



CITY OF NEWPORT BEACH FINANCE COMMITTEE AGENDA

Community Room

100 Civic Center Drive, Newport Beach, CA 92660

Thursday, April 16, 2026 - 3:00 PM

Finance Committee Members:

Joe Stapleton, Councilmember / Chair

Sara J. Weber, Councilmember

Allen Cashion, Committee Member

William Collopy, Committee Member

William Kenney, Committee Member

Kory Kramer, Committee Member

Staff Members:

Seimone Jurjis, City Manager

Jason Al-Imam, Administrative Services Director/Treasurer

Trevor Power, Acting Deputy Finance Director

Vicky Nguyen, Assistant Management Analyst

NOTICE REGARDING PRESENTATIONS REQUIRING USE OF CITY EQUIPMENT

Any presentation requiring the use of the City of Newport Beach's equipment must be submitted to the Administrative Services Director/Treasurer 24 hours prior to the scheduled Finance Committee meeting.

NOTICE REGARDING PUBLIC PARTICIPATION

Questions and comments may also be submitted in writing for the Finance Committee's consideration by sending them to Jason Al-Imam, Administrative Services Director/Treasurer, at jalimam@newportbeachca.gov. To give the Finance Committee adequate time to review your questions and comments, please submit your written comments by no later than 5 p.m. the day prior to the Finance Committee meeting. All correspondence will be made part of the record.

NOTICE TO THE PUBLIC

The Finance Committee meeting is subject to the Ralph M. Brown Act. Among other things, the Brown Act requires that their agenda be posted at least twenty-four (24) hours in advance of each special meeting and that the public be allowed to comment on agenda items before the Committee and items not on the agenda but are within the subject matter jurisdiction of the Finance Committee. The Chair may limit public comments to a reasonable amount of time, generally three (3) minutes per person.

It is the intention of the City of Newport Beach to comply with the Americans with Disabilities Act ("ADA") in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the City of Newport Beach will attempt to accommodate you in every reasonable manner. If requested, this agenda will be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Please contact the City Clerk's Office at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible at (949) 644-3127 or jalimam@newportbeachca.gov.

I. **CALL MEETING TO ORDER**

II. **ROLL CALL**

III. **PLEDGE OF ALLEGIANCE**

IV. **PUBLIC COMMENTS**

Public comments are invited on agenda and non-agenda items generally considered to be within the subject matter jurisdiction of the Finance Committee. Speakers must limit comments to three (3) minutes. Before speaking, we invite, but do not require, you to state your name for the record. The Finance Committee has the discretion to extend or shorten the speakers' time limit on agenda or non-agenda items, provided the time limit adjustment is applied equally to all speakers. As a courtesy, please turn cell phones off or set them in the silent mode.

V. **CONSENT CALENDAR**

A. **MINUTES OF JANUARY 15, 2026**

Recommended Action:

Approve and file.

[DRAFT MINUTES - JANUARY 15, 2026](#)

B. **MINUTES OF FEBRUARY 12, 2026**

Recommended Action:

Approve and file.

[DRAFT MINUTES - FEBRUARY 12, 2026](#)

VI. **CURRENT BUSINESS**

A. **OVERVIEW OF PROPOSED BUDGET FOR FISCAL YEAR 2026-27**

Summary:

Staff will provide the Committee with an overview of the revenue projections and expenditures included in the proposed Fiscal Year 2026-27 budget.

Recommended Action:

Receive and file.

[PRESENTATION](#)

B. FISCAL YEAR 2025-26 FEE STUDY UPDATE

Summary:

Review and discuss the proposed fee updates for Fiscal Year 2025-26

Recommended Action:

Review and discuss the proposed fee updates discussed in this report and provide any recommendations for consideration to the City Manager and City Council.

[STAFF REPORT](#)

[ATTACHMENT A](#)

[ATTACHMENT B](#)

[PRESENTATION](#)

C. FACILITIES FINANCIAL PLAN (FFP) AND HARBOR & BEACHES MASTER PLAN (HBMP)

Summary:

Staff will provide an update on the current status of FFP and HBMP.

Recommended Action:

Review and discuss the report on the Facilities Financial Plan and the Harbor & Beaches Master Plan, accept staff's recommended funding levels, and provide any additional recommendations for consideration by the City Manager and City Council.

[STAFF REPORT](#)

[ATTACHMENT A](#)

[ATTACHMENT B](#)

[PRESENTATION](#)

D. BUDGET AMENDMENTS FOR QUARTER ENDING MARCH 31, 2026

Summary:

Staff will report on the budget amendments from the prior quarter.

Recommended Action:

Receive and file.

[STAFF REPORT](#)

[ATTACHMENT A](#)

E. WORK PLAN REVIEW

Summary:

Staff will report on the upcoming Finance Committee items.

Recommended Action:

Receive and file.

[WORK PLAN](#)

VII. ADJOURNMENT

**CITY OF NEWPORT BEACH
FINANCE COMMITTEE
JANUARY 15, 2026 MEETING MINUTES**

I. CALL MEETING TO ORDER

The meeting was called to order at 3:00 p.m. in the Civic Center Community Room, 100 Civic Center Drive, Newport Beach, California 92660.

II. ROLL CALL

PRESENT: Chair Stapleton, Councilmember Robyn Grant, Councilmember Sara Weber, Committee Member Cashion, Committee Member William Kenney, Committee Member Kramer

ABSENT: None

STAFF PRESENT: City Manager Seimone Jurjis, Administrative Services Director/Treasurer Jason Al-Imam, Acting Deputy Finance Director Trevor Power, Assistant Management Analyst Vicky Nguyen, Budget Manager Jessica Nguyen, Senior Budget Analyst Abigail Marin, Budget Analyst Courtney Buck, Budget Analyst Anthony Alannouf, Senior Accountant Jeremiah Lim, Purchasing and Contracts Administrator Jennifer Anderson, Senior Buyer Jackqueline Nguyen, Administrative Manager Raymund Reyes, Assistant Management Analyst Lili Banuelos, Fire Marshal James Gillespie, Administrative Assistant Tawny DeAnda, Management Fellow Alexandra Delmonico, Public Works Finance/Administrative Manager Theresa Schweitzer

OTHER ENTITIES: Genny Lynkiewicz, Chandler Asset Management
Keith Stribling, Public Financial Management
Dennis Yu, Public Agency Retirement Services

MEMBERS OF THE PUBLIC: George Lesley, Jim Mosher, Nancy Scarbrough

III. PLEDGE OF ALLEGIANCE

Administrative Services Director/Treasurer Jason Al-Imam led the Pledge of Allegiance

IV. PUBLIC COMMENTS

Chair Stapleton opened the public comments.

Jim Mosher thanked the Chair and committee members and expressed appreciation to the Finance Department staff for providing printed copies of the materials being discussed. He stated that the availability of printed materials is helpful for members of the public attending the meeting and noted that such materials are typically not available at City Council meetings. He advised committee members, particularly those not serving concurrently on the City Council, that the City Council recently adopted an ordinance reorganizing City departments. He stated that under the reorganization, the Finance Department will become a division within a new Administrative Services Department, Human Resources will be partially incorporated into that department, and the Risk Management function will move to the City Attorney's Office. He noted that this restructuring may affect how future budgets are organized and reviewed. He further stated that the City Council is considering suspending Finance Committee meetings and that, if this action occurs, the current meeting could be the committee's last. He also identified a minor correction to the meeting minutes

on page 5 of the agenda packet, noting that the minutes incorrectly refer to “Committee Kory Kramer,” which should instead read “Committee Member Kory Kramer.”

Nancy Scarbrough stated that a national policy concept being discussed involves reducing or eliminating property taxes for homeowners over age 65 who own their homes outright. She emphasized that the City’s revenue is largely driven by property taxes and expressed interest in understanding how such a change could affect City resources. She stated that approximately 25% of the City’s population is over age 65 and approximately 25% is under age 24, and that she expects these demographics to shift significantly over time. She recommended that the City monitor this issue moving forward and, if necessary, retain a consultant to quantify potential fiscal impacts. She expressed concern about the possible elimination of Finance Committee meetings, stating that she has attended meetings for many years and previously served on the committee. She stated that the committee provides significant value and enhances transparency. She suggested alternatives such as recording meetings and posting them on the City’s website to expand public access and participation. She urged the City to carefully consider the implications before making any final decision.

Chair Stapleton closed public comments.

There was no further discussion on the item.

V. CONSENT CALENDAR

A. MINUTES OF NOVEMBER 13, 2025

Recommended Action:

Receive and file.

MOTION: Committee Member Collopy moved to approve the minutes of November 13, 2025 Finance Committee meeting as amended, seconded by Committee Member Kenney. The motion carried as follows:

- AYES: Collopy, Cashion, Kenney, Kramer, Weber, Grant, Stapleton
- NOES: None
- ABSENT: None
- ABSTAIN: None

There was no further discussion on the item.

VI. CURRENT BUSINESS

A. REVIEW OF INVESTMENT POLICY

Recommended action:

Review and discuss this report and recommend that the City Council formally approve the proposed changes to Council Policy F-1 by adopting a resolution.

Administrative Services Director/Treasurer Jason Al-Imam introduced the agenda item and provided background on the City’s relationship with Chandler Asset Management. He explained that Chandler Asset Management previously presented to the committee in September regarding the City’s investment policy and portfolio performance, which prompted questions concerning the firm’s contract and role. He reported that the contract predates his tenure with the City and was executed following a competitive Request for Proposals (RFP). He noted that the contract became effective January 1, 2023, is a five-year agreement, and will expire in December 2027. He described the compensation structure, explaining that it includes six basis points on the first \$200 million under management and three basis points on amounts above that threshold. He clarified that funds held in Local Agency Investment Fund (LAIF) and California Asset Management Program (CAMP) are internally managed and do not incur

management fees, and that only assets overseen by Chandler Asset Management are subject to fees.

Administrative Services Director/Treasurer Al-Imam introduced Genny Lynkiewicz of Chandler Asset Management to present the proposed updates to the City's investment policy. He noted that the committee was previously briefed on the proposed changes in September and that staff waited for relevant legislative updates to be enacted and signed into law before returning with the item.

Ms. Lynkiewicz provided an overview of Chandler Asset Management, stating that the firm was founded in 1988 by Kate Chandler to specialize in investing for public agencies. She reported that approximately 88% of the firm's business serves public agencies and that assets under management total approximately \$45 billion. She identified several public agency clients located in Southern California. She reviewed the City's investment policy in comparison to California Government Code and explained that investment limitations for public agency operating funds were strengthened following the Great Financial Crisis. She emphasized that the regulations prioritize high-quality investments such as U.S. Treasuries and corporate bonds. She noted that corporate bonds are limited to a maximum of 30% of the portfolio and must carry a rating of single-A or higher.

Administrative Services Director/Treasurer Al-Imam clarified that while money market funds and mutual funds are allowable investments, their underlying holdings must comply with California Government Code requirements. He observed that some well-known mutual funds, such as Pacific Investment Management Company (PIMCO) do not meet those requirements.

Committee Member Collopy asked why the City's investment policy limits commercial paper maturity to 270 days when California Government Code allows maturities of up to 397 days, and inquired whether there is a material yield difference between the two maturities.

Ms. Lynkiewicz responded that recent legislative changes under Senate Bill (SB) 595 increased the allowable maturity to 397 days effective January 1, and explained that staff is recommending the City's policy be updated accordingly. She outlined additional recommended changes, including extending authorization for investment of up to 40% of the portfolio in commercial paper through 2031.

Ms. Lynkiewicz explained that other proposed changes include allowing the purchase of zero-interest or negative-yield government securities during negative interest rate environments.

Committee Member Kenney inquired about the difference in the yield between 270-day and 397-day commercial paper.

Ms. Lynkiewicz reported that the yield difference is approximately 10 to 20 basis points.

Committee Member Kenney requested clarification regarding differences in risk profile.

Ms. Lynkiewicz explained that longer maturities involve marginally higher risk but noted that commercial paper remains a short-term investment instrument. She advised that investments would continue to be limited to approved issuers and closely monitored.

Ms. Lynkiewicz reviewed proposed updates to glossary terms related to placement service deposits, additions of definitions for fiduciary and joint powers authority, and revisions replacing references to the Finance Director with Administrative Services Director, along with minor formatting updates.

Chair Stapleton opened public comments.

Mr. Mosher objected to replacing references to the Finance Director with Administrative Services Director, citing City Charter Section 605, which requires the appointment of a Finance Director to administer the City's financial affairs. He commented on the commercial paper provisions and recommended that policy language clearly describe permitted investment levels rather than relying solely on prohibitions. He expressed concern that conflicting limitations could create confusion. He questioned the inclusion of authority to invest in securities with zero or negative interest accrual, stating that such investments appear counterintuitive.

Chair Stapleton closed public comments.

Councilmember Grant commented on Mr. Mosher's remarks and suggested confirming with the City Attorney that the City Charter permits the referenced departmental name changes, noting that the changes appear administrative in nature and do not alter core duties.

Committee Member Kenney inquired whether the Administrative Services Director is also the City Manager.

Mr. Al-Imam confirmed that his Administrative Services Director full title is Administrative Services and Finance Director.

City Manager Seimone Jurgis clarified that the City Manager administers the policies and programs which is referred to as the City Administrator. He noted that from a department standpoint, Mr. Al-Imam is the Administrative Services and Finance Director and continues to be the City Treasurer in accordance with the Charter and remains responsible for the City's finances.

MOTION: Committee Member Collopy moved to recommend that the City Council formally approve the proposed changes to Council Policy F-1 by adopting a resolution, seconded by Committee Member Cashion. The motion carried as follows:

AYES: Cashion, Kenney, Kramer, Weber, Grant, Stapleton

NOES: None

ABSENT: None

ABSTAIN: None

There was no further discussion on the item.

B. OPEB ACTUARIAL VALUATION REPORT UPDATE

Recommended action:

Receive and file.

Budget Analyst Anthony (Tony) Alannouf explained that Other Postemployment Benefits (OPEB) generally fall into three categories. He described the first as a legacy defined benefit plan that applies to employees and retirees enrolled as of December 31, 2005, which is considered an OPEB liability because benefits are received in retirement. He explained that the second category is the CalPERS Minimum Required Contribution (MRC) under the Public Employees' Medical and Hospital Care Act (PEMCHA), which requires agencies contracting with CalPERS to contribute a minimum amount toward retiree health insurance. He reported that the MRC increased from \$158 per month in 2025 to \$162 per month in 2026 and noted that the legacy plan and MRC together represent the City's explicit OPEB liability. He explained that the third category is a Defined Contribution Retirement Health Savings Plan for employees hired after December 2005, under which the City's obligation ends once required contributions are made during employment.

Budget Analyst Alannouf explained that an additional implicit OPEB subsidy arises from the CalPERS community-rated health plan structure, where retirees pay the same premiums as active employees despite higher expected medical costs. He noted that accounting standards require the implicit subsidy to be included in the actuarial valuation, but clarified that the City's targeted funding levels are based on the explicit subsidy only, consistent with common practice. Committee Member Collopy asked whether the implicit subsidy would be limited to the value of an HMO plan if a retiree selected a PPO plan. Administrative Services Director/Treasurer Al-Imam explained that the implicit subsidy reflects the premium structure itself and clarified that retirees selecting more expensive plans must pay the difference beyond the City's capped benefits.

Administrative Services Director/Treasurer Al-Imam provided additional context regarding the establishment of a Section 115 OPEB trust, explaining that state investment restrictions generally limit cities to shorter-term investments and prohibit equities. He explained that establishing an Internal Revenue Code Section 115 trust allows broader investment options under an adopted investment policy.

Budget Analyst Alannouf reported that the City established a CalPERS-managed Section 115 OPEB trust (CERBT) approximately 17 years ago. He explained that following changes to the CERBT asset allocation in 2022 that reduced expected returns and increased volatility, staff evaluated alternatives and identified Public Agency Retirement Services (PARS), which manages pension and OPEB assets for approximately 500 public agencies. He reported that the Finance Committee supported establishing a PARS OPEB trust in January 2024 using a balanced investment strategy with an expected return of 6.74%, compared with approximately 6.1% under CERBT. He reported that the City Council approved the transition in March 2024 and assets were transferred in May 2024.

Budget Analyst Alannouf reported that as of June 30, 2025, OPEB trust assets exceeded \$48 million compared to an explicit liability of \$37.6 million, resulting in a funded ratio of 128%. He reported that approximately \$20 million of the trust balance represents investment earnings and that the PARS trust achieved a 10.71% return in fiscal year 2025 with an annualized net return of 11.56% since the transfer.

Committee Member Collopy asked what the outcome may have been if the City had remained with CERBT. Administrative Services Director/Treasurer Al-Imam responded that returns would likely have been lower due to CERBT's more limited investment options. Committee Member Kenney asked whether CERBT could invest in equities. Administrative Services Director/Treasurer Al-Imam confirmed that it can but explained that investment options are more limited.

Dennis Yu, Executive Vice President with PARS, explained that PARS has provided retirement plan services to public agencies for more than 40 years and has worked with the City for over 30 years administering multiple retirement plans. He stated that the transfer to PARS provided the City greater investment and administrative flexibility and noted that assets are held at U.S. Bank and managed by PFM Asset Management. He explained that the City retains discretion over investment strategy and that the program may also support funding of pension liabilities within the same trust structure subject to legal requirements.

Committee Member Collopy noted that the OPEB trust currently has a surplus of approximately \$10.6 million and asked how staff intends to use the excess funds. Administrative Services Director/Treasurer Al-Imam explained that the OPEB trust is irrevocable and funds may only be used to reimburse the City for qualifying OPEB expenditures. He noted that these reimbursements free General Fund resources that could be redirected to other priorities such as establishing a pension trust.

Mr. Yu confirmed that reimbursements are limited to actual OPEB expenditures and reported that approximately \$8 million in eligible costs had been identified over the past two years. Administrative Services Director/Treasurer Al-Imam stated that the City currently draws approximately \$3 million annually from the trust and that up to an additional \$5 million may be reimbursed.

Chair Stapleton asked whether reaching 100% funding could create concern if market conditions decline in the future, potentially reducing the funding level below full funding. Administrative Services Director/Treasurer Al-Imam responded that maintaining a modest level of overfunding can provide stability against market volatility but cautioned that excessive overfunding may result in assets being unnecessarily restricted within the trust. Keith Stribling of Public Financial Management added that maintaining approximately 90% funding can provide flexibility to contribute additional funds later if needed.

Committee Member Collopy asked about the one-year reporting delay in the valuation data. Administrative Services Director/Treasurer Al-Imam explained that Governmental Accounting Standards Board reporting requirements include a one-year actuarial lag and clarified that the figures presented reflect the most current available data as of June 30, 2025.

Mr. Stribling reported that the portfolio gained an additional 7% in the final six months of the year, resulting in a 13.6% return for calendar year 2025 and increasing total assets to approximately \$52 million.

Chair Stapleton discussed the potential use of excess assets and noted that while the OPEB trust is fully funded, the City's pension system remains approximately 82% funded. He suggested that reimbursements from the OPEB trust could help support establishment of a Section 115 pension trust.

Committee Member Kenney asked whether the City is required to make annual contributions to the PARS trust. Administrative Services Director/Treasurer Al-Imam confirmed that no annual contribution requirement exists.

Chair Stapleton asked about the timeline for discussing potential use of the funds. Administrative Services Director/Treasurer Al-Imam stated that policy discussions are expected at a City Council study session scheduled for January 27.

Budget Analyst Alannouf reported that the City's OPEB liability is fully funded and that this funding status has generated approximately \$4 million in annual savings beginning in the prior fiscal year.

Chair Stapleton opened public comments. Hearing none, he closed public comments.

Chair Stapleton received and filed the item.

There was no further discussion on the item.

C. GENERAL FUND AND TIDELANDS FUND LONG RANGE FINANCIAL FORECAST UPDATE

Recommended action:

Receive and file.

Budget Manager Jessica Nguyen presented the General Fund and Tidelands Fund Long-Range Financial Forecast (LRFF) covering Fiscal Years 2027 through 2046 and explained that the LRFF serves as a strategic planning tool to evaluate the City's long-term fiscal capacity based on projected revenues and financial obligations. She described the three-step process used to prepare the forecast: establishing baseline revenue and expenditure growth using

historical trends and external data; adjusting line items that do not follow typical growth patterns, such as pension payments, interest income, ground lease revenue, and master financing plan transfers; and maintaining flexibility within the model to evaluate alternative scenarios and fiscal impacts.

Budget Manager Nguyen stated that the forecast uses the Fiscal Year 2026 adopted budget as the baseline and incorporates the amended personnel budget to reflect recently approved Memoranda of Understanding. She explained that projected surpluses reflect the difference between revenues and expenditures and do not assume additional savings or new revenues beyond those included in the adopted budget.

Budget Manager Nguyen reviewed revenue assumptions, reporting that property tax revenue is projected to increase by 4.5% in Fiscal Year 2027, with long-term growth estimated at 3% to 4% annually. She stated that sales tax revenue is projected to increase by 3% in Fiscal Year 2026 and 5.2% in Fiscal Year 2027, with average annual growth of 2.6% thereafter. She also reported that transient occupancy tax, which represents nearly 10% of General Fund revenues, is projected to decline by 4.3% in Fiscal Year 2027 before increasing at an average annual rate of 2.9%.

Committee Member Collopy asked about the projected decline in transient occupancy tax revenue. Budget Manager Nguyen explained that the decline is primarily attributable to reduced international travel. Committee Member Kramer noted that COVID-related impacts and major hotel renovations, including repositioning of the Pelican Hill Resort, are also expected to affect Fiscal Year 2027 revenues. Chair Stapleton asked whether the Pelican Hill project had been delayed. Committee Member Kramer confirmed that the project is delayed.

Budget Manager Nguyen reviewed other revenues, including service fees, fines, property income, transfers, and miscellaneous revenues, which represent approximately 8% of total revenues and are projected to grow at an average annual rate of 3%. Committee Member Cashion asked whether revenue assumptions were developed internally or with external consultants. Administrative Services Director/Treasurer Al-Imam responded that HdL Companies provides property tax and sales tax projections while most other revenue assumptions are developed internally with consultant support.

Budget Manager Nguyen reviewed expenditure assumptions, explaining that salaries and benefits for Fiscal Years 2027 and 2028 are based on the amounts reflected in the approved Memorandums of Understanding (MOUs), and that a 2% annual growth rate is projected in the outer years with no staffing increases. She reported that the forecast assumes an annual pension contribution of \$40 million, with \$37 million funded by the General Fund, and that the pension liability is projected to be fully paid off by Fiscal Year 2033 under current assumptions.

Committee Member Kramer asked whether the City Manager is projecting revenue from future development. City Manager Jurjis stated that potential revenues from development agreements, property tax increases, and permit fees are not incorporated into the current budget and are being evaluated as part of the next fiscal year's budget.

Budget Manager Nguyen reported that non-personnel costs are projected to grow at an average annual rate of 5.2%, with higher growth in Fiscal Year 2027 reflecting increased refuse contract costs. She explained that the Tidelands Fund forecast uses the same methodology as the General Fund and reported that the Tidelands Fund transfers approximately \$20 million annually to the General Fund for services in the Tidelands area.

Chair Stapleton asked about the harbor's annual deficit. Administrative Services Director/Treasurer Al-Imam reported that the harbor operates at an annual deficit of approximately \$10 million because Tidelands revenues, including lease revenue, do not fully offset expenditures related to public safety and harbor services.

Budget Manager Nguyen reported that development of the Fiscal Year 2027 budget is underway and that a preliminary General Fund surplus of \$5.8 million is projected, excluding departmental program enhancement requests. She stated that the forecast shows the General Fund remaining financially stable over the 20-year period with ongoing surpluses and no structural deficit.

Committee Member Collopy emphasized the importance of maintaining the model as a dynamic budgeting tool. Administrative Services Director/Treasurer Al-Imam added that the LRFF allows staff to test alternative assumptions, including recession scenarios and revenue fluctuations.

Chair Stapleton opened public comments.

George Lesley asked whether property tax projections include revenue from new housing development. Administrative Services Director/Treasurer Al-Imam responded that projections include only properties currently on the tax roll and do not assume future development-related revenues.

Mr. Mosher commented on uncertainty regarding future Tidelands Fund revenues, including harbor lease and mooring rate policies and State Lands Commission findings, and asked how staff is addressing these uncertainties. Administrative Services Director/Treasurer Al-Imam responded that assumptions remain conservative and reflect existing policies, noting that future revenue increases would improve the forecast.

Chair Stapleton closed public comments.

Chair Stapleton received and filed the item.

There was no further discussion on the item.

D. BUDGET AMENDMENTS FOR QUARTER ENDING DECEMBER 31, 2025

Recommended action:

Receive and file.

Chair Stapleton asked whether there were any questions regarding the budget amendments.

Hearing none, Chair Stapleton opened public comments. Hearing none, Chair Stapleton closed public comments.

Chair Stapleton received and filed the item.

There was no further discussion on the item.

E. INTERNAL AUDIT PROGRAM UPDATE

Recommended action:

Receive and file.

Administrative Services Director/Treasurer Al-Imam presented an update on the City's Internal Audit Program. He reported that in March 2025 staff completed an enterprise risk assessment evaluating internal control risks across City operations, which identified twelve focus areas used to develop a multi-year internal audit work plan. He noted that three focus areas were audited in fall 2025 and completed, with the remaining nine scheduled for review in future years. Administrative Services Director/Treasurer Al-Imam explained that one completed audit examined long-term funding strategies and cost recovery practices. He reported that the City retained Eide Bailey, one of two internal audit firms approved by the City Council, to conduct

the review. He stated that the audit recommended presenting the full 40-year Facilities Financing Plan to support long-term financial planning, noting that staff typically presents only the first five years due to the more immediate planning horizon. He added that the audit also recommended more frequent reviews of equipment maintenance rates to ensure they reflect actual operating costs and remain equitable across departments.

Administrative Services Director/Treasurer Al-Imam reported that the second completed audit reviewed the City's Risk Management Program. He explained that Eide Bailey evaluated claim handling practices, insurance coverage and renewals, reserve adequacy, and related procedures. He noted that several findings were addressed through subsequent organizational changes, including transferring the risk management function from Human Resources to the City Attorney's Office. He explained that the City Attorney now serves as the Risk Manager, clarifying responsibilities identified in the audit. He added that the audit also recommended further review of factors contributing to rising general liability claim costs.

Administrative Services Director/Treasurer Al-Imam reported that the third completed audit addressed grant management. He explained that The Pun Group reviewed grant-related policies, procedures, and systems, including reimbursement and expenditure tracking. He stated that because the City's grant management process is decentralized, with departments administering their own grants, the audit recommended periodic Citywide training to strengthen consistency and internal controls. He noted that staff plans to coordinate a comprehensive internal training program.

Committee Member Collopy inquired who would conduct the training. Administrative Services Director/Treasurer Al-Imam responded that the training may be conducted by City staff or in coordination with external auditors.

Councilmember Grant asked whether the City has conducted audits related to grants awarded by the City rather than grants received. Administrative Services Director/Treasurer Al-Imam responded that such audits have not been conducted within the past three years but may have occurred earlier and acknowledged the question as a valid consideration.

Councilmember Grant commented that based on her experience serving on City boards and commissions over the past 15 to 20 years, grant awarding has remained decentralized across several departments and commissions. She expressed interest in staff reviewing whether duplicative grant programs exist or whether multiple entities may be pursuing similar funding sources.

Committee Member Kenney asked whether the City has studied the feasibility of a centralized grant-writing function. Administrative Services Director/Treasurer Al-Imam responded that the City is currently working with a consultant to pursue specific grant opportunities.

Chair Stapleton opened public comments.

Mr. Mosher asked whether more detailed internal audit reports exist beyond the summaries presented. Administrative Services Director/Treasurer Al-Imam responded that Eide Bailey produces detailed reports describing audit scope, testing, and findings, while The Pun Group report consists of the summary provided.

Mr. Mosher commented on several audit recommendations, questioning the value of including a 40-year facilities financing analysis given the City's shorter General Plan planning horizon. He also expressed concern about promptly referring delinquent damage recovery claims to collection agencies and about consolidating risk management responsibilities within the City Attorney's Office. He recommended that the annual claims report provided to the City Manager also be presented to the City Council to improve transparency. He further commented on grant

policy considerations, referencing examples of nonprofits and departments obtaining grant funding that benefits the City.

Mr. Lesley asked whether internal audit review areas include payroll and disbursements and whether those areas are planned for future review. Administrative Services Director/Treasurer Al-Imam responded that payroll and disbursement audits were conducted within the past 12 to 24 months and are scheduled for future audit cycles.

Mr. Lesley commented on potential payroll and disbursement risks, including fictitious employees or vendors, and asked whether controls exist to address those risks. Administrative Services Director/Treasurer Al-Imam explained that segregation of duties between Human Resources and payroll functions serves as a key internal control.

Chair Stapleton closed public comments.

Chair Stapleton received and filed the item.

There was no further discussion on the item.

F. WORK PLAN REVIEW

Recommended action:

Receive and file.

Chair Stapleton explained that, as previously discussed, the Finance Committee may or may not continue to meet, depending on action to be taken by the City Council. He indicated that the matter would be considered at the City Council meeting scheduled for January 27, at which time the City Council would determine how to proceed. He reported that the next regularly scheduled Finance Committee meeting was tentatively set for February 12 but noted that no calendar invitations had been issued. He advised that it may be appropriate to place the meeting on calendars for the time being, with the understanding that members would be notified if the committee were suspended. He explained that if the Finance Committee were suspended, committee members would receive communication from staff regarding that decision.

Regarding the committee termination process, Chair Stapleton explained that a resolution would be presented to the City Council at the January 27 meeting which would ask the City Council whether it wished to suspend the Finance Committee based on the information previously presented. He further explained that if a majority of the City Council votes in favor of suspension, the Finance Committee would be suspended until further notice.

City Manager Jurjis noted that an ad hoc committee would then be created to determine whether the Finance Committee should continue, be modified, or be reinstated in a different form.

Chair Stapleton observed that the City Council currently has several significant topics on its agenda and commented that attendance by committee members would be beneficial, particularly for further discussion of OPEB matters.

Chair Stapleton received and filed the item.

There was no further discussion on the item.

VII. AJOURNMENT

The Finance Committee adjourned at 4:26 p.m.

Attest:

Joe Stapleton, Chair
Finance Committee

Date

DRAFT

**CITY OF NEWPORT BEACH
FINANCE COMMITTEE
FEBRUARY 12, 2026 MEETING MINUTES**

I. CALL MEETING TO ORDER

The meeting was called to order at 3:00 p.m. in the Civic Center Community Room, 100 Civic Center Drive, Newport Beach, California 92660.

II. ROLL CALL

PRESENT: Chair Stapleton, Councilmember Sara Weber, Committee Member Cashion, Committee Member William Kenney, Committee Member Kramer

ABSENT: None

STAFF PRESENT: Administrative Services Director/Treasurer Jason Al-Imam, City Manager Seimone Jurjis, Budget Manager Jessica Nguyen, Accounting Manager Trevor Power, Assistant Management Analyst Vicky Nguyen, Senior Budget Analyst Abigail Marin, Budget Analyst Courtney Buck, Budget Analyst Anthony Alannouf, Accountant Bryan Bello

OTHER ENTITIES: Jonathan Foster, Davis Farr LLP

MEMBERS OF THE PUBLIC: Jim Mosher, Nancy Scarbrough, Laura Curran

III. PLEDGE OF ALLEGIANCE

Councilmember Sara Weber led the Pledge of Allegiance

IV. PUBLIC COMMENTS

Chair Stapleton opened the public comments.

Jim Mosher stated that he had attempted to raise his question at the prior Tuesday City Council meeting but did not receive a response. He stated that the issue was more appropriate for the Finance Committee because it concerned how City staff interpret the budget-approval process and when funds must be formally appropriated before staff undertakes work. He stated that the City is anticipating the need to replace its Police Headquarters. He noted that the current Capital Improvement Program (CIP) anticipates funding beginning in approximately three years and includes no funding for the current fiscal year. He referenced the January 31st planning session, during which the City Council heard a recommendation to accelerate that schedule and amend the CIP to add \$1.5 million in the current fiscal year to hire a consultant and develop plans for a new Police Station at the Civic Center. He asked whether staff interprets the City Council's general expression of support as authorization to begin soliciting proposals, issuing a Request for Proposal (RFP), and evaluating consultant submissions before a formal budget amendment creates the necessary project account. He asked whether staff may expend time and effort toward the project on the assumption the City Council will ultimately fund it, or whether the budget must be amended first.

City Manager Seimone Jurjis responded that any consultant contract exceeding \$120,000 requires City Council approval. He stated that staff does have authority to proceed with an RFP prior to City

Council approval of a contract, and that the City Council would consider a budget amendment in conjunction with the contract award.

Laura Curran stated that she resides in Corona del Mar and expressed appreciation that the Finance Committee continues to include resident participation. She described her long-standing involvement with the Civic Center Park, beginning in 2005 through discussions with Jan Van der Sloot, Nancy Gardner, and various council members, to establish Orange County Coastal Habitat as the primary landscaping medium for the 4.5-acre parcel. She stated that the native-plant design preceded the Sculpture Garden and that many residents invested substantial time in the project.

Ms. Curran stated that the Civic Center Park proposal to relocate the Police Station is personal to her, but she also wished to address the financial implications. She stated that during the planning session she listened to Public Works Director Dave Webb's presentation, in which he noted that the City could build at the proposed site because it already owns the land. She expressed concern that no mention was made of what the City would lose by removing the existing habitat, landscaping investment, and community value of the park.

Ms. Curran stated that sound financial analysis requires consideration of fully burdened costs. She described the habitat's watershed benefits, recreational value, and health benefits to residents. She noted that the park uses significantly less water than a traditional park of comparable size and has extensive ecological value supporting more than 67 species. She added that the park generates substantial social-media engagement due to popular sculptures, including the bunnies, and is frequently used for family, wedding, and prom photographs.

Ms. Curran stated that if the City attempted to recreate the park's landscape and habitat elsewhere, it could cost approximately \$40 million. She urged the committee to consider these embedded values as part of any financial evaluation of constructing a Police Station at that location. She compared the situation to Central Park in New York, stating that building facilities within a central public park would fundamentally alter its character. She referenced the City's ongoing CalPERS paydown efforts, stating appreciation as a CalPERS member but expressing concern that building the most expensive version of the Police Station while removing a valuable public asset seemed inconsistent with fiscal-responsibility messaging. She concluded by offering to provide committee members with a tour of the park and its history.

Chair Stapleton closed public comments.

Chair Stapleton received and filed the item.

There was no further discussion on the item.

V. CURRENT BUSINESS

A. FINANCIAL STATEMENT AUDIT RESULTS AND RELATED COMMUNICATION FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Recommended action:

Receive and file.

Administrative Services Director/Treasurer Jason Al-Imam introduced the item and explained that the report concerned the City's annual financial statement audit for the fiscal year ending June 30, 2025, which includes the balance sheet, income statement, and notes to the financial statements. He stated that the financial statements are typically finalized by December 31 but were delayed by one month due to implementation of Governmental Accounting Standards Board (GASB) 101 related to compensated absences, which required additional year-end closing work. He noted that audit partner Marc Davis was unable to attend due to illness and introduced Jonathan Foster of Davis Farr LLP to present the report.

Jonathan Foster thanked the committee and explained that he would review the audit scope, management's responsibilities, the auditor's responsibilities, and the audit results, including the impact of GASB 101. He stated that the annual financial audit is incorporated into the City's Annual Comprehensive Financial Report (ACFR) and includes the auditor's opinion. He explained that the opinion outlines the responsibilities of both management and the auditors and is accompanied by reports on internal controls and compliance, as well as a Summary of Audit Results letter. He reported that there were no deficiencies in internal controls and no instances of noncompliance identified.

Mr. Foster stated that the firm would also issue a Single Audit report for federal expenditures, which was underway and required to be completed by the end of March. He explained that the Single Audit evaluates compliance with federal grant requirements. He added that the firm would issue an agreed-upon procedures report related to the City's appropriations limit and that no exceptions were identified.

Mr. Foster summarized management's responsibilities, including preparing and fairly presenting the financial statements in accordance with Generally Accepted Accounting Principles (GAAP), maintaining internal controls, ensuring the statements are free from material misstatement, and evaluating the City's ability to continue as a going concern. He stated that management concluded the City would remain operational for at least twelve months. He explained that the auditors' responsibility is to issue an opinion on the financial statements and provide reasonable assurance that they are free from material misstatement due to fraud or error. He noted that the audit included evaluating internal controls and testing areas such as cash receipting, disbursements, purchasing compliance, payroll, and investment compliance.

Mr. Foster outlined the audit timeline, noting that initial communication with the Finance Committee occurred on May 8, 2025, interim audit work was conducted in June 2025, and final fieldwork occurred from November 2025 through January 2026. He reported that the audit resulted in an unmodified opinion, the highest level of assurance an auditor can issue. He stated that an Emphasis of Matter paragraph was included to highlight the required implementation of GASB 101.

Mr. Foster summarized the financial results, stating that assets and deferred outflows increased slightly while liabilities and deferred inflows decreased, resulting in an increase in the City's net position of approximately \$60.4 million. He reported that revenues decreased by approximately \$23.8 million and expenses decreased by approximately \$16.9 million.

Accounting Manager Trevor Power explained that the revenue decline was largely attributable to the prior year's issuance of approximately \$25 million in assessment district bonds.

Administrative Services Director/Treasurer Al-Imam noted that governmental accounting treats bond proceeds as revenue, so the absence of those proceeds in the current year created the year-over-year decline.

Mr. Foster reviewed the Summary of Audit Results letter and stated that auditors identified two significant risks: implementation of GASB 101 due to its impact on compensated absence liabilities and compliance with federal grant requirements. He explained that GASB 101 requires governments to accrue both compensated absences payable upon separation and leave likely to be used in future periods, including related payroll taxes. He stated that auditors also evaluated significant estimates, including useful lives of capital assets, pension and OPEB actuarial valuations, and estimated claims payable, and found them to be reasonable. He reported that there were no unusual transactions, no material audit adjustments, no uncorrected misstatements, and no difficulties encountered during the audit. He noted that management provided all required representations and that there were no consultations with outside accounting firms.

Committee Member Collopy asked whether auditors are required to provide an opinion on state grants.

Mr. Foster responded that the State does not require a separate audit of state grants unless requested by a specific agency and noted that state agencies sometimes conduct their own audits.

Committee Member Collopy asked about the relative size of state and federal grant revenue.

Accounting Manager Power stated that the City generally receives relatively few grants and does not rely heavily on grant funding. He reported that in fiscal year 2025 the City received approximately \$1.25 million in federal funds and a comparable amount from the State.

Administrative Services Director/Treasurer Al-Imam explained that most federal revenue derives from Community Development Block Grant (CDBG) funds, while state funding varies by program.

Chair Stapleton provided examples of project-based funding, including the trash wheel project and a restoration project.

Committee Member Kenney asked whether most grant funds support the Capital Improvement Program (CIP).

Administrative Services Director/Treasurer Al-Imam confirmed that many grants are restricted for capital purposes.

Mr. Foster noted that the threshold requiring a Single Audit is currently \$750,000 but will increase to \$1 million next fiscal year.

Committee Member Kramer commended staff and noted that an unmodified opinion reflects strong financial management.

Chair Stapleton opened public comments.

Mr. Mosher stated that certain information in the Letter of Transmittal appeared confusing or inconsistent. He noted that the ACFR references approximately 4,300 recreational and sports charter boats in a "21-square-mile harbor area," while the City website previously referenced approximately 9,000 boats in the same area. He expressed concern that both the vessel count and harbor size appear inaccurate, noting that the City's total land area is listed as 24 square miles and that he believes the harbor area is closer to 2 square miles. Mr. Mosher also commented on the description of property tax reassessment in the ACFR, stating that the explanation should reference reassessment for new construction in addition to changes in ownership. He suggested that the report disclose how much property-tax growth above 2 percent results from ownership changes versus new construction.

Chair Stapleton closed public comments.

Committee Member Collopy stated that he had several questions. Referring to page 15 of the ACFR, he questioned language stating that the City employs an aggressive strategy to reduce its unfunded pension liability and is committed to contributing \$45 million annually, noting that the contribution is reviewed annually and is not established in formal policy.

Administrative Services Director/Treasurer Al-Imam responded that while the amount is not codified in policy, it is reviewed each year by the Finance Committee and the City Council. He explained that maintaining the language is important from a credit rating perspective and that reducing the contribution to only the minimum required payment could negatively affect the

City's credit profile. He added that allocating funds to a pension trust for pension purposes would not adversely affect the City's credit standing.

Committee Member Collopy referenced page 131 and asked whether the comparison of 2023 and 2024 balances for the net Other Post Employment Benefits (OPEB) liability was appropriate.

Administrative Services Director/Treasurer Al-Imam explained that accounting standards require reporting with a one-year lag, which can make the data appear unusual. He noted that staff provides more current information during Committee presentations.

Committee Member Collopy then referenced page 166 and asked about the reported \$648,928 in asset forfeiture revenue.

Accounting Manager Power clarified that the amount reflects cash received and does not include non-cash assets.

Committee Member Collopy asked about Certificates of Participation (COPs) related to a potential new police station and referenced a prior City Council policy requiring voter approval for COPs exceeding \$50 million.

Committee Member Collopy referenced page 238 of the statistical section and asked about a significant decrease in reported per capita income for 2025.

Administrative Services Director/Treasurer Al-Imam acknowledged that the change appeared unusual and stated that staff would review the data and report back to the Finance Committee.

Administrative Services Director/Treasurer Al-Imam noted that because the Finance Committee also serves as the Audit Committee, a motion should be made recommending that the City Council receive and file the financial statements.

Committee Member Collopy stated that he believed Mr. Mosher's comments regarding the number of vessels and harbor size were reasonable, noting that he had consistently heard there were approximately 9,000 vessels in the harbor and questioning whether the referenced 21-square-mile figure was accurate.

Administrative Services Director/Treasurer Al-Imam responded that the questions were reasonable but clarified that the referenced information appears in the introductory and statistical sections of the report, which are unaudited and do not affect the audit opinion.

MOTION: Committee Member Collopy moved to recommend that the City Council receive and file the financial statements, seconded by Committee Member Kenney. The motion carried as follows:

AYES: Collopy, Cashion, Kenney, Kramer, Weber, Stapleton
NOES: None
ABSENT: None
ABSTAIN: None

There was no further discussion on the item.

B. SECOND QUARTER BUDGET UPDATE

Recommended action:
Receive and file.

Budget Manager Jessica Nguyen presented the Fiscal Year (FY) 2025–26 second quarter budget update. She stated that general fund revenues were projected to grow by 0.27%, or approximately \$0.9 million, above first-quarter projections. She explained that this increase was driven primarily by upward adjustments to sales tax revenue, which had risen by \$700,000, or 1.4%, compared to the first quarter.

Budget Manager Nguyen stated that second-quarter analysis showed a decrease in Transient Occupancy Tax (TOT) relative to first-quarter projections; however, she noted that the decrease was offset by higher performance in several other categories. Turning to specific revenue areas, she stated that property tax is the City's largest revenue source and was projected to increase by \$8.9 million over the prior fiscal year. She stated that in the first quarter staff adjusted property tax projections upward by \$3.1 million from the adopted budget, and that the second-quarter projection remained unchanged from the first-quarter estimate.

Budget Manager Nguyen stated that sales tax revenue was projected in the first quarter at \$48.1 million. She noted that an updated projection from the City's sales tax consultant reflected a 1.44%, or \$700,000, increase. As a result, she reported that total sales tax revenue for the current fiscal year was estimated at \$48.8 million. She stated that the autos and transportation sector was a major contributor to this growth. She reviewed projected changes by industry group, stating that autos and transportation were up 12.2%; restaurants and hotels were up 2.6%; general consumer goods were up 4.4%; and state and county pools were up 11%.

Budget Manager Nguyen stated added that the City continued to trend well above statewide and regional averages. She stated that revenues were projected to fall below first-quarter estimates by 2.7% due to decreases in international tourism and reduced commercial hotel activity. She noted, however, that restaurants and hotels continued to contribute positively to sales tax revenue, suggesting shifts in visitor spending patterns.

Budget Manager Nguyen reviewed additional General Fund revenues that exceeded first-quarter projections. She stated that property income was projected to grow by 5.67% due to performance across various City properties. She stated that licenses and permits were projected to grow by 7.3% due to increases in residential and commercial development activity. She explained that growth in fines, penalties, and dues was attributed to administrative citations.

Budget Manager Nguyen then provided an overview of expenditures. She stated that the FY 2025–26 budget totaled \$35.13 million. As of the second quarter, she noted that staff projected additional expenditure savings of \$1.7 million, largely due to position vacancies and reduced spending in contract services and capital expenditures.

Budget Manager Nguyen stated that unrestricted General Fund revenues were projected to total \$12.9 million at the end of fiscal year 2026, which represented a \$2.6 million increase over first-quarter projections. She stated that, consistent with prior years, staff anticipated additional budget savings as the fiscal year progressed.

Administrative Services Director/Treasurer Al-Imam confirmed that the \$12.9 million figure represented the forecast for the fiscal year.

Committee Member Collopy asked about the source of information regarding TOT decreases and reduced hotel activity.

Administrative Services Director/Treasurer Al-Imam responded that the City reviews TOT receipts remitted by hotels and monitors anomalies monthly through direct outreach. He reiterated that staff had received feedback indicating decreases in international tourism, though some categories, such as dining, remained strong.

Committee Member Kramer questioned the projected TOT decrease. He stated that his observation of hotel performance did not align with declines reflected in the City's projections and recommended that staff update the estimate based on more recent actuals.

Administrative Services Director/Treasurer Al-Imam stated that staff would re-evaluate TOT projections in April in conjunction with the next budget review.

Committee Member Cashion asked whether the \$12.9 million figure represented the forecast for the fiscal year.

Administrative Services Director/Treasurer Al-Imam confirmed that it did.

Committee Member Kramer stated that it would be beneficial for the City Council to develop clearer public messaging regarding the need for a new Police Station, including the deficiencies of the current facility and the programming requirements for a replacement. He recommended consideration of a dedicated savings account or earmarked fund to support the project and demonstrate long-term commitment.

Administrative Services Director/Treasurer Al-Imam stated that the upcoming Financial Forecast Presentation (FFP) in April would provide greater clarity regarding annual set-asides, which currently total approximately \$6 million for facilities, including public safety infrastructure. He noted that the primary funding for a new Police Station would likely come from property sales and developer fees, with the possibility of short-term financing if required for cash-flow timing.

Committee Member Kenney raised the issue of the City's pension paydown strategy and the approach to ongoing contributions once the unfunded liability reaches approximately 90%. He discussed market volatility and the potential fiscal impacts of significant investment fluctuations on the City's liability position.

Administrative Services Director/Treasurer Al-Imam noted that the CalPERS portfolio had strongly performed year-to-date, but emphasized the uncertainty of long-term market conditions.

Chair Stapleton opened public comments.

Ms. Curran provided public comment and requested clarification regarding the differences between planned and actual revenue figures and asked when projected numbers become actuals. She inquired about the labeling of projections versus actuals, noting that once the books are closed in October for the fiscal year ending June 30, the City will have actual figures. She asked when current reports continue to reflect projections rather than actuals.

Administrative Services Director/Treasurer Al-Imam responded that while actual data exists internally, the report presents projections for clarity and consistency, incorporating known results and anticipated year-end outcomes into a unified forecast, closing on June 30th.

Ms. Curran suggested that for readability, reports should clearly distinguish between actual figures and projected amounts, with appropriate labeling for each column. She asked how long it takes to close the books for the first quarter and raised questions about the sensitivity analysis between operating revenues and operating expenditures.

Ms. Curran requested greater clarity regarding the assumptions underlying the projected \$12 million variance and asked which components carry a higher probability of occurring. She indicated that additional narrative context explaining the likelihood of various revenue and expenditure assumptions would enhance the overall presentation.

Administrative Services Director/Treasurer Al-Imam responded that the City typically concludes the fiscal year with a surplus in the range of \$20 to \$25 million and expects the current projection to increase accordingly.

Ms. Curran noted the absence of Visit Newport Beach financial reporting in the work plan. She stated that over the years the City Council and Finance Committee have emphasized transparency and accountability regarding Visit Newport Beach financial performance and expressed surprise that the current work plan does not include regular reporting. She suggested that quarterly updates would be appropriate, given the financial significance of the organization and its role in marketing the City.

Chair Stapleton closed public comments.

Chair Stapleton received and filed the item.

There was no further discussion on the item.

C. WORK PLAN REVIEW
Recommended action:
Receive and file.

Committee Member Collopy stated that he did not see any deep-dive topics listed in the work plan. He asked whether the committee would normally have conducted a deep dive in March and whether that meeting had been cancelled.

Chair Stapleton noted that the City Council had recently discussed the matter at the City Council level and, for the time being, no deep-dive items were planned. He stated that the committee already had a full agenda for April and that its primary responsibility in May would be review of the annual budget. He noted that the committee would not meet during the summer and that the City Council had formed an ad hoc committee to consider the future structure of the Finance Committee. He stated that deep-dive topics could be included in the future if necessary but were not planned at this time.

Chair Stapleton outlined the upcoming schedule. He stated that the committee would meet on April 16 to review the Facilities Financial Plan (FFP), the Harbor and Beaches Master Plan, the fiscal year fee study update, and an overview of the proposed Fiscal Year 2026–27 budget.

Chair Stapleton indicated that the committee would then meet on May 14 for follow-up discussion on the proposed budget. He explained that on May 26 there would be a joint City Council and Finance Committee meeting at which the budget would be presented to the Council.

Administrative Services Director/Treasurer Al-Imam added that the committee typically reconvened on May 28 to formally recommend approval of the budget after the City Council's review. He stated that the City Council rarely made substantive changes to the budget during the joint meeting. He suggested that the Finance Committee might instead recommend approval of the budget at the May 14 meeting, contingent on no significant modifications at the City Council level. He stated that if the City Council did not make substantive changes, the May 28th meeting might not be necessary.

Chair Stapleton noted that it should remain on the calendar in case follow-up review was required. He stated that if the City Council did make material changes, it would be appropriate for the Finance Committee to reconvene to review the revisions and provide confirmation that the changes were fiscally appropriate. He emphasized that, while the committee does not

engage in policy disputes with the City Council, it provides an important fiscal oversight function.

Chair Stapleton summarized that the committee would meet on April 16th, May 14th, and May 26th (joint meeting), with May 28 reserved as needed. He reiterated that the committee would then recess for the summer while the City Council’s ad hoc committee evaluated potential future adjustments to the Finance Committee structure.

Chair Stapleton received and filed the item.

There was no further discussion on the item.

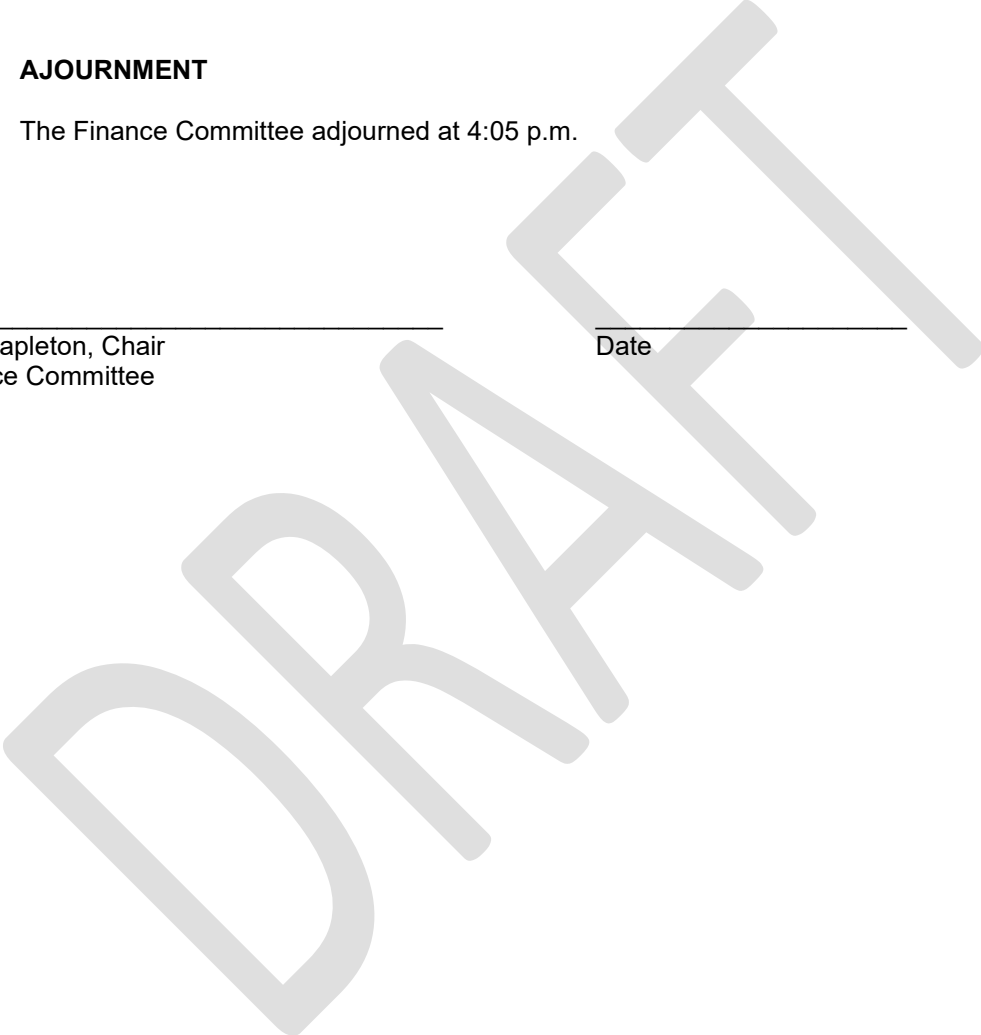
VI. AJOURNMENT

The Finance Committee adjourned at 4:05 p.m.

Attest:

Joe Stapleton, Chair
Finance Committee

Date



OVERVIEW OF PROPOSED FY2026-27 BUDGET

Finance Committee Meeting – April 16, 2026





FY 2026-27 BUDGET STATUS

PRINCIPLES GUIDING DEVELOPMENT OF THE BUDGET

- Budget Priorities:
 - Providing high quality municipal services that residents expect
 - Providing a safe and secure neighborhood
 - Keeping Newport Beach looking great
 - Maintaining a prosperous, fiscally sustainable, and economically viable city
- Additional Focus
 - Continued emphasis on elimination of the City's long-term liabilities
 - Ensuring proper funding of long-term infrastructure maintenance and replacement
 - Addressing key City Council priorities identified at the January 31, 2026, City Council Planning Session



OPPORTUNITIES FOR PUBLIC ENGAGEMENT & CITY COUNCIL REVIEW OF THE BUDGET

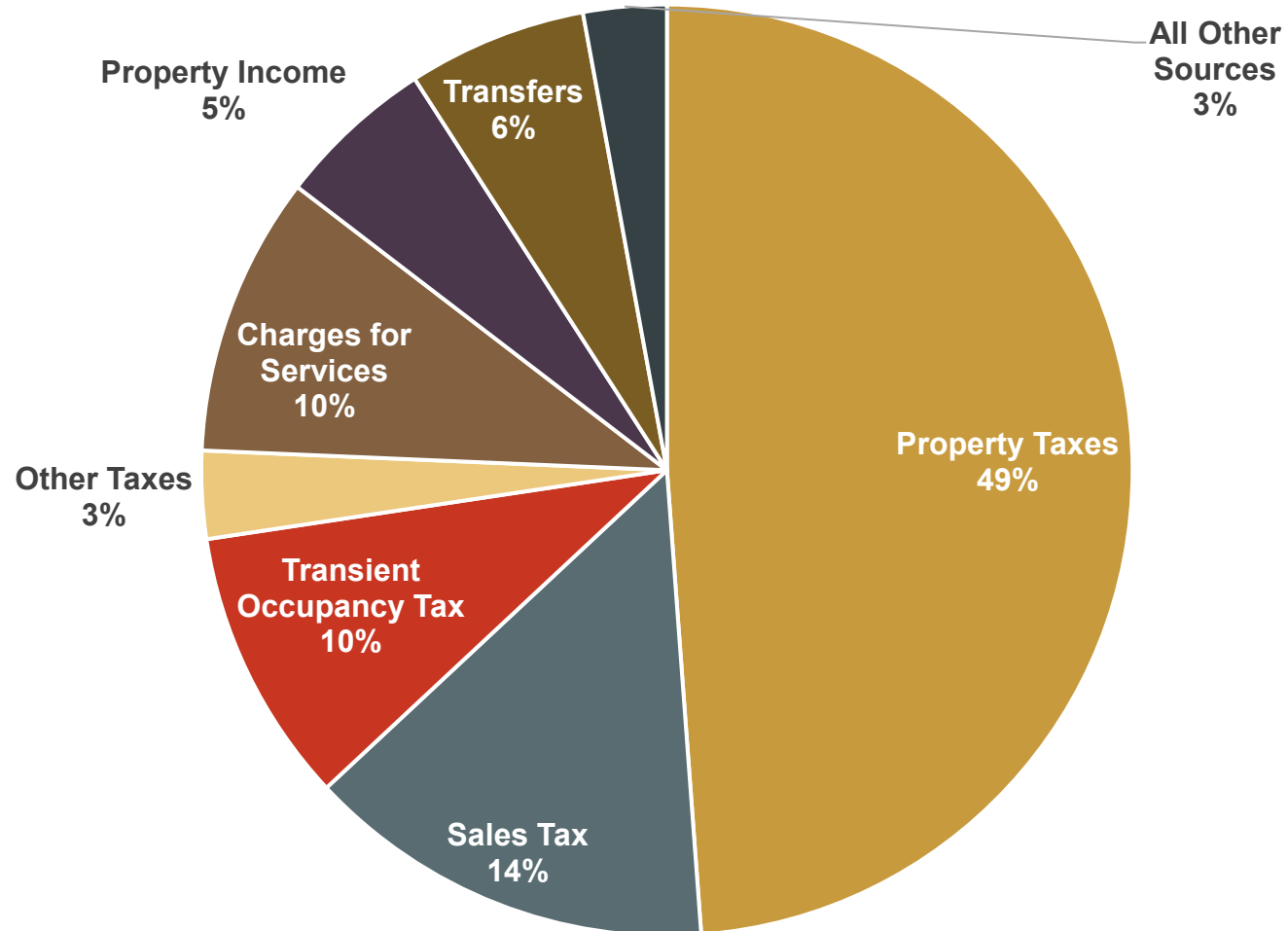
Date	Meeting Type	Meeting Purpose
Thursday, January 15, 2026	Finance Committee Meeting	Long-Range Financial Forecast (LRFF) update
Saturday, January 31, 2026	Special City Council Meeting	City Council Planning Session
Tuesday, March 10, 2026	City Council Study Session	Early Look at CIP Budget
Thursday, April 16, 2026	Finance Committee Meeting	Overview of Proposed Fiscal Year 2026-27 Revenues and Expenditures
Thursday, May 14, 2026	Finance Committee Meeting	Follow-up Discussion of Proposed Budget & Committee Recommendation to Council
Tuesday, May 26, 2026	Joint City Council/Finance Committee Study Session	FY 2026-27 Operating Budget Review
Thursday, May 28, 2026	Finance Committee Meeting	Final Committee Recommendation to the Council on the Proposed Budget, if Substantive Changes Occur Following the Joint Meeting
Tuesday, June 9, 2026	City Council Public Hearing	Adoption of FY 2026-27 Budget





GENERAL FUND BUDGET OVERVIEW

GENERAL FUND REVENUE SOURCES

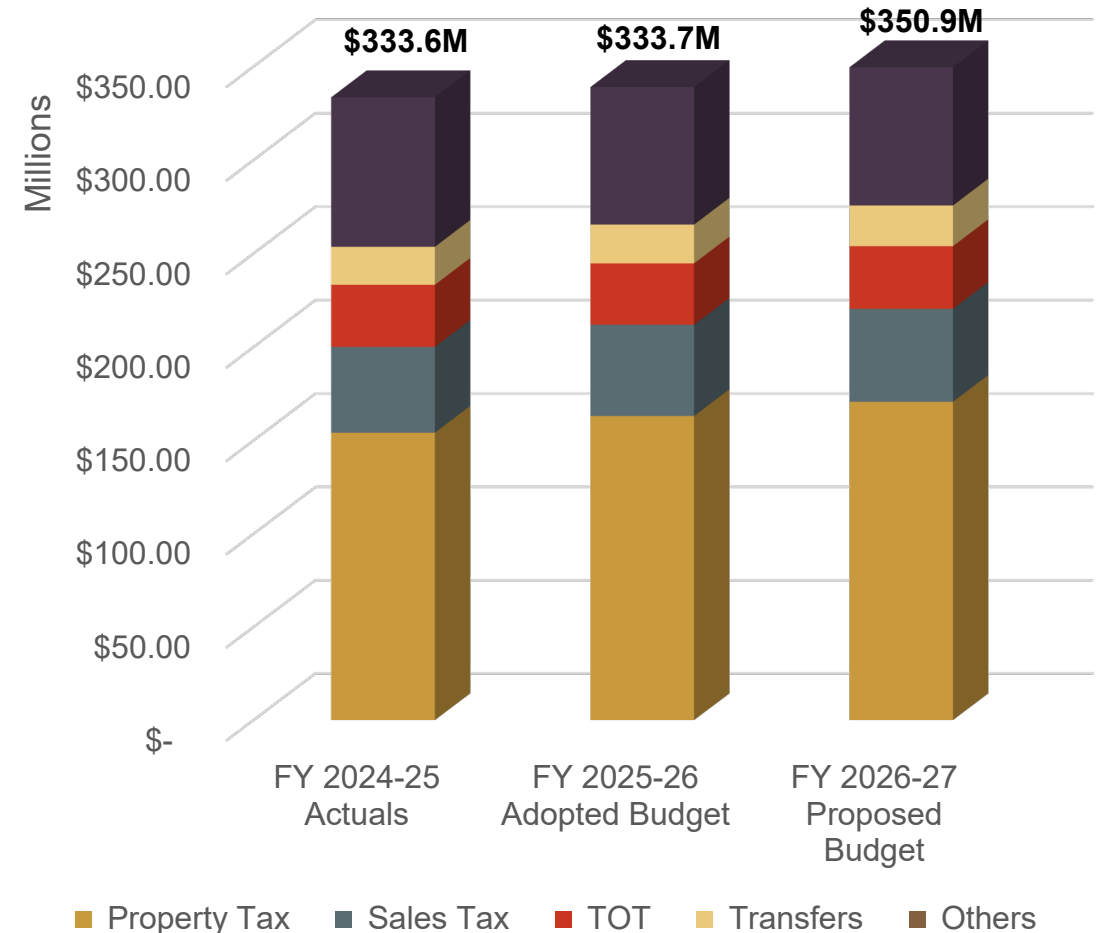


FY 2026-27 GENERAL FUND REVENUES

2025-26 Adopted **\$ 333.7 million**

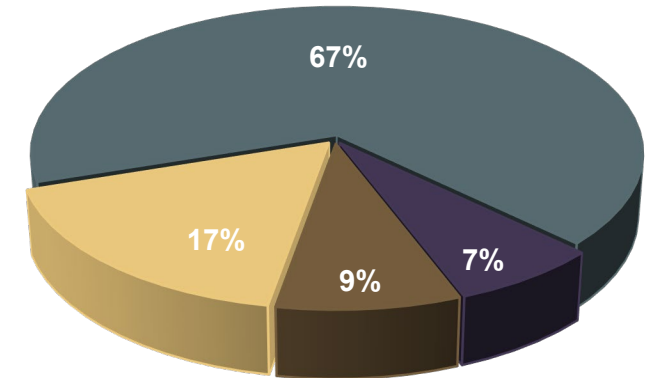
2026-27 Proposed **\$ 350.9 million**

- Projected revenues for FY 2026-27 are \$17.2 million (5.15%) higher than the FY 2025-26 adopted budget.
- Primary drivers of revenue growth due to:
 - Property Tax + \$10.7 million (6.7%)
 - Sales Tax + \$2.4 million (5.2%)
 - Service Fee and Charges + \$1.1 million (4.3%)



PROPERTY TAX REVENUE

- The City receives 17.15% of the 1% property tax
 - Each City's percentage of the 1% varies
 - Newport Beach has the third highest share of the 1% property tax in Orange County behind Santa Ana and Laguna Beach
 - Assessed value has a significant impact on revenue
 - Having a higher percentage of the total tax and higher assessed values than many surrounding cities is a significant contributor to the City's fiscal stability
- The City's assessed valuation is the second largest in Orange County (behind Irvine and ahead of Anaheim).
- The assessed valuation is projected to be \$83.3 billion in FY 2025-26, a 4.16% growth from FY 2024-25
- The assessed valuation is projected to be \$87.8 billion in FY 2026-27, a 4.01% growth from FY2025-26

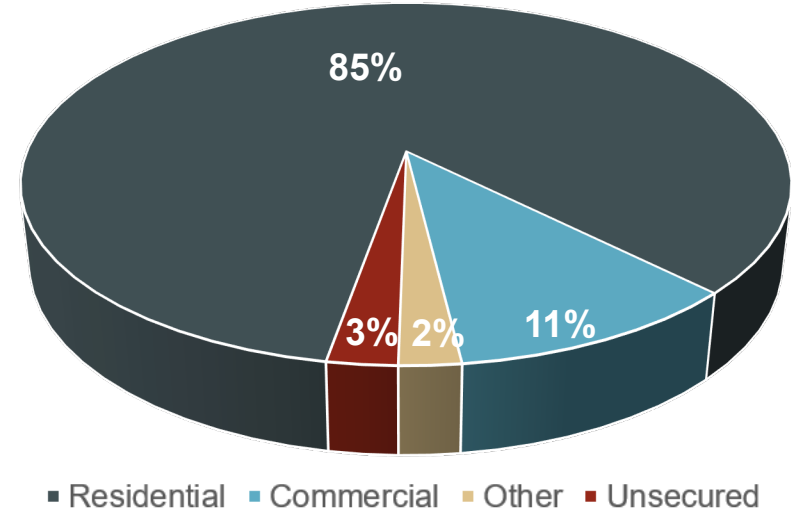
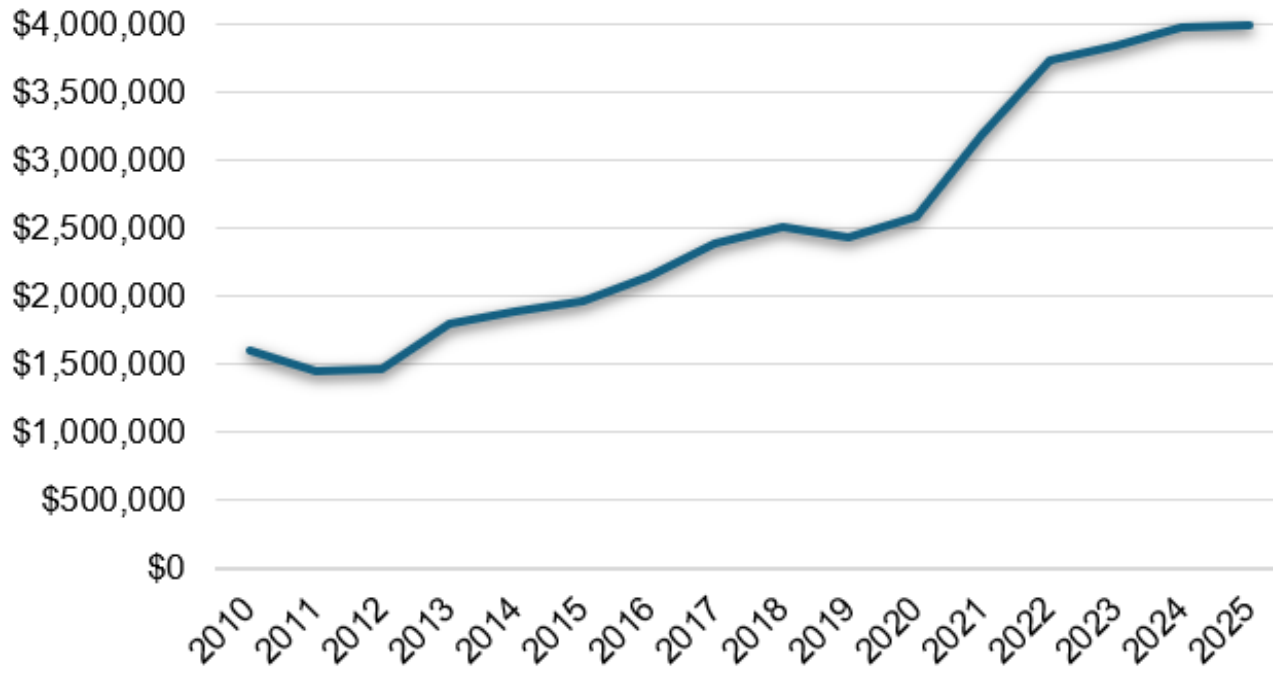


■ City of Newport Beach ■ Schools
■ County of Orange ■ Special Districts



PROPERTY TAX REVENUE BY CATEGORY AND RESIDENTIAL SALES TRENDS

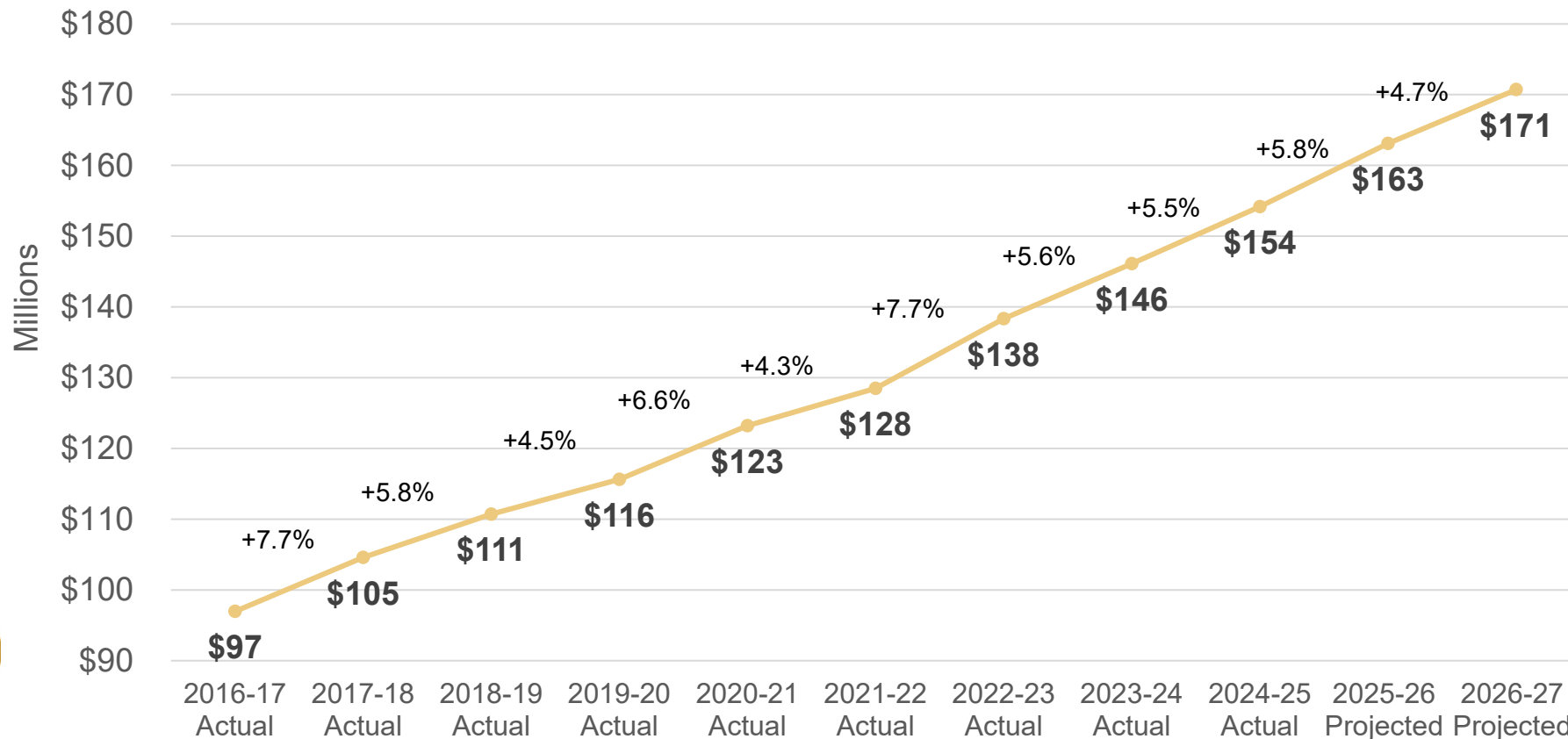
MEDIAN PRICE



DETACHED SINGLE-FAMILY HOMES MEDIAN SALES PRICE HISTORY			
YEAR	SALES	MEDIAN PRICE	CHANGE %
2021	1,414	\$3,200,000	23.31%
2022	833	\$3,736,500	16.77%
2023	687	\$3,845,000	2.90%
2024	705	\$3,976,000	3.41%
2025	712	\$3,994,500	0.47%

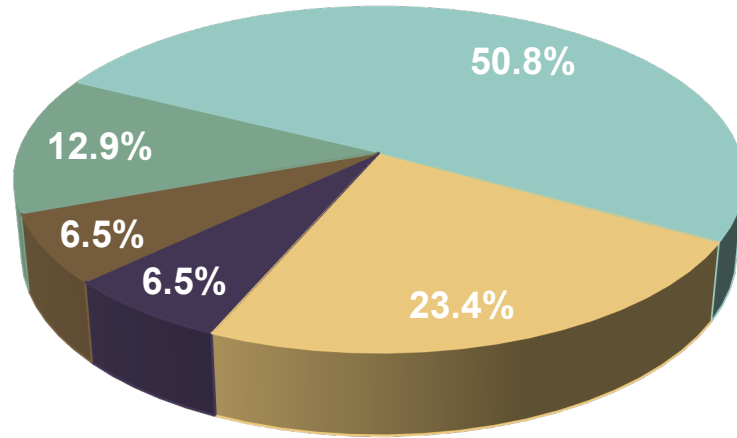
PROPERTY TAX REVENUE PROJECTION

- Represents approximately 50% of General Fund revenues
- Growth has been accelerating based on strong assessed value growth and sales activity



SALES TAX REVENUE

- The City receives 12.9% of the 7.75% sales tax (1% of sale)
- Historically most of the City's sales tax revenue comes from:
 - Autos & Transportation
 - Restaurants & Hotels
 - General Consumer Goods
 - County & State Pools



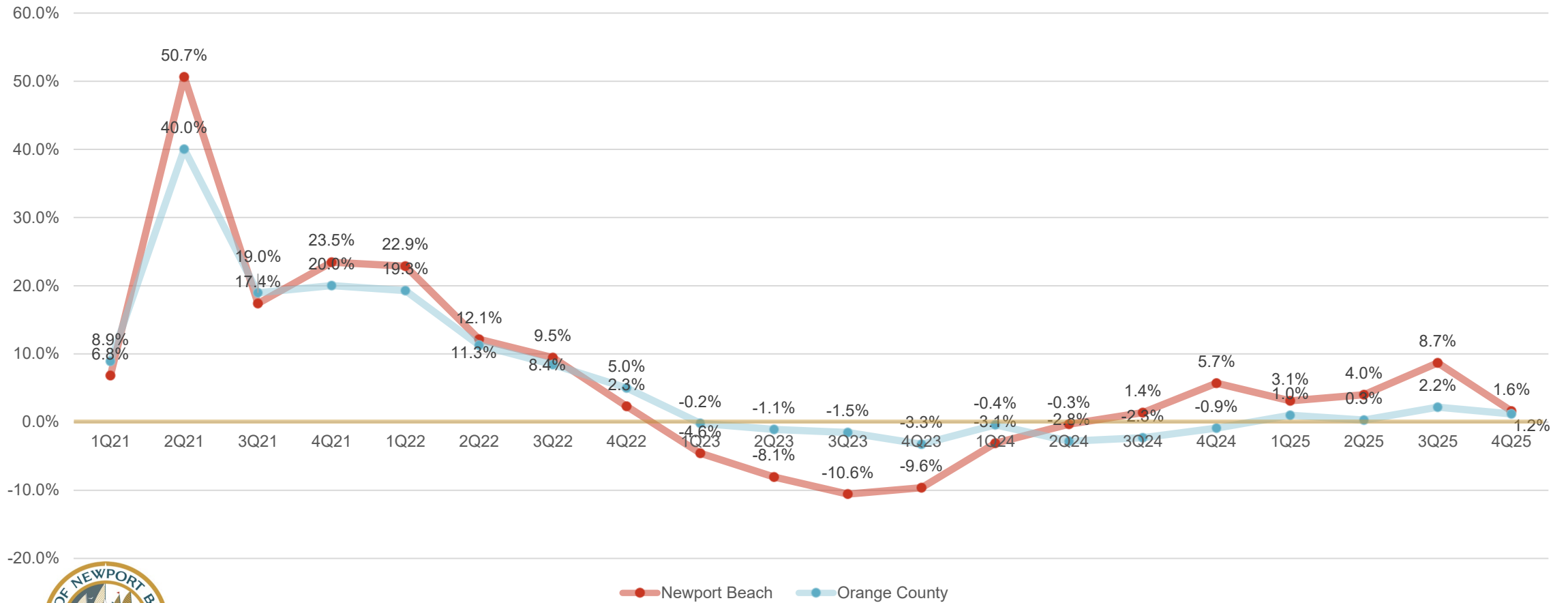
- City of Newport Beach
- State General Fund
- County of Orange
- Proposition 172
- OCTA



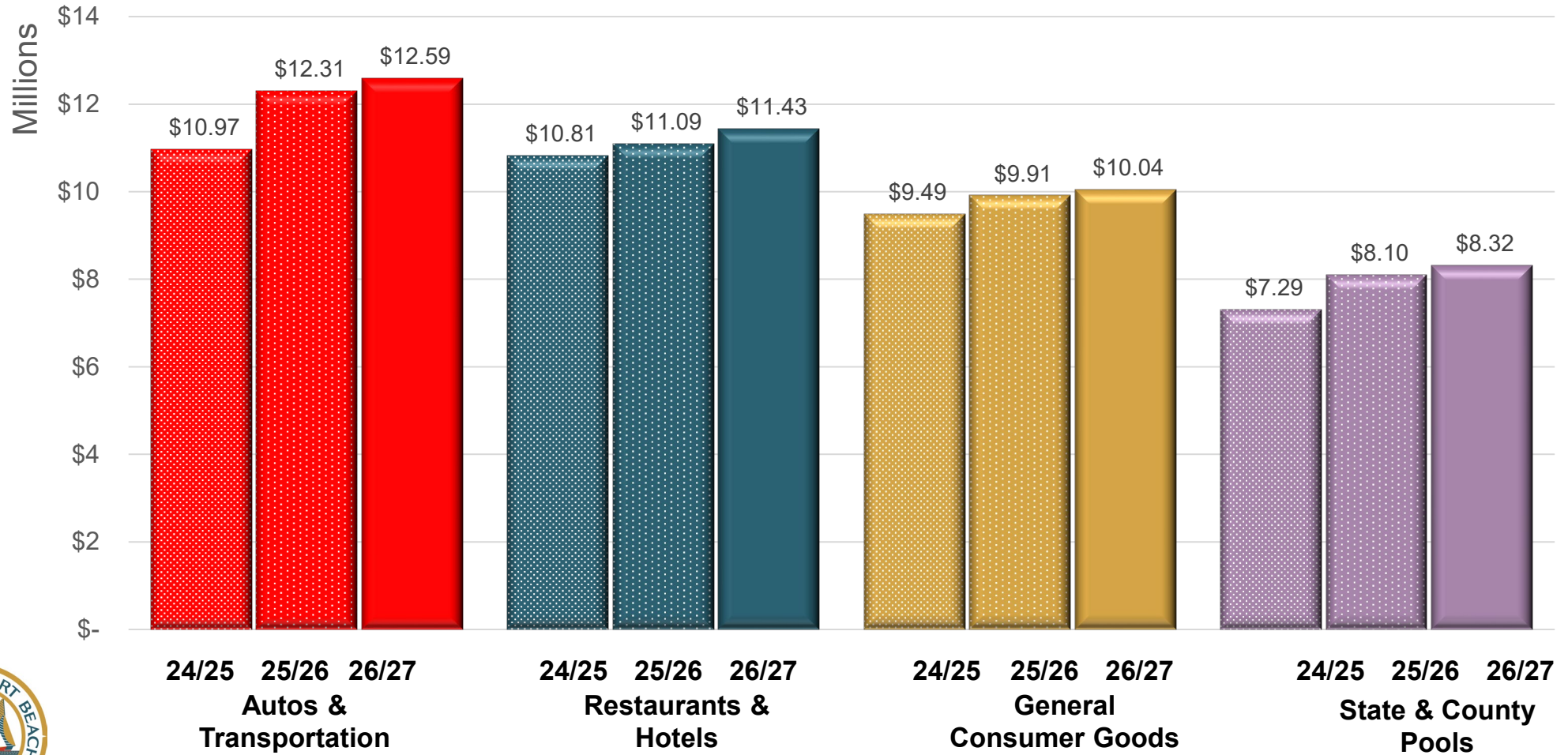
TOP 25 PRODUCERS

- | | |
|----------------------------------|------------------------|
| Apple | Nordstrom |
| Bandera | Ocean 48 |
| Clean Energy | Pavilions |
| Ferrari of Newport Beach | Resort At Pelican Hill |
| Financial Services Vehicle Trust | RH |
| Fletcher Jones | Sterling BMW |
| Mercedes Benz | Sun Country Marine |
| Glidewell Laboratories | Systems Source |
| Hyde Park | Tangram Studio |
| Jaguar Land Rover Newport Beach | Veve Newport Beach A |
| Javier's | Marriot Resort & Spa |
| Jazz Semiconductor | |
| Mercedes Benz Vehicle Trust | |
| Neiman Marcus | |
| Newport Auto Center | |
| Porsche Newport Beach | |
| Bentley | |
| Newport Lexus | |

SALES TAX REVENUE NEWPORT BEACH VS. ORANGE COUNTY



PROJECTED SALES TAX REVENUE MAJOR INDUSTRY GROUPS

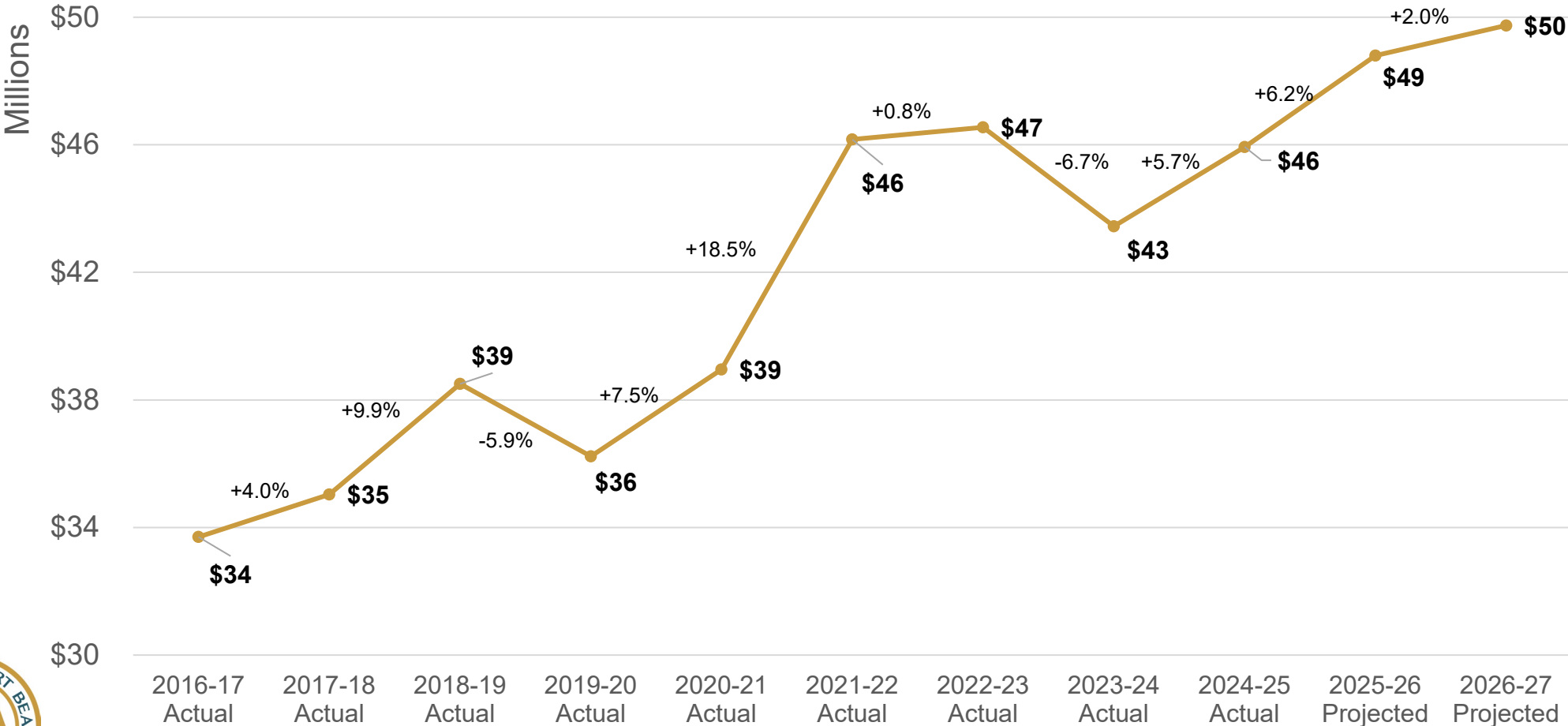


SALES TAX REVENUE PROJECTION METHODOLOGY

- City staff works in collaboration with the City's sales tax consultant, HdL, to analyze historical sales tax data and to identify material necessary adjustments
 - New and closed retailers
 - Misallocated revenues
- HdL develops a statewide revenue forecast by industry category with assistance from Beacon Economics
 - Adjusted for regional or agency trends



SALES TAX REVENUE PROJECTION



TRANSIENT OCCUPANCY TAX REVENUE

- The City charges a 10% tax
 - Same rate as 43% of California jurisdictions
 - Lower than 35% of California jurisdictions
 - Higher than 22% of California jurisdictions
- Revenue is generated from commercial (hotel) and residential (short-term rental) stays
- The City has access to a variety of data sources to monitor trends that impact leisure and business travel

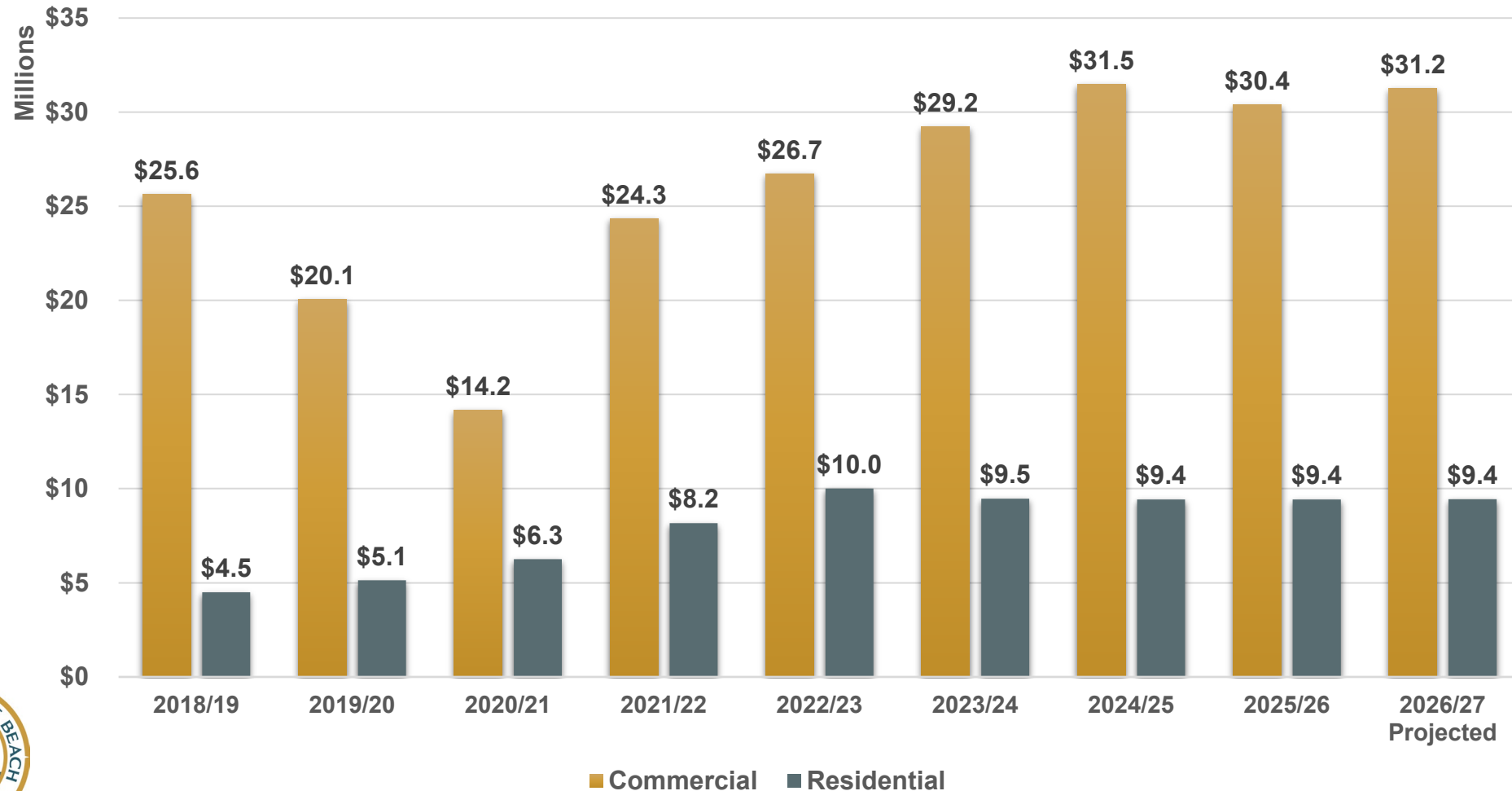


TRANSIENT OCCUPANCY TAX REVENUE PROJECTION METHODOLOGY

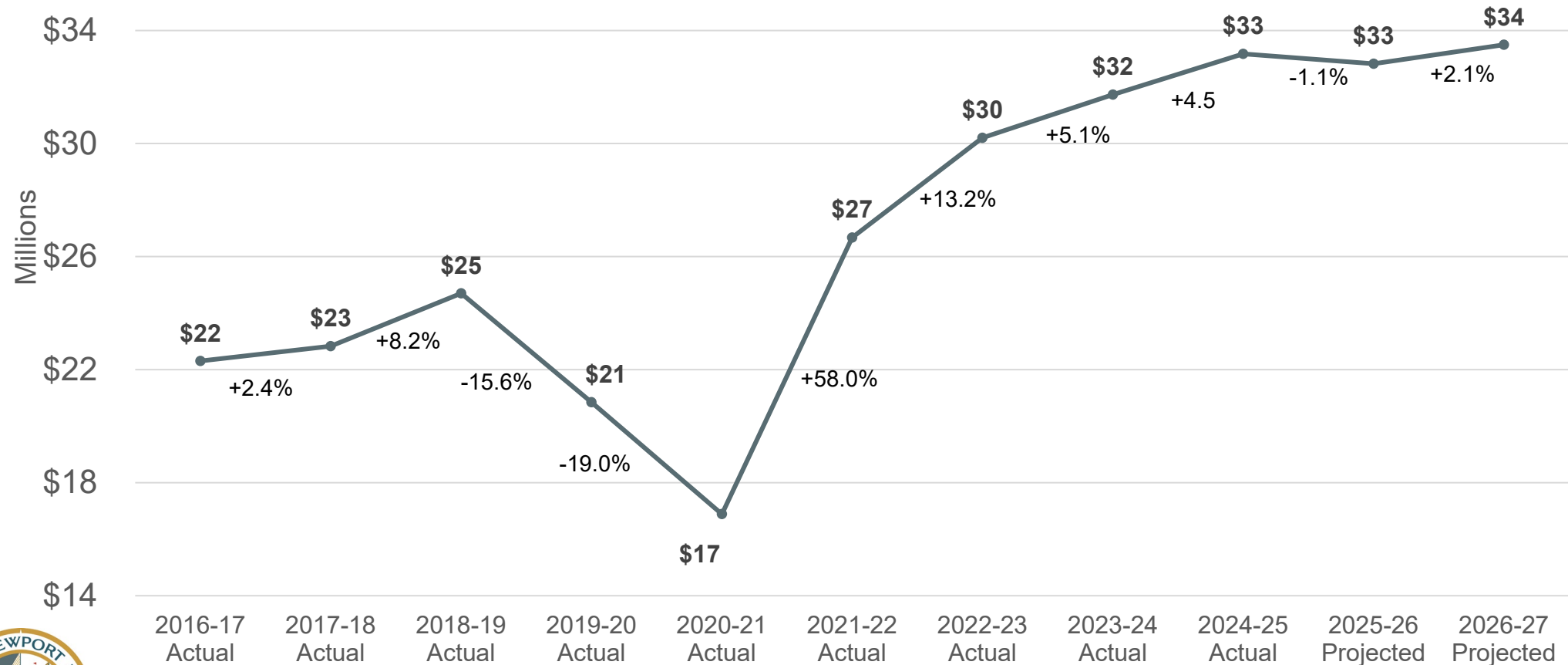
- Staff has spent a significant amount of time refining the projection methodology through collaboration with industry experts and more careful evaluation of the data at the category, and, in the case of hotel TOT, the individual property level
 - Evaluating residential TOT and hotel TOT trends and developing appropriate projections
 - Analyzing actual cash receipts for trends month over month, and compared to the comparable period a year ago
 - Monitoring hotel closures, sales, and remodeling for impacts on revenues
 - Seeking input from Visit Newport beach and evaluating data from VNB and Visit California
 - Collectively validating assumptions amongst the City's leadership team



TRANSIENT OCCUPANCY TAX REVENUE COMMERCIAL & RESIDENTIAL



TRANSIENT OCCUPANCY TAX REVENUE PROJECTION, NET OF VNB PAYMENTS



Note: Gross TOT revenues are projected to be approximately \$40.7 million for Fiscal Year 2026-27. Since January 1, 2025, VNB receives 23% of Hotel TOT on a gross basis and 0% of Residential TOT. Payments to VNB for Fiscal Year 2026-27 are projected to total \$7.2 million, bringing the net projected TOT revenues to \$33.5 million.

OTHER REVENUES

- Property tax, sales tax, and transiency occupancy tax revenues make up approximately 75% of the City's General Fund revenues
- Other revenues include the following material additional categories of revenue:
 - Service Fees and Charges / Licenses and Permits (10% of General Fund revenues)
 - Property income (3% of General Fund revenues)
 - Other Taxes (3% of General Fund revenues)
- The remainder of other revenues (4% of General Fund revenues) includes:
 - Intergovernmental revenues (primarily Proposition 172 revenue)
 - Fines and penalties (primarily parking fines)
 - Investment income and other minor revenues
 - Miscellaneous Revenues

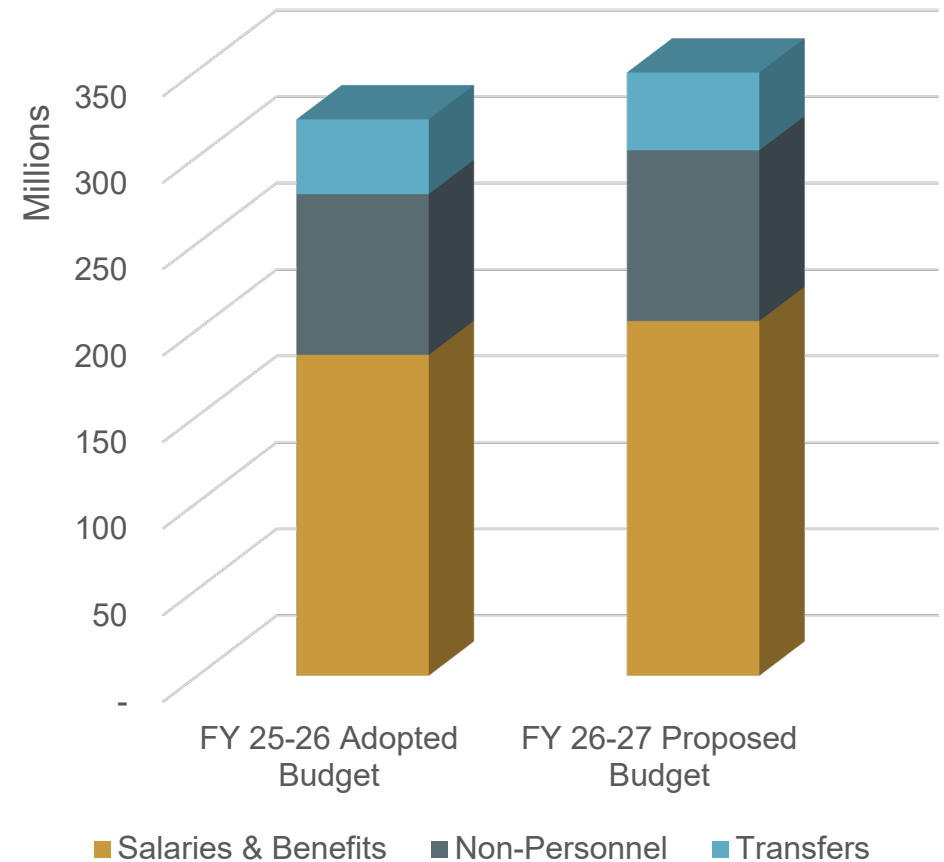


GENERAL FUND EXPENDITURES FOR FY 2026-27

2025-26 Adopted Budget \$ 321.5 million

2026-27 Proposed Budget \$ 348.4 million

- The Proposed Budget for FY 2026-27 reflects:
- 8.4% increase over FY 2025-26 Adopted Budget
- \$40 million allocated to paying down the City's unfunded pension liability
- \$1.5 million in program enhancements



SIGNIFICANT REASONS FOR BUDGET GROWTH OF 8.4%

	Amount	% Increase Relative to FY 2025-26 Adopted Budget
Routine Compensation Cost Increases (COLAs, etc.)	\$19,641,858	6.1%
Increases in Internal Service Charges	1,689,080	0.5%
Increases in Operating & Capital Transfers	1,572,212	0.5%
Increase in Cost for the WISE County Landfill Agreement	1,552,339	0.5%
GF Program Enhancements	1,552,562	0.5%
Other Cost Increases	890,457	0.3%
Total Increase	\$26,898,508	8.4%

Note: Percentages reflect each item's increase divided by the total FY 2025-26 adopted General Fund budget (\$321.5M), not the percent change within each expenditure category.



GENERAL FUND EXPENDITURES BY DEPARTMENT

Department	2023-24 Adopted	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed	% Variance
City Council	\$ 924,218	931,993	903,038	928,943	2.9%
City Clerk	1,191,331	1,310,158	1,212,948	1,261,238	4.0%
City Attorney	2,526,824	2,661,605	2,578,486	3,525,280	36.7%
City Manager	6,760,029	7,392,972	7,341,829	7,697,302	4.8%
Administrative Services*	14,045,449	14,414,565	14,563,749	14,008,827	-3.8%
Police	73,415,698	78,156,707	77,189,382	88,871,563	15.1%
Fire	64,405,996	65,865,961	70,349,121	73,693,415	4.8%
Community Development	14,937,632	17,233,367	17,390,481	18,963,898	9.0%
Library	10,259,001	10,818,892	10,495,210	11,314,378	7.8%
Recreation and Senior Services	15,394,067	16,151,132	15,967,058	17,517,740	9.7%
Public Works*	12,732,652	13,966,846	14,041,566	15,021,625	7.0%
Municipal Operations*	33,861,833	34,714,137	37,203,926	41,901,283	12.6%
Utilities	5,982,258	6,156,003	6,504,144	6,777,768	4.2%
Miscellaneous Non-Operating	2,991,226	2,228,689	2,528,547	2,105,023	-16.7%
SubTotal	\$259,428,214	272,003,027	278,269,486	303,588,283	9.1%
Transfers Out	34,489,271	39,255,611	43,229,083	44,801,295	3.6%
Total	\$293,917,485	311,258,638	321,498,569	348,389,578	8.4%

* Effective December 9, 2025, Finance and Human Resources were consolidated into the Administrative Services Department, and Municipal Operations was separated from Public Works to form a standalone department. The FY 25-26 and FY 26-27 budgets reflect these changes, and prior-year budgets (FY 23-24 and FY 24-25) have been restated for comparability.



GENERAL FUND TRANSFERS OUT

	2022-23 Adopted	2023-24 Adopted	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed	% Variance
General Fund CIP	5,530,000	6,000,000	6,500,000	6,500,000	6,500,000	0.0%
Facilities Financing Plan (FFP)	-	444,141	1,285,152	6,778,085	6,981,427	3.0%
Harbor & Beaches Master Plan	4,600,000	4,715,000	5,832,875	5,978,697	6,128,164	2.5%
Facilities Maintenance Plan (FMP)	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0.0%
Tidelands Operating Fund	9,987,817	11,152,510	12,256,805	10,611,824	11,835,130	11.5%
Parks Maintenance Fund	-	1,000,000	2,300,000	2,300,000	2,300,000	0.0%
Debt Service Fund	8,600,000	8,677,620	8,580,779	8,560,477	8,556,574	0.0%
Total	31,217,817	34,489,271	39,255,611	43,229,083	44,801,295	3.6%

- Transfer to FFP based on 3% of revenues per policy.
- Maintaining the \$6 million increase in transfers from the GF to the FFP.
- Tidelands Operating Transfer has increased due to proposed CIP projects.



GENERAL FUND INTERNAL SERVICE FUND CHARGES

	FY 23 Adopted	FY 24 Adopted	FY 25 Adopted	FY 26 Adopted	FY 27 Proposed	% Variance
Information Technology	6,888,238	7,375,129	7,477,883	7,627,523	8,221,389	7.8%
Vehicle Replacement	3,922,740	3,730,547	3,844,299	3,971,852	4,002,793	0.8%
Equipment Replacement	2,822,871	3,159,080	3,144,267	3,297,128	2,971,995	-9.9%
Insurance	10,777,194	11,217,985	12,804,430	14,219,463	15,537,876	9.3%
OPEB	3,778,920	3,981,039	3,974,618	358,682	349,675	-2.5%
Compensated Absences	2,562,839	2,727,169	2,957,695	3,015,504	1,930,366	-36.0%
Total	\$ 30,752,802	\$ 32,190,949	\$ 34,203,192	\$ 32,490,152	\$ 33,014,094	1.6%

- Insurance charges reflect an increase driven by rising premiums, particularly within Uninsured Claims and General Liability.
- Equipment Replacement ISF reflects a decrease driven by fully funded parking equipment and a reduction in planned vehicle replacements.
- For FY27, compensated absences are projected at 3.0% of full-time salaries, with increases attributable to growth in salary costs from COLAs and merit increases.





PROGRAM ENHANCEMENTS & STAFFING CHANGES

SUMMARY OF RECOMMENDED ENHANCEMENTS

Fund Name	Department	Description	Expenditure Increase/(Decrease)
General Fund	Administrative Services	Reclass Senior Accountant to Principal Accountant	22,994
General Fund	Administrative Services	Flex Management Analyst to Senior	8,909
General Fund	Administrative Services	Additional \$25,000 for new employee benefits vendor Aaptiv app	25,000
Uninsured Claims	City Attorney's Office	Increase in Outside Counsel: Prosecution	50,000
General Fund	City Attorney's Office	Increase budget for Software License & Renewal	3,500
General Fund	City Attorney's Office	Outside Investigations	80,000
General Fund	City Attorney's Office	Reclass / Reorg Administrative Assistant to Management Analyst	18,383
General Fund	City Clerk's Office	Reduce Assistant City Clerk position	(172,653)
General Fund	Community Development	Reorg existing Building Inspector, Principal to a Building Inspector, Supervisor	16,143
General Fund	Fire	Increase budget for Personal Protective Equipment	115,000
General Fund	Fire	Increase budget for Emergency Preparedness	33,000
General Fund	Fire	Increases to Lifeguard Operations Budget	22,000
General Fund	Fire	Increase 1 FTE (Firefighter paramedics) - includes uniform and PPE cost	158,437
General Fund	Fire	5.25% Compensation Adjustment for the Fire Chief	22,758
General Fund	Fire	Reclass Lifeguard Training Captain to Lifeguard Battalion Chief	16,659
Tidelands Fund	Harbor	Budget Increase for Vessel Removal & Destruction	150,000
Tidelands Fund	Harbor	Resources to Operate Balboa Yacht Basin	170,048



SUMMARY OF RECOMMENDED ENHANCEMENTS (CONT.)

Fund Name	Department	Description	Expenditure Increase/(Decrease)
Tidelands Fund	Harbor	New and Upgraded Water Quality Sensing Buoys	15,552
Tidelands Fund	Harbor	Membership and participation in the Recreational Marina Association	5,500
Tidelands Fund	Harbor	FTE Increase in association with expansion of Professional Mariners Program with OCC	5,597
Equipment Replacement Fund	Harbor	Additional accrual for vessel replacement	150,000
Tidelands Fund	Harbor	Increase budget to account for increases from California Air Resources Board (CARB)	3,528
General Fund	Library	Downloadable materials like e-books, audiobooks, downloadable magazines and newspapers	50,000
General Fund	Library	Building Maintenance	33,500
General Fund	Library	Programming - Pacific Symphony performance	45,000
General Fund	Municipal Operations	Reduce Public Works Deputy Director, MOD Position	(302,167)
General Fund	Municipal Operations	Flex Positions - Maintenance Workers Budget at Maintenance Operator	45,955
Equipment Maintenance Fund	Municipal Operations	Flex Positions - Maintenance Workers Budget at Maintenance Operator	7,877
General Fund	Municipal Operations	Upgrade Maintenance Operator to Crew Chief	12,612
Environmental Liability	Municipal Operations	Additional Maintenance Budget for Water Wheel	100,000
General Fund	Municipal Operations	Parks - Additional Operating Budget	137,500
Equipment Maintenance Fund	Municipal Operations	Equipment Purchases	335,000
General Fund	Municipal Operations	Streets - Additional Striping Budget	50,000



SUMMARY OF RECOMMENDED ENHANCEMENTS (CONT.)

Fund Name	Department	Description	Expenditure Increase/(Decrease)
Equipment Maintenance Fund	Municipal Operations	Fleet - Additional Operating Budget	50,000
General Fund	Police	Investigative funds to support greatly expanded use of technology to create leads and solve more crimes.	45,000
General Fund	Police	Crossroads e-citation system, interfaces to RMS and hardware	83,500
Police Equipment Fund	Police	Implement auto-tagging for body-worn and in-car video, saving staff time and improving the speed and accuracy of video searches.	34,000
General Fund	Police	Increase funding to cover costs of hiring outside agencies for special events	100,000
General Fund	Police	Additional funding to support community events and outreach efforts	25,000
General Fund	Police	Upgrade to the Cellebrite forensic system	23,500
General Fund	Police	Uniform expenses	25,000
General Fund	Police	POST training funds	30,000
General Fund	Police	Patrol Division training funds for defensive tactics instructor proficiency	24,000
General Fund	Police	Detective Division training funds	10,000
General Fund	Police	Add two Police Officers (one for Fashion Island and one for CdM)	439,482
Police Equipment Fund	Police	4 New Lieutenant Vehicles	246,662
General Fund	Police	5.25% Compensation Adjustment for the Chief of Police	23,396
Water Fund	Public Works	New Associate Civil Engineer Position	197,220
Wastewater Fund	Public Works	New Associate Civil Engineer Position	21,913
General Fund	Public Works	Upgrade Office Assistant to Department Assistant	5,726



SUMMARY OF RECOMMENDED ENHANCEMENTS (CONT.)

Fund Name	Department	Description	Expenditure Increase/(Decrease)
General Fund	Public Works	Upgrade Two Associate Civil Engineers to Senior Civil Engineers	39,817
General Fund	Public Works	Reclass PT Assoc. Engineers to PT Assoc. Civil Engineers	16,463
General Fund	Public Works	Study PW Administrative Manager Position	-
General Fund	Recreation & Senior Services	Contract Class: Expenditure increase offset by higher revenues (net savings)	(\$55,852)
General Fund	Recreation & Senior Services	Facility Rentals: Expenditure increase more than offset by higher revenues (net savings)	(\$1,800)
General Fund	Recreation & Senior Services	Increase staff count (1 FT / 2.8 FTE) to operate the Animal Shelter	251,800
Water Fund	Utilities	New 2027 Water Rate Study	150,000
Wastewater Fund	Utilities	New 2027 Sewer Rate Study	100,000
General Fund	Utilities	Training Program - Supplemental Funding for Current Programs	25,000
Water Fund	Utilities	Training Program - Supplemental Funding for Current Programs	25,000
Wastewater Fund	Utilities	Training Program - Supplemental Funding for Current Programs	15,000
Water Fund	Utilities	Large Commercial Meter Replacement Program	10,000
Equipment Maintenance Fund	Utilities	Trailer-Mounted (Towable by Pick-up) Jetter Trailer	91,900
Water Fund	Utilities	Reclass Utilities Crew Chief to Utilities Inspector	6,855
General Fund Total			1,552,562
Grand Total			3,494,214



PROPOSED STAFFING ENHANCEMENTS

Fund	Department	Item Description	Full-Time FTE Change	Part-Time FTE Change
General Fund				
	Administrative Services	Reclassify Senior Accountant to Principal Accountant	-	-
	Administrative Services	Flexibly Staff Management Analyst to Senior Management Analyst	-	-
	City Attorney's Office	Reclassify Administrative Assistant to Management Analyst	-	-
	City Clerk's Office	Reduce Assistant City Clerk Position	(1.00)	-
	Community Development	Convert Principal Building Inspector to Supervising Building Inspector	-	-
	Fire	Add Firefighter Paramedic	1.00	-
	Fire	Reclassify Lifeguard Training Captain to Lifeguard Battalion Chief	-	-
	Fire	Transfer Police Emergency Coordinator from the Police Department	1.00	-
	Municipal Operations	Flexibly Staff Maintenance Workers to Maintenance Operators	-	-
	Municipal Operations	Convert Maintenance Operator to Crew Chief	-	-
	Municipal Operations	Reduce Public Works Deputy Director, MOD Position	(1.00)	-
	Police	Add x2 Police Officers	2.00	-
	Police	Transfer Police Emergency Coordinator to the Fire Department	(1.00)	-
	Police	Transfer Park Patrol Officers from Recreation & Senior Services Department	2.00	-
	Police	Transfer Animal Control Officer to Recreation and Senior Services Department	(1.00)	-
	Police	Transfer Community Services Officer to Recreation and Senior Services Department	(1.00)	-
	Public Works	Reclassify Office Assistant to Department Assistant	-	-
	Public Works	Reclassify x2 Associate Civil Engineers to Senior Civil Engineers	-	-
	Public Works	Reclassify x2 Part-Time Associate Engineers to Part-Time Associate Civil Engineers	-	-
	Public Works	Add Associate Civil Engineer**	1.00	-



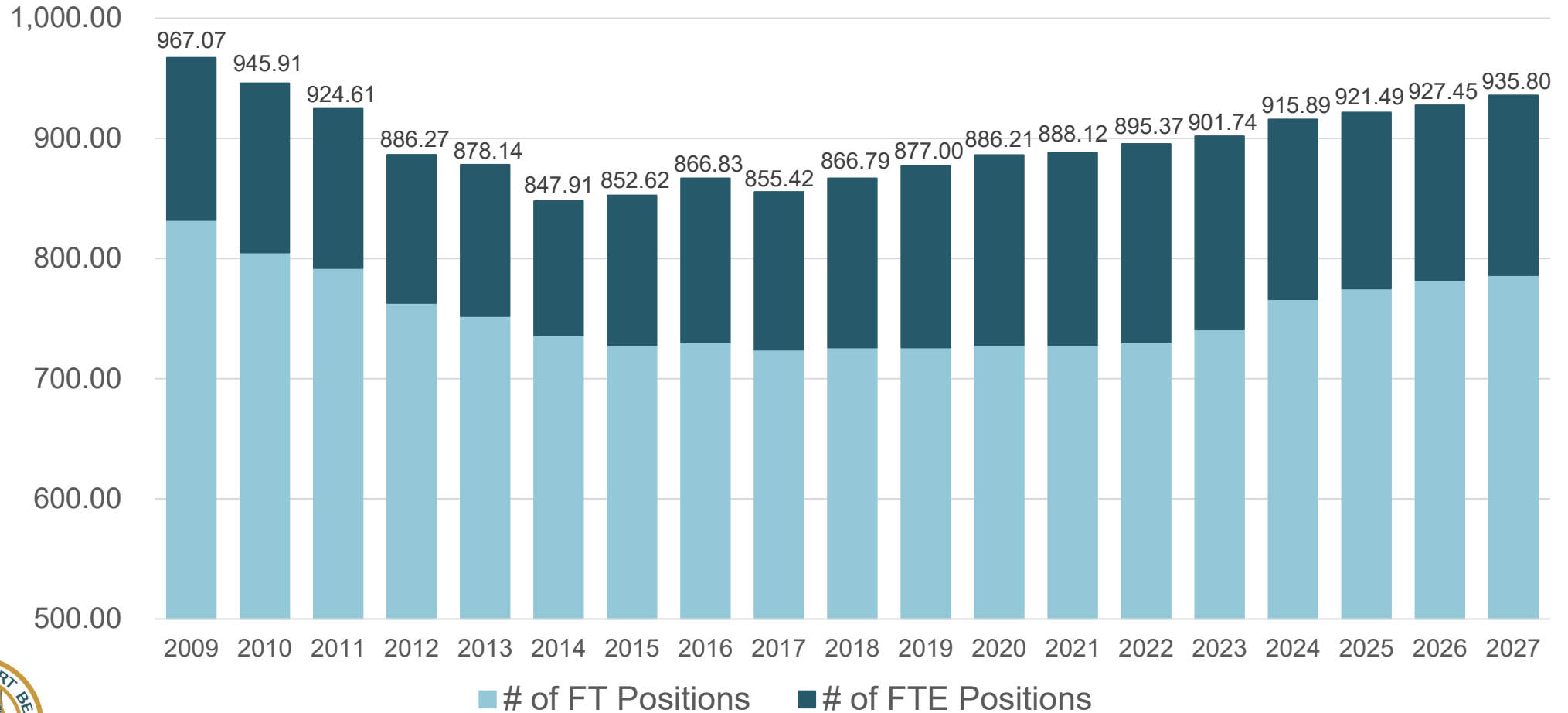
PROPOSED STAFFING ENHANCEMENTS

Fund	Department	Item Description	Full-Time FTE Change	Part-Time FTE Change
	Recreation & Senior Services	Add Recreation Coordinator	1.00	-
	Recreation & Senior Services	Add Assistant Recreation Coordinator	-	1.40
	Recreation & Senior Services	Add Senior Recreation Leader	-	1.40
	Recreation & Senior Services	Transfer Park Patrol Officers to Police Department	(2.00)	
	Recreation & Senior Services	Transfer Animal Control Officer from Police Department	1.00	
	Recreation & Senior Services	Transfer Community Services Officer to Recreation from Police Department	1.00	
		Total General Fund	3.00	2.80
Tidelands				
	Harbor	Add Lead Harbor Safety Officer	1.00	-
	Harbor	Add Harbor Safety Officer	-	1.50
	Harbor	Increase Management Analyst FTE	-	0.05
Equipment Maintenance Fund				
	Municipal Operations	Flexibly Staff Maintenance Workers to Maintenance Operators	-	-
Water Enterprise Fund				
	Utilities	Reclassify Utilities Crew Chief to Utilities Inspector	-	-
		Total Other Funds	1.00	1.55
		Total Personnel Program Enhancements	4.00	4.35



** Position is being funded through the Admin Service Charges that are collected in the Water and Wastewater Enterprise Funds.

CHANGES IN TOTAL STAFFING 2009 – NOW





GENERAL FUND RESERVES AND SURPLUS

GENERAL FUND SOURCES AND USES

	FY 2025-26 Projected	FY 2026-27 Proposed
Beginning Unrestricted Fund Balance	\$ 25,714,088	\$ -
Operating Revenues & Transfers In	\$ 339,037,638	\$ 349,647,075
Operating Expenditures & Transfers Out	\$ (331,180,374)	\$ (348,389,578)
Repayment of Advances	\$ 1,250,000	\$ 1,250,000
Prior Year Resources Carried Forward	\$ 3,785,541	\$ -
Non-Operating Transfers Out	<u>\$ (25,714,088)</u>	<u>\$ -</u>
Preliminary Ending Unrestricted Fund Balance	\$ 12,892,805	\$ 2,507,497



RECAP: KEY MESSAGES

- Proposed General Fund budget for FY 2026-27 is balanced
- Updated and comprehensive savings plans for long-term capital needs
- Maintain pension UAL payment of \$40 million
- Structural General Fund budget surplus of \$2.5 million is projected for FY 2026-27 subject to the Council's direction as to possible additional resource allocations



QUESTIONS?





**CITY OF NEWPORT BEACH
FINANCE COMMITTEE
STAFF REPORT**

Agenda Item No. 6B
April 16, 2026

TO: HONORABLE CHAIR AND MEMBERS OF THE COMMITTEE

FROM: Administrative Services Department
Jason Al-Imam, Administrative Services Director / Treasurer
949-644-3126, jalimam@newportbeachca.gov

SUBJECT: FISCAL YEAR 2025-2026 FEE STUDY UPDATE

SUMMARY:

Fees are regularly studied and updated by departments to ensure the proper recovery for cost of services in accordance with the cost recovery rates established by the City Council. Departments are reviewed on a rotating basis such that each department's fees are comprehensively studied and updated every 3-5 years. This year, staff have comprehensively reviewed the fees for the following departments:

- Community Development
- Fire
- Police

Specific recommendations related to the fees attributed to the departments referenced above are discussed in detail later in this report. The net fiscal impact of the proposed fee changes is projected to increase the City's revenue by \$937,000 as summarized in the following table.

EXHIBIT 1 - FISCAL IMPACT OF PROPOSED FEE CHANGES

Fee Related Services	Fund	Current Fee Revenue	Proposed Fee Revenue	Fiscal Impact	Note
Development: Building Fees	General Fund	\$8,893,000	\$9,160,000	\$267,000	[a]
Development: Planning Fees	General Fund	\$981,000	\$1,030,000	\$49,000	[a],[b]
Fire Prevention Fees	General Fund	\$560,000	\$588,000	\$28,000	[a]
Fire Emergency Med Svcs (EMS)	General Fund	\$5,269,000	\$5,310,000	\$41,000	[a]
Fire Junior Lifeguard	General Fund	\$1,228,000	\$1,302,000	\$74,000	[a]
Police - Animal Regulation	General Fund	\$136,000	\$146,000	\$10,000	[a]
Police - Records and Services	General Fund	\$498,000	\$523,000	\$25,000	[a]
Admin Svcs - Short-Term Rental Permits	General Fund	\$534,000	\$977,000	\$443,000	[c]
Total		\$18,099,000	\$19,036,000	\$937,000	

[a] Source: Current fee revenue based on average of FY 22/23 and FY 23/24 actual revenues.

[b] Planning fees include General Plan Maintenance Fee.

[c] Based on current volume of annual initial and renewal permit applications.

Staff has also identified necessary administrative fee updates in the various departments which will be reflected in the redlined version of the Schedule of Fees, Fines, and Rents (SRFF) that will be included in the fee resolution presented to the City Council. Subject to City Council approval, staff recommend that the fee schedule updates, with the exceptions noted in this report, become effective July 1, 2026.

RECOMMENDED ACTION:

Review and discuss the proposed fee updates discussed in this report and provide any recommendations for consideration to the City Manager and City Council.

DISCUSSION:

NBMC Section 3.36, and Council Policy F-4 (Revenue Measures) provide staff and the City Council with policy guidance related to setting cost recovery targets and updating user fees. User fees are charged to a citizen or group for services performed or provided by a government agency on their behalf. If the service primarily benefits an individual or group of people, then the burden of that cost should be borne by the person receiving that benefit. NBMC Section 3.36.030 sets the cost recovery for user fees at 100%, apart

from the subsidized fees listed in Exhibit “A” of that same section, as well as those limited by California or Federal statutes. A recommendation for less than a 100% cost recovery rate may occur when a service is beneficial to the community at large along with specific individuals or groups, and/or when there is an economic incentive, or disincentive, to do so. In these cases, another City revenue source – in most cases, the General Fund - subsidizes the service. Any newly proposed fee or fee increase that is not approved by the City Council will by default be subsidized by the General Fund.

The SRFF primarily includes cost-of-services fees, which are designed to recover the City’s cost to provide the related service. To establish fees based on full cost recovery, it is necessary to determine the cost of services. Using well-established cost accounting methodologies, the City’s consultant, ClearSource Financial Consulting (ClearSource), conducts a comprehensive review and update of the Citywide cost allocation plan, and direct user fee calculations for each department on a rotating basis every three years. This year, ClearSource studied the following departments at staff’s direction:

- Community Development Department
- Fire Department
- Police Department

As part of this study, ClearSource met with City staff from each studied department to discuss the services provided, the annual volume for those services, and the staff resources and time estimates for delivering the related services. To factor in both direct and indirect costs, ClearSource then calculated the department staff’s fully burdened hourly rate, which includes both internal administrative costs as well as citywide overhead costs. The fully burdened hourly rates are applied to the time estimates provided by staff and the fee is calculated. Based on the results of the fee study, it is common for some fees to increase while others decrease. The most common reasons for these changes are:

- 1) changes in costs, which most often increase over time;
- 2) changes in the staff performing the service; and/or
- 3) changes in the time required to perform the service.

Once the calculations are confirmed, department staff recommends either full cost recovery or a subsidy for the fee.

The remainder of this report focuses on how the fees studied are changing. Before and after illustration of each department’s studied fees can be found in Attachment A.

Community Development Department

The Community Development Department (CDD) administers the City’s General Plan, as well as the City’s zoning, building, subdivision, and environmental regulations, to ensure orderly physical growth of the community. Program activities include advance and current planning, building, plan review, permit issuance, and inspection; among other things not

related to cost-of-service fees. This department was last studied in FY 2022-23.

- **Building** – Fees in this division are collected to recover the costs associated with plan review, permitting, and construction inspection for new and remodeled buildings and other structures. In this division, the following changes are proposed:
 1. The Record Management – Per Sheet has been renamed to the Development Technology Fee - % of Permit Fee and the fee has changed from a dollar amount to percentage-based recovery that will be determined through the referenced permit fee; this fee will be applied to all permit fees except solar permits and will not be subject to CPI.
 2. Across various categorizations of fees where there is a Plan Review, the fee has been split into two sections for the building and planning components of the Plan Review check. This includes but is not limited to: Building Permit: Additions of Residential Garges/Carports, Patios/Decks/Trellis, Pool/Spa, One/Two Family Structures, etc.
 3. Non-Residential, Residential Alterations, Misc. Fences/Retaining Walls – Various fees have adjusted the note section including adding clarifications for fees or moving over the note into the description section to show the incremental fee for each additional \$1,000 or fraction of.
 4. One/Two Family Addition and One/Two Family Structure– Across various fees in these sections, the building fees for various square footages have established a Base fee for first increment of square feet and included an incremental fee for each additional 100 SF or fraction of, with some fees clarifying additional square footages which are included.
 5. Grading: Grading Permit Fee - Calculated based on cut or fill whichever is greater – Clarifying notes for the fee were moved to the description section for those fees that were greater than 1,000 cubic yards.

It should be noted that a clarifying note has been included in the Building section to indicate that any permits that require a project valuation shall have the valuation determined according to the policy established by the Building Official.

- **Planning** – The Planning Division oversees current and advanced planning. In current planning, permit applications are reviewed for consistency with zoning regulations and land use requirements, and environmental review. Advance planning focuses on regional and long-range planning programs for the community. In this Division, the following changes are proposed:
 1. Affordable Housing Implementation Plan (AHIP): This fee is broken out from a previous deposit-based structure for clarification to account for the staff time involved in reviewing and processing affordable housing applications and ensuring

compliance with State law requirements.

2. In the Amendment and the Development Agreement/Plan sections, various fees have been separated to distinguish between the Stand-Alone Application Filing and Application as Part of Concurrent Multiple Filing. It is proposed that the charge basis for these fees change from per hour to a fixed fee that continues to be subject to CPI. The cost of service for these amendment fees is based on the average service time it takes to process each of the components of the fees, which is considered the per hour component.
3. The Appeal of Division to Harbor Commission and Appeal of Harbor Commission Decision to City Council fees are being removed from the Planning Fees section as they are already reflected in the Harbor Section of the fee schedule.
4. Certificate of Compliance – Subdivision Code: This fee has separated the City Fee and County Recording Fee to clarify that the County recording fee is a pass-through fee.
5. Site Development Review – Housing Project: This is a new subset to the standard Site Development Review fee to more accurately account for the additional staff time involved in processing larger housing development projects.
6. Additional Plan Review/Additional Hearing Fee – This is a new fee being introduced to account for the significant staff time that is involved in additional plan review and hearings and would be a 10% fee of all application fees. The clarifying note states that fixed fees include up to three rounds of review and initial Commission and Council meetings anticipated for application type. Any additional review or hearing after this would prompt the City to bill 10% of the application fees based on the application fees that are shown on the City's fee schedule.

A clarifying note will be placed in this section of the fee schedule that will be applicable to all fees, indicating that as an alternative to the fixed fee amount shown, staff may bill on a time and materials basis (determined by the planning hourly rate), when project costs are likely to vary significantly from the adopted fee amount. Additionally, a deposit may be requested to bill against in these instances.

- **Code Enforcement** – The Code Enforcement Division works in partnership with residents and businesses to promote compliance with the City's municipal codes. In July of 2024, the Code Enforcement Division took over the oversight of the Construction and Demolition fees in the Municipal Operations Department; this fee is being moved to be reflected in the Code Enforcement section, and the Waste Management Administration Fee has been renamed. When the demolition deposit tasks transitioned to Code Enforcement, a major portion of the work became automated therefore the portion of manual time involvement has decreased and reflects the proposed decrease from \$312 to \$170.

Fire Department

The Fire Department's mission is to provide risk services to the community by protecting life, property, and the environment through prevention, training, education, and response. The department is comprised of the following divisions: Emergency Medical Services, Fire Operations, Junior Lifeguards, Fire Prevention, Lifeguard Operations, Fire Administration, and the Community Emergency Response Team (CERT). This department was last studied in FY 2022-23.

In the Fire Department & Lifeguards – Emergency Medical Services section of the fee schedule, the following changes are proposed:

1. Care Facility/Hospital Lift Assist – This new fee is proposed to provide some cost recovery for lift assist services provided to private care facilities. Lift assist calls typically involve non-injury assistance for a patient who has fallen or requires repositioning when the care facilities are unable to lift patients themselves. These incidents are generally non-emergent but still rely on critical public safety resources. This fee would be charged to the facility who initiates the request for service.
2. Hazardous Materials Response – This proposed new fee is calculated at a 100% fully loaded hourly rate to ensure full cost recovery for personnel, specialized equipment, and operational resources required to safely respond to hazardous materials incidents.
3. Emergency Ambulance Transportation – This fee has been removed as a standalone fee and has been incorporated into the fee rates for the Advanced Life Support (ALS) and Basic Life Support (BLS) per transport fees.
4. Advanced Life Support Non-Transport, Basic Life Support Non-Transport, ALS First Responder Fee, BLS First Responder Fee – These fees are all currently subsidized pursuant to NBMC 3.36.030 Exhibit A. Staff recommends increasing the recoverable amount for these services from \$400 to \$450. The full cost of providing these services exceeds the proposed fee; however, as these are critical, life-saving interventions, the fees are intentionally structured to avoid creating barriers to access. The proposed adjustment reflects increased service delivery costs while maintaining consideration for the financial impact on patients experiencing emergency medical situations.

In the Fire Department & Lifeguards – Fire Prevention section of the fee schedule, the following changes are proposed:

1. Plan Revisions – This new fee is intended to account for staff time involvement in reviewing plan revisions and would be charged in 15-minute increments.

2. General Inspection Fee – This is a new fee being proposed that would apply to Fire Prevention inspections that are not otherwise categorized under established inspection programs or permits, including compliant-based inspections, follow-up re-inspections, and other non-routine fire and life safety evaluations. This fee is intended to recover a portion of staff time and resource costs associated with these services, which are typically driven by specific circumstances and not subsidized through existing fee structures.
3. Operational Permit Level 1 (New or Renewal – Annual) includes activities such as cutting and welding operations, dry cleaning plants (one to two machines), liquefied petroleum gas use, and tents, while Operational Permit Level 2 (New or Renewal – Annual) applies to all other operations pursuant to California Fire Code Section 105.6. The proposed fee structure establishes a tiered rate system to better reflect the number of permits requested, with costs increasing incrementally for one permit, two to five permits, six to ten permits, and more than ten permits, and is consistent with the additional staff time and resources required for review and processing.
4. Special Event Permit – The Special Event Permits have been combined under the Special Event Permit based on categories of Single Event Permit, Level III as defined by the Recreation Department, Public Display – Fireworks – ground display only, and Public Display – Fireworks – aerial display >10 minutes. The fee structure for each category now distinguishes between the standard permit fee and a Late Filing fee to account for the additional staff time required to process permits submitted after the established deadlines.
5. Multi-Family Apartment/Condos – Under the Fire Prevention – State Mandated Inspection category, this new fee is proposed to recover costs associated with inspecting multi-family residential buildings. The fee is tiered based on the number of units inspected: 1–10 units, 11–100 units, and 101+ units, reflecting the increased staff time and resources required for larger properties while supporting compliance with state-mandated fire safety requirements.

In the Fire Department & Lifeguards – Lifeguard Operations & Junior Lifeguards section, the Junior Lifeguard Program fee is proposed to be phased in over four years with a 6% annual increase to align with the full cost of service, currently calculated at \$1,063 per participant. The proposed FY 26/27 fee is \$907. The program is tentatively scheduled for a comprehensive fee study in three years, and the fee will likely be revisited prior to the fourth year of the planned phase-in.

Police Department

The Police Department provides high quality police services to our community to maintain the quality of life valued by those who live, work, and recreate in Newport Beach. The department is comprised of the following divisions: Emergency Preparedness, Police IT, Support Services, Patrol, Traffic, Detectives, Fleet Maintenance, and Police Chief. The fees in this department were last studied in FY2022-23.

In the Police section of the fee schedule, the following changes are proposed:

1. Concealed Weapon Permit Initial and Renewal – The initial permit fee is proposed to be eliminated, while the renewal fee remains \$25, with any external or pass-through costs (such as background checks or state processing fees) noted separately. This approach simplifies administration, provides predictability for permit holders, and ensures transparency by clearly distinguishing City-administered fees from external costs, without the need to calculate a full cost-of-service for a routine administrative process.
2. Secondhand Dealer Permit – The fee has been revised to consolidate all components into a single permit fee. The previous Renewal + DOJ fingerprint processing and Secondhand/Pawn dealer tag check portions have been removed and are now included within the unified fee, simplifying administration and providing clarity for permit holders. Additionally, as the Secondhand/Pawn Dealer Tag Check is currently reflected as one of the fees with 0% cost recovery in NBMC 3.36.030 Exhibit A, a recommendation will be made to remove this reference fee from the exhibit.
3. Alarms – Fees throughout the schedule have been grouped together under this category; the fees are not new to the schedule, just reorganized.
4. Police Reports – This fee consolidates the previous Arrest Reports, Missing Persons Reports, Crime Reports, and Traffic Collision Reports under a single Police Reports fee to cover the broader range of information provided. Domestic Violence Reports have been removed from the fee schedule, as no fee has ever been charged for these reports and they will continue to be provided at no cost in accordance with California Family Code Section 6228.
5. Dispatch Audio Cassette – This fee removes the evidence portion of the fee that was previously attached to the Audio Cassette fee.
6. Photographs – The fee is now for Digital Link and Hardcopy as photographs are not provided in CD format any longer.
7. Bike Licenses – This fee is being removed from the City's fee schedule because the City of Newport Beach no longer actively issues or processes bicycle licenses. The service is no longer provided, and the associated fee is therefore obsolete. It is also recommended that reference to Bike Licenses be removed from NBMC 3.36.030 Exhibit A for this reason.
8. E-Bike Impound Release Fee – This fee is being introduced as there has been an increasing number of E-Bike impounds and will allow for reimbursement for the staff time involved in processing the release.

9. The Taxicab Permitting fees are proposed to be moved to the Administrative Services Department section of the fee schedule, as this department is responsible for the primary issuance and administration of these permits.

Additionally, it is proposed that the Impound Fee – Dogs, Cats, Other Similar Size Animals recoverable fee be adjusted to \$70 in NBMC 3.36.030 Exhibit A. While the actual cost of service is \$138, the adjustment allows for approximately 51% cost recovery, balancing cost recovery with affordability for the public.

Other Updates

Even when a department is not scheduled for a comprehensive fee study, occasionally, operations will change enough that the non-studied departments will request one or two fee study changes for consideration and adoption. As part of this study and to present a comprehensive and thorough update on the City's fees and current operations, staff considered the following additional updates outside of the departments scheduled to be studied.

With recent departmental reorganizations, fees that were previously listed under the Finance Department are now reflected in the Administrative Services Division, and fees that were formerly categorized as Municipal Operation fees under the Public Works Department have been reassigned to their respective departments. This ensures that the fee schedule accurately aligns with current departmental responsibilities and administration.

The Administrative Services Department is proposing updates to the following:

1. As discussed with the Finance Committee on March 13, 2025, the Short-Term Lodging Permit Fees are being reviewed outside of their standard cycle for further evaluation. This fee analysis incorporates updated estimates of service times and annual volumes across all fee subsections and proposes increases to each component of the fee.
2. Parking Penalties – 22500(N) CVC Parked Near Crosswalk – California Vehicle Code Section 22500(n) was added through Assembly Bill 413, introduced on February 2, 2023, and signed into law in October 2023, creating a new prohibition on stopping, standing, or parking within defined distances of marked or unmarked crosswalks to improve pedestrian safety; the provision became effective January 1, 2025. This penalty is being included in the fee schedule.

Additionally, clarifying notations have been included in the Parking Penalties area to identify which portion of fee attributed to a state surcharge is not applicable to CPI.

CPI Updates – Fees listed in the SRFF that are subject to CPI adjustments under prior resolutions are scheduled to increase by 3.16% effective July 1, 2026, unless otherwise noted for a different CPI reference. The City currently calculates CPI changes by

comparing the U.S. Bureau of Labor Statistics (BLS) February CPI from the prior year to the February CPI of the current year. Because the BLS releases CPI data approximately one month after the identified month (e.g., February 2026 data is released in March 2026), it is proposed that the City revise its methodology to use annual CPI data rather than a single-month comparison. This change would streamline administrative calculations and better align with the timing of fee presentations to the City Council.

After July 1, 2026, annual CPI adjustments shall apply to these fees, as well as to the cost-of-service fees for each of the departments that were studied as part of this fee update.

California Government Code Section 66017 provides that building and development fees may not take effect until at least 60 days following adoption of the resolution or ordinance establishing or increasing the fees. Accordingly, the earliest effective date for applicable fees is July 25, 2026. This date will be reflected in the proposed resolution presented to the City Council.

The proposed increases will be included in the redline version of the SRFF that will be attached to the fee resolution when the fee study update is considered by the City Council.

CONCLUSION:

Subject to City Council approval of the fees as recommended, it is estimated that approximately \$937,000 of additional revenues will be generated for the City. However, this projection does not account for any fees where volume statistics are unavailable. The City Council's policy of ensuring regular review of the City's cost-of-service fees and adequate cost recovery will continue to ensure adequate cost recovery from users of the City's fee-related services. This facilitates the redirection of general tax revenues currently subsidizing fee-supported services to maintaining and enhancing non-fee supported services and programs.

Staff will present the proposed fee recommendations to the City Council for formal consideration in May and will incorporate any feedback received from the Finance Committee into staff's final recommendations.

Prepared and Submitted by:

/s/ Abigail Marin

Abigail Marin
Senior Budget Analyst

Attachments:

- A. FY 2025-26 Studied Department Changes – Illustration of Proposed Fee Changes
- B. Newport Beach Municipal Code Section 3.36.030

ATTACHMENT A

FY 2025-26 Studied Department Changes – Illustration of Proposed Fee Changes



User and Regulatory Fees
Fee-Related Cost of Service Analysis

City of Newport Beach

Cost of Service Analysis

Fee Type	Page
<u>COMMUNITY DEVELOPMENT FEES</u>	
BUILDING FEES	3
PLANNING FEES	29
CODE ENFORCEMENT FEES	38
<hr/>	
<u>FIRE FEES</u>	
FIRE PREVENTION FEES	43
FIRE EMERGENCY MEDICAL SERVICES (EMS) FEES	59
FIRE JUNIOR LIFEGUARD FEES	66
<hr/>	
<u>POLICE FEES</u>	
POLICE - RECORDS AND SERVICES FEES	73
POLICE - ANIMAL REGULATION FEES	88
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<u>SHORT-TERM LODGING PERMIT FEES</u>	95
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<u>FISCAL IMPACT OF PROPOSED FEE ADJUSTMENTS</u>	98
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User and Regulatory Fees

Building Fees

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Overview of Total Departmental Costs

Recurring Expenditures [a]

Exp Code	Exp Desc	Object	Object Desc	01050005	0105041	0105042	01050501	01050503	01050505	10050505	12050502	Total	Note
				CDD Admin	Inspections	PC/Permits	Planning	Code Enf	Real Prop GF	Real Prop Tidelands	CDBG		
70	REGULAR SALARIES	711001	SALARIES	\$ 862,980	\$ 1,435,371	\$ 2,691,029	\$ 1,839,792	\$ 756,352	\$ 340,044	\$ -	\$ -	\$ 7,925,569	
70	REGULAR SALARIES	711003	SALARIES PART TIME	\$ 174,401	\$ -	\$ 26,714	\$ 26,652	\$ -	\$ 89,609	\$ -	\$ -	\$ 317,376	
71	SPECIAL PAYS			\$ 2,566	\$ 86,597	\$ 122,817	\$ 32,954	\$ 48,379	\$ -	\$ -	\$ -	\$ 293,313	
72	BENEFITS			\$ 519,653	\$ 857,018	\$ 1,522,817	\$ 1,085,488	\$ 483,030	\$ 178,156	\$ -	\$ -	\$ 4,646,162	
81	CONTRACT SERVICES	811001	PROPERTY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	
81	CONTRACT SERVICES	811002	LEASING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000	
81	CONTRACT SERVICES	811003	TITLE SEARCH FEES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500	
81	CONTRACT SERVICES	811008	SERVICES	\$ -	\$ -	\$ 587,000	\$ 290,000	\$ 69,744	\$ 25,550	\$ -	\$ -	\$ 972,294	
81	CONTRACT SERVICES	811017	SERVICES CONTRACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500	
81	CONTRACT SERVICES	811027	SERVICES CITY PRINT	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
81	CONTRACT SERVICES	811041	REAL ESTATE BROKER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811042	PLAN CHECK VCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811043	PLAN CHECK JAS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811048		\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
81	CONTRACT SERVICES	811055		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000	
82	GRANT OPERATING	821004		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,495	\$ 48,495	
83	UTILITIES			\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 15,537	\$ 550	\$ -	\$ 27,087	
84	SUPPLIES &			\$ 23,792	\$ -	\$ -	\$ 14,280	\$ 500	\$ -	\$ -	\$ -	\$ 38,572	
85	MAINTENANCE &			\$ 26,913	\$ -	\$ -	\$ -	\$ -	\$ 13,320	\$ 200	\$ -	\$ 40,433	
86	TRAVEL & TRAINING			\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,000	
87	GENERAL EXPENSES			\$ 74,150	\$ -	\$ -	\$ 47,600	\$ -	\$ 1,654,000	\$ -	\$ 135,091	\$ 1,910,841	
88	INTERNAL SVC			\$ 214,229	\$ 339,676	\$ 448,177	\$ 344,820	\$ 194,645	\$ 75,708	\$ -	\$ -	\$ 1,617,255	
90	CAPITAL	911039		\$ 27,025	\$ -	\$ -	\$ -	\$ 30,500	\$ -	\$ -	\$ -	\$ 57,525	
Total				\$ 2,063,709	\$ 2,718,661	\$ 5,398,553	\$ 3,681,587	\$ 1,583,150	\$ 2,405,924	\$ 750	\$ 183,586	\$ 18,035,921	
Share				11%	15%	30%	20%	9%	13%	0%	1%	100%	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Overview of Total Departmental Costs

Allocation of Citywide Overhead [b]

Description	ICR	Note
Indirect Cost Rate (% of Direct Expenses)	33.60%	[b]

	01050005	0105041	0105042	01050501	01050503	01050505	10050505	12050502		
Description	CDD Admin	Inspections	PC/Permits	Planning	Code Enf	Real Prop GF	Real Prop Tidelands	CDBG	Total	Note
Total Expenses	\$ 2,063,709	\$ 2,718,661	\$ 5,398,553	\$ 3,681,587	\$ 1,583,150	\$ 2,405,924	\$ 750	\$ 183,586	\$ 18,035,921	
Adjustments	\$ (2,063,709)	\$ (339,676)	\$ (448,177)	\$ (392,420)	\$ (225,145)	\$ (1,729,708)	\$ -	\$ (135,091)	\$ (5,333,926)	
Adjusted Direct Expenses	\$ -	\$ 2,378,986	\$ 4,950,377	\$ 3,289,166	\$ 1,358,005	\$ 676,216	\$ 750	\$ 48,495	\$ 12,701,996	
Allocated Citywide Overhead	\$ -	\$ 799,339	\$ 1,663,327	\$ 1,105,160	\$ 456,290	\$ 227,209	\$ 252	\$ 16,294	\$ 4,267,871	
Adjustment	\$ (2,063,709)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,063,709)	
Total	\$ -	\$ 3,518,000	\$ 7,061,880	\$ 4,786,747	\$ 2,039,440	\$ 2,633,133	\$ 1,002	\$ 199,880	\$ 20,240,083	

[a] Source: FY 25/26 Adopted Budget.

[b] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Allocation of Annual Labor Effort - Building

Position	Hourly [a]	Monthly [a]	Yearly [a]	FTE [c]	Yearly Aggregate	Total Hours Per FTE	Less: Holiday & Leave [a]	Productive Hours Per FTE	Total Productive Hours	Indirect [b]	Direct [b]	Total	Total Indirect Hours [b]	Total Direct Hours [b]	Total Hours
ADMINISTRATIVE ASSISTANT	\$ 49.40	\$ 8,563	\$ 102,752	0.50	\$ 51,376	2,080	280	1,800	900	100%	0%	100%	900	-	900
BUILDING INSPECTOR II	\$ 61.38	\$ 10,639	\$ 127,670	6.00	\$ 766,022	2,080	280	1,800	10,800	20%	80%	100%	2,160	8,640	10,800
BUILDING INSPECTOR, SENIOR	\$ 65.99	\$ 11,438	\$ 137,259	2.00	\$ 274,518	2,080	280	1,800	3,600	20%	80%	100%	720	2,880	3,600
BUILDING INSPECTOR, PRINCIPAL	\$ 72.72	\$ 12,605	\$ 151,258	2.00	\$ 302,515	2,080	280	1,800	3,600	20%	80%	100%	720	2,880	3,600
DEPUTY COMMUNITY DEVELOPMENT	\$ 109.76	\$ 19,025	\$ 228,301	0.50	\$ 114,150	2,080	280	1,800	900	100%	0%	100%	900	-	900
Total				11.00	\$ 1,508,582				19,800				5,400	14,400	19,800
Total													27%	73%	100%

Holiday and Leave	Total [b]	Hours
Vacation	14	112
Holiday	11	88
Sick	9	72
Floating Holiday	1	8
Total	35	280

[a] Source: Salary schedule as of July 28, 2025.

[b] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Allocation of Annual Labor Effort - Building

Position	Hourly [a]	Monthly [a]	Yearly [a]	FTE	Yearly Aggregate	Total Hours Per FTE	Less: Holiday & Leave [b]	Productive Hours Per FTE	Total Productive Hours	Indirect [b]	Direct [b]	Total	Total Indirect Hours [b]	Total Direct Hours [b]	Total Hours
ADMINISTRATIVE ASSISTANT	\$ 49.40	\$ 8,563	\$ 102,752	0.50	\$ 51,376	2,080	280	1,800	900	100%	0%	100%	900	-	900
CIVIL ENGINEER - PLAN CHECK	\$ 80.41	\$ 13,938	\$ 167,253	4.00	\$ 669,011	2,080	280	1,800	7,200	20%	80%	100%	1,440	5,760	7,200
CIVIL ENGINEER - PLAN CHECK	\$ 88.51	\$ 15,342	\$ 184,101	1.00	\$ 184,101	2,080	280	1,800	1,800	20%	80%	100%	360	1,440	1,800
CIVIL ENGINEER - PLAN CHECK	\$ 99.37	\$ 17,224	\$ 206,690	2.00	\$ 413,379	2,080	280	1,800	3,600	65%	35%	100%	2,340	1,260	3,600
CIVIL ENGINEER - PLAN CHECK	\$ 88.51	\$ 15,342	\$ 184,101	3.00	\$ 552,302	2,080	280	1,800	5,400	20%	80%	100%	1,080	4,320	5,400
DEPUTY COMMUNITY DEVELO	\$ 109.76	\$ 19,025	\$ 228,301	0.50	\$ 114,150	2,080	280	1,800	900	100%	0%	100%	900	-	900
EMP PLANS EXAMINER	\$ 76.58	\$ 13,274	\$ 159,286	1.00	\$ 159,286	2,080	280	1,800	1,800	20%	80%	100%	360	1,440	1,800
PERMIT COUNTER SUPERVISOR	\$ 61.31	\$ 10,627	\$ 127,525	1.00	\$ 127,525	2,080	280	1,800	1,800	50%	50%	100%	900	900	1,800
PERMIT TECHNICIAN II	\$ 55.78	\$ 9,669	\$ 116,022	6.00	\$ 696,134	2,080	280	1,800	10,800	50%	50%	100%	5,400	5,400	10,800
INTERN	\$ 21.25	\$ 3,683	\$ 44,200	0.60	\$ 26,520	2,080	-	2,080	1,248	100%	0%	100%	1,248	-	1,248
Total - In House				19.60	\$ 2,993,786				35,448				14,928	20,520	35,448
Contract Svcs					\$ 587,000				3,558	0%	100%		-	3,558	
Total									39,006				14,928	24,078	
Total													38%	62%	100%

Holiday and Leave	Total [b]	Hours
Vacation	14	112
Holiday	11	88
Sick	9	72
Floating Holiday	1	8
Total	35	280

[a] Source: Salary schedule as of July 28, 2025.

[b] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Building Cost of Service

Recurring Expenditures [a]

Exp Code	Exp Desc	Object	Object Desc	0105041	0105042	Total	Note
				Inspections	PC/Permits		
70	REGULAR SALARIES	711001	SALARIES	\$ 1,435,371	\$ 2,691,029	\$ 4,126,401	
70	REGULAR SALARIES	711003	SALARIES PART TIME	\$ -	\$ 26,714	\$ 26,714	
71	SPECIAL PAYS			\$ 86,597	\$ 122,817	\$ 209,413	
72	BENEFITS			\$ 857,018	\$ 1,522,817	\$ 2,379,835	
81	CONTRACT SERVICES	811001	PROPERTY	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811002	LEASING EXPENSES	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811003	TITLE SEARCH FEES	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811008	SERVICES	\$ -	\$ 587,000	\$ 587,000	
81	CONTRACT SERVICES	811017	SERVICES CONTRACT	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811027	SERVICES CITY PRINT	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811041	REAL ESTATE BROKER	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811042	PLAN CHECK VCA	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811043	PLAN CHECK JAS	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811048		\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811055		\$ -	\$ -	\$ -	
82	GRANT OPERATING	821004		\$ -	\$ -	\$ -	
83	UTILITIES			\$ -	\$ -	\$ -	
84	SUPPLIES &			\$ -	\$ -	\$ -	
85	MAINTENANCE &			\$ -	\$ -	\$ -	
86	TRAVEL & TRAINING			\$ -	\$ -	\$ -	
87	GENERAL EXPENSES			\$ -	\$ -	\$ -	
88	INTERNAL SVC			\$ 339,676	\$ 448,177	\$ 787,852	
90	CAPITAL	911039	0	\$ -	\$ -	\$ -	
Total				\$ 2,718,661	\$ 5,398,553	\$ 8,117,215	

Allocation of Citywide Overhead

Description	0105041	0105042	Total	Note
	Inspections	PC/Permits		
Allocation of Citywide Overhead	\$ 799,339	\$ 1,663,327	\$ 2,462,666	[b]
Total	\$ 3,518,000	\$ 7,061,880	\$ 10,579,880	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Building Cost of Service

Calculation of Fully-Burdened Hourly Rate

Description	Inspections	PC/Permits	Total	Note
Expenditures	\$ 3,518,000	\$ 7,061,880	\$ 10,579,880	
Direct Hours	14,400	24,078	38,478	[c]
Total	\$ 244	\$ 293	\$ 275	

Current Cost Recovery

Description	Inspections	PC/Permits	Note
Current Hourly Rate	\$ 234	\$ 292	
Calculated Hourly Rate	\$ 244	\$ 293	
Cost Recovery	96%	100%	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Building Cost of Service

Calculation of Cost Multiplier for Fully-Burdened Hourly Rate (Apply to Base Salary Cost Per Hour)

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Building	30.60	2,080	63,648	\$ 4,502,368	\$ 71	\$ 275	3.89

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
ADMINISTRATIVE ASSISTANT	\$ 51,376	0.50	\$ 102,752	\$ 49	3.89	\$ 192
BUILDING INSPECTOR II	\$ 766,022	6.00	\$ 127,670	\$ 61	3.89	\$ 239
BUILDING INSPECTOR, SENIOR	\$ 274,518	2.00	\$ 137,259	\$ 66	3.89	\$ 257
BUILDING INSPECTOR, PRINCIPAL	\$ 302,515	2.00	\$ 151,258	\$ 73	3.89	\$ 283
DEPUTY COMMUNITY DEVELOPMENT DIRECTOR	\$ 114,150	0.50	\$ 228,301	\$ 110	3.89	\$ 427
ADMINISTRATIVE ASSISTANT	\$ 51,376	0.50	\$ 102,752	\$ 49	3.89	\$ 192
CIVIL ENGINEER - PLAN CHECK	\$ 669,011	4.00	\$ 167,253	\$ 80	3.89	\$ 313
CIVIL ENGINEER - PLAN CHECK (GEO), SENIOR	\$ 184,101	1.00	\$ 184,101	\$ 89	3.89	\$ 344
CIVIL ENGINEER - PLAN CHECK, PRINCIPAL	\$ 413,379	2.00	\$ 206,690	\$ 99	3.89	\$ 386
CIVIL ENGINEER - PLAN CHECK, SENIOR	\$ 552,302	3.00	\$ 184,101	\$ 89	3.89	\$ 344
DEPUTY COMMUNITY DEVELOPMENT DIRECTOR	\$ 114,150	0.50	\$ 228,301	\$ 110	3.89	\$ 427
EMP PLANS EXAMINER	\$ 159,286	1.00	\$ 159,286	\$ 77	3.89	\$ 298
PERMIT COUNTER SUPERVISOR	\$ 127,525	1.00	\$ 127,525	\$ 61	3.89	\$ 238
PERMIT TECHNICIAN II	\$ 696,134	6.00	\$ 116,022	\$ 56	3.89	\$ 217
INTERN	\$ 26,520	0.60	\$ 44,200	\$ 21	3.89	\$ 83

[a] Source: FY 25/26 Adopted Budget (Revised Budget).

[b] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26.

[c] Source: See separate worksheet in this model, labeled "Cost of Service Calculation - Community Development Department - Allocation of Annual Labor Effort - Building".

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Building Revenues

Recurring Revenues

Org	Org Desc	Rev Code	Rev Code Desc	Object	Object Desc	FY 22/23 Actual	FY 23/24 Actual	Average	Note
01050005	CDD ADMIN	42	LICENSES PERMITS	421035	RECORDS MANAGEMENT FEE	\$ 73,733	\$ 74,622	\$ 74,178	
01050005	CDD ADMIN	51	NF	511050	PRIVATE REFUNDS & REBATES	\$ 122	\$ -	\$ 61	
0105041	INSPECTIONS	52	SERVICE FEES & CHARG	521020	WITNESS FEES/SUBPOENA	\$ 775	\$ 1,970	\$ 1,373	
01050504	BUILDING	42	LICENSES PERMITS	421020	GREASE DISPOSAL IN LIEU	\$ 1,222	\$ 1,268	\$ 1,245	
01050504	BUILDING	42	LICENSES PERMITS	422000	BUILDING PERMITS	\$ 3,316,698	\$ 3,547,191	\$ 3,431,944	
01050504	BUILDING	42	LICENSES PERMITS	422001	CC FEES BUILDING PERMITS	\$ (2,048)	\$ -	\$ (1,024)	
01050504	BUILDING	42	LICENSES PERMITS	422002	EXTENSION FEES	\$ 34,467	\$ 35,415	\$ 34,941	
01050504	BUILDING	42	LICENSES PERMITS	422005	ELECTRICAL PERMITS	\$ 385,817	\$ 368,442	\$ 377,130	
01050504	BUILDING	42	LICENSES PERMITS	422010	GRADING PERMITS	\$ 230,551	\$ 274,782	\$ 252,667	
01050504	BUILDING	42	LICENSES PERMITS	422020	PLUMBING PERMITS	\$ 286,071	\$ 301,046	\$ 293,558	
01050504	BUILDING	42	LICENSES PERMITS	422025	MECHANICAL PERMITS	\$ 276,137	\$ 275,034	\$ 275,585	
01050504	BUILDING	42	LICENSES PERMITS	422035	POOL/SPA PERMITS	\$ 108,551	\$ 90,342	\$ 99,447	
01050504	BUILDING	42	LICENSES PERMITS	422050	PHOTO VOLTAIC PLAN CHECK	\$ 128,109	\$ 75,210	\$ 101,660	
01050504	BUILDING	42	LICENSES PERMITS	422055	PHOTO VOLTAIC PERMIT	\$ 136,669	\$ 93,174	\$ 114,922	
01050504	BUILDING	42	LICENSES PERMITS	423000	HARBOR PLAN CHECK (BLDG)	\$ 28,664	\$ 33,359	\$ 31,012	
01050504	BUILDING	42	LICENSES PERMITS	423005	HARBOR PERMIT	\$ 22,172	\$ 32,470	\$ 27,321	
01050504	BUILDING	52	SERVICE FEES & CHARG	521020	WITNESS FEES/SUBPOENA	\$ 275	\$ -	\$ 138	
01050504	BUILDING	52	SERVICE FEES & CHARG	521025	PLAN CHECKING FEES	\$ 3,177,890	\$ 3,009,717	\$ 3,093,803	
01050504	BUILDING	52	SERVICE FEES & CHARG	521035	PLAN CHECK FEES GRADING	\$ 264,761	\$ 243,462	\$ 254,112	
01050504	BUILDING	52	SERVICE FEES & CHARG	521036	GRADING BOND FEE	\$ -	\$ 478	\$ 239	
01050504	BUILDING	52	SERVICE FEES & CHARG	521040	RESIDENTL BUILDNG RECRDS	\$ 194,768	\$ 130,756	\$ 162,762	
01050504	BUILDING	52	SERVICE FEES & CHARG	521050	SPEC INSPECTION SVC FEES	\$ 36,598	\$ 70,770	\$ 53,684	
01050504	BUILDING	52	SERVICE FEES & CHARG	521055	APPEALS	\$ -	\$ 1,768	\$ 884	
01050504	BUILDING	52	SERVICE FEES & CHARG	521080	ENERGY COMPLIANCE REVIEW	\$ 130,967	\$ 122,958	\$ 126,963	
01050504	BUILDING	52	SERVICE FEES & CHARG	521085	DISABLED ACCESS REVIEW	\$ 67,750	\$ 62,264	\$ 65,007	
01050504	BUILDING	52	SERVICE FEES & CHARG	521090	COPIES/PLANS/SPECS/MISC	\$ (9)	\$ -	\$ (5)	
01050504	BUILDING	52	SERVICE FEES & CHARG	521105	PLAN CHECK OVERTIME	\$ 30,027	\$ 1,650	\$ 15,839	
01050504	BUILDING	52	SERVICE FEES & CHARG	521195	PLAN CHECK FEES	\$ 218	\$ -	\$ 109	
01050504	BUILDING	52	SERVICE FEES & CHARG	521058	HEARING OFFICER FEE	\$ -	\$ 7,110	\$ 3,555	
Total						\$ 8,930,958	\$ 8,855,259	\$ 8,893,109	

City of Newport Beach
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 Building Fees

Fee Description	Svc Time		Hourly Rate		Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
Permit Issuance Fee												
1 Permit Issuance Fee	0.17	x	\$275	=	\$46	\$42	92%	\$45	98%	7%	\$3	
2 Supplemental Permits Issuance, Fee For Each Permit	0.05	x	\$275	=	\$14	\$12	87%	\$13	95%	8%	\$1	
3 Building Standards (SB 1473) Fee (Valuation)												
a) \$1 - \$25,000						\$1	n/a	\$1	n/a	0%	\$0	[a]
b) \$25,001 - \$50,000						\$2	n/a	\$2	n/a	0%	\$0	[a]
c) \$50,001 - \$75,000						\$3	n/a	\$3	n/a	0%	\$0	[a]
d) \$75,001 - \$100,000						\$4	n/a	\$4	n/a	0%	\$0	[a]
e) Each Add'l \$25,000 or fraction thereof						Add \$1	n/a	Add \$1	n/a	0%	\$0	[a]
4 General Plan Maintenance Fee - % of Building Permit Fee						5%		5%		0%	\$0	[b]
5 Record Management Fee – Per Sheet Development Technology Fee - % of Permit Fee					2%	\$2	49%	2%	100%	varies	varies	[c]
6 Strong Motion Instrumentation (SMI) Fee												
a) Category 1 Construction (1 to 3 Story Residential)						Greater of \$0.50 or valuation x .00013	n/a	Greater of \$0.50 or valuation x .00013	n/a	0%	\$0	[d]
b) Category 2 Construction (Over 3 story Residential and all Commercial)						Greater of \$0.50 or valuation x .00028	n/a	Greater of \$0.50 or valuation x .00028	n/a	0%	\$0	[d]
7 Building Waste Management Administration Fee	0.12	x	\$275	=	\$32	\$29	90%	\$32	100%	10%	\$3	
Building Permit												
8 Additions of Garages/Carports - One/Two Family Residential												
a) Plan Review						\$464						
i) Building	1.50	x	\$293	=	\$440	\$406.75	93%	\$439	100%	8%	\$32	
ii) Planning	0.25	x	\$277	=	\$69	\$57.25	83%	\$69	100%	21%	\$12	
b) Permit & Inspection	2.75	x	\$275	=	\$756	\$740	98%	\$756	100%	2%	\$16	
9 Fences/Retaining Walls												
a) Plan Review	varies	x	\$293	=	varies	Same As Plan Review	varies	Same As Plan Review	100%	varies	varies	
b) Permit & Inspection	varies	x	\$244	=	varies	Same As Building Permit Fee Table	varies	Same As Building Permit Fee Table	100%	varies	varies	
10 Fire Sprinkler/Alarms/Misc.												
a) Plan Review	1.00	x	\$293	=	\$293	\$248	85%	\$293	100%	18%	\$45	
b) Permit & Inspection	1.25	x	\$244	=	\$305	\$300	98%	\$305	100%	2%	\$5	
11 Harbor Construction												
a) Plan Review	2.50	x	\$293	=	\$733	\$346	47%	\$366	50%	6%	\$20	[e]
b) Permit & Inspection	3.00	x	\$244	=	\$732	\$331	45%	\$366	50%	11%	\$35	[e]

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Fee Description	Svc Time		Hourly Rate	=	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
12 Patios/Decks/Trellis - One/Two Family Residential												
a) Plan Review						\$358						
i) Building	1.00	x	\$293	=	\$293	\$300.75	103%	\$293	100%	-3%	(\$8)	
ii) Planning	0.25	x	\$277	=	\$69	\$57.25	83%	\$69	100%	21%	\$12	
b) Permit & Inspection	1.75	x	\$244	=	\$427	\$435	102%	\$427	100%	-2%	(\$8)	
13 Pool/Spa - One/Two Family Residential												
a) Plan Review						\$443						
i) Building	1.50	x	\$293	=	\$440	\$385.75	88%	\$439	100%	14%	\$53	
ii) Planning	0.25	x	\$277	=	\$69	\$57.25	83%	\$69	100%	21%	\$12	
b) Permit & Inspection	2.00	x	\$244	=	\$488	\$493	101%	\$488	100%	-1%	(\$5)	
14 Re-Roof - One/Two Family Residential												
a) Plan Review	0.75	x	\$293	=	\$220	\$190	86%	\$219	100%	15%	\$29	
b) Permit & Inspection	1.50	x	\$244	=	\$366	\$393	107%	\$366	100%	-7%	(\$27)	

Fee Description	Svc Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
15 Solar										
a) Residential										
i) 15 kW or Less:										
a) Plan Review				\$210		\$210		0%	\$0	[f]
b) Permit & Inspection				\$240		\$240		0%	\$0	[f]
ii) More than 15 kW										
a) Plan Review				\$210		\$210		0%	\$0	[f]
b) Permit & Inspection										
i) First 15 kW				\$240		\$240		0%	\$0	[f]
ii) Each Additional kW				\$15		\$15		0%	\$0	[f]
b) Commercial										
i) 50 kW or Less:										
a) Plan Review				\$460		\$460		0%	\$0	[f]
b) Permit & Inspection				\$540		\$540		0%	\$0	[f]
ii) 50 kW to 250 kW										
a) Plan Review										
i) First 50 kW				\$460		\$460		0%	\$0	[f]
ii) Each Additional kW above 50 kW				\$3.22		\$3.22		0%	\$0	[f]
b) Permit & Inspection										
i) First 50 kW				\$540		\$540		0%	\$0	[f]
ii) Each Additional kW above 50 kW				\$3.78		\$3.78		0%	\$0	[f]
iii) More than 250 kW										
a) Plan Review										
i) First 250 kW				\$1,103		\$1,103		0%	\$0	[f]
ii) Each Additional kW above 250 kW				\$2.30		\$2.30		0%	\$0	[f]
b) Permit & Inspection										
i) First 250 kW				\$1,297		\$1,297		0%	\$0	[f]
ii) Each Additional kW above 250 kW				\$2.70		\$2.70		0%	\$0	[f]

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Fee Description	Svc Time		Hourly Rate	=	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
16 Non-Residential, Multi-Family (3 or More Units), Residential Alterations, Misc. Fences/Retaining Walls												
a) Plan Review	varies	x	\$293	=	varies	87% of Building Permit	varies	87% of Building Permit	100%	varies	varies	
b) Permit & Inspection												
i) \$1.00 To \$2,000.00	0.50	x	\$244	=	\$122.00	\$125	102%	\$122.00	100%	-2%	(\$3)	
ii) \$2,001.00 To \$25,000.00												
a) Base fee for first \$2,000	0.50	x	\$244	=	\$122.00	\$126	103%	\$122.00	100%	-3%	(\$4)	
b) Incremental fee for each additional \$1,000 or fraction of, to and including \$25,000				=	\$21.22	\$18.15	86%	\$21.22	100%	17%	\$3	
iii) \$25,001.00 To \$50,000.00												
a) Base fee for first \$25,000	2.50	x	\$244	=	\$610.00	\$571	94%	\$610.00	100%	7%	\$39	
b) Incremental fee for each additional \$1,000 or fraction of, to and including \$50,000				=	\$14.64	\$13.32	91%	\$14.64	100%	10%	\$1	
iv) \$50,001.00 To \$100,000.00												
a) Base fee for first \$50,000	4.00	x	\$244	=	\$976.00	\$926	95%	\$976.00	100%	5%	\$50	
b) Incremental fee for each additional \$1,000 or fraction of, to and including \$100,000				=	\$9.76	\$9.20	94%	\$9.76	100%	6%	\$1	
v) \$100,001.00 To \$500,000.00												
a) Base fee for first \$100,000	6.00	x	\$244	=	\$1,464.00	\$1,416	97%	\$1,464.00	100%	3%	\$48	
b) Incremental fee for each additional \$1,000 or fraction of, to and including \$500,000				=	\$7.32	\$6.86	94%	\$7.32	100%	7%	\$0	
vi) \$500,001.00 To \$1,000,000.00												
a) Base fee for first \$500,000	18.00	x	\$244	=	\$4,392.00	\$4,338	99%	\$4,392.00	100%	1%	\$54	
b) Incremental fee for each additional \$1,000 or fraction of, to and including \$1,000,000				=	\$6.83	\$6.15	90%	\$6.83	100%	11%	\$1	
vii) \$1,000,001.00 to \$5,000,000.00												
a) Base fee for first \$1,000,000	32.00	x	\$244	=	\$7,808.00	\$7,615	98%	\$7,808.00	100%	3%	\$193	
b) Incremental fee for each additional \$1,000 or fraction of, to and including \$5,000,000				=	\$4.39	\$4.08	93%	\$4.39	100%	8%	\$0	
viii) Over \$5,000,000												
a) Base fee for first \$5,000,000	104.00	x	\$244	=	\$25,376.00	\$25,015	99%	\$25,376.00	100%	1%	\$361	
b) Incremental fee for each additional \$1,000 or fraction of				=	\$4.39	\$4.08	93%	\$4.39	100%	8%	\$0	

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Fee Description	Svc Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
17 One/Two Family Addition										
a) Plan Review										
i) 0-100 SF				\$730.00						
a) Building	1.75	x \$293	= \$512.75	\$501.00	98%	\$512.75	100%	2%	\$12	
b) Planning	1.00	x \$277	= \$277.00	\$229.00	83%	\$277.00	100%	21%	\$48	
ii) 101-250 SF				\$949.00						
a) Building	2.50	x \$293	= \$732.50	\$720.00	98%	\$732.50	100%	2%	\$13	
b) Planning	1.00	x \$277	= \$277.00	\$229.00	83%	\$277.00	100%	21%	\$48	
iii) 251-500 SF				\$1,314.00						
a) Building	3.75	x \$293	= \$1,098.75	\$1,085.00	99%	\$1,098.75	100%	1%	\$14	
b) Planning	1.50	x \$277	= \$415.50	\$229.00	55%	\$415.50	100%	81%	\$187	
iv) 501-1,000 SF				\$1,825.00						
a) Building				\$1,596.00						
i) Base fee for first 500 SF	5.50	x \$293	= \$1,611.50	\$1,596.00	99%	\$1,611.50	100%	1%	\$16	
ii) Incremental fee for each additional 100 SF or fraction of, to and including 1,000 SF			\$175.80	n/a	n/a	\$175.80	100%	new	new	
b) Planning	1.50	x \$277	= \$415.50	\$229.00	55%	\$415.50	100%	81%	\$187	
v) 1,001-2,000 SF				\$2,701.00						
a) Building				\$2,472.00						
i) Base fee for first 1,000 SF	8.50	x \$293	= \$2,490.50	\$2,472.00	99%	\$2,490.50	100%	1%	\$19	
ii) Incremental fee for each additional 100 SF or fraction of, to and including 2,000 SF			\$131.85	n/a	n/a	\$131.85	100%	new	new	
b) Planning	2.00	x \$277	= \$554.00	\$229.00	41%	\$554.00	100%	142%	\$325	
vi) 2,001-3,000 SF				\$4,015.00						
a) Building				\$3,786.00						
i) Base fee for first 2,000 SF	13.00	x \$293	= \$3,809.00	\$3,786.00	99%	\$3,809.00	100%	1%	\$23	
ii) Incremental fee for each additional 100 SF or fraction of, to and including 3,000 SF			\$102.55	n/a	n/a	\$102.55	100%	new	new	
b) Planning	2.00	x \$277	= \$554.00	\$229.00	41%	\$554.00	100%	142%	\$325	
vii) 3,001+ SF				\$5,037.00						
a) Building				\$4,808.00						
i) Base fee for first 3,000 SF	16.50	x \$293	= \$4,834.50	\$4,808.00	99%	\$4,834.50	100%	1%	\$27	
ii) Incremental fee for each additional 100 SF or fraction of, to and including 3,000 SF			\$97.42	n/a	n/a	\$97.42	100%	new	new	
b) Planning	2.00	x \$277	= \$554.00	\$229.00	41%	\$554.00	100%	142%	\$325	

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Fee Description	Svc Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
b) Permit & Inspection										
i) 0-100 SF	3.00	x \$244	= \$732.00	\$700.00	96%	\$732.00	100%	5%	\$32	
ii) 101-250 SF	4.00	x \$244	= \$976.00	\$933.00	96%	\$976.00	100%	5%	\$43	
iii) 251-500 SF	6.50	x \$244	= \$1,586.00	\$1,517.00	96%	\$1,586.00	100%	5%	\$69	
iv) 501-1,000 SF				\$2,333.00						
a) Base fee for first 500 SF	10.00	x \$244	= \$2,440.00	\$2,333.00	96%	\$2,440.00	100%	5%	\$107	
b) Incremental fee for each additional 100 SF or fraction of, to and including 1,000 SF			\$244.00	n/a	n/a	\$244.00	100%	new	new	
v) 1,001-2,000 SF				\$3,500.00						
a) Base fee for first 1,000 SF	15.00	x \$244	= \$3,660.00	\$3,500.00	96%	\$3,660.00	100%	5%	\$160	
b) Incremental fee for each additional 100 SF or fraction of, to and including 2,000 SF			\$158.60	n/a	n/a	\$158.60	100%	new	new	
vi) 2,001-3,000 SF				\$5,018.00						
a) Base fee for first 2,000 SF	21.50	x \$244	= \$5,246.00	\$5,018.00	96%	\$5,246.00	100%	5%	\$228	
b) Incremental fee for each additional 100 SF or fraction of, to and including 3,000 SF			\$146.40	n/a	n/a	\$146.40	100%	new	new	
vii) 3,001+ SF				\$6,418.00						
a) Base fee for first 3,000 SF	27.50	x \$244	= \$6,710.00	\$6,418.00	96%	\$6,710.00	100%	5%	\$292	
b) Incremental fee for each additional 100 SF or fraction of			\$139.08	n/a	n/a	\$139.08	100%	new	new	

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Fee Description	Svc Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
18 One/Two Family Structure										
a) Plan Review										
i) 0-2,500 SF				\$3,761.00						
a) Building	11.00	x \$293	= \$3,223.00	\$3,188.50	99%	\$3,223.00	100%	1%	\$35	
b) Planning	2.50	x \$277	= \$692.50	\$572.50	83%	\$692.50	100%	21%	\$120	
ii) 2,501-3,500 SF				\$4,276.00						
a) Building										
i) Base fee for first 2,500 SF	13.00	x \$293	= \$3,809.00	\$3,703.50	97%	\$3,809.00	100%	3%	\$106	
ii) Incremental fee for each additional 100 SF or fraction of, to and including 3,500 SF			\$146.50	n/a	n/a	\$146.50	100%	new	new	
b) Planning	2.50	x \$277	= \$692.50	\$572.50	83%	\$692.50	100%	21%	\$120	
iii) 3,501-4,500 SF				\$5,532.00						
a) Building										
i) Base fee for first 3,500 SF	18.00	x \$293	= \$5,274.00	\$4,959.50	94%	\$5,274.00	100%	6%	\$315	
ii) Incremental fee for each additional 100 SF or fraction of, to and including 4,500 SF			\$117.20	n/a	n/a	\$117.20	100%	new	new	
b) Planning	2.50	x \$277	= \$692.50	\$572.50	83%	\$692.50	100%	21%	\$120	
iv) 4,501-5,500 SF				\$6,777.00						
a) Building										
i) Base fee for first 4,500 SF	22.00	x \$293	= \$6,446.00	\$6,204.50	96%	\$6,446.00	100%	4%	\$242	
ii) Incremental fee for each additional 100 SF or fraction of, to and including 5,500 SF			\$117.20	n/a	n/a	\$117.20	100%	new	new	
b) Planning	2.50	x \$277	= \$692.50	\$572.50	83%	\$692.50	100%	21%	\$120	
v) 5,501+ SF				\$8,071.00						
a) Building										
i) Base fee for first 5,500 SF	26.00	x \$293	= \$7,618.00	\$7,498.50	98%	\$7,618.00	100%	2%	\$120	
ii) Incremental fee for each additional 100 SF or fraction			\$111.34	n/a	n/a	\$111.34	100%	new	new	
b) Planning	2.50	x \$277	= \$692.50	\$572.50	83%	\$692.50	100%	21%	\$120	

City of Newport Beach
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 Building Fees

Fee Description		Svc Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
b) Permit & Inspection											
	i) 0-2,500 SF	18.00	x \$244	= \$4,392.00	\$4,178.00	95%	\$4,392.00	100%	5%	\$214	
	ii) 2,501-3,500 SF				\$5,947.00						
	a) Base fee for first 2,500 SF	26.00	x \$244	= \$6,344.00	\$5,947.00	94%	\$6,344.00	100%	7%	\$397	
	b) Incremental fee for each additional 100 SF or fraction of, to and including 3,500 SF			\$48.80	n/a	n/a	\$48.80	100%	new	new	
	iii) 3,501-4,500 SF				\$6,607.00						
	a) Base fee for first 3,500 SF	28.00	x \$244	= \$6,832.00	\$6,607.00	97%	\$6,832.00	100%	3%	\$225	
	b) Incremental fee for each additional 100 SF or fraction of, to and including 4,500 SF			\$97.60	n/a	n/a	\$97.60	100%	new	new	
	iv) 4,501-5,500 SF				\$7,684.00						
	a) Base fee for first 4,500 SF	32.00	x \$244	= \$7,808.00	\$7,684.00	98%	\$7,808.00	100%	2%	\$124	
	b) Incremental fee for each additional 100 SF or fraction of, to and including 5,500 SF			\$292.80	n/a	n/a	\$292.80	100%	new	new	
	v) 5,501+ SF				\$10,488.00						
	a) Base fee for first 5,500 SF	44.00	x \$244	= \$10,736.00	\$10,488.00	98%	\$10,736.00	100%	2%	\$248	
	b) Incremental fee for each additional 100 SF or fraction of			\$278.16	n/a	n/a	\$278.16	100%	new	new	
19	One/Two Family Shoring										
	a) Plan Review				\$1,138						
	i) Building	3.75	x \$293	= \$1,099	\$1,080.75	98%	\$1,098.00	100%	2%	\$17	
	ii) Planning	0.25	x \$277	= \$69	\$57.25	83%	\$69.00	100%	21%	\$12	
	b) Permit & Inspection	3.00	x \$244	= \$732	\$682	93%	\$732.00	100%	7%	\$50	

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Fee Description	Svc Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
Electrical Permit Fees										
20 Combination Electrical Permit										
a) Residential Construction	varies	x \$244	= 8%	7% of Bldg Permit Fee	varies	8% of Bldg Permit Fee	100%	varies	varies	[g]
b) Non-Residential Construction, Hotels & Apartment Bldgs over 2 story	varies	x \$244	= 14%	14% of Bldg Permit Fee	varies	14% of Bldg Permit Fee	100%	varies	varies	[g]
Electrical Permit Fees - Per Unit Fees										
21 Residential Appliances	0.03	x \$244	= \$8	\$7	86%	\$8	98%	14%	\$1	
For each fixed residential appliances or receptacle outlets for same, including wall-mounted electric ovens; counter-mounted cooking tops; electric ranges; self-contained room, console or through-wall air conditions; space heater; food waste grinders; dishwashers; washing machines; water heaters; clothes dryers; or other motor-operated appliances not exceeding 1 horsepower (HP) (746W) in rating.										
22 Non-Residential Appliances	0.03	x \$244	= \$8	\$7	86%	\$8	98%	14%	\$1	
For each nonresidential appliances and self-contained factory-wired, nonresidential appliances not exceeding 1 horsepower (HP), kilowatt (kW) or kilovolt-ampere (kVA) in rating, including medical and dental devices; food, beverage and ice cream cabinets; illuminated show cases; drinking fountains; vending machines; laundry machines; or other similar types of equipment.										
23 Receptacle, Switch and Light Outlets										
a) Fee For Each Outlets, First 20	0.013	x \$244	= \$3	\$2	66%	\$3	98%	50%	\$1	
b) Fee For Each Outlets, After First 20	0.008	x \$244	= \$2	\$1	49%	\$2	98%	100%	\$1	
c) Fee For Each Low Voltage Outlet, First 20	0.013	x \$244	= \$3	\$2	66%	\$3	98%	50%	\$1	
d) Fee For Each Low Voltage Outlet, After First 20	0.008	x \$244	= \$2	\$1	49%	\$2	98%	100%	\$1	
24 Lighting Fixtures										
a) Fee For Each Lighting Fixtures, First 20	0.013	x \$244	= \$3	\$2	66%	\$3	98%	50%	\$1	
b) Fee For Each Lighting Fixture, After 20	0.008	x \$244	= \$2	\$1	49%	\$2	98%	100%	\$1	
c) Fee For Each Pole or Platform-Mounted Lighting Fixtures	0.013	x \$244	= \$3	\$2	66%	\$3	98%	50%	\$1	
d) Fee For Each Theatrical-type Lighting Fixtures Or Assemblies	0.008	x \$244	= \$2	\$2	98%	\$2	98%	0%	\$0	
25 Power Apparatus (each)										
Rating in horsepower (HP), kilowatts (kW), kilovolt-amperes (kVA), or kilovolt-amperes-reactive (kVAR):										
a) Up to and including 1	0.03	x \$244	= \$8	\$7	86%	\$8	98%	14%	\$1	
b) Over 1 and Not Over 10	0.08	x \$244	= \$20	\$22	108%	\$20	98%	-9%	(\$2)	
c) Over 10 and Not Over 50	0.20	x \$244	= \$49	\$43	88%	\$48	98%	12%	\$5	
d) Over 50 and Not Over 100	0.33	x \$244	= \$81	\$85	105%	\$81	100%	-5%	(\$4)	
e) Over 100	0.50	x \$244	= \$122	\$131	107%	\$122	100%	-7%	(\$9)	

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Fee Description	Svc Time		Hourly Rate	=	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
26 Busways Each 100 ft. or Fraction Thereof For Trolley & Plug-in Type Additional Fees For Other Fixtures Connected To The Trolley	0.05	x	\$244	=	\$12	\$11	90%	\$12	98%	9%	\$1	
27 Signs, Outline Lighting and Marquees - Each Supplied from one branch circuit	0.20	x	\$244	=	\$49	\$45	92%	\$48	98%	7%	\$3	
28 Services (Service Change)												
a) 600 Volts or Less and Not Over 200 Amperes in Rating	0.25	x	\$244	=	\$61	\$52	85%	\$61	100%	17%	\$9	
b) 600 Volts or Less and Over 200 Amperes to 1,000 Amperes	0.50	x	\$244	=	\$122	\$108	89%	\$122	100%	13%	\$14	
c) Over 600 Volts or Over 1,000 Amperes in Rating	1.00	x	\$244	=	\$244	\$215	88%	\$244	100%	13%	\$29	
29 Miscellaneous Apparatus, Conduits and Conductors For electrical apparatus, conduits and conductors for which a permit is required but for which no fee is herein set forth.	0.13	x	\$244	=	\$33	\$31	95%	\$32	98%	3%	\$1	
Carnivals and Circuses												
30 Special Event, Each Generator, Electrical	0.20	x	\$244	=	\$49	\$45	92%	\$48	98%	7%	\$3	
31 Special Event Lighting	0.05	x	\$244	=	\$12	\$11	90%	\$12	98%	9%	\$1	
Temporary Power Service												
32 Temporary Power Service	0.20	x	\$244	=	\$49	\$45	92%	\$48	98%	7%	\$3	
33 Fee For Each Temporary Service Pedestal	0.20	x	\$244	=	\$49	\$45	92%	\$48	98%	7%	\$3	
34 Fee For Each Temp. Distribution System, Lighting, Outlet, Decorative Site, Temp Receptacles, Switches And Lighting Outlets In Which Current Is Controlled (Except Services, Feeders, Meters)	0.10	x	\$244	=	\$24	\$23	94%	\$24	98%	4%	\$1	
Electrical Plan Review												
35 Electrical Plan Review	varies	x	\$293	=	varies	87% of Total Electrical Permit Fee	varies	87% of Total Electrical Permit Fee	100%	varies	varies	[g]

Fee Description	Svc Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
Mechanical Permit Fees										
36 Combination Mechanical Permit										
a) Residential Construction	varies	x \$244	= 5%	4% of Bldg Permit Fee	varies	5% of Bldg Permit Fee	100%	varies	varies	[g]
b) Non-Residential Construction, Hotels & Apartment Bldgs over 2 story	varies	x \$244	= 12%	11% of Bldg Permit Fee	varies	12% of Bldg Permit Fee	100%	varies	varies	[g]
Mechanical Permit Fee - Per Unit Fees										
37 Furnaces										
a) For the installation or relocation of each forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance										
i) Up to and including 100,000 Btu/h	0.10	x \$244	= \$24	\$24	98%	\$24	98%	0%	\$0	
ii) Over 100,000 Btu/h	0.13	x \$244	= \$33	\$28	86%	\$32	98%	14%	\$4	
b) Fee For Each Floor Furnace, Including Vent	0.10	x \$244	= \$24	\$24	98%	\$24	98%	0%	\$0	
c) Fee For Each Suspended Heater, Recessed Wall Heater or Floor-Mounted Unit Heater	0.10	x \$244	= \$24	\$24	98%	\$24	98%	0%	\$0	
38 Appliance Vents	0.05	x \$244	= \$12	\$11	90%	\$12	98%	9%	\$1	
Fee For Each Installation, Relocation, Replacement of Appliance Vent										
39 Repairs or Additions	0.10	x \$244	= \$24	\$24	98%	\$24	98%	0%	\$0	
Fee For Each Repair, Alteration of, or Addition to Heating / Cooling Appliances										
40 Boilers, Compressors and Absorption Systems										
a) Fee For Each Boiler or Compressor to and Including 3 HP	0.10	x \$244	= \$24	\$24	98%	\$24	98%	0%	\$0	
b) Fee For Each Absorption System to and Including 100,000 Btu/h	0.10	x \$244	= \$24	\$24	98%	\$24	98%	0%	\$0	
c) Fee For Each Boiler or Compressor Over 3 HP to and including 15 HP	0.20	x \$244	= \$49	\$43	88%	\$48	98%	12%	\$5	
d) Fee For Each Absorption Sys. Over 100,000 Btu/h & including 500,000 Btu/h	0.20	x \$244	= \$49	\$43	88%	\$48	98%	12%	\$5	
e) Fee For Each Boiler or Compressor Over 15 HP to and including 30 HP	0.25	x \$244	= \$61	\$60	98%	\$61	100%	2%	\$1	
f) Fee For Each Absorption Sys. Over 500,000 Btu/h & including 1,000,000 Btu/h	0.25	x \$244	= \$61	\$60	98%	\$61	100%	2%	\$1	
g) Fee For Each Boiler or Compressor Over 30 HP to and including 50 HP	0.40	x \$244	= \$98	\$90	92%	\$97	99%	8%	\$7	
h) Fee For Each Absorption Sys. Over 1,000,000 Btu/h including 1,750,000 Btu/h	0.40	x \$244	= \$98	\$90	92%	\$97	99%	8%	\$7	
i) Fee For Each Boiler or Compressor over 50 HP	0.67	x \$244	= \$163	\$152	93%	\$162	100%	7%	\$10	
j) Fee For Each Absorption System Over 1,750,000 Btu/h	0.67	x \$244	= \$163	\$152	93%	\$162	100%	7%	\$10	

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41 Air Handlers												
a) Fee For Each Air handling Unit To & Including 10,000 Cu Ft/Min Including Attached Ducts	0.07	x	\$244	=	\$16	\$15	92%	\$16	98%	7%	\$1	
b) Fee For Each Air Handling Unit Over 10,000 cfm	0.12	x	\$244	=	\$28	\$28	98%	\$28	98%	0%	\$0	
42 Evaporative Cooler	0.07	x	\$244	=	\$16	\$15	92%	\$16	98%	7%	\$1	
Fee For Each Evaporative Cooler Other Than Portable Type												
Ventilation and Exhaust												
43 Fee For Each Ventilation Fan Connected to a Single Duct	0.05	x	\$244	=	\$12	\$11	90%	\$12	98%	9%	\$1	
44 Fee For Each Ventilation System Not Connected to Any Other System	0.07	x	\$244	=	\$16	\$15	92%	\$16	98%	7%	\$1	
45 Fee For Each Hood Served by Mech Exhaust, Including Ducts	0.07	x	\$244	=	\$16	\$15	92%	\$16	98%	7%	\$1	
Incinerators												
46 Fee For Each Domestic Type Incinerator	0.12	x	\$244	=	\$28	\$28	98%	\$28	98%	0%	\$0	
47 Fee For Each Commercial or Industrial Type Incinerator	0.50	x	\$244	=	\$122	\$122	100%	\$122	100%	0%	\$0	
Miscellaneous												
48 For each appliance or piece of equipment regulated by the Mechanical Code but not classed in other appliance categories, or for which other fee is listed in the table.	0.07	x	\$244	=	\$16	\$15	92%	\$16	98%	7%	\$1	
Mechanical Plan Review												
49 Mechanical Plan Review	varies	x	\$293	=	varies	87% of Total Mechanical Permit Fee	varies	87% of Total Mechanical Permit Fee	100%	varies	varies	[g]

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Fee Description	Svc Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note			
Plumbing Permit Fees													
50	Combination Plumbing Permit												
	a) Residential Construction	varies	x	\$244	=	10%	9% of Bldg Permit Fee	varies	10% of Bldg Permit Fee	100%	varies	varies	[g]
	b) Non-Residential Construction, Hotels & Apartment Bldgs over 2 story	varies	x	\$244	=	10%	9% of Bldg Permit Fee	90%	10% of Bldg Permit Fee	100%	varies	varies	[g]
Plumbing Permit Fees - Per Unit Fees													
51	Fee For Each Plumbing Fixture, Trap, Set of Fixtures on One Trap	0.08	x	\$244	=	\$20	\$17	84%	\$20	98%	18%	\$3	
52	Fee For Each Building Sewer, Trailer Park Sewer	0.20	x	\$244	=	\$49	\$43	88%	\$48	98%	12%	\$5	
53	Fee Per Drain In Rainwater Systems	0.08	x	\$244	=	\$20	\$17	84%	\$20	98%	18%	\$3	
54	Fee For Each Cesspool	0.33	x	\$244	=	\$81	\$63	77%	\$81	100%	29%	\$18	
55	Fee For Each Private Sewage Disposal System	0.58	x	\$244	=	\$142	\$130	91%	\$142	100%	9%	\$12	
56	Fee For Each Industrial Waste Pretreatment Interceptor, Excepting Kitchen Type Grease Inter. Functioning As Fixture Traps	0.17	x	\$244	=	\$41	\$34	84%	\$40	98%	18%	\$6	
57	Fee For Each Water Piping, Water Treating Equipment	0.05	x	\$244	=	\$12	\$8	66%	\$12	98%	50%	\$4	
58	Fee For Each Drainage or Vent Piping Fixture	0.05	x	\$244	=	\$12	\$8	66%	\$12	98%	50%	\$4	
59	Fee For Each Lawn Sprinkler System on One Meter, Backflow Protection Dev.	0.12	x	\$244	=	\$28	\$25	88%	\$28	98%	12%	\$3	
60	Atmospheric Type Vacuum Breakers												
	a) 1 To 5 Atmospheric Type Vacuum Breakers	0.08	x	\$244	=	\$20	\$20	98%	\$20	98%	0%	\$0	
	b) Each Additional, In Excess of Five	0.02	x	\$244	=	\$4	\$4	105%	\$4	98%	-6%	(\$0)	
61	Backflow Protective Device												
	a) 2 Inches & Smaller - Each	0.08	x	\$244	=	\$20	\$20	98%	\$20	98%	0%	\$0	
	b) Over 2 Inches - Each	0.25	x	\$244	=	\$61	\$43	70%	\$61	100%	42%	\$18	
62	Gas Piping System												
	a) One to Four Outlets	0.05	x	\$244	=	\$12	\$8	66%	\$12	98%	50%	\$4	
	b) Each Additional Outlet	0.013	x	\$244	=	\$3	\$2	66%	\$3	98%	50%	\$1	
63	Water Heater and/or Vent Permit - Each	0.17	x	\$244	=	\$41	\$35	86%	\$40	98%	14%	\$5	
Plumbing Plan Review													
64	Plumbing Plan Review	varies	x	\$293	=	varies	87% of Total Plumbing Permit Fee	varies	87% of Total Plumbing Permit Fee	100%			[g]

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Fee Description	Svc Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
Grading, Drainage, and Water Quality Management										
Grading										
65 Grading Plan Review										
a) Grading Plan Review by City Staff	varies	x \$293	= varies	87% of Grading Permit Fee	varies	87% of Grading Permit Fee	100%	varies	varies	[g]
b) Grading Plan Review of Complex Projects by Consultant	varies	x \$293	= varies	133% of Consultant Fee	varies	133% of Consultant Fee	100%	varies	varies	[h]
66 Grading Permit Fee - Calculated based on cut or fill which ever is										
a) 0-200 Cubic Yards	4.50	x \$244	= \$1,098.00	\$1,090.00	99%	\$1,098.00	100%	1%	\$8	
b) 201-300 Cubic Yards	4.50	x \$244	= \$1,098.00	\$1,116.00	102%	\$1,098.00	100%	-2%	(\$18)	
c) 301-400 Cubic Yards	4.75	x \$244	= \$1,159.00	\$1,143.00	99%	\$1,159.00	100%	1%	\$16	
d) 401-500 Cubic Yards	5.00	x \$244	= \$1,220.00	\$1,172.00	96%	\$1,220.00	100%	4%	\$48	
e) 501-600 Cubic Yards	5.25	x \$244	= \$1,281.00	\$1,223.00	95%	\$1,281.00	100%	5%	\$58	
f) 601-700 Cubic Yards	5.50	x \$244	= \$1,342.00	\$1,275.00	95%	\$1,342.00	100%	5%	\$67	
g) 701-800 Cubic Yards	5.50	x \$244	= \$1,342.00	\$1,330.00	99%	\$1,342.00	100%	1%	\$12	
h) 801-900 Cubic Yards	5.75	x \$244	= \$1,403.00	\$1,382.00	99%	\$1,403.00	100%	2%	\$21	
i) 901-1,000 Cubic Yards	6.00	x \$244	= \$1,464.00	\$1,434.00	98%	\$1,464.00	100%	2%	\$30	
j) 1,001-10,000 Cubic Yards										
i) Base fee for first 1,000 Cubic Yards	8.00	x \$244	= \$1,952.00	\$1,440.00	74%	\$1,952.00	100%	36%	\$512	
ii) Incremental fee for each additional 1,000 Cubic Yards or fraction of, to and including 10,000 Cubic Yards			\$488.00	\$470.44	96%	\$488.00	100%	4%	\$18	
k) 10,001-100,000 Cubic Yards										
i) Base fee for first 10,000 Cubic Yards	26.00	x \$244	= \$6,344.00	\$5,953.00	94%	\$6,344.00	100%	7%	\$391	
ii) Incremental fee for each additional 1,000 Cubic Yards or fraction of, to and including 100,000 Cubic Yards			\$488.00	\$484.78	99%	\$488.00	100%	1%	\$3	
l) 100,001 Cubic Yards or more										
i) Base fee for first 100,000 Cubic Yards	44.00	x \$244	= \$10,736.00	\$10,602.00	99%	\$10,736.00	100%	1%	\$134	
ii) Incremental fee for each additional 1,000 Cubic Yards or fraction of			\$463.60	\$459.00	99%	\$463.00	100%	1%	\$4	
67 Grading Permit Fees (Based on Site Improvements) Curb & Gutter, Paving, Erosion Control	varies	x \$244	= varies	Same As Building Permit Fee Table	varies	Same As Building Permit Fee Table	100%	varies	varies	[g]
68 Grading Bond Fee	1.75	x \$293	= \$513	\$509	99%	\$512	100%	1%	\$3	

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Fee Description	Svc Time		Hourly Rate	=	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
Drainage												
69 Alteration to Drainage												
a) Plan Review	0.75	x	\$293	=	\$220	\$222	101%	\$219	100%	-1%	(\$3)	
b) Permit & Inspection	1.25	x	\$244	=	\$305	\$265	87%	\$305	100%	15%	\$40	
Water Quality Management												
70 Water Quality Management - Commercial Projects												
a) Plan Review	1.00	x	\$293	=	\$293	\$309	105%	\$293	100%	-5%	(\$16)	[i]
b) Permit & Inspection	1.75	x	\$244	=	\$427	\$392	92%	\$427	100%	9%	\$35	
71 Water Quality Management - Residential Projects												
a) Plan Review	0.75	x	\$293	=	\$220	\$214	97%	\$219	100%	2%	\$5	[i]
b) Permit & Inspection	1.50	x	\$244	=	\$366	\$317	87%	\$366	100%	15%	\$49	
Other												
Accessibility Hardship Ratification												
72 Accessibility Hardship Ratification	4.75	x	\$293	=	\$1,392	\$1,383	99%	\$1,391	100%	1%	\$8	
Appeals												
73 a) Appeals Board Hearing - Applicant Unsuccessful	12.00	x	\$293	=	\$3,516	\$1,884	54%	\$1,758	50%	-7%	(\$126)	[e]
b) Appeals Board Hearing - Applicant Successful	12.00	x	\$293	=	\$3,516	\$0	0%	\$0	0%	0%	\$0	[e]
Certificates and Reports												
74 Temporary Certificate of Occupancy	1.00	x	\$293	=	\$293	\$258	88%	\$293	100%	14%	\$35	
75 Temporary Certificate of Occupancy - Renewable	0.50	x	\$293	=	\$147	\$137	94%	\$146	100%	7%	\$9	
76 Residential Building Report												
a) Residential Building Report - Any Occupancy Type	1.00	x	\$244	=	\$244	\$221	91%	\$244	100%	10%	\$23	
b) Residential Building Report - Re-Inspection	0.75	x	\$244	=	\$183	\$147	80%	\$183	100%	24%	\$36	
77 Real Property Document Prep/Transfer/Assign/Ext	1.33	x	\$244	=	\$325	\$327	101%	\$325	100%	-1%	(\$2)	

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Fee Description	Svc Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
Demolition										
78 Demolition - Multi-Family Structure										
a) Plan Review				\$361						
i) Building	1.00	x \$293	= \$293	\$246.50	84%	\$293	100%	19%	\$47	
ii) Planning	0.50	x \$277	= \$139	\$114.50	83%	\$138	100%	21%	\$24	
b) Permit & Inspection	0.50	x \$244	= \$122	\$126	103%	\$122	100%	-3%	(\$4)	
79 Demolition - One Family Structure										
a) Plan Review				\$361						
i) Building	1.00	x \$293	= \$293	\$246.50	84%	\$293	100%	19%	\$47	
ii) Planning	0.50	x \$277	= \$139	\$114.50	83%	\$138	100%	21%	\$24	
b) Permit & Inspection	0.75	x \$244	= \$183	\$151	83%	\$183	100%	21%	\$32	
80 Demolition - Other Than Structure										
a) Plan Review				\$366						
i) Building	1.00	x \$293	= \$293	\$251.50	86%	\$293	100%	17%	\$42	
ii) Planning	0.50	x \$277	= \$139	\$114.50	83%	\$138	100%	21%	\$24	
b) Permit & Inspection	0.50	x \$244	= \$122	\$137	112%	\$122	100%	-11%	(\$15)	
Duplicate Drawings										
81 Authorization to duplicate record drawings	0.17	x \$293	= \$49	\$43	88%	\$48	98%	12%	\$5	
82 Extension: 3-Year Building Permit Extension										
a) Request to Building Official	0.75	x \$293	= \$220	\$228	104%	\$219	100%	-4%	(\$9)	
b) Request to Hearing Officer	5.25	x \$293	= \$1,538	\$1,515	98%	\$1,538	100%	2%	\$23	
Flood Zone Determination										
83 Flood Zone Determination	0.50	x \$293	= \$147	\$128	87%	\$146	100%	14%	\$18	
84 Special Inspector Licenses										
a) Special Inspector License Application - New or Renewal	0.25	x \$244	= \$61	\$59	97%	\$61	100%	3%	\$2	
Other Inspections Fees										
85 Off-Hours Inspection Request - Per Hour, 2 Hour Minimum	1.00	x \$293	= \$293	\$276	94%	\$292	100%	6%	\$16	
86 Other Inspections - Per Hour Inspections Not Otherwise Specified / One Hour Minimum	1.00	x \$244	= \$244	\$234	96%	\$244	100%	4%	\$10	
87 Re-Inspection - Per Hour Assessed When Corrections Are Not Completed	1.00	x \$244	= \$244	\$234	96%	\$244	100%	4%	\$10	

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Other Plan Review Fees										
88 Alternate Materials & Methods Each Item	1.25	x \$293	= \$366	\$326	89%	\$366	100%	12%	\$40	
89 Determination of Unreasonable Hardship	1.50	x \$293	= \$440	\$399	91%	\$439	100%	10%	\$40	
90 Disabled Access Compliance Review	varies	x \$293	= varies	0.1% of Construction Cost	varies	0.1% of Construction Cost	100%	varies	varies	[j]
91 Energy Compliance Review	varies	x \$293	= varies	0.07% of Construction Cost	varies	0.07% of Construction Cost	100%	varies	varies	[k]
92 Expedite Plan Review	varies	x \$293	= varies	1.75 X Regular Plan Review Fees, \$511 minimum	varies	1.75 X Regular Plan Review Fees, \$513 minimum	100%	varies	varies	
93 Plan Check / Permit Extension	0.33	x \$293	= \$98	\$75	77%	\$97	99%	29%	\$22	
94 Repetitive Plan Review Similar Units In Tracts Containing More Than 5 Units After Model When Full Fee Is Paid For Model	varies	x \$293	= varies	25% of Plan Review Fee	varies	25% of Plan Review Fee	100%	varies	varies	[g]
95 Plan Check Hourly Rate - Per Hour	1.00	x \$293	= \$293	\$292	100%	\$293	100%	0%	\$1	

[a] Fee established by State of CA.

[b] Fee will be applied to permit fees for all new construction, additions, and additions with alterations for residential and commercial projects.

[c] Fee will be applied to permit fees except solar permits.

[d] Section 2705 Public Resources Code.

[e] Stated fee accounts for subsidy per M.C. 3.36.030 Exhibit A.

[f] GC Sec. 66015.

[g] CPI adjusted indirectly through referenced fee.

[h] CPI adjusted indirectly through referenced fee (Consultant 100% Pass Thru, City Staff COS-Fee 18% of Consultant fee).

[i] Actual costs of licensed contractor.

[j] Minimum \$91. Maximum \$944. CPI adjusted indirectly through referenced fee.

[k] Minimum \$61. Maximum 1 & 2 dwelling \$303. \$550 maximum for all others. CPI adjusted indirectly through referenced fee.

Note: For permits that require a project valuation, the valuation will be determined according to the policy established by the Building Official.



User and Regulatory Fees

Planning Fees

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Allocation of Annual Labor Effort - Planning

Position	Hourly [a]	Monthly [a]	Yearly [a]	FTE	Yearly Aggregate	Total Hours Per FTE	Less: Holiday & Leave [b]	Hours Per FTE	Productive Hours	Indirect [b]	Direct [b]	Total	Total Indirect Hours [b]	Total Direct Hours [b]	Total Hours
DEPARTMENT ASSISTANT	\$ 39.67	\$ 6,876	\$ 82,514	2.00	\$ 165,027	2,080	280	1,800	3,600	100%	0%	100%	3,600	-	3,600
DEPUTY COMMUNITY DEVELOPMENT PLANNER, ASSISTANT	\$ 109.76	\$ 19,025	\$ 228,301	1.00	\$ 228,301	2,080	280	1,800	1,800	100%	0%	100%	1,800	-	1,800
PLANNER, ASSOCIATE	\$ 61.43	\$ 10,648	\$ 127,774	2.00	\$ 255,549	2,080	280	1,800	3,600	20%	80%	100%	720	2,880	3,600
PLANNER, PRINCIPAL	\$ 82.23	\$ 14,253	\$ 171,038	2.00	\$ 342,077	2,080	280	1,800	3,600	30%	70%	100%	1,080	2,520	3,600
PLANNER, SENIOR	\$ 73.83	\$ 12,797	\$ 153,566	3.00	\$ 460,699	2,080	280	1,800	5,400	20%	80%	100%	1,080	4,320	5,400
PLANNING MANAGER	\$ 90.93	\$ 15,761	\$ 189,134	1.00	\$ 189,134	2,080	280	1,800	1,800	65%	35%	100%	1,170	630	1,800
PLANNING TECHNICIAN	\$ 50.70	\$ 8,788	\$ 105,456	1.00	\$ 105,456	2,080	280	1,800	1,800	20%	80%	100%	360	1,440	1,800
Total				15.00	\$ 2,094,310				27,000				10,890	16,110	27,000
Total													40%	60%	100%

Holiday and Leave	Total [b]	Hours
Vacation	14	112
Holiday	11	88
Sick	9	72
Floating Holiday	1	8
Total	35	280

[a] Source: Salary schedule as of July 28, 2025.

[b] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year.

[c] Excludes intern 0.60 FTE.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Planning Cost of Service

Recurring Expenditures [a]

				01050501			
Exp Code	Exp Desc	Object	Object Desc	Planning	Adjust for Hourly Rate Calc	Total	Note
70	REGULAR SALARIES	711001	SALARIES	\$ 1,839,792	\$ -	\$ 1,839,792	
70	REGULAR SALARIES	711003	SALARIES PART TIME	\$ 26,652	\$ (26,652)	\$ -	
71	SPECIAL PAYS			\$ 32,954	\$ -	\$ 32,954	
72	BENEFITS			\$ 1,085,488	\$ -	\$ 1,085,488	
81	CONTRACT SERVICES	811001	PROPERTY	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811002	LEASING EXPENSES	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811003	TITLE SEARCH FEES	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811008	SERVICES	\$ 290,000	\$ (290,000)	\$ -	
81	CONTRACT SERVICES	811017	SERVICES CONTRACT	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811027	SERVICES CITY PRINT	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811041	REAL ESTATE BROKER	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811042	PLAN CHECK VCA	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811043	PLAN CHECK JAS	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811048		\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811055		\$ -	\$ -	\$ -	
82	GRANT OPERATING	821004		\$ -	\$ -	\$ -	
83	UTILITIES			\$ -	\$ -	\$ -	
84	SUPPLIES &			\$ 14,280	\$ -	\$ 14,280	
85	MAINTENANCE &			\$ -	\$ -	\$ -	
86	TRAVEL & TRAINING			\$ -	\$ -	\$ -	
87	GENERAL EXPENSES			\$ 47,600	\$ -	\$ 47,600	
88	INTERNAL SVC			\$ 344,820	\$ -	\$ 344,820	
90	CAPITAL	911039		\$ -	\$ -	\$ -	
Total				\$ 3,681,587	\$ (316,652)	\$ 3,364,934	

Allocation of Citywide Overhead

01050501				
Description	Planning	Adjust for Hourly Rate Calc	Total	Note
Allocation of Citywide Overhead	\$ 1,105,160	\$ -	\$ 1,105,160	[b]
Total	\$ 4,786,747	\$ (316,652)	\$ 4,470,094	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Planning Cost of Service

Allocation of Annual Labor Effort [c]

Description	Total	Total	Note
General Admin; Mgmt; Policies; Procedures	14%	\$ 625,813	
Certification and Training	2%	\$ 89,402	
Public Information and Assistance	14%	\$ 625,813	
Planning - Advanced Planning	16%	\$ 715,215	
Planning - General Council / City Support	16%	\$ 715,215	
Planning - Current Pl'ng (Planning Stage)	38%	\$ 1,698,636	
Total	100%	\$ 4,470,094	

Allocation of Annual Costs to Core Service Areas [f]

Description	Total	Total	Note
Planning - Advanced Planning	23%	\$ 1,028,122	
Planning - General Council / City Support / Muni Code	23%	\$ 1,028,122	
Planning - Current Pl'ng - Unrecovered Counter/Other Rvw & Supp	37%	\$ 1,653,935	
Planning - Current Pl'ng - Direct Fee Recovery	17%	\$ 759,916	
Total	100%	\$ 4,470,094	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Planning Cost of Service

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Expenditures	\$ 4,470,094	
Direct Hours	16,110	[d]
Total	\$ 277	

Calculation of Cost Multiplier for Fully-Burdened Hourly Rate (Apply to Base Salary Cost Per Hour)

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Planning	15.00	2,080	31,200	\$ 2,094,310	\$67	\$277	4.13

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
DEPARTMENT ASSISTANT	\$ 165,027	2.00	\$ 82,514	\$ 40	4.13	\$ 164
DEPUTY COMMUNITY DEVELOPMENT DIRECTOR	\$ 228,301	1.00	\$ 228,301	\$ 110	4.13	\$ 453
PLANNER, ASSISTANT	\$ 348,067	3.00	\$ 116,022	\$ 56	4.13	\$ 230
PLANNER, ASSOCIATE	\$ 255,549	2.00	\$ 127,774	\$ 61	4.13	\$ 253
PLANNER, PRINCIPAL	\$ 342,077	2.00	\$ 171,038	\$ 82	4.13	\$ 339
PLANNER, SENIOR	\$ 460,699	3.00	\$ 153,566	\$ 74	4.13	\$ 305
PLANNING MANAGER	\$ 189,134	1.00	\$ 189,134	\$ 91	4.13	\$ 375
PLANNING TECHNICIAN	\$ 105,456	1.00	\$ 105,456	\$ 51	4.13	\$ 209

[a] Source: FY 25/26 Adopted Budget (Revised Budget).

[b] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26.

[c] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year.

[d] Source: See separate worksheet in this model, labeled "Cost of Service Calculation - Community Development Department - Allocation of Annual Labor Effort - Planning".

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Planning Fees

Fee Description	Service Time		Hourly Rate	=	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Charge Basis	Note
Affordable Housing Implementation Plan (AHIP)													
1 Affordable Housing Implementation Plan (AHIP)						\$289-						Per-Hour-(Deposit-Account)	
a) Stand-Alone Application Filing	30.00	x	\$277	=	\$8,310		varies	\$8,310	100%	varies	varies	Fixed Fee	
b) Application As Part of Concurrent Multiple Filing / Amendment	20.00	x	\$277	=	\$5,540		varies	\$5,540	100%	varies	varies	Fixed Fee	
Amendment													
2 Amendment - General Plan						\$289-						Per-Hour-(Deposit-Account)	
a) Stand-Alone Application Filing	45.00	x	\$277	=	\$12,465		varies	\$12,465	100%	varies	varies	Fixed Fee	
b) Application As Part of Concurrent Multiple Filing	30.00	x	\$277	=	\$8,310		varies	\$8,310	100%	varies	varies	Fixed Fee	
3 Amendment - Local Coastal Program						\$289-						Per-Hour-(Deposit-Account)	
a) Stand-Alone Application Filing	60.00	x	\$277	=	\$16,620		varies	\$16,620	100%	varies	varies	Fixed Fee	
b) Application As Part of Concurrent Multiple Filing	40.00	x	\$277	=	\$11,080		varies	\$11,080	100%	varies	varies	Fixed Fee	
4 Amendment - Planned Community						\$289-						Per-Hour-(Deposit-Account)	
a) Stand-Alone Application Filing	45.00	x	\$277	=	\$12,465		varies	\$12,465	100%	varies	varies	Fixed Fee	
b) Application As Part of Concurrent Multiple Filing	30.00	x	\$277	=	\$8,310		varies	\$8,310	100%	varies	varies	Fixed Fee	
5 Amendment - Zoning Code/Specific Plan						\$289-						Per-Hour-(Deposit-Account)	
a) Stand-Alone Application Filing	45.00	x	\$277	=	\$12,465		varies	\$12,465	100%	varies	varies	Fixed Fee	
b) Application As Part of Concurrent Multiple Filing	30.00	x	\$277	=	\$8,310		varies	\$8,310	100%	varies	varies	Fixed Fee	
Appeal													
6 Appeal to City Council													
a) Applicant Successful	16.00	x	\$277	=	\$4,432	\$0	0%	\$0	0%		\$0	Fixed Fee	[a]
b) Applicant Unsuccessful	16.00	x	\$277	=	\$4,432	\$2,116	48%	\$2,216	50%	5%	\$100	Fixed Fee	[a]
7 Appeal to Planning Commission													
a) Applicant Successful	16.00	x	\$277	=	\$4,432	\$0	0%	\$0	0%		\$0	Fixed Fee	[a]
b) Applicant Unsuccessful	16.00	x	\$277	=	\$4,432	\$2,116	48%	\$2,216	50%	5%	\$100	Fixed Fee	[a]
8 Appeal of Coastal Development Permit Application Decision to Planning Commission	16.00	x	\$277	=	\$4,432	\$0	0%	\$0	0%		\$0	Fixed Fee	[a]
9- Appeal of Decision to Harbor Commission													
 a) Applicant Successful													
 b) Applicant Unsuccessful													
10- Appeal of Harbor Commission Decision to City Council													
 a) Applicant Successful													
 b) Applicant Unsuccessful													
Approval in Concept													
9 Approval in Concept	4.50	x	\$277	=	\$1,247	\$1,074	86%	\$1,246	100%	16%	\$172	Fixed Fee	
Banner Permit													
10 Banner Permit	0.25	x	\$277	=	\$69	\$62	90%	\$69	100%	11%	\$7	Fixed Fee	

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Charge Basis	Note
Certificate of Compliance											
11 Certificate of Compliance - Subdivision Code											
a) City Fee	1.50	x \$277	= \$416	\$402	97%	\$415	100%	3%	\$13	Fixed Fee	
b) County Recording Fee				\$12		Pass-through	100%			Fixed Fee	
Coastal Development Permit											
12 Coastal Development Permit (CDP) - Stand Alone	10.25	x \$277	= \$2,839	\$2,703	95%	\$2,839	100%	5%	\$136	Fixed Fee	
13 Coastal Development Permit (CDP) / Parcel Map Bundle	14.50	x \$277	= \$4,017	\$3,792	94%	\$4,016	100%	6%	\$224	Fixed Fee	
14 Coastal Development Permit (CDP) - When Reviewed In Conjunction with Another Planning Application	4.00	x \$277	= \$1,108	\$1,031	100%	\$1,108	100%	7%	\$77	Fixed Fee	
15 Coastal Development Permit (CDP) Waiver	5.50	x \$277	= \$1,524	\$1,371	90%	\$1,523	100%	11%	\$152	Fixed Fee	
Compliance Letters / Minor Records Research											
16 Compliance Letters / Minor Records Research	1.75	x \$277	= \$485	\$439	91%	\$484	100%	10%	\$45	Fixed Fee	
Comprehensive Sign/ Heritage / Innovative Permit											
17 Comprehensive Sign/ Heritage / Innovative Permit	10.00	x \$277	= \$2,770	\$2,498	90%	\$2,770	100%	11%	\$272	Fixed Fee	
Condominium Conversion Permit											
18 Condominium Conversion Permit	6.50	x \$277	= \$1,801	\$1,640	91%	\$1,800	100%	10%	\$160	Fixed Fee	
Development Agreement / Plan											
19 Development Agreement Adoption				\$289						Per Hour (Deposit Account)	
a) Stand-Alone Application Filing	30.00	x \$277	= \$8,310		varies	\$8,310	100%	varies	varies	Fixed Fee	
b) Application As Part of Concurrent Multiple Filing	15.00	x \$277	= \$4,155		varies	\$4,155	100%	varies	varies	Fixed Fee	
20 Development Agreement Annual Review	6.00	x \$277	= \$1,662	\$1,662	100%	\$1,662	100%	0%	\$0	Fixed Fee	
21 Development Plan - Planned Community				\$289						Per Hour (Deposit Account)	
a) Stand-Alone Application Filing	80.00	x \$277	= \$22,160		varies	\$22,160	100%	varies	varies	Fixed Fee	
b) Application As Part of Concurrent Multiple Filing	60.00	x \$277	= \$16,620		varies	\$16,620	100%	varies	varies	Fixed Fee	
Director / Staff Approval											
22 Director / Staff Approval	5.00	x \$277	= \$1,385	\$1,182	85%	\$1,385	100%	17%	\$203	Fixed Fee	
Environmental Documents											
23 Environmental Documents				Consultant Cost + 10% City Administrative Fee	varies	Consultant Cost + 15% City Administrative Fee	varies			Fixed Fee	[b]
Extension of Time											
24 Extension of Time	1.00	x \$277	= \$277	\$219	79%	\$277	100%	26%	\$58	Fixed Fee	
25 Extension of Time - Non-Conforming Abatement Period Extension	3.50	x \$277	= \$970	\$880	91%	\$969	100%	10%	\$89	Fixed Fee	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Planning Fees

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Charge Basis	Note
In-Lieu Parking											
26 In-Lieu Parking				\$150		\$150		0%	\$0	Fixed Fee - Per Space	
Limited Term Permits											
27 Limited Term Permit - Less than 90 days	3.00	x \$277	= \$831	\$770	93%	\$831	100%	8%	\$61	Fixed Fee	
28 Limited Term Permit - More than 90 days	10.25	x \$277	= \$2,839	\$2,593	91%	\$2,839	100%	9%	\$246	Fixed Fee	
29 Limited Term Permit - Seasonal Sale	1.75	x \$277	= \$485	\$413	85%	\$484	100%	17%	\$71	Fixed Fee	
Lot Line Adjustment / Lot Merger											
30 Lot Line Adjustment	10.25	x \$277	= \$2,839	\$2,593	91%	\$2,839	100%	9%	\$246	Fixed Fee	
31 Lot Merger	10.25	x \$277	= \$2,839	\$2,593	91%	\$2,839	100%	9%	\$246	Fixed Fee	
Modification Permit											
32 Modification Permit	14.00	x \$277	= \$3,878	\$3,605	93%	\$3,878	100%	8%	\$273	Fixed Fee	
Operators License											
33 Operators License Application	4.25	x \$277	= \$1,177	\$1,065	90%	\$1,177	100%	11%	\$112	Fixed Fee	
34 Operators License Appeal	4.00	x \$277	= \$1,108	\$1,065	96%	\$1,108	100%	4%	\$43	Fixed Fee	
Planned Development Permit											
35 Planned Development Permit	27.00	x \$277	= \$7,479	\$7,419	99%	\$7,479	100%	1%	\$60	Fixed Fee	
Preliminary Application for Residential Development											
36 Preliminary Application for Residential Development	5.75	x \$277	= \$1,593	\$1,587	100%	\$1,592	100%	0%	\$5	Fixed Fee	
Public Noticing											
37 Public Noticing	0.50	x \$277	= \$614	\$573	93%	\$613	100%	7%	\$40	Fixed Fee	
Reasonable Accommodation											
38 Reasonable Accommodation	14.50	x \$277	= \$4,017	\$0	0%	\$0	0%		\$0	Fixed Fee	
Site Development Review											
39 Site Development Review - Planning Commission	24.00	x \$277	= \$6,648	\$6,521	98%	\$6,648	100%	2%	\$127	Fixed Fee	
40 Site Development Review - Zoning Administrator	14.50	x \$277	= \$4,017	\$3,783	94%	\$4,016	100%	6%	\$233	Fixed Fee	
41 Site Development Review - Housing Project											
a) Stand-Alone Application Filing	48.00	x \$277	= \$13,296	\$6,521	49%	\$13,296	100%	104%	\$6,775	Fixed Fee	
b) Application As Part of Concurrent Multiple Filing	36.00	x \$277	= \$9,972	\$6,521	65%	\$9,972	100%	53%	\$3,451	Fixed Fee	
Subdivision / Mapping											
42 Subdivisions - Parcel Map	10.25	x \$277	= \$2,839	\$2,534	89%	\$2,839	100%	12%	\$305	Fixed Fee	
43 Subdivisions - Tentative Tract Map	24.00	x \$277	= \$6,648	\$6,521	98%	\$6,648	100%	2%	\$127	Fixed Fee	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Planning Fees

Fee Description	Service Time		Hourly Rate	=	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Charge Basis	Note
Transfer of Development Rights													
44 Transfer of Development Rights	20.00	x	\$277	=	\$5,540	\$5,360	97%	\$5,540	100%	3%	\$180	Fixed Fee	
Use Permit													
45 Use Permit (Conditional) - Planning Commission	24.75	x	\$277	=	\$6,856	\$6,510	95%	\$6,855	100%	5%	\$345	Fixed Fee	
46 Use Permit (Minor) - Zoning Administrator	14.25	x	\$277	=	\$3,947	\$3,640	92%	\$3,947	100%	8%	\$307	Fixed Fee	
Variance													
47 Variance	21.75	x	\$277	=	\$6,025	\$5,971	99%	\$6,024	100%	1%	\$53	Fixed Fee	
Zoning Plan Check													
48 Zoning Plan Check (Non-Residential and Residential Alterations)	1.00	x	\$277	=	\$277	\$229	83%	\$277	100%	21%	\$48	Per Hour	
Additional Plan Review / Additional Hearing Fee													
49 Additional Plan Review / Additional Hearing Fee					10%	n/a - new	n/a	10%	100%	new	new	% of all application fees	[c]
Litigation Defense													
50 Litigation Defense		x		=	100% of Actual Costs	100% of Actual Costs		100% of Actual Costs	100%			Time & Materials	
Hourly Billing Rate for Services Not Listed													
51 Planning	1.00	x	\$277	=	\$277	\$289	104%	\$277	100%	-4%	(\$12)	Per Hour	
52 Consulting Support, Specialized Services, Peer Review, etc.						Consultant Cost + 10% City Administrative Fee	varies	Consultant Cost + 15% City Administrative Fee	varies				
53 Fees/Costs Collected on Behalf of Other Agencies (e.g. LAFCO, Department of Fish & Wildlife, etc.)		x		=	Pass-Through	Pass-Through		Pass-Through	100%				

[a] Stated fee accounts for subsidy per M.C. 3.36.030 Exhibit A.

[b] If contract is amended to add scope, City will pass through additional consultant cost plus 10% City Administrative Fee linked to scope addition.

[c] Fixed fees include up to three rounds of review and initial Commission and Council meetings anticipated for application type. For each additional round of review required, or each additional Commission or Council meeting required, the City may bill 10% of all application fees based on the application fees shown in the City's current adopted fee schedule.

Note: For projects requiring legislative approval, as an alternative to the fixed fee amount shown, staff may bill on a time and materials basis, determined by the planning hourly rate, when projects costs are likely to vary significantly from adopted fee amount. In these instances, a deposit may be requested to bill against.



User and Regulatory Fees

Code Enforcement Fees

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Allocation of Annual Labor Effort - Code Enforcement

Position	Hourly [a]	Monthly [a]	Yearly [a]	FTE	Yearly Aggregate	Total Hours Per FTE	Less: Holiday & Leave [b]	Hours Per FTE	Productive Hours	Indirect [b]	Direct [b]	Total	Total Indirect Hours [b]	Total Direct Hours [b]	Total Hours
CODE ENF SUPERVISOR	\$ 72.72	\$ 12,605	\$ 151,258	1.00	\$ 151,258	2,080	280	1,800	1,800	50%	50%	100%	900	900	1,800
CODE ENF OFFICER, SENIOR	\$ 62.72	\$ 10,871	\$ 130,458	1.00	\$ 130,458	2,080	280	1,800	1,800	20%	80%	100%	360	1,440	1,800
CODE ENF OFFICER II	\$ 55.78	\$ 9,669	\$ 116,022	2.00	\$ 232,045	2,080	280	1,800	3,600	20%	80%	100%	720	2,880	3,600
CODE ENF OFFICER I	\$ 48.45	\$ 8,398	\$ 100,776	3.00	\$ 302,328	2,080	280	1,800	5,400	20%	80%	100%	1,080	4,320	5,400
Total				7.00	\$ 816,088				12,600				3,060	9,540	12,600
Total													24%	76%	100%

Holiday and Leave	Total [b]	Hours
Vacation	14	112
Holiday	11	88
Sick	9	72
Floating Holiday	1	8
Total	35	280

[a] Source: Salary schedule as of July 28, 2025.

[b] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Code Enforcement Cost of Service

Recurring Expenditures [a]

				01050503			
Exp Code	Exp Desc	Object	Object Desc	Code Enf	Adjust for Hourly Rate Calc	Total	Note
70	REGULAR SALARIES	711001	SALARIES	\$ 756,352	\$ -	\$ 756,352	
70	REGULAR SALARIES	711003	SALARIES PART TIME	\$ -	\$ -	\$ -	
71	SPECIAL PAYS			\$ 48,379	\$ -	\$ 48,379	
72	BENEFITS			\$ 483,030	\$ -	\$ 483,030	
81	CONTRACT SERVICES	811001	PROPERTY	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811002	LEASING EXPENSES	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811003	TITLE SEARCH FEES	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811008	SERVICES	\$ 69,744	\$ (69,744)	\$ -	
81	CONTRACT SERVICES	811017	SERVICES CONTRACT	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811027	SERVICES CITY PRINT	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811041	REAL ESTATE BROKER	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811042	PLAN CHECK VCA	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811043	PLAN CHECK JAS	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811048		\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811055		\$ -	\$ -	\$ -	
82	GRANT OPERATING	821004		\$ -	\$ -	\$ -	
83	UTILITIES			\$ -	\$ -	\$ -	
84	SUPPLIES &			\$ 500	\$ -	\$ 500	
85	MAINTENANCE &			\$ -	\$ -	\$ -	
86	TRAVEL & TRAINING			\$ -	\$ -	\$ -	
87	GENERAL EXPENSES			\$ -	\$ -	\$ -	
88	INTERNAL SVC			\$ 194,645	\$ -	\$ 194,645	
90	CAPITAL	911039		\$ 30,500	\$ (30,500)	\$ -	
Total				\$ 1,583,150	\$ (100,244)	\$ 1,482,906	

Allocation of Citywide Overhead

				01050503			
Description	Code Enf	Adjust for Hourly Rate Calc	Total	Note			
Allocation of Citywide Overhead	\$ 456,290	\$ -	\$ 456,290	[b]			
Total	\$ 2,039,440	\$ (100,244)	\$ 1,939,196				

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Expenditures	\$ 1,939,196	
Direct Hours	9,540	[c]
Total	\$ 203	

Calculation of Cost Multiplier for Fully-Burdened Hourly Rate (Apply to Base Salary Cost Per Hour)

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Code Enforcement	7.00	2,080	14,560	\$ 816,088	\$56	\$203	3.62

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate	Annual Direct Hours	Annual Cost	Annual Cost Per FTE
CODE ENF SUPERVISOR	\$ 151,258	1.00	\$ 151,258	\$ 73	3.62	\$ 263	1,363	\$ 358,431	\$ 358,431
CODE ENF OFFICER, SENIOR	\$ 130,458	1.00	\$ 130,458	\$ 63	3.62	\$ 227	1,363	\$ 309,369	\$ 309,369
CODE ENF OFFICER II	\$ 232,045	2.00	\$ 116,022	\$ 56	3.62	\$ 202	2,726	\$ 550,594	\$ 275,297
CODE ENF OFFICER I	\$ 302,328	3.00	\$ 100,776	\$ 48	3.62	\$ 175	4,089	\$ 715,500	\$ 238,500

Position	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate	Note
SENIOR MGMT ANALYST	\$ 72	3.01	\$ 217	[d]
ACCOUNTANT	\$ 58	3.01	\$ 174	[d]
FISCAL SPECIALIST	\$ 48	3.01	\$ 145	[d]

[a] Source: FY 25/26 Adopted Budget (Revised Budget).

[b] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26.

[c] Source: See separate worksheet in this model, labeled "Cost of Service Calculation - Community Development Department - Allocation of Annual Labor Effort - Code Enforcement".

[d] ICR for Administrative Services calculated as part of Administrative Services Fee Study.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Community Development Department
 Code Enforcement Fees

						\$202	\$217	\$174	\$145										
Fee Description		Code Enf Officer II	Sr. Mgmt Analyst	Acc't	Fiscal Specialist	Total	Code Enf Officer II	Sr. Mgmt Analyst	Acc't	Fiscal Specialist	Total	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note	
1	Construction and Demolition																		
	a) Public Works Waste Management Administration Fee	0.75	0.04	0.02	0.05	0.86	\$152	\$9	\$3	\$7	\$171	\$312	183%	\$170	100%	-46%	(\$142)		
	b) Construction and Demolition Deposit																		
	i) Complete Demolition Deposit																		
	a) Valuation of \$0 to \$4,999					n/a					n/a	\$564	n/a - deposit	\$564	n/a - deposit	0%	\$0		
	b) Valuation of \$5,000 to \$9,999					n/a					n/a	\$1,127	n/a - deposit	\$1,127	n/a - deposit	0%	\$0		
	c) Valuation of \$10,000 and above					n/a					n/a	\$1,692	n/a - deposit	\$1,692	n/a - deposit	0%	\$0		
	ii) Construction Demolition Deposit																		
	a) Valuation of \$100,000 to					n/a					n/a	\$564	n/a - deposit	\$564	n/a - deposit	0%	\$0		
	b) Valuation of \$300,000 to					n/a					n/a	\$1,127	n/a - deposit	\$1,127	n/a - deposit	0%	\$0		
	c) Valuation of \$600,000 and above					n/a					n/a	\$1,692	n/a - deposit	\$1,692	n/a - deposit	0%	\$0		

* Code enforcement officer service time includes support from Code Enforcement Officer I, Officer II, and/or Senior Code Enforcement Officer. Using Officer II hourly rate to represent average rate for services.



User and Regulatory Fees

Fire Prevention Fees

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Overview of Total Departmental Costs

Recurring Expenditures [a]

Exp Code	Exp Desc	Object	Object Desc	01040005	01040401	01040402	01040403	01040404	01040405	01040406	Total	Note
				Fire Admin	Fire Ops	Fire Prev	Comm Emer Resp (CERT)	EMS	Junior Lifeguards	Lifeguard Ops		
70	REGULAR SALARIES	711001	SALARIES	\$ 568,769	\$ -	\$ 782,952	\$ 90,369	\$ 231,643	\$ 69,186	\$ 100,391	\$ 1,843,311	
70	REGULAR SALARIES	711003	SALARIES PART TIME	\$ 75,288	\$ -	\$ -	\$ -	\$ -	\$ 519,733	\$ 2,224,832	\$ 2,819,853	
71	SPECIAL PAYS		SALARIES SAFETY	\$ 312,140	\$ 26,597,223	\$ 41,030	\$ 23,524	\$ 661,841	\$ 137,420	\$ 2,100,613	\$ 29,873,791	
72	BENEFITS			\$ 653,182	\$ 18,186,155	\$ 443,351	\$ 58,355	\$ 392,888	\$ 154,262	\$ 2,001,449	\$ 21,889,642	
81	CONTRACT SERVICES	811004	EQUIPMENT RENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,750	\$ 500	\$ 27,250	
81	CONTRACT SERVICES	811008	SERVICES	\$ 17,500	\$ 11,000	\$ 23,000	\$ 5,000	\$ 27,300	\$ 75,152	\$ -	\$ 158,952	
81	CONTRACT SERVICES	811009	SERVICES FUEL	\$ -	\$ -	\$ 225,810	\$ -	\$ -	\$ -	\$ -	\$ 225,810	
81	CONTRACT SERVICES	811012	SERVICES JANITORIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,258	\$ 46,258	
81	CONTRACT SERVICES	811015	SERVICES OTHER PRINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811016	SERVICES PHYSICALS	\$ -	\$ 183,458	\$ -	\$ -	\$ -	\$ -	\$ 10,725	\$ 194,183	
81	CONTRACT SERVICES	811017	SERVICES CONTRACT	\$ -	\$ 20,650	\$ 70,000	\$ -	\$ 165,000	\$ -	\$ 5,925	\$ 261,575	
81	CONTRACT SERVICES	811027	SERVICES CITY PRINT	\$ 3,000	\$ -	\$ -	\$ -	\$ 229	\$ 3,000	\$ -	\$ 6,229	
81	CONTRACT SERVICES	811028	SERVICES ELECTRONIC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
82	GRANT OPERATING	821004	GRANT EXPENSES			\$ -	\$ -	\$ 586,746			\$ 586,746	
83	UTILITIES			\$ 3,526	\$ 303,845	\$ 2,319	\$ -	\$ -	\$ 4,100	\$ 29,289	\$ 343,079	
84	SUPPLIES &			\$ 21,750	\$ 1,038,455	\$ 12,683	\$ 15,000	\$ 332,150	\$ 374,995	\$ 42,053	\$ 1,837,086	
85	SUPPLIES &			\$ 22,672	\$ 524,114	\$ 5,101	\$ 7,500	\$ 145,275	\$ 15,545	\$ 158,301	\$ 878,508	
86	TRAVEL & TRAINING			\$ 11,050	\$ 110,987	\$ 5,400	\$ 6,000	\$ 13,882	\$ 6,000	\$ 10,690	\$ 164,009	
87	GENERAL EXPENSES			\$ 10,075	\$ 297,523	\$ 11,168	\$ 8,900	\$ 9,570	\$ 4,100	\$ 30,940	\$ 372,277	
88	INTERNAL SVC			\$ 173,194	\$ 5,359,785	\$ 131,485	\$ 31,739	\$ 1,080,852	\$ 151,507	\$ 1,442,867	\$ 8,371,429	
89	AMBULANCE BILLING		AMBULANCE BILLING	\$ -	\$ -	\$ -	\$ -	\$ 240,000	\$ -	\$ -	\$ 240,000	
90	CAPITAL			\$ -	\$ 122,441	\$ -	\$ -	\$ 130,000	\$ 23,413	\$ 98,025	\$ 373,879	
Total				\$ 1,872,146	\$ 52,755,637	\$ 1,754,299	\$ 246,386	\$ 4,017,377	\$ 1,565,163	\$ 8,302,859	\$ 70,513,867	
Share				3%	75%	2%	0%	6%	2%	12%	100%	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Overview of Total Departmental Costs

Allocation of Citywide Overhead [b]

Description	ICR	Note
Indirect Cost Rate (% of Direct Expenses)	8.70%	[b]

	01040005	01040401	01040402	01040403	01040404	01040405	01040406		
Description	Fire Admin	Fire Ops	Fire Prev	Comm Emer Resp (CERT)	EMS	Junior Lifeguards	Lifeguard Ops	Total	Note
Total Expenses	\$ 1,872,146	\$ 52,755,637	\$ 1,754,299	\$ 246,386	\$ 4,017,377	\$ 1,565,163	\$ 8,302,859	\$ 70,513,867	
Adjustments	\$ (1,872,146)	\$ (5,482,226)	\$ (131,485)	\$ (31,739)	\$ (1,450,852)	\$ (174,920)	\$ (1,540,892)	\$ (10,684,261)	
Adjusted Direct Expenses	\$ -	\$ 47,273,411	\$ 1,622,814	\$ 214,647	\$ 2,566,525	\$ 1,390,243	\$ 6,761,967	\$ 59,829,606	
Allocated Citywide Overhead	\$ -	\$ 4,112,787	\$ 141,185	\$ 18,674	\$ 223,288	\$ 120,951	\$ 588,291	\$ 5,205,176	
Adjustment	\$ (1,872,146)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,872,146)	
Total	\$ -	\$ 56,868,423	\$ 1,895,483	\$ 265,061	\$ 4,240,665	\$ 1,686,114	\$ 8,891,150	\$ 73,846,897	

[a] Source: FY 25/26 Adopted Budget (Revised Budget).

[b] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Overview of Fire Revenues

Recurring Revenues

Org	Org Desc	Rev Code	Rev Code Desc	Object	Object Desc	FY 22/23 Actual	FY 23/24 Actual	Average	Note
01040401	FIRE OPERATIONS	43	INTERGOVTAL REVENUES	431135	REFNDS&REBATES FROM GOVT	\$ 26,233	\$ -	\$ 13,117	
01040401	FIRE OPERATIONS	43	INTERGOVTAL REVENUES	431245	CAL OES	\$ 165,426	\$ 108,755	\$ 137,090	
01040401	FIRE OPERATIONS	43	INTERGOVTAL REVENUES	431285	SANTA ANA COLLEGE	\$ 127,655	\$ 133,666	\$ 130,660	
01040401	FIRE OPERATIONS	43	INTERGOVTAL REVENUES	431390	FEMA	\$ -	\$ 138,797	\$ 69,399	
01040401	FIRE OPERATIONS	51	MISC REVENUES	511055	REVENUE N.O.C.	\$ 8,840	\$ 16,027	\$ 12,434	
01040401	FIRE OPERATIONS	53	FINES & PENALTIES	531020	FALSE ALARMS FINES	\$ 1,475	\$ -	\$ 738	
01040401	FIRE OPERATIONS	56	DONATION/CONTRIBUTIONS	561005	PRVT DONATION/CONTRIBUTNS	\$ -	\$ 14,089	\$ 7,044	
01040402	FIRE PREVENTION	52	SERVICE FEES & CHARG	521210	FIRE ANNUAL & SPC PMTS	\$ 220,296	\$ 301,214	\$ 260,755	
01040402	FIRE PREVENTION	52	SERVICE FEES & CHARG	521650	LSS - AFTER HOURS INSPECTIONS	\$ 4,161	\$ 4,919	\$ 4,540	
01040402	FIRE PREVENTION	53	FINES & PENALTIES	531001	COLLECTIONS	\$ 26	\$ 338	\$ 182	
01040402	FIRE PREVENTION	53	FINES & PENALTIES	531002	COLLECTIONS SERVICE FEE	\$ -	\$ (61)	\$ (30)	
01040403	COMM ER RESPONSE TEAM (CERT)	52	SERVICE FEES & CHARG	521155	CERT FEES	\$ 40	\$ -	\$ 20	
01040403	COMM ER RESPONSE TEAM (CERT)	56	DONATION/CONTRIBUTIONS	561005	PRVT DONATION/CONTRIBUTNS	\$ 9,000	\$ -	\$ 4,500	
01040404	EMERGENCY MEDICAL SERVICES	43	INTERGOVTAL REVENUES	431027	PP-GEMT-IGT	\$ -	\$ 796,109	\$ 398,055	
01040404	EMERGENCY MEDICAL SERVICES	43	INTERGOVTAL REVENUES	431135	REFNDS&REBATES FROM GOVT	\$ 806,633	\$ 101,665	\$ 454,149	
01040404	EMERGENCY MEDICAL SERVICES	43	INTERGOVTAL REVENUES	431246	MEDI-CAL IGT	\$ 838,207	\$ 1,017,114	\$ 927,661	
01040404	EMERGENCY MEDICAL SERVICES	51	MISC REVENUES	511075	BAD DEBT	\$ (29)	\$ (161)	\$ (95)	
01040404	EMERGENCY MEDICAL SERVICES	52	SERVICE FEES & CHARG	521020	WITNESS FEES/SUBPOENA	\$ 2,432	\$ 1,698	\$ 2,065	
01040404	EMERGENCY MEDICAL SERVICES	52	SERVICE FEES & CHARG	521240	PARAMEDIC SUBSCRIPTION FEE	\$ 274,192	\$ 352,876	\$ 313,534	
01040404	EMERGENCY MEDICAL SERVICES	52	SERVICE FEES & CHARG	521245	PARAMEDIC SERVICE FEE	\$ 5,142,292	\$ 4,768,989	\$ 4,955,641	
01040404	EMERGENCY MEDICAL SERVICES	53	FINES & PENALTIES	531001	COLLECTIONS	\$ 118,263	\$ 78,256	\$ 98,260	
01040404	EMERGENCY MEDICAL SERVICES	53	FINES & PENALTIES	531002	COLLECTIONS SERVICE FEE	\$ (28,187)	\$ (21,313)	\$ (24,750)	
01040405	JUNIOR LIFEGUARDS	51	MISC REVENUES	511055	REVENUE N.O.C.	\$ -	\$ 233	\$ 116	
01040405	JUNIOR LIFEGUARDS	52	SERVICE FEES & CHARG	521145	JR LIFEGUARD SERVICE FEES	\$ 1,261,826	\$ 1,193,425	\$ 1,227,625	
01040406	LIFEGUARD OPERATIONS	52	SERVICE FEES & CHARG	521020	WITNESS FEES/SUBPOENA	\$ 118	\$ -	\$ 59	
01040406	LIFEGUARD OPERATIONS	52	SERVICE FEES & CHARG	521140	FIRE SAFETY SVCS MARINE OPS	\$ 10,344	\$ 5,850	\$ 8,097	
53201	FIRE STATIONS CIP	54	INVESTMENT INCOME	541000	INVESTMENT INCOME	\$ 55,654	\$ 102,256	\$ 78,955	
53201	FIRE STATIONS CIP	54	INVESTMENT INCOME	541005	FAIR VALUE OF INVESTMENTS	\$ 29,340	\$ 56,411	\$ 42,876	
75604	FIRE EQUIPMENT NON OP	52	SERVICE FEES & CHARG	521288	EQUIP REPLACEMENT FIRE	\$ 409,806	\$ 409,806	\$ 409,806	
75604	FIRE EQUIPMENT NON OP	54	INVESTMENT INCOME	541000	INVESTMENT INCOME	\$ 35,656	\$ 86,390	\$ 61,023	
75604	FIRE EQUIPMENT NON OP	54	INVESTMENT INCOME	541005	FAIR VALUE OF INVESTMENTS	\$ 1,149	\$ 53,720	\$ 27,434	
75604	FIRE EQUIPMENT NON OP	56	DONATION/CONTRIBUTIONS	561082	NEWPORT CROSSINGS	\$ -	\$ 375,000	\$ 187,500	
Total						\$ 9,520,847	\$ 10,096,070	\$ 9,808,459	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Allocation of Annual Labor Effort - Fire Prevention

Position [a],[b]	Hourly [a]	Monthly [a]	Yearly [a]	FTE	Yearly Aggregate	Total Hours Per FTE	Less: Holiday & Leave [c]	Productive Hours Per FTE	Total Productive Hours	Indirect [c]	Direct [c]	Total	Total Indirect Hours [c]	Total Direct Hours [c]	Total Hours
FIRE MARSHAL	\$ 95.11	\$ 16,486	\$ 197,829	0.80	\$ 158,263	2,080	280	1,800	1,440	95%	5%	100%	1,368	72	1,440
DEPUTY FIRE MARSHAL	\$ 74.47	\$ 12,908	\$ 154,898	2.00	\$ 309,795	2,080	280	1,800	3,600	25%	75%	100%	900	2,700	3,600
FIRE INSPECTOR, SENIOR	\$ 67.74	\$ 11,742	\$ 140,899	3.00	\$ 422,698	2,080	280	1,800	5,400	20%	80%	100%	1,080	4,320	5,400
Total				5.80	\$ 890,756				10,440				3,348	7,092	10,440
Total													32%	68%	

Holiday and Leave	Total [c]	Hours
Vacation	14	112
Holiday	11	88
Sick	9	72
Floating Holiday	1	8
Total	35	280

[a] Source: Salary schedule as of July 28, 2025.

[b] FTEs limited to Fire Prevention unit.

[c] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Fire Prevention Cost of Service

Recurring Expenditures [a]

				01040402			
Exp Code	Exp Desc	Object	Object Desc	Fire Prev	Adjustment	Total	Note
70	REGULAR SALARIES	711001	SALARIES	\$ 782,952	\$ -	\$ 782,952	
70	REGULAR SALARIES	711003	SALARIES PART TIME	\$ -	\$ -	\$ -	
71	SPECIAL PAYS			\$ 41,030	\$ -	\$ 41,030	
72	BENEFITS			\$ 443,351	\$ -	\$ 443,351	
81	CONTRACT SERVICES	811004	EQUIPMENT RENTAL	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811008	SERVICES	\$ 23,000	\$ -	\$ 23,000	
81	CONTRACT SERVICES	811009	SERVICES FUEL	\$ 225,810	\$ -	\$ 225,810	
81	CONTRACT SERVICES	811012	SERVICES JANITORIAL	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811015	SERVICES OTHER PRINT	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811016	SERVICES PHYSICALS	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811017	SERVICES CONTRACT	\$ 70,000	\$ (70,000)	\$ -	
81	CONTRACT SERVICES	811027	SERVICES CITY PRINT	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811028	SERVICES ELECTRONIC	\$ -	\$ -	\$ -	
82	GRANT OPERATING	821004	GRANT EXPENSES	\$ -	\$ -	\$ -	
83	UTILITIES			\$ 2,319	\$ -	\$ 2,319	
84	SUPPLIES &			\$ 12,683	\$ -	\$ 12,683	
85	SUPPLIES &			\$ 5,101	\$ -	\$ 5,101	
86	TRAVEL & TRAINING			\$ 5,400	\$ -	\$ 5,400	
87	GENERAL EXPENSES			\$ 11,168	\$ -	\$ 11,168	
88	INTERNAL SVC			\$ 131,485	\$ -	\$ 131,485	
90	CAPITAL			\$ -	\$ -	\$ -	
Total				\$ 1,754,299	\$ (70,000)	\$ 1,684,299	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Fire Prevention Cost of Service

Allocation of Citywide Overhead [b]

Description	01040402		Total	Note
	Fire Prev	Adjustment		
Allocation of Citywide Overhead	\$ 141,185	\$ -	\$ 141,185	
Total	\$ 1,895,483	\$ (70,000)	\$ 1,825,483	

Allocation of Annual Costs to Core Service Areas [c]

Description	Total	Total	Note
Non-Fee Related (e.g., public education, investigations)	40%	\$ 730,193	
Fee Related (e.g. permit, plan review, inspections)	60%	\$ 1,095,290	
Total	100%	\$ 1,825,483	

Allocation of Fee Related Services [c]

Description	Total	Total	Note
Wildland Inspections	30%	\$ 328,587	
Apartment / Multi-Family Inspections	24%	\$ 262,870	
New Construction / Plan Reviews / Operational Permitting	46%	\$ 503,833	
Total	100%	\$ 1,095,290	

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Expenditures	\$ 1,825,483	
Direct Hours	7,092	[c]
Total	\$ 257	

Calculation of Cost Multiplier for Fully-Burdened Hourly Rate (Apply to Base Salary Cost Per Hour)

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Fire Prevention	5.80	2,080	12,064	\$ 890,756	\$74	\$257	3.48

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate	OT Rate	OT Factor
FIRE MARSHAL	\$ 158,263	0.80	\$ 197,829	\$ 95	3.48	\$ 331	\$ 379	1.14
DEPUTY FIRE MARSHAL	\$ 309,795	2.00	\$ 154,898	\$ 74	3.48	\$ 259	\$ 296	1.14
FIRE INSPECTOR, SENIOR	\$ 422,698	3.00	\$ 140,899	\$ 68	3.48	\$ 236	\$ 270	1.14

[a] Source: FY 25/26 Adopted Budget (Revised Budget).

[b] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26.

[c] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Fire Prevention Fee Revenues

Recurring Revenues

Org	Org Desc	Rev Code	Rev Code Desc	Object	Object Desc	FY 22/23 Actual	FY 23/24 Actual	Average	Note
01040402	FIRE PREVENTION	52	SERVICE FEES & CHARG	521210	FIRE ANNUAL & SPC PMTS	\$ 220,296	\$ 301,214	\$ 260,755	
01040402	FIRE PREVENTION	52	SERVICE FEES & CHARG	521650	LSS - AFTER HOURS INSPECTIONS	\$ 4,161	\$ 4,919	\$ 4,540	
01040402	FIRE PREVENTION	53	FINES & PENALTIES	531001	COLLECTIONS	\$ 26	\$ 338	\$ 182	
01040402	FIRE PREVENTION	53	FINES & PENALTIES	531002	COLLECTIONS SERVICE FEE	\$ -	\$ (61)	\$ (30)	
Total						\$ 224,483	\$ 306,410	\$ 265,446	

City of Newport Beach
 User and Regulatory Fee Study
 Fire Department - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Service Time		Hourly Rate	=	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Charge Basis	Note
1 Closure Report Review	1.00	x	\$257	=	\$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour, 1 hour min	
2 Fire, Life Safety Or Special Hazard Consultation	1.00	x	\$257	=	\$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour, 1 hour min	
3 Pre-submittal Review Includes CEQA, EIR, and advanced planning requests	1.00	x	\$257	=	\$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour, 1 hour min	
4 Reinspection or Special Inspection	1.08	x	\$257	=	\$278	\$255.00	92%	\$278.00	100%	9%	\$23		
5 Weekend, Holiday, or Non Contiguous & After Hours Inspection Request	1.00	x	\$294	=	\$294	\$250.00	85%	\$293.00	100%	17%	\$43	2 hr min, hourly if contiguous to normal business hrs	
6 Technical Assistance of Complex Fire Protection Systems Code Compliance Review - Plan Review and/or Inspection Services	1.00	x	\$257	=	\$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour, 1 hour min	
7 Plan Revisions	0.25	x	\$257	=	\$64	n/a - new	n/a - new	\$64.00	100%	n/a - new	n/a - new	per 15-minute increment	
Fire Prevention - Fuel Modification New and/or Change to Existing Plan													
8 Inspection	0.63	x	\$257	=	\$163	\$152.00	93%	\$162.00	100%	7%	\$10		
9 Plan Review/Update	0.58	x	\$257	=	\$150	\$153.00	102%	\$149.00	99%	-3%	(\$4)		

City of Newport Beach
 User and Regulatory Fee Study
 Fire Department - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Charge Basis	Note
Fire Prevention - Inspection											
10 All Assembly (A), Factory (F) < or equal to 3,000 square feet (also used for Business (B), Mercantile (M), and Storage (S) occupancies when required)	1.58	x \$257	= \$407	\$370.00	91%	\$406.00	100%	10%	\$36		
11 All Assembly (A), Factory (F) > 3,000 < or equal to 10,000 square feet aggregate (also used for Business (B), Mercantile (M), and Storage (S) occupancies when required)	2.08	x \$257	= \$535	\$484.00	90%	\$535.00	100%	11%	\$51		
12 All Assembly (A), Factory (F) > 10,000 s.f. aggregate (also used for Business (B), Mercantile (M), and Storage (S) occupancies when required)	3.08	x \$257	= \$792	\$714.00	90%	\$792.00	100%	11%	\$78		
13 Day Care Educational (E) or Institutional Day Care (I-4)	2.17	x \$257	= \$557	\$511.00	92%	\$556.00	100%	9%	\$45		
14 Educational other than day care	2.17	x \$257	= \$557	\$511.00	92%	\$556.00	100%	9%	\$45		
15 High-Hazard Groups H1, H2, H3, H4, H5, or Laboratory (L) (Chemical Classification Technical Report Review fee also required)	2.58	x \$257	= \$664	\$599.00	90%	\$663.00	100%	11%	\$64		
16 Hi-Rise: Structures that are 75 ft. or higher measured from lowest point of fire department access	8.00	x \$257	= \$2,056	\$1,879.00	91%	\$2,056.00	100%	9%	\$177		
17 Misc. Inspection including elevators, elevator lobbies, generators, canopies, awnings	1.00	x \$257	= \$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour, 1 hour min	
18 Residential R1 or R2: Hotels, motels, apartments, condominiums (Base Fee)	1.50	x \$257	= \$386	\$390.00	101%	\$385.00	100%	-1%	(\$5)		
19 Residential R1 or R2: Hotels, motels, apartments, condominiums (Per Unit, Per Building)	0.05	x \$257	= \$12.85	\$11.00	86%	\$12.00	93%	9%	\$1		
20 Residential R4: licensed residential care/assisted living facilities and similar uses serving 7-19 clients	2.58	x \$257	= \$664	\$599.00	90%	\$663.00	100%	11%	\$64		
21 Residential R4: licensed residential care/assisted living facilities and similar uses serving >19 clients	3.75	x \$257	= \$964	\$882.00	92%	\$963.00	100%	9%	\$81		
22 Commercial Battery: Inspection	1.08	x \$257	= \$278	\$255.00	92%	\$278.00	100%	9%	\$23		
23 Fire Lane Inspection (Fire Master Plan)	1.00	x \$257	= \$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour, 1 hour min	
24 Fire Access Gates: Inspection	0.75	x \$257	= \$193	\$171.00	89%	\$192.00	100%	12%	\$21		
25 Tank Installation Or Removal: Inspection Above or Below Ground (Per Tank)	2.08	x \$257	= \$535	\$484.00	90%	\$535.00	100%	11%	\$51		
26 Defensible Space Inspection	1.00	x \$257	= \$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour	
27 Nuisance Abatement Service *Weeds, Rubbish And Other Nuisance	1.00	x \$257	= \$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour	
28 General Inspection Fee	1.00	x \$257	= \$257	n/a - new	n/a	\$257.00	100%	n/a - new	n/a - new	per hour, 1 hour min	

City of Newport Beach
 User and Regulatory Fee Study
 Fire Department - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Charge Basis	Note
Fire Prevention - Inspection Fire Alarm Systems											
29 Fire alarm system: Base Fee	1.08	x \$257	= \$278	\$255.00	92%	\$278.00	100%	9%	\$23		
30 Fire alarm system: Per Device	0.02	x \$257	= \$4.28	\$3.50	82%	\$4.25	99%	21%	\$1		
31 Fire alarm system: Per Story Greater than 2 stories (Includes Above and Below Ground Stories)	2.08	x \$257	= \$535	\$484.00	90%	\$535.00	100%	11%	\$51		
Fire Prevention - Inspection Fixed Fire Extinguishing Systems											
32 Commercial fire sprinkler system (NFPA 13): Base per head With 1 Riser	1.08	x \$257	= \$278	\$255.00	92%	\$278.00	100%	9%	\$23		
33 Commercial fire sprinkler system (NFPA 13) : each add'l head	0.02	x \$257	= \$4.28	\$3.50	82%	\$4.25	99%	21%	\$1		
34 Commercial fire sprinkler system (NFPA 13): Each Additional Commercial Riser	0.58	x \$257	= \$150	\$141.00	94%	\$149.00	99%	6%	\$8		
35 Commercial fire sprinkler system (NFPA 13): Per Story Greater than 2 stories (Includes Above and Below Ground Stories)	2.08	x \$257	= \$535	\$455.00	0%	\$535.00	100%	18%	\$80		
36 Fire pump installation	2.08	x \$257	= \$535	\$484.00	90%	\$535.00	100%	11%	\$51		
37 Fire sprinkler monitoring system, water flow & tamper switches	1.33	x \$257	= \$343	\$313.00	91%	\$342.00	100%	9%	\$29		
38 Multi-family dwelling residential fire sprinkler system (NFPA 13R) (Base Fee)	1.08	x \$257	= \$278	\$255.00	92%	\$278.00	100%	9%	\$23		
39 Multi-family dwelling residential fire sprinkler system (NFPA 13R) (per unit)	0.02	x \$257	= \$4.28	\$3.50	82%	\$4.25	99%	21%	\$1		
40 Standpipes : NFPA 14 Class I, II or III and includes all standpipes within a single building or boat dock	2.58	x \$257	= \$664	\$599.00	90%	\$663.00	100%	11%	\$64		
41 Tenant Improvement (TI) NFPA 13 or 13R fire sprinkler system: base fee	0.83	x \$257	= \$214	\$198.00	92%	\$214.00	100%	8%	\$16		
42 Tenant Improvement (TI) NFPA 13 or 13R fire sprinkler system: per head	0.02	x \$257	= \$4.28	\$3.50	82%	\$4.25	99%	21%	\$1		
43 Underground fire protection - New	2.08	x \$257	= \$535	\$484.00	90%	\$535.00	100%	11%	\$51		
44 Underground fire protection - Repair	1.58	x \$257	= \$407	\$370.00	91%	\$406.00	100%	10%	\$36		
Fire Prevention - Inspection Special Fire Protection Equipment											
45 Commercial Cooking Hood and Duct (per system)	1.08	x \$257	= \$278	\$255.00	92%	\$278.00	100%	9%	\$23		
46 Pre-action fire sprinkler system, includes alarm system	1.33	x \$257	= \$343	\$313.00	91%	\$342.00	100%	9%	\$29		
47 Special extinguishing system: dry chemical, CO2, foam liquid system, inert gas (Halon, Inergen, etc.)	1.08	x \$257	= \$278	\$255.00	92%	\$278.00	100%	9%	\$23		
48 Spray Booth, Spraying area	2.08	x \$257	= \$535	\$484.00	90%	\$535.00	100%	11%	\$51		

City of Newport Beach
 User and Regulatory Fee Study
 Fire Department - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Charge Basis	Note
Fire Prevention - Operational and Special Event Permits											
49 Candle Permit Program Annual First-time and special event	0.29	x \$257	= \$75	\$67.00	89%	\$74.00	99%	10%	\$7		
50 Operational Permits Level 1 - New or Renewal - Annual Cutting and welding carts, Dry cleaning plants – 1 to 2 machines, Liquefied petroleum gases, and Tents											
a) One Permit	0.75	x \$371	= \$278	\$270.00	97%	\$278.00	100%	3%	\$8		
b) Two - Five Permits	1.50	x \$371	= \$556	varies	varies	\$556.00	100%	varies	varies		
c) Six - Ten Permits	2.00	x \$371	= \$741	varies	varies	\$741.00	100%	varies	varies		
d) More than Ten Permits	3.00	x \$371	= \$1,112	varies	varies	\$1,112.00	100%	varies	varies		
51 Operational Permits Level 2 - New or Renewal - Annual All other operations pursuant to CFC Section 105.6											
a) One Permit	1.50	x \$371	= \$556	\$507.00	91%	\$556.00	100%	10%	\$49		
b) Two - Five Permits	3.00	x \$371	= \$1,112	varies	varies	\$1,112.00	100%	varies	varies		
c) Six - Ten Permits	4.00	x \$371	= \$1,483	varies	varies	\$1,482.00	100%	varies	varies		
d) More than Ten Permits	6.00	x \$371	= \$2,224	varies	varies	\$2,224.00	100%	varies	varies		
52 Special Event Permit											
a) Single Event Permit											
i) Permit Fee - Application Complete and Received by Standard Deadline	0.92	x \$257	= \$236	\$217.00	92%	\$235.00	100%	8%	\$18		
ii) Permit Fee - Late Filing	1.38	x \$294	= \$404	\$217.00	54%	\$404.00	100%	86%	\$187		
b) Level III as defined by the Recreation Department											
i) Permit Fee - Application Complete and Received by Standard Deadline	1.00	x \$257	= \$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour	
ii) Permit Fee - Late Filing	1.00	x \$294	= \$294	\$250.00	85%	\$293.00	100%	17%	\$43	per hour	
c) Public Display - Fireworks - ground display only e.g. homecoming 5-10 minutes											
i) Permit Fee - Application Complete and Received by Standard Deadline	1.83	x \$257	= \$471	\$427.00	91%	\$471.00	100%	10%	\$44		
ii) Permit Fee - Late Filing	2.75	x \$294	= \$808	\$427.00	53%	\$808.00	100%	89%	\$381		
d) Public Display - Fireworks - aerial display > 10 minutes											
i) Permit Fee - Application Complete and Received by Standard Deadline	4.83	x \$257	= \$1,242	\$1,123.00	90%	\$1,242.00	100%	11%	\$119		
ii) Permit Fee - Late Filing	7.25	x \$294	= \$2,131	\$1,123.00	53%	\$2,131.00	100%	90%	\$1,008		
53 Temporary Change Of Use Use Of Retail Occupancy as a place of assembly - Special Use	1.00	x \$257	= \$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour	
54 Weekend, Holiday, or Non Contiguous & After Hours Inspection Request	1.00	x \$294	= \$294	\$250.00	85%	\$293.00	100%	17%	\$43	2 hour minimum, hourly if contiguous to normal business	

City of Newport Beach
 User and Regulatory Fee Study
 Fire Department - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Charge Basis	Note
Fire Prevention - Plan Review											
55 All Assembly (A), Factory (F) < or equal to 3000 square feet (also used for Business (B), Mercantile (M), and Storage (S) occupancies when required) 2016 CBC	2.58	x \$257	= \$664	\$658.00	99%	\$663.00	100%	1%	\$5		
56 All Assembly (A), Factory (F) > 3,000 < or equal to 10,000 square feet aggregate (also used for Business (B), Mercantile (M), and Storage (S) occupancies when required)	3.42	x \$257	= \$878	\$868.00	99%	\$878.00	100%	1%	\$10		
57 All Assembly (A), Factory (F)>10,000 s.f. aggregate (also used for Business (B), Mercantile (M), and Storage (S) occupancies when required)	4.25	x \$257	= \$1,092	\$1,091.00	100%	\$1,092.00	100%	0%	\$1		
58 Daycare Educational (E) or Institutional Daycare (I-4)	2.08	x \$257	= \$535	\$531.00	99%	\$535.00	100%	1%	\$4		
59 Educational other than day care	2.58	x \$257	= \$664	\$658.00	99%	\$663.00	100%	1%	\$5		
60 High-Hazard Groups H1, H2, H3, H4, or Laboratory (L) (Chemical Classification Technical Report Review fee also required)	7.00	x \$257	= \$1,799	\$1,837.00	102%	\$1,799.00	100%	-2%	(\$38)		
61 Hi-Rise: Structures that are 75 ft. or higher measured from lowest point of fire department access	17.00	x \$257	= \$4,369	\$4,363.00	100%	\$4,369.00	100%	0%	\$6		
62 Misc. Plan Review including elevators, elevator lobbies, generators, canopies, awnings	1.00	x \$257	= \$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour	
63 Residential R1 or R2: Hotels, motels, apartments, condominiums (Base Fee)	1.00	x \$257	= \$257	\$269.00	105%	\$257.00	100%	-4%	(\$12)		
64 Residential R1 or R2: Hotels, motels, apartments, condominiums (Per Unit, Per Building)	0.04	x \$257	= \$10.71	\$10.00	93%	\$10.00	93%	0%	\$0		
65 Residential R4: licensed residential care/assisted living facilities and similar uses serving 7-19 clients	4.17	x \$257	= \$1,071	\$1,087.00	102%	\$1,070.00	100%	-2%	(\$17)		
66 Residential R4: licensed residential care/assisted living facilities and similar uses serving >19 clients	7.00	x \$257	= \$1,799	\$1,837.00	102%	\$1,799.00	100%	-2%	(\$38)		
67 Commercial Battery: Plan Review	1.08	x \$257	= \$278	\$279.00	100%	\$278.00	100%	0%	(\$1)		
68 Fire Lane Plan Review (Fire Master Plan)	1.00	x \$257	= \$257	\$250.00	97%	\$257.00	100%	3%	\$7	per hour, 1 hour min	
69 Fire Access Gates: Plan Review	0.83	x \$257	= \$214	\$216.00	101%	\$214.00	100%	-1%	(\$2)		
70 Tank Installation Or Removal: Plan Review Above or Below Ground (Per Tank)	1.58	x \$257	= \$407	\$406.00	100%	\$406.00	100%	0%	\$0		
71 Emergency Responder Communication Coverage	2.08	x \$257	= \$535	\$508.00	95%	\$535.00	100%	5%	\$27		[a]
Fire Prevention - Plan Review Fire Alarm Systems											
72 Fire alarm system: Base Fee	0.83	x \$257	= \$214	\$216.00	101%	\$214.00	100%	-1%	(\$2)		
73 Fire alarm system: Per Device	0.01	x \$257	= \$3.43	\$3.00	88%	\$3.25	95%	8%	\$0		

City of Newport Beach
 User and Regulatory Fee Study
 Fire Department - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Charge Basis	Note
Fire Prevention - Plan Review Fixed Fire Extinguishing Systems											
74 Commercial fire sprinkler system (NFPA 13): Base Fee	0.83	x \$257	= \$214	\$216.00	101%	\$214.00	100%	-1%	(\$2)		
75 Commercial fire sprinkler system (NFPA 13) : each add'l head	0.02	x \$257	= \$4.28	\$3.75	88%	\$4.25	99%	13%	\$1		
76 Fire pump installation	2.08	x \$257	= \$535	\$531.00	99%	\$535.00	100%	1%	\$4		
77 Fire sprinkler monitoring system, water flow & tamper switches	0.75	x \$257	= \$193	\$189.00	98%	\$192.00	100%	2%	\$3		
78 Multi-family dwelling residential fire sprinkler system (NFPA 13R) (Base Fee)	0.83	x \$257	= \$214	\$216.00	101%	\$214.00	100%	-1%	(\$2)		
79 Multi-family dwelling residential fire sprinkler system (NFPA 13R) (per unit)	0.02	x \$257	= \$4.28	\$3.75	88%	\$4.25	99%	13%	\$1		
80 Standpipes : NFPA 14 Class I, II or III and includes all standpipes within a single building or boat dock	2.08	x \$257	= \$535	\$531.00	99%	\$535.00	100%	1%	\$4		
81 Tenant Improvement (TI) NFPA 13 or 13R fire sprinkler system: base fee	0.58	x \$257	= \$150	\$153.00	102%	\$149.00	99%	-3%	(\$4)		
82 Tenant Improvement (TI) NFPA 13 or 13R fire sprinkler system: per head	0.01	x \$257	= \$3.21	\$2.75	86%	\$3.00	93%	9%	\$0		
83 Underground fire protection - New	1.75	x \$257	= \$450	\$447.00	99%	\$449.00	100%	0%	\$2		
84 Underground fire protection - Repair	0.83	x \$257	= \$214	\$216.00	101%	\$214.00	100%	-1%	(\$2)		
Fire Prevention - Plan Review Special Fire Protection Equipment											
85 Commercial Cooking Hood and Duct (per system)	0.58	x \$257	= \$150	\$153.00	102%	\$149.00	99%	-3%	(\$4)		
86 Pre-action fire sprinkler system, includes alarm system	2.58	x \$257	= \$664	\$658.00	99%	\$663.00	100%	1%	\$5		
87 Special extinguishing system: dry chemical, CO2, foam liquid system, inert gas (Halon, Inergen, etc.)	1.33	x \$257	= \$343	\$342.00	100%	\$342.00	100%	0%	\$0		
88 Spray Booth, Spraying area	2.58	x \$257	= \$664	\$658.00	99%	\$663.00	100%	1%	\$5		
Fire Prevention - Staff											
89 Senior Fire Inspector	1.00	x \$257	= \$257	\$250.00	97%	\$257.00	100%	3%	\$7	1 hr min to nearest 15 min increment over 1 hr, per hour	
90 Deputy Fire Marshal	1.00	x \$257	= \$257	\$250.00	97%	\$257.00	100%	3%	\$7	1 hr min to nearest 15 min increment over 1 hr, per hour	

City of Newport Beach
 User and Regulatory Fee Study
 Fire Department - Fire Prevention Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Charge Basis	Note
Fire Prevention - State Mandated Inspections											
91 Care Facilities 7-99 clients as defined in the California Building Code	1.08	x \$257	= \$278	\$255.00	92%	\$278.00	100%	9%	\$23	annual fee	
92 Care Facilities > 99 clients as defined in the California Building Code	2.17	x \$257	= \$557	\$504.00	91%	\$556.00	100%	10%	\$52	annual fee	
93 Commercial Day Care Facilities	1.25	x \$257	= \$321	\$294.00	92%	\$321.00	100%	9%	\$27	annual fee	
94 High Rise Buildings	6.17	x \$257	= \$1,585	\$1,420.00	90%	\$1,584.00	100%	12%	\$164	annual fee	
95 Hospitals 200 Or More Beds	41.50	x \$257	= \$10,666	\$9,540.00	89%	\$10,665.00	100%	12%	\$1,125	annual fee	
96 Hotels/Motels 50 - 299 Rooms	1.25	x \$257	= \$321	\$294.00	92%	\$321.00	100%	9%	\$27	annual fee	
97 Hotels/Motels 300 Or More Rooms	2.17	x \$257	= \$557	\$504.00	91%	\$556.00	100%	10%	\$52	annual fee	
98 Multi-Family Apartment / Condos											
a) 1 - 10 Units	1.00	x \$257	= \$257	n/a - new	n/a - new	\$257.00	100%	n/a - new	n/a - new	fixed fee	
b) 11 - 100 Units	2.00	x \$257	= \$514	n/a - new	n/a - new	\$514.00	100%	n/a - new	n/a - new	fixed fee	
c) 101+ Units	4.00	x \$257	= \$1,028	n/a - new	n/a - new	\$1,028.00	100%	n/a - new	n/a - new	fixed fee	
99 Residential Care Facility Pre-License Inspection California Health and Safety Code Section 13235	1.50	x \$257	= \$386	\$344.00	89%	\$385.00	100%	12%	\$41		
100 State Fire Clearance Requests for commercial occupancies, Clinics, Offices, and Treatment Facilities	0.50	x \$257	= \$129	\$122.00	95%	\$128.00	100%	5%	\$6		
101 Surgery Centers	2.33	x \$257	= \$600	\$542.00	90%	\$599.00	100%	11%	\$57	annual fee	

[a] Service to privately owned bi-directional amplification systems by the Orange County Sheriff-Coroner Communications Division on behalf of the City Police and Fire Departments.



User and Regulatory Fees

Fire Emergency Medical Services (EMS) Fees

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Allocation of Annual Labor Effort - Fire Operations & EMS

Position [a],[b]	Hourly [a]	Monthly [a]	Yearly [a]	FTE	Yearly Aggregate	Total Hours Per FTE	Less: Holiday & Leave [c]	Productive Hours Per FTE	Total Productive Hours	Indirect [c]	Direct [c]	Total	Total Indirect Hours [c]	Total Direct Hours [c]	Total Hours
FIRE CHIEF, ASSISTANT	\$ 135.85	\$ 23,547	\$ 282,568	1.00	\$ 282,568	2,080	280	1,800	1,800	100%	0%	100%	1,800	-	1,800
ADMINISTRATIVE SERVICES DIVISION CHIEF	\$ 113.91	\$ 19,744	\$ 236,933	1.00	\$ 236,933	2,080	280	1,800	1,800	100%	0%	100%	1,800	-	1,800
FIRE BATTALION CHIEF	\$ 105.94	\$ 18,363	\$ 220,355	3.00	\$ 661,066	2,080	280	1,800	5,400	50%	50%	100%	2,700	2,700	5,400
EMS DIVISION CHIEF	\$ 95.11	\$ 16,486	\$ 197,829	1.00	\$ 197,829	2,080	280	1,800	1,800	50%	50%	100%	900	900	1,800
FIRE STAFF CAPTAIN, EMS/TRAINING	\$ 83.15	\$ 14,413	\$ 172,952	2.00	\$ 345,904	2,080	280	1,800	3,600	50%	50%	100%	1,800	1,800	3,600
FIRE BATTALION CHIEF 112 HOUR	\$ 75.67	\$ 18,363	\$ 220,351	-	\$ -	2,912	420	2,492	-	50%	50%	100%	-	-	-
FIRE CAPTAIN 112 HOURS	\$ 55.24	\$ 13,405	\$ 160,859	29.00	\$ 4,664,908	2,912	420	2,492	72,268	50%	50%	100%	36,134	36,134	72,268
FIREFIGHTER PARAMEDIC 112 HOUR (ON CALL)	\$ 51.24	\$ 12,434	\$ 149,211	22.00	\$ 3,282,639	2,912	420	2,492	54,824	50%	50%	100%	27,412	27,412	54,824
FIREFIGHTER PARAMEDIC 112 HOUR (BENCH)	\$ 49.07	\$ 11,908	\$ 142,892	29.00	\$ 4,143,863	2,912	420	2,492	72,268	50%	50%	100%	36,134	36,134	72,268
FIRE ENGINEER 112 HOUR	\$ 47.08	\$ 11,425	\$ 137,097	30.00	\$ 4,112,909	2,912	420	2,492	74,760	50%	50%	100%	37,380	37,380	74,760
FIREFIGHTER 112 HOURS	\$ 41.85	\$ 10,156	\$ 121,867	6.00	\$ 731,203	2,912	420	2,492	14,952	50%	50%	100%	7,476	7,476	14,952
DEPARTMENT ASSISTANT	\$ 39.67	\$ 6,876	\$ 82,514	0.50	\$ 41,257	2,080	280	1,800	900	100%	0%	100%	900	-	900
Total				124.50	\$ 18,701,078				304,372				154,436	149,936	304,372
Total													51%	49%	

Holiday and Leave	Total [c]	Hours 2080	Hours 2912
Vacation	14	112	168
Holiday	11	88	132
Sick	9	72	108
Floating Holiday	1	8	12
Total	35	280	420

[a] Source: Salary schedule as of July 28, 2025.

[b] FTEs limited to Fire Operations and EMS units.

[c] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Fire Operations Cost of Service

Recurring Expenditures [a]

Exp Code	Exp Desc	Object	Object Desc	01040401		01040404		Adjustment	Total	Note
				Fire Ops	EMS	Fire Ops	EMS			
70	REGULAR SALARIES	711001	SALARIES	\$ -	\$ 231,643	\$ -	\$ -	\$ -	\$ 231,643	
70	REGULAR SALARIES	711003	SALARIES PART TIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
71	SPECIAL PAYS		SALARIES SAFETY	\$ 26,597,223	\$ 661,841	\$ -	\$ -	\$ -	\$ 27,259,064	
72	BENEFITS			\$ 18,186,155	\$ 392,888	\$ -	\$ -	\$ -	\$ 18,579,044	
81	CONTRACT SERVICES	811004	EQUIPMENT RENTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811008	SERVICES	\$ 11,000	\$ 27,300	\$ -	\$ -	\$ -	\$ 38,300	
81	CONTRACT SERVICES	811009	SERVICES FUEL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811012	SERVICES JANITORIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811015	SERVICES OTHER PRINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811016	SERVICES PHYSICALS	\$ 183,458	\$ -	\$ -	\$ -	\$ -	\$ 183,458	
81	CONTRACT SERVICES	811017	SERVICES CONTRACT	\$ 20,650	\$ 165,000	\$ -	\$ -	\$ -	\$ 185,650	
81	CONTRACT SERVICES	811027	SERVICES CITY PRINT	\$ -	\$ 229	\$ -	\$ -	\$ -	\$ 229	
81	CONTRACT SERVICES	811028	SERVICES ELECTRONIC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
82	GRANT OPERATING	821004	GRANT EXPENSES	\$ -	\$ 586,746	\$ -	\$ -	\$ -	\$ 586,746	
83	UTILITIES			\$ 303,845	\$ -	\$ -	\$ -	\$ -	\$ 303,845	
84	SUPPLIES &			\$ 1,038,455	\$ 332,150	\$ -	\$ -	\$ -	\$ 1,370,605	
85	SUPPLIES &			\$ 524,114	\$ 145,275	\$ -	\$ -	\$ -	\$ 669,389	
86	TRAVEL & TRAINING			\$ 110,987	\$ 13,882	\$ -	\$ -	\$ -	\$ 124,869	
87	GENERAL EXPENSES			\$ 297,523	\$ 9,570	\$ -	\$ -	\$ -	\$ 307,094	
88	INTERNAL SVC			\$ 5,359,785	\$ 1,080,852	\$ -	\$ -	\$ -	\$ 6,440,638	
89	AMBULANCE BILLING			\$ -	\$ 240,000	\$ -	\$ -	\$ -	\$ 240,000	
90	CAPITAL			\$ 122,441	\$ 130,000	\$ -	\$ -	\$ -	\$ 252,441	
Total				\$ 52,755,637	\$ 4,017,377	\$ -	\$ -	\$ -	\$ 56,773,014	

Allocation of Citywide Overhead [b]

Description	01040401		01040404		Adjustment	Total	Note
	Fire Ops	EMS	Fire Ops	EMS			
Allocation of Citywide Overhead	\$ 4,112,787	\$ 223,288	\$ -	\$ -	\$ -	\$ 4,112,787	
Total	\$ 56,868,423	\$ 4,240,665	\$ -	\$ -	\$ -	\$ 60,885,801	

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Expenditures	\$ 60,885,801	
Direct Hours	149,936	[c]
Total	\$ 406	

Calculation of Cost Multiplier for Fully-Burdened Hourly Rate (Apply to Base Salary Cost Per Hour)

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Fire Ops	124.50	varies	355,472	\$ 18,701,078	\$53	\$406	7.72

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
FIRE CHIEF, ASSISTANT	\$ 282,568	1.00	\$ 282,568	\$ 136	7.72	\$ 1,048
ADMINISTRATIVE SERVICES DIVISION CHIEF	\$ 236,933	1.00	\$ 236,933	\$ 114	7.72	\$ 879
FIRE BATTALION CHIEF	\$ 661,066	3.00	\$ 220,355	\$ 106	7.72	\$ 818
EMS DIVISION CHIEF	\$ 197,829	1.00	\$ 197,829	\$ 95	7.72	\$ 734
FIRE STAFF CAPTAIN, EMS/TRAINING	\$ 345,904	2.00	\$ 172,952	\$ 83	7.72	\$ 642
FIRE BATTALION CHIEF 112 HOUR				\$ 76	7.72	\$ 584
FIRE CAPTAIN 112 HOURS	\$ 4,664,908	29.00	\$ 160,859	\$ 55	7.72	\$ 426
FIREFIGHTER PARAMEDIC 112 HOUR (ON OR AFTER 1-1-2016)	\$ 3,282,639	22.00	\$ 149,211	\$ 51	7.72	\$ 395
FIREFIGHTER PARAMEDIC 112 HOUR (BEFORE 1-1-2016)	\$ 4,143,863	29.00	\$ 142,892	\$ 49	7.72	\$ 379
FIRE ENGINEER 112 HOUR	\$ 4,112,909	30.00	\$ 137,097	\$ 47	7.72	\$ 363
FIREFIGHTER 112 HOURS	\$ 731,203	6.00	\$ 121,867	\$ 42	7.72	\$ 323
DEPARTMENT ASSISTANT	\$ 41,257	0.50	\$ 82,514	\$ 40	7.72	\$ 306

Calculation of Cost by Response Type

Position	Firefighter	Firefighter Paramedic	Fire Engineer	Fire Captain	Batallion Chief	Total
Engine Company (3 Person)	\$ 323	\$ -	\$ 363	\$ 426	\$ -	\$ 1,112
Engine Company (4 Person)	\$ 646	\$ -	\$ 363	\$ 426	\$ -	\$ 1,435
Fire Captain Unit (1 Person)	\$ -	\$ -	\$ -	\$ 426	\$ -	\$ 426
Batallion Chief Unit (1 Person)	\$ -	\$ -	\$ -	\$ -	\$ 584	\$ 584
Firefighter (Per Person)	\$ 323	\$ -	\$ -	\$ -	\$ -	\$ 323
Paramedic Assessment Unit Engine (3 Person)	\$ -	\$ 379	\$ 363	\$ 426	\$ -	\$ 1,168
Paramedic Unit (2 Person)	\$ -	\$ 758	\$ -	\$ -	\$ -	\$ 758

[a] Source: FY 25/26 Adopted Budget (Revised Budget).

[b] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26.

[c] See separate worksheet in this model labeled "Allocation of Annual Labor - Fire Operations".

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Emergency Medical Services (EMS) Fee Revenues

Recurring Revenues

Org	Org Desc	Rev Code	Rev Code Desc	Object	Object Desc	FY 22/23 Actual	FY 23/24 Actual	Average	Note
01040404	EMERGENCY MEDICAL SERVICES	43	INTERGOVTAL REVENUES	431027	PP-GEMT-IGT	\$ -	\$ 796,109	\$ 398,055	
01040404	EMERGENCY MEDICAL SERVICES	43	INTERGOVTAL REVENUES	431135	REFNDS&REBATES FROM GOVT	\$ 806,633	\$ 101,665	\$ 454,149	
01040404	EMERGENCY MEDICAL SERVICES	43	INTERGOVTAL REVENUES	431246	MEDI-CAL IGT	\$ 838,207	\$ 1,017,114	\$ 927,661	
01040404	EMERGENCY MEDICAL SERVICES	51	MISC REVENUES	511075	BAD DEBT	\$ (29)	\$ (161)	\$ (95)	
01040404	EMERGENCY MEDICAL SERVICES	52	SERVICE FEES & CHARG	521020	WITNESS FEES/SUBPOENA	\$ 2,432	\$ 1,698	\$ 2,065	
01040404	EMERGENCY MEDICAL SERVICES	52	SERVICE FEES & CHARG	521240	PARAMEDIC SUBSCRIPTION FEE	\$ 274,192	\$ 352,876	\$ 313,534	
01040404	EMERGENCY MEDICAL SERVICES	52	SERVICE FEES & CHARG	521245	PARAMEDIC SERVICE FEE	\$ 5,142,292	\$ 4,768,989	\$ 4,955,641	
01040404	EMERGENCY MEDICAL SERVICES	53	FINES & PENALTIES	531001	COLLECTIONS	\$ 118,263	\$ 78,256	\$ 98,260	
01040404	EMERGENCY MEDICAL SERVICES	53	FINES & PENALTIES	531002	COLLECTIONS SERVICE FEE	\$ (28,187)	\$ (21,313)	\$ (24,750)	
Total						\$ 7,153,802	\$ 7,095,235	\$ 7,124,518	

City of Newport Beach
 User and Regulatory Fee Study
 Fire Department - EMS Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Fire Capt. Unit (one person)	Chief Unit (one person)	Firefighter Paramedic	Paramedic Unit (two persons)	Fire Engine (three persons)	Fire Truck (four persons)	Firefighter (per person)	Assessment Unit (PAU) Engine	Total	Fire Capt. Unit (one person)	Chief Unit (one person)	Firefighter Paramedic	Paramedic Unit (two persons)	Fire Engine (three persons)	Fire Truck (four persons)	Firefighter (per person)	Assessment Unit (PAU) Engine	Discrete Costs	Est. Cost of Service
Fire Operations and EMS Staff																			
1 Fire Captain Unit (one person)	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		\$426
2 Battalion Chief Unit (one person)	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		\$584
3 Paramedic Unit (two persons)	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		\$758
4 Fire Engine (three persons)	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	1.00	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		\$1,112
5 Fire Truck (four persons)	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		\$1,435
6 Firefighter (per person)	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		\$323
7 Paramedic Assessment Unit (PAU) Engine	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		\$1,168
8 Care Facility/Hospital Lift Assist																			
a) Up to 3 Assists Per Calendar Year	0.00	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.67	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		\$741
b) Each Additional Assist, After 3 Per Calendar Year	0.00	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.67	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		\$741
9 Hazardous Materials Response										\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		varies
ALS / BLS Response																			
10 Advanced Life Support (ALS)	0.00	0.00	0.00	1.50	0.39	0.06	0.00	0.22	2.17	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168	\$142	\$2,052
11 Basic Life Support (BLS)	0.00	0.00	0.00	1.50	0.39	0.06	0.00	0.22	2.17	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168	\$142	\$2,052
12 Emergency Ambulance Transportation																			
12 Advanced Life Support Non-Transport	0.00	0.00	0.00	0.67	0.39	0.06	0.00	0.22	1.33	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168	\$48	\$1,327
13 Basic Life Support Non-Transport	0.00	0.00	0.00	0.67	0.39	0.06	0.00	0.22	1.33	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168	\$48	\$1,327
14 Emergency Ambulance Transportation Mileage Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168	\$11	\$11
15 ALS First Responder Fee	0.00	0.00	0.00	0.17	0.00	0.00	0.00	0.70	0.87	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168	\$48	\$992
16 BLS First Responder Fee	0.00	0.00	0.00	0.17	0.00	0.00	0.00	0.70	0.87	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168	\$48	\$992
17 Paramedic Subscription Service - Annual Fee - Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		varies
18 Paramedic Subscription Service - Business + 10 owners and employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		varies
19 Paramedic Subscription Service - Business, each additional 10 owners and employees (maximum 150)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$426	\$584	\$379	\$758	\$1,112	\$1,435	\$323	\$1,168		varies

City of Newport Beach
 User and Regulatory Fee Study
 Fire Department - EMS Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Change %	Change \$	Note
Fire Operations and EMS Staff								
1 Fire Captain Unit (one person)	\$416	98%	\$426	100%	per hour; fee billed to nearest 15-minute increment; 1-hour minimum	2%	\$10	
2 Battalion Chief Unit (one person)	\$555	95%	\$584	100%	per hour; fee billed to nearest 15-minute increment; 1-hour minimum	5%	\$29	
3 Paramedic Unit (two persons)	\$763	101%	\$758	100%	per hour; fee billed to nearest 15-minute increment; 1-hour minimum	-1%	(\$5)	
4 Fire Engine (three persons)	\$1,087	98%	\$1,112	100%	per hour; fee billed to nearest 15-minute increment; 1-hour minimum	2%	\$25	
5 Fire Truck (four persons)	\$1,402	98%	\$1,435	100%	per hour; fee billed to nearest 15-minute increment; 1-hour minimum	2%	\$33	
6 Firefighter (per person)	\$315	98%	\$323	100%	per hour; fee billed to nearest 15-minute increment; 1-hour minimum	3%	\$8	
7 Paramedic Assessment Unit (PAU) Engine	\$1,158	99%	\$1,168	100%	per hour; fee billed to nearest 15-minute increment; 1-hour minimum	1%	\$10	
8 Care Facility/Hospital Lift Assist								
a) Up to 3 Assists Per Calendar Year	n/a - new	0%	No Charge	0%	per assist	new	new	
b) Each Additional Assist, After 3 Per Calendar Year	n/a - new	0%	\$741	100%	per assist	new	new	
9 Hazardous Materials Response								
	n/a - new	0%	100% Fully Loaded Hourly Rate	100%	per hour; fee billed to nearest 15-minute increment	new	new	
ALS / BLS Response								
10 Advanced Life Support (ALS)	\$2,041 \$1,483	99%	\$2,051	100%	per transport	0%	\$10	
11 Basic Life Support (BLS)	\$2,041 \$1,483	99%	\$2,051	100%	per transport	0%	\$10	
12 Emergency Ambulance Transportation	\$558				per transport			
12 Advanced Life Support Non-Transport	\$400	30%	\$450	34%	per response	13%	\$50	
13 Basic Life Support Non-Transport	\$400	30%	\$450	34%	per response	13%	\$50	
14 Emergency Ambulance Transportation Mileage Charge	\$10	91%	\$11	100%	per mile	10%	\$1	
15 ALS First Responder Fee	\$400	40%	\$450	45%	per response	13%	\$50	
16 BLS First Responder Fee	\$400	40%	\$450	45%	per response	13%	\$50	
17 Paramedic Subscription Service - Annual Fee - Resident	\$84	varies	\$84	varies	per year	0%	\$0	
18 Paramedic Subscription Service - Business + 10 owners and employees	\$84	varies	\$84	varies	per year	0%	\$0	
19 Paramedic Subscription Service - Business, each additional 10 owners and employees (maximum 150)	\$25	varies	\$25	varies	per year	0%	\$0	



User and Regulatory Fees

Fire Junior Lifeguard Fees

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Allocation of Annual Labor Effort - Lifeguard Operations

Position [a],[b]	Hourly [a]	Monthly [a]	Yearly [a]	FTE	Yearly Aggregate	Total Hours Per FTE	Less: Holiday & Leave [c]	Productive Hours Per FTE	Total Productive Hours	Indirect [c]	Direct [c]	Total	Total Indirect Hours [c]	Total Direct Hours [c]	Total Hours
ASSISTANT CHIEF, LIFEGUARD	\$ 101.71	\$ 17,630	\$ 211,557	1.00	\$ 211,557	2,080	280	1,800	1,800	100%	0%	100%	1,800	-	1,800
LIFEGUARD BATTALION CHIEF	\$ 80.81	\$ 14,007	\$ 168,085	2.00	\$ 336,170	2,080	280	1,800	3,600	100%	0%	100%	3,600	-	3,600
LIFEGUARD CAPTAIN, TRAINING	\$ 70.71	\$ 12,256	\$ 147,077	0.50	\$ 73,538	2,080	280	1,800	900	20%	80%	100%	180	720	900
LIFEGUARD CAPTAIN	\$ 64.28	\$ 11,142	\$ 133,702	8.00	\$ 1,069,619	2,080	280	1,800	14,400	15%	85%	100%	2,160	12,240	14,400
LIFEGUARD OFFICER - F/T	\$ 52.72	\$ 9,138	\$ 109,658	3.00	\$ 328,973	2,080	280	1,800	5,400	15%	85%	100%	810	4,590	5,400
RECREATION COORDINATOR	\$ 45.74	\$ 7,928	\$ 95,139	0.20	\$ 19,028	2,080	280	1,800	360	15%	85%	100%	54	306	360
DEPARTMENT ASSISTANT	\$ 39.67	\$ 6,876	\$ 82,514	1.00	\$ 82,514	2,080	280	1,800	1,800	100%	0%	100%	1,800	-	1,800
LIFEGUARD III	\$ 36.96	\$ 6,406	\$ 76,877	1.94	\$ 149,141	2,080	40	2,040	3,958	15%	85%	100%	594	3,364	3,958
LIFEGUARD II	\$ 36.96	\$ 6,406	\$ 76,877	11.50	\$ 884,083	2,080	40	2,040	23,460	15%	85%	100%	3,519	19,941	23,460
LIFEGUARD I	\$ 30.41	\$ 5,271	\$ 63,253	13.74	\$ 869,093	2,080	40	2,040	28,030	15%	85%	100%	4,204	23,825	28,030
LIFEGUARD CADET	\$ 18.50	\$ 3,207	\$ 38,480	0.87	\$ 33,478	2,080	40	2,040	1,775	15%	85%	100%	266	1,509	1,775
LIFEGUARD TRAINEE	\$ 16.50	\$ 2,860	\$ 34,320	1.38	\$ 47,362	2,080	40	2,040	2,815	15%	85%	100%	422	2,393	2,815
Total				45.13	\$ 4,104,555				88,297				19,410	68,888	88,297
Total													22%	78%	

Holiday and Leave	Total [c]	Hours 2080	Hours P/T
Vacation	14	112	
Holiday	11	88	
Sick	9	72	40
Floating Holiday	1	8	
Total	35	280	40

[a] Source: Salary schedule as of July 28, 2025.

[b] FTEs limited to Lifeguard Operations unit.

[c] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Lifeguard Operations Cost of Service

FTE Count [a]

Description	Total	Share	Note
Full-Time	15.70	35%	
Part-Time	29.43	65%	
Total	45.13	100%	

Recurring Expenditures [b]

				01040406						
Exp Code	Exp Desc	Object	Object Desc	Lifeguard Operations	Adjustment	Total	Share to Full-Time	Share to Part-Time	Note	
70	REGULAR SALARIES	711001	SALARIES	\$ 100,391	\$ -	\$ 100,391	\$ 100,391	\$ -		
70	REGULAR SALARIES	711003	SALARIES PART TIME	\$ 2,224,832	\$ -	\$ 2,224,832	\$ -	\$ 2,224,832		
71	SPECIAL PAYS		SALARIES SAFETY	\$ 2,100,613	\$ -	\$ 2,100,613	\$ 2,100,613	\$ -		
72	BENEFITS			\$ 2,001,449	\$ -	\$ 2,001,449	\$ 2,001,449	\$ -		
81	CONTRACT SERVICES	811004	EQUIPMENT RENTAL	\$ 500	\$ -	\$ 500	\$ 174	\$ 326		
81	CONTRACT SERVICES	811008	SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -		
81	CONTRACT SERVICES	811009	SERVICES FUEL	\$ -	\$ -	\$ -	\$ -	\$ -		
81	CONTRACT SERVICES	811012	SERVICES JANITORIAL	\$ 46,258	\$ -	\$ 46,258	\$ 16,093	\$ 30,166		
81	CONTRACT SERVICES	811015	SERVICES OTHER PRINT	\$ -	\$ -	\$ -	\$ -	\$ -		
81	CONTRACT SERVICES	811016	SERVICES PHYSICALS	\$ 10,725	\$ -	\$ 10,725	\$ 3,731	\$ 6,994		
81	CONTRACT SERVICES	811017	SERVICES CONTRACT	\$ 5,925	\$ -	\$ 5,925	\$ 2,061	\$ 3,864		
81	CONTRACT SERVICES	811027	SERVICES CITY PRINT	\$ -	\$ -	\$ -	\$ -	\$ -		
81	CONTRACT SERVICES	811028	SERVICES ELECTRONIC	\$ -	\$ -	\$ -	\$ -	\$ -		
82	GRANT OPERATING	821004	GRANT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -		
83	UTILITIES			\$ 29,289	\$ -	\$ 29,289	\$ 10,189	\$ 19,100		
84	SUPPLIES &			\$ 42,053	\$ -	\$ 42,053	\$ 14,630	\$ 27,424		
85	SUPPLIES &			\$ 158,301	\$ -	\$ 158,301	\$ 55,070	\$ 103,231		
86	TRAVEL & TRAINING			\$ 10,690	\$ -	\$ 10,690	\$ 3,719	\$ 6,971		
87	GENERAL EXPENSES			\$ 30,940	\$ -	\$ 30,940	\$ 10,764	\$ 20,176		
88	INTERNAL SVC			\$ 1,442,867	\$ -	\$ 1,442,867	\$ 501,950	\$ 940,917		
89	AMBULANCE BILLING			\$ -	\$ -	\$ -	\$ -	\$ -		
90	CAPITAL			\$ 98,025	\$ (98,025)	\$ -	\$ -	\$ -		
Total				\$ 8,302,859	\$ (98,025)	\$ 8,204,834	\$ 4,820,834	\$ 3,384,000		

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Lifeguard Operations Cost of Service

Allocation of Citywide Overhead [c]

	01040406					
Description	Lifeguard Operations	Adjustment	Total	Share to Full-Time	Share to Part-Time	Note
Allocation of Citywide Overhead	\$ 588,291	\$ -	\$ 588,291	\$ 204,657	\$ 383,634	
Total	\$ 8,891,150	\$ (98,025)	\$ 8,793,125	\$ 5,025,491	\$ 3,767,634	

Calculation of Fully-Burdened Hourly Rate

Description	Full-Time	Part-Time	Total	Note
Expenditures	\$ 5,025,491	\$ 3,767,634	\$ 8,793,125	
Direct Hours Ratio	23,965	44,923	68,888	[a]
Total	\$ 210	\$ 84	\$ 128	

Calculation of Cost Multiplier for Fully-Burdened Hourly Rate (Apply to Base Salary Cost Per Hour)

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Lifeguard Ops - Full-Time	15.70	2,080	32,656	\$ 2,121,398	\$65	\$210	3.23
Lifeguard Ops - Part-Time	29.43	2,080	61,214	\$ 1,983,157	\$32	\$84	2.59

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
ASSISTANT CHIEF, LIFEGUARD OPERATIONS	\$ 211,557	1.00	\$ 211,557	\$ 102	3.23	\$ 329
LIFEGUARD BATTALION CHIEF	\$ 336,170	2.00	\$ 168,085	\$ 81	3.23	\$ 261
LIFEGUARD CAPTAIN, TRAINING	\$ 73,538	0.50	\$ 147,077	\$ 71	3.23	\$ 229
LIFEGUARD CAPTAIN	\$ 1,069,619	8.00	\$ 133,702	\$ 64	3.23	\$ 208
LIFEGUARD OFFICER - F/T	\$ 328,973	3.00	\$ 109,658	\$ 53	3.23	\$ 170
RECREATION COORDINATOR	\$ 19,028	0.20	\$ 95,139	\$ 46	3.23	\$ 148
DEPARTMENT ASSISTANT	\$ 82,514	1.00	\$ 82,514	\$ 40	3.23	\$ 128
LIFEGUARD III	\$ 149,141	1.94	\$ 76,877	\$ 37	2.59	\$ 96
LIFEGUARD II	\$ 884,083	11.50	\$ 76,877	\$ 37	2.59	\$ 96
LIFEGUARD I	\$ 869,093	13.74	\$ 63,253	\$ 30	2.59	\$ 79
LIFEGUARD CADET	\$ 33,478	0.87	\$ 38,480	\$ 19	2.59	\$ 48
LIFEGUARD TRAINEE	\$ 47,362	1.38	\$ 34,320	\$ 17	2.59	\$ 43

[a] Source: See separate worksheet in this model, labeled "Cost of Service Calculation - Fire Department - Allocation of Annual Labor Effort - Lifeguard Operations".

[b] Source: FY 25/26 Adopted Budget.

[c] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Junior Lifeguard Cost of Service

Recurring Expenditures [a]

				01040405			
Exp Code	Exp Desc	Object	Object Desc	Junior Lifeguards	Adjustment	Total	Note
70	REGULAR SALARIES	711001	SALARIES	\$ 69,186	\$ -	\$ 69,186	
70	REGULAR SALARIES	711003	SALARIES PART TIME	\$ 519,733	\$ -	\$ 519,733	
71	SPECIAL PAYS		SALARIES SAFETY	\$ 137,420	\$ -	\$ 137,420	
72	BENEFITS			\$ 154,262	\$ -	\$ 154,262	
81	CONTRACT SERVICES	811004	EQUIPMENT RENTAL	\$ 26,750	\$ -	\$ 26,750	
81	CONTRACT SERVICES	811008	SERVICES	\$ 75,152	\$ -	\$ 75,152	
81	CONTRACT SERVICES	811009	SERVICES FUEL	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811012	SERVICES JANITORIAL	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811015	SERVICES OTHER PRINT	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811016	SERVICES PHYSICALS	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811017	SERVICES CONTRACT	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811027	SERVICES CITY PRINT	\$ 3,000	\$ -	\$ 3,000	
81	CONTRACT SERVICES	811028	SERVICES ELECTRONIC	\$ -	\$ -	\$ -	
82	GRANT OPERATING	821004	GRANT EXPENSES	\$ -	\$ -	\$ -	
83	UTILITIES			\$ 4,100	\$ -	\$ 4,100	
84	SUPPLIES &			\$ 374,995	\$ -	\$ 374,995	
85	SUPPLIES &			\$ 15,545	\$ -	\$ 15,545	
86	TRAVEL & TRAINING			\$ 6,000	\$ -	\$ 6,000	
87	GENERAL EXPENSES			\$ 4,100	\$ -	\$ 4,100	
88	INTERNAL SVC			\$ 151,507	\$ -	\$ 151,507	
89	AMBULANCE BILLING			\$ -	\$ -	\$ -	
90	CAPITAL			\$ 23,413	\$ (23,413)	\$ -	
Total				\$ 1,565,163	\$ (23,413)	\$ 1,541,750	

Allocation of Citywide Overhead [b]

01040405				
Description	Junior Lifeguards	Adjustment	Total	Note
Allocation of Citywide Overhead	\$ 120,951	\$ -	\$ 120,951	
Total	\$ 1,686,114	\$ (23,413)	\$ 1,662,701	

[a] Source: FY 25/26 Adopted Budget (Revised Budget).

[b] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Fire Department
 Junior Lifeguard Fee Revenues

Recurring Revenues

Org	Org Desc	Rev Code	Rev Code Desc	Object	Object Desc	FY 22/23 Actual	FY 23/24 Actual	Average	Note
01040405	JUNIOR LIFEGUARDS	52	SERVICE FEES & CHARG	521145	JR LIFEGUARD SERVICE FEES	\$ 1,261,826	\$ 1,193,425	\$ 1,227,625	
Total						\$ 1,261,826	\$ 1,193,425	\$ 1,227,625	

City of Newport Beach
 User and Regulatory Fee Study
 Fire Department - Junior Lifeguard Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Service Time	Hourly Rate	Cost of Service	Program Costs	# of Participants	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Change %	Change \$	Note
Junior Lifeguards Program														
1 Junior Guard				\$1,541,750	1,450	\$1,063	\$856	81%	\$907	85%	per participant	6%	\$51	
2 Junior Guard - Administrative Fee	1.00	x \$148 =	\$148			\$148	\$124	84%	\$125	84%	cancellation prior to established deadline, per participant	1%	\$1	
Lifeguard Operations														
3 Lifeguard Officer	1.00	x \$170 =	\$170			\$170	\$153	90%	\$170	100%	per hr, to nearest 15 min increment, one hr minimum	11%	\$17	
4 Lifeguard Captain	1.00	x \$229 =	\$229			\$229	\$225	98%	\$229	100%	per hr, to nearest 15 min increment, one hr minimum	2%	\$4	
5 Lifeguard Battalion Chief	1.00	x \$261 =	\$261			\$261	\$258	99%	\$261	100%	per hr, to nearest 15 min increment, one hr minimum	1%	\$3	
6 Lifeguard I	1.00	x \$79 =	\$79			\$79	\$72	91%	\$79	100%	per hr, to nearest 15 min increment, one hr minimum	10%	\$7	
7 Lifeguard II / III	1.00	x \$96 =	\$96			\$96	\$84	88%	\$96	100%	per hr, to nearest 15 min increment, one hr minimum	14%	\$12	
8 Rescue Boat (two persons)	2.00	x \$170 =	\$340			\$340	\$294	86%	\$340	100%	per hr, to nearest 15 min increment, one hr minimum	16%	\$46	



User and Regulatory Fees

Police Fees - Records and Services Fees

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Overview of Total Departmental Costs

Recurring Expenditures [a]

Exp Code	Exp Desc	Object	Object Desc	0103511	0103522	0103531	0103532	0103533	0103534	0103535	0103536	11135	Total	Note
				Emerg Prep'rds	PD IT	Police Chief	PD Support Services	Patrol	Traffic	Detectives	Fleet Maint	SLESF Grant PD		
70	REGULAR SALARIES	711001	SALARIES	\$ 134,576	\$ 911,462	\$ 390,526	\$ 3,883,675	\$ 1,100,499	\$ 927,319	\$ 1,327,651	\$ 199,275	\$ -	\$ 8,874,983	
70	REGULAR SALARIES	711003	SALARIES PART TIME	\$ -	\$ -	\$ -	\$ 426,915	\$ 354,620	\$ 204,254	\$ 15,079	\$ -	\$ -	\$ 1,000,870	
71	SPECIAL PAYS			\$ 33,004	\$ 107,305	\$ 1,597,911	\$ 1,089,747	\$ 17,809,057	\$ 3,218,971	\$ 6,929,298	\$ 29,936	\$ 250,000	\$ 31,065,229	
72	BENEFITS			\$ 82,033	\$ 536,334	\$ 1,545,482	\$ 2,890,779	\$ 14,562,883	\$ 2,802,141	\$ 6,038,217	\$ 134,220	\$ -	\$ 28,592,089	
81	CONTRACT SERVICES	811004	EQUIPMENT RENTAL	\$ -	\$ 5,400	\$ -	\$ 4,682	\$ -	\$ -	\$ 28,163	\$ -	\$ -	\$ 38,245	
81	CONTRACT SERVICES	811008	SERVICES	\$ -	\$ 1,800	\$ 17,392	\$ 430,763	\$ 208,027	\$ 396,371	\$ 351,053	\$ 137,288	\$ -	\$ 1,542,694	
81	CONTRACT SERVICES	811012	SERVICES JANITORIAL	\$ -	\$ -	\$ -	\$ 179,980	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,980	
81	CONTRACT SERVICES	811015	SERVICES OTHER PRINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811025	CONTRACT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 569,750	\$ -	\$ -	\$ -	\$ -	\$ 569,750	
81	CONTRACT SERVICES	811027	SERVICES CITY PRINT	\$ 196	\$ -	\$ -	\$ 15,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,416	
81	CONTRACT SERVICES	811033	SERVICES COMPUTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811035	COMPUTER	\$ -	\$ 6,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,108	
81	CONTRACT SERVICES	811040	MUNICIPAL SVCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	CONTRACT SERVICES	811047	ANIMAL SHELTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,786	\$ -	\$ -	\$ -	\$ 124,786	
81	CONTRACT SERVICES	811065	PD DRONE PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,495	\$ -	\$ -	\$ 420,495	
82	GRANT OPERATING			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
83	UTILITIES			\$ -	\$ 210,618	\$ -	\$ 293,574	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 506,692	
84	SUPPLIES &	841001	STEP UP PRGM (PD)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841007	SUPPLIES OFFICE NOC	\$ -	\$ -	\$ -	\$ 66,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,215	
84	SUPPLIES &	841008	SUPPLIES COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841010	SUPPLIES COPY	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000	
84	SUPPLIES &	841011	SUPPLIES AUTO PARTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,995	\$ -	\$ 102,995	
84	SUPPLIES &	841013	EOC EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841014	SUPPLIES JANITORIAL	\$ -	\$ -	\$ -	\$ 13,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,395	
84	SUPPLIES &	841015	SPECIAL DEPT	\$ 5,000	\$ -	\$ -	\$ 59,980	\$ 13,291	\$ 39,800	\$ 15,562	\$ 9,000	\$ -	\$ 142,633	
84	SUPPLIES &	841016	CERT PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841020	PRISONER CUSTODY	\$ -	\$ -	\$ -	\$ -	\$ 42,500	\$ -	\$ -	\$ -	\$ -	\$ 42,500	
84	SUPPLIES &	841022	PHOTO EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 3,500	
84	SUPPLIES &	841023	SHOOTING RANGE	\$ -	\$ -	\$ -	\$ 68,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,800	
84	SUPPLIES &	841024	S.W.A.T. SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 53,623	\$ -	\$ -	\$ -	\$ -	\$ 53,623	
84	SUPPLIES &	841025	CANINE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 12,590	\$ -	\$ -	\$ -	\$ -	\$ 12,590	
84	SUPPLIES &	841043	CONCRETE MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841044	TOOLS INSTRUMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500	
84	SUPPLIES &	841045	CIVIC CTR START UP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841046	SPECIAL DEPT EXPENSE	\$ -	\$ -	\$ -	\$ 75,166	\$ -	\$ -	\$ 37,500	\$ -	\$ -	\$ 112,666	
84	SUPPLIES &	841059	RECLAIMED WATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Overview of Total Departmental Costs

Recurring Expenditures, continued [a]

Exp Code	Exp Desc	Object	Object Desc	0103511	0103522	0103531	0103532	0103533	0103534	0103535	0103536	11135	Total	Note
				Emerg Prep'rDNS	PD IT	Police Chief	PD Support Services	Patrol	Traffic	Detectives	Fleet Maint	SLESF Grant PD		
84	SUPPLIES &	841060	OTHER AGENCY FEES	\$ -	\$ -	\$ -	\$ 82,007	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,007	
84	SUPPLIES &	841064	CDD BOARDS &	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841065	COMPUTER SUPPLY	\$ -	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000	
84	SUPPLIES &	841069	MOUNTED	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000	
84	SUPPLIES &	841070	ANIMAL SHELTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	
84	SUPPLIES &	841071	HOMELESS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851007	AUTOMOTIVE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459,000	\$ -	\$ 459,000	
85	SUPPLIES &	851008	AUTO EXTERIOR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,030	\$ -	\$ 123,030	
85	SUPPLIES &	851009	COLLISION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,000	\$ -	\$ 34,000	
85	SUPPLIES &	851010	MAINT & REPAIR	\$ 375	\$ 23,771	\$ -	\$ 29,751	\$ 2,000	\$ 5,000	\$ 1,500	\$ 1,000	\$ -	\$ 63,397	
85	SUPPLIES &	851013	PRINTER	\$ -	\$ 38,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,150	
85	SUPPLIES &	851016	MAINT & REPAIR	\$ -	\$ -	\$ -	\$ 199,372	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 199,372	
85	SUPPLIES &	851037	MAINT & REPAIR NOC	\$ -	\$ -	\$ -	\$ 1,477	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,477	
85	SUPPLIES &	851046	MAINT COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851047	MAINT COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851066	SEWER USE FEE/PROP	\$ -	\$ -	\$ -	\$ 15,548	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,548	
85	SUPPLIES &	851072	SEWER FEES: FIXED +	\$ -	\$ -	\$ -	\$ 759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 759	
86	TRAVEL & TRAINING			\$ 8,014	\$ 10,000	\$ 20,755	\$ 183,648	\$ 59,247	\$ 12,384	\$ 40,183	\$ -	\$ -	\$ 334,231	
87	GENERAL EXPENSES			\$ 2,745	\$ 682,955	\$ 37,270	\$ 392,601	\$ 1,015	\$ 101,100	\$ 4,030	\$ 1,115	\$ -	\$ 1,222,831	
88	INTERNAL SVC			\$ 17,835	\$ 106,932	\$ 282,949	\$ 759,585	\$ 2,927,435	\$ 694,818	\$ 1,222,426	\$ 1,042,419	\$ -	\$ 7,054,399	
90	CAPITAL			\$ -	\$ -	\$ -	\$ 7,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,695	
Total				\$ 283,778	\$ 2,664,835	\$ 3,892,285	\$ 11,184,337	\$ 37,756,537	\$ 8,551,944	\$ 16,437,158	\$ 2,273,778	\$ 250,000	\$ 83,294,652	
Share				0%	3%	5%	13%	45%	10%	20%	3%	0%	100%	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Overview of Total Departmental Costs

Allocation of Citywide Overhead [b]

	0103511	0103522	01035351	01035352	01035353	01035354	01035355	01035356	11135		
Description	Emerg Prep'rdns	PD IT	Police Chief	PD Support Services	Patrol	Traffic	Detectives	Fleet Maint	SLESF Grant PD	Total	Note
Allocation of Citywide Overhead	\$ 110,673				\$ 14,725,049	\$ 3,335,258	\$ 6,410,491			\$ 24,581,472	
Total	\$ 394,451	\$ 2,664,835	\$ 3,892,285	\$ 11,184,337	\$ 52,481,586	\$ 11,887,202	\$ 22,847,649	\$ 2,273,778	\$ 250,000	\$ 107,876,124	
Adjustment for Allocated Overhead	\$ -	\$ (2,664,835)	\$ (3,892,285)	\$ (11,184,337)	\$ -	\$ -	\$ -	\$ (2,273,778)	\$ -	\$ (20,015,235)	[c]
Adjusted Total	\$ 394,451	\$ -	\$ -	\$ -	\$ 52,481,586	\$ 11,887,202	\$ 22,847,649	\$ -	\$ 250,000	\$ 87,860,889	

[a] Source: FY 25/26 Adopted Budget.

[b] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26.

[c] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26. PD IT, Police Chief, PD Support Services, and PD Fleet Maint are allocated via the cost allocation plan to direct service units.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Police Fee Revenues

Recurring Revenues

Org	Org Desc	Rev Code	Rev Code Desc	Object	Object Desc	FY 22/23 Actual	FY 23/24 Actual	Average	Note
01035352	POLICE	42	LICENSES PERMITS	424000	POLICE TOW FRANCHISE FEE	\$ 108,826	\$ 51,205	\$ 80,016	
01035352	POLICE	42	LICENSES PERMITS	424005	SOLICITATION PERMIT FEE	\$ 414	\$ 386	\$ 400	
01035352	POLICE	42	LICENSES PERMITS	424006	PAWN/2ND HAND DEALER PRMIT FEE	\$ 4,173	\$ 4,505	\$ 4,339	
01035352	POLICE	51	MISC REVENUES	511035	SALE OF MAPS & PUB	\$ 2,634	\$ 2,854	\$ 2,744	
01035352	POLICE	52	SERVICE FEES & CHARG	521020	WITNESS FEES/SUBPOENA	\$ 8,665	\$ 5,672	\$ 7,169	
01035352	POLICE	52	SERVICE FEES & CHARG	521160	POLICE EMERGENCY RESPONSE	\$ 3,673	\$ -	\$ 1,836	
01035352	POLICE	52	SERVICE FEES & CHARG	521165	DISTURBANCE ADVISEMENT CARD	\$ 1,285	\$ 450	\$ 867	
01035352	POLICE	52	SERVICE FEES & CHARG	521170	POLICE FINGERPRINT SVC	\$ 9,167	\$ 10,601	\$ 9,884	
01035352	POLICE	52	SERVICE FEES & CHARG	521175	POLICE MISCELLANEOUS SVC	\$ 128,561	\$ 140,233	\$ 134,397	
01035352	POLICE	52	SERVICE FEES & CHARG	521180	IMPOUND RELEASE FEES	\$ 85,994	\$ 118,520	\$ 102,257	
01035352	POLICE	52	SERVICE FEES & CHARG	521190	POLICE MASSAGE PERMIT FEE	\$ 56	\$ 818	\$ 437	
01035352	POLICE	52	SERVICE FEES & CHARG	521230	LOUD UNRULY GATHERING ORD	\$ -	\$ 2,524	\$ 1,262	
01035352	POLICE	52	SERVICE FEES & CHARG	521260	ALARM APPLICATION FEES	\$ 1,781	\$ 1,747	\$ 1,764	
01035352	POLICE	52	SERVICE FEES & CHARG	521265	ALARM PERMIT RENEWAL FEES	\$ 76,346	\$ 67,937	\$ 72,141	
01035352	POLICE	52	SERVICE FEES & CHARG	521270	ALARM MONITORING FEES	\$ 50,282	\$ 26,912	\$ 38,597	
01035352	POLICE	52	SERVICE FEES & CHARG	521630	CITATION SIGNOFF FEE	\$ 1,204	\$ 823	\$ 1,014	
01035352	POLICE	53	FINES & PENALTIES	531030	FALSE ALARMS PENALTIES	\$ 33,862	\$ 44,669	\$ 39,266	
Total						\$ 516,921	\$ 479,857	\$ 498,389	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Allocation of Annual Labor Effort - Police

Division	Position [a],[b]	Hourly [a]	Monthly [a]	Yearly [a]	FTE	Yearly Aggregate	Total Hours Per FTE	Less: Holiday & Leave [c]	Hours Per FTE	Productive Hours
PATROL	CIVILIAN CUSTODY SUPERVISOR	\$ 63.00	\$ 10,920	\$ 131,040	1.00	\$ 131,040	2,080	280	1,800	1,800
PATROL	COMMUNITY SERVICES OFFICER	\$ 41.71	\$ 7,230	\$ 86,757	1.00	\$ 86,757	2,080	280	1,800	1,800
PATROL	CUSTODY OFFICER	\$ 47.33	\$ 8,204	\$ 98,446	8.00	\$ 787,571	2,080	280	1,800	14,400
PATROL	POLICE CHIEF, ASSISTANT	\$ 143.51	\$ 24,875	\$ 298,501	1.00	\$ 298,501	2,080	280	1,800	1,800
PATROL	POLICE LIEUTENANT	\$ 108.23	\$ 18,760	\$ 225,118	4.00	\$ 900,474	2,080	280	1,800	7,200
PATROL	POLICE OFFICER	\$ 75.89	\$ 13,154	\$ 157,851	76.00	\$ 11,996,691	2,080	280	1,800	136,800
PATROL	POLICE SERGEANT	\$ 90.47	\$ 15,681	\$ 188,178	14.00	\$ 2,634,486	2,080	280	1,800	25,200
PATROL	RANGEMASTER-ARMORER	\$ 46.98	\$ 8,143	\$ 97,718	1.00	\$ 97,718	2,080	280	1,800	1,800
PATROL	RESERVE POLICE OFFICER	\$ 40.48	\$ 7,017	\$ 84,198	4.17	\$ 351,107	2,080	280	1,800	7,506
TRAFFIC	ANIMAL CONTROL OFFICER	\$ 47.14	\$ 8,171	\$ 98,051	3.00	\$ 294,154	2,080	280	1,800	5,400
TRAFFIC	ANIMAL CONTROL OFFICER, SENIOR	\$ 54.36	\$ 9,422	\$ 113,069	2.00	\$ 226,138	2,080	280	1,800	3,600
TRAFFIC	COMMUNITY SERVICES OFFICER		\$ -	\$ -	4.00	\$ -	2,080	280	1,800	7,200
TRAFFIC	COMMUNITY SERVICES OFFICER P/T	\$ 40.08	\$ 6,947	\$ 83,366	3.45	\$ 287,614	2,080	280	1,800	6,210
TRAFFIC	COMMUNITY SERVICES OFFICER, SENIOR	\$ 41.71	\$ 7,230	\$ 86,757	1.00	\$ 86,757	2,080	280	1,800	1,800
TRAFFIC	POLICE LIEUTENANT	\$ 108.23	\$ 18,760	\$ 225,118	1.00	\$ 225,118	2,080	280	1,800	1,800
TRAFFIC	POLICE OFFICER	\$ 75.89	\$ 13,154	\$ 157,851	11.00	\$ 1,736,363	2,080	280	1,800	19,800
TRAFFIC	POLICE SERGEANT	\$ 90.47	\$ 15,681	\$ 188,178	2.00	\$ 376,355	2,080	280	1,800	3,600
DETECTIVES	CIVILIAN INVESTIGATOR	\$ 49.84	\$ 8,639	\$ 103,667	6.00	\$ 622,003	2,080	280	1,800	10,800
DETECTIVES	COMMUNITY SERVICES OFFICER	\$ 41.71	\$ 7,230	\$ 86,757	1.00	\$ 86,757	2,080	280	1,800	1,800
DETECTIVES	CRIME ANALYST, SENIOR	\$ 54.36	\$ 9,422	\$ 113,069	1.00	\$ 113,069	2,080	280	1,800	1,800
DETECTIVES	CRIME PREVENTION SPECIALIST	\$ 51.61	\$ 8,946	\$ 107,349	1.00	\$ 107,349	2,080	280	1,800	1,800
DETECTIVES	CRIME SCENE INVESTIGATOR	\$ 49.84	\$ 8,639	\$ 103,667	3.00	\$ 311,002	2,080	280	1,800	5,400
DETECTIVES	CRIME SCENE INVESTIGATOR, SENIOR	\$ 53.88	\$ 9,339	\$ 112,070	1.00	\$ 112,070	2,080	280	1,800	1,800
DETECTIVES	POLICE CHIEF, ASSISTANT	\$ 143.51	\$ 24,875	\$ 298,501	1.00	\$ 298,501	2,080	280	1,800	1,800
DETECTIVES	POLICE LIEUTENANT	\$ 108.23	\$ 18,760	\$ 225,118	1.00	\$ 225,118	2,080	280	1,800	1,800
DETECTIVES	POLICE OFFICER	\$ 75.89	\$ 13,154	\$ 157,851	25.00	\$ 3,946,280	2,080	280	1,800	45,000
DETECTIVES	POLICE SERGEANT	\$ 90.47	\$ 15,681	\$ 188,178	5.00	\$ 940,888	2,080	280	1,800	9,000
DETECTIVES	RESERVE POLICE OFFICER	\$ 40.48	\$ 7,017	\$ 84,198	0.19	\$ 15,998	2,080	280	1,800	342
Total					182.81	\$ 27,295,879				329,058
Total										

User and Regulatory Fee Study
 Cost of Service Calculation - Police Department

Allocation	Total [c]	Hours
Indirect (Training, Mandatory Rest, Meetings, etc.)	15%	49,359
Direct	85%	279,699
Total	100%	329,058

Holiday and Leave	Total [c]	Hours
Vacation	14	112
Holiday	11	88
Sick	9	72
Floating Holiday	1	8
Total	35	280

[a] Source: Salary schedule as of July 28, 2025.

[b] FTEs limited to Patrol, Traffic, and Detective units (i.e., direct service units).

[c] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Police Fees Cost of Service

Recurring Expenditures [a]

Exp Code	Exp Desc	Object	Object Desc	01035353			01035354		01035355		Adjust for Hourly Rate Calc	Total	Note
				Patrol	Traffic	Detectives							
70	REGULAR SALARIES	711001	SALARIES	\$ 1,100,499	\$ 927,319	\$ 1,327,651	\$ -	\$ -	\$ -	\$ -	\$ 3,355,468		
70	REGULAR SALARIES	711003	SALARIES PART TIME	\$ 354,620	\$ 204,254	\$ 15,079	\$ (573,954)	\$ -	\$ -	\$ -	\$ -		
71	SPECIAL PAYS			\$ 17,809,057	\$ 3,218,971	\$ 6,929,298	\$ -	\$ -	\$ -	\$ -	\$ 27,957,327		
72	BENEFITS			\$ 14,562,883	\$ 2,802,141	\$ 6,038,217	\$ -	\$ -	\$ -	\$ -	\$ 23,403,240		
81	CONTRACT SERVICES	811004	EQUIPMENT RENTAL	\$ -	\$ -	\$ 28,163	\$ -	\$ -	\$ -	\$ -	\$ 28,163		
81	CONTRACT SERVICES	811008	SERVICES	\$ 208,027	\$ 396,371	\$ 351,053	\$ -	\$ -	\$ -	\$ -	\$ 955,451		
81	CONTRACT SERVICES	811012	SERVICES JANITORIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
81	CONTRACT SERVICES	811015	SERVICES OTHER PRINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
81	CONTRACT SERVICES	811025	CONTRACT SERVICES	\$ 569,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 569,750		
81	CONTRACT SERVICES	811027	SERVICES CITY PRINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
81	CONTRACT SERVICES	811033	SERVICES COMPUTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
81	CONTRACT SERVICES	811035	COMPUTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
81	CONTRACT SERVICES	811040	MUNICIPAL SVCS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
81	CONTRACT SERVICES	811047	ANIMAL SHELTER	\$ -	\$ 124,786	\$ -	\$ (124,786)	\$ -	\$ -	\$ -	\$ -		
81	CONTRACT SERVICES	811065	PD DRONE PROGRAM	\$ -	\$ -	\$ 420,495	\$ -	\$ -	\$ -	\$ -	\$ 420,495		
82	GRANT OPERATING			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
83	UTILITIES			\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ 2,500		
84	SUPPLIES &	841001	STEP UP PRGM (PD)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841007	SUPPLIES OFFICE NOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841008	SUPPLIES COMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841010	SUPPLIES COPY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841011	SUPPLIES AUTO PARTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841013	EOC EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841014	SUPPLIES JANITORIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841015	SPECIAL DEPT	\$ 13,291	\$ 39,800	\$ 15,562	\$ (68,653)	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841016	CERT PROGRAM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841020	PRISONER CUSTODY	\$ 42,500	\$ -	\$ -	\$ (42,500)	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841022	PHOTO EXPENSE	\$ -	\$ -	\$ 3,500	\$ (3,500)	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841023	SHOOTING RANGE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841024	S.W.A.T. SUPPLIES	\$ 53,623	\$ -	\$ -	\$ (53,623)	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841025	CANINE SUPPLIES	\$ 12,590	\$ -	\$ -	\$ (12,590)	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841043	CONCRETE MATERIALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
84	SUPPLIES &	841044	TOOLS INSTRUMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Police Fees Cost of Service

Recurring Expenditures, continued [a]

Exp Code	Exp Desc	Object	Object Desc	01035353	01035354	01035355	Adjust for Hourly Rate Calc	Total	Note
				Patrol	Traffic	Detectives			
84	SUPPLIES &	841045	CIVIC CTR START UP	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841046	SPECIAL DEPT EXPENSE	\$ -	\$ -	\$ 37,500	\$ (37,500)	\$ -	
84	SUPPLIES &	841059	RECLAIMED WATER	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841060	OTHER AGENCY FEES	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841064	CDD BOARDS &	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841065	COMPUTER SUPPLY	\$ -	\$ -	\$ -	\$ -	\$ -	
84	SUPPLIES &	841069	MOUNTED	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	
84	SUPPLIES &	841070	ANIMAL SHELTER	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000	
84	SUPPLIES &	841071	HOMELESS	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851007	AUTOMOTIVE	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851008	AUTO EXTERIOR	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851009	COLLISION	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851010	MAINT & REPAIR	\$ 2,000	\$ 5,000	\$ 1,500	\$ -	\$ 8,500	
85	SUPPLIES &	851013	PRINTER	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851016	MAINT & REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851037	MAINT & REPAIR NOC	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851046	MAINT COMP	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851047	MAINT COMP	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851066	SEWER USE FEE/PROP	\$ -	\$ -	\$ -	\$ -	\$ -	
85	SUPPLIES &	851072	SEWER FEES: FIXED +	\$ -	\$ -	\$ -	\$ -	\$ -	
86	TRAVEL & TRAINING			\$ 59,247	\$ 12,384	\$ 40,183	\$ -	\$ 111,814	
87	GENERAL EXPENSES			\$ 1,015	\$ 101,100	\$ 4,030	\$ -	\$ 106,145	
88	INTERNAL SVC			\$ 2,927,435	\$ 694,818	\$ 1,222,426	\$ -	\$ 4,844,679	
90	CAPITAL			\$ -	\$ -	\$ -	\$ -	\$ -	
Total				\$ 37,756,537	\$ 8,551,944	\$ 16,437,158	\$ (917,106)	\$ 61,828,533	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Police Fees Cost of Service

Allocation of Citywide Overhead [b]

	01035353	01035354	01035355			
Description	Patrol	Traffic	Detectives	Adjust for Hourly Rate Calc	Total	Note
Allocation of Citywide Overhead	\$ 14,725,049	\$ 3,335,258	\$ 6,410,491	\$ -	\$ 24,470,799	

Allocation of Department Administration [c]

	01035353	01035354	01035355			
Description	Patrol	Traffic	Detectives	Adjust for Hourly Rate Calc	Total	Note
Allocation of Department Administration	see Citywide OH	see Citywide OH	see Citywide OH	\$ -	see Citywide OH	
Total	\$ 52,481,586	\$ 11,887,202	\$ 22,847,649	\$ (917,106)	\$ 86,299,332	

Historical Cost Inflation for Police Department

Description	FY 23/24	FY 24/25	Annualized Inflation	Note
Total Department Expenditures	\$ 71,385,304	\$ 74,620,411	2.27%	[d]

Assumed Inflationary Adjustment for FY 26/27

Description	Total	Note
Total	3.00%	[e]

Forecast Expenditures

	01035353	01035354	01035355		
Description	Patrol	Traffic	Detectives	Total	Note
FY 26/27 Forecast Expenses	\$ 52,481,586	\$ 11,887,202	\$ 22,847,649	\$ 87,216,438	
Inflationary Adjustment	\$ 1,574,448	\$ 356,616	\$ 685,429	\$ 2,616,493	
Forecast Expenditures for Modeling	\$ 54,056,034	\$ 12,243,819	\$ 23,533,079	\$ 89,832,931	

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Expenditures	\$ 86,299,332	
Direct Hours	279,699	[f]
Total	\$ 309	

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Police Fees Cost of Service

Calculation of Cost Multiplier for Fully-Burdened Hourly Rate (Apply to Base Salary Cost Per Hour)

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Police	182.81	2,080	380,245	\$ 27,295,879	\$72	\$309	4.30

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
CIVILIAN CUSTODY SUPERVISOR	\$ 131,040	1.00	\$ 131,040	\$ 63	4.30	\$ 271
COMMUNITY SERVICES OFFICER	\$ 86,757	1.00	\$ 86,757	\$ 42	4.30	\$ 179
CUSTODY OFFICER	\$ 787,571	8.00	\$ 98,446	\$ 47	4.30	\$ 203
POLICE CHIEF, ASSISTANT	\$ 298,501	1.00	\$ 298,501	\$ 144	4.30	\$ 617
POLICE LIEUTENANT	\$ 900,474	4.00	\$ 225,118	\$ 108	4.30	\$ 465
POLICE OFFICER	\$ 11,996,691	76.00	\$ 157,851	\$ 76	4.30	\$ 326
POLICE SERGEANT	\$ 2,634,486	14.00	\$ 188,178	\$ 90	4.30	\$ 389
RANGEMASTER-ARMORER	\$ 97,718	1.00	\$ 97,718	\$ 47	4.30	\$ 202
RESERVE POLICE OFFICER	\$ 351,107	4.17	\$ 84,198	\$ 40	4.30	\$ 174
ANIMAL CONTROL OFFICER			see separate worksheet			
ANIMAL CONTROL OFFICER, SENIOR			see separate worksheet			
COMMUNITY SERVICES OFFICER	\$ -	4.00	\$ -	\$ -	4.30	\$ -
COMMUNITY SERVICES OFFICER P/T	\$ 287,614	3.45	\$ 83,366	\$ 40	4.30	\$ 172
COMMUNITY SERVICES OFFICER, SENIOR	\$ 86,757	1.00	\$ 86,757	\$ 42	4.30	\$ 179
POLICE LIEUTENANT	\$ 225,118	1.00	\$ 225,118	\$ 108	4.30	\$ 465
POLICE OFFICER	\$ 1,736,363	11.00	\$ 157,851	\$ 76	4.30	\$ 326
POLICE SERGEANT	\$ 376,355	2.00	\$ 188,178	\$ 90	4.30	\$ 389
CIVILIAN INVESTIGATOR	\$ 622,003	6.00	\$ 103,667	\$ 50	4.30	\$ 214
COMMUNITY SERVICES OFFICER	\$ 86,757	1.00	\$ 86,757	\$ 42	4.30	\$ 179
CRIME ANALYST, SENIOR	\$ 113,069	1.00	\$ 113,069	\$ 54	4.30	\$ 234
CRIME PREVENTION SPECIALIST	\$ 107,349	1.00	\$ 107,349	\$ 52	4.30	\$ 222
CRIME SCENE INVESTIGATOR	\$ 311,002	3.00	\$ 103,667	\$ 50	4.30	\$ 214
CRIME SCENE INVESTIGATOR, SENIOR	\$ 112,070	1.00	\$ 112,070	\$ 54	4.30	\$ 232
POLICE CHIEF, ASSISTANT	\$ 298,501	1.00	\$ 298,501	\$ 144	4.30	\$ 617
POLICE LIEUTENANT	\$ 225,118	1.00	\$ 225,118	\$ 108	4.30	\$ 465
POLICE OFFICER	\$ 3,946,280	25.00	\$ 157,851	\$ 76	4.30	\$ 326
POLICE SERGEANT	\$ 940,888	5.00	\$ 188,178	\$ 90	4.30	\$ 389
RESERVE POLICE OFFICER	\$ 15,998	0.19	\$ 84,198	\$ 40	4.30	\$ 174

City of Newport Beach
User and Regulatory Fee Study
Cost of Service Calculation - Police Department
Police Fees Cost of Service

[a] Source: FY 25/26 Adopted Budget.

[b] Source: Citywide Overhead Cost Allocation Plan for use in FY 25/26.

[c] Department Administration costs are allocated to direct service units via the City's overhead cost allocation plan.

[d] Source: FY 25/26 Adopted Budget. Page 175.

[e] Amount rounded for modeling purposes.

[f] Source: See separate worksheet in this model, labeled "Cost of Service Calculation - Police Department - Allocation of Annual Labor Effort - Police".

City of Newport Beach
 User and Regulatory Fee Study
 Police Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description		Sworn	Non-Sworn	Total	Sworn	Non-Sworn	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Change %	Change \$	Note
Administration															
1	Civil Subpoena (per day; per employee)							Actual Cost; with \$275 per day initial amount		Actual Cost; with \$275 per day initial amount		per day; per employee			[a],[b],[c]
2	Concealed Weapon Permit Renewal							\$25		\$25			0%	\$0	[d]
	a)-Initial							\$398							fe
	b)-Renewal							\$25							fe
3	Disturbance Advisory Card / Response	0.50			\$326	\$179	\$163	\$152		\$163			7%	\$11	
Detective															
4	Massage Permit	0.25	2.00	2.25	x \$326	\$179	= \$440	\$439	100%	\$440	100%	operator	0%	\$1	
5	Second Hand Dealer Permit	0.75	1.00	1.75	x \$326	\$179	= \$424	\$363	86%	\$423	100%		17%	\$60	
	a)-Permit							\$363							
	b)-Renewal + DOJ Fingerprint processing							\$332							
	c)-Second Hand/Pawn Dealer-Tag Check							\$0							
Patrol															
6	Emergency Response Billing						varies	100% Fully Loaded Hourly Rate	100%	100% Fully Loaded Hourly Rate	100%				[e]
7	Motorized Scooter Penalty							\$200		\$200			0%	\$0	
Support Services															
8	Alarms														
	a) Alarm Application (Monitored or Unmonitored)							\$63		\$65			3%	\$2	
	b) Alarm-Monitor Fee							\$228		\$235		annual	3%	\$7	
	c) Commercial Alarm Permit - Annual Renewal							\$38		\$39		residential alarm permit	3%	\$1	
	d) Residential Alarm Permit - Triennial							\$38		\$39			3%	\$1	
	e) Monitoring Decal (package of 10)							\$6		\$6			0%	\$0	
	f) Monitoring Sign (Telephonic Alarm System)							\$10		\$10			0%	\$0	
9	False Alarm - Billable (within a 12 month period)														
	a) First and Second Response							No Charge		No Charge					
	b) Third Response							\$50		\$50			0%	\$0	
	c) Fourth Response							\$100		\$100			0%	\$0	
	d) Fifth Response							\$125		\$125			0%	\$0	
	e) Each Additional Response							Prior Violation + \$25		Prior Violation + \$25					
10	Police Reports	0.50		0.50	x \$326	\$179	= \$90	\$3.25	4%	\$5	6%		54%	\$2	
11	Dispatch Audio	1.00		1.00	x \$326	\$179	= \$179	\$105	59%	\$105	59%		0%	\$0	
	a)-Dispatch							\$105							
	b)-Evidence							\$90							

City of Newport Beach
 User and Regulatory Fee Study
 Police Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Sworn	Non-Sworn	Total		Sworn	Non-Sworn	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Change %	Change \$	Note
12 Photographs— Digital (on CD only)		0.25	0.25	x	\$326	\$179	= \$45	\$44	98%	\$44	98%		0%	\$0	
13 Citation Sign Off Fee		0.25	0.25	x	\$326	\$179	= \$45	\$10	22%	\$10	22%	per sign off	0%	\$0	
14 Clearance Letters		0.25	0.25	x	\$326	\$179	= \$45	\$6	13%	\$10	22%		67%	\$4	
15 Finger Printing		0.25	0.25	x	\$326	\$179	= \$45	\$26	58%	\$30	67%		15%	\$4	[f]
16 Tow Fee / Vehicle Release Fee	0.50	0.25	0.75	x	\$326	\$179	= \$208								
a) Customer Fee								\$160	91%	\$176	100%	each	10%	\$16	
b) Vehicle Release Fee								\$29	91%	\$32	100%	each	10%	\$3	
17 E-Bike Impound Release Fee	0.25	0.25	0.50	x	\$326	\$179	= \$126	n/a - new	0%	\$125	99%	each	new	new	
18 Registrant - Narcotics	1.00		1.00	x	\$326	\$179	= \$326	No Charge	0%	No Charge	0%		0%	\$0	
19 Registrant - Sex	1.00		1.00	x	\$326	\$179	= \$326	No Charge	0%	No Charge	0%		0%	\$0	
20 Solicitor application - per name		0.50	0.50	x	\$326	\$179	= \$90	\$44	49%	\$50	56%		14%	\$6	
21 Subpoena Duces Tecum								see notes		see notes					[g]
22 Vehicle Repossession								\$15.00		\$15.00			0%	\$0	[h]
23 Video		1.00	1.00	x	\$326	\$179	= \$179	\$180	100%	\$179	100%		0%	(\$1)	

[a] Actual amounts paid shall be calculated in accordance with California Government Code 68096.1. (a) Any employee of a local agency who is obliged by a subpoena to attend a civil action or proceeding as a witness in litigation in a matter regarding an event or transaction that he or she perceived or investigated in the course of his or her duties, to which that local agency is not a party, shall receive the salary or other compensation to which he or she is normally entitled from that local agency during the time that he or she prepares for his or her response and appearance, during the time that he or she travels to and from the place where the court or other tribunal is located and while he or she is required to remain at that place pursuant to the subpoena. He or she shall also receive from that local agency the actual necessary and reasonable traveling expenses he or she incurred in complying with the subpoena. (b) The party at whose request the subpoena is issued shall reimburse the local agency for the full cost incurred by the local agency in paying the employee his or her salary or other compensation and traveling expenses as provided for in this section, for each day that the employee is required to remain in attendance pursuant to the subpoena. The amount of two hundred seventy-five dollars (\$275), together with the subpoena, shall be tendered to that local agency for each day that the employee is required to remain in attendance pursuant to the subpoena. (c) If the actual expenses should later prove to be less than the amount tendered, the excess of the amount tendered shall be refunded. (d) If the actual expenses should later prove to be more than the amount tendered, the difference shall be paid to the local agency by the party at whose request the subpoena was issued.

[b] Actual amounts paid shall be calculated in accordance with California Government Code 68097.2. (b) The party at whose request the subpoena is issued shall reimburse the public entity for the full cost to the public entity incurred in paying the peace officer, firefighter, state employee, trial court employee, or specified county employee his or her salary or other compensation and traveling expenses as provided for in this section, for each day that the peace officer, firefighter, state employee, trial court employee, or specified county employee is required to remain in attendance pursuant to the subpoena. The amount of two hundred seventy-five dollars (\$275), together with the subpoena, shall be tendered to the person accepting the subpoena for each day that the peace officer, firefighter, state employee, trial court employee, or specified county employee is required to remain in attendance pursuant to the subpoena. (c) If the actual expenses should later prove to be less than the amount tendered, the excess of the amount tendered shall be refunded. (d) If the actual expenses should later prove to be more than the amount deposited, the difference shall be paid to the public entity by the party at whose request the subpoena is issued.

[c] Salary/other compensation shall be determined based on the City's most current adopted salary schedule (top step) by position, subject to existing MOU provisions and minimums for court appearances. If preparation, service, or travel is provided during overtime hours, the City shall use overtime rate for calculating actual costs, subject to existing MOU provisions and minimums for court appearances.

[d] Currently \$25 and any additional pass thru costs required.

[e] Pursuant to Gov. Code 53150.

[f] Additional DOJ fee may apply.

[g] 100% of State Established Fee - Incremental charge is labor cost per quarter hour (15 min). Total fee is incremental charge plus \$0.10 per pg std, \$0.20 per pg copy microfilm doc, actual cost for oversized, and others as stated in the code.

[h] 100% of State Established Fee.

City of Newport Beach
 User and Regulatory Fee Study
 Police Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Fee Description	Sworn	Non-Sworn	Total	Sworn	Non-Sworn	Est. Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Change %	Change \$	Note
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Fee Description	Current Fee	Reason	Note
Fees Removed from Schedule			
1- Arrest Reports	\$3.25	See Police Report Fee	
2- Crime Reports	\$3.25	See Police Report Fee	
3- Traffic Collision Reports	\$3.25	See Police Report Fee	
4- Missing Persons Report	\$3.25	See Police Report Fee	
5- Domestic Violence Reports	\$0	n/a	
6- Bike Licenses	No Charge	n/a	
7- Taxicab Permitting		Move to Admin Svcs	
a) Company Permit	\$1,712	Move to Admin Svcs	{}
b) Vehicle Permit (Per Vehicle)	\$1,442	Move to Admin Svcs	{}
c) Driver Permit	\$1,712	Move to Admin Svcs	{}

{ } Amount shown does not include applicable fingerprint/livescan fees and any fees collected on behalf of other agencies (e.g., Department of Justice fees).



User and Regulatory Fees

Police Fees - Animal Regulation Fees

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Allocation of Annual Labor Effort - Police - Animal Control

Position [a],[b]	Hourly [a]	Monthly [a]	Yearly [a]	FTE	Yearly Aggregate	Total Hours Per FTE	Less: Holiday & Leave [c]	Hours Per FTE	Productive Hours
ANIMAL CONTROL OFFICER	\$ 47.14	\$ 8,171	\$ 98,051	3.00	\$ 294,154	2,080	280	1,800	5,400
ANIMAL CONTROL OFFICER, SENIOR	\$ 54.36	\$ 9,422	\$ 113,069	2.00	\$ 226,138	2,080	280	1,800	3,600
Total				5.00	\$ 520,291				9,000
Total									

Productive Hours Allocation	Total [c]	Hours
Indirect (Training, Mandatory Rest, Meetings, etc.)	15%	1,350
Direct	85%	7,650
Total	100%	9,000

Holiday and Leave	Total [c]	Hours
Vacation	14	112
Holiday	11	88
Sick	9	72
Floating Holiday	1	8
Total	35	280

[a] Source: Salary schedule as of July 28, 2025.

[b] FTEs limited to Animal Control Staff in the Traffic unit (i.e., direct service units).

[c] Amounts intended to serve as reasonable estimates. Amounts will vary from year-to-year.

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Police - Animal Regulation Fees Cost of Service

Recurring Expenditures [a]

				01035354			
Exp Code	Exp Desc	Object	Object Desc	Traffic (Animal Control)	Adjust for Hourly Rate Calc	Total	Note
70	REGULAR SALARIES	711001	SALARIES	\$ 520,291	\$ -	\$ 520,291	[b]
72	BENEFITS			\$ 260,146	\$ -	\$ 260,146	
81	CONTRACT SERVICES	811047	ANIMAL SHELTER	\$ 124,786	\$ -	\$ 124,786	
84	SUPPLIES &	841070	ANIMAL SHELTER	\$ 25,000	\$ -	\$ 25,000	
Total				\$ 930,223	\$ -	\$ 930,223	

Allocation of Citywide Overhead

		01035354			
Description	Traffic (Animal Control)	Adjust for Hourly Rate Calc	Total	Note	
Allocation of Citywide Overhead	\$ 93,022	\$ -	\$ 93,022	[c]	

Allocation of Department Administration [d]

		01035354			
Description	Traffic (Animal Control)	Adjust for Hourly Rate Calc	Total	Note	
Allocation of Department Administration	see Citywide OH	\$ -	see Citywide OH		
Total	\$ 1,023,245	\$ -	\$ 1,023,245		

Historical Cost Inflation for Police Department

Description	FY 24/25	FY 25/26	Annualized Inflation	Note
Total Department Expenditures	\$ 80,807,428	\$ 83,294,652	1.54%	[e]

Assumed Inflationary Adjustment for FY 26/27

Description	Total	Note
Total	3.00%	[f]

Forecast Expenditures

Description	01035354		Note
	Traffic (Animal Control)	Total	
FY 26/27 Forecast Expenses	\$ 1,023,245	\$ 1,023,245	
Inflationary Adjustment	\$ 30,697	\$ 30,697	
Forecast Expenditures for Modeling	\$ 1,053,942	\$ 1,053,942	

Calculation of Fully-Burdened Hourly Rate

Description	Total	Note
Expenditures	\$ 1,053,942	
Direct Hours	7,650	[g]
Total	\$ 138	

Calculation of Cost Multiplier for Fully-Burdened Hourly Rate (Apply to Base Salary Cost Per Hour)

Description	FTE	Annual Hours Per FTE	Total Annual Hours	Estimated Salaries	Hourly Wage Rate Only Assuming Total Annual Hours	Fully-Burdened Hourly Rate	Indirect Cost Rate Multiplier (ICR)
Police - Animal Control	5.00	2,080	10,400	\$ 520,291	\$50	\$138	2.75

Calculation of Fully-Burdened Hourly Rate by Position

Position	Total Salaries	Total FTE	Avg Salary Per FTE	Avg Salary Per Hour	ICR for Fully-Burdened Hourly Rate	Fully-Burdened Hourly Rate
ANIMAL CONTROL OFFICER	\$ 294,154	3.00	\$ 98,051	\$ 47	2.75	\$ 130
ANIMAL CONTROL OFFICER, SENIOR	\$ 226,138	2.00	\$ 113,069	\$ 54	2.75	\$ 150

[a] Source: FY 25/26 Adopted Budget.

[b] Amount intended to serve as reasonable estimate. Assumes benefit rate equal to 50% of salaries.

[c] Assumes deMinimus rate for citywide overhead support to animal control. True allocation of overhead for Traffic Division is included in separate worksheet.

[d] Department Administration costs are allocated to direct service units via the City's overhead cost allocation plan.

[e] Source: FY 25/26 Adopted Budget. Page 41.

[f] Amount rounded for modeling purposes.

[g] Source: See separate worksheet in this model, labeled "Cost of Service Calculation - Police Department - Allocation of Annual Labor Effort - Police - Animal Control".

City of Newport Beach
 User and Regulatory Fee Study
 Cost of Service Calculation - Police Department
 Police - Animal Control Fee Revenues

Recurring Revenues

Org	Org Desc	Rev Code	Rev Code Desc	Object	Object Desc	FY 22/23 Actual	FY 23/24 Actual	Average	Note
		42	LICENSES PERMITS	421010	DOG LICENSES	\$ 110,708	\$ 104,121	\$ 107,415	
		42	LICENSES PERMITS	421011	DOG LICENSES - CITY NAT BANK	\$ 4,920	\$ (5,656)	\$ (368)	
01035352	POLICE	42	LICENSES PERMITS	421012	AC MISC ANIMAL INSPEC SERVICES	\$ -	\$ 155	\$ 78	
01035352	POLICE	52	SERVICE FEES & CHARG	521670	AC ANIMAL IMPOUND FEE	\$ 4,063	\$ 5,231	\$ 4,647	
01035352	POLICE	52	SERVICE FEES & CHARG	521671	AC BOARDING FEE	\$ 5,350	\$ 1,981	\$ 3,665	
01035352	POLICE	52	SERVICE FEES & CHARG	521672	AC MEDICAL FEE	\$ -	\$ -	\$ -	
01035352	POLICE	52	SERVICE FEES & CHARG	521673	AC OWNER RELINQUISHMENT FEE	\$ 700	\$ 1,300	\$ 1,000	
01035352	POLICE	52	SERVICE FEES & CHARG	521674	AC NON ALTER FEE	\$ 971	\$ 1,283	\$ 1,127	
01035352	POLICE	52	SERVICE FEES & CHARG	521675	AC ADOPTION FEE	\$ 22,528	\$ 14,475	\$ 18,502	
Total						\$ 149,239	\$ 122,889	\$ 136,064	

City of Newport Beach
 User and Regulatory Fee Study
 Police Fees - Animal Control Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Description	Service Time	Hourly Rate	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Change %	Change \$	Note
LICENSE FEES											
1 Dog Licenses											
a) Unaltered				\$56		\$60			7%	\$4	
b) Sterilized				\$28		\$30			7%	\$2	
c) Late Charge				\$5		\$5			0%	\$0	
d) Tag Replacement				\$7		\$7			0%	\$0	
ADOPTION FEES											
2 Adoption Fee											
a) Cats											
i) Senior Cat - Animal Over 8 Years Old				\$70		\$70			0%	\$0	
ii) Cat - All Others				\$90		\$90			0%	\$0	
b) Dogs											
i) Senior Dog - Animal Over 8 Years Old				\$70		\$70			0%	\$0	
ii) Dog - All Others				\$150		\$150			0%	\$0	
c) Kitten				\$110		\$110			0%	\$0	
d) Puppy				\$225		\$225			0%	\$0	
e) Small Animal				\$45		\$45			0%	\$0	
BOARDING FEES											
3 Boarding Fee											
a) Animal Boarding - Per Day				\$25		\$25		per day	0%	\$0	
b) Small Animal Boarding - Per Day				\$10		\$10		per day	0%	\$0	
IMPOUND FEES											
4 Impound Fee											
a) Impound Fee (Dogs, Cats, Other Similar Size Animals)	1.00	x	\$138	=	\$138	\$66	48%	\$70	51%	6%	\$4
b) Impound Fine for Nonspayed or Unneutered Animal											
i) First Impound				\$35	varies	\$35	varies		0%	\$0	
ii) Second Impound				\$50	varies	\$50	varies		0%	\$0	
iii) Third Impound and Subsequent Impounds				\$100	varies	\$100	varies		0%	\$0	

City of Newport Beach
 User and Regulatory Fee Study
 Police Fees - Animal Control Fees
 Cost of Service Calculation - At Fully-Burdened Hourly Rate

Description	Service Time		Hourly Rate	=	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Charge Basis	Change %	Change \$	Note	
KENNEL LICENSE														
5	Kennel License													
	a) 10 - 29 Animals	1.75	x	\$138	=	\$242	\$231	96%	\$241	100%	4%	\$10		
	b) 30 - 59 Animals	2.25	x	\$138	=	\$311	\$297	96%	\$310	100%	4%	\$13		
MISCELLANEOUS ANIMAL INSPECTION SERVICES														
6	Miscellaneous Animal Inspection Services													
	a) Pot Bellied Pig	1.25	x	\$138	=	\$173	\$165	96%	\$172	100%	4%	\$7		
	b) Wild Animal Permits	1.25	x	\$138	=	\$173	\$165	96%	\$172	100%	4%	\$7		
	c) Court Ordered Inspection	1.25	x	\$138	=	\$173	\$165	96%	\$172	100%	4%	\$7		
OWNER TURN-IN FEE														
7	Owner Turn-in Fee													
	a) Altered Animal					\$100		\$100			0%	\$0		
	b) Unaltered Animal					\$200		\$200			0%	\$0		
DECLARED DANGEROUS ANIMAL FEE														
8	Declared Dangerous Animal Fee													
		2.00	x	\$138	=	\$276	\$264	n/a - new	\$276	100%	In addition to base animal license fee	5%	\$12	



User and Regulatory Fees

Short-Term Lodging Permit Fees

City of Newport Beach
 User and Regulatory Fee Study
 Administrative Services Department
 Cost of Service Calculation - Short-Term Lodging Permit Fees

Fee Description		Service Time	FBHR	Subtotal	Code Enforc'mt	Hearing Officer	Cost of Service	Current Fee	Current Cost Recovery	Proposed Fee	Proposed Cost Recovery	Change %	Change \$	Note
1	Short-Term Lodging Permits													
	a) Initial	2.13	x \$151	= \$322	+	\$328	= \$650	\$300	46%	\$649	100%	116%	\$349	
	b) Renewal	1.85	x \$151	= \$279	+	\$328	= \$607	\$336	55%	\$607	100%	81%	\$271	
	c) Reinstatement	2.50	x \$151	= \$378	+		= \$378	\$109	29%	\$377	100%	246%	\$268	
	d) Change in Information	0.10	x \$151	= \$15	+		= \$15	\$14	93%	\$15	99%	7%	\$1	
	e) Duplicate / Reprint	0.08	x \$151	= \$13	+		= \$13	\$12	95%	\$12	95%	0%	\$0	
	f) Suspension or Revocation Hearing													
	i) Applicant Successful	9.25	x \$151	= \$1,397	+	\$1,050	= \$2,447	\$0	0%	\$0	0%	0%	\$0	
	ii) Applicant Unsuccessful	9.25	x \$151	= \$1,397	+	\$1,050	= \$2,447	\$760	31%	\$1,224	50%	61%	\$464	

[a] Source: Service times provided by City staff.

[b] Source: FY 24/25 study fully-burdened hourly rate adjusted by regional cost inflation for FY 25/26 and FY 26/27 inflationary adjustments.

[c] Source: Estimated staffing FTE need and position provided by Administrative Services Department staff.

Short-Term Lodging Code Enforcement Regulation

Short-Term Lodging Permits - Permit Count

Description	Total	Note
Initial Permit	116	[a]
Renewal Permit	1,486	[a]
Total	1,602	

Code Enforcement Costs

Description	Fully-Burdened Cost by Position	FTE for Short-Term Lodging Regulation	Total	Note
Code Enforcement Officer I, II, Senior *	\$262,577	2.00	\$525,154	[b],[c],[d]

Cost Per Permit

Description	Total	Note
Total Costs	\$525,154	
Permit Count	1,602	
Total	\$328	

[a] Source: Annual volume provided by City staff.

[b] Source: FY 25/26 cost of service study.

[c] Source: Estimated staffing FTE need and position provided by Code Enforcement staff.

[d] * Code enforcement officer fully burdened cost is a blended rate of the Code Enforcement Officer I, Officer II, and Senior Code Enforcement Officer positions.



User and Regulatory Fees

Fiscal Impact of Proposed Fee Adjustments

City of Newport Beach
 User and Regulatory Fee Study
 Fiscal Impact of Proposed Fee Changes

Fee Related Services	Fund	Current Fee Revenue	Proposed Fee Revenue	Fiscal Impact	Note
Development: Building Fees	General Fund	\$8,893,000	\$9,160,000	\$267,000	[a]
Development: Planning Fees	General Fund	\$981,000	\$1,030,000	\$49,000	[a],[b]
Fire Prevention Fees	General Fund	\$560,000	\$588,000	\$28,000	[a]
Fire Emergency Med Svcs (EMS)	General Fund	\$5,269,000	\$5,310,000	\$41,000	[a]
Fire Junior Lifeguard	General Fund	\$1,228,000	\$1,302,000	\$74,000	[a]
Police - Animal Regulation	General Fund	\$136,000	\$146,000	\$10,000	[a]
Police - Records and Services	General Fund	\$498,000	\$523,000	\$25,000	[a]
Admin Svcs - Short-Term Rental Permits	General Fund	\$534,000	\$977,000	\$443,000	[c]
Total		\$18,099,000	\$19,036,000	\$937,000	

[a] Source: Current fee revenue based on average of FY 22/23 and FY 23/24 actual revenues.

[b] Planning fees include General Plan Maintenance Fee.

[c] Based on current volume of annual initial and renewal permit applications.

ATTACHMENT B

Newport Beach Municipal Code Section 3.36.030

Chapter 3.36

COST RECOVERY FOR USER SERVICES

3.36.030 Cost Recovery Percentages.

A. The municipal functions the City Council has determined to be user services and for which the City Council has initially determined the actual costs and the appropriate cost recovery percentage are described in the fee resolution. The cost recovery percentage appropriate for each user service shall be one hundred (100) percent with the exception of the user services listed in Exhibit "A" and those services for which the fee is limited by statute. The City Council may include in the fee resolution a schedule to phase in specific fee increases over a period not to exceed five years.

B. The City Council shall establish, pursuant to the fee resolution, the actual fee or charge for each user service described in the fee resolution. The fee or charge shall be based upon the actual cost of providing the user service, multiplied by the relevant cost recovery percentage.

C. The City Council may, without amending this chapter, modify (increase or decrease) the fee resolution to amend the amount of any fee or charge for, and the actual cost of providing, any user service upon a determination that there has been an increase or decrease in one or more of the cost factors relevant to the calculation of the actual cost of providing that service.

D. The City Council may modify the municipal functions determined to be user services in the fee resolution and the cost recovery percentage for any service only by amending this chapter.

E. Fees for service established in the fee resolution may be waived by:

1. The City Council;

2. The City Manager, up to an amount not to exceed one thousand dollars (\$1,000.00), per occurrence, for fees imposed on nonprofit organizations for nonprofit sponsored events; or

3. The City Manager or the Finance-Administrative Services Director/Treasurer up to an amount not to exceed five thousand dollars (\$5,000.00), per occurrence, if the City Manager or Finance-Administrative Services Director/Treasurer determines that the imposition of the fee would exceed the actual cost to the City or would result in duplicative fees for services rendered.

Exhibit A

The City’s cost of providing the following services shall be recovered through direct fees charged for services. Exhibit “A” limits cost recovery fees to the percentages or dollar amounts indicated below.

Service	Percentage of Cost or Amount to Be Recovered from Direct Fees
All Departments	
Appeals—For Any User Services Appeal Not Otherwise Specified—Appellant Successful	0%
Appeals—For Any User Services Appeal Not Otherwise Specified—Appellant Unsuccessful	50%
<u>Administrative Services Department</u>	
<u>Admin. Cite Hearings</u>	<u>0%</u>
<u>Parking Hearings</u>	<u>0%</u>
<u>Short Term Lodging Permit Suspension or Revocation Hearing—Appellant Successful</u>	<u>0%</u>
<u>Short Term Lodging Permit Suspension or Revocation</u>	<u>50%</u>

Service	Percentage of Cost or Amount to Be Recovered from Direct Fees
<u>Hearing—Appellant Unsuccessful</u>	
<u>Zero Bill Reprint</u>	<u>0%</u>
Community Development Department	
Chapter 17.65 Appeal—Appellant Successful	0%
Chapter 17.65 Appeal to City Council or Harbor Commission—Appellant Unsuccessful	50%
Building	
Appeals Board Hearing—Appellant Successful	0%
Appeals Board Hearing—Appellant Unsuccessful	50%
Harbor Construction	50%
Preliminary Plan Review	First Two Hours Free, Full Cost Thereafter
Planning	

Service	Percentage of Cost or Amount to Be Recovered from Direct Fees
Appeals to City Council or Planning Commission—Appellant Successful	0%
Appeals to City Council or Planning Commission—Appellant Unsuccessful	50%
Coastal Development Permit Application Appeals from Zoning Administrator to Planning Commission	0%
General Plan Maintenance Fee	12%
Reasonable Accommodation	0%
Finance Department	
Admin. Cite Hearings	0%
Parking Hearings	0%
Short Term Lodging Permit Suspension or Revocation Hearing—Appellant Successful	0%
Short Term Lodging Permit Suspension or Revocation	50%

Service	Percentage of Cost or Amount to Be Recovered from Direct Fees
Hearing—Appellant Unsuccessful	
Zero Bill Reprint	0%
Fire Department	
Emergency Medical Services	
Advanced Life Support (ALS)—Nontransport	\$ 400 <u>450</u>
Basic Life Support (BLS)—Nontransport	\$ 400 <u>450</u>
ALS First Responder Fee	\$ 400 <u>450</u>
BLS First Responder Fee	\$ 400 <u>450</u>
Harbor Department	
Chapter 17.65 Appeal—Appellant Successful	0%
Chapter 17.65 Appeal to City Council or Harbor Commission—Appellant Unsuccessful	50%

Service	Percentage of Cost or Amount to Be Recovered from Direct Fees
Deposit/Late Cancellation Fee for Use of Human Lift—Marina Park	0%
Deposit/Late Cancellation Fee for Use of Human Lift—Balboa Marina PD	0%
Library Services Department	
Black and White Copies from Self-Service Copier or Printer	\$0.15
Color Copies from Self-Service Copiers or Printers	\$0.45
Use Fees—Materials	\$1
Inter-Library Loan	\$5
Police Department	
Bike Licenses	0%
Citation Sign-off	\$10
Fingerprinting—City Portion	\$2530
Secondhand/Pawn Dealer Tag Check	0%

Service	Percentage of Cost or Amount to Be Recovered from Direct Fees
Registrant—Narcotics	0%
Registrant—Sex	0%
Animal Shelter	
Adoption Fee—Puppies	\$225
Adoption Fee—Senior Dog—Animal Over Eight (8) Years Old	\$70
Adoption Fee—Dog—All Other	\$150
Adoption Fee—Kittens	\$110
Adoption Fee—Senior Cat—Animal Over Eight (8) Years Old	\$70
Adoption Fee—Cat—All Other	\$90
Adoption Fee—Small Animals	\$45
Boarding Fee (per day)—Animals	\$25
Boarding Fee (per day)—Small Animals	\$10

Service	Percentage of Cost or Amount to Be Recovered from Direct Fees
Owner Turn-In Fee— Altered Animal	\$100
Owner Turn-In Fee— Unaltered Animal	\$200
Impound Fee—Dogs, Cats, Small Animals <u>Other Similar Size Animals</u>	\$6270
Public Works Department	
Chapter 17.65 Appeal— Appellant Successful	0%
Chapter 17.65 Appeal to City Council or Harbor Commission—Appellant Unsuccessful	50%
RGP Dredging Permit	100%
Recreation and Senior Services Department	
Adult Sports	50%—95%
Administrative Processing Fee	\$5
Badge Replacement	\$5

Service	Percentage of Cost or Amount to Be Recovered from Direct Fees
After School/Camp Programs	
Camps	20%—50%
After-School/Teen Program	20%—50%
Preschool Program	20%—50%
Aquatics	20%—50%
Contract Classes	50%—95%
Class Refunds	
\$74 or less	\$10
\$75 or more	\$20
Youth Sports	20%—50%
Special Events—Levels 1, 2, and 3	
Resident, Level 1 and Late Fees for Level 1	0%—20%
Resident, Levels 2—3 and Late Fees for Levels 2—3	20%—50%
Nonresident, Levels 1—2 and Late Fees for Level 1	20%—50%

Service	Percentage of Cost or Amount to Be Recovered from Direct Fees
Nonresident, Level 3 and Late Fees for Levels 2—3	50%—95%
Appeal to City Council—Appellant Successful	0%
Appeal to City Council—Appellant Unsuccessful	50%—95%
Natural Resources Programs	0%—20%
Senior Services	
OASIS Transportation	\$1—\$3 each way
Contract Classes	20%—50%
Fitness Center	50%—95%
Utilities Department	
Construction Water Meter Establishment	50%
Fats, Oils, and Grease (FOG) Annual Permit	0%
City Council, Board, Commission, Committee or Any Individual Member Thereof When Acting	

Service	Percentage of Cost or Amount to Be Recovered from Direct Fees
Within the Scope of Their Official Duties	
Review from a Lower Body or Official	\$0

(Ord. 2024-12 § 1, 2024; Ord. 2023-22 § 184, 2023; Ord. 2023-7 § 1, 2023; Ord. 2022-10 §§ 3, 4, 2022; Ord. 2021-13 § 1, 2021; Ord. 2021-7 § 1, 2021; Ord. 2020-10 § 1, 2020; Ord. 2020-5 § 4, 2020; Ord. 2018-15 § 1, 2018; Ord. 2018-13 § 1, 2018; Ord. 2016-14 § 1, 2016; Ord. 2015-29 § 1, 2015; Ord. 2015-9 § 1, 2015; Ord. 2013-18 §§ 1, 2, 2013; Ord. 2013-1 § 1, 2013; Ord. 2011-28 § 1, 2011; Ord. 2011-10 § 1, 2011; Ord. 2009-32 § 1 (Exh. A), 2010; Ord. 2009-21 § 1 (Att. 1), 2009; Ord. 2008-14 § 1 (Exh. 1) (part), 2008; Ord. 2004-4 § 3, 2004; Ord. 2002-26 Exh. A, 2002; Ord. 2000-24 § 1, 2000; Ord. 98-18 § 1, 1998; Ord. 97-8 §§ 1 (part), 2, 1997)



FEE STUDY UPDATE

Finance Committee Meeting - April 16, 2026

TYPES OF FEES & FINES

Cost Recovery-Based User Fees

Fees limited to recovering the cost of providing the service

Example: Building Permits

Market Rate User Fees

The city can charge whatever price the market will pay
(must be competitive)

Example: Facility Rentals

Fees Set by Law

Some fees are set by Federal or State law

Example: Passport Service

Taxes under Propositions 218 & 26

Certain fees constitute taxes and may not be increased
without a vote of the people

Example: Business Licenses

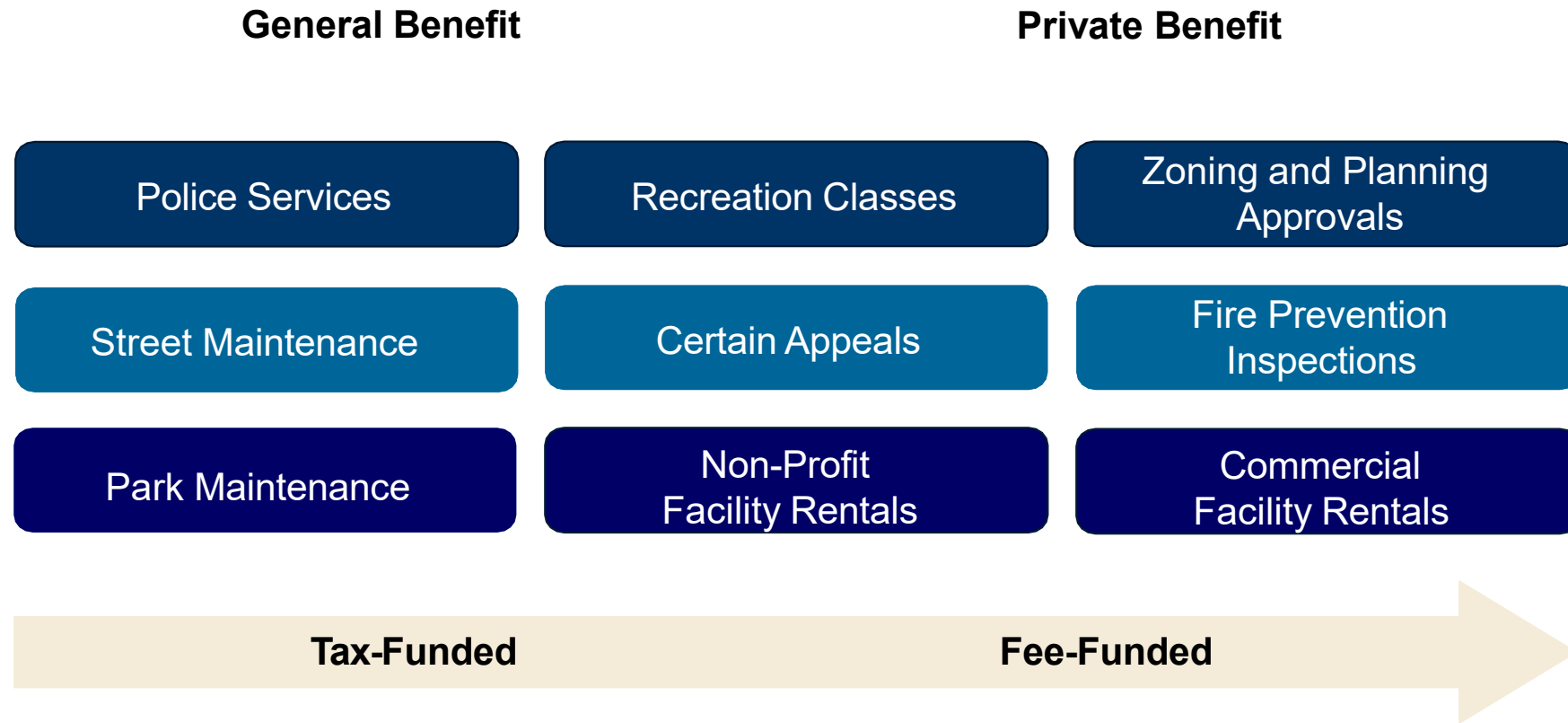
Fines

Fines are not subject to cost recovery rules and may be
set by the Council

Example: Library Fines



DEGREE OF GENERAL VS. PRIVATE BENEFIT



AUTHORITY FOR COST-RECOVERY BASED USER FEES

Fiscal Sustainability Plan

Establish appropriate cost-recovery targets and adjust fee structure to ensure that the fees continue to meet cost recovery targets.

City Council Policy F-4 – Revenues Measures

The City will establish appropriate cost-recovery targets for its fee structure and will annually adjust its fee structure to ensure that the fees continue to meet cost recovery targets.

Newport Beach Municipal Code Section 3.36.030 mandates 100% cost recovery (except for subsidized services identified in the municipal code)



COST RECOVERY-BASED USER FEES

- Fees cannot exceed the cost of providing the service
- Considerations:
 - Degree of private benefit
 - Appropriate cost recovery level
 - Size of increase that would result from full cost recovery
- Calculation of the maximum fee is a math exercise
- Type of fee varies based on fit (flat, tiered based on effort, or deposit-based)
- Degree of cost recovery is a policy decision



EXAMPLE: COST OF SERVICE ANALYSIS



Fully Burdened Hourly Rates:

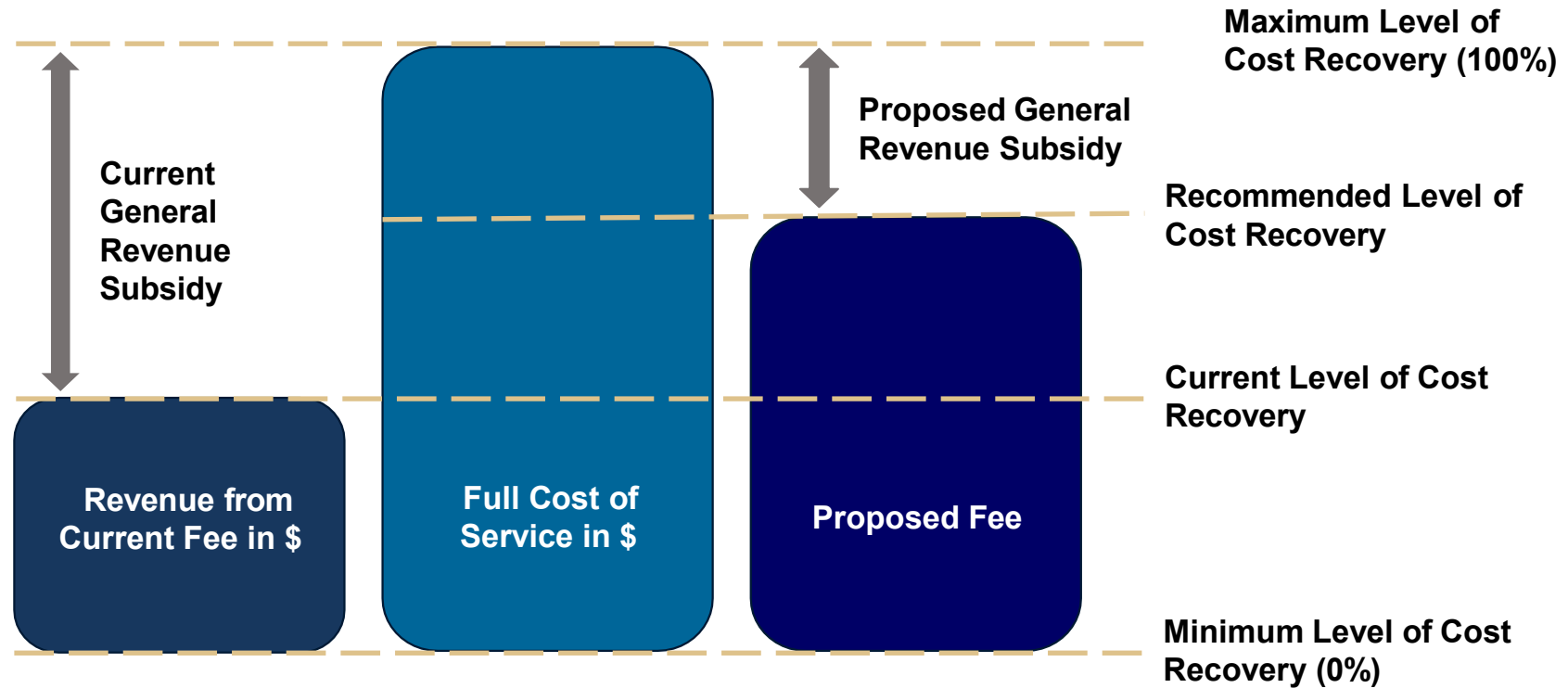
- Direct and indirect labor costs
- Services and supplies
- Agency overhead

Estimated or Known Times for Providing Services

Maximum Fee Amount



COST RECOVERY ANALYSIS



FY 25-26 FEE STUDY UPDATE

- Departments studied
 - Community Development
 - Fire
 - Police
- Other fee updates as set forth on slide 12



COMMUNITY DEVELOPMENT

Fees Last Updated: 2023

Sample Services: Entitlement review and development applications for zoning code compliance. Construction plan review, permitting, and inspection.

New Fees:

Additional Plan Review/Additional Hearing Fee

Net Revenue Impact:

\$316,000

Fee Changes:

- Categorization of fees where there is plan review, the fee has been split into two sections to identify building and planning components of the Plan Review check.
- Fees have been updated with clearer notes and improved presentation for easier reference.
- Stakeholder Review: Staff reviewed proposed fee adjustments with the regional Building Industry Association (BIA).



FIRE DEPARTMENT

Fees Last Updated: 2023

Sample Services: Inspections, plan reviews, operational permits, EMS fees and paramedic subscription fees, Junior Lifeguard Program Fees

New Fees:

- 1) Care Facility / Hospital Lift Assist
- 2) Hazardous Materials Response
- 3) Plan Revisions
- 4) General Inspection Fee
- 5) Multi-Family Apartment / Condos

Net Revenue Impact:

\$143,000

Fee Changes:

- Emergency Ambulance Transportation – fee removed as standalone
- Advanced Life Support Non-Transport, Basic Life Support Non-Transport, ALS First Responder Fee, BLS First Responder Fee proposed NBMC 3.36.030 changes
- Junior Lifeguard Program fee phase in



POLICE DEPARTMENT

Fees Last Updated: 2023

Sample Services: Specialized permit review, vehicle release, Animal regulation fees

New Fees:

1) E-Bike Impound Release Fee

Net Revenue Impact:

\$35,000

Fee Changes:

- Various reports have been consolidated under one Police Reports fee
- Alarm fees throughout the schedule have been grouped together
- Proposed changes to NBMC 3.36.030 to adjust subsidy amounts
- Taxicab Permitting fees proposed to be moved to Administrative Service Department



OTHER UPDATES

- **Administrative Services Department:**
 - Short-Term Lodging Permit Fees
 - Parking Penalties – 22500(n) CVC Parked Near Crosswalk



FISCAL IMPACT OF FEE UPDATES

Fee Related Services	Fund	Current Fee Revenue	Proposed Fee Revenue	Fiscal Impact	Note
Development: Building Fees	General Fund	\$8,893,000	\$9,160,000	\$267,000	[a]
Development: Planning Fees	General Fund	\$981,000	\$1,030,000	\$49,000	[a],[b]
Fire Prevention Fees	General Fund	\$560,000	\$588,000	\$28,000	[a]
Fire Emergency Med Svcs (EMS)	General Fund	\$5,269,000	\$5,310,000	\$41,000	[a]
Fire Junior Lifeguard	General Fund	\$1,228,000	\$1,302,000	\$74,000	[a]
Police - Animal Regulation	General Fund	\$136,000	\$146,000	\$10,000	[a]
Police - Records and Services	General Fund	\$498,000	\$523,000	\$25,000	[a]
Admin Svcs - Short-Term Rental Permits	General Fund	\$534,000	\$977,000	\$443,000	[c]
Total		\$18,099,000	\$19,036,000	\$937,000	

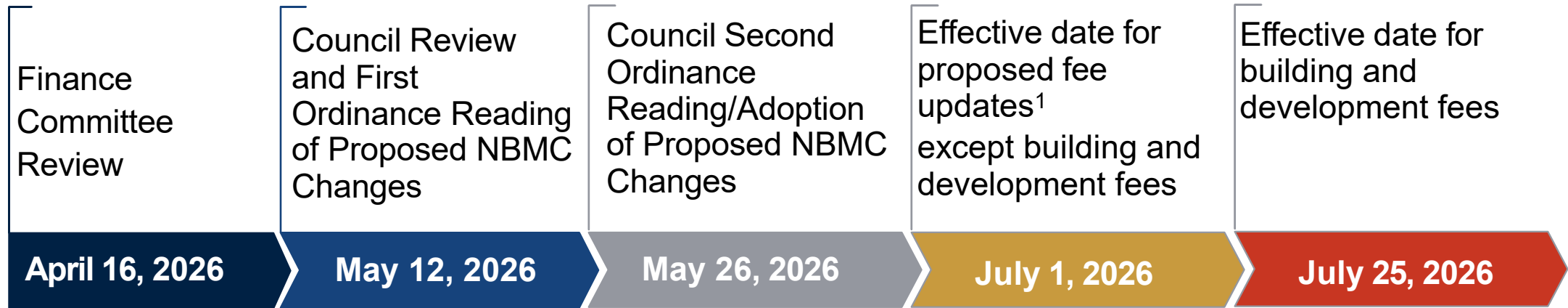
[a] Source: Current fee revenue based on average of FY 22/23 and FY 23/24 actual revenues.

[b] Planning fees include General Plan Maintenance Fee.

[c] Based on current volume of annual initial and renewal permit applications.



TIMELINE & RECOMMENDATION



Recommendation

Review the proposed fee updates and provide any recommendations for consideration by the City Manager and City Council.



1 – CPI adjustments included

QUESTIONS?





**CITY OF NEWPORT BEACH
FINANCE COMMITTEE
STAFF REPORT**

Agenda Item No. 6C
April 16, 2026

TO: HONORABLE CHAIR AND MEMBERS OF THE COMMITTEE

FROM: ADMINISTRATIVE SERVICES DEPARTMENT
Jason Al-Imam, Administrative Services Director/Treasurer
949-644-3123, jalimam@newportbeachca.gov

**SUBJECT: FACILITIES FINANCIAL PLAN (FFP) AND HARBOR & BEACHES
MASTER PLAN (HBMP)**

SUMMARY:

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 and community goals. The FFP and HBMP have been updated to reflect the current estimated cost to fund the construction and or renovation of City facilities and harbor-related capital projects, which are presented to the Finance Committee for feedback and consideration.

RECOMMENDED ACTION:

Review and discuss the report on the Facilities Financial Plan and the Harbor & Beaches Master Plan, accept staff's recommended funding levels, and provide any additional recommendations for consideration by the City Manager and City Council.

DISCUSSION:

Each year, as part of the budget process, staff prepares updates to the FFP and HBMP and by way of this report, these updates are subsequently presented to the Finance Committee to consider the adequacy of the funding allocations from the General Fund to the FFP and HBMP. Prior to this report, the Harbor Commission reviewed the HBMP updates on January 14, 2026, and the City Council held preliminary discussions on the FY 2026–27 Capital Improvement Program (CIP) and FFP during the Council Planning session held on January 31, 2026

The dashboard presentations of the FFP and HBMP reflect a five-year outlook and include a “future” column on applicable charts that captures the remaining projects beyond the first five years. A complete summary of projects – including the project estimates and timeframes – are included within the respective project planning worksheets for each plan. Since there is considerable variability in the cost estimates and timing in which the projects in the outer years of both plans may be completed, the dashboards 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

In addition to the annual CIP, and in accordance with 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.

Under current policy, the annual contribution from the General Fund to the FFP is set at \$8.6 million or 3% of General Fund revenues, whichever is greater. For Fiscal Year 2025-26, the General Fund contribution to the FFP is budgeted at \$15.4 million, which includes \$8.6 million for debt service and \$6.8 million for projects.

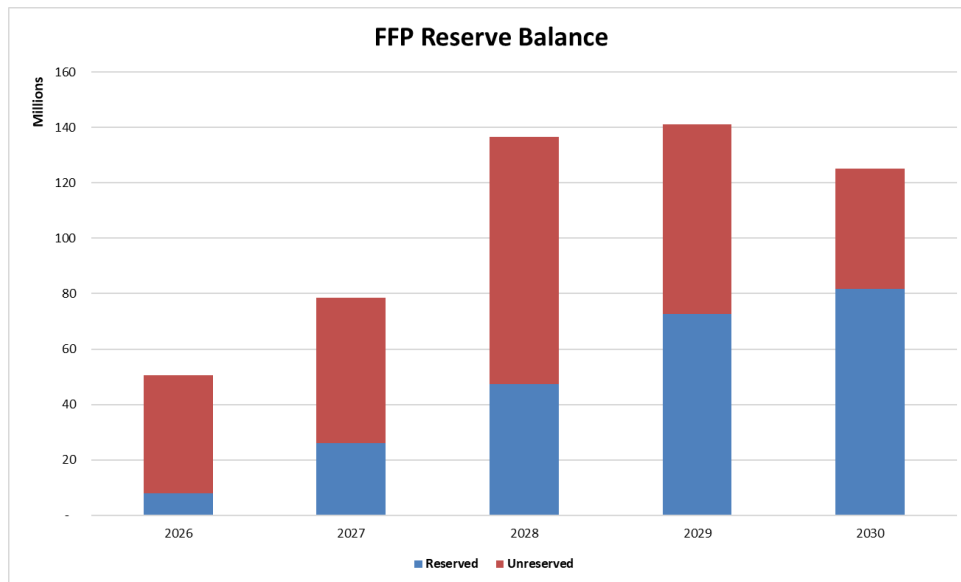
Adequacy of Debt Service Contributions – Funding for the debt service for the Civic Center and Fire Station No. 2 comes from the FFP Fund. The debt service associated with the 2010B and 2020 Certificates of Participation (COPs) varies by year but is currently approximately \$8.6 million net of the expected subsidy from the U.S. Treasury on the 2010B COPs.

Fees Generated by Development Agreements and Developer Impact Fees – Staff annually prepare a projection of fees related to development agreements that are expected to be received in future fiscal years, as well as developer impact fees approved with the Nexus Study adopted by the City Council on November 12, 2024. Development Agreements and Developer Impact Fee funds are restrictive in nature and are only able to be used on eligible projects. Estimates are subject to change with annual updates based on current information about project status and anticipated fund collection timing. These funds are deposited into the FFP Fund when received and are available to fund FFP projects including both new and replaced/renovated facilities. Staff applies the use of these funds to eligible projects on the plan and reserves the balance of these fees within the fund. The Reserved FFP Balance, which is comprised of the various Development Agreements and Development Impact Fees, is shown on the table below, along with the anticipated annual collections for each fee type, respectively.

	2026	2027	2028	2029	2030	2031
	50,649,304	78,394,288	136,427,999	141,088,411	125,112,782	115,947,473
Reserved FFP Balance						
Park In Lieu Fees	4,412,924	19,574,353	31,320,891	55,120,891	59,459,927	58,004,962
Public Safety Fees	1,761,000	2,392,687	3,573,356	(0)	(0)	(0)
Recreation Developer Impact Fees	1,061,025	2,634,097	7,880,132	14,323,969	17,284,049	17,284,049
Police Developer Impact Fees	228,008	566,695	1,694,035	0	636,103	636,103
Fire Developer Impact Fees	390,548	970,676	2,901,664	3,135,182	4,207,685	0
Unreserved FFP Balance	42,795,800	52,255,781	89,057,921	68,508,370	43,525,019	40,022,359

The FFP assumes that contributions will continue at the proposed funding level for Fiscal Year 2026-27, which includes \$5 million in additional discretionary contributions exceeding the minimum required by Council Policy F-28. At this funding level, adequate funds are available for the projects outlined in the FFP. The City’s Reserve Policy (Council Policy F-2) sets a minimum reserve target for the FFP Fund equal to the maximum annual debt service amount, which is \$8.6 million. The FFP also maintains a reserve balance that meets or exceeds the level required by the Reserve Policy each year.

The FFP includes updates to the project list and corresponding project costs to reflect inflation-indexed unit costs. Under the current iteration of the FFP, adequate funds are on hand for all FFP projects, and the minimum reserve balance remains above the \$8.6 million minimum level outlined in the City’s Reserve Policy as illustrated in the chart below.



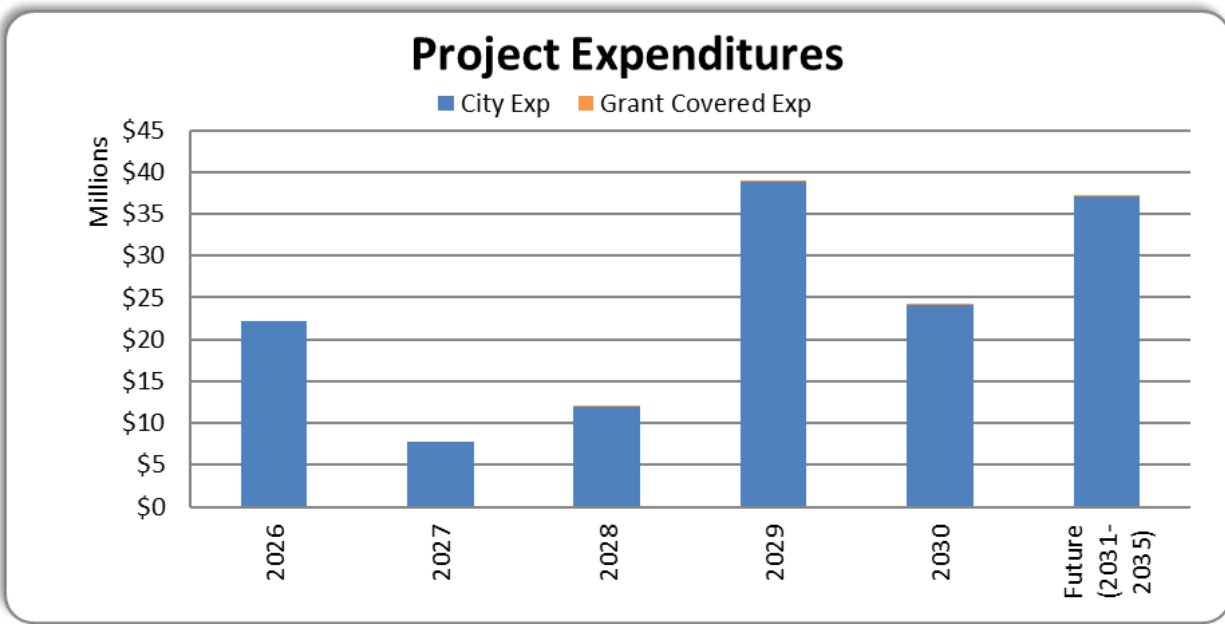
Adequate funds are projected to be available to support the projects outlined in the FFP. This projection depends on the timing of development fees, a key funding source for capital projects, as well as additional discretionary contributions from the General Fund at the same level as in Fiscal Year 2026-27.

Harbor & Beaches Master Plan

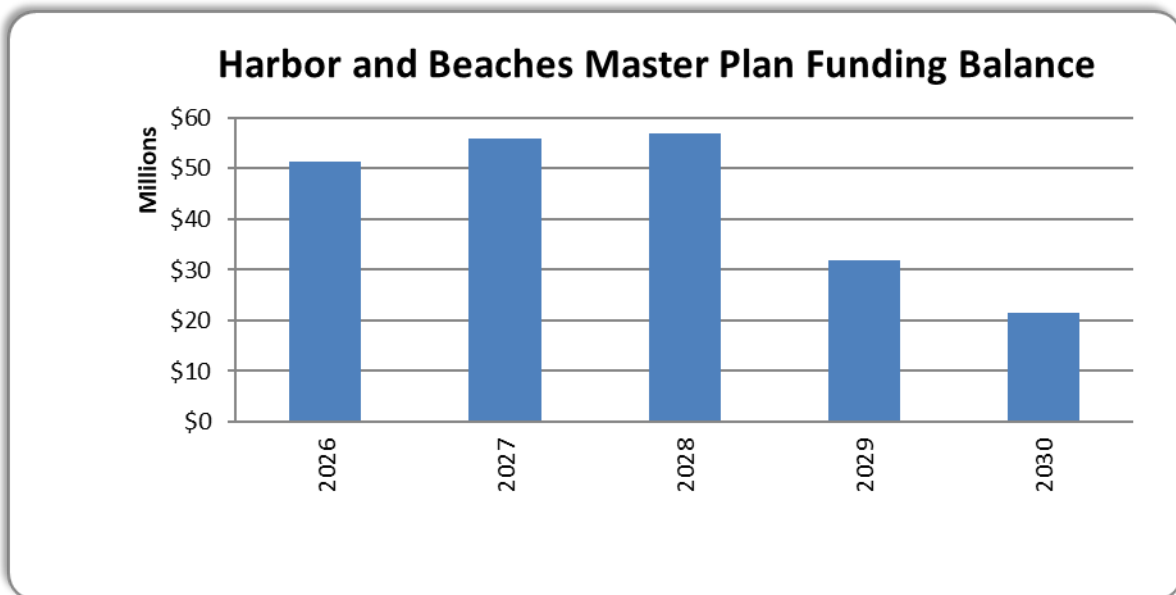
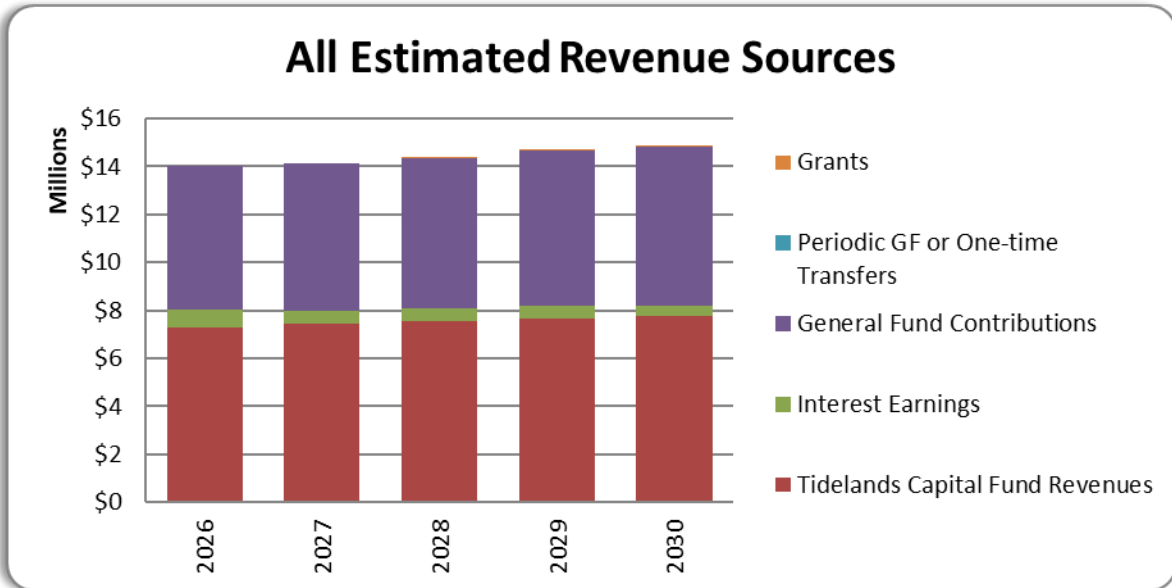
The HBMP is funded from two sources – a portion of Tidelands revenues and an annual transfer from the General Fund. With the implementation of permit and rent increases authorized by the City Council in 2010, staff was directed to deposit incremental rent increases from certain harbor revenue sources to a new Tidelands Capital Fund. The intent was to set aside the incremental increases from these adjustments to finance critical in-Harbor capital improvements, like sea wall repair, dredging, and piers. Historically, the Tidelands Operating Fund has not generated sufficient revenue to cover the full cost of operations, in large part because of the public safety costs (lifeguards, emergency medical response, and police services) associated with the ocean beaches and other Tidelands property. Similarly, the incremental rents dedicated to the Tidelands Capital Fund are not sufficient to fund the capital improvement projects contemplated in the HBMP. Due to the ongoing gap between Tidelands capital revenues and expenditures, the City’s General Fund has transferred a variable amount to provide sufficient funding for HBMP projects to be completed. In Fiscal Year 2025-26, the General Fund has contributed \$5.9 million to the Tidelands Capital Fund. In addition, \$6.1 million is projected to be deposited into the Tidelands Capital Fund in Fiscal Year 2026-27, which is derived from incremental revenue from certain harbor revenue sources (e.g. property leases, piers, etc.).

Pursuant to the Finance Committee’s recommendation in February 2022, the current funding policy for the HBMP reflects an index of the General Fund contribution of \$4.7 million in Fiscal Year 2023-24 which has since increased annually by 2.5%.

This HBMP has been substantially updated to reflect inflation-indexed unit costs across the project list. Total project costs decreased by approximately \$6.2 million compared to the March 13, 2025 iteration, driven primarily by cost reductions on a major project.



This iteration of the HBMP also includes updates to the anticipated external contributions, primarily to reflect the current estimate of grant receipts for future dredging projects. Adequate funds are projected to be on hand to fund the HBMP projects for the next fifteen years.



Facilities Maintenance Management Plan (FMMP)

It should also be noted that the City has a separate funding program known as the FMMP, which sets aside funds for maintenance efforts related to City facilities. The current annual General Fund contribution is \$2.5 million and is scheduled to remain flat until such time as

the Public Works Department determines that a change is appropriate due to a material increase in the number of City facilities being maintained or other factors. Currently, staff is not recommending any changes to the General Fund contributions toward this program.

Submitted by:

/s/ Jason Al-Imam

Jason Al-Imam
Administrative Services Director/Treasurer

Attachments:

- A. Facilities Financial Plan
- B. Harbor & Beaches Master Plan

ATTACHMENT A
Facilities Financial Plan

Active Projects																
Current Age From: 2026																
Ref	New / Replacement	Function	Project	Yr Built / Refurb	OG yr Built	Repl Sq Ft	Est \$/Sq Ft	2026	Useful Life	Years to Start	Project Estimate	FY Design Year	FY Const Start Year	FV Cost Est @ 2.5% Growth	Private Contributions	Net Proposed Cost
5	R	Municipal Operations	Corporation Yard (Bldg B & Warehouse) - Phase 2	TBD					40	8	7,000,000	2032	2034	8,528,820		8,528,820
4	R	Gen Gov	15th Street Beach Restroom	1961	1961	1,100	1,200	65	60	1	2,040,000	2024	2027	1,353,000		1,353,000
6	R	Fire/Library	FS 1 - Peninsula/Balboa Library	TBD	2028	10,877	1,400	-2	60	62	14,495,800	2085	2027	67,007,257	850,000	66,157,257
7	R	Rec Facility	Bonita Creek - Artificial Turf Replacement	2015	2015	1,700,000	12	11	10	1	2,040,000	2026	2027	2,091,000		2,091,000
37	N	Gen Gov	PCH Ped Bridge at Superior	TBD	TBD					3	27,000,000	2027	2029	29,076,047	21,807,035	7,269,012
38	R	Rec Facility	Grant Howald - Artificial Turf Replacement	2021	2021	66,000	12	5	10	5	792,000	2030	2031	896,075		896,075
8a	R	Police	Police Station	1973	1973	75,000	1,827	53	60	3	137,000,000	2026	2029	147,534,016		147,534,016
8b	N	Police	Police Parking Structure (275 Stalls)	TBD	TBD	275	90,909			3	25,000,000	2026	2029	26,922,266		26,922,266
9	R	Rec Facility	Newport Theatre Arts Center	1973	1973	7,950	900	53	60	7	7,155,000	2030	2033	8,505,047	4,252,523	4,252,523
11	R	Rec Facility	Lawn Bowling Facility (San Joaquin Hills Park)	1974	1974	2,750	800	52	60	8	2,200,000	2031	2034	2,680,486		2,680,486
3	R	Rec Facility	Arroyo Park Synthetic Turf Field	2024	2024	102,500	12	2	10	8	1,230,000	2032	2034	1,498,636		1,498,636
12	R	Fire	FS 3 - Santa Barbara	1971	1971	13,500	1,400	55	60	5	18,900,000	2029	2031	21,383,615		21,383,615
13	R	Fire	Lifeguard HQ Replacement	1988	1965	3,000	1,400	38	50	12	4,200,000	2035	2038	5,648,533		5,648,533
15	R	Rec Facility	Community Youth Center (CYC) - Grant Howald	2008	1988	5,658	850	18	30	12	4,809,300	2035	2038	6,467,974		6,467,974
10	R	Fire	FS 6 - Mariners (living area rebuild)	2009	1957	3,000	1,400	17	30	13	4,200,000	2036	2039	5,789,746		5,789,746
14	R	Rec Facility	Carroll Beek Center	2010	1980	1,500	900	16	30	14	1,350,000	2037	2040	1,907,515		1,907,515
17	R	Rec Facility	Cliff Drive Community Room	2022	1960	761	900	4	30	26	684,900	2051	2052	1,301,510		1,301,510
18	R	Fire	FS 4 - Balboa Island	1994	1994	4,600	1,400	32	60	28	6,440,000	2051	2054	12,857,428		12,857,428
16	R	Rec Facility	Bonita Creek Community Ctr.	2024	1988	2,876	850	2	30	28	2,444,600	2051	2054	4,880,632		4,880,632
19	R	Fire	FS 8 - Npt. Coast	2002	1995	7,000	1,400	24	60	29	9,800,000	2052	2055	20,054,792		20,054,792
20	R	Library	Library-Central	2013	1997	65,000	850	13	60	31	55,250,000	2054	2057	118,787,874		118,787,874
2	R	Rec Facility	Newport Coast Pickleball Court	2024	2024	28,700	45	2	40	38	1,291,500	2062	2064	3,300,664		3,300,664
21	R	Library	Library-Mariners	2006	2006	15,300	850	20	60	40	11,478,750	2063	2066	30,821,177		30,821,177
22	R	Fire	FS 7 - SAH	2007	2007	11,000	1,400	19	60	41	15,400,000	2064	2067	42,383,733		42,383,733
23	R	Rec Facility	Newport Coast Community Ctr.	2007	2007	16,900	850	19	60	41	14,365,000	2064	2067	39,535,216		39,535,216
39	R	Rec Facility	CDM Concessions/LGHQ	2007	2007	2,338	850	19	60	41	1,987,300	2064	2067	5,469,428		5,469,428
24	R	Rec Facility	Girls & Boys Club (East Bluff Park)	2019	1971	11,800	850	7	50	43	10,030,000	2066	2069	29,001,946		29,001,946
25	R	Rec Facility	OASIS Senior Ctr.	2010	2010	43,200	850	16	60	44	36,720,000	2067	2070	108,831,033		108,831,033
26	R	Gen Gov	Civic Center	2013	2013	123,000	850	13	60	47	104,550,000	2070	2073	333,691,935		333,691,935
27	R	Gen Gov	Council Chambers	2013	2013	5,600	850	13	60	47	4,760,000	2070	2073	15,192,478		15,192,478
28	R	Rec Facility	Marina Park	2015	2015	24,390	850	11	60	51	20,731,500	2074	2077	73,037,830		73,037,830
29	R	Fire	FS 6 - Mariners (apparatus bay only)	2018	1957	1,436	1,400	8	60	52	2,010,400	2075	2078	7,259,780		7,259,780
30	R	Fire/Library	FS 5 and CDM Library	2019	2019	10,300	1,400	7	60	53	14,420,000	2076	2079	53,374,046		53,374,046
31	R	Police	Animal Shelter	2022	1955	2,320	850	4	30	26	1,972,000	2049	2052	3,747,377		3,747,377
32	R	Fire	FS 2 - Fire Station No 2	2022	1952	11,600	1,400	4	60	56	16,240,000	2080	2082	64,732,516		64,732,516
33	R	Fire	Newport Jr. Guard Building	2024	2024	5,400	850	2	60	58	4,590,000	2081	2084	19,221,925		19,221,925
1	R	Library	Library Lecture Hall	2025	2025	9,814	2,500	1	60	59	24,535,000	2082	2085	105,315,943		105,315,943
34	R	Gen Gov	Civic Center Parking Structure (450 Stalls)	2013	2013	450	22,000	13	75	62	9,900,000	2085	2088	45,763,038		45,763,038
41	N	Rec Facility	City Aquatic Center	TBD	TBD					1	40,000,000	TBD	TBD	41,000,000		41,000,000
Total																1,489,942,776

Unfunded/Unapproved Potential Projects																
A	Municipal Operations	Utilities Yard/Admin Bldg		1970	1970	4,500	850	56	60	4	3,825,000	2028	2030	4,222,084		4,222,084
B	Municipal Operations	Corporation Yard/Admin Bldg		1984	1984	3,400	850	42	60	18	2,890,000	2041	2044	4,507,414		4,507,414
C	Rec Facility	West Newport Community Center		TBD	TBD	11,000	1,500	-			16,500,000			16,500,000		16,500,000
40	Rec Facility	Lower Castaways Park								2	26,500,000	2026	2028	27,841,563		27,841,563
Total																53,071,061

TOTAL ACTIVE PROJECTS - 3/14/25	1,399,339,890
NET INCREASE IN ACTIVE PROJECTS	90,602,886
TOTAL ACTIVE PROJECTS - 4/16/26	1,489,942,776

ATTACHMENT B

Harbor & Beaches Master Plan

HARBOR & BEACHES MASTER PLAN PROJECTS

Ref #	Project	Category	YR Built	Last Refurb.	Cost	Remodel	Sq Ft	Units Measurement	Total Units	Today's Unit Cost	Current Age:	Estimated Useful Life	Years to Start	Project Estimate	FY Design Start Year	FY Const Start Year	FV Cost Est @2.5% Growth	External Contributions	Net Proposed Cost
UTILITIES																			
32	Tide Gate Valve Program (Peninsula, 62 total): Ongoing	Gate Valves	0	0				EA	62	\$65,000	**	25	2	\$4,030,000	2027	2028	\$4,234,019		\$4,234,019
SUBTOTAL														\$4,030,000		\$4,234,019	\$0	\$4,234,019	
BULKHEAD/STRUCTURES																			
39	Bulkhead (Lower Castaways): Replace	Bulkhead	0	0				LF	265	\$10,000	**	80	3	\$2,650,000	2027	2029	\$2,853,760		\$2,853,760
45	Balboa Island (Grand Canal & West End): Replace Bulkhead	Bulkhead	1930					LF	4,685	\$12,000	96	81	3	\$56,220,000	2026	2028	\$60,542,791		\$60,542,791
84	Bulkhead (West Newport Street Ends): Repair / Replace Program (Phase II)	Bulkhead	0	0				LF	1,560	\$10,000	**	80		\$15,600,000	2028	2030	\$15,600,000		\$15,600,000
85	Bulkhead (Peninsula Street Ends): Repair / Replace Program (Phase II)	Bulkhead	0	0				LF	1,982	\$10,000	**	80		\$19,820,000	2028	2030	\$19,820,000		\$19,820,000
81	Balboa Island (Grand Canal & West End): Boardwalk & Drainage	Other	1930	0				SF	32,950	\$25	**	80	3	\$823,750	2026	2028	\$887,089		\$887,089
46	Balboa Island (East & South Little Island): Replace Bulkhead	Bulkhead	1930					LF	2,730	\$12,000	96	80	9	\$32,760,000	2026	2034	\$40,912,751		\$40,912,751
82	Balboa Island (East & South Little Island): Boardwalk & Drainage	Other	1930	0				SF	20,005	\$25	96	80	8	\$500,125	2026	2034	\$624,588		\$624,588
47	Balboa Island (South & North): Replace Bulkhead	Bulkhead	1930					LF	5,861	\$12,000	96	82	14	\$70,332,000	2026	2039	\$99,377,275		\$99,377,275
83	Balboa Island (South & North): Boardwalk & Drainage	Other	1930	0				SF	46,888	\$25	95	80	14	\$1,172,200	2026	2039	\$1,656,288		\$1,656,288
61	Bulkhead (American Legion): Replace	Bulkhead	1957	0				LF	336	\$10,000	69	95	31	\$3,360,000	2053	2056	\$7,224,023		\$7,224,023
65	Bulkhead (West Newport Street Ends): Repair / Replace Program	Bulkhead	0	0				LF	162	\$10,000	**	80	2	\$1,620,000	2025	2027	\$1,702,013		\$1,702,013
66	Bulkhead (Corona Del Mar): Replace	Bulkhead	0	0				LF	175	\$10,000	**	80	20	\$1,750,000	2042	2045	\$2,867,579		\$2,867,579
67	Bulkhead (Promontory Bay): Replace	Bulkhead	1972	0				LF	1,158	\$10,000	54	80	20	\$11,580,000	2042	2045	\$18,975,178		\$18,975,178
69	Bulkhead (Rhine Wharf): Replace	Bulkhead	1960	0				LF	343	\$10,000	66	80	15	\$3,430,000	2036	2040	\$4,967,663		\$4,967,663
71	Bulkhead (Peninsula Street Ends): Repair / Replace Program	Bulkhead	0	0				LF	235	\$10,000	**	80	2	\$2,350,000	2025	2028	\$2,468,969		\$2,468,969
27	Bulkhead (Balboa Yacht Basin): Replace	Bulkhead	1985	0				LF	1,370	\$10,000	41	80	40	\$13,700,000	2062	2065	\$36,785,375		\$36,785,375
37	Bulkhead (Marina Park): Replace	Bulkhead	2015	0				LF	857	\$10,000	11	90	80	\$8,570,000	2101	2105	\$61,785,996		\$61,785,996
SUBTOTAL														\$246,238,075		\$379,051,336	\$0	\$379,051,336	
PUBLIC PIERS - REPAIR / REPLACE																			
11	Public Pier (15th St): Float only	Piers	1967	2025				EA	1	\$150,000	0	20	1	\$150,000	2043	2045	\$153,750		\$153,750
12	Public Pier (19th St): Float only	Piers	1957	2025				EA	1	\$150,000	0	20	1	\$150,000	2043	2045	\$153,750		\$153,750
13	Public Pier (Coral Ave): Float only	Piers	1940's	2025				EA	1	\$80,000	0	20	1	\$80,000	2043	2045	\$82,000		\$82,000
14	Public Pier (Fernando St): Float only	Piers	0	2025				EA	1	\$90,000	0	20	1	\$90,000	2043	2045	\$92,250		\$92,250
15	Public Pier (M St): Float only	Piers	1940	2025				EA	1	\$100,000	0	20	1	\$100,000	2043	2045	\$102,500		\$102,500
16	Public Pier (Opal Ave): Float only	Piers	1940's	2025				EA	1	\$80,000	0	20	1	\$80,000	2043	2045	\$82,000		\$82,000
17	Public Pier (Park Ave): Float only	Piers	1940's	2025				EA	1	\$80,000	0	20	1	\$80,000	2043	2045	\$82,000		\$82,000
18	Public Pier (Washington St): Float only	Piers	1940's	2025				EA	1	\$80,000	0	20	1	\$80,000	2043	2045	\$82,000		\$82,000
28	Ocean Piers Biennial Maintenance Program - (Balboa & Newport)	Piers	1940	2022				EA	1	\$550,000	83	0	1	\$550,000	2025	2026	\$563,750		\$563,750
30	Public Pier (Emerald Ave): Float only	Piers	1940's	2025				EA	1	\$100,000	0	20	1	\$100,000	2043	2045	\$102,500		\$102,500
31	Public Pier (Sapphire Ave): Float & Gangway only	Piers	1940's	2025				EA	1	\$80,000	0	20	1	\$80,000	2043	2045	\$82,000		\$82,000
42	Balboa Yacht Basin Slips: Replace	Slips Marina	1928	1985				EA	172	\$35,000	38	40	2	\$9,500,000	2025	2027	\$9,980,938		\$9,980,938
52	Public Pier (15th St): Pier only	Piers	1967	1986				EA	1	\$150,000	**	40	15	\$150,000	2037	2040	\$217,245		\$217,245
74	Public Pier (19th St): Pier Platform & Gangway	Piers	1957	1986				EA	1	\$70,000	**	40	15	\$70,000	2037	2040	\$101,381		\$101,381
53	Public Pier (Coral Ave): Pier only	Piers	1940's	1985				EA	1	\$125,000	38	40	15	\$125,000	2037	2040	\$181,037		\$181,037
54	Public Pier (Emerald Ave): Pier only	Piers	1940's	1986				EA	1	\$125,000	37	40	15	\$125,000	2037	2040	\$181,037		\$181,037
55	Public Pier (Fernando St): Pier only	Piers	0	1985				EA	1	\$125,000	**	40	15	\$125,000	2037	2040	\$181,037		\$181,037
56	Public Pier (M St): Pier only	Piers	1940	1985				EA	1	\$175,000	38	40	15	\$175,000	2037	2040	\$253,452		\$253,452
57	Public Pier (Opal Ave): Pier only	Piers	1940's	1985				EA	1	\$125,000	**	40	15	\$125,000	2037	2040	\$181,037		\$181,037
58	Public Pier (Park Ave): Pier only	Piers	1940's	1986				EA	1	\$125,000	**	40	15	\$125,000	2037	2040	\$181,037		\$181,037
59	Public Pier (Sapphire Ave): Pier only	Piers	1940's	1985				EA	1	\$125,000	**	40	15	\$125,000	2037	2040	\$181,037		\$181,037
60	Public Pier (Washington St): Pier only	Piers	1940's	1985				EA	1	\$150,000	**	40	15	\$150,000	2037	2040	\$217,245		\$217,245
62	Public Pier (Rhine Wharf): Float only	Piers	2007	0				EA	1	\$200,000	16	40	22	\$200,000	2045	2047	\$344,314		\$344,314
64	Public Pier (Grand Canal, Balboa Ave): Pier Platform	Piers	2017	2012				EA	1	\$25,000	6	20	13	\$25,000	2037	2038	\$34,463		\$34,463
68	Public Pier (Rhine Wharf): Pier Platform & Gangway (aluminum) only	Piers	2007	0				EA	1	\$140,000	16	50	32	\$140,000	2055	2057	\$308,526		\$308,526
70	Marina Park Slips: Replace	Slips Marina	2015	0				EA	23	\$35,000	8	40	30	\$805,000	2052	2055	\$1,688,542		\$1,688,542
72	Public Pier (Balboa Marina West): Float only	Piers	2025	0				EA	1	\$600,000	2	40	39	\$600,000	2062	2064	\$1,571,745		\$1,571,745
73	Public Pier (Balboa Marina West): Gangway (aluminum)	Piers	2025	0				EA	1	\$70,000	0	50	49	\$70,000	2072	2074	\$234,729		\$234,729
26	Public Pier (Central Ave): Pier Platform & Gangway (aluminum) only	Piers	2017	0				EA	1	\$140,000	6	50	42	\$140,000	2065	2067	\$394,939		\$394,939
75	Public Pier (Central Ave): Float only	Piers	2017	0				EA	1	\$200,000	6	40	32	\$200,000	2055	2057	\$440,751		\$440,751
10	Ocean Pier (Newport): Replace	Piers	1940	0				EA	1	\$20,000,000	83	85	2	\$20,000,000	2028	2030	\$21,012,500		\$21,012,500
23	Ocean Pier (Balboa): Replace	Piers	1940	0				EA	1	\$15,000,000	83	85	12	\$15,000,000	2034	2037	\$20,173,332		\$20,173,332
76	Public Swim Float (10th St): Replace	Piers	1950's	2020				EA	1	\$35,000	3	20	18	\$35,000	2040	2041	\$54,588		\$54,588
77	Public Swim Float (Ruby Ave): Replace	Piers	1933	2020				EA	1	\$35,000	3	20	18	\$35,000	2040	2041	\$54,588		\$54,588
SUBTOTAL														\$49,585,000		\$59,748,002	\$0	\$59,748,002	
DREDGING																			
2	Dredging & Beach Maintenance (Grand Canal)	Dredging	0	2019				CY	1	\$1,500,000	**	10	4	\$1,500,000	2027	2029	\$1,655,719		\$1,655,719
9	Dredging (Lower Federal Bay Channels): Ongoing Maintenance	Dredging	1935	2012				LS	1	\$15,000,000	**	30	1	\$15,000,000	2017	2026	\$15,375,000	\$12,000,000	\$3,375,000
25	Bathymetry Survey (Newport Island Channels)	Dredging	0	2021				EA	1	\$75,000	**	5	1	\$75,000	2026	2026	\$76,875		\$76,875
43	Dredging (Balboa Yacht Basin)	Dredging	1921	1985				CY	25,600	\$70	38	40	0	\$3,500,000	2025	2026	\$3,500,000		\$3,500,000
48	Dredging (Upper Bay Catch Basins)	Dredging	0	2009				CY	500,000	\$30	14	20	9	\$15,000,000	2035	2038	\$18,732,945	\$18,732,945	\$0
49	Dredging (Upper Bay Channels)	Dredging	0	2009				CY	250,000	\$30	14	21	9	\$7,500,000	2035	2038	\$9,366,472	\$9,366,472	\$0
SUBTOTAL														\$42,575,000		\$48,707,011	\$28,099,417	\$8,607,594	

Ref #	Project	Category	YR Built	Last Refurb.	Cost	Remodel	Sq Ft	Units Measurement	Total Units	Today's Unit Cost	Current Age:	Estimated Useful Life	Years to Start	Project Estimate	FY Design Start Year	FY Const Start Year	FV Cost Est @2.5% Growth	External Contributions	Net Proposed Cost
FERRY & WHARF REPAIR / REPLACE																			
35	Ferry Landing, Bulkhead & Restroom (Agate Ave)	Bulkhead	1930	0				EA	1	\$1,500,000	93	80	3	\$1,500,000	2026	2028	\$1,615,336		\$1,615,336
36	Ferry Landing & Bulkhead (Palm St)	Bulkhead	1930	0				EA	1	\$1,500,000	93	80	3	\$1,500,000	2026	2028	\$1,615,336		\$1,615,336
SUBTOTAL														\$3,000,000		\$3,230,672	\$0	\$3,230,672	
WATER QUALITY																			
20	Water Quality: TMDL Compliance (Ongoing)	Water Quality	0	0				EA	1	\$200,000	**	Ongoing	1	\$200,000	2026	2026	\$205,000		\$205,000
33	Vessel Sewage Pumpout Replacement (5 units)	Water Quality	1980's	2021				EA	5	\$25,000	5	7	2	\$125,000	2027	2028	\$131,328	\$95,000	\$36,328
86	Vessel Sewage Pumpour Replacement Marina Park	Water Quality	2015	0				EA	1	\$50,000	10	7	0	\$50,000	2026	2027	\$50,000		\$50,000
SUBTOTAL														\$325,000		\$336,328	\$95,000	\$241,328	
BEACH NOURISHMENT - HARBOR & OCEAN																			
22	Ocean Beach: Sand Nourishment (Ongoing)	Sand	0	0				CY	1,000,000	\$15	**	20	3	\$15,000,000	2027	2030	\$16,153,359	\$12,115,020	\$4,038,340
44	Surfside/Sunset Ocean Beach: Sand Nourishment (Stage 14)	Sand	1964	2024				LS	1	\$300,000	0	7	3	\$300,000	2027	2029	\$323,067		\$323,067
51	Bay Beaches: Sand Nourishment (Ongoing)	Sand	0	2024				LS	1	\$125,000	**	Ongoing	1	\$125,000	2026	2026	\$128,125		\$128,125
SUBTOTAL														\$15,425,000		\$16,604,552	\$12,115,020	\$4,489,532	
MISCELLANEOUS																			
SUBTOTAL														\$0		\$0	\$0	\$0	
GRAND TOTAL														\$361,178,075		\$511,911,919	\$40,309,436	\$459,602,482	

FACILITIES FINANCIAL PLAN (FFP) AND HARBOR & BEACHES MASTER PLAN (HBMP)

April 16, 2026
Finance Committee



BACKGROUND

- The FFP and HBMP are long-term planning tools
- Outlined in City Council Policy F-28 – Facilities Financial Planning Program
- Funding for:
 - Renovation or replacement of City facilities that have reached the end of their useful life
 - Addition of new City facilities
- Staff prepares updates to the FFP and HBMP annually in consultation with the Public Works Department
- The Harbor Commission reviewed the HBMP at their meeting on January 14th



FACILITIES FINANCIAL PLAN

- The FFP plans for the new construction or major reconstruction or replacement of large city facilities
- The contribution for FY2025-26 was \$15.4 million, which included \$8.6 million for debt service and \$6.8 million for projects
- Debt service for debt-financed FFP projects is funded from the FFP Fund
- These payments currently amount to just over \$8.6 million per year
 - \$7.6 million for the Civic Center Certificates of Participation
 - \$1 million for the Fire Station No. 2 Certificates of Participation



FFP RELIANCE ON DEVELOPMENT AGREEMENTS AND DEVELOPER IMPACT FEES

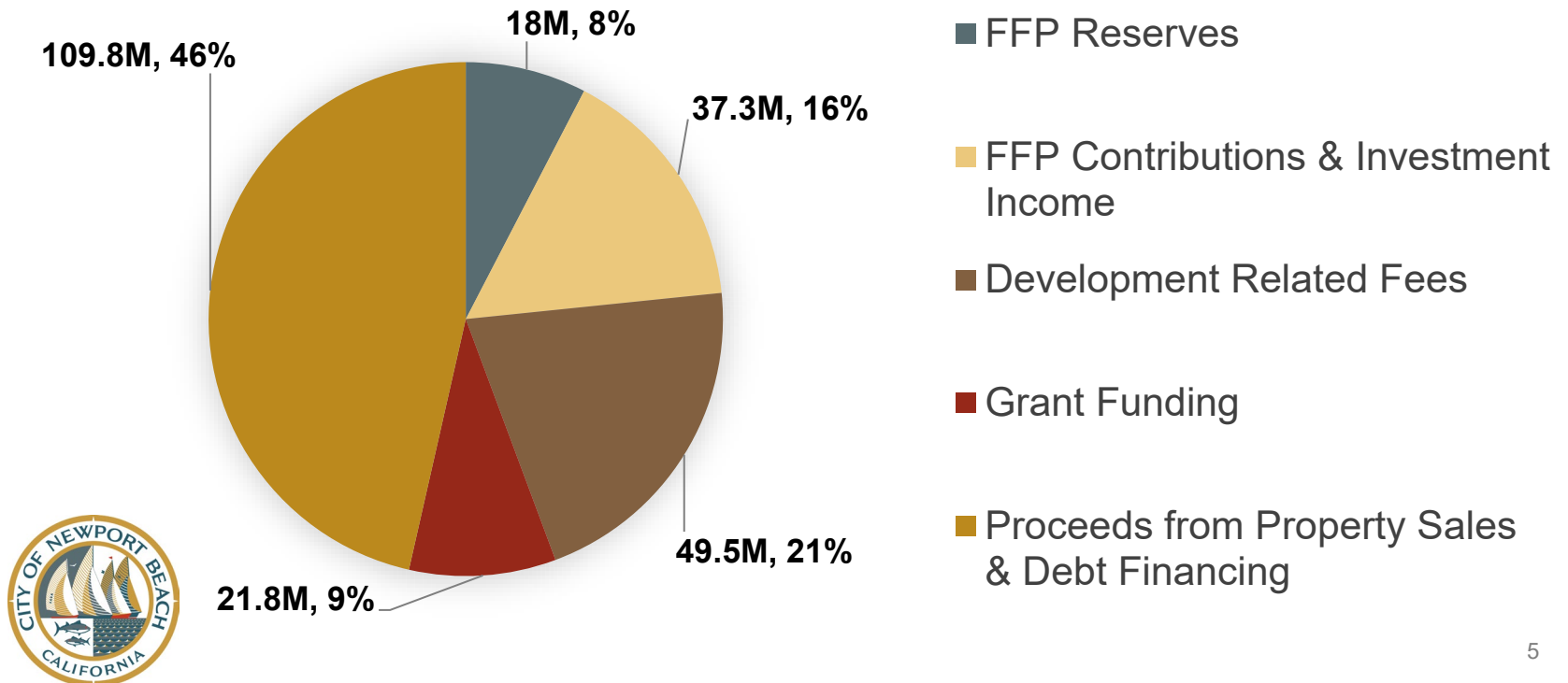
- Under current policy, the FFP is prepared with all development fees, park fees and impact fees projected to be generated from future known projects included as a revenue source
 - These revenues are an important source of funds for the FFP
 - Due to the sizable nature of some of the contributions, timing differences could create challenges in maintaining the fiscal health of the FFP Fund
- Impact Fees are newly incorporated into the FFP with the Nexus Study adopted by the City Council on November 12, 2024
- Staff applies the use of these funds to eligible projects on the plan and reserves the balance of these fees within the fund.



FFP: FIVE YEAR FUNDING ANALYSIS

FFP Funding Sources Fiscal Years 2025-26 through 2029-30

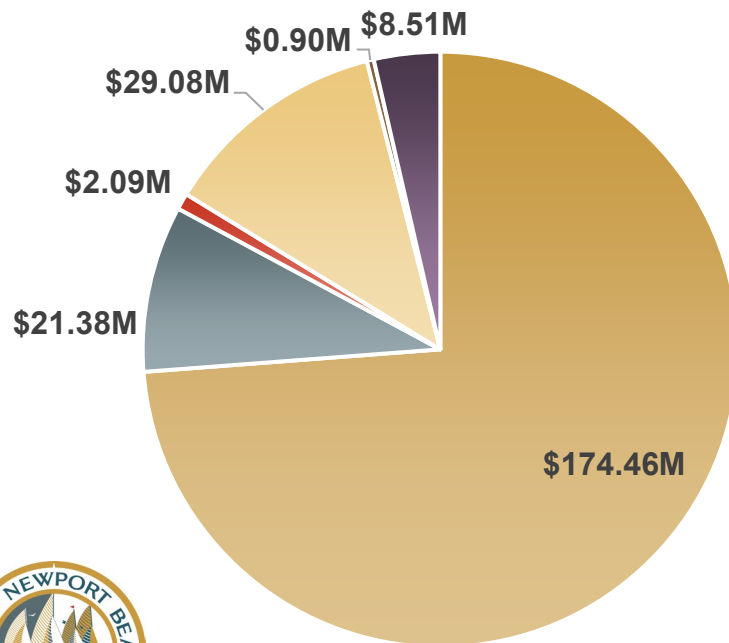
FY26 – FY30 TOTAL FFP FUNDING: \$236,408,604



FACILITIES FINANCIAL PLAN

Net Project Cost FY2025-26 through FY2029-30

FY26 – FY30 TOTAL FFP FUNDING: \$236,408,604

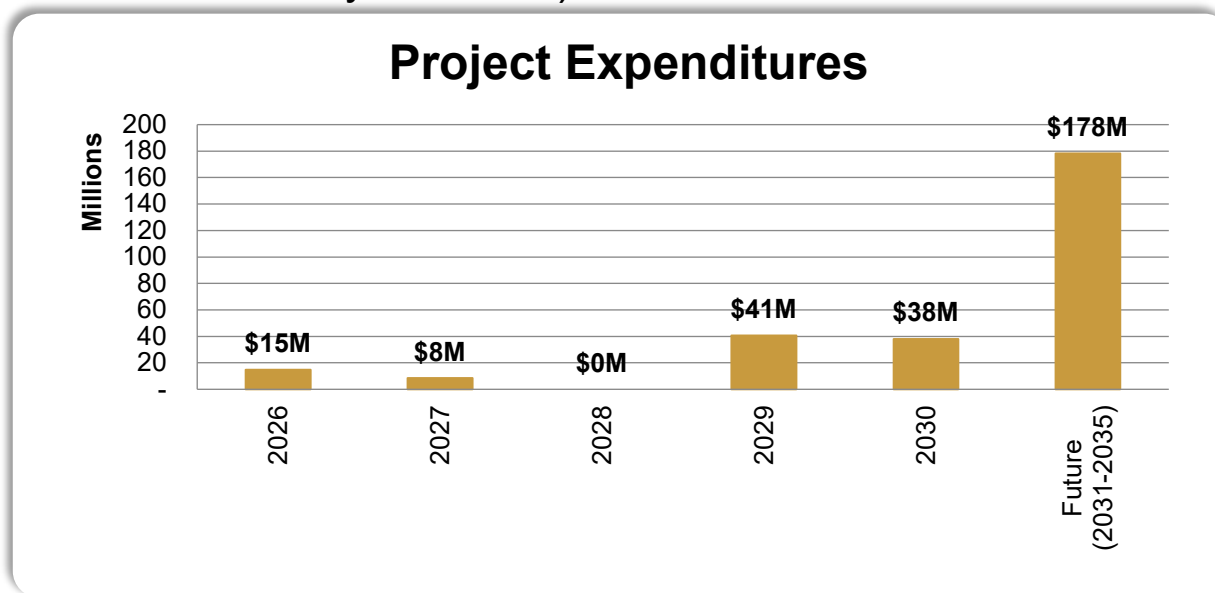


- Police Station, Including Garage FY29-30
- Fire Station No. 3 (Santa Barbara) FY29-30 (Design)
- Bonita Creek Artificial Turf Replacement FY26 -27
- PCH Ped Bridge at Superior FY29-30
- Grant Howald - Artificial Turf Replacement FY30-31 (Design)
- Newport Theatre Arts Center FY30-31 (Design)



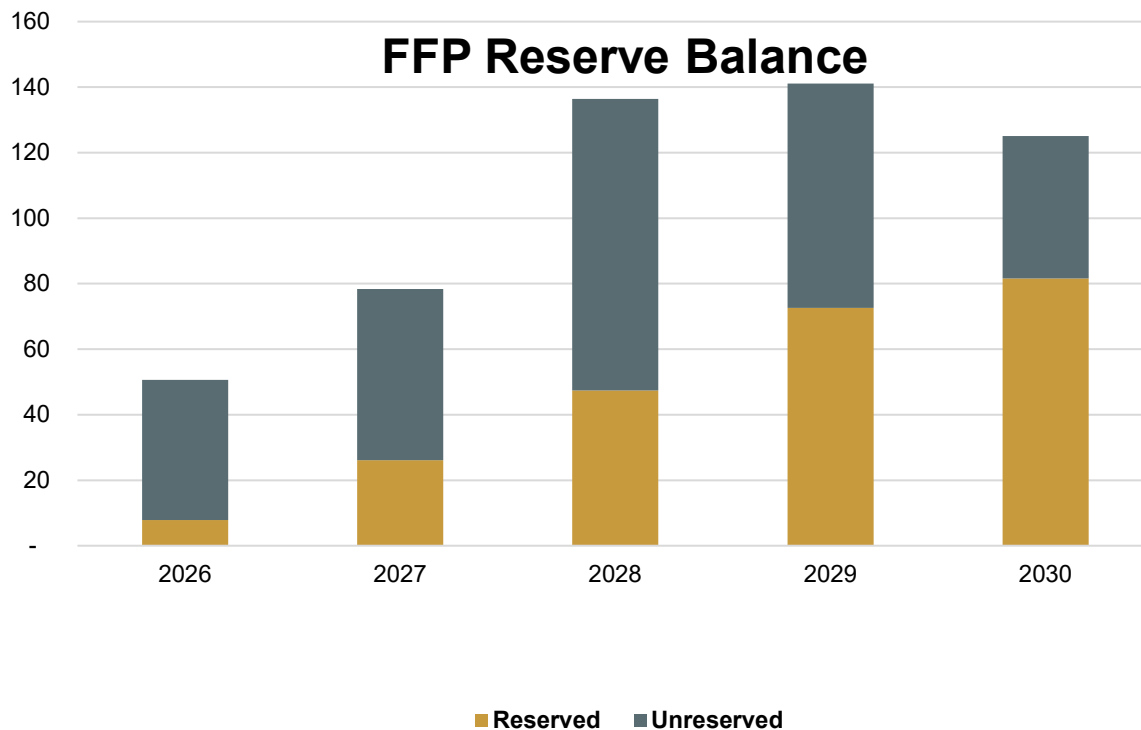
FACILITIES FINANCIAL PLAN

- The plan includes updated project estimates from Public Works.
- Project expenditures reflect the year of contract award, not total project cost. The City must have sufficient funds on hand at the time of contract award — drawn from a combination of reserves and developer related fees
- Construction costs are spread over multiple years (e.g., the Police Station's \$100M+ cost extends beyond 2031)



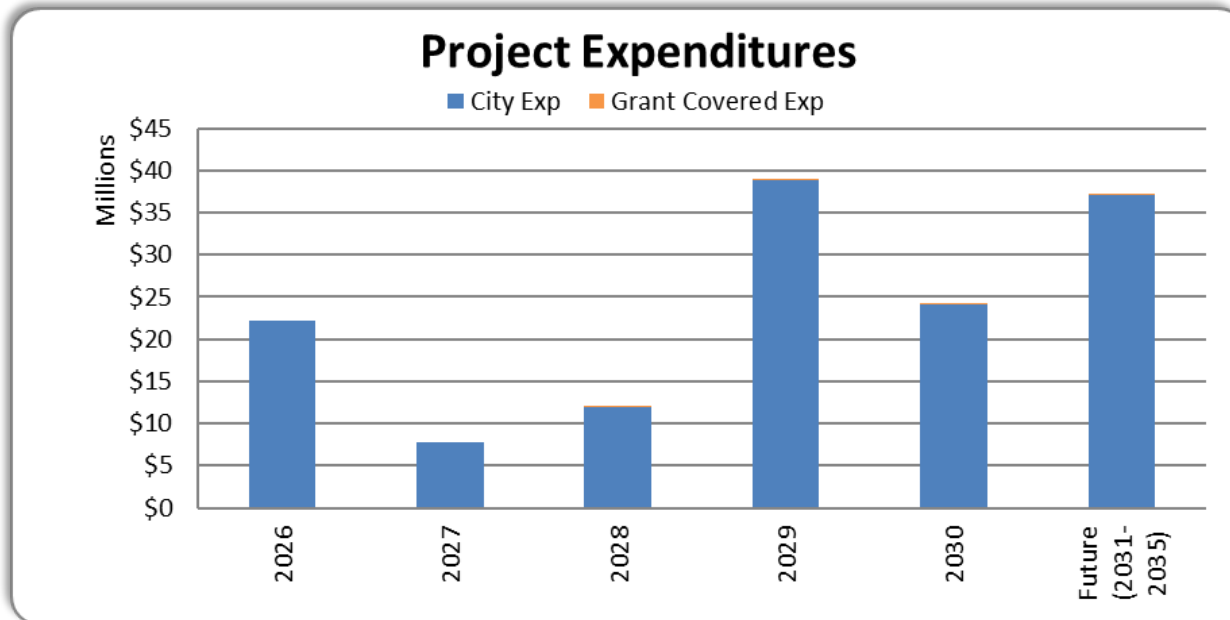
FACILITIES FINANCIAL PLAN RESERVES

- The city currently had \$18 million in FFP reserves as of June 30, 2025.
- Adequate funds are projected to be available for projects which are dependent on the timing of development related fees.



HARBOR & BEACHES MASTER PLAN

- The plan includes updated project estimates from Public Works.
- Inflation and supply chain issues have affected project costs.



HBMP REVENUE SOURCES

- Plan funding comes from the General Fund and Tidelands revenues and is also augmented by Federal/State Funding.
- In FY 2025-26, the Tidelands Capital Fund is projected to receive \$5.9 million from the General Fund's annual contribution and \$6.1 million from certain property leases, piers, and mooring rentals.



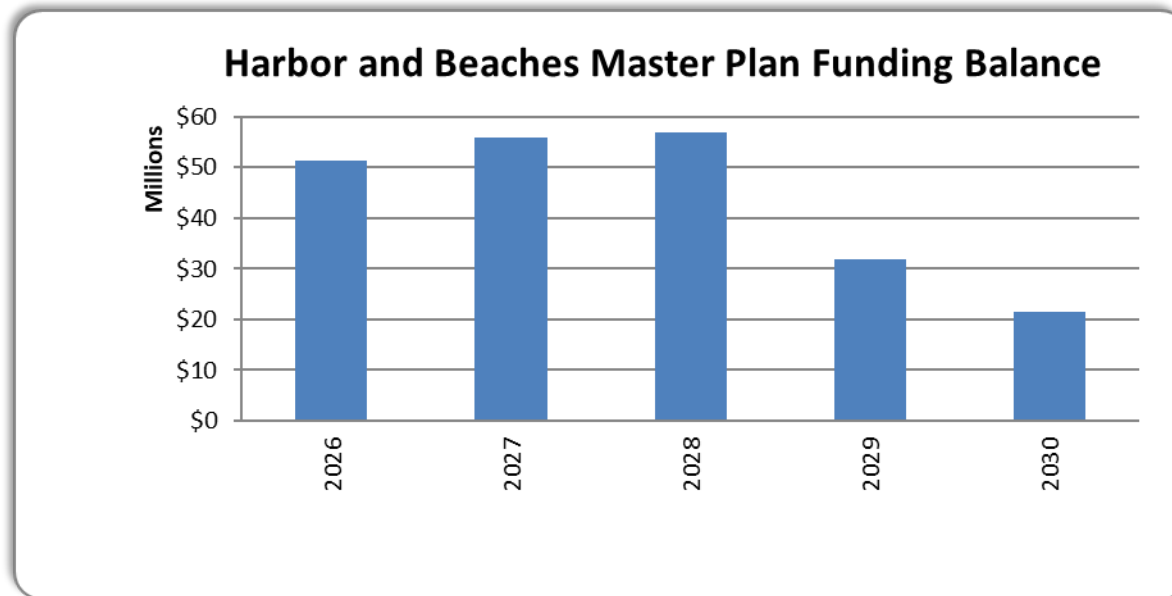
HARBOR & BEACHES MASTER PLAN

- Most of the future funding needs, or about 50%, are in a few specific projects including:
 - Balboa Island Seawall Replacement ~ \$200 million
 - Design begins this year, first section replacement begins 2028
 - Newport Pier Replacement ~ \$21 million
 - Public outreach and concept development conducted last year, construction scheduled to start in 2030
 - Balboa Pier Replacement ~ \$20 million
 - Design scheduled for 2034



HARBOR & BEACHES MASTER PLAN RESERVES

- The Tidelands Fund currently has \$51 million in capital reserves.
- Given inflationary impacts and significant projects on the horizon, staff increased funding from the General Fund last fiscal year by \$1 million, which is recommended to continue.



FACILITIES MAINTENANCE MANAGEMENT PLAN

- The FMMP funds maintenance related items to City facilities
- City maintains over 90 buildings and facilities
- Annual contributions in the plan are \$2.5 million
- Public Works prepares an update to the FMMP annually
- The current contributions are sufficient to fund planned projects



RECOMMENDATIONS

Review and discuss this report, concur with the funding levels, and provide feedback regarding the presented information



Questions?





**CITY OF NEWPORT BEACH
FINANCE COMMITTEE
STAFF REPORT**

Agenda Item No. 6D
April 16, 2026

TO: HONORABLE CHAIR AND MEMBERS OF THE COMMITTEE

FROM: Administrative Services Department
Jason Al-Imam, Administrative Services Director/Treasurer
949-644-3123 or jalimam@newportbeachca.gov

SUBJECT: BUDGET AMENDMENTS FOR QUARTER ENDING MARCH 31, 2026

EXECUTIVE SUMMARY

The purpose of this memorandum is to report on the budget amendments for the third quarter of Fiscal Year 2025-26. All budget amendments are in compliance with City Council Policy F-3, Budget Adoption and Administration.

DISCUSSION

City Council Policy F-3, Budget Adoption and Administration, identifies how appropriations can be transferred, increased or reduced. The Finance Committee reviews a quarterly report of City Council and City Manager budget amendments including their effect on fund balance. Please find the list of budget amendments included as Attachment A.

Prepared by:

Submitted by:

/s/ Courtney Buck
Courtney Buck
Budget Analyst

/s/ Jason Al-Imam
Jason Al-Imam
Administrative Services
Director/Treasurer

Attachment:

- A. Budget Amendments Fiscal Year 2025-26 Quarter Ending March 31, 2026

ATTACHMENT A

BUDGET AMENDMENTS FISCAL YEAR 2025-26 QUARTER ENDING MARCH 31, 2026

**City of Newport Beach
Fiscal Year 2025-26 Budget Amendments
Quarter Ending March 31, 2026**

BA #	Date	Amendment Type	Fund	Revenues	Expenditures	Net Effect on Fund Balance Increase/ (Decrease)	Net Transfer	Department	Explanation
40	11/03/2025	City Council	GENERAL FUND	41,935.00	41,935.00	-	-	Library	Increase revenue and expenditure appropriations from California State Library Literacy Services (CLLS). Funds will be allocated to various Library Literacy Services accounts. 90% of the grant has been received, the remaining 10% will arrive in the Spring of 2026.
41	Quarter 2								
42	Quarter 2								
43	Quarter 2								
44	Quarter 2								
45	Quarter 2								
46	12/04/2025	City Council	GENERAL FUND	190,000.00	190,000.00	-	-	Police	To increase revenue projections for a restricted donation and increase expenditure appropriations for the purchase of patrol rifles and related equipment.
47	01/13/2025	City Council	GENERAL FUND	-	102,159.01	(102,159.01)	-	CDD	Transferring funds from the General Fund to the General Fund CIP Fund for project 20M11 to fund the Kimley-Horn and Associates, Inc. professional services agreement as it relates to the Airport Area Specific Plan (PA2025-0035).
			GENERAL FUND CAPITAL PROJECTS	102,159.01	102,159.01	-	-		
48	01/08/2026	City Manager	GENERAL FUND	4,391.44	4,391.44	-	-	Library	The Board of Library Trustees voted to accept a donation from Dorothy Arens Ressel's estate. This will be used to augment the Library's collections.
49	01/28/2026	City Manager	GENERAL FUND	-	-	-	603,440.00	Finance	To transfer budget from City Manager Outreach Services to General Fund Misc Non Operating for the LIUNA Withdrawal Liability Payment.
50	01/29/2026	City Council	GENERAL FUND	-	10,850.00	(10,850.00)	-	Public Works	To appropriate the budget to Detective Services Professional for Flock cameras and street CIP expenditures for Project 25T03 related to traffic calming and public safety measures in the Bayview Heights Neighborhood.
			GENERAL FUND CAPITAL PROJECTS	-	49,000.00	(49,000.00)	-		
51	02/13/2026	City Council	COMM DEVL BLK GRANT FUND	-	582,000.00	(582,000.00)	-	Community Development	To appropriate the Community Development Block Grant for the Citywide ADA Improvements project. This project will reconstruct deteriorated concrete sidewalks, curb ramps, driveway approaches, and gutters to meet standards set by the Americans with Disabilities Act (ADA).
52	02/02/2026	City Manager	GENERAL FUND	-	-	-	310,000.00	Public Works	Relocated budget savings to provide funding for increases in water utility costs within the Public Works Department.
53	02/09/2026	City Manager	CONTRIBUTIONS FUND	28,360.41	28,360.41	-	-	Public Works	To accept a donation from the Library Foundation of Newport Beach for a new sign design. The donation is related to project 19F11 Central Library Lecture Hall.
54	02/11/2026	City Council	CONTRIBUTIONS FUND	850,000.00	850,000.00	-	-	Public Works	On February 3, 2026, the Consolidated Appropriations Act was signed into law, providing federal funding for most government agencies through the end of the federal fiscal year. Through this legislation, the City of Newport Beach will receive \$850,000 from the U.S. Department of Housing and Urban Development's Community Development Fund to support the Balboa Branch Library and Fire Station No. 1 Replacement Project (23F12).
55	02/13/2026	City Manager	GENERAL FUND	-	-	-	43,000.00	Police	To transfer budget from the City Manager to the Police Department for an unarmed security guard and a marked Lyons vehicle for a one year pilot program at CdM Main Beach.
56	02/18/2026	City Manager	GENERAL FUND	512.90	512.90	-	-	Police	To increase revenue estimates and expenditure appropriations for the Police Inmate Welfare Program Special Deposit Fund. Funds will be used to provide clothing to inmates in need. JV to follow.
			SPECIAL PURPOSE DEPOSIT FUND	-	-	(512.90)	-		

**City of Newport Beach
Fiscal Year 2025-26 Budget Amendments
Quarter Ending March 31, 2026**

BA #	Date	Amendment Type	Fund	Revenues	Expenditures	Net Effect on Fund Balance Increase/ (Decrease)	Net Transfer	Department	Explanation
57	02/19/2026	City Council	GENERAL FUND CAPITAL PROJECTS	-	224,200.15	(224,200.15)	-	Public Works	To increase revenue and expenditure appropriations related to contributions from the Irvine Ranch Water District and Orange County Sanitation District for the Street Pavement Repair Program project 26R03. Additionally, expenditure appropriations would increase for the project from the General Fund CIP unappropriated fund balance.
			CONTRIBUTIONS FUND	21,999.00	21,999.00	-	-		
58	02/19/2026	City Manager	GENERAL FUND	-	-	-	2,600.00	CAO	Transferring budget appropriations from Human Resources (HR) Dept Budget to City Attorney's Dept budget related to the transfer of Risk Management from HR to City Attorney's Office. Funds being transferred are related to contracts with Briotix Health and Kiser & Company.
59	03/18/2026	City Manager	GENERAL FUND	-	19,133.18	(19,133.18)	-	CDD	Increasing the Fiscal Year 2025-26 budget appropriations for the reclassification of the Code Enforcement Supervisor to Code Enforcement Manager and the Real Property Administrator to Real Property Manager.
60	02/24/2026	City Manager	GENERAL FUND	18.90	18.90	-	-	Police	To increase revenue estimates and expenditure appropriations from the Police Inmate Welfare Program Special Deposit Fund. Funds will be used to provide shoes to inmates in need. JV to follow.
			SPECIAL PURPOSE DEPOSIT FUND	-	-	(18.90)	-		
61	03/02/2026	City Manager	GENERAL FUND	495.00	782.00	(287.00)	-	Police	To increase revenue estimates and expenditure appropriations due to the Board of State and Community Corrections (BSCC) approving the Police Department's Annual Training Plan (ATP). The Board of State and Community Corrections will disburse the funds on a quarterly basis.
62	03/03/2026	City Manager	GENERAL FUND	-	-	-	55,000.00	Library	To transfer budget for temporary non-city employees who are filling vacant positions. This was originally being paid from 0106023-711003 but it was discovered that the correct account should be 01060005-811008.
63	03/10/2026	City Manager	GENERAL FUND	-	-	-	348,285.84	Fire	To transfer funds between accounts to offset current and upcoming expenses related to Fire Station Maintenance and Staff service physicals.
64	03/10/2026	City Council	FIRE EQUIPMENT FUND	-	1,774,636.53	(1,774,636.53)	-	Fire	Increase expenditure appropriations from unappropriated fund balance in the Fire Equipment Fund. Funds will be used to purchase twenty-four (24) Zoll Zenix Cardiac Monitor/Defibrillators and eleven (11) Zoll AutoPulse NXT mCRP devices.
65	03/11/2026	City Council	PEG FEE FUND	-	9,317.48	(9,317.48)	-	CMO/IT	To appropriate budget in the PEG Fee CM account for PEG Fee related expenditures.

Newport Beach Finance Committee Work Plan

Scheduled Date	Agenda Title	Report Type	Agenda Description
May 2026			
Thursday, May 14, 2026			
	Follow-Up Discussion of Proposed FY 2026-27 Budget & Committee Recommendation to Council	Discussion	Staff will provide the Committee with the proposed Fiscal Year 2026–27 budget document for review and discussion. Staff will also seek the Committee's recommendation to the City Council on the proposed budget in advance of budget adoption in June.
	Third Quarter Budget Update	Presentation	Staff will provide a presentation regarding the year-to-date and projected Fiscal Year 2025-26 budget performance.
	Work Plan Review	Receive and File	Staff will report on the upcoming Finance Committee items.
Tuesday, May 26, 2026	Joint City Council and Finance Committee Study Session	Presentation	Staff will present the Fiscal Year 2026-27 proposed budget to the City Council and Finance Committee.
Thursday, May 28, 2026	Final Committee Recommendation to the City Council for the FY 2026–27 Budget, If Substantive Changes Occur Following the Joint Meeting	Discussion	Placeholder for a meeting to discuss the Committee's final budget recommendation, if substantive changes occur.
	Work Plan Review	Receive and File	Staff will report on the upcoming Finance Committee items.
June 2026			
<i>Committee Recess</i>			
July 2026			
<i>Committee Recess</i>			
August 2026			
<i>Committee Recess</i>			
September 2026			
<i>Committee Recess</i>			
October 2026			
Thursday, October 15, 2026			
	Year-End Budget Results and Surplus Allocation	Presentation	Staff will provide a presentation regarding the year-end budget results for Fiscal Year 2025-26 and recommendations for allocation of any year-end budget surplus.
	Work Plan Review	Receive and File	Staff will report on the upcoming Finance Committee items.
November 2026			
Thursday, November 12, 2026			
	First Quarter Budget Update	Presentation	Staff will provide a presentation regarding the year-to-date and projected Fiscal Year 2026-27 budget performance.
	OPEB Actuarial Valuation Report Update	Presentation	Staff will provide the Committee with an overview of the Fiscal Year 2025-26 actuarial valuation report prepared by the City's actuary.
	CalPERS Update	Presentation	Staff will provide the Committee with an overview of the data from the latest actuarial reports from CalPERS as well as their impact on prior projections of the paydown of the City's unfunded pension liability.
	Work Plan Review	Receive and File	Staff will report on the upcoming Finance Committee items.
December 2026			
<i>Committee Recess</i>			