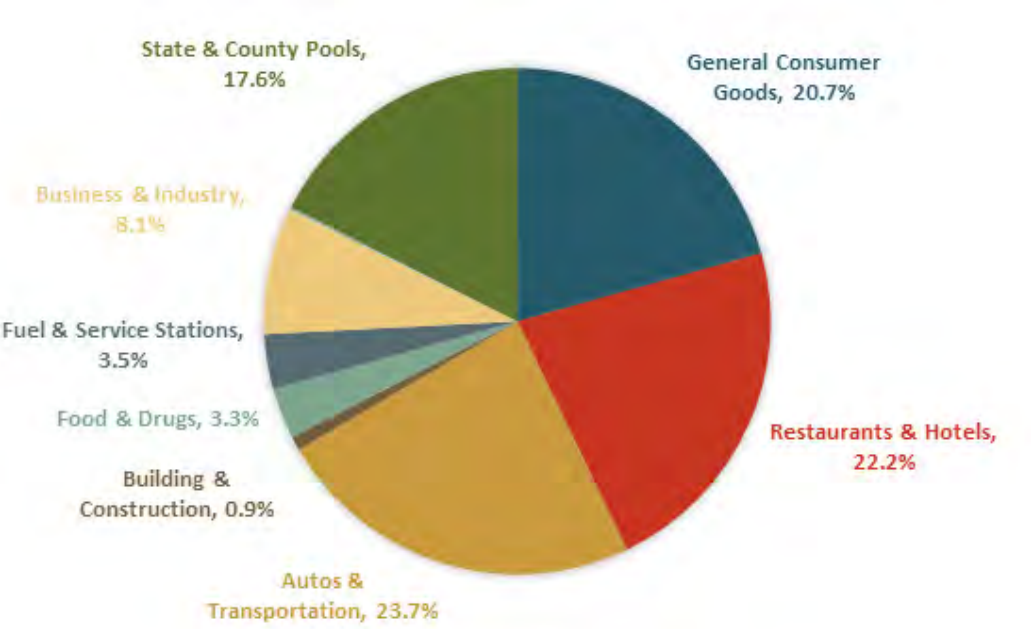


Figure 1: Sales Tax by Major Industry Group

The City’s top 25 sales tax producers for calendar year 2024 are listed below in alphabetical order:

Top 25 Sales Tax Producers in Newport Beach 2024		
Apple	Hyde Park Jewelers	Pavilions
Balboa Bay Club & Resort	Jaguar Land Rover Newport Beach	Resort at Pelican Hill
Bandera	Javier’s	Sterling BMW
Chevron	Jazz Semiconductor	Sun Country Marine
Corporate Business Interiors	Mercedes Benz Vehicle Trust	Tangram Studio
Ferrari of Newport Beach	Neiman Marcus	Tesla
Financial Services Vehicle Trust	Newport Lexus	Vea Newport Beach A Marriot Resort & Spa
Fletcher Jones Mercedes Benz	Nordstrom	
Glidewell Laboratories	OC Chief Auto	

Table 1: Top 25 Sales Tax Producers in Newport Beach 2024

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

Gross TOT revenue from short-term residential stays is forecasted to increase by \$185,074 (2%) from the prior year's revised budget in the upcoming year, while TOT revenue from hotels and resorts is forecasted to increase by \$928,847 (3%). Figure 2 illustrates how gross hotel and residential TOT have trended since FY 2018-19.

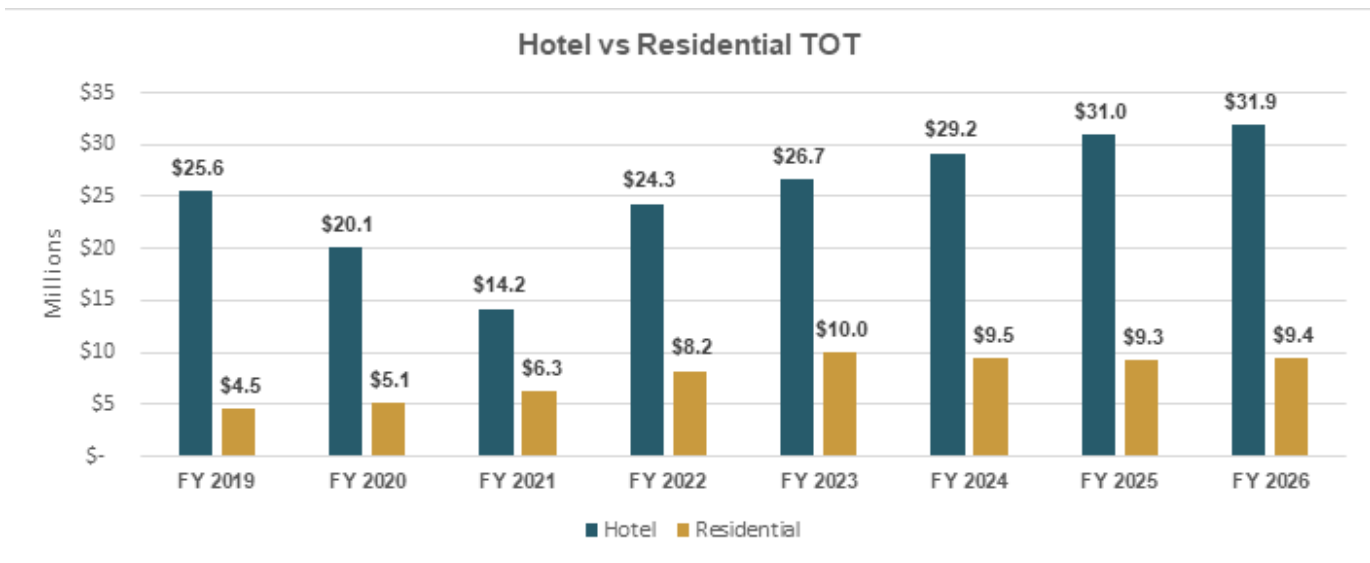



Figure 2: Gross Hotel vs Residential TOT

Licenses Permits – This category includes revenue items such as dog licenses, various permits (building, electrical, plumbing, etc.), and other related fee-based activities. The largest source of revenue in this category is from Building Permits, accounting for approximately 65% of the category's revenues, forecasted to be approximately \$5.6 million in the upcoming fiscal year. Each department forecast expected revenues for licenses and permits based on observed trends within the department.

Intergovernmental Revenues – This category reflects funding received from federal, state, and local governments, such as grants, shared taxes, or reimbursement for costs incurred for support of certain functions. The largest source of revenue in this category is from the OC Public Safety Augmentation Fund, accounting for approximately 40% of the category's General Fund revenues, which are forecast to be approximately \$3.5 million in the upcoming fiscal year. When available, intergovernmental revenues are budgeted for from formula allocation estimates or known grant awards. If revenue is expected but the figure is not yet known, the prior year's original budget may be used as a base.

Other Taxes – This consists of Business License taxes, Marine Charter taxes, and Franchise fees. Business License taxes are forecasted to be approximately \$4.8 million, approximately 47% of the category's General Fund revenues, in the upcoming fiscal year. Revenues for other taxes are estimated through collaboration with departments.



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

Service Fees & Charges – Service Fees & Charges revenues support governmental goods and services. These service fees and charges consider factors such as the impact of inflation, cost increases, and competitiveness of current rates. This category includes revenues from various fee-based classes, administrative services, permits, etc. The City conducts Cost of Service studies for fees in each department on a rotational basis every three to five years to determine appropriate cost recovery levels and to remain equitable. For forecasting the budget, anticipated volume of service is considered in most instances. This category is forecasted to be approximately \$26.5 million in the upcoming fiscal year, roughly 8% of all General Fund revenues.

Fines & Penalties – This category includes revenues such as administrative citation fines, motor vehicle fines, library fines, etc. Estimates for this revenue category are determined through trend analysis at the departmental level. The largest revenue source under this funding category comes from Regular Parking Fines, which is forecasted to be approximately \$4.05 million.

Investment Earnings – This category consists of investment income and changes in the fair value of investments. Investment earnings are forecasted using a combination of factors, including prevailing market conditions, projected cash and investment balances, and historical performance trends.

Property Income – The City owns and/or holds trust in a variety of real property assets including streets, parks, beaches, public buildings, and service facilities. It also owns and operates a yacht basin, mobile home park, luxury residential developments, and other income properties. Property income includes various revenue sources such as parking revenue, lease revenue, slip rentals, and facility fees. Estimates are developed in coordination with departments and are informed by historical trends. This category is forecasted to bring in revenues of \$18.5 million in the FY 2025-26, projected to account for 5.6% of all General Fund revenues.

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

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

Transfers – This category accounts for various transfers into the General Fund from other funds such as the Capital Improvement Program (CIP) Fund, the Tide & Submerged Lands Fund, and the Facilities Financing Planning Fund. It is projected that there will be approximately \$20.7 million in transfers into the General Fund in FY 2025-26.

General Fund Expenditures

The total General Fund operating expenditure amounts to \$321.5 million (\$278 million without transfers). This represents a \$10.2 million, or 3.3%, increase from the Fiscal Year 2024-25 adopted budget, which is made up of several increases and decreases to expenditures outlined in the table below.

Change from FY 2025/26 Adopted Budget	Amount	% Change
Proposed Budget Revisions	3,097,902	1.0%
Decrease in Internal Service Charges (OPEB)	(1,719,401)	-0.6%
GF Program Enhancements	1,533,106	0.5%
CPI Increases to M&O Budgets	2,588,682	0.8%
Other Routine Personnel (COLA, PERS rate changes)	805,670	0.3%
New Activity to Transfers:		
Transferred \$20k for CASp from GF to Restricted Programs	(20,000)	-0.01%
Increase in Base Transfers (FFP and HBMP)	5,638,755	1.8%
Decrease in Base Transfers (Tidelands & Submerged Lands, Debt Service)	(1,665,282)	-0.5%
Removed One-Time FY25 Enhancements		
Flock ALPR Ongoing Cost Decrease	(19,500)	-0.01%
Total Increase	10,239,932	3.3%

The majority of the proposed budget revisions included range from Police Department additional over-time for Corona Del Mar during peak season to newly approved MOUs for the Newport Beach Fire Association (NBFA) and Association of Newport Beach Lifeguards (ANBOL). Additionally, the City's other-post employee benefits (OPEB) explicit subsidy is fully funded as of June 30, 2024, resulting in a reduction of the City's OPEB liability. Transfers from the General Fund to increase the base transfers for the Facilities Financial Planning Fund (FFP) and Harbor Beaches and Master Plan Fund (HBMP) are necessary in order to fund a series of planned capital improvement projects scheduled for the new fiscal year.



General Fund

Fund Balance Increase / Decrease: 682%

Impact: The City's General Fund is used to account for fiscal resources which are dedicated to governmental operations of the City, and not required to be accounted for in another fund. The increase shown in the General Fund's balance only reflects the spendable fund balance. The large increase reflects the General Fund identifying additional revenues and sources and an increase in transfer from the Tide and Submerged Land Funds based off the most recent cost allocation plan. As a matter of policy, the City reserves 25% of the General Fund Operating Budget as contingency reserves. Contingency Reserves are generally used for emergency or unforeseen situations but may be accessed by Council for simple budget appropriation. The spendable fund balance is the fund balance less this contingency reserve. After the adoption of the Fiscal Year 2025-26 Budget, Newport Beach City Council approved an additional five million dollar discretionary payment towards the City's Unfunded Accrued Liability (UAL), effectively reducing the General Fund's spendable balance increase to 0% over the previous year.

Tide and Submerged Land Fund(s)

Tide and Submerged Lands Operating Fund

Fund Balance Increase / Decrease: -43%

Impact: The Tide and Submerged Lands Operating Fund is a special revenue fund used to account for revenues and expenditures related to the operation of the City's tidelands, including beaches and marinas. Newly planned capital improvement projects in the Tide and Submerged Lands Operating Fund are slightly lower than FY 2024-25. The reduction of new projects in FY 2025-26 results in a decrease in fund balance and is not a cause for concern.

Tide and Submerged Lands Capital Fund

Fund Balance Increase / Decrease: 2%

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

Facilities Financial Planning Reserve Fund

Fund Balance Increase / Decrease: -15%

Impact: The Facilities Financial Planning Reserve Fund indicates a projected decline of 15% in its fund balance. This Fund serves as a collective pool comprising various Capital Project Funds dedicated to financing the acquisition and construction of essential capital facilities, aligned with the objectives of the Facilities Financing Planning Program. In FY 2025-26, a series of capital improvement projects are slated for implementation. These projects, integral to the continued development and enhancement of infrastructure, are anticipated to exert considerable pressure on the Fund's resources, significantly contributing to its anticipated decrease in balance.

General Fund Long Range Financial Forecasting (LRFF)

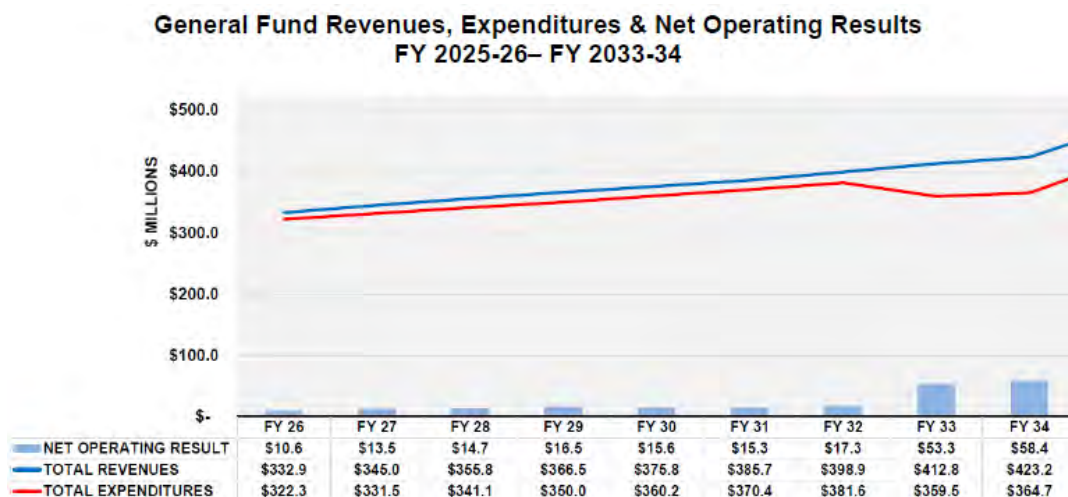
Strategic planning begins with determining the City's fiscal capacity based upon long-term financial forecasts of recurring available revenues and future financial obligations. Prior to the adoption of the annual budget, staff annually prepares a General Fund Long-Range Financial Forecast (LRFF) that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


The LRFF is intended to help the City achieve the following goals:

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

Major Assumptions

The FY2024-25 adopted budget, stripped of one-time items, was used as a base budget from the which forward growth assumptions were launched. To refine the projections for the near-term years, the methodology for the base from which growth assumptions for certain revenues and expenditures were launched was updated to reflect the Fiscal Year 2024-25 revised budget as well as the latest actual receipts and data available.





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

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

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

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

Facilities Financial Plan (FFP)

In addition to the annual Capital Improvement Program (CIP), and in accordance with the Council Policy F-28 – Facilities Financial Planning Program, the City has established a long-term plan for major renovation or replacement of City facilities that have reached the end of their useful life, as well as for the addition of new facilities. The emphasis is on structures and adjacent grounds, rather than transportation, environmental, or other projects funded either in whole or in part by the General Fund via the routine CIP. The FFP includes updates to the project list and corresponding project costs to reflect inflation-indexed unit costs. The FFP plans for new construction which will require significant funding, typically over \$1 million and often requires saving up for many years to fund. The plan funding comes from new development fees and the annual General Fund contribution, which is set at 3% of total General Fund Revenues. Currently, the City maintains over 90 buildings and facilities. The FY24-25 update of the FFP showed that the current funding level is sufficient to cover estimated costs of planned projects.

Harbor and Beaches Master Plan (HBMP)

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

Capital Improvement Program

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

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

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

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

Our project delivery team of engineers, inspectors, support staff and consultants are tasked with managing complex workloads, maintaining established schedules, budgets, and high-quality standards at the best possible value. This proposed CIP is a key foundational document for the City that responds to the needs and desires of our citizens for a well-maintained, attractive, and safe community, while maintaining functionality, effective fiscal and property stewardship, and value.



Bond Ratings

The City of Newport Beach primarily uses debt to fund capital and infrastructure improvements. The City has issued debt for the construction of the Civic Center Complex and the construction of Fire Station No. 2.

The solid financial position of the City and enforcement of current financial management practices have allowed the City to obtain favorable bond ratings and secure low interest rates. The rating agencies Fitch, Moody's, and Standard & Poor's have all assigned the City the highest quality credit rating of AAA. Fitch reaffirmed their AAA ratings in 2024.

Debt

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

2010 Civic Center COP Series B

In Fiscal Year 2010-11, the City issued \$106,575,000 of Series 2010B (Federally Taxable Direct Pay Build America Bonds) Certificate of Participation to provide additional financing for the City's Civic Center Project. Proceeds of the Certificates were also applied to pay certain costs of issuance incurred in connection with the Certificates. The lease payments made by the City are held by a trustee who makes semi-annual payments on the Certificates of Participation. The lease payments began January 1, 2011, and are in amounts sufficient to cover the payment of principal and interest of the Certificates. Interest on the Certificates is payable semiannually on January 1 and July 1 of each year.

The 2010B Certificates interest rates range from 4.45% to 7.17%. The City has designated the Series 2010B Certificates as "Build America Bonds" (BABs) under the provisions of the American Recovery and Reinvestment Act of 2009. Thus, the City receives refundable credits from the United States Treasury on the interest paid on the 2010B Certificates. As of June 30, 2024, the City has received \$31,524,132 of BABs Subsidy from the United States Treasury and expects to receive subsidy equal to about 33% on future interest payable on the 2010B Certificates. Principal payments are payable annually on July 1 of each year.

The outstanding balance as of June 30, 2024, was \$87,800,000. Annual installments of \$3,510,000 to \$7,245,000 are due 2025 through 2041.

2020 Fire Station 2 COP Series A

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

The outstanding balance as of June 30, 2024, was \$5,725,000. The use of the following assets has been pledged as security for the outstanding balance: Fire Station 5 and Fire Station 7.

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

	Fiscal Year			
	2015	2016	2017	2018
Assessed Valuation:	44,752,056,903	47,388,470,098	50,341,686,565	53,780,216,020
Conversion Percentage:	25%	25%	25%	25%
Adjusted Assessed Valuation:	11,188,014,226	11,847,117,525	12,585,421,641	13,445,054,005
Debt Limit Percentage:	15%	15%	15%	15%
Debt Limit :	1,678,202,134	1,777,067,629	1,887,813,246	2,016,758,101
Total Net Debt Applicable to Limit: General Obligation Bonds	-	-	-	-
Legal Debt Margin:	<u>1,678,202,134</u>	<u>1,777,067,629</u>	<u>1,887,813,246</u>	<u>2,016,758,101</u>
Total Debt Applicable to the Limit as a Percentage of Debt Limit:	0%	0%	0%	0%

	Fiscal Year					
	2019	2020	2021	2022	2023	2024
57,701,161,781	60,744,806,554	69,689,666,681	66,579,730,598	71,329,756,011	75,930,033,156	
25%	25%	25%	25%	25%	25%	25%
14,425,290,445	15,186,201,639	17,422,416,670	16,644,932,650	17,832,439,003	18,982,508,289	
15%	15%	15%	15%	15%	15%	15%
2,163,793,567	2,277,930,246	2,613,362,501	2,496,739,897	2,674,865,850	2,847,376,243	
-	-	-	-	-	-	-
<u>2,163,793,567</u>	<u>2,277,930,246</u>	<u>2,613,362,501</u>	<u>2,496,739,897</u>	<u>2,674,865,850</u>	<u>2,847,376,243</u>	
0%	0%	0%	0%	0%	0%	0%

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

Debt Service Estimates 2025-26

	Original Issuance	Balance 7/1/2025	Additions	Deletions	Balance 6/30/2026	2026			Year of Final Payment
						Total Payments	Interest	Principal Paid to Date	
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
Total Debt Service	114,435,000	89,290,000	-	(4,430,000)	84,860,000	10,504,260	6,074,260	29,575,000	
2010 Civic Center COP Series B BAB Subsidy*	-	-	-	-	-	(1,943,783)	(1,943,783)	-	2041
Total Debt Service w/ BAB Subsidy	114,435,000	89,290,000	-	(4,430,000)	84,860,000	8,560,477	4,130,477	29,575,000	

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



Financial Policies

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

- Statement of Investment Policy
- Reserve Policy
- Budget Adoption and Administration (Printed in full on the following pages)
- Revenue Measures
- General Fund Surplus Utilization
- Debt Management Policy
- Income 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 supplemented 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.



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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

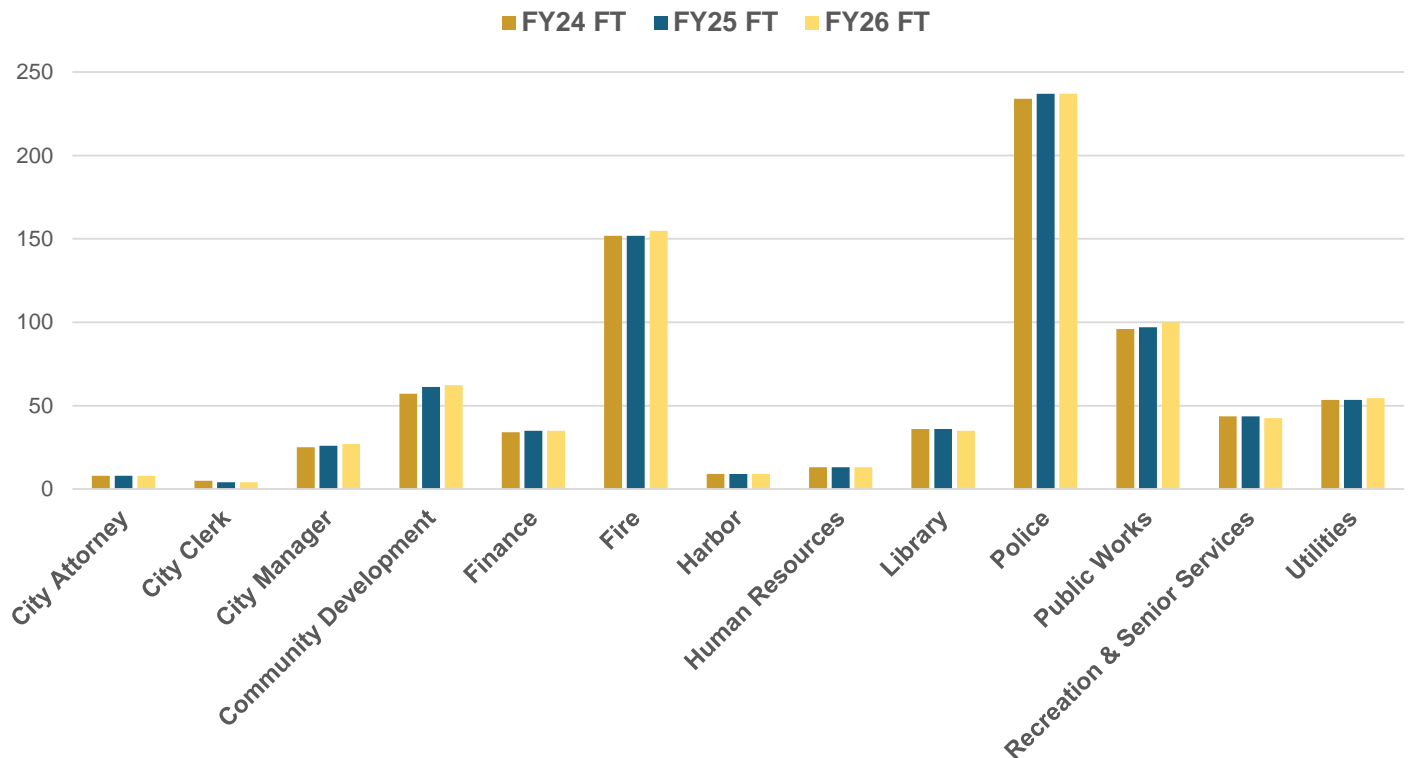
Amended - April 8, 2003
Amended - April 13, 2004
Amended - September 13, 2005
Amended - October 10, 2006
Amended - August 11, 2009
Amended - September 27, 2011
Amended - February 12, 2019

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
TOTAL	766.00	775.00	782.00

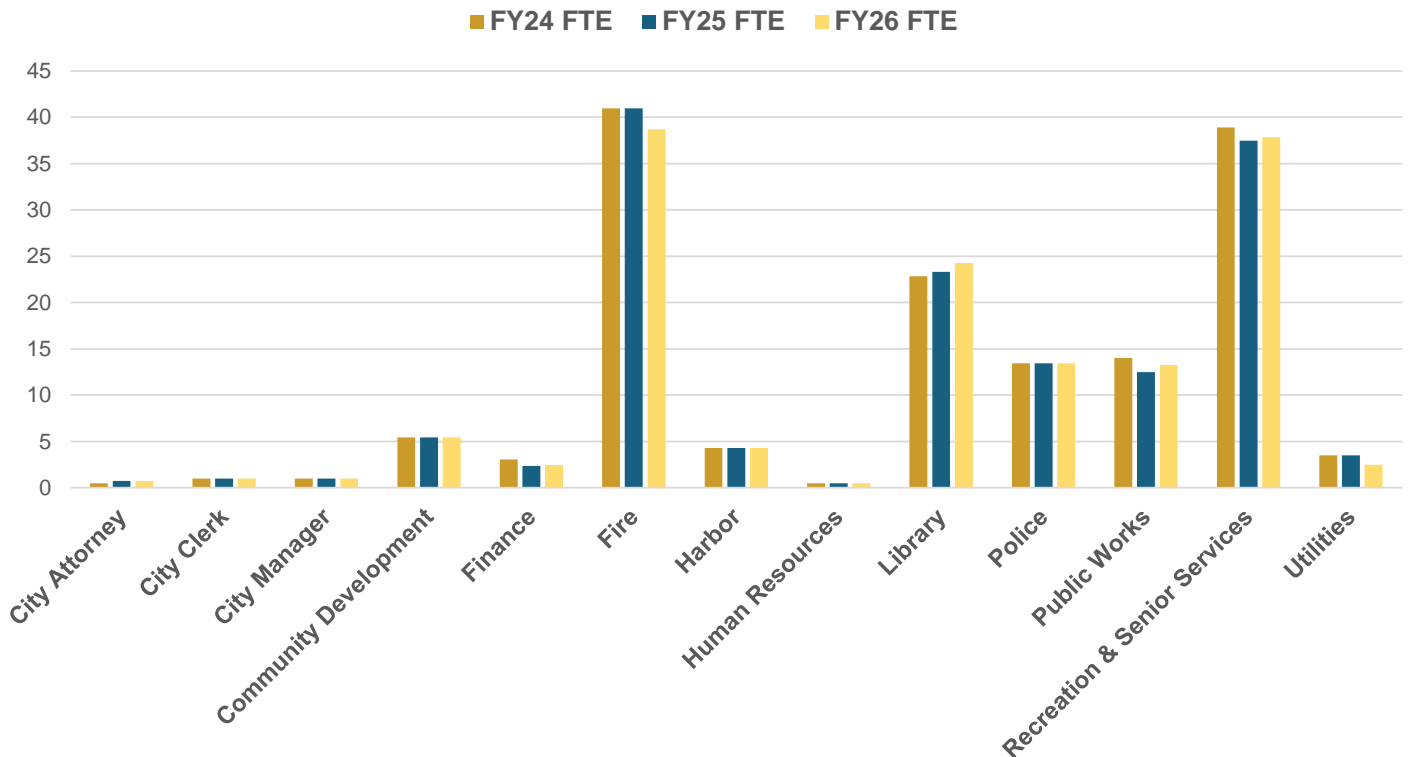
Full-Time Employees by Dept



PART-TIME DEPARTMENT EMPLOYEE INFORMATION

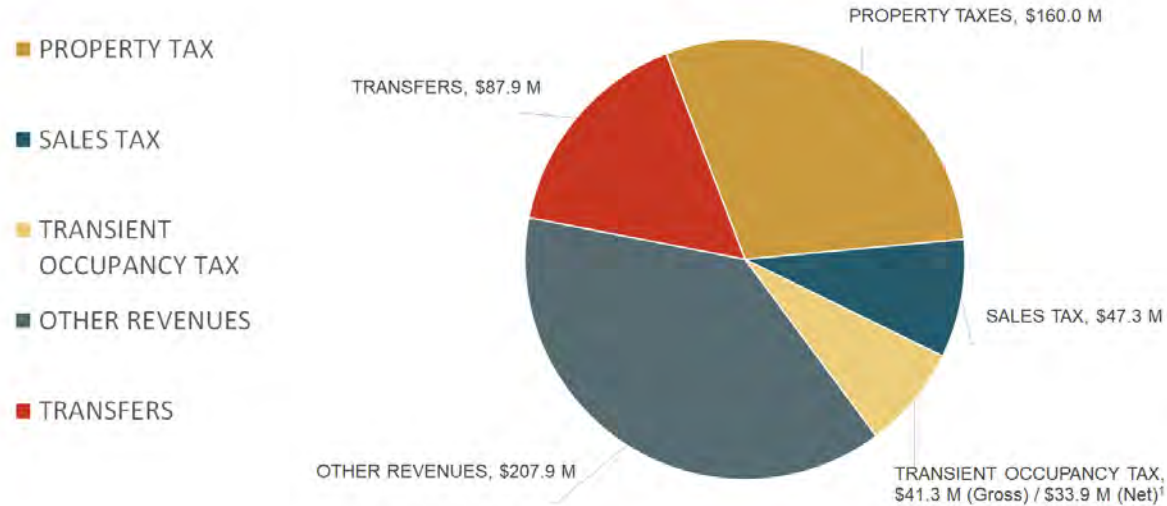
	FY24 FTE	FY25 FTE	FY26 FTE
City Attorney	0.50	0.75	0.75
City Clerk	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Community Development	5.45	5.45	5.45
Finance	3.05	2.35	2.45
Fire	40.96	40.96	38.71
Harbor	4.29	4.29	4.29
Human Resources	0.50	0.50	0.50
Library	22.83	23.31	24.27
Police	13.43	13.43	13.43
Public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

Part-Time Employees by Dept



REVENUE OVERVIEW - ALL FUNDS

Revenue Budget: **537,055,175**



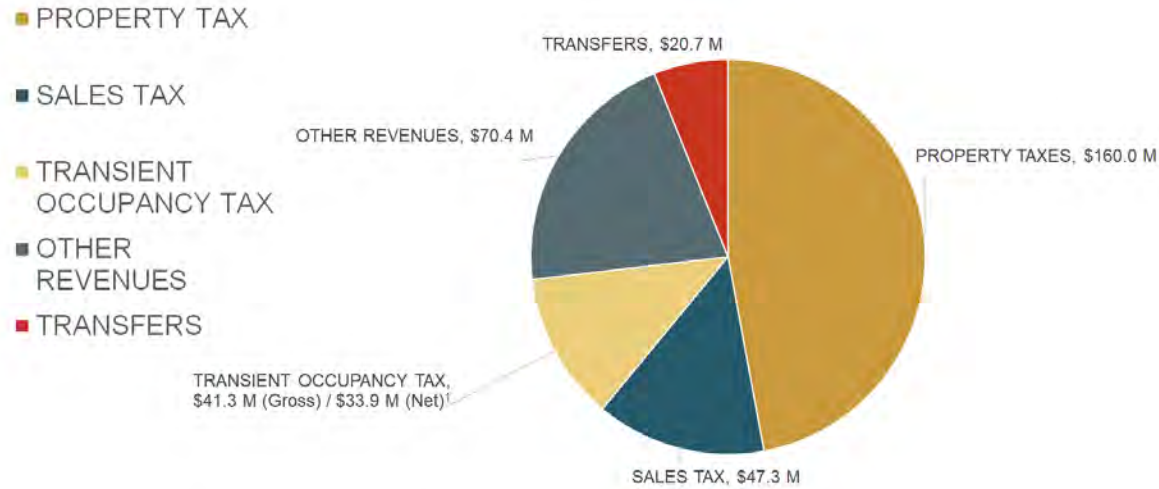
ACCOUNT TYPE	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Adopted	FY 25 Revised	FY 26 Adopted	% Change
42 - LICENSES PERMITS	6,961,349	6,193,755	6,195,091	6,304,852	6,896,703	5,955,075	-5.55%
43 - INTERGOVTAL REVENUES	15,380,495	19,366,785	27,224,479	17,606,511	25,501,484	22,236,596	26.30%
44 - PROPERTY TAXES	130,147,636	139,648,228	149,413,972	149,296,403	152,582,263	159,980,466	7.16%
45 - SALES TAX	46,164,860	46,552,459	43,444,542	45,299,626	45,200,159	47,301,344	4.42%
46 - TRANSIENT OCCUPANCY	26,677,331	30,201,648	31,736,960	32,625,873	32,670,435	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	4,228,753	3,575,650	4.55%
52 - SERVICE FEES & CHARG	59,624,802	61,410,202	64,029,673	67,492,977	68,005,677	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	4,877,149	5,303,666	8.75%
55 - PROPERTY INCOME	21,475,519	23,174,204	26,449,928	25,866,656	26,023,929	27,077,656	4.68%
55 - PARKING REVENUE	11,470,235	11,472,007	13,413,885	12,965,160	12,965,160	13,889,100	7.13%
56 - DONATIONS & CONTRIBUTIONS	6,266,832	2,541,794	7,399,446	410,321	9,666,752	379,750	-7.45%
57 - INTERNAL REVENUES	31,336,461	36,134,126	37,930,387	40,254,399	36,323,694	40,904,537	1.62%
61 - NON-OPERATING SOURCE	8,605,531	6,026,032	27,319,532	291,590	4,658,932	296,590	1.71%
69 - TRANSFERS	76,061,564	134,515,985	110,198,067	72,312,196	92,240,632	87,856,184	21.50%
Grand Total	450,096,860	545,065,674	597,485,909	493,573,675	536,391,622	537,055,175	8.81%

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



REVENUE OVERVIEW - GENERAL FUND

Revenue Budget: **332,457,397**



ACCOUNT TYPE	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Adopted	FY 25 Revised	FY 26 Adopted	% 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	6,665,558	3,529,831	-1.78%
44 - PROPERTY TAXES	128,483,552	138,358,730	146,136,871	149,296,403	152,582,263	159,980,466	7.16%
45 - SALES TAX	46,164,860	46,552,459	43,444,542	45,299,626	45,200,159	47,301,344	4.42%
46 - TRANSIENT OCCUPANCY	26,677,331	30,201,648	31,736,960	32,625,873	32,670,435	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	405,774	-253,834	-29.54%
52 - SERVICE FEES & CHARG	22,867,500	25,187,124	25,117,364	25,230,457	25,743,157	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	561,100	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	20,121,369	20,742,162	4.93%
Grand Total	262,710,959	302,739,030	322,717,019	315,298,822	323,428,041	332,457,397	5.44%

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

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% 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%





2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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%
		42 - LICENSES PERMITS Total	6,057,903	5,676,619	5,567,848	5,952,271	5,952,271	5,598,575	-5.94%
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	-	14,276	-	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	-	46,594	-	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	-	924,476	-	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%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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	-	377,308	-	0.00%
		431454 - STATE GRANTS	-	-	-	31,360	543,843	-	-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%
		43 - INTERGOVTAL REVENUES Total	4,540,267	4,379,680	4,977,095	3,593,906	6,665,558	3,529,831	-1.78%
44 - PROPERTY TAXES	411000 - PROPERTY TAX CURRENT SECURED		104,358,435	112,447,608	119,715,409	125,190,766	128,106,715	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	3,797,482	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	485,172	599,782	5.06%
	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%
	44 - PROPERTY TAXES Total		128,483,552	138,358,730	146,136,871	149,296,403	152,582,263	159,980,466	7.16%





2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
45 - SALES TAX	412005 - SALES AND USE TAX		46,752,855	47,111,281	43,971,315	45,847,599	45,748,132	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 AGRMNT		(563,959)	(530,024)	(508,120)	(501,600)	(501,600)	-	-100.00%
45 - SALES TAX Total			46,164,860	46,552,459	43,444,542	45,299,626	45,200,159	47,301,344	4.42%
46 - TRANSIENT OCCUPANCY	413000 - UTOT RESIDENTIAL CVB PAYMENTS		(1,455,526)	(1,723,723)	(1,689,728)	(1,855,902)	(1,311,340)	-	-100.00%
	413005 - UTOT RESIDENTIAL TAX		8,167,717	10,011,796	9,470,797	10,310,565	9,253,677	9,438,751	-8.46%
	413010 - UTOT HOTEL TAX		24,339,784	26,722,512	29,211,551	29,477,085	30,961,569	31,890,416	8.19%
	413020 - UTOT HOTEL CVB PAYMENTS		(4,374,645)	(4,808,936)	(5,255,659)	(5,305,875)	(6,233,471)	(7,334,796)	38.24%
46 - TRANSIENT OCCUPANCY Total			26,677,331	30,201,648	31,736,960	32,625,873	32,670,435	33,994,371	4.19%
	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%
	414035 - MARINE CHARTER TAX		185,503	181,800	203,135	207,587	207,587	212,777	2.50%
47 - OTHER TAXES Total			9,109,927	10,079,710	10,252,075	9,587,638	9,587,638	10,318,398	7.62%
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	-	-	460,793	-	0.00%
	511055 - REVENUE N.O.C.		96,480	221,672	269,225	3,502	53,249	3,502	0.00%
	511060 - PROGRAM REVENUES NOC		149	255	60	49	49	49	0.00%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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	-	5,500	-	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%
		51 - MISC REVENUES Total	962,876	2,633,912	830,553	(360,266)	405,774	(253,834)	-29.54%
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%





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Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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%
		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%

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Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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 MESSAGE 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%





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Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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	1,625,000	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	223,000	223,000	7.21%

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Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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	268,957	268,957	103.05%
		521555 - WATER QUALITY INSPECTION	163,102	47,777	153,544	50,000	50,000	50,000	0.00%
		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	664,000	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%





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Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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%
		52 - SERVICE FEES & CHARG Total	22,867,500	25,187,124	25,117,364	25,230,457	25,743,157	26,497,247	5.02%
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%
		53 - FINES & PENALTIES Total	4,156,910	3,838,752	4,157,573	3,996,299	3,996,299	4,169,867	4.34%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
	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%
		54 - INVESTMENT EARNINGS Total	(2,615,502)	1,690,399	4,853,052	1,904,925	1,904,925	1,577,249	-17.20%
	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%





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		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%
		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%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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%





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Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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%
		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%

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Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		561035 - BAYVIEW LANDING AGMT	66,870	-	-	10,571	10,571	-	-100.00%
		561086 - MARINA PARK SAILING	40,000	-	40,000	-	80,181	-	0.00%
		56 - DONATIONS & CONTRIBU Total	874,978	142,030	418,774	375,321	561,100	344,750	-8.15%
	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	20,121,369	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	20,121,369	20,742,162	4.93%
		010 - GENERAL FUND Total	262,710,959	302,739,030	322,717,019	315,298,822	323,428,041	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%





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Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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	48.42%
	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%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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%
		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%



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Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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	1,395,000	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%

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Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		553536 - PAY BY CELL TRANSACTION FEE	(27,554)	(28,830)	(41,589)	-	-	-	0.00%
		553537 - PARKING RESERV SYSTEM TN FEE	(1,144)	-	-	-	-	-	0.00%
		55 - PROPERTY INCOME Total	13,763,768	13,480,629	14,788,149	14,362,601	14,510,601	14,938,273	4.01%
	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%
		69 - TRANSFERS Total	8,668,941	11,546,069	11,252,355	12,256,805	12,263,815	10,611,825	-13.42%
		100 - TIDE & SUBMERGED LANDS FUND Total	22,241,190	25,186,690	26,493,433	27,016,292	27,171,302	25,930,773	-4.02%
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%
		54 - INVESTMENT EARNINGS Total	(1,018,683)	367,756	2,099,783	707,038	707,038	742,390	5.00%
	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%
		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	34,767	23,567	-32.21%



2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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 PIER	10,084	11,182	31,141	11,741	11,741	12,241	4.26%
		551285 - OTHER BLDG OVER TDL	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%
		55 - PROPERTY INCOME Total	5,143,027	5,919,116	6,624,713	5,954,462	5,954,462	6,565,353	10.26%
		56 - DONATIONS 561005 - PRVT DONATION/ & CONTRIBU CONTRIBUTNS	-	12,415	-	-	-	-	0.00%
		56 - DONATIONS & CONTRIBU Total	-	12,415	-	-	-	-	0.00%
		69 - 691010 - TRANSFER IN GENERAL TRANSFERS FUND	4,500,000	4,600,000	4,715,000	5,832,875	5,832,875	5,978,697	2.50%
		69 - TRANSFERS Total	4,500,000	4,600,000	4,715,000	5,832,875	5,832,875	5,978,697	2.50%
		101 - TIDELANDS HARBOR CAP FUND Total	8,624,344	10,899,287	13,439,496	12,494,375	12,494,375	13,286,440	6.34%
		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%
		53 - FINES & PENALTIES Total	187,285	13,458	268,095	-	-	-	0.00%
		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%
		54 - INVESTMENT EARNINGS Total	(8,421)	8,253	36,329	-	-	-	0.00%
		105 - ASSET FORFEITURE FUND Total	178,864	21,710	304,424	-	-	-	0.00%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
110 - OTS GRANT FUND	43 - INTERGOVTAL REVENUES	431360 - OTS REV	205,750	299,968	281,637	-	522,434	-	0.00%
	43 - INTERGOVTAL REVENUES Total		205,750	299,968	281,637	-	522,434	-	0.00%
110 - OTS GRANT FUND Total			205,750	299,968	281,637	-	522,582	-	0.00%
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%
	43 - INTERGOVTAL REVENUES Total		211,400	215,174	241,105	250,000	250,000	250,000	0.00%
111 - SLESF GRANT FUND Total			211,400	215,174	241,105	250,000	250,000	250,000	0.00%
112 - MISCELLANEOUS GRANT FUND	43 - INTERGOVTAL REVENUES	431457 - OTHER INTERGOVERNMENTAL REV	-	-	9,911	-	-	-	0.00%
112 - MISCELLANEOUS GRANT FUND Total			-	-	9,911	-	-	-	0.00%
119 - CDBG PROGRAM INCOME FUND	55 - PROPERTY INCOME	551120 - WNCC PACIFICA	-	-	-	-	305,773	315,000	0.00%
	55 - PROPERTY INCOME Total		-	-	-	-	305,773	315,000	0.00%
119 - CDBG PROGRAM INCOME FUND Total			-	-	-	-	305,773	315,000	0.00%
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%
	43 - INTERGOVTAL REVENUES Total		291,807	997,666	95,221	385,974	836,956	385,974	0.00%
	55 - PROPERTY INCOME	551120 - WNCC PACIFICA	-	-	-	305,000	-	305,000	0.00%
	55 - PROPERTY INCOME Total		-	-	-	305,000	-	305,000	0.00%
120 - COMM DEVL BLK GRANT FUND Total			291,807	997,666	95,221	690,974	836,956	690,974	0.00%
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	332,849	338,781	1.78%



2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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%
		43 - INTERGOVTAL REVENUES Total	2,030,920	2,155,859	2,331,826	2,153,871	2,153,871	2,385,585	10.76%
	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%
		54 - INVESTMENT EARNINGS Total	-	21,339	213,515	95,646	95,646	95,646	0.00%
121 - STATE GAS TAX FUND Total			2,030,920	2,177,199	2,545,340	2,249,516	2,249,516	2,481,231	10.30%
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%
		43 - INTERGOVTAL REVENUES Total	2,378,931	2,525,261	2,565,014	2,831,037	2,831,037	2,927,173	3.40%
	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%
		54 - INVESTMENT EARNINGS Total	-	29,046	135,501	48,285	48,285	61,929	28.26%
122 - MEASURE M FUND Total			2,378,931	2,554,307	2,700,515	2,879,322	2,879,322	2,989,102	3.81%
123 - MEASURE M-COMPETITIVE FUND	43 - INTERGOVTAL REVENUES	431150 - MEASURE M COMPETITIVE	-	172,390	400,289	-	5,107,388	4,795,135	0.00%
		43 - INTERGOVTAL REVENUES Total	-	172,390	400,289	-	5,107,388	4,795,135	0.00%
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	5,010	15,290	-	-	-	0.00%
		69 - TRANSFERS Total	-	5,010	15,290	-	-	-	0.00%
123 - MEASURE M-COMPETITIVE FUND Total			-	177,400	415,579	-	5,107,388	4,795,135	0.00%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted	
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%	
	43 - INTERGOVTAL REVENUES Total		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%	
	54 - INVESTMENT EARNINGS Total		-	38,290	46,715	16,378	16,378	21,174	29.28%	
	126 - SB1 GAS TAX RMRA FUND Total			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	311,502	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%	
		43 - INTERGOVTAL REVENUES Total		1,279,162	1,148,803	1,616,019	-	1,893,594	311,502	0.00%
		54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	-	-	-	1,473	1,473	1,473	0.00%
		54 - INVESTMENT EARNINGS Total		-	-	-	1,473	1,473	1,473	0.00%



2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/ CONTRIBUTNS	66,992	492,038	5,501,518	-	3,740,336	-	0.00%
		561007 - 20A CONTRIBUTIONS	4,211,583	1,824,562	877,633	-	86,348	-	0.00%
	56 - DONATIONS & CONTRIBU	Total	4,278,575	2,316,601	6,379,151	-	3,826,684	-	0.00%
		691010 - TRANSFER IN GENERAL FUND	-	-	-	-	5,489	-	0.00%
		691513 - TRANSFER IN FFP FUND	-	-	4,643,968	-	-	-	0.00%
	69 - TRANSFERS	Total	-	-	4,643,968	-	5,489	-	0.00%
135 - CONTRIBUTIONS FUND	Total		5,557,737	3,465,404	12,639,138	1,473	5,727,240	312,975	21152.77%
137 - PCH RELINQUISHMENT	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	-	8,428	-	-	-	-	0.00%
	51 - MISC REVENUES	Total	-	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%
	54 - INVESTMENT EARNINGS	Total	(32,659)	(22,921)	2,840	1,473	1,473	1,566	6.32%
137 - PCH RELINQUISHMENT	Total		(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	3,266,409	0.00%
		431388 - DEPT OF WATER RESOURCES	-	-	1,600,000	-	-	-	0.00%
		431454- STATE GRANTS				4,100,000		-	-100.00%
		431500 - CLEAN BEACHES INITIATIVE	88,999	-	218,238	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES	Total	283,452	-	2,589,603	4,100,000	598,134	3,266,409	-20.33%
	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	156,207	-	-	-	42,650	-	0.00%
	51 - MISC REVENUES	Total	156,207	-	-	-	42,650	-	0.00%
138 - ENVIRONMENTAL CONTRIBUTIONS	Total		439,658	-	2,589,603	4,100,000	640,784	3,266,409	-20.33%
140 - CIRCULATION & TRANSPORTATION	42 - LICENSES PERMITS	422040 - FAIR SHARE FEES	235,011	289,075	299,476	(33,462)	-	-	-100.00%
	42 - LICENSES PERMITS	Total	235,011	289,075	299,476	(33,462)	-	-	-100.00%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
	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%
	54 - INVESTMENT EARNINGS Total		(88,409)	34,395	58,542	(360)	(360)	(146)	-59.39%
140 - CIRCULATION & TRANSPORTATION Total			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%
	42 - LICENSES PERMITS Total		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%
	54 - INVESTMENT EARNINGS Total		(11,236)	731	13,605	4,748	4,748	6,286	32.38%
141 - BUILDING EXCISE TAX FUND Total			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%
	43 - INTERGOVTAL REVENUES Total		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%
	54 - INVESTMENT EARNINGS Total		-	18,076	80,473	31,872	31,872	33,466	5.00%
	69 - TRANSFERS	691012 - TRANSFER IN FUND 012	69,812	-	-	-	-	-	0.00%
	69 - TRANSFERS Total		69,812	-	-	-	-	-	0.00%
142 - AIR QUALITY MGMT DISTRICT FUND Total			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%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
	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 - INTERGOVTAL 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 - INTERGOVTAL 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%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
	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 - INTERGOVTAL REVENUES	431457 - OTHER INTERGOVERNMENTAL REV	-	-	44,976	-	350,790	-	0.00%
	43 - INTERGOVTAL 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%





2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY 26 ADOPTED	% Change over PY Adopted
		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	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(17,069)	(3,484)	8,298	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(12,142)	3,976	21,834	-	-	-	0.00%
511 - CIVIC CENTER FUND Total			(12,142)	3,976	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%
		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%
	42 - LICENSES PERMITS Total		382,118	34,309	68,617	-	-	-	0.00%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	348,710	371,707	765,875	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(1,290,438)	(161,745)	516,408	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(941,728)	209,963	1,282,283	-	-	-	0.00%
	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%
	56 - DONATIONS & CONTRIBU Total		863,279	-	37,954	-	5,243,968	-	0.00%
	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%
	69 - TRANSFERS Total		19,000,000	12,966,191	11,072,033	1,285,152	12,104,412	6,778,085	427.42%
513 - FACILITIES FINANCING PLAN Total			19,303,669	13,210,463	12,460,887	1,285,152	17,348,380	6,778,085	427.42%
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%
	54 - INVESTMENT EARNINGS Total		-	654,156	33,401	-	-	-	0.00%
	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%
	69 - TRANSFERS Total		-	28,868,360	-	-	-	-	0.00%
521 - POLICE FACILITY NEW Total			-	29,522,516	33,401	-	-	-	0.00%
531 - JR GUARDS CAPITAL PROJECTS	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	2,765	1,195	1,718	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(8,159)	(5,894)	466	-	-	-	0.00%





2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY 26 ADOPTED	% Change over PY Adopted
	54 - INVESTMENT EARNINGS Total		(5,394)	(4,700)	2,184	-	-	-	0.00%
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/ CONTRIBUTNS	-	5,844	-	-	-	-	0.00%
	56 - DONATIONS & CONTRIBU Total		-	5,844	-	-	-	-	0.00%
	69 - TRANSFERS	691513 - TRANSFER IN FFP FUND	469,637	-	286,361	-	5,295	-	0.00%
	69 - TRANSFERS Total		469,637	-	286,361	-	5,295	-	0.00%
531 - JR GUARDS	CAPITAL PROJCTS Total		464,243	1,144	288,545	-	5,295	-	0.00%
532 - FIRE STATIONS	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	32,874	55,654	102,256	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(63,734)	29,340	56,411	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(30,860)	84,994	158,668	-	-	-	0.00%
	69 - TRANSFERS	691513 - TRANSFER IN FFP FUND	-	900,000	-	6,800,000	6,800,000	6,500,000	-4.41%
	69 - TRANSFERS Total		-	900,000	-	6,800,000	6,800,000	6,500,000	-4.41%
532 - FIRE STATIONS	Total		(30,860)	984,994	158,668	6,800,000	6,800,000	6,500,000	-4.41%
534 - NEWPORT UPTOWN UNDERGROUNDING	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	36	55	101	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(126)	(25)	62	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(90)	30	163	-	-	-	0.00%
534 - NEWPORT UPTOWN UNDERGROUNDING	Total		(90)	30	163	-	-	-	0.00%
535 - BALBOA VILLAGE PARKING MGMT	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	11,717	8,950	11,051	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(36,865)	(22,320)	6,771	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(25,148)	(13,370)	17,822	-	-	-	0.00%
535 - BALBOA VILLAGE PARKING MGMT	Total		(25,148)	(13,370)	17,822	-	-	-	0.00%
536 - NEIGHBORHOOD ENHANCEMENT	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	29,789	190,960	450,872	-	-	-	0.00%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		541005 - FAIR VALUE OF INVESTMENTS	(97,866)	21,691	294,045	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(68,077)	212,651	744,917	-	-	-	0.00%
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%
	69 - TRANSFERS Total		-	16,500,000	1,665,952	-	-	-	0.00%
536 - NEIGHBORHOOD ENHANCEMENT Total			(68,077)	16,712,651	2,410,869	-	-	-	0.00%
562 - PARKS & COMMUNITY CENTERS	43 - INTERGOVTAL REVENUES	431135 - REFND&REBATES FROM GOVT	311	-	-	-	-	-	0.00%
	43 - INTERGOVTAL REVENUES Total		311	-	-	-	-	-	0.00%
	54 - INVESTMENT EARNINGS	541005 - FAIR VALUE OF INVESTMENTS	(323,554)	(63,956)	303,359	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(228,135)	119,822	832,298	-	-	-	0.00%
69 - TRANSFERS	691001 - TRANSFERS IN		-	-	-	-	-	2,341,000	0.00%
	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	-	805,874	-	0.00%
	69 - TRANSFERS Total		4,013,862	7,793,354	6,955,012	-	805,874	2,341,000	0.00%
562 - PARKS & COMMUNITY CENTERS Total			3,786,038	7,913,176	7,787,310	-	805,874	2,341,000	0.00%
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%
	54 - INVESTMENT EARNINGS Total		-	-	49,896	-	-	206	0.00%
69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND		-	-	1,000,000	2,300,000	2,300,000	2,300,000	0.00%
	69 - TRANSFERS Total		-	-	1,000,000	2,300,000	2,300,000	2,300,000	0.00%
570 - PARK MAINTENANCE FUND Total			-	-	1,049,896	2,300,000	2,300,000	2,300,206	0.01%





2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
571 - FACILITIES MAINTENANCE	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	36,633	77,501	176,997	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(120,788)	(11,672)	109,416	-	-	-	0.00%
		54 - INVESTMENT EARNINGS Total	(84,155)	65,829	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%
		69 - TRANSFERS Total	1,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0.00%
571 - FACILITIES MAINTENANCE Total			1,415,845	2,565,829	2,786,413	2,500,000	2,500,000	2,500,000	0.00%
658 - ASSESSMENT DIST #117	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	1,894	1,737	1,879	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(4,187)	(6,784)	1,150	-	-	-	0.00%
		54 - INVESTMENT EARNINGS Total	(2,294)	(5,047)	3,029	-	-	-	0.00%
	658 - ASSESSMENT DIST #117 Total		(2,294)	(5,047)	3,029	-	-	-	0.00%
659 - ASSESSMENT DIST #116	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	846	931	1,364	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(2,307)	(1,940)	835	-	-	-	0.00%
		54 - INVESTMENT EARNINGS Total	(1,461)	(1,009)	2,199	-	-	-	0.00%
	659 - ASSESSMENT DIST #116 Total		(1,461)	(1,009)	2,199	-	-	-	0.00%
660 - ASSESSMENT DIST #111	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	4,875	6,601	9,147	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(13,319)	(6,282)	5,754	-	-	-	0.00%
		54 - INVESTMENT EARNINGS Total	(8,444)	319	14,900	-	-	-	0.00%
	660 - ASSESSMENT DIST #111 Total		(8,444)	319	14,900	-	-	-	0.00%
661 - ASSESSMENT DIST #116B	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	2,250	2,214	2,727	-	-	-	0.00%
		541005 - FAIR VALUE OF INVESTMENTS	(7,568)	(2,433)	1,670	-	-	-	0.00%
		54 - INVESTMENT EARNINGS Total	(5,317)	(218)	4,397	-	-	-	0.00%
	661 - ASSESSMENT DIST #116B Total		(5,317)	(218)	4,397	-	-	-	0.00%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
663 - ASSESSMENT DIST #113	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	49,949	-	-	-	-	-	0.00%
	51 - MISC REVENUES Total		49,949	-	-	-	-	-	0.00%
	54 - INVESTMENT EARNINGS	541005 - FAIR VALUE OF INVESTMENTS	(24,149)	(15,907)	13,684	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(12,877)	772	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%
	61 - NON-OPERATING SOURCE Total		4,574,299	-	-	-	-	-	0.00%
663 - ASSESSMENT DIST #113 Total			4,611,370	772	35,031	-	-	-	0.00%
669 - ASSESSMENT DIST #120	54 - INVESTMENT EARNINGS	541005 - FAIR VALUE OF INVESTMENTS	(5,588)	(1,544)	865	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(3,900)	1,126	47,499	-	-	-	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%
	61 - NON-OPERATING SOURCE Total		(31,677)	106,972	2,550,947	-	39,954	-	0.00%
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	37,500	-	-	-	-	-	0.00%
	69 - TRANSFERS Total		37,500	-	-	-	-	-	0.00%
669 - ASSESSMENT DIST #120 Total			1,923	108,098	2,598,447	-	39,954	-	0.00%
673 - ASSESSMENT DIST #123	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	5,300	-	-	-	0.00%
	69 - TRANSFERS Total		-	-	5,300	-	-	-	0.00%
673 - ASSESSMENT DIST #123 Total			-	-	5,300	-	-	-	0.00%
675 - ASSESSMENT DIST #124	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	33,130	89,047	1,310,375	-	-	-	0.00%



2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		541005 - FAIR VALUE OF INVESTMENTS	(136,014)	51,988	44,075	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(102,884)	141,035	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%
	61 - NON-OPERATING SOURCE Total		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%
	69 - TRANSFERS Total		792,800	-	-	-	-	-	0.00%
675 - ASSESSMENT DIST #124 Total			4,233,888	4,982,493	25,646,645	-	4,327,387	-	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%
	43 - INTERGOVTAL REVENUES Total		6,161	113,852	-	50,000	50,000	-	-100.00%
	51 - MISC REVENUES								
		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%
	51 - MISC REVENUES Total		(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%
		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%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		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%
	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%





2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
	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%
	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%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
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%
		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%
		51 - MISC REVENUES Total	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%
		54 - INVESTMENT EARNINGS Total	(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%
		57 - INTERNAL REVENUES Total	2,879,000	4,225,089	4,570,000	5,898,241	5,898,241	6,483,700	9.93%
		750 - WORKERS COMPENSATION FUND Total	2,282,956	4,446,532	5,866,492	6,337,249	6,337,249	6,922,707	9.24%





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Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
751 - GENERAL LIABILITY INS FUND	51 - MISC REVENUES	511050 - PRIVATE REFUNDS & REBATES	440,191	-	248	-	-	-	0.00%
	51 - MISC REVENUES Total		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%
	54 - INVESTMENT EARNINGS Total		(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%
	57 - INTERNAL REVENUES Total		3,412,000	6,248,808	5,914,770	6,295,401	6,295,401	9,158,841	45.48%
751 - GENERAL LIABILITY INS FUND Total			3,521,039	6,442,927	6,617,066	6,449,206	6,449,206	9,423,110	46.11%
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%
	51 - MISC REVENUES Total		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%
	54 - INVESTMENT EARNINGS Total		(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%
	55 - PROPERTY INCOME Total		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%
	56 - DONATIONS & CONTRIBU Total		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%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
		521285 - EQUIPMENT REPLAC PREMIUM	3,533,561	4,059,841	4,058,433	4,089,310	4,089,310	4,270,518	4.43%
	57 - INTERNAL REVENUES	Total	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%
	61 - NON-OPERATING SOURCE	Total	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%
	69 - TRANSFERS	Total	-	-	-	-	6,160	-	0.00%
752 - EQUIPMENT FUND	Total		6,042,804	6,616,276	7,253,762	6,750,792	6,756,952	7,084,087	4.94%
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%
	51 - MISC REVENUES	Total	(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%
	54 - INVESTMENT EARNINGS	Total	(91,722)	26,554	152,362	-	-	-	0.00%
	56 - DONATIONS & CONTRIBU	561005 - PRVT DONATION/ CONTRIBUTNS	-	-	75,980	-	-	-	0.00%
	56 - DONATIONS & CONTRIBU	Total	-	-	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%
	57 - INTERNAL REVENUES	Total	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%
	61 - NON-OPERATING SOURCE	Total	32,001	71,582	113,200	50,000	50,000	50,000	0.00%
753 - POLICE EQUIPMENT FUND	Total		615,198	1,078,081	1,319,913	1,029,945	1,029,945	1,054,444	2.38%



Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
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%
		54 - INVESTMENT EARNINGS Total	(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%
		57 - INTERNAL REVENUES Total	400,000	400,000	400,000	400,000	400,000	400,000	0.00%
	755 - PARKING EQUIPMENT FUND Total			356,563	427,358	516,385	431,335	431,335	440,695
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%
		54 - INVESTMENT EARNINGS Total	(39,338)	36,805	140,110	26,951	26,951	26,951	0.00%
	56 - DONATIONS & CONTRIBU	561082 - NEWPORT CROSSINGS	-	-	375,000	-	-	-	0.00%
		56 - DONATIONS & CONTRIBU Total	-	-	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%
		57 - INTERNAL REVENUES Total	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 - INTRAFD XFR FRM EQUIP MAINT FD	-	-	250,000	-	-	-	0.00%
		69 - TRANSFERS Total	-	379,452	250,000	-	-	-	0.00%
756 - FIRE EQUIPMENT FUND Total			378,649	826,063	1,174,916	508,679	508,679	611,200	20.15%
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%
		54 - INVESTMENT EARNINGS Total	(24,588)	10,742	47,529	-	-	-	0.00%

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
	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%
	57 - INTERNAL REVENUES Total		196,870	196,870	196,870	196,870	196,870	237,570	20.67%
757 - RSS EQUIPMENT REPLACEMENT FUND Total			172,282	207,612	244,399	196,870	196,870	237,570	20.67%
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%
	54 - INVESTMENT EARNINGS Total		(146,302)	55,333	335,861	109,251	109,251	109,251	0.00%
	57 - INTERNAL REVENUES	521300 - COMPENSATED ABSENCES PREM	2,713,272	2,796,453	2,999,486	3,223,307	3,262,108	3,296,506	2.27%
	57 - INTERNAL REVENUES Total		2,713,272	2,796,453	2,999,486	3,223,307	3,262,108	3,296,506	2.27%
760 - COMPENSATED ABSENCE FUND Total			2,566,969	2,851,786	3,335,348	3,332,558	3,371,359	3,405,756	2.20%
762 - RETIREE MED FUND RES	51 - MISC REVENUES	511000 - PD CONTRIB FOR RET INS	25,125	24,350	24,000	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%
	51 - MISC REVENUES Total		2,276,709	3,838,788	3,055,687	3,124,425	3,124,425	3,124,425	0.00%
	52 - SERVICE FEES & CHARG	521305 - HYBRID EE CONTRIBUTIONS	40,451	25,880	24,130	27,220	27,220	27,220	0.00%
	52 - SERVICE FEES & CHARG Total		40,451	25,880	24,130	27,220	27,220	27,220	0.00%
	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%
	54 - INVESTMENT EARNINGS Total		(32,061)	2,128	189,648	-	-	-	0.00%
	57 - INTERNAL REVENUES	521340 - OPEB CONTRIBUTION	4,940,367	4,124,923	4,359,593	4,364,508	395,002	395,002	-90.95%
	57 - INTERNAL REVENUES Total		4,940,367	4,124,923	4,359,593	4,364,508	395,002	395,002	-90.95%
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	5,802,500	-	-	-	0.00%
	69 - TRANSFERS Total		-	-	5,802,500	-	-	-	0.00%
762 - RETIREE MED FUND RES Total			7,225,467	7,991,719	13,431,557	7,516,153	3,546,647	3,546,647	-52.81%





2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
764 - IT ISF	51 - MISC REVENUES	511030 - SALE OF GIS MAPS	169	39	-	-	-	-	0.00%
		511050 - PRIVATE REFUNDS & REBATES	-	316	-	-	-	-	0.00%
	51 - MISC REVENUES Total		169	354	-	-	-	-	0.00%
	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%
	54 - INVESTMENT EARNINGS Total		(35,776)	30,022	92,545	38,523	38,523	38,523	0.00%
	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%
	57 - INTERNAL REVENUES Total		5,307,210	5,650,517	6,213,165	6,665,674	6,665,674	6,863,461	2.97%
	69 - TRANSFERS	691010 - TRANSFER IN GENERAL FUND	-	-	-	-	15,729	-	0.00%
	69 - TRANSFERS Total		-	-	-	-	15,729	-	0.00%
764 - IT ISF Total			5,271,603	5,680,894	6,305,710	6,704,197	6,719,926	6,901,984	2.95%
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%
	43 - INTERGOVTAL REVENUES Total		-	-	610,000	-	-	-	0.00%
	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%
	54 - INVESTMENT EARNINGS Total		(229,125)	97,894	495,310	191,671	191,671	182,957	-4.55%
	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%
	57 - INTERNAL REVENUES Total		2,000,000	2,000,000	2,000,000	1,700,000	1,700,000	1,700,000	0.00%
	765 - IT STRATEGIC FUND Total			1,770,875	2,097,894	3,105,310	1,891,671	1,891,671	1,882,957

2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
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%
	43 - INTERGOVTAL REVENUES Total		2,194,366	2,133,824	2,073,983	2,068,359	2,068,359	2,068,359	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	5,088	61,136	87,785	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		5,088	61,136	87,785	-	-	-	0.00%
	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%
	69 - TRANSFERS Total		8,741,133	8,562,344	8,677,620	8,580,779	8,394,506	8,560,477	-0.24%
	800 - DEBT SERVICE FUND Total		10,940,587	10,757,303	10,839,388	10,649,138	10,462,865	10,628,836	-0.19%
	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%
830 - NEWPORT BAY DREDGING	54 - INVESTMENT EARNINGS Total		(148,303)	49,423	269,326	105,966	105,966	105,966	0.00%
	830 - NEWPORT BAY DREDGING Total		(148,303)	49,423	269,326	105,966	105,966	105,966	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	13,372	20,262	36,736	23,513	23,513	23,513	0.00%
831 - ACKERMAN TRUST		541005 - FAIR VALUE OF INVESTMENTS	(46,333)	(9,398)	22,507	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		(32,961)	10,863	59,243	23,513	23,513	23,513	0.00%
	831 - ACKERMAN TRUST Total		(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%
	44 - PROPERTY TAXES Total		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%
	51 - MISC REVENUES Total		153,604	-	1,080,001	-	-	-	0.00%





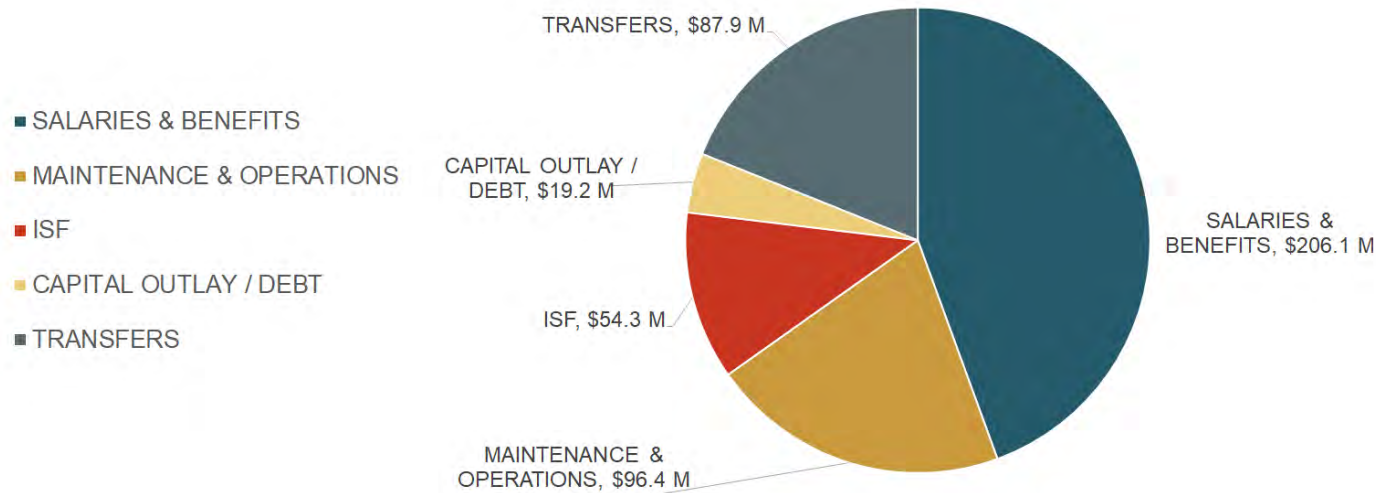
2025-26 ADOPTED REVENUE ESTIMATES - ALL FUNDS

Fund	Character Code	Object	FY 22 ACTUALS	FY 23 ACTUALS	FY 24 ACTUALS	FY 25 ORIGINAL	FY 25 REVISED	FY26 ADOPTED	% Change over PY Adopted
	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%
	54 - INVESTMENT EARNINGS Total		991	47,328	151,966	-	-	-	0.00%
850 - 1915 ASSESSMENT ACTS FUND Total			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%
	51 - MISC REVENUES Total		60,938	101,672	85,059	-	-	-	0.00%
	54 - INVESTMENT EARNINGS	541000 - INVESTMENT INCOME	29	227	866	-	-	-	0.00%
	54 - INVESTMENT EARNINGS Total		29	227	866	-	-	-	0.00%
861 - MISCELLANEOUS CUSTODIAL FUND Total			60,967	101,899	85,924	-	-	-	0.00%
862 - FLEXIBLE SPENDING ACCOUNT FUND	51 - MISC REVENUES	511160 - CONTRIBUTIONS FROM EMPLOYEES	-	221,680	-	-	-	-	0.00%
	51 - MISC REVENUES Total		-	221,680	-	-	-	-	0.00%
862 - FLEXIBLE SPENDING ACCOUNT FUND Total			-	221,680	-	-	-	-	0.00%
Grand Total			450,096,860	545,065,674	597,485,909	493,573,675	536,391,622	537,055,175	8.81%

DEPARTMENT EXPENDITURE OVERVIEW - ALL FUNDS

Expenditure Budget:

463,880,205



ACCOUNT TYPE	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Adopted	FY 25 Revised	FY 26 Adopted	% Change
03 - MISCELLANEOUS NON OPERATING	1,023,154	3,007,015	3,381,689	3,279,681	3,280,224	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	2,635,777	2,578,486	-3.12%
20 - CITY MANAGER	8,678,100	10,525,263	12,092,374	14,918,982	16,271,340	15,061,817	0.96%
25 - HUMAN RESOURCES	2,926,382	3,154,732	3,366,636	3,937,952	4,046,952	3,916,879	-0.54%
30 - FINANCE	8,064,848	9,107,470	9,511,969	10,476,613	11,405,656	10,646,871	1.63%
35 - POLICE	64,742,257	71,502,355	74,621,348	78,717,707	83,160,549	77,559,382	-1.47%
40 - FIRE	50,272,367	61,172,432	65,534,675	65,865,961	69,749,033	70,349,121	6.81%
45 - HARBOR DEPARTMENT	1,774,413	2,195,603	2,487,625	2,817,875	2,811,808	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	11,578,053	10,495,210	-2.99%
70 - RECREATION & SENIOR SERVICES	13,166,924	14,023,423	15,140,193	16,374,890	16,772,733	16,203,545	-1.05%
80 - PUBLIC WORKS	61,694,803	51,403,392	52,739,859	54,352,991	64,399,074	58,389,951	7.43%
90 - UTILITIES	33,490,371	37,228,404	40,930,557	44,460,356	45,000,407	48,388,179	8.83%
98 - FINANCING ACTIVITIES	11,199,408	10,983,236	10,700,253	10,952,352	10,742,416	10,515,260	-3.99%
99 - TRANSFERS	76,061,564	134,515,985	110,198,067	72,312,196	92,240,632	87,856,184	21.50%
Total	379,836,701	459,668,385	486,129,516	440,468,100	484,398,509	463,880,205	5.32%

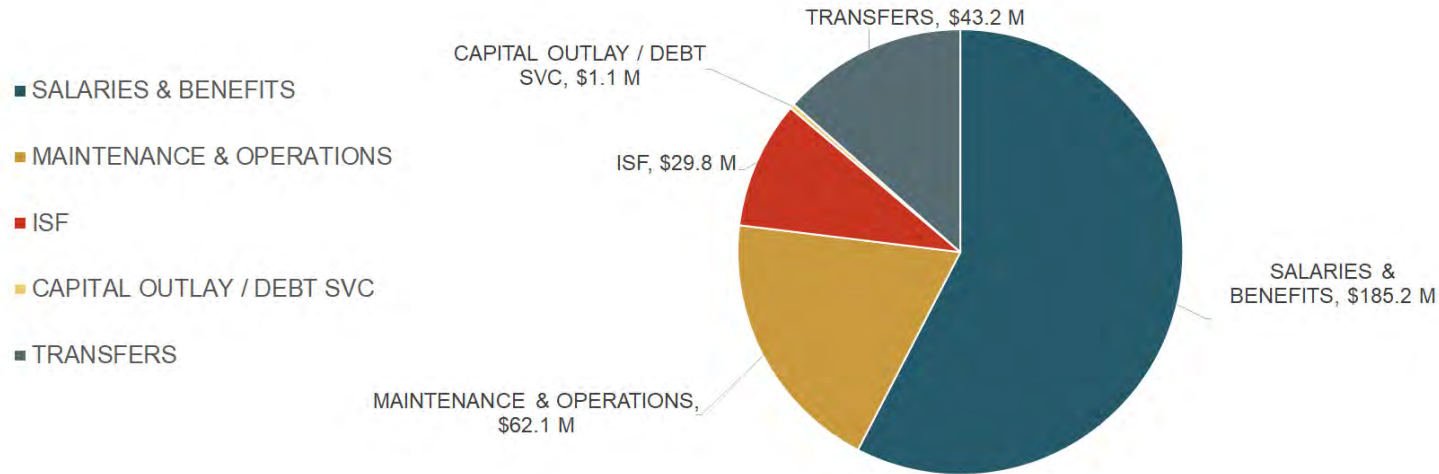
ACCOUNT HISTORY BY CLASS - ALL FUNDS

98

Account Type	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Adopted	FY25 Revised	FY 26 Adopted	% Change
REGULAR SALARIES	79,636,594	81,451,477	88,433,576	102,112,308	99,741,720	104,509,945	2.35%
SPECIAL PAYS	4,401,945	4,369,206	4,662,192	4,742,272	4,888,278	5,887,985	24.16%
OTHER PAYS	13,242,249	13,666,880	16,228,843	12,384,577	14,623,601	13,902,176	12.25%
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	85,037,122	79,918,446	-0.09%
CONTRACT SERVICES	36,196,642	42,881,984	48,664,445	45,869,680	49,800,848	44,191,219	-3.66%
GRANT OPERATING	1,026,083	1,650,460	1,592,555	960,495	2,193,547	960,495	0.00%
UTILITIES	6,240,284	6,908,549	7,164,757	7,147,954	7,668,308	7,731,521	8.16%
SUPPLIES & MATERIALS	17,359,238	17,465,272	18,524,590	20,646,328	22,132,285	21,419,457	3.74%
MAINTENANCE & REPAIR	8,293,984	9,953,087	10,510,619	9,219,770	11,856,961	10,161,404	10.21%
TRAVEL & TRAINING	749,904	860,450	888,561	1,195,651	1,396,662	1,013,306	-15.25%
GENERAL EXPENSES	6,492,945	7,672,450	8,830,647	10,503,627	11,696,581	10,897,726	3.75%
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	16,850,455	16,714,248	1.75%
CAPITAL EXPENDITURES	18,515,374	17,314,170	17,117,759	17,956,058	27,799,921	19,238,060	7.14%
TRANSFERS	76,061,564	134,515,985	110,198,067	72,312,196	92,240,632	87,856,184	21.50%
Total	379,836,701	459,668,385	486,129,516	440,468,100	484,398,509	463,880,205	5.32%

DEPARTMENT EXPENDITURE OVERVIEW - GENERAL FUND

Expenditure Budget: **321,498,569**



ACCOUNT TYPE	FY 22 Actuals	FY 23 Actuals	FY 24 Actuals	FY 25 Adopted	FY 25 Revised	FY 26 Adopted	% 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	3,265,294	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	8,064,848	9,107,470	9,511,969	10,476,613	11,466,176	10,646,871	1.63%
35 - POLICE	64,142,362	70,869,646	74,081,054	78,156,707	81,572,080	77,189,382	-1.24%
40 - FIRE	50,272,367	61,172,432	65,534,675	65,865,961	68,488,672	70,349,121	6.81%
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	37,364,504	45,110,729	47,272,588	48,680,984	51,073,437	51,245,492	5.27%
90 - UTILITIES	4,464,855	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%
Total	271,870,710	308,914,095	318,515,167	311,258,638	335,712,607	321,498,569	3.29%

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 Adopted	% Change
REGULAR SALARIES	72,649,381	74,126,345	80,347,503	93,281,043	93,130,596	95,304,743	2.17%
SPECIAL PAYS	4,361,433	4,327,504	4,618,977	4,698,132	4,698,132	5,839,502	24.29%
OTHER PAYS	13,139,247	12,967,315	14,569,302	11,581,372	11,849,664	12,975,375	12.04%
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	71,099,491	-0.42%
CONTRACT SERVICES	23,849,856	26,810,745	27,633,075	29,482,451	32,455,626	40,978,104	38.99%
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	4,533,482	10.36%
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	4,184,386	79.62%
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	43,479,118	67,223,881	62,776,055	43,784,450	57,973,624	43,229,083	-1.27%
Total	271,870,710	308,914,095	318,515,167	311,258,638	335,712,607	321,498,569	3.29%

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	30,879,094	3,929,477	-	-	34,808,572	-	-	34,808,572
01035354	TRAFFIC	6,577,756	1,399,260	-	-	7,977,015	-	-	7,977,015
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	1,609,380	262,766	-	-	1,872,146	-	-	1,872,146



2025-26 EXPENDITURES BY DIVISION

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
01040401	FIRE OPERATIONS	44,783,378	7,849,818	122,441	-	52,755,637	-	-	52,755,637
01040402	FIRE PREVENTION	1,267,333	486,966	-	-	1,754,299	-	-	1,754,299
01040403	COMM ER RESPONSE TEAM (CERT)	172,247	74,139	-	-	246,386	-	-	246,386
01040404	EMERGENCY MEDICAL SERVICES	1,286,373	2,436,259	130,000	-	3,852,631	-	-	3,852,631
01040405	JUNIOR LIFEGUARDS	880,601	661,149	23,413	-	1,565,163	-	-	1,565,163
01040406	LIFEGUARD OPERATIONS	6,427,284	1,777,550	98,025	-	8,302,859	-	-	8,302,859
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
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

2025-26 EXPENDITURES BY DIVISION

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
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

2025-26 EXPENDITURES BY DIVISION

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
10001	TIDE&SUBMERGED LAND CIP	-	-	-	-	-	730,000	-	730,000
10001940	UPPER NEWPORT RESERVE	-	-	-	-	-	-	-	-
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	-	-	-	-	-	3,500,000	-	3,500,000
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	-	-	-	-	-	2,650,000	-	2,650,000
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
14101	BUILDING EXCISE TAX CIP	-	-	-	-	-	150,000	-	150,000
16001	ENVIRONMENTAL LIABILITY CIP	-	-	-	-	-	-	-	-
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	-	0,650,000	10,650,000
53201	FIRE STATIONS CIP	-	-	-	-	-	6,500,000	-	6,500,000

2025-26 EXPENDITURES BY DIVISION

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
53501	BV PARKING MGMT FUND	-	-	-	-	-	121,500	-	121,500
53601	NEIGHBORHOOD ENHANCEMENT	-	-	-	-	-	1,500,000	-	1,500,000
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

2025-26 EXPENDITURES BY DIVISION

Org	Division	Salaries & Benefits	Maintenance & Operations	Capital Outlay	Debt Services	Total Operating Budget	CIPs	Transfers	Total Budget
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
TOTAL BUDGET, ALL FUNDS		206,088,553	150,697,408	8,733,800	10,504,260	463,880,205	68,858,297	87,856,184	532,738,502
Less: Internal Service Charges		10,499,616	21,533,559	7,819,994	-	40,044,666	-	-	40,044,666
NET OF INTERNAL CHARGES		195,588,936	129,163,849	913,806	10,504,260	423,835,539	68,858,297	87,856,184	492,693,836

Operating Budget	Total Budget	% of Budget Type	% of Total Budget	General Fund	% of Budget Type	% of Total GF Budget
Salaries and Benefits	206,088,553	44.43%	38.68%	185,219,111	57.61%	56.26%
Maintenance and Operations	150,697,408	32.49%	28.29%	91,907,109	28.59%	27.91%
Capital Outlay	8,733,800	1.88%	1.64%	1,143,266	0.36%	0.35%
Debt Service	10,504,260	2.26%	1.97%	-	0.00%	0.00%
Transfers	87,856,184	18.94%	16.49%	43,229,083	13.45%	13.13%
Total Operating Budget	463,880,205	100.00%	87.07%	321,498,569	100.00%	97.65%
Capital Improvements	68,858,297	100.00%	12.93%	7,750,000	100.00%	2.35%
TOTAL BUDGET	532,738,502	100.00%	100.00%	329,248,569	100.00%	100.00%

2025-26 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Adopted	% Change Over PY Adopted	% Change Over PY Revised
GENERAL FUND									
GENERAL GOVERNMENT									
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	2,611,737	2,578,486	-3.12%	-1.27%
01015151	CITY ATTORNEY OUTSIDE COUNSEL	251,918	2,446	1,047	-	24,040	-	0.00%	-100.00%
01020001	CITY MANAGER AIRPORT SSUES	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	2,701,710	2,640,576	-2.23%	-2.26%
01020201	CITY MGR PUBLIC INFO OFFICE	630,407	605,577	574,766	721,586	727,081	692,757	-4.00%	-4.72%
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	3,425,143	3,462,496	1.10%	1.09%
01025005	HUMAN RESOURCES	2,926,282	3,154,659	3,366,636	3,937,952	4,046,952	3,916,879	-0.54%	-3.21%
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	1,679,042	1,434,704	-4.69%	-14.55%
01030301	BUDGET	1,889,425	944,246	985,937	951,956	845,656	931,432	-2.16%	10.14%
01030302	ACCOUNTING	1,073,633	1,326,149	1,502,315	1,760,226	1,781,367	1,809,863	2.82%	1.60%
01030304	PURCHASING	(913)	836,416	912,908	1,088,872	1,021,658	1,027,805	-5.61%	0.60%
0103031	REVENUE SERVICES	2,641,113	2,504,990	2,559,273	2,959,351	3,157,209	2,923,917	-1.20%	-7.39%
Total General Government		17,930,923	19,324,473	20,363,439	24,500,370	24,848,484	24,080,902	-1.71%	-3.09%
PUBLIC SAFETY									
0103511	EMERGENCY PREPARENESS	279,943	322,020	261,516	276,525	320,231	266,568	-3.60%	-16.76%
0103522	POLICE IT	2,389,322	2,399,235	2,681,673	2,609,963	3,030,694	2,561,006	-1.88%	-15.50%

2025-26 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Adopted	% Change Over PY Adopted	% Change Over PY Revised
01035351	POLICE CHIEF	2,580,303	2,571,800	3,130,757	3,287,817	3,600,462	3,581,068	8.92%	-0.54%
01035352	POLICE SUPPORT SERVICES	9,590,134	10,089,490	10,775,626	11,909,580	11,838,644	10,700,752	-10.15%	-9.61%
01035353	PATROL	30,289,993	31,544,159	32,963,444	34,614,999	35,762,268	34,808,572	0.56%	-2.67%
01035354	TRAFFIC	7,376,507	7,855,553	8,063,979	7,973,217	8,496,961	7,977,015	0.05%	-6.12%
01035355	DETECTIVES	13,155,839	14,002,058	14,115,634	15,272,273	16,833,231	15,043,742	-1.50%	-10.63%
01035356	FLEET MAINTENANCE	1,826,699	2,085,331	2,088,425	2,212,333	2,222,485	2,250,660	1.73%	1.27%
01040005	FIRE ADMINISTRATION	1,633,157	1,718,863	1,817,739	1,802,861	1,812,088	1,872,146	3.84%	3.31%
01040401	FIRE OPERATIONS	37,575,313	37,956,260	39,623,639	40,466,871	42,411,396	52,755,637	30.37%	24.39%
01040402	FIRE PREVENTION	1,472,891	1,441,509	1,527,277	1,832,934	2,293,011	1,754,299	-4.29%	-23.49%
01040403	COMM ER RESPONSE TEAM (CERT)	107,013	183,503	168,705	251,738	304,479	246,386	-2.13%	-19.08%
01040404	EMERGENCY MEDICAL SERVICES	11,191,990	11,406,228	13,450,554	12,680,774	13,526,577	3,852,631	-69.62%	-71.52%
01040405	JUNIOR LIFEGUARDS	1,019,400	1,393,230	1,456,033	1,310,631	1,612,258	1,565,163	19.42%	-2.92%
01040406	LIFEGUARD OPERATIONS	6,580,511	7,072,839	7,490,727	7,520,151	7,789,225	8,302,859	10.41%	6.59%
Total Public Safety		127,069,017	132,042,078	139,615,729	144,022,668	151,854,010	147,538,503	2.44%	-2.84%
COMMUNITY DEVELOPMENT									
01050005	CDD ADMIN	1,741,023	1,983,568	1,780,987	2,131,618	1,705,376	2,063,709	-3.19%	21.01%
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	5,398,378	5,214,432	1.24%	-3.41%
01050501	PLANNING	3,256,478	3,237,582	3,299,624	3,682,667	3,722,576	3,587,594	-2.58%	-3.63%
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	2,649,098	2,405,924	6.23%	-9.18%
Total Community Development		12,804,327	14,015,969	15,356,244	17,233,367	17,409,991	17,390,481	0.91%	-0.11%

2025-26 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Adopted	% Change Over PY Adopted	% Change Over PY Revised
PUBLIC WORKS									
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	7,974,183	7,792,669	-0.15%	-2.28%
0108031	PARKS	9,253,185	9,845,236	9,971,173	9,602,442	11,784,535	10,009,822	4.24%	-15.06%
0108032	TREES	2,367,089	2,189,787	2,525,452	2,460,874	3,004,366	2,919,722	18.65%	-2.82%
0108041	FACILITY MAINTENANCE	3,362,630	4,193,352	4,174,589	4,189,510	4,771,737	5,882,802	40.42%	23.28%
0109062	STORM DRAINS/STREET SWEEPING	3,783,690	4,326,537	4,984,505	4,335,343	4,491,369	4,656,631	7.41%	3.68%
0109063	STREET LIGHT/ELECTRICAL	1,448,624	1,489,901	1,828,392	1,820,661	1,843,292	1,847,513	1.47%	0.23%
01080005	PUBLIC WORKS ADMIN	2,036,830	2,109,486	2,833,858	3,098,685	2,980,731	3,100,411	0.06%	4.02%
0108011	WQ/CONSERVATION/ ENVIRONMENTAL	1,172,444	1,232,100	1,319,687	1,318,284	1,351,973	1,254,560	-4.83%	-7.21%
0108012	TRAFFIC & TRANSPORTA- TION	3,057,046	3,362,055	3,430,036	4,051,511	3,863,723	4,034,707	-0.41%	4.43%
0108051	REFUSE	7,517,302	9,367,009	9,952,771	10,656,722	9,565,651	10,598,912	-0.54%	10.80%
01080801	ENGINEERING SERVICES	4,613,790	5,076,476	5,402,570	5,498,366	5,791,645	5,651,888	2.79%	-2.41%
Total Public Works		45,219,664	50,927,166	54,085,485	54,836,987	57,423,206	57,749,636	5.31%	0.57%
COMMUNITY SERVICES									
0103032	PARKING LOTS & METERS	2,025,631	2,099,521	2,316,775	2,210,923	2,920,724	2,519,149	13.94%	-13.75%
01060603	CULTURAL & ARTS	251,764	170,780	244,655	255,088	316,252	334,168	31.00%	5.67%
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	552,295	560,061	10.21%	1.41%
0107012	ADULT SPORTS	353,059	377,176	377,796	460,180	470,269	467,809	1.66%	-0.52%
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%

2025-26 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Adopted	% Change Over PY Adopted	% Change Over PY Revised
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	1,235,862	1,148,655	-0.39%	-7.06%
0107021	COMMUNITY YOUTH CENTER	407,310	483,616	469,631	449,752	495,351	419,176	-6.80%	-15.38%
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	2,697,043	2,476,832	-2.82%	-8.16%
0107024	FACILITY MAINT & OPERATIONS	562,417	667,080	683,476	751,873	743,334	413,490	-45.01%	-44.37%
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	2,299,722	2,200,944	-1.51%	-4.30%
0107032	OASIS FITNESS CENTER	397,265	378,169	384,642	486,412	569,988	604,472	24.27%	6.05%
0107033	OASIS TRANSPORTATION	848,375	862,013	925,591	997,285	998,651	977,828	-1.95%	-2.09%
01060005	LIBRARY ADMIN	2,317,186	2,332,189	2,636,559	2,872,112	2,942,710	2,818,164	-1.88%	-4.23%
0106021	CDM BRANCH LIBRARY	386,359	427,159	458,576	473,179	466,335	444,096	-6.15%	-4.77%
0106022	MARINERS BRANC 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	4,364,500	4,102,782	-5.24%	-6.00%
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%
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	147,661	113,046	24.05%	-23.44%
Total Community Svcs		24,646,729	25,208,510	27,450,284	29,180,947	30,983,999	28,981,417	-0.68%	-6.46%
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	227,979,126	243,435,204	259,114,822	272,003,027	284,748,379	278,269,486	2.30%	-2.28%

2025-26 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Adopted	% Change Over PY Adopted	% Change Over PY Revised
01099	GENERAL FUND TRANSFERS	61,482,490	65,478,891	59,400,345	39,255,611	53,180,189	43,229,083	10.12%	-18.71%
	TOTAL GENERAL FUND BUDGET	289,461,616	308,914,095	318,515,167	311,258,638	337,928,568	321,498,569	3.29%	-4.86%
ENTERPRISE ACTIVITIES									
7019052	WATER SYSTEM SERVICE	24,476,662	25,619,964	27,962,455	32,039,234	32,232,677	34,978,111	9.17%	8.52%
701 702	WATER - CIPs	6,509,027	7,833,402	8,640,821	7,051,000	6,895,233	13,828,000	96.11%	100.54%
7119061	WASTEWATER OPERATIONS	3,033,216	4,373,462	4,953,468	5,321,136	5,313,514	5,868,049	10.28%	10.44%
711 712	WASTEWATER - CIPs	337,318	152,130	496,438	1,000,000	1,517,974	1,000,000	0.00%	-34.12%
70199	WATERFUND TRANSFERS	-	5,636,943	6,713,513	6,488,810	6,713,513	13,234,939	103.97%	97.14%
	Total Enterprise Activities	34,356,223	37,978,959	42,053,182	45,411,370	45,959,397	55,674,159	22.60%	21.14%
INTERNAL SERVICE FUNDS									
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%
7517511	GEN LIABILITY NON TORT	-	-	-	-	-	-	0.00%	0.00%
7529031	EQUIPMENT MAINTENANCE	2,089,244	2,341,272	2,301,986	2,502,531	2,711,613	2,528,327	1.03%	-6.76%
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%

2025-26 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Adopted	% Change Over PY Adopted	% Change Over PY Revised
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	1,059,903	688,000	0.00%	-35.09%
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%
7657654	PERMIT SYSTEM REPLACEMENT	349,513	457,946	103,086	493,496	493,496	493,496	0.00%	-0.00%
Total Internal Service Funds		31,826,654	34,108,818	66,786,257	41,585,214	51,286,881	40,044,666	-3.70%	-21.92%
OTHER FUNDS									
012	GENERAL FUND CAPITAL PROJECTS	4,736,378	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	2,811,808	2,860,962	1.53%	1.75%
10050505	REAL PROPERTY TIDE-LANDS	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	1,119,556	1,037,876	9.95%	-7.30%
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%

2025-26 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Adopted	% Change Over PY Adopted	% Change Over PY Revised
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	(888)	-	-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)	-	-	-100.00%	0.00%
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	71,759	72,955	127,862	-	-	-	0.00%	0.00%
1050061	FEDERAL DEPT OF JUSTICE	176,954	4,632	17,393	311,000	32,661	120,000	-61.41%	267.41%
1050062	FED/DOJ ENFORCEMNT	-	20,507	-	-	82,339	-	0.00%	-100.00%
1050063	FED/TREASURY DEPT	5,791	-	-	-	196,000	-	0.00%	-100.00%
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	23,867,015	35,111,849	39,770,834	35,293,000	18,336,801	46,280,297	32.56%	152.39%
100 167 513	OTHER INTERFUND TRANSFERS	14,579,074	63,400,152	44,084,209	19,767,775	32,346,931	31,392,162	58.80%	-2.95%

2025-26 EXPENDITURES BY FUNCTION

Org	Function and Activities	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Adopted	FY25 Revised	FY26 Adopted	% Change Over PY Adopted	% Change Over PY Revised
	Total Other Funds	46,406,418	58,193,515	66,536,620	63,118,260	61,307,228	70,894,006	12.32%	15.64%
	TOTAL OPERATING BUDGET	381,180,247	461,206,070	488,178,559	433,666,068	484,319,350	463,880,205	6.97%	-4.22%
	TOTAL CIP BUDGET	35,449,738	47,026,411	56,510,388	54,344,000	51,223,167	68,858,297	27.60%	34.43%
	TOTAL BUDGET	416,629,986	508,232,481	544,688,947	488,010,068	535,542,518	532,738,502	9.25%	-0.52%

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

Fund		Estimated Spendable Fund Balance 06/30/2025	Add: Estimated Resources			Less: Budget Requirements			Projected Spendable Fund Balance 06/30/2026	
			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	(278,269,486)	-	-	(43,229,083)	13,179,697
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	(278,269,486)	(7,750,000)	-	(43,229,083)	13,426,689
Coastal Commission Funds										
Tidelands Operating Fund	100	1,851,631	15,318,948	200,000	10,611,825	(5,047,958)	(730,000)	(406,524)	(20,742,162)	1,055,760
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)	(11,535,751)	(1,656,524)	(20,742,162)	46,215,219
Enterprise Funds										
Water Enterprise Fund	701	-	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	-	6,470,665	397,384	-	(5,868,049)	(1,000,000)	-	-	-
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)	-	-	-	-

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	
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	-	-	-	(3,500,000)	-	393,419
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	-	-	-	(2,650,000)	-	444,517
Misc. Cooperative Projects	135	83,427	312,975	-	-	-	(311,502)	-	84,900
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)	-	-	9,720,964
Fostering Interest in Nature (FiiN) Fund	164	895,309	23,140	-	-	(236,487)	-	-	681,962
American Rescue Plan Act Fund	166	(1)	-	-	-	-	-	-	(1)
Oceanfront Encroachment Fund	167	350,526	303,787	-	-	-	-	-	654,313
PEG Fees Fund	168	3,905,054	362,931	-	-	-	-	-	4,267,985
Restricted Programs Fund	180	2,642,225	367,556	-	-	(20,000)	-	-	2,989,781

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	
Park Fees Fund	200	558,389	-	-	-	-	-	-	-	558,389
SubTotal - Special Revenue Funds		23,724,428	19,869,763	-	-	(1,295,491)	(18,423,046)	-	-	23,875,654
Permanent Funds										
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
SubTotal - Permanent Funds		6,958,174	129,479	-	-	(5,000)	-	-	-	7,082,653
Capital Projects Funds										
Civic Center Fund	511	485,365	-	-	-	-	-	-	-	485,365
Misc FFP Projects	512	1	-	-	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
Fire Station Rebuild	532	12,175	-	-	6,500,000	-	(6,500,000)	-	-	12,175
Newport Uptown Undergrounding	534	3,248	-	-	-	-	-	-	-	3,248
Balboa Village Parking Mgmt District	535	121,634	-	-	-	-	(121,500)	-	-	134
Neighborhood Enhancement	536	1,627,284	-	-	-	-	(1,500,000)	-	-	127,284
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

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	
Facilities Maintenance Plan (FMP)	571	463,451	-	-	2,500,000	-	(2,500,000)	-	-	463,451
SubTotal - Capital Projects Funds		29,484,412	206	-	21,478,085	-	(16,321,500)	-	(10,650,000)	23,991,202
Special Districts Funds										
Assessment District Projects	663 664 665	4,231,922	-	-	-	-	-	-	-	4,231,922
SubTotal - Assessment District Project Funds		4,231,922	-	-	-	-	-	-	-	4,231,922
Debt Service Funds										
Debt Service Fund	800	2,042,676	2,068,359	-	8,560,477	(10,515,260)	-	-	-	2,156,252
SubTotal - Debt Service Funds		2,042,676	2,068,359	-	8,560,477	(10,515,260)	-	-	-	2,156,252
Internal Service Funds										
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
Fire Equipment Fund	756	2,514,921	611,200	-	-	(198,400)	-	-	-	2,927,720

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	
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	761 467,393	3,546,647	-	-	(3,739,872)	-	-	-	274,168
	762								
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
SubTotal - Internal Service Funds	65,855,567	45,553,275	-	-	(40,044,666)	-	-	-	69,639,477
Total - All Funds	179,929,896	449,198,991	9,929,520	87,856,184	(376,024,020)	(68,858,297)	(1,656,524)	(87,856,184)	190,794,866

FISCAL YEAR 2025-26 ADOPTED BUDGET INTERFUND TRANSFERS

TRANSFER IN

General Fund Transfer In (From): 01099 691100 Tidelands 20,742,162 Total Transfers In 20,742,162	Fire Station Rebuild Transfer In (From): 53299 691513 FFP Fund 6,500,000 Total Transfers In 6,500,000
Capital Improvement Fund Transfer In (From): 01299 691010 General Fund 6,500,000 01299 691513 FFP Fund 750,000 Total Transfers In 7,250,000	Parks and Community Centers Fund Transfer In (From): 56299 691513 FFP Fund 2,341,000 Total Transfers In 2,341,000
Tidelands Operating Fund Transfer In (From): 10099 691010 General Fund 10,611,825 Total Transfers In 10,611,825	Parks Maintenance Fund Transfer In (From): 57099 691010 General Fund 2,300,000 Total Transfers In 2,300,000
Tidelands Capital Fund Transfer In (From): 10199 691010 General Fund 5,978,697 Total Transfers In 5,978,697	Facilities Maintenance Fund Transfer In (From): 57199 691010 General Fund 2,500,000 Total Transfers In 2,500,000
Miscellaneous Facilities Financial Planning Fund Transfer In (From): 51299 691513 FFP Fund 1,059,000 Total Transfers In 1,059,000	Water Capital Fund Transfer In (From): 70299 692701 Water Enterprise Fund 13,234,939 Total Transfers In 13,234,939
Facilities Financing Planning Fund Transfer In (From): 51399 691010 General Fund 6,778,085 Total Transfers In 6,778,085	Debt Service Fund Transfer In (From): 80099 691010 General Fund 8,560,477 Total Transfers In 8,560,477

TOTAL TRANSFERS IN: 87,856,184

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 Total Transfers Out 43,229,083	Tidelands Capital Fund Transfer Out (To): 10099 991010 General Fund 20,742,162 Total Transfers Out 20,742,162
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 Total Transfers Out 10,650,000	Water Enterprise Fund Transfer Out (To): 70199 992702 Water Capital Fund 13,234,939 Total Transfers Out 13,234,939

TOTAL TRANSFERS OUT 87,856,184

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.

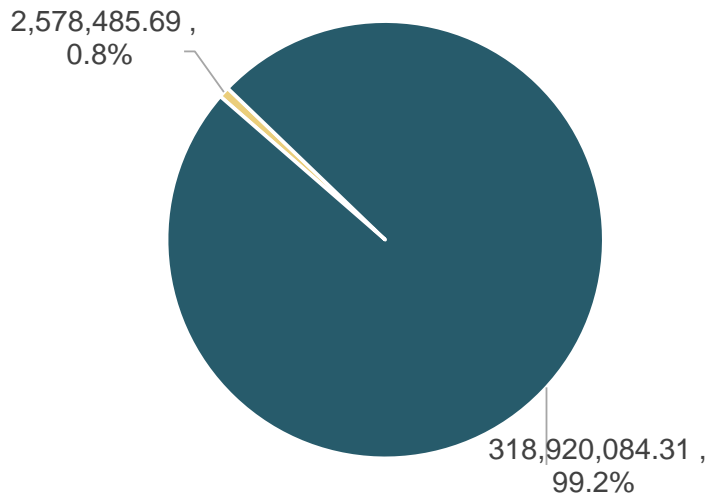
DEPARTMENT PERFORMANCE MEASURES

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%

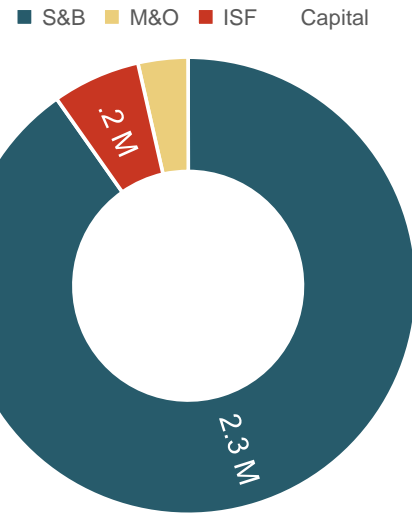
CITY ATTORNEY DEPARTMENT

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01015005 - CITY ATTORNEY ADMIN	2,320,570	2,422,601	2,661,605	2,578,486	-3.12%
01015151 - CITY ATTORNEY OUTSIDE COUNSEL	2,446	1,047	-	-	0.00%
Grand Total	2,323,016	2,423,648	2,661,605	2,578,486	-3.12%

% of General Fund Budget

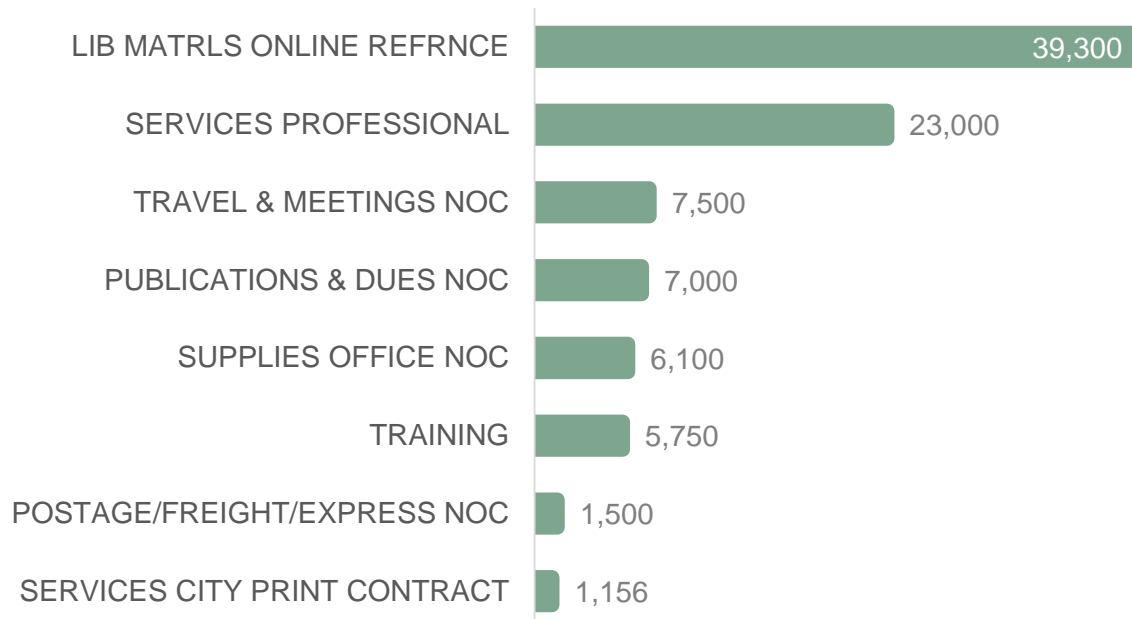


Budget by Account Type



■ City Attorney Department ■ Other General Fund Departments

Top Non-Personnel Budgeted Items - FY 26



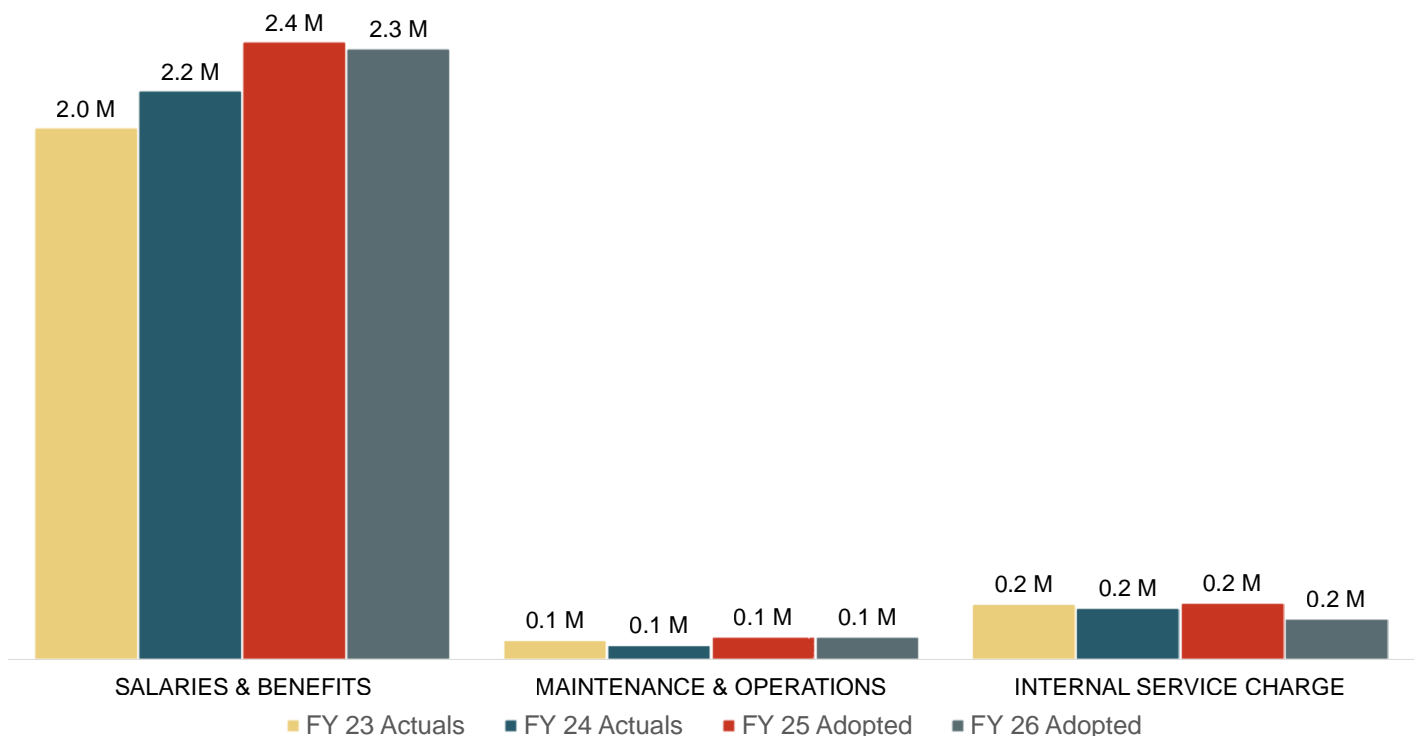
CITY ATTORNEY'S OFFICE PERSONNEL

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

<u>Full-Time</u>	<u>FY 25</u>	<u>FY 26</u>	<u>Base Pay</u>	<u>Specialty Pay</u>	<u>Benefits</u>	<u>Total Pay</u>
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	3.00	3.00	607,600	2,880	134,231	744,711
PARALEGAL	2.00	2.00	195,522	-	66,226	261,748
 <u>Part-Time (FTE)</u>	 <u>FY 25</u>	 <u>FY 26</u>	 <u>Base Pay</u>	 <u>Specialty Pay</u>	 <u>Benefits</u>	 <u>Total Pay</u>
PARALEGAL	0.75	0.75	72,448	-	5,291	77,738
			1,554,951	14,400	361,430	1,930,781

CITY ATTORNEY SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	2,024,305	2,165,886	2,350,792	2,326,901	-1.02%
70 - REGULAR SALARIES	1,323,490	1,406,912	1,520,740	1,554,951	2.25%
72 - BENEFITS	700,816	758,974	828,852	770,750	-7.01%
74 - OTHER PAYS	-	-	1,200	1,200	0.00%
MAINTENANCE & OPERATIONS	78,226	57,961	91,306	91,306	0.00%
81 - CONTRACT SERVICES	23,534	611	24,156	24,156	0.00%
84 - SUPPLIES & MATERIALS	28,369	29,258	36,400	45,400	24.73%
86 - TRAVEL & TRAINING	13,043	15,505	13,250	13,250	0.00%
87 - GENERAL EXPENSES	13,280	12,587	17,500	8,500	-51.43%
INTERNAL SERVICE CHARGE	214,907	199,800	219,507	160,279	-26.98%
88 - INTERNAL SVC CHARGE	212,461	198,753	219,507	160,279	-26.98%
89 - RISK MANAGEMENT	2,446	1,047	-	-	0.00%
CAPITAL EXPENDITURES	5,577	-	-	-	0.00%
90 - CAPITAL EXPENDITURES	5,577	-	-	-	0.00%
Grand Total	2,323,016	2,423,648	2,661,605	2,578,486	-3.12%



CITY ATTORNEY SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01015005 - CITY ATTORNEY ADMIN					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	1,323,490	1,406,912	1,520,740	1,554,951	2.25%
72 - BENEFITS					
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%
727015 - UNEMPLOYMENT EXPENSE	150	-	-	-	0.00%
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	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	-	21,936	-	-100.00%
728003 - COMPENSATED ABSENCES	42,030	48,227	51,019	51,888	1.70%
72 - BENEFITS Total	700,816	758,974	828,852	770,750	-7.01%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	-	1,200	1,200	0.00%
74 - OTHER PAYS Total	-	-	1,200	1,200	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	22,918	(478)	23,000	23,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	616	1,088	1,156	1,156	0.00%
81 - CONTRACT SERVICES Total	23,534	611	24,156	24,156	0.00%
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	4,434	3,770	6,100	6,100	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
841052 - LIBRARY MATERIALS	100	547	1,300	-	-100.00%
841053 - LIB MATRLS ONLINE REFRNCE	23,835	24,942	29,000	39,300	35.52%
84 - SUPPLIES & MATERIALS Total	28,369	29,258	36,400	45,400	24.73%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	13,043	15,505	13,250	13,250	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	13,280	12,587	17,500	8,500	-51.43%
88 - INTERNAL SVC CHARGE					
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%
881014 - ANNUAL OPEB CHARGE	62,528	67,744	69,142	6,217	-91.01%
88 - INTERNAL SVC CHARGE Total	212,461	198,753	219,507	160,279	-26.98%
90 - CAPITAL EXPENDITURES					
911039 - OFFICE FURNITURE/FIXTURES	5,577	-	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	5,577	-	-	-	0.00%
01015005 - CITY ATTORNEY ADMIN Total	2,320,570	2,422,601	2,661,605	2,578,486	-3.12%
01015151 - CITY ATTORNEY OUTSIDE COUNSEL					
89 - RISK MANAGEMENT					
891020 - OUTSIDE COUNSEL ADVISORY	70	-	-	-	0.00%
891021 - OUTSIDE COUNSEL SPEC LIT	2,100	1,047	-	-	0.00%
891022 - OUTSIDE COUNSEL CODE ENF	276	-	-	-	0.00%
89 - RISK MANAGEMENT Total	2,446	1,047	-	-	0.00%
01015151 - CITY ATTORNEY OUTSIDE COUNSEL Total	2,446	1,047	-	-	0.00%
Grand Total	2,323,016	2,423,648	2,661,605	2,578,486	-3.12%

The background of the entire page is a photograph of several tall palm trees against a clear blue sky. The image is framed by geometric shapes: a yellow triangle in the top-left corner, a red triangle in the bottom-right corner, and a large red horizontal band across the middle. The text is overlaid on these bands.

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 the Budget for FY 2025-26.

DEPARTMENTAL GOALS/OBJECTIVES FOR UPCOMING FISCAL YEAR 2025-26

- Host two Citywide Records Management Workshops to train and inform City staff best practices.
- Continue to promote transparency by uploading City Council documents to the City's website within 3 days of the meeting.

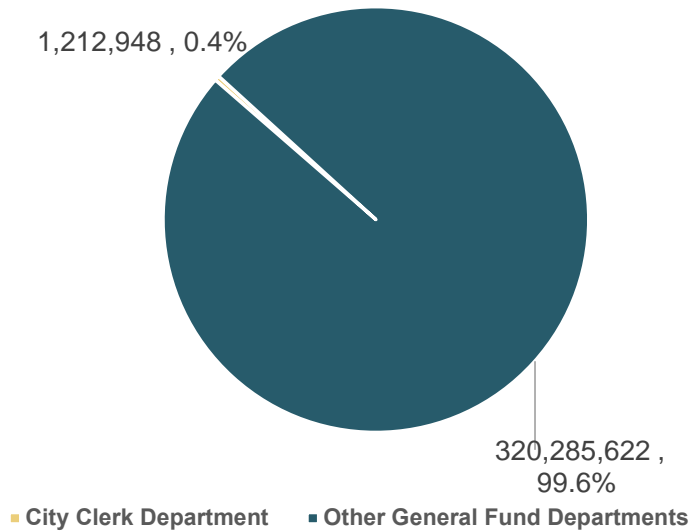
DEPARTMENT PERFORMANCE MEASURES

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%

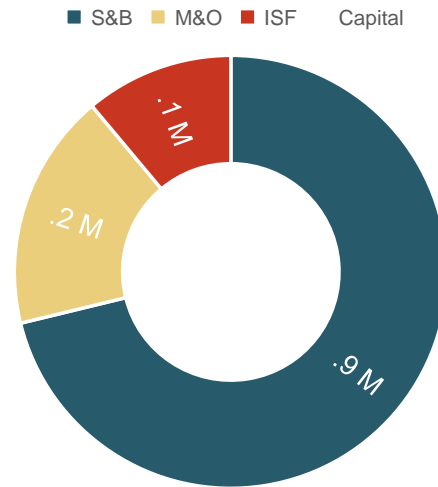
CITY CLERK DEPARTMENT

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01010005 - CITY CLERK ADMIN	1,082,225	1,108,599	1,110,158	1,082,948	-2.45%
01010101 - ELECTIONS	103,724	50	200,000	130,000	-35.00%
Grand Total	1,185,948	1,108,650	1,310,158	1,212,948	-7.42%

% of General Fund Budget



Budget by Account Type



Top Non-Personnel Budgeted Items - FY 26



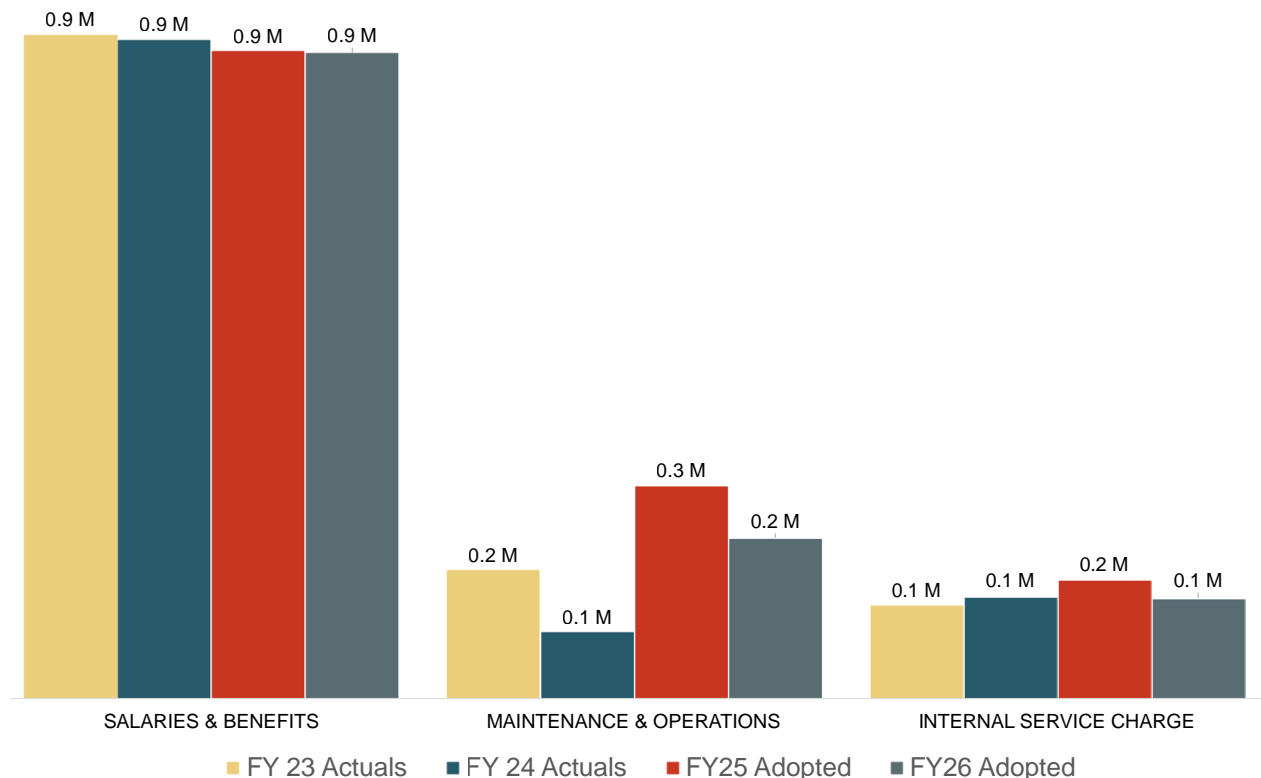
CITY CLERK PERSONNEL

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

<u>Full-Time</u>	<u>FY 25</u>	<u>FY 26</u>	<u>Base Pay</u>	<u>Specialty Pay</u>	<u>Benefits</u>	<u>Total Pay</u>
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
<u>Part-Time (FTE)</u>	<u>FY 25</u>	<u>FY 26</u>	<u>Base Pay</u>	<u>Specialty Pay</u>	<u>Benefits</u>	<u>Total Pay</u>
DEPARTMENT ASSISTANT	1.00	1.00	75,450	-	4,048	79,498
			565,958	6,840	159,336	732,134

CITY CLERK SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	888,315	881,161	865,691	863,400	-0.26%
70 - REGULAR SALARIES	495,673	502,249	537,673	565,958	5.26%
71 - SPECIAL PAYS	1,083	1,398	1,080	1,080	0.00%
72 - BENEFITS	391,559	377,515	326,339	295,762	-9.37%
74 - OTHER PAYS	-	-	600	600	0.00%
MAINTENANCE & OPERATIONS	172,382	90,889	285,000	215,000	-24.56%
81 - CONTRACT SERVICES	126,996	39,668	224,000	154,000	-31.25%
84 - SUPPLIES & MATERIALS	6,620	4,261	6,000	6,000	0.00%
85 - MAINTENANCE & REPAIR	503	-	1,600	1,600	0.00%
86 - TRAVEL & TRAINING	7,853	7,819	7,500	7,500	0.00%
87 - GENERAL EXPENSES	30,409	39,141	45,900	45,900	0.00%
INTERNAL SERVICE CHARGE	125,251	136,600	159,467	134,549	-15.63%
88 - INTERNAL SVC CHARGE	125,251	136,600	159,467	134,549	-15.63%
Grand Total	1,185,948	1,108,650	1,310,158	1,212,948	-7.42%



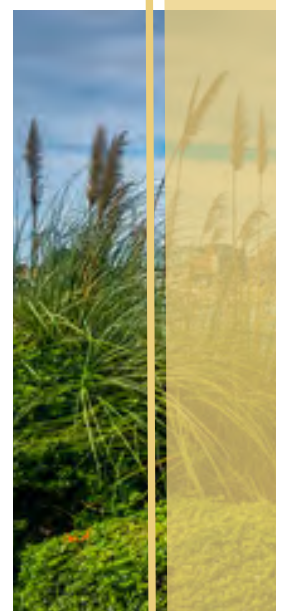
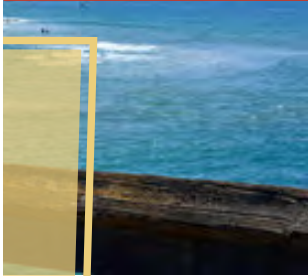
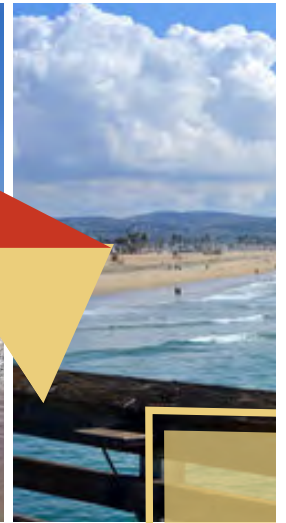
CITY CLERK SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01010005 - CITY CLERK ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	495,673	502,249	477,668	490,508	2.69%
711003 - SALARIES PART TIME	-	-	60,005	75,450	25.74%
70 - REGULAR SALARIES Total	495,673	502,249	537,673	565,958	5.26%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	1,083	1,398	1,080	1,080	0.00%
71 - SPECIAL PAYS Total	1,083	1,398	1,080	1,080	0.00%
72 - BENEFITS					
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	-	-	0.00%
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%
72 - BENEFITS Total	391,559	377,515	326,339	295,762	-9.37%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	-	600	600	0.00%
74 - OTHER PAYS Total	-	-	600	600	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	21,218	39,160	22,000	22,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	2,054	457	2,000	2,000	0.00%
81 - CONTRACT SERVICES Total	23,273	39,617	24,000	24,000	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	6,620	4,261	6,000	6,000	0.00%
84 - SUPPLIES & MATERIALS Total	6,620	4,261	6,000	6,000	0.00%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	503	-	1,600	1,600	0.00%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	7,853	7,819	7,500	7,500	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	30,409	39,141	45,900	45,900	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	125,251	136,600	159,467	134,549	-15.63%
01010005 - CITY CLERK ADMIN Total	1,082,225	1,108,599	1,110,158	1,082,948	-2.45%
01010101 - ELECTIONS					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	103,724	50	200,000	130,000	-35.00%
81 - CONTRACT SERVICES Total	103,724	50	200,000	130,000	-35.00%
01010101 - ELECTIONS Total	103,724	50	200,000	130,000	-35.00%
Grand Total	1,185,948	1,108,650	1,310,158	1,212,948	-7.42%

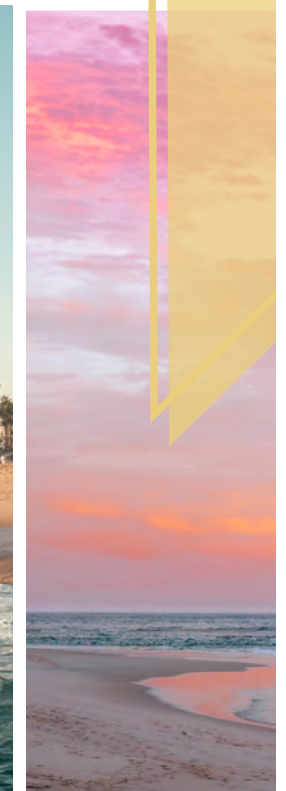
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CITY COUNCIL



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.



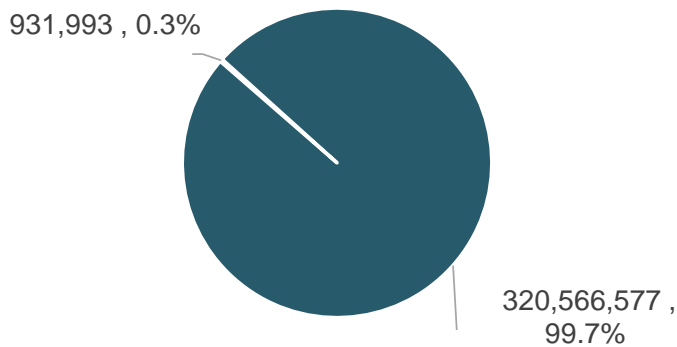
While being a City Council member is considered a part-time job, the actual time commitment can be significant. In addition to City Council meetings, council members hold special local and regional committee assignments, meet frequently with residents, business owners and City staff to discuss issues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

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

CITY COUNCIL DEPARTMENT

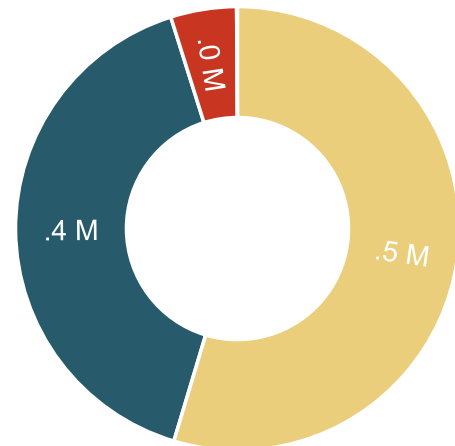
Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01005005 - CITY COUNCIL ADMIN	688,972	635,839	931,993	903,038	-3.11%
Grand Total	688,972	635,839	931,993	903,038	-3.11%

% of General Fund Budget



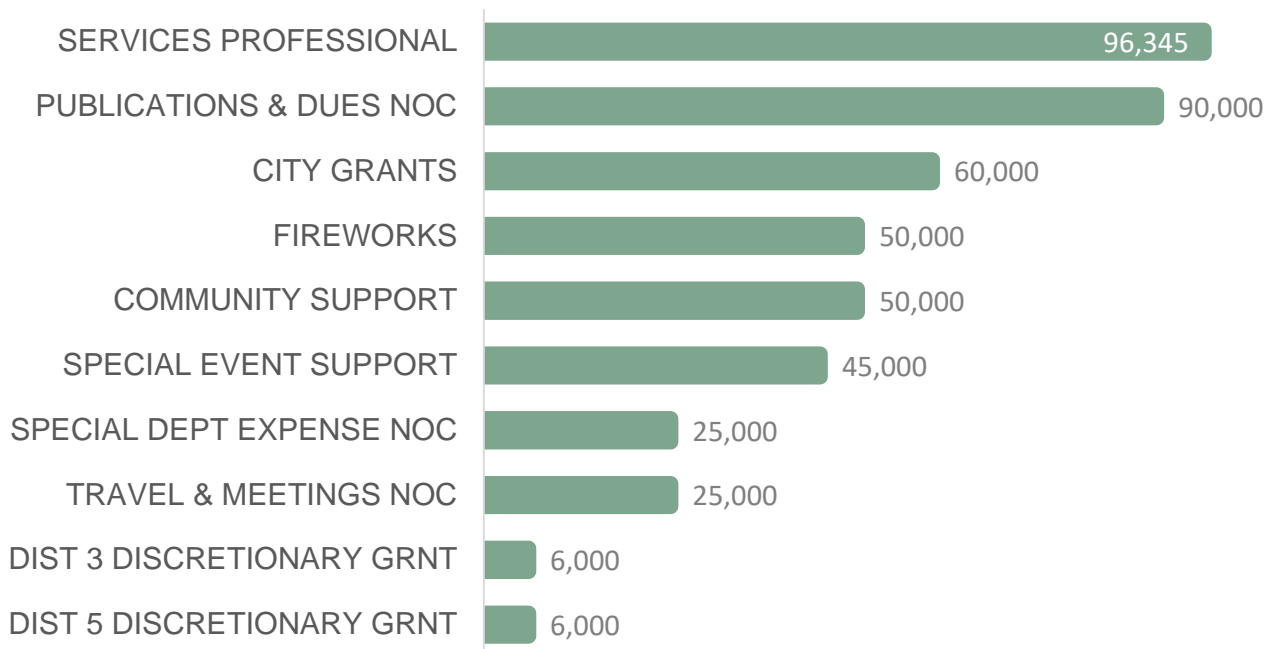
Budget by Account Type

■ S&B ■ M&O ■ ISF ■ Capital



■ City Council Department ■ Other General Fund Departments

Top Non-Personnel Budgeted Items - FY 26



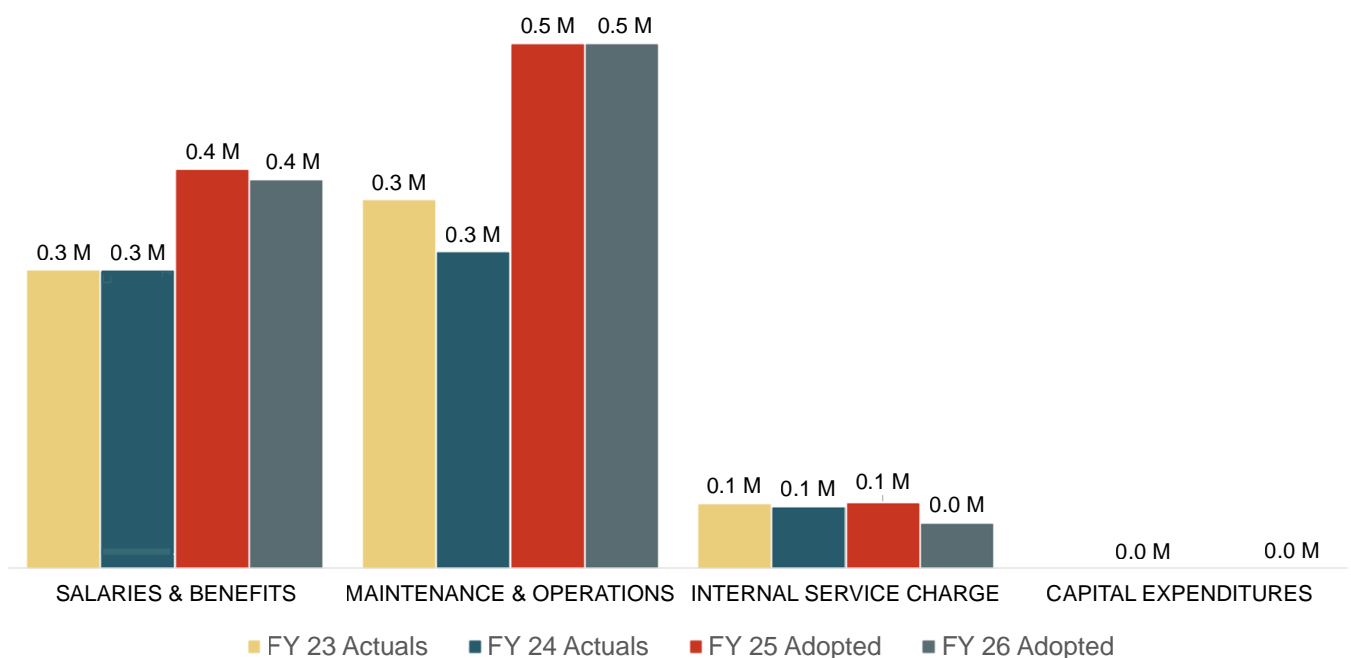
CITY COUNCIL PERSONNEL

	FY 24	FY 25	FY 26
Full-Time	7.00	7.00	7.00

Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
CITY COUNCIL MEMBER	6.00	6.00	-	126,070	143,754	269,823
MAYOR	1.00	1.00	-	29,814	24,722	54,536
			-	155,883	168,475	324,359

CITY COUNCIL SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	280,847	280,072	375,495	365,884	-2.56%
71 - SPECIAL PAYS	139,380	143,735	150,197	155,883	3.79%
72 - BENEFITS	141,466	136,337	225,298	210,001	-6.79%
MAINTENANCE & OPERATIONS	346,653	297,112	493,245	493,245	0.00%
81 - CONTRACT SERVICES	880	750	96,345	96,345	0.00%
82 - GRANT OPERATING	145,200	131,912	155,000	155,000	0.00%
84 - SUPPLIES & MATERIALS	52,266	57,084	79,000	79,000	0.00%
85 - MAINTENANCE & REPAIR	-	-	150	150	0.00%
86 - TRAVEL & TRAINING	22,688	14,110	25,750	25,750	0.00%
87 - GENERAL EXPENSES	125,619	93,257	137,000	137,000	0.00%
INTERNAL SERVICE CHARGE	61,472	58,654	62,753	43,409	-30.82%
88 - INTERNAL SVC CHARGE	61,472	58,654	62,753	43,409	-30.82%
CAPITAL EXPENDITURES	-	-	500	500	0.00%
90 - CAPITAL EXPENDITURES	-	-	500	500	0.00%
Grand Total	688,972	635,839	931,993	903,038	-3.11%



CITY COUNCIL SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01005005 - CITY COUNCIL ADMIN					
71 - SPECIAL PAYS					
715006 - COUNCIL ALLOWANCES	139,380	143,735	150,197	155,883	3.79%
71 - SPECIAL PAYS Total	139,380	143,735	150,197	155,883	3.79%
72 - BENEFITS					
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	-	-	0.00%
72 - BENEFITS Total	141,466	136,337	225,298	210,001	-6.79%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	880	750	96,345	96,345	0.00%
81 - CONTRACT SERVICES Total	880	750	96,345	96,345	0.00%
82 - GRANT OPERATING					
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%
82 - GRANT OPERATING Total	145,200	131,912	155,000	155,000	0.00%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	52,266	57,084	79,000	79,000	0.00%
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	-	-	150	150	0.00%
85 - MAINTENANCE & REPAIR Total	-	-	150	150	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	22,238	14,085	25,000	25,000	0.00%
861003 - TRAINING	450	25	750	750	0.00%
86 - TRAVEL & TRAINING Total	22,688	14,110	25,750	25,750	0.00%
87 - GENERAL EXPENSES					
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%
871014 - DIST 7 DISCRETIONARY GRNT	4,587	4,297	6,000	6,000	0.00%
87 - GENERAL EXPENSES Total	125,619	93,257	137,000	137,000	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	61,472	58,654	62,753	43,409	-30.82%
90 - CAPITAL EXPENDITURES					
911039 - OFFICE FURNITURE/FIXTURES	-	-	500	500	0.00%
90 - CAPITAL EXPENDITURES Total	-	-	500	500	0.00%
01005005 - CITY COUNCIL ADMIN Total	688,972	635,839	931,993	903,038	-3.11%
Grand Total	688,972	635,839	931,993	903,038	-3.11%

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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.

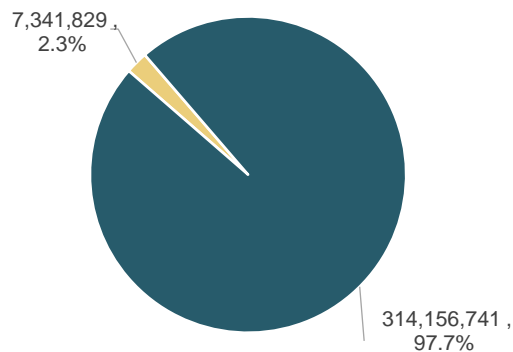
DEPARTMENT PERFORMANCE MEASURES

Performance Measure	Actual FY 23 - 24	Estimated FY 24 - 25	Projected FY 25 - 26	Target
Information Technology Division				
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 (phishing-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/ Up-dated	100% of Systems
Outreach Division				
Percentage of filled Newport Beach allocated beds at Costa Mesa Bridge Shelter	95%	96%	96%	n/a
Increase the number of individuals housed or reunified through further collaboration with City Contractors	28 individuals housed / reunified	19 individuals housed / reunified	25 individuals housed / reunified	n/a
Number of Street Exits (Housed, Reunified with Family, Placed in Assisted Living/Skilled Nursing or Sheltered)	104 Street Exits	52 Street Exits	52 Street Exits	n/a

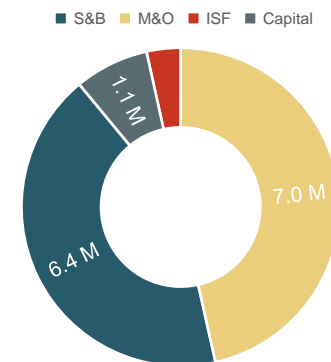
CITY MANAGER DEPARTMENT

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01020001 - CITY MANAGER AIRPORT ISSUES	104,974	93,262	175,000	175,000	0.00%
01020005 - CITY MANAGER ADMIN	1,737,071	2,246,428	2,700,714	2,640,576	-2.23%
01020201 - CITY MGR PUBLIC INFO OFFICE	605,577	574,766	721,586	692,757	-4.00%
01020202 - CITY MGR ECONOMIC DEVELOPMENT	255,000	255,000	371,000	371,000	0.00%
0102041 - CITY MGR OUTREACH SERVICES	2,261,233	2,464,018	3,424,672	3,462,496	1.10%
16620 - AMERICAN RESCUE PLAN ACT	24,411	119,034	-	-	0.00%
16820201 - PEG FEES CITY MANAGER	-	72,433	-	-	0.00%
1692041 - OPIOID OUTREACH SERVICES	-	44,976	-	-	0.00%
76420203 - CITY MGR INFORMTN TECHNOLOGY	4,416,102	5,134,184	6,164,514	6,358,492	3.15%
7657650 - IT REPLACEMENT	585,490	932,525	688,000	688,000	0.00%
7657651 - IT STRATEGIC ERP	23,538	-	-	-	0.00%
7657653 - IT STRATEGIC	53,921	52,663	180,000	180,000	0.00%
7657654 - PERMIT SYSTEM REPLACEMENT	457,946	103,086	493,496	493,496	0.00%
Grand Total	10,525,263	12,092,374	14,918,982	15,061,817	0.96%

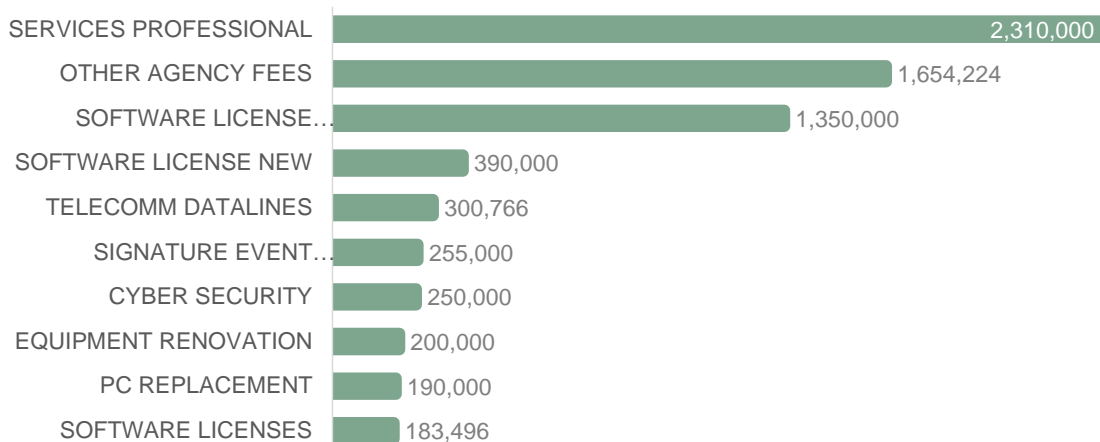
% of General Fund Budget



Budget by Account Type



Top Non-Personnel Budgeted Items - FY 26



CITY MANAGER'S OFFICE PERSONNEL

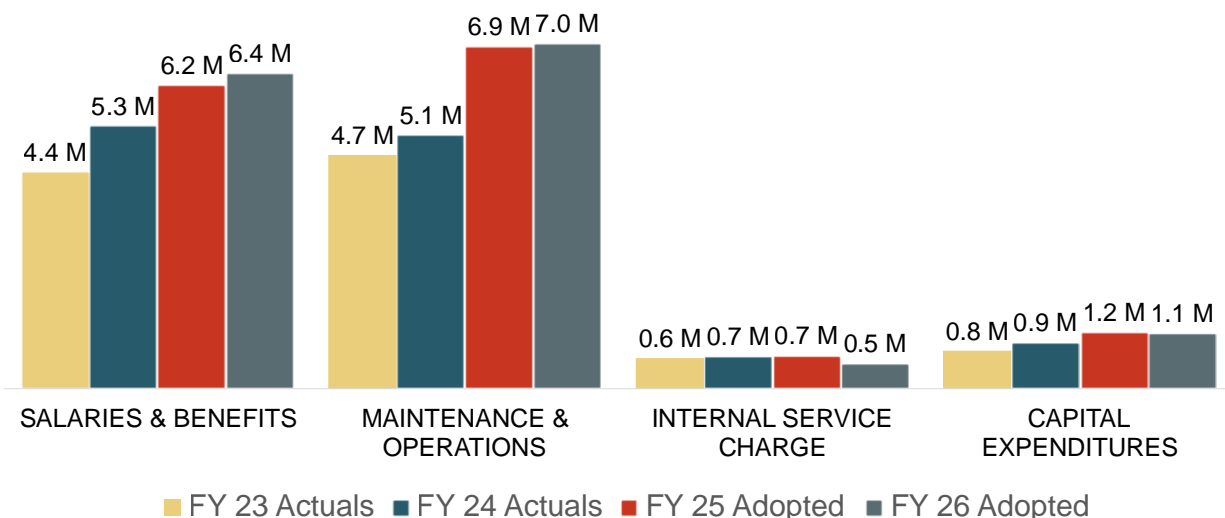
	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Full-Time	25.00	26.00	27.00
Part-Time (FTE)	1.00	1.00	1.00

<u>Full-Time</u>	<u>FY 25</u>	<u>FY 26</u>	<u>Base Pay</u>	<u>Specialty Pay</u>	<u>Benefits</u>	<u>Total Pay</u>
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	2.00	2.00	582,275	11,520	128,945	722,740
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	5.00	5.00	557,634	3,840	175,043	736,517
IT ANALYST, SENIOR	5.00	4.00	551,003	11,280	155,040	717,323
IT MANAGER	1.00	1.00	208,414	960	46,691	256,066
IT SUPERVISOR	2.00	2.00	353,814	1,920	87,360	443,095
IT TECHNICIAN	2.00	2.00	171,551	3,780	65,535	240,866
IT TECHNICIAN, SENIOR	1.50	1.50	143,565	2,760	52,349	198,674
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

<u>Part-Time (FTE)</u>	<u>FY 25</u>	<u>FY 26</u>	<u>Base Pay</u>	<u>Specialty Pay</u>	<u>Benefits</u>	<u>Total Pay</u>
INTERN	0.50	0.50	17,303.24	-	1,024.77	18,328
IT TECHNICIAN	0.50	0.50	30,295.63	-	2,285	32,581
			4,122,972	48,360	1,111,329	5,282,662

CITY MANAGER SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	4,392,490	5,331,477	6,152,253	6,405,070	4.11%
70 - REGULAR SALARIES	2,803,781	3,420,023	3,856,859	4,122,972	6.90%
71 - SPECIAL PAYS	7,341	9,420	8,760	12,060	37.67%
72 - BENEFITS	1,559,151	1,884,799	2,251,053	2,234,457	-0.74%
74 - OTHER PAYS	22,217	17,235	35,581	35,581	0.00%
MAINTENANCE & OPERATIONS	4,737,316	5,145,809	6,935,177	7,000,606	0.94%
81 - CONTRACT SERVICES	2,558,894	2,748,152	3,919,375	3,964,724	1.16%
82 - GRANT OPERATING	277,954	370,499	305,000	305,000	0.00%
83 - UTILITIES	273,668	268,203	315,750	315,766	0.01%
84 - SUPPLIES & MATERIALS	133,641	82,498	176,000	176,000	0.00%
85 - MAINTENANCE & REPAIR	76,386	62,986	96,002	96,065	0.07%
86 - TRAVEL & TRAINING	46,141	47,119	53,250	53,250	0.00%
87 - GENERAL EXPENSES	1,370,631	1,566,351	2,069,800	2,089,800	0.97%
INTERNAL SERVICE CHARGE	624,039	669,810	676,556	521,145	-22.97%
88 - INTERNAL SVC CHARGE	624,039	669,810	676,556	521,145	-22.97%
CAPITAL EXPENDITURES	771,418	945,278	1,154,996	1,134,996	-1.73%
90 - CAPITAL EXPENDITURES	771,418	942,278	1,154,996	1,134,996	-1.73%
Grand Total	10,525,263	12,092,374	14,918,982	15,061,817	0.96%



CITY MANAGER SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01020001 - CITY MANAGER AIRPORT ISSUES					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	104,974	93,262	175,000	175,000	0.00%
81 - CONTRACT SERVICES Total	104,974	93,262	175,000	175,000	0.00%
01020001 - CITY MANAGER AIRPORT ISSUES Total	104,974	93,262	175,000	175,000	0.00%
01020005 - CITY MANAGER ADMIN					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	840,074	1,192,774	1,376,871	1,420,872	3.20%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	-	-	540	-	-100.00%
71 - SPECIAL PAYS Total	-	-	540	-	-100.00%
72 - BENEFITS					
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	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	-	42,346	6,061	-85.69%
728003 - COMPENSATED ABSENCES	31,988	35,665	47,194	49,125	4.09%
72 - BENEFITS Total	565,105	645,116	814,919	749,537	-8.02%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	65	182	1,200	1,200	0.00%
74 - OTHER PAYS Total	65	182	1,200	1,200	0.00%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	131,274	188,461	250,500	250,500	0.00%
83 - UTILITIES					
831001 - TELECOMM DATALINES	532	722	750	766	2.16%
83 - UTILITIES Total	532	722	750	766	2.16%
84 - SUPPLIES & MATERIALS					
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%
841049 - III PROGRAM	-	-	5,000	5,000	0.00%
84 - SUPPLIES & MATERIALS Total	2,694	3,220	17,000	17,000	0.00%
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	-	-	650	650	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	900	900	0.00%
85 - MAINTENANCE & REPAIR Total	-	-	1,550	1,550	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	17,482	25,492	20,000	20,000	0.00%
861003 - TRAINING	-	-	750	750	0.00%
86 - TRAVEL & TRAINING Total	17,482	25,492	20,750	20,750	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	2,711	4,825	12,500	12,500	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	177,134	185,136	203,634	165,401	-18.78%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	-	500	500	500	0.00%
90 - CAPITAL EXPENDITURES Total	-	500	500	500	0.00%
 01020005 - CITY MANAGER ADMIN Total	 1,737,071	 2,246,428	 2,700,714	 2,640,576	 -2.23%
01020201 - CITY MGR PUBLIC INFO OFFICE					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	166,282	180,367	193,490	193,502	0.01%
70 - REGULAR SALARIES Total	166,282	180,367	193,490	193,502	0.01%
 72 - BENEFITS					
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	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	-	2,743	-	-100.00%
728003 - COMPENSATED ABSENCES	9,036	11,062	6,772	6,773	0.01%
72 - BENEFITS Total	115,795	120,883	108,710	95,811	-11.87%
 74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	-	1,200	1,200	0.00%
74 - OTHER PAYS Total	-	-	1,200	1,200	0.00%
 81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	77,783	53,961	183,372	183,372	0.00%
81 - CONTRACT SERVICES Total	77,783	53,961	183,372	183,372	0.00%
 84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	-	916	2,000	2,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	1,518	2,000	2,000	0.00%
84 - SUPPLIES & MATERIALS Total	-	2,434	4,000	4,000	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	13,003	10,105	14,915	14,915	0.00%
85 - MAINTENANCE & REPAIR Total	13,003	10,105	14,915	14,915	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	3,044	1,745	3,000	3,000	0.00%
861003 - TRAINING	30	30	1,500	1,500	0.00%
86 - TRAVEL & TRAINING Total	3,074	1,775	4,500	4,500	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	123,951	145,384	154,000	154,000	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	45,602	47,589	37,399	21,458	-42.63%
90 - CAPITAL EXPENDITURES					
911055 - PEG EQUIPMENT	60,086	12,267	20,000	20,000	0.00%
90 - CAPITAL EXPENDITURES Total	60,086	12,267	20,000	20,000	0.00%
01020201 - CITY MGR PUBLIC INFO OFFICE Total	605,577	574,766	721,586	692,757	-4.00%
01020202 - CITY MGR ECONOMIC DEVELOPMENT					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	-	-	50,000	50,000	0.00%
81 - CONTRACT SERVICES Total	-	-	50,000	50,000	0.00%
82 - GRANT OPERATING					
821015 - COMMUNITY SUPPORT	-	-	50,000	50,000	0.00%
821017 - SIGNATURE EVENT SUPPORT	255,000	255,000	255,000	255,000	0.00%
82 - GRANT OPERATING Total	255,000	255,000	305,000	305,000	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
84 - SUPPLIES & MATERIALS					
841046 - SPECIAL DEPT EXPENSE NOC	-	-	10,000	10,000	0.00%
84 - SUPPLIES & MATERIALS Total	-	-	10,000	10,000	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	-	2,250	2,250	0.00%
861003 - TRAINING	-	-	750	750	0.00%
86 - TRAVEL & TRAINING Total	-	-	3,000	3,000	0.00%
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	-	-	1,500	1,500	0.00%
871004 - PUBLICATIONS & DUES NOC	-	-	1,500	1,500	0.00%
87 - GENERAL EXPENSES Total	-	-	3,000	3,000	0.00%
01020202 - CITY MGR ECONOMIC DEVELOPMENT Total	255,000	255,000	371,000	371,000	0.00%
0102041 - CITY MGR OUTREACH SERVICES					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	141,607	167,334	171,592	175,376	2.21%
70 - REGULAR SALARIES Total	141,607	167,334	171,592	175,376	2.21%
72 - BENEFITS					
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%
90 - CAPITAL EXPENDITURES	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	-	-	0.00%
728003 - COMPENSATED ABSENCES	5,365	5,660	6,006	6,138	2.21%
72 - BENEFITS Total	91,718	98,559	93,094	90,857	-2.40%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	1,963,836	2,163,296	3,080,503	3,125,853	1.47%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
84 - SUPPLIES & MATERIALS					
841071 - HOMELESS ASSISTANCE	43,983	4,869	50,000	50,000	0.00%
84 - SUPPLIES & MATERIALS Total	43,983	4,869	50,000	50,000	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	20,088	29,961	29,482	20,410	-30.77%
0102041 - CITY MGR OUTREACH SERVICES Total	2,261,233	2,464,018	3,424,672	3,462,496	1.10%
16620 - AMERICAN RESCUE PLAN ACT					
82 - GRANT OPERATING					
821004 - GRANT EXPENSES	22,954	115,499	-	-	0.00%
82 - GRANT OPERATING Total	22,954	115,499	-	-	0.00%
87 - GENERAL EXPENSES					
871034 - ADMINISTRATIVE	1,457	3,535	-	-	0.00%
87 - GENERAL EXPENSES Total	1,457	3,535	-	-	0.00%
16620 - AMERICAN RESCUE PLAN ACT Total	24,411	119,034	-	-	0.00%
16820201 - PEG FEES CITY MANAGER					
90 - CAPITAL EXPENDITURES					
911055 - PEG EQUIPMENT	-	72,433	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	-	72,433	-	-	0.00%
16820201 - PEG FEES CITY MANAGER Total					
1692041 - OPIOID OUTREACH SERVICES					
84 - SUPPLIES & MATERIALS					
841077 - DISPOSABLE MEDICAL SUPPLIES	-	37,193	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	-	37,193	-	-	0.00%
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	-	7,783	-	-	0.00%
87 - GENERAL EXPENSES Total	-	7,783	-	-	0.00%
1692041 - OPIOID OUTREACH SERVICES Total	-	44,976	-	-	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
76420203 - CITY MGR INFORMTN TECHNOLOGY					
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%
70 - REGULAR SALARIES Total	1,655,817	1,879,548	2,114,905	2,333,222	10.32%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	7,341	9,420	8,220	12,060	46.72%
71 - SPECIAL PAYS Total	7,341	9,420	8,220	12,060	46.72%
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	-	-	0.00%
727016 - MEDICARE FRINGES	25,439	27,890	30,990	34,195	10.34%
727019 - SURVIVOR BENEFIT	402	940	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	6,926	4,191	4,560	7,700	68.87%
728003 - COMPENSATED ABSENCES	63,021	69,919	72,993	80,602	10.42%
729015 - CONTRA PENSION EXP (GASB 68)	(160,682)	71,410	-	-	0.00%
729016 - CONTRA OPEB EXP (GASB 75)	(103,660)	(176,809)	-	-	0.00%
72 - BENEFITS Total	786,533	1,020,241	1,234,330	1,298,251	5.18%
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	22,152	17,052	33,181	33,181	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	71,377	221,503	100,000	100,000	0.00%
81 - CONTRACT SERVICES Total	71,377	221,503	100,000	100,000	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
83 - UTILITIES					
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%
83 - UTILITIES Total	273,136	267,481	315,000	315,000	0.00%
84 - SUPPLIES & MATERIALS					
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	-	-	0.00%
841065 - COMPUTER SUPPLY MEMORY/HD	953	2,208	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	28,647	20,041	25,000	25,000	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	1,335	1,554	1,537	1,600	4.11%
851010 - MAINT & REPAIR EQUIPMENT	567	-	-	-	0.00%
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	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	63,383	52,881	79,537	79,600	0.08%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	15,881	19,853	25,000	25,000	0.00%
87 - GENERAL EXPENSES					
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	-	-	0.00%
871019 - NETWORK EQUIPMENT	2,017	556	-	-	0.00%
871020 - PC REPLACEMENT	256	1,139	-	-	0.00%
871021 - HARDWARE MAINTENANCE	46,459	25,512	50,000	50,000	0.00%
871070 - CYBER SECURITY	-	51,810	250,000	250,000	0.00%
87 - GENERAL EXPENSES Total	1,015,401	1,134,423	1,650,300	1,650,300	0.00%
88 - INTERNAL SVC CHARGE					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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%
881015 - OTHER INSURANCE ISF RATES	126	126	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	381,214	407,124	406,041	313,877	-22.70%
90 - CAPITAL EXPENDITURES					
911003 - SOFTWARE LICENSES	983	500	-	-	0.00%
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%
90 - CAPITAL EXPENDITURES Total	95,220	84,616	173,000	173,000	0.00%
76420203 - CITY MGR INFORMTN TECHNOLOGY Total	4,416,102	5,134,184	6,164,514	6,358,492	3.15%
7657650 - IT REPLACEMENT					
87 - GENERAL EXPENSES					
871017 - SOFTWARE LICENSE RENEWAL	-	17,600	-	-	0.00%
871018 - HARDWARE MONITOR/PRINTER	5,168	1,916	-	20,000	0.00%
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%
87 - GENERAL EXPENSES Total	227,112	270,402	250,000	270,000	8.00%
90 - CAPITAL EXPENDITURES					
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	-	-	0.00%
911050 - ILS REPLACEMENT	83,576	88,167	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	358,378	662,123	438,000	418,000	-4.57%
7657650 - IT REPLACEMENT Total	585,490	932,525	688,000	688,000	0.00%
7657651 - IT STRATEGIC ERP					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	23,538	-	-	-	0.00%
81 - CONTRACT SERVICES Total	23,538	-	-	-	0.00%
7657651 - IT STRATEGIC ERP Total	23,538	-	-	-	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
7657653 - IT STRATEGIC					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	29,921	27,670	80,000	80,000	0.00%
81 - CONTRACT SERVICES Total	29,921	27,670	80,000	80,000	0.00%
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	24,000	24,994	100,000	100,000	0.00%
90 - CAPITAL EXPENDITURES Total	24,000	24,994	100,000	100,000	0.00%
7657653 - IT STRATEGIC Total	53,921	52,663	180,000	180,000	0.00%
7657654 - PERMIT SYSTEM REPLACEMENT					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	156,191	-	-	-	0.00%
81 - CONTRACT SERVICES Total	156,191	-	-	-	0.00%
84 - SUPPLIES & MATERIALS					
841046 - SPECIAL DEPT EXPENSE NOC	58,316	14,740	70,000	70,000	0.00%
84 - SUPPLIES & MATERIALS Total	58,316	14,740	70,000	70,000	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	9,705	-	-	-	0.00%
86 - TRAVEL & TRAINING Total	9,705	-	-	-	0.00%
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	10,525,263	12,092,374	14,918,982	15,061,817	0.96%

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An aerial photograph of Newport Beach, California, taken at sunset. The harbor is filled with numerous boats and yachts docked at piers. The water reflects the warm orange and yellow light of the setting sun. In the background, the city skyline is visible, including several high-rise buildings. The foreground shows residential areas with houses and greenery. The sky is a mix of orange, yellow, and blue, with some clouds. The overall scene is peaceful and scenic.

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.
- The implementation of the beach vendor enforcement program.
- Acquisition of property at 301 E Balboa Blvd for future public parking.

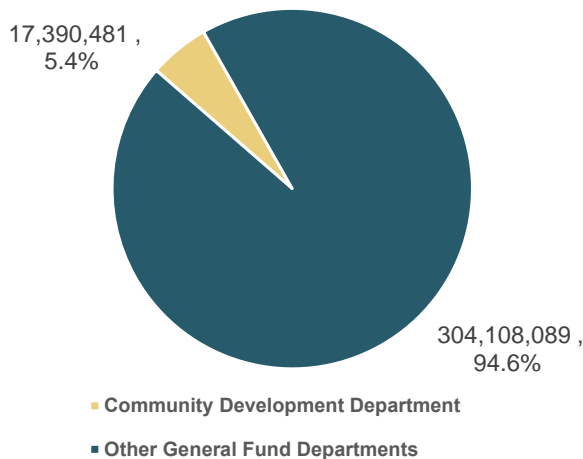
DEPARTMENT PERFORMANCE MEASURES

Performance Measure	Actual FY 23 - 24	Estimated FY 24 - 25	Projected FY 25 - 26	Target
Building Division Performance Metric				
Percentage of building inspections provided within 1 business day of request	91%	90%	95%	95%
Percentage of 1st 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%
Code Enforcement Division Performance Metric				
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%
Planning Division Performance Metric				
Percentage of 1st 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%

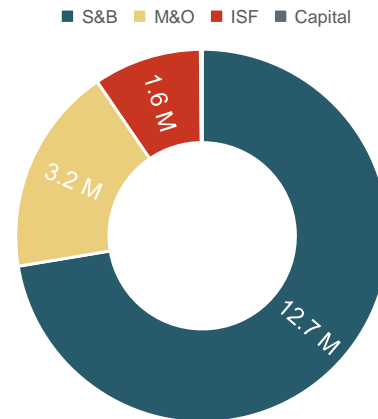
COMMUNITY DEVELOPMENT DEPARTMENT

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01050005 - CDD ADMIN	1,983,568	1,780,987	2,131,618	2,063,709	-3.19%
0105041 - INSPECTIONS	2,397,157	2,550,035	2,693,747	2,600,829	-3.45%
0105042 - PLAN CHECKS/PERMITS	4,913,232	4,977,008	5,150,597	5,214,432	1.24%
01050501 - PLANNING	3,237,582	3,299,624	3,682,667	3,587,594	-2.58%
01050503 - CODE ENFORCEMENT	854,597	1,003,722	1,289,886	1,517,992	17.68%
01050504 - BUILDING	-	-	20,000	-	-100.00%
01050505 - REAL PROPERTY GEN FUND	629,832	1,744,867	2,264,852	2,405,924	6.23%
10050505 - REAL PROPERTY TIDELANDS	7,500	20,637	2,280	750	-67.11%
12050502 - CDBG	667,747	299,869	183,586	183,586	0.00%
1805042 - CASP TRAINING	1,746	-	-	20,000	0.00%
Grand Total	14,692,962	15,676,750	17,419,233	17,594,817	1.01%

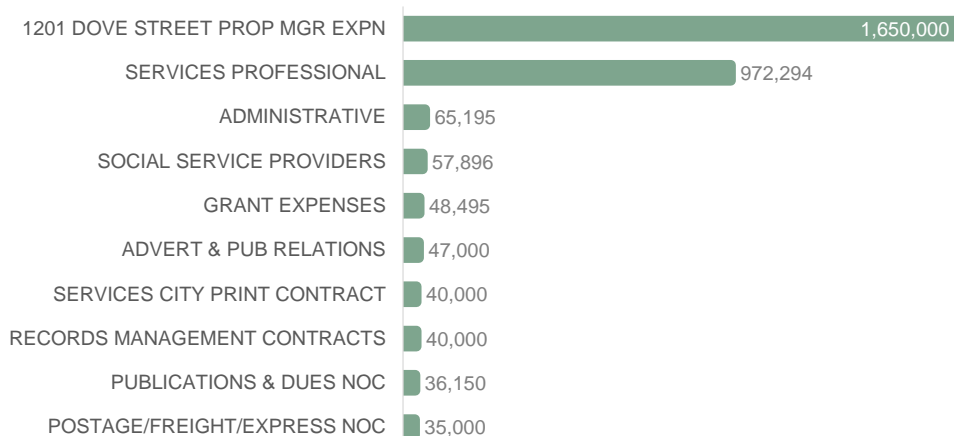
% of General Fund Budget



Budget by Account Type



Top Non-Personnel Budgeted Items - FY 26



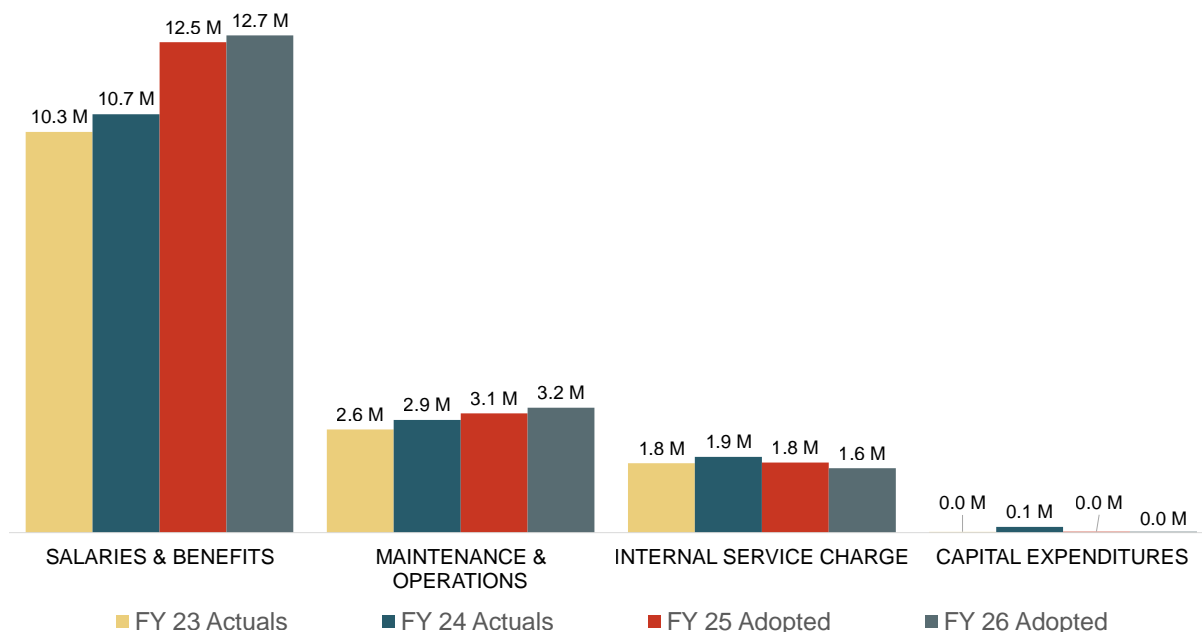
COMMUNITY DEVELOPMENT PERSONNEL

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

Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT	2.00	2.00	206,310	2,760	72,707	281,777
BUILDING INSPECTOR II	6.00	6.00	687,077	13,800	213,779	914,655
BUILDING INSPECTOR, PRINCIPAL	2.00	2.00	290,190	10,500	80,865	381,555
BUILDING INSPECTOR, SENIOR	2.00	2.00	251,642	7,320	74,688	333,650
CIVIL ENGINEER - PLAN CHECK	4.00	4.00	591,274	10,800	155,586	757,660
CIVIL ENGINEER - PLAN CHECK (GEO), SENIOR	1.00	1.00	176,583	1,800	41,980	220,363
CIVIL ENGINEER - PLAN CHECK, PRINCIPAL	2.00	2.00	362,596	1,800	86,704	451,100
CIVIL ENGINEER - PLAN CHECK, SENIOR	3.00	3.00	493,224	9,000	124,328	626,552
CODE ENFORCEMENT OFFICER I	4.00	4.00	309,500	11,700	126,324	447,523
CODE ENFORCEMENT OFFICER II	2.00	2.00	216,327	4,980	70,553	291,860
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	3.00	3.00	217,353	1,800	95,010	314,163
DEPUTY COMMUNITY DEVELOPMENT DIRECTOR	2.00	2.00	437,797	7,200	95,428	540,425
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	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	6.00	6.00	586,218	2,700	200,215	789,133
PLANNER, ASSISTANT	4.00	3.00	260,624	5,400	96,972	362,997
PLANNER, ASSOCIATE	1.00	2.00	216,303	-	72,477	288,780
PLANNER, PRINCIPAL	1.00	2.00	315,133	1,800	83,293	400,226
PLANNER, SENIOR	4.00	3.00	391,576	1,800	112,914	506,290
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
Part-Time (FTE)	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
INTERN	4.70	4.70	227,767	-	12,219	239,986
MANAGEMENT ANALYST	0.75	0.75	89,609	-	7,692	97,301
			8,118,776	107,940	2,339,930	10,566,646

COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	10,251,067	10,707,214	12,549,044	12,721,316	1.37%
70 - REGULAR SALARIES	6,113,668	6,332,476	7,979,891	8,053,346	0.92%
71 - SPECIAL PAYS	59,874	71,582	69,818	83,531	19.64%
72 - BENEFITS	3,844,734	4,040,975	4,372,476	4,392,664	0.46%
74 - OTHER PAYS	232,790	262,181	126,859	191,775	51.17%
MAINTENANCE & OPERATIONS	2,643,225	2,883,001	3,051,208	3,198,722	4.83%
81 - CONTRACT SERVICES	1,483,094	1,203,358	916,294	1,066,294	16.37%
82 - GRANT OPERATING	532,127	157,510	48,495	48,495	0.00%
83 - UTILITIES	23,628	19,794	29,573	27,087	-8.41%
84 - SUPPLIES & MATERIALS	37,721	40,853	38,572	38,572	0.00%
85 - MAINTENANCE & REPAIR	29,269	42,105	40,433	40,433	0.00%
86 - TRAVEL & TRAINING	33,021	39,717	67,000	67,000	0.00%
87 - GENERAL EXPENSES	504,363	1,379,665	1,910,841	1,910,841	0.00%
INTERNAL SERVICE CHARGE	1,777,085	1,940,620	1,791,956	1,647,755	-8.05%
88 - INTERNAL SVC CHARGE	1,777,085	1,940,620	1,791,956	1,647,755	-8.05%
CAPITAL EXPENDITURES	21,586	145,915	27,025	27,025	0.00%
90 - CAPITAL EXPENDITURES	21,586	145,915	27,025	27,025	0.00%
Grand Total	14,692,962	15,676,750	17,419,233	17,594,817	1.01%



COMMUNITY DEVELOPMENT SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01050005 - CDD ADMIN					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	901,446	704,205	1,063,825	1,037,381	-2.49%
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	1,805	1,810	1,800	1,800	0.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	125,042	102,765	140,021	140,095	0.05%
721002 - CAFETERIA ALLOWANCE PT	7,446	4,569	-	-	0.00%
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	-	-	0.00%
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%
72 - BENEFITS Total	523,000	488,329	534,158	519,653	-2.72%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	3,966	1,895	766	766	0.00%
74 - OTHER PAYS Total	3,966	1,895	766	766	0.00%
81 - CONTRACT SERVICES					
811027 - SERVICES CITY PRINT CONTRACT	42,610	35,644	40,000	40,000	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
811048 - RECORDS MANAGEMENT CON-TRACTS	77,969	80,599	40,000	40,000	0.00%
81 - CONTRACT SERVICES Total	120,578	116,243	80,000	80,000	0.00%
83 - UTILITIES					
831001 - TELECOMM DATALINES	10,714	9,082	11,000	11,000	0.00%
83 - UTILITIES Total	10,714	9,082	11,000	11,000	0.00%
84 - SUPPLIES & MATERIALS					
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	-	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	25,204	25,936	23,792	23,792	0.00%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	21,821	21,902	26,913	26,913	0.00%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	31,275	39,717	47,000	47,000	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	77,977	53,577	74,150	74,150	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	249,224	266,918	241,189	214,229	-11.18%
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	16,526	32,063	16,325	16,325	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
911016 - ROLLING EQUIPMENT	-	11,977	-	-	0.00%
911039 - OFFICE FURNITURE/FIXTURES	31	7,334	10,700	10,700	0.00%
90 - CAPITAL EXPENDITURES Total	16,557	51,374	27,025	27,025	0.00%
01050005 - CDD ADMIN Total	1,983,568	1,780,987	2,131,618	2,063,709	-3.19%
0105041 - INSPECTIONS					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	1,206,828	1,249,885	1,466,699	1,390,128	-5.22%
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	22,503	20,551	21,000	25,320	20.57%
72 - BENEFITS					
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%
727016 - MEDICARE FRINGES	17,982	18,628	20,022	20,641	3.10%
727019 - SURVIVOR BENEFIT	335	564	-	-	0.00%
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%
72 - BENEFITS Total	720,795	771,256	785,239	789,934	0.60%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	71,384	77,340	23,563	55,772	136.69%
74 - OTHER PAYS Total	71,384	77,340	23,563	55,772	136.69%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	40,000	58,345	61,816	22,022	-64.37%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	375,647	431,004	397,246	339,676	-14.49%
0105041 - INSPECTIONS Total	2,397,157	2,550,035	2,693,747	2,600,829	-3.45%
0105042 - PLAN CHECKS/PERMITS					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	1,941,223	2,145,419	2,609,556	2,640,448	1.18%
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	24,200	30,097	29,040	28,800	-0.83%
72 - BENEFITS					
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%
727015 - UNEMPLOYMENT EXPENSE	-	3,745	-	-	0.00%
727016 - MEDICARE FRINGES	30,182	33,208	38,267	38,738	1.23%
727019 - SURVIVOR BENEFIT	368	1,128	-	-	0.00%
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%
72 - BENEFITS Total	1,252,644	1,374,383	1,472,624	1,425,001	-3.23%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	101,630	125,056	73,967	85,008	14.93%
74 - OTHER PAYS Total	101,630	125,056	73,967	85,008	14.93%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	1,041,017	713,216	437,000	587,000	34.32%
81 - CONTRACT SERVICES Total	1,041,017	713,216	437,000	587,000	34.32%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	552,519	588,837	528,410	448,177	-15.18%
0105042 - PLAN CHECKS/PERMITS Total	4,913,232	4,977,008	5,150,597	5,214,432	1.24%
01050501 - PLANNING					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	1,474,893	1,504,763	1,824,530	1,826,125	0.09%
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	-	-	238	238	0.00%
712006 - BILINGUAL PAY	3,127	9,128	9,000	12,600	40.00%
71 - SPECIAL PAYS Total	3,127	9,128	9,238	12,838	38.97%
72 - BENEFITS					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
727016 - MEDICARE FRINGES	22,423	22,592	26,743	26,744	0.00%
727019 - SURVIVOR BENEFIT	268	814	-	-	0.00%
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%
72 - BENEFITS Total	980,088	992,400	1,077,908	1,033,309	-4.14%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	16,331	13,080	18,621	18,621	0.00%
74 - OTHER PAYS Total	16,331	13,080	18,621	18,621	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	260,132	237,660	290,000	290,000	0.00%
81 - CONTRACT SERVICES Total	260,132	237,660	290,000	290,000	0.00%
84 - SUPPLIES & MATERIALS					
841064 - CDD BOARDS & COMMITTEES	12,336	14,917	14,280	14,280	0.00%
84 - SUPPLIES & MATERIALS Total	12,336	14,917	14,280	14,280	0.00%
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	72,111	71,801	47,000	47,000	0.00%
871040 - OC RECORDING EXPENSE	216	233	600	600	0.00%
87 - GENERAL EXPENSES Total	72,327	72,034	47,600	47,600	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	418,349	455,642	400,490	344,820	-13.90%
01050501 - PLANNING Total	3,237,582	3,299,624	3,682,667	3,587,594	-2.58%
01050503 - CODE ENFORCEMENT					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	374,917	444,961	691,696	729,611	5.48%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	8,240	9,996	8,740	14,773	69.02%
72 - BENEFITS					
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	-	-	0.00%
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%
72 - BENEFITS Total	255,041	276,091	351,465	446,611	27.07%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	39,478	44,811	9,941	31,609	217.95%
74 - OTHER PAYS Total	39,478	44,811	9,941	31,609	217.95%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	41,405	79,166	69,744	69,744	0.00%
81 - CONTRACT SERVICES Total	41,405	79,166	69,744	69,744	0.00%
84 - SUPPLIES & MATERIALS					
841002 - VOLUNTEER PROGRAMS	181	-	500	500	0.00%
84 - SUPPLIES & MATERIALS Total	181	-	500	500	0.00%
88 - INTERNAL SVC CHARGE					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	135,334	148,698	157,800	225,145	42.68%
01050503 - CODE ENFORCEMENT Total	854,597	1,003,722	1,289,886	1,517,992	17.68%
01050504 - BUILDING					
86 - TRAVEL & TRAINING					
861008 - CASP CERTIFICATION & TRAINING	-	-	20,000	-	-100.00%
86 - TRAVEL & TRAINING Total	-	-	20,000	-	-100.00%
01050504 - BUILDING Total	-	-	20,000	-	-100.00%
01050505 - REAL PROPERTY GEN FUND					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	214,361	283,244	323,586	429,653	32.78%
72 - BENEFITS					
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	-	-	0.00%
728003 - COMPENSATED ABSENCES	4,780	8,799	8,246	11,902	44.33%
72 - BENEFITS Total	113,167	138,517	151,082	178,156	17.92%
81 - CONTRACT SERVICES					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
811055 - AFFORDABLE HOUSING ACTIVITIES	-	-	6,000	6,000	0.00%
81 - CONTRACT SERVICES Total	12,463	50,152	39,550	39,550	0.00%
83 - UTILITIES					
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%
83 - UTILITIES Total	12,914	10,712	16,493	15,537	-5.80%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	7,448	7,029	13,320	13,320	0.00%
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	-	574	-	-	0.00%
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%
87 - GENERAL EXPENSES Total	218,439	1,111,152	1,654,000	1,654,000	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	46,013	49,522	66,822	75,708	13.30%
90 - CAPITAL EXPENDITURES					
911040 - STRUCTURES & IMPROVEMENTS	5,029	197,141	-	-	0.00%
911047 - CAPITAL PROJECT	-	(102,600)	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	5,029	94,541	-	-	0.00%
01050505 - REAL PROPERTY GEN FUND Total	629,832	1,744,867	2,264,852	2,405,924	6.23%
10050505 - REAL PROPERTY TIDELANDS					
81 - CONTRACT SERVICES					
811003 - TITLE SEARCH FEES	-	2,829	-	-	0.00%
811008 - SERVICES PROFESSIONAL	7,500	1,692	-	-	0.00%
811017 - SERVICES CONTRACT	-	2,400	-	-	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
81 - CONTRACT SERVICES Total	7,500	6,921	-	-	0.00%
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	-	-	550	550	0.00%
831004 - UTILITIES ELECTRICITY	-	-	1,530	-	-100.00%
83 - UTILITIES Total	-	-	2,080	550	-73.56%
85 - MAINTENANCE & REPAIR					
851037 - MAINT & REPAIR NOC	-	13,174	-	-	0.00%
851066 - SEWER USE FEE/PROP TAX	-	-	200	200	0.00%
85 - MAINTENANCE & REPAIR Total	-	13,174	200	200	0.00%
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	-	542	-	-	0.00%
87 - GENERAL EXPENSES Total	-	542	-	-	0.00%
10050505 - REAL PROPERTY TIDELANDS Total	7,500	20,637	2,280	750	-67.11%
12050502 - CDBG					
82 - GRANT OPERATING					
821004 - GRANT EXPENSES	532,127	157,510	48,495	48,495	0.00%
82 - GRANT OPERATING Total	532,127	157,510	48,495	48,495	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	135,620	142,359	135,091	135,091	0.00%
12050502 - CDBG Total	667,747	299,869	183,586	183,586	0.00%
1805042 - CASP TRAINING					
86 - TRAVEL & TRAINING					
861008 - CASP CERTIFICATION & TRAINING	1,746	-	-	20,000	0.00%
86 - TRAVEL & TRAINING Total	1,746	-	-	20,000	0.00%
1805042 - CASP TRAINING Total	1,746	-	-	20,000	0.00%
Grand Total	14,692,962	15,676,750	17,419,233	17,594,817	1.01%



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 2025-26

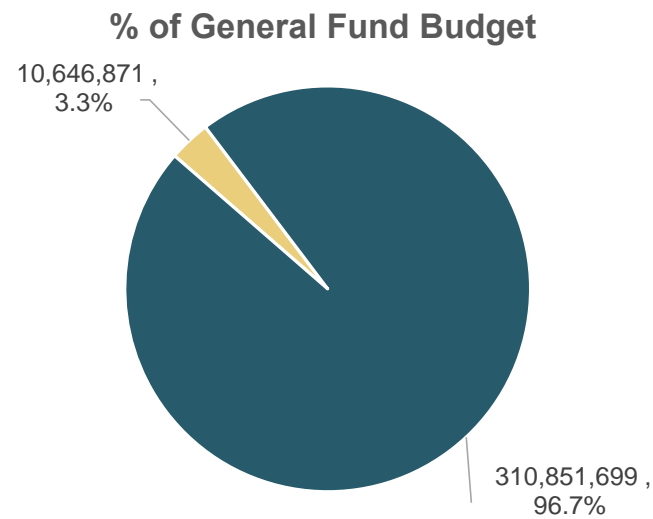
- Continue to develop and implement a budget that conforms to guidelines established by the Government Finance Officers Association for the "Distinguished Budget Presentation Award Program", which must excel as a policy document, financial plan, operations guide, and communication tool.
- Effectively 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

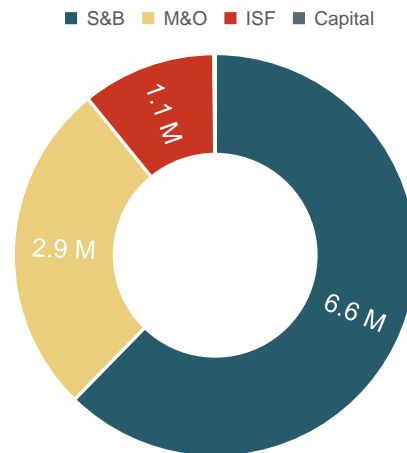
Performance Measure	Actual FY 23 - 24	Estimated FY 24 - 25	Projected FY 25 - 26	Target
Long-term bond rating issued by Fitch Ratings	AAA	AAA	AAA	AAA
Rate of return on pooled investments compared to the benchmark index	City Return: 4.70% Benchmark: 4.54%	City Return: 3.75% Benchmark: 3.50%	City Return: 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 DEPARTMENT

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01030005 - FINANCE ADMIN	1,396,147	1,234,761	1,505,285	1,434,704	-4.69%
01030301 - BUDGET	944,246	985,937	951,956	931,432	-2.16%
01030302 - ACCOUNTING	1,326,149	1,502,315	1,760,226	1,809,863	2.82%
01030304 - PURCHASING	836,416	912,908	1,088,872	1,027,805	-5.61%
0103031 - REVENUE SERVICES	2,504,990	2,559,273	2,959,351	2,923,917	-1.20%
0103032 - PARKING LOTS & METERS	2,099,521	2,316,775	2,210,923	2,519,149	13.94%
Grand Total	9,107,470	9,511,969	10,476,613	10,646,871	1.63%

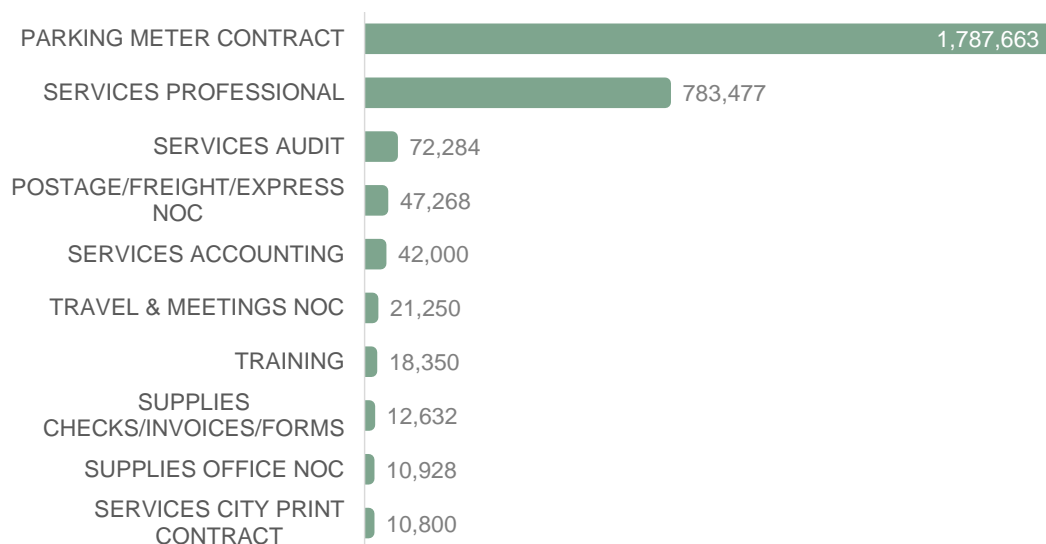


Budget by Account Type



■ Finance Department ■ Other General Fund Departments

Top Non-Personnel Budgeted Items - FY 26



FINANCE PERSONNEL

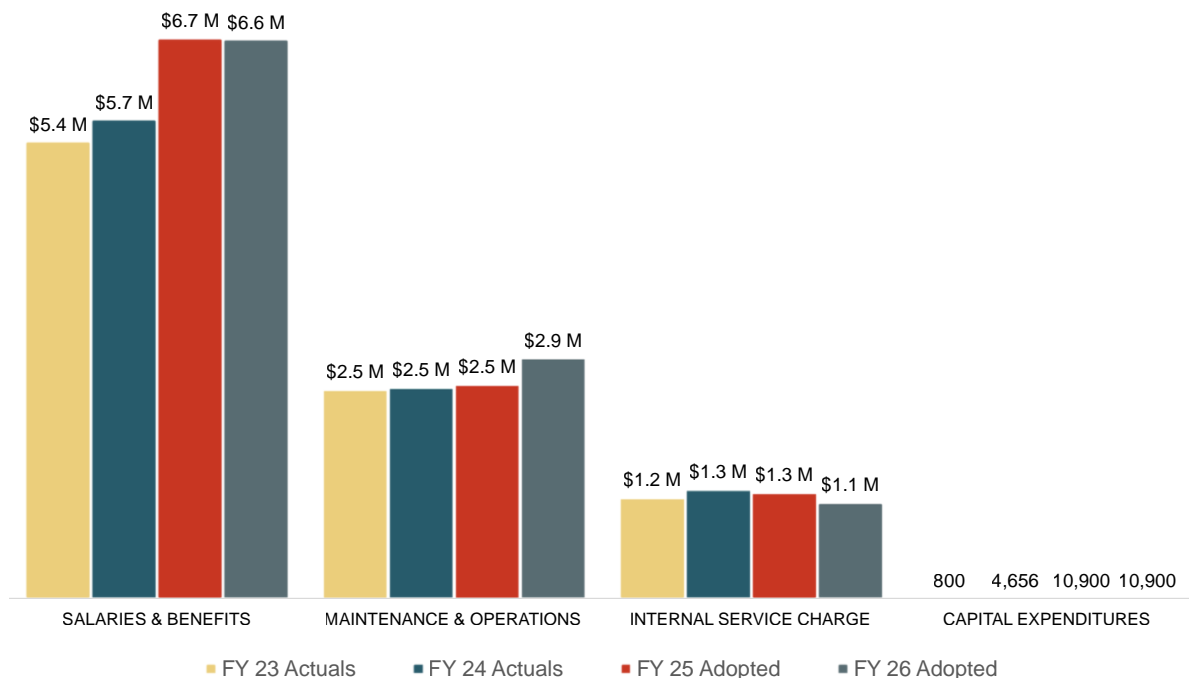
	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Full-Time	34.00	35.00	35.00
Part-Time (FTE)	3.05	2.35	2.45

Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
ACCOUNTANT	1.00	1.00	115,335	-	37,143	152,478
ACCOUNTANT, SENIOR	2.00	2.00	257,568	-	75,953	333,521
BUDGET ANALYST	2.00	2.00	238,041	-	70,746	308,787
BUDGET ANALYST, SENIOR	1.00	1.00	106,512	-	34,043	140,555
BUYER	2.00	1.00	103,798	1,800	35,863	141,461
BUYER, SENIOR	1.00	2.00	235,628	-	71,209	306,837
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	3.00	3.00	551,081	-	128,285	679,366
FISCAL CLERK	1.00	1.00	72,351	-	30,412	102,763
FISCAL CLERK, SENIOR	7.50	7.50	555,086	3,600	235,876	794,562
FISCAL SPECIALIST	6.00	6.00	586,757	-	207,996	794,754
MANAGEMENT ANALYST	2.00	1.00	120,740	-	35,556	156,295
MANAGEMENT ANALYST, ASSISTANT	2.00	2.00	203,535	-	67,078	270,612
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

Part-Time (FTE)	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
FISCAL CLERK, SENIOR	1.65	1.75	144,968.50	-	18,261.25	163,230
FISCAL SPECIALIST	0.70	0.70	59,126.52	-	4,341	63,467
			4,221,698	13,080	1,278,154	5,512,932

FINANCE SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	5,421,426	5,690,222	6,655,763	6,632,790	-0.35%
70 - REGULAR SALARIES	3,149,638	3,390,783	4,222,539	4,221,698	-0.02%
71 - SPECIAL PAYS	4,722	5,430	9,300	5,400	-41.94%
72 - BENEFITS	2,217,999	2,257,702	2,383,646	2,356,072	-1.16%
74 - OTHER PAYS	49,066	36,307	40,279	49,620	23.19%
MAINTENANCE & OPERATIONS	2,482,400	2,513,162	2,544,332	2,858,354	12.34%
81 - CONTRACT SERVICES	2,358,749	2,374,308	2,386,102	2,699,924	13.15%
83 - UTILITIES	7,479	7,537	9,044	9,244	2.21%
84 - SUPPLIES & MATERIALS	31,544	36,701	35,633	35,633	0.00%
85 - MAINTENANCE & REPAIR	5,134	2,406	10,773	10,773	0.00%
86 - TRAVEL & TRAINING	24,796	24,596	39,600	39,600	0.00%
87 - GENERAL EXPENSES	54,698	67,614	63,180	63,180	0.00%
INTERNAL SERVICE CHARGE	1,202,844	1,303,930	1,265,617	1,144,827	-9.54%
88 - INTERNAL SVC CHARGE	1,202,844	1,303,930	1,265,617	1,144,827	-9.54%
CAPITAL EXPENDITURES	800	4,656	10,900	10,900	0.00%
90 - CAPITAL EXPENDITURES	800	4,656	10,900	10,900	0.00%
Grand Total	9,107,470	9,511,969	10,476,613	10,646,871	1.63%



FINANCE SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01030005 - FINANCE ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	612,448	586,066	685,147	699,390	2.08%
711003 - SALARIES PART TIME	-	-	37,156	-	-100.00%
70 - REGULAR SALARIES Total	612,448	586,066	722,303	699,390	-3.17%
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	420	-	1,800	-	-100.00%
71 - SPECIAL PAYS Total	420	-	1,800	-	-100.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	64,453	53,400	101,628	101,682	0.05%
722001 - PENSION EE NORMAL COST MISC	41,221	39,165	52,893	53,853	1.81%
723002 - PENSION ER NORMAL COST MISC	57,755	60,370	72,146	71,548	-0.83%
724001 - PENSION EE CONTRIB MISC	(71,021)	(62,377)	(78,792)	(85,675)	8.74%
725001 - PENSION UAL REQUIRED MISC	167,344	153,430	149,502	156,493	4.68%
725003 - PENSION UAL DISCRETIONARY MISC	87,062	99,025	40,499	29,816	-26.38%
727001 - CAR ALLOWANCE	4,259	4,827	4,800	4,800	0.00%
727003 - CELL PHONE STIPEND	2,039	1,667	1,920	1,920	0.00%
727004 - RHS \$2.50 CONTRIBUTION	392	-	1,646	-	-100.00%
727012 - LIFE INSURANCE	451	437	525	473	-10.00%
727013 - EMP ASSISTANCE PROGRAM	84	82	100	90	-10.00%
727016 - MEDICARE FRINGES	9,020	8,480	10,032	10,239	2.06%
727017 - PARS DC 401A	4,374	5,406	5,644	5,986	6.05%
727019 - SURVIVOR BENEFIT	33	188	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	-	5,360	-	-100.00%
728003 - COMPENSATED ABSENCES	25,691	22,662	23,980	24,479	2.08%
72 - BENEFITS Total	393,156	386,761	391,884	375,701	-4.13%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	1,083	70	600	600	0.00%
74 - OTHER PAYS Total	1,083	70	600	600	0.00%
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	-	2,201	1,200	1,200	0.00%
811008 - SERVICES PROFESSIONAL	216,294	65,862	211,500	211,970	0.22%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
811027 - SERVICES CITY PRINT CONTRACT	5,176	2,686	3,000	3,000	0.00%
81 - CONTRACT SERVICES Total	221,469	70,749	215,700	216,170	0.22%
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	15,124	18,208	10,454	10,454	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	1,156	2,798	2,578	2,578	0.00%
84 - SUPPLIES & MATERIALS Total	16,281	21,006	13,032	13,032	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	364	317	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%
85 - MAINTENANCE & REPAIR Total	4,747	2,037	10,130	10,130	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	4,998	1,551	5,500	5,500	0.00%
861003 - TRAINING	2,796	3,499	3,500	3,500	0.00%
86 - TRAVEL & TRAINING Total	7,794	5,050	9,000	9,000	0.00%
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	2,976	589	1,500	1,500	0.00%
871004 - PUBLICATIONS & DUES NOC	904	5,920	2,750	2,750	0.00%
871006 - UNIFORM EXPENSE	201	-	200	200	0.00%
871017 - SOFTWARE LICENSE RENEWAL	-	-	750	750	0.00%
87 - GENERAL EXPENSES Total	4,081	6,509	5,200	5,200	0.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	4,000	4,862	5,151	1,683	-67.33%
881003 - VEHICLE REPLACE ISF	3,263	2,773	2,773	2,461	-11.25%
881004 - IT ISF OPERATING CHARGE	55,749	62,889	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	4,273	4,850	5,181	5,245	1.23%
881012 - GENERAL LIABILITY INSURANCE	13,731	23,064	25,562	26,982	5.56%
881013 - UNINSURED CLAIMS CHARGE	1,445	1,380	353	320	-9.27%
881014 - ANNUAL OPEB CHARGE	38,221	41,870	32,499	2,933	-90.97%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	134,667	155,673	130,635	100,480	-23.08%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
90 - CAPITAL EXPENDITURES					
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%
90 - CAPITAL EXPENDITURES Total	-	839	5,000	5,000	0.00%
01030005 - FINANCE ADMIN Total	1,396,147	1,234,761	1,505,285	1,434,704	-4.69%
01030301 - BUDGET					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	405,606	470,904	516,194	531,170	2.90%
70 - REGULAR SALARIES Total	405,606	470,904	516,194	531,170	2.90%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	-	-	540	-	-100.00%
71 - SPECIAL PAYS Total	-	-	540	-	-100.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	63,989	59,614	90,336	90,384	0.05%
722001 - PENSION EE NORMAL COST MISC	26,783	34,900	39,850	40,900	2.63%
723002 - PENSION ER NORMAL COST MISC	38,732	50,268	54,355	54,339	-0.03%
724001 - PENSION EE CONTRIB MISC	(48,924)	(53,819)	(59,362)	(65,068)	9.61%
725001 - PENSION UAL REQUIRED MISC	147,668	135,390	112,636	118,853	5.52%
725003 - PENSION UAL DISCRETIONARY MISC	76,825	87,382	30,512	22,644	-25.79%
727003 - CELL PHONE STIPEND	1,928	1,446	960	-	-100.00%
727004 - RHS \$2.50 CONTRIBUTION	8,748	930	1,830	-	-100.00%
727012 - LIFE INSURANCE	427	443	420	420	0.00%
727013 - EMP ASSISTANCE PROGRAM	80	83	80	80	0.00%
727016 - MEDICARE FRINGES	6,079	6,821	7,499	7,702	2.71%
727019 - SURVIVOR BENEFIT	100	251	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	11	-	-	0.00%
728003 - COMPENSATED ABSENCES	22,670	19,704	18,067	18,591	2.90%
72 - BENEFITS Total	345,105	343,424	297,183	288,844	-2.81%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	14,650	4,138	10,439	-	-100.00%
74 - OTHER PAYS Total	14,650	4,138	10,439	-	-100.00%
81 - CONTRACT SERVICES					
811027 - SERVICES CITY PRINT CONTRACT	9,062	6,019	5,800	5,800	0.00%
81 - CONTRACT SERVICES Total	9,062	6,019	5,800	5,800	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	25	-	474	474	0.00%
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	310	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	108	-	375	375	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	1,644	2,456	3,125	3,125	0.00%
84 - SUPPLIES & MATERIALS Total	1,777	2,767	3,974	3,974	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	-	-	128	128	0.00%
85 - MAINTENANCE & REPAIR Total	-	-	128	128	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	3,277	925	3,750	3,750	0.00%
861003 - TRAINING	4,952	8,938	5,000	5,000	0.00%
86 - TRAVEL & TRAINING Total	8,228	9,863	8,750	8,750	0.00%
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	580	425	-	-	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	5,460	-	2,737	2,737	0.00%
871004 - PUBLICATIONS & DUES NOC	450	1,889	600	600	0.00%
871006 - UNIFORM EXPENSE	-	-	202	202	0.00%
871017 - SOFTWARE LICENSE RENEWAL	-	344	1,500	1,500	0.00%
87 - GENERAL EXPENSES Total	6,490	2,658	5,039	5,039	0.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	1,500	1,823	1,932	2,816	45.75%
881003 - VEHICLE REPLACE ISF	6,024	5,458	3,825	3,088	-19.25%
881004 - IT ISF OPERATING CHARGE	69,933	80,683	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	10,298	3,615	4,371	4,590	4.99%
881012 - GENERAL LIABILITY INSURANCE	21,146	20,057	16,463	20,605	25.16%
881013 - UNINSURED CLAIMS CHARGE	2,370	1,183	215	236	10.00%
881014 - ANNUAL OPEB CHARGE	31,286	22,574	24,485	2,228	-90.90%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	153,328	146,166	103,909	87,726	-15.57%
01030301 - BUDGET Total	944,246	985,937	951,956	931,432	-2.16%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01030302 - ACCOUNTING					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	602,988	750,252	898,936	948,670	5.53%
711003 - SALARIES PART TIME	8,247	-	-	-	0.00%
70 - REGULAR SALARIES Total	611,234	750,252	898,936	948,670	5.53%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	113,668	131,074	180,672	180,768	0.05%
722001 - PENSION EE NORMAL COST MISC	47,559	62,109	74,132	80,499	8.59%
723002 - PENSION ER NORMAL COST MISC	55,035	76,018	90,303	89,597	-0.78%
724001 - PENSION EE CONTRIB MISC	(75,235)	(87,124)	(103,617)	(116,212)	12.16%
725001 - PENSION UAL REQUIRED MISC	150,836	138,294	194,733	212,271	9.01%
725003 - PENSION UAL DISCRETIONARY MISC	78,474	89,257	52,752	40,443	-23.33%
727003 - CELL PHONE STIPEND	-	485	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	13,800	7,992	7,450	9,512	27.68%
727012 - LIFE INSURANCE	641	780	840	840	0.00%
727013 - EMP ASSISTANCE PROGRAM	120	146	160	160	0.00%
727016 - MEDICARE FRINGES	9,715	11,607	13,079	13,770	5.28%
727019 - SURVIVOR BENEFIT	134	501	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	2,665	1,713	1,800	1,800	0.00%
728003 - COMPENSATED ABSENCES	23,157	24,762	31,463	33,203	5.53%
72 - BENEFITS Total	420,568	457,616	544,727	547,611	0.53%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	21,398	22,978	12,437	32,217	159.03%
74 - OTHER PAYS Total	21,398	22,978	12,437	32,217	159.03%
81 - CONTRACT SERVICES					
811006 - SERVICES ACCOUNTING	65,810	35,558	42,000	42,000	0.00%
811007 - SERVICES AUDIT	61,420	60,470	55,000	56,284	2.33%
811008 - SERVICES PROFESSIONAL	-	-	1,000	1,000	0.00%
811027 - SERVICES CITY PRINT CONTRACT	2,021	2,198	2,000	2,000	0.00%
81 - CONTRACT SERVICES Total	129,252	98,226	100,000	101,284	1.28%
84 - SUPPLIES & MATERIALS					
841012 - SUPPLIES CHECKS/INVOICES/FORMS	3,875	3,205	5,382	5,382	0.00%
84 - SUPPLIES & MATERIALS Total	3,875	3,205	5,382	5,382	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	19	3,750	3,750	0.00%
861003 - TRAINING	160	680	3,000	3,000	0.00%
86 - TRAVEL & TRAINING Total	160	699	6,750	6,750	0.00%
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	2,859	8,014	5,000	5,000	0.00%
871004 - PUBLICATIONS & DUES NOC	2,955	3,420	3,000	3,000	0.00%
871017 - SOFTWARE LICENSE RENEWAL	1,755	2,010	2,000	2,000	0.00%
87 - GENERAL EXPENSES Total	7,569	13,445	10,000	10,000	0.00%
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	67,038	75,521	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	4,121	5,931	8,489	9,096	7.14%
881012 - GENERAL LIABILITY INSURANCE	9,506	19,290	21,279	31,778	49.34%
881013 - UNINSURED CLAIMS CHARGE	1,186	1,269	323	418	29.37%
881014 - ANNUAL OPEB CHARGE	34,450	37,882	42,331	3,979	-90.60%
88 - INTERNAL SVC CHARGE Total	131,294	154,884	181,194	157,150	-13.27%
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	800	1,010	800	800	0.00%
90 - CAPITAL EXPENDITURES Total	800	1,010	800	800	0.00%
01030302 - ACCOUNTING Total	1,326,149	1,502,315	1,760,226	1,809,863	2.82%
01030304 - PURCHASING					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	417,786	479,063	550,451	574,024	4.28%
711003 - SALARIES PART TIME	-	-	60,520	-	-100.00%
70 - REGULAR SALARIES Total	417,786	479,063	610,971	574,024	-6.05%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	-	-	540	-	-100.00%
712006 - BILINGUAL PAY	1,385	1,810	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	1,385	1,810	2,340	1,800	-23.08%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	64,744	82,880	112,920	112,980	0.05%
722001 - PENSION EE NORMAL COST MISC	38,298	44,363	50,063	51,944	3.76%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
723002 - PENSION ER NORMAL COST MISC	34,260	44,593	50,723	51,301	1.14%
723004 - RETIREMENT PART TIME/TEMP	-	-	2,794	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(51,515)	(55,301)	(63,509)	(70,538)	11.07%
725001 - PENSION UAL REQUIRED MISC	106,046	97,229	120,111	128,441	6.94%
725003 - PENSION UAL DISCRETIONARY MISC	55,171	62,752	32,537	24,471	-24.79%
727003 - CELL PHONE STIPEND	886	-	960	-	-100.00%
727004 - RHS \$2.50 CONTRIBUTION	3,782	4,314	3,786	3,890	2.75%
727012 - LIFE INSURANCE	455	505	525	525	0.00%
727013 - EMP ASSISTANCE PROGRAM	85	95	100	100	0.00%
727016 - MEDICARE FRINGES	6,230	6,862	8,008	8,349	4.27%
727019 - SURVIVOR BENEFIT	100	313	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	2,220	1,799	1,860	1,860	0.00%
728003 - COMPENSATED ABSENCES	16,280	17,897	19,266	20,091	4.28%
72 - BENEFITS Total	277,045	308,300	340,144	333,415	-1.98%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	10,651	4,928	9,000	9,000	0.00%
74 - OTHER PAYS Total	10,651	4,928	9,000	9,000	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	45,080	-	-	-	0.00%
81 - CONTRACT SERVICES Total	45,080	-	-	-	0.00%
84 - SUPPLIES & MATERIALS					
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	-	250	250	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	1,408	995	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	1,903	1,343	6,245	6,245	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	-	3,000	3,000	0.00%
861003 - TRAINING	5,316	7,545	1,600	1,600	0.00%
86 - TRAVEL & TRAINING Total	5,316	7,545	4,600	4,600	0.00%
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	270	280	1,380	1,380	0.00%
871004 - PUBLICATIONS & DUES NOC	-	-	400	400	0.00%
87 - GENERAL EXPENSES Total	270	280	1,780	1,780	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	45,930	51,989	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	20,340	26,850	26,110	2,407	-90.78%
88 - INTERNAL SVC CHARGE Total	76,979	109,640	113,792	96,942	-14.81%
01030304 - PURCHASING Total	836,416	912,908	1,088,872	1,027,805	-5.61%
0103031 - REVENUE SERVICES					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	985,378	957,315	1,230,174	1,264,349	2.78%
711003 - SALARIES PART TIME	117,186	147,184	243,962	204,095	-16.34%
70 - REGULAR SALARIES Total	1,102,563	1,104,499	1,474,136	1,468,444	-0.39%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	-	-	1,020	-	-100.00%
712006 - BILINGUAL PAY	2,918	3,620	3,600	3,600	0.00%
71 - SPECIAL PAYS Total	2,918	3,620	4,620	3,600	-22.08%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	211,244	178,812	282,300	305,046	8.06%
721002 - CAFETERIA ALLOWANCE PT	-	-	-	7,800	0.00%
722001 - PENSION EE NORMAL COST MISC	95,613	93,622	125,436	122,707	-2.18%
723002 - PENSION ER NORMAL COST MISC	92,166	106,704	144,251	141,231	-2.09%
723004 - RETIREMENT PART TIME/TEMP	-	-	6,402	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(131,053)	(123,554)	(169,940)	(180,325)	6.11%
725001 - PENSION UAL REQUIRED MISC	282,285	258,815	268,430	282,906	5.39%
725003 - PENSION UAL DISCRETIONARY MISC	146,861	167,041	72,716	53,901	-25.87%
727003 - CELL PHONE STIPEND	963	259	960	-	-100.00%
727004 - RHS \$2.50 CONTRIBUTION	20,081	17,515	8,724	7,182	-17.68%
727012 - LIFE INSURANCE	1,252	1,133	1,365	1,628	19.23%
727013 - EMP ASSISTANCE PROGRAM	236	214	260	310	19.23%
727016 - MEDICARE FRINGES	16,779	16,496	21,427	21,345	-0.39%
727019 - SURVIVOR BENEFIT	402	814	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	7,357	3,217	4,320	2,520	-41.67%
728003 - COMPENSATED ABSENCES	37,939	40,514	43,056	44,252	2.78%
72 - BENEFITS Total	782,125	761,601	809,707	810,501	0.10%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	1,284	4,193	7,803	7,803	0.00%
74 - OTHER PAYS Total	1,284	4,193	7,803	7,803	0.00%
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	1,310	1,460	2,500	2,500	0.00%
811007 - SERVICES AUDIT	34,969	-	16,000	16,000	0.00%
811008 - SERVICES PROFESSIONAL	276,072	330,714	257,307	262,307	1.94%
81 - CONTRACT SERVICES Total	312,351	332,174	275,807	280,807	1.81%
83 - UTILITIES					
831001 - TELECOMM DATALINES	646	608	800	800	0.00%
83 - UTILITIES Total	646	608	800	800	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	387	369	515	515	0.00%
85 - MAINTENANCE & REPAIR Total	387	369	515	515	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	2,031	834	5,250	5,250	0.00%
861003 - TRAINING	1,267	605	5,250	5,250	0.00%
86 - TRAVEL & TRAINING Total	3,298	1,439	10,500	10,500	0.00%
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	-	-	500	500	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	35,168	43,312	38,030	38,030	0.00%
871004 - PUBLICATIONS & DUES NOC	1,120	1,310	2,490	2,490	0.00%
871006 - UNIFORM EXPENSE	-	100	140	140	0.00%
87 - GENERAL EXPENSES Total	36,288	44,722	41,160	41,160	0.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	4,000	4,862	5,151	1,683	-67.34%
881003 - VEHICLE REPLACE ISF	3,263	2,773	2,773	2,461	-11.26%
881004 - IT ISF OPERATING CHARGE	132,449	150,081	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	11,519	12,956	16,481	17,766	7.79%
881012 - GENERAL LIABILITY INSURANCE	23,309	38,187	43,100	52,727	22.34%
881013 - UNINSURED CLAIMS CHARGE	2,640	2,375	619	659	6.39%
881014 - ANNUAL OPEB CHARGE	54,724	60,780	58,351	5,303	-90.91%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	263,130	303,240	329,204	294,687	-10.48%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	-	2,457	3,100	3,100	0.00%
911004 - COMPUTER EQUIPMENT	-	350	2,000	2,000	0.00%
90 - CAPITAL EXPENDITURES Total	-	2,807	5,100	5,100	0.00%
0103031 - REVENUE SERVICES Total	2,504,990	2,559,273	2,959,351	2,923,917	-1.20%
0103032 - PARKING LOTS & METERS					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	216,502	236,895	308,200	308,200	0.00%
811030 - PARKING METER CONTRACT	1,425,034	1,630,244	1,480,595	1,787,663	20.74%
81 - CONTRACT SERVICES Total	1,641,536	1,867,139	1,788,795	2,095,863	17.17%
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	958	1,027	900	1,100	22.24%
831004 - UTILITIES ELECTRICITY	5,875	5,902	7,344	7,344	0.00%
83 - UTILITIES Total	6,832	6,929	8,244	8,444	2.43%
84 - SUPPLIES & MATERIALS					
841012 - SUPPLIES CHECKS/INVOICES/FORMS	7,708	8,381	7,000	7,000	0.00%
84 - SUPPLIES & MATERIALS Total	7,708	8,381	7,000	7,000	0.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	20,500	15,194	-	-	0.00%
881003 - VEHICLE REPLACE ISF	11,293	7,803	-	-	0.00%
881006 - PARKING EQUIP CONTRIB	400,000	400,000	400,000	400,000	0.00%
881012 - GENERAL LIABILITY INSURANCE	10,717	10,394	6,884	7,842	13.92%
881015 - OTHER INSURANCE ISF RATES	935	935	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	443,446	434,327	406,884	407,842	0.24%
0103032 - PARKING LOTS & METERS Total	2,099,521	2,316,775	2,210,923	2,519,149	13.94%
Grand Total	9,107,470	9,511,969	10,476,613	10,646,871	1.63%

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FIRE



MISSION STATEMENT

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

OVERVIEW

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

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



SUMMARY OF NOTABLE ACCOMPLISHMENTS DURING FISCAL YEAR 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 FY 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 (1st Round) plan check reviews within 15 working days or less
Number of medical transports by non-NBFD ambulances (neighboring agencies provide assistance when all units are unavailable) ¹	4	TBD	Under 30	Under 30
Maintain Staffing & Reduce Overtime	Within FY Budget	Over Budget ²	Within FY Budget	Within FY Budget
Drowning incidents are below the USLA statistical average ³	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

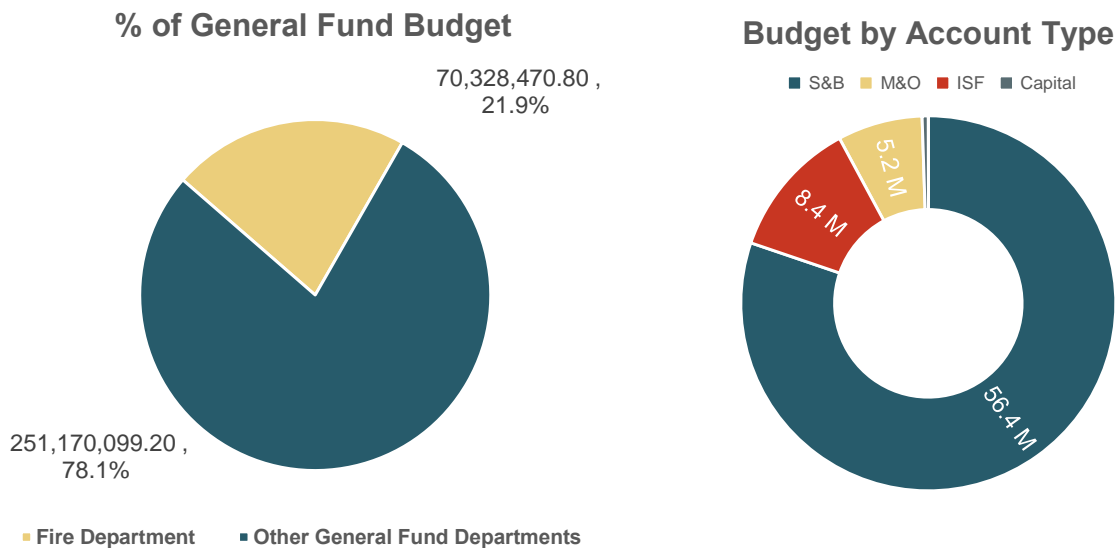
¹Totals based on preceding calendar year—MetroNet Data

² Mutual Aid Responses in FY24-25 – including LA Fires Jan 2025

³ (US Lifeguarding Association stat is 1 in 18 million beach visits)

FIRE DEPARTMENT

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01040005 - FIRE ADMINISTRATION	1,718,863	1,817,739	1,802,861	1,872,146	3.84%
01040401 - FIRE OPERATIONS	37,956,260	39,623,639	40,466,871	52,755,637	30.37%
01040402 - FIRE PREVENTION	1,441,509	1,527,277	1,832,934	1,754,299	-4.29%
01040403 - COMM ER RESPONSE TEAM (CERT)	183,503	168,705	251,738	246,386	-2.13%
01040404 - EMERGENCY MEDICAL SERVICES	11,406,228	13,450,554	12,680,774	3,852,631	-69.62%
01040405 - JUNIOR LIFEGUARDS	1,393,230	1,456,033	1,310,631	1,565,163	19.42%
01040406 - LIFEGUARD OPERATIONS	7,072,839	7,490,727	7,520,151	8,302,859	10.41%
Grand Total	61,172,432	65,534,675	65,865,961	70,349,121	6.81%



Top Non-Personnel Budgeted Items - FY 26

OTHER AGENCY FEES	921,511
PP-GEMT-IGT	422,000
SPECIAL DEPT SUPPLIES NOC	388,115
AUTOMOTIVE FUEL/WASH	295,506
EQUIPMENT N.O.C.	285,879
DISPOSABLE MEDICAL SUPPLIES	283,250
SERVICES CONTRACT	240,925
AMBULANCE BILLING	240,000
SERVICES FUEL MODIFICATION	225,810
MAINT & REPAIR EQUIPMENT	203,268

FIRE PERSONNEL

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

<u>Full-Time</u>	<u>FY 25</u>	<u>FY 26</u>	<u>Base Pay</u>	<u>Specialty Pay</u>	<u>Benefits</u>	<u>Total Pay</u>
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	2.00	2.00	163,210	-	64,329	227,540
DEPUTY FIRE MARSHAL	2.00	2.00	279,162	15,890	80,899	375,951
EMS DIVISION CHIEF	1.00	1.00	191,585	960	44,954	237,500
FIRE BATTALION CHIEF	3.00	3.00	597,572	73,288	140,913	811,774
FIRE BATTALION CHIEF, TRAINING	1.00	0.00	-	-	-	-
FIRE CAPTAIN 112 HOURS	29.00	29.00	4,569,016	700,694	1,947,853	7,217,562
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	30.00	30.00	4,021,281	609,768	1,831,196	6,462,246
FIRE INSPECTOR, SENIOR	3.00	3.00	381,622	33,881	119,294	534,797
FIRE MARSHAL	0.80	0.80	134,359	-	33,402	167,761
FIRE SERVICES COORDINATOR	2.00	2.00	183,811	7,368	69,543	260,722
FIRE STAFF CAPTAIN, EMS/TRAINING	2.00	2.00	339,196	78,468	145,835	563,499
FIREFIGHTER 112 HOURS	6.00	6.00	619,281	102,864	313,763	1,035,908
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	29.00	29.00	4,168,550	541,319	1,819,692	6,529,561
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	22.00	22.00	2,469,113	124,818	1,142,729	3,736,660
FISCAL CLERK, SENIOR	1.00	0.00	-	-	-	-
FISCAL SPECIALIST	0.00	1.00	93,810	-	36,211	130,021
LIFEGUARD BATTALION CHIEF	2.00	2.00	303,081	15,743	75,445	394,269
LIFEGUARD CAPTAIN	8.00	8.00	881,727	61,188	261,984	1,204,899
LIFEGUARD CAPTAIN, TRAINING	1.00	1.00	136,443	10,351	36,417	183,211
LIFEGUARD OFFICER - F/T	0.00	3.00	229,143	1,920	126,833	357,896
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

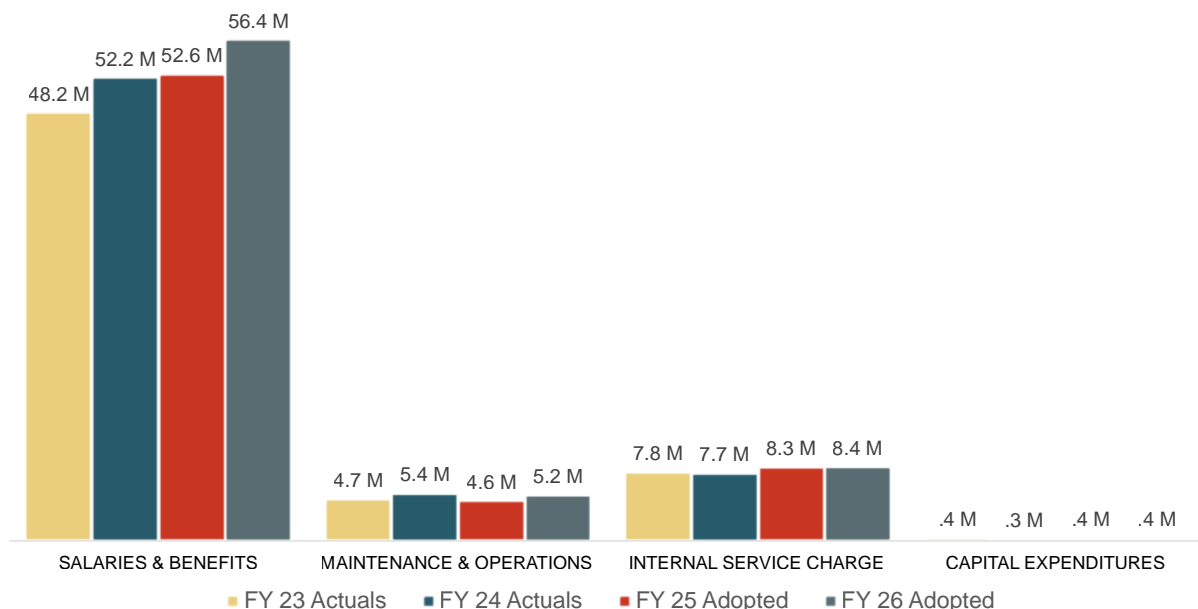
<u>Part-Time (FTE)</u>	<u>FY 25</u>	<u>FY 26</u>	<u>Base Pay</u>	<u>Specialty Pay</u>	<u>Benefits</u>	<u>Total Pay</u>
LIFEGUARD CADET	0.87	0.87	23,534	-	1,349	24,883
LIFEGUARD I	13.74	13.74	927,908	-	82,096	1,010,005
LIFEGUARD I JUNIOR GUARD	3.31	3.31	162,775	-	8,589	171,364



Part-Time (FTE)	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
LIFEGUARD II	11.50	11.50	943,967	-	94,342	1,038,310
LIFEGUARD II JUNIOR GUARD	3.94	3.94	235,495	-	12,371	247,866
LIFEGUARD III	1.94	1.94	159,243	-	20,478	179,721
LIFEGUARD III JUNIOR GUARD	1.03	1.03	61,563	-	3,326	64,890
LIFEGUARD OFFICER - P/T	2.25	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
			23,798,044	2,434,780	8,866,487	35,099,311

FIRE SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	48,240,713	52,184,603	52,556,463	56,426,596	7.36%
70 - REGULAR SALARIES	18,676,723	20,852,781	22,379,139	23,748,588	6.12%
71 - SPECIAL PAYS	1,491,107	1,615,773	1,685,030	2,663,477	58.07%
72 - BENEFITS	21,092,178	22,237,413	21,246,213	21,889,642	3.03%
74 - OTHER PAYS	6,980,705	7,478,636	7,246,081	8,124,889	12.13%
MAINTENANCE & OPERATIONS	4,733,642	5,397,048	4,608,819	5,177,217	11.88%
81 - CONTRACT SERVICES	1,780,392	1,789,853	1,846,556	2,081,768	12.74%
82 - GRANT OPERATING	659,899	903,755	422,000	422,000	0.00%
83 - UTILITIES	301,778	313,420	296,164	343,079	15.84%
84 - SUPPLIES & MATERIALS	758,524	796,143	701,721	890,721	26.93%
85 - MAINTENANCE & REPAIR	770,404	931,315	848,521	903,362	6.46%
86 - TRAVEL & TRAINING	153,091	170,567	169,009	164,009	-2.96%
87 - GENERAL EXPENSES	309,554	491,996	324,847	372,277	14.60%
INTERNAL SERVICE CHARGE	7,794,615	7,693,162	8,326,800	8,371,429	0.54%
88 - INTERNAL SVC CHARGE	7,794,615	7,693,162	8,326,800	8,371,429	0.54%
CAPITAL EXPENDITURES	403,462	259,862	373,879	373,879	0.00%
90 - CAPITAL EXPENDITURES	403,462	259,862	373,879	373,879	0.00%
Grand Total	61,172,432	65,534,675	65,865,961	70,349,121	6.81%



FIRE SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01040005 - FIRE ADMINISTRATION					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	453,699	511,004	545,361	568,769	4.29%
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%
70 - REGULAR SALARIES Total	764,192	825,105	871,165	942,556	8.19%
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	4,404	4,383	4,322	4,665	7.94%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	130,354	138,053	149,184	149,470	0.19%
722001 - PENSION EE NORMAL COST MISC	40,576	46,496	52,876	54,228	2.56%
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	60,256	4.27%
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)	(75,358)	6.15%
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	13,849	7.33%
727017 - PARS DC 401A	4,999	5,353	5,651	5,979	5.81%
727019 - SURVIVOR BENEFIT	201	501	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	1,700	577	720	7,846	989.74%
728003 - COMPENSATED ABSENCES	26,050	26,899	28,977	30,409	4.94%
72 - BENEFITS Total	646,485	673,146	624,330	653,182	4.62%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	1,418	4,513	100	3,025	2925.10%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
713003 - OVERTIME PLANNED	-	1,573	5,952	5,952	0.00%
74 - OTHER PAYS Total	1,418	6,085	6,052	8,977	48.33%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	37,271	21,940	20,500	20,500	0.00%
83 - UTILITIES					
831001 - TELECOMM DATALINES	2,008	2,733	2,000	2,478	23.88%
831002 - UTILITIES TELEPHONE	407	207	1,048	1,048	0.00%
83 - UTILITIES Total	2,415	2,941	3,048	3,526	15.67%
84 - SUPPLIES & MATERIALS					
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%
841046 - SPECIAL DEPT EXPENSE NOC	48	-	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	27,344	18,131	21,750	21,750	0.00%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	14,969	19,965	22,672	22,672	0.00%
86 - TRAVEL & TRAINING					
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	-	-	0.00%
86 - TRAVEL & TRAINING Total	10,419	12,698	11,050	11,050	0.00%
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	9	3,706	-	-	0.00%
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%
87 - GENERAL EXPENSES Total	12,085	14,664	10,075	10,075	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	197,861	218,681	207,896	173,194	-16.69%
01040005 - FIRE ADMINISTRATION Total	1,718,863	1,817,739	1,802,861	1,872,146	3.84%
01040401 - FIRE OPERATIONS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	105,997	123,578	82,647	-	-100.00%
711002 - SALARIES SAFETY	10,431,541	11,154,831	12,696,155	16,957,237	33.56%
70 - REGULAR SALARIES Total	10,537,538	11,278,409	12,778,802	16,957,237	32.70%
71 - SPECIAL PAYS					
712001 - SPECIAL ASSIGNMENT PAY	39,826	43,248	43,340	52,906	22.07%
712002 - TILLER PAY	21,309	23,961	102,048	195,152	91.24%
712004 - CERTIFICATION PAY	5,551	7,086	7,088	8,608	21.44%
712006 - BILINGUAL PAY	23,810	26,179	23,538	32,400	37.65%
712007 - LONGEVITY PAY SAFETY	104,684	120,766	124,446	547,562	340.00%
712009 - SCHOLASTIC ACHIEVEMENT	461,691	486,262	490,304	613,122	25.05%
712012 - HOLIDAY PAY SAFETY	214,309	215,082	225,101	500,238	122.23%
712015 - LONGEVITY PAY MISC	-	(4,570)	-	-	0.00%
712019 - SAFETY CERTIFICATION PAY	228,216	247,063	241,950	290,360	20.01%
71 - SPECIAL PAYS Total	1,099,396	1,165,078	1,257,817	2,240,349	78.11%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	1,951,197	1,943,619	2,344,980	3,089,525	31.75%
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	1,918,170	40.52%
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	3,847,397	29.03%
724001 - PENSION EE CONTRIB MISC	-	-	(10,744)	-	-100.00%
724002 - PENSION EE CONTRIB SAFETY	(1,572,686)	(1,675,694)	(1,880,954)	(2,515,083)	33.71%
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	280,654	38.67%
727017 - PARS DC 401A	32,989	35,756	27,373	42,366	54.77%
727019 - SURVIVOR BENEFIT	2,711	5,012	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	14,781	6,203	6,762	6,762	0.00%
728003 - COMPENSATED ABSENCES	396,036	412,506	444,365	593,395	33.54%
72 - BENEFITS Total	14,068,393	14,538,197	13,941,681	18,186,155	30.44%
74 - OTHER PAYS					
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	790,254	31.71%
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	3,141,974	34.52%
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	-	-	0.00%
74 - OTHER PAYS Total	5,144,583	5,342,205	5,540,924	7,399,637	33.55%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	25,099	17,946	23,175	11,000	-52.54%
811016 - SERVICES PHYSICALS	56,318	39,979	92,458	183,458	98.42%
811017 - SERVICES CONTRACT	-	-	-	20,650	0.00%
841060 - OTHER AGENCY FEES	907,160	955,137	902,111	921,511	2.15%
81 - CONTRACT SERVICES Total	988,577	1,013,062	1,017,744	1,136,619	11.68%
83 - UTILITIES					
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%
83 - UTILITIES Total	245,677	253,096	242,675	303,845	25.21%
84 - SUPPLIES & MATERIALS					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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%
841074 - FIRE INVESTIGATIONS	5,469	5,080	5,000	10,000	100.00%
84 - SUPPLIES & MATERIALS Total	106,873	109,547	86,844	95,844	10.36%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	493,760	635,708	505,243	545,214	7.91%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	110,812	120,607	110,987	110,987	0.00%
87 - GENERAL EXPENSES					
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%
871044 - HONOR GUARD PROGRAM	-	12,364	-	-	0.00%
87 - GENERAL EXPENSES Total	200,575	372,216	219,222	297,523	35.72%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	4,703,789	4,669,702	4,642,490	5,359,785	15.45%
90 - CAPITAL EXPENDITURES					
911006 - FITNESS EQUIPMENT	37,713	5,640	25,000	25,000	0.00%
911016 - ROLLING EQUIPMENT	50,000	-	-	-	0.00%
911024 - EQUIPMENT N.O.C.	168,573	120,173	97,441	97,441	0.00%
90 - CAPITAL EXPENDITURES Total	256,286	125,812	122,441	122,441	0.00%
01040401 - FIRE OPERATIONS Total	37,956,260	39,623,639	40,466,871	52,734,987	30.32%
01040402 - FIRE PREVENTION					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	543,131	683,651	754,990	782,952	3.70%
711003 - SALARIES PART TIME	60,401	-	71,393	-	-100.00%
70 - REGULAR SALARIES Total	603,532	683,651	826,383	782,952	-5.26%
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	30,068	32,058	31,445	38,530	22.53%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	93,953	117,268	142,927	146,200	2.29%
721002 - CAFETERIA ALLOWANCE PT	3,600	-	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	50,025	57,471	64,222	66,947	4.24%
723002 - PENSION ER NORMAL COST MISC	56,428	71,774	79,303	80,494	1.50%
723004 - RETIREMENT PART TIME/TEMP	-	-	2,363	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(82,828)	(92,649)	(100,278)	(105,793)	5.50%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	12,737	11.15%
727017 - PARS DC 401A	-	-	-	73	0.00%
727019 - SURVIVOR BENEFIT	167	376	-	-	0.00%
728003 - COMPENSATED ABSENCES	15,648	25,422	26,425	27,819	5.28%
72 - BENEFITS Total	332,666	379,054	444,400	443,351	-0.24%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	6,981	4,815	-	-	0.00%
713003 - OVERTIME PLANNED	2,451	4,971	2,500	2,500	0.00%
74 - OTHER PAYS Total	9,433	9,786	2,500	2,500	0.00%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	302,287	255,758	318,810	318,810	0.00%
83 - UTILITIES					
831001 - TELECOMM DATALINES	1,655	456	2,319	2,319	0.00%
83 - UTILITIES Total	1,655	456	2,319	2,319	0.00%
84 - SUPPLIES & MATERIALS					
841012 - SUPPLIES CHECKS/INVOICES/ FORMS	509	-	640	640	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	4,434	501	8,443	8,443	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	1,442	3,588	3,600	3,600	0.00%
84 - SUPPLIES & MATERIALS Total	6,385	4,089	12,683	12,683	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	3,917	3,403	5,101	5,101	0.00%
85 - MAINTENANCE & REPAIR Total	3,917	3,403	5,101	5,101	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	22	5,614	2,400	2,400	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
861003 - TRAINING	2,579	1,241	3,000	3,000	0.00%
86 - TRAVEL & TRAINING Total	2,600	6,855	5,400	5,400	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	7,964	9,142	8,300	11,168	34.56%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	141,001	143,025	175,593	131,485	-25.12%
01040402 - FIRE PREVENTION Total	1,441,509	1,527,277	1,832,934	1,754,299	-4.29%
01040403 - COMM ER RESPONSE TEAM (CERT)					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	61,350	51,539	81,341	90,369	11.10%
70 - REGULAR SALARIES Total	61,350	51,539	81,341	90,369	11.10%
71 - SPECIAL PAYS					
712009 - SCHOLASTIC ACHIEVEMENT	1,743	2,919	3,964	4,503	13.60%
712019 - SAFETY CERTIFICATION PAY	-	-	3,542	-	-100.00%
71 - SPECIAL PAYS Total	1,743	2,919	7,506	4,503	-40.01%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	6,485	15,150	24,972	25,192	0.88%
722001 - PENSION EE NORMAL COST MISC	4,369	4,039	6,586	7,319	11.13%
722002 - PENSION EE NORMAL COST SAFETY	277	-	-	-	0.00%
723002 - PENSION ER NORMAL COST MISC	6,063	5,789	8,983	9,711	8.11%
724001 - PENSION EE CONTRIB MISC	(8,396)	(7,000)	(11,090)	(12,334)	11.22%
724002 - PENSION EE CONTRIB SAFETY	(327)	-	-	-	0.00%
725001 - PENSION UAL REQUIRED MISC	16,293	14,939	17,749	19,857	11.87%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	1,476	19.32%
727017 - PARS DC 401A	-	-	-	9	0.00%
727019 - SURVIVOR BENEFIT	33	-	-	-	0.00%
728003 - COMPENSATED ABSENCES	2,501	2,554	2,847	3,217	13.00%
72 - BENEFITS Total	36,804	46,130	58,916	58,355	-0.95%
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	4,406	10,477	19,021	19,021	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	6,445	5,159	5,000	5,000	0.00%
81 - CONTRACT SERVICES Total	6,445	5,159	5,000	5,000	0.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	8,184	-	-	-	0.00%
841016 - CERT PROGRAM SUPPLIES	9,402	3,171	15,000	15,000	0.00%
84 - SUPPLIES & MATERIALS Total	17,586	3,171	15,000	15,000	0.00%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	5,867	1,980	7,054	7,500	6.32%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	6,743	7,213	6,000	6,000	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	10,035	6,577	8,900	8,900	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	32,525	33,537	43,000	31,739	-26.19%
01040403 - COMM ER RESPONSE TEAM (CERT) Total	183,503	168,705	251,738	246,386	-2.13%
01040404 - EMERGENCY MEDICAL SERVICES					
70 - REGULAR SALARIES					
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	308,342	-91.61%
70 - REGULAR SALARIES Total	3,212,953	4,113,637	3,904,914	539,985	-86.17%
71 - SPECIAL PAYS					
712001 - SPECIAL ASSIGNMENT PAY	13,997	15,989	23,506	9,875	-57.99%
712002 - TILLER PAY	1,201	447	-	-	0.00%
712004 - CERTIFICATION PAY	-	-	-	2,700	0.00%
712006 - BILINGUAL PAY	5,904	5,430	5,469	-	-100.00%
712007 - LONGEVITY PAY SAFETY	30,440	36,807	32,862	127,337	287.49%
712009 - SCHOLASTIC ACHIEVEMENT	115,636	134,786	107,122	9,835	-90.82%
712012 - HOLIDAY PAY SAFETY	46,588	71,990	59,972	67,198	12.05%
712019 - SAFETY CERTIFICATION PAY	53,435	52,167	44,784	4,749	-89.40%
71 - SPECIAL PAYS Total	267,202	317,616	273,715	221,694	-19.01%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	505,486	601,954	758,064	94,803	-87.49%
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	35,485	-90.83%
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	73,888	-91.26%
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)	(47,535)	-91.08%
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	11,750	-80.61%
727017 - PARS DC 401A	3,047	12,544	1,883	18,928	905.18%
727019 - SURVIVOR BENEFIT	837	2,318	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	340	73	-	-	0.00%
728003 - COMPENSATED ABSENCES	108,019	137,118	136,672	18,866	-86.20%
72 - BENEFITS Total	3,711,846	4,142,016	4,178,365	392,888	-90.60%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	143	-	-	-	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	11,657	1,411	170,000	11,843	-93.03%
713003 - OVERTIME PLANNED	10,168	11,718	30,000	480	-98.40%
713004 - OVERTIME VACATION RELIEF	576,621	621,696	365,000	101,010	-72.33%
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	-	-	0.00%
74 - OTHER PAYS Total	1,366,764	1,668,523	1,281,744	131,805	-89.72%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	302,196	333,066	347,529	432,529	24.46%
82 - GRANT OPERATING					
821008 - MEDI-CAL IGT	310,177	447,001	-	-	0.00%
821009 - GEMT QAF	215,245	-	-	-	0.00%
821010 - PP-GEMT-IGT	134,477	456,754	422,000	422,000	0.00%
82 - GRANT OPERATING Total	659,899	903,755	422,000	422,000	0.00%
83 - UTILITIES					
831001 - TELECOMM DATALINES	24,987	27,834	17,756	-	-100.00%
83 - UTILITIES Total	24,987	27,834	17,756	-	-100.00%
84 - SUPPLIES & MATERIALS					
841008 - SUPPLIES COMP SOFTWARE	5,410	12,110	4,500	4,500	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
841015 - SPECIAL DEPT SUPPLIES NOC	1,107	-	-	-	0.00%
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%
84 - SUPPLIES & MATERIALS Total	301,558	353,869	302,150	332,150	9.93%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	99,186	95,599	145,275	145,275	0.00%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	12,274	9,012	18,882	13,882	-26.48%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	45,553	62,456	43,310	9,570	-77.90%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	1,359,359	1,346,973	1,615,134	1,080,852	-33.08%
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	42,452	76,200	130,000	130,000	0.00%
90 - CAPITAL EXPENDITURES Total	42,452	76,200	130,000	130,000	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01040404 - EMERGENCY MEDICAL SERVICES Total	11,406,228	13,450,554	12,680,774	3,852,631	-69.62%
01040405 - JUNIOR LIFEGUARDS					
70 - REGULAR SALARIES					
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	519,733	8.67%
70 - REGULAR SALARIES Total	538,041	565,037	609,455	657,140	7.82%
71 - SPECIAL PAYS					
712001 - SPECIAL ASSIGNMENT PAY	2,252	1,865	1,447	1,920	32.70%
712005 - EMT PAY	-	-	-	4,483	0.00%
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%
71 - SPECIAL PAYS Total	2,252	1,865	5,971	9,421	57.79%
72 - BENEFITS					
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	8,228	25.25%
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	16,965	16.06%
723004 - RETIREMENT PART TIME/TEMP	13,335	12,312	16,740	18,748	12.00%
724001 - PENSION EE CONTRIB MISC	(6,621)	(8,235)	(7,432)	(8,475)	14.05%
724002 - PENSION EE CONTRIB SAFETY	-	-	(9,052)	(10,854)	19.90%
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%
727009 - ANBOL EQUIP ALLOWANCE	-	-	-	7,329	0.00%
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	9,954	12.64%
727019 - SURVIVOR BENEFIT	33	63	-	-	0.00%
728003 - COMPENSATED ABSENCES	7,396	4,262	4,591	4,809	4.74%
72 - BENEFITS Total	298,310	307,113	141,020	154,262	9.39%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	404	221	1,000	7,460	645.95%
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%
74 - OTHER PAYS Total	404	221	53,318	59,778	12.12%
81 - CONTRACT SERVICES					
811004 - EQUIPMENT RENTAL	60,515	70,489	26,750	26,750	0.00%
811008 - SERVICES PROFESSIONAL	45,519	49,802	49,740	75,152	51.09%
811027 - SERVICES CITY PRINT CONTRACT	3,470	3,354	3,000	3,000	0.00%
81 - CONTRACT SERVICES Total	109,505	123,645	79,490	104,902	31.97%
83 - UTILITIES					
831001 - TELECOMM DATALINES	523	360	1,000	1,000	0.00%
831002 - UTILITIES TELEPHONE	108	1,599	3,100	3,100	0.00%
83 - UTILITIES Total	631	1,959	4,100	4,100	0.00%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	237,216	259,369	224,995	374,995	66.67%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	8,119	9,030	10,904	15,545	42.56%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	3,320	5,982	6,000	6,000	0.00%
86 - TRAVEL & TRAINING Total	3,320	5,982	6,000	6,000	0.00%
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	1,740	-	2,000	2,000	0.00%
871006 - UNIFORM EXPENSE	855	2,968	2,100	2,100	0.00%
87 - GENERAL EXPENSES Total	2,595	2,968	4,100	4,100	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	170,557	170,292	147,865	151,507	2.46%
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	22,281	8,552	23,413	23,413	0.00%
90 - CAPITAL EXPENDITURES Total	22,281	8,552	23,413	23,413	0.00%
01040405 - JUNIOR LIFEGUARDS Total	1,393,230	1,456,033	1,310,631	1,565,163	19.42%
01040406 - LIFEGUARD OPERATIONS					
70 - REGULAR SALARIES					
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	2,224,832	24.12%
70 - REGULAR SALARIES Total	2,959,117	3,335,403	3,307,078	3,778,350	14.25%
71 - SPECIAL PAYS					
712001 - SPECIAL ASSIGNMENT PAY	5,477	6,999	15,160	19,262	27.06%
712005 - EMT PAY	22,749	18,882	25,000	52,536	110.15%
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%
71 - SPECIAL PAYS Total	86,043	91,855	104,254	144,316	38.43%
72 - BENEFITS					
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	211,769	28.73%
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	444,400	22.86%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
723004 - RETIREMENT PART TIME/TEMP	58,040	52,483	56,669	61,201	8.00%
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)	(279,138)	23.25%
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	79,921	129.00%
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	-	-	0.00%
727016 - MEDICARE FRINGES	52,089	56,316	49,100	58,269	18.67%
727019 - SURVIVOR BENEFIT	1,071	3,195	-	-	0.00%
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%
72 - BENEFITS Total	1,997,674	2,151,757	1,857,500	2,001,449	7.75%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	226,683	238,804	100,000	252,184	152.18%
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%
74 - OTHER PAYS Total	453,696	441,338	342,522	503,170	46.90%
81 - CONTRACT SERVICES					
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	0.00%
81 - CONTRACT SERVICES Total	34,112	37,223	57,483	63,408	10.31%
83 - UTILITIES					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
831004 - UTILITIES ELECTRICITY	16,341	18,491	17,188	19,712	14.69%
83 - UTILITIES Total	26,413	27,134	26,266	29,289	11.51%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	61,561	47,967	38,299	38,299	0.00%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	144,587	165,629	152,272	162,056	6.43%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	37	260	3,140	3,140	0.00%
861003 - TRAINING	6,885	7,940	7,550	7,550	0.00%
86 - TRAVEL & TRAINING Total	6,923	8,200	10,690	10,690	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	30,747	23,973	30,940	30,940	0.00%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	1,189,522	1,110,952	1,494,822	1,442,867	-3.48%



Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
90 - CAPITAL EXPENDITURES					
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%
90 - CAPITAL EXPENDITURES Total	82,444	49,298	98,025	98,025	0.00%
01040406 - LIFEGUARD OPERATIONS Total	7,072,839	7,490,727	7,520,151	8,302,859	10.41%
Grand Total	61,172,432	65,534,675	65,865,961	70,349,121	6.81%

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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 29th 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

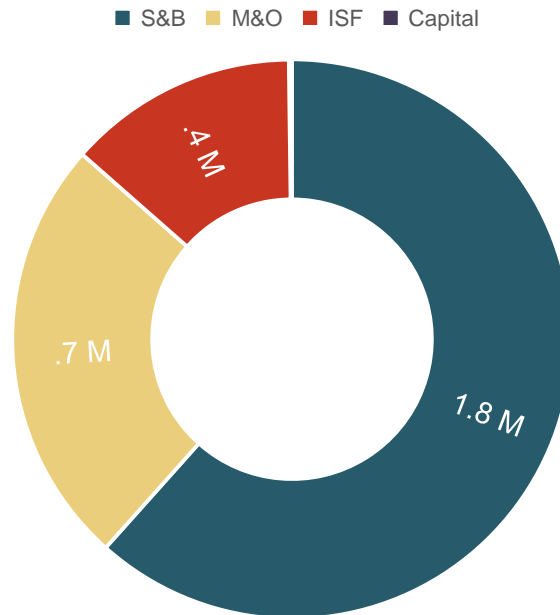
Performance Measure	Actual FY 23 - 24	Estimated FY 24 - 25	Projected FY 25 - 26	Target
Removal of unseaworthy, unsafe, or unsanitary vessels	24 vessels	15 vessels	12 vessels	10 vessels
Improve Occupancy – Marina Park Slips	3770 nights	4,100 nights	4,500 nights	4,950 Nights
Improve Occupancy – Marina 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 ⁱ	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
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

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

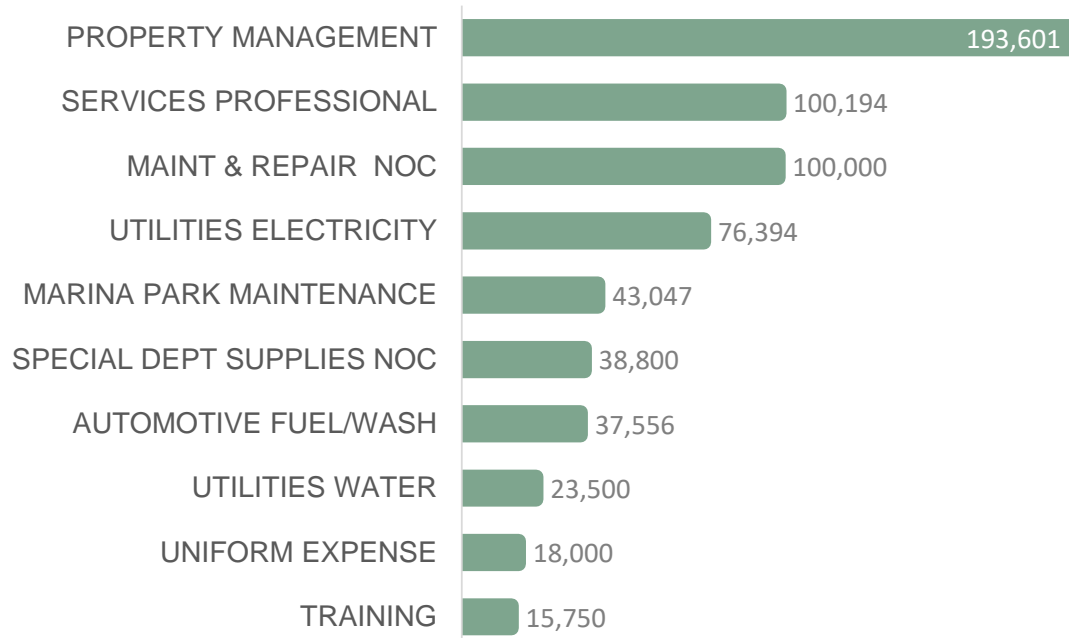
HARBOR DEPARTMENT

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
10045451 - HARBOR DEPARTMENT	2,195,603	2,487,625	2,817,875	2,860,962	1.53%
Grand Total	2,195,603	2,487,625	2,817,875	2,860,962	1.53%

Budget by Account Type



Top Non-Personnel Budgeted Items - FY 26



HARBOR PERSONNEL

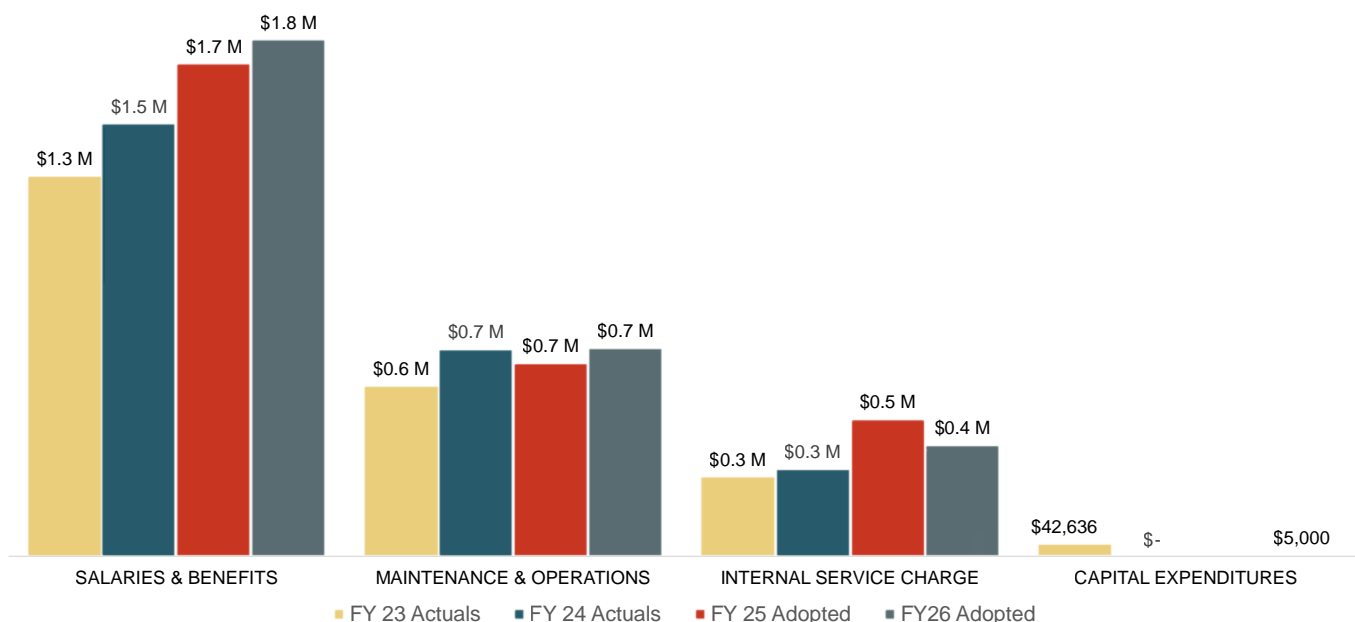
	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Full-Time	9.00	9.00	9.00
Part-Time (FTE)	4.29	4.29	4.29

Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
DEPUTY HARBORMASTER	1.00	1.00	154,974	4,560	40,985	200,519
HARBOR SAFETY OFFICER	1.00	1.00	61,214	-	29,588	90,802
HARBOR SAFETY OFFICER, LEAD	5.00	5.00	367,001	1,800	153,466	522,266
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

Part-Time (FTE)	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
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 SAFETY OFFICER	1.70	1.70	107,555	-	7,586	115,141
HARBOR SAFETY OFFICER, LEAD	0.49	0.49	37,478	-	2,074	39,552
MANAGEMENT ANALYST	0.00	0.50	44,891	-	3,326	48,216
			1,187,488	12,120	335,744	1,535,352

HARBOR SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	1,298,233	1,477,919	1,682,536	1,762,337	4.74%
70 - REGULAR SALARIES	1,032,584	1,107,193	1,120,147	1,187,488	6.01%
71 - SPECIAL PAYS	2,505	\$1,757	4,020	1,800	-55.22%
72 - BENEFITS	258,565	365,254	558,369	573,049	2.63%
74 - OTHER PAYS	4,579	3,716	-	-	0.00%
MAINTENANCE & OPERATIONS	580,846	709,088	660,510	712,393	7.85%
81 - CONTRACT SERVICES	259,784	331,217	296,649	300,445	1.28%
83 - UTILITIES	93,724	100,962	94,800	109,394	15.39%
84 - SUPPLIES & MATERIALS	50,702	52,310	46,800	46,800	0.00%
85 - MAINTENANCE & REPAIR	126,635	180,285	181,011	201,504	11.32%
86 - TRAVEL & TRAINING	21,266	20,529	7,500	20,500	173.33%
87 - GENERAL EXPENSES	28,736	23,785	33,750	33,750	0.00%
INTERNAL SERVICE CHARGE	273,888	300,618	469,829	381,232	-18.86%
88 - INTERNAL SVC CHARGE	273,888	300,618	469,829	381,232	-18.86%
CAPITAL EXPENDITURES	42,636	-	5,000	5,000	0.00%
90 - CAPITAL EXPENDITURES	42,636	-	5,000	5,000	0.00%
Grand Total	2,195,603	2,487,625	2,817,875	2,860,962	1.53%



HARBOR SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
10045451 - HARBOR DEPARTMENT					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	1,032,584	1,107,193	1,120,147	1,187,488	6.01%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	2,141	-	2,220	-	-100.00%
712006 - BILINGUAL PAY	364	1,757	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	2,505	1,757	4,020	1,800	-55.22%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	36,075	99,914	203,256	203,364	0.05%
721002 - CAFETERIA ALLOWANCE PT	7,821	900	-	-	0.00%
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	-	-	0.00%
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%
72 - BENEFITS Total	258,565	365,254	558,369	573,049	2.63%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	4,579	3,716	-	-	0.00%
74 - OTHER PAYS Total	4,579	3,716	-	-	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
81 - CONTRACT SERVICES					
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 - SERVICES OTHER PRINT VENDOR	55	-	4,000	4,000	0.00%
841060 - OTHER AGENCY FEES	-	-	2,650	2,650	0.00%
81 - CONTRACT SERVICES Total	259,784	331,217	296,649	300,445	1.28%
83 - UTILITIES					
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%
83 - UTILITIES Total	93,724	100,962	94,800	109,394	15.39%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	50,702	52,310	46,800	46,800	0.00%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	126,635	180,285	181,011	201,504	11.32%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	21,266	20,529	7,500	20,500	173.33%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	28,736	23,785	33,750	33,750	0.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	16,500	20,056	21,249	17,084	-19.60%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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%
88 - INTERNAL SVC CHARGE Total	273,888	300,618	469,829	381,232	-18.86%
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	42,636	-	-	-	0.00%
911039 - OFFICE FURNITURE/FIXTURES	-	-	5,000	5,000	0.00%
90 - CAPITAL EXPENDITURES Total	42,636	-	5,000	5,000	0.00%
10045451 - HARBOR DEPARTMENT Total	2,195,603	2,487,625	2,817,875	2,860,962	1.53%
Grand Total	2,195,603	2,487,625	2,817,875	2,860,962	1.53%

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HUMAN RESOURCES

The background image is a photograph of a harbor at sunset or sunrise. The water is calm, reflecting the boats and the sky. In the foreground, three boats are prominent: a white motorboat on the left, a white motorboat in the center with 'Wish you were here' on its stern, and a white motorboat on the right with 'KIMOLINA' on its stern. Many other boats are visible in the background, creating a sense of a busy harbor. The sky is a mix of orange, yellow, and blue. The overall mood is peaceful and scenic.

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.

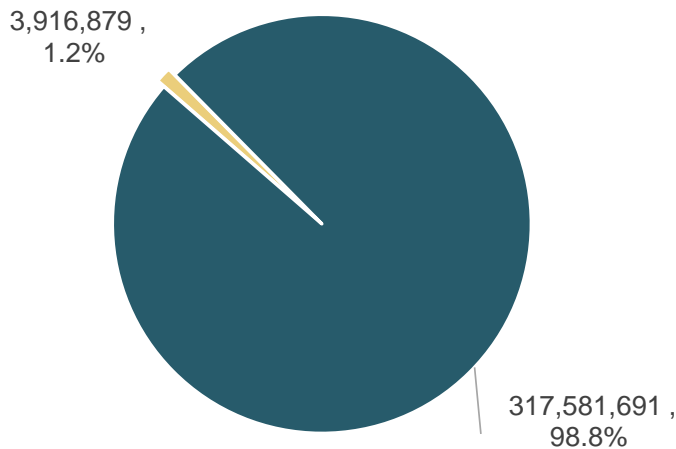
DEPARTMENT PERFORMANCE MEASURES

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 DEPARTMENT

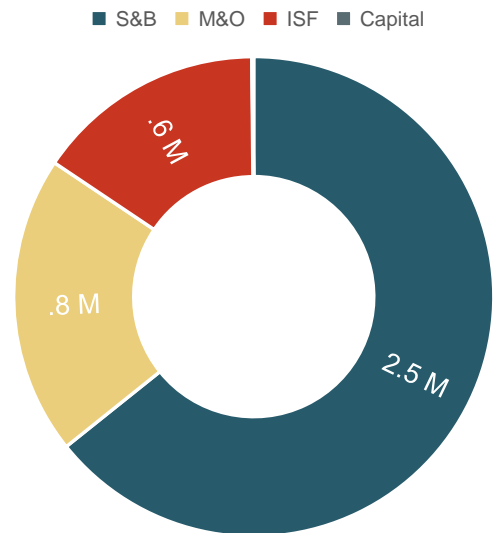
Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01025005 - HUMAN RESOURCES	3,154,659	3,366,636	3,937,952	3,916,879	-0.54%
01025251 - PERSONNEL MGMT & RECRUITING	73	-	-	-	0.00%
Grand Total	3,154,732	3,366,636	3,937,952	3,916,879	-0.54%

% of General Fund Budget

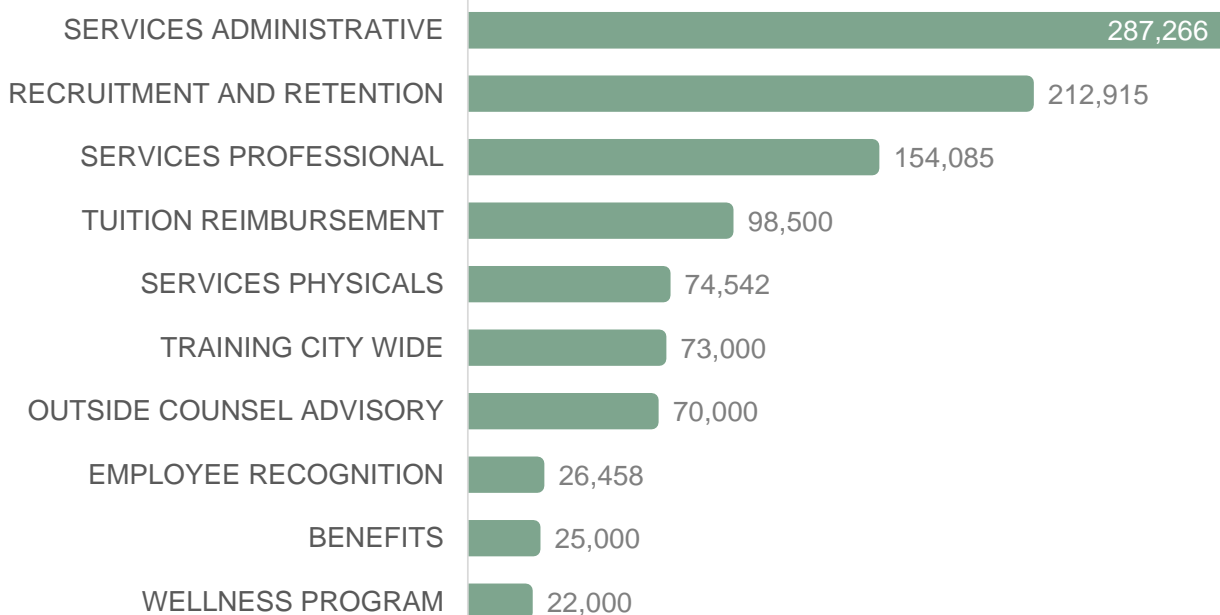


■ Human Resources Department ■ Other General Fund Departments

Budget by Account Type



Top Non-Personnel Budgeted Items - FY 26



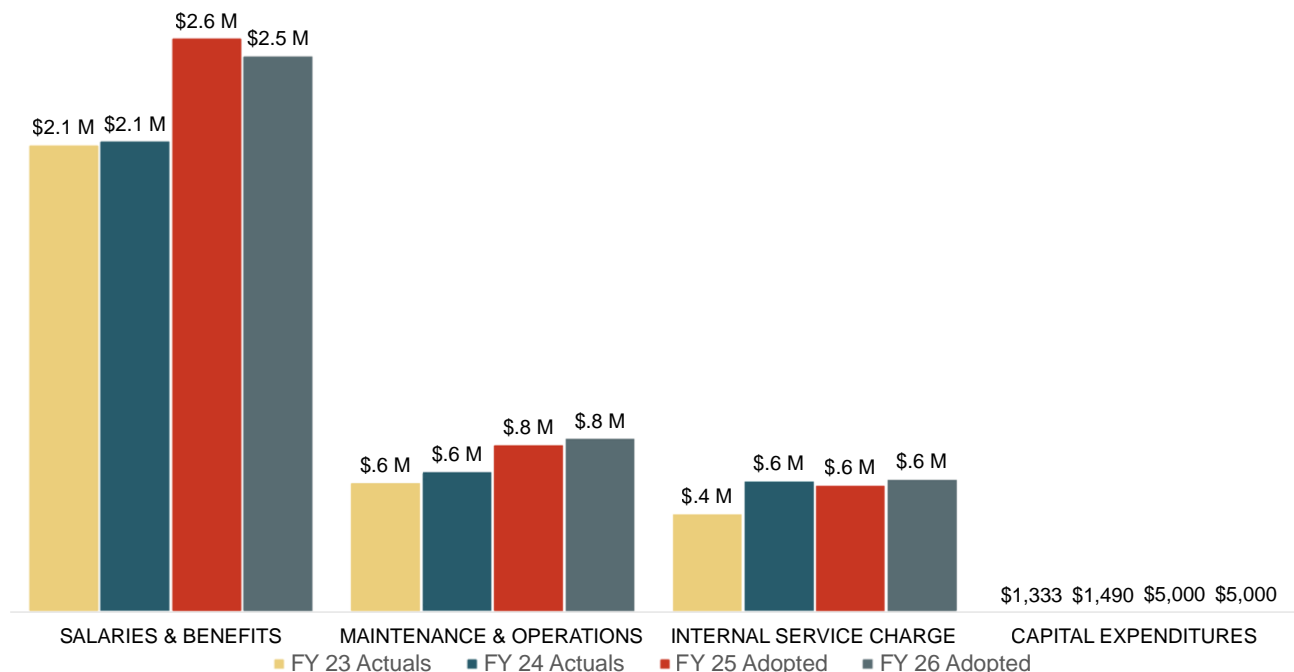
HUMAN RESOURCES PERSONNEL

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

<u>Full-Time</u>	<u>FY 25</u>	<u>FY 26</u>	<u>Base Pay</u>	<u>Specialty Pay</u>	<u>Benefits</u>	<u>Total Pay</u>
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	3.00	3.00	242,362	1,800	94,054	338,217
HUMAN RESOURCES ANALYST, ASSISTANT (HRIS)	1.00	1.00	111,569	-	34,581	146,150
HUMAN RESOURCES ANALYST, SENIOR	2.00	2.00	216,760	960	69,623	287,343
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	2.00	2.00	296,340	3,720	79,585	379,645
<u>Part-Time (FTE)</u>	<u>FY 25</u>	<u>FY 26</u>	<u>Base Pay</u>	<u>Specialty Pay</u>	<u>Benefits</u>	<u>Total Pay</u>
INTERN	0.5	0.5	22,261.76	-	1,282.61	23,544
			1,593,280	14,160	486,496	2,093,936

HUMAN RESOURCES SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	2,115,630	2,130,077	2,595,702	2,517,235	-3.02%
70 - REGULAR SALARIES	1,281,646	1,266,172	1,627,009	1,593,280	-2.07%
71 - SPECIAL PAYS	1,592	1,810	1,800	3,600	100.00%
72 - BENEFITS	830,230	854,778	962,093	915,555	-4.84%
74 - OTHER PAYS	2,161	7,317	4,800	4,800	0.00%
MAINTENANCE & OPERATIONS	588,755	638,393	759,367	789,367	3.95%
81 - CONTRACT SERVICES	380,227	450,223	496,393	521,393	5.04%
84 - SUPPLIES & MATERIALS	63,550	45,390	59,774	64,774	8.36%
86 - TRAVEL & TRAINING	68,320	79,408	96,500	96,500	0.00%
87 - GENERAL EXPENSES	76,658	63,372	106,700	106,700	0.00%
INTERNAL SERVICE CHARGE	449,014	596,676	577,884	605,277	4.74%
88 - INTERNAL SVC CHARGE	270,186	305,089	324,969	297,362	-8.50%
89 - RISK MANAGEMENT	178,828	291,587	252,915	307,915	21.75%
CAPITAL EXPENDITURES	1,333	1,490	5,000	5,000	0.00%
90 - CAPITAL EXPENDITURES	1,333	1,490	5,000	5,000	0.00%
Grand Total	3,154,732	3,366,636	3,937,952	3,916,879	-0.54%



HUMAN RESOURCES SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01025005 - HUMAN RESOURCES					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	1,281,646	1,266,172	1,627,009	1,593,280	-2.07%
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	1,592	1,810	1,800	3,600	100.00%
71 - SPECIAL PAYS Total	1,592	1,810	1,800	3,600	100.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	200,310	193,575	293,592	293,748	0.05%
721002 - CAFETERIA ALLOWANCE PT	4,355	-	-	-	0.00%
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	-	-	0.00%
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	-	-	0.00%
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%
72 - BENEFITS Total	830,230	854,778	962,093	915,555	-4.84%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	2,161	7,317	4,800	4,800	0.00%
74 - OTHER PAYS Total	2,161	7,317	4,800	4,800	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	380,227	450,223	496,393	521,393	5.04%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	63,550	45,390	59,774	64,774	8.36%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	68,287	79,408	96,500	96,500	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	76,658	63,372	106,700	106,700	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	270,186	305,089	324,969	297,362	-8.50%
89 - RISK MANAGEMENT					
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%
89 - RISK MANAGEMENT Total	178,788	291,587	252,915	307,915	21.75%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	1,333	1,490	5,000	5,000	0.00%
90 - CAPITAL EXPENDITURES Total	1,333	1,490	5,000	5,000	0.00%
01025005 - HUMAN RESOURCES Total	3,154,659	3,366,636	3,937,952	3,916,879	-0.54%
01025251 - PERSONNEL MGMT & RECRUITING					
86 - TRAVEL & TRAINING					
861003 - TRAINING	33	-	-	-	0.00%
86 - TRAVEL & TRAINING Total	33	-	-	-	0.00%
89 - RISK MANAGEMENT					
891010 - RECRUITMENT AND RETENTION	40	-	-	-	0.00%
89 - RISK MANAGEMENT Total	40	-	-	-	0.00%
01025251 - PERSONNEL MGMT & RECRUITING Total	73	-	-	-	0.00%
Grand Total	3,154,732	3,366,636	3,937,952	3,916,879	-0.54%

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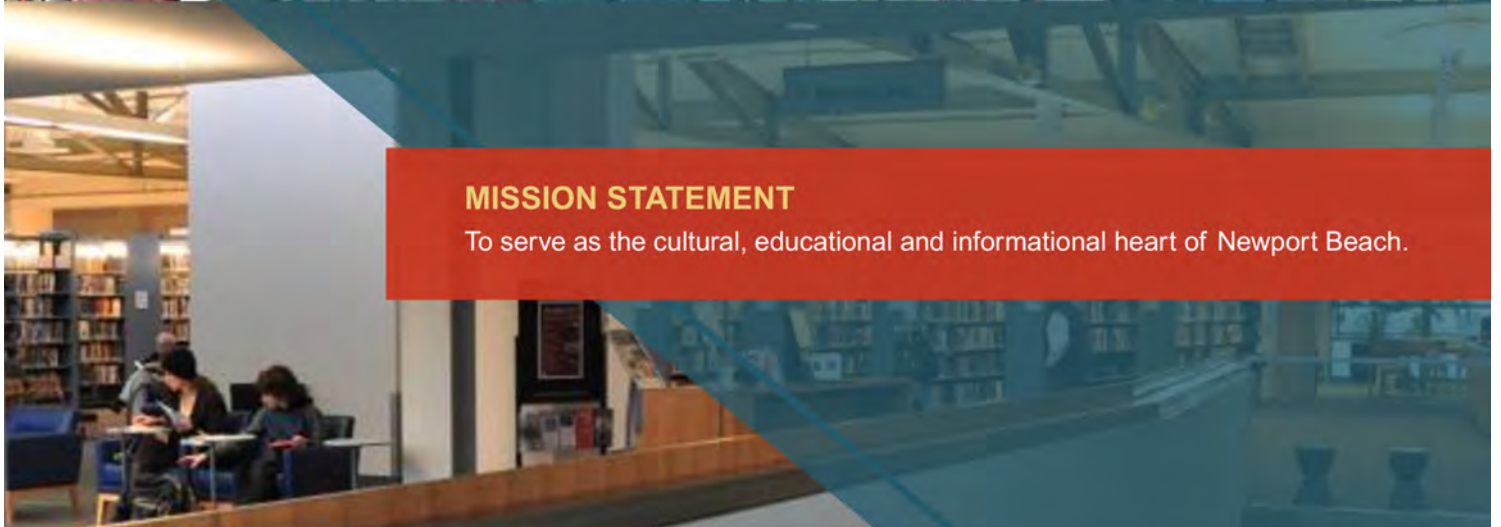


LIBRARY



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

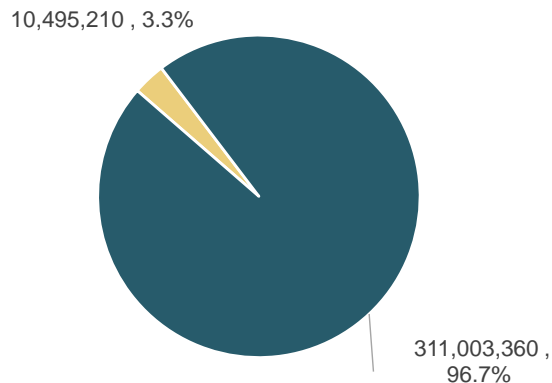
Performance Measure	Actual FY 23 - 24	Estimated FY 24 - 25	Projected FY 25 - 26	Target
Goal: Increase awareness of the Library				
Door Counts	653,667	673,277	693,475	3% increase
Average number of attendees for Outreach programs	50 programs with an average of 203 at each = 10,181 total	50 programs with 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
Goal: Increase use of Library services and materials				
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
Goal: Advance digital and traditional literacy skills across all ages				
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



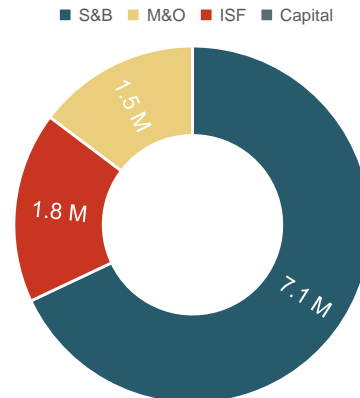
LIBRARY DEPARTMENT

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01060005 - LIBRARY ADMIN	2,332,189	2,636,559	2,872,112	2,818,164	-1.88%
0106021 - CDM BRANCH LIBRARY	427,159	458,576	473,179	444,096	-6.15%
0106022 - MARINERS BRANCH LIBRARY	1,593,933	1,673,325	1,811,998	1,714,923	-5.36%
0106023 - CENTRAL LIBRARY	3,532,116	3,774,251	4,329,713	4,102,782	-5.24%
0106024 - BALBOA BRANCH LIBRARY	405,841	439,515	494,362	478,557	-3.20%
0106051 - LIBRARY FOUNDATION	33,984	25,893	-	1,127	0.00%
0106052 - FRIENDS OF THE LIBRARY	166,066	289,130	-	-	0.00%
01060601 - TECHNICAL PROCESSING	458,032	487,595	491,308	488,347	-0.60%
01060603 - CULTURAL & ARTS	170,780	244,655	255,088	334,168	31.00%
01060604 - LITERACY SERVICES	84,295	113,765	91,132	113,046	24.05%
1800012 - VNB PUBLIC BENEFIT	82,650	3,850	-	-	0.00%
1800013 - NB ARTS FOUNDATION	9,778	9,821	-	-	0.00%
83160 - Ackerman Library	-	19,940	-	-	0.00%
Grand Total	9,296,823	10,176,875	10,818,892	10,495,210	-2.99%

% of General Fund Budget

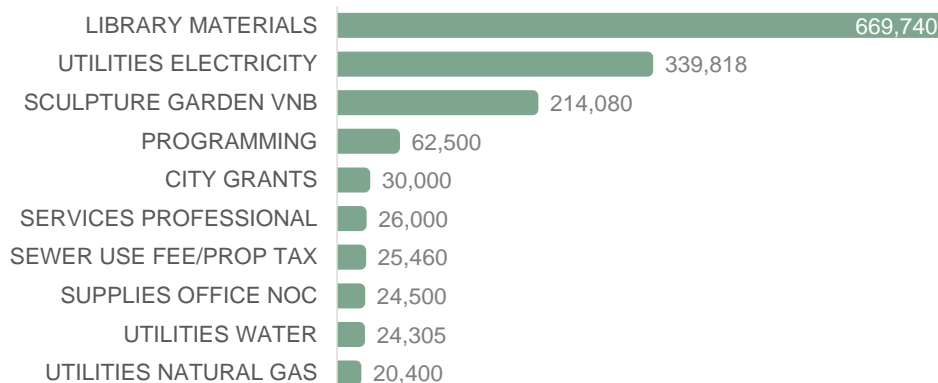


Budget by Account Type



Library Department Other General Fund Departments

Top Non-Personnel Budgeted Items - FY 26



LIBRARY PERSONNEL

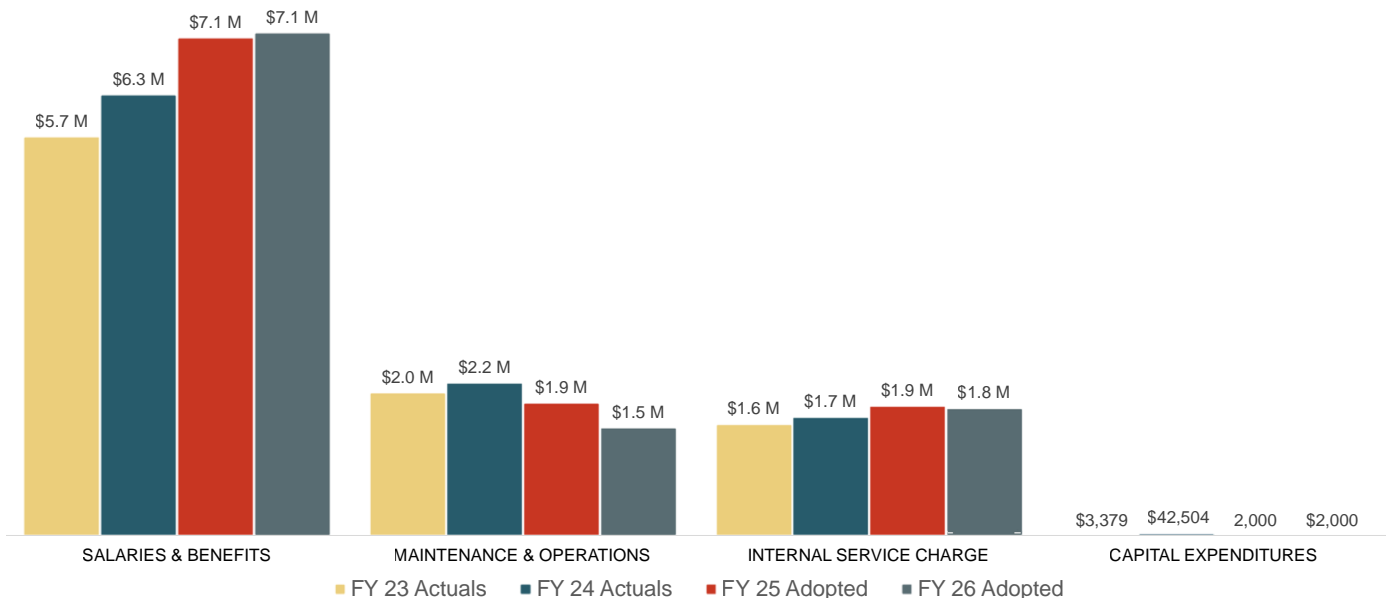
	FY 24	FY 25	FY 26
Full-Time	36.00	36.00	35.00
Part-Time (FTE)	22.83	23.31	24.27

Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT	1.00	1.00	102,487	1,800	35,494	139,781
FACILITIES MAINTENANCE TECHNICIAN	1.00	0.00	-	-	-	-
LIBRARIAN I	6.00	6.00	554,391	1,800	200,144	756,335
LIBRARIAN II	5.00	5.00	540,434	-	179,069	719,503
LIBRARIAN III	3.00	3.00	369,531	1,920	111,680	483,131
LIBRARY ASSISTANT	6.00	6.00	510,552	-	200,686	711,238
LIBRARY CLERK I	4.00	4.00	258,448	-	123,029	381,477
LIBRARY CLERK II	4.00	4.00	298,762	-	130,438	429,200
LIBRARY CLERK, SENIOR	3.00	3.00	259,676	1,800	103,895	365,371
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

Part-Time (FTE)	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
DEPARTMENT ASSISTANT	0.93	0.93	63,399.66	-	4,182.60	67,582
LIBRARY ASSISTANT	5.29	5.29	423,797.89	-	26,972	450,770
LIBRARY CLERK I	8.69	8.69	551,273.57	-	53,247	604,521
LIBRARY CLERK II	0.00	0.96	43,846.00	-	20,331	64,177
LIBRARY PAGE	7.90	7.90	381,558.32	-	20,341	401,899
LITERACY COORDINATOR	0.50	0.50	46,958.74	-	2,567	49,526
			4,870,360	14,040	1,342,187	6,226,587

LIBRARY SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	5,665,297	6,258,090	7,071,297	7,135,875	0.91%
70 - REGULAR SALARIES	3,526,377	3,997,082	4,765,801	4,870,360	2.19%
71 - SPECIAL PAYS	18,436	18,036	15,663	19,758	26.14%
72 - BENEFITS	2,114,545	2,234,379	2,287,449	2,238,989	-2.12%
74 - OTHER PAYS	5,940	8,593	2,384	6,768	183.93%
MAINTENANCE & OPERATIONS	2,037,529	2,180,965	1,893,423	1,542,260	-18.55%
81 - CONTRACT SERVICES	382,358	387,784	373,453	243,568	-34.78%
82 - GRANT OPERATING	30,000	25,000	30,000	30,000	0.00%
83 - UTILITIES	358,887	362,993	383,009	391,004	2.09%
84 - SUPPLIES & MATERIALS	989,189	1,073,138	787,990	785,990	-0.25%
85 - MAINTENANCE & REPAIR	226,449	290,405	279,748	50,050	-82.11%
86 - TRAVEL & TRAINING	9,135	9,982	10,681	10,681	0.00%
87 - GENERAL EXPENSES	41,511	31,662	28,542	30,967	8.50%
INTERNAL SERVICE CHARGE	1,590,618	1,695,316	1,852,173	1,815,075	-2.00%
88 - INTERNAL SVC CHARGE	1,588,120	1,693,396	1,849,173	1,810,801	-2.08%
89 - RISK MANAGEMENT	2,498	1,920	3,000	4,274	42.47%
CAPITAL EXPENDITURES	3,379	42,504	2,000	2,000	0.00%
90 - CAPITAL EXPENDITURES	3,379	42,504	2,000	2,000	0.00%
Grand Total	9,296,823	10,176,875	10,818,892	10,495,210	-2.99%



LIBRARY SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01060005 - LIBRARY ADMIN					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	789,613	970,756	1,079,373	1,092,595	1.23%
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	-	-	476	238	-50.00%
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	1,805	1,810	2,276	2,038	-10.46%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	148,741	170,834	203,256	180,768	-11.06%
721002 - CAFETERIA ALLOWANCE PT	-	-	-	16,955	0.00%
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	-	-	0.00%
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%
72 - BENEFITS Total	513,157	573,568	644,139	610,560	-5.21%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	5,011	6,692	2,147	5,969	178.09%
74 - OTHER PAYS Total	5,011	6,692	2,147	5,969	178.09%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	1,788	3,688	6,488	6,488	0.00%
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	5,584	6,109	6,000	6,481	8.01%
83 - UTILITIES Total	5,584	6,109	6,000	6,481	8.01%
84 - SUPPLIES & MATERIALS					
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	-	-	0.00%
841010 - SUPPLIES COPY MACHINE	726	3,325	6,000	4,000	-33.33%
841046 - SPECIAL DEPT EXPENSE NOC	24	-	-	-	0.00%
841052 - LIBRARY MATERIALS	691,792	672,934	669,740	669,740	0.00%
84 - SUPPLIES & MATERIALS Total	702,914	689,034	688,740	686,740	-0.29%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	3,584	51,309	34,710	7,660	-77.93%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	8,549	9,896	10,625	10,625	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	26,518	27,343	26,202	27,500	4.95%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	269,520	293,415	366,412	355,233	-3.05%
89 - RISK MANAGEMENT					
891041 - SPECIAL EVENT LIABILITY	2,498	1,920	3,000	4,274	42.47%
89 - RISK MANAGEMENT Total	2,498	1,920	3,000	4,274	42.47%
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	1,648	1,019	2,000	2,000	0.00%
90 - CAPITAL EXPENDITURES Total	1,648	1,019	2,000	2,000	0.00%
01060005 - LIBRARY ADMIN Total	2,332,189	2,636,559	2,872,112	2,818,164	-1.88%
0106021 - CDM BRANCH LIBRARY					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	206,101	228,479	223,465	227,911	1.99%
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	172	174	670	335	-50.00%
71 - SPECIAL PAYS Total	172	174	670	335	-50.00%
72 - BENEFITS					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	727	372	360	360	0.00%
728003 - COMPENSATED ABSENCES	5,501	5,993	6,156	6,275	1.94%
72 - BENEFITS Total	106,979	113,656	120,288	117,665	-2.18%
81 - CONTRACT SERVICES					
811012 - SERVICES JANITORIAL	18,411	18,065	16,000	-	-100.00%
81 - CONTRACT SERVICES Total	18,411	18,065	16,000	-	-100.00%
83 - UTILITIES					
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%
83 - UTILITIES Total	7,827	8,355	9,219	9,085	-1.45%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	585	803	800	800	0.00%
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	485	-	-	-	0.00%
851010 - MAINT & REPAIR EQUIPMENT	95	95	100	-	-100.00%
851016 - MAINT & REPAIR BUILDING	7,532	3,135	10,499	499	-95.25%
851072 - SEWER FEES: FIXED + USE	-	-	147	-	-100.00%
85 - MAINTENANCE & REPAIR Total	8,113	3,230	10,746	499	-95.36%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	6	34	-	-	0.00%
86 - TRAVEL & TRAINING Total	6	34	-	-	0.00%
88 - INTERNAL SVC CHARGE					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
881014 - ANNUAL OPEB CHARGE	8,183	8,991	8,342	752	-90.99%
88 - INTERNAL SVC CHARGE Total	78,965	85,780	91,991	87,802	-4.55%
0106021 - CDM BRANCH LIBRARY Total	427,159	458,576	473,179	444,096	-6.15%
0106022 - MARINERS BRANCH LIBRARY					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	507,870	536,767	536,359	548,967	2.35%
711003 - SALARIES PART TIME	211,270	213,505	346,713	351,265	1.31%
70 - REGULAR SALARIES Total	719,140	750,273	883,071	900,232	1.94%
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	4,150	4,154	2,096	4,570	118.01%
71 - SPECIAL PAYS Total	4,150	4,154	2,096	4,570	118.01%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	123,316	121,538	135,504	135,576	0.05%
721002 - CAFETERIA ALLOWANCE PT	3,015	2,995	-	-	0.00%
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	-	-	0.00%
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%
72 - BENEFITS Total	380,182	386,631	377,334	375,019	-0.61%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	61	63	63	0.00%
74 - OTHER PAYS Total	-	61	63	63	0.00%
81 - CONTRACT SERVICES					
811012 - SERVICES JANITORIAL	41,051	41,364	37,000	-	-100.00%
81 - CONTRACT SERVICES Total	41,051	41,364	37,000	-	-100.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
83 - UTILITIES					
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%
83 - UTILITIES Total	68,554	75,379	74,757	82,405	10.23%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	6,713	4,568	6,850	6,850	0.00%
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	14,808	837	-	-	0.00%
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%
85 - MAINTENANCE & REPAIR Total	66,691	83,687	78,688	2,388	-96.97%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	384	51	37	37	0.00%
86 - TRAVEL & TRAINING Total	384	51	37	37	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	307,069	327,158	352,103	343,360	-2.48%
0106022 - MARINERS BRANCH LIBRARY Total	1,593,933	1,673,325	1,811,998	1,714,923	-5.36%
0106023 - CENTRAL LIBRARY					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	1,380,348	1,543,789	2,036,292	2,077,572	2.03%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	9,876	9,532	7,908	10,294	30.17%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	262,352	265,294	338,760	338,940	0.05%
721002 - CAFETERIA ALLOWANCE PT	6,788	6,844	-	3,161	0.00%
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	-	-	-	0.00%
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	-	-	-	0.00%
727016 - MEDICARE FRINGES	21,749	23,240	29,854	30,151	0.99%
727019 - SURVIVOR BENEFIT	535	1,253	-	-	0.00%
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%
72 - BENEFITS Total	850,176	877,550	893,514	886,850	-0.75%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	10	357	126	187	48.78%
74 - OTHER PAYS Total	10	357	126	187	48.78%
81 - CONTRACT SERVICES					
811012 - SERVICES JANITORIAL	133,364	139,293	139,965	-	-100.00%
81 - CONTRACT SERVICES Total	133,364	139,293	139,965	-	-100.00%
83 - UTILITIES					
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%
83 - UTILITIES Total	268,643	264,916	283,033	283,033	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	9,972	11,235	12,850	12,850	0.00%
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	25,535	2,724	-	-	0.00%
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%
85 - MAINTENANCE & REPAIR Total	134,790	141,089	133,756	30,462	-77.23%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	182	1	-	-	0.00%
86 - TRAVEL & TRAINING Total	182	1	-	-	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	744,754	786,491	822,268	801,534	-2.52%
0106023 - CENTRAL LIBRARY Total	3,532,116	3,774,251	4,329,713	4,102,782	-5.24%
0106024 - BALBOA BRANCH LIBRARY					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	192,744	215,653	263,841	270,149	2.39%
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	336	271	275	275	0.00%
71 - SPECIAL PAYS Total	336	271	275	275	0.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	22,562	22,675	22,584	22,596	0.05%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
721002 - CAFETERIA ALLOWANCE PT	9,325	9,351	-	9,300	0.00%
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%
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	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	27	29	-	-	0.00%
728003 - COMPENSATED ABSENCES	3,434	3,741	3,853	3,938	2.21%
72 - BENEFITS Total	84,807	89,454	78,883	85,863	8.85%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	558	1,483	-	500	0.00%
74 - OTHER PAYS Total	558	1,483	-	500	0.00%
81 - CONTRACT SERVICES					
811012 - SERVICES JANITORIAL	18,156	17,665	16,000	-	-100.00%
81 - CONTRACT SERVICES Total	18,156	17,665	16,000	-	-100.00%
83 - UTILITIES					
831005 - UTILITIES WATER	8,279	8,236	10,000	10,000	0.00%
83 - UTILITIES Total	8,279	8,236	10,000	10,000	0.00%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	1,524	1,588	2,250	2,250	0.00%
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	1,130	120	-	-	0.00%
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
851072 - SEWER FEES: FIXED + USE	2,096	2,308	2,400	2,793	16.38%
85 - MAINTENANCE & REPAIR Total	8,022	8,262	17,600	4,793	-72.77%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	15	-	19	19	0.00%
86 - TRAVEL & TRAINING Total	15	-	19	19	0.00%
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	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%
88 - INTERNAL SVC CHARGE Total	91,399	96,905	105,495	104,707	-0.75%
0106024 - BALBOA BRANCH LIBRARY Total	405,841	439,515	494,362	478,557	-3.20%
0106051 - LIBRARY FOUNDATION					
84 - SUPPLIES & MATERIALS					
841004 - PROGRAMMING	-	790	-	-	0.00%
841052 - LIBRARY MATERIALS	32,253	2,430	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	32,253	3,220	-	-	0.00%
87 - GENERAL EXPENSES					
871017 - SOFTWARE LICENSE RENEWAL	-	1,127	-	1,127	0.00%
87 - GENERAL EXPENSES Total	-	1,127	-	1,127	0.00%
90 - CAPITAL EXPENDITURES					
911027 - SOFTWARE LICENSE NEW	1,127	-	-	-	0.00%
911039 - OFFICE FURNITURE/FIXTURES	603	21,546	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	1,730	21,546	-	-	0.00%
0106051 - LIBRARY FOUNDATION Total	33,984	25,893	-	1,127	0.00%
0106052 - FRIENDS OF THE LIBRARY					
84 - SUPPLIES & MATERIALS					
841004 - PROGRAMMING	46,152	64,530	-	-	0.00%
841052 - LIBRARY MATERIALS	119,914	224,600	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	166,066	289,130	-	-	0.00%
0106052 - FRIENDS OF THE LIBRARY Total	166,066	289,130	-	-	0.00%

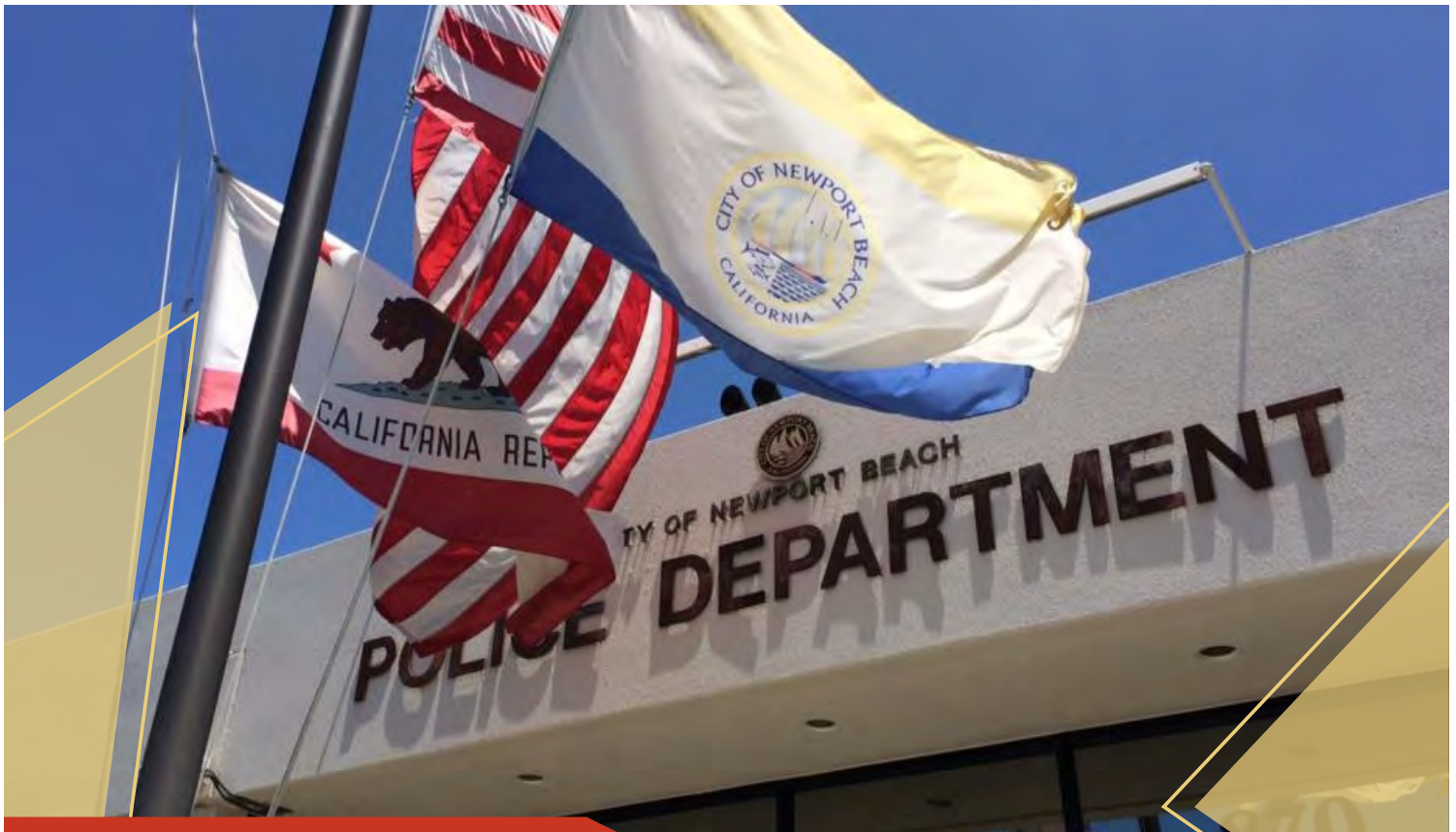
Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01060601 - TECHNICAL PROCESSING					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	197,308	214,364	217,410	221,998	2.11%
70 - REGULAR SALARIES Total	197,308	214,364	217,410	221,998	2.11%
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	293	287	638	447	-30.00%
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	2,098	2,097	2,438	2,247	-7.85%
72 - BENEFITS					
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	-	-	0.00%
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%
72 - BENEFITS Total	162,393	174,147	159,751	157,991	-1.10%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	-	48	48	0.00%
74 - OTHER PAYS Total	-	-	48	48	0.00%
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	672	898	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	11,933	6,360	15,000	15,000	0.00%
84 - SUPPLIES & MATERIALS Total	12,605	7,259	16,000	16,000	0.00%
88 - INTERNAL SVC CHARGE					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
881014 - ANNUAL OPEB CHARGE	10,099	11,096	10,312	931	-90.97%
88 - INTERNAL SVC CHARGE Total	83,629	89,729	95,661	90,063	-5.85%
01060601 - TECHNICAL PROCESSING Total	458,032	487,595	491,308	488,347	-0.60%
01060603 - CULTURAL & ARTS					
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	86,938	163,860	158,000	237,080	50.05%
82 - GRANT OPERATING					
821006 - CITY GRANTS	30,000	25,000	30,000	30,000	0.00%
82 - GRANT OPERATING Total	30,000	25,000	30,000	30,000	0.00%
84 - SUPPLIES & MATERIALS					
841004 - PROGRAMMING	43,091	49,775	60,500	60,500	0.00%
84 - SUPPLIES & MATERIALS Total	43,091	49,775	60,500	60,500	0.00%
85 - MAINTENANCE & REPAIR					
851037 - MAINT & REPAIR NOC	5,248	2,828	4,248	4,248	0.00%
85 - MAINTENANCE & REPAIR Total	5,248	2,828	4,248	4,248	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	5,503	3,191	2,340	2,340	0.00%
01060603 - CULTURAL & ARTS Total	170,780	244,655	255,088	334,168	31.00%
01060604 - LITERACY SERVICES					
70 - REGULAR SALARIES					
711003 - SALARIES PART TIME	41,123	73,768	62,349	79,903	28.15%
70 - REGULAR SALARIES Total	41,123	73,768	62,349	79,903	28.15%
72 - BENEFITS					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
725001 - PENSION UAL REQUIRED MISC	9,585	8,788	-	-	0.00%
725003 - PENSION UAL DISCRETIONARY MISC	4,987	5,672	-	-	0.00%
727012 - LIFE INSURANCE	-	-	-	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	-	-	-	40	0.00%
727016 - MEDICARE FRINGES	466	959	904	1,159	28.15%
727019 - SURVIVOR BENEFIT	-	63	-	-	0.00%
72 - BENEFITS Total	16,850	19,373	13,541	5,041	-62.77%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	360	-	-	-	0.00%
74 - OTHER PAYS Total	360	-	-	-	0.00%
84 - SUPPLIES & MATERIALS					
841004 - PROGRAMMING	2,341	4,139	-	-	0.00%
841007 - SUPPLIES OFFICE NOC	298	294	-	-	0.00%
841052 - LIBRARY MATERIALS	1,049	2,271	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	3,688	6,705	-	-	0.00%
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	1,490	-	-	-	0.00%
871017 - SOFTWARE LICENSE RENEWAL	8,000	-	-	-	0.00%
87 - GENERAL EXPENSES Total	9,490	-	-	-	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	12,784	13,919	15,243	28,102	84.36%
01060604 - LITERACY SERVICES Total	84,295	113,765	91,132	113,046	24.05%
1800012 - VNB PUBLIC BENEFIT					
81 - CONTRACT SERVICES					
811059 - SCULPTURE GARDEN VNB	82,650	3,850	-	-	0.00%
81 - CONTRACT SERVICES Total	82,650	3,850	-	-	0.00%
1800012 - VNB PUBLIC BENEFIT Total	82,650	3,850	-	-	0.00%
1800013 - NB ARTS FOUNDATION					
84 - SUPPLIES & MATERIALS					
841004 - PROGRAMMING	9,778	9,821	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	9,778	9,821	-	-	0.00%



Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
1800013 - NB ARTS FOUNDATION Total	9,778	9,821	-	-	0.00%
83160 - Ackerman Library					
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C	-	19,940	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	-	19,940	-	-	0.00%
83160 - Ackerman Library Total	-	19,940	-	-	0.00%
Grand Total	9,296,823	10,176,875	10,818,892	10,495,210	-2.99%



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.
- 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.

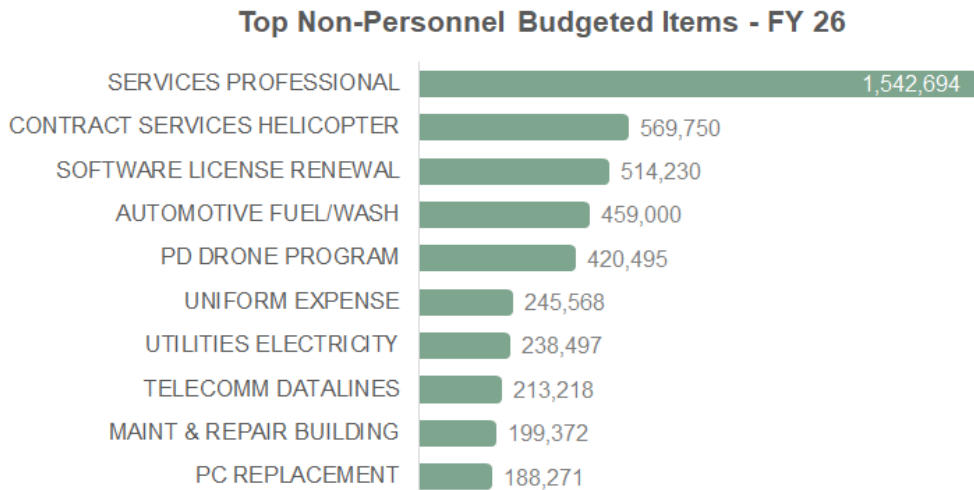
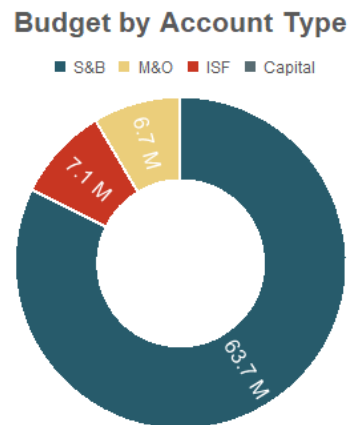
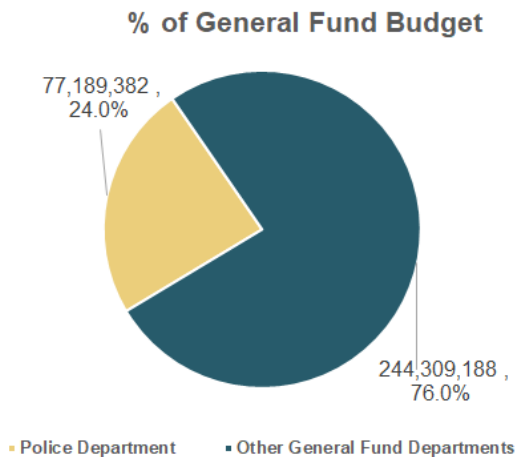
DEPARTMENT PERFORMANCE MEASURES

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)	45.70%	54.50%	50%	45%
Social Media posts	210	210	200	200
Crime Alerts issued	94	78	80	80

Note: Measures reflected are in calendar year

POLICE DEPARTMENT

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
0103511 - EMERGENCY PREPAREDNESS	322,020	261,516	276,525	266,568	-3.60%
0103522 - POLICE IT	2,399,235	2,681,673	2,609,963	2,561,006	-1.88%
01035351 - POLICE CHIEF	2,571,800	3,130,757	3,287,817	3,581,068	8.92%
01035352 - POLICE SUPPORT SERVICES	10,089,490	10,775,626	11,909,580	10,700,752	-10.15%
01035353 - PATROL	31,544,159	32,963,444	34,614,999	34,808,572	0.56%
01035354 - TRAFFIC	7,855,553	8,063,979	7,973,217	7,977,015	0.05%
01035355 - DETECTIVES	14,002,058	14,115,634	15,272,273	15,043,742	-1.50%
01035356 - FLEET MAINTENANCE	2,085,331	2,088,425	2,212,333	2,250,660	1.73%
1050061 - FEDERAL DEPT OF JUSTICE	4,632	17,393	311,000	120,000	-61.41%
1050062 - FED/DOJ ENFORCEMNT	20,507	-	-	-	0.00%
11035 - OTS POLICE DEPT	299,968	281,796	-	-	0.00%
11135 - SLESF GRANT POLICE DEPT	215,174	241,105	250,000	250,000	0.00%
Grand Total	71,409,927	74,621,348	78,717,707	77,559,382	-1.47%



POLICE PERSONNEL

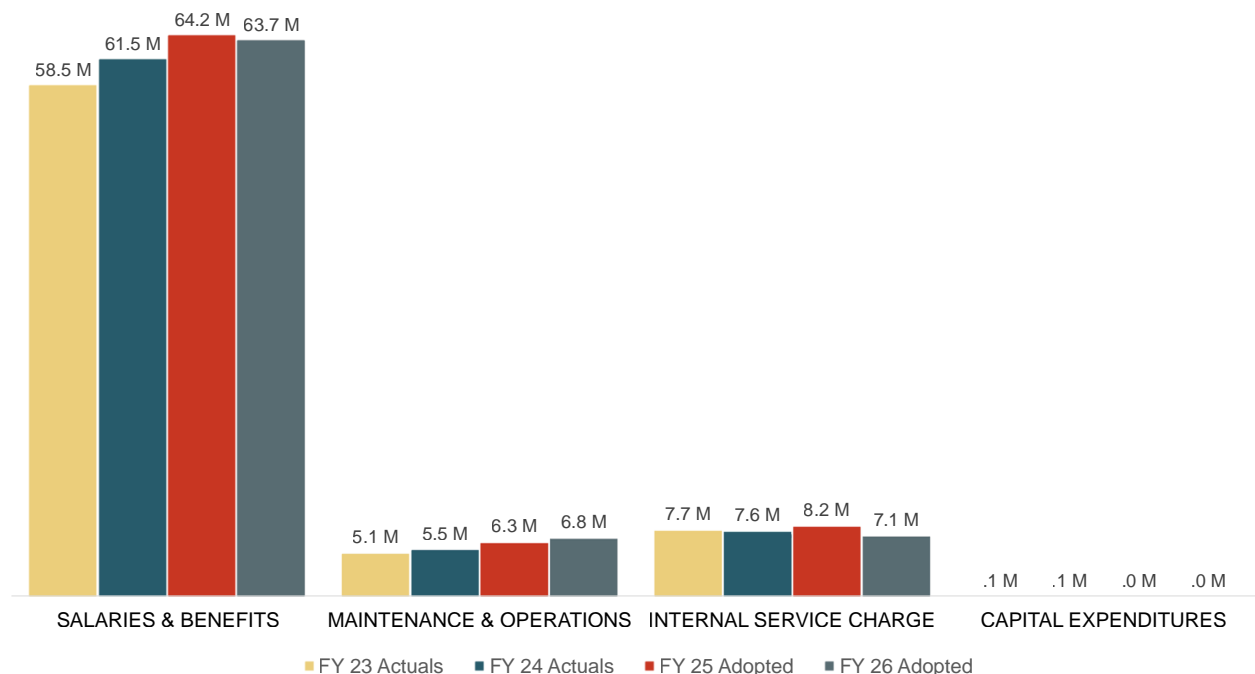
	FY 24	FY 25	FY 26
Full-Time	234.00	237.00	237.00
Part-Time (FTE)	13.43	13.43	13.43

Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT TO THE POLICE CHIEF	1.00	1.00	105,361	2,760	35,787	143,908
ANIMAL CONTROL OFFICER	3.00	3.00	282,981	16,302	102,537	401,819
ANIMAL CONTROL OFFICER, SENIOR	2.00	2.00	221,789	24,166	75,358	321,312
CIVILIAN CUSTODY SUPERVISOR	1.00	1.00	128,515	10,240	40,326	179,081
CIVILIAN INVESTIGATOR	6.00	6.00	592,513	25,597	209,885	827,995
CIVILIAN SUPERVISOR	2.00	2.00	226,527	21,713	75,660	323,900
COMMUNITY SERVICES OFFICER	28.00	28.00	2,056,797	87,623	883,230	3,027,650
COMMUNITY SERVICES OFFICER, SENIOR	3.00	3.00	247,812	14,789	98,863	361,465
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	3.00	3.00	308,133	25,607	109,020	442,761
CRIME SCENE INVESTIGATOR	3.00	3.00	273,526	10,055	99,321	382,903
CRIME SCENE INVESTIGATOR, SENIOR	1.00	1.00	109,913	11,334	37,358	158,605
CUSTODY OFFICER	8.00	8.00	742,255	26,572	272,975	1,041,802
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
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)	3.00	3.00	452,206	36,689	127,628	616,523
POLICE CHIEF	1.00	1.00	283,523	960	55,569	340,052
POLICE CHIEF, ASSISTANT	2.00	2.00	527,996	28,968	92,359	649,324
POLICE DISPATCHER	11.00	11.00	998,548	54,208	372,155	1,424,910
POLICE DISPATCHER, SENIOR	3.00	3.00	339,349	37,019	113,213	489,581
POLICE LIEUTENANT	8.00	8.00	1,591,560	282,927	323,410	2,197,897
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	112.00	112.00	13,523,894	1,575,978	4,072,341	19,172,213
POLICE SERGEANT	25.00	25.00	4,164,196	585,717	921,463	5,671,376
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

Part-Time (FTE)	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
COMMUNITY SERVICES OFFICER	5.15	5.15	347,384	960	28,275	376,619
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	4.36	4.36	369,700	1,920	19,502	391,123
			29,553,835	2,976,372	8,611,556	41,141,763

POLICE SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	58,523,018	61,473,314	64,224,518	63,676,542	-0.85%
70 - REGULAR SALARIES	23,677,837	24,789,787	29,909,106	29,553,834	-1.19%
71 - SPECIAL PAYS	2,577,833	2,727,390	2,722,199	2,874,630	5.60%
72 - BENEFITS	27,383,749	28,267,035	27,755,179	27,249,508	-1.82%
74 - OTHER PAYS	4,883,600	5,689,102	3,838,034	3,998,570	4.18%
MAINTENANCE & OPERATIONS	5,079,790	5,492,837	6,319,516	6,820,746	7.93%
81 - CONTRACT SERVICES	1,858,936	2,059,828	2,527,335	2,979,481	17.89%
82 - GRANT OPERATING	1,280	3,879	-	-	0.00%
83 - UTILITIES	432,254	489,179	473,172	506,692	7.08%
84 - SUPPLIES & MATERIALS	720,450	729,950	754,022	783,022	3.85%
85 - MAINTENANCE & REPAIR	782,293	823,239	911,944	948,129	3.97%
86 - TRAVEL & TRAINING	329,237	333,982	575,591	380,591	-33.88%
87 - GENERAL EXPENSES	955,340	1,052,780	1,077,452	1,222,831	13.49%
INTERNAL SERVICE CHARGE	7,717,038	7,604,735	8,165,978	7,054,399	-13.61%
88 - INTERNAL SVC CHARGE	7,717,038	7,604,735	8,165,978	7,054,399	-13.61%
CAPITAL EXPENDITURES	90,081	50,462	7,695	7,695	0.00%
90 - CAPITAL EXPENDITURES	90,081	50,462	7,695	7,695	0.00%
Grand Total	71,409,927	74,621,348	78,717,707	77,559,382	-1.47%



POLICE SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
0103511 - EMERGENCY PREPAREDNESS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	113,047	122,454	129,332	128,076	-0.97%
70 - REGULAR SALARIES Total	113,047	122,454	129,332	128,076	-0.97%
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	4	4	-	25	0.00%
712011 - HOLIDAY PAY MISCELLANEOUS	5,223	5,665	5,641	5,810	3.00%
712012 - HOLIDAY PAY SAFETY	6	-	-	-	0.00%
712015 - LONGEVITY PAY MISC	3,391	3,673	3,657	3,767	3.00%
71 - SPECIAL PAYS Total	8,624	9,342	9,298	9,602	3.27%
72 - BENEFITS					
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	-	-	0.00%
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%
72 - BENEFITS Total	68,723	70,731	77,793	74,725	-3.94%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	26,089	22,613	20,000	20,000	0.00%
74 - OTHER PAYS Total	26,089	22,613	20,000	20,000	0.00%
81 - CONTRACT SERVICES					

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
811027 - SERVICES CITY PRINT CONTRACT	-	-	196	196	0.00%
81 - CONTRACT SERVICES Total	-	-	196	196	0.00%
82 - GRANT OPERATING					
821005 - EMPG GRANT EXPENSES	1,280	3,879	-	-	0.00%
82 - GRANT OPERATING Total	1,280	3,879	-	-	0.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	11,502	881	5,000	5,000	0.00%
84 - SUPPLIES & MATERIALS Total	11,502	881	5,000	5,000	0.00%
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	-	-	375	375	0.00%
85 - MAINTENANCE & REPAIR Total	-	-	375	375	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	6,256	2,377	2,000	2,000	0.00%
861003 - TRAINING	475	2,744	500	500	0.00%
861005 - TRAINING CITY WIDE	4,167	3,284	5,514	5,514	0.00%
86 - TRAVEL & TRAINING Total	10,898	8,404	8,014	8,014	0.00%
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	-	773	1,745	1,745	0.00%
871004 - PUBLICATIONS & DUES NOC	349	274	1,000	1,000	0.00%
87 - GENERAL EXPENSES Total	349	1,047	2,745	2,745	0.00%
88 - INTERNAL SVC CHARGE					
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%
88 - INTERNAL SVC CHARGE Total	21,509	22,163	23,772	17,835	-24.98%
90 - CAPITAL EXPENDITURES					
911027 - SOFTWARE LICENSE NEW	60,000	-	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	60,000	-	-	-	0.00%
0103511 - EMERGENCY PREPAREDNESS Total	322,020	261,516	276,525	266,568	-3.60%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
0103522 - POLICE IT					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	757,989	821,147	875,452	867,461	-0.91%
70 - REGULAR SALARIES Total	757,989	821,147	875,452	867,461	-0.91%
71 - SPECIAL PAYS					
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	-	-	-	0.00%
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	-	-	-	0.00%
712015 - LONGEVITY PAY MISC	22,739	24,914	24,526	26,151	6.62%
71 - SPECIAL PAYS Total	57,766	62,606	61,740	64,841	5.02%
72 - BENEFITS					
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	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	14,929	16,412	17,509	17,349	-0.91%
728003 - COMPENSATED ABSENCES	26,264	28,322	30,641	30,361	-0.91%
72 - BENEFITS Total	496,110	512,513	507,640	487,703	-3.93%
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	32,960	43,545	31,100	31,267	0.54%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	13,850	18,066	13,308	13,308	0.00%
83 - UTILITIES					
831001 - TELECOMM DATALINES	187,010	216,086	200,000	210,618	5.31%
831002 - UTILITIES TELEPHONE	4,197	-	-	-	0.00%
83 - UTILITIES Total	191,207	216,086	200,000	210,618	5.31%
84 - SUPPLIES & MATERIALS					
841065 - COMPUTER SUPPLY MEMORY/HD	21,552	19,482	24,000	24,000	0.00%
84 - SUPPLIES & MATERIALS Total	21,552	19,482	24,000	24,000	0.00%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	47,198	83,444	61,921	61,921	0.00%
86 - TRAVEL & TRAINING					
861003 - TRAINING	8,580	10,149	10,000	10,000	0.00%
86 - TRAVEL & TRAINING Total	8,580	10,149	10,000	10,000	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	633,952	732,149	678,671	682,955	0.63%
88 - INTERNAL SVC CHARGE					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
881014 - ANNUAL OPEB CHARGE	38,644	41,871	41,525	3,638	-91.24%
88 - INTERNAL SVC CHARGE Total	138,072	135,711	146,131	106,932	-26.82%
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	-	26,775	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	-	26,775	-	-	0.00%
0103522 - POLICE IT Total	2,399,235	2,681,673	2,609,963	2,561,006	-1.88%
01035351 - POLICE CHIEF					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	940,406	1,278,183	1,402,408	1,538,509	9.70%
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	77,924	102,956	125,261	171,326	36.77%
72 - BENEFITS					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
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%
72 - BENEFITS Total	1,063,455	1,181,152	1,308,870	1,440,933	10.09%
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	157,426	220,846	71,934	71,934	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	9,099	21,952	17,392	17,392	0.00%
81 - CONTRACT SERVICES Total	9,099	21,952	17,392	17,392	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	2,374	3,846	3,755	3,755	0.00%
861003 - TRAINING	7,702	19,019	17,000	17,000	0.00%
86 - TRAVEL & TRAINING Total	10,076	22,865	20,755	20,755	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	46,942	41,215	37,270	37,270	0.00%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	266,472	261,587	303,928	282,949	-6.90%
01035351 - POLICE CHIEF Total	2,571,800	3,130,757	3,287,817	3,581,068	8.92%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01035352 - POLICE SUPPORT SERVICES					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	3,801,727	4,081,580	4,820,877	4,326,867	-10.25%
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	311,944	291,829	285,149	277,182	-2.79%
72 - BENEFITS					
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%
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
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%
72 - BENEFITS Total	3,071,855	3,128,115	3,170,928	2,637,122	-16.83%
74 - OTHER PAYS					
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	-	-	0.00%
713035 - OT GRANT REIMBURSED	(477,570)	(496,542)	-	-	0.00%
74 - OTHER PAYS Total	167,545	321,782	535,000	535,000	0.00%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	632,934	675,804	719,530	712,652	-0.96%
83 - UTILITIES					
831001 - TELECOMM DATALINES	34	-	-	100	0.00%
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%
83 - UTILITIES Total	241,047	273,093	273,172	293,574	7.47%
84 - SUPPLIES & MATERIALS					
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%
841022 - PHOTO EXPENSE	189	-	-	-	
841023 - SHOOTING RANGE SUPPLIES	60,281	192,057	68,800	68,800	0.00%
841044 - TOOLS INSTRUMENTS ETC	1,217	-	-	-	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	70,876	82,917	75,166	75,166	0.00%
84 - SUPPLIES & MATERIALS Total	255,379	392,236	281,161	283,161	0.71%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
85 - MAINTENANCE & REPAIR					
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%
851013 - PRINTER MAINT/SUPPLIES	-	778	-	-	
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%
85 - MAINTENANCE & REPAIR Total	214,879	230,036	259,381	260,303	0.36%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	178,277	183,805	214,008	215,008	0.47%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	269,510	275,141	351,506	392,601	11.69%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	934,054	917,835	991,175	759,585	-23.37%
90 - CAPITAL EXPENDITURES					
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%
90 - CAPITAL EXPENDITURES Total	10,339	4,370	7,695	7,695	0.00%
01035352 - POLICE SUPPORT SERVICES Total	10,089,490	10,775,626	11,909,580	10,700,752	-10.15%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01035353 - PATROL					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	10,529,454	11,079,908	13,459,371	13,587,989	0.96%
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	1,214,902	1,239,924	1,224,259	1,412,834	15.40%
72 - BENEFITS					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
727016 - MEDICARE FRINGES	202,969	216,589	216,443	219,843	1.57%
727018 - PORAC RET MED TRUST	94,119	99,059	103,200	104,400	1.16%
727019 - SURVIVOR BENEFIT	2,844	6,077	-	-	0.00%
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%
72 - BENEFITS Total	13,901,798	14,385,330	13,820,695	14,017,902	1.43%
74 - OTHER PAYS					
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	1,645,369	10.80%
713008 - CALL BACK PAY	241	130	-	-	0.00%
74 - OTHER PAYS Total	2,002,644	2,348,056	1,700,000	1,860,369	9.43%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	505,801	558,915	766,308	777,777	1.50%
84 - SUPPLIES & MATERIALS					
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	-	-	-	0.00%
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	40,000	100.00%
84 - SUPPLIES & MATERIALS Total	98,697	109,110	140,004	162,004	15.71%
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	95	2,362	2,000	2,000	0.00%
85 - MAINTENANCE & REPAIR Total	95	2,362	2,000	2,000	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	10	311	2,209	2,209	0.00%
861003 - TRAINING	44,880	56,215	50,425	50,425	0.00%
861007 - STANDRDS FOR TRNING & CORR TN	5,382	6,747	6,613	6,613	0.00%
86 - TRAVEL & TRAINING Total	50,273	63,273	59,247	59,247	0.00%
87 - GENERAL EXPENSES					
871002 - ADVERT & PUB RELATIONS	-	-	200	200	0.00%
871004 - PUBLICATIONS & DUES NOC	886	1,338	815	815	0.00%
87 - GENERAL EXPENSES Total	886	1,338	1,015	1,015	0.00%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	3,239,610	3,175,229	3,442,100	2,927,435	-14.95%
01035353 - PATROL Total	31,544,159	32,963,444	34,614,999	34,808,572	0.56%
01035354 - TRAFFIC					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	2,617,978	2,474,855	2,925,596	3,003,310	2.66%
71 - SPECIAL PAYS					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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%
71 - SPECIAL PAYS Total	300,807	335,501	331,564	312,716	-5.68%
72 - BENEFITS					
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%
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	-	-	0.00%
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%
72 - BENEFITS Total	2,802,534	2,862,806	2,748,717	2,681,730	-2.44%
74 - OTHER PAYS					
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	-	-	0.00%
74 - OTHER PAYS Total	757,482	997,337	580,000	580,000	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	519,096	567,213	508,557	521,157	2.48%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	72,933	57,064	64,800	64,800	0.00%
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	5,016	2,770	5,000	5,000	0.00%
85 - MAINTENANCE & REPAIR Total	5,016	2,770	5,000	5,000	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	293	573	2,209	2,209	0.00%
861003 - TRAINING	8,211	10,411	10,175	10,175	0.00%
86 - TRAVEL & TRAINING Total	8,504	10,984	12,384	12,384	0.00%
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	1,247	275	1,100	1,100	0.00%
871100 - TOW OPERATOR REIMBURSEMENTS	-	-	-	100,000	0.00%
87 - GENERAL EXPENSES Total	1,247	275	1,100	101,100	9090.91%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	769,955	755,173	795,499	694,818	-12.66%
01035354 - TRAFFIC Total	7,855,553	8,063,979	7,973,217	7,977,015	0.05%
01035355 - DETECTIVES					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	913,277	836,230	1,221,403	1,266,262	3.67%

Organization	2023	2024	2025	2026	2026
	Actuals	Actuals	Adopted	Adopted	% Change
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%
70 - REGULAR SALARIES Total	4,755,026	4,755,915	6,104,566	5,911,971	-3.15%
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	598,716	677,833	670,242	618,605	-7.70%
72 - BENEFITS					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
727019 - SURVIVOR BENEFIT	1,305	2,193	-	-	0.00%
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%
72 - BENEFITS Total	5,852,153	5,989,060	5,992,474	5,786,254	-3.44%
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	1,237,133	1,213,354	630,000	630,000	0.00%
81 - CONTRACT SERVICES					
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	0.00%
81 - CONTRACT SERVICES Total	57,361	85,536	364,755	799,711	119.25%
83 - UTILITIES					
831001 - TELECOMM DATALINES	-	-	-	2,500	0.00%
83 - UTILITIES Total	-	-	-	2,500	0.00%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	134,170	28,250	26,562	26,562	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	-	13,766	-	-	0.00%
851010 - MAINT & REPAIR EQUIPMENT	1,477	1,341	1,500	1,500	0.00%
85 - MAINTENANCE & REPAIR Total	1,477	15,107	1,500	1,500	0.00%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	37,869	33,865	40,183	40,183	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	2,453	1,615	4,030	4,030	0.00%
87 - GENERAL EXPENSES Total	2,453	1,615	4,030	4,030	0.00%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	1,325,700	1,315,100	1,437,962	1,222,426	-14.99%
01035355 - DETECTIVES Total	14,002,058	14,115,634	15,272,273	15,043,742	-1.50%
01035356 - FLEET MAINTENANCE					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	162,211	175,745	191,505	189,650	-0.97%
70 - REGULAR SALARIES Total	162,211	175,745	191,505	189,650	-0.97%
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	192	81	-	94	0.00%
712004 - CERTIFICATION PAY	25	-	25	-	-100.00%
712006 - BILINGUAL PAY	2,407	2,413	2,400	2,400	0.00%
712009 - SCHOLASTIC ACHIEVEMENT	2	-	-	-	0.00%
712010 - EDUCATION RETENTION	1,357	1,471	1,465	1,509	3.00%
712011 - HOLIDAY PAY MISCELLANEOUS	-	-	7,379	-	-100.00%
712015 - LONGEVITY PAY MISC	3,169	3,433	3,418	3,521	3.00%
71 - SPECIAL PAYS Total	7,151	7,398	14,687	7,524	-48.77%
72 - BENEFITS					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
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%
72 - BENEFITS Total	123,261	133,608	128,063	123,139	-3.85%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	21,081	24,303	20,000	20,000	0.00%
713002 - OVERTIME SAFTY & 1/2 TIME	-	724	-	-	0.00%
74 - OTHER PAYS Total	21,081	25,027	20,000	20,000	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	120,796	132,342	137,288	137,288	0.00%
81 - CONTRACT SERVICES Total	120,796	132,342	137,288	137,288	0.00%
84 - SUPPLIES & MATERIALS					
841001 - STEP UP PRGM (PD)	40	-	-	-	0.00%
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%
84 - SUPPLIES & MATERIALS Total	115,536	102,847	112,495	112,495	0.00%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	513,628	489,521	581,768	617,030	6.06%
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	-	-	1,115	1,115	0.00%
87 - GENERAL EXPENSES Total	-	-	1,115	1,115	0.00%
88 - INTERNAL SVC CHARGE					

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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%
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	1,021,667	1,021,937	1,025,412	1,042,419	1.66%
01035356 - FLEET MAINTENANCE Total	2,085,331	2,088,425	2,212,333	2,250,660	1.73%
1050061 - FEDERAL DEPT OF JUSTICE					
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	2,028	17,393	100,000	105,000	5.00%
86 - TRAVEL & TRAINING					
861003 - TRAINING	2,604	-	211,000	15,000	-92.89%
86 - TRAVEL & TRAINING Total	2,604	-	211,000	15,000	-92.89%
1050061 - FEDERAL DEPT OF JUSTICE Total	4,632	17,393	311,000	120,000	-61.41%
1050062 - FED/DOJ ENFORCEMNT					
86 - TRAVEL & TRAINING					
861003 - TRAINING	20,507	-	-	-	0.00%
86 - TRAVEL & TRAINING Total	20,507	-	-	-	0.00%
1050062 - FED/DOJ ENFORCEMNT Total	20,507	-	-	-	0.00%
11035 - OTS POLICE DEPT					
72 - BENEFITS					
727016 - MEDICARE FRINGES	3,860	3,719	-	-	0.00%
72 - BENEFITS Total	3,860	3,719	-	-	0.00%
74 - OTHER PAYS					
713002 - OVERTIME SAFTY & 1/2 TIME	266,066	255,438	-	-	0.00%
74 - OTHER PAYS Total	266,066	255,438	-	-	0.00%

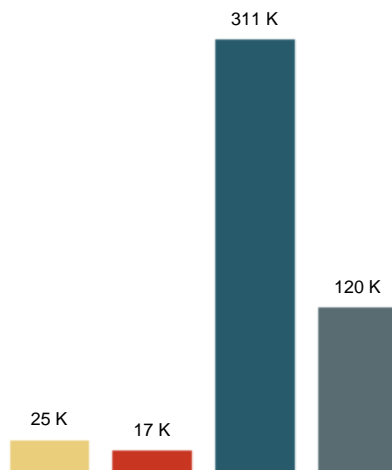
Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
841015 - SPECIAL DEPT SUPPLIES NOC	8,652	2,686	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	8,652	2,686	-	-	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,648	636	-	-	0.00%
86 - TRAVEL & TRAINING Total	1,648	636	-	-	0.00%
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	19,742	19,317	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	19,742	19,317	-	-	0.00%
11035 - OTS POLICE DEPT Total	299,968	281,796	-	-	0.00%
11135 - SLESF GRANT POLICE DEPT					
74 - OTHER PAYS					
715004 - SALARY REIMBURSEMENT	215,174	241,105	250,000	250,000	0.00%
74 - OTHER PAYS Total	215,174	241,105	250,000	250,000	0.00%
11135 - SLESF GRANT POLICE DEPT Total	215,174	241,105	250,000	250,000	0.00%
Grand Total	71,409,927	74,621,348	78,717,707	77,559,382	-1.47%

ASSET FORFEITURE FUND

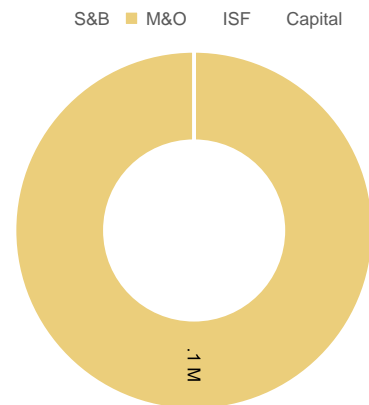
Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
1050061 - FEDERAL DEPT OF JUSTICE	4,632	17,393	311,000	120,000	-61.41%
1050062 - FED/DOJ ENFORCEMNT	20,507	-	-	-	0.00%
Grand Total	25,139	17,393	311,000	120,000	-61.41%

Budget to Previous Year Actuals

- FY 23 ACTUALS
- FY 24 ACTUALS
- FY 25 ADOPTED
- FY 26 ADOPTED



Budget by Account Type



ASSET FORFEITURE SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
MAINTENANCE & OPERATIONS	25,139	17,393	311,000	120,000	-61.41%
84 - SUPPLIES & MATERIALS	2,028	17,393	100,000	105,000	5.00%
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%
86 - TRAVEL & TRAINING	23,111	-	211,000	15,000	-92.89%
861003 - TRAINING	23,111	-	211,000	15,000	-92.89%
Grand Total	25,139	17,393	311,000	120,000	-61.41%

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

Note - a 10% contingency factor of total costs is factored in for fluctuations in pricing.

EQUIPMENT		Total
Axon Cradlepoint Vehicle Modern 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



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PUBLIC WORKS

An aerial photograph of a coastal city. In the foreground, there's a marina with several boats docked. A large, modern, multi-story building with a curved facade is situated on a hill overlooking the water. To the right of the building is a sandy beach. In the background, a dense residential area with many houses is visible, followed by a skyline of taller buildings under a clear blue sky. The image is framed by a red banner at the top and a red banner at the bottom right, with green and yellow geometric shapes.

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, TwoE waste/Document Shredding/Compost or Mulch events, Touch-a-Truck.
- Completion of both the Balboa Marina and 29th 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

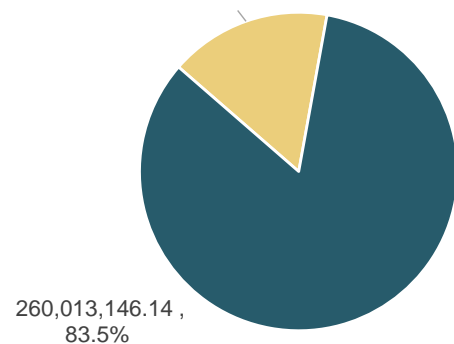
Performance Measure	Actual FY 23 - 24	Estimated FY 24 - 25	Projected FY 25 - 26	Target
Percentage of CIP projects started within 60 days of the Master Schedule	79%	89%	80%	80%
Percentage of CIP projects completed within 10% contingency	79%	80%	80%	80%
Percentage of street closure permits issued within 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 DEPARTMENT

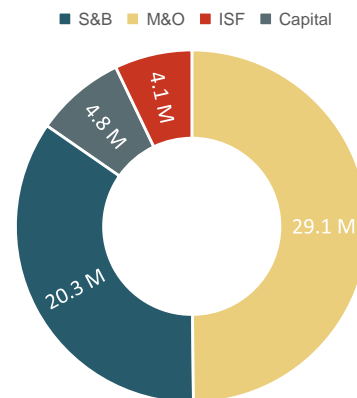
Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01080005 - PUBLIC WORKS ADMIN	2,109,486	2,833,858	3,098,685	3,100,411	0.06%
0108011 - WQ / CONSERVATION / ENVIRONMENTAL	1,232,100	1,319,687	1,318,284	1,254,560	-4.83%
0108012 - TRAFFIC & TRANSPORTATION	3,362,055	3,430,036	4,051,511	4,034,707	-0.41%
0108031 - PARKS	9,845,236	9,971,173	9,602,442	10,009,822	4.24%
0108032 - TREES	2,189,787	2,525,452	2,460,874	2,919,722	18.65%
0108041 - FACILITY MAINTENANCE	4,193,352	4,174,589	4,189,510	5,882,802	40.42%
0108051 - REFUSE	9,367,009	9,952,771	10,656,722	10,598,912	-0.54%
0108061 - STREETS/ASPHALT	7,101,921	7,662,452	7,804,589	7,792,669	-0.15%
01080801 - ENGINEERING SERVICES	5,076,476	5,402,570	5,498,366	5,651,888	2.79%
01080807 - MOD ADMIN	633,307	-	-	-	0.00%
10080802 - TIDELANDS MANAGEMENT	474,620	305,985	471,467	488,123	3.53%
7529031 - EQUIPMENT MAINTENANCE	2,341,272	2,301,986	2,502,531	2,528,327	1.03%
7529032 - EQUIPMENT PURCHASING	3,476,771	2,859,300	2,698,009	4,128,009	53.00%
Grand Total	51,403,392	52,739,859	54,352,991	58,389,951	7.43%

% of General Fund Budget

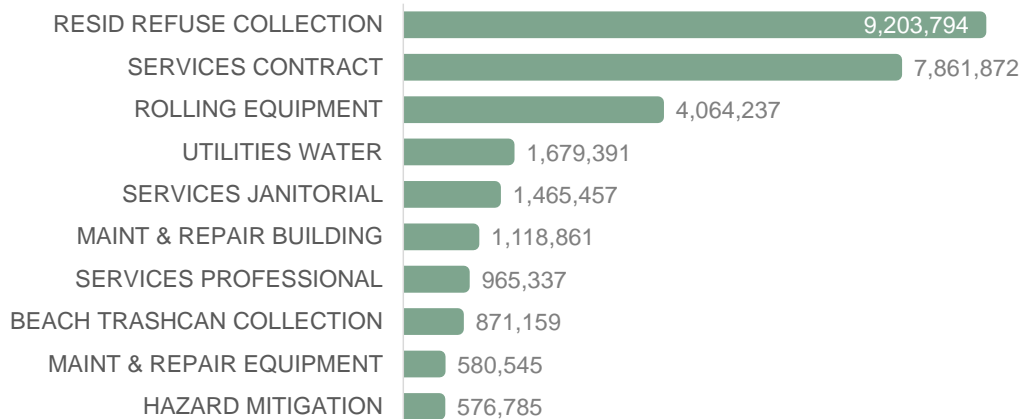


Public Works Department • Other General Fund Departments

Budget by Account Type



Top Non-Personnel Budgeted Items - FY 26



PUBLIC WORKS PERSONNEL

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

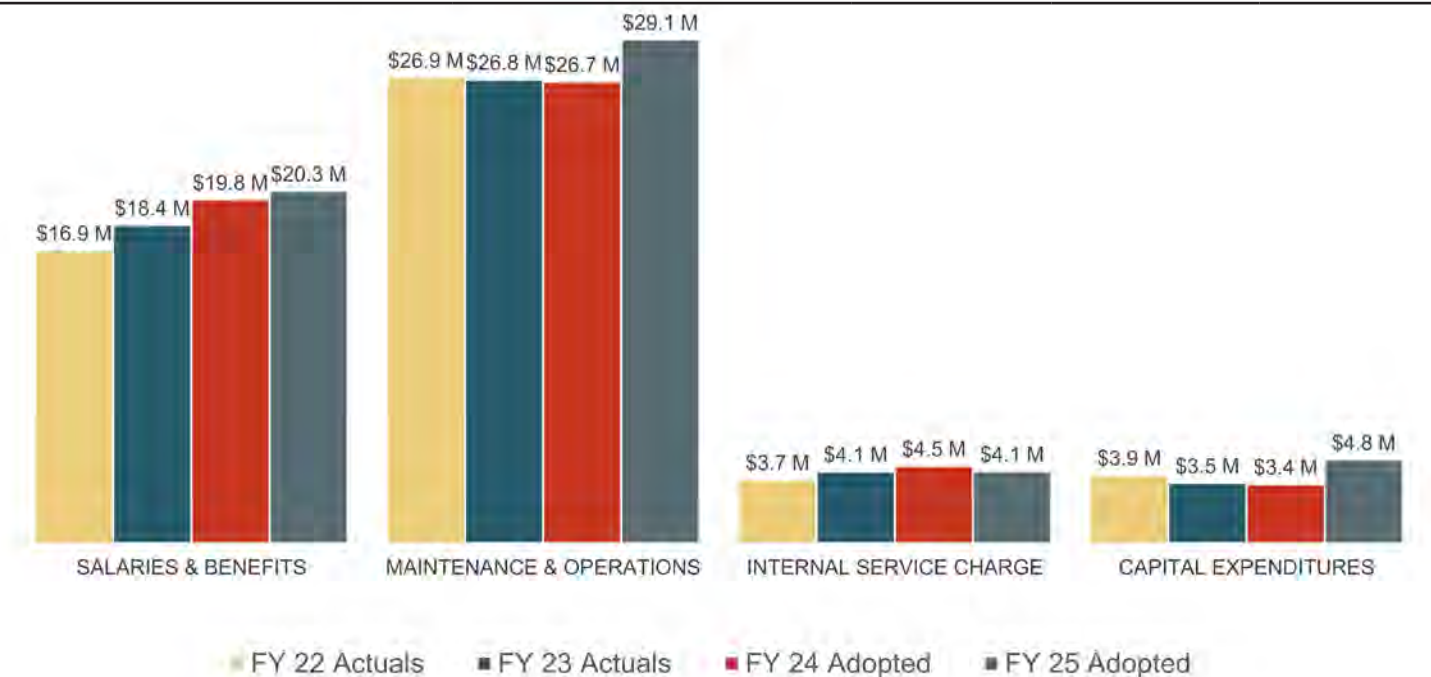
Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT	2.00	2.00	201,173	-	72,351	273,524
ADMINISTRATIVE MANAGER	1.00	1.00	167,953	960	42,572	211,486
ASSISTANT CITY ENGINEER	3.00	3.00	624,652	1,920	138,377	764,949
CIVIL ENGINEER, ASSOCIATE	9.00	9.00	1,301,190	3,000	351,191	1,655,381
CIVIL ENGINEER, PRINCIPAL	2.00	2.00	375,935	1,920	87,894	465,748
CIVIL ENGINEER, SENIOR	4.00	4.00	704,978	2,940	174,820	882,738
CONCRETE FINISHER	1.00	2.00	168,798	220	63,701	232,719
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	2.00	2.00	210,462	1,775	72,215	284,452
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	4.00	4.00	366,094	4,155	136,702	506,951
EQUIPMENT MECHANIC, SENIOR	1.00	1.00	104,714	960	34,166	139,840
EQUIPMENT OPERATOR I	3.00	0.00	-	-	-	-
EQUIPMENT OPERATOR II	7.00	0.00	-	-	-	-
FACILITIES MAINTENANCE TECHNICIAN	3.00	6.00	504,004	5,020	193,041	702,065
MAINTENANCE OPERATOR	0.00	7.00	530,145	1,720	218,365	750,230
MAINTENANCE WORKER	0.00	6.00	404,248	2,120	181,938	588,305
MAINTENANCE WORKER I	8.00	0.00	-	-	-	-
MAINTENANCE WORKER II	6.00	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	3.00	3.00	396,952	960	112,019	509,931
OFFICE ASSISTANT	1.00	1.00	58,593	-	28,949	87,542
PERMIT TECHNICIAN II	2.00	2.00	221,667	1,740	74,519	297,927
PUBLIC WORKS CREW CHIEF	7.00	9.00	890,824	9,475	312,045	1,212,343
PUBLIC WORKS DIRECTOR	1.00	1.00	299,095	5,760	68,702	373,557

Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
PUBLIC WORKS FINANCE/ADMINISTRATIVE MANAGER	1.00	1.00	193,556	960	44,748	239,264
PUBLIC WORKS INSPECTOR II	3.00	3.00	367,404	4,680	113,590	485,674
PUBLIC WORKS INSPECTOR, SENIOR	2.00	2.00	262,956	1,920	77,668	342,544
PUBLIC WORKS SUPERVISOR	6.00	6.00	701,232	6,285	219,817	927,334
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	8.00	712,357	8,170	272,717	993,244
SUPERINTENDENT	3.00	3.00	524,087	2,760	127,828	654,675
TRANSPORTATION MANAGER/CITY TRAFFIC ENGINEER	1.00	1.00	206,782	960	46,570	254,311
WATER CONSERVATION COORDINATOR	1.00	0.00	-	-	-	-

Part-Time (FTE)	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
INTERN	1.00	1.00	44,524	-	6,861	51,385
MAINTENANCE AIDE	6.75	0.00	-	-	-	-
ENGINEER, ASSOCIATE	1.90	1.90	271,762	-	18,453	290,214
PUBLIC WORKS TECHNICAL AIDE	2.85	2.85	143,072	-	8,174	151,246
FACILITIES MAINTENANCE WORKER II	0.00	0.75	38,859	-	2,146	41,004
MAINTENANCE WORKER I	0.00	6.75	335,891	-	21,714	357,606
			12,779,367	81,420	3,738,103	16,598,891

PUBLIC WORKS SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	16,906,102	18,357,769	19,833,253	20,328,015	2.49%
70 - REGULAR SALARIES	9,817,818	10,799,643	12,364,252	12,792,320	3.46%
71 - SPECIAL PAYS	22,749	22,557	28,275	23,490	-16.92%
72 - BENEFITS	6,537,745	6,890,594	7,032,143	6,981,611	-0.72%
74 - OTHER PAYS	527,789	644,974	408,583	530,594	29.86%
MAINTENANCE & OPERATIONS	26,909,821	26,785,032	26,663,745	29,103,985	9.15%
81 - CONTRACT SERVICES	19,224,087	19,734,665	20,643,910	21,584,680	4.56%
82 - GRANT OPERATING	4,000	-	-	-	0.00%
83 - UTILITIES	1,998,443	2,062,580	2,133,973	2,239,255	4.93%
84 - SUPPLIES & MATERIALS	1,870,272	1,716,489	1,319,895	1,668,775	26.43%
85 - MAINTENANCE & REPAIR	3,636,531	3,115,987	2,423,540	3,435,785	41.77%
86 - TRAVEL & TRAINING	76,831	55,346	48,380	48,035	-0.71%
87 - GENERAL EXPENSES	99,657	99,964	94,046	127,455	35.52%
INTERNAL SERVICE CHARGE	3,660,439	4,132,038	4,454,157	4,141,114	-7.03%
88 - INTERNAL SVC CHARGE	3,660,439	4,132,038	4,454,157	4,141,114	-7.03%
CAPITAL EXPENDITURES	3,927,030	3,465,021	3,401,837	4,816,837	41.60%
90 - CAPITAL EXPENDITURES	3,927,030	3,465,021	3,401,837	4,816,837	41.60%
Grand Total	51,403,392	52,739,859	54,352,991	58,389,951	7.43%



PUBLIC WORKS SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01080005 - PUBLIC WORKS ADMIN					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	1,064,290	1,412,195	1,621,264	1,647,691	1.63%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	1,745	1,750	1,740	1,740	0.00%
712006 - BILINGUAL PAY	-	-	1,800	-	-100.00%
71 - SPECIAL PAYS Total	1,745	1,750	3,540	1,740	-50.85%
72 - BENEFITS					
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	-	-	0.00%
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%
72 - BENEFITS Total	668,437	897,796	927,313	916,439	-1.17%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	47	693	-	300	
74 - OTHER PAYS Total	47	693	-	300	
81 - CONTRACT SERVICES					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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%
81 - CONTRACT SERVICES Total	146,268	169,284	147,690	149,596	1.29%
82 - GRANT OPERATING					
821004 - GRANT EXPENSES	4,000	-	-	-	0.00%
82 - GRANT OPERATING Total	4,000	-	-	-	0.00%
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	-	1,396	-	1,438	0.00%
831003 - UTILITIES NATURAL GAS	-	3,545	5,519	5,519	0.00%
831004 - UTILITIES ELECTRICITY	-	34,997	36,211	36,211	0.00%
83 - UTILITIES Total	-	39,938	41,730	43,168	3.45%
84 - SUPPLIES & MATERIALS					
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	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	11,046	10,777	14,250	19,790	38.88%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	-	-	260	-	-100.00%
851013 - PRINTER MAINT/SUPPLIES	1,923	1,783	2,300	7,250	215.22%
85 - MAINTENANCE & REPAIR Total	1,923	1,783	2,560	7,250	183.20%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	9,713	13,053	8,650	8,910	3.01%
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	442	496	-	1,000	0.00%
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	-	-	-	0.00%
871017 - SOFTWARE LICENSE RENEWAL	1,469	1,638	720	1,720	138.89%
87 - GENERAL EXPENSES Total	6,097	5,792	8,417	8,417	0.00%
88 - INTERNAL SVC CHARGE					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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%
88 - INTERNAL SVC CHARGE Total	191,122	279,443	316,670	290,510	-8.26%
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	-	-	3,800	3,800	0.00%
911039 - OFFICE FURNITURE/FIXTURES	4,798	1,353	2,800	2,800	0.00%
90 - CAPITAL EXPENDITURES Total	4,798	1,353	6,600	6,600	0.00%
01080005 - PUBLIC WORKS ADMIN Total	2,109,486	2,833,858	3,098,685	3,100,411	0.06%
0108011 - WQ / CONSERVATION / ENVIRONMENTAL					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	452,533	490,865	502,862	473,651	-5.81%
70 - REGULAR SALARIES Total	452,533	490,865	502,862	473,651	-5.81%
72 - BENEFITS					
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	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	830	694	720	780	8.33%
728003 - COMPENSATED ABSENCES	15,724	17,099	17,600	16,578	-5.81%
72 - BENEFITS Total	280,303	290,708	274,193	251,774	-8.18%
81 - CONTRACT SERVICES					
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 - SERVICES OTHER PRINT VENDOR	-	165	-	-	0.00%
81 - CONTRACT SERVICES Total	424,068	445,737	439,408	440,032	0.14%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	73	-	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	50	1,003	1,000	1,000	0.00%
84 - SUPPLIES & MATERIALS Total	122	1,003	1,000	1,000	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	875	875	798	798	0.00%
85 - MAINTENANCE & REPAIR Total	875	875	798	798	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	1,777	750	750	0.00%
861003 - TRAINING	-	-	750	750	0.00%
86 - TRAVEL & TRAINING Total	-	1,777	1,500	1,500	0.00%
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	-	305	-	500	0.00%
871003 - POSTAGE/FREIGHT/EXPRESS NOC	5	-	600	600	0.00%
871004 - PUBLICATIONS & DUES NOC	-	-	500	-	-100.00%
87 - GENERAL EXPENSES Total	5	305	1,100	1,100	0.00%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	74,193	88,417	97,422	84,704	-13.05%
0108011 - WQ / CONSERVATION / ENVIRONMENTAL Total	1,232,100	1,319,687	1,318,284	1,254,560	-4.83%
0108012 - TRAFFIC & TRANSPORTATION					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	1,271,560	1,512,878	1,837,899	1,852,861	0.81%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	3,424	3,077	3,060	3,060	0.00%
71 - SPECIAL PAYS Total	3,424	3,077	3,060	3,060	0.00%
72 - BENEFITS					
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%
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	-	-	0.00%
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%
72 - BENEFITS Total	856,578	904,206	1,001,956	968,752	-3.31%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	14,094	16,424	7,297	13,733	88.20%
74 - OTHER PAYS Total	14,094	16,424	7,297	13,733	88.20%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	256,439	103,308	256,519	258,179	0.65%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	3,040	2,057	6,500	1,500	-76.92%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	702,598	584,194	593,928	604,500	1.78%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	2,724	1,583	500	2,000	300.00%
861003 - TRAINING	20	1,660	1,125	2,125	88.89%
86 - TRAVEL & TRAINING Total	2,744	3,243	1,625	4,125	153.85%
87 - GENERAL EXPENSES					
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	0.00%
87 - GENERAL EXPENSES Total	1,021	5,774	4,100	4,600	12.20%
88 - INTERNAL SVC CHARGE					
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%
881014 - ANNUAL OPEB CHARGE	73,839	87,822	81,064	7,560	-90.67%
881015 - OTHER INSURANCE ISF RATES	126	126	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	243,929	293,852	334,627	319,397	-4.55%
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	950	-	1,500	1,500	0.00%
911039 - OFFICE FURNITURE/FIXTURES	5,676	1,025	2,500	2,500	0.00%
90 - CAPITAL EXPENDITURES Total	6,626	1,025	4,000	4,000	0.00%
0108012 - TRAFFIC & TRANSPORTATION Total	3,362,055	3,430,036	4,051,511	4,034,707	-0.41%
0108031 - PARKS					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	725,111	787,781	849,361	916,017	7.85%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	1,311	1,285	1,320	1,320	0.00%
71 - SPECIAL PAYS Total	1,311	1,285	1,320	1,320	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
72 - BENEFITS					
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	0.00%
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	-	-	0.00%
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%
72 - BENEFITS Total	498,037	505,222	520,608	513,952	-1.28%
74 - OTHER PAYS					
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	-	-	0.00%
74 - OTHER PAYS Total	31,077	37,128	37,550	37,550	0.00%
81 - CONTRACT SERVICES					
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	-	-	0.00%
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/FACILTY	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%
841060 - OTHER AGENCY FEES	-	418	-	-	0.00%
851030 - TURF RENOVATION	158,044	206,706	190,100	190,100	0.00%
811058 - HAZARDOUS MATERIALS REMOVAL	-	4,307	-	-	0.00%
81 - CONTRACT SERVICES Total	5,131,852	5,036,957	5,144,390	4,916,832	-4.42%
83 - UTILITIES					
831001 - TELECOMM DATALINES	798	-	1,200	-	-100.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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%
83 - UTILITIES Total	1,378,895	1,439,445	1,520,372	1,555,790	2.33%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	594,019	761,356	433,655	815,285	88.00%
85 - MAINTENANCE & REPAIR					
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	-	-	0.00%
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%
85 - MAINTENANCE & REPAIR Total	798,153	718,731	348,739	566,151	62.34%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,938	-	1,750	1,750	0.00%
861003 - TRAINING	3,518	2,240	2,000	2,000	0.00%
86 - TRAVEL & TRAINING Total	5,456	2,240	3,750	3,750	0.00%
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	659	790	-	-	0.00%
871002 - ADVERT & PUB RELATIONS	-	789	-	-	0.00%
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%
87 - GENERAL EXPENSES Total	5,879	6,495	6,777	7,190	6.09%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	80,000	83,871	104,315	45,728	-56.16%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	321,021	350,962	426,919	366,985	-14.04%
90 - CAPITAL EXPENDITURES					
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	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	354,425	323,572	309,000	309,000	0.00%
0108031 - PARKS Total	9,845,236	9,971,173	9,602,442	10,009,822	4.24%
0108032 - TREES					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	181,342	195,216	209,832	214,120	2.04%
70 - REGULAR SALARIES Total	181,342	195,216	209,832	214,120	2.04%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	687	685	685	685	0.00%
71 - SPECIAL PAYS Total	687	685	685	685	0.00%
72 - BENEFITS					
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	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	302	292	300	300	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
728003 - COMPENSATED ABSENCES	6,271	6,794	7,344	7,494	2.04%
72 - BENEFITS Total	127,391	131,634	131,531	128,054	-2.64%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	3,960	5,144	5,198	5,198	0.00%
713009 - STAND BY PAY	-	72	-	-	0.00%
74 - OTHER PAYS Total	3,960	5,216	5,198	5,198	0.00%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	1,822,984	2,132,252	2,027,518	2,502,176	23.41%
83 - UTILITIES					
831001 - TELECOMM DATALINES	380	-	800	-	-100.00%
83 - UTILITIES Total	380	-	800	-	-100.00%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	7,058	1,546	21,050	3,250	-84.56%
85 - MAINTENANCE & REPAIR					
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	-	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	2,578	8,018	9,818	12,318	25.46%
86 - TRAVEL & TRAINING					
861003 - TRAINING	2,189	1,744	1,500	1,500	0.00%
86 - TRAVEL & TRAINING Total	2,189	1,744	1,500	1,500	0.00%
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	440	490	-	-	0.00%
871004 - PUBLICATIONS & DUES NOC	394	50	700	700	0.00%
871006 - UNIFORM EXPENSE	1,054	1,077	300	1,131	276.87%
87 - GENERAL EXPENSES Total	1,888	1,617	1,000	1,831	83.06%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
88 - INTERNAL SVC CHARGE					
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	33.10%
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	39,330	47,525	51,942	50,591	-2.60%
0108032 - TREES Total	2,189,787	2,525,452	2,460,874	2,919,722	18.65%
0108041 - FACILITY MAINTENANCE					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	595,247	634,164	710,776	991,114	39.44%
711003 - SALARIES PART TIME	-	-	-	51,812	0.00%
70 - REGULAR SALARIES Total	595,247	634,164	710,776	1,042,926	46.73%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	530	498	495	495	0.00%
71 - SPECIAL PAYS Total	530	498	495	495	0.00%
72 - BENEFITS					
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	0.00%
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	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	880	1,358	900	1,800	100.00%
728003 - COMPENSATED ABSENCES	23,386	23,468	24,877	34,689	39.44%
72 - BENEFITS Total	439,909	452,689	460,612	624,562	35.59%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	11,970	20,117	11,036	15,325	38.86%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	225	-	-	61,400	0.00%
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	0.00%
81 - CONTRACT SERVICES Total	1,114,741	1,095,051	1,256,849	1,744,600	38.81%
83 - UTILITIES					
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%
83 - UTILITIES Total	518,073	535,685	519,556	587,295	13.04%
84 - SUPPLIES & MATERIALS					
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	0.00%
841044 - TOOLS INSTRUMENTS ETC	31,422	16,531	10,000	10,000	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	-	4,437	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	36,252	21,898	13,750	12,500	-9.09%
85 - MAINTENANCE & REPAIR					
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	0.00%
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%
85 - MAINTENANCE & REPAIR Total	1,277,740	1,067,141	865,958	1,513,043	74.72%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	60	2,054	1,550	1,550	0.00%
861003 - TRAINING	3,249	858	1,125	1,125	0.00%
86 - TRAVEL & TRAINING Total	3,309	2,912	2,675	2,675	0.00%
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	70	-	-	-	0.00%
871006 - UNIFORM EXPENSE	4,867	7,714	2,015	9,946	393.60%
87 - GENERAL EXPENSES Total	4,937	7,714	2,015	9,946	393.60%
88 - INTERNAL SVC CHARGE					
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%
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	190,644	234,690	260,788	244,435	-6.27%
90 - CAPITAL EXPENDITURES					
911016 - ROLLING EQUIPMENT	-	102,031	85,000	85,000	0.00%
90 - CAPITAL EXPENDITURES Total	-	102,031	85,000	85,000	0.00%
0108041 - FACILITY MAINTENANCE Total	4,193,352	4,174,589	4,189,510	5,882,802	40.42%
0108051 - REFUSE					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	114,921	134,366	163,243	129,888	-20.43%
72 - BENEFITS					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	12	9	-	-	0.00%
728003 - COMPENSATED ABSENCES	4,406	3,726	4,244	4,546	7.12%
72 - BENEFITS Total	87,329	93,509	80,005	72,103	-9.88%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	11,184	9,500	10,000	10,000	0.00%
74 - OTHER PAYS Total	11,184	9,500	10,000	10,000	0.00%
81 - CONTRACT SERVICES					
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%
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%
811058 - HAZARDOUS MATERIALS REMOVAL	-	-	-	10,000	0.00%
81 - CONTRACT SERVICES Total	8,993,898	9,591,919	10,310,956	10,330,137	0.19%
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	128	138	-	-	0.00%
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%
84 - SUPPLIES & MATERIALS Total	5,830	10,134	4,250	1,250	-70.59%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	5,756	2,916	7,713	7,713	0.00%
851013 - PRINTER MAINT/SUPPLIES	-	-	300	-	-100.00%
85 - MAINTENANCE & REPAIR Total	5,756	2,916	8,013	7,713	-3.74%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	106	1,000	1,000	0.00%
861003 - TRAINING	777	688	5,105	2,000	-60.82%
86 - TRAVEL & TRAINING Total	777	794	6,105	3,000	-50.86%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	2,186	2,821	5,150	5,150	0.00%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	145,129	106,812	69,000	39,672	-42.50%
0108051 - REFUSE Total	9,367,009	9,952,771	10,656,722	10,598,912	-0.54%
0108061 - STREETS/ASPHALT					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	1,959,347	2,267,821	2,589,721	2,591,167	0.06%
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	7,106	7,690	8,550	8,640	1.05%
72 - BENEFITS					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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%
727019 - SURVIVOR BENEFIT	736	2,130	-	-	0.00%
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%
72 - BENEFITS Total	1,493,812	1,560,626	1,576,129	1,520,666	-3.52%
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	213,105	265,995	183,703	202,196	10.07%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	742,128	811,954	677,008	689,874	1.90%
83 - UTILITIES					
831001 - TELECOMM DATALINES	304	190	600	600	0.00%
83 - UTILITIES Total	304	190	600	600	0.00%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	678,364	390,718	455,090	398,100	-12.52%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	172,248	158,665	110,144	159,997	45.26%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
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%
85 - MAINTENANCE & REPAIR Total	294,210	308,415	149,294	253,197	69.60%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	15	34	300	300	0.00%
861003 - TRAINING	20,569	11,896	2,000	2,000	0.00%
86 - TRAVEL & TRAINING Total	20,584	11,930	2,300	2,300	0.00%
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	362	560	-	-	0.00%
871004 - PUBLICATIONS & DUES NOC	-	-	200	200	0.00%
871006 - UNIFORM EXPENSE	20,204	21,803	16,024	22,283	39.06%
87 - GENERAL EXPENSES Total	20,566	22,363	16,224	22,483	38.58%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	1,629,309	1,858,831	1,909,742	1,867,218	-2.23%
90 - CAPITAL EXPENDITURES					
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%
90 - CAPITAL EXPENDITURES Total	43,085	155,919	236,228	236,228	0.00%
0108061 - STREETS/ASPHALT Total	7,101,921	7,662,452	7,804,589	7,792,669	-0.15%
01080801 - ENGINEERING SERVICES					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	2,404,351	2,500,718	2,703,150	2,736,366	1.23%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
711003 - SALARIES PART TIME	134,302	165,486	354,849	364,633	2.76%
70 - REGULAR SALARIES Total	2,538,653	2,666,204	3,057,999	3,100,999	1.41%
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	2,805	1,810	4,875	1,800	-63.08%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	329,874	333,542	383,928	384,132	0.05%
721002 - CAFETERIA ALLOWANCE PT	900	8,169	-	-	0.00%
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	-	-	0.00%
727016 - MEDICARE FRINGES	39,923	41,856	44,814	45,196	0.85%
727019 - SURVIVOR BENEFIT	602	1,128	-	-	0.00%
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%
72 - BENEFITS Total	1,606,709	1,665,291	1,529,463	1,473,084	-3.69%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	170,348	216,087	77,191	164,235	112.76%
74 - OTHER PAYS Total	170,348	216,087	77,191	164,235	112.76%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	188,179	178,033	77,452	243,633	214.56%
83 - UTILITIES					
831001 - TELECOMM DATALINES	2,938	3,801	4,000	4,000	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
831002 - UTILITIES TELEPHONE	982	828	1,000	1,000	0.00%
83 - UTILITIES Total	3,920	4,629	5,000	5,000	0.00%
84 - SUPPLIES & MATERIALS					
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%
841044 - TOOLS INSTRUMENTS ETC	901	-	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	5,765	3,410	3,600	3,600	0.00%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	16,618	18,602	19,105	19,542	2.29%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	16,065	5,727	6,000	6,000	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	35,029	31,565	30,750	31,030	0.91%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	490,439	610,115	684,431	600,465	-12.27%
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	1,205	1,098	2,500	2,500	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
911039 - OFFICE FURNITURE/FIXTURES	741	-	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	1,947	1,098	2,500	2,500	0.00%
 01080801 - ENGINEERING SERVICES Total	 5,076,476	 5,402,570	 5,498,366	 5,651,888	 2.79%
01080807 - MOD ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	283,797	-	-	-	0.00%
70 - REGULAR SALARIES Total	283,797	-	-	-	0.00%
 72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	65,881	-	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	23,791	-	-	-	0.00%
723002 - PENSION ER NORMAL COST MISC	25,067	-	-	-	0.00%
724001 - PENSION EE CONTRIB MISC	(34,741)	-	-	-	0.00%
725001 - PENSION UAL REQUIRED MISC	64,207	-	-	-	0.00%
725003 - PENSION UAL DISCRETIONARY MISC	33,404	-	-	-	0.00%
727001 - CAR ALLOWANCE	3,610	-	-	-	0.00%
727003 - CELL PHONE STIPEND	963	-	-	-	0.00%
727004 - RHS \$2.50 CONTRIBUTION	2,753	-	-	-	0.00%
727012 - LIFE INSURANCE	229	-	-	-	0.00%
727013 - EMP ASSISTANCE PROGRAM	43	-	-	-	0.00%
727016 - MEDICARE FRINGES	4,573	-	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	860	-	-	-	0.00%
728003 - COMPENSATED ABSENCES	9,857	-	-	-	0.00%
72 - BENEFITS Total	200,496	-	-	-	0.00%
 74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	9	-	-	-	0.00%
74 - OTHER PAYS Total	9	-	-	-	0.00%
 81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	44,712	-	-	-	0.00%
81 - CONTRACT SERVICES Total	44,712	-	-	-	0.00%
 83 - UTILITIES					
831002 - UTILITIES TELEPHONE	1,305	-	-	-	0.00%
831003 - UTILITIES NATURAL GAS	11,048	-	-	-	0.00%
831004 - UTILITIES ELECTRICITY	34,755	-	-	-	0.00%
83 - UTILITIES Total	47,108	-	-	-	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	1,308	-	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	131	-	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	1,439	-	-	-	0.00%
85 - MAINTENANCE & REPAIR					
851013 - PRINTER MAINT/SUPPLIES	773	-	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	773	-	-	-	0.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,551	-	-	-	0.00%
861003 - TRAINING	465	-	-	-	0.00%
86 - TRAVEL & TRAINING Total	2,016	-	-	-	0.00%
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	2,156	-	-	-	0.00%
871004 - PUBLICATIONS & DUES NOC	10	-	-	-	0.00%
87 - GENERAL EXPENSES Total	2,166	-	-	-	0.00%
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	12,698	-	-	-	0.00%
881005 - IT ISF REPLACEMENT CHARGE	2,396	-	-	-	0.00%
881010 - WORKERS' COMP ISF MISC	4,707	-	-	-	0.00%
881012 - GENERAL LIABILITY INSURANCE	9,089	-	-	-	0.00%
881013 - UNINSURED CLAIMS CHARGE	242	-	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	14,665	-	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	43,797	-	-	-	0.00%
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	5,255	-	-	-	0.00%
911039 - OFFICE FURNITURE/FIXTURES	1,738	-	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	6,993	-	-	-	0.00%
01080807 - MOD ADMIN Total	633,307	-	-	-	0.00%
10080802 - TIDELANDS MANAGEMENT					
72 - BENEFITS					
727004 - RHS \$2.50 CONTRIBUTION	9	-	-	-	0.00%
72 - BENEFITS Total	9	-	-	-	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	304,558	138,075	266,120	266,120	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
81 - CONTRACT SERVICES Total	304,558	138,075	266,120	266,120	0.00%
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	1	8	-	10	0.00%
83 - UTILITIES Total	1	8	-	10	0.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	-	415	500	500	0.00%
84 - SUPPLIES & MATERIALS Total	-	415	500	500	0.00%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	157,934	157,874	186,097	202,743	8.95%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	4,353	6,409	5,500	5,500	0.00%
861003 - TRAINING	-	-	1,000	1,000	0.00%
86 - TRAVEL & TRAINING Total	4,353	6,409	6,500	6,500	0.00%
87 - GENERAL EXPENSES					
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	-	-	-	0.00%
87 - GENERAL EXPENSES Total	7,765	3,203	7,250	7,250	0.00%
90 - CAPITAL EXPENDITURES					
911039 - OFFICE FURNITURE/FIXTURES	-	-	5,000	5,000	0.00%
90 - CAPITAL EXPENDITURES Total	-	-	5,000	5,000	0.00%
10080802 - TIDELANDS MANAGEMENT Total	474,620	305,985	471,467	488,123	3.53%
7529031 - EQUIPMENT MAINTENANCE					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	615,826	698,153	821,294	823,000	0.21%
711003 - SALARIES PART TIME	15,189	-	-	-	0.00%
70 - REGULAR SALARIES Total	631,015	698,153	821,294	823,000	0.21%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	5,141	5,764	5,750	5,750	0.00%
71 - SPECIAL PAYS Total	5,141	5,764	5,750	5,750	0.00%
72 - BENEFITS					
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%
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	-	-	0.00%
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%
729015 - CONTRA PENSION EXP (GASB 68)	(80,165)	35,627	-	-	0.00%
729016 - CONTRA OPEB EXP (GASB 75)	(51,715)	(88,211)	-	-	0.00%
72 - BENEFITS Total	278,735	388,912	530,332	512,224	-3.41%
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	71,996	73,816	76,608	82,058	7.11%
81 - CONTRACT SERVICES					
811017 - SERVICES CONTRACT	45,279	23,931	30,000	30,000	0.00%
841060 - OTHER AGENCY FEES	8,980	8,164	10,000	10,000	0.00%
811058 - HAZARDOUS MATERIALS REMOVAL	-	-	-	3,500	0.00%
81 - CONTRACT SERVICES Total	54,259	32,095	40,000	43,500	8.75%
83 - UTILITIES					
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%
83 - UTILITIES Total	49,762	42,686	45,915	47,393	3.22%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
84 - SUPPLIES & MATERIALS					
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%
841045 - CIVIC CTR START UP COSTS	825	673	-	-	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	1,158	1,024	3,500	-	-100.00%
84 - SUPPLIES & MATERIALS Total	527,336	513,175	366,250	412,000	12.49%
85 - MAINTENANCE & REPAIR					
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	-	-	-	0.00%
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%
85 - MAINTENANCE & REPAIR Total	377,373	247,438	239,230	248,530	3.89%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	9,626	5,516	7,775	7,775	0.00%
87 - GENERAL EXPENSES					
871001 - CERT & MEMBERSHIP	1,797	2,062	-	750	0.00%
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%
871017 - SOFTWARE LICENSE RENEWAL	-	-	-	15,700	0.00%
871007 - UNIFORMS/PROTECTIVE GEAR	-	-	-	600	0.00%
87 - GENERAL EXPENSES Total	12,119	12,316	11,263	28,459	152.68%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
88 - INTERNAL SVC CHARGE Total	291,525	261,391	302,615	277,138	-8.42%
90 - CAPITAL EXPENDITURES					
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%
90 - CAPITAL EXPENDITURES Total	32,385	20,724	55,500	40,500	-27.03%
7529031 - EQUIPMENT MAINTENANCE Total	2,341,272	2,301,986	2,502,531	2,528,327	1.03%
7529032 - EQUIPMENT PURCHASING					
90 - CAPITAL EXPENDITURES					
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	-	-	0.00%
911024 - EQUIPMENT N.O.C.	38,814	57,138	52,000	52,000	0.00%
90 - CAPITAL EXPENDITURES Total	3,476,771	2,859,300	2,698,009	4,128,009	53.00%
7529032 - EQUIPMENT PURCHASING Total	3,476,771	2,859,300	2,698,009	4,128,009	53.00%
Grand Total	51,403,392	52,739,859	54,352,991	58,389,951	7.43%

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



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A young girl with dark hair, wearing a blue short-sleeved shirt and black shorts, is surfing on a blue surfboard. She is smiling and making a peace sign with her right hand. The background shows a blue sky and ocean waves. The image is framed by yellow geometric shapes on the left and right sides.

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

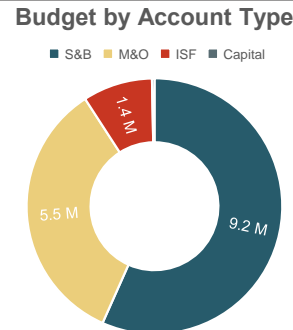
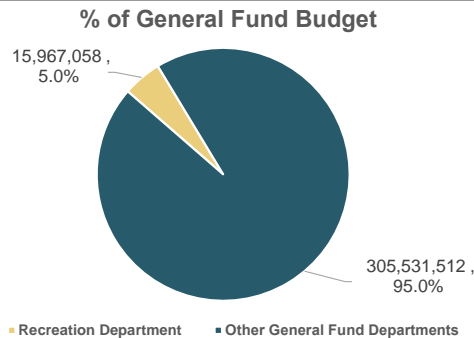
- Design improvements at Bonita Creek Park including synthetic turf replacement and LED athletic field light upgrade.
- Market rentals and schedule use of the Witte Lecture Hall in anticipation of opening in Spring 2026.
- Plan and design an aquatic facility at Lower Castaways with a 50-meter pool, therapy 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 Partici- pants
Recreational Classes Offered	3,795	3,700	3800 (+3%)	3,800 Classes Offered
Satisfaction with Recreation Pro- grams (1-5)	4.4	4.5	4.5	4.65

RECREATION DEPARTMENT

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01070005 - RECREATION ADMIN	1,435,642	1,489,895	1,608,698	1,578,145	-1.90%
0107010 - PROGRAM SUPPORT	2,289,389	2,557,496	2,725,745	2,683,279	-1.56%
0107011 - FEE BASED CLASSES	526,700	492,923	508,171	560,061	10.21%
0107012 - ADULT SPORTS	377,176	377,796	460,180	467,809	1.66%
0107013 - YOUTH SPORTS	33,416	27,670	20,383	20,383	0.00%
0107014 - YOUTH PROGRAMS	650,827	667,609	805,484	922,176	14.49%
0107015 - PRESCHOOL PROGRAMS	102,875	92,699	120,058	23,811	-80.17%
0107016 - NATURAL RESOURCES	124,341	70,570	113,909	110,169	-3.28%
0107017 - SPECIAL EVENTS	61,627	77,609	65,600	65,600	0.00%
0107018 - PARK PATROL	370,372	414,034	480,033	470,371	-2.01%
0107019 - AQUATICS	246,424	334,632	362,086	430,864	18.99%
0107020 - NEWPORT COAST COMMUNITY CENTER	979,451	1,107,500	1,153,137	1,148,655	-0.39%
0107021 - COMMUNITY YOUTH CENTER	483,616	469,631	449,752	419,176	-6.80%
0107022 - CIVIC CENTER RENTALS	91,495	143,035	218,788	343,361	56.94%
0107023 - MARINA PARK	2,311,192	2,531,532	2,548,578	2,476,832	-2.82%
0107024 - FACILITY MAINT & OPERATIONS	667,080	683,476	751,873	413,490	-45.01%
0107026 - JUNIOR LIFEGUARD FACILITY	-	10,208	40,255	49,630	23.29%
0107031 - OASIS	1,912,786	2,131,697	2,234,704	2,200,944	-1.51%
0107032 - OASIS FITNESS CENTER	378,169	384,642	486,412	604,472	24.27%
0107033 - OASIS TRANSPORTATION	862,013	925,591	997,285	977,828	-1.95%
16470 - FiiN Rec Support	118,830	149,948	223,759	236,487	5.69%
Grand Total	14,023,423	15,140,193	16,374,890	16,203,545	-1.05%



Top Non-Personnel Budgeted Items - FY 26

CONTRACT RSS INSTRUCTORS	1,943,068
SURF CONTRACT INSTRUCTORS	919,462
SERVICES PROFESSIONAL	819,226
SPECIAL DEPT SUPPLIES NOC	435,470
TIDELANDS INSTRUCT PYMTS	348,130
UTILITIES ELECTRICITY	279,264
OFFICE SUPPLY CITY PRINTING	167,839
AUTOMOTIVE FUEL/WASH	69,055
MAINT & REPAIR BUILDING	59,443

RECREATION AND SENIOR SERVICES PERSONNEL

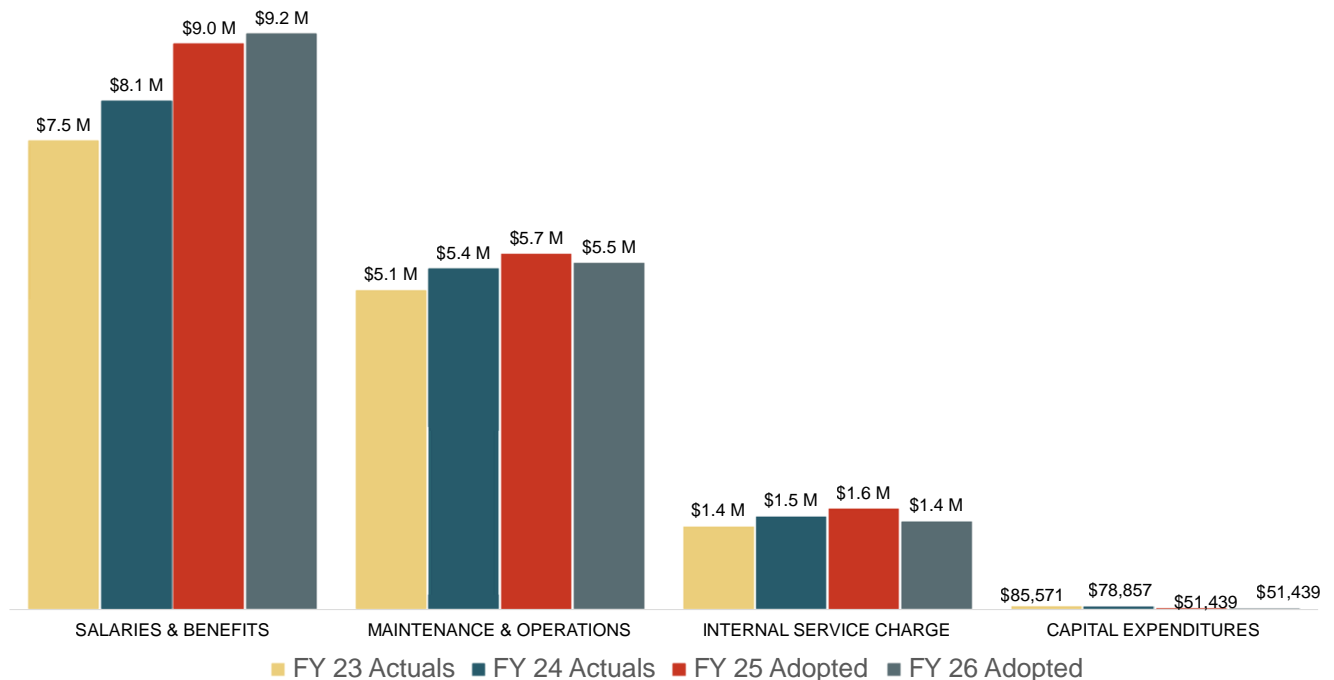
	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Full-Time	43.50	43.50	42.50
Part-Time (FTE)	38.90	37.45	37.85

Full-Time	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
ADMINISTRATIVE ASSISTANT	1.00	1.00	102,985	960	35,090	139,035
BUDGET ANALYST	1.00	1.00	134,965	-	38,350	173,315
CODE ENFORCEMENT OFFICER I	0.00	1.00	69,898	-	30,151	100,049
DEPARTMENT ASSISTANT	2.00	2.00	150,560	1,800	63,655	216,015
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	3.00	3.00	215,831	1,920	94,858	312,609
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	3.00	3.00	189,152	-	88,990	278,142
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	4.00	4.00	587,243	3,840	159,272	750,355
RECREATION COORDINATOR	9.00	9.00	696,350	16,680	285,510	998,540
RECREATION SUPERVISOR	9.00	9.00	963,841	4,800	322,419	1,291,060
RECREATION SUPERVISOR (FT)	0.00	1.00	90,164	-	32,305	122,469
SENIOR SERVICES SHUTTLE DRIVER	4.00	4.00	287,674	660	127,347	415,681

Part-Time (FTE)	FY 25	FY 26	Base Pay	Specialty Pay	Benefits	Total Pay
CODE ENFORCEMENT OFFICER I	0.00	1.75	120,845	-	8,375	129,220
FACILITIES MAINTENANCE WORKER II	1.53	1.08	81,540	-	5,152	86,692
OFFICE ASSISTANT	2.50	2.50	154,554	-	10,831	165,384
PARK PATROL OFFICER	2.15	0.00	-	-	-	-
RECREATION COORDINATOR	0.75	0.75	64,261	-	4,087	68,347
RECREATION COORDINATOR, ASSISTANT	11.58	12.33	853,400	-	47,813	901,213
RECREATION LEADER, SENIOR	15.26	15.76	781,060	-	49,234	830,294
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
			6,427,864	39,300	1,607,430	8,074,595

RECREATION SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	7,482,270	8,111,149	9,016,833	9,181,955	1.83%
70 - REGULAR SALARIES	4,791,856	5,308,305	6,147,063	6,427,864	4.57%
71 - SPECIAL PAYS	13,185	14,204	16,860	11,778	-30.14%
72 - BENEFITS	2,672,041	2,784,606	2,850,030	2,739,033	-3.89%
74 - OTHER PAYS	5,187	4,033	2,881	3,280	13.86%
MAINTENANCE & OPERATIONS	5,104,011	5,445,236	5,676,560	5,541,712	-2.38%
81 - CONTRACT SERVICES	3,686,969	4,059,382	4,201,195	4,178,369	-0.54%
83 - UTILITIES	343,932	355,951	337,005	383,177	13.70%
84 - SUPPLIES & MATERIALS	546,952	607,660	628,940	657,444	4.53%
85 - MAINTENANCE & REPAIR	436,159	333,163	403,006	214,813	-46.70%
86 - TRAVEL & TRAINING	26,909	26,650	34,880	34,880	0.00%
87 - GENERAL EXPENSES	63,090	62,430	71,533	73,029	2.09%
INTERNAL SERVICE CHARGE	1,351,572	1,504,951	1,630,057	1,428,438	-12.37%
88 - INTERNAL SVC CHARGE	1,351,572	1,504,951	1,630,057	1,428,438	-12.37%
CAPITAL EXPENDITURES	85,571	78,857	51,439	51,439	0.00%
90 - CAPITAL EXPENDITURES	85,571	78,857	51,439	51,439	0.00%
Grand Total	14,023,423	15,140,193	16,374,890	16,203,545	-1.05%



RECREATION SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01070005 - RECREATION ADMIN					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	516,911	578,514	619,072	644,717	4.14%
711003 - SALARIES PART TIME	11,893	8,813	30,755	-	-100.00%
70 - REGULAR SALARIES Total	528,803	587,327	649,827	644,717	-0.79%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	90,249	90,699	101,628	101,682	0.05%
722001 - PENSION EE NORMAL COST MISC	44,712	50,049	53,875	56,231	4.37%
723002 - PENSION ER NORMAL COST MISC	44,914	56,857	59,106	59,367	0.44%
723004 - RETIREMENT PART TIME/TEMP	203	10	1,153	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(65,810)	(67,532)	(71,193)	(78,978)	10.93%
725001 - PENSION UAL REQUIRED MISC	120,347	110,340	135,085	144,259	6.79%
725003 - PENSION UAL DISCRETIONARY MISC	62,611	71,215	36,594	27,485	-24.89%
727001 - CAR ALLOWANCE	4,813	4,827	4,800	4,800	0.00%
727002 - WELNESS ALLOWANCE	-	-	750	750	0.00%
727003 - CELL PHONE STIPEND	2,888	2,896	2,880	2,880	0.00%
727004 - RHS \$2.50 CONTRIBUTION	9,099	16,565	5,388	5,596	3.86%
727012 - LIFE INSURANCE	460	470	525	473	-10.00%
727013 - EMP ASSISTANCE PROGRAM	87	89	100	90	-10.00%
727016 - MEDICARE FRINGES	8,110	8,728	9,088	9,460	4.09%
727017 - PARS DC 401A	4,034	4,656	5,027	5,444	8.31%
727019 - SURVIVOR BENEFIT	134	251	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	1,020	508	720	5,804	706.14%
728003 - COMPENSATED ABSENCES	19,054	19,124	21,668	22,565	4.14%
72 - BENEFITS Total	346,924	369,751	367,192	367,908	0.20%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	268,022	276,063	284,345	292,875	3.00%
81 - CONTRACT SERVICES Total	268,022	276,063	284,345	292,875	3.00%
84 - SUPPLIES & MATERIALS					
841006 - OFFICE SUPPLY CITY PRINTING	148,950	117,294	147,839	147,839	0.00%
841007 - SUPPLIES OFFICE NOC	1,963	233	1,656	1,656	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	12	-	-	-	0.00%
84 - SUPPLIES & MATERIALS Total	150,925	117,528	149,495	149,495	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
85 - MAINTENANCE & REPAIR					
851016 - MAINT & REPAIR BUILDING	16,746	-	10,105	105	-98.96%
85 - MAINTENANCE & REPAIR Total	16,746	-	10,105	105	-98.96%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	889	2,392	1,300	2,300	76.92%
861003 - TRAINING	275	875	-	-	0.00%
86 - TRAVEL & TRAINING Total	1,164	3,267	1,300	2,300	76.92%
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	45,198	45,000	45,198	45,198	0.00%
87 - GENERAL EXPENSES Total	45,198	45,000	45,198	45,198	0.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	1,500	1,823	-	-	0.00%
881003 - VEHICLE REPLACE ISF	427	387	-	-	0.00%
881004 - IT ISF OPERATING CHARGE	31,151	33,591	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	3,284	8,489	13,104	16,494	25.87%
881012 - GENERAL LIABILITY INSURANCE	9,799	12,904	13,724	16,712	21.77%
881014 - ANNUAL OPEB CHARGE	26,627	28,691	29,365	2,704	-90.79%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	77,861	90,958	101,235	75,547	-25.37%
01070005 - RECREATION ADMIN Total	1,435,642	1,489,895	1,608,698	1,578,145	-1.90%
0107010 - PROGRAM SUPPORT					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	1,095,117	1,206,058	1,354,303	1,391,469	2.74%
711003 - SALARIES PART TIME	6,158	24,398	58,956	58,096	-1.46%
70 - REGULAR SALARIES Total	1,101,275	1,230,456	1,413,260	1,449,566	2.57%
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	2,646	-	3,600	-	-100.00%
71 - SPECIAL PAYS Total	2,646	-	3,600	-	-100.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	239,163	226,670	271,008	271,152	0.05%
722001 - PENSION EE NORMAL COST MISC	94,473	107,726	117,910	125,168	6.16%
723002 - PENSION ER NORMAL COST MISC	94,217	119,722	129,250	134,739	4.25%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
723004 - RETIREMENT PART TIME/TEMP	-	-	2,063	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(134,836)	(142,932)	(155,745)	(177,572)	14.01%
725001 - PENSION UAL REQUIRED MISC	301,042	276,012	295,516	311,350	5.36%
725003 - PENSION UAL DISCRETIONARY MISC	156,619	178,140	80,053	59,320	-25.90%
727003 - CELL PHONE STIPEND	8,296	7,834	7,680	7,680	0.00%
727004 - RHS \$2.50 CONTRIBUTION	13,120	17,517	11,114	12,500	12.47%
727012 - LIFE INSURANCE	1,146	1,201	1,260	1,365	8.33%
727013 - EMP ASSISTANCE PROGRAM	225	229	240	260	8.33%
727016 - MEDICARE FRINGES	17,335	19,112	20,604	21,130	2.55%
727019 - SURVIVOR BENEFIT	335	752	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	4,244	2,297	2,160	2,520	16.67%
728003 - COMPENSATED ABSENCES	46,216	43,564	47,401	48,701	2.74%
72 - BENEFITS Total	841,595	857,844	830,514	818,313	-1.47%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	2,721	354	1	400	57871.01%
74 - OTHER PAYS Total	2,721	354	1	400	57871.01%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	7,078	77,194	73,549	73,549	0.00%
81 - CONTRACT SERVICES Total	7,078	77,194	73,549	73,549	0.00%
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	8,130	13,602	8,000	14,151	76.89%
831003 - UTILITIES NATURAL GAS	2,193	1,297	1,487	1,487	0.00%
831004 - UTILITIES ELECTRICITY	25,980	26,494	28,143	28,143	0.00%
831005 - UTILITIES WATER	23,465	21,847	25,000	25,000	0.00%
83 - UTILITIES Total	59,768	63,240	62,630	68,781	9.82%
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	11,828	8,292	14,814	14,814	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	4,923	32,525	8,324	8,324	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	852	2,059	3,400	3,400	0.00%
84 - SUPPLIES & MATERIALS Total	17,603	42,876	26,538	26,538	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	6,248	5,410	7,654	7,654	0.00%
851072 - SEWER FEES: FIXED + USE	2,687	1,986	2,800	2,800	0.00%
85 - MAINTENANCE & REPAIR Total	8,935	7,396	10,454	10,454	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,184	20	1,812	4,132	128.04%
861003 - TRAINING	4,474	6,981	7,598	10,748	41.46%
86 - TRAVEL & TRAINING Total	5,658	7,001	9,410	14,880	58.13%
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	1,371	1,702	3,500	3,500	0.00%
871004 - PUBLICATIONS & DUES NOC	2,485	2,785	2,705	2,705	0.00%
87 - GENERAL EXPENSES Total	3,856	4,487	6,205	6,205	0.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	19,000	23,095	24,469	9,624	-60.67%
881003 - VEHICLE REPLACE ISF	16,418	17,595	17,313	15,536	-10.26%
881004 - IT ISF OPERATING CHARGE	74,701	81,750	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	9,430	22,004	32,290	39,576	22.57%
881012 - GENERAL LIABILITY INSURANCE	30,675	36,297	37,353	44,224	18.39%
881014 - ANNUAL OPEB CHARGE	68,757	69,319	64,239	5,836	-90.92%
881015 - OTHER INSURANCE ISF RATES	316	316	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	233,770	264,849	286,535	211,543	-26.17%
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	4,484	1,798	3,050	3,050	0.00%
90 - CAPITAL EXPENDITURES Total	4,484	1,798	3,050	3,050	0.00%
0107010 - PROGRAM SUPPORT Total	2,289,389	2,557,496	2,725,745	2,683,279	-1.56%
0107011 - FEE BASED CLASSES					
72 - BENEFITS					
727004 - RHS \$2.50 CONTRIBUTION	-	4	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	1	-	-	0.00%
72 - BENEFITS Total	-	5	-	-	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	5,933	5,365	6,500	5,500	-15.38%
811036 - CONTRACT RSS INSTRUCTORS	442,264	397,830	394,120	459,120	16.49%
81 - CONTRACT SERVICES Total	448,197	403,194	400,620	464,620	15.98%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	129	-	-	-	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	51,630	56,346	70,401	70,401	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	10,699	20,904	13,500	13,500	0.00%
84 - SUPPLIES & MATERIALS Total	62,458	77,250	83,901	83,901	0.00%
85 - MAINTENANCE & REPAIR					
851016 - MAINT & REPAIR BUILDING	3,445	762	10,000	-	-100.00%
85 - MAINTENANCE & REPAIR Total	3,445	762	10,000	-	-100.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,500	810	1,500	1,500	0.00%
861003 - TRAINING	1,700	1,494	1,750	1,750	0.00%
86 - TRAVEL & TRAINING Total	3,200	2,304	3,250	3,250	0.00%
88 - INTERNAL SVC CHARGE					
881007 - RSS EQUIPMENT ISF	9,400	9,400	9,400	7,290	-22.45%
88 - INTERNAL SVC CHARGE Total	9,400	9,400	9,400	7,290	-22.45%
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	-	8	-	-	0.00%
911024 - EQUIPMENT N.O.C.	-	-	1,000	1,000	0.00%
90 - CAPITAL EXPENDITURES Total	-	8	1,000	1,000	0.00%
0107011 - FEE BASED CLASSES Total	526,700	492,923	508,171	560,061	10.21%
0107012 - ADULT SPORTS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	64,242	70,737	79,890	81,988	2.63%
711003 - SALARIES PART TIME	722	-	-	-	0.00%
70 - REGULAR SALARIES Total	64,964	70,737	79,890	81,988	2.63%
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	485	1,810	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	485	1,810	1,800	1,800	0.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	11,746	13,426	22,584	22,596	0.05%
722001 - PENSION EE NORMAL COST MISC	4,434	5,410	6,306	6,452	2.30%
723002 - PENSION ER NORMAL COST MISC	6,220	7,798	8,602	8,572	-0.35%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
723004 - RETIREMENT PART TIME/TEMP	27	-	-	-	0.00%
724001 - PENSION EE CONTRIB MISC	(8,071)	(8,343)	(9,394)	(10,264)	9.26%
725001 - PENSION UAL REQUIRED MISC	14,004	12,840	17,432	18,345	5.24%
725003 - PENSION UAL DISCRETIONARY MISC	7,286	8,287	4,722	3,495	-25.98%
727003 - CELL PHONE STIPEND	963	965	960	960	0.00%
727012 - LIFE INSURANCE	103	106	105	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	19	20	20	20	0.00%
727016 - MEDICARE FRINGES	953	1,047	1,198	1,229	2.54%
727019 - SURVIVOR BENEFIT	33	63	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	666	362	360	360	0.00%
728003 - COMPENSATED ABSENCES	2,150	2,452	2,796	2,870	2.63%
72 - BENEFITS Total	40,534	44,435	55,692	54,739	-1.71%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	1,748	8,225	20,650	20,650	0.00%
811036 - CONTRACT RSS INSTRUCTORS	93,683	96,875	124,875	124,875	0.00%
811050 - TENNIS CONTRACT INSTRUCTORS	119,494	109,424	137,483	147,483	7.27%
81 - CONTRACT SERVICES Total	214,925	214,524	283,008	293,008	3.53%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	22,282	31,747	23,300	23,300	0.00%
84 - SUPPLIES & MATERIALS Total	22,282	31,747	23,300	23,300	0.00%
85 - MAINTENANCE & REPAIR					
851037 - MAINT & REPAIR NOC	21,020	-	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	21,020	-	-	-	0.00%
86 - TRAVEL & TRAINING					
861003 - TRAINING	465	208	-	-	0.00%
86 - TRAVEL & TRAINING Total	465	208	-	-	0.00%
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	6,330	6,872	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	715	1,369	2,104	2,643	25.64%
881012 - GENERAL LIABILITY INSURANCE	1,144	1,303	1,485	1,904	28.24%
881014 - ANNUAL OPEB CHARGE	3,199	3,679	3,789	344	-90.93%
88 - INTERNAL SVC CHARGE Total	12,501	14,336	16,490	12,974	-21.32%
0107012 - ADULT SPORTS Total	377,176	377,796	460,180	467,809	1.66%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
0107013 - YOUTH SPORTS					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	1,875	10,255	7,350	7,350	0.00%
81 - CONTRACT SERVICES Total	1,875	10,255	7,350	7,350	0.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	9,800	15,030	13,033	13,033	0.00%
84 - SUPPLIES & MATERIALS Total	9,800	15,030	13,033	13,033	0.00%
85 - MAINTENANCE & REPAIR					
851037 - MAINT & REPAIR NOC	21,206	2,385	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	21,206	2,385	-	-	0.00%
86 - TRAVEL & TRAINING					
861003 - TRAINING	535	-	-	-	0.00%
86 - TRAVEL & TRAINING Total	535	-	-	-	0.00%
0107013 - YOUTH SPORTS Total	33,416	27,670	20,383	20,383	0.00%
0107014 - YOUTH PROGRAMS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	53,118	64,839	71,279	73,650	3.33%
711003 - SALARIES PART TIME	324,180	328,069	436,425	553,760	26.89%
70 - REGULAR SALARIES Total	377,298	392,908	507,704	627,410	23.58%
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	2,115	1,810	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	2,115	1,810	1,800	1,800	0.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	19,212	20,612	22,584	22,596	0.05%
721002 - CAFETERIA ALLOWANCE PT	1,941	987	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	14,391	16,249	5,642	27,129	380.87%
723002 - PENSION ER NORMAL COST MISC	17,230	20,390	7,695	36,043	368.38%
723004 - RETIREMENT PART TIME/TEMP	7,477	7,873	18,571	10,383	-44.09%
724001 - PENSION EE CONTRIB MISC	(26,050)	(25,117)	(8,404)	(43,160)	413.56%
725001 - PENSION UAL REQUIRED MISC	18,598	17,052	15,554	16,480	5.96%
725003 - PENSION UAL DISCRETIONARY MISC	9,676	11,006	4,213	3,140	-25.48%
727003 - CELL PHONE STIPEND	778	965	960	960	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
727004 - RHS \$2.50 CONTRIBUTION	382	-	900	-	-100.00%
727012 - LIFE INSURANCE	88	94	105	315	200.00%
727013 - EMP ASSISTANCE PROGRAM	18	20	20	60	200.00%
727015 - UNEMPLOYMENT EXPENSE	2,228	664	-	-	0.00%
727016 - MEDICARE FRINGES	5,632	5,729	8,767	9,137	4.22%
727019 - SURVIVOR BENEFIT	167	439	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	679	361	360	360	0.00%
728003 - COMPENSATED ABSENCES	2,855	2,250	2,495	2,578	3.33%
72 - BENEFITS Total	75,303	79,572	79,462	86,021	8.25%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	58	-	-	0.00%
74 - OTHER PAYS Total	-	58	-	-	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	49,566	41,311	63,529	63,529	0.00%
81 - CONTRACT SERVICES Total	49,566	41,311	63,529	63,529	0.00%
83 - UTILITIES					
831001 - TELECOMM DATALINES	2,234	1,897	3,000	3,000	0.00%
83 - UTILITIES Total	2,234	1,897	3,000	3,000	0.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	54,374	51,583	34,512	34,512	0.00%
84 - SUPPLIES & MATERIALS Total	54,374	51,583	34,512	34,512	0.00%
86 - TRAVEL & TRAINING					
861003 - TRAINING	1,197	880	1,000	1,000	0.00%
86 - TRAVEL & TRAINING Total	1,197	880	1,000	1,000	0.00%
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	60,229	65,900	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	7,308	10,717	15,160	17,862	17.82%
881012 - GENERAL LIABILITY INSURANCE	5,310	5,951	6,603	8,164	23.64%
881014 - ANNUAL OPEB CHARGE	4,248	3,375	3,381	309	-90.86%
88 - INTERNAL SVC CHARGE Total	88,741	97,590	114,477	104,904	-8.36%
0107014 - YOUTH PROGRAMS Total	650,827	667,609	805,484	922,176	14.49%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
0107015 - PRESCHOOL PROGRAMS					
70 - REGULAR SALARIES					
711003 - SALARIES PART TIME	56,969	47,004	88,377	15,944	-81.96%
70 - REGULAR SALARIES Total	56,969	47,004	88,377	15,944	-81.96%
72 - BENEFITS					
722001 - PENSION EE NORMAL COST MISC	43	766	2,580	743	-71.20%
723002 - PENSION ER NORMAL COST MISC	2,861	3,133	3,815	987	-74.12%
723004 - RETIREMENT PART TIME/TEMP	1,020	670	3,205	236	-92.64%
724001 - PENSION EE CONTRIB MISC	(6)	(1,215)	(5,161)	(7,116)	37.89%
725001 - PENSION UAL REQUIRED MISC	9,050	8,298	-	-	0.00%
725003 - PENSION UAL DISCRETIONARY MISC	4,708	5,355	-	-	0.00%
727012 - LIFE INSURANCE	-	-	-	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	-	-	-	40	0.00%
727016 - MEDICARE FRINGES	841	678	1,328	231	-82.59%
727019 - SURVIVOR BENEFIT	-	125	-	-	0.00%
72 - BENEFITS Total	18,517	17,811	5,768	(4,669)	-180.94%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	5,356	2,162	3,000	3,000	0.00%
81 - CONTRACT SERVICES Total	5,356	2,162	3,000	3,000	0.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	6,604	9,079	3,500	3,500	0.00%
84 - SUPPLIES & MATERIALS Total	6,604	9,079	3,500	3,500	0.00%
86 - TRAVEL & TRAINING					
861003 - TRAINING	1,141	690	800	800	0.00%
86 - TRAVEL & TRAINING Total	1,141	690	800	800	0.00%
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	10,375	11,302	13,366	2,323	-82.62%
881005 - IT ISF REPLACEMENT CHARGE	1,904	1,904	1,767	246	-86.08%
881010 - WORKERS' COMP ISF MISC	1,193	1,759	2,445	1,361	-44.32%
881012 - GENERAL LIABILITY INSURANCE	816	988	1,036	1,305	26.03%
88 - INTERNAL SVC CHARGE Total	14,288	15,953	18,613	5,236	-71.87%
0107015 - PRESCHOOL PROGRAMS Total	102,875	92,699	120,058	23,811	-80.17%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
0107016 - NATURAL RESOURCES					
70 - REGULAR SALARIES					
711003 - SALARIES PART TIME	68,580	17,149	77,606	79,317	2.20%
70 - REGULAR SALARIES Total	68,580	17,149	77,606	79,317	2.20%
72 - BENEFITS					
722001 - PENSION EE NORMAL COST MISC	1,922	-	4,091	-	-100.00%
723002 - PENSION ER NORMAL COST MISC	2,643	104	6,049	-	-100.00%
723004 - RETIREMENT PART TIME/TEMP	1,540	607	2,716	2,974	9.51%
724001 - PENSION EE CONTRIB MISC	(3,576)	-	(8,183)	-	-100.00%
725001 - PENSION UAL REQUIRED MISC	14,350	13,157	-	-	0.00%
725003 - PENSION UAL DISCRETIONARY MISC	7,466	8,492	-	-	0.00%
727003 - CELL PHONE STIPEND	-	-	960	-	-100.00%
727004 - RHS \$2.50 CONTRIBUTION	-	-	1,560	-	-100.00%
727012 - LIFE INSURANCE	-	-	-	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	-	-	-	20	0.00%
727016 - MEDICARE FRINGES	1,017	245	1,125	1,150	2.20%
72 - BENEFITS Total	25,362	22,604	8,319	4,250	-48.92%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	2,828	3,146	2,611	611	-76.60%
811036 - CONTRACT RSS INSTRUCTORS	-	-	-	2,000	0.00%
81 - CONTRACT SERVICES Total	2,828	3,146	2,611	2,611	0.00%
83 - UTILITIES					
831001 - TELECOMM DATALINES	532	798	800	824	3.00%
83 - UTILITIES Total	532	798	800	824	3.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	4,715	2,912	5,709	5,709	0.00%
841076 - BACK BAY SCIENCE CENTER M&O EX	851	568	800	800	0.00%
84 - SUPPLIES & MATERIALS Total	5,567	3,479	6,509	6,509	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	393	-	-	-	0.00%
85 - MAINTENANCE & REPAIR Total	393	-	-	-	0.00%
86 - TRAVEL & TRAINING					
861003 - TRAINING	287	-	400	400	0.00%
86 - TRAVEL & TRAINING Total	287	-	400	400	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	14,762	16,107	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	1,740	2,724	2,440	2,663	9.14%
881012 - GENERAL LIABILITY INSURANCE	1,530	1,801	1,193	1,191	-0.17%
88 - INTERNAL SVC CHARGE Total	20,793	23,393	17,664	16,259	-7.95%
0107016 - NATURAL RESOURCES Total	124,341	70,570	113,909	110,169	-3.28%
0107017 - SPECIAL EVENTS					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	32,631	47,284	40,075	40,075	0.00%
81 - CONTRACT SERVICES Total	32,631	47,284	40,075	40,075	0.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	28,860	30,326	25,525	25,525	0.00%
84 - SUPPLIES & MATERIALS Total	28,860	30,326	25,525	25,525	0.00%
0107017 - SPECIAL EVENTS Total	61,627	77,609	65,600	65,600	0.00%
0107018 - PARK PATROL					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	90,351	138,249	144,214	160,062	10.99%
711003 - SALARIES PART TIME	93,607	83,759	132,717	120,845	-8.94%
70 - REGULAR SALARIES Total	183,957	222,008	276,931	280,907	1.44%
71 - SPECIAL PAYS					
712003 - NIGHT DIFFERENTIAL MISC	301	289	-	318	0.00%
712006 - BILINGUAL PAY	-	-	900	-	-100.00%
71 - SPECIAL PAYS Total	301	289	900	318	-64.68%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	25,800	32,624	45,168	45,192	0.05%
722001 - PENSION EE NORMAL COST MISC	9,267	13,753	11,294	20,234	79.16%
723002 - PENSION ER NORMAL COST MISC	13,292	20,009	15,405	26,882	74.51%
723004 - RETIREMENT PART TIME/TEMP	1,681	1,409	4,645	788	-83.04%
724001 - PENSION EE CONTRIB MISC	(16,816)	(21,231)	(16,824)	(32,191)	91.34%
725001 - PENSION UAL REQUIRED MISC	31,161	28,570	31,468	35,815	13.81%
725003 - PENSION UAL DISCRETIONARY MISC	16,212	18,439	8,525	6,824	-19.95%
727004 - RHS \$2.50 CONTRIBUTION	1,474	1,539	1,360	-	-100.00%
727012 - LIFE INSURANCE	140	213	210	210	0.00%
727013 - EMP ASSISTANCE PROGRAM	26	40	40	40	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
727016 - MEDICARE FRINGES	2,901	3,407	4,046	4,073	0.68%
727019 - SURVIVOR BENEFIT	100	313	-	-	0.00%
728003 - COMPENSATED ABSENCES	4,784	4,632	5,047	5,602	10.99%
72 - BENEFITS Total	90,020	103,717	110,384	113,470	2.80%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	859	2,904	2,290	2,290	0.00%
84 - SUPPLIES & MATERIALS Total	859	2,904	2,290	2,290	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	7,701	8,682	8,167	8,984	10.00%
85 - MAINTENANCE & REPAIR Total	7,701	8,682	8,167	8,984	10.00%
86 - TRAVEL & TRAINING					
861003 - TRAINING	-	273	1,000	1,000	0.00%
86 - TRAVEL & TRAINING Total	-	273	1,000	1,000	0.00%
87 - GENERAL EXPENSES					
871006 - UNIFORM EXPENSE	1,934	1,803	3,500	3,500	0.00%
87 - GENERAL EXPENSES Total	1,934	1,803	3,500	3,500	0.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	16,500	9,724	10,303	4,540	-55.94%
881003 - VEHICLE REPLACE ISF	17,055	7,481	7,481	6,639	-11.26%
881004 - IT ISF OPERATING CHARGE	24,277	26,527	31,535	25,026	-20.64%
881005 - IT ISF REPLACEMENT CHARGE	4,621	4,621	4,289	3,547	-17.30%
881010 - WORKERS' COMP ISF MISC	2,942	5,133	7,398	8,870	19.89%
881012 - GENERAL LIABILITY INSURANCE	12,340	12,553	9,014	10,610	17.70%
881014 - ANNUAL OPEB CHARGE	7,117	7,570	6,841	671	-90.19%
881015 - OTHER INSURANCE ISF RATES	748	748	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	85,600	74,358	76,861	59,902	-22.06%
0107018 - PARK PATROL Total	370,372	414,034	480,033	470,371	-2.01%
0107019 - AQUATICS					
70 - REGULAR SALARIES					
711003 - SALARIES PART TIME	161,606	238,023	247,694	321,161	29.66%
70 - REGULAR SALARIES Total	161,606	238,023	247,694	321,161	29.66%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
72 - BENEFITS					
722001 - PENSION EE NORMAL COST MISC	4,835	5,990	13,143	11,474	-12.70%
723002 - PENSION ER NORMAL COST MISC	6,647	8,512	19,431	15,244	-21.55%
723004 - RETIREMENT PART TIME/TEMP	3,466	5,956	10,775	6,456	-40.09%
724001 - PENSION EE CONTRIB MISC	(8,442)	(9,286)	(26,285)	(18,254)	-30.55%
727012 - LIFE INSURANCE	-	-	-	315	0.00%
727013 - EMP ASSISTANCE PROGRAM	-	-	-	60	0.00%
727016 - MEDICARE FRINGES	2,394	3,423	4,464	4,657	4.32%
727019 - SURVIVOR BENEFIT	100	313	-	-	0.00%
72 - BENEFITS Total	9,000	14,908	21,527	19,951	-7.32%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	7,609	10,643	10,750	10,750	0.00%
81 - CONTRACT SERVICES Total	7,609	10,643	10,750	10,750	0.00%
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	3,794	2,975	3,500	3,500	0.00%
83 - UTILITIES Total	3,794	2,975	3,500	3,500	0.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	15,937	15,342	17,402	17,402	0.00%
84 - SUPPLIES & MATERIALS Total	15,937	15,342	17,402	17,402	0.00%
86 - TRAVEL & TRAINING					
861003 - TRAINING	1,038	781	1,000	1,000	0.00%
86 - TRAVEL & TRAINING Total	1,038	781	1,000	1,000	0.00%
87 - GENERAL EXPENSES					
871006 - UNIFORM EXPENSE	7,062	6,842	7,000	7,000	0.00%
87 - GENERAL EXPENSES Total	7,062	6,842	7,000	7,000	0.00%
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	29,177	31,893	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	3,489	5,025	7,119	8,407	18.09%
881012 - GENERAL LIABILITY INSURANCE	2,133	2,621	2,977	3,732	25.35%
88 - INTERNAL SVC CHARGE Total	40,378	45,118	53,213	50,100	-5.85%
0107019 - AQUATICS Total	246,424	334,632	362,086	430,864	18.99%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
0107020 - NEWPORT COAST COMMUNITY CENTER					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	123,692	143,793	152,820	156,209	2.22%
711003 - SALARIES PART TIME	127,518	141,173	172,112	210,049	22.04%
70 - REGULAR SALARIES Total	251,210	284,965	324,932	366,258	12.72%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	27,178	28,708	45,168	45,192	0.05%
721002 - CAFETERIA ALLOWANCE PT	4,435	4,953	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	17,500	21,407	19,896	20,725	4.17%
723002 - PENSION ER NORMAL COST MISC	14,283	20,919	18,485	20,488	10.84%
723004 - RETIREMENT PART TIME/TEMP	2,595	2,138	5,056	5,115	1.16%
724001 - PENSION EE CONTRIB MISC	(22,055)	(26,400)	(24,185)	(28,158)	16.43%
725001 - PENSION UAL REQUIRED MISC	45,962	42,141	33,346	34,953	4.82%
725003 - PENSION UAL DISCRETIONARY MISC	23,912	27,198	9,033	6,659	-26.28%
727003 - CELL PHONE STIPEND	963	965	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	1,534	1,602	1,412	1,464	3.68%
727012 - LIFE INSURANCE	181	207	210	525	150.00%
727013 - EMP ASSISTANCE PROGRAM	35	40	40	100	150.00%
727015 - UNEMPLOYMENT EXPENSE	385	-	-	-	0.00%
727016 - MEDICARE FRINGES	4,020	4,465	5,158	5,325	3.23%
727019 - SURVIVOR BENEFIT	67	313	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	762	664	360	660	83.33%
728003 - COMPENSATED ABSENCES	5,302	5,002	5,349	5,467	2.22%
72 - BENEFITS Total	127,061	134,322	120,288	119,476	-0.67%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	213	-	480	480	0.00%
74 - OTHER PAYS Total	213	-	480	480	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	21,728	19,901	17,950	11,100	-38.16%
811012 - SERVICES JANITORIAL	27,789	28,305	28,599	-	-100.00%
811036 - CONTRACT RSS INSTRUCTORS	371,007	469,826	475,062	475,062	0.00%
81 - CONTRACT SERVICES Total	420,523	518,031	521,611	486,162	-6.80%
83 - UTILITIES					
831003 - UTILITIES NATURAL GAS	3,182	1,271	2,021	2,021	0.00%
831004 - UTILITIES ELECTRICITY	46,594	49,553	44,408	52,826	18.96%
831005 - UTILITIES WATER	2,086	2,274	3,519	3,519	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
83 - UTILITIES Total	51,862	53,098	49,948	58,366	16.85%
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	3,242	2,550	3,410	3,410	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	17,866	15,809	14,616	13,120	-10.24%
84 - SUPPLIES & MATERIALS Total	21,109	18,359	18,026	16,530	-8.30%
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	2,022	792	-	-	0.00%
851007 - AUTOMOTIVE FUEL/WASH	118	-	1,807	1,807	0.00%
851010 - MAINT & REPAIR EQUIPMENT	1,110	-	-	-	0.00%
851016 - MAINT & REPAIR BUILDING	24,084	18,686	22,600	10,600	-53.10%
851066 - SEWER USE FEE/PROP TAX	4,921	5,077	5,150	5,453	5.87%
85 - MAINTENANCE & REPAIR Total	32,255	24,555	29,557	17,860	-39.58%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,213	691	250	-	-100.00%
861003 - TRAINING	1,794	480	563	563	0.00%
86 - TRAVEL & TRAINING Total	3,007	1,171	813	563	-30.75%
87 - GENERAL EXPENSES					
871006 - UNIFORM EXPENSE	1,140	537	1,004	2,500	149.00%
87 - GENERAL EXPENSES Total	1,140	537	1,004	2,500	149.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	4,000	-	-	-	0.00%
881003 - VEHICLE REPLACE ISF	237	-	-	-	0.00%
881004 - IT ISF OPERATING CHARGE	31,000	33,890	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	5,108	7,878	11,130	12,856	15.51%
881012 - GENERAL LIABILITY INSURANCE	6,396	7,096	5,338	6,178	15.75%
881014 - ANNUAL OPEB CHARGE	7,888	7,503	7,249	655	-90.96%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	70,724	72,462	79,644	73,625	-7.56%
90 - CAPITAL EXPENDITURES					
911006 - FITNESS EQUIPMENT	347	-	-	-	0.00%
911024 - EQUIPMENT N.O.C.	-	-	6,835	6,835	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
0107020 - NEWPORT COAST COMMUNITY CENTER					
Total	979,451	1,107,500	1,153,137	1,148,655	-0.39%
0107021 - COMMUNITY YOUTH CENTER					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	50,141	63,899	72,165	70,718	-2.01%
711003 - SALARIES PART TIME	47,427	45,810	76,994	81,233	5.51%
70 - REGULAR SALARIES Total	97,568	109,709	149,159	151,950	1.87%
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	-	-	900	-	-100.00%
71 - SPECIAL PAYS Total	-	-	900	-	-100.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	9,092	10,711	22,584	22,596	0.05%
721002 - CAFETERIA ALLOWANCE PT	3,021	-	-	-	0.00%
722001 - PENSION EE NORMAL COST MISC	5,125	7,508	8,660	8,573	-1.01%
723002 - PENSION ER NORMAL COST MISC	8,179	11,534	11,666	11,389	-2.37%
723004 - RETIREMENT PART TIME/TEMP	467	90	2,084	1,523	-26.90%
724001 - PENSION EE CONTRIB MISC	(9,437)	(11,580)	(12,740)	(13,638)	7.05%
725001 - PENSION UAL REQUIRED MISC	27,658	25,359	15,747	15,823	0.49%
725003 - PENSION UAL DISCRETIONARY MISC	14,390	16,367	4,266	3,015	-29.32%
727003 - CELL PHONE STIPEND	628	965	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	-	-	1,126	-	-100.00%
727012 - LIFE INSURANCE	79	106	105	315	200.00%
727013 - EMP ASSISTANCE PROGRAM	15	20	20	60	200.00%
727016 - MEDICARE FRINGES	1,445	1,604	2,484	2,217	-10.73%
727019 - SURVIVOR BENEFIT	33	125	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	680	362	360	360	0.00%
728003 - COMPENSATED ABSENCES	2,892	2,156	2,526	2,475	-2.01%
72 - BENEFITS Total	64,266	65,329	59,846	55,668	-6.98%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	99	-	-	-	0.00%
74 - OTHER PAYS Total	99	-	-	-	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	3,254	5,098	5,600	2,300	-58.93%
811012 - SERVICES JANITORIAL	33,486	33,245	34,087	-	-100.00%
811036 - CONTRACT RSS INSTRUCTORS	208,456	175,682	119,570	139,570	16.73%
81 - CONTRACT SERVICES Total	245,197	214,025	159,257	141,870	-10.92%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
83 - UTILITIES					
831003 - UTILITIES NATURAL GAS	229	284	212	272	28.49%
831004 - UTILITIES ELECTRICITY	19,078	16,471	15,015	17,559	16.95%
83 - UTILITIES Total	19,307	16,755	15,227	17,832	17.11%
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	1,504	2,021	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	5,263	5,151	6,125	6,125	0.00%
84 - SUPPLIES & MATERIALS Total	6,767	7,172	7,125	7,125	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	1,239	271	161	161	0.00%
851016 - MAINT & REPAIR BUILDING	-	268	-	1,200	0.00%
851037 - MAINT & REPAIR NOC	2,104	-	1,000	-	-100.00%
85 - MAINTENANCE & REPAIR Total	3,342	538	1,161	1,361	17.23%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	738	894	750	-	-100.00%
861003 - TRAINING	539	240	562	562	0.00%
86 - TRAVEL & TRAINING Total	1,277	1,134	1,312	562	-57.16%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	9,000	15,802	11,591	2,628	-77.33%
881003 - VEHICLE REPLACE ISF	4,514	4,548	5,094	4,612	-9.47%
881004 - IT ISF OPERATING CHARGE	15,959	17,417	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	1,898	3,319	4,501	5,268	17.03%
881012 - GENERAL LIABILITY INSURANCE	6,359	6,888	7,074	8,138	15.05%
881014 - ANNUAL OPEB CHARGE	4,303	3,235	3,423	297	-91.34%
881015 - OTHER INSURANCE ISF RATES	126	126	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	45,792	54,969	55,765	42,808	-23.24%
0107021 - COMMUNITY YOUTH CENTER Total	483,616	469,631	449,752	419,176	-6.80%
0107022 - CIVIC CENTER RENTALS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	16,138	62,820	67,338	69,417	3.09%
711003 - SALARIES PART TIME	42,682	32,397	39,382	115,864	194.21%
70 - REGULAR SALARIES Total	58,821	95,217	106,720	185,280	73.61%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	603	1,810	1,800	1,800	0.00%
71 - SPECIAL PAYS Total	603	1,810	1,800	1,800	0.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	1,615	6,033	22,584	22,596	0.05%
722001 - PENSION EE NORMAL COST MISC	3,242	6,596	7,655	12,177	59.07%
723002 - PENSION ER NORMAL COST MISC	5,081	9,392	8,229	16,178	96.61%
723004 - RETIREMENT PART TIME/TEMP	245	362	1,696	1,085	-36.03%
724001 - PENSION EE CONTRIB MISC	(5,863)	(10,188)	(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	185	965	960	960	0.00%
727012 - LIFE INSURANCE	26	106	105	210	100.00%
727013 - EMP ASSISTANCE PROGRAM	5	20	20	40	100.00%
727016 - MEDICARE FRINGES	884	1,478	1,850	2,727	47.41%
727019 - SURVIVOR BENEFIT	67	188	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	347	360	360	0.00%
728003 - COMPENSATED ABSENCES	-	2,492	2,357	2,430	3.09%
72 - BENEFITS Total	5,486	17,791	55,503	57,882	4.29%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	35	-	-	0.00%
74 - OTHER PAYS Total	-	35	-	-	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	8,638	8,094	18,000	23,650	31.39%
81 - CONTRACT SERVICES Total	8,638	8,094	18,000	23,650	31.39%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	585	2,193	1,000	31,000	3000.00%
84 - SUPPLIES & MATERIALS Total	585	2,193	1,000	31,000	3000.00%
85 - MAINTENANCE & REPAIR					
851016 - MAINT & REPAIR BUILDING	1,241	854	2,500	1,000	-60.00%
85 - MAINTENANCE & REPAIR Total	1,241	854	2,500	1,000	-60.00%
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	5,817	6,310	14,855	21,188	42.63%
881005 - IT ISF REPLACEMENT CHARGE	1,013	1,013	1,974	2,989	51.41%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
881007 - RSS EQUIPMENT ISF	8,294	8,294	8,294	12,094	45.82%
881010 - WORKERS' COMP ISF MISC	633	924	3,191	3,913	22.63%
881012 - GENERAL LIABILITY INSURANCE	363	500	1,757	2,274	29.38%
881014 - ANNUAL OPEB CHARGE	-	-	3,194	291	-90.89%
88 - INTERNAL SVC CHARGE Total	16,121	17,042	33,266	42,749	28.51%
0107022 - CIVIC CENTER RENTALS Total	91,495	143,035	218,788	343,361	56.94%
0107023 - MARINA PARK					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	172,632	190,325	208,289	212,784	2.16%
711003 - SALARIES PART TIME	283,263	312,792	317,684	371,749	17.02%
70 - REGULAR SALARIES Total	455,895	503,117	525,974	584,533	11.13%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	41,518	39,539	67,752	67,788	0.05%
721002 - CAFETERIA ALLOWANCE PT	7,821	3,923	7,800	4,500	-42.31%
722001 - PENSION EE NORMAL COST MISC	24,357	27,603	23,835	32,160	34.93%
723002 - PENSION ER NORMAL COST MISC	34,169	40,279	32,510	42,727	31.43%
723004 - RETIREMENT PART TIME/TEMP	3,961	4,833	9,037	6,258	-30.76%
724001 - PENSION EE CONTRIB MISC	(44,218)	(42,619)	(35,505)	(51,163)	44.10%
725001 - PENSION UAL REQUIRED MISC	72,302	66,291	45,450	47,612	4.76%
725003 - PENSION UAL DISCRETIONARY MISC	37,616	42,785	12,312	9,071	-26.32%
727003 - CELL PHONE STIPEND	963	965	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	1,624	1,699	1,490	1,542	3.49%
727012 - LIFE INSURANCE	275	293	315	840	166.67%
727013 - EMP ASSISTANCE PROGRAM	57	60	60	160	166.67%
727016 - MEDICARE FRINGES	6,841	7,459	8,235	8,490	3.10%
727019 - SURVIVOR BENEFIT	201	627	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	1,661	1,026	720	1,020	41.67%
728003 - COMPENSATED ABSENCES	6,288	6,586	7,290	7,447	2.16%
72 - BENEFITS Total	195,436	201,350	182,261	179,411	-1.56%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	1,819	-	-	-	0.00%
74 - OTHER PAYS Total	1,819	-	-	-	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	31,883	38,539	37,055	18,305	-50.60%
811012 - SERVICES JANITORIAL	69,579	75,567	79,438	-	-100.00%
811036 - CONTRACT RSS INSTRUCTORS	52,250	52,917	64,514	94,514	46.50%
811046 - TIDELANDS INSTRUCT PYMTS	289,231	310,573	348,130	348,130	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
811051 - SURF CONTRACT INSTRUCTORS	851,338	970,460	949,462	919,462	-3.16%
81 - CONTRACT SERVICES Total	1,294,281	1,448,056	1,478,599	1,380,411	-6.64%
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	862	1,005	800	961	20.18%
831003 - UTILITIES NATURAL GAS	1,552	1,656	1,352	1,702	25.87%
831004 - UTILITIES ELECTRICITY	77,439	78,968	78,384	84,184	7.40%
831005 - UTILITIES WATER	10,802	11,992	10,000	12,722	27.22%
83 - UTILITIES Total	90,655	93,620	90,536	99,569	9.98%
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	3,123	2,080	3,155	3,155	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	30,132	34,775	30,530	30,530	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	4,455	2,813	2,400	2,400	0.00%
84 - SUPPLIES & MATERIALS Total	37,710	39,668	36,085	36,085	0.00%
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	9,554	2,231	-	-	0.00%
851007 - AUTOMOTIVE FUEL/WASH	672	715	817	817	0.00%
851010 - MAINT & REPAIR EQUIPMENT	9,033	5,681	6,500	6,500	0.00%
851016 - MAINT & REPAIR BUILDING	30,833	42,767	34,900	11,900	-65.90%
851037 - MAINT & REPAIR NOC	-	-	16,600	12,600	-24.10%
85 - MAINTENANCE & REPAIR Total	50,092	51,394	58,817	31,817	-45.91%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,760	3,407	2,320	-	-100.00%
861003 - TRAINING	1,534	1,189	3,650	500	-86.30%
86 - TRAVEL & TRAINING Total	3,294	4,596	5,970	500	-91.62%
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	987	590	2,660	2,660	0.00%
871006 - UNIFORM EXPENSE	1,328	1,480	3,664	3,664	0.00%
87 - GENERAL EXPENSES Total	2,315	2,070	6,324	6,324	0.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	4,000	4,862	5,151	2,051	-60.18%
881003 - VEHICLE REPLACE ISF	3,805	3,381	3,977	3,000	-24.56%
881004 - IT ISF OPERATING CHARGE	49,176	53,795	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	8,786	13,076	18,614	21,501	15.51%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
881012 - GENERAL LIABILITY INSURANCE	7,944	9,604	10,710	12,432	16.08%
881014 - ANNUAL OPEB CHARGE	9,354	9,881	9,880	892	-90.97%
881015 - OTHER INSURANCE ISF RATES	63	63	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	133,417	144,952	162,017	156,186	-3.60%
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	484	-	1,995	1,995	0.00%
911024 - EQUIPMENT N.O.C.	45,793	42,709	-	-	0.00%
90 - CAPITAL EXPENDITURES Total	46,277	42,709	1,995	1,995	0.00%
0107023 - MARINA PARK Total	2,311,192	2,531,532	2,548,578	2,476,832	-2.82%
0107024 - FACILITY MAINT & OPERATIONS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	142,305	154,344	164,696	74,590	-54.71%
711003 - SALARIES PART TIME	21,472	9,130	33,149	-	-100.00%
70 - REGULAR SALARIES Total	163,778	163,474	197,845	74,590	-62.30%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	45,124	45,349	45,168	22,596	-49.97%
722001 - PENSION EE NORMAL COST MISC	10,482	11,073	12,875	5,743	-55.39%
723002 - PENSION ER NORMAL COST MISC	13,932	17,063	17,562	7,631	-56.55%
723004 - RETIREMENT PART TIME/TEMP	712	184	1,160	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(17,721)	(18,256)	(19,179)	(9,137)	-52.36%
725001 - PENSION UAL REQUIRED MISC	32,227	29,547	35,937	16,690	-53.56%
725003 - PENSION UAL DISCRETIONARY MISC	16,766	19,070	9,735	3,180	-67.34%
727003 - CELL PHONE STIPEND	1,926	1,931	1,920	960	-50.00%
727004 - RHS \$2.50 CONTRIBUTION	1,985	2,051	1,802	1,152	-36.07%
727012 - LIFE INSURANCE	208	210	210	105	-50.00%
727013 - EMP ASSISTANCE PROGRAM	39	40	40	20	-50.00%
727016 - MEDICARE FRINGES	2,766	2,728	2,927	1,095	-62.57%
727019 - SURVIVOR BENEFIT	67	125	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	-	-	600	-	-100.00%
728003 - COMPENSATED ABSENCES	4,948	5,307	5,764	2,611	-54.71%
72 - BENEFITS Total	113,460	116,423	116,521	52,646	-54.82%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	-	300	2,400	2,400	0.00%
74 - OTHER PAYS Total	-	300	2,400	2,400	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	26,933	58,580	68,745	79,245	15.27%
811012 - SERVICES JANITORIAL	59,792	51,412	54,218	-	-100.00%
81 - CONTRACT SERVICES Total	86,725	109,992	122,963	79,245	-35.55%
83 - UTILITIES					
831001 - TELECOMM DATALINES	3,130	4,333	3,000	3,732	24.39%
831004 - UTILITIES ELECTRICITY	-	-	9	-	-100.00%
83 - UTILITIES Total	3,130	4,333	3,009	3,732	24.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	16,210	15,836	11,948	11,948	0.00%
84 - SUPPLIES & MATERIALS Total	16,210	15,836	11,948	11,948	0.00%
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	35,838	52,302	40,328	-	-100.00%
851007 - AUTOMOTIVE FUEL/WASH	3,365	2,809	4,594	4,594	0.00%
851010 - MAINT & REPAIR EQUIPMENT	833	-	-	-	0.00%
851016 - MAINT & REPAIR BUILDING	57,057	37,222	50,838	5,838	-88.52%
851037 - MAINT & REPAIR NOC	29,247	19,771	27,737	10,737	-61.29%
851066 - SEWER USE FEE/PROP TAX	9,086	9,687	9,900	10,403	5.08%
85 - MAINTENANCE & REPAIR Total	135,425	121,791	133,397	31,572	-76.33%
87 - GENERAL EXPENSES					
871006 - UNIFORM EXPENSE	573	440	502	502	0.00%
87 - GENERAL EXPENSES Total	573	440	502	502	0.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	5,500	6,685	7,083	2,942	-58.47%
881003 - VEHICLE REPLACE ISF	5,743	5,703	5,361	4,819	-10.12%
881004 - IT ISF OPERATING CHARGE	12,027	13,112	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	4,118	7,025	9,679	11,330	17.06%
881012 - GENERAL LIABILITY INSURANCE	6,563	7,416	8,079	9,619	19.06%
881014 - ANNUAL OPEB CHARGE	7,361	7,961	7,812	313	-96.00%
881015 - OTHER INSURANCE ISF RATES	374	374	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	116,547	123,137	132,056	125,625	-4.87%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
90 - CAPITAL EXPENDITURES					
911024 - EQUIPMENT N.O.C.	31,231	27,750	31,231	31,231	0.00%
90 - CAPITAL EXPENDITURES Total	31,231	27,750	31,231	31,231	0.00%
0107024 - FACILITY MAINT & OPERATIONS Total	667,080	683,476	751,873	413,490	-45.01%
0107026 - JUNIOR LIFEGUARD FACILITY					
70 - REGULAR SALARIES					
711003 - SALARIES PART TIME	-	936	20,629	29,980	45.33%
70 - REGULAR SALARIES Total	-	936	20,629	29,980	45.33%
72 - BENEFITS					
723004 - RETIREMENT PART TIME/TEMP	-	35	1,018	1,124	10.48%
727012 - LIFE INSURANCE	-	-	-	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	-	-	-	20	0.00%
727016 - MEDICARE FRINGES	-	13	422	435	3.11%
72 - BENEFITS Total	-	48	1,439	1,684	17.01%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	-	-	4,200	4,200	0.00%
81 - CONTRACT SERVICES Total	-	-	4,200	4,200	0.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	-	8,906	8,000	8,000	0.00%
84 - SUPPLIES & MATERIALS Total	-	8,906	8,000	8,000	0.00%
85 - MAINTENANCE & REPAIR					
851016 - MAINT & REPAIR BUILDING	-	-	1,000	1,000	0.00%
85 - MAINTENANCE & REPAIR Total	-	-	1,000	1,000	0.00%
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	-	-	3,760	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%
88 - INTERNAL SVC CHARGE Total	-	318	4,987	4,766	-4.42%
0107026 - JUNIOR LIFEGUARD FACILITY Total	-	10,208	40,255	49,630	23.29%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
0107031 - OASIS					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	621,688	665,821	695,813	702,945	1.02%
711003 - SALARIES PART TIME	50,340	105,617	111,385	125,958	13.08%
70 - REGULAR SALARIES Total	672,027	771,438	807,198	828,903	2.69%
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	4,536	4,681	3,600	3,600	0.00%
71 - SPECIAL PAYS Total	4,536	4,681	3,600	3,600	0.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	97,516	94,072	167,122	167,210	0.05%
722001 - PENSION EE NORMAL COST MISC	62,966	70,578	63,891	67,487	5.63%
723002 - PENSION ER NORMAL COST MISC	50,182	68,397	63,752	66,083	3.66%
723004 - RETIREMENT PART TIME/TEMP	840	614	4,762	3,283	-31.06%
724001 - PENSION EE CONTRIB MISC	(85,546)	(89,691)	(80,433)	(91,256)	13.46%
725001 - PENSION UAL REQUIRED MISC	140,104	128,454	151,830	157,288	3.60%
725003 - PENSION UAL DISCRETIONARY MISC	72,890	82,906	41,130	29,967	-27.14%
727003 - CELL PHONE STIPEND	2,483	2,786	2,880	3,840	33.33%
727004 - RHS \$2.50 CONTRIBUTION	12,678	7,650	7,606	7,911	4.01%
727012 - LIFE INSURANCE	752	742	840	987	17.50%
727013 - EMP ASSISTANCE PROGRAM	146	144	160	188	17.50%
727016 - MEDICARE FRINGES	9,654	11,119	12,156	12,127	-0.24%
727019 - SURVIVOR BENEFIT	368	627	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	3,755	2,653	2,820	2,760	-2.13%
728003 - COMPENSATED ABSENCES	20,349	22,029	24,353	24,603	1.02%
72 - BENEFITS Total	389,136	403,078	462,870	452,478	-2.24%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	7	1,191	-	-	0.00%
74 - OTHER PAYS Total	7	1,191	-	-	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	45,643	38,720	45,700	21,700	-52.52%
811012 - SERVICES JANITORIAL	49,394	49,993	61,493	-	-100.00%
811027 - SERVICES CITY PRINT CONTRACT	-	-	1,000	1,000	0.00%
811036 - CONTRACT RSS INSTRUCTORS	327,263	390,791	387,509	452,509	16.77%
81 - CONTRACT SERVICES Total	422,300	479,504	495,702	475,209	-4.13%
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	1,459	1,687	1,400	1,621	15.76%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
831003 - UTILITIES NATURAL GAS	3,664	2,846	4,183	4,000	-4.37%
831004 - UTILITIES ELECTRICITY	83,437	90,568	78,722	96,551	22.65%
831005 - UTILITIES WATER	15,294	16,355	16,000	17,352	8.45%
83 - UTILITIES Total	103,855	111,457	100,305	119,523	19.16%
84 - SUPPLIES & MATERIALS					
841006 - OFFICE SUPPLY CITY PRINTING	20,736	26,000	20,000	20,000	0.00%
841007 - SUPPLIES OFFICE NOC	6,315	5,560	6,000	6,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	27,959	31,459	28,326	28,326	0.00%
841046 - SPECIAL DEPT EXPENSE NOC	1,023	-	3,000	3,000	0.00%
84 - SUPPLIES & MATERIALS Total	56,033	63,019	57,326	57,326	0.00%
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	4,534	576	-	-	0.00%
851007 - AUTOMOTIVE FUEL/WASH	7,948	6,240	2,654	7,094	167.29%
851016 - MAINT & REPAIR BUILDING	53,603	47,740	63,800	27,800	-56.43%
851037 - MAINT & REPAIR NOC	1,924	-	2,000	500	-75.00%
851066 - SEWER USE FEE/PROP TAX	18,774	19,370	19,950	20,801	4.27%
851072 - SEWER FEES: FIXED + USE	1,352	1,407	1,500	1,521	1.43%
85 - MAINTENANCE & REPAIR Total	88,136	75,332	89,904	57,717	-35.80%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	1,493	2,177	3,000	3,000	0.00%
861003 - TRAINING	1,290	1,851	3,000	5,625	87.50%
86 - TRAVEL & TRAINING Total	2,783	4,027	6,000	8,625	43.75%
87 - GENERAL EXPENSES					
871003 - POSTAGE/FREIGHT/EXPRESS NOC	71	75	500	-	-100.00%
871004 - PUBLICATIONS & DUES NOC	769	895	1,300	1,800	38.46%
871006 - UNIFORM EXPENSE	173	280	-	-	0.00%
87 - GENERAL EXPENSES Total	1,012	1,250	1,800	1,800	0.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	13,000	15,802	16,742	15,627	-6.66%
881003 - VEHICLE REPLACE ISF	10,686	29,395	30,293	27,424	-9.47%
881004 - IT ISF OPERATING CHARGE	55,956	61,221	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	8,005	15,087	22,449	27,148	20.93%
881012 - GENERAL LIABILITY INSURANCE	15,037	17,305	19,052	22,884	20.11%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
881015 - OTHER INSURANCE ISF RATES	126	126	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	172,014	213,510	205,499	191,262	-6.93%
90 - CAPITAL EXPENDITURES					
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	946	932	1,000	1,000	0.00%
90 - CAPITAL EXPENDITURES Total	946	3,209	4,500	4,500	0.00%
0107031 - OASIS Total	1,912,786	2,131,697	2,234,704	2,200,944	-1.51%
0107032 - OASIS FITNESS CENTER					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	66,120	83,413	86,754	89,588	3.27%
711003 - SALARIES PART TIME	104,087	67,905	131,630	156,878	19.18%
70 - REGULAR SALARIES Total	170,207	151,317	218,384	246,465	12.86%
71 - SPECIAL PAYS					
712006 - BILINGUAL PAY	257	1,407	-	-	0.00%
71 - SPECIAL PAYS Total	257	1,407	-	-	0.00%
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	7,879	6,033	27,101	27,115	0.05%
722001 - PENSION EE NORMAL COST MISC	4,018	8,159	10,325	9,635	-6.68%
723002 - PENSION ER NORMAL COST MISC	10,130	13,856	18,927	12,800	-32.37%
723004 - RETIREMENT PART TIME/TEMP	2,247	783	2,326	4,550	95.63%
724001 - PENSION EE CONTRIB MISC	(7,348)	(12,602)	(20,671)	(21,758)	5.26%
725001 - PENSION UAL REQUIRED MISC	17,766	16,289	18,930	20,046	5.89%
725003 - PENSION UAL DISCRETIONARY MISC	9,243	10,513	5,128	3,819	-25.52%
727003 - CELL PHONE STIPEND	517	965	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	473	2	1,152	230	-80.00%
727012 - LIFE INSURANCE	98	128	315	336	6.67%
727013 - EMP ASSISTANCE PROGRAM	20	24	80	64	-20.00%
727016 - MEDICARE FRINGES	2,546	2,257	3,584	3,588	0.11%
727019 - SURVIVOR BENEFIT	67	188	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	33	74	360	432	20.00%
728003 - COMPENSATED ABSENCES	2,727	3,054	3,036	3,136	3.27%
72 - BENEFITS Total	50,416	49,723	71,553	64,953	-9.22%
81 - CONTRACT SERVICES					
811036 - CONTRACT RSS INSTRUCTORS	75,664	96,606	103,918	195,418	88.05%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
81 - CONTRACT SERVICES Total	75,664	96,606	103,918	195,418	88.05%
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	534	432	1,000	1,000	0.00%
841015 - SPECIAL DEPT SUPPLIES NOC	7,412	3,624	3,575	3,575	0.00%
84 - SUPPLIES & MATERIALS Total	7,946	4,056	4,575	4,575	0.00%
85 - MAINTENANCE & REPAIR					
851010 - MAINT & REPAIR EQUIPMENT	8,507	10,241	10,000	15,000	50.00%
85 - MAINTENANCE & REPAIR Total	8,507	10,241	10,000	15,000	50.00%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	223	-	-	-	0.00%
861003 - TRAINING	465	268	1,500	-	-100.00%
86 - TRAVEL & TRAINING Total	688	268	1,500	-	-100.00%
88 - INTERNAL SVC CHARGE					
881004 - IT ISF OPERATING CHARGE	23,764	25,966	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	3,054	4,484	6,640	7,641	15.07%
881012 - GENERAL LIABILITY INSURANCE	2,515	3,001	3,549	4,019	13.25%
881014 - ANNUAL OPEB CHARGE	4,058	5,383	4,115	376	-90.87%
88 - INTERNAL SVC CHARGE Total	62,198	67,641	73,652	75,232	2.14%
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	1,990	2,740	2,100	2,100	0.00%
911006 - FITNESS EQUIPMENT	297	643	729	729	0.00%
90 - CAPITAL EXPENDITURES Total	2,286	3,382	2,829	2,829	0.00%
0107032 - OASIS FITNESS CENTER Total	378,169	384,642	486,412	604,472	24.27%
0107033 - OASIS TRANSPORTATION					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	358,686	391,804	425,800	428,889	0.73%
711003 - SALARIES PART TIME	20,211	30,714	29,132	30,003	2.99%
70 - REGULAR SALARIES Total	378,897	422,518	454,931	458,892	0.87%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	440	588	660	660	0.00%
712006 - BILINGUAL PAY	1,805	1,810	1,800	1,800	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
72 - BENEFITS					
721001 - CAFETERIA ALLOWANCE FT	103,069	101,642	121,954	122,018	0.05%
722001 - PENSION EE NORMAL COST MISC	29,840	30,795	40,571	42,606	5.02%
723002 - PENSION ER NORMAL COST MISC	28,095	32,895	38,725	40,114	3.59%
723004 - RETIREMENT PART TIME/TEMP	758	996	1,020	-	-100.00%
724001 - PENSION EE CONTRIB MISC	(38,675)	(37,296)	(49,967)	(56,516)	13.10%
725001 - PENSION UAL REQUIRED MISC	84,940	77,878	92,912	95,966	3.29%
725003 - PENSION UAL DISCRETIONARY MISC	44,191	50,263	25,169	18,284	-27.36%
727003 - CELL PHONE STIPEND	963	965	960	960	0.00%
727004 - RHS \$2.50 CONTRIBUTION	5,907	6,438	5,952	7,955	33.65%
727012 - LIFE INSURANCE	558	574	735	672	-8.57%
727013 - EMP ASSISTANCE PROGRAM	105	108	140	128	-8.57%
727016 - MEDICARE FRINGES	5,599	5,800	6,737	6,704	-0.49%
727019 - SURVIVOR BENEFIT	134	376	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	999	894	1,080	948	-12.22%
728003 - COMPENSATED ABSENCES	13,040	13,567	14,903	15,011	0.73%
72 - BENEFITS Total	279,523	285,894	300,889	294,851	-2.01%
74 - OTHER PAYS					
713001 - OVERTIME MISC & 1/2 TIME	329	2,096	-	-	0.00%
74 - OTHER PAYS Total	329	2,096	-	-	0.00%
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	589	405	2,200	2,200	0.00%
81 - CONTRACT SERVICES Total	589	405	2,200	2,200	0.00%
83 - UTILITIES					
831002 - UTILITIES TELEPHONE	8,795	7,778	8,050	8,050	0.00%
83 - UTILITIES Total	8,795	7,778	8,050	8,050	0.00%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	1,458	255	1,000	1,000	0.00%
84 - SUPPLIES & MATERIALS Total	1,458	255	1,000	1,000	0.00%
85 - MAINTENANCE & REPAIR					
851007 - AUTOMOTIVE FUEL/WASH	37,577	29,232	37,944	37,944	0.00%
85 - MAINTENANCE & REPAIR Total	37,577	29,232	37,944	37,944	0.00%
86 - TRAVEL & TRAINING					
861003 - TRAINING	1,175	50	1,125	-	-100.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
86 - TRAVEL & TRAINING Total	1,175	50	1,125	-	-100.00%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	31,000	37,681	39,923	34,589	-13.36%
881003 - VEHICLE REPLACE ISF	40,714	47,609	47,609	58,473	22.82%
881004 - IT ISF OPERATING CHARGE	34,248	37,447	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	4,273	8,312	12,386	14,991	21.03%
881012 - GENERAL LIABILITY INSURANCE	14,731	16,502	17,906	20,968	17.10%
881014 - ANNUAL OPEB CHARGE	19,400	20,353	20,197	1,799	-91.09%
881015 - OTHER INSURANCE ISF RATES	492	492	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	151,427	174,966	188,685	172,431	-8.61%
0107033 - OASIS TRANSPORTATION Total	862,013	925,591	997,285	977,828	-1.95%
16470 - FiiN Rec Support					
81 - CONTRACT SERVICES					
811008 - SERVICES PROFESSIONAL	94,966	98,894	125,909	138,637	10.11%
81 - CONTRACT SERVICES Total	94,966	98,894	125,909	138,637	10.11%
84 - SUPPLIES & MATERIALS					
841015 - SPECIAL DEPT SUPPLIES NOC	23,864	51,054	97,850	97,850	0.00%
84 - SUPPLIES & MATERIALS Total	23,864	51,054	97,850	97,850	0.00%
16470 - FiiN Rec Support Total	118,830	149,948	223,759	236,487	5.69%
Grand Total	14,023,423	15,140,193	16,374,890	16,203,545	-1.05%

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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 ¹	78%	80%	80%	85%
Percentage Water Fund cash reserves vs. goal	95%	66%	60%	100%
Percentage of sewer mainlines cleaned annually ²	75%	75%	75%	75%
Percentage Sewer Fund cash reserves vs. goal	37%	12%	9%	100%
Percentage of streets swept on schedule ³	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

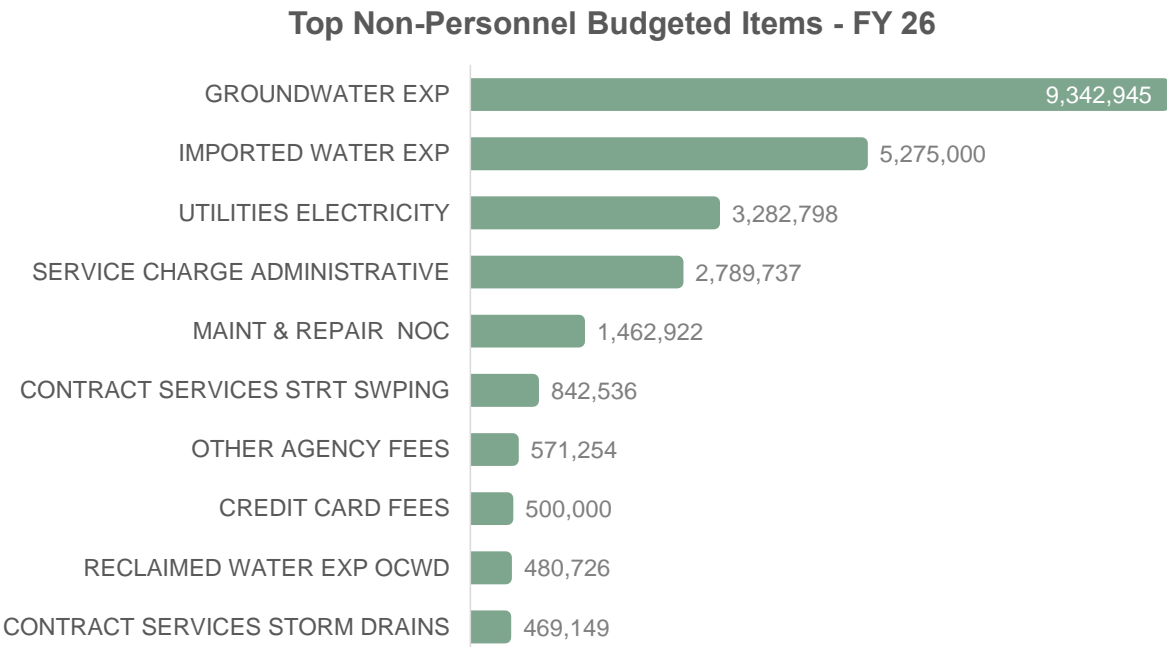
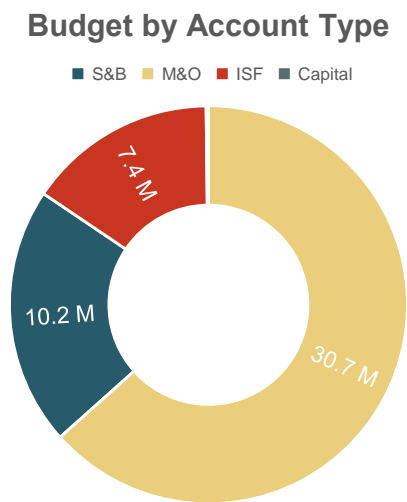
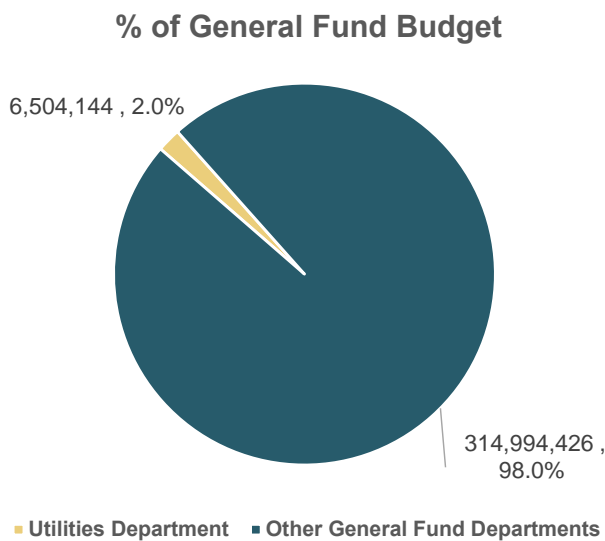
¹ Groundwater pumped is approximately 50% less expensive than imported Metropolitan Water District water. The new allowable groundwater pumping percentage is 85% raised from 77% in early 2023. The Utilities Department’s water division largest expense is the cost to pump or purchase water and maximizing 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 DEPARTMENT

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
0109062 - STORM DRAINS/STREET SWEEPING	4,326,537	4,984,505	4,335,343	4,656,631	7.41%
0109063 - STREET LIGHT/ELECTRICAL	1,489,901	1,828,392	1,820,661	1,847,513	1.47%
10090907 - OIL & GAS	1,418,540	1,201,737	943,982	1,037,876	9.95%
7019052 - WATER SYSTEM SERVICE	25,619,964	27,962,455	32,039,234	34,978,111	9.17%
7119061 - WASTEWATER OPERATIONS	4,373,462	4,953,468	5,321,136	5,868,049	10.28%
Grand Total	37,228,404	40,930,557	44,460,356	48,388,179	8.83%



UTILITIES PERSONNEL

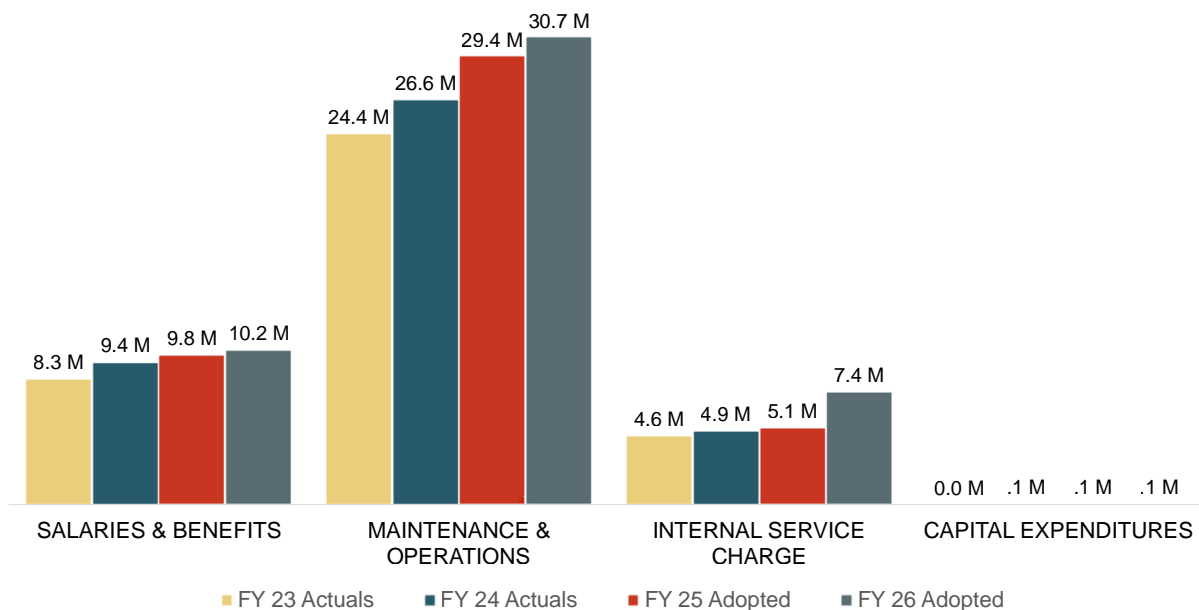
	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>
Full-Time	53.50	53.50	54.50
Part-Time (FTE)	3.50	3.50	2.50

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	4.00	4.00	407,123	3,840	138,421	549,384
EQUIPMENT OPERATOR II	3.00	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	8.00	8.00	817,697	13,830	283,207	1,114,734
UTILITIES DIRECTOR	1.00	1.00	285,156	5,760	60,414	351,330
UTILITIES SPECIALIST	14.00	15.00	1,114,384	11,215	468,214	1,593,812
UTILITIES SPECIALIST, SENIOR	7.00	10.00	921,984	11,245	341,506	1,274,735
UTILITIES SUPERVISOR	5.00	5.00	609,002	9,950	187,435	806,387
WATER OPERATIONS SUPERINTENDENT	1.00	1.00	182,368	960	44,313	227,640
WATER PRODUCTION OPERATOR	3.00	3.00	331,042	6,360	107,757	445,159
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	2.50	2.50	179,123.65	110.00	13,029.36	192,263
			5,751,855	70,415	1,923,365	7,745,635

UTILITIES SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	8,284,778	9,372,638	9,845,955	10,184,640	3.44%
70 - REGULAR SALARIES	4,712,885	5,196,428	5,609,689	5,751,855	2.53%
71 - SPECIAL PAYS	29,398	29,093	29,270	29,915	2.20%
72 - BENEFITS	2,647,156	3,128,895	3,529,700	3,448,369	-2.30%
74 - OTHER PAYS	895,339	1,018,223	677,296	954,501	40.93%
MAINTENANCE & OPERATIONS	24,351,290	26,571,056	29,436,477	30,674,882	4.21%
81 - CONTRACT SERVICES	2,940,089	2,944,342	3,096,115	3,442,115	11.18%
83 - UTILITIES	3,071,856	3,180,227	3,070,211	3,401,569	10.79%
84 - SUPPLIES & MATERIALS	12,020,827	13,122,066	15,855,580	16,021,325	1.05%
85 - MAINTENANCE & REPAIR	3,831,519	4,640,022	3,946,399	4,183,740	6.01%
86 - TRAVEL & TRAINING	28,116	43,232	46,760	51,760	10.69%
87 - GENERAL EXPENSES	2,458,883	2,641,167	3,421,412	3,574,372	4.47%
INTERNAL SERVICE CHARGE	4,560,631	4,882,079	5,089,770	7,440,503	46.19%
88 - INTERNAL SVC CHARGE	4,557,669	4,865,373	5,047,153	7,397,886	46.58%
89 - RISK MANAGEMENT	2,963	16,706	42,617	42,617	0.00%
CAPITAL EXPENDITURES	31,704	104,784	88,154	88,154	0.00%
90 - CAPITAL EXPENDITURES	31,704	104,784	88,154	88,154	0.00%
Grand Total	37,228,404	40,930,557	44,460,356	48,388,179	8.83%



UTILITIES SUMMARY BY ACCOUNT DETAIL

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
0109062 - STORM DRAINS/STREET SWEEPING					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	649,174	715,075	716,138	759,390	6.04%
711003 - SALARIES PART TIME	624	-	-	-	0.00%
70 - REGULAR SALARIES Total	649,798	715,075	716,138	759,390	6.04%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	2,683	2,826	2,845	2,625	-7.73%
71 - SPECIAL PAYS Total	2,683	2,826	2,845	2,625	-7.73%
72 - BENEFITS					
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	-	-	-	0.00%
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%
727015 - UNEMPLOYMENT EXPENSE	6,596	-	-	-	0.00%
727016 - MEDICARE FRINGES	14,677	17,454	10,619	11,114	4.67%
727019 - SURVIVOR BENEFIT	268	501	-	-	0.00%
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%
72 - BENEFITS Total	479,760	498,323	473,036	470,036	-0.63%
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	347,785	492,178	213,880	370,938	73.43%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
81 - CONTRACT SERVICES					
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%
811064 - GRAFFITI ABATEMENT SERVICES	-	-	-	231,300	0.00%
841060 - OTHER AGENCY FEES	-	-	-	159,400	0.00%
81 - CONTRACT SERVICES Total	1,607,858	1,771,170	1,507,249	1,795,749	19.14%
83 - UTILITIES					
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%
83 - UTILITIES Total	3,710	3,769	6,805	7,224	6.16%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	152,520	157,014	163,500	12,500	-92.35%
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	338	-	-	-	0.00%
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	-	-	0.00%
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%
85 - MAINTENANCE & REPAIR Total	386,938	599,666	450,151	452,160	0.45%
86 - TRAVEL & TRAINING					
861003 - TRAINING	1,292	3,992	2,500	7,500	200.00%
86 - TRAVEL & TRAINING Total	1,292	3,992	2,500	7,500	200.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
87 - GENERAL EXPENSES					
871004 - PUBLICATIONS & DUES NOC	-	-	201	201	0.00%
871006 - UNIFORM EXPENSE	4,547	4,708	4,031	4,910	21.80%
87 - GENERAL EXPENSES Total	4,547	4,708	4,232	5,111	20.76%
88 - INTERNAL SVC CHARGE					
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	689,645	735,783	794,006	772,399	-2.72%
90 - CAPITAL EXPENDITURES					
911004 - COMPUTER EQUIPMENT	-	-	1,000	1,000	0.00%
90 - CAPITAL EXPENDITURES Total	-	-	1,000	1,000	0.00%
0109062 - STORM DRAINS/STREET SWEEPING Total	4,326,537	4,984,505	4,335,343	4,656,631	7.41%
0109063 - STREET LIGHT/ELECTRICAL					
70 - REGULAR SALARIES					
711001 - SALARIES MISCELLANEOUS	104,873	143,916	191,034	196,403	2.81%
70 - REGULAR SALARIES Total	104,873	143,916	191,034	196,403	2.81%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	-	-	275	-	-100.00%
71 - SPECIAL PAYS Total	-	-	275	-	-100.00%
72 - BENEFITS					
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%
727003 - CELL PHONE STIPEND	1,335	1,599	1,920	1,920	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
727020 - DEFERRED COMP CITY CONTRIB	11	130	600	300	-50.01%
728003 - COMPENSATED ABSENCES	5,545	5,495	6,686	6,874	2.81%
72 - BENEFITS Total	99,119	103,250	124,437	120,887	-2.85%
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	7,892	19,614	20,000	22,000	10.00%
81 - CONTRACT SERVICES					
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	-	-	-	0.00%
81 - CONTRACT SERVICES Total	195,411	255,249	211,410	215,910	2.13%
83 - UTILITIES					
831004 - UTILITIES ELECTRICITY	745,884	760,903	825,232	825,232	0.00%
83 - UTILITIES Total	745,884	760,903	825,232	825,232	0.00%
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	282	-	-	-	0.00%
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%
85 - MAINTENANCE & REPAIR Total	217,359	416,226	316,908	330,975	4.44%
88 - INTERNAL SVC CHARGE					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	119,363	129,234	131,364	136,106	3.61%
0109063 - STREET LIGHT/ELECTRICAL Total	1,489,901	1,828,392	1,820,661	1,847,513	1.47%
10090907 - OIL & GAS					
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	288,573	237,815	214,850	257,350	19.78%
83 - UTILITIES					
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%
83 - UTILITIES Total	80,286	123,902	82,526	132,420	60.46%
84 - SUPPLIES & MATERIALS					
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%
84 - SUPPLIES & MATERIALS Total	155,662	127,389	188,300	188,300	0.00%
85 - MAINTENANCE & REPAIR					
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%
85 - MAINTENANCE & REPAIR Total	890,556	695,425	415,689	417,189	0.36%
88 - INTERNAL SVC CHARGE					
881015 - OTHER INSURANCE ISF RATES	500	500	-	-	0.00%
88 - INTERNAL SVC CHARGE Total	500	500	-	-	0.00%
89 - RISK MANAGEMENT					
891043 - PROPERTY INSURANCE	2,963	16,706	42,617	42,617	0.00%
89 - RISK MANAGEMENT Total	2,963	16,706	42,617	42,617	0.00%
10090907 - OIL & GAS Total	1,418,540	1,201,737	943,982	1,037,876	9.95%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
7019052 - WATER SYSTEM SERVICE					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	2,985,051	3,298,445	3,603,077	3,667,345	1.78%
71 - SPECIAL PAYS					
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%
71 - SPECIAL PAYS Total	19,983	19,124	18,860	19,815	5.06%
72 - BENEFITS					
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	-	-	0.00%
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%
729015 - CONTRA PENSION EXP (GASB 68)	(264,575)	117,579	-	-	0.00%
729016 - CONTRA OPEB EXP (GASB 75)	(170,681)	(291,128)	-	-	0.00%
72 - BENEFITS Total	1,598,178	1,928,795	2,246,063	2,198,470	-2.12%
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	420,341	396,358	283,975	402,122	41.60%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	706,299	548,261	981,566	990,816	0.94%
83 - UTILITIES					
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%
83 - UTILITIES Total	2,157,567	2,194,136	2,073,967	2,328,841	12.29%
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	3,511	3,962	5,500	5,500	0.00%
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	-	16,745	16,745	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	-	-	-	0.00%
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%
84 - SUPPLIES & MATERIALS Total	11,706,592	12,824,516	15,480,975	15,797,720	2.05%
85 - MAINTENANCE & REPAIR					
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%

Organization	2023	2024	2025	2026	2026
	Actuals	Actuals	Adopted	Adopted	% Change
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%
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 MONTOR 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%
85 - MAINTENANCE & REPAIR Total	1,675,854	1,973,367	1,864,527	1,888,199	1.27%
86 - TRAVEL & TRAINING					
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%
86 - TRAVEL & TRAINING Total	22,309	28,824	34,000	34,000	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	1,914,171	2,077,440	2,756,048	2,861,943	3.84%
88 - INTERNAL SVC CHARGE					
881001 - EQUIP MAINT ISF	275,500	322,721	340,634	315,370	-7.42%

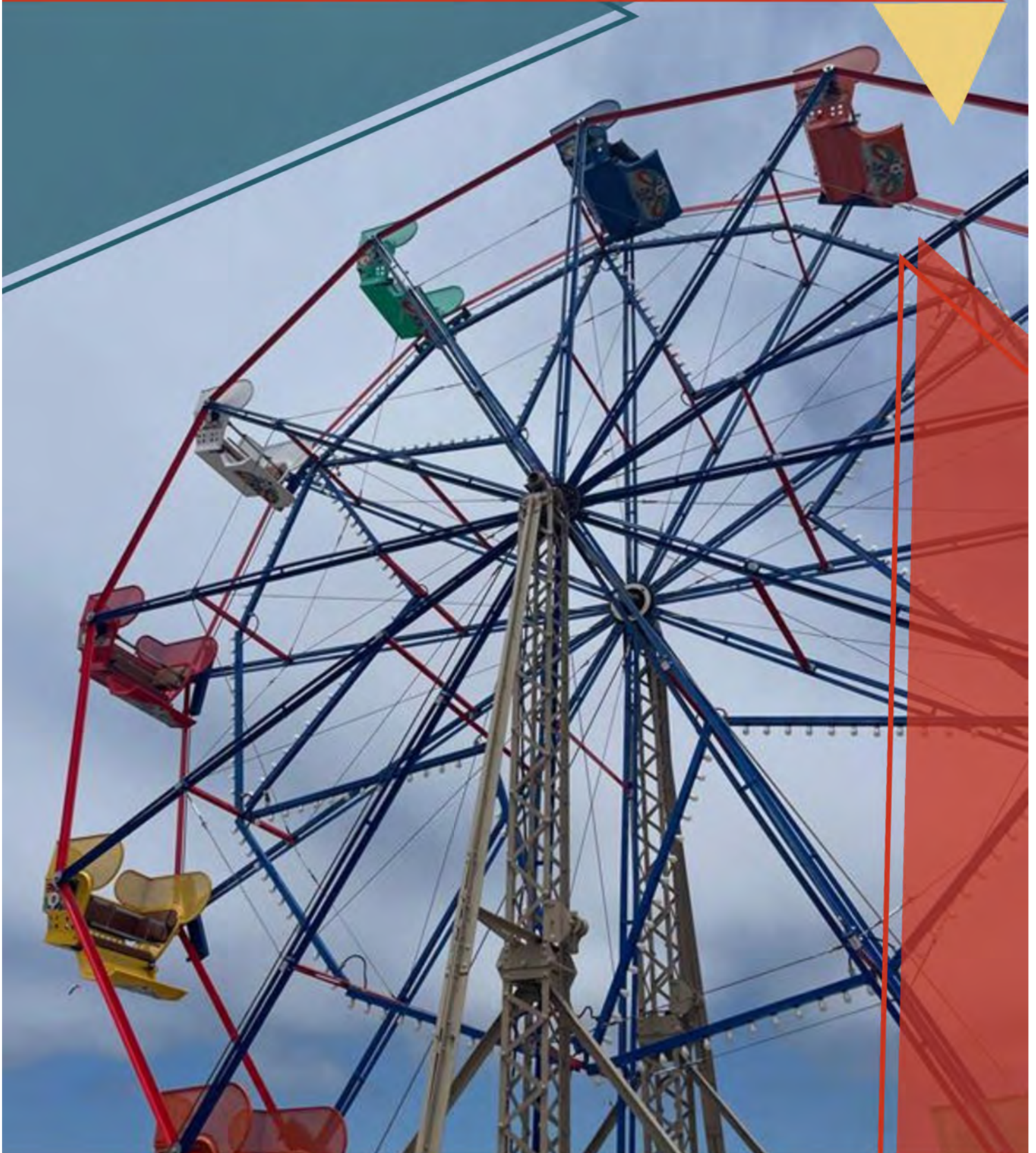
Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
881003 - VEHICLE REPLACE ISF	375,862	537,160	534,476	517,838	-3.11%
881004 - IT ISF OPERATING CHARGE	260,117	292,089	322,403	304,163	-5.66%
881005 - IT ISF REPLACEMENT CHARGE	49,883	49,883	48,710	47,048	-3.41%
881010 - WORKERS' 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%
88 - INTERNAL SVC CHARGE Total	2,388,169	2,583,891	2,642,022	4,734,687	79.21%
90 - CAPITAL EXPENDITURES					
911001 - OFFICE EQUIPMENT	1,202	1,029	5,000	5,000	0.00%
911016 - ROLLING EQUIPMENT	-	42,888	-	-	0.00%
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%
90 - CAPITAL EXPENDITURES Total	25,450	89,299	54,154	54,154	0.00%
7019052 - WATER SYSTEM SERVICE Total	25,619,964	27,962,455	32,039,234	34,978,111	9.17%
7119061 - WASTEWATER OPERATIONS					
70 - REGULAR SALARIES					
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%
70 - REGULAR SALARIES Total	973,163	1,038,992	1,099,440	1,128,717	2.66%
71 - SPECIAL PAYS					
712004 - CERTIFICATION PAY	6,731	7,143	7,290	7,475	2.54%
71 - SPECIAL PAYS Total	6,731	7,143	7,290	7,475	2.54%
72 - BENEFITS					
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%

Organization	2023	2024	2025	2026	2026
	Actuals	Actuals	Adopted	Adopted	% Change
727013 - EMP ASSISTANCE PROGRAM	210	208	262	235	-10.17%
727015 - UNEMPLOYMENT EXPENSE	1,958	(39)	-	-	0.00%
727016 - MEDICARE FRINGES	16,212	17,363	16,213	16,584	2.29%
727019 - SURVIVOR BENEFIT	301	689	-	-	0.00%
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%
729015 - CONTRA PENSION EXP (GASB 68)	(101,605)	45,156	-	-	0.00%
729016 - CONTRA OPEB EXP (GASB 75)	(65,547)	(111,803)	-	-	0.00%
72 - BENEFITS Total	470,099	598,526	686,164	658,977	-3.96%
74 - OTHER PAYS					
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%
74 - OTHER PAYS Total	119,321	110,073	159,441	159,441	0.00%
81 - CONTRACT SERVICES					
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%
81 - CONTRACT SERVICES Total	141,948	131,845	181,040	182,290	0.69%
83 - UTILITIES					
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%
83 - UTILITIES Total	84,409	97,517	81,681	107,852	32.04%
84 - SUPPLIES & MATERIALS					
841007 - SUPPLIES OFFICE NOC	39	115	350	350	0.00%
841012 - SUPPLIES CHECKS/INVOICES/FORMS	-	-	2,955	2,955	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%
84 - SUPPLIES & MATERIALS Total	6,052	13,146	22,805	22,805	0.00%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
85 - MAINTENANCE & REPAIR					
841014 - SUPPLIES JANITORIAL NOC	620	-	-	-	0.00%
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%
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 PROGM	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%
85 - MAINTENANCE & REPAIR Total	660,812	955,339	899,123	1,095,217	21.81%
86 - TRAVEL & TRAINING					
861001 - TRAVEL & MEETINGS NOC	-	-	1,000	1,000	0.00%
861003 - TRAINING	4,515	10,416	9,260	9,260	0.00%
86 - TRAVEL & TRAINING Total	4,515	10,416	10,260	10,260	0.00%
87 - GENERAL EXPENSES					
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%
87 - GENERAL EXPENSES Total	540,165	559,019	661,132	707,319	6.99%
88 - INTERNAL SVC CHARGE					
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%

Organization	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
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%
88 - INTERNAL SVC CHARGE Total	1,359,991	1,415,966	1,479,760	1,754,695	18.58%
90 - CAPITAL EXPENDITURES					
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%
90 - CAPITAL EXPENDITURES Total	6,255	15,486	33,000	33,000	0.00%
7119061 - WASTEWATER OPERATIONS Total	4,373,462	4,953,468	5,321,136	5,868,049	10.28%
Grand Total	37,228,404	40,930,557	44,460,356	48,388,179	8.83%

OTHER ACTIVITIES



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:

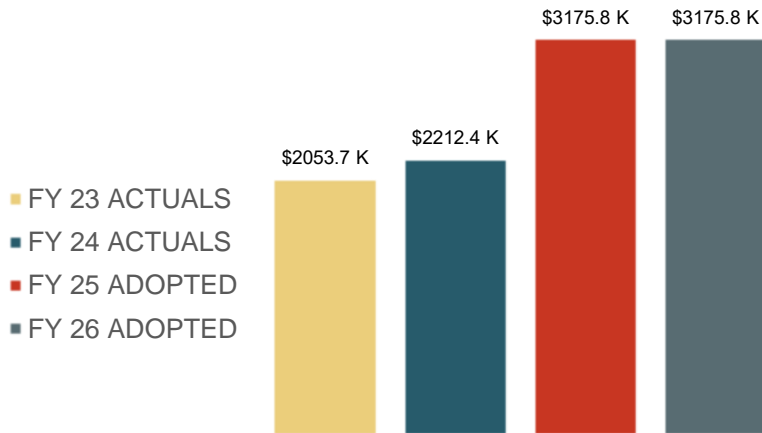
Internal Service Fund Name	Description
Insurance Reserve Fund	Used to account for the City's self-insured general liability, uninsured claims, and workers' compensation programs
Equipment Maintenance & Replacement Fund	Used to account for the cost of maintaining and replacing the City's rolling stock 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.

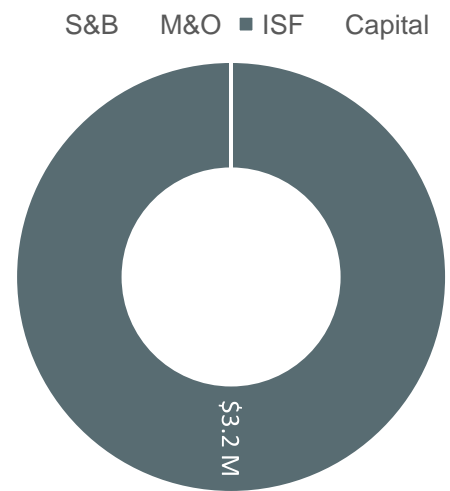
OTHER INSURANCE FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
74804 - OTHER INSURANCE FUND	2,053,736	2,212,372	3,175,766	3,175,766	0.00%
Grand Total	2,053,736	2,212,372	3,175,766	3,175,766	0.00%

Budget to Previous Year Actuals



Budget by Account Type



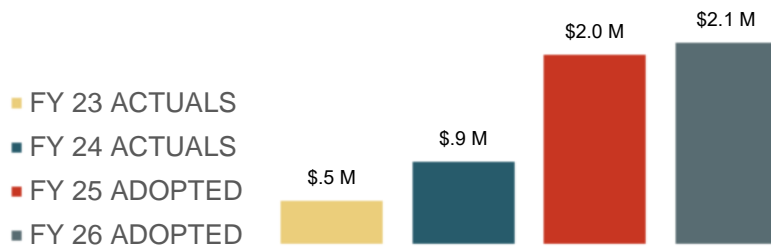
OTHER INSURANCE SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
INTERNAL SERVICE CHARGE	2,053,736	2,212,372	3,175,766	3,175,766	0.00%
89 - RISK MANAGEMENT	2,053,736	2,212,372	3,175,766	3,175,766	0.00%
891039 - BROKER FEES	36,418	19,744	76,666	76,666	0.00%
891040 - CRIME INSURANCE	9,044	30,490	27,500	27,500	0.00%
891041 - SPECIAL EVENT LIABILITY	-	-	4,000	4,000	0.00%
891043 - PROPERTY INSURANCE	1,910,762	2,066,531	2,950,000	2,950,000	0.00%
891044 - OIL WELL BLANKET BOND	279	-	-	-	0.00%
891045 - GENERAL LIAB. WATERCRAFT	56,157	60,796	74,000	74,000	0.00%
891046 - FIDUCIARY LIABILITY	41,076	34,810	43,600	43,600	0.00%
Grand Total	2,053,736	2,212,372	3,175,766	3,175,766	0.00%

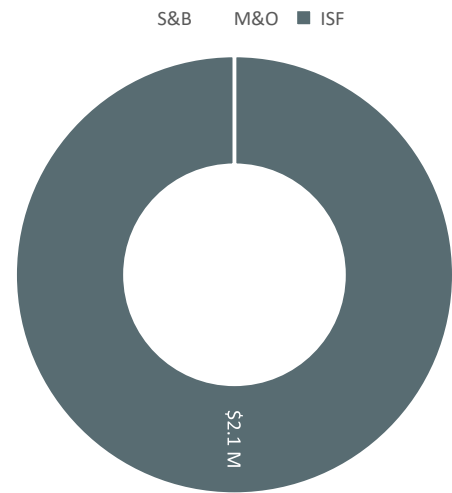
UNINSURED CLAIMS FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
74904 - UNINS CLAIMS NON OP	471,388	873,313	1,965,000	2,095,000	6.62%
Grand Total	471,388	873,313	1,965,000	2,095,000	6.62%

Budget to Previous Year Actuals



Budget by Account Type

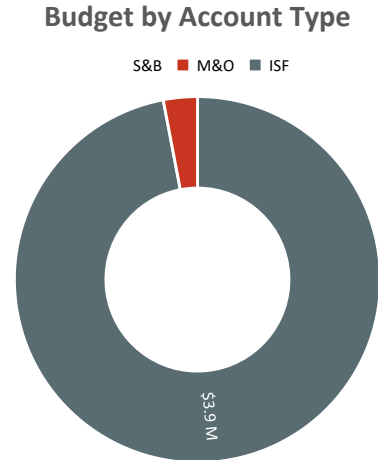
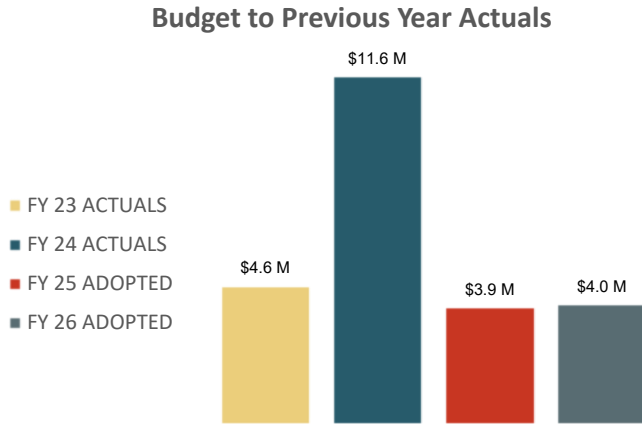


UNINSURED CLAIMS SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
INTERNAL SERVICE CHARGE	471,388	873,313	1,965,000	2,095,000	6.62%
89 - RISK MANAGEMENT	471,388	873,313	1,965,000	2,095,000	6.62%
891012 - SETTLEMENTS	46,008	-	1,000,000	1,000,000	0.00%
891018 - LITIGATION EXPENSE	6,080	55	-	-	0.00%
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	-	-	0.00%
891049 - ACCRUED UNINSURED CLAIMS EXP	(53,946)	(53,407)	-	-	0.00%
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	0.00%
Grand Total	471,388	873,313	1,965,000	2,095,000	6.62%

WORKERS COMPENSATION FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
75000750 - WORKERS COMPENSATION DIV	4,614,953	11,588,497	3,901,955	3,998,093	2.46%
Grand Total	4,614,953	11,588,497	3,901,955	3,998,093	2.46%



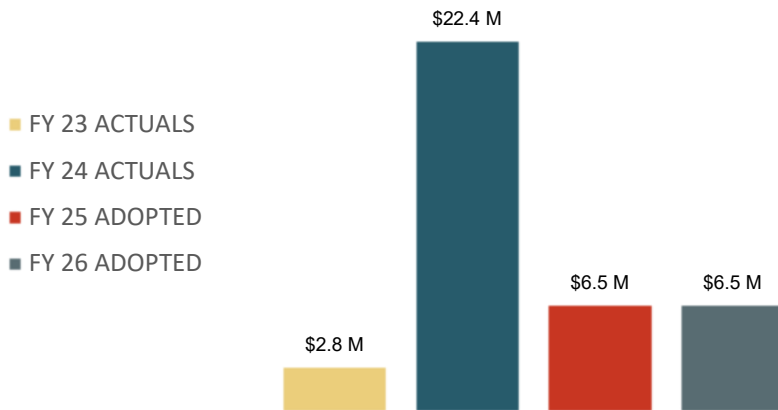
WORKERS COMPENSATION SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
MAINTENANCE & OPERATIONS	154,647	130,789	120,000	120,000	0.00%
84 - SUPPLIES & MATERIALS	154,647	130,789	120,000	120,000	0.00%
841061 - OTHER MISC EXPENSE	154,647	130,789	120,000	120,000	0.00%
INTERNAL SERVICE CHARGE	4,460,306	11,457,708	3,781,955	3,878,093	2.54%
89 - RISK MANAGEMENT	4,460,306	11,457,708	3,781,955	3,878,093	2.54%
891002 - ACCRUED WORKERS COMP EXP	641,565	7,054,410	-	-	0.00%
891004 - CLAIMS ADMINISTRATION	345,916	356,293	315,505	411,643	30.47%
891005 - PPD (PERM DISAB BENEFITS)	864,657	1,003,210	450,000	450,000	0.00%
891006 - TTD (TEMP DISAB BENEFITS)	39,302	28,346	75,000	75,000	0.00%
891009 - MEDICAL	1,415,483	1,603,329	1,487,750	1,487,750	0.00%
891011 - LEGAL FEES DEFENDANT	190,114	159,895	194,000	194,000	0.00%
891013 - MEDICAL AUDITS	101,887	91,654	75,000	75,000	0.00%
891014 - EXCESS INSURANCE	720,620	997,624	931,893	931,893	0.00%
891015 - SELF INSURANCE FEES	127,582	158,336	175,000	175,000	0.00%
891035 - OTHER SERVICES-SAFETY	550	600	30,000	30,000	0.00%
891036 - OTHER SERVICES DRUG TEST	5,434	4,011	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%
Grand Total	4,614,953	11,588,497	3,901,955	3,998,093	2.46%

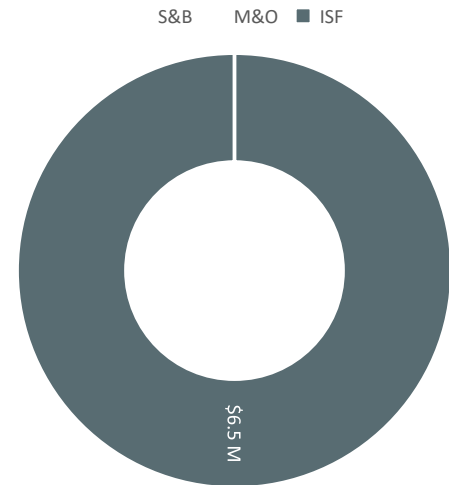
GENERAL LIABILITY FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
7517510 - GENERAL LIABILITY INSURANCE DIV	2,824,253	22,412,831	6,543,631	6,548,696	0.08%
Grand Total	2,824,253	22,412,831	6,543,631	6,548,696	0.08%

Budget to Previous Year Actuals



Budget by Account Type



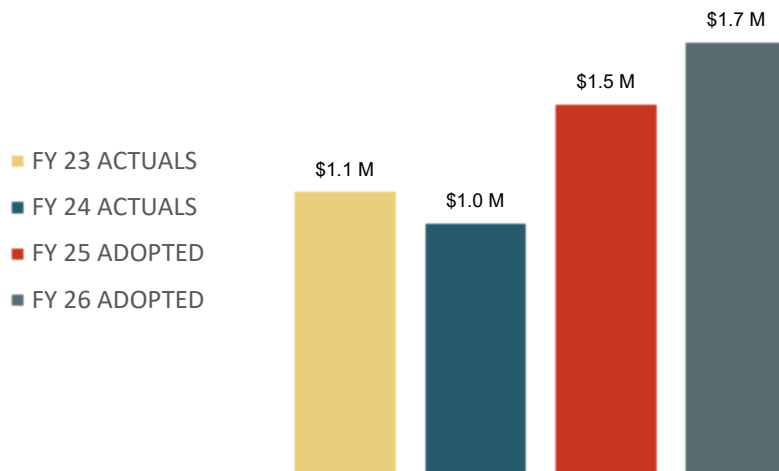
GENERAL LIABILITY SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
INTERNAL SERVICE CHARGE	2,824,253	22,412,831	6,543,631	6,548,696	0.08%
89 - RISK MANAGEMENT	2,824,253	22,412,831	6,543,631	6,548,696	0.08%
891003 - ACCRUED GENERAL LIAB EXP	47,127	2,205,664	-	-	0.00%
891004 - CLAIMS ADMINISTRATION	115,638	119,107	125,000	130,065	4.05%
891012 - SETTLEMENTS	-	14,100,000	-	-	0.00%
891017 - ATTORNEYS FEES	639,883	1,355,588	1,750,000	1,750,000	0.00%
891018 - LITIGATION EXPENSE	48,282	32,401	500,000	500,000	0.00%
891023 - AUTO BODILY INJURY	101,600	225,000	100,000	100,000	0.00%
891024 - AUTO PROPERTY DAMAGE	47,527	81,662	75,000	75,000	0.00%
891025 - OTHER BODILY INJURY	165,000	4,866	1,130,000	1,130,000	0.00%
891026 - OTHER PROPERTY DAMAGE	(472,814)	2,333,738	250,000	250,000	0.00%
891028 - LIABILITY PERSONAL INJURY	112,150	-	350,000	350,000	0.00%
891042 - GENERAL LIABILITY EXCESS	2,019,859	1,954,806	2,263,631	2,263,631	0.00%
Grand Total	2,824,253	22,412,831	6,543,631	6,548,696	0.08%

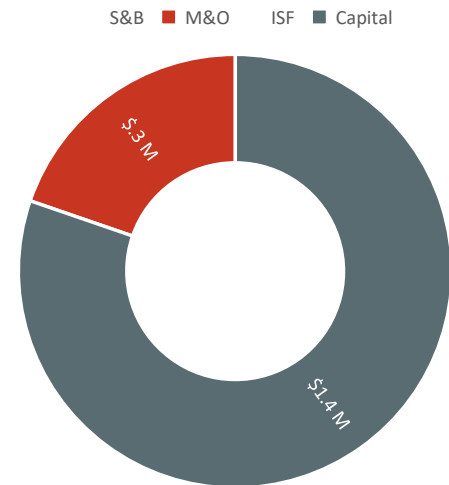
POLICE EQUIPMENT FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
75304 - POLICE EQUIPMENT NON OP	1,137,372	1,010,554	1,486,575	1,734,287	16.66%
Grand Total	1,137,372	1,010,554	1,486,575	1,734,287	16.66%

Budget to Previous Year Actuals



Budget by Account Type



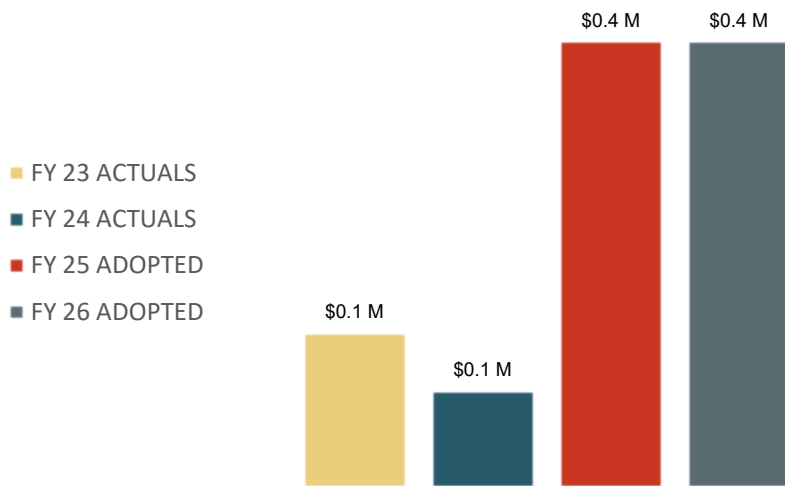
POLICE EQUIPMENT SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
MAINTENANCE & OPERATIONS	344,555	278,421	342,294	342,312	0.01%
81 - CONTRACT SERVICES	344,555	278,421	342,294	342,312	0.01%
811004 - EQUIPMENT RENTAL	344,555	278,421	342,294	342,312	0.01%
CAPITAL EXPENDITURES	792,816	732,133	1,144,281	1,391,975	21.65%
90 - CAPITAL EXPENDITURES	792,816	732,133	1,144,281	1,391,975	21.65%
911016 - ROLLING EQUIPMENT	607,034	553,832	857,426	934,336	8.97%
911024 - EQUIPMENT N.O.C.	93,409	204,218	286,855	457,639	59.54%
911041 - DEPRECIATION EXPENSE	424,490	531,805	-	-	0.00%
911042 - CAP AQUISTN EXP REVERSAL	(332,116)	(557,722)	-	-	0.00%
Grand Total	1,137,372	1,010,554	1,486,575	1,734,287	16.66%

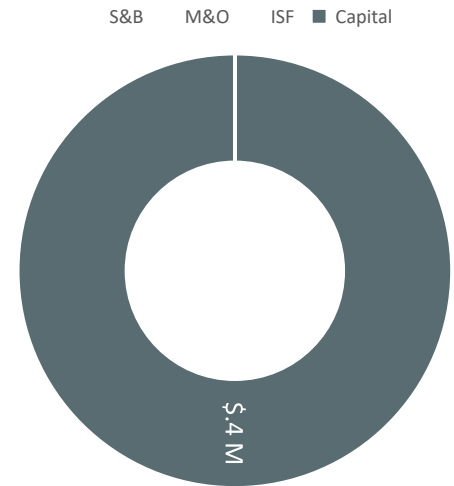
PARKING EQUIPMENT FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
75504 - PARKING EQUIPMENT NON OP	138,670	86,499	400,000	400,000	0.00%
Grand Total	138,670	86,499	400,000	400,000	0.00%

Budget to Previous Year Actuals



Budget by Account Type



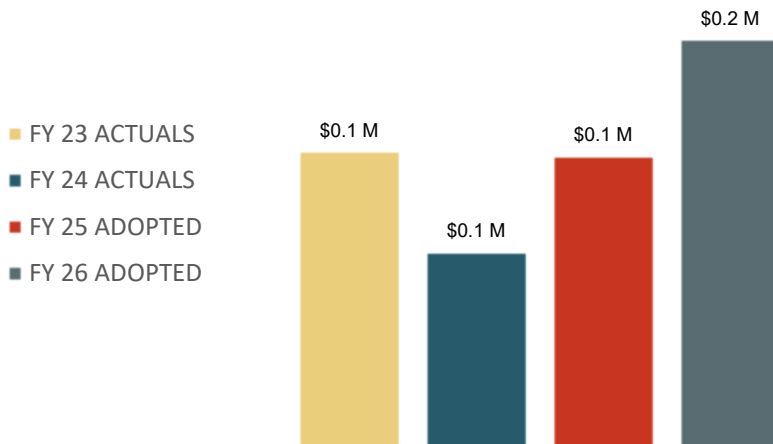
PARKING EQUIPMENT SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
CAPITAL EXPENDITURES	138,670	86,499	400,000	400,000	0.00%
90 - CAPITAL EXPENDITURES	138,670	86,499	400,000	400,000	0.00%
911015 - PARKING LOT INFRASTRUCTURE	-	-	400,000	400,000	0.00%
911041 - DEPRECIATION EXPENSE	138,670	86,499	-	-	0.00%
Grand Total	138,670	86,499	400,000	400,000	0.00%

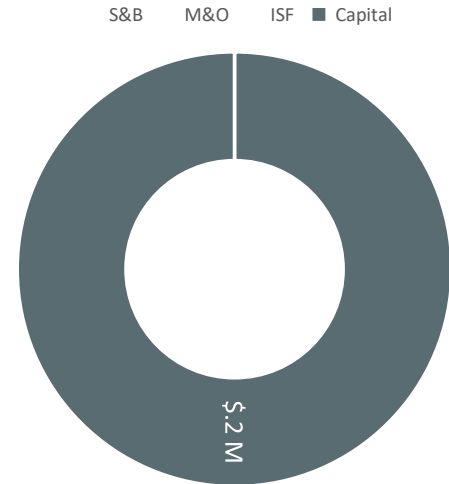
FIRE EQUIPMENT FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
75604 - FIRE EQUIPMENT NON OP	144,119	95,300	142,000	198,400	39.72%
Grand Total	144,119	95,300	142,000	198,400	39.72%

Budget to Previous Year Actuals



Budget by Account Type



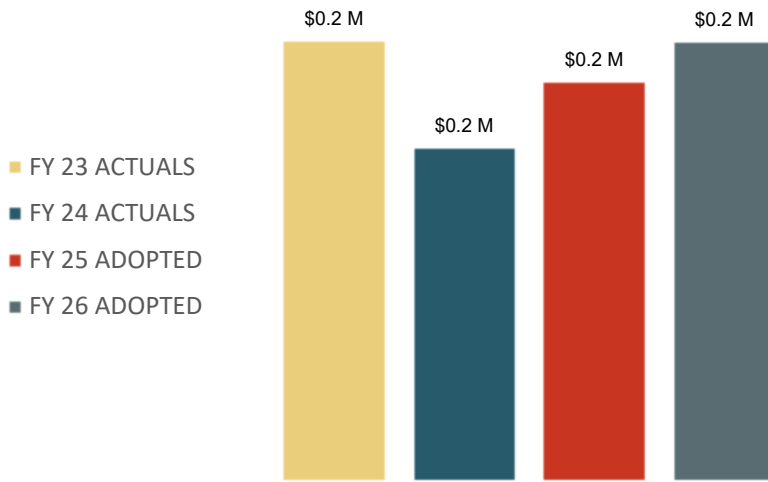
FIRE EQUIPMENT SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
MAINTENANCE & OPERATIONS	-	35,000	-	-	0.00%
85 - MAINTENANCE & REPAIR	-	35,000	-	-	0.00%
851037 - MAINT & REPAIR NOC	-	35,000	-	-	0.00%
CAPITAL EXPENDITURES	144,119	60,300	142,000	198,400	39.72%
90 - CAPITAL EXPENDITURES	144,119	60,300	142,000	198,400	39.72%
911013 - ASSIST FF GRANT	-	185,617	-	-	0.00%
911024 - EQUIPMENT N.O.C.	52,752	220,686	142,000	198,400	39.72%
911041 - DEPRECIATION EXPENSE	91,367	78,370	-	-	0.00%
911042 - CAP AQUISTN EXP REVERSAL	-	(424,372)	-	-	0.00%
Grand Total	144,119	95,300	142,000	198,400	39.72%

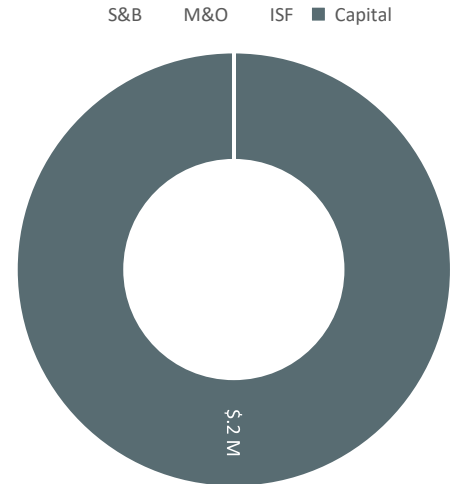
RECREATION EQUIPMENT FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
75704 - RSS EQUIPMENT NON OPERATING	220,470	167,138	200,000	220,000	10.00%
Grand Total	220,470	167,138	200,000	220,000	10.00%

Budget to Previous Year Actuals



Budget by Account Type



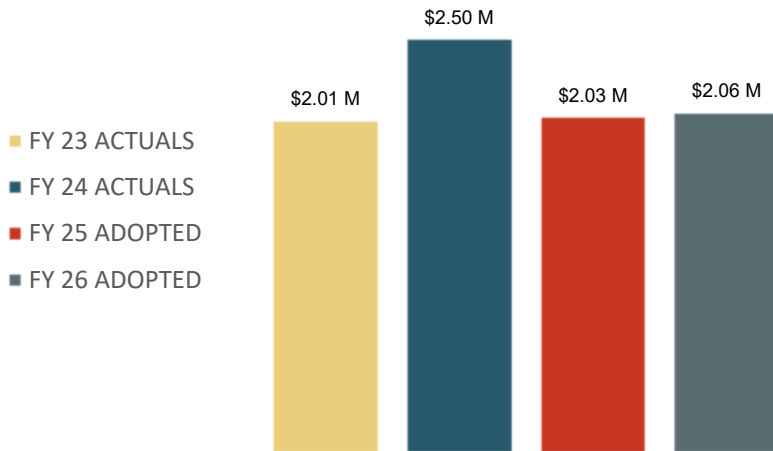
RECREATION EQUIPMENT SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
CAPITAL EXPENDITURES	220,470	167,138	200,000	220,000	10.00%
90 - CAPITAL EXPENDITURES	220,470	167,138	200,000	220,000	10.00%
911006 - FITNESS EQUIPMENT	25,094	22,229	25,000	30,000	20.00%
911007 - PLAYGROUND EQUIPMENT	18,499	24,902	25,000	25,000	0.00%
911020 - EQUIPMENT RENOVATION	54,072	29,200	40,000	40,000	0.00%
911024 - EQUIPMENT N.O.C.	101,216	84,369	110,000	125,000	13.64%
911041 - DEPRECIATION EXPENSE	31,506	29,066	-	-	0.00%
911042 - CAP AQUISTN EXP REVERSAL	(9,916)	(22,628)	-	-	0.00%
Grand Total	220,470	167,138	200,000	220,000	10.00%

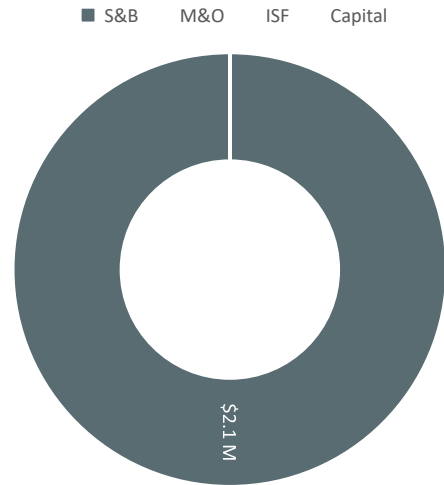
COMPENSATED ABSENCE FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
76004 - COMP ABSENCE NON OP	2,007,181	2,498,119	2,030,000	2,055,000	1.23%
Grand Total	2,007,181	2,498,119	2,030,000	2,055,000	1.23%

Budget to Previous Year Actuals



Budget by Account Type



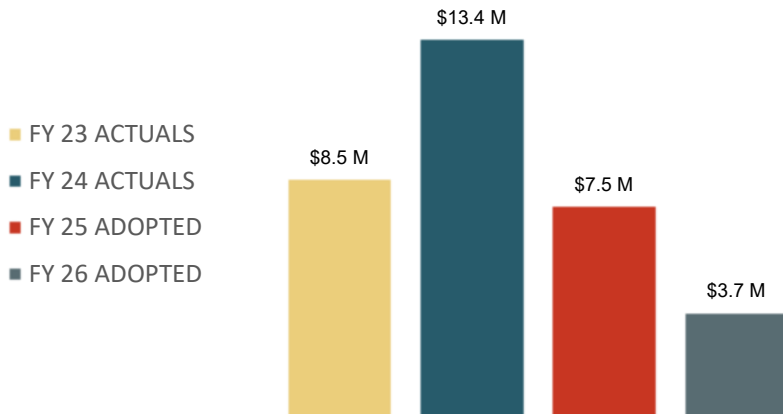
COMPENSATED ABSENCE SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	2,007,181	2,498,119	2,030,000	2,055,000	1.23%
72 - BENEFITS	83,713	72,028	160,000	185,000	15.63%
723001 - RETIREMENT CONTRIBUTIONS ADD'L	65,785	56,808	160,000	160,000	0.00%
723002 - PENSION ER NORMAL COST MISC	-	218	-	-	0.00%
723004 - RETIREMENT PART TIME/TEMP	3,831	1,048	-	-	0.00%
727016 - MEDICARE FRINGES	23,598	17,654	-	25,000	0.00%
727021 - ACCRUED RHS EXPENSE	(9,500)	(3,700)	-	-	0.00%
73 - LUMP SUM PAYS	1,865,961	1,367,565	1,870,000	1,870,000	0.00%
714002 - TERMINATION PAY MISC	1,322,966	1,002,211	1,250,000	1,250,000	0.00%
714003 - TERMINATION PAY SAFETY	463,762	263,805	450,000	450,000	0.00%
714004 - PAID FLEX/SPILLOVER PAY	79,233	101,549	170,000	170,000	0.00%
74 - OTHER PAYS	57,507	1,058,526	-	-	0.00%
715003 - ACCRUED COMP ABSENCE	57,507	1,058,526	-	-	0.00%
Grand Total	2,007,181	2,498,119	2,030,000	2,055,000	1.23%

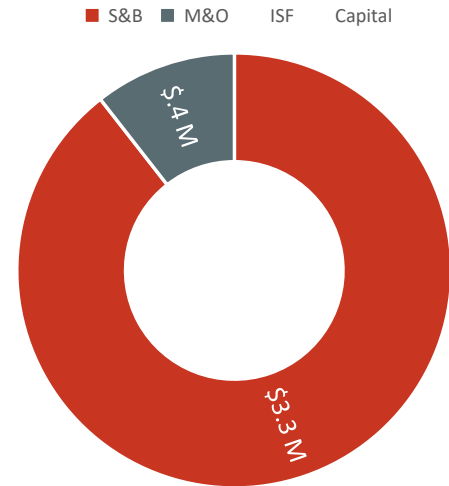
RETIREE MEDICAL FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
76204 - RETIREE MED RES NON OP	8,476,508	13,427,366	7,510,508	3,739,872	-50.20%
Grand Total	8,476,508	13,427,366	7,510,508	3,739,872	-50.20%

Budget to Previous Year Actuals



Budget by Account Type



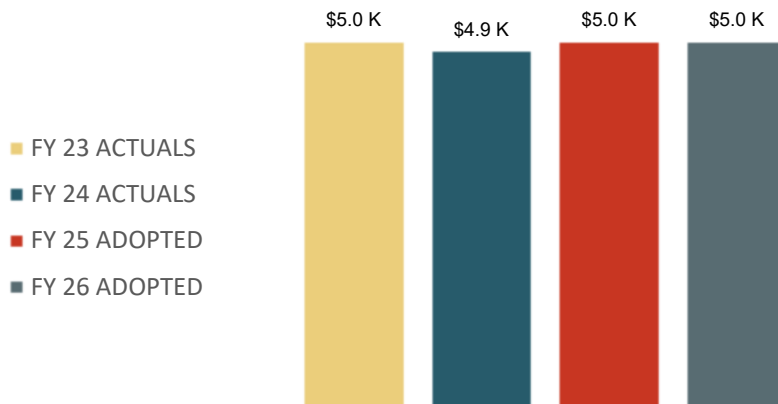
RETIREE MEDICAL SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	3,116,493	3,265,273	3,146,000	3,344,870	6.32%
72 - BENEFITS	3,116,493	3,265,273	3,146,000	3,344,870	6.32%
726003 - RETIREE PERS PREMIUMS	827,114	839,989	854,000	871,080	2.00%
727008 - RETIREE RHS CONTRIBUTION	2,289,379	2,425,284	2,292,000	2,473,790	7.93%
MAINTENANCE & OPERATIONS	5,360,015	10,162,093	4,364,508	395,002	-90.95%
81 - CONTRACT SERVICES	5,360,015	10,162,093	4,364,508	395,002	-90.95%
811052 - ANNUAL OPEB PAYMENT	5,360,015	10,162,093	4,364,508	395,002	-90.95%
Grand Total	8,476,508	13,427,366	7,510,508	3,739,872	-50.20%

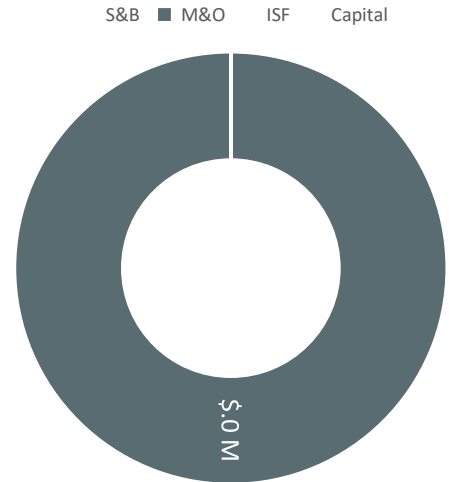
ACKERMAN FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
83103 - ACKERMAN NON OP	5,000	4,900	5,000	5,000	0.00%
Grand Total	5,000	4,900	5,000	5,000	0.00%

Budget to Previous Year Actuals



Budget by Account Type



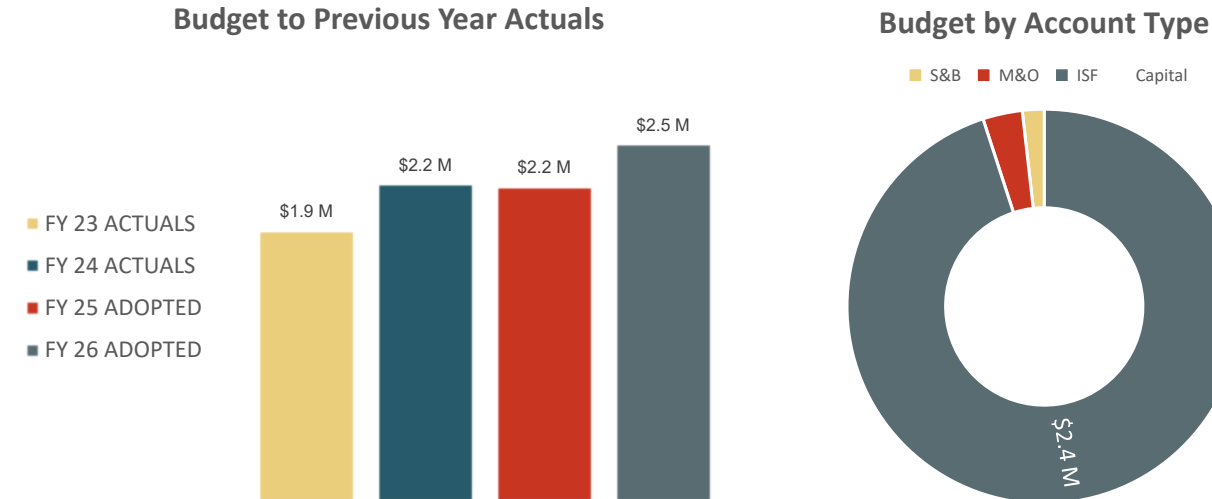
ACKERMAN SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
MAINTENANCE & OPERATIONS	5,000	4,900	5,000	5,000	0.00%
87 - GENERAL EXPENSES	5,000	4,900	5,000	5,000	0.00%
871032 - CITY SCHOLARSHIP TRUST	5,000	4,900	5,000	5,000	0.00%
Grand Total	5,000	4,900	5,000	5,000	0.00%



NON DEPARTMENTAL FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
01003 - GENERAL FUND MISC NON OP	1,917,007	2,243,641	2,228,689	2,528,547	13.45%
Grand Total	1,917,007	2,243,641	2,228,689	2,528,547	13.45%



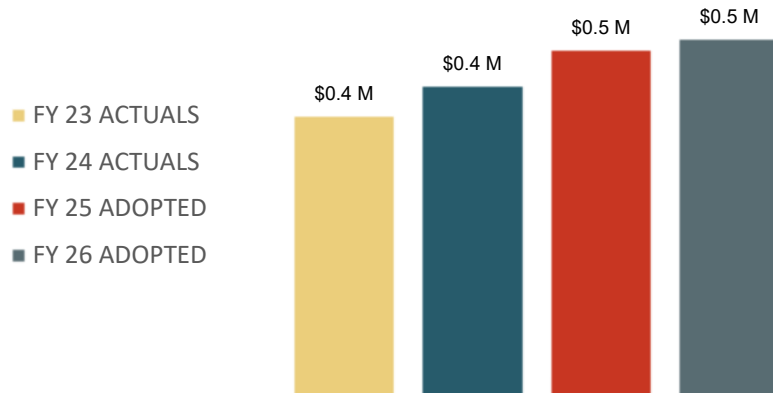
NON DEPARTMENTAL SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	(298)	2,697	45,000	45,000	0.00%
72 - BENEFITS	(298)	2,697	45,000	45,000	0.00%
727015 - UNEMPLOYMENT EXPENSE	(298)	2,697	45,000	45,000	0.00%
MAINTENANCE & OPERATIONS	248,491	256,614	81,896	81,896	0.00%
87 - GENERAL EXPENSES	248,491	256,614	81,896	81,896	0.00%
871001 - CERT & MEMBERSHIP	1,400	1,400	-	-	0.00%
871004 - PUBLICATIONS & DUES NOC	26,975	27,238	35,000	35,000	0.00%
871048 - INVEST ADVISOR SERVICES	153,247	156,699	10,000	10,000	0.00%
871049 - BANK FEES	61,759	48,972	36,896	36,896	0.00%
871051 - CREDIT CARD FEES	5,110	5,156	-	-	0.00%
871054 - EXCESS ASSESSMENT DISTRIC ADMIN	-	17,149	-	-	0.00%
INTERNAL SERVICE CHARGE	1,668,814	1,984,330	2,101,793	2,401,651	14.27%
88 - INTERNAL SVC CHARGE	1,668,814	1,984,330	2,101,793	2,401,651	14.27%
881015 - OTHER INSURANCE ISF RATES	1,668,814	1,984,330	2,101,793	2,401,651	14.27%
Grand Total	1,917,007	2,243,641	2,228,689	2,528,547	13.45%

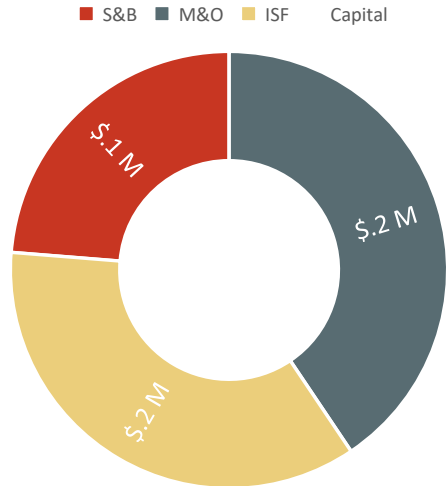
ENVIRONMENTAL LIABILITY FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
16003 - ENVIRONMENTAL LIAB NON OP	380,823	421,634	469,961	485,418	3.29%
Grand Total	380,823	421,634	469,961	485,418	3.29%

Budget to Previous Year Actuals



Budget by Account Type



ENVIRONMENTAL LIABILITY SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS	67,400	86,182	101,882	115,126	13.00%
70 - REGULAR SALARIES	47,502	63,743	72,401	65,430	-9.63%
711001 - SALARIES MISCELLANEOUS	-	347	-	65,430	0.00%
711003 - SALARIES PART TIME	47,502	63,396	72,401	-	-100.00%
71 - SPECIAL PAYS	-	7	-	1,583	0.00%
712003 - NIGHT DIFFERENTIAL MISC	-	7	-	683	0.00%
712004 - CERTIFICATION PAY	-	-	-	900	0.00%
72 - BENEFITS	19,899	22,433	29,481	48,114	63.20%
721001 - CAFETERIA ALLOWANCE FT	-	72	22,584	22,596	0.05%
722001 - PENSION EE NORMAL COST MISC	4,612	7,026	5,589	5,107	-8.62%
723002 - PENSION ER NORMAL COST MISC	4,458	6,719	7,624	6,786	-11.00%
724001 - PENSION EE CONTRIB MISC	(8,336)	(10,813)	(8,326)	(8,125)	-2.41%
725001 - PENSION UAL REQUIRED MISC	13,907	12,942	-	14,640	0.00%
725003 - PENSION UAL DISCRETIONARY MISC	4,551	5,517	-	2,789	0.00%
727003 - CELL PHONE STIPEND	-	-	960	960	0.00%

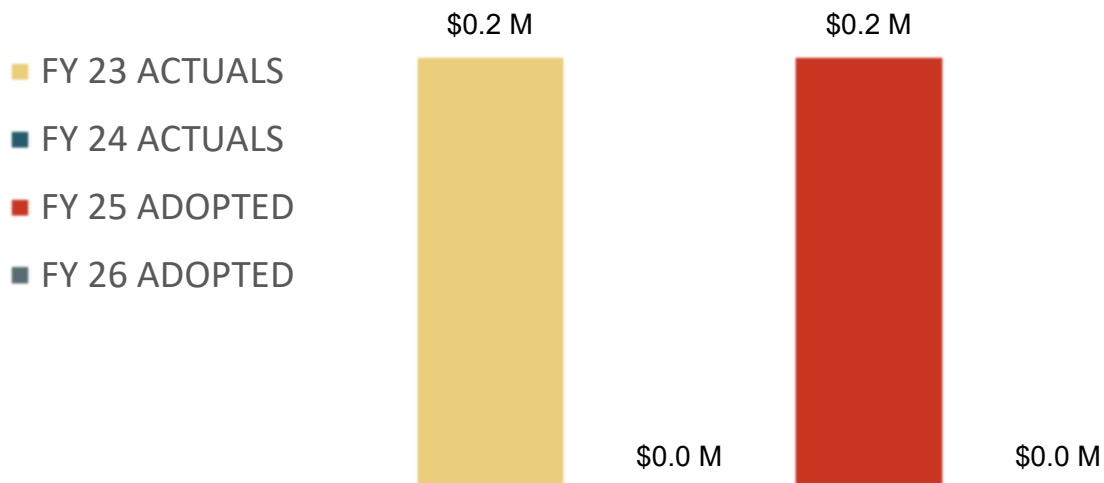
ENVIRONMENTAL LIABILITY SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
SALARIES & BENEFITS (CONT'D)	67,400	86,182	101,882	115,126	13.00%
727012 - LIFE INSURANCE	-	1	-	105	0.00%
727013 - EMP ASSISTANCE PROGRAM	-	0	-	20	0.00%
727016 - MEDICARE FRINGES	673	906	1,050	946	-9.93%
727019 - SURVIVOR BENEFIT	33	63	-	-	0.00%
728003 - COMPENSATED ABSENCES	-	-	-	2,290	0.00%
MAINTENANCE & OPERATIONS	147,130	147,496	196,896	196,896	0.00%
81 - CONTRACT SERVICES	112,425	89,879	115,000	116,643	1.43%
811008 - SERVICES PROFESSIONAL	112,425	89,879	115,000	116,643	1.43%
83 - UTILITIES	2,900	3,911	5,253	5,253	0.00%
831004 - UTILITIES ELECTRICITY	2,900	3,911	5,253	5,253	0.00%
85 - MAINTENANCE & REPAIR	31,805	53,705	76,643	75,000	-2.14%
851010 - MAINT & REPAIR EQUIPMENT	31,805	53,705	76,643	75,000	-2.14%
INTERNAL SERVICE CHARGE	166,292	187,956	171,183	173,396	1.29%
88 - INTERNAL SVC CHARGE	19,674	22,685	9,296	11,509	23.79%
881004 - IT ISF OPERATING CHARGE	6,665	7,284	6,428	7,392	15.00%
881005 - IT ISF REPLACEMENT CHARGE	1,198	1,198	950	942	-0.85%
881010 - WORKERS' COMP ISF MISC	2,269	1,883	966	1,067	10.54%
881012 - GENERAL LIABILITY INSURANCE	9,542	12,298	953	1,833	92.37%
881013 - UNINSURED CLAIMS CHARGE	-	22	-	-	0.00%
881014 - ANNUAL OPEB CHARGE	-	-	-	274	0.00%
89 - RISK MANAGEMENT	146,619	165,272	161,887	161,887	0.00%
891014 - EXCESS INSURANCE	-	-	61,887	61,887	0.00%
891043 - PROPERTY INSURANCE	146,619	165,272	100,000	100,000	0.00%
Grand Total	380,823	421,634	469,961	485,418	3.29%

COMMUNITY DEVELOPMENT GRANT FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
12098 - FINANCIAL ACTIVITIES	210,548	-	210,548	-	-100.00%
Grand Total	210,548	-	210,548	-	-100.00%

Budget to Previous Year Actuals



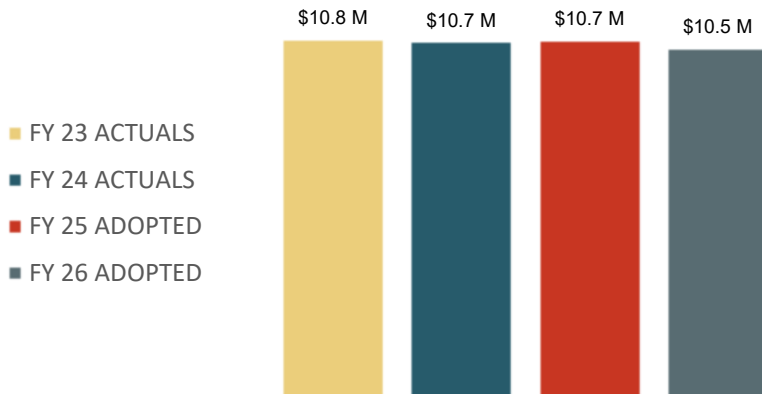
COMMUNITY DEVELOPMENT GRANT SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
CAPITAL EXPENDITURES	210,548	-	210,548	-	-100.00%
90 - CAPITAL EXPENDITURES	210,548	-	210,548	-	-100.00%
921003 - INTEREST EXPENSE	2,548	-	2,548	-	-100.00%
921004 - PRINCIPAL EXPENDITURE	208,000	-	208,000	-	-100.00%
Grand Total	210,548	-	210,548	-	-100.00%

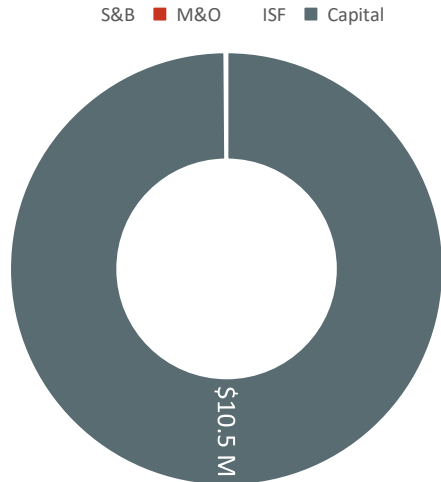
DEBT SERVICE FUND

Division	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
80098 - DEBT SERVICE FUND NON OP	10,772,688	10,700,253	10,741,804	10,515,260	-2.11%
Grand Total	10,772,688	10,700,253	10,741,804	10,515,260	-2.11%

Budget to Previous Year Actuals



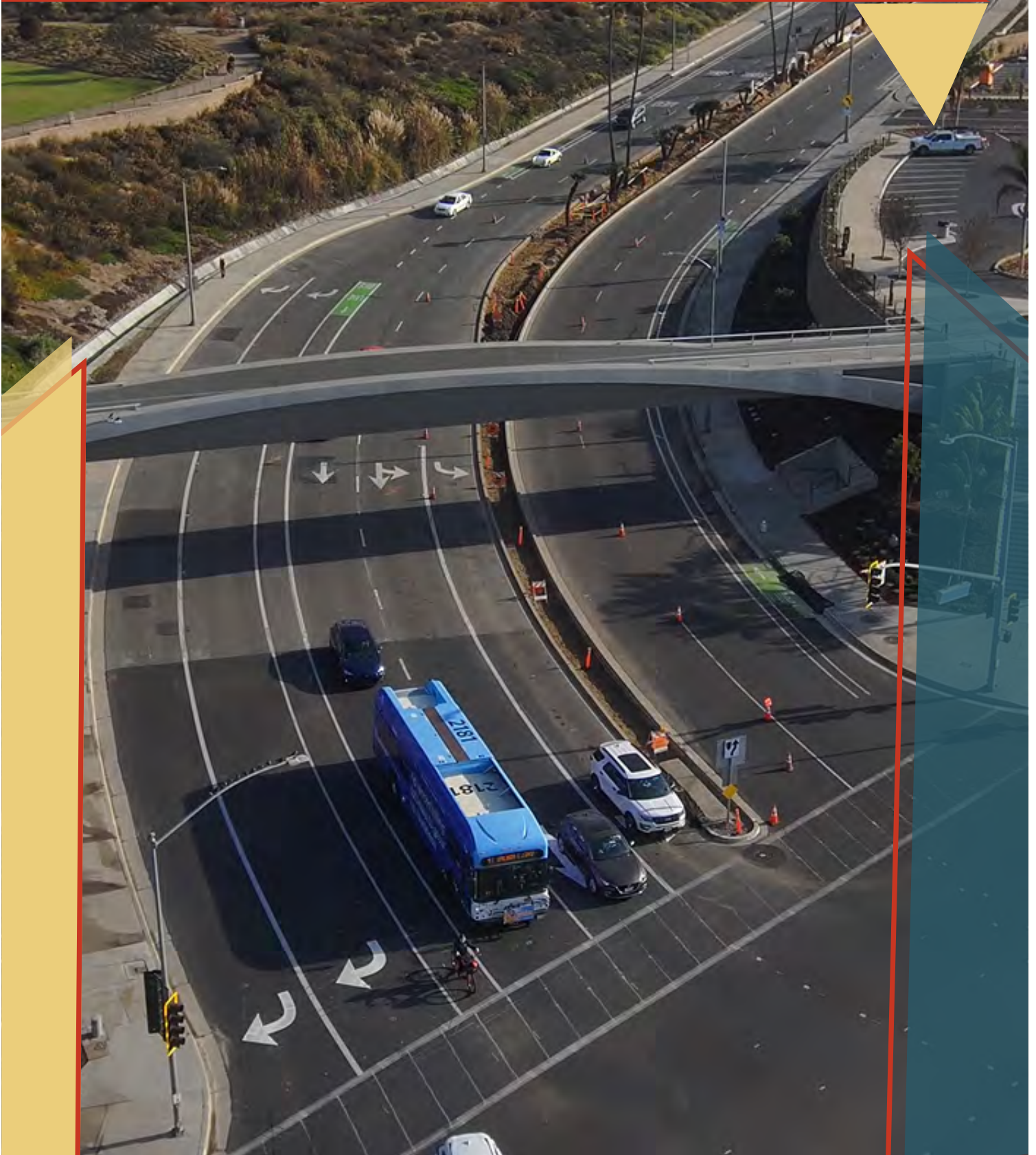
Budget by Account Type



DEBT SERVICE SUMMARY BY ACCOUNT TYPE

Account Type	2023 Actuals	2024 Actuals	2025 Adopted	2026 Adopted	2026 % Change
MAINTENANCE & OPERATIONS	5,719	6,374	11,000	11,000	0.00%
87 - GENERAL EXPENSES	5,719	6,374	11,000	11,000	0.00%
871047 - ADMINISTRATIVE	3,250	3,165	8,000	8,000	0.00%
871049 - BANK FEES	2,469	3,209	3,000	3,000	0.00%
CAPITAL EXPENDITURES	10,766,969	10,693,878	10,730,804	10,504,260	-2.11%
90 - CAPITAL EXPENDITURES	10,766,969	10,693,878	10,730,804	10,504,260	-2.11%
921003 - INTEREST EXPENSE	6,826,969	6,608,878	6,495,804	6,074,260	-6.49%
921004 - PRINCIPAL EXPENDITURE	3,940,000	4,085,000	4,235,000	4,430,000	4.60%
Grand Total	10,772,688	10,700,253	10,741,804	10,515,260	-2.11%

CAPITAL IMPROVEMENT PROJECTS



OVERVIEW

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

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



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

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

Engineering Services include:

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

Construction Services include:

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

CAPITAL EXPENDITURES

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

FY 2025-26 Capital Expenditures by Fund

Fund	2026
010 - GENERAL FUND	1,143,266
100 - TIDE & SUBMERGED LANDS FUND	10,000
521 - POLICE FACILITY NEW	350
701 - WATER ENTERPRISE FUND	54,154
711 - WASTEWATER ENTERPRISE FUND	33,000
752 - EQUIPMENT FUND	4,168,509
753 - POLICE EQUIPMENT FUND	1,391,975
755 - PARKING EQUIPMENT FUND	400,000
756 - FIRE EQUIPMENT FUND	198,400
757 - RSS EQUIPMENT REPLACEMENT FUND	220,000
764 - IT ISF	173,000
765 - IT STRATEGIC FUND	941,496
800 - DEBT SERVICE FUND	10,504,260
Grand Total	19,238,410

Figure 1

The City recognizes capital outlay expenditures as fixed assets, usually authorized in the capital budget. A capital item is a planned, non-recurring renovation, replacement, or repair of an asset. Capital assets are a broad range of tangible assets including land, buildings, machinery and equipment, park facilities, road improvements, storm drains, piers, oil wells, sound walls, an 800 MHz radio communications system, parking pay stations and meters, and bridges; and intangible capital assets including the right to use land and rights of way, structures, and equipment. Capital expenditures scheduled for FY2025-26 are presented in Figure 1 and are assets to be used for productive purposes such as expanding the productive and competitive posture of the City. The budget consists of significant capital outlay non-recurring expenditures to meet additional needs that will fulfill the strategic goals and objectives set forth by City Council.

PROJECT FUND SUMMARY FY 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
012	General Fund CIP	Rebudget	New Budget	Total					
	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	\$400,000
	01201927 Streets	\$5,050,000	\$6,500,000	\$11,550,000	\$4,070,000	\$6,000,000	\$5,550,000	\$5,486,000	\$6,153,000
	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
	Total General Fund - CIP	\$6,886,900	\$7,750,000	\$14,636,900	\$6,000,000	\$6,000,000	\$5,950,000	\$5,486,000	\$6,553,000
	Oceanfront Encroachment	Rebudget	New Budget	Total					
	01201938 Oceanfront Encroachment Misc.	\$602,000	\$0	\$602,000	\$0	\$0	\$0	\$0	\$0
	16701 Oceanfront Encroachment	\$564,500	\$0	\$564,500	\$0	\$0	\$0	\$0	\$0
	Total Oceanfront Encroachment	\$1,166,500	\$0	\$1,166,500	\$0	\$0	\$0	\$0	\$0
	Tide and Submerged Lands	Rebudget	New Budget	Total					
100	10001 Tidelands - Maintenance	\$2,432,000	\$730,000	\$3,162,000	\$1,925,000	\$950,000	\$1,925,000	\$950,000	\$2,325,000
100	10001940 Upper Newport Reserve	\$200,000	\$0	\$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
	Total Tide and Submerged Lands	\$10,192,800	\$11,535,751	\$21,728,551	\$22,670,000	\$23,010,000	\$2,545,000	\$950,000	\$2,945,000
121	Gas Tax	Rebudget	New Budget	Total					
	12101 Gas Tax	\$589,000	\$3,500,000	\$4,089,000	\$2,300,000	\$1,420,000	\$3,180,000	\$2,215,000	\$2,362,000
	Total Gas Tax	\$589,000	\$3,500,000	\$4,089,000	\$2,300,000	\$1,420,000	\$3,180,000	\$2,215,000	\$2,362,000
	Measure M	Rebudget	New Budget	Total					
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
123	1230053 Measure M Competitive - Transit	\$18,000	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0
	Total Measure M	\$759,400	\$7,795,135	\$8,554,535	\$3,000,000	\$3,000,000	\$17,709,500	\$3,000,000	\$3,000,000
126	SB 1 - Road Maintenance and Repair Act	Rebudget	New Budget	Total					
	12601 RMRA	\$80,000	\$2,650,000	\$2,730,000	\$1,562,000	\$2,830,000	\$2,508,000	\$2,131,000	\$2,469,000
	Total RMRA	\$80,000	\$2,650,000	\$2,730,000	\$1,562,000	\$2,830,000	\$2,508,000	\$2,131,000	\$2,469,000
	Contributions	Rebudget	New Budget	Total					
135	13501 Contributions	\$114,000	\$311,502	\$425,502	\$0	\$0	\$0	\$0	\$0
138	13801 Environmental Contributions	\$4,059,000	\$3,266,409	\$7,325,409	\$0	\$0	\$0	\$0	\$0

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
Total Contributions	\$4,173,000	\$3,577,911	\$7,750,911	\$0	\$0	\$0	\$0	\$0
140 Transportation and Circulation	Rebudget	New Budget	Total					
14001 Transportation and Circulation	\$0	\$750,000	\$750,000	\$0	\$0	\$500,000	\$0	\$0
Total Transportation and Circulation	\$0	\$750,000	\$750,000	\$0	\$0	\$500,000	\$0	\$0

141 Building Excise Tax	Rebudget	New Budget	Total					
14101 Building Excise Tax	\$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
142 AQMD Subvention	Rebudget	New Budget	Total					
14201 AQMD Subvention	\$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
160 Environmental Liability	Rebudget	New Budget	Total					
16001 Environmental CIP	\$500	\$0	\$500	\$0	\$0	\$0	\$0	\$0
Total Environmental Liability	\$500	\$0	\$500	\$0	\$0	\$0	\$0	\$0
Major Facilities Financial Plan	Rebudget	New Budget	Total					
512 51201 Miscellaneous	\$0	\$1,059,000	\$1,059,000	\$0	\$0	\$7,420,500	\$0	\$0
521 52101 Police Facility	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500,000	\$0
532 53201 Fire Stations	\$9,500,000	\$6,500,000	\$16,000,000	\$0	\$0	\$0	\$1,500,000	\$0
562 56201 Parks and Community Centers	\$1,135,000	\$2,341,000	\$3,476,000	\$0	\$0	\$0	\$1,820,000	\$0
Total Major Facilities Financing Plan	\$10,635,000	\$9,900,000	\$20,535,000	\$0	\$0	\$7,420,500	\$6,820,000	\$0
535 Balboa Village Parking Mgmt District	Rebudget	New Budget	Total					
53501 Balboa Village Parking Mgmt District	\$0	\$121,500	\$121,500	\$0	\$0	\$0	\$0	\$0
Total Balboa Village Parking Mgmt District	\$0	\$121,500	\$121,500	\$0	\$0	\$0	\$0	\$0
536 Neighborhood Enhancement	Rebudget	New Budget	Total					
53601 Neighborhood Enhancement	\$5,117,100	\$1,500,000	\$6,617,100	\$0	\$0	\$0	\$0	\$0
Total Neighborhood Enhancement	\$5,117,100	\$1,500,000	\$6,617,100	\$0	\$0	\$0	\$0	\$0
570 Park Maintenance Master Plan	Rebudget	New Budget	Total					
57001 Park 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
Total 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
571 Facilities Maintenance	Rebudget	New Budget	Total					

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	
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	
Total Facilities Maintenance		\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	
701 Water Enterprise		Rebudget	New Budget	Total						
70101 Water Enterprise		\$0	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	
Total Water Enterprise		\$0	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	
702 Water Capital		Rebudget	New Budget	Total						
70201 Water Capital		\$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	\$24,224,000	\$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	
Total Water Capital		\$3,120,000	\$13,428,000	\$16,548,000	\$7,198,000	\$24,349,000	\$7,668,000	\$7,421,000	\$2,479,000	
711 Wastewater Enterprise		Rebudget	New Budget	Total						
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	
Total Wastewater Enterprise		\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	
712 Wastewater Capital		Rebudget	New Budget	Total						
71201 Wastewater Capital		\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	
Total Wastewater Capital		\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	
Funding To Be Determined		Rebudget	New Budget	Total						
Funding To Be Determined		\$0	\$0	\$0	\$0	\$0	\$1,343,700	\$0	\$0	
Total Wastewater Capital		\$0	\$0	\$0	\$0	\$0	\$1,343,700	\$0	\$0	
Subtotal for All CIP Projects		\$43,409,200	\$68,858,297	\$112,267,497	\$50,730,000	\$67,109,000	\$55,174,700	\$34,373,000	\$26,158,000	
Total for All Funds		\$43,409,200	\$68,858,297	\$112,267,497	\$50,730,000	\$67,109,000	\$55,174,700	\$34,373,000	\$26,158,000	
UUD AD Improvement Funds		Rebudget	New Budget	Total	2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan	
AD 124 67502		\$5,397,933	\$0	\$5,397,933	\$0	\$0	\$0	\$0	\$0	
Total UUD AD Improvement Funds		\$5,397,933	\$0	\$5,397,933	\$0	\$0	\$0	\$0	\$0	

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
Pg	Project	Category	Rebudget	New Budget	Total					
GENERAL FUND										
01201926 Drainage										
21	19D11	Balboa Island Drainage Master Plan / Pump Station	Str/Dr	\$812,900	\$0	\$812,900	\$1,530,000	\$0	\$0	\$0
36	25D02	Storm Drain System Repair / Rehabilitation	Str/Dr	\$924,000	\$0	\$924,000	\$400,000	\$0	\$400,000	\$0
		Subtotal		\$1,736,900	\$0	\$1,736,900	\$1,930,000	\$0	\$400,000	\$0
01201927 Streets										
22	22R13	Balboa Island Street and Drainage Improvements	Str/Dr	\$1,460,000	\$0	\$1,460,000	\$0	\$0	\$0	\$0
24	25R11	Bristol Street North Pavement Rehabilitation	Str/Dr	\$0	\$225,000	\$225,000	\$0	\$0	\$0	\$0
42	27RXX	City Bridge Maintenance Program	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0
25	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
45	28RXX	Jamboree Road Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$420,000	\$0	\$0
26	26L01	Landscape Enhancement Program	Str/Dr	\$0	\$0	\$0	\$250,000	\$384,000	\$250,000	\$250,000
27	24R13	MacArthur Blvd Pavement Rehabilitation	Str/Dr	\$56,000	\$1,000,000	\$1,056,000	\$0	\$0	\$0	\$0
29	25R13	Oceanfront Boardwalk Expansion - 14th Street to 20th Street	Str/Dr	\$950,000	\$0	\$950,000	\$0	\$0	\$0	\$0
30	15R19	Old Newport Boulevard / West Coast Highway Modifications	Str/Dr	\$95,000	\$0	\$95,000	\$0	\$0	\$0	\$0
31	24R14	Old Newport Boulevard Curb and Gutter and Sidewalk Improvements	Str/Dr	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0
32	26R01	Pavement Management Plan Maintenance/Inspection	Str/Dr	\$0	\$30,000	\$30,000	\$50,000	\$30,000	\$50,000	\$30,000
46	28RXX	San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$123,000	\$0
51	31RXX	Santa Ana Ave, San Bernardino Ave and Broad Street Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
34	26R04	Slurry Seal Program	Str/Dr	\$0	\$1,000,000	\$1,000,000	\$95,000	\$1,616,000	\$1,252,000	\$0
35	25R15	Spyglass Hill Road Pavement Rehabilitation	Str/Dr	\$0	\$1,745,000	\$1,745,000	\$0	\$0	\$0	\$0
37	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
44	27VXX	Streetlight Rehabilitation Program	Str/Dr	\$0	\$0	\$0	\$600,000	\$0	\$300,000	\$0
54	24T03	Traffic Signage, Striping and Marking	Transp	\$16,000	\$0	\$16,000	\$0	\$0	\$0	\$0
54	25T03	Traffic Signage, Striping and Marking	Transp	\$75,000	\$0	\$75,000	\$75,000	\$50,000	\$75,000	\$70,000
55	23T01	Traffic Signal Rehabilitation Program	Transp	\$32,000	\$0	\$32,000	\$0	\$0	\$0	\$0

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

Pg	Project	Category	FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
			Rebudget	New Budget	Total					
55	24T01 Traffic Signal Rehabilitation Program	Transp	\$538,000	\$0	\$538,000	\$0	\$0	\$0	\$0	\$0
55	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
	Via Lido and Via Oporto Intersection	Str/Dr								
38	24R12 Improvements	Str/Dr	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
	Von Karman Avenue Pavement	Str/Dr								
39	23R15 Rehabilitation	Str/Dr	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
	Villa Balboa Trail and Fire Access -	Str/Dr								
48	29RXX Concrete Replacement	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$1,861,000	\$0
Subtotal			\$5,050,000	\$6,500,000	\$11,550,000	\$4,070,000	\$6,000,000	\$5,550,000	\$5,486,000	\$6,153,000

GENERAL FUND

01201928 Miscellaneous

109	16M15 Affordable Housing	Misc	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
	General Plan Update and Airport Area	Misc								
111	20M11 Specific Plan	Misc	\$0	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0
Subtotal			\$100,000	\$750,000	\$850,000	\$0	\$0	\$0	\$0	\$0

01201929 Parks

63	26P11 Bonita Creek Park Athletic Field Turf Replacement	PHB	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
Subtotal			\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0

Total General Fund \$6,886,900 \$7,750,000 \$14,636,900 \$6,000,000 \$6,000,000 \$5,950,000 \$5,486,000 \$6,553,000

OCEANFRONT ENCROACHMENT

01201938 Oceanfront Encroachment Misc

23	22R12 Beach Access Street Ends - Peninsula Point	Str/Dr	\$602,000	\$0	\$602,000	\$0	\$0	\$0	\$0	\$0
Subtotal			\$602,000	\$0	\$602,000	\$0	\$0	\$0	\$0	\$0

16701 Oceanfront Encroachment

Misc

58	25X12 Environmental Habitat Restoration - Monitoring and Maintenance	WQ/Env	\$14,500	\$0	\$14,500	\$0	\$0	\$0	\$0	\$0
	Oceanfront Boardwalk Expansion -	Str/Dr								
29	25R13 14th Street to 20th Street	Str/Dr	\$550,000	\$0	\$550,000	\$0	\$0	\$0	\$0	\$0
Subtotal			\$564,500	\$0	\$564,500	\$0	\$0	\$0	\$0	\$0

Total Oceanfront Encroachment \$1,166,500 \$0 \$1,166,500 \$0 \$0 \$0 \$0 \$0 \$0

TIDE AND SUBMERGED LANDS

10001 Tide and Submerged Lands - Maint.

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

Pg	Project	Category	FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
			Rebudget	New Budget	Total					
66	24H13 Abandoned / Surrendered Watercraft Abatement	PHB	\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0
72	26H14 Bathymetry Survey (Newport Island Channels)	PHB	\$0	\$80,000	\$80,000	\$0	\$0	\$0	\$0	\$0
73	25H04 Beach and Bay Sand Management	PHB	\$116,000	\$0	\$116,000	\$0	\$0	\$0	\$0	\$0
73	26H04 Beach and Bay Sand Management	PHB	\$0	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
84	31HXX Dredging Upper Bay Catch Basins	PHB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
85	31HXX Dredging Upper Bay Channel	PHB	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
80	27HXX Eelgrass / Caulerpa Survey	PHB	\$0	\$0	\$0	\$175,000	\$0	\$175,000	\$0	\$175,000
74	22H08 Harbor & Ocean Bulkheads / Seawalls / Structure Repairs	PHB	\$335,000	\$0	\$335,000	\$0	\$0	\$0	\$0	\$0
74	23H08 Harbor & Ocean Bulkheads / Seawalls / Structure Repairs	PHB	\$415,000	\$0	\$415,000	\$0	\$0	\$0	\$0	\$0
74	25H08 Harbor & Ocean Bulkheads / Seawalls / Structure Repairs	PHB	\$0	\$0	\$0	\$400,000	\$0	\$400,000	\$0	\$400,000
75	24H09 Harbor & Ocean Maintenance / Minor Improvements	PHB	\$146,000	\$0	\$146,000	\$0	\$0	\$0	\$0	\$0
75	25H09 Harbor & Ocean Maintenance / Minor Improvements	PHB	\$200,000	\$0	\$200,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
81	27HXX Ocean Piers Inspection and Maintenance	PHB	\$0	\$0	\$0	\$400,000	\$0	\$400,000	\$0	\$400,000
10001 Tide and Submerged Lands - Maint. (Continued)										
112	25M11 Oil Well 3 Rehabilitation	Misc	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
113	25M12 Oil Well 12 Rehabilitation	Misc	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
114	25M13 Oil Well 14 Rehabilitation	Misc	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
115	22M13 Oil Well 15 Rehabilitation	Misc	\$208,000	\$0	\$208,000	\$0	\$0	\$0	\$0	\$0
60	21X02 TMDL Compliance / Water Quality Improvements	WQ/Env	\$174,000	\$0	\$174,000	\$0	\$0	\$0	\$0	\$0
60	24X02 TMDL Compliance / Water Quality Improvements	WQ/Env	\$88,000	\$0	\$88,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Subtotal			\$2,432,000	\$730,000	\$3,162,000	\$1,925,000	\$950,000	\$1,925,000	\$950,000	\$2,325,000
10001940 Upper Newport Reserve Environmental Habitat Restoration -										
58	25X12 Monitoring and Maintenance	WQ/Env	\$200,000	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0
Subtotal			\$200,000	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0
TIDE AND SUBMERGED LANDS										
10101 Tide and Submerged Lands - Capital										
67	26H11 Balboa Island Boardwalk and Perimeter Drainage	PHB	\$0	\$300,000	\$300,000	\$0	\$550,000	\$0	\$0	\$0

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

Pg	Project	Category	FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
			Rebudget	New Budget	Total					
21	19D11	Balboa Island Drainage Master Plan / Pump Station	Str/Dr	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0
68	26H12	Balboa Island Seawall	PHB	\$0	\$2,000,000	\$2,000,000	\$0	\$19,200,000	\$0	\$0
69	24H11	Balboa Island Seawall (Ferry Landing)	PHB	\$500,000	\$0	\$500,000	\$0	\$1,155,000	\$0	\$0
22	22R13	Balboa Island Street and Drainage Improvements	Str/Dr	\$600,000	\$0	\$600,000	\$0	\$0	\$0	\$0
70	23H11	Balboa Yacht Basin Dock Replacement	PHB	\$212,800	\$6,000,000	\$6,212,800	\$0	\$0	\$0	\$0
71	26H13	Balboa Yacht Basin Dredging	PHB	\$0	\$1,850,000	\$1,850,000	\$0	\$0	\$0	\$0
74	24H08	Harbor & Ocean Bulkheads / Seawalls / Structure Repairs	PHB	\$400,000	\$0	\$400,000	\$0	\$0	\$0	\$0
74	25H08	Harbor & Ocean Bulkheads / Seawalls / Structure Repairs	PHB	\$3,350,000	\$0	\$3,350,000	\$0	\$0	\$0	\$0
76	22H07	Harborwide Dredging	PHB	\$498,000	\$0	\$498,000	\$0	\$0	\$0	\$0
59	26X11	Newport Dunes Infiltration Basin	WQ/Env	\$0	\$155,751	\$155,751	\$0	\$0	\$0	\$0
77	24H12	Newport Pier / McFadden Square Rehabilitation	PHB	\$1,500,000	\$0	\$1,500,000	\$20,000,000	\$0	\$0	\$0
78	26H15	Peninsula Seawall (Palm Ferry Landing)	PHB	\$0	\$500,000	\$500,000	\$0	\$1,155,000	\$0	\$0
82	27HXX	Tide Valve Replacement - Peninsula	PHB	\$0	\$0	\$0	\$620,000	\$0	\$620,000	\$0
83	27HXX	Vessel Sewage Pumpout Replacement	PHB	\$0	\$0	\$0	\$125,000	\$0	\$0	\$0
Subtotal			\$7,560,800	\$10,805,751	\$18,366,551	\$20,745,000	\$22,060,000	\$620,000	\$0	\$620,000
Total Tide and Submerged Lands			\$10,192,800	\$11,535,751	\$21,728,551	\$22,670,000	\$23,010,000	\$2,545,000	\$950,000	\$2,945,000

GAS TAX

12101 Gas Tax

41	27RXX	Birch Street Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$650,000	\$0	\$0	\$0
24	25R11	Bristol Street North Pavement Rehabilitation	Str/Dr	\$0	\$1,388,000	\$1,388,000	\$0	\$0	\$0	\$0	\$0
42	27RXX	City Bridge Maintenance Program	Str/Dr	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0
43	27RXX	Eastbluff Drive Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$770,000	\$0	\$0	\$0
46	28RXX	San Joaquin Hills Road Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$3,180,000	\$0	\$0
27	24R13	MacArthur Blvd Pavement Rehabilitation	Str/Dr	\$0	\$299,373	\$299,373	\$0	\$0	\$0	\$0	\$0
49	30RXX	Newport Coast Dr Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$360,000	\$979,000
30	15R19	Old Newport Boulevard / West Coast Highway Modifications	Str/Dr	\$80,000	\$692,627	\$772,627	\$0	\$0	\$0	\$0	\$0
50	30RXX	Seaview Ave Concrete Reconstruction	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000	\$1,383,000
34	26R04	Slurry Seal Program	Str/Dr	\$0	\$995,000	\$995,000	\$1,800,000	\$0	\$0	\$1,555,000	\$0

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

Pg	Project	Category	FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
			Rebudget	New Budget	Total					
35	25R15	Str/Dr								
	Rehabilitation		\$0	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$0
55	25T01	Transp	\$172,000	\$0	\$172,000	\$0	\$0	\$0	\$0	\$0
	Traffic Signal Rehabilitation Program									
	Von Karman Avenue Pavement									
39	23R15	Str/Dr	\$337,000	\$0	\$337,000	\$0	\$0	\$0	\$0	\$0
	Rehabilitation									
	Subtotal		\$589,000	\$3,500,000	\$4,089,000	\$2,300,000	\$1,420,000	\$3,180,000	\$2,215,000	\$2,362,000
	Total Gas Tax		\$589,000	\$3,500,000	\$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

41	27RXX	Str/Dr	\$0	\$0	\$0	\$0	\$397,000	\$0	\$0	\$0
	Birch Street Pavement Rehabilitation									
43	27RXX	Str/Dr	\$0	\$0	\$0	\$0	\$2,603,000	\$0	\$0	\$0
	Eastbluff Drive Pavement									
45	28RXX	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0	\$0
	Jamboree Road Pavement									
	MacArthur Blvd Pavement									
27	24R13	Str/Dr	\$0	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0
	Rehabilitation									
47	29RXX	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000	\$0
	Newport Center Drive and Santa Cruz									
	Pavement Rehabilitation									
49	30RXX	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
	Newport Coast Dr Pavement									
33	26R11	Str/Dr	\$0	\$0	\$0	\$3,000,000	\$0	\$0	\$0	\$0
	San Miguel Drive - San Joaquin Hills									
	Road to Old Ford Road									
39	23R15	Str/Dr	\$740,000	\$0	\$740,000	\$0	\$0	\$0	\$0	\$0
	Von Karman Avenue Pavement									
	Rehabilitation									
	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

30	15R19	Str/Dr	\$0	\$4,327,881	\$4,327,881	\$0	\$0	\$0	\$0	\$0
	Old Newport Boulevard / West Coast									
	Highway Modifications									
40	21R16	Str/Dr	\$1,400	\$0	\$1,400	\$0	\$0	\$14,709,500	\$0	\$0
	West Coast Hwy Intersection									
	Improvements & Pedestrian Bridge									
	Subtotal		\$1,400	\$4,327,881	\$4,329,281	\$0	\$0	\$14,709,500	\$0	\$0

1230052 Measure M Comp Water Quality

59	26X11	WQ/Env	\$0	\$467,254	\$467,254	\$0	\$0	\$0	\$0	\$0
	Newport Dunes Infiltration Basin									
	Subtotal		\$0	\$467,254	\$467,254	\$0	\$0	\$0	\$0	\$0

1230053 Measure M Comp Transit

59	25T13	Transp	\$18,000	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0
	Balboa Peninsula Trolley Program									
	Subtotal		\$18,000	\$0	\$18,000	\$0	\$0	\$0	\$0	\$0

Total Measure M **\$759,400** **\$7,795,135** **\$8,554,535** **\$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

Pg	Project	Category	FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
			Rebudget	New Budget	Total					

SENATE BILL 1 - ROAD MAINTENANCE AND REHABILITATION ACT(RMRA)

12601 RMRA

41	27RXX Birch Street Pavement Rehabilitation	Str/Dr	\$0	\$0	\$0	\$340,000	\$2,300,000	\$0	\$0	\$0
	Eastbluff Drive Pavement	Str/Dr								
43	27RXX Rehabilitation		\$0	\$0	\$0	\$320,000	\$0	\$0	\$0	\$0
	Jamboree Road Pavement	Str/Dr								
45	28RXX Rehabilitation		\$0	\$0	\$0	\$0	\$0	\$1,102,700	\$0	\$0
	MacArthur Blvd Pavement	Str/Dr								
27	24R13 Rehabilitation		\$0	\$2,380,000	\$2,380,000	\$0	\$0	\$0	\$0	\$0
	Newport Blvd and Via Lido Pavement	Str/Dr								
28	25R12 Rehabilitation		\$80,000	\$0	\$80,000	\$809,000	\$0	\$0	\$0	\$0
	Newport Center Drive and Santa Cruz	Str/Dr								
47	29RXX Pavement Rehabilitation		\$0	\$0	\$0	\$0	\$0	\$500,000	\$2,131,000	\$0
	San Joaquin Hills Road Pavement	Str/Dr								
46	28RXX Rehabilitation		\$0	\$0	\$0	\$0	\$530,000	\$765,300	\$0	\$0
	San Miguel Drive - San Joaquin Hills	Str/Dr								
33	26R11 Road to Old Ford Road		\$0	\$270,000	\$270,000	\$93,000	\$0	\$0	\$0	\$0
50	30RXX Seaview Ave Concrete Reconstruction	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,469,000
	Villa Balboa Trail and Fire Access -	Str/Dr								
48	29RXX Concrete Replacement		\$0	\$0	\$0	\$0	\$0	\$140,000	\$0	\$0
Subtotal			\$80,000	\$2,650,000	\$2,730,000	\$1,562,000	\$2,830,000	\$2,508,000	\$2,131,000	\$2,469,000

Total RMRA \$80,000 \$2,650,000 \$2,730,000 \$1,562,000 \$2,830,000 \$2,508,000 \$2,131,000 \$2,469,000

CONTRIBUTIONS

13501 Contributions

59	26X11 Newport Dunes Infiltration Basin	WQ/Env	\$0	\$311,502	\$311,502	\$0	\$0	\$0	\$0	\$0
	Water and Wastewater Bay Crossing	Water								
94	16W12 Main Rehabilitation		\$114,000	\$0	\$114,000	\$0	\$0	\$0	\$0	\$0
Subtotal			\$114,000	\$311,502	\$425,502	\$0	\$0	\$0	\$0	\$0

13801 Environmental Contributions

57	25X11 Big Canyon Restoration - Phase 3	WQ/Env	\$4,059,000	\$3,266,409	\$7,325,409	\$0	\$0	\$0	\$0	\$0
Subtotal			\$4,059,000	\$3,266,409	\$7,325,409	\$0	\$0	\$0	\$0	\$0

Total Contributions \$4,173,000 \$3,577,911 \$7,750,911 \$0 \$0 \$0 \$0 \$0

TRANSPORTATION AND CIRCULATION

14001 Transportation and Circulation

	Old Newport Boulevard / West Coast	Str/Dr								
30	15R19 Highway Modifications		\$0	\$750,000	\$750,000	\$0	\$0	\$0	\$0	\$0

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

Pg	Project	Category	FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
			Rebudget	New Budget	Total					
40	21R16 West Coast Hwy Intersection Improvements & Pedestrian Bridge	Str/Dr	\$0	\$0	\$0	\$0	\$0	\$500,000	\$0	\$0
	Subtotal		\$0	\$750,000	\$750,000	\$0	\$0	\$500,000	\$0	\$0
	Total Transportation and Circulation		\$0	\$750,000	\$750,000	\$0	\$0	\$500,000	\$0	\$0

BUILDING EXCISE TAX

14101 Building Excise Tax

65	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

AIR QUALITY MANAGEMENT DISTRICT(AQMD)

14201 AQMD Subvention

110	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

58	25X12 Environmental Habitat Restoration - Monitoring and Maintenance	WQ/Env	\$500	\$0	\$500	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$500	\$0	\$500	\$0	\$0	\$0	\$0	\$0
	Total Environmental Liability		\$500	\$0	\$500	\$0	\$0	\$0	\$0	\$0

MAJOR FACILITIES FINANCIAL PLAN

51201 Miscellaneous FFP

12	20F14 City Yard Fueling Sup. Facilities & Transfer Station Rehab	Facilities	\$0	\$1,059,000	\$1,059,000	\$0	\$0	\$0	\$0	\$0
40	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									
18	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

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
Pg	Project	Category	Rebudget	New Budget	Total					
11	Balboa Library / Fire Station No. 1	Facilities								
23F12	Replacement		\$9,500,000	\$6,500,000	\$16,000,000	\$0	\$0	\$0	\$0	\$0
16	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	\$1,135,000	\$0	\$1,135,000	\$0	\$0	\$0	\$0	\$0
	Bonita Creek Park Athletic Field Turf									
63	26P11 Replacement	PHB	\$0	\$2,091,000	\$2,091,000	\$0	\$0	\$0	\$0	\$0
79	30PXX Grant Howald Park - Turf Replacement	PHB	\$0	\$0	\$0	\$0	\$0	\$0	\$920,000	\$0
14	26F11 Newport Coast Pickleball Lighting	Facilities	\$0	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$0
17	30FXX Newport Theatre Arts Center	Facilities	\$0	\$0	\$0	\$0	\$0	\$0	\$900,000	\$0
	Subtotal		\$1,135,000	\$2,341,000	\$3,476,000	\$0	\$0	\$0	\$1,820,000	\$0
Total Major Facilities Financing Plan			\$10,635,000	\$9,900,000	\$20,535,000	\$0	\$0	\$7,420,500	\$6,820,000	\$0
BALBOA VILLAGE PARKING MANAGEMENT DISTRICT										
53501 Balboa Village Parking Mgmt District										
53	25T13 Balboa Peninsula Trolley Program	Transp	\$0	\$121,500	\$121,500	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$0	\$121,500	\$121,500	\$0	\$0	\$0	\$0	\$0
Total Balboa Village Parking Mgmt District			\$0	\$121,500	\$121,500	\$0	\$0	\$0	\$0	\$0
NEIGHBORHOOD ENHANCEMENT										
53601 Neighborhood Enhancement										
21	19D11 Balboa Island Drainage Master Plan / Pump Station	Str/Dr	\$4,967,100	\$0	\$4,967,100	\$0	\$0	\$0	\$0	\$0
	Bonita Creek Park Athletic Field Turf									
63	26P11 Replacement	PHB	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0	\$0
26	26L01 Landscape Enhancement Program	Str/Dr	\$0	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0
	Newport Pier / McFadden Square									
77	22T12 Rehabilitation	PHB	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$5,117,100	\$1,500,000	\$6,617,100	\$0	\$0	\$0	\$0	\$0
Total Neighborhood Enhancement			\$5,117,100	\$1,500,000	\$6,617,100	\$0	\$0	\$0	\$0	\$0
PARK MAINTENANCE MASTER PLAN										
57001 Park Maintenance Master Plan										
63	26P11 Bonita Creek Park Athletic Field Turf Replacement	PHB	\$0	\$55,000	\$55,000	\$0	\$0	\$0	\$0	\$0
25	26R06 Concrete Replacement Program	Str/Dr	\$0	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
64	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

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

Pg	Project	Category	FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
			Rebudget	New Budget	Total					
65	26P01 Playground Refurbishment Program	PHB	\$0	\$150,000	\$150,000	\$0	\$0	\$150,000	\$150,000	\$150,000
	Subtotal		\$0	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000	\$2,300,000
	Total 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

FACILITIES MAINTENANCE

57101 Facilities Maintenance		Category								
	Facilities Maintenance Master Plan	Facilities								
13	26F02 Program	Facilities	\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
	Subtotal		\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
	Total Facilities Maintenance		\$0	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000

WATER FUND

70101 Water Enterprise										
15	26F03 Utilities Yard Facilities Improvements	Facilities	\$0	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
	Subtotal		\$0	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000

70201 Water Capital

90	26R09 Grade Adjustments - Water Valves	Water	\$0	\$119,000	\$119,000	\$122,000	\$125,000	\$128,000	\$132,000	\$135,000
	Subtotal		\$0	\$119,000	\$119,000	\$122,000	\$125,000	\$128,000	\$132,000	\$135,000

70201931 Master Plan All

Asbestos Cement Pipe Replacement										
100	29WXX Program	Water	\$0	\$0	\$0	\$0	\$0	\$1,700,000	\$0	\$0
98	28WXX Bay Crossings (BC-12, BC-17 SA-01)	Water	\$0	\$0	\$0	\$0	\$700,000	\$0	\$6,240,000	\$0
101	29WXX Bluffs Area Pressure Regulation	Water	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$0	\$0
87	24W11 Cathodic Protection Program CM-9 and CM-6 MWD Turnout	Water	\$0	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
88	26W11 Improvements	Water	\$0	\$200,000	\$200,000	\$1,750,000	\$0	\$0	\$0	\$0
102	30WXX Corona Highlands Parallel Pipeline Distribution Valve Replacement	Water	\$0	\$0	\$0	\$0	\$0	\$0	\$311,000	\$0
89	26W06 Program Water Main Easement Pipeline	Water	\$0	\$149,000	\$149,000	\$153,000	\$157,000	\$160,000	\$164,000	\$169,000
97	27WXX Rehabilitation Irvine Terrace East, Shorecliffs and Balboa	Water	\$0	\$0	\$0	\$330,000	\$2,210,000	\$0	\$0	\$0
91	26W12 Peninsula Water Line Replacements	Water	\$0	\$8,940,000	\$8,940,000	\$0	\$0	\$0	\$0	\$0
103	31WXX Lido Isle Westside	Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$510,000
91	24W13 New Water Wells and Pipeline Recycled Water - Study/Design	Water	\$0	\$1,500,000	\$1,500,000	\$0	\$20,000,000	\$0	\$0	\$0
93	25W12 (Newport Center) Water and Wastewater Bay Crossing	Water	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
94	16W12 Main Rehabilitation	Water	\$2,970,000	\$0	\$2,970,000	\$0	\$0	\$0	\$0	\$0
95	26W05 Water System Rehabilitation	Water	\$0	\$520,000	\$520,000	\$533,000	\$547,000	\$560,000	\$574,000	\$589,000

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

Pg	Project	Category	FY 2025-26 Budget Total			2026-27 Plan	2027-28 Plan	2028-29 Plan	2029-30 Plan	2030-31 Plan
			Rebudget	New Budget	Total					
104	31WXX Water Well Rehabilitation Program	Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,076,000
96	23W14 Zones 3 and 4 Pump Station Upgrades	Water	\$0	\$0	\$0	\$4,310,000	\$0	\$0	\$0	\$0
99	28WXX Zone 4 Pipeline Replacement	Water	\$0	\$0	\$0	\$0	\$610,000	\$4,120,000	\$0	\$0
Subtotal			\$3,120,000	\$13,309,000	\$16,429,000	\$7,076,000	\$24,224,000	\$7,540,000	\$7,289,000	\$2,344,000
Total Water Fund			\$3,120,000	\$13,828,000	\$16,948,000	\$7,598,000	\$24,749,000	\$8,068,000	\$7,821,000	\$2,879,000

WASTEWATER FUND

71101 Wastewater Enterprise

Grade Adjustments - Sewer Manhole		Wstwtr								
106	26R09 Covers		\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
107	26S03 Sewer Main Lining and Repairs	Wstwtr	\$0	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000	\$900,000
Subtotal			\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

71201 Wastewater Capital

107	25S03 Sewer Main Lining and Repairs	Wstwtr	\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0
Subtotal			\$500,000	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0

Total Wastewater Fund **\$500,000** **\$1,000,000** **\$1,500,000** **\$1,000,000** **\$1,000,000** **\$1,000,000** **\$1,000,000** **\$1,000,000**

FUNDING TO BE DETERMINED (TBD)

San Joaquin Hills Road Pavement		Str/Dr								
46	28RXX Rehabilitation		\$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 **\$43,409,200** **\$68,858,297** **\$112,267,497** **\$50,730,000** **\$67,109,000** **\$55,174,700** **\$34,373,000** **\$26,158,000**

Total for All Funds **\$43,409,200** **\$68,858,297** **\$112,267,497** **\$50,730,000** **\$67,109,000** **\$55,174,700** **\$34,373,000** **\$26,158,000**

UUD AD Improvement Funds

116	67502 Utilities Undergrounding AD 124	Misc	\$5,397,933	\$0	\$5,397,933	\$0	\$0	\$0	\$0	\$0
Subtotal UUD AD Improvement Funds			\$5,397,933	\$0	\$5,397,933	\$0	\$0	\$0	\$0	\$0

Glossary

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

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

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

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

APPROPRIATION (GANN) LIMIT - Article XIII B 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).

AUDIT – An official inspection of an individual's or organization's accounts, typically by an independent body.

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.


BALANCED BUDGET – When expenditures are offset by an equal amount of revenue.

BUDGET – Line-item revenue estimates and appropriations adopted by City Council for the following fiscal year.

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, if 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.

DEFICIT – The excess of expenditures over revenues.

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.

GEOGRAPHIC INFORMATION SYSTEMS (GIS) – A computer system for capturing, storing, checking, and displaying data related to position on Earth's surface.

GOVERNMENT FINANCIAL OFFICERS' ASSOCIATION (GFOA) – The professional association of state and local finance officers in the United States who are dedicated to the sound management of government financial resources. The association sets program standards for the GFOA's Certificate of Achievement for Excellence in Financial Reporting.


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.

LAGUNA BEACH UNIFIED SCHOOL DISTRICT (LBUSD) – A school district located in a coastal community in Orange County that serves approximately 2,500 students in transitional kindergarten through grade 12.



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.

MAJOR FUND – A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

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.

NEWPORT-MESA UNIFIED SCHOOL DISTRICT (NMUSD) – A school district located in a coastal community in Orange County that serves approximately 18,000 students in transitional kindergarten through grade 12.


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.



PROPRIETARY FUND – A business-like fund of a state or local government. For example, enterprise fund and internal service fund.

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.

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 fund condition statements, transfers reflect the movement of resources from one fund to another based on statutory authorization or specific legislative transfer appropriation authority.

TRANSIENT OCCUPANCY TAX (TOT) – The third largest funding source for the General Fund, derived from hotels and short-term lodging.

UNAPPROPRIATED FUND BALANCE - Refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year.

UNENCUMBERED BALANCE - The balance of an appropriation not yet committed for specific purposes. (See "Encumbrance.")

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An aerial photograph of a crowded beach. The water is a murky greenish-brown color. Numerous people are scattered throughout the water, many of whom are holding surfboards. The surfboards are in various colors, including white, blue, red, and green. The people are also wearing various colored clothing. The overall scene is one of a busy, crowded beach day.

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