

ADOPTED OPERATING & CAPITAL IMPROVEMENT BUDGET

FISCAL YEAR 2025-26



City of Seal Beach, CA

CITY OF SEAL BEACH, California

ADOPTED OPERATING AND CAPITAL IMPROVEMENT BUDGET FISCAL YEAR 2025-2026



Prepared by the Finance Department

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June 9, 2025

Honorable Mayor and Members of the City Council:

With deep appreciation for the collaboration and dedication of our staff, the City Council, and community, I am pleased to present the Fiscal Year (FY) 2025-26 Budget for the City of Seal Beach. This document is more than a financial blueprint - it is a statement of purpose and a commitment to preserve and enhance the quality of life in our community while navigating a complex economic environment.

Over the last several years, the City has worked diligently to stabilize its finances, adopting a conservative and strategic approach. We are now, for the second time in recent history, presenting a budget that is focused not on cuts, but on maintenance, which is a critical milestone that reflects the community's support and the responsible management of limited resources. With the passage of Measure GG by an overwhelming 68% of voters, we are on a path to maintain essential services, though not without continued diligence and innovation.

This year's budget reflects our commitment to returning to the level of services Seal Beach residents expect and deserve, while recognizing that this must be achieved within the City's unique constraints. Unlike many neighboring communities with expansive commercial and industrial tax bases, Seal Beach's growth potential is limited. Nonetheless, we remain committed to deliver services tailored to our small-town coastal character, which includes providing Police services, Marine Safety services, Fire and Paramedic services, robust community events, personalized recreation services, and the vast services of our Public Works Department.

Like cities across California, we continue to face rising pension costs, healthcare expenditures, and the growing burden of unfunded state and federal mandates. These obligations increasingly require the City to spend significant time and funding on compliance and planning which divert resources from direct community services. We continue to approach these issues with a "scalpel, not an axe," balancing fiscal efficiency with the preservation of quality-of-life.

While Measure GG ensures we can maintain services, it does not create surpluses. We must still seek new revenue opportunities, enhance cost recovery programs, and leverage grants and partnerships to meet our infrastructure and service delivery needs.

KEY OPERATIONAL FOCUS AREAS

To navigate a complex operating environment marked by evolving regulations, unfunded state and federal mandates, economic policy decisions, and growing service demands, the City of Seal Beach remains committed to doing more with fewer resources. While these external pressures strain the General Fund, our departments remain focused on aligning with key guiding metrics to ensure fiscal sustainability without compromising the quality of essential services. Key operational focus areas were established last year and established the starting point of the budget process and include:

- **Public Safety and Emergency Response:** Ensuring Seal Beach remains a safe and welcoming community by supporting our Police and Marine Safety services, community policing efforts, emergency response programs, water safety education, and year-round lifeguard staffing.
- **Fire Protection Services:** Maintaining our service contract with the Orange County Fire Authority to provide vital emergency response personnel, equipment, and paramedic services.
- **Community Engagement:** Expanding opportunities for public input through social media, newsletters, town halls, and advisory boards, ensuring residents remain informed and involved in City decisions.
- **Recreation and Community Events:** Continued investment in recreational facilities such as the Seal Beach Tennis and Pickleball Center, and in engaging events including the Summer Kickoff, Holiday Tree Lighting, and more.

- **Transportation Services:** Meeting the increasing demand for senior mobility through enhanced shuttle and Dial-a-Ride services and investing in safer streets through the development of a Safety Action Plan supported by federal grant funding.
- **Infrastructure and Facilities:** Prioritizing the upkeep of aging infrastructure—roads, utilities, public spaces, and key areas like Main Street and the Pier—to preserve quality of life and long-term sustainability.
- **Neighborhood and Beach Maintenance:** Ensuring our beaches and parks remain clean, accessible, and resilient, including seasonal berm construction and regular maintenance of public areas.
- **Core City Services:** Sustaining a wide array of essential services—from emergency response to building inspections, park operations, and administrative support. These form the backbone of a well-functioning city.
- **Workforce Investment and Flexibility:** Recognizing that City services are delivered by people, we continue to invest in our workforce while seeking a careful balance between compensation and fiscal responsibility.
- **Policy Reserve and Pension Management:** This budget maintains our commitment to the City Council's Policy Reserve target of 25%, while continuing to make additional payments toward reducing the City's unfunded pension liability.
- **Cost Recovery and Efficiency:** Staff continuously seek new opportunities for revenue generation, external funding, operational efficiencies, and partnerships to reduce reliance on the General Fund.

BUDGET HIGHLIGHTS

The City of Seal Beach is proud to present a balanced and forward-looking budget for FY 2025-26; the Budget reflects both our resilience and the tremendous support of our community. With the approval of Measure GG, our residents made a strong statement of trust and partnership, enabling the City to protect and maintain vital public services while planning confidently for the future. Measure GG provides a stable revenue source that has helped maintain public safety, parks, infrastructure, and core services.

As part of the FY 2025-26 Budget process, the City Council held a Budget Study Session to establish strategic goals that set the framework for City staff in planning for the year ahead. These goals, in no order, reflect Seal Beach's shared priorities and support a safe, vibrant, and resilient community.

FY 2025-26 Strategic Goals:

- **Strengthen Public Safety Initiatives** through expanded technology, data-driven policing, and regional collaboration.
- **Ensure Fiscal Stability and Efficiency in Governance** with updated cost recovery, pension paydown efforts, and new revenue strategies.
- **Assess and Maintain Critical Infrastructure** by investing in long-term asset management and strategic infrastructure improvements.
- **Promote and Enhance a Strong Local Economy** through vision planning for the Pier/Main Street area and regional partnerships.
- **Expanding Strategic Technology Advancements** by modernizing systems, improving cybersecurity, and implementing AI guidelines.
- **Improve Outreach and Engagement** via upgraded communication tools, recreation programs, and partnerships.
- **Ensure Continued Excellence in City Services** by evaluating staffing needs and expanding programs for seniors and volunteers.
- **Protect our Coast Environment and Resources** through coastal planning, habitat restoration, and sustainable practices.
- **Attract and Retain a Skilled Workforce** with competitive compensation, mentorship, and professional development programs.

For more detailed information on these operational focus areas and our long-term strategic planning efforts, please refer to the Strategic Business Plan chapter of this document.

This budget marks a turning point. Rather than making cuts to essential services, as we've been forced to do in past years, the City is now shifting toward strategic reinvestment. We have retained a balanced approach while prioritizing service delivery, maintaining fiscal responsibility, and planning for long-term sustainability.

With the Key Objectives and the Strategic Goals outlined by the City Council, the FY 2025-26 Budget includes maintaining public safety services, including Police Services, Marine Safety, lifeguards, crime prevention programs and emergency response readiness. Staff are moving forward on the City's investment in critical infrastructure, including storm drain and sewer repairs, pier and street improvements, and the upgrades to the Seal Beach Pump Station Replacement Project. Community Services is expanding recreation and community engagement, with upgrades to the Seal Beach Tennis and Pickleball Center, record participation in City events, and continued collaboration on annual events such as Run Seal Beach, Holiday Tree Lighting, and Christmas Parade. They are also focusing on transportation services for seniors, including growing usage of the Senior Shuttle and Dial-a-Ride programs, and the Public Works is collaborating with regional, state, and federal partners to mitigate trash and improve water quality along the San Gabriel River.

In addition to these achievements, we made great strides in modernizing the City's technology, enhancing operational efficiency and service delivery. These efforts strengthen our foundation to meet growing community needs. We take great pride in our fiscal diligence and commitment to the future. The Budget maintains the City Council's 25% General Fund reserve target. This reserve ensures we are prepared for natural disasters, economic uncertainty, or unexpected fiscal disruptions and are an essential safeguard in a climate of inflation and shifting state and federal policies. We are prepared to face an uncertain future. To further strengthen the City's financial resilience, an additional \$1.5 million is set aside in economic reserves to safeguard against future fiscal volatility and other unforeseen challenges. This ensures our ability to maintain essential services in the event of economic disruptions or temporary downturns ensuring continued ability to provide essential services.

We are also advancing our long-term financial health. In 2024, the City made a discretionary payment to reduce our CalPERS unfunded pension liability, generating substantial ongoing savings. Building on this progress, the FY 2025-26 Budget dedicates another \$250,000 toward a formal pension paydown plan. The City is also allocating funding to the Fleet Fund to support the maintenance and long-term planning for emergency and service vehicles, a plan that has been discussed but has not been in place historically. These efforts represent our commitment to fiscal sustainability while preserving resources to maintain and improve essential services.

However, like cities across California, we continue to face pressures from a tight labor market, increasing healthcare and pension costs, and rising contract expenses. The years ahead will require careful planning, innovation, and a commitment to strategic action. Operating costs are projected to grow by 3.3% annually over the next five years, primarily driven by rising pension, healthcare, and contract service costs. Meanwhile, revenues are anticipated to increase by only 2.4% annually as outlined in the Strategic Business Plan Chapter, creating a structural imbalance that the City must actively manage through disciplined budgeting and targeted revenue strategies. Departments will continue to operate with lean staffing models, even as demand for services increase, contract costs skyrocket, and State/Federal mandated responsibilities expand. FY 2025-26 marks a shift from reactive cost-cutting to strategic financial planning. Rather than making across-the-board reductions, the City is focused on sustainable service delivery and balancing present needs with long-term fiscal health. To help close future gaps and strengthen our financial foundation, the City is actively pursuing new revenue-generating opportunities. These include evaluating digital signage and lifeguard tower advertising, modernizing the business license tax structure, and updating the City's fee schedule to better align service costs with actual fees.

Recognizing that change is certain, these efforts are critical to shaping it in a planned and deliberate way. While we remain largely built out and limited in our grant eligibility, our future depends on smart fiscal management and innovative thinking.

GENERAL FUND BUDGET HIGHLIGHTS

The FY 2025-26 General Fund Budget includes cautious revenue assumptions as the City and region are increasingly challenged by high inflation, fiscal policy shifts, and economic uncertainty. General fund revenues are estimated at

\$48.2 million, with operating expenditures of \$48.1 million and capital project expenditures of \$11.8 million. As with the Citywide budget, the General Fund portion of the capital improvement program includes re-appropriation of all encumbrances carried forward from previous years.

The City conducted a Public Budget Study Session, two Public Budget Workshops, and an additional meeting for questions and answers. During the workshops, departments conducted comprehensive evaluations of their accomplishments, objectives, and their program and service impacts. The additional study session was held to discuss Citywide goals, along with Key Operational Focus areas to set the foundation of the budget year ahead.

The City's General Fund is not restricted and can be used for many public services. The FY 2025-26 Budget is balanced with a surplus of \$81,972. The table below shows a summary of the revenues and expenditures for the General Fund.

General Fund	Budget FY 2024-25	Adopted Budget FY 2025-26	\$ Increase/ (Decrease)	% Increase/ (Decrease)
Revenues	\$ 42,763,883	\$ 47,370,080	\$ 4,606,197	10.8%
Transfers In	1,220,781	822,000	(398,781)	-32.7%
Revenues	\$ 43,984,664	\$ 48,192,080	\$ 4,207,416	9.6%
Appropriations	\$ 42,075,497	\$ 45,435,378	\$ 3,359,881	8.0%
Transfers out	\$ 1,889,135	\$ 2,674,730	\$ 785,595	41.6%
Appropriations	\$ 43,964,632	\$ 48,110,108	\$ 4,145,476	9.4%
	\$ 20,032	\$ 81,972		
Capital Improvement Projects	\$ 10,364,261	\$ 11,767,750	\$ 1,403,489	14%
TOTAL	\$ 54,328,893	\$ 59,877,858		

CITYWIDE BUDGET HIGHLIGHTS

The Citywide FY 2025-26 Operating and Capital Improvement Budget for the City of Seal Beach is \$108.8 million (including transfers out). The City's All Funds Budget includes different types of funds, such as governmental, proprietary, and internal service funds. There are also grants and other restricted funds that are designated for specific services and purposes provided by higher levels of government. Some of these funds receive ongoing revenue streams while others are one-time competitive grants. The All Funds Budget also includes funds that have available balances that can be spent as needed or to complete specific projects. Each fund has its own accounting and reporting requirements as per government regulations and in some cases, statutes. It is made up of various revenue sources, such as taxes, user fees, fines, facility rentals, and development-related fees. The table below shows a summary of the estimated Citywide appropriations for all funds.

Appropriations All Funds	Budget FY 2024-25	Adopted Budget FY 2025-26	\$ Increase/ (Decrease)	% Increase/ (Decrease)
Operating Budget	\$ 57,918,154	\$ 63,644,846	\$ 5,726,692	9.9%
Transfers Out	14,929,877	17,442,480	2,512,603	16.8%
Capital Improvement Program	21,764,656	27,669,670	5,905,014	27.1%
TOTAL	\$ 94,612,687	\$ 108,756,996	\$ 14,144,309	14.9%

The transfer out and Capital Improvement Program includes re-appropriation of all encumbrances carried forward from previous years. They are reappropriated through the annual Capital Improvement Program rollover process. The personnel services portion of the FY 2025-26 Budget has been prepared by projecting salaries and benefits by position and has been adjusted by the appropriate amounts as provided for or anticipated in the applicable Memoranda of Understanding for the following employee groups: Police Officers Association, Police Management Association, Seal

Beach Marine Safety Management Association, Mid-Management and Confidential, Seal Beach Supervisors and Professionals Association, Orange County Employees Association, and Executive Management contracts. No additional full-time positions have been included in the budget.

The adopted budget reflects the operating and capital activities of 34 funds across 11 departments and comprises a total of 114 full-time positions, including three contract professionals in the Community Development Department, along with 41.92 part-time positions (expressed in full-time equivalents). This represents a net decrease of one full-time position compared to the previous fiscal year, resulting from the elimination of a Maintenance Services Supervisor position in the Public Works Department.

Previously, the Public Works Department had two Maintenance Services Supervisor positions. One of these positions is now vacant and will not be filled. The responsibilities of the vacated role have been redistributed between the City Arborist/Maintenance Services Supervisor and the Water Services Supervisor. To reflect the expanded scope of duties and better align staffing with operational needs, the budget includes the following reclassifications: (1) the City Arborist/Maintenance Services Supervisor is proposed to be reclassified as Public Works Superintendent; and (2) the Water Services Supervisor is proposed to be reclassified as Senior Utilities Supervisor. Additionally, the Water Operator position is proposed to be reclassified as Cross Connection Specialist to ensure compliance with new state regulatory requirements for cross connection control, effective July 1, 2025.

The maintenance and operations, and capital outlay/improvements portions of the FY 2025-26 Budget have been prepared by using historical data as a basis to estimate costs, which are then verified through a zero-based budgeting process.

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is included as part of the FY 2025-26 Operating and Capital Improvement Budget. This program identifies specific projects that are planned for construction in the City. Improvements to the beach and pier, buildings and facilities, parks, sewer, storm drain, streets and transportation, and water systems are discussed in the project information sheets in the Capital Improvement Program section of the budget. The Water and Sewer Capital Improvement Program has been delayed due to the ongoing water/sewer rate study that is currently being updated. As such, additional approved FY 2025-26 water/sewer capital projects will be introduced for adoption at a later date. During FY 2025-26, the Public Works Department is expected to spend approximately \$27.4 million in total capital projects. This is only an estimate and could change as the Public Works Department continues to make progress on various projects.

LONG RANGE PLANNING

The FY 2025-26 Budget indicates that sufficient financial resources exist for this year. While those resources can fund operations, the City faces long-term financial challenges as evidenced in the long-term Financial Plan in funding all its obligations.

General Fund Fiscal Sustainability

The City has outlined an initial Fiscal Sustainability Plan that incorporates a mix of revenue enhancements, expenditure controls, service delivery adjustments, and updated revenue projections as noted above. Successfully implementing these strategies will help address the anticipated fiscal gap in the coming years.

Recognizing that the City is largely built out and may not qualify for many grant opportunities, identifying and developing ongoing, reliable revenue sources remain essential, as expenditures have historically risen faster than projected. Maintaining a disciplined and thoughtful approach to expenditure planning will be critical moving forward.

ACKNOWLEDGEMENT

All City Staff deserve significant respect and appreciation, along with special recognition for their diligent efforts and high standards in developing realistic revenue and expenditure projections that continue to meet the needs of the community. The City of Seal Beach is supported by a lean, dedicated, accountable, effective, and well-managed team of professionals focused on the needs of the community. The City extends a special thank you to the staff in the Finance Department for their unwavering commitment and high expectations in completing the budget amid a period of fiscal and operational complexity. Their leadership, dedication, long hours, and necessary teamwork required to bring this budget to completion is greatly appreciated.

We also extend our sincere gratitude to the City Council for their thoughtful leadership and governance throughout this budget process. Their strategic vision, careful deliberation, and commitment to fiscal responsibility have provided essential guidance in ensuring this budget serves the long-term interests of our community while maintaining the high level of services our residents expect and deserve.

CONCLUSION

As we look ahead, understanding the financial challenges before us is the first step toward addressing them in a thoughtful and strategic manner. Seal Beach has long benefited from a legacy of sound fiscal stewardship, which guided us successfully through previous economic downturns and the lasting impacts of the pandemic. As we enter Fiscal Year 2025-26, we are at a pivotal point that calls for intentional planning to ensure long-term financial sustainability. Rather than approaching our fiscal reality with an axe, we are responding with a measured and planned approach that protects core services while laying the groundwork for the City's future stability.

This budget reflects that philosophy. At its core, our primary goal is to serve the community of Seal Beach. This budget reflects that commitment by not only meeting our obligations under mandates, pension obligations and increased contracts costs, but also by continuing to provide the high-quality services that enhance the daily lives of those in our community. It does so within a fiscally responsible framework that includes setting aside an additional \$1.5 million in reserves to help buffer against future volatility and economic uncertainty. We have also included a discretionary pension payment to reduce our long-term unfunded liabilities, as well as additional funding for our Fleet Fund to ensure that emergency and service vehicles are maintained and replaced according to plan. These actions are not reactive, they are proactive steps toward a more stable, resilient future.

We remain committed to managing the City's finances transparently and responsibly. Throughout the year, staff will continue to provide financial updates and monitor fiscal conditions to ensure timely adjustments to revenues and expenditures as needed. We are confident that, through the ongoing collaboration between the community, City Council, and staff, Seal Beach will remain well-positioned to deliver high-quality municipal services and preserve the exceptional quality of life our residents enjoy.

Respectfully submitted,



Patrick Gallegos
Interim City Manager

CITY COUNCIL



Ben Wong
Council Member
DISTRICT 2



Patty Senecal
Council Member
DISTRICT 4



Joe Kalmick
Council Member
DISTRICT 1



Lisa Landau
Mayor
DISTRICT 3



Nathan Steele
Mayor Pro Tem
DISTRICT 5

EXECUTIVE OFFICERS

Patrick Gallegos, Interim City Manager
Nicholas R. Ghirelli, City Attorney

EXECUTIVE TEAM

Iris Lee, Interim Assistant City Manager
& Director of Public Works
Alexa Smittle, Interim Assistant City
Manager & Director of Community
Development & Community Services

Michael Henderson, Police Chief
Joe Bailey, Marine Safety Chief
Gloria D. Harper, City Clerk
Barbara Arenado, Director of Finance/City
Treasurer



City of Seal Beach

CITY COUNCIL STRATEGIC GOALS



Strengthen Public Safety Initiatives



Ensure Fiscal Stability and Efficiency in Governance



Assess and Maintain Infrastructure



Promote and Enhance a Strong Local Economy



Expand Strategic Technology Investments



Improve Outreach and Engagement



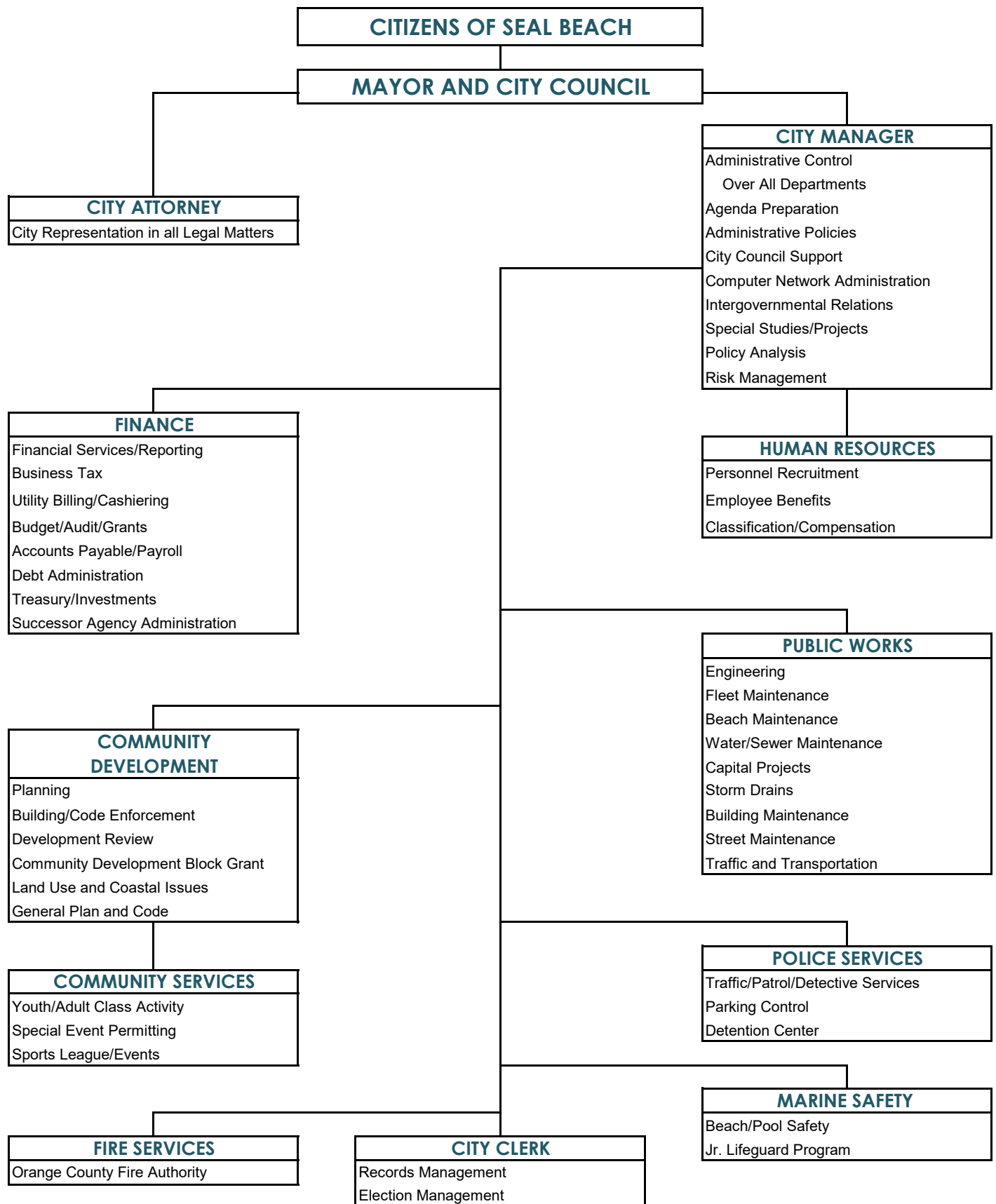
Ensure Continued Excellence in City Services



Protect our Coastal Environment and Resources



Attract and Retain a Skilled Workforce



RESOLUTION 7655

A RESOLUTION OF THE SEAL BEACH CITY COUNCIL ADOPTING THE FISCAL YEAR 2025-26 OPERATING AND CAPITAL IMPROVEMENT BUDGET, SETTING THE APPROPRIATION LIMIT FOR FISCAL YEAR 2025-26, AND AUTHORIZING USE OF THE COST RECOVERY SCHEDULE IN FISCAL YEAR 2025-26

WHEREAS, on March 24, 2025, the City Council conducted a Budget Study Session, on May 6, 2025, and May 8, 2025, the City Council conducted Budget Workshops to study and solicit public input on the Proposed Fiscal Year 2025-26 Operating and Capital Improvement Budget, and on May 27, 2025, the City Council added a question and answer item; and,

WHEREAS, pursuant to Seal Beach City Charter Article X, the City Council held a duly noticed public hearing on June 9, 2025, to consider adopting the Fiscal Year 2025-26 Operating and Capital Improvement Budget. Copies of the proposed budget have been available for inspection by the public in the City Clerk's Office and on the City's website at least 10 days prior to the public hearing; and,

WHEREAS, on November 6, 1979, the voters of California added Article XIII B to the State Constitution placing various limitations on the appropriations of the State and local governments. Article XIII B provides that the appropriations limit for the Fiscal Year 2025-26 shall not exceed the appropriations limit for the prior year adjusted for the change in the cost of living and the change in population. The proposed appropriations limit for Fiscal Year 2025-26 is \$41,380,608, which has been adjusted for the change in the cost of living and the change in population; and,

WHEREAS, at the duly noticed workshops and the public hearing held on June 9, 2025, the City Council provided an opportunity for the public to comment on the Proposed Fiscal Year 2025-26 Operating and Capital Improvement Budget and the appropriations limit.

NOW, THEREFORE, the Seal Beach City Council does resolve, declare, determine, and order as follows:

- Section 1. That certain document entitled "City of Seal Beach Fiscal Year 2025-26 Operating and Capital Improvement Budget", a copy of which is on file in the office of the City Clerk and available on the City's website at <https://www.sealbeachca.gov/Departments/Finance/Budget>, which may hereafter be amended by the Council, is hereby approved as the operating and capital improvement budget for the City of Seal Beach for the Fiscal Year 2025-26, beginning July 1, 2025 and ending June 30, 2026.

- Section 2. Appropriations in the amount not to exceed \$108,756,996 are authorized for the purpose of carrying on the business of the City. The City Manager is hereby authorized to make appropriation transfers within and between any item, account, program, department, or fund, in accordance with Fiscal Policy, as long as such transfers do not increase the adopted annual budget appropriations.
- Section 3. The Operating Budget for Fiscal Year 2025-26 shall be considered amended upon the close of Fiscal Year 2024-25 to include and re-appropriate all encumbrances carried forward.
- Section 4. The Capital Improvement Program Budget for Fiscal Year 2025-26 shall be considered amended upon the close of Fiscal Year 2024-25 to include the re-appropriated funds for all previously approved capital projects that have not been completed.
- Section 5. The City Council hereby authorizes the City Manager to issue salary adjustments as provided in all applicable Memoranda of Understanding for represented employees and the contracts for Executive Management Employees, effective on July 1, 2025.
- Section 6. The City Council hereby approves the Financial and Budget Policies in the Proposed Fiscal Year 2025-26 Operating and Capital Improvement Budget.
- Section 7. Pursuant to Seal Beach Municipal Code Section 3.20.005, the City Council hereby authorizes the City Manager to delegate spending authority to Department Heads. Other than the Director of Public Works and the Director of Finance/City Treasurer this authority shall not exceed \$15,000 per purchase or contract. For the Director of Public Works, the limit is established per the City's Charter Section 1010. For the Director of Finance/City Treasurer, other than for Finance Department expenditures which is set at \$15,000, there is additional authority to authorize purchases for City Departments up to the City Manager's established contract signing authority.
- Section 8. The City Council hereby establishes an appropriations limit of \$41,380,608 for Fiscal Year 2025-26, in full compliance with Article XIII B of the State Constitution.
- Section 9. The City Council hereby approves the use of the Fiscal Year 2025-26 Cost Recovery Schedule, which includes the annual update of the annual percentage change in the all-urban Consumer Price Index for Los Angeles-Long Beach-Anaheim, CA (CPI).

PASSED, APPROVED, AND ADOPTED by the Seal Beach City Council at a regular meeting held on the 9th day of June 2025 by the following vote:

AYES: Council Members: Kalmick, Wong, Senecal, Steele, Landau

NOES: Council Members: _____

ABSENT: Council Members: _____

ABSTAIN: Council Members: _____



Lisa Landau, Mayor

ATTEST:

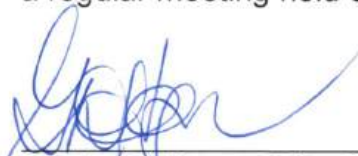


Gloria D. Harper, City Clerk



STATE OF CALIFORNIA }
COUNTY OF ORANGE } SS
CITY OF SEAL BEACH }

I, Gloria Harper, City Clerk of the City of Seal Beach, do hereby certify that the foregoing resolution is the original copy of Resolution 7655 on file in the office of the City Clerk, passed, approved, and adopted by the Seal Beach City Council at a regular meeting held on the 9th day of June 2025.



Gloria D. Harper, City Clerk

The annual budget sets forth the resources and appropriations for the fiscal year and provides the legal authority for expenditures and a means for control of City operations throughout the fiscal year. The City Charter requires that a budget for the fiscal year be adopted by June 30th of each year.

The budget is a financial plan that serves as a communication tool that encompasses the City's goals, direction and financial resources which shows how taxpayer dollars are being spent. The budget document:

- Determines the City programs and services being provided to the community
- Details expenditure requirements by City department and program
- Details the estimated revenues available to meet expenditure requirements.

The annual budget demonstrates the City's accountability to its residents, businesses and the community-at-large.

BUDGET PROCESS

Operating Budget

The budget process provides departments the opportunity to justify departmental needs, to propose changes in services, and to recommend revisions in organizational structure and work methods. It also enables the City Manager to review these aspects and make appropriate recommendations to the City Council.

The City uses zero-based budgeting for all accounts, programs, and departments. Zero-based budgeting is a method of budgeting in which all proposed expenditures must be justified each year. Departments prepare their budget requests in January and February. Each department then meets with the Finance Department and the City Manager to discuss their requests for the coming fiscal year. Subsequent to the meetings with the departments, the Finance Department works in conjunction with the other departments to implement budget balancing measures to establish the level of services to be rendered with the available resources.

Capital Improvement Program (CIP) Budget

The CIP budget is a 5-year planning tool that details planned capital projects for the current budget year and the next five years. Capital projects are broken down by category including: beach and pier, building and facilities, parks, sewer, storm drain, streets and transportation and water. Appropriations are only approved by City Council for the current fiscal year. The remaining fiscal years will be approved by City Council during later budgetary cycles. The CIP budget also includes a summary of unfunded projects which are crucial to identifying and planning for the future needs of the City.

The goal of the CIP is to effectively manage the City's physical assets by delivering capital projects that meet schedule, stay within budget, and minimize the impact to the public.

Preparation of Preliminary Budget and Budget Adoption

Once the budget numbers are finalized, the Finance Department prepares the Proposed Operating and Capital Budget document. The City holds a minimum of one study session in May to present the Proposed Operating and Capital Budget to the City Council and provides the opportunity for the community to comment. The Finance Department incorporates any changes requested by City Council in a revised Proposed Operating and Capital Budget which is presented to City Council for adoption in June.

A summarized timeline of the City's budget process is below.



BASIS OF BUDGETING

The modified accrual basis of accounting is used by all General, Special Revenue, Debt Service and Capital Project Funds. This means that revenues are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when liabilities are incurred, except that principal and interest payments on long-term debt are recognized as expenditures when due. The accrual basis of accounting is utilized by all Enterprise and Internal Service Funds. This means that revenues are recorded when earned and that expenses are recorded at the time liabilities are incurred.

The City's basis for budgeting is consistent with accounting principles generally accepted in the United States of America and with the City's financial statements as presented in the Annual Comprehensive Financial Report (ACFR) with the following exceptions:

- Capital expenditures within the Enterprise Funds and Internal Service Funds are recorded as assets on an accounting basis but are shown as expenditures on a budgetary basis.
- Depreciation of capital assets and amortization of various deferred charges are recorded on an accounting basis only. These charges are not reflected in the budget document.
- Principal payments on long-term debt within the Enterprise Funds and Internal Service Funds are applied to the outstanding liability on an accounting basis but are shown as expenditures on a budgetary basis.
- Continued/carryover appropriations approved by City Council at the beginning of the fiscal year are added to the City's Budget but are not included in the budget document or original budget submission to City Council.

NAVIGATING THE BUDGET DOCUMENT

The budget is organized into the following sections:

Budget Message

This section includes the City Manager's Budget Message which is addressed to the City Council. It provides a general overview of the annual operating and capital improvement program budget. It also includes the City Council's Strategic Goals which directs the budget development process.

Introduction

This section includes the City leadership, organizational chart, the guide to the budget, and financial and budget policies.

Community Profile

Provides historical, demographic and statistical information on the City of Seal Beach, including date of incorporation, form of government, population, as well as various statistical data.

Budget Summaries

This section provides a budget overview of financial analyses such as the beginning and ending fund balances, charts and graphs of revenues and appropriations, summaries of revenues and appropriations and transfers by different criteria. This section also includes summarized budgetary information for the General Fund, including FY 2023-24 Actuals, FY 2024-25 Amended Budget and FY 2024-25 Estimated Actuals.

Revenue Assumptions

This section includes revenue overview, assumptions and methodology used to develop estimates, summary by category, and historical trends.

Personnel and Staffing

Summary of funded personnel and staffing changes, as well as a list of full-time personnel by classification.

Department Budgets

This section divides the document by department. It starts with the City Council. The reader will find a narrative of the department including objectives, and performance measures. This section also provides the financial data of each department including multi-year comparisons of expenditures sorted in several ways – by program, by funding source and by expenditure category.

Capital Improvement Program

This section provides financial status of the ongoing capital improvement projects which will not be completed prior to the end of the fiscal year, therefore their unspent appropriations will roll over into the proposed fiscal year. It also includes a summary of the capital improvement projects planned for the year by category and by funding source, and project detail forms that include their descriptions, funding sources, and the estimated cost of each project. This section also includes a five-year capital improvement project schedule and a summary of unfunded projects.

Special Assessment Districts

This section provides financial information for the Street Lighting Assessment District and the various Community Facility Districts. It also provides a description of geographic area in which the real estate is enhanced due to these restricted funds.

Strategic Business Plan

Provides five-year General Fund revenue and expenditure projections.

Fee Schedule

Provides the City's Cost Recovery Schedule. The Cost Recovery Schedule is adopted on an annual basis and sets forth the established fees and charges for goods, services, and facilities provided by the City.

Appendix

This section includes a glossary of budget terms; descriptions of funds and accounts (the funds are listed by fund type: Governmental Funds (includes the General Fund, Special Revenue Funds, Capital Project Funds, and Debt Service Funds); Proprietary Fund; and Internal Service Fund); Acronyms.

The City's budget development is shaped by several financial and budget policies. These policies ensure the organization's consistency, transparency and responsibility from year to year. This section identifies some of the financial policies developed by the Director of Finance/Treasurer and City Manager which are used to guide the development of the annual budget. The policies described below are, in most cases, summaries of the City Charter or Council Policy language. This list is not exhaustive and as policies are modified or adopted, they will be incorporated into future budget publications.

BALANCED BUDGET AND USE OF ONE-TIME REVENUE

The City has adopted a Balanced Budget Fiscal Policy to ensure that the City's budgets are consistent with Government Finance Officers Association (GFOA) recommendations. GFOA recommends that governments adopt a policy that defines a balanced budget, commits to ensuring a balanced budget is maintained to provide the best possible services to taxpayers, and provides disclosure when the City deviates from a balanced budget.

The City's policy is to adopt an annual budget that is structurally balanced at an individual fund level. A budget is structurally balanced when ongoing revenues equal ongoing expenditures, and limited duration or one-time revenues are only used for limited duration or one-time costs. This means current operating expenditures are financed with current revenues. When developing a balanced budget, the following elements must be considered:

- The City's reserve policies for individual funds (e.g., General Fund, Water and Sewer) must be taken into consideration to achieve or maintain an individual fund's reserve target;
- If a structural imbalance occurs or one-time revenues are used, the budget will include a plan to bring revenues and expenditures into structural balance; and
- Appropriated revenues may include transfers from fund balances where such fund balance is expected to exist by the end of the fiscal year preceding the year of the adopted budget, and contingent upon meeting the minimum reserve requirements.

RESERVE FUND POLICY

Background

Appropriate reserves are a key attribute of a financially stable organization and are an important component of the City of Seal Beach's (the "City") overall financial health. Strong reserves position an organization to weather significant economic downturns more effectively, manage the consequences of outside agency actions that may result in revenue reductions, and address unexpected emergencies. Establishing a formalized Reserve Policy will serve as the policy framework to enable the City to meet its financial commitments and address unexpected future events in a fiscally prudent manner.

The City considered a number of factors when establishing the Reserve Policy (the "Policy"), including the Government Finance Officers Association (GFOA) Best Management Practices, previously established Financial and Budget Policies, as well as the City's current and historical risk profile and financial condition.

Purpose

The purpose of the Reserve Policy is to build upon the City's established Financial and Budget Policies and to document the City's approach to establishing and maintaining strong General Fund reserves. The guidelines set forth will better enable the City to mitigate various risks, which could result in a shortfall of available money to meet basic services and needs of the City. Examples of risks include natural disasters, such as earthquakes, storms, floods, or unexpected shortfalls in revenue sources, such as property taxes and sales tax.

This policy is designed to:

1. Identify funds for which reserves should be established and maintained.
2. Establish target reserve levels and methodology for determining levels.
3. Establish criteria for the use of reserves and mechanisms to replenish reserves.

Reserve Fund Policy

Reserve balances will be reviewed on an annual basis at, or near, the end of the fiscal year to ensure compliance with this Policy. In the event that the reserves exceed the established targets, excess monies can be transferred annually to the Capital Reserve. On an as-needed basis, money from the Capital Reserve can be used to supplement the Disaster/Hazard Mitigation Reserve to cover any shortfalls created by a public emergency or natural disaster.

Unassigned General Fund Balance:

The City's policy is to maintain an unassigned General Fund balance of a minimum of 20% and a maximum of 25% of operating expenditures to maintain the City's credit worthiness and cash flow requirements. Unassigned fund balance refers to the portion of the fund balance that is not obligated to assigned funds, thus making it available for use as previously identified.

The General Fund's unassigned fund balance is maintained to provide for:

- Contingencies for unforeseen operating or capital needs.
- Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy.
- Cash flow requirements.

The purpose of this reserve is to provide budgetary stabilization and not serve as an alternate funding source for new programs and ongoing operating expenditures. Recommendations to appropriate from the Unassigned General Fund Balance will be brought forward by the City Manager and will require approval by a majority of the City Council. In the event this reserve is reduced below the amount established by this Policy, the City Council shall prepare a plan as promptly as conditions warrant to replenish the balance to the policy level.

Committed General Fund Balance:

Committed General Fund balance is the obligation of funds due to policy implementation. The City will maintain the following reserve categories of committed general fund balance.

Disaster/Hazard Mitigation Reserve

A Disaster/Hazard Mitigation Reserve will be maintained for the purpose of sustaining General Fund operations in the case of a public emergency such as a natural disaster or other unforeseen catastrophic event. The Disaster/Hazard Mitigation Reserve will not be accessed to meet operating shortfalls or to fund new programs or personnel. This reserve may be expended only if an event is declared to be a public emergency by the City Manager and confirmed by a majority vote of the City Council, when such expenditures are necessary to ensure the safety of the City's residents and their property. The target level for this reserve is 10% of the General Fund operating expenditures.

Fiscal Policy Reserve

The GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. The City has established a Fiscal Policy Reserve to mitigate financial and service delivery risk due to unexpected revenue shortfalls or unanticipated critical expenditures. The purpose of this reserve is to provide budgetary stabilization and not serve as an alternative funding source for new programs and ongoing operating expenditures. It is for one-time needs and expenditures identified in the budget and not ongoing structural challenges. The City will aim to maintain a minimum balance in the Fiscal Policy Reserve equal to approximately three months' worth of the City's General Fund operating expenditures. This minimum level will be recalculated each year according to the newly adopted budget and will be increased by the Consumer Price Index (CPI) generally used by the City to adjust contracts.

Recommendations to appropriate from the Fiscal Policy Reserve will be brought forward by the City Manager and will require approval by a majority of the City Council. In the event this reserve is reduced below the amount established by this Policy, the City Council shall prepare a plan as promptly as conditions warrant to replenish the balance to the policy level.

Vehicle and Equipment Replacement Reserve

The City shall maintain a Vehicle and Equipment Replacement Reserve, set up as an internal service fund, to provide for the timely replacement of vehicles and capital equipment with an individual replacement cost of \$15,000 or more. The annual contribution to this reserve will generally be based on the annual use allowance, which is determined based on the estimated life of the vehicle, or equipment and its original purchase cost. The City will endeavor to maintain a minimum amount of \$500,000 in this reserve. A minimum of \$310,000 of this reserve will be assigned for vehicle replacement and the remainder will be allocated to equipment replacement.

Technology Replacement Reserve

As a subset of the Vehicle and Equipment Replacement Reserve, the City shall maintain a Technology Equipment Replacement Reserve for the replacement of technological equipment, endeavoring to maintain a minimum amount of \$150,000 in this reserve.

Capital Reserve

The City shall strive to maintain a minimum target balance of \$5 million in the Capital Reserve. The Capital Reserve will consist of the following two sub-accounts:

Capital Improvement Reserve

As part of the annual budget process, the City adopts a Five-Year Capital Improvement Plan (CIP) budget. The City shall establish a Capital Projects Reserve and will strive to maintain a minimum target balance in that reserve equal to 25% of the Five-Year CIP budget.

The City Manager will recommend projects to be funded during the annual budget process. As projects are approved, funds will be appropriated from available revenues, this reserve, or from the Unassigned General Fund balance.

Tidelands Improvement Reserve

The City shall also establish a reserve for the Tidelands Fund. The Tidelands Fund is required by the State of California to account for all revenues and expenditures related to the beach and pier operations in the City (lifeguard, pier and beach operations). The City shall establish a minimum target balance for this reserve equal to 25% of the 5-year CIP budget for the Tidelands Fund.

Fund balances and projected improvement projects will be reviewed by staff and the City Council during the presentation and approval of the annual budget.

Conclusion

Maintaining, regularly updating, and adhering to an appropriately constructed reserve policy is a good business practice recognized by the Government Finance Officers Association, and is among the factors considered by credit rating agencies and the investment community when assessing the credit-worthiness of an organization. The City recognizes that the Reserve Policy is a cornerstone of an organization's fiscal health. As such, an annual review of the Reserve Policy will be performed and any changes to the Reserve Policy will be brought forward for City Council consideration and approval.

REVENUE MANAGEMENT

The City will strive to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source, with a focus on optimizing existing revenue sources and developing potential new revenue sources. Revenue estimates will be based on realistic assumptions and should be estimated conservatively using information provided by the State and other governmental agencies, consultants specializing in their field, historical trends and other relevant information available.

To the extent possible, revenues are associated with operating programs. Fees and charges for services will be evaluated and adjusted regularly through a documented evaluation and review process. The City's objective in setting fees and charges for services is to achieve an appropriate level of cost recovery for services based on the annual cost and fee study, that are not provided to, or do not benefit, the community at large.

User Fee Cost Recovery Goals

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. User fees are fees for services that are exclusively provided by the City and cannot exceed the cost of the service provided.

The City has established a policy for evaluating and setting user fees and cost recovery levels. The full text of the City's User Fee and Cost Recovery Policy is available at the Finance Department's website.

EXPENDITURE MANAGEMENT

Budgetary Control

The City's level of budgetary control is at the department level for the General Fund and control exists at the program level within the department. Annual budgets are set at the individual account level by program and fund. Department Heads are responsible for budget monitoring and ensuring the overall program budget is not exceeded.

Continued/Carryover Appropriations

All unexpended or unencumbered appropriations are cancelled at the end of the fiscal year, except for appropriations for capital projects that are required for the completion of the approved project. Other encumbered funds from the previous fiscal year are carried over to the current fiscal year through a list of continued appropriations. The City has established a review process that allows a department to submit justification for the carryover of encumbered funds. Once submitted, the Finance Department reviews the requested carryover to ensure only one-time contracts or purchase orders are rolled over. Only Finance Department approved items are carried over. These continuing appropriations are not included in the budget document.

Budget Transfers

A budget transfer is a reallocation of funds from one expenditure account to another. Budget transfers do not change the overall budget within a fund. Departments can initiate budget transfers by submitting a request to the Finance Department. After review and concurrence by the Finance Department, the budget transfer request will be sent to the Finance Director for approval. The City Manager is authorized to transfer appropriations or positions as necessary within and between programs and departments, as long as such transfers do not increase the adopted annual budget appropriations.

Transfer of appropriations between funds and increased appropriations are considered budget amendments and must be authorized by the City Council. City Council approval is required for all transfers from unappropriated fund balances.

Budget Amendments

After the budget is adopted, it is sometimes necessary to amend the budget or provide for the appropriation or transfer of additional funds. Supplemental appropriations are necessary to provide additional spending authority to meet unexpected events that impact operations or capital projects. If the need for a supplemental appropriation arises, the department will prepare a staff report requesting a supplemental appropriation for City Council consideration. If approved, a budget amendment will be prepared by the Finance Department and entered into the Amended Budget.

Mid-Year Budget Review

On an annual basis, the Finance Department will provide the City Council with a budget to actual status of revenues and expenditures as of December of each year. This presentation will be provided as soon as practical when the December actual information is available.

CAPITAL IMPROVEMENT MANAGEMENT

The purpose of the Capital Improvement Plan (CIP) is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a five-year plan organized into the same functional groups used for the operating programs. The CIP will reflect a balance between capital replacement projects that repair, replace, or enhance existing facilities, equipment or infrastructure, and capital facility projects that significantly expand or add to the City's existing fixed assets.

Construction projects and equipment purchases (excluding vehicles) whose cost exceeds \$10,000 or extend the life of the project or equipment five years or more will be included in the CIP. Minor capital outlays of less than \$10,000 will be included with the operating program budgets. Projects and equipment purchases with total costs exceeding \$5,000 will be included as part of the City's capital assets for accounting reporting purposes.

INVESTMENT POLICY

In accordance with the City Charter and under authority granted by the City Council, the Finance Director is designated the responsibilities of the Treasurer and is responsible for investing the unexpended cash in the City Treasury. The City's investment program is managed in conformance with federal, state, and other legal requirements, including California Government Code Sections 16429.1-16429.4, 53600-53609, and 53630-53686.

The City's Investment Policy is updated and approved by City Council on an annual basis to ensure the effective and judicious fiscal and investment management of the City's funds. The City's portfolio is designed and managed in a manner that provides a market rate of return consistent with the public trust and the prioritized objectives of safety, liquidity, and yield. The full text of the City's Investment Policy is available at the Finance Department's website.

DEBT POLICY

The California Constitution requires that long-term debt pledged by the full faith and credit of the City can only be approved by voter referendum. Per State of California statute, the City's debt limit is set at 15% of total adjusted assessed valuation of all real and personal property within the City. This limit applies to debt supported by taxes. The full text of the City's Debt Management Policy is available at the Finance Department's website.

The City carries bonded debt secured by specific revenue sources and Lease Revenue Bonds secured by interests in City assets as well as capital leases and loans. The Finance Department actively monitors the City's debt portfolio to ensure that adequate revenues exist to service debt and to identify opportunities to reduce debt service costs.

HUMAN RESOURCE MANAGEMENT

The budget will fully appropriate the resources needed for authorized full-time positions and part-time positions. All full-time positions must be approved by City Council. Part-time employees will generally augment regular City staffing as extra-help employees, seasonal employees, contract employees, interns, and work-study assistants. The City Manager and Department Heads will encourage the use of part-time rather than full-time employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than full-time, year-round staffing is required. The use of part-time employees by a department must be approved by the City Manager based on the review and recommendation of Human Resources.

Independent contractors are not considered City employees. Independent contractors are used for a) Short-term, peak workload assignments to be accomplished through the use of personnel contracted through an outside temporary employment agency (OEA); and b) construction of public works projects and delivery of operating, maintenance or specialized professional services not routinely performed by City Employees. Contract awards will be guided by the City's purchasing policies and procedures.

OVERHEAD COST ALLOCATION PLAN

An overhead cost allocation plan summarizes, in writing, the methods and procedures the City uses to allocate costs to grants and programs. When determining an appropriate base for allocating costs, the City includes the relative benefits received, the materiality of the cost, and the amount of time and cost to perform the allocation. The full schedule of the City's Overhead Cost Allocation Plan is available at the Finance Department's website. A summary of the Position Allocation Plan is included in the Personnel and Staffing section.

APPROPRIATION (GANN) LIMIT

Proposition 4 or the "Gann Initiative" was passed in November 1979 and Article 13-B was added to the California Constitution. For state and local governments, the initiative mandates that the total annual spending limit for a fiscal year cannot exceed the spending limit for the prior fiscal year. This limitation is adjusted for the change in cost of living and population, except as outlined in the government code. The initiative requires that the City Council establish its spending limit each year by resolution.

The Appropriations Limit is calculated by determining appropriations financed by proceeds of taxes in the 1978/79 base year and adjusting the limit each subsequent year for changes in the cost of living and population. This Appropriation Limit is the maximum limit of proceeds from taxes the City may collect or spend each year. Appropriations financed by proceeds of taxes are limited to actual revenues collected if they are lower than the limit. The Appropriations Limit may be amended at any time during the fiscal year to reflect new data.

The City's Appropriation Limit Calculation is included in the Appendix.

ANNUAL REPORTING

In accordance with the City Charter, the City will contract for an annual audit by a qualified independent certified public accountant. The City will use generally accepted accounting principles in preparing its annual financial statements, and will strive to meet the requirements of the Government Finance Officers Association's Award for Excellence in Financial Reporting program. The City shall issue the audited financial statements within one hundred twenty (120) days after the end of the fiscal year, unless such time shall be extended by City Council.

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award Fiscal Year 2024-2025

Presented to the

City of Seal Beach

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

February 7, 2025



Ernie Reyna

Ernie Reyna
2024 CSMFO President

James Russell-Field

James Russell-Field, Chair
Recognition Committee

Dedicated to Excellence in Municipal Financial Reporting



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Seal Beach
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrell

Executive Director

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COMMUNITY PROFILE

OVERVIEW



INTRODUCTION

The City of Seal Beach, located on the coast of northwestern Orange County California, was incorporated on October 27, 1915. The City charter, which was adopted in 1964, established the form of government, states the powers and duties of the City Council, and establishes various City Offices.

The City is operated under the City Council/City Manager form of government and is governed by a five-member city council elected by district serving four-year alternating terms and who, in turn, elect the Mayor and Mayor Pro Tem from among themselves for a one-year term. The governing council is responsible for policymaking, passing local ordinances, adopting the budget, appointing committees, and hiring the City Manager and City Attorney. The City Manager is responsible for carrying out the policies and ordinances of the City Council, overseeing the day-to-day operations of the City, and appointing department heads.



1,500,000
VISITORS EACH YEAR

The City provides a full range of services for the citizens utilizing a mix of contracts with other governmental entities or private companies. The City has its own Police Department and Marine Safety Department but contracts for fire and paramedic services through the Orange County Fire Authority (OCFA). The City also operates water and sewer utilities and contracts for refuse and sanitation treatment services.



The City is the home to the Boeing Company Integrated Defense System international headquarters, the U.S. Naval Weapons Station, the first Leisure World Retirement Community and the 1,000-acre Seal Beach National Wildlife Refuge. The City's one and a half miles of beaches and the public pier attract more than 1,500,000 visitors each year making recreation an important factor in the local economy. Seal Beach has a variety of local beach front stores at Main Street which include several fine dining establishments. Throughout the year many exciting community events take place in which the residents, and visitors, enjoy and participate.

HISTORY

Serving as the northern gateway to Orange County's 42 miles of coastline, Seal Beach is a quiet, down-to-earth community that is the perfect seaside destination to call home, visit, or locate your business. Named for the seals that once frequented its beachfront, the city is filled with quaint neighborhoods and hometown appeal.

Archaeological evidence (locally found near Heron Point, Hog Island in the National Wildlife Refuge, and other nearby areas) indicates that the first humans in the area were nomadic Clovis hunters who passed through 130 centuries ago. The first permanent settlers are believed to be the Millingstone people (who we now know as the Chumash) who arrived 10,000 to 12,000 years ago. They were displaced around 1,500 years ago by Uto-Aztecs (now called the Tongva or Gabrielino). Many believe the Tongva's town of Puvunga was by Bixby Hill near the banks of the present San Gabriel River. The residents of these villages departed the area at the time of the arrival of the first Europeans in the 1769 Portola Expedition.



Seal Beach was part of the huge grant awarded to Portola Expedition veteran Sergeant Manuel Nieto. This was later divided into five ranchos by his children, and our area became part of the Rancho Los Alamitos (the little cottonwoods). In 1844 the Alamitos was acquired by Don Abel Stearns. It became the headquarters of his huge cattle empire, but the terrible droughts of the early 1860s forced Stearns into bankruptcy and he lost the Alamitos.

In 1881, John W. Bixby purchased the ranch with the financial help of banker Isais W. Hellman and John's older Bixby cousins who owned the nearby Rancho Los Cerritos. JW Bixby made the ranch a successful operation and laid out the town of Alamitos Beach, next to the new town of Long Beach. Unfortunately, John W. Bixby died soon after, and the ranch was again divided. Together the owners would manage Alamitos Beach, but of the balance, the Cerritos

Bixbys kept the northern land next to their ranch, the JW Bixby heirs kept the central third and I.W. Hellman received the southern third. A narrow coastal strip was also divided equally between the three parties.

Hellman's section included the port of Anaheim Landing, started in the late 1860s by Germans of the Anaheim Colony as a port for shipping the wine they were growing. The Landing rivaled the shipping volume at San Pedro until the railroad arrived in Anaheim in 1875. However, the Landing's beaches had by this time become popular as a getaway from hot summer days.

When I.W. Hellman and Henry Huntington formed the Pacific Electric Railroad, one of their proposed routes ran from Long Beach through Anaheim Landing to Newport Beach. Philip A. Stanton, Hellman's real estate agent, organized a syndicate to buy from the JW Bixby heirs the coastal parcel next to Anaheim Landing. Stanton then subdivided this into a town he called Bay City in 1903. The first electric trains arrived here in May 1904. But unfortunately, Stanton's new subdivision met with few buyers, and in 1913, Bay City was optioned to real estate promoter Guy M. Rush who built a pier (second longest wooden pier in California) with pavilions on either side. Rush also rebranded the town as Seal Beach and marketed it via ads around the country. This too failed and by early 1915 Rush had let his options lapse.

Stanton then convinced some amusements and vendors from the closing San Francisco Panama-Pacific International Exposition to build a new amusement area in Seal Beach, to be called The Joy Zone. Stanton also arranged for an election so town residents could decide what laws were passed in Seal Beach – in particular, one allowing alcohol in town. On October 19, 1915, incorporation was approved by a vote of 84-16. On October 27, 1915 the State certified the vote and Seal Beach officially became a City. The new City had an area of 1.25 square miles with a population of 250.



The Joy Zone opened in summer 1916 and achieved brief popularity, but the US entry into World War I and wartime restrictions, followed by the Spanish Flu and the 1919 passage of Prohibition damaged the Joy Zone's ambitions.

Nonetheless, in 1921 many moved into the new East Seal Beach subdivision on the south side of Anaheim Bay. And in 1929, the Surfside Colony opened up just beyond that.

The years between the world wars were challenging for the City. The two bays were used by rum runners to drop off their hooch, and the town's location at the county line made it a desirable place for gambling ships since there was always confusion over which county – and thus which jurisdiction the ships were in.

The town prospered after the US Naval Weapons Station was opened in 1944 to supply ammunition to the Pacific Fleet. Over 300 beachside homes were removed, but the housing shortage was eased somewhat as many residents set up shelter at the growing Seal Beach Trailer Park.

The 1950s saw the town rid itself of the gambling cabal as new subdivisions opened on The Hill in 1957. A few years later the town doubled in size with the Hellman Ranch annexation and then doubled in population with the 1962 opening of Leisure World, the world's first fully self-contained senior housing community. This was simultaneous with the arrival of North American Rockwell plant where workers constructed the second stage of the Saturn V rocket for NASA's Apollo moon shots. The company was later taken over by Boeing which continues to be one of the City's major employers.

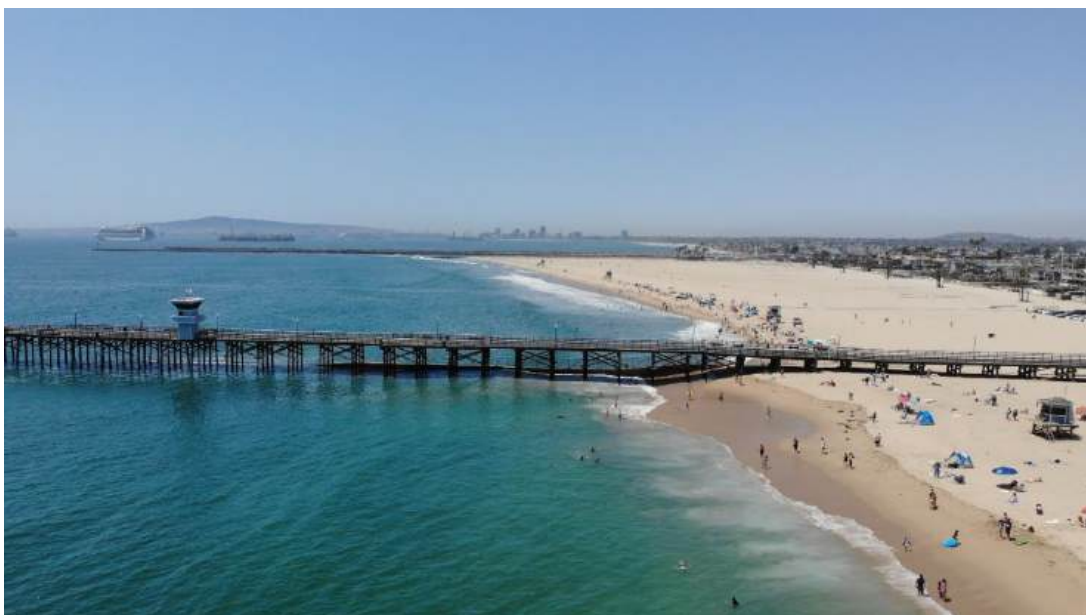
Soon after followed annexation of the Bixby Ranch Company's unimproved land which eventually led to the subdivisions of College Parks West and East, the "Target Homes", the Old Ranch Country Club, the Old Ranch Towne Center (the Target center) and the Bixby Office Park. Other significant additions were the annexation of the Rossmoor Shopping Center (now the Shops at Rossmoor) infill subdivisions of Suburbia (now Bridgeport), the Oakwood Garden Apartments (now The Eaves) and the Riverbeach subdivision, adjacent to the Trailer Park.

In the 1990s a proposed subdivision of 300 homes around a golf course behind The Hill was opposed by residents, but compromise resulted in Gum Grove Park and a much smaller Heron Pointe development. The last addition to the city was

the Ocean Park development on the former DWP property at First and Ocean.

These days, Seal Beach has an area of approximately 13 square miles which includes over 1 square mile of water, and the population is 25,242.

This history continues to make Seal Beach a destination for all experiences.



Historical information provided and/or verified by Larry Strawther.

LOCATION

The City of Seal Beach serves as the northern gateway to Orange County and encompasses 13.23 square miles. Seal Beach is bordered by the cities of Long Beach, Los Alamitos, Garden Grove, Westminster, Huntington Beach, and the unincorporated community of Rossmoor. The City is approximately 369 miles south of San Francisco, 23 miles south of Los Angeles and 89 miles north of San Diego. The City of Seal Beach is accessible from the San Diego Freeway (I-405), San Gabriel River Freeway (I-605), Garden Grove Freeway (SR-22) and State Route 1 (Pacific Coast Highway).

CLIMATE

Month	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Year
Average high °F	66	65	66	71	71	77	82	83	81	77	70	67	73
Average low °F	48	53	53	55	60	64	66	66	65	59	50	49	61
Average precipitation inches	2.15	12.3	3.19	1.47	.10	.00	.00	.00	.00	.00	.00	.04	1.60

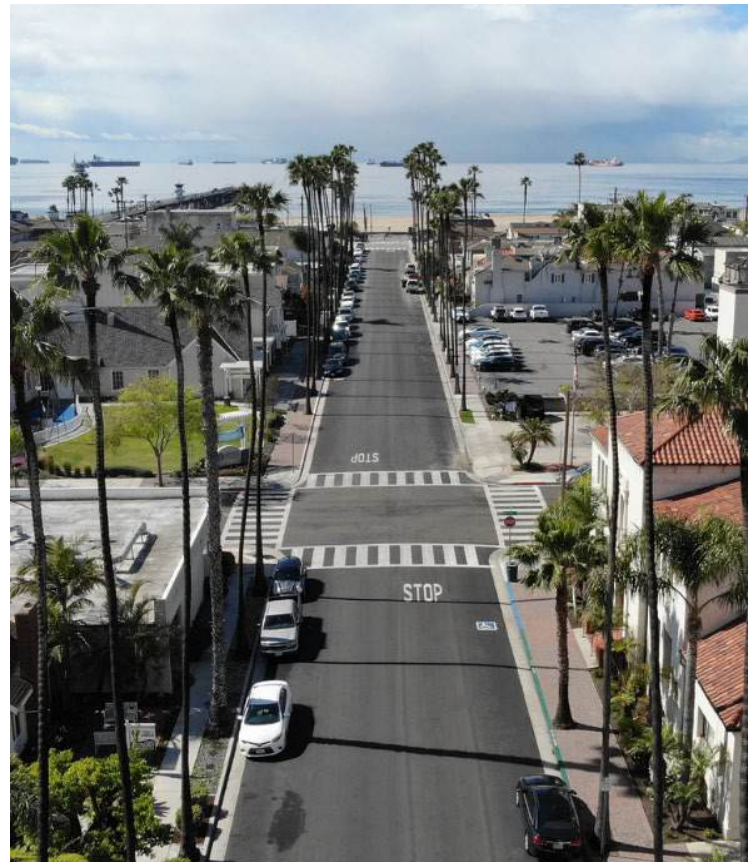
LAND USE

Category	Acres	Percentage
Open Space*	142.7	2.0%
Residential Low Density	353.7	5.0%
Residential Medium Density	505.4	7.0%
Residential High Density	166.4	2.3%
Park	65.4	0.9%
School	15.3	0.2%
Community Facility	61.8	0.9%
Commercial – Prof. Office	16.4	0.2%
Commercial – Service	49.3	0.7%
Commercial – General	93.4	1.3%
Open Space – Golf	156.8	2.2%
Industrial – Light	117.0	1.6%
Industrial – Oil Extraction	54.6	0.8%
Military**	5256.0	73.7%
Beach	80.3	1.1%
Total	7134.5	100.0%

*Does include developed Wildlife Refuge

**Does include undeveloped Wildlife Refuge

Source: Seal Beach General Plan 2003



POPULATION

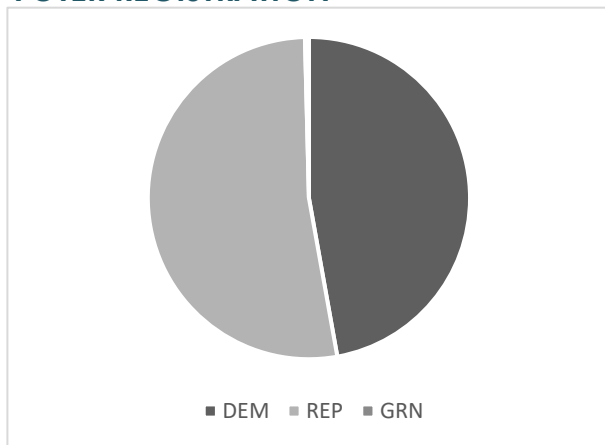
Current population: 25,242
 2020 Census: 25,298
 Population Growth 2014-2024: -2.3%
 Median Age: 60.8
 Population per square mile: 2,240.1
 Source: US Census and DOF

POPULATION BY AGE

Persons 5 years and under	2.8%
Persons between 6-18 years	13.4%
Persons between 19-64 years	43.7%
Persons 65 years and over	40.1%

Source: US Census

VOTER REGISTRATION



Source: ocvote.gov

EDUCATION

Los Alamitos Unified School District:	(No. of Schools)
Elementary Schools	6
Junior High Schools	2
High Schools	1
Private Schools	0

EMPLOYMENT

Based on civilians over the age of 16 years

	Number	Percent of Total
Employed	9,204	94.99%
Unemployed	485	5.01%
Total Labor Force	9,689	100%

Source: US Census 2023 ACS 5-Year Estimate



HOUSING UNITS DISTRIBUTION

	Units	Percentage
1-Unit, detached	5,310	36.3%
1-Unit, attached	3,488	23.9%
2 units	263	1.8%
3 to 4 units	619	4.2%
5 to 9 units	1,539	10.5%
10 to 19 units	1,993	13.6%
20 or more units	1,325	9.1%
Mobile Home	79	0.5%
Other	0	0.0%
Total Housing Units	14,616	100.0%
Occupied Units	12,948	88.6%
Vacant Units	1,668	11.4%
Persons per Unit:		
Owner Occupied	1.92	
Renter Occupied	1.81	

Source: US Census 2023 ACS 5-Year Estimate

HOUSEHOLDS

	Units	Percentage
Owner Occupied	9,827	75.9%
Renter Occupied	3,121	24.1%

Source: US Census 2023 ACS 5-Year Estimate

INCOME

Median Household Income	\$83,045
Income and Benefits	
Less than \$10,000	351 2.7%
\$10,000 to \$14,999	276 2.1%
\$15,000 to \$24,999	895 6.9%
\$25,000 to \$34,999	1,391 10.7%
\$35,000 to \$49,999	1,402 10.8%
\$50,000 to \$74,999	1,733 13.4%
\$75,000 to \$99,999	1,142 8.8%
\$100,000 to \$149,999	1,691 13.1%
\$150,000 to \$199,999	1,408 10.9%
\$200,000 or more	2,659 20.5%

Source: US Census 2023 ACS 5-Year Estimate

MAJOR INDUSTRIES

Agriculture, Forestry, Fishing, and Hunting	0.2%
Construction	6.8%
Manufacturing	9.5%
Wholesale Trade	3.3%
Retail Trade	8.8%
Transportation and Warehousing	5.0%
Information	1.7%
Finance, Insurance, Real Estate, and Leasing	10.4%
Professional, Scientific, Management, and Waste Management	12.3%
Education, Healthcare, and Social Assistance	26.6%
Arts, Entertainment, Recreation, Accommodation, and Food Services	5.8%
Other Services, except Public Administration	5.0%
Public Administration	4.5%

Source: US Census 2023 ACS 5-Year Estimate



TOP 25 SALES TAX PRODUCERS*

76
Beach House At The River
Boeing
Chevron
Chevron
Chevron
Chick Fil A
CVS Pharmacy
Hoff's Hut
Home Goods
In N Out Burgers
Islands
Kohl's
Marshalls
Mobil
Old Ranch Country Club
Pavilions
PetSmart
Ralphs
Roger Dunn Golf Shop
Spaghettini
Target
Tyr Sport
Ulta Beauty
Walt's Wharf

*Alphabetical order

Source: Most recent data from HdL and State Board of Equalization

MAJOR RETAIL CENTERS

Old Town Seal Beach – 100-400 Main Street
 Old Ranch Town Center – 12320-12430 Seal Beach
 Seal Beach Center – 901-1101 Pacific Coast Highway
 Seal Beach Village – 13924 Seal Beach Blvd
 The Shops at Rossmoor – 12300 Seal Beach Blvd



CULTURE

Chamber of Commerce
 201 8th Street, Suite 110, Seal Beach, CA 90740
 Phone: (562) 799-0179

OTHER OFFICES/CONTACTS

Seal Beach Chamber of Commerce	(562) 799-0179
Seal Beach National Wildlife Refuge	(562) 598-1024
Los Alamitos Unified School District	(562) 799-4700
Orange County Department of Education	(717) 966-4000
Orange County Association of Realtors	(949) 722-2300
Leisure World	(562) 431-6586
Old Ranch Country Club	(562) 596-4425

HEALTHCARE

Long Beach Memorial
2801 Atlantic Avenue, Long Beach, CA 90806
Phone: (562) 933-2000

Los Alamitos Medical Center
3751 Katella Avenue, Los Alamitos, CA 90720
Phone: (562) 598-1311



TRANSPORTATION

Rail

AMTRAK Stations

Anaheim Regional Transportation Intermodal Center
(714) 385-5100
Santa Ana Regional Transportation Center
(714) 565-2690

Air

John Wayne Orange County Airport (949) 252-5200
Long Beach Airport (562) 570-2600
Los Angeles International Airport (855) 463-5252

Bus

County of Orange's SNETM Program (714) 480-6450
or (800) 510-2020
Long Beach Bus Transit (562) 591-2301
OC Transportation Authority (714) 636-7433

Highways

San Diego Freeway (I-405), San Gabriel River Freeway (I-605), Garden Grove Freeway (SR 22), and Pacific Coast Highway (SR 1)

Taxi

California Yellow Cab (877) 224-8294

Water

Long Beach Harbor/Port of Los Angeles (9.4 miles)

OVERVIEW

Headed by the City Council, which is composed of a Mayor and four Council Members, the Seal Beach City Government is an organization dedicated to serving the people and businesses of our community. Seal Beach's mayor is selected annually from among the City Council Members and is charged with running the City Council meetings and representing the City throughout the community and region. The Council also elects a member to serve as Mayor Pro Tempore. The City Manager is the head of the administrative branch of the City government and is responsible to the City Council.

The City Council establishes policies and priorities for the provision of effective and efficient municipal services. The City Council is the City's legislative authority and sets the policies under which the City operates. The City Council's duties include establishing goals and policies, enacting legislation, adopting the City's operating budget, and appropriating the funds necessary to provide service to the City's residents, businesses, and visitors.

City Hall is located at:
211 Eighth Street
Seal Beach, CA 90740
Phone: (562) 431-2527
www.sealbeachca.gov

City Hall is open Monday through Friday between the hours of 8:00 a.m. to 5:00 p.m., with the exception of holidays. We are closed daily during the lunch hour between 12:00 noon to 1:00 p.m.



CITY COUNCIL



Lisa Landau - Council Member, 2024 Mayor Pro Tem, 2025 Mayor
District Three (Hill, Coves, Bridgeport & Heron Pointe)
Term Expires - 2026

Email: llandau@sealbeachca.gov
Office: (562) 431-2527 x1503
Alternate: (714) 656-8000
Term: 2023 - 2026



Nathan Steele - Council Member, 2025 Mayor Pro Tem
District Five (Leisure World)
Term Expires - 2026

Email: nsteele@sealbeachca.gov
Office: (562) 431-2527 x1505
Alternate: (714) 474-1272
Term: 2023 - 2026



Joe Kalmick - Council Member, 2021, 2022 Mayor
District One (Old Town & Surfside Colony)
Term Expires - 2026

Email: jkalmick@sealbeachca.gov
Office: (562) 431-2527 x1501
Alternate: (562) 397-4124
Term: 2022 - 2026



Ben Wong - Council Member, 2024
District Two (Leisure World, College Park West & Rossmoor Center)
Term Expires - 2028

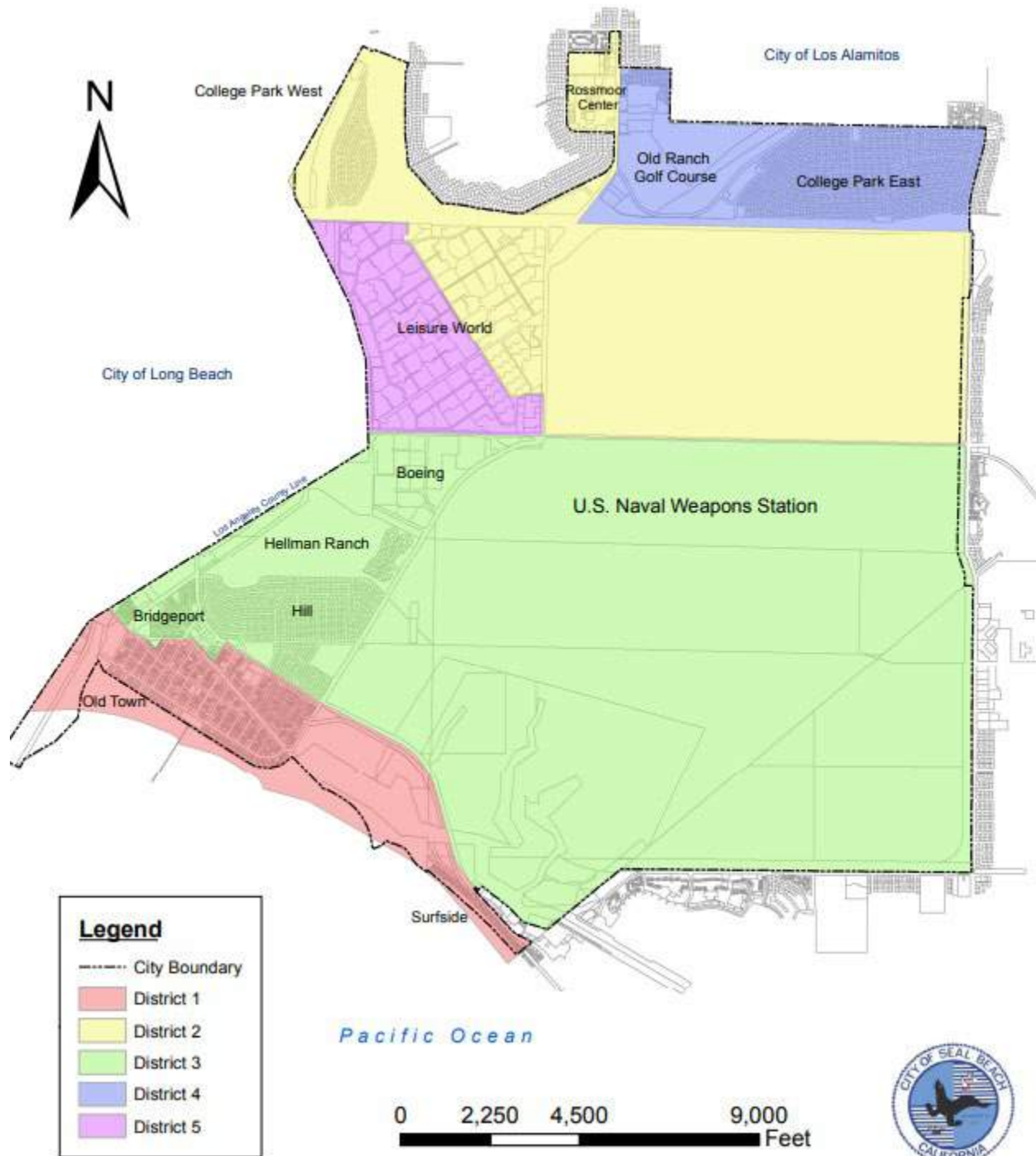
Email: bwong@sealbeachca.gov
Office: (562) 431-2527 x1502
Alternate: (714) 655-4415
Term: 2024 - 2028



Patty Senecal - Council Member, 2024
District Four (College Park East & Town Center)
Term Expires - 2028

Email: psenecal@sealbeachca.gov
Office: (562) 431-2527 x1504
Alternate: (310) 773-1913
Term: 2024 - 2028

CITY COUNCIL DISTRICTS



CITY SERVICES

Police Services	
Emergency	911 or (562) 594-7232
Administration	(562) 799-4100
Fire Services	
Emergency	911
OCFA	(714) 573-6000
Marine Safety	
Emergency	911 or (562) 431-3567
Administration	(562) 430-2613
Junior Lifeguard	(562) 431-1531
Animal Control	
Seal Beach Police Department Animal Control	(562) 799-4100 ext. 1606
Animal Shelter	
Westminster Adoption Group & Services	(714) 887-6156
Pet Licensing	
PetData	(877) 730-6348
Community Development	
Building Permits	(562) 431-2527 x1323
Plan Check	(562) 431-2527 x1323
Code Enforcement	(562) 431-2527 x1342
Inspection	(562) 431-2527 x1519
Business License	(562) 431-2527 x1314
Utility Billing	(562) 431-2527 x1309
City Manager	(562) 431-2527 x1338
City Clerk	(562) 431-2527 x1304
Public Works	
Engineering	(562) 431-2527 x1319
Maintenance	(562) 431-2527 x1414
Community Services/Recreation	
Adult Sports	(562) 431-2527 x1307
Aquatics	(562) 431-2527 x1390
Classes and Programs	(562) 431-2527 x1344
Facility and Park Rentals	(562) 431-2527 x1307
Film Permits	(562) 431-2527 x1341
Instructor Information	(562) 431-2527 x1344
Recreation Guide Information	(562) 431-2527 x1307
Parking Permits	
www.sealbeach.permitinfo.net/	
Senior Services	
www.sealbeachca.gov/City-Services/Senior-Services	

UTILITIES

Electricity	
Southern California Edison	(800) 655-4555
Natural Gas	
Southern California Gas Company	(800) 427-2000
Telephone	
Verizon	(800) 483-4000
Cable	
Time Warner	(888) 892-2253
Water	
City of Seal Beach Water Services	(562) 431-2527 x1309
Trash	
Republic Services	(800) 299-4898

Questions? AskCityHall@sealbeachca.gov

GENERAL

Date of Incorporation	October 27, 1915
Form of Government	Council-Manager
Classification	Charter
Area (in square miles)	13.1 (land 11.3, water 1.8)
Population (2024)	24,242
Acres Zoned for Industry	171.6
Acres of Open Space	42.7
Post Offices	4

POLICE PROTECTION

Number of Police Stations	2
Number of Sworn Police Officers	40

FIRE PROTECTION

Number of Fire Stations	2
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STREETS, PARKS, and SANITATION

Miles of Streets (in lane miles)	43
Miles of Sidewalks (in miles)	86
Park Sites	17

WATER

Water Pipe (in miles)	72
Number of Reservoirs	2

SEWER

Sanitary Sewers (in miles)	37
Storm Sewers (in miles)	4
Sewer Lift/Pump Stations	7

EDUCTAION FACILITIES

Elementary Schools	1
Junior High Schools	0
High Schools	0
Public Libraries	2

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SUMMARY OF PROJECTED FUND BALANCES

FUND	Fund Balance as of 6/30/24	FY 2024-25 Projected Revenues	FY 2024-25 Projected Expenditures	Projected Fund Balance 6/30/25	Projected Fund Balances July 1, 2025
GENERAL FUND					
General Fund - 101	\$ 35,952,761	\$ 44,960,504	\$ 44,233,571	\$ 36,679,695	\$ 36,679,695
SPECIAL REVENUE FUNDS					
Leased Facilities - 102	281,987	264,242	78,700	467,529	467,500
Special Projects - 103	2,962,779	530,192	2,117,866	1,375,105	1,375,100
Waste Management Act - 104	102,622	122,500	156,261	68,861	68,900
Tidelands Beach - 106	(5,037)	4,718,841	4,713,804	-	-
Parking In-Lieu - 107	178,239	7,200	-	185,439	185,400
Supplemental Law Enforcement - 201	83,708	194,000	248,985	28,723	28,700
Inmate Welfare - 202	28,341	-	-	28,341	28,300
Asset Forfeiture - State - 203	3,292	100	3,200	192	200
Air Quality Improvement District - 204	33,792	700	32,000	2,492	2,500
Asset Forfeiture - Federal - 205	360,984	21,000	200,297	181,687	181,700
Park Improvement - 208	55,301	1,500	-	56,801	56,800
SB1 RMRA - 209	1,354,994	678,756	398,794	1,634,956	1,635,000
Gas Tax - 210	2,263,979	784,008	136,265	2,911,722	2,911,700
Measure M2 - 211	1,188,795	607,217	601,711	1,194,301	1,194,300
Traffic Impact Fees - 213	199,803	5,000	-	204,803	204,800
Seal Beach Cable - 214	562,850	115,000	1,754	676,096	676,100
Community Development Block Grant - 215	73,249	180,000	180,000	73,249	73,200
Police Grants - 216	(4,021)	622,030	562,098	55,911	55,900
Citywide Grants - 217	(761,934)	1,480,159	418,738	299,487	299,500
Street Lighting District No. 1 - 280	-	259,512	259,512	-	-
DEBT SERVICE FUND					
Fire Station Debt Service - 402	662,234	-	-	662,234	662,200
CAPITAL PROJECT FUND					
Capital Improvement Projects - 301	87,348	910,495	910,495	87,348	87,300
PROPRIETARY FUNDS*					
Water - 501	19,751,043	6,046,461	6,571,093	19,226,411	19,226,400
Sewer - 503	23,781,825	2,246,392	1,893,564	24,134,653	24,134,700
INTERNAL SERVICE FUNDS					
Vehicle Replacement - 601	712,508	113,000	-	825,508	825,500
Information Technology Replacement - 602	25,363	-	-	25,363	25,400
SPECIAL ASSESSMENT DISTRICTS					
CFD Landscape Maintenance District 2002-01 - 281	725,241	157,000	120,210	762,031	762,000
CFD Heron Pointe 2002-01 - 282	376,074	275,000	262,269	388,805	388,800
CFD Pacific Gateway 2005-01 - 283	935,204	570,000	569,125	936,079	936,100
CFD Heron Pointe 2002-01 - Admin - 284	73,631	15,000	11,084	77,547	77,500
CFD Pacific Gateway 2005-01 - Admin - 285	173,874	115,000	87,040	201,834	201,800
TOTAL ALL FUNDS	92,220,830	\$ 66,000,809	\$ 64,768,435	\$ 93,453,204	\$ 93,452,995

FY 2025-2026

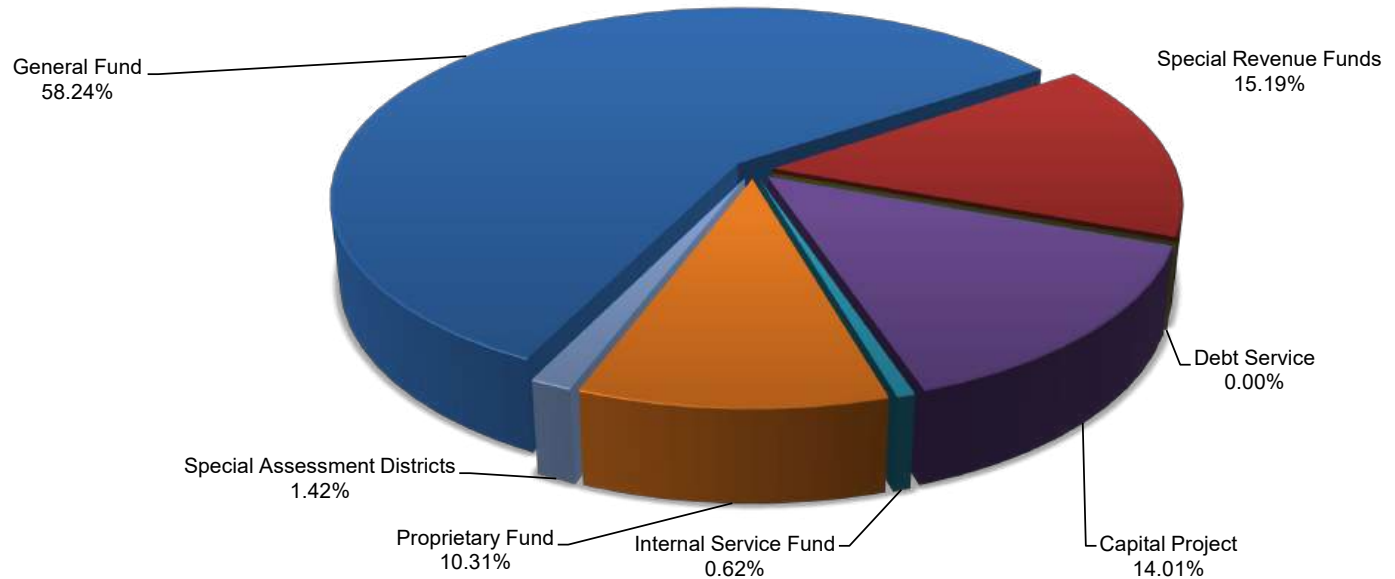
Adopted Revenues	Adopted Transfers In	Total Adopted Revenues	Adopted Operating Expenditures	Adopted Capital Expenditures	Adopted Transfers Out	Total Adopted Expenditures	Adopted Fund Balances June 30, 2026	Restricted/ Committed	Unrestricted
\$ 47,370,080	\$ 822,000	\$ 48,192,080	\$ 45,435,377	\$ -	\$ 14,442,481	\$ 59,877,858	\$ 24,993,917	\$ 23,661,464	\$ 1,332,453
285,742	-	285,742	78,700	-	-	78,700	674,542	-	674,542
517,720	-	517,720	1,072,616	352,469	-	1,425,085	467,735	467,735	-
202,000	-	202,000	111,477	-	-	111,477	159,423	-	159,423
1,621,831	4,280,430	5,902,261	5,902,261	-	-	5,902,261	-	-	-
7,200	-	7,200	-	-	-	-	192,600	177,900	14,700
202,190	-	202,190	220,390	-	-	220,390	10,500	-	10,500
-	-	-	-	-	-	-	28,300	-	28,300
100	-	100	-	-	-	-	300	-	300
30,700	-	30,700	33,200	-	-	33,200	-	-	-
30,000	-	30,000	208,000	-	-	208,000	3,700	-	3,700
1,000	-	1,000	-	-	-	-	57,800	-	57,800
698,738	-	698,738	-	1,597,168	-	1,597,168	736,570	-	736,570
773,939	-	773,939	3,500	1,551,669	30,000	1,585,169	2,100,470	-	2,100,470
657,483	-	657,483	-	1,673,383	-	1,673,383	178,400	-	178,400
4,500	-	4,500	-	-	-	-	209,300	-	209,300
113,000	-	113,000	30,000	160,000	-	190,000	599,100	-	599,100
180,000	-	180,000	180,000	-	-	180,000	73,200	-	73,200
866,032	-	866,032	889,648	-	-	889,648	32,284	-	32,284
1,834,472	-	1,834,472	395,000	2,035,281	-	2,430,281	(296,309)	-	(296,309)
141,000	125,500	266,500	266,500	-	-	266,500	-	-	-
-	-	-	-	-	-	-	662,200	662,200	-
-	11,767,750	11,767,750	-	11,767,750	-	11,767,750	87,300	87,300	-
6,193,500	-	6,193,500	7,528,434	4,961,817	440,000	12,930,251	12,489,649	16,865,112	(4,375,463)
2,336,000	-	2,336,000	2,083,414	3,570,133	293,000	5,946,547	20,524,153	17,521,067	3,003,086
105,000	406,800	511,800	406,800	-	-	406,800	930,500	930,500	-
-	-	-	-	-	-	-	25,400	-	25,400
153,000	-	153,000	92,594	-	31,400	123,994	791,006	791,006	-
272,000	-	272,000	237,264	-	15,000	252,264	408,536	408,536	-
611,000	-	611,000	532,051	-	25,000	557,051	990,049	990,049	-
-	15,000	15,000	10,300	-	1,600	11,900	80,600	80,600	-
100,000	25,000	125,000	65,317	-	26,000	91,317	235,483	235,483	-
\$ 65,308,227	\$ 17,442,480	\$ 82,750,707	\$ 65,782,845	\$ 27,669,670	\$ 15,304,480	\$ 108,756,996	\$ 67,446,707	\$ 62,878,952	\$ 4,567,755

SUMMARY OF REVENUES AND APPROPRIATIONS

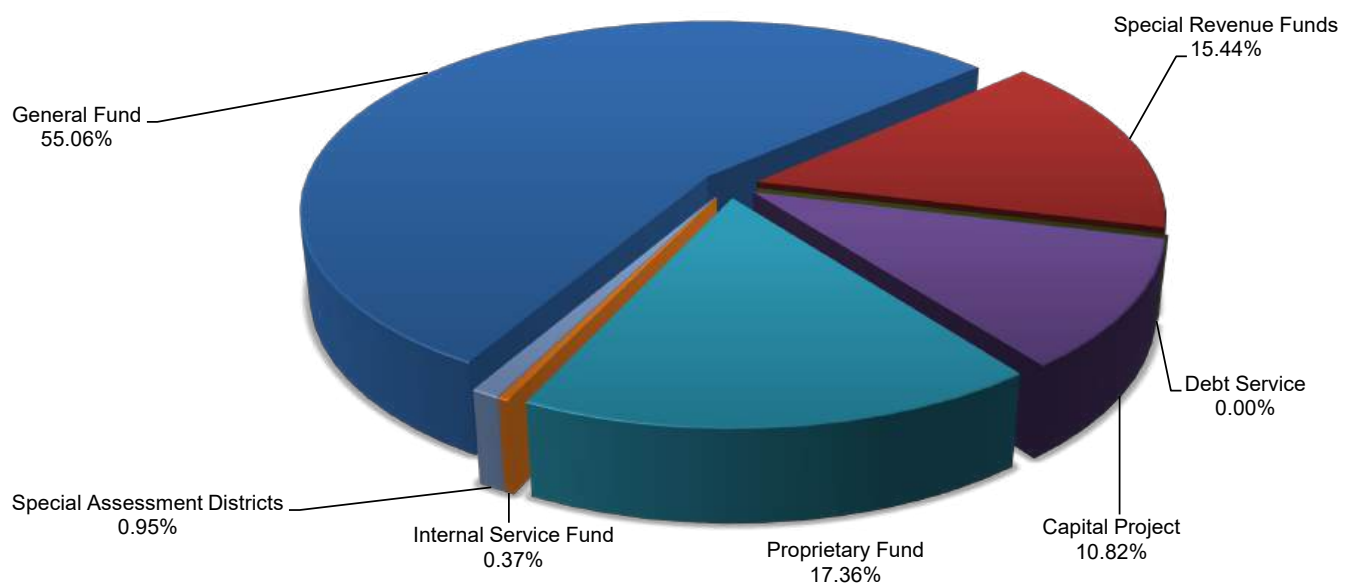
FY 2025-2026

BY FUND TYPE - ALL FUNDS

**Revenues and Transfers In
FY 2025-26 - \$82,750,707**



**Operating, Capital and Transfers Out
FY 2025-26 - \$108,756,996**



SUMMARY OF TOTAL REVENUES

FY 2025-2026

BY FUND - ALL FUNDS

Description	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
GENERAL FUND - 101	\$ 47,706,449	\$ 44,037,664	\$ 44,960,504	\$ 48,192,080
SPECIAL REVENUE FUNDS				
Leased Facilities - 102	\$ 282,750	\$ 260,000	\$ 264,242	\$ 285,742
Special Projects - 103	699,782	717,391	530,192	517,720
Waste Management Act - 104	96,766	121,000	122,500	202,000
Tidelands - 106	4,167,497	4,853,923	4,718,841	5,902,261
Parking In-Lieu - 107	7,266	7,200	7,200	7,200
Supplemental Law Enforcement - 201	189,207	156,500	194,000	202,190
State Asset Forfeiture - 203	73	100	100	100
Air Quality Improvement - 204	16,676	30,100	700	30,700
Federal Asset Forfeiture - 205	360,984	100,000	21,000	30,000
Park Improvement - 208	1,199	900	1,500	1,000
SB1 RMRA - 209	678,716	678,757	678,756	698,738
Gas Tax - 210	742,574	736,439	784,008	773,939
Measure M2 - 211	591,820	592,217	607,217	657,483
Traffic Impact - 213	4,330	3,000	5,000	4,500
Seal Beach Cable - 214	111,546	120,000	115,000	113,000
Community Development Block Grant - 215	349,591	233,000	180,000	180,000
Police Grants - 216	373,426	596,030	622,030	866,032
Citywide Grants - 217	801,754	2,607,860	1,480,159	1,834,472
Street Lighting Assessment District - 280	234,308	259,512	259,512	266,500
Total Special Revenue Funds	\$ 9,710,263	\$ 12,073,929	\$ 10,591,957	\$ 12,573,577
DEBT SERVICE				
Fire Station Debt Service - 402	\$ 224,638	\$ -	\$ -	\$ -
Total Debt Service	\$ 224,638	\$ -	\$ -	\$ -
CAPITAL PROJECT				
Capital Improvement Projects - 301	\$ 4,092,463	\$ 10,374,261	\$ 910,495	\$ 11,767,750
Total Capital Project	\$ 4,092,463	\$ 10,374,261	\$ 910,495	\$ 11,767,750
PROPRIETARY FUNDS				
Water Operations - 501	\$ 6,432,818	\$ 6,232,400	\$ 6,046,461	\$ 6,193,500
Sewer Operations - 503	2,680,641	2,242,000	2,246,392	2,336,000
Total Proprietary Funds	\$ 9,113,459	\$ 8,474,400	\$ 8,292,853	\$ 8,529,500
INTERNAL SERVICE FUNDS				
Vehicle Replacement - 601	\$ 141,752	\$ -	\$ 113,000	\$ 511,800
Total Internal Service Funds	\$ 141,752	\$ -	\$ 113,000	\$ 511,800

SUMMARY OF TOTAL REVENUES

FY 2025-2026

BY FUND - ALL FUNDS

Description	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
Special Assessment Districts				
CFD Landscape Maintenance District 2002-01 - 281	\$ 153,216	\$ 146,000	\$ 157,000	\$ 153,000
CFD Heron Point - Refund 2015 - 282	284,204	268,000	275,000	272,000
CFD Pacific Gateway - Refund 2016 - 283	611,652	560,000	570,000	611,000
CFD Heron Pointe - 2015 Admin Exp - 284	15,000	15,000	15,000	15,000
CFD Pacific Gateway - 2016 Land/Admin - 285	111,763	91,300	115,000	125,000
Total Assessment Districts	\$ 1,175,834	\$ 1,080,300	\$ 1,132,000	\$ 1,176,000
Total Revenues All Funds	\$ 72,164,858	\$ 76,040,554	\$ 66,000,809	\$ 82,750,707

SUMMARY OF TOTAL APPROPRIATIONS

FY 2025-2026

BY FUND - ALL FUNDS

Description	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
GENERAL FUND - 101				
GENERAL FUND - OPERATIONAL TOTAL	41,372,440	44,413,127	43,323,076	48,110,108
0080 Transfer Out CIP	3,971,318	9,391,245	910,495	11,767,750
GENERAL FUND - 101	\$ 45,343,758	\$ 53,804,372	\$ 44,233,571	\$ 59,877,858
SPECIAL REVENUE FUNDS				
Leased Facilities - 102	\$ 139,575	\$ 78,700	\$ 78,700	\$ 78,700
Special Projects - 103	1,341,657	2,077,399	2,117,866	1,425,085
Waste Management Act - 104	44,255	154,500	156,261	111,477
Tidelands Beach - 106	4,172,534	4,862,189	4,713,804	5,902,261
Supplemental Law Enforcement - 201	239,521	224,940	248,985	220,390
Asset Forfeiture - State - 203	-	3,200	3,200	-
Air Quality Improvement District - 204	-	32,000	32,000	33,200
Asset Forfeiture - Federal - 205	-	373,139	200,297	208,000
SB1 RMRA - 209	907,330	1,995,962	398,794	1,597,168
Gas Tax - 210	166,635	1,687,934	136,265	1,585,169
Measure M2 - 211	961,055	1,325,094	601,711	1,673,383
Seal Beach Cable - 214	93,544	65,000	1,754	190,000
Community Development Block Grant - 215	216,655	230,000	180,000	180,000
Police Grants - 216	345,295	541,275	562,098	889,648
Citywide Grants - 217	925,487	2,222,922	418,738	2,430,281
Street Lighting District No. 1 - 280	234,361	259,512	259,512	266,500
Total Special Revenue Funds	\$ 9,787,903	\$ 16,133,766	\$ 10,109,985	\$ 16,791,262
DEBT SERVICE				
Fire Station Debt Service - 402	\$ 323,843	\$ -	\$ -	\$ -
Total Debt Service	\$ 323,843	\$ -	\$ -	\$ -
CAPITAL PROJECT				
Capital Improvement Projects - 301	\$ 4,145,096	\$ 9,391,245	\$ 910,495	\$ 11,767,750
Total Capital Project	\$ 4,145,096	\$ 9,391,245	\$ 910,495	\$ 11,767,750
PROPRIETARY FUNDS				
Water - 501	\$ 6,937,740	\$ 7,683,113	\$ 6,571,093	\$ 12,930,251
Sewer - 503	3,082,004	6,123,728	1,893,564	5,946,547
Total Proprietary Funds	\$ 10,019,744	\$ 13,806,841	\$ 8,464,657	\$ 18,876,798
INTERNAL SERVICE FUNDS				
Vehicle Replacement - 601	\$ 271,106	\$ -	\$ -	\$ 406,800
Information Technology Replacement - 602	59,534	-	-	-
Total Internal Service Funds	\$ 330,640	\$ -	\$ -	\$ 406,800

SUMMARY OF TOTAL APPROPRIATIONS

FY 2025-2026

BY FUND - ALL FUNDS

Description	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
SPECIAL ASSESSMENT DISTRICTS				
CFD Landscape Maintenance District 2002-01 - 281	\$ 117,088	\$ 119,850	\$ 120,210	\$ 123,994
CFD Heron Pointe 2002-01 - 282	260,665	262,269	262,269	252,264
CFD Pacific Gateway 2005-01 - 283	555,969	569,125	569,125	557,051
CFD Heron Pointe 2002-01 - Admin - 284	10,777	11,084	11,084	11,900
CFD Pacific Gateway 2005-01 - Admin - 285	88,344	86,800	87,040	91,317
Total Special Assessment Districts	\$ 1,032,843	\$ 1,049,128	\$ 1,049,728	\$ 1,036,526
Total Appropriation All Funds	\$ 70,983,828	\$ 94,185,352	\$ 64,768,435	\$ 108,756,996

REVENUE DETAIL

FY 2025-2026

BY ACCOUNT/BY FUND - ALL FUNDS

Revenue Source	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
GENERAL FUND					
General Fund - 101					
Taxes					
Property Taxes - Secured	101-000-0000-40010	\$ 10,542,604	\$ 10,849,000	\$ 10,849,000	\$ 11,550,000
Property Taxes - Unsecured	101-000-0000-40020	322,131	334,000	339,451	372,000
Homeowners Exemption	101-000-0000-40030	43,491	42,000	43,052	42,000
Secured/Unsecured Prior Year	101-000-0000-40040	66,051	65,000	70,574	65,000
Property Tax - Other	101-000-0000-40050	219,694	150,000	150,000	150,000
Supplemental Tax Secured/Unsecured	101-000-0000-40060	253,285	200,000	253,285	200,000
Property Tax In - Lieu VLF	101-000-0000-40070	3,494,431	3,600,000	3,600,000	3,798,000
Property Transfer Tax	101-000-0000-40080	167,167	150,000	150,000	150,000
Sales Tax/Use Tax	101-000-0000-40100	4,826,415	4,993,183	4,661,443	4,886,000
Transaction/Use Tax - Measure BB	101-000-0000-40110	6,332,919	6,548,000	6,261,000	9,407,000
Public Safety Sales Tax	101-000-0000-40120	335,647	350,000	350,000	350,000
Utility Users Tax - Telecommunication	101-000-0000-40300	796,931	750,000	777,062	790,000
Utility Users Tax - Gas	101-000-0000-40301	597,750	500,000	565,125	550,000
Utility Users Tax - Electric	101-000-0000-40302	4,115,405	3,850,000	4,283,788	4,100,000
Transient Occupancy Tax	101-000-0000-40400	1,919,725	1,850,000	1,850,000	1,890,000
Franchise Fees - Electric	101-000-0000-40500	392,709	390,000	390,000	400,000
Franchise Fees - Pipeline	101-000-0000-40510	58,002	58,000	58,000	58,000
Franchise Fees - Cable TV	101-000-0000-40520	402,733	380,000	380,000	390,000
Franchise Fees - Refuse	101-500-0051-40530	294,410	230,000	230,000	240,000
Franchise Fees - Natural Gas	101-000-0000-40540	84,009	50,000	50,000	68,000
Franchise Fees - Water	101-000-0000-40550	4,327	-	4,000	4,000
Business License	101-000-0000-40600	593,557	679,800	679,000	660,000
Barrel Tax	101-000-0000-40800	138,784	150,000	150,000	150,000
Total Taxes		\$ 36,002,178	\$ 36,168,983	\$ 36,144,780	\$ 40,270,000
Licenses and Permits					
Animal License	101-000-0000-41010	\$ 5,776	\$ 55,000	\$ 50,000	\$ 50,000
Contractor Licenses	101-000-0000-41020	219	-	-	-
Oil Production Licenses	101-000-0000-41030	10,620	10,000	11,700	10,000
Building Permits	101-000-0000-41610	563,523	425,000	600,000	500,000
Electrical Permits	101-000-0000-41620	141,186	100,000	165,000	125,000
Film Location Permits	101-000-0000-41630	578	1,000	1,598	1,000
Issuance Permits	101-000-0000-41640	131,482	90,000	20,000	-
Plumbing Permits	101-000-0000-41660	38,511	28,000	48,000	40,000
Other Permits	101-000-0000-41690	47,746	28,000	8,000	-
Parking Permits	101-210-0025-41650	127,132	135,000	135,000	135,000
Total Licenses and Permits		\$ 1,066,772	\$ 872,000	\$ 1,039,298	\$ 861,000
Intergovernmental					
Motor Vehicle In-Lieu	101-000-0000-42050	\$ 31,179	\$ 20,000	\$ 25,000	\$ 25,000
Waste Disposal/Recycling	101-000-0000-42100	122,588	58,000	58,000	60,000
Other Agency Revenue	101-000-0000-42300	2,284	10,000	-	-
SB90 Mandate Reimbursement	101-000-0000-42960	38,483	-	28,000	28,000
Senior Bus Program	101-400-0016-42200	97,192	85,800	85,837	128,000
Total Intergovernmental		\$ 291,727	\$ 173,800	\$ 196,837	\$ 241,000

REVENUE DETAIL

FY 2025-2026

BY ACCOUNT/BY FUND - ALL FUNDS

Revenue Source	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
GENERAL FUND, CONTINUED					
Charges for Services					
Recreation Service Charges	101-000-0000-43020	\$ 7,530	\$ 4,000	\$ 4,000	\$ 4,000
Alarm Fees	101-000-0000-43130	27,429	24,000	32,000	30,000
Planning Fees	101-000-0000-43140	131,395	80,000	190,000	175,000
Plan Check Fees	101-000-0000-43150	342,208	260,000	275,000	260,000
Admin Fee - Construction/Demo	101-000-0000-43160	2,035	1,800	-	-
Transportation Permit Fees	101-000-0000-43190	1,824	1,400	2,112	1,600
Bus Sheltering Advertising	101-000-0000-43200	48,600	48,600	33,600	17,800
Film Location Fees	101-000-0000-43320	78,881	24,000	5,000	5,000
Sale of Printed Material	101-000-0000-43330	15	1,000	550	500
Special Events	101-000-0000-43340	5,953	6,000	4,000	4,000
Charging Station Revenue	101-000-0000-43350	6,485	4,000	3,246	3,500
Returned Check Fee	101-000-0000-43380	25	100	50	50
Reimburse for Misc Service	101-000-0000-43390	57,193	50,000	50,000	50,000
Late Charge	101-000-0000-43450	7,048	7,000	7,000	7,000
Election Fees	101-120-0013-43360	(689)	300	300	-
Traffic Report - Electronic	101-210-0023-43260	17,994	18,000	17,000	18,000
Reimburse for Miscellaneous Service	101-210-0024-43390	12	-	-	-
Main Street Lots	101-210-0025-43300	60,968	90,000	90,000	90,000
Recreation/Lap Swim Passes	101-230-0073-43060	70,293	68,000	74,484	70,000
Swimming Lessons	101-230-0073-43070	65,790	85,000	85,000	85,000
Swimming Pool Rentals	101-230-0073-43080	36,330	45,000	37,700	35,000
Plan Check Code Compliance	101-300-0030-43170	3,426	1,500	-	-
Plan Check Energy Code Com.	101-300-0030-43180	18,955	7,000	11,000	9,500
Special Services Fee	101-300-0031-43210	(1,602)	5,500	2,125	2,125
Administration Citation	101-300-0031-43310	4,955	1,500	7,000	2,500
Senior Nutrition Transportation	101-400-0016-43370	7,112	2,000	8,978	8,900
Sport Fees	101-400-0071-43030	20,565	18,000	22,975	22,975
Leisure Program Fees	101-400-0072-43010	234,282	185,000	235,000	230,000
Recreation Cleaning Fees	101-400-0072-43040	13,937	5,000	8,300	8,000
Recreation Facilities Rent	101-400-0072-43050	131,345	105,000	133,000	130,000
Tennis Center Services	101-400-0074-43090	427,691	410,000	530,000	500,000
Pro Shop Sales	101-400-0074-43100	2,847	20,000	22,500	20,000
DPW Permit Application Fees	101-500-0042-43220	15,532	-	-	-
Engineering Inspection Fee	101-500-0042-43230	(468)	-	-	-
Engineering Plan Check	101-500-0042-43235	15,996	-	-	-
Engineering Permit Fee	101-500-0042-43240	3,154	-	-	-
Street Sweeping Services	101-500-0044-43110	45,298	45,000	35,995	40,000
Tree Trimming Services	101-500-0049-43120	38,171	35,000	29,293	35,000
Refuse Services	101-500-0051-43250	1,474,338	1,400,000	1,400,000	1,400,000
Refuse Services - Delayed	101-500-0051-43251	(2,068)	-	-	-
Reimburse for Miscellaneous Service	101-500-0051-43390	76,963	56,000	56,000	50,000
Total Charges for Services		\$ 3,497,747	\$ 3,114,700	\$ 3,413,208	\$ 3,315,450
Fines and Forfeitures					
Municipal Code Violations	101-000-0000-44100	\$ 8,055	\$ 4,000	\$ 3,000	\$ 3,000
Vehicle Code Violations	101-000-0000-44200	48,899	85,000	72,000	72,000
Animal Citations	101-210-0036-44400	-	-	-	500
Return Owner Fees	101-210-0036-44401	1,711	2,800	2,800	2,800
Unclaimed Property	101-000-0000-44300	7,267	7,000	4,000	4,000

REVENUE DETAIL

FY 2025-2026

BY ACCOUNT/BY FUND - ALL FUNDS

Revenue Source	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
GENERAL FUND, CONTINUED					
Parking Citations	101-210-0025-44400	1,338,376	1,500,000	1,500,000	1,500,000
Total Fines and Forfeitures		\$ 1,404,308	\$ 1,598,800	\$ 1,581,800	\$ 1,582,300
Use of Money and Property					
Interest on Investments	101-000-0000-45100	\$ 799,734	\$ 450,000	\$ 800,000	\$ 600,000
Unrealized Gain/Loss on Investment	101-000-0000-45200	1,412,274	-	-	-
Rental of Property - Telecom	101-000-0000-45400	-	353,000	353,000	353,000
Lease Revenue	101-000-0000-45800	256,495	-	-	-
Interest on Leases	101-000-0000-45801	95,035	-	-	-
Total Use of Money and Property		\$ 2,563,538	\$ 803,000	\$ 1,153,000	\$ 953,000
Transfers					
Sewer Overhead	101-000-0000-46800	\$ 293,500	\$ 293,000	\$ 293,000	\$ 293,000
Water Overhead	101-000-0000-46900	440,000	440,000	440,000	440,000
Transfer In - Operational	101-000-0000-49200	191,200	487,781	533,876	89,000
Prior Year Revenues	101-130-0015-46999	8,932	-	-	-
Total Transfers		\$ 933,632	\$ 1,220,781	\$ 1,266,876	\$ 822,000
Other Revenues					
Fuel Royalties	101-000-0000-47000	\$ 24,724	\$ 20,000	\$ 15,000	\$ 15,000
Damaged Property	101-000-0000-47050	8,845	10,000	30,000	40,000
Insurance Reimbursement	101-000-0000-47100	1,543,386	-	-	-
Subpoena Fees	101-000-0000-47300	30	-	550	30
Sale of Surplus Property	101-000-0000-47900	260,750	1,000	-	-
Cash Over/Short	101-000-0000-47950	401	-	-	-
Miscellaneous Revenue	101-000-0000-47995	15,221	1,000	2,855	1,000
Miscellaneous Revenue	101-210-0021-47995	15	-	-	-
Subpoena Fees	101-210-0022-47300	2,904	1,300	500	1,000
Citation Sign Off	101-210-0023-47200	80	100	100	100
Vehicle Release	101-210-0023-47250	89,263	52,000	115,000	90,000
Miscellaneous Revenue	101-210-0023-47995	929	200	700	200
Total Other Revenues:		\$ 1,946,548	\$ 85,600	\$ 164,705	\$ 147,330
Total General Fund - 101		\$ 47,706,449	\$ 44,037,664	\$ 44,960,504	\$ 48,192,080
SPECIAL REVENUE FUNDS					
Leased Facilities - 102					
Miscellaneous Revenue	102-000-0000-47995	\$ 39,004	\$ -	\$ -	\$ -
Rental of Property	102-150-0802-45300	-	100,000	-	-
Lease Revenue	102-150-0802-45800	86,219	98,000	-	-
Interest on Leases	102-150-0802-45801	60,355	62,000	-	-
Prior Year Revenues	102-150-0802-46999	97,172	-	-	-
Rental of Property - Annex	102-150-0803-45300	-	-	124,542	124,542
Rental of Property - Rivers End	102-150-0804-45300	-	-	98,200	98,200
Rental of Property - Ironwood	102-150-0805-45300	-	-	41,500	63,000
Total Leased Facilities - 102		\$ 282,750	\$ 260,000	\$ 264,242	\$ 285,742

REVENUE DETAIL

FY 2025-2026

BY ACCOUNT/BY FUND - ALL FUNDS

Revenue Source	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
SPECIAL REVENUE FUND, CONTINUED					
Special Projects - 103					
Pickleball - City Portion	103-400-0074-47400	\$ 4,295	\$ 21,000	\$ 250	\$ -
AB109	103-210-0223-47418	2,055	2,500	2,500	2,500
5K/10K - Marine Safety	103-230-0228-47405	3,000	3,300	3,300	3,300
Third Party Testing	103-300-0230-47415	3	-	-	-
Plan Archival - Building	103-300-0231-47406	9,253	7,000	10,000	8,000
General Plan - Building	103-300-0231-47412	67,676	55,000	80,000	70,000
GIS - Building	103-300-0231-47416	38,340	35,000	65,000	50,000
Recycling/recovery -SB1383	103-110-0211-47417	75,000	-	-	-
Technical Training	103-300-0231-47419	4,293	5,000	5,500	5,000
Automation	103-300-0231-47421	50	-	-	-
Business License ADA Fee	103-300-0231-47422	26,801	-	-	10,000
Scholarship - Recreation	103-400-0270-47410	-	-	300	-
5K/10K - Recreation	103-400-0270-47423	-	1,800	1,800	1,500
Plan Archival - Engineering	103-500-0242-47407	4,769	1,500	568	1,000
Resource/recycling/recovery	103-500-0242-47417	5,000	6,000	6,420	6,420
PW Permits & Inspections	103-500-0242-47418	446,442	564,291	247,045	300,000
Benches - Pub. Works Yard	103-500-0244-47408	12,407	15,000	107,509	60,000
Total Special Projects - 103		\$ 699,782	\$ 717,391	\$ 530,192	\$ 517,720
Waste Management Act - 104					
ACT Implementation Fee	104-110-0011-43400	\$ 95,000	\$ 120,000	\$ 120,000	\$ 200,000
Interest on Investments	104-000-0000-45100	1,766	1,000	2,500	2,000
Total Waste Management Act - 104		\$ 96,766	\$ 121,000	\$ 122,500	\$ 202,000
Tidelands Beach - 106					
Other Agency Revenue	106-000-0000-42300	\$ -	\$ -	\$ 45,656	\$ 38,231
Film Location Fees	106-000-0000-43320	-	2,000	3,000	2,000
Reimburse for Miscellaneous Service	106-000-0000-43390	12,667	47,600	20,000	47,600
Beach Lots	106-000-0000-43560	943,400	950,000	990,000	900,000
Landing Fees	106-000-0000-47402	300,957	230,000	310,000	162,000
Junior Lifeguard Fees	106-000-0000-47403	233,185	233,000	233,000	250,000
Naval Weapons Station Co-Op	106-000-0000-47650	13,280	15,000	12,204	12,000
Leisure Program Fees	106-400-0072-43010	231,006	190,000	223,473	210,000
Recreation Facilities Rent	106-400-0072-43050	797	-	-	-
Special Events	106-400-0072-43340	1,060	-	180	-
Transfer In - CIP	106-000-0000-49100	772,943	1,415,700	1,415,700	2,138,000
Transfer In - Operational	106-000-0000-49200	1,658,202	1,770,623	1,465,628	2,142,430
Total Tidelands - 106		\$ 4,167,497	\$ 4,853,923	\$ 4,718,841	\$ 5,902,261
Parking In-Lieu - 107					
Parking In-Lieu Fees	107-000-0000-42000	\$ 7,266	\$ 7,200	\$ 7,200	\$ 7,200
Total Parking In-Lieu - 107		\$ 7,266	\$ 7,200	\$ 7,200	\$ 7,200

REVENUE DETAIL

FY 2025-2026

BY ACCOUNT/BY FUND - ALL FUNDS

Revenue Source	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
SPECIAL REVENUE FUNDS, CONTINUED					
Supplemental Law Enforcement - 201					
Other Agency Revenue	201-000-0000-42300	\$ 186,159	\$ 155,000	\$ 190,500	\$ 198,690
Interest on Investments	201-000-0000-45100	3,048	1,500	3,500	3,500
Total Supplemental Law Enforcement - 201		\$ 189,207	\$ 156,500	\$ 194,000	\$ 202,190
Asset Forfeiture - State - 203					
Interest on Investments	203-000-0000-45100	\$ 73	\$ 100	\$ 100	\$ 100
Total Asset Forfeiture - State - 203		\$ 73	\$ 100	\$ 100	\$ 100
Air Quality Improvement District - 204					
AB2766 Revenues AQMD	204-000-0000-42950	\$ 16,301	\$ 30,000	\$ -	\$ 30,000
Interest on Investments	204-000-0000-45100	375	100	700	700
Total Air Quality Improvement District - 204		\$ 16,676	\$ 30,100	\$ 700	\$ 30,700
Asset Forfeiture - Federal - 205					
Asset Forfeiture	205-000-0000-42075	\$ 360,984	\$ 100,000	\$ 15,000	\$ 25,000
Interest on Investments	205-000-0000-45100	-	-	6,000	5,000
Total Asset Forfeiture - Federal - 205		\$ 360,984	\$ 100,000	\$ 21,000	\$ 30,000
Park Improvement - 208					
Interest on Investments	208-000-0000-45100	\$ 1,199	\$ 900	\$ 1,500	\$ 1,000
Total Park Improvement - 208		\$ 1,199	\$ 900	\$ 1,500	\$ 1,000
SB1 RMRA - 209					
Road Maintenance Rehab	209-000-0000-42800	\$ 638,573	\$ 653,757	\$ 638,756	\$ 663,738
Interest on Investments	209-000-0000-45100	40,143	25,000	40,000	35,000
Total SB1 RMRA - 209		\$ 678,716	\$ 678,757	\$ 678,756	\$ 698,738
Gas Tax - 210					
Gas Tax 2103	210-000-0000-42550	\$ 229,617	\$ 238,132	\$ 234,100	\$ 230,220
Gas Tax 2105	210-000-0000-42600	153,129	159,334	159,794	161,043
Gas Tax 2106	210-000-0000-42650	102,335	105,683	106,083	106,889
Gas Tax 2107	210-000-0000-42700	207,274	217,290	218,031	219,787
Gas Tax 2107.5	210-000-0000-42750	6,000	6,000	6,000	6,000
Interest on Investments	210-000-0000-45100	44,218	10,000	60,000	50,000
Total Gas Tax - 210		\$ 742,574	\$ 736,439	\$ 784,008	\$ 773,939
Measure M2 - 211					
M2 Local Fairshare	211-000-0000-42900	\$ 558,612	\$ 582,217	\$ 582,217	\$ 637,483
Interest on Investments	211-000-0000-45100	33,207	10,000	25,000	20,000
Total Measure M2 - 211		\$ 591,820	\$ 592,217	\$ 607,217	\$ 657,483
Traffic Impact Fees - 213					
Interest on Investments	213-000-0000-45100	\$ 4,330	\$ 3,000	\$ 5,000	\$ 4,500
Total Traffic Impact Fees - 213		\$ 4,330	\$ 3,000	\$ 5,000	\$ 4,500

REVENUE DETAIL

FY 2025-2026

BY ACCOUNT/BY FUND - ALL FUNDS

Revenue Source	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
SPECIAL REVENUE FUNDS, CONTINUED					
Seal Beach Cable - 214					
Interest on Investments	214-000-0000-45100	\$ 12,698	\$ 10,000	\$ 15,000	\$ 13,000
Donations	214-000-0000-47350	5,000	-	-	-
PEG Fees	214-000-0000-47550	93,847	110,000	100,000	100,000
Total Seal Beach Cable - 214		\$ 111,546	\$ 120,000	\$ 115,000	\$ 113,000
Community Development Block Grant - 215					
CDBG	215-000-0000-42025	\$ 203,405	\$ 180,000	\$ 180,000	\$ 180,000
CDBG-CV	215-000-0000-42026	146,186	-	-	-
Grant Reimbursement-PLHA	215-300-0036-42400	-	53,000	-	-
Total Community Development Block Grant - 215		\$ 349,591	\$ 233,000	\$ 180,000	\$ 180,000
Police Grants - 216					
Transfer In - Operational	216-000-0000-49200	\$ 141,226	\$ -	\$ -	\$ -
Other Agency Reimbursement	216-210-0371-42350	90,735	230,000	206,000	206,000
Grant Reimbursement - BPV	216-210-0442-42400	6,234	10,000	10,000	10,000
Grant Reimbursement - DUI	216-210-0472-42400	90,611	78,900	78,900	282,900
Grant Reimbursement - Tobacco	216-210-0474-42400	-	82,100	82,100	60,100
Grant Reimbursement - 2021 OPSG	216-210-0478-42400	44,620	195,030	195,030	207,032
Grant Reimbursement - Local Hazard Mitigation	216-210-0479-42400	-	-	50,000	100,000
Total Police Grants - 216		\$ 373,426	\$ 596,030	\$ 622,030	\$ 866,032
Citywide Grants - 217					
Grant Reimb - Local Coastal Plan	217-300-0331-42400	\$ -	\$ 500,000	\$ 80,000	\$ 370,000
Grant Reimb - Energy Commission	217-300-0334-42400	-	40,000	40,000	-
Grant Reimb - LEAP	217-300-0332-42400	39,744	-	-	-
Grant Reimb - Attorney Services Reimb	217-300-0377-43390	-	25,000	15,000	25,000
Grant Reimb - OCTA	217-500-0361-42400	66,422	391,593	181,684	209,909
Grant Reimb - OCTA Co-Op	217-500-0366-42400	14,006	100,000	31,732	31,732
Grant Reimb - Prop 68	217-500-0368-42400	-	192,800	192,800	-
Grant Reimb - SBB at N. Gate Imprpv (PMRF)	217-500-0370-42400	-	200,000	-	200,000
Grant Reimb - ECP Tier 1 OCTA	217-500-0371-42400	-	340,461	344,209	-
Grant Reimb - 2022 ECP GRF Co-OP	217-500-0372-42400	156,582	85,115	86,053	-
Grant Reimb - FHWA-SS4A Grant	217-500-0373-42400	-	200,000	158,681	-
Grant Reimb - MSRC	217-500-0374-42400	-	162,891	-	162,891
Grant Reimb - San Gabriel Trash Mitigation	217-500-0375-42400	525,000	-	-	-
Grant Reimb - Pub Fac/Improv FY24-25 CDBG	217-500-0377-42400	-	350,000	350,000	-
Grant Reimb - 2024 ECP Project X	217-500-0378-42400	-	-	-	584,940
Grant Reimb - NPDS Unfunded Mandate	217-500-0379-42400	-	20,000	-	-
Grant Reimb - Pub Fac/Improv FY 25-26 CDBG	217-500-0380-42400	-	-	-	250,000
Total Citywide Grants - 217		\$ 801,754	\$ 2,607,860	\$ 1,480,159	\$ 1,834,472
Street Lighting District No. 1 - 280					
Property Taxes - Secured	280-000-0000-40010	\$ 139,132	\$ 140,000	\$ 140,000	\$ 140,000
Secured/Unsecured Prior Year	280-000-0000-40040	578	800	800	800
Property Tax - Other	280-000-0000-40050	145	200	200	200
Transfer In - Operational	280-000-0000-49200	94,452	118,512	118,512	125,500
Total Street Lighting District No. 1 - 280		\$ 234,308	\$ 259,512	\$ 259,512	\$ 266,500
Fire Station Debt Service - 402					
Interest on Investments	402-000-0000-45100	\$ 21,624	\$ -	\$ -	\$ -
Transfer In - Operational	402-000-0000-49200	203,014	-	-	-
Total Fire Station Debt Service - 402		\$ 224,638	\$ -	\$ -	\$ -

REVENUE DETAIL

FY 2025-2026

BY ACCOUNT/BY FUND - ALL FUNDS

Revenue Source	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL PROJECT FUND					
Capital Improvement Projects - 301					
Transfer In - CIP	301-000-0000-49100	\$ 4,092,463	\$ 10,374,261	\$ 910,495	\$ 11,767,750
Total Capital Improvement Projects - 301		\$ 4,092,463	\$ 10,374,261	\$ 910,495	\$ 11,767,750
PROPRIETARY FUNDS					
Water - 501					
Engineering Inspection Fee	501-000-0000-43230	\$ 1,584	\$ -	\$ 4,545	\$ 4,000
Water Revenue	501-000-0000-43410	6,229,499	6,100,000	5,834,645	6,000,000
Water Turn On Fee	501-000-0000-43440	8,120	4,000	7,819	4,000
Late Charge	501-000-0000-43450	20,325	10,000	24,129	20,000
Door Tag Fee	501-000-0000-43460	512	400	-	-
Water Meters	501-000-0000-43470	6,120	2,000	3,717	3,000
Fire Service	501-000-0000-43480	-	2,500	1,029	1,000
Fire Water Flow Test	501-000-0000-43490	2,320	3,000	-	1,000
Water Connection Fee	501-000-0000-43500	18,446	10,000	10,577	10,000
Interest on Investment	501-000-0000-45100	143,506	100,000	160,000	150,000
Miscellaneous Revenue	501-000-0000-47995	2,384	500	-	500
Total Water - 501		\$ 6,432,818	\$ 6,232,400	\$ 6,046,461	\$ 6,193,500
Sewer - 503					
Engineering Inspection Fee	503-000-0000-43230	\$ -	\$ -	\$ 1,906	\$ 2,000
Sale of Printed Material	503-000-0000-43330	81.25	-	-	-
Late Charge	503-000-0000-43450	9,260	2,000	5,762	4,000
F.O.G. Discharge Permit Fee	503-000-0000-43520	(642)	50,000	55,000	55,000
Sewer Fees	503-000-0000-43530	2,400,570	2,000,000	1,883,724	2,000,000
Sewer Connection Fee	503-000-0000-43540	12,784	10,000	-	-
Interest on Investments	503-000-0000-45100	257,771	180,000	300,000	275,000
Sale of Surplus Property	503-000-0000-47900	817	-	-	-
Total Sewer - 503		\$ 2,680,641	\$ 2,242,000	\$ 2,246,392	\$ 2,336,000
INTERNAL SERVICE FUNDS					
Vehicle Replacement - 601					
Insurance Reimbursement	601-000-0000-47100	\$ -	\$ -	\$ 100,000	\$ 100,000
Sales of Surplus Property	601-000-0000-47900	15,402	-	13,000	5,000
Transfer In - Operational	601-000-0000-49200	137,000	-	-	406,800
Sales of Surplus Property	601-500-0980-47900	(10,650)	-	-	-
Total Vehicle Replacement - 601		\$ 141,752	\$ -	\$ 113,000	\$ 511,800
SPECIAL ASSESSMENT DISTRICT FUNDS					
CFD Landscape Maintenance District 2002-01 - 281					
Property Taxes - Secured	281-000-0000-40010	\$ 137,685	\$ 140,000	\$ 140,000	\$ 138,000
Interest on Investments	281-000-0000-45100	15,531	6,000	17,000	15,000
Total CFD Landscape Maintenance District 2002-01 - 281		\$ 153,216	\$ 146,000	\$ 157,000	\$ 153,000

REVENUE DETAIL

FY 2025-2026

BY ACCOUNT/BY FUND - ALL FUNDS

Revenue Source	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
SPECIAL ASSESSMENT DISTRICT FUNDS, CONTINUED					
CFD Heron Pointe 2002-01 - 282					
Property Taxes - Secured	282-000-0000-40010	\$ 259,741	\$ 260,000	\$ 260,000	\$ 260,000
Secured/Unsecured Prior Year	282-000-0000-40040	6,370	-	-	-
Property Tax - Other	282-000-0000-40050	1,161	-	-	-
Interest on Investments	282-000-0000-45100	16,932	8,000	15,000	12,000
Total CFD Heron Pointe 2002-01 - 282		\$ 284,204	\$ 268,000	\$ 275,000	\$ 272,000
CFD Pacific Gateway 2005-01 - 283					
Property Tax - Secured	283-000-0000-40010	\$ 568,839	\$ 550,000	\$ 570,000	\$ 581,000
Interest on Investments	283-000-0000-45100	42,812	10,000	35,000	30,000
Total CFD Pacific Gateway 2005-01 - 283		\$ 611,652	\$ 560,000	\$ 570,000	\$ 611,000
CFD Heron Pointe 2002-01 - Admin - 284					
Transfer In - Special Tax	284-000-0000-47400	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Total CFD Heron Pointe 2002-01 - Admin - 284		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
CFD Pacific Gateway 2005-01 - Admin - 285					
Property Taxes - Secured	285-500-0470-40010	\$ 86,763	\$ 66,300	\$ 90,000	\$ 100,000
Transfer In - Special Tax	285-500-0480-47400	25,000	25,000	25,000	25,000
Total CFD Pacific Gateway 2005-01 - 285		\$ 111,763	\$ 91,300	\$ 115,000	\$ 125,000
Total Revenue of All Funds		\$ 72,164,858	\$ 76,040,554	\$ 66,000,809	\$ 82,750,707

SUMMARY OF APPROPRIATIONS

FY 2025-2026

BY DEPARTMENT/BY CATEGORY (INCLUDES CIP) - ALL FUNDS

Department/Category	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
City Council				
Personnel Services	\$ 33,687	\$ 33,298	\$ 34,198	\$ 33,297
Maintenance and Operations	140,759	90,037	95,125	168,550
Total City Council	\$ 174,446	\$ 123,335	\$ 129,323	\$ 201,847
City Manager				
Personnel Services	\$ 877,171	\$ 974,788	\$ 994,482	\$ 1,167,345
Maintenance and Operations	3,525,766	3,086,531	3,106,320	3,391,400
Capital Outlay	59,534	52,284	52,284	-
Total City Manager	\$ 4,462,471	\$ 4,113,603	\$ 4,153,086	\$ 4,558,745
City Clerk				
Personnel Services	\$ 281,855	\$ 245,861	\$ 239,049	\$ 270,817
Maintenance and Operations	36,563	113,662	74,225	31,000
Total City Clerk	\$ 318,417	\$ 359,523	\$ 313,274	\$ 301,817
City Attorney				
Maintenance and Operations	\$ 595,641	\$ 577,000	\$ 589,000	\$ 592,000
Total City Attorney	\$ 595,641	\$ 577,000	\$ 589,000	\$ 592,000
Finance				
Personnel Services	\$ 664,290	\$ 816,932	\$ 763,709	\$ 940,069
Maintenance and Operations	238,143	226,465	221,150	313,495
Total Finance	\$ 902,432	\$ 1,043,397	\$ 984,859	\$ 1,253,564
Non-Departmental*				
Personnel Services	\$ 900,143	\$ 505,750	\$ 675,889	\$ 882,657
Maintenance and Operations	9,331,501	15,185,406	6,672,653	18,434,352
Capital Outlay	364	90,000	26,754	185,000
Total Non-Departmental	\$ 10,232,008	\$ 15,781,156	\$ 7,375,296	\$ 19,502,009
Police				
Personnel Services	\$ 13,570,935	\$ 15,345,067	\$ 14,585,248	\$ 15,910,947
Maintenance and Operations	2,372,125	2,527,551	2,363,268	2,958,089
Capital Outlay	9,927	-	-	5,000
Total Police	\$ 15,952,987	\$ 17,872,618	\$ 16,948,516	\$ 18,874,036

SUMMARY OF APPROPRIATIONS

FY 2025-2026

BY DEPARTMENT/BY CATEGORY (INCLUDES CIP) - ALL FUNDS

Department/Category	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
Fire Services				
Personnel Services	\$ 391,868	\$ 501,150	\$ 501,150	\$ 516,632
Maintenance and Operations	7,070,428	7,048,070	7,048,070	7,334,771
Total Fire Services	\$ 7,462,296	\$ 7,549,220	\$ 7,549,220	\$ 7,851,403
Community Development				
Personnel Services	\$ 1,010,987	\$ 1,012,571	\$ 1,013,612	\$ 1,095,320
Maintenance and Operations	1,523,693	1,974,875	1,509,248	1,627,648
Capital Outlay	-	-	-	-
Total Community Development	\$ 2,534,679	\$ 2,987,446	\$ 2,522,860	\$ 2,722,968
Public Works				
Personnel Services	\$ 5,010,710	\$ 5,523,507	\$ 5,298,563	\$ 5,778,980
Maintenance and Operations	12,863,668	15,239,465	12,491,554	16,817,565
Capital Outlay	6,788,762	19,275,329	2,793,393	26,249,302
Total Public Works	\$ 24,663,140	\$ 40,038,301	\$ 20,583,510	\$ 48,845,847
Community Services				
Personnel Services	\$ 631,959	\$ 738,539	\$ 709,615	\$ 983,629
Maintenance and Operations	767,979	693,500	651,965	709,344
Capital Outlay	-	39,863	39,863	-
Total Community Services	\$ 1,399,938	\$ 1,471,902	\$ 1,401,443	\$ 1,692,973
Marine Safety				
Personnel Services	\$ 1,898,821	\$ 1,977,461	\$ 1,922,209	\$ 1,982,057
Maintenance and Operations	374,552	290,390	295,840	337,730
Capital Outlay	12,000	-	-	40,000
Total Marine Safety	\$ 2,285,373	\$ 2,267,851	\$ 2,218,049	\$ 2,359,787
TOTAL APPROPRIATIONS - ALL FUNDS				
Personnel Services	\$ 25,272,426	\$ 27,674,924	\$ 26,737,724	\$ 29,561,750
Maintenance and Operations	38,840,816	47,052,952	35,118,418	52,715,944
Capital Outlay	6,870,587	19,457,476	2,912,294	26,479,302
TOTAL APPROPRIATIONS - ALL FUNDS	\$ 70,983,828	\$ 94,185,352	\$ 64,768,435	\$ 108,756,996

*For purposes of this schedule, Special Assessment Districts have been included in Non-Departmental

SUMMARY OF APPROPRIATIONS

FY 2025-2026

BY DEPARTMENT/BY FUND (INCLUDES CIP)

Fund	City Council	City Manager	City Clerk	City Attorney	Finance	Non-Departmental	Police	Fire
GENERAL FUND								
General Fund - 101	\$ 201,847	\$4,447,268	\$ 301,817	\$ 592,000	\$1,253,564	\$ 18,161,783	\$ 17,154,089	\$ 7,851,403
SPECIAL REVENUE FUNDS								
Leased Facilities - 102	-	-	-	-	-	78,700	-	-
Special Projects - 103	-	-	-	-	-	10,000	61,250	-
Waste Management Act - 104	-	111,477	-	-	-	-	-	-
Tidelands Beach - 106	-	-	-	-	-	-	340,659	-
Supplemental Law Enforcement - 201	-	-	-	-	-	-	220,390	-
Air Quality Improvement District - 204	-	-	-	-	-	-	-	-
Asset Forfeiture - Federal - 205	-	-	-	-	-	-	208,000	-
SB1 RMRA - 209	-	-	-	-	-	-	-	-
Gas Tax - 210	-	-	-	-	-	-	-	-
Measure M2 - 211	-	-	-	-	-	-	-	-
Seal Beach Cable - 214	-	-	-	-	-	30,000	-	-
Community Development Block Grant - 215	-	-	-	-	-	-	-	-
Police Grants - 216	-	-	-	-	-	-	889,648	-
Citywide Grants - 217	-	-	-	-	-	-	-	-
Street Lighting District No. 1 - 280	-	-	-	-	-	-	-	-
CAPITAL PROJECT								
Capital Improvement Projects - 301	-	-	-	-	-	-	-	-
PROPRIETARY FUND								
Water - 501	-	-	-	-	-	-	-	-
Sewer - 503	-	-	-	-	-	-	-	-
INTERNAL SERVICE FUND								
Vehicle Replacement - 601	-	-	-	-	-	-	-	-
SPECIAL ASSESSMENT DISTRICTS								
CFD Landscape Maint. Dist. 2002-01 - 281	-	-	-	-	-	123,994	-	-
CFD Heron Pointe 2002-01 - 282	-	-	-	-	-	252,264	-	-
CFD Pacific Gateway 2005-01 - 283	-	-	-	-	-	557,051	-	-
CFD Heron Pointe 2002-01 - Admin - 284	-	-	-	-	-	11,900	-	-
CFD Pacific Gateway 2005-01 - Admin - 285	-	-	-	-	-	91,317	-	-
TOTAL ALL FUNDS	\$ 201,847	\$4,558,745	\$ 301,817	\$ 592,000	\$1,253,564	\$ 19,317,009	\$ 18,874,036	\$ 7,851,403

*For purposes of this schedule, Special Assessment Districts and Successor Agency have been included in Non-Departmental

SUMMARY OF APPROPRIATIONS

FY 2025-2026

BY DEPARTMENT/BY FUND (INCLUDES CIP)

Fund	Community Development	Public Works	Community Services	Marine Safety	Capital Improvement Project	Total
GENERAL FUND						
General Fund - 101	\$ 1,815,602	\$ 6,229,896	\$ 1,558,973	\$ 309,617	\$ -	\$ 59,877,858
SPECIAL REVENUE FUNDS						
Leased Facilities - 102						78,700
Special Projects - 103	332,366	665,000	4,000	-	352,469	1,425,085
Waste Management Act - 104	-	-	-	-	-	111,477
Tidelands Beach - 106	-	3,381,433	130,000	2,050,170	-	5,902,261
Supplemental Law Enforcement - 201	-	-	-	-	-	220,390
Air Quality Improvement District - 204	-	33,200	-	-	-	33,200
Asset Forfeiture - Federal - 205	-	-	-	-	-	208,000
SB1 RMRA - 209	-	-	-	-	1,597,168	1,597,168
Gas Tax - 210	-	33,500	-	-	1,551,669	1,585,169
Measure M2 - 211	-	-	-	-	1,673,383	1,673,383
Seal Beach Cable - 214	-	-	-	-	160,000	190,000
Community Development Block Grant - 215	180,000	-	-	-	-	180,000
Police Grants - 216	-	-	-	-	-	889,648
Citywide Grants - 217	395,000	-	-	-	2,035,281	2,430,281
Street Lighting District No. 1 - 280	-	266,500	-	-	-	266,500
CAPITAL PROJECT						
Capital Improvement Projects - 301	-	-	-	-	11,767,750	11,767,750
PROPRIETARY FUND						
Water - 501	-	7,968,434	-	-	4,961,817	12,930,251
Sewer - 503	-	2,376,414	-	-	3,570,133	5,946,547
INTERNAL SERVICE FUND						
Vehicle Replacement - 601	-	406,800	-	-	-	406,800
SPECIAL ASSESSMENT DISTRICTS						
CFD Landscape Maint. Dist. 2002-01 - 281	-	-	-	-	-	123,994
CFD Heron Pointe 2002-01 - 282	-	-	-	-	-	252,264
CFD Pacific Gateway 2005-01 - 283	-	-	-	-	-	557,051
CFD Heron Pointe 2002-01 - Admin - 284	-	-	-	-	-	11,900
CFD Pacific Gateway 2005-01 - Admin - 285	-	-	-	-	-	91,317
TOTAL ALL FUNDS	\$ 2,722,968	\$ 21,361,177	\$ 1,692,973	\$ 2,359,787	\$ 27,669,671	\$ 108,756,995

*For purposes of this schedule, Special Assessment Districts and Successor

SUMMARY OF APPROPRIATIONS

FY 2025-2026

BY ACCOUNT (INCLUDES CIP) - ALL FUNDS

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Sworn	50010	\$ 5,615,304	\$ 6,283,038	\$ 5,724,393	\$ 6,085,490
Regular Salaries - Non-Sworn	50020	6,731,415	7,286,665	7,058,948	7,850,242
Part-Time Salaries	50030	1,402,759	1,567,555	1,424,872	1,664,483
Part-Time Salaries - Junior Lifeguard	50040	90,122	86,840	128,942	87,378
Overtime - Sworn	50050	742,093	750,805	952,116	870,546
Overtime - Non-Sworn	50060	255,864	274,234	294,277	325,499
Overtime - Part-Time	50070	13,869	-	20,463	-
Holiday Pay	50120	349,195	448,235	327,745	448,964
Auto Allowance	50130	27,149	27,000	28,879	22,800
Cell Phone Allowance	50140	31,380	29,462	29,827	28,921
Uniform Allowance	50150	61,840	84,345	71,742	80,807
Annual Education	50160	163,914	176,102	173,929	165,602
Cafeteria Taxable	50170	111,376	124,974	149,501	167,058
Comptime Buy/Payout	50180	35,234	26,228	37,829	14,018
Vacation Buy/Payout	50190	302,018	277,186	285,526	276,053
Sick Buy/Payout	50200	29,156	-	68,251	-
Medical Waiver	50210	35,799	30,288	35,669	27,149
Health and Wellness Program	50220	19,550	54,894	70,598	38,890
Tuition Reimbursement	50500	65,211	33,500	60,638	150,000
Deferred Compensation	50520	163,719	171,062	185,693	180,323
PERS Retirement	50530	6,090,868	6,695,190	6,684,012	7,285,946
PARS Retirement	50540	18,380	21,487	19,240	22,904
Medical Insurance	50550	2,560,209	2,673,496	2,280,906	3,349,313
AFLAC Insurance - Cafeteria	50560	12,837	12,244	16,455	14,565
Medicare Insurance	50570	231,998	254,178	297,954	267,161
Life and Disability	50580	83,587	104,561	103,181	106,138
FICA	50590	-	99	99	99
Flexible Spending - Cafeteria	50600	19,834	18,936	33,095	31,400
One-Time Pay NonPERS	50609	-	162,320	170,320	-
Unemployment	50610	7,747	-	2,624	-
TOTAL PERSONNEL SERVICES		25,272,426	27,674,924	26,737,724	29,561,750
MAINTENANCE AND OPERATIONS					
Council Discretionary - District 1	51101	2,759	10,120	10,120	20,000
Council Discretionary - District 2	51102	33,949	10,120	10,120	20,000
Council Discretionary - District 3	51103	20,248	10,120	10,120	20,000
Council Discretionary - District 4	51104	16,349	10,120	10,120	20,000
Council Discretionary - District 5	51105	-	120	120	20,000
Office Supplies	51200	94,673	93,900	76,400	82,680
Public/Legal Notices	51210	25,000	12,800	12,800	13,100
Printing	51220	11,071	12,600	11,600	12,600
Memberships and Dues	51230	56,347	63,912	64,769	77,678
Training and Meetings	51240	157,710	165,400	143,154	186,550
Office and Technology Resources	51250	48,445	1,302,029	1,263,309	1,401,882
Promotional	51260	-	8,000	8,157	8,000
Rental/Lease Equipment	51270	106,064	133,274	133,144	48,320
Vehicle Leasing	51275	977	400	100	400

SUMMARY OF APPROPRIATIONS

FY 2025-2026

BY ACCOUNT (INCLUDES CIP) - ALL FUNDS

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS (CONTINUED)					
Contract Professional	51280	7,819,909	8,852,433	7,060,893	8,943,574
Intergovernmental	51290	9,974,315	10,849,932	10,712,217	11,635,936
Plan Archival - Engineering	51300	-	1,500	-	-
Memorial Benches & Trees	51300	12,027	60,000	60,000	60,000
Pickleball - City Portion	51300	560	-	-	4,000
Special Expense	51300	142,776	32,700	32,700	39,000
Canine Unit	51300	-	11,107	907	10,200
BSCC - PD	51301	4,094	33,000	500	42,934
General Plan	51301	395,346	320,000	320,000	180,000
Building Technology	51302	21,120	-	-	-
Engineering Plan Check - I405/GIS Building	51303	90,933	210,000	125,000	188,225
Encroachment	51305	257,026	-	305,300	505,000
Business License ADA Fee	51306	226	-	-	10,000
Water Services	51600	18,009	24,500	24,500	24,500
West Comm	51700	962,023	962,384	962,384	981,632
General Liability	51810	1,099,905	1,125,906	1,132,971	1,238,524
Property Insurance Premium	51820	528,568	533,622	547,774	536,568
Workers' Compensation	51830	1,059,062	1,150,000	1,200,000	1,387,821
Legal - Monthly Register	51910	264,000	264,000	264,000	264,000
Legal - Litigation Services	51920	48,246	75,000	65,000	75,000
Legal - General Prosecution	51930	989	5,000	10,000	10,000
Legal - Other Attorney Services	51950	70,229	55,000	90,000	65,000
Legal - Personnel Matters	51960	26,596	33,000	25,000	33,000
Legal - Personnel Matters - LCW	51961	158,832	120,000	120,000	120,000
Legal - Special Counsel	51970	26,750	25,000	15,000	25,000
Bad Debt Expense	51999	6,403	2,000	-	2,000
Equipment and Materials	52100	472,606	1,040,800	793,100	1,384,400
Special Departmental	52200	645,792	643,887	857,634	893,794
Street Sweeping	52300	160,556	205,000	185,000	190,000
Building/Materials/Supplies	52500	51,640	61,200	61,200	76,050
Building/Landscape Material	52501	22,293	59,000	29,000	29,000
Fuel	52600	27,593	17,500	16,000	20,500
Telephone	56300	138,207	118,400	96,950	116,950
Cable Television	56400	1,903	2,200	-	850
Gas	56500	59,687	51,000	43,000	51,000
Electricity	56600	920,684	1,104,812	1,070,812	1,131,300
Water	56700	250,741	385,000	385,000	500,000
Sewer	56725	21,260	45,000	45,000	60,000
Street Sweeping	56750	6	500	6	6
Tree Trimming	56775	6	300	6	6
Sewer Overhead	56800	293,500	293,000	293,000	293,000
Water Overhead	56900	440,000	440,000	440,000	440,000
Damaged Property	57050	-	-	-	140,000
Depreciation	57100	1,627,397	-	-	-
Amortization	57200	141,060	-	-	-
Amortization on Intangible Assests	57201	34,869	-	-	-
Principal Payments	58000	1,289,444	505,000	505,000	530,000
Interest Payments	58500	465,047	286,394	286,394	239,315
Transfer Out - CIP	59100	4,865,406	10,806,945	2,326,195	13,905,750
Transfer Out - Operational	59200	2,288,094	2,376,916	2,423,011	2,356,930
Transfer Out - Vehicle Replacement	59300	137,000	-	-	406,800
Special Tax Transfer	59400	40,000	40,000	40,000	40,000
TOTAL MAINTENANCE AND OPERATIONS		37,956,326	45,061,853	34,724,487	51,118,776

SUMMARY OF APPROPRIATIONS

FY 2025-2026

BY ACCOUNT (INCLUDES CIP) - ALL FUNDS

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Furniture and Fixtures	53100	9,927	-	-	5,000
Vehicles	53600	12,000	95,000	-	401,800
Capital Projects	55000	7,733,150	21,353,575	3,306,225	27,669,670
TOTAL CAPITAL OUTLAY		7,755,077	21,448,575	3,306,225	28,076,470
TOTAL EXPENDITURES		\$ 70,983,828	\$ 94,185,352	\$ 64,768,435	\$ 108,756,996

TRANSFERS IN/OUT

FY 2025-2026

Fund Description	Account Number	Transfer In	Transfer Out	Purpose
Capital Improvement Project Fund	301-000-0000-49100	\$ 11,767,750	\$ -	Capital Improvement Program
General Fund	101-150-0080-59100	-	9,629,750	Various CIP Projects
Tidelands	106-500-0863-59100	-	2,138,000	Various CIP Projects
TOTAL:		11,767,750	11,767,750	
CFD Heron Pointe Fund	284-000-0000-47400	15,000	-	Overhead and Admin Costs
CFD Heron Pointe 2002-01 Fund	282-500-0460-59400	-	15,000	Overhead and Admin Costs
CFD Pacific Gateway Fund	285-500-0480-47400	25,000	-	Overhead and Admin Costs
CFD Pacific Gateway Fund	283-500-0470-59400	-	25,000	Overhead and Admin Costs
TOTAL:		40,000	- 40,000	
General Fund	101-000-0000-49200	89,000	-	Overhead and Admin Costs
Gas Tax Fund	210-500-0090-59200	-	30,000	Admin costs transfer to General Fund
CFD Landscape Fund	281-500-0450-59200	-	31,400	Admin costs transfer to General Fund
CFD Heron Pointe - Fund	284-500-0460-59200	-	1,600	Admin costs transfer to General Fund
CFD Pacific Gateway Fund	285-500-0470-59200	-	15,000	Admin costs transfer to General Fund
CFD Pacific Gateway Fund	285-500-0480-59200	-	11,000	Admin costs transfer to General Fund
TOTAL:		89,000	89,000	
Tidelands Beach Fund	106-000-0000-49100	2,138,000	-	General Fund various CIP projects
General Fund	101-150-0080-59100	-	2,138,000	Tidelands various CIP projects
TOTAL:		2,138,000	2,138,000	
General Fund	101-150-0080-59200	-	2,267,930	
Street Lighting District Fund	280-000-0000-49200	125,500	-	Street Lighting District Debt Service
Tidelands Beach Fund	106-000-0000-49200	2,142,430	-	Tidelands Operations
TOTAL:		2,267,930	2,267,930	
Vehicle Replacement Fund	601-000-0000-49200	406,800		General Fund Subsidiz
General Fund	101-150-0080-59300		406,800	Vehicle Replacement subsidy
TOTAL:		406,800	406,800	
Water Overhead	101-000-0000-46900	440,000	-	Operation cost transfer
Water Overhead	501-500-0900-56900	-	440,000	Operation cost transfer
Sewer Overhead	503-500-0925-56800	-	293,000	Operation cost transfer
Sewer Overhead	101-000-0000-46800	293,000	-	Operation cost transfer
TOTAL:		733,000	733,000	
TOTAL (ALL FUNDS):		\$ 17,442,480	\$ 17,442,480	

SUMMARY OF APPROPRIATIONS

FY 2025-2026

BY ACCOUNT (GENERAL FUND ONLY)

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Sworn	50010	\$ 5,330,302	\$ 5,829,930	\$ 5,379,373	\$ 5,774,725
Regular Salaries - Non-Sworn	50020	4,246,949	4,648,439	4,563,273	5,198,276
Part-Time Salaries	50030	626,285	770,720	702,873	894,983
Overtime - Sworn	50050	527,665	389,951	581,822	380,840
Overtime - Non-Sworn	50060	62,107	82,718	120,215	127,897
Overtime - Part-Time	50070	3,932	-	3,764	-
Holiday Pay	50120	332,059	413,265	309,336	424,728
Auto Allowance	50130	19,121	18,846	19,945	17,010
Cell Phone Allowance	50140	25,785	22,888	21,971	22,216
Uniform Allowance	50150	58,282	75,757	63,464	73,020
Annual Education	50160	155,918	161,477	159,304	155,477
Cafeteria Taxable	50170	70,220	81,423	99,801	117,088
Comptime Buy/Payout	50180	31,070	25,314	29,363	13,319
Vacation Buy/Payout	50190	225,045	205,070	213,410	212,586
Sick Buy/Payout	50200	28,755	-	42,001	-
Medical Waiver	50210	30,786	29,238	28,530	20,978
Health and Wellness Program	50220	11,473	46,805	62,325	30,205
Tuition Reimbursement	50500	65,211	28,000	55,138	113,200
Deferred Compensation	50520	110,646	113,454	120,583	130,678
PERS Retirement	50530	4,901,693	5,598,885	5,544,607	6,270,064
PARS Retirement	50540	7,874	9,999	8,193	11,765
Medical Insurance	50550	2,094,406	2,083,994	1,759,352	2,788,528
AFLAC Insurance - Cafeteria	50560	8,629	8,381	12,202	9,143
Medicare Insurance	50570	170,751	184,669	231,407	197,415
Life and Disability	50580	65,061	78,647	77,267	81,655
FICA	50590	-	99	99	99
Flexible Spending - Cafeteria	50600	11,441	11,236	22,653	26,022
One-Time Pay NonPERS	50609	-	162,320	162,320	-
TOTAL PERSONNEL SERVICES		19,221,469	21,081,525	20,394,591	23,091,917
MAINTENANCE AND OPERATIONS					
Council Discretionary - Dist. 1	51101	2,759	10,120	10,120	20,000
Council Discretionary - Dist. 2	51102	33,949	10,120	10,120	20,000
Council Discretionary - Dist. 3	51103	20,248	10,120	10,120	20,000
Council Discretionary - Dist. 4	51104	16,349	10,120	10,120	20,000
Council Discretionary - Dist. 5	51105	-	120	120	20,000
Office Supplies	51200	59,201	53,500	53,400	60,100
Public/Legal Notices	51210	25,000	12,800	12,800	13,100

SUMMARY OF APPROPRIATIONS

FY 2025-2026

BY ACCOUNT (GENERAL FUND ONLY)

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS (CONTINUED)					
Printing	51220	11,071	12,600	11,600	12,600
Memberships and Dues	51230	53,615	57,612	59,819	67,503
Training and Meetings	51240	95,056	117,050	100,154	129,600
Office and Technology Resources	51250	48,445	1,165,813	1,135,653	1,260,182
Promotional	51260	-	8,000	8,157	8,000
Rental/Lease Equipment	51270	105,197	133,274	133,144	48,320
Vehicles Leasing	51275	-	400	100	400
Contract Professional	51280	5,767,648	5,628,799	5,426,628	5,693,318
Intergovernmental	51290	7,249,846	7,632,020	7,614,120	7,917,186
West Comm	51700	962,023	962,384	962,384	981,632
General Liability	51810	1,099,905	1,125,906	1,132,971	1,238,524
Property Insurance	51820	528,568	533,622	547,774	536,568
Workers' Compensation	51830	1,059,062	1,150,000	1,200,000	1,387,821
Legal - Monthly Retainer	51910	264,000	264,000	264,000	264,000
Legal - Litigation Services	51920	48,246	75,000	65,000	75,000
Legal - General Prosecution	51930	989	5,000	10,000	10,000
Legal - Other Attorney Services	51950	70,229	55,000	90,000	65,000
Legal - Personnel Matters	51960	26,596	33,000	25,000	33,000
Legal - Personnel Matters - LCW	51961	158,832	120,000	120,000	120,000
Legal - Special Counsel	51970	26,750	25,000	15,000	25,000
Bad Debt Expense	51999	1,757	2,000	-	2,000
Equipment and Materials	52100	219,165	383,100	378,400	407,500
Special Departmental	52200	428,210	626,087	500,184	525,094
Street Sweeping	52300	160,556	205,000	185,000	190,000
Building/Material/Supplies	52500	10,077	14,500	14,500	26,000
Building/Landscape Material	52501	22,293	59,000	29,000	29,000
Telephone	56300	124,335	94,400	77,950	92,950
Cable Television	56400	1,903	2,200	-	850
Gas	56500	57,592	46,000	40,000	46,000
Electricity	56600	358,319	368,000	356,000	372,200
Water	56700	250,741	385,000	385,000	500,000
Sewer	56725	21,260	45,000	45,000	60,000
Street Sweeping	56750	6	500	6	6
Tree Trimming	56775	6	300	6	6
Damaged Property	57050	-	-	-	40,000
Principal Payments	58000	492,768	-	-	-
Interest Payments	58500	24,580	-	-	-
Transfer Out - CIP	59100	3,971,318	9,391,245	910,495	11,767,750
Transfer Out - Operational	59200	2,096,894	1,889,135	1,889,135	2,267,930
Transfer Out - Vehicle Replacement	59300	137,000	-	-	406,800
TOTAL MAINTENANCE AND OPERATIONS		26,112,363	32,722,847	23,838,980	36,780,941

SUMMARY OF APPROPRIATIONS

FY 2025-2026

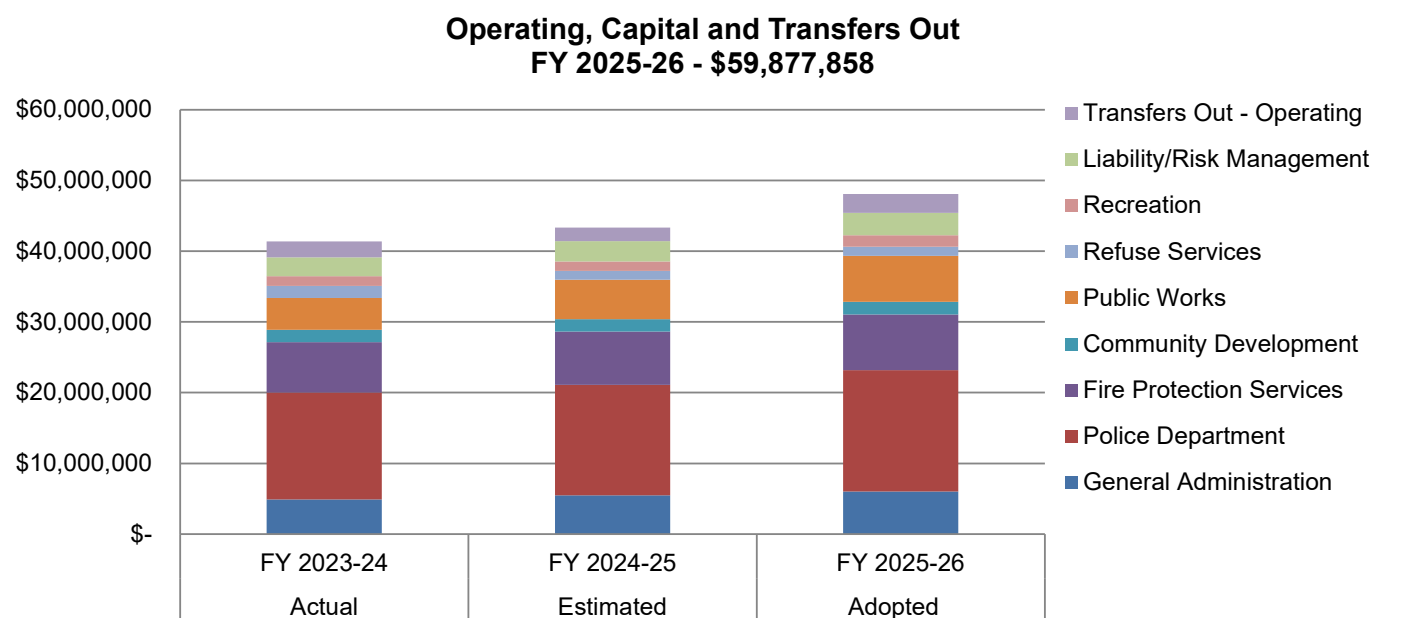
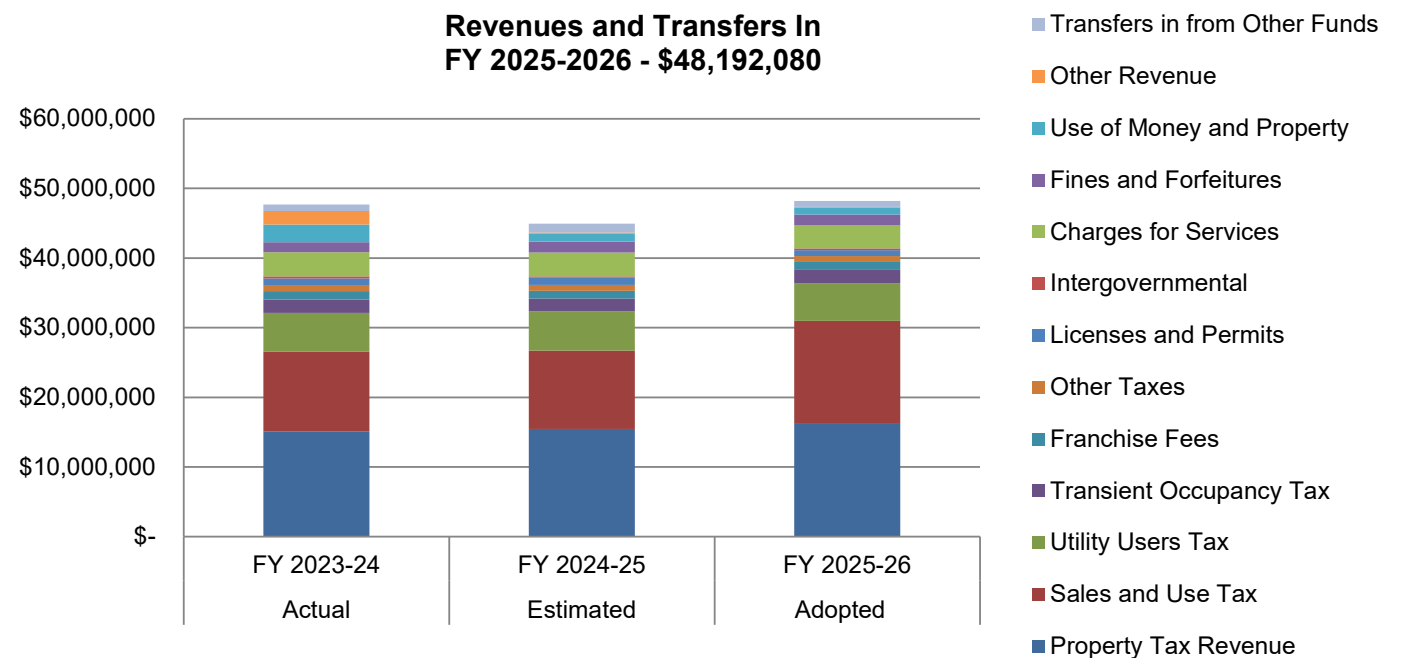
BY ACCOUNT (GENERAL FUND ONLY)

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Furniture and Fixtures	53100	9,927	-	-	5,000
TOTAL CAPITAL OUTLAY		9,927	-	-	5,000
TOTAL EXPENDITURES		\$ 45,343,758	\$ 53,804,372	\$ 44,233,571	\$ 59,877,858

SUMMARY OF REVENUES AND APPROPRIATIONS

FY 2025-2026

GENERAL FUND



GENERAL FUND - FUND BALANCE

FY 2025-2026

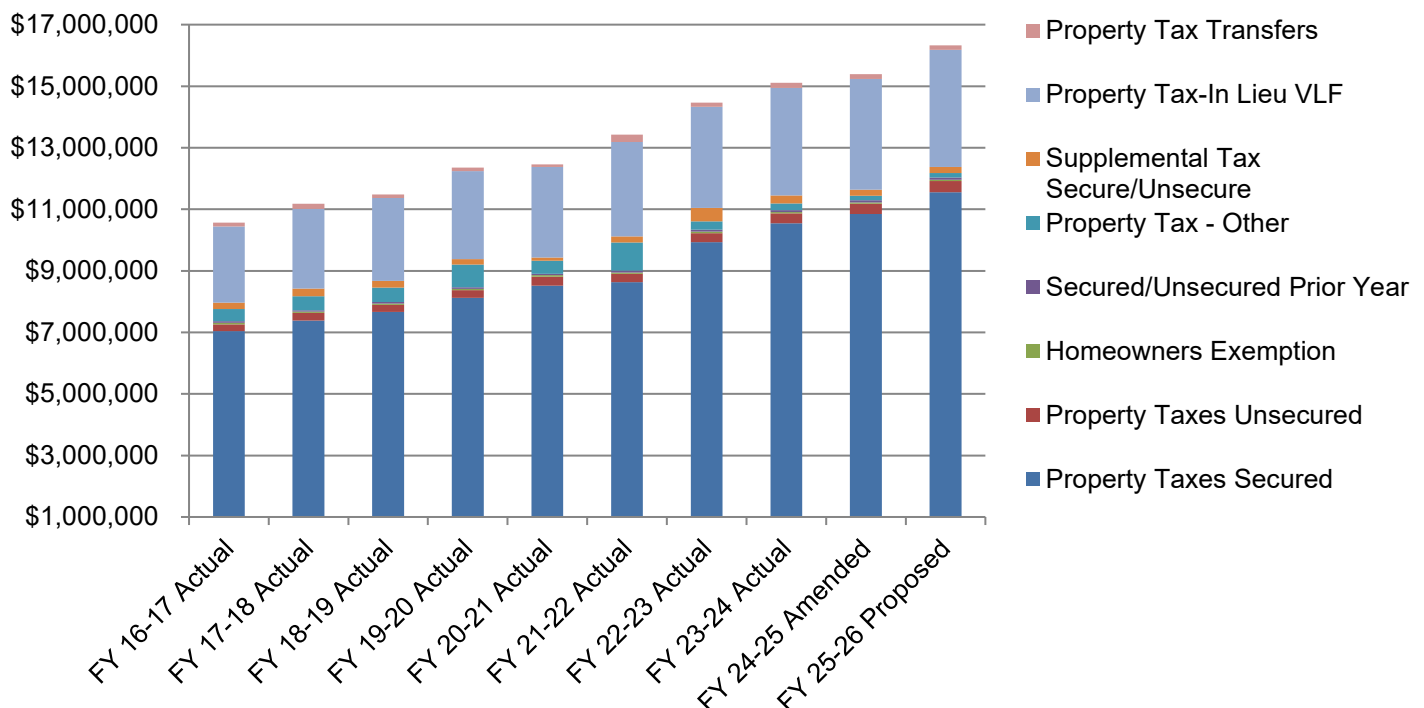
	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26
BEGINNING FUND BALANCE, July 1	\$ 33,590,070	\$ 35,952,761	\$ 36,679,695
REVENUES			
Property Tax Revenue	15,108,855	15,455,362	16,327,000
Sales and Use Tax	11,494,982	11,272,443	14,643,000
Utility Users Tax	5,510,087	5,625,975	5,440,000
Transient Occupancy Tax	1,919,725	1,850,000	1,890,000
Franchise Fees	1,236,189	1,112,000	1,160,000
Other Taxes	732,341	829,000	810,000
Licenses and Permits	1,066,772	1,039,298	861,000
Intergovernmental	291,727	196,837	241,000
Charges for Services	3,497,747	3,413,208	3,315,450
Fines and Forfeitures	1,404,308	1,581,800	1,582,300
Use of Money and Property	2,563,538	1,153,000	953,000
Other Revenue	1,946,548	164,705	147,330
Transfers in from Other Funds	933,632	1,266,876	822,000
Total Revenues	47,706,449	44,960,504	48,192,080
EXPENDITURES			
Operating Expenditures			
General Administration	\$ 4,919,375	\$ 5,476,121	\$ 6,042,585
Police Department	15,099,101	15,630,169	17,154,089
Fire Protection Services	7,138,452	7,549,220	7,851,403
Community Development	1,741,200	1,727,441	1,815,602
Public Works	4,484,713	5,599,899	6,461,896
Refuse Services	1,714,065	1,246,000	1,310,300
Recreation	1,354,106	1,324,346	1,636,590
Liability/Risk Management	2,687,535	2,880,745	3,162,913
Transfers Out - Operating	2,233,894	1,889,135	2,674,730
Total Operating Expenditures	41,372,440	43,323,076	48,110,108
Capital Expenditures			
Transfers Out - Capital	3,971,318	910,495	11,767,750
Total Capital Expenditures	3,971,318	910,495	11,767,750
Total Expenditures	45,343,758	44,233,571	59,877,858
Net Revenues (Expenditures)	\$ 2,362,691	\$ 726,934	\$ (11,685,778)
ENDING FUND BALANCE, June 30	\$ 35,952,761	\$ 36,679,695	\$ 24,993,916
CLASSIFICATIONS OF FUND BALANCE			
Committed and Assigned for:			
Fiscal Policy	\$ 10,533,627	\$ 10,533,627	\$ 12,027,527
Economic Contingency	1,750,000	1,750,000	3,250,000
Pension Paydown	-	-	250,000
Pier Restaurant	1,792,805	1,792,805	1,792,805
Ongoing Capital Projects	10,940,781	9,494,682	-
Compensated Absences	1,303,166	1,303,166	1,303,166
Other	3,792,284	3,477,406	5,037,966
Total Committed and Assigned	30,112,663	28,351,686	23,661,464
Unassigned Fund Balance	5,840,098	8,328,008	1,332,452
TOTAL FUND BALANCE	\$ 35,952,761	\$ 36,679,695	\$ 24,993,916
<i>Unassigned FB as a % of Total Operating Exp</i>	<i>14.1%</i>	<i>19.2%</i>	<i>2.8%</i>
<i>Fiscal Policy Reserve as a % of Total Operating Exp</i>	<i>25.5%</i>	<i>24.3%</i>	<i>25.0%</i>

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Property Taxes account for \$16.3 million or 34% of Fiscal Year 2025-26 General Fund revenues which results in a \$0.9 million increase compared to the Amended Fiscal Year 2024-25 Budget. It represents Seal Beach's largest revenue source for the General Fund. Property tax is imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (moveable property) located in Seal Beach. Properties are distinguished as secured and unsecured (property for which the value of the lien is not sufficient to assure payment of the tax). In 1978, the California voters adopted Proposition 13 that changed the definition of taxable value for all real property in the state. Proposition 13 defines the taxable value of real property as factored base year value or market value on lien date (January 1st), whichever is lower. The base year value of property acquired before March 1, 1975, is the 1975 assessed value and the base year value of property acquired on or after March 1, 1975, is usually the market value when the property was transferred and/or purchased. The factored base year value of properties that have not changed ownership since the prior January 1st is calculated by adding the value of any new construction and the Consumer Price Index (CPI) increase but no more than 2 percent per year. Property Tax assumptions are provided by the City's consultant, HdL.

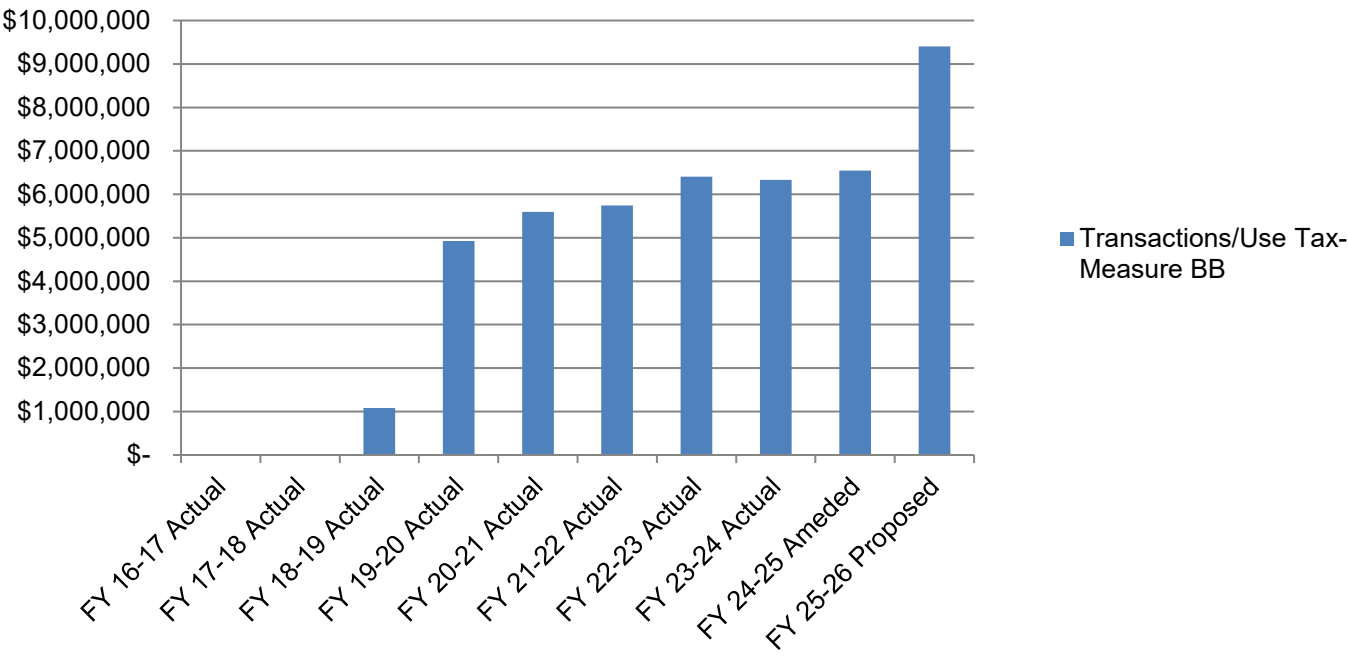
Included in Property Taxes, other than secured, are unsecured property taxes, supplemental assessments, homeowner's exemption, property tax in-lieu of vehicle license fees, and various other property taxes including those related to penalties and interest.

Budget Assumptions – As the chart below illustrates, property taxes continue to be a stable revenue source for the City. The projection for FY 2025-26 reflects an increase in expected property tax revenue. This is largely influenced by the City's assessed valuation, which rose by 5.01 percent in FY 2024—slightly below the County's overall growth of 5.41 percent. While the broader economy continues to face uncertainty, the local housing market has remained resilient. Despite high interest rates and limited housing inventory, property values have stayed strong, supporting continued growth in property tax revenue. Looking ahead, growth in assessed valuation is expected to moderate compared to previous years. This is primarily due to persistent economic headwinds, such as elevated borrowing costs, reduced inventory turnover, and general market stabilization following several years of rapid appreciation. The median price of a home in the City was \$1,599,000 in 2024, indicating sustained demand, though the pace of growth may continue to soften through FY 2025-26.



Transaction and Use Tax revenue is projected at \$9.4 million for Fiscal Year 2025-26, accounting for approximately 20% of total General Fund revenues. This reflects a \$2.9 million increase compared to the Amended FY 2024-25 Budget, primarily driven by an expected \$3.0 million in additional revenue from Measure GG. Measure GG, approved by Seal Beach voters in November 2024, updates the original 1% Transactions and Use Tax (Measure BB), which was first passed in November 2018. With the passage of Measure GG, the local tax rate increased to 1.5% on taxable transactions originating in the City. As the City's second-largest General Fund revenue source, the Transaction and Use Tax plays a critical role in maintaining essential City services. Since its initial implementation, this funding has helped support public safety, infrastructure, and other core community priorities.

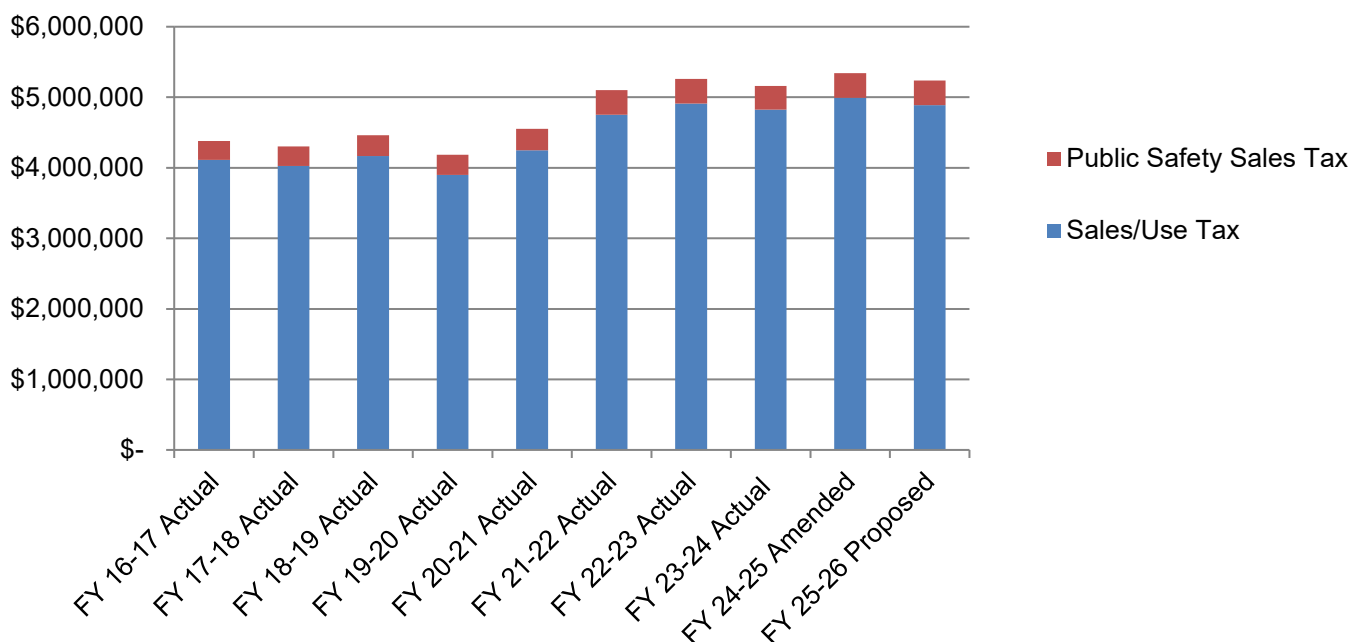
Budget Assumptions – Estimated revenues for Transaction and Use Tax for Fiscal Year 2024-25 and projections for Fiscal Year 2025-26 were based on information prepared by the City's consultant Hinderliter, de Llamas and Associates (HdL), a consulting firm that specializes in sales and use tax analysis conducted using sales tax information provided to them by the California Department of Tax and Fee Administration (CDTFA). HdL has reduced their assumptions due to signs of slowing consumer spending, inflationary pressures, and a more cautious economic outlook for the upcoming fiscal year. In the current fiscal period, we are again placing reliance on the figures furnished by the consultant to inform our decision-making process, underscoring our dedication to careful scrutiny and thorough analysis.



Sales and Use Tax accounts for \$4.9 million or 10% of Fiscal Year 2025-26 General Fund revenues which results in a \$107,183 decrease compared to the Amended Fiscal Year 2024-25 Budget. It represents Seal Beach's third largest revenue source for the General Fund. Sales and Use Tax estimates were lowered mid-year by HdL due to less spending in consumer goods and services. In the current fiscal period, we are placing reliance on the figures furnished by the consultant to inform our decision-making process, underscoring our dedication to careful scrutiny and thorough analysis. The sales tax rate is 7.75%. The City receives 1% of all sales and use tax collected. All goods sold within the City are subject to sales tax except non-prepared food and prescription drugs. The sales tax rate at the City are broken down as follows:

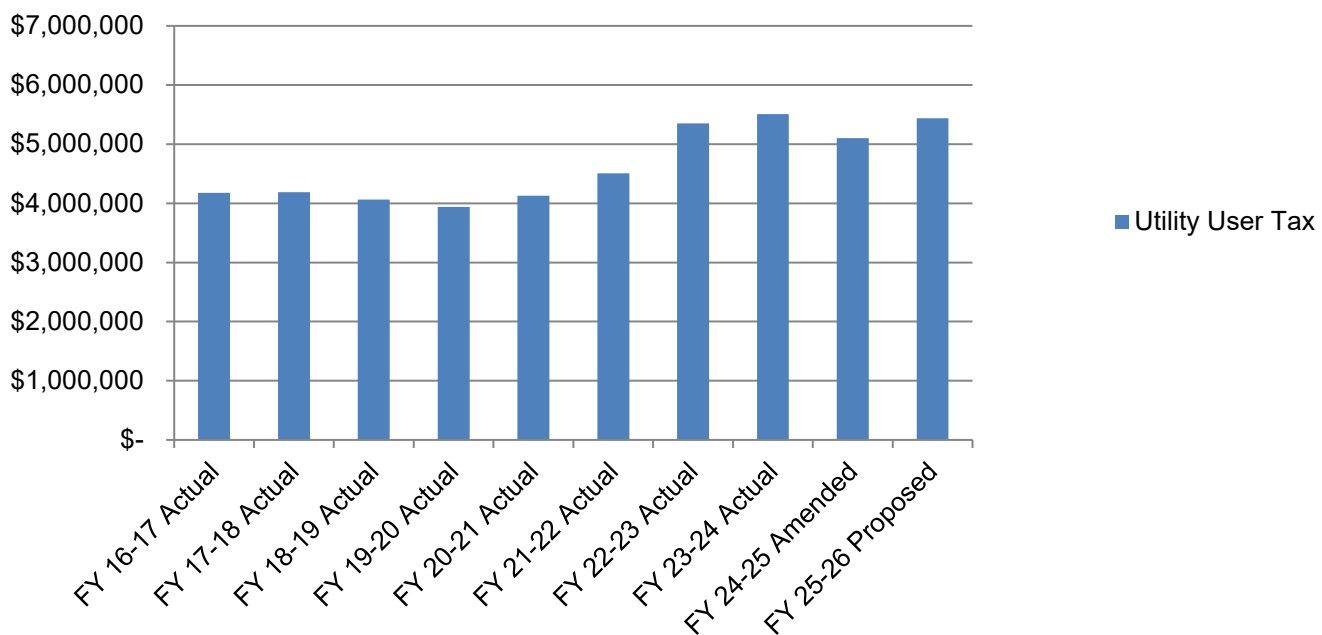
State General Fund	3.94%
City of Seal Beach General Fund	1.00%
Countywide Transportation Tax	0.25%
County Mental Health	1.56%
Public Safety Augmentation Fund (Prop 172)	0.50%
County Transaction Tax (Measure M)	0.50%
Total Rate	7.75%

Budget Assumptions – Estimated revenues for Sales Tax for Fiscal Year 2024-25 and projections for Fiscal Year 2025-26 were based on information prepared by the City's sales tax consultant Hinderliter, de Llamas and Associates, a firm that specializes in sales and use tax analysis conducted using sales tax information provided to them by the California Department of Tax and Fee Administration (CDTFA). Sales tax revenue in FY 2025-26 is projected to remain relatively flat, as consumers continue to exhibit cautious spending behavior amid ongoing economic uncertainty and political instability, which is impacting overall market confidence. While e-commerce remains a strong retail channel, its growth has leveled off, limiting gains in local sales tax collections. Current assumptions also reflect growing concerns about a potential recession and the economic impact of new or increased tariffs—although a recession is not built into the forecast, these risks have contributed to a more conservative outlook for sales tax revenue in the upcoming fiscal year.



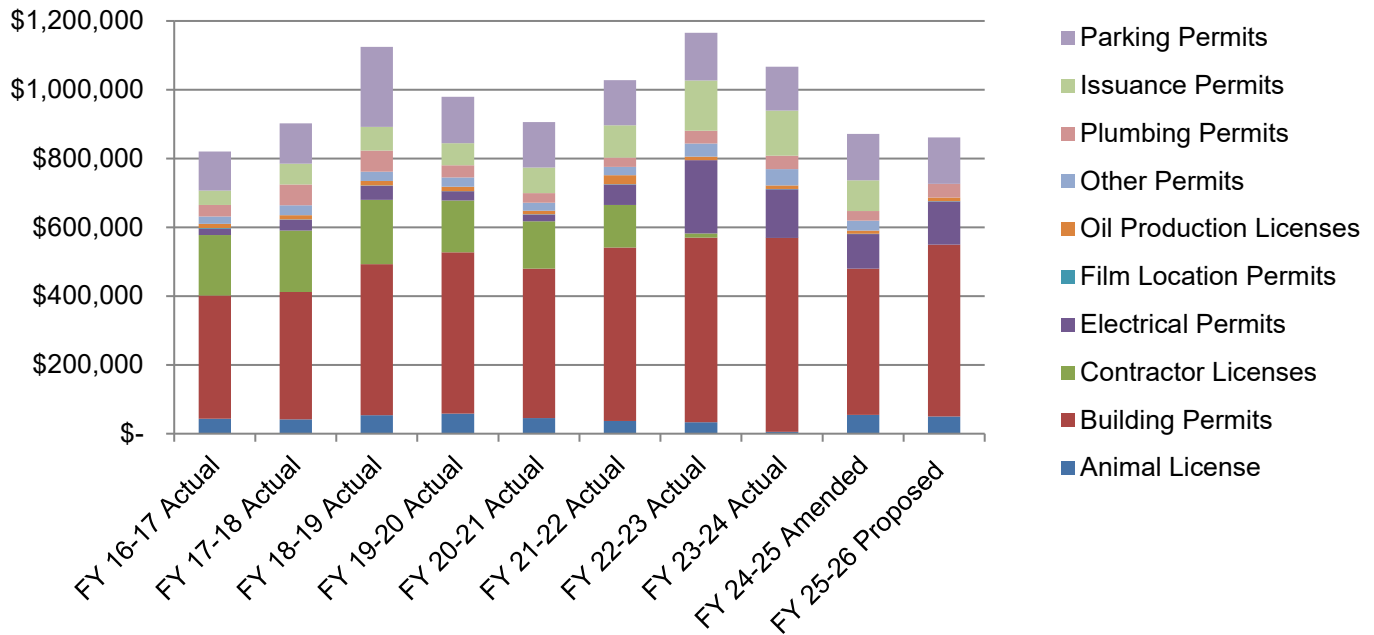
Utility Users Tax (UUT) accounts for \$5.4 million or 11.0% of Fiscal Year 2025-26 General Fund revenues which results in a \$340,000 increase compared to the Amended Fiscal Year 2024-25 Budget. It represents Seal Beach's fourth largest revenue source for the General Fund. The Utility Users Tax rate is charged to customers of electric, natural gas, and telecommunications companies to raise revenue for general governmental purposes of the City. The Utility Users Tax rate, which was lowered by the voters in 2014, is currently 10% of the customer's applicable monthly charges. Beginning in January 2016 retailers that sell pre-paid wireless plans were required to collect the UUT at the point of sale. The rate for pre-paid wireless is capped at 9%. The utility companies collect the taxes and remit them to the City.

Budget Assumptions – The chart below illustrates the Utility Users Tax revenues continue to be a relatively stable and predictable revenue source. The City has a senior citizen exemption program for the Utility Users Tax. For the current fiscal year, the revenue is expected to remain relatively flat. The increase is due to rate increases from the utility companies and consistent user demand.



Licenses and Permits account for \$861,000 or 2.0% of Fiscal Year 2025-26 General Fund revenues which results in a decrease of \$11,000 compared to Amended Fiscal Year 2024-25 Budget. Licenses and permits are issued for either regulatory or cost recover purposes, to applicants who conduct business activities within the City. Majority categories are building permits, electrical permits, and parking permits.

Budget Assumptions – The chart below illustrates the Licenses and Permits for the past ten years. Licenses and Permits are expected to stay relatively flat due to the continued economic uncertainty and rising labor and material costs.



FRANCHISE FEES

Franchise fees are imposed on various public utilities and account for \$1.2 million or 2.0% of Fiscal Year 2025-26 General Fund revenues which results in a slight increase of \$48,000 compared to the Amended Fiscal Year 2024-25 Budget. The franchise grants the public utilities the right to use public property for system infrastructure such as lines and pipes. It also grants exclusive rights to provide cable television within the City.

TRANSIENT OCCUPANCY TAX

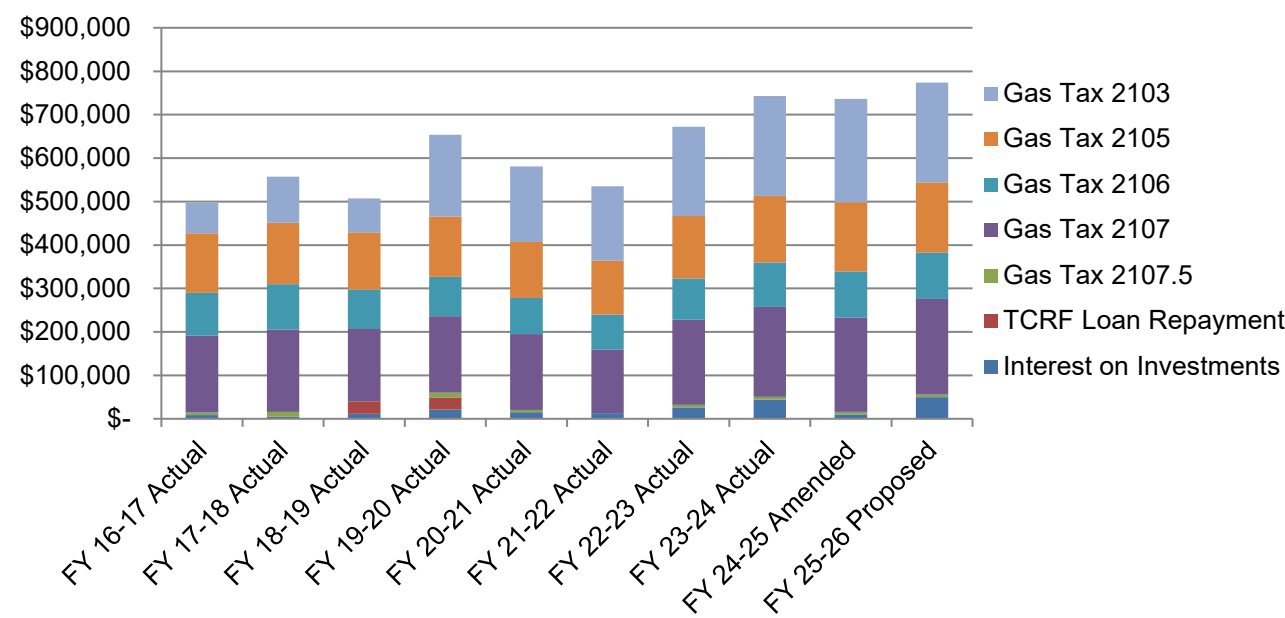
Transient Occupancy Tax (TOT) (Hotel Tax) accounts for \$1.9 million or 3.9% of Fiscal Year 2025-26 General Fund revenues which results in an increase of \$40,000 compared to Amended Fiscal Year 2024-25 Budget. The approved rate for Transient Occupancy Tax is 12%. Severe declines beginning in Fiscal Year 2019-20 were due to the economic impacts of COVID-19 which continued to impact the hospitality industry into 2022. Hotel tax has increased beyond pre-pandemic levels due to the City's desirable location attracting a greater number of visitors, including both business and leisure travelers. Growth remains flat as the City's three hotels are at relative capacity.

CHARGES FOR SERVICES

Charges for Services account for \$3.3 million or 6.9% of Fiscal Year 2025-26 General Fund revenues which results in a decrease of \$97,758 compared to the Amended Fiscal Year 2024-25 Budget. This is due to slight reductions across all charges for services. Charges for services are used to recover costs of programs for specific end users. Programs provided through Community Services are typically subsidized by the General Fund to encourage participation.

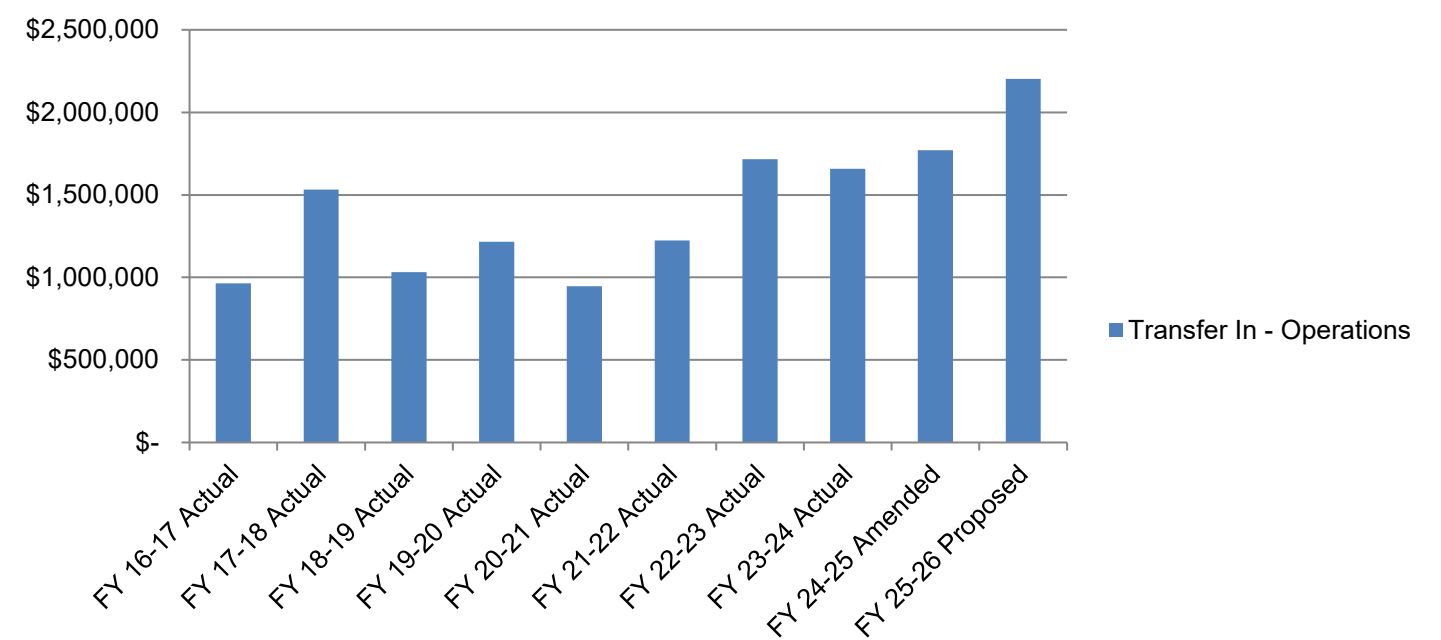
STATE GAS TAX

The State of California collects 59.5 per gallon as of July 1, 2024, for vehicle fuel which is allocated to the State, Counties and Cities. The City allocation is distributed based on population. The Road Repair and Accountability Act of 2017 created the Road Maintenance and Rehabilitation Program (RMRA) to address deferred maintenance on highways, local streets, and roadway systems. The program is funded by a per-gallon motor fuel excise taxes that is adjusted annually for inflation.



TIDELANDS BEACH FUND – TRANSFER IN – GENERAL FUND SUBSIDY

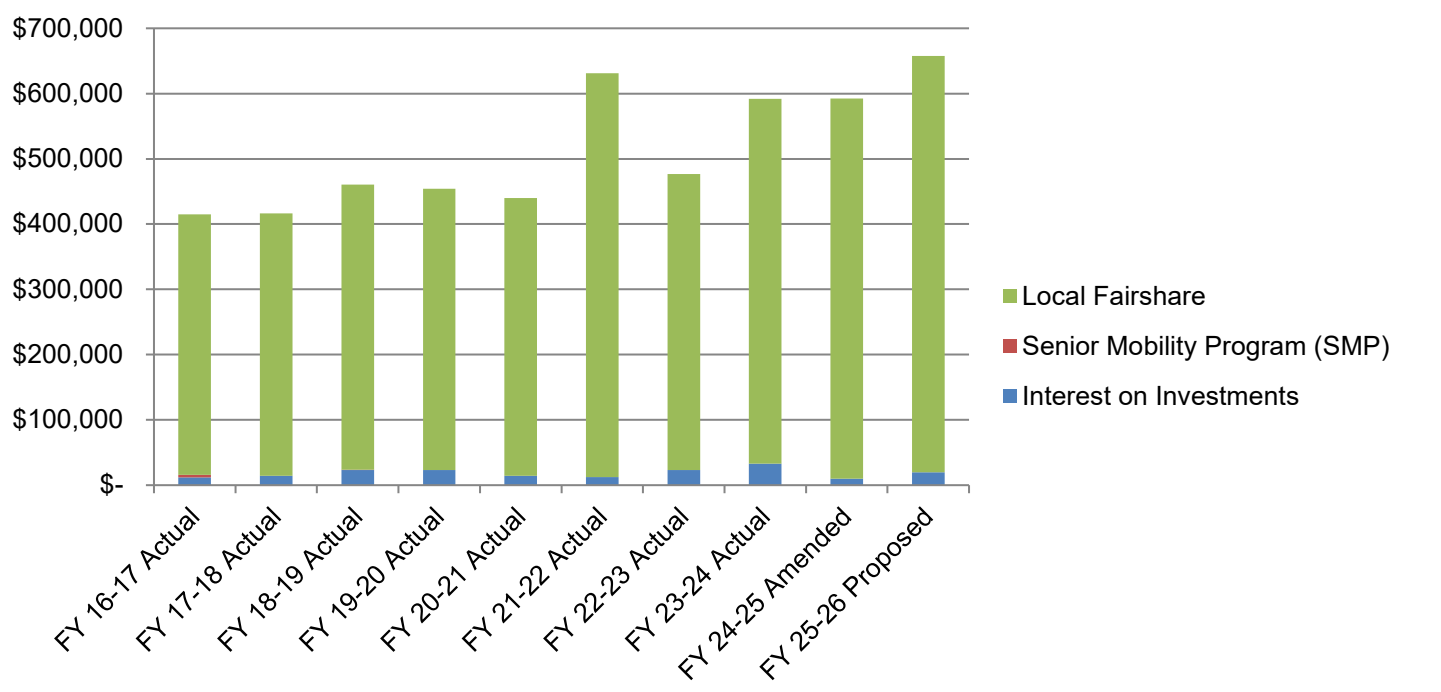
The Tidelands Beach Fund is required by the State of California and is used to account for all revenues derived from beach and pier operations in the City. Typically, the revenues generated at the beach and pier, such as beach parking revenues, and property rental do not fully cover the cost of operations. As a result, the Tidelands Beach Fund is generally subsidized by the General Fund as illustrated in the following graph.



MEASURE M2

The Measure M “Local Turnback” revenues are part of the ½ cent sales tax increase approved by voters November 6, 1990, which would provide transportation funding through 2011. In November 2006, voters approved the continuation of the ½ cent sales tax through 2041. These funds can only be expended on street and highway improvements. The allocation of the ½ cent sales tax is based on the City’s population and on the City’s “Maintenance of Effort” and/or the minimum amount of General Fund funds expended on street and sidewalk maintenance. Each year the City must file a “Maintenance of Effort” report with the Orange County Transportation Authority (OCTA). The report itemizes the estimated expenses the City will spend with General Fund dollars on streets, storm drains and sidewalk repairs that include supplies, and salaries and benefits, and compares that figure with the County’s benchmark figure of minimum expenditures for street maintenance.

The City anticipates receipt of \$657,483 from Measure M2 – Local Fairshare revenues for Fiscal Year 2025-26.



WATER REVENUES

The City’s Water Rate Schedule is tiered and based on consumption and meter size. Revenues for the Water Operations Fund are projected to be \$6.2 million for Fiscal Year 2025-26. The Water Budget and Capital Improvement Program is being reviewed to properly schedule project delivery with funding availability.

SEWER REVENUES

The Sewer Fees are also tiered. Revenues for the Sewer Operations Fund are projected to be \$2.3 million for Fiscal Year 2025-26. As with water the Sewer Fund is also being reviewed to properly schedule project delivery.

PERSONNEL SUMMARY

FY 2025-2026

POSITION	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CITY COUNCIL				
Council Member	5.00	5.00	5.00	5.00
Total City Council	5.00	5.00	5.00	5.00
Full-Time	-	-	-	-
Part-Time	5.00	5.00	5.00	5.00
CITY MANAGER				
City Manager	1.00	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Management Analyst	2.00	2.00	2.00	2.00
Part-Time Employees (in FT equivalents)	-	-	-	0.87
Total City Manager	5.00	5.00	5.00	5.87
Full-Time	5.00	5.00	5.00	5.00
Part-Time	-	-	-	0.87
CITY CLERK				
City Clerk	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00
Part-Time Employees (in FT equivalents)	0.75	0.50	0.50	0.50
Total City Clerk	2.75	2.50	2.50	2.50
Full-Time	2.00	2.00	2.00	2.00
Part-Time	0.75	0.50	0.50	0.50
FINANCE				
Director of Finance/City Treasurer	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00
Accounting Technician	3.00	2.00	2.00	2.00
Finance Manager	1.00	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00
Senior Account Technician	1.00	2.00	2.00	2.00
Part-Time Employees (in FT equivalents)	1.06	1.21	1.21	0.46
Total Finance Department	9.06	9.21	9.21	8.46
Full-Time	8.00	8.00	8.00	8.00
Part-Time	1.06	1.21	1.21	0.46

PERSONNEL SUMMARY

FY 2025-2026

POSITION	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
POLICE				
Police Chief	1.00	1.00	1.00	1.00
Senior Accounting Technician	1.00	1.00	1.00	1.00
Community Services Officer	-	-	-	-
Executive Assistant	1.00	1.00	1.00	1.00
Police Services Manager	1.00	1.00	1.00	1.00
Management Analyst	1.00	-	-	-
IT Manager	-	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00
Police Civilian Investigator	1.00	1.00	1.00	1.00
Police Corporal	5.00	4.00	4.00	4.00
Police Lieutenant	2.00	2.00	2.00	2.00
Police Officer	25.00	25.00	25.00	25.00
Police Records Supervisor	1.00	1.00	1.00	1.00
Police Sergeant	5.00	6.00	6.00	6.00
Senior Community Services Officer	10.00	10.00	10.00	10.00
Part-Time Employees (in FT equivalents)	7.69	5.34	5.34	5.34
Total Police Department	63.69	61.34	61.34	61.34
Full-Time	56.00	56.00	56.00	56.00
Part-Time	7.69	5.34	5.34	5.34
COMMUNITY DEVELOPMENT				
Director of Community Development	1.00	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00
Planning Manager (Sr. Planner)	1.00	1.00	1.00	1.00
Senior Building Technician	1.00	1.00	1.00	1.00
Assistant Planner	-	1.00	1.00	1.00
Management Analyst	-	1.00	1.00	1.00
Total Community Development	7.00	9.00	9.00	9.00
Full-Time	7.00	9.00	9.00	9.00
Part-Time	-	-	-	-

PERSONNEL SUMMARY

FY 2025-2026

POSITION	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PUBLIC WORKS				
Director of Public Works	1.00	1.00	1.00	1.00
Deputy Director of PW/City Engineer	1.00	1.00	1.00	1.00
Deputy Director of Public Works	1.00	1.00	1.00	1.00
Associate Engineer	1.00	1.00	1.00	1.00
Assistant Engineer	1.00	1.00	1.00	1.00
Executive Assistant	2.00	2.00	2.00	2.00
Fleet Maintenance Program Manager	1.00	1.00	1.00	1.00
Maintenance Services Supervisor	2.00	2.00	2.00	-
PW Superintendent	-	-	-	1.00
Maintenance Worker	2.00	2.00	1.00	1.00
Management Analyst	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00
Senior Maintenance Worker	6.00	6.00	7.00	7.00
Senior Water Operator	1.00	-	1.00	1.00
Water Services Supervisor	1.00	1.00	1.00	-
Senior Utilities Supervisor	-	-	-	1.00
Water Operator	4.00	5.00	4.00	3.00
Cross Connection Specialist	-	-	-	1.00
Part-Time Employees (in FT equivalents)	6.13	6.93	6.93	6.93
Total Public Works	32.13	32.93	32.93	31.93
Full-Time	26.00	26.00	26.00	25.00
Part-Time	6.13	6.93	6.93	6.93
COMMUNITY SERVICES				
Recreation Manager	1.00	1.00	1.00	1.00
Community Services Coordinator	1.00	1.00	1.00	1.00
Recreation Specialist	3.00	3.00	3.00	3.00
Part-Time Employees (in FT equivalents)	2.44	4.20	4.20	4.72
Total Community Services	7.44	9.20	9.20	9.72
Full-Time	5.00	5.00	5.00	5.00
Part-Time	2.44	4.20	4.20	4.72
MARINE SAFETY				
Marine Safety Chief	1.00	1.00	1.00	1.00
Marine Safety Lieutenant	1.00	1.00	1.00	1.00
Marine Safety Officer	2.00	2.00	2.00	2.00
Part-Time Employees (in FT equivalents)	19.21	19.00	19.00	18.10
Total Marine Safety	23.21	23.00	23.00	22.10
Full-Time	4.00	4.00	4.00	4.00
Part-Time	19.21	19.00	19.00	18.10
TOTAL FULL-TIME EMPLOYEES	155.28	157.18	157.18	155.92
Full-Time	113.00	115.00	115.00	114.00
Part-Time	42.28	42.18	42.18	41.92

***Note:** Total full-time equivalents exclude Commissioners and Reserve Officers but includes Council Members

POSITION ALLOCATION PLAN

FY 2025-2026

			Funds Allocation						
DEPARTMENT	DIVISION	POSITION	Adopted FY 2025-26	Vacant	General (101)	Fideland (106)	Water (501)	Sewer (503)	Other Various
CITY COUNCIL									
101-0010	City Council	Council Member	5.00	-	4.50	-	0.25	0.25	-
Total City Council			5.00	-	4.50	-	0.25	0.25	-
CITY MANAGER									
101-0011	City Manager	City Manager	1.00	1.00	0.70	0.05	0.10	0.10	0.05
101-0011	City Manager	Assistant City Manager	1.00	-	0.75	0.10	0.05	0.05	0.05
101-0014	City Manager	Management Analyst	2.00	-	1.20	0.25	0.20	0.20	0.15
101-0011	City Manager	Executive Assistant	1.00	-	0.80	0.10	0.05	0.05	-
101-0011	City Manager	Office Specialist (Part-time)	0.75	-	0.67	-	0.04	0.04	-
101-0011	City Manager	Intern (Part-time)	0.12	1.00	0.10				0.02
Total City Manager			5.87	2.00	4.22	0.50	0.44	0.44	0.27
CITY CLERK									
101-0012	City Clerk/Election	City Clerk	1.00	-	0.80	-	0.15	0.05	-
101-0012	City Clerk/Election	Deputy City Clerk	1.00	-	0.75	-	0.15	0.10	-
101-0012	City Clerk/Election	Office Specialist (Part-time)	0.50	-	0.40	-	0.08	0.02	-
Total City Clerk			2.50	-	1.95	-	0.38	0.17	-
FINANCE									
101-0017	Finance	Director of Finance/City Treasurer	1.00	-	0.70	-	0.15	0.15	-
101-0017	Finance	Finance Manager	1.00	-	0.70	-	0.15	0.15	-
101-0017	Finance	Accountant	1.00	-	0.60	-	0.20	0.20	-
101-0017	Finance	Senior Accounting Technician (Payroll)	1.00	-	0.85	-	0.10	0.05	-
101-0017	Finance	Senior Accounting Technician (Utility)	1.00	-	-	-	0.60	0.40	-
101-0017	Finance	Management Analyst	1.00	1.00	0.60	-	0.30	0.10	-
101-0017	Finance	Account Technician (A/P)	1.00	-	0.70	-	0.20	0.10	-
101-0017	Finance	Account Technician	1.00	-	0.50	-	0.25	0.25	-
101-0017	Finance	Accounting Technician (Part-time)	0.46	0.46	0.28	-	0.09	0.09	-
Total Finance Department			8.46	1.46	4.93	-	2.04	1.49	-
POLICE									
101-0021	EOC	Police Sergeant	1.00	-	1.00	-	-	-	-
101-0022	Field Services	Police Chief	1.00	-	1.00	-	-	-	-
101-0022	Field Services	Police Captain	2.00	-	2.00	-	-	-	-
101-0022	Field Services	Police Lieutenant	2.00	-	2.00	-	-	-	-
101-0022	Field Services	Police Sergeant	5.00	-	5.00	-	-	-	-
101-0022	Field Services	Police Corporal	4.00	-	4.00	-	-	-	-
101-0022	Field Services	Police Officer	22.00	-	22.00	-	-	-	-
101-0023	Support Services	Executive Assistant	1.00	-	1.00	-	-	-	-
101-0023	Support Services	Senior Accounting Technician	1.00	-	1.00	-	-	-	-
101-0023	Support Services	Senior CSO	2.00	-	2.00	-	-	-	-
101-0023	Support Services	IT Manager	1.00	-	1.00	-	-	-	-
101-0023	Support Services	Civilian Investigator	1.00	-	1.00	-	-	-	-
101-0023	Support Services	Records Supervisor	1.00	-	1.00	-	-	-	-
101-0023	Support Services	Police Aide (Part-time)	0.75	-	0.75	-	-	-	-
101-0023	Support Services	Crossing Guard (Part-time)	2.34	-	2.34	-	-	-	-
101-0025	Parking Enforcement	Senior CSO	6.00	1.00	6.00	-	-	-	-
101-0025	Parking Enforcement	Police Services Manager	1.00	-	1.00	-	-	-	-
101-0025	Parking Enforcement	Police Aide (Part-time)	2.25	-	2.25	-	-	-	-
101-0036	Animal Control	Senior CSO	2.00		2.00				
106-0825	Beach Operations	Police Officer	2.00	-	0.75	1.25	-	-	-
216-0371	Field Services	Police Officer	1.00	-	-	-	-	-	1.00
Total Police Department			61.34	1.00	59.09	1.25	-	-	1.00

POSITION ALLOCATION PLAN

FY 2025-2026

			Funds Allocation						
DEPARTMENT	DIVISION	POSITION	Adopted						
			FY 2025-26	Vacant	(101)	(106)	(501)	(503)	Other Various
COMMUNITY DEVELOPMENT									
101-0030	Planning	Director of Comm. Dev.	1.00	-	1.00	-	-	-	-
101-0030	Planning	Planning Manager	1.00	-	1.00	-	-	-	-
101-0030	Planning	Associate Planner	1.00	-	1.00	-	-	-	-
101-0030	Planning	Assistant Planner	1.00		0.60	-	-	-	0.40
101-0030	Planning	Management Analyst	1.00	-	1.00	-	-	-	-
101-0031	Building & Safety	Building Official (Contract)	1.00	1.00	1.00	-	-	-	-
101-0031	Building & Safety	Code Enforcement Officer	1.00	-	1.00	-	-	-	-
101-0031	Building & Safety	Building Inspector (Contract)	1.00	1.00	1.00	-	-	-	-
101-0031	Building & Safety	Senior Building Technician (Contract)	1.00	-	1.00	-	-	-	-
Total Community Development			9.00	2.00	8.60	-	-	-	0.40
PUBLIC WORKS									
101-0042	Admin & Engineering	Director of Public Works	1.00	-	0.55	0.05	0.20	0.20	-
101-0042	Admin & Engineering	Dep. Dir. of PW/City Engineer	1.00	-	0.60	0.10	0.15	0.15	-
101-0042	Admin & Engineering	Associate Engineer	1.00	-	0.70	0.10	0.10	0.10	-
101-0042	Admin & Engineering	Assistant Engineer	1.00	1.00	0.75	0.05	0.10	0.10	-
101-0042	Admin & Engineering	Executive Assistant	1.00	-	0.75	0.05	0.10	0.10	-
101-0043	Public Works Yard	Executive Assistant	1.00	-	0.60	0.10	0.15	0.15	-
101-0043	Public Works Yard	Maintenance Services Supervisor	-	-	-	-	-	-	-
101-0043	Public Works Yard	Maintenance Aide (Part-time)	4.40	0.75	2.85	0.68	0.61	0.26	-
101-0043	Public Works Yard	Management Analyst	1.00	-	0.40	0.05	0.30	0.25	-
101-0044	Public Works Yard	Deputy Director of Public Works	1.00	-	0.40	0.10	0.25	0.25	-
101-0044	Public Works Yard	Sr. Maintenance Worker	3.00	-	2.70	0.30	-	-	-
101-0052	Public Works Yard	PW Superintendent	1.00	-	0.65	0.10	-	-	0.25
101-0050	Public Works Yard	Fleet Maint. Program Manager	1.00	-	0.80	-	0.10	0.10	-
101-0050	Public Works Yard	Mechanic	1.00	-	0.80	-	0.10	0.10	-
501-0900	Field Operations	Sr. Utilities Supervisor	1.00	-	0.10	-	0.60	0.30	-
501-0900	Field Operations	Water Operator	3.00	-	0.20	-	1.90	0.90	-
501-0900	Field Operations	Senior Water Operator	1.00	-	0.10	-	0.60	0.30	-
501-0900	Field Operations	Cross Connection Specialist	1.00	-	-	-	0.90	0.10	-
106-0863	Beach Operations	Sr. Maintenance Worker	2.00	-	1.00	1.00	-	-	-
106-0863	Beach Operations	Maintenance Aide (Part-time)	1.63	-	0.09	1.54	-	-	-
106-0863	Beach Operations	Maintenance Worker (Part-time)	0.90	-	0.90	-	-	-	-
503-0925	Field Operations	Sr. Maintenance Worker	2.00	-	-	-		2.00	-
503-0925	Field Operations	Maintenance Worker	1.00	-	0.10	-	0.60	0.30	-
Total Public Works			31.93	1.75	15.04	4.22	6.76	5.66	0.25
COMMUNITY SERVICES									
101-0070	Recreation Admin	Recreation Manager	1.00	-	1.00	-	-	-	-
101-0070	Recreation Admin	Community Services Coordinator	1.00	-	1.00	-	-	-	-
101-0070	Recreation Admin	Recreation Specialist	2.00	1.00	2.00	-	-	-	-
101-0070	Recreation Admin	Recreation Coordinator (Part-time)	0.99	0.99	0.99				
101-0071	Sports	Recreation Specialist (Part-time)	0.75	-	0.75	-	-	-	-
101-0074	Tennis Center	Recreation Specialist	1.00	-	1.00	-	-	-	-
101-0074	Tennis Center	Recreation Specialist (Part-time)	2.98	-	2.98	-	-	-	-
Total Community Services			9.72	1.99	9.72	-	-	-	-

POSITION ALLOCATION PLAN

FY 2025-2026

DEPARTMENT	DIVISION	POSITION	Adopted FY 2025-26	Vacant	Funds Allocation				
					General (101)	Tidelands (106)	Water (501)	Sewer (503)	Other Various
MARINE SAFETY									
101-0073	Aquatics	Pool Guard (Part-time)	3.17	0.24	3.17	-	-	-	-
101-0073	Aquatics	Swim Instructor (Part-time)	0.29	-	0.29	-	-	-	-
101-0073	Aquatics	Aquatics Coordinator (Part-time)	0.94	-	0.94	-	-	-	-
106-0828	Aquatics	Beach Operation Supervisor (Part-time)	1.32	-	-	1.32	-	-	-
106-0828	Tidelands	Marine Safety Chief	1.00	-	-	1.00	-	-	-
106-0828	Tidelands	Marine Safety Lieutenant	1.00	-	-	1.00	-	-	-
106-0828	Tidelands	Marine Safety Officer	2.00	-	-	2.00	-	-	-
106-0828	Tidelands	Marine Safety Lifeguard (Part-time)	12.38	1.92	-	12.38	-	-	-
Total Marine Safety			22.10	2.16	4.40	17.70	-	-	-
TOTAL ALL DEPARTMENTS FULL-TIME EQUIVALENTS			155.92	12.36	112.45	23.67	9.87	8.01	1.92

***Note:** Total full-time equivalents exclude Commissioners and Reserve Officers but includes Council Members

STANDARD WORK WEEK PERCENTAGE CONVERSION TO HOURS		
Standard 40 hrs	% Allocation	Hours
40	0.05	2
40	0.10	4
40	0.15	6
40	0.20	8
40	0.25	10
40	1.00	40

*For reference only

MANAGING DEPARTMENT HEAD: City Council

MISSION STATEMENT

The City Council serves as the governing body that addresses the current and future needs of the City. Always mindful of the needs, interests, and concerns of the City's constituents, the Council will operate an open and responsive government, establishing City policies and legislation that promote the best interests of its citizens, businesses, community organizations, and visitors while keeping quality of life a priority. City Council also participates in a wide variety of community and regional activities and spends a considerable amount of time with residents, business owners, and community stakeholders.

PRIMARY ACTIVITIES

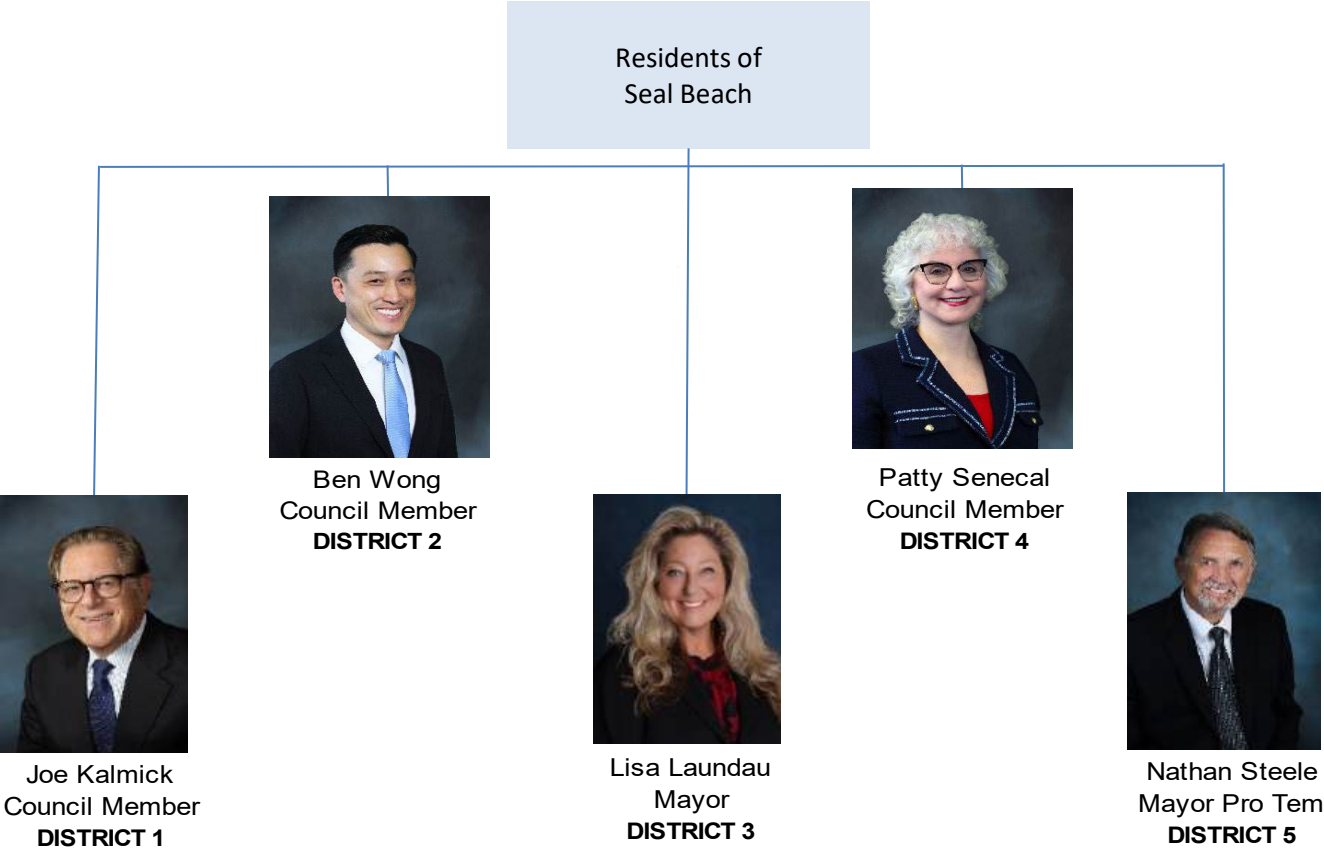
City Council – 0010

The City Council reviews and sets policy on issues affecting the City; enacts laws and directs actions as required to provide for the general welfare of the community through programs, services, and activities; creates sustainable revenue for essential City services; provides policy guidance to City staff; adopts and monitors the annual operating and capital improvement budgets; makes appointments to vacancies on various commissions and committees; monitors legislative activity that has a financial impact on the City; provides City policy and input on local, state, and federal matters affecting Seal Beach.

OBJECTIVES

- To provide policy leadership for the community and administration on issues affecting the health, safety, and welfare of Seal Beach.
- To ensure that the City maintains a sustainable revenue base to support essential City services.
- To allocate resources in accordance with the needs of the community while understanding that citizen expectations for services will continue to exceed the available funding.

Department Organization



Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY PROGRAM</u>				
City Council - 0010				
Personnel Services	\$ 33,687	\$ 33,298	\$ 34,198	\$ 33,297
Maintenance and Operations	140,759	90,037	95,125	168,550
Subtotal	174,446	123,335	129,323	201,847
TOTAL				
Personnel Services	33,687	33,298	34,198	33,297
Maintenance and Operations	140,759	90,037	95,125	168,550
TOTAL	\$ 174,446	\$ 123,335	\$ 129,323	\$ 201,847
<u>EXPENDITURES BY FUND</u>				
101 General Fund	\$ 174,446	\$ 123,335	\$ 129,323	\$ 201,847
TOTAL	\$ 174,446	\$ 123,335	\$ 129,323	\$ 201,847

PROGRAM: 0010 City Council
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Part-Time Salaries	101-100-0010-50030	\$ 32,786	\$ 32,400	\$ 33,300	\$ 32,400
PARS Retirement	101-100-0010-50540	426	421	421	421
Medicare Insurance	101-100-0010-50570	475	477	477	476
TOTAL PERSONNEL SERVICES		\$ 33,687	\$ 33,298	\$ 34,198	\$ 33,297
MAINTENANCE AND OPERATIONS					
Council Discretionary - District 1	101-100-0010-51101	\$ 2,759	\$ 10,120	\$ 10,120	\$ 20,000
Council Discretionary - District 2	101-100-0010-51102	33,949	10,120	10,120	20,000
Council Discretionary - District 3	101-100-0010-51103	20,248	10,120	10,120	20,000
Council Discretionary - District 4	101-100-0010-51104	16,349	10,120	10,120	20,000
Council Discretionary - District 5	101-100-0010-51105	-	120	120	20,000
Office Supplies	101-100-0010-51200	976	1,000	1,100	1,000
Memberships and Dues	101-100-0010-51230	19,480	22,437	27,425	29,550
Training and Meetings	101-100-0010-51240	14,721	5,000	5,000	15,000
Contract Professional	101-100-0010-51280	32,081	20,000	20,000	20,000
Special Departmental	101-100-0010-52200	196	1,000	1,000	3,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 140,759	\$ 90,037	\$ 95,125	\$ 168,550
TOTAL EXPENDITURES		\$ 174,446	\$ 123,335	\$ 129,323	\$ 201,847

Explanation of Significant Accounts:

Memberships and Dues	101-100-0010-51230	Southern California Association of Government, League of California Cities, Orange County Council of Governments, and Miscellaneous
Training and Meetings	101-100-0010-51240	Meetings and training include, but not limited to annual training conferences, mileage, and general meetings of the City Council
Special Departmental	101-100-0010-52200	Community meetings, branded merchandise, miscellaneous events
Contract Professional	101-100-0010-51280	Strategic Workshops, Consultant services

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Part-Time Salaries	50030	\$ 32,786	\$ 32,400	\$ 33,300	\$ 32,400
PARS Retirement	50540	426	421	421	421
Medicare Insurance	50570	475	477	477	476
TOTAL PERSONNEL SERVICES		33,687	33,298	34,198	33,297
MAINTENANCE AND OPERATIONS					
Council Discretionary - District 1	51101	2,759	10,120	10,120	20,000
Council Discretionary - District 2	51102	33,949	10,120	10,120	20,000
Council Discretionary - District 3	51103	20,248	10,120	10,120	20,000
Council Discretionary - District 4	51104	16,349	10,120	10,120	20,000
Council Discretionary - District 5	51105	-	120	120	20,000
Office Supplies	51200	976	1,000	1,100	1,000
Memberships and Dues	51230	19,480	22,437	27,425	29,550
Training and Meetings	51240	14,721	5,000	5,000	15,000
Contract Professional	51280	32,081	20,000	20,000	20,000
Special Departmental	52200	196	1,000	1,000	3,000
TOTAL MAINTENANCE AND OPERATIONS		140,759	90,037	95,125	168,550
TOTAL EXPENDITURES		\$ 174,446	\$ 123,335	\$ 129,323	\$ 201,847

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MANAGING DEPARTMENT HEAD: City Manager

MISSION STATEMENT

Appointed by the City Council, the City Manager serves as the chief administrative officer of the City, responsible for providing effective municipal services in accordance with City Council Policies, the Municipal Code, and provisions of the City Charter. The City Manager enforces all municipal laws and regulations for the benefit of the community, providing oversight of the overall planning of City programs, administration of the Human Resources division, administration of the City's Risk Management program including public liability insurance and workers' compensation insurance, administration of the Information Technology program which is responsible for the operations, maintenance, deployment, and utilization of all City computers, and administration of the refuse franchise agreement and related trash and recycling programs and mandates .

PRIMARY ACTIVITIES

City Manager – 0011

The City Manager's Office provides the administration of municipal services by effectively directing all City activities, finances, and personnel. Contract administration, risk management, legislation, advocacy activities, public information and community engagement, personnel services, City Council agenda review and finalization, website operation, grant applications, refuse franchise agreement management, property management, and workers compensation administration are direct functions of this office.

Human Resources – 0014

Human Resources provides the full range of traditional and core human resources services for all full-time and part-time employees and include: recruitment and selection, classification and compensation systems, employee development and training, and labor/employee relations. Responsibilities include: administer group health and welfare benefits and retirement plans for active employees and retirees; make recommendations regarding the enforcement and administration of Personnel Rules, Memorandum of Understanding policies, and state and federal employment legislation; onboard and offboard employees and process required paperwork; and complete required reporting and documentation.

Risk Management – 0018

The City's Risk Management Program includes administration of the City's insurance programs through use of the California Joint Powers Insurance Authority (CJPIA) as well as the coordination of claims processing between the City and CJPIA. Responsibilities include: administer comprehensive loss prevention programs that incorporate current practices and philosophies most effective in preventing injuries, liabilities and damage to City equipment, vehicles, and materials; identify and minimize exposures that could result in financial loss to the City; and provide City representation in claims litigation. Worker's compensation insurance reflects cost of insurance premiums, claims administration and claims settlement. Public liability covers insurance costs, claims administration and claims settlement for any liability incurred against the City.

Information Systems – 0020

Information Systems is responsible for network administration; software development and installation; maintenance of hardware and software, including upgrade and replacement; and the support and oversight of all technology-related products and services for all departments, including the Police Department. Information Systems is a joint effort between City staff and an IT contract provider. Information Systems manages the networking resources of the City and also operates and monitors computer equipment in support of both Public Safety and general City services. The City's IT contract provider also coordinates systems implementations, maintenance, and processing solutions for ad hoc data processing requests in networked client-server and internet environments.

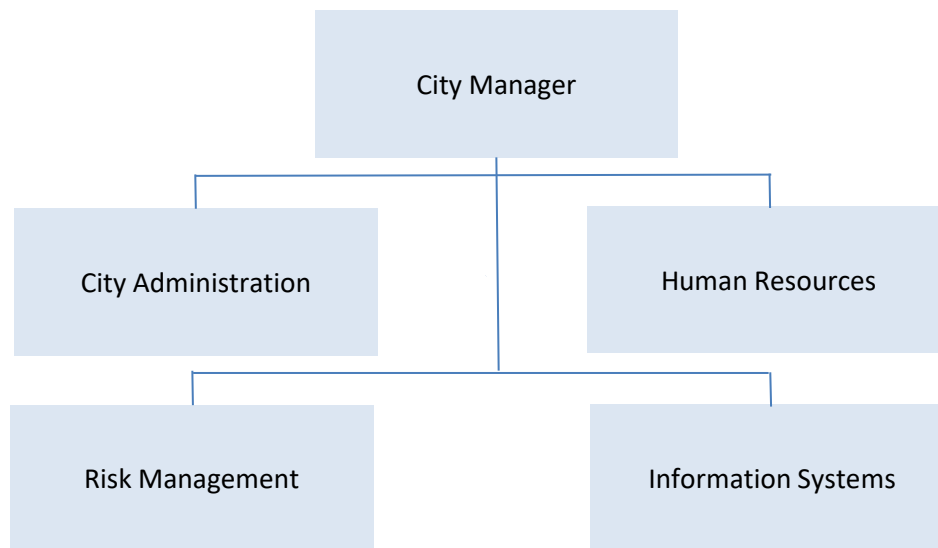
Refuse – 0051

Refuse services provide residents with weekly trash collection and implement required state programs related to waste and recycling .

OBJECTIVES

- Enforce all laws and ordinances as prescribed in the City Charter and the Municipal Code
- Promote the efficient administration of all City departments
- Formulate and submit recommended actions concerning policy issues to City Council
- Improve service delivery to residents in a cost-effective manner
- Ensure that the City Budget is balanced, providing for a healthy reserve as prescribed by City Council policy and to identify future sources of revenues for unfunded necessities of the City
- Ensure that the City's interests are effectively represented in decisions made by other governmental agencies
- Protect the City's assets through cost-effective risk management services
- Protect public and employee safety
- Recommend changes to all departments to remove City from possible liability
- Stay current in knowledge of principles, practices, and methods of safety and loss prevention as well as state and federal laws relating to health and safety, including CAL/OSHA
- Provide City insurance coverage without interruption and to ensure that all City agreements provide for adequate liability and worker's compensation coverage
- Provide effective services to all City employees related to information system needs.
- Advise and implement computer software and equipment for the City to continue to serve the citizens of the City of Seal Beach

Department Organization



Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY PROGRAM</u>				
City Manager - 0011				
Personnel Services	\$ 628,133	\$ 630,657	\$ 643,456	\$ 764,660
Maintenance and Operations	76,060	137,225	118,275	73,037
Subtotal	704,193	767,882	761,731	837,697
Human Resources - 0014				
Personnel Services	249,038	344,131	351,026	402,685
Maintenance and Operations	63,823	139,778	107,300	155,450
Subtotal	312,861	483,909	458,326	558,135
Risk Management - 0018				
Maintenance and Operations	2,687,535	2,809,528	2,880,745	3,162,913
Subtotal	2,687,535	2,809,528	2,880,745	3,162,913
Information Systems - 0020				
Maintenance and Operations	698,348	-	-	-
Capital Outlay	59,534	-	-	-
Subtotal	757,883	-	-	-
Centennial - 211				
Capital Outlay	-	52,284	52,284	-
Subtotal	-	52,284	52,284	-
TOTAL				
Personnel Services	877,171	974,788	994,482	1,167,345
Maintenance and Operations	3,525,766	3,086,531	3,106,320	3,391,400
Capital Outlay	59,534	52,284	52,284	-
TOTAL	\$ 4,462,471	\$ 4,113,603	\$ 4,153,086	\$ 4,558,745
<u>EXPENDITURES BY FUND</u>				
General Fund - 101	\$ 4,358,682	\$ 3,906,819	\$ 3,944,541	\$ 4,447,268
Special Projects - 103	-	52,284	52,284	-
Waste Management Act - 104	44,255	154,500	156,261	111,477
IT Replacement - 602	59,534	-	-	-
TOTAL	\$ 4,462,471	\$ 4,113,603	\$ 4,153,086	\$ 4,558,745

PROGRAM: 0011 City Manager
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-110-0011-50020	\$ 362,471	\$ 313,966	\$ 294,757	\$ 384,527
Part-Time Salaries	101-110-0011-50030	1,257	-	11,153	17,049
Auto Allowance	101-110-0011-50130	5,251	3,966	5,038	3,600
Cell Phone Allowance	101-110-0011-50140	1,427	1,032	1,445	1,485
Cafeteria Taxable	101-110-0011-50170	903	1,294	2,497	1,555
Vacation Buy/Payout	101-110-0011-50190	21,856	21,722	20,363	14,350
Sick Payout	101-110-0011-50200	300	-	35,001	-
Medical Waiver	101-110-0011-50210	-	-	1,144	1,314
Health and Wellness Program	101-110-0011-50220	1,225	1,171	1,171	1,238
Tuition Reimbursement	101-110-0011-50500	10,314	12,000	12,000	1,500
Deferred Compensation	101-110-0011-50520	21,189	13,389	21,358	16,368
PERS Retirement	101-110-0011-50530	125,579	146,261	134,422	192,418
PARS Retirement	101-110-0011-50540	149	-	145	222
Medical Insurance	101-110-0011-50550	27,516	31,195	15,982	38,352
AFLAC Insurance - Cafeteria	101-110-0011-50560	254	157	159	-
Medicare Insurance	101-110-0011-50570	5,960	5,154	5,658	6,388
Life and Disability	101-110-0011-50580	1,736	1,850	1,850	1,808
Flexible Spending - Cafeteria	101-110-0011-50600	-	-	52	96
TOTAL PERSONNEL SERVICES		\$ 587,389	\$ 553,157	\$ 564,195	\$ 682,270
MAINTENANCE AND OPERATIONS					
Office Supplies	101-110-0011-51200	\$ 2,004	\$ 3,000	\$ 3,000	\$ 3,000
Memberships and Dues	101-110-0011-51230	9,379	3,225	3,225	3,150
Training and Meetings	101-110-0011-51240	4,408	4,000	2,000	7,800
Contract Professional	101-110-0011-51280	44,280	40,000	23,050	20,000
Special Departmental	101-110-0011-52200	12,478	10,000	10,000	10,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 72,549	\$ 60,225	\$ 41,275	\$ 43,950
TOTAL EXPENDITURES		\$ 659,938	\$ 613,382	\$ 605,470	\$ 726,220

Explanation of Significant Accounts:

Memberships and Dues	101-110-0011-51230	OCCMA, ICMA, CCMF, CAPIO, MMASC, League of CA Cities, and News Subscription
Training and Meetings	101-110-0011-51240	League of CA Cities, OCCMA, CAPIO, CJPIA, MMASC, and ICMA and solid waste training
Contract Professional	101-110-0011-51280	Consultant Services and Legislative Affairs
Special Departmental	101-110-0011-52200	Staff engagement events, Pop up City Hall, Halloween, Christmas Parade, and Miscellaneous community events

PROGRAM: 0014 Human Resources
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-110-0014-50020	\$ 161,468	\$ 195,063	\$ 196,708	\$ 229,845
Part-Time Salaries	101-110-0014-50030	-	-	-	16,137
Auto Allowance	101-110-0014-50130	1,285	2,070	2,263	600
Cell Phone Allowance	101-110-0014-50140	547	705	980	1,020
Cafeteria Taxable	101-110-0014-50170	2,130	1,553	1,919	2,188
Vacation Buy/Payout	101-110-0014-50190	10,960	14,878	14,878	14,209
Sick Buy/Payout	101-110-0014-50200	-	-	7,000	-
Medical Waiver	101-110-0014-50200	-	-	409	1,022
Health and Wellness Program	101-110-0014-50220	255	743	743	830
Tuition Reimbursement	101-110-0014-50500	-	-	-	1,800
Deferred Compensation	101-110-0014-50520	5,476	7,166	8,944	7,827
PERS Retirement	101-110-0014-50530	46,635	96,253	94,548	98,838
PARS Retirement	101-110-0014-50540	-	-	-	210
Medical Insurance	101-110-0014-50550	16,598	21,151	17,712	22,651
AFLAC Insurance - Cafeteria	101-110-0014-50560	191	188	190	-
Medicare Insurance	101-110-0014-50570	2,606	3,213	3,511	3,962
Life and Disability	101-110-0014-50580	887	1,148	1,148	1,379
Flexible Spending - Cafeteria	101-110-0014-50600	-	-	73	168
TOTAL PERSONNEL SERVICES		\$ 249,038	\$ 344,131	\$ 351,026	\$ 402,685
MAINTENANCE AND OPERATIONS					
Office Supplies	101-110-0014-51200	\$ 549	\$ 1,000	\$ 1,000	\$ 1,000
Memberships and Dues	101-110-0014-51230	2,790	6,000	4,500	6,500
Training and Meetings	101-110-0014-51240	874	2,000	1,500	3,000
Contract Professional	101-110-0014-51280	59,555	130,478	100,000	144,950
Special Departmental	101-110-0014-52200	54	300	300	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 63,823	\$ 139,778	\$ 107,300	\$ 155,450
TOTAL EXPENDITURES		\$ 312,861	\$ 483,909	\$ 458,326	\$ 558,135

Explanation of Significant Accounts:

Memberships and Dues	101-110-0014-51230	OCHRC, Liebert Cassidy Whitmore, SHRM, CalPELRA, PARMA
Training and Meetings	101-110-0014-51240	CalPELRA, CalPERS, Liebert Cassidy Whitmore
Contract Professional Services	101-110-0014-51280	Employee Assistance Program, FSA Services, ACA Compliance, Unemployment Claims Management, Livescan services, Employee Medical Screening, Industrial Disability Retirement/Worker's Compensation, Recruitment Services, Class & Comp Survey, and HR Consulting Services

PROGRAM: 0018 Risk Management
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
General Liability	101-110-0018-51810	\$ 1,099,905	\$ 1,125,906	\$ 1,132,971	\$ 1,238,524
Property Insurance Premium	101-110-0018-51820	528,568	533,622	547,774	536,568
Workers' Compensation	101-110-0018-51830	1,059,062	1,150,000	1,200,000	1,387,821
TOTAL MAINTENANCE AND OPERATIONS		\$ 2,687,535	\$ 2,809,528	\$ 2,880,745	\$ 3,162,913
TOTAL EXPENDITURES		\$ 2,687,535	\$ 2,809,528	\$ 2,880,745	\$ 3,162,913

Explanation of Significant Accounts:

General Liability	101-110-0018-51810	Annual Insurance Premium, Alliant Insurance, and Pollution Legal Liability
Property Insurance Premium	101-110-0018-51820	Annual Insurance Premium - Joint Powers Insurance Authority (JPIA)
Workers' Compensation	101-110-0018-51830	Annual Insurance Premium - Joint Powers Insurance Authority (JPIA)

PROGRAM: 0020 Information Systems
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Office and Technology Resources	101-110-0020-51250	\$ 47,517	\$ -	\$ -	\$ -
Contract Professional	101-110-0020-51280	541,072	-	-	-
Principal Payments	101-110-0020-58000	99,297	-	-	-
Interest Payments	101-110-0020-58500	10,462	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 698,348	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 698,348	\$ -	\$ -	\$ -

* Information Technology has been moved to Non-Departmental in anticipation of the City-wide IT Master Plan

Explanation of Significant Accounts:

Office and Technology Resources	101-110-0020-51250	Equipment and peripherals, IT misc.
Contract Professional	101-110-0020-51280	IT software licensing, warranty renewals, phones, website hosting and maintenance, and phone and internet service providers.

PROGRAM:	0211 Centennial
FUND:	103 Special Projects

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Capital Projects - Centennial	103-110-0211-55000	\$ -	\$ 52,284	\$ 52,284	\$ -
TOTAL CAPITAL OUTLAY		\$ -	\$ 52,284	\$ 52,284	\$ -
TOTAL EXPENDITURES		\$ -	\$ 52,284	\$ 52,284	\$ -

PROGRAM: 0011 City Manager
FUND: 104 Waste Management Act

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	104-110-0011-50020	\$ 24,557	\$ 42,802	\$ 41,669	\$ 47,557
Part-Time Salaries	104-110-0011-50030	956	-	-	912
Overtime - Part-Time	104-110-0011-50070	87	-	-	-
Auto Allowance	104-110-0011-50130	338	594	698	300
Cell Phone Allowance	104-110-0011-50140	89	168	227	240
Cafeteria Taxable	104-110-0011-50170	103	259	279	473
Vacation Buy/Payout	104-110-0011-50190	1,895	3,313	3,313	2,248
Sick Buy/Payout	104-110-0011-50200	-	-	3,500	-
Health and Wellness Program	104-110-0011-50220	210	152	152	160
Tuition Reimbursement	104-110-0011-50500	-	-	-	300
Deferred Compensation	104-110-0011-50520	1,091	1,851	2,540	1,960
PERS Retirement	104-110-0011-50530	8,373	23,414	22,326	21,846
PARS Retirement	104-110-0011-50540	17	-	-	12
Medical Insurance	104-110-0011-50550	2,417	3,993	3,406	5,314
AFLAC Insurance - Cafeteria	104-110-0011-50560	13	31	32	-
Medicare Insurance	104-110-0011-50570	417	710	894	779
Life and Disability	104-110-0011-50580	182	213	213	242
Flexible Spending - Cafeteria	104-110-0011-50600	-	-	12	48
TOTAL PERSONNEL SERVICES		\$ 40,744	\$ 77,500	\$ 79,261	\$ 82,390
MAINTENANCE AND OPERATIOI					
Membership and Dues	104-110-0011-51230	\$ -	\$ -	\$ -	\$ 225
Training and Meetings	104-110-0011-51240	-	-	-	1,200
Contract Professional	104-110-0011-51280	767	67,000	67,000	22,662
Equipment and Materials	104-110-0011-52100	2,744	10,000	10,000	5,000
TOTAL MAINTENANCE AND OPERATIONS		3,511	77,000	77,000	29,087
TOTAL EXPENDITURES		\$ 44,255	\$ 154,500	\$ 156,261	\$ 111,477

Explanation of Significant Accounts:

Equipment and Materials	104-110-0011-52100	Equipment and materials, outreach, educational training, reprographics and literature
Contract Professional	104-110-0011-51280	Regulatory compliance support, contract negotiations, public education and outreach

PROGRAM: 0020 Information Systems
FUND: 602 Information Technology Replacement Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Capital Projects	602-110-0020-55000	\$ 36,694	\$ -	\$ -	\$ -
Transfer Out - CIP	602-110-0020-59100	22,840	-	-	-
TOTAL CAPITAL OUTLAY		\$ 59,534	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 59,534	\$ -	\$ -	\$ -

Explanation of Significant Accounts:

Capital Projects - IT 602-110-0020-55000 Implementation of Tyler Incode and other IT infrastrucure improvement projects

* Information Technology has been moved to Non-Departmental in anticipation of the City-wide IT Master Plan

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	50020	\$ 548,496	\$ 551,831	\$ 533,134	\$ 661,929
Part-Time Salaries	50030	2,213	-	11,153	34,098
Overtime - Part-Time	50070	87	-	-	-
Auto Allowance	50130	6,873	6,630	7,999	4,500
Cell Phone Allowance	50140	2,063	1,905	2,652	2,745
Cafeteria Taxable	50170	3,137	3,106	4,695	4,216
Vacation Buy/Payout	50190	34,711	39,913	38,554	30,807
Sick Buy/Payout	50200	300	-	45,501	-
Medical Waiver	50210	-	-	1,553	2,336
Health and Wellness Program	50220	1,690	2,066	2,066	2,228
Tuition Reimbursement	50500	10,314	12,000	12,000	3,600
Deferred Compensation	50520	27,755	22,406	32,842	26,155
PERS Retirement	50530	180,587	265,928	251,296	313,102
PARS Retirement	50540	166	-	145	443
Medical Insurance	50550	46,532	56,339	37,100	66,317
AFLAC Insurance - Cafeteria	50560	457	376	381	-
Medicare Insurance	50570	8,983	9,077	10,063	11,129
Life and Disability	50580	2,805	3,211	3,211	3,428
Flexible Spending - Cafeteria	50600	-	-	137	312
TOTAL PERSONNEL SERVICES		877,171	974,788	994,482	1,167,345
MAINTENANCE AND OPERATIONS					
Office Supplies	51200	2,554	4,000	4,000	4,000
Memberships and Dues	51230	12,169	9,225	7,725	9,875
Training and Meetings	51240	5,283	6,000	3,500	12,000
Contract Professional	51280	645,675	237,478	190,050	187,612
General Liability	51810	1,099,905	1,125,906	1,132,971	1,238,524
Property Insurance Premium	51820	528,568	533,622	547,774	536,568
Workers' Compensation	51830	1,059,062	1,150,000	1,200,000	1,387,821
Equipment and Materials	52100	2,744	10,000	10,000	5,000
Special Departmental	52200	12,531	10,300	10,300	10,000
Principal Payments	58000	99,297	-	-	-
Interest Payments	58500	10,462	-	-	-
Transfer Out - CIP	59100	22,840	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		3,548,606	3,086,531	3,106,320	3,391,400
CAPITAL OUTLAY					
Capital Projects	55000	36,694	52,284	52,284	-
TOTAL CAPITAL OUTLAY		36,694	52,284	52,284	-
TOTAL EXPENDITURES		\$ 4,462,471	\$ 4,113,603	\$ 4,153,086	\$ 4,558,745

MANAGING DEPARTMENT HEAD: City Clerk

MISSION STATEMENT

The City Clerk's Office is dedicated to accurately recording and archiving the actions of the City Council, Boards, Commissions and/or Committees; and provides clear, concise and transparent information to the public, City Council, City staff and constituents. The City Clerk's duties and responsibilities are legally mandated by the City Charter, City Municipal Code, and various codes of the State of California. The City Clerk is appointed by the City Manager and a full-time employee of the City.

PRIMARY ACTIVITIES

City Clerk – 0012

The City Clerk manages all activities in the clerk's office; attends all meetings of the City Council, Planning Commission and other meetings as requested by the City Manager. The City Clerk is also responsible for maintaining an accurate record of the actions from the meetings; maintains all meeting minutes and official documents, including ordinances, resolutions, contracts/agreements, written public comments, speaker cards and documents recorded with the County. Additionally, the City Clerk processes amendments to the Municipal Code; certifies official and legal documents; manages legal publications; receives/opens bids; administers oaths; custodian of the official City seal; receives, reviews and processes Fair Political Practices Commission (FPPC) forms; receives claims against the City, subpoenas and summons; fulfills requests for information to the public; and provides notary services for equivalents.

Elections – 0013

As the local elections official, the City Clerk conducts all activities associated with municipal elections in accordance with the City Charter and State law.

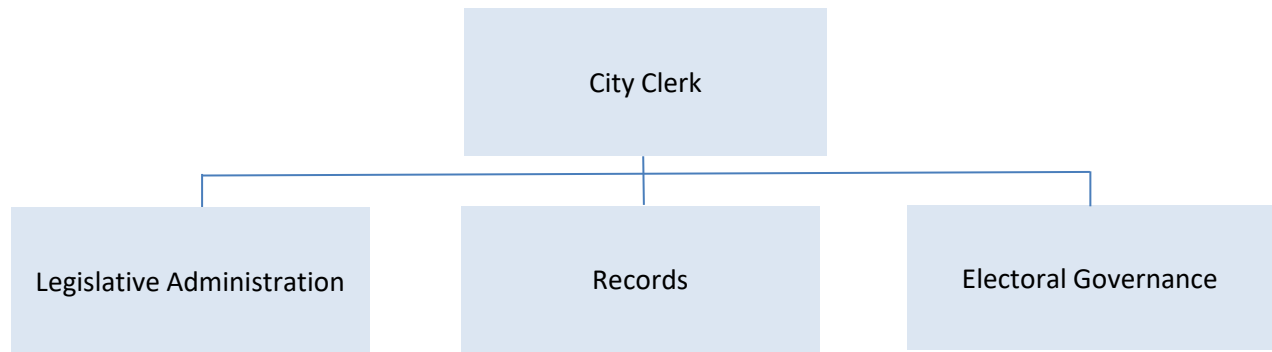
OBJECTIVES

- To work efficiently and ethically at all times
- Stay informed and in compliance with federal and state regulations imposed on local government agencies, City Municipal Code, City Charter, City policies and procedures
- Implement the next phase of the automated Granicus (One Meeting) system to create efficiencies, meeting minutes and reduce costs related to unfunded State mandates
- Leverage the Avante Laserfiche Electronic Document Management System to increase the use of electronic records management citywide, including the use of automated workflows, and creating increased accessibility to City staff and the public
- Leverage an automated system such as GovDelivery to offer interested subscribers the ability to sign-up to receive email notifications of published City Council, Commissions, Boards and Committees Agendas, Notices and/or City-related events.
- Continue to process and respond to requests for public records through NextRequest, the online processing solution
- Maintain electronic filing of State required Conflict of Interest and Campaign Finance forms via NetFile and the Fair Political Practices Commission (FPPC) portal
- Maintain the video streaming and archiving of City Council and Planning Commission meetings
- Maintain and manage the City's Municipal Code codification process
- Leverage the City website to expand government transparency matters on the City Clerk webpage
- Provide Community Outreach regarding City Clerk services, Boards, Committees and Commissions vacancies and voting information

PERFORMANCE MEASURES

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26
Percentage of claims filed that are closed without litigation	88%	94%	87%	90%
Completed City Council minutes by the following Council meeting	36	36	36	36
Number of public records requests processed	440	388	395	400

Department Organization



Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY PROGRAM</u>				
City Clerk - 0012				
Personnel Services	\$ 281,855	\$ 245,861	\$ 239,049	\$ 270,817
Maintenance and Operations	36,103	29,600	30,110	27,000
Subtotal	317,957	275,461	269,159	297,817
Elections - 0013				
Maintenance and Operations	460	84,062	44,115	4,000
Subtotal	460	84,062	44,115	4,000
TOTAL				
Personnel Services	281,855	245,861	239,049	270,817
Maintenance and Operations	36,563	113,662	74,225	31,000
TOTAL	\$ 318,417	\$ 359,523	\$ 313,274	\$ 301,817
<u>EXPENDITURES BY FUND</u>				
General Fund - 101	\$ 318,417	\$ 359,523	\$ 313,274	\$ 301,817
TOTAL	\$ 318,417	\$ 359,523	\$ 313,274	\$ 301,817

PROGRAM: 0012 City Clerk
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-120-0012-50020	\$ 173,104	\$ 182,536	\$ 178,833	\$ 191,861
Part-Time Salaries	101-120-0012-50030	29,221	17,505	9,784	15,875
Overtime - Non-Sworn	101-120-0012-50060	-	-	-	-
Auto Allowance	101-120-0012-50130	3,378	3,360	3,305	3,360
Cell Phone Allowance	101-120-0012-50140	352	-	-	-
Cafeteria Taxable	101-120-0012-50170	524	-	1,939	3,836
Vacation Buy/Payout	101-120-0012-50190	7,344	-	-	-
Sick Buy/Payout	101-120-0012-50200	868	-	-	-
Medical Waiver	101-120-0012-50210	675	3,150	2,856	-
Health and Wellness Program	101-120-0012-50220	1,430	1,055	1,055	1,055
Tuition Reimbursement	101-120-0012-50500	-	-	-	4,500
Deferred Compensation	101-120-0012-50520	5,928	6,389	6,259	6,715
PERS Retirement	101-120-0012-50530	33,945	15,279	14,975	16,675
PARS Retirement	101-120-0012-50540	388	228	127	206
Medical Insurance	101-120-0012-50550	18,493	9,875	13,349	19,456
Medicare Insurance	101-120-0012-50570	3,163	3,118	2,922	3,254
Life and Disability	101-120-0012-50580	1,350	1,421	1,421	1,464
Flexible Spending - Cafeteria	101-120-0012-50600	1,691	1,945	2,224	2,560
Unemployment	101-120-0012-50610	-	-	-	-
TOTAL PERSONNEL SERVICES		\$ 281,855	\$ 245,861	\$ 239,049	\$ 270,817
MAINTENANCE AND OPERATIONS					
Office Supplies	101-120-0012-51200	\$ 1,081	\$ 1,500	\$ 1,500	\$ 1,500
Public/Legal Notices	101-120-0012-51210	25,000	12,000	12,000	12,000
Memberships and Dues	101-120-0012-51230	750	1,500	1,500	1,500
Training and Meetings	101-120-0012-51240	4,358	4,000	4,000	4,000
Contract Professional	101-120-0012-51280	4,406	9,100	9,100	6,000
Special Departmental	101-120-0012-52200	-	1,500	1,500	1,500
Telephone	101-120-0012-56300	507	-	510	500
TOTAL MAINTENANCE AND OPERATIONS		\$ 36,103	\$ 29,600	\$ 30,110	\$ 27,000
TOTAL EXPENDITURES		\$ 317,957	\$ 275,461	\$ 269,159	\$ 297,817

Explanation of Significant Accounts:

Public/Legal Notices	101-120-0012-51210	Legal Notices, Public Hearings, Ordinance
Memberships and Dues	101-120-0012-51230	ARMA Interional (Records & Information), California City Clerk's Association, International Institute of Municipal Clerks, and National Notary Association
Training and Meetings	101-120-0012-51240	Master Municipal Clerk Academy, City Clerk Association of California, and ARMA International, Laserfiche
Special Departmental	101-120-0012-52200	Potential Mandates and Miscellaneous Events
Contract Professional	101-120-0012-51280	Codification Services and Record Management

PROGRAM:	0013 Elections
FUND:	101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Training and Meetings	101-120-0013-51240	\$ 153	\$ -	\$ -	\$ -
Special Departmental	101-120-0013-52200	307	84,062	44,115	4,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 460	\$ 84,062	\$ 44,115	\$ 4,000
TOTAL EXPENDITURES		\$ 460	\$ 84,062	\$ 44,115	\$ 4,000

Explanation of Significant Accounts:		
Special Departmental	101-120-0013-52200	MCA Direct Annual Services, Training and Education, Publications, Materials and Supplies

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	50020	\$ 173,104	\$ 182,536	\$ 178,833	\$ 191,861
Part-Time Salaries	50030	29,221	17,505	9,784	15,875
Auto Allowance	50130	3,378	3,360	3,305	3,360
Cell Phone Allowance	50140	352	-	-	-
Cafeteria Taxable	50170	524	-	1,939	3,836
Vacation Buy/Payout	50190	7,344	-	-	-
Sick Buy/Payout	50200	868	-	-	-
Medical Waiver	50210	675	3,150	2,856	-
Health and Wellness Program	50220	1,430	1,055	1,055	1,055
Tuition Reimbursement	50500	-	-	-	4,500
Deferred Compensation	50520	5,928	6,389	6,259	6,715
PERS Retirement	50530	33,945	15,279	14,975	16,675
PARS Retirement	50540	388	228	127	206
Medical Insurance	50550	18,493	9,875	13,349	19,456
Medicare Insurance	50570	3,163	3,118	2,922	3,254
Life and Disability	50580	1,350	1,421	1,421	1,464
Flexible Spending - Cafeteria	50600	1,691	1,945	2,224	2,560
TOTAL PERSONNEL SERVICES		281,855	245,861	239,049	270,817
MAINTENANCE AND OPERATIONS					
Office Supplies	51200	1,081	1,500	1,500	1,500
Public/Legal Notices	51210	25,000	12,000	12,000	12,000
Memberships and Dues	51230	750	1,500	1,500	1,500
Training and Meetings	51240	4,511	4,000	4,000	4,000
Contract Professional	51280	4,406	9,100	9,100	6,000
Special Departmental	52200	307	85,562	45,615	5,500
Telephone	56300	507	-	510	500
TOTAL MAINTENANCE AND OPERATIONS		36,563	113,662	74,225	31,000
TOTAL EXPENDITURES		\$ 318,417	\$ 359,523	\$ 313,274	\$ 301,817

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MANAGING DEPARTMENT HEAD: City Attorney

MISSION STATEMENT

The City Attorney provides legal counsel and representation to the City, City Council, commissions, and staff with the goal of assuring legal compliance and protecting the City's interest in all legal matters. The City Attorney is a contracted service with the legal firm of Richards, Watson and Gershon.

PRIMARY ACTIVITIES

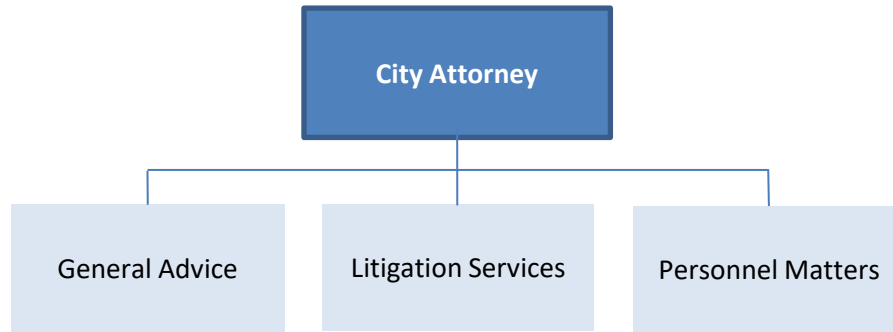
City Attorney – 0015

The City Attorney provides legal counsel and advice during official meetings and study sessions of the City Council and Planning Commission; serves as a legal advisor to City staff; prepares and reviews City ordinances, resolutions, contracts and legal documents; represents the City in civil and criminal litigation; oversees the work of outside private counsel when hired to assist in specialized matters; and reviews claims filed against or for the City.

OBJECTIVES

- Provide effective legal services to all City officers, departments, and commissions
- Advise City regarding compliance issues to minimize risk of litigation
- Effectively represent the City in litigation matters

Department Organization



Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY PROGRAM</u>				
City Attorney - 0015				
Maintenance and Operations	\$ 595,641	\$ 577,000	\$ 589,000	\$ 592,000
Subtotal	595,641	577,000	589,000	592,000
TOTAL				
Maintenance and Operations	595,641	577,000	589,000	592,000
TOTAL	\$ 595,641	\$ 577,000	\$ 589,000	\$ 592,000
<u>EXPENDITURES BY FUND</u>				
General Fund - 101	\$ 595,641	\$ 577,000	\$ 589,000	\$ 592,000
TOTAL	\$ 595,641	\$ 577,000	\$ 589,000	\$ 592,000

PROGRAM: 0015 City Attorney
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Legal - Monthly Retainer	101-130-0015-51910	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000
Legal - Litigation Services	101-130-0015-51920	48,246	75,000	65,000	75,000
Legal - General Prosecution	101-130-0015-51930	989	5,000	10,000	10,000
Legal - Other Attorney Services	101-130-0015-51950	70,229	55,000	90,000	65,000
Legal - Personnel Matters	101-130-0015-51960	26,596	33,000	25,000	33,000
Legal - Personnel Matters - LCW	101-130-0015-51961	158,832	120,000	120,000	120,000
Legal - Special Counsel	101-130-0015-51970	26,750	25,000	15,000	25,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 595,641	\$ 577,000	\$ 589,000	\$ 592,000
TOTAL EXPENDITURES		\$ 595,641	\$ 577,000	\$ 589,000	\$ 592,000

Explanation of Significant Accounts:

Legal - Monthly Retainer	101-130-0015-51910	RWG Monthly Retainer
Legal - Litigation Services	101-130-0015-51920	RWG Litigation Services and Costs
Legal - General Prosecution	101-130-0015-51930	DRL General Prosecution
Legal - Other Attorney Services	101-130-0015-51950	RWG "Additional Attorney Services" as specified in the Legal Services Agreement, including Environmental, Real Estate, Franchises, Sand Replenishment
Legal - Personnel Matters	101-130-0015-51960	RWG Personnel Matters, Labor Relations
Legal - Personnel Matters - LCW	101-130-0015-51961	LCW Personnel Matters
Legal - Special Counsel	101-130-0015-51970	RWG "Special Services" as specified in the Legal Services Agreement, excluding Labor Relations and Employment Services

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Legal - Monthly Register	51910	\$ 264,000	\$ 264,000	\$ 264,000	\$ 264,000
Legal - Litigation Services	51920	48,246	75,000	65,000	75,000
Legal - General Prosecution	51930	989	5,000	10,000	10,000
Legal - Other Attorney Services	51950	70,229	55,000	90,000	65,000
Legal - Personnel Matters	51960	26,596	33,000	25,000	33,000
Legal - Personnel Matters - LCW	51961	158,832	120,000	120,000	120,000
Legal - Special Counsel	51970	26,750	25,000	15,000	25,000
TOTAL MAINTENANCE AND OPERATIONS		595,641	577,000	589,000	592,000
TOTAL EXPENDITURES		\$ 595,641	\$ 577,000	\$ 589,000	\$ 592,000

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MANAGING DEPARTMENT HEAD: Director of Finance/City Treasurer

MISSION STATEMENT

The Finance Department is a general government support function serving the Public, City Council, City Manager, other department heads, employees, and residents. The main responsibilities fall into three categories: accounting, finance, and treasury. The department's priorities are to be prudent in classifying and recording transactions, ensuring that City assets are safeguarded against theft or misuse, preparing financial reports, and conducting fiscal planning of the City.

PRIMARY ACTIVITIES

Finance - 0017

Finance advises the City Manager and City Council, and performs the following activities: accounts payable, accounts receivable, citywide cash receipting, payroll, business licensing, utility billing, general ledger maintenance, timely financial reporting in conformity with generally accepted accounting principles, fixed asset recording, budgeting, grant administration, assessment district administration, debt administration, and cash and investment management. The department also monitors compliance with Utility Users Tax, Transient Occupancy Tax, Business Licenses, and many others.

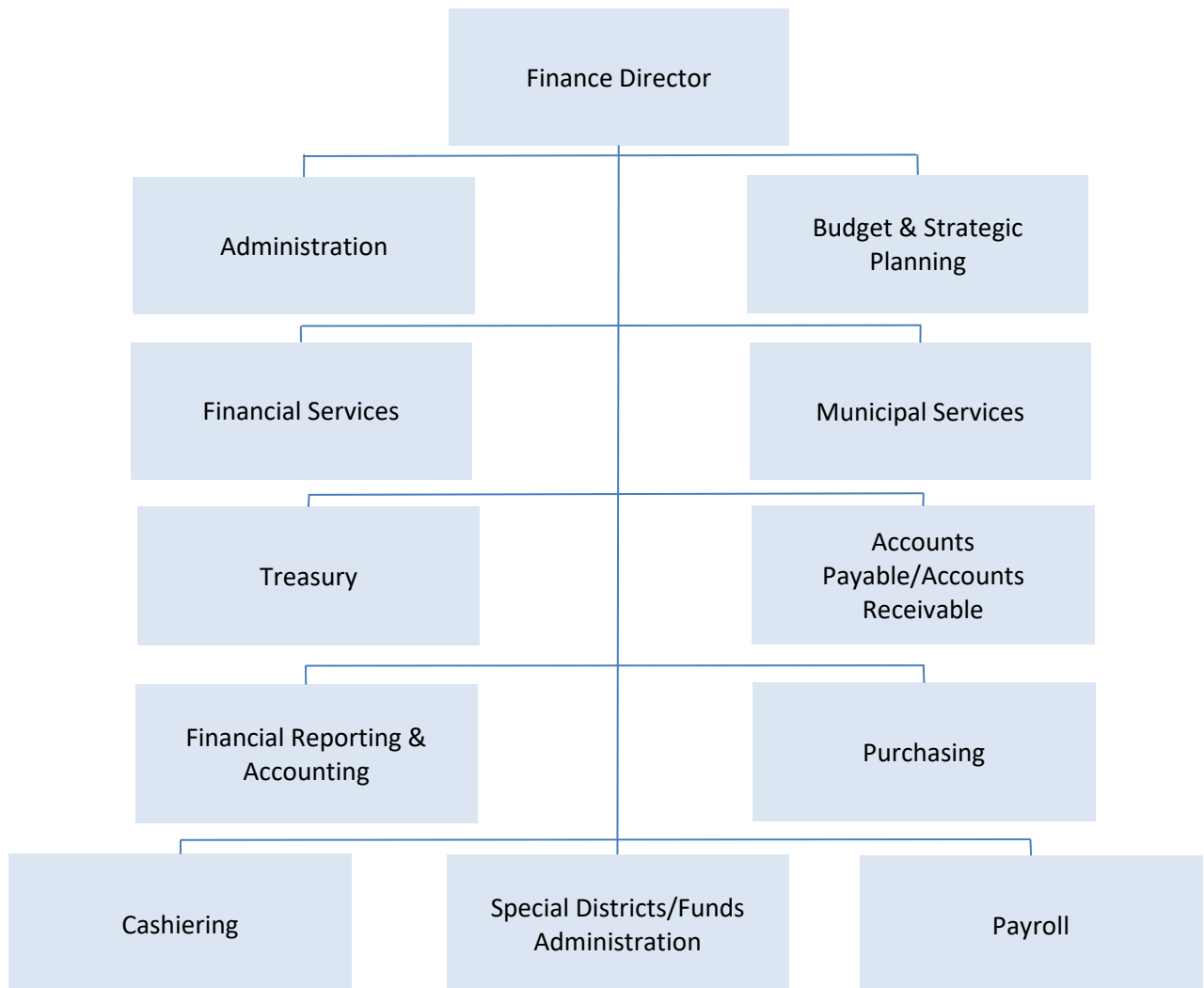
OBJECTIVES

- Ensure business registration compliance and to expedite the processing of business license applications
- Provide quality customer service by paying all business partners accurately and within payment terms
- Issue utility bills to community members in a timely manner
- Safeguard the City's cash through the timely processing and deposit of all City funds
- Promote positive customer service relations with the City's customers
- Maximize the total return, pursuant to California Government Code, on the investment portfolio while meeting the daily cash flow demands of the City
- Monitor budgetary compliance for all funds
- Provide timely financial reporting to management and City Council
- Maximize the use of restricted funding sources to minimize the impact on the City's General Fund
- Maintain the Five-Year Forecasting Model
- Evaluate and develop funding plans for the Capital Improvement Program
- Prepare the Annual Comprehensive Financial Report and Annual Operating and Capital Improvement Budget documents that qualify for the annual award programs from GFOA
- Prepare timely fiscal analysis for labor negotiations

PERFORMANCE MEASURES

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26
Number of accounts payable checks issued	5,045	5,249	5,511	5,787
Number of audit adjustments (auditor recommended)	0	0	0	0
Number of journal entries prepared	409	357	375	394
Number of payroll direct deposits issued	4,898	4,530	4,757	4,994
Years received GFOA Distinguished Budget Award	8	9	10	
Years received the GFOA ACFR Award	26	27		

Department Organization



Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY PROGRAM</u>				
Finance - 0017				
Personnel Services	\$ 664,290	\$ 816,932	\$ 763,709	\$ 940,069
Maintenance and Operations	238,143	226,465	221,150	313,495
Subtotal	902,432	1,043,397	984,859	1,253,564
TOTAL				
Personnel Services	664,290	816,932	763,709	940,069
Maintenance and Operations	238,143	226,465	221,150	313,495
TOTAL	\$ 902,432	\$ 1,043,397	\$ 984,859	\$ 1,253,564
<u>EXPENDITURES BY FUND</u>				
General Fund - 101	\$ 902,432	\$ 1,043,397	\$ 984,859	\$ 1,253,564
TOTAL	\$ 902,432	\$ 1,043,397	\$ 984,859	\$ 1,253,564

PROGRAM: 0017 Finance
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-140-0017-50020	\$ 425,797	\$ 511,435	\$ 502,761	\$ 547,968
Part-Time Salaries	101-140-0017-50030	28,636	17,859	-	30,579
Overtime - Non-Sworn	101-140-0017-50060	10	-	92	-
Auto Allowance	101-140-0017-50130	2,956	2,940	2,940	2,940
Cell Phone Allowance	101-140-0017-50140	1,267	1,260	1,239	1,260
Cafeteria Taxable	101-140-0017-50170	5,831	3,551	5,061	5,657
Comptime Buy/Payout	101-140-0017-50180	3,717	-	-	-
Vacation Buy/Payout	101-140-0017-50190	17,508	17,587	26,161	28,637
Sick Buy/Payout	101-140-0017-50200	168	-	-	-
Medical Waiver	101-140-0017-50210	2,956	-	2,892	-
Health and Wellness Program	101-140-0017-50220	2,095	2,365	2,285	2,365
Tuition Reimbursement	101-140-0017-50500	-	-	-	13,500
Deferred Compensation	101-140-0017-50520	13,152	15,028	14,850	16,143
PERS Retirement	101-140-0017-50530	112,056	134,142	127,266	169,130
PARS Retirement	101-140-0017-50540	290	232	-	398
Medical Insurance	101-140-0017-50550	33,629	91,363	57,613	100,325
AFLAC Insurance - Cafeteria	101-140-0017-50560	1,146	2,214	3,993	3,464
Medicare Insurance	101-140-0017-50570	7,289	8,354	7,811	9,294
Life and Disability	101-140-0017-50580	3,235	4,499	4,499	4,499
Flexible Spending - Cafeteria	101-140-0017-50600	2,552	4,103	4,246	3,911
TOTAL PERSONNEL SERVICES		\$ 664,290	\$ 816,932	\$ 763,709	\$ 940,069
MAINTENANCE AND OPERATIONS					
Office Supplies	101-140-0017-51200	\$ 7,057	\$ 3,500	\$ 3,500	\$ 4,600
Public/Legal Notices	101-140-0017-51210	-	800	800	1,100
Memberships and Dues	101-140-0017-51230	1,575	1,640	1,000	1,670
Training and Meetings	101-140-0017-51240	1,717	9,500	5,000	10,000
Contract Professional	101-140-0017-51280	213,490	194,850	194,850	279,175
Special Departmental	101-140-0017-52200	14,304	16,175	16,000	16,950
TOTAL MAINTENANCE AND OPERATIONS		\$ 238,143	\$ 226,465	\$ 221,150	\$ 313,495
TOTAL EXPENDITURES		\$ 902,432	\$ 1,043,397	\$ 984,859	\$ 1,253,564

PROGRAM: 0017 Finance
FUND: 101 General Fund

Explanation of Significant Accounts:

Public/Legal Notices	101-140-0017-51210	State Controller's Report and budget public notices
Memberships and Dues	101-140-0017-51230	Government Finance Officers Association, California Society of Municipal Finance Officers, GASB
Training and Meetings	101-140-0017-51240	CSFMO Conference, Government Tax Seminar and other Government Accounting Training Programs
Special Departmental	101-140-0017-52200	Bank courier services, financial statement and budget award programs, financial statement and budget printing
Contract Professional Services	101-140-0017-51280	Audit, State Controllers Reports, CA Municipal Statistics, LSL GASB 68 calc, BNY, PFM, CalPERS GASB 68 valuation, Infosend, and HDL

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	50020	\$ 425,797	\$ 511,435	\$ 502,761	\$ 547,968
Part-Time Salaries	50030	28,636	17,859	-	30,579
Overtime - Non-Sworn	50060	10	-	92	-
Overtime - Part-Time	50070	-	-	-	-
Auto Allowance	50130	2,956	2,940	2,940	2,940
Cell Phone Allowance	50140	1,267	1,260	1,239	1,260
Cafeteria Taxable	50170	5,831	3,551	5,061	5,657
Comptime Buy/Payout	50180	3,717	-	-	-
Vacation Buy/Payout	50190	17,508	17,587	26,161	28,637
Sick Buy/Payout	50200	168	-	-	-
Medical Waiver	50210	2,956	-	2,892	-
Health and Wellness Program	50220	2,095	2,365	2,285	2,365
Tuition Reimbursement	50500	-	-	-	13,500
Deferred Compensation	50520	13,152	15,028	14,850	16,143
PERS Retirement	50530	112,056	134,142	127,266	169,130
PARS Retirement	50540	290	232	-	398
Medical Insurance	50550	33,629	91,363	57,613	100,325
AFLAC Insurance - Cafeteria	50560	1,146	2,214	3,993	3,464
Medicare Insurance	50570	7,289	8,354	7,811	9,294
Life and Disability	50580	3,235	4,499	4,499	4,499
Flexible Spending - Cafeteria	50600	2,552	4,103	4,246	3,911
Unemployment	50610	-	-	-	-
TOTAL PERSONNEL SERVICES		664,290	816,932	763,709	940,069
MAINTENANCE AND OPERATIONS					
Office Supplies	51200	7,057	3,500	3,500	4,600
Public/Legal Notices	51210	-	800	800	1,100
Memberships and Dues	51230	1,575	1,640	1,000	1,670
Training and Meetings	51240	1,717	9,500	5,000	10,000
Contract Professional	51280	213,490	194,850	194,850	279,175
Special Departmental	52200	14,304	16,175	16,000	16,950
TOTAL MAINTENANCE AND OPERATIONS		238,143	226,465	221,150	313,495
TOTAL EXPENDITURES		\$ 902,432	\$ 1,043,397	\$ 984,859	\$ 1,253,564

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MANAGING DEPARTMENT HEAD: Director of Finance/City Treasurer

MISSION STATEMENT

For accounting and budgeting purposes only, Non-Departmental serves as a cost center to house charges and appropriations that are not assigned or chargeable to a specific department or function. It is categorized as a general government support function.

PRIMARY ACTIVITIES

Non-Departmental – 0019

The program accounts for subsidies and/or payments for city activities and programs.

Information Systems – 0020

Information Systems is responsible for network administration; software development and installation; maintenance of hardware and software, including upgrade and replacement; and the support and oversight of all technology-related products and services for all departments, including the Police Department. Information Systems is a contracted service with Synoptek IT Services. Information Systems manages the networking resources of the City; and also operates and monitors computer equipment in support of both Public Safety and general City services. The City's IT contract provider also coordinates systems implementations, maintenance, and processing solutions for ad hoc data processing requests in networked client-server and internet environments.

Transfers – 0080

This cost center accounts for interfund transfers planned for the fiscal year, including the transfer to the Capital Improvement Fund.

NON-DEPARTMENTAL

FY 2025-2026

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY PROGRAM</u>				
Non-Departmental - 0019				
Personnel Services	\$ 838,979	\$ 455,000	\$ 624,539	\$ 825,000
Maintenance and Operations	299,817	344,135	344,292	263,820
Capital Outlay	-	65,000	1,754	160,000
Subtotal	1,138,796	864,135	970,585	1,248,820
Refuse - 0051				
Maintenance and Operations	1,714,065	1,248,000	1,246,000	1,310,300
Subtotal	1,072,049	1,246,000	1,203,130	1,248,000
SBTV - 0053				
Maintenance and Operations	-	70,000	70,000	90,000
Subtotal	-	70,000	70,000	90,000
Building - 0231				
Maintenance and Operations	226	-	-	10,000
Capital Outlay	364	25,000	25,000	25,000
Subtotal	590	25,000	25,000	35,000
Transfers - 0080				
Maintenance and Operations	6,205,212	11,280,380	2,799,630	14,442,481
Subtotal	6,205,212	11,280,380	2,799,630	14,442,481
Annex Building - 0802				
Maintenance and Operations	139,575	78,700	78,700	78,700
Subtotal	139,575	78,700	78,700	78,700
Information System - XXXX				
Maintenance and Operations	928	1,165,813	1,135,653	1,260,182
Subtotal	928	1,165,813	1,135,653	1,260,182
TOTAL				
Personnel Services	838,979	455,000	624,539	825,000
Maintenance and Operations	8,359,822	14,187,028	5,674,275	17,455,483
Capital Outlay	364	90,000	26,754	185,000
TOTAL	\$ 9,199,164	\$ 14,732,028	\$ 6,325,568	\$ 18,465,483
<u>EXPENDITURES BY FUND</u>				
General Fund - 101	\$ 8,965,456	\$ 14,563,328	\$ 6,220,114	\$ 18,161,783
Property Management - 102	139,575	78,700	78,700	78,700
Special Projects - 103	590	25,000	25,000	35,000
Seal Beach Cable - 214	93,544	65,000	1,754	190,000
TOTAL	\$ 9,199,164	\$ 14,732,028	\$ 6,325,568	\$ 18,465,483

NON-DEPARTMENTAL

FY 2025-2026

PROGRAM: 0019 Non-Departmental
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
PERS Retirement	101-150-0019-50530	\$ 80,317	\$ 25,000	\$ 25,000	\$ 25,000
Medical Insurance	101-150-0019-50550	758,662	430,000	599,539	800,000
TOTAL PERSONNEL SERVICES		\$ 838,979	\$ 455,000	\$ 624,539	\$ 825,000
MAINTENANCE AND OPERATIONS					
Office Supplies	101-150-0019-51200	\$ 26,062	\$ 20,500	\$ 20,500	\$ 25,500
Memberships and Dues	101-150-0019-51230	11,451	11,300	11,300	11,300
Training and Meetings	101-150-0019-51240	886	8,500	8,500	8,500
Promotional	101-150-0019-51260	-	8,000	8,157	8,000
Rental/Lease Equipment	101-150-0019-51270	78,724	105,024	105,024	41,520
Contract Professional	101-150-0019-51280	13,542	137,011	137,011	45,200
Intergovernmental	101-150-0019-51290	16,118	16,500	16,500	16,500
Prior Year Expense	101-150-0019-51400	-	-	-	-
Equipment and Materials	101-150-0019-52100	-	-	-	-
Special Departmental	101-150-0019-52200	40,511	37,300	37,300	37,300
Damaged Property	101-150-0019-57050	-	-	-	40,000
Principal Payments	101-150-0019-58000	18,802	-	-	-
Interest Payments	101-150-0019-58500	177	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 206,273	\$ 344,135	\$ 344,292	\$ 233,820
TOTAL EXPENDITURES		\$ 1,045,252	\$ 799,135	\$ 968,831	\$ 1,058,820

Explanation of Significant Accounts:

Membership and Dues	101-150-0019-51230	Santa Ana River Flood, Chamber, and LCWA JPA Contribution
Trainings and Meetings	101-150-0019-51240	Inservice day - Staff development workshop and executive team building
Special Departmental	101-150-0019-52200	Corodata, AED replacements, and misc
Promotional	101-150-0019-51260	4th July Fireworks JFTB contribution
Rental/Lease Equipment	101-150-0019-51270	Equipment rental taxes, Pitney Bowes, and Holiday light - Dekra lite
Contract Professional	101-150-0019-51280	PARS, Safe shred, Consultant services, OpenGov, Animal Care Center, and Consultant services.
Intergovernmental	101-150-0019-51290	Local Agency Formation Commission (LAFCO), Long Beach Transit, and OCTAP

NON-DEPARTMENTAL

FY 2025-2026

PROGRAM:	0051 Refuse
FUND:	101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	101-500-0051-51280	\$ 1,712,435	\$ 1,246,000	\$ 1,246,000	\$ 1,308,300
Bad Debt Expense	101-500-0051-51999	1,630	2,000	-	2,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 1,714,065	\$ 1,248,000	\$ 1,246,000	\$ 1,310,300
TOTAL EXPENDITURES		\$ 1,714,065	\$ 1,248,000	\$ 1,246,000	\$ 1,310,300

Explanation of Significant Accounts:

Contract Professional	101-500-0051-51280	Refuse contract
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PROGRAM:	0053 SBTV
FUND:	101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	101-150-0053-51280	\$ -	\$ 70,000	\$ 70,000	\$ 90,000
TOTAL MAINTENANCE AND OPERATIONS		\$ -	\$ 70,000	\$ 70,000	\$ 90,000
TOTAL EXPENDITURES		\$ -	\$ 70,000	\$ 70,000	\$ 90,000

NON-DEPARTMENTAL

FY 2025-2026

PROGRAM: 0080 Transfers
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Transfer Out - CIP	101-150-0080-59100	\$ 3,971,318	\$ 9,391,245	\$ 910,495	\$ 11,767,750
Transfer Out - Operational	101-150-0080-59200	2,096,894	1,889,135	1,889,135	2,267,930
Vehicle Replacement	101-150-0080-59300	137,000	-	-	406,800
TOTAL MAINTENANCE AND OPERATIONS		\$ 6,205,212	\$ 11,280,380	\$ 2,799,630	\$ 14,442,481
TOTAL EXPENDITURES		\$ 6,205,212	\$ 11,280,380	\$ 2,799,630	\$ 14,442,481

DETAIL OF TRANSFERS OUT

Transfer Out - 101-150-0080-59100:

Capital Improvement Projects - FY 25-26	\$ 3,037,000
Capital Improvement Projects - Carryover	\$ 8,480,750
Pension Paydown	250,000
Total CIP	\$ 11,767,750

Transfer Out - 101-150-0080-59200

Street Lighting Assessment District - 280	\$ 125,500
Tidelands - 106	2,142,430
Total Operation	\$ 2,267,930

Transfer Out Account 101-150-0080-59300

Vehicle Replacement Fund 601	406,800
Total for 101-150-0080-59300:	\$ 406,800

Total General Fund Transfer Out FY 23-24 **\$ 14,442,481**

PROGRAM: 20XX Information Systems
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Office and Technology Resources-CM	101-150-2011-51250	\$ -	\$ 17,000	\$ 17,000	\$ 9,934
Office and Technology Resources-City Clerk	101-150-2012-51250	-	46,900	57,600	48,500
Office and Technology Resources-Finance	101-150-2017-51250	-	88,516	88,516	88,516
Office and Technology Resources-City-Wide	101-150-2020-51250	-	721,119	721,119	781,822
Office and Technology Resources-PD	101-150-2023-51250	750	215,060	199,665	259,730
Office and Technology Resources-MS	101-150-2028-51250	178	14,235	3,500	16,620
Office and Technology Resources-CD	101-150-2030-51250	-	4,275	4,275	1,720
Office and Technology Resources-PW	101-150-2042-51250	-	48,232	33,258	31,950
Office and Technology Resources-CS	101-150-2070-51250	-	10,476	10,720	21,390
TOTAL MAINTENANCE AND OPERATIONS		\$ 928	\$ 1,165,813	\$ 1,135,653	\$ 1,260,182
TOTAL EXPENDITURES		\$ 928	\$ 1,165,813	\$ 1,135,653	\$ 1,260,182

* Information Technology has been moved to Non-Departmental in anticipation of the City-wide IT Master Plan

PROGRAM:
FUND:

0802 Annex Building
102 Property Management

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	102-150-0802-51280	\$ 26,219	\$ 28,700	\$ 28,700	\$ 28,700
Equipment and Materials	102-150-0802-52100	31,156	50,000	50,000	50,000
Transfer Out - Operation	102-150-0802-59200	82,200	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 139,575	\$ 78,700	\$ 78,700	\$ 78,700
TOTAL EXPENDITURES		\$ 139,575	\$ 78,700	\$ 78,700	\$ 78,700

NON-DEPARTMENTAL

FY 2025-2026

PROGRAM: 0231 Building
FUND: 103 Special Projects

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Business License ADA Fee	103-300-0231-51306	\$ 226	\$ -	\$ -	\$ 10,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 226	\$ -	\$ -	\$ 10,000
CAPITAL OUTLAY					
Capital Projects	103-300-0231-55000	\$ 364	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL CAPITAL OUTLAY		364	25,000	25,000	25,000
TOTAL EXPENDITURES		\$ 590	\$ 25,000	\$ 25,000	\$ 35,000

NON-DEPARTMENTAL

FY 2025-2026

PROGRAM: 0019 Non-Departmental
FUND: 214 Seal Beach Cable

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	214-150-0019-51280	\$ -	\$ -	\$ -	\$ 30,000
Special Expense	214-150-0019-51300	73,544	-	-	-
Transfer Out - Operation	214-150-0019-59200	20,000	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 93,544	\$ -	\$ -	\$ 30,000
CAPITAL OUTLAY					
Capital Projects	214-150-0019-55000	-	65,000	1,754	160,000
TOTAL CAPITAL OUTLAY		-	65,000	1,754	160,000
TOTAL EXPENDITURES		\$ 93,544	\$ 65,000	\$ 1,754	\$ 190,000

Explanation of Significant Accounts:

Contract Professional	214-150-0019-51280	SBTV Origination Services
Special Expense - SBTV	214-150-0019-51300	Operating expenses for SBTV
Transfer Out	214-150-0019-59200	Transfer out to General Fund

NON-DEPARTMENTAL

FY 2025-2026

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
PERS Retirement	50530	\$ 80,317	\$ 25,000	\$ 25,000	\$ 25,000
Medical Insurance	50550	758,662	430,000	599,539	800,000
TOTAL PERSONNEL SERVICES		838,979	455,000	624,539	825,000
MAINTENANCE AND OPERATIONS					
Office Supplies	51200	26,062	20,500	20,500	25,500
Memberships and Dues	51230	11,451	11,300	11,300	11,300
Training and Meetings	51240	886	8,500	8,500	8,500
Office and Technology Resources	51250	928	1,165,813	1,135,653	1,260,182
Promotional	51260	-	8,000	8,157	8,000
Rental/Lease Equipment	51270	78,724	105,024	105,024	41,520
Contract Professional	51280	1,752,196	1,481,711	1,481,711	1,502,200
Intergovernmental	51290	16,118	16,500	16,500	16,500
Special Expense	51300	73,544	-	-	-
Business License ADA Fee	51306	226	-	-	10,000
Bad Debt Expense	51999	1,630	2,000	-	2,000
Equipment and Materials	52100	31,156	50,000	50,000	50,000
Special Departmental	52200	40,511	37,300	37,300	37,300
Damaged Property	57050	-	-	-	40,000
Principal Payments	58000	18,802	-	-	-
Interest Payments	58500	177	-	-	-
Transfer Out - CIP	59100	3,971,318	9,391,245	910,495	11,767,750
Transfer Out - Operational	59200	2,199,094	1,889,135	1,889,135	2,267,930
Vehicle Replacement	59300	137,000	-	-	406,800
TOTAL MAINTENANCE AND OPERATIONS		8,359,822	14,187,028	5,674,275	17,455,483
CAPITAL OUTLAY					
Capital Projects	55000	364	90,000	26,754	185,000
TOTAL CAPITAL OUTLAY		364	90,000	26,754	185,000
TOTAL EXPENDITURES		\$ 9,199,164	\$ 14,732,028	\$ 6,325,568	\$ 18,465,483

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MANAGING DEPARTMENT HEAD: Chief of Police

MISSION STATEMENT

The Seal Beach Police Department dedicates itself to providing outstanding police service to the citizens of Seal Beach with the primary objective of protecting lives and property. The Mission of the Police Department is to drive down crime and improve the quality of life for residents and visitors of Seal Beach.

PRIMARY ACTIVITIES

EOC – 0021

The Seal Beach Police Department's Emergency Services Bureau strives to prepare the community of Seal Beach for all types of natural and man-made disasters by providing specialized training, support, experience, and equipment to all City departments and the community at large. The Emergency Services Bureau directs the community to emergency preparedness and provides administrative support. These services include; but, are not limited to:

- Prepare, update, and maintain the City of Seal Beach Emergency Plan
- Maintain the City Emergency Operations Center/s (EOC) and emergency communications equipment
- Train City staff who may be called upon to serve in time of disaster
- Assist the Chief of Police and City Manager with issues relating to emergency management
- Steward and conduct emergency exercises in collaboration with county, state, and federal agencies
- Work with other government agencies to develop and maintain, integrated emergency plans for response to a disaster
- Assist individuals and community organizations toward total disaster preparedness

PD Field Services – 0022

Field Services' primary duties include: responding to calls for service; conducting preventive, direct foot and vehicular patrols; and providing traffic enforcement in areas where traffic accidents are occurring and in residential areas as a response to traffic complaints.

PD Support Services – 0023

Support Services provides neighborhood policing services to geographically defined locations to reduce crime and crime related issues and to partner with the community to maintain its high quality of life standards; follow-through on patrol arrests, cases with workable leads, and file criminal cases with the District Attorney's office; and provide front-counter services to the police during business hours; all within the framework of a community-policing environment.

Jail Operations – 0024

Jail Operations' primary function is to process, book, and transport those arrested by members of the Seal Beach Police Department, in a manner that complies with all applicable County, State, and Federal mandates.

Parking Enforcement – 0025

Parking Enforcement enforces Seal Beach parking ordinances and manages meter and parking fees. The Traffic division consists of a full-time Lead Community Services Officer, full-time Senior Community Services Officers, and part-time Police Aides.

West Comm – 0035

West Cities Police Communications (West-Comm) has provided police dispatch services to the City since 1997. West-Comm is an agency formed by a Joint Powers Agreement between the cities of Cypress, Los Alamitos, and Seal Beach, with contract dispatch service also provided to the Orange County Parks Rangers. The dispatch center is located at the Seal Beach Police Department. West-Comm is a civilian managed organization committed to providing quality public safety services. West-Comm serves a combined population of approximately 98,000, covering an area of approximately 22 square miles (Cypress - 6.6 miles; Seal Beach - 11.5 miles; Los Alamitos – 4 miles).

Animal Control Program – 0036

The Animal Control program responds to calls for service; provides care or impounds healthy, injured, sick, dangerous and deceased animals; issues citations or investigates violations pertaining to animal control codes and regulations. Provides education on the humane and required treatment of animals; Educates citizens on resources available to comply with local and state laws; Investigates violations of local and state laws pertaining to animal control; Issues citations for violations of the municipal code related to animal care and welfare; Impounds healthy, injured, sick, dangerous and deceased animals; Performs regular animal health and welfare checks; Provides routine care and preventative treatment under the direction of a veterinarian adhering to the guidelines included, but limited to, Veterinarian Practice Code, Business & Professional Code and departmental procedures; Receives, dispatches, and responds to animal related field calls for service; Provides assigned disposition of animals; Investigates animal bites, create reports and quarantines animals; Maintains training in best practices, ordinances, municipal and state laws in relation to animal health and welfare.

Federal Asset Forfeiture – 0111

The Federal Asset Forfeiture Fund will provide funds for equipment to upgrade new police vehicles to operational status; modernize older police vehicles; and, to purchase new equipment for other law enforcement uses.

Special Projects – 0222

Special projects for the PD Field Services program.

Special Projects – 0223

Special projects for the PD Support Services program.

OCATT – 0371

The Orange County Auto Theft Taskforce is a regional law enforcement task force made up of several participating State and local law enforcement agencies. The mission of OCATT is to reduce the incidence of vehicle theft while increasing the apprehension of the professional vehicle thief. Their objectives include: working in a collaborative manner with other agencies and taskforces in the sharing of intelligence related to vehicle theft; increasing the number of arrests of vehicle theft suspects, particularly professional thieves participating in stripping, renumbering for resale, exportation and carjacking; identifying locations supporting vehicle theft offenses and taking appropriate action; identifying and targeting local trends and patterns of vehicle theft; increasing the recovery rate of stolen vehicles in Orange County; providing investigative expertise; and providing a forum for public awareness of auto theft prevention.

Bulletproof Vest Partnership – 0442

The Patrick Leahy Bulletproof Vest Partnership (BVP), created by the Bulletproof Vest Partnership Grant Act of 1998 is a unique U.S. Department of Justice initiative designed to provide a critical resource to state and local law enforcement. The program accounts for mainly body armor resources. The use of these funds is restricted by the granting agency.

Office of Traffic Safety Grant – 0472

The Office of Traffic Safety Grant is effectively administered to deliver innovative programs and eliminate traffic fatalities and injuries on California roadways. OTS supported programs focus on education, enforcement, and prevention measures. The use of these funds is restricted by the granting agency.

Alcoholic Beverage Control – 0473

The Department of Alcoholic Beverage Control is to provide the highest level of service and public safety to the people of the State through licensing, education, and enforcement. ABC administer grants to help overtime and travel costs that support projects that among the department's priorities.

Tobacco Tax Act 2016 – 0474

The California Healthcare, Research and Prevention Tobacco Tax Act (Proposition 56), passed by the voters in November 2016, increases the excise tax rate on cigarettes and electronic cigarettes. The moneys to law enforcement shall be used for the purpose of funding efforts to reduce illegal sales of tobacco products, particularly illegal sales to minors; to reduce cigarette smuggling, tobacco tax evasion, and to enforce tobacco-related laws.

State Asset Forfeiture – 0555

The State Asset Forfeiture Fund will provide funds for equipment to upgrade new police vehicles to operational status; modernize older police vehicles; and, to purchase new equipment for other law enforcement uses.

SLESF Grant – 0600

The State awards this on-going grant contribution, annually, to local law enforcement agencies in the amount of approximately \$100,000 a year to provide funding for new program personnel, overtime, equipment, and/or other uses within the police department. Expenditures must link to front-line police services.

Special Projects – 0601

Special projects for the PD Canine Unit program.

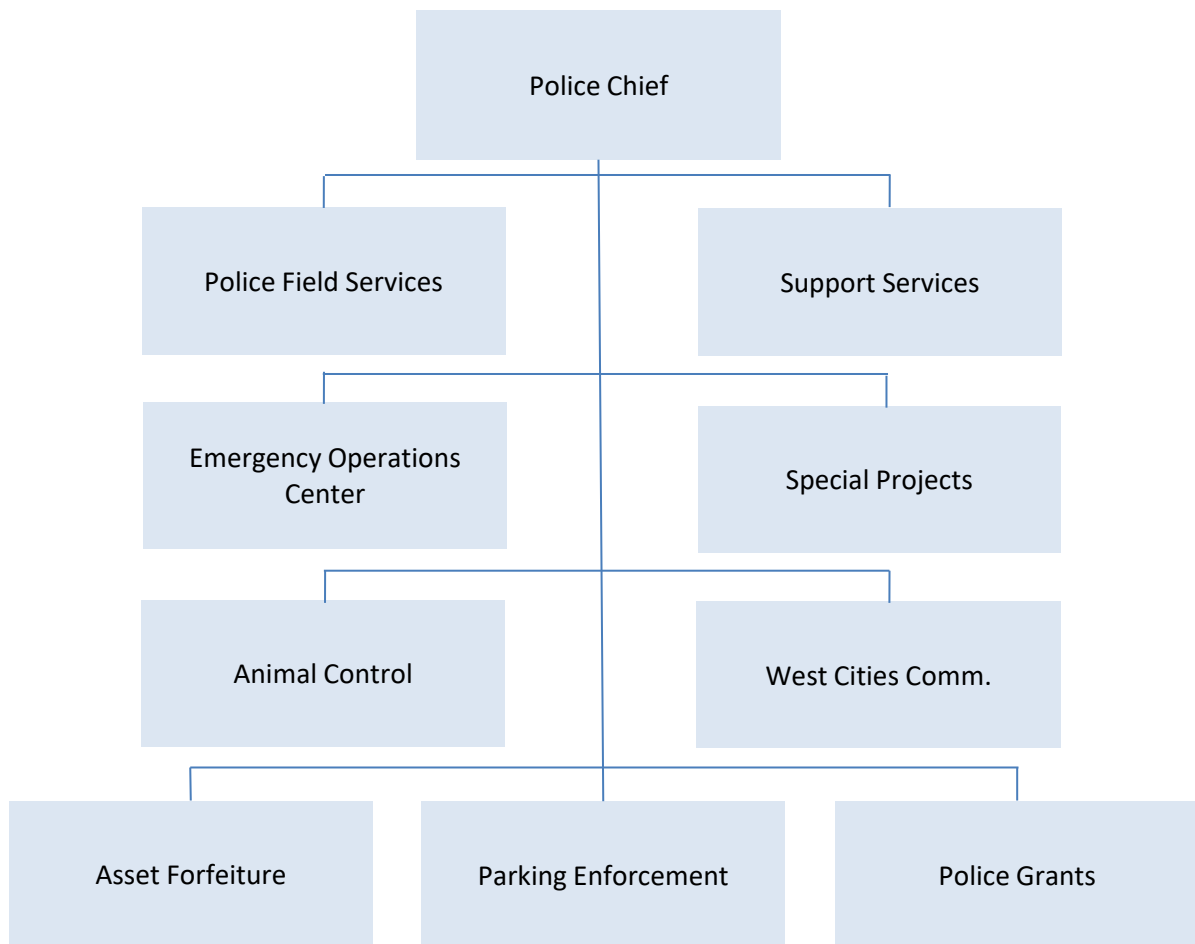
OBJECTIVES

- Continuously update, deploy, and implement the City's Emergency Operations Plan (EOP) with basic intermediate, and advanced disaster preparedness training and programs; including, FEMA Storm Ready and Tsunami Ready, Citizen Emergency Response Team (CERT) training
- Continue training staff, Citywide, to the National Incident Management System (NIMS) and participate in a series of tabletop drill exercises practicing the new system
- Continue to provide outstanding emergency services management to City stakeholders, including but not limited to:
 - Continue training volunteer emergency responders to augment professional responders
 - Continue to upgrade our emergency information access and distribution
 - Supplies for the care and feeding of volunteer workers and emergency responders for long term major incidents
- Continue to implement Community Oriented Policing
 - Work with alcohol establishments to reduce over consumption by patrons
 - Continue to provide "above and beyond" customer service where possible
 - Focus on crime prevention, intervention and suppression
- The Police Department has staff that provides jail intake processing and screening, security, booking, and transportation services for Seal Beach arrestees and those of other governmental agencies with contracts for service by the Department
- The Police Department's SLESF will provide funds for personnel and equipment supporting the Department's community policing efforts and front-line support
- The Detention Center's objectives include but are not limited to providing safe, responsible, courteous, and dignified custodial services to local arrestees for a variety of crimes

PERFORMANCE MEASURES

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26
Calls for service	29,017	33,520	34,000	36,872
Reports taken and processed	3,005	2,863	3,100	3,150
Arrests (felony and misdemeanor)	809	925	1,100	1,200
Citations issued (infractions)	4,140	2,766	3,042	3,318
Property and evidence – total items booked	1,469	1,636	1,700	1,750

Department Organization



Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY PROGRAM</u>				
EOC - 0021				
Personnel Services	\$ 346,250	\$ 359,027	\$ 343,184	\$ 385,420
Maintenance and Operations	9,112	25,200	19,800	29,200
Subtotal	355,362	384,227	362,984	414,620
PD Field Services - 0022				
Personnel Services	10,249,532	11,355,089	10,615,325	11,633,169
Maintenance and Operations	44,425	42,500	42,500	35,000
Subtotal	10,293,957	11,397,589	10,657,825	11,668,169
PD Support Services - 0023				
Personnel Services	1,128,682	1,281,860	1,266,058	1,381,587
Maintenance and Operations	639,140	509,960	504,506	515,328
Capital Outlay	9,927	-	-	5,000
Subtotal	1,777,749	1,791,820	1,770,564	1,901,915
Parking Enforcement - 0025				
Personnel Services	994,840	858,982	909,657	1,149,503
Maintenance and Operations	494,868	534,850	539,050	548,795
Subtotal	1,489,707	1,393,832	1,448,707	1,698,298
West Comm - 0035				
Maintenance and Operations	962,023	962,384	962,384	981,632
Subtotal	962,023	962,384	962,384	981,632

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
Animal Control - 0036				
Personnel Services	127,486	280,873	293,605	318,455
Maintenance and Operations	92,816	150,800	134,100	171,000
Capital Outlay	-	-	-	-
Subtotal	220,302	431,673	427,705	489,455
Federal Asset Forfeiture - 0111				
Personnel Services	-	345,139	200,297	-
Maintenance and Operations	-	28,000	-	208,000
Subtotal	-	373,139	200,297	208,000
Special Projects - 0222				
Maintenance and Operations	-	907	907	-
Subtotal	-	907	907	-
Special Projects - 0223				
Personnel Services	-	8,116	508	8,116
Maintenance and Operations	4,094	43,200	500	53,134
Subtotal	4,094	51,316	1,008	61,250
OCATT Grant - 0371				
Personnel Services	206,215	235,314	217,908	230,209
Subtotal	206,215	235,314	217,908	230,209
Bulletproof Vest Partnership - 0442				
Maintenance and Operations	3,700	10,000	10,000	10,000
Subtotal	3,700	10,000	10,000	10,000
Office of Traffic Safety Grant - 0472				
Personnel Services	83,093	60,870	59,798	182,610
Maintenance and Operations	9,925	18,000	1,300	100,000
Subtotal	93,018	78,870	61,098	282,610

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
Tobacco Tax Act 2016 - 0474				
Personnel Services	19,866	55,798	30,911	55,798
Maintenance and Operations	-	4,000	-	4,000
Subtotal	19,866	59,798	30,911	59,798
2021 OPSG - 0478				
Personnel Services	22,496	65,943	192,181	103,682
Maintenance and Operations	-	91,350	-	103,350
Subtotal	22,496	157,293	192,181	207,032
Local Hazard Mitigation Plan - 0479				
Personnel Services	-	-	-	-
Maintenance and Operations	-	-	50,000	100,000
Subtotal	-	-	50,000	100,000
State Asset Forfeiture - 0555				
Maintenance and Operations	-	3,200	3,200	-
Subtotal	-	3,200	3,200	-
SLESF Grant - 0600				
Personnel Services	127,500	121,740	153,964	121,740
Maintenance and Operations	112,022	103,200	95,021	98,650
Subtotal	239,521	224,940	248,985	220,390
Community Oriented Policing Team - 0825				
Personnel Services	264,976	316,316	301,852	340,659
Subtotal	264,976	316,316	301,852	340,659
TOTAL				
Personnel Services	13,570,935	15,345,067	14,585,248	15,910,947
Maintenance and Operations	2,372,125	2,527,551	2,363,268	2,958,089
Capital Outlay	9,927	-	-	5,000
TOTAL	\$ 15,952,987	\$ 17,872,618	\$ 16,948,516	\$ 18,874,036

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
EXPENDITURES BY FUND				
General Fund - 101	\$15,099,101	\$ 16,361,525	\$ 15,630,169	\$ 17,154,089
Special Projects - 103	4,094	52,223	1,915	61,250
Tidelands - 106	264,976	316,316	301,852	340,659
Supplemental Law Enforcement - 201	239,521	224,940	248,985	220,390
Asset Forfeiture - State - 203	-	3,200	3,200	-
Asset Forfeiture - Federal - 205	-	373,139	200,297	208,000
Police Grants - 216	345,295	541,275	562,098	889,648
TOTAL	\$ 15,952,987	\$ 17,872,618	\$ 16,948,516	\$ 18,874,036

PROGRAM: 0021 EOC
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Sworn	101-210-0021-50010	\$ 171,380	\$ 175,203	\$ 172,337	\$ 179,583
Overtime - Sworn	101-210-0021-50050	8,596	8,000	8,188	7,971
Holiday Pay	101-210-0021-50120	8,168	13,810	9,667	14,139
Cell Phone Allowance	101-210-0021-50140	1,176	1,170	1,151	1,170
Uniform Allowance	101-210-0021-50150	1,307	1,300	1,472	1,500
Annual Education	101-210-0021-50160	6,017	6,000	5,901	6,000
Vacation Buy/Payout	101-210-0021-50190	6,261	-	-	6,578
Medical Waiver	101-210-0021-50210	2,192	4,200	4,131	4,200
Health and Wellness Program	101-210-0021-50220	-	-	-	400
PERS Retirement	101-210-0021-50530	124,010	140,996	139,444	159,627
Medical Insurance	101-210-0021-50550	13,303	-	(7,455)	-
Medicare Insurance	101-210-0021-50570	2,896	3,142	3,142	3,207
Life and Disability	101-210-0021-50580	945	1,044	1,044	1,044
One-Time Pay NonPERS	101-210-0021-50609	-	4,162	4,162	-
TOTAL PERSONNEL SERVICES		\$ 346,250	\$ 359,027	\$ 343,184	\$ 385,420
MAINTENANCE AND OPERATIONS					
Training and Meetings	101-210-0021-51240	\$ 4,328	\$ 5,500	\$ 2,700	\$ 5,500
Contract Professional	101-210-0021-51280	2,990	9,000	8,300	8,700
Equipment and Materials	101-210-0021-52100	1,662	5,700	5,000	5,300
Special Departmental	101-210-0021-52200	131	5,000	3,800	9,700
TOTAL MAINTENANCE AND OPERATIONS		\$ 9,112	\$ 25,200	\$ 19,800	\$ 29,200
TOTAL EXPENDITURES		\$ 355,362	\$ 384,227	\$ 362,984	\$ 414,620

Explanation of Significant Accounts:

Training and Meetings	101-210-0021-51240	California Emergency Services Association Conference, Emergency Management Training, CPR/First Aid Training, Mature Driver Recertification, meeting and table top exercise expenses
Contract Professional	101-210-0021-51280	National Night Out, Neighbor for Neighbor, emergency situation services, and fingerprinting of new VIPS & CERT members
Equipment and Materials	101-210-0021-52100	EOC enhancements and maintenance, RACES Radio Equipment, VIPS event expenses, and miscellaneous
Special Departmental	101-210-0021-52200	Emergency food kits, water, supplies, RACES and CERT Uniforms, emergency preparedness print jobs, Explorers post expenses, and Citizens Academy

PROGRAM: 0022 PD Field Services
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Sworn	101-210-0022-50010	\$ 5,103,042	\$ 5,597,083	\$ 5,150,945	\$ 5,538,598
Regular Salaries - Non-Sworn	101-210-0022-50020	597	-	-	-
Overtime - Sworn	101-210-0022-50050	519,069	381,951	573,634	372,869
Holiday Pay	101-210-0022-50120	319,386	394,974	295,807	406,160
Cell Phone Allowance	101-210-0022-50140	19,273	16,988	14,406	14,648
Uniform Allowance	101-210-0022-50150	44,558	55,194	49,176	51,757
Annual Education	101-210-0022-50160	148,950	153,977	151,903	147,977
Cafeteria Taxable	101-210-0022-50170	27,027	34,361	39,199	46,037
Comptime Buy/Payout	101-210-0022-50180	4,614	15,894	15,894	6,532
Vacation Buy/Payout	101-210-0022-50190	96,351	102,431	102,431	80,251
Sick Payout	101-210-0022-50200	27,419	-	-	-
Medical Waiver	101-210-0022-50210	(323)	-	-	-
Health and Wellness Program	101-210-0022-50220	-	850	16,450	14,650
Tuition Reimbursement	101-210-0022-50500	32,081	16,000	16,000	60,000
Deferred Compensation	101-210-0022-50520	8,755	9,062	8,899	9,416
PERS Retirement	101-210-0022-50530	3,026,550	3,412,489	3,406,854	3,784,130
Medical Insurance	101-210-0022-50550	742,054	873,254	436,104	958,669
AFLAC Insurance - Cafeteria	101-210-0022-50560	740	713	708	692
Medicare Insurance	101-210-0022-50570	90,692	95,737	139,865	96,886
Life and Disability	101-210-0022-50580	34,587	37,062	37,062	37,062
Flexible Spending - Cafeteria	101-210-0022-50600	4,112	3,073	5,992	6,835
One-Time Pay NonPERS	101-210-0022-50609	-	153,996	153,996	-
TOTAL PERSONNEL SERVICES		\$ 10,249,532	\$ 11,355,089	\$ 10,615,325	\$ 11,633,169
MAINTENANCE AND OPERATIONS					
Training and Meetings	101-210-0022-51240	\$ 44,425	\$ 42,500	\$ 42,500	\$ 35,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 44,425	\$ 42,500	\$ 42,500	\$ 35,000
TOTAL EXPENDITURES		\$ 10,293,957	\$ 11,397,589	\$ 10,657,825	\$ 11,668,169

Explanation of Significant Accounts:

Training and Meetings	101-210-0022-51240	Non-POST and POST training, legislatively mandated, CA Peace Officers Assoc., OCSD, FBI, CSTI, Command College, Tri-Counties Traffic, Narcotics, Executive Development, Sexual Harassment, Management Racial Profiling, Firearms, C.P.T., First Aid/CPR, Role of the Chief, Performa Interview-Interrogation, Domestic Violence, Use of Force Driver Training, UC Ops, Armorer, Reserve Coordinator Tactical Communications, ALPR, POBR, and Peer Support Program
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PROGRAM: 0023 PD Support Services
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-210-0023-50020	\$ 681,609	\$ 665,523	\$ 592,405	\$ 696,016
Part-Time Salaries	101-210-0023-50030	93,150	117,310	153,017	117,310
Overtime - Non-Sworn	101-210-0023-50060	(1,046)	9,266	36,039	16,019
Cell Phone Allowance	101-210-0023-50140	1,448	1,440	1,416	1,440
Uniform Allowance	101-210-0023-50150	3,631	5,020	3,462	5,020
Cafeteria Taxable	101-210-0023-50170	5,731	6,551	7,569	8,778
Comptime Buy/Payout	101-210-0023-50180	3,107	6,960	6,960	5,156
Vacation Buy/Payout	101-210-0023-50190	20,935	20,963	20,963	23,695
Medical Waiver	101-210-0023-50210	7,146	5,088	1,639	988
Health and Wellness Program	101-210-0023-50220	800	33,300	33,300	1,700
Tuition Reimbursement	101-210-0023-50500	15,362	-	7,138	12,000
Deferred Compensation	101-210-0023-50520	9,080	9,000	8,005	9,569
PERS Retirement	101-210-0023-50530	174,313	272,154	259,298	312,650
PARS Retirement	101-210-0023-50540	1,179	1,525	1,659	1,525
Medical Insurance	101-210-0023-50550	89,530	102,172	100,763	147,639
AFLAC Insurance - Cafeteria	101-210-0023-50560	4,580	2,705	4,747	2,705
Medicare Insurance	101-210-0023-50570	11,829	12,345	16,209	12,879
Life and Disability	101-210-0023-50580	5,337	6,376	6,376	6,497
Flexible Spending - Cafeteria	101-210-0023-50600	961	-	931	-
One-Time Pay NonPERS	101-210-0023-50609	-	4,162	4,162	-
TOTAL PERSONNEL SERVICES		\$ 1,128,682	\$ 1,281,860	\$ 1,266,058	\$ 1,381,587
MAINTENANCE AND OPERATIONS					
Office Supplies	101-210-0023-51200	\$ 11,691	\$ 15,000	\$ 15,000	\$ 15,000
Memberships and Dues	101-210-0023-51230	4,540	4,500	4,805	4,725
Training and Meetings	101-210-0023-51240	10,135	8,200	8,200	8,500
Rental/Lease Equipment	101-210-0023-51270	26,473	28,250	28,120	6,800
Vehicle Leasing	101-210-0023-51275	-	400	100	400
Contract Professional	101-210-0023-51280	90,621	67,460	71,551	97,643
Intergovernmental	101-210-0023-51290	110,224	125,550	124,830	120,960
Equipment and Materials	101-210-0023-52100	28,638	37,100	35,100	40,000
Special Departmental	101-210-0023-52200	28,689	64,700	63,900	63,300
Telephone	101-210-0023-56300	68,171	49,800	45,900	49,000
Gas	101-210-0023-56500	4,925	7,000	5,000	7,000
Electricity	101-210-0023-56600	99,132	102,000	102,000	102,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 483,238	\$ 509,960	\$ 504,506	\$ 515,328
CAPITAL OUTLAY					
Furniture and Fixtures	101-210-0023-53100	\$ 9,927	\$ -	\$ -	\$ 5,000
TOTAL CAPITAL OUTLAY		\$ 9,927	\$ -	\$ -	\$ 5,000
DEBT SERVICE					
Principal Payments	101-210-0023-58000	\$ 149,389	\$ -	\$ -	\$ -
Interest Payments	101-210-0023-58500	6,513	-	-	-
TOTAL DEBT SERVICE		\$ 155,902	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 1,777,749	\$ 1,791,820	\$ 1,770,564	\$ 1,901,915

PROGRAM: 0023 PD Support Services
FUND: 101 General Fund

Explanation of Significant Accounts:

Office Supplies	101-210-0023-51200	Office Supplies, custom file folders, and postage
Memberships and Dues	101-210-0023-51230	CA Police Chiefs Assoc., CA Peer Support Assoc., CA Emergency Service Assoc., FBI National Academy Assoc., International Assoc. of Emergency Manager, OC Chiefs and Sheriffs Assoc., International Assoc. of Police Chief, Int Assoc Property and Evidence, CA Assoc Prop and Ev, CLEARs, CCCUG, CATO, CA Homicide In. Assoc., OC training Mgr. Assoc., SCCIA, CA Narcotics Officers Assoc., Nat. Tactical Officers Assoc., CA Police Officers Association, and Canva
Training and Meetings	101-210-0023-51240	Non-POST Property and Evidence, Records, Notary, Office training, Computer training, Court, Time Management, Executive Assistant course, CLETS conference
Rental/Lease Equipment	101-210-0023-51270	Code 5 Group trackers, Pitney Bowes postage machine lease, De Lage Landen Copier leases
Vehicle Leasing	101-210-0023-51275	Leasing Detective Vehicles
Contract Professional	101-210-0023-51280	DUI blood and breath tests, fingerprinting, Phoenix false alarm permits, sexual assault examinations, background investigations, polygraphs, psych exams, transcription, Nichols Consulting, biohazard disposal, Safeshred, Corodata, TCTI, Trauma Intervention Program, Westminster and Raahauge range fees
Intergovernmental	101-210-0023-51290	County Prosecution Assessment fees, OC Radio Repairs, Mobile Command Post shared cost, OCSD 800MHz, AFIS shared cost, OCATS Tel SVCS & Switcher, and County of Orange form prints
Equipment and Materials	101-210-0023-52100	Tasers, flares, radar gun replacement rotation and calibration, radio and lithium batteries, drone program supplies and maintenance, small computer peripherals, medical supplies, latex gloves, ID Card supplies, kitchen supplies, misc. general supplies
Special Departmental	101-210-0023-52200	Ammunition, uniforms, badges, boots, property supplies, print jobs, forms, special order items, pepper spray, ceremony and promotion expenses, equipment repairs, body armor, riot helmets, intoximeter supplies and repair, replenish backup body worn and fleet cameras, message and camera trailer maintenance
Telephone	101-210-0023-56300	Telephone services, Air cads, cellular connection to the cloud for Automated License Plate Readers, remote cameras, and Brazos phones

PROGRAM: 0025 Parking Enforcement
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Sworn	101-210-0025-50010	\$ 55,879	\$ 57,644	\$ 56,091	\$ 56,544
Regular Salaries - Non-Sworn	101-210-0025-50020	533,144	450,728	465,038	557,004
Part-Time Salaries	101-210-0025-50030	55,068	82,602	94,439	126,982
Overtime - Non-Sworn	101-210-0025-50060	22,349	8,515	18,167	14,339
Overtime - Part-Time	101-210-0025-50070	-	-	130	-
Holiday Pay	101-210-0025-50120	4,506	4,481	3,862	4,428
Cell Phone Allowance	101-210-0025-50140	294	293	288	293
Uniform Allowance	101-210-0025-50150	7,001	8,275	4,397	8,825
Annual Education	101-210-0025-50160	952	1,500	1,500	1,500
Cafeteria Taxable	101-210-0025-50170	7,395	6,256	13,981	18,025
Comptime Buy/Payout	101-210-0025-50180	9,588	-	2,940	-
Vacation Buy/Payout	101-210-0025-50190	5,313	4,609	4,748	4,321
Medical Waiver	101-210-0025-50210	11,192	12,600	7,500	4,200
Health and Wellness Program	101-210-0025-50220	-	-	-	100
Tuition Reimbursement	101-210-0025-50500	-	-	-	6,000
Deferred Compensation	101-210-0025-50520	5,036	4,460	4,308	5,549
PERS Retirement	101-210-0025-50530	179,938	140,001	139,581	189,117
PARS Retirement	101-210-0025-50540	619	1,074	719	1,651
Medical Insurance	101-210-0025-50550	81,112	61,561	77,486	132,778
AFLAC Insurance - Cafeteria	101-210-0025-50560	494	-	-	-
Medicare Insurance	101-210-0025-50570	10,319	9,237	9,219	11,653
Life and Disability	101-210-0025-50580	4,640	5,146	5,146	6,194
Flexible Spending - Cafeteria	101-210-0025-50600	-	-	117	-
TOTAL PERSONNEL SERVICES		\$ 994,840	\$ 858,982	\$ 909,657	\$ 1,149,503
MAINTENANCE AND OPERATIONS					
Memberships and Dues	101-210-0025-51230	\$ -	\$ 850	\$ 850	\$ 1,570
Training and Meetings	101-210-0025-51240	106	2,500	2,500	2,500
Contract Professional	101-210-0025-51280	191,124	192,000	196,800	203,800
Intergovernmental	101-210-0025-51290	292,601	326,500	328,100	327,725
Equipment and Materials	101-210-0025-52100	3,861	4,000	2,200	4,000
Special Departmental	101-210-0025-52200	3,081	4,500	4,100	4,700
Telephone	101-210-0025-56300	4,095	4,500	4,500	4,500
TOTAL MAINTENANCE AND OPERATIONS		\$ 494,868	\$ 534,850	\$ 539,050	\$ 548,795
TOTAL EXPENDITURES		\$ 1,489,707	\$ 1,393,832	\$ 1,448,707	\$ 1,698,298

Explanation of Significant Accounts:

Memberships and Dues	101-210-0025-51230	National Mobility & Parking Association, Southwest Parking & CPPA conference and NPA conference
Training and Meetings	101-210-0025-51240	
Contract Professional	101-210-0025-51280	Data Ticket, Parkeon, parking citation hearings, Dixon Resources Unlimited Consulting, Passport Labs
Intergovernmental	101-210-0025-51290	Orange County Citation processing, City of Long Beach parking pay station maintenance
Equipment and Materials	101-210-0025-52100	Misc. enforcement tools and supplies
Special Departmental	101-210-0025-52200	Uniforms, badges, boots, print jobs, and bulletproof vests

PROGRAM: 0035 West Comm
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
West Comm	101-210-0035-51700	\$ 962,023	\$ 962,384	\$ 962,384	\$ 981,632
TOTAL MAINTENANCE AND OPERATIONS		\$ 962,023	\$ 962,384	\$ 962,384	\$ 981,632
TOTAL EXPENDITURES		\$ 962,023	\$ 962,384	\$ 962,384	\$ 981,632

PROGRAM: 0036 Animal Control
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-210-0036-50020	\$ 90,150	\$ 158,413	\$ 165,436	\$ 161,549
Overtime - Non-Sworn	101-210-0036-50060	52	9,573	8,702	32,544
Uniform Allowance	101-210-0036-50150	1,309	3,080	2,069	3,080
Cafeteria Taxable	101-210-0036-50170	2,291	2,906	3,639	4,187
Comptime Buy/Payout	101-210-0036-50180	7,991	762	1,515	1,553
Vacation Buy/Payout	101-210-0036-50190	4,514	3,046	3,046	3,107
Medical Waiver	101-210-0036-50210	2,031	-	-	-
Tuition Reimbursement	101-210-0036-50500	-	-	-	6,000
Deferred Compensation	101-210-0036-50520	796	1,584	1,545	1,615
PERS Retirement	101-210-0036-50530	6,848	55,785	56,448	54,225
PARS Retirement	101-210-0036-50540	-	-	-	-
Medical Insurance	101-210-0036-50550	8,629	41,393	46,663	45,822
Medicare Insurance	101-210-0036-50570	1,582	2,600	2,797	3,011
Life and Disability	101-210-0036-50580	1,263	1,731	1,731	1,761
Flexible Spending - Cafeteria	101-210-0036-50600	29	-	14	-
TOTAL PERSONNEL SERVICES		\$ 127,486	\$ 280,873	\$ 293,605	\$ 318,455
MAINTENANCE AND OPERATIONS					
Memberships and Dues	101-210-0036-51230	\$ -	\$ 500	\$ -	\$ -
Training and Meetings	101-210-0036-51240	-	5,000	2,000	5,000
Contract Professional	101-210-0036-51280	87,379	138,000	128,500	160,000
Equipment and Materials	101-210-0036-52100	2,637	3,000	2,100	2,500
Special Departmental	101-210-0036-52200	2,801	4,300	1,500	3,500
TOTAL MAINTENANCE AND OPERATIONS		\$ 92,816	\$ 150,800	\$ 134,100	\$ 171,000
TOTAL EXPENDITURES		\$ 220,302	\$ 431,673	\$ 427,705	\$ 489,455

DEPARTMENT:	Police Department
PROGRAM:	0036 Animal Control
FUND:	101 General Fund

Explanation of Significant Accounts:

Office Supplies	101-210-0036-51200	Pens, paper, printing costs, paper clips, post-it notes, envelopes, printer ink
Memberships and Dues	101-210-0036-51230	Membership in professional organizations (California Animal Welfare Association, American Society for the Prevention of Cruelty to Animals, Humane Society, California Association of Code Enforcement Officers)
Training and Meetings	101-210-0036-51240	80 hour Humane Animal Control Officer training, 40 hour 832 p.c. course, animal specific capture and care training, Animal Care Conference
Contract Professional	101-210-0036-51280	Emergency veterinary care, shelter and care services to serve impounded or captured companion animals, PetData pet licensing, legal and attorney services
Equipment and Materials	101-210-0036-52100	Ketch all poles, Snappy snares, cat tongs, snake tongs, bat net, bird net, versa net, animal control leads, freeman cage net, safeguard carriers, transfer cages, maxima gloves, stretcher, cat trap, raccoon trap, dog trap, dog kennels

PROGRAM: 0222 Special Projects
FUND: 103 Special Projects

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Canine Unit	103-210-0222-51300	\$ -	\$ 907	\$ 907	\$ -
TOTAL MAINTENANCE AND OPERATIONS		\$ -	\$ 907	\$ 907	\$ -
TOTAL EXPENDITURES		\$ -	\$ 907	\$ 907	\$ -

PROGRAM: 0223 Special Projects
FUND: 103 Special Projects

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Overtime - Sworn	103-210-0223-50050	\$ -	\$ 8,000	\$ 500	\$ 8,000
Medicare Insurance	103-210-0223-50570	-	116	8	116
TOTAL PERSONNEL SERVICES		\$ -	\$ 8,116	\$ 508	\$ 8,116
MAINTENANCE AND OPERATIONS					
AB109	103-210-0223-51300	\$ -	\$ 10,200	\$ -	\$ 10,200
BSCC - PD	103-210-0223-51301	4,094	33,000	500	42,934
TOTAL MAINTENANCE AND OPERATIONS		\$ 4,094	\$ 43,200	\$ 500	\$ 53,134
TOTAL EXPENDITURES		\$ 4,094	\$ 51,316	\$ 1,008	\$ 61,250

Explanation of Significant Accounts:

BSCC - PD 103-210-0223-51301 Officer wellness professional services

PROGRAM: 0825 Community Oriented Policing Team
FUND: 106 Tidelands Beach

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Sworn	106-210-0825-50010	\$ 150,881	\$ 166,337	\$ 164,581	\$ 170,475
Overtime - Sworn	106-210-0825-50050	1,982	8,204	2,816	13,859
Holiday Pay	106-210-0825-50120	9,622	13,004	8,801	13,411
Uniform Allowance	106-210-0825-50150	1,536	1,625	1,840	1,875
Annual Education	106-210-0825-50160	3,570	5,625	5,625	5,625
Cafeteria Taxable	106-210-0825-50170	269	-	984	1,458
Vacation Buy/Payout	106-210-0825-50190	-	783	783	-
Health and Wellness Program	106-210-0825-50220	-	-	-	500
PERS Retirement	106-210-0825-50530	64,720	79,691	78,624	88,947
Medical Insurance	106-210-0825-50550	29,009	36,906	33,861	40,206
Medicare Insurance	106-210-0825-50570	2,310	2,836	2,632	2,997
Life and Disability	106-210-0825-50580	1,076	1,305	1,305	1,305
TOTAL PERSONNEL SERVICES		<u>\$ 264,976</u>	<u>\$ 316,316</u>	<u>\$ 301,852</u>	<u>\$ 340,659</u>
TOTAL EXPENDITURES		<u>\$ 264,976</u>	<u>\$ 316,316</u>	<u>\$ 301,852</u>	<u>\$ 340,659</u>

PROGRAM:	0600 SLESF Grant
FUND:	201 Supplemental Law Enforcement Services Grant

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Overtime - Sworn	201-210-0600-50050	\$ 108,384	\$ 120,000	\$ 120,000	\$ 120,000
Overtime - Non-Sworn	201-210-0600-50060	9,076	-	7,137	-
Deferred Compensation	201-210-0600-50520	12	-	59	-
PERS Retirement	201-210-0600-50530	4,643	-	13,987	-
Medical Insurance	201-210-0600-50550	3,623	-	10,874	-
AFLAC Insurance - Cafeteria	201-210-0600-50560	35	-	104	-
Medicare Insurance	201-210-0600-50570	1,709	1,740	1,740	1,740
Flexible Spending - Cafeteria	201-210-0600-50600	18	-	63	-
TOTAL PERSONNEL SERVICES		\$ 127,500	\$ 121,740	\$ 153,964	\$ 121,740
MAINTENANCE AND OPERATIONS					
Training and Meetings	201-210-0600-51240	\$ 44,857	\$ 25,000	\$ 25,000	\$ 25,000
Office & Technology Resources	201-210-0600-51250	-	13,600	5,040	5,100
Intergovernmental	201-210-0600-51290	8,485	8,600	10,981	11,550
Equipment and Materials	201-210-0600-52100	58,680	56,000	54,000	57,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 112,022	\$ 103,200	\$ 95,021	\$ 98,650
TOTAL EXPENDITURES		\$ 239,521	\$ 224,940	\$ 248,985	\$ 220,390

Explanation of Significant Accounts:

Training and Meetings	201-210-0600-51240	Rifle training, SWAT training, Special program training, and Crisis Negotiation Team training
Intergovernmental	201-210-0600-51290	Integrated Law and Justice Agency for Orange County (Brea)
Equipment and Materials	201-210-0600-52100	SWAT, Community Policing Equipment, and Frontline and Training Equipment, Rifle parts and equipment, K9 and Facility dog programs, website and social media outreach

PROGRAM: 0555 State Asset Forfeiture
FUND: 203 State Asset Forfeiture

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Equipment and Materials	203-210-0555-52100	\$ -	\$ 1,800	\$ 1,800	\$ -
Special Departmental	203-210-0555-52200	-	1,400	1,400	-
TOTAL MAINTENANCE AND OPERATIONS		\$ -	\$ 3,200	\$ 3,200	\$ -
TOTAL EXPENDITURES		\$ -	\$ 3,200	\$ 3,200	\$ -

Explanation of Significant Accounts:

Equipment and Materials	203-210-0555-52100	Frontline equipment
Special Departmental	203-210-0555-52200	Travel and extradition expenses

PROGRAM: 0111 Federal Asset Forfeiture
FUND: 205 Asset Forfeiture - Federal

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Sworn	205-210-0111-50010	\$ -	\$ 149,903	\$ 45,809	\$ -
Overtime - Sworn	205-210-0111-50050	-	19,558	-	-
Holiday Pay	205-210-0111-50120	-	11,399	1,645	-
Uniform Allowance	205-210-0111-50150	-	1,300	603	-
Annual Education	205-210-0111-50160	-	4,500	4,500	-
Vacation Buy/Payout	205-210-0111-50190	-	5,013	5,013	-
PERS Retirement	205-210-0111-50530	-	120,117	140,986	-
Medical Insurance	205-210-0111-50550	-	29,526	-	-
Medicare Insurance	205-210-0111-50570	-	2,779	697	-
Life and Disability	205-210-0111-50580	-	1,044	1,044	-
TOTAL PERSONNEL SERVICES		\$ -	\$ 345,139	\$ 200,297	\$ -
MAINTENANCE AND OPERATIONS					
Training and Meetings	205-210-0111-51240	\$ -	\$ 3,000	\$ -	\$ 3,000
Equipment and Materials	205-210-0111-52100	-	20,000	-	200,000
Special Departmental	205-210-0111-52200	-	5,000	-	5,000
TOTAL MAINTENANCE AND OPERATIONS		\$ -	\$ 28,000	\$ -	\$ 208,000
TOTAL EXPENDITURES		\$ -	\$ 373,139	\$ 200,297	\$ 208,000

POLICE

FY 2025-2026

PROGRAM: 0371 OCATT Grant
FUND: 216 Police Grants

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Sworn	216-210-0371-50010	\$ 134,121	\$ 136,868	\$ 134,630	\$ 140,290
Overtime - Sworn	216-210-0371-50050	7,829	25,092	14,691	10,647
Holiday Pay	216-210-0371-50120	7,514	10,567	7,963	10,824
Cell Phone Allowance	216-210-0371-50140	1,176	1,170	1,151	1,170
Uniform Allowance	216-210-0371-50150	1,307	1,300	1,472	1,500
Annual Education	216-210-0371-50160	4,426	4,500	4,500	4,500
Health and Wellness Program	216-210-0371-50220	-	-	-	400
PERS Retirement	216-210-0371-50530	20,592	22,644	21,664	24,044
Medical Insurance	216-210-0371-50550	26,184	29,482	28,402	32,744
AFLAC Insurance - Cafeteria	216-210-0371-50560	22	44	65	586
Medicare Insurance	216-210-0371-50570	2,183	2,603	2,326	2,458
Life and Disability	216-210-0371-50580	861	1,044	1,044	1,044
TOTAL PERSONNEL SERVICES		\$ 206,215	\$ 235,314	\$ 217,908	\$ 230,209
TOTAL EXPENDITURES		\$ 206,215	\$ 235,314	\$ 217,908	\$ 230,209

POLICE

FY 2025-2026

PROGRAM: 0442 Bulletproof Vest Partnership
FUND: 216 Police Grants

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Equipment and Materials	216-210-0442-52100	\$ 3,700	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 3,700	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL EXPENDITURES		\$ 3,700	\$ 10,000	\$ 10,000	\$ 10,000

PROGRAM: 0472 Office of Traffic Safety Grant
FUND: 216 Police Grants

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Overtime - Sworn	216-210-0472-50050	\$ 63,183	\$ 60,000	\$ 50,000	\$ 180,000
Overtime - Non-Sworn	216-210-0472-50060	1,343	-	2,325	-
Deferred Compensation	216-210-0472-50520	11	-	17	-
PERS Retirement	216-210-0472-50530	10,110	-	3,641	-
Medical Insurance	216-210-0472-50550	7,467	-	2,877	-
AFLAC Insurance - Cafeteria	216-210-0472-50560	19	-	21	-
Medicare Insurance	216-210-0472-50570	933	870	900	2,610
Flexible Spending - Cafeteria	216-210-0472-50600	28	-	17	-
TOTAL PERSONNEL SERVICES		\$ 83,093	\$ 60,870	\$ 59,798	\$ 182,610
MAINTENANCE AND OPERATIONS					
Training and Meetings	216-210-0472-51240	\$ -	\$ 1,000	\$ 800	\$ 2,000
Equipment and Materials	216-210-0472-52100	9,925	17,000	500	98,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 9,925	\$ 18,000	\$ 1,300	\$ 100,000
TOTAL EXPENDITURES		\$ 93,018	\$ 78,870	\$ 61,098	\$ 282,610

Explanation of Significant Accounts:

Equipment and Materials 216-210-0472-52100 Equipment related to checkpoints and traffic enforcement

POLICE

FY 2025-2026

PROGRAM: 0474 Tobacco Tax Act 2016
FUND: 216 Police Grants

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Overtime - Sworn	216-210-0474-50050	\$ 15,824	\$ 55,000	\$ 30,000	\$ 55,000
PERS Retirement	216-210-0474-50530	2,065	-	333	-
Medical Insurance	216-210-0474-50550	1,732	-	262	-
Medicare Insurance	216-210-0474-50570	230	798	300	798
Flexible Spending - Cafeteria	216-210-0474-50600	16	-	16	-
TOTAL PERSONNEL SERVICES		\$ 19,866	\$ 55,798	\$ 30,911	\$ 55,798
MAINTENANCE AND OPERATIONS					
Equipment and Materials	216-210-0474-52100	\$ -	\$ 3,000	\$ -	\$ 3,000
Special Departmental	216-210-0474-52200	-	1,000	-	1,000
TOTAL MAINTENANCE AND OPERATIONS		\$ -	\$ 4,000	\$ -	\$ 4,000
TOTAL EXPENDITURES		\$ 19,866	\$ 59,798	\$ 30,911	\$ 59,798

PROGRAM: 0478 2021 OPSG
FUND: 216 Police Grants

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Overtime - Sworn	216-210-0478-50050	\$ 17,225	\$ 65,000	\$ 152,287	\$ 102,200
PERS Retirement	216-210-0478-50530	2,899	-	22,103	-
Medical Insurance	216-210-0478-50550	2,120	-	15,502	-
AFLAC Insurance - Cafeteria	216-210-0478-50560	1	-	-	-
Medicare Insurance	216-210-0478-50570	249	943	2,210	1,482
Flexible Spending - Cafeteria	216-210-0478-50600	1	-	79	-
TOTAL PERSONNEL SERVICES		\$ 22,496	\$ 65,943	\$ 192,181	\$ 103,682
MAINTENANCE AND OPERATIONS					
Equipment and Materials	216-210-0478-52100	\$ -	\$ 89,000	\$ -	\$ 101,000
Special Departmental	216-210-0478-52200	-	2,350	-	2,350
TOTAL MAINTENANCE AND OPERATIONS		\$ -	\$ 91,350	\$ -	\$ 103,350
TOTAL EXPENDITURES		\$ 22,496	\$ 157,293	\$ 192,181	\$ 207,032

Explanation of Significant Accounts:

Equipment and Materials 216-210-0478-52100 PTZ Cameras, Patrol Vehicle

PROGRAM:	0479 Local Hazard Mitigation Plan
FUND:	216 Police Grants

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Equipment and Materials	216-210-0479-52100	\$ -	\$ -	\$ 50,000	\$ 100,000
TOTAL MAINTENANCE AND OPERATIONS		\$ -	\$ -	\$ 50,000	\$ 100,000
TOTAL EXPENDITURES		\$ -	\$ -	\$ 50,000	\$ 100,000

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Sworn	50010	\$ 5,615,304	\$ 6,283,038	\$ 5,724,393	\$ 6,085,490
Regular Salaries - Non-Sworn	50020	1,305,500	1,274,664	1,222,879	1,414,570
Part-Time Salaries	50030	148,218	199,912	247,456	244,292
Overtime - Sworn	50050	742,093	750,805	952,116	870,546
Overtime - Non-Sworn	50060	31,773	27,354	72,370	62,902
Overtime - Part-Time	50070	-	-	130	-
Holiday Pay	50120	349,195	448,235	327,745	448,964
Cell Phone Allowance	50140	23,368	21,061	18,412	18,720
Uniform Allowance	50150	60,648	77,094	64,491	73,557
Annual Education	50160	163,914	176,102	173,929	165,602
Cafeteria Taxable	50170	42,713	50,074	65,372	78,484
Comptime Buy/Payout	50180	25,299	23,616	27,309	13,241
Vacation Buy/Payout	50190	133,375	136,845	136,984	117,952
Sick Payout	50200	27,419	-	-	-
Medical Waiver	50210	22,239	21,888	13,270	9,388
Health and Wellness Program	50220	800	34,150	49,750	17,750
Tuition Reimbursement	50500	47,443	16,000	23,138	84,000
Deferred Compensation	50520	23,690	24,106	22,833	26,150
PERS Retirement	50530	3,616,688	4,243,877	4,282,963	4,612,742
PARS Retirement	50540	1,798	2,599	2,378	3,176
Medical Insurance	50550	1,004,762	1,174,294	745,339	1,357,859
AFLAC Insurance - Cafeteria	50560	5,890	3,462	5,645	3,983
Medicare Insurance	50570	124,932	135,746	182,045	139,836
Life and Disability	50580	48,709	54,752	54,752	54,907
Flexible Spending - Cafeteria	50600	5,164	3,073	7,229	6,835
MOU Stipend	50609	-	162,320	162,320	-
TOTAL PERSONNEL SERVICES		13,570,935	15,345,067	14,585,248	15,910,947
MAINTENANCE AND OPERATIONS					
Office Supplies	51200	11,691	15,000	15,000	15,000
Memberships and Dues	51230	4,540	5,850	5,655	6,295
Training and Meetings	51240	103,851	92,700	83,700	86,500
Office and Technology Resources	51250	-	13,600	5,040	5,100
Rental/Lease Equipment	51270	26,473	28,250	28,120	6,800
Vehicle Leasing	51275	-	400	100	400
Contract Professional	51280	372,115	406,460	405,151	470,143
Intergovernmental	51290	411,310	460,650	463,911	460,235
Canine Unit	51300	-	11,107	907	10,200
BSCC - PD	51301	4,094	33,000	500	42,934
West Comm	51700	962,023	962,384	962,384	981,632
Equipment and Materials	52100	109,102	246,600	160,700	620,800
Special Departmental	52200	34,701	88,250	74,700	89,550
Telephone	56300	72,266	54,300	50,400	53,500
Gas	56500	4,925	7,000	5,000	7,000
Electricity	56600	99,132	102,000	102,000	102,000
Principal Payments	58000	149,389	-	-	-
Interest Payments	58500	6,513	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		2,372,125	2,527,551	2,363,268	2,958,089

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Furniture and Fixtures	53100	9,927	-	-	5,000
Vehicles	53600	-	-	-	-
TOTAL CAPITAL OUTLAY		9,927	-	-	5,000
TOTAL EXPENDITURES		\$ 15,952,987	\$ 17,872,618	\$ 16,948,516	\$ 18,874,036

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MANAGING DEPARTMENT HEAD: City Manager

MISSION STATEMENT

Fire Services contribute to the safety and well-being of the community by responding to emergency situations and promoting fire prevention.

PRIMARY ACTIVITIES

Fire Services – 0026

Fire Services are provided through a contract with the Orange County Fire Authority (OCFA). The OCFA provides technical, rescue, fire prevention, fire investigation, hazardous materials response, public information/education, paramedic and ambulance transport services.

FIRE

FY 2025-2026

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY PROGRAM</u>				
Fire Services - 0026				
Personnel Services	\$ 391,868	\$ 501,150	\$ 501,150	\$ 516,632
Maintenance and Operations	7,070,428	7,048,070	7,048,070	7,334,771
Subtotal	7,462,296	7,549,220	7,549,220	7,851,403
TOTAL				
Personnel Services	391,868	501,150	501,150	516,632
Maintenance and Operations	7,070,428	7,048,070	7,048,070	7,334,771
TOTAL	\$ 7,462,296	\$ 7,549,220	\$ 7,549,220	\$ 7,851,403
<u>EXPENDITURES BY FUND</u>				
General Fund - 101	\$ 7,138,452	\$ 7,549,220	\$ 7,549,220	\$ 7,851,403
Fire Station Debt Service - 402	323,843	-	-	-
TOTAL	\$ 7,462,296	\$ 7,549,220	\$ 7,549,220	\$ 7,851,403

PROGRAM: 0026 Fire Services
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
PERS Retirement	101-220-0026-50530	\$ 391,868	\$ 501,150	\$ 501,150	\$ 516,632
TOTAL PERSONNEL SERVICES		\$ 391,868	\$ 501,150	\$ 501,150	\$ 516,632
MAINTENANCE AND OPERATIONS					
Intergovernmental	101-220-0026-51290	\$ 6,746,584	\$ 7,048,070	\$ 7,048,070	\$ 7,334,771
TOTAL MAINTENANCE AND OPERATIONS		\$ 6,746,584	\$ 7,048,070	\$ 7,048,070	\$ 7,334,771
TOTAL EXPENDITURES		\$ 7,138,452	\$ 7,549,220	\$ 7,549,220	\$ 7,851,403

Explanation of Significant Accounts:

PERS Retirement	101-220-0026-50530	Retiree costs
Intergovernmental	101-220-0026-51290	Orange County Fire Authority (OCFA)

PROGRAM: 0026 Fire Services
FUND: 402 Fire Station Bond

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	402-220-0026-51280	\$ 3,000	\$ -	\$ -	\$ -
Principal Payments	402-220-0026-58000	315,000	-	-	-
Interest Payments	402-220-0026-58500	5,843	-	-	-
Transfer Out - Operational	402-220-0026-59200	-	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		<u>\$ 323,843</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL EXPENDITURES		<u>\$ 323,843</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Explanation of Significant Accounts:

Contract Professional	402-220-0026-51280	Trustee fees
Principal Payments	402-220-0026-58000	Principal
Interest Payments	402-220-0026-58500	Interest

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
PERS Retirement	50530	\$ 391,868	\$ 501,150	\$ 501,150	\$ 516,632
TOTAL PERSONNEL SERVICES		391,868	501,150	501,150	516,632
MAINTENANCE AND OPERATIONS					
Contract Professional	51280	3,000	-	-	-
Intergovernmental	51290	6,746,584	7,048,070	7,048,070	7,334,771
Principal Payments	58000	315,000	-	-	-
Interest Payments	58500	5,843	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		7,070,428	7,048,070	7,048,070	7,334,771
TOTAL EXPENDITURES		\$ 7,462,296	\$ 7,549,220	\$ 7,549,220	\$ 7,851,403

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MANAGING DEPARTMENT HEAD: Director of Community Development

MISSION STATEMENT

The mission of the Community Development Department is to promote sound economic and environmentally sustainable use of land, consistent with the goals and values of the community and to enhance the quality of life for citizens, businesses, and visitors to the community. It is the department's goal to provide residents, merchants, elected officials, and City boards and commissions with accurate, detailed, and timely information in a professional and courteous manner that sustains the public trust.

PRIMARY ACTIVITIES

Planning – 0030

Provide professional planning and land use advice to the City Council, Planning Commission, and City Manager. Primary staff to the Planning Commission and Environmental Quality Control Board. Promote positive community and economic development within the city. Respond to State legislation related to land use policy, including advance planning work related to the General Plan and Zoning Code, as well as the Coastal Act. Review and make recommendations on current land use applications including General Plan and Zoning amendments, tentative maps, conditional use permits, and variances. Review ministerial projects including room additions, tenant improvements, sign applications, and home occupancy permits for zoning compliance. Conduct environmental assessments in compliance with the National Environmental Policy Act (NEPA) and California Environmental Quality Act (CEQA) for all private and public projects completed within the City. Review plans and answer questions at the public counter regarding General Plan, zoning, land use, and economic development matters.

Building and Code Enforcement – 0031

Provide professional expertise and assistance to residents, contractors, and design professionals regarding building code issues. Review construction plans and documents. Issue permits for construction and alteration of buildings and structures. Perform inspections on buildings and structures and enforce compliance with the provisions of the Code of the City of Seal Beach and the California Building Codes. Compile monthly permit data reports. Maintain project coordination with internal divisions, as well as state and local agencies. Review, amend, and adopt required codes and policies. Investigate and enforce all municipal code violations such as property maintenance, zoning, building, and land use compliance.

Special Projects – 0230

In general, special Planning projects are funded through 0231, out of revenues collected from building permit issuance for specific purposes.

Special Projects – 0231

Special projects for Community Development programs. Current major projects include updating the Housing Element, developing related zoning modifications and environmental impact report, amendments to the Main Street Specific Plan and Land Use Element, creation of an Environmental Justice Element, and an update to the Safety Element of the General Plan. A Local Coastal Plan is also being drafted.

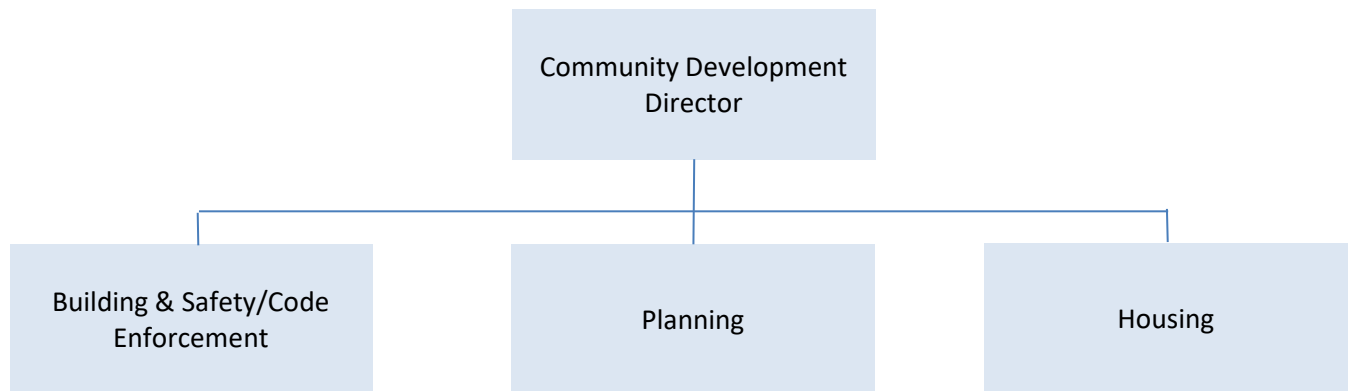
OBJECTIVES

- Administer the State mandated 6th Cycle Housing Element Update process, including State certification and implementation of a zoning code update, implementation of Specific Plan amendments, and other work program items related to State housing initiatives
- Develop and implement an Environmental Justice Element, and update the Safety Element, pursuant to State law
- Continue to develop a Local Coastal Program through public outreach efforts and consultation with the California Coastal Commission
- Continue to cultivate a working relationship with Coastal Commission Staff
- Continue coordination with Naval Weapons Station Seal Beach to assess implementation methods for Joint Land Use Study strategies and consideration of development opportunities
- Improve efficiencies through revised processes and technology
- Improve efficiencies in the newly launched land use management and permitting software shared by Planning, Building, Code Enforcement, and Engineering, including a public portal to submit plans and track progress
- Continue City's code compliance complaint-based policy and improve compliance times
- Assist in compliance related to new State laws regarding multi-family housing inspection programs and organic waste programs
- Remain current on changes within the building industry and maintain required certifications and licenses for Building Division staff

PERFORMANCE MEASURES

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26
Number of building permits issued	1,908	1,488	1,730	1,800
Number of building plan checks completed	311	261	270	280
Number of building Inspections	5,012	4,619	4,480	4,700
Number of code enforcement cases	123	145	180	210
Total planning applications received	56	86	380	399

Department Organization



COMMUNITY DEVELOPMENT

FY 2025-2026

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
EXPENDITURES BY PROGRAM				
Planning - 0030				
Personnel Services	\$ 611,945	\$ 604,595	\$ 603,070	\$ 648,187
Maintenance and Operations	248,041	261,325	261,198	253,498
Subtotal	859,987	865,920	864,268	901,685
Building and Code Enforcement - 0031				
Personnel Services	339,315	346,937	348,623	386,492
Maintenance and Operations	686,898	705,050	694,550	707,425
Subtotal	1,026,213	1,051,987	1,043,173	1,093,917
Special Projects - 0231				
Personnel Services	59,726	61,039	61,919	60,641
Maintenance and Operations	517,098	433,500	448,500	271,725
Capital Outlay	-	-	-	-
Subtotal	576,825	494,539	510,419	332,366
Local Coastal Plan - 0331				
Maintenance and Operations	-	500,000	80,000	370,000
Subtotal	-	500,000	80,000	370,000
Permanent Local Housing Allocation (PLHA) - 0336				
Maintenance and Operations	-	50,000	-	-
Subtotal	-	50,000	-	-
Community Development Block Grant-CV - 0338				
Maintenance and Operations	71,655	-	-	-
Subtotal	71,655	-	-	-
Attorney Services Reimbursement - 0377				
Maintenance and Operations	-	25,000	25,000	25,000
Subtotal	-	25,000	25,000	25,000
TOTAL				
Personnel Services	1,010,987	1,012,571	1,013,612	1,095,320
Maintenance and Operations	1,523,693	1,974,875	1,509,248	1,627,648
Capital Outlay	-	-	-	-
TOTAL	\$ 2,534,679	\$ 2,987,446	\$ 2,522,860	\$ 2,722,968

COMMUNITY DEVELOPMENT

FY 2025-2026

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY FUND</u>				
General Fund - 101	\$ 1,741,200	\$ 1,737,907	\$ 1,727,441	\$ 1,815,602
Special Projects - 103	576,825	494,539	510,419	332,366
Community Development Block Grant - 215	216,655	230,000	180,000	180,000
Citywide Grants - 217	-	525,000	105,000	395,000
TOTAL	\$ 2,534,679	\$ 2,987,446	\$ 2,522,860	\$ 2,722,968

PROGRAM: 0030 Planning
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-300-0030-50020	\$ 383,931	\$ 422,635	\$ 416,631	\$ 443,830
Part-Time Salaries	101-300-0030-50030	4,345	8,000	3,017	8,000
Auto Allowance	101-300-0030-50130	2,745	2,730	2,685	2,730
Cafeteria Taxable	101-300-0030-50170	3,071	3,094	3,609	4,215
Vacation Buy/Payout	101-300-0030-50190	6,610	607	607	4,850
Medical Waiver	101-300-0030-50210	1,883	-	-	-
Health and Wellness Program	101-300-0030-50220	1,123	1,683	1,683	1,683
Tuition Reimbursement	101-300-0030-50500	-	-	4,000	4,800
Deferred Compensation	101-300-0030-50520	10,990	11,841	11,590	12,264
PERS Retirement	101-300-0030-50530	148,430	99,826	93,375	95,853
PARS Retirement	101-300-0030-50540	26	83	36	104
Medical Insurance	101-300-0030-50550	40,547	44,295	52,904	55,507
AFLAC Insurance - Cafeteria	101-300-0030-50560	158	141	141	-
Medicare Insurance	101-300-0030-50570	5,946	6,514	6,408	6,965
Life and Disability	101-300-0030-50580	2,003	3,047	3,047	3,047
FICA	101-300-0030-50590	-	99	99	99
Flexible Spending - Cafeteria	101-300-0030-50600	138	-	3,238	4,240
TOTAL PERSONNEL SERVICES		\$ 611,945	\$ 604,595	\$ 603,070	\$ 648,187
MAINTENANCE AND OPERATIONS					
Office Supplies	101-300-0030-51200	\$ 2,829	\$ 2,000	\$ 2,000	\$ 2,500
Memberships and Dues	101-300-0030-51230	1,553	1,675	1,548	2,498
Training and Meetings	101-300-0030-51240	4,212	4,150	4,150	9,500
Contract Professional	101-300-0030-51280	93,729	72,500	72,500	59,000
Telephone	101-300-0030-56300	719	1,000	1,000	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 103,041	\$ 81,325	\$ 81,198	\$ 73,498
TOTAL EXPENDITURES		\$ 714,987	\$ 685,920	\$ 684,268	\$ 721,685

Explanation of Significant Accounts:

Memberships and Dues	101-300-0030-51230	American Planning Assoc., Planning Director Assoc.
Training and Meetings	101-300-0030-51240	Planning Director Assoc; American Planning Association; Smart Coast
Contract Professional	101-300-0030-51280	Community Development Block Grant Consultant, CEQA Consultants, Project Support

PROGRAM:	0031 Building and Code Enforcement
FUND:	101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-300-0031-50020	\$ 223,555	\$ 264,265	\$ 261,547	\$ 286,480
Auto Allowance	101-300-0031-50130	1,478	1,470	1,446	1,470
Cafeteria Taxable	101-300-0031-50170	768	773	1,286	1,813
Vacation Buy/Payout	101-300-0031-50190	2,800	607	607	3,576
Medical Waiver	101-300-0031-50210	2,017	4,200	4,131	4,200
Health and Wellness Program	101-300-0031-50220	1,028	1,184	1,184	1,208
Tuition Reimbursement	101-300-0031-50500	3,182	-	4,000	1,200
Deferred Compensation	101-300-0031-50520	5,993	6,762	6,599	7,086
PERS Retirement	101-300-0031-50530	68,651	38,232	35,895	39,218
Medical Insurance	101-300-0031-50550	24,741	23,049	24,319	31,465
AFLAC Insurance - Cafeteria	101-300-0031-50560	273	49	49	-
Medicare Insurance	101-300-0031-50570	3,420	4,034	3,984	4,445
Life and Disability	101-300-0031-50580	1,375	2,312	2,312	2,370
Flexible Spending - Cafeteria	101-300-0031-50600	35	-	1,264	1,960
TOTAL PERSONNEL SERVICES		\$ 339,315	\$ 346,937	\$ 348,623	\$ 386,492
MAINTENANCE AND OPERATIONS					
Office Supplies	101-300-0031-51200	\$ 1,718	\$ 2,000	\$ 2,000	\$ 2,000
Memberships and Dues	101-300-0031-51230	-	200	200	200
Training and Meetings	101-300-0031-51240	520	1,500	1,000	1,500
Contract Professional	101-300-0031-51280	685,273	700,000	690,000	700,000
Intergovernmental	101-300-0031-51290	(2,055)	-	-	2,125
Equipment and Materials	101-300-0031-52100	850	850	850	850
Telephone	101-300-0031-56300	592	500	500	750
TOTAL MAINTENANCE AND OPERATIONS		\$ 686,898	\$ 705,050	\$ 694,550	\$ 707,425
TOTAL EXPENDITURES		\$ 1,026,213	\$ 1,051,987	\$ 1,043,173	\$ 1,093,917

Explanation of Significant Accounts:

Memberships and Dues	101-300-0031-51230	CA Assoc. of Code Enforcement Officers
Training and Meetings	101-300-0031-51240	CACEO and POST Trainings
Contract Professional	101-300-0031-51280	Contract Building Staff, Plan Check Revenue Share
Equipment/Materials	101-300-0031-52100	Uniform, Safety Shoes, and Equipment

PROGRAM: 0231 Building
FUND: 103 Special Projects

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	103-300-0231-50020	\$ 35,850	\$ 45,001	\$ 44,242	\$ 42,073
Health and Wellness Program	103-300-0231-50220	-	184	368	160
Deferred Compensation	103-300-0231-50520	380	478	471	416
PERS Retirement	103-300-0231-50530	15,360	3,767	3,704	3,657
Medical Insurance	103-300-0231-50550	7,426	10,340	11,890	13,332
AFLAC Insurance - Cafeteria	103-300-0231-50560	181	162	162	-
Medicare Insurance	103-300-0231-50570	530	662	637	616
Life and Disability	103-300-0231-50580	-	445	445	387
TOTAL PERSONNEL SERVICES		\$ 59,726	\$ 61,039	\$ 61,919	\$ 60,641
MAINTENANCE AND OPERATIONS					
Plan Archival - Building	103-300-0231-51300	\$ 9,700	\$ 3,500	\$ 3,500	\$ 3,500
General Plan	103-300-0231-51301	395,346	320,000	320,000	180,000
Building Technology	103-300-0231-51302	21,120	-	-	-
GIS - Building	103-300-0231-51303	90,933	110,000	125,000	88,225
TOTAL MAINTENANCE AND OPERATIONS		\$ 517,098	\$ 433,500	\$ 448,500	\$ 271,725
TOTAL EXPENDITURES		\$ 576,825	\$ 494,539	\$ 510,419	\$ 332,366

Explanation of Significant Accounts:

Plan Archival - Building	103-300-0231-51300	Contract Plan Archival
General Plan	103-300-0231-51301	General Plan Element Updates, GP Zoning and Land Use Element and CEQA

PROGRAM: 0030 Planning
FUND: 215 Community Development Block Grant

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional - CDBG	215-300-0030-51280	\$ 145,000	\$ 180,000	\$ 180,000	\$ 180,000
Contract Professional - PLHA	215-300-0036-51280	-	50,000	-	-
Contract Professional - CDBG-CV	215-300-0038-51280	71,655	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		<u>\$ 216,655</u>	<u>\$ 230,000</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>
TOTAL EXPENDITURES		<u>\$ 216,655</u>	<u>\$ 230,000</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>

Explanation of Significant Accounts:

Contract Professional 215-300-0030-51280 Bathroom Improvement in Leiusre World

PROGRAM:0031 Local Coastal

FUND:217 Citywide Grants

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional - Local Coastal	217-300-0331-51280	\$ -	\$ 500,000	\$ 80,000	\$ 370,000
Contract Professional - LEAP	217-300-0332-51280	-	-	-	-
Contract Professional - Energy Commission	217-300-0334-51280	-	-	-	-
Contract Professional - Wireless Attorney	217-300-0377-51280	-	25,000	25,000	25,000
TOTAL MAINTENANCE AND OPERATIONS		\$ -	\$ 525,000	\$ 105,000	\$ 395,000
TOTAL EXPENDITURES		\$ -	\$ 525,000	\$ 105,000	\$ 395,000

COMMUNITY DEVELOPMENT

FY 2025-2026

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	50020	\$ 643,335	\$ 731,901	\$ 722,420	\$ 772,383
Part-Time Salaries	50030	4,345	8,000	3,017	8,000
Auto Allowance	50130	4,223	4,200	4,131	4,200
Cafeteria Taxable	50170	3,839	3,867	4,895	6,028
Vacation Buy/Payout	50190	9,409	1,214	1,214	8,427
Medical Waiver	50210	3,900	4,200	4,131	4,200
Health and Wellness Program	50220	2,150	3,051	3,235	3,050
Tuition Reimbursement	50500	3,182	-	8,000	6,000
Deferred Compensation	50520	17,363	19,081	18,660	19,766
PERS Retirement	50530	232,441	141,825	132,974	138,727
PARS Retirement	50540	26	83	36	104
Medical Insurance	50550	72,715	77,684	89,113	100,305
AFLAC Insurance - Cafeteria	50560	611	352	352	-
Medicare Insurance	50570	9,896	11,210	11,029	12,026
Life and Disability	50580	3,379	5,804	5,804	5,805
FICA	50590	-	99	99	99
Flexible Spending - Cafeteria	50600	173	-	4,502	6,200
TOTAL PERSONNEL SERVICES		1,010,987	1,012,571	1,013,612	1,095,320
MAINTENANCE AND OPERATIONS					
Office Supplies	51200	4,547	4,000	4,000	4,500
Memberships and Dues	51230	1,553	1,875	1,748	2,698
Training and Meetings	51240	4,732	5,650	5,150	11,000
Contract Professional	51280	995,657	1,527,500	1,047,500	1,334,000
Intergovernmental	51290	(2,055)	-	-	2,125
Special Expense	51300	9,700	3,500	3,500	3,500
General Plan	51301	395,346	320,000	320,000	180,000
Building Technology	51302	21,120	-	-	-
GIS - Building	51303	90,933	110,000	125,000	88,225
Equipment and Materials	52100	850	850	850	850
Telephone	56300	1,311	1,500	1,500	750
TOTAL MAINTENANCE AND OPERATIONS		1,523,693	1,974,875	1,509,248	1,627,648
TOTAL EXPENDITURES		\$ 2,534,679	\$ 2,987,446	\$ 2,522,860	\$ 2,722,968

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MANAGING DEPARTMENT HEAD: Director of Public Works

MISSION STATEMENT

To provide innovative and sustainable City improvements and services through strategic planning, programming, budgeting, constructing, and maintaining of the City's infrastructure in a cost-effective way that meets the overall needs of the community.

PRIMARY ACTIVITIES

Engineering – 0042

The Engineering Division oversees the overall administration and engineering functions of the department, including contract management, grant management, finance and budgeting, development services, Capital Improvement Program (CIP), environmental, traffic/transportation, construction management/inspection, tidelands management, intra/interagency coordination and compliance, ADA compliance, and provides general coordination with the other Public Works divisions. The Engineering Division also manages the operations and maintenance of the City's 23 traffic signals and traffic management center.

The Division coordinates with and/or maintains compliance with regulations from outside agencies, including National Pollution Discharge Elimination System permit; Regional/State Water Quality Control Board; California Department of Transportation (Caltrans), Orange County Flood Control District, Orange County Public Works Department, California Department of Health, Air Quality Management District, California Coastal Commission, Southern California Edison, Southern California Gas, Spectrum, Frontier, Naval Weapons Station, California Coastal Conservancy, California Fish and Game, California Fish and Wildlife, Orange County Transportation Authority, Occupational Safety and Health Administration, Environmental Protection Agency, Orange County Water District, Municipal Water District of Orange County, West Orange County Water Board, Orange County Sanitation District, Army Corp of Engineers, State Lands Commission, Army Corp of Engineers, State Lands Commission, and neighboring cities.

Storm Drains – 0043

The Utilities Division is responsible for the maintenance of the storm water infrastructure which includes over 230 catch basins, several thousand linear feet of storm drains, and the West End Pump Station. Routine maintenance activities to ensure proper conveyance include: inspecting, cleaning, maintaining, and tracking catch basins, catch basin filters, catch basin screens, storm drains, culverts, and other storm water conveyances, and maintaining and operating a storm water pump station. Long-range improvement needs as documented in the City's Storm Drain Master Plan.

Compliance and enforcement of federal, state, and local regulations for the protection of water quality, implementation of the City's National Pollutant Discharge Elimination System (NPDES) Local Implementation Plan, and the City's Storm Drain Master Plan, compiling annual Program Effectiveness Reports, plan check and site checking storm drains, and implementation of Best Management Practices, attend mandated storm water meetings, issuance of Notice of Violations and public education for water quality protection.

Street Maintenance – 0044

The Operations & Maintenance Division is responsible for street maintenance and repair of approximately 41.3 centerline miles of roadway within the City. These maintenance efforts include: pavement repairs, street signage, striping, and other pavement markings, pressure washing, and street sweeping. In addition, the Operations & Maintenance Division is also responsible for the maintenance of 24.2 miles of City sidewalks and pavers.

Landscape Maintenance – 0049

The Operations & Maintenance Division is responsible for maintaining all parks and landscaping throughout the City. These activities include trimming and planting trees, lawn maintenance, irrigation line repair, public right-of-way and median maintenance, playground equipment inspection and maintenance, pesticide application, weed abatement, trash removal in parks and tract entries, and maintenance of support facilities. In addition, the Division is responsible for maintaining the City's open space amenities including walking paths, benches, drinking fountains, picnic tables, pavilions, tot lots, playground equipment, dog parks, basketball courts, tennis courts, and pickleball courts.

Auto Maintenance – 0050

The Operations & Maintenance Division is responsible for the repair, maintenance, procurement, and asset management of City vehicles and motorized equipment. The Division maintains a fleet of over 100 City vehicles, including heavy and light-duty trucks, police interceptors, motorcycles, tractors, backhoes, watercraft, and specialized equipment. A preventative maintenance program is used to minimize vehicle downtime, increase vehicle performance, and control overall fleet maintenance costs.

Building Maintenance – 0052

The Operations & Maintenance Division is responsible for maintaining the integrity of the City's buildings and facilities through routine & preventative maintenance, and larger-scale capital improvement projects. Maintenance activities include general internal and external upkeep, such as janitorial services, elevator and HVAC maintenance, pest control, mechanical, electrical & plumbing repairs, and landscape maintenance at buildings/facilities.

Improvements that cannot be achieved through regular maintenance are budgeted into the Capital Improvement Program, where strategic planning, funding, design, and construction take place. These activities would include activities such as roof repairs, ADA upgrades, and building rehabilitations.

SB1 Program – 0090

Senate Bill 1 (SB-1) created the Roadway Maintenance and Rehabilitation Account (RMRA). The City receives annual apportionments under this program for basic road maintenance, rehabilitation, and critical safety projects on the local street and roadway system. The City must maintain a minimum Maintenance of Effort (MOE) to qualify for this funding.

Gas Tax – 0090

The State of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel, and registration taxes on motor vehicles with allocations dedicated to transportation purposes. The City's portion of these fund allocations flow through the Highway Users Tax Account (HUTA) and the fund's uses must be transportation-related and conform to Streets and Highways Code Section 2101.

Measure M2 – 0099

OC Go (also more commonly known as Measure M2) is a 30-year half-cent cent sales tax for transportation improvements in Orange County through 2041. OC Go is administered through the Orange County Transportation Authority (OCTA), where a portion of the funds is provided to the agencies through the Local Fair Share Program (Project Q) to pay for the escalating cost of restoring the aging street system. These funds can also be used to fund other local transportation needs such as street rehabilitation, traffic and pedestrian safety, and traffic signal improvements. The City must maintain a minimum Maintenance of Effort (MOE) and meet annual eligibility requirements to qualify for this funding.

Special Projects – 0242

Special projects for the Engineering program.

Special Projects – 0244

Special projects for the Street Maintenance program.

Street Lighting – 0500

The Seal Beach Street Lighting Assessment District was formed under the Street Lighting Act of 1919 to finance the maintenance of streetlights and to finance the electricity used by the streetlights. Revenue is derived from the District's share of the basic property tax levy and the special district augmentation allocations.

Beach Maintenance – 0863

The Operations & Maintenance Division is responsible for the maintenance and preservation of the City's beaches, pier, and adjacent facilities. Maintenance activities to maintain the 1.5 miles of beachline include regular debris and litter removal, sand management, maintenance of the tot lot and beach parking lots, beach trash removal, graffiti removal, annual construction and removal of the seasonal berm, and clean up after storm events. In addition, the City reimburses the Surfside Colony for the City's proportionate beach maintenance cost.

Seal Beach is home to the second-largest wooden pier along the California coastline. Regular inspection and maintenance are crucial to ensure structural and operational integrity.

Both assets are within the California Coastal Commission jurisdictional boundaries, FEMA flood zone, State Lands, and various regulatory agencies, careful coordination and monitoring activities are necessary for compliance.

Water Maintenance and Operations – 0900

The Utilities Division is responsible for maintaining the City's potable water system and ensuring the safe and effective delivery of water to the City's residential and commercial customers. The City's water system consists of over 74 miles of pipeline, two booster stations, three active water production wells, and two reservoirs. Water supply is generally provided through a combination of purchasing imported water from the Municipal Water District of Orange County and pumping groundwater from the Orange County Groundwater Basin. Not only are routine maintenance and regular system upgrades necessary improvements to maintain a safe and reliable water supply, but strict adherence to federal, state, and local jurisdictional water quality requirements along with fire protection codes is imperative.

Primary maintenance activities include monitoring the SCADA controls for water wells and pump stations, water production, pipe installation and maintenance, booster station maintenance, well maintenance, water quality sampling and testing, flushing hydrants, exercising valves, replacing meters, reading meters, repairing leaks and main line breaks, customer service requests, management of water meters, cross connection program, fire flow tests, instrumentation and control, and public relations. Due to Southern California's semi-arid climate, growing population, and dependency on imported water, Seal Beach, like other Southern California water agencies, is increasing its efforts to reduce water loss and promote water conservation.

Capital Improvement Program improvements include pipelines, storage, disinfection, well, and booster station construction.

Outside Agency Coordination and/or compliance with Regulations: National Pollution Discharge Elimination System permit, Regional Water Quality Control Board, City of Long Beach, City of Huntington Beach, City of Westminster, California Department of Health, Air Quality Management District, State Water Resources Control Board, Department of Water Resources, OSHA, Environmental Protection Agency, Metropolitan Water District, Orange County Water District, Municipal Water District of Orange County, West Orange County Water Board, and Golden State Water Company.

Sewer Maintenance and Operations – 0925

The Utilities Division is responsible for the regular maintenance and cleaning of the City's sanitary sewer system. The City's sewer system service area encompasses over 6,450 acres, with over 181,000 feet of gravity-fed sewer lines, 7,820 feet of force main, 810 manholes and cleanouts, and six sewer pump stations. A rigorous routine and capital improvement program is in place to properly manage, operate, and maintain all parts of the wastewater system. Maintenance activities include sewer line cleaning, manhole inspections, Closed Circuit Television (CCTV) inspections, and lift station repair and maintenance.

Proper sewer operations also include implementation and managing a Fat, Oils, and Grease (FOG) Program to limit blockages in the system.

Capital Improvement Program improvements include pipelines and pump station design and construction.

Outside Agency Coordination and/or compliance with regulations: National Pollution Discharge Elimination System, Orange County Sanitation District, Regional Water Quality Control Board, Orange County Health Care Agency, U.S. EPA, Air Quality Management District, State Water Resources Control Board, Rossmoor-Los Alamitos Area Sewer District, and City of Huntington Beach.

Vehicle Replacement – 0980

Fleet replacement for the City's fleet of police, marine safety, public works, and general use vehicles, motorcycles, watercraft, all-terrain vehicles, tractors, heavy equipment, and other miscellaneous equipment.

OBJECTIVES

Administration/Engineering

- Actively explore options to facilitate and streamline processes
- Identify and leverage funding sources to offset general fund dependency
- Implement public outreach strategies and improve external communication
- Provide superior project and program delivery
- Review and update Standard Operating Procedures (SOPs) to help achieve efficient and quality department output and to preserve institutional knowledge
- Consolidate plan and records archive through GIS management
- Develop, maintain, and update the City's asset management
- Develop, maintain, update, and track master planning documents and studies
- Create a prioritization process for near and long-term CIP planning and implementation
- Upgrade the traffic signal system to adapt to new and future technologies
- Prioritize and promote ADA accessibility improvements within the public right-of-way and facilities
- Continue to comply with the statewide trash provisions as implemented by the Santa Ana Regional Water Quality Control Board
- Continue to track proposed, current, and ongoing legislation to ensure compliance and protection of the City's health and safety

Stormwater

- Perform inspection and maintenance of all City catch basins, storm drain filters, and screens
- Participate in sub-regional watershed planning, as well as work with pollution control measures for the San Gabriel and Anaheim Bay watersheds

Streets

- Identify new pavement preservation and rehabilitation technologies to increase the roadway's serviceable life
- Encourage joint trench construction and discourage moratorium street cuts

Landscape

- Conduct the annual park equipment and playground maintenance assessment program for long-term sustainability
- Continue to maintain the City's urban forestry

Fleet

- Prioritize vehicle replacements according to the Fleet Management Plan and Fleet Modernization Analysis, replacement criteria, user needs, maintenance records, and funding availability
- Utilize fleet maintenance software to schedule vehicle maintenance, track maintenance records, and analyze vehicle performance data
- Decrease emergency repairs through regular servicing and maintenance
- Maintain and manage Master Parts Inventory and re-order schedule to ensure appropriate parts are available
- Manage overall fuel consumption through plan maintenance

Building

- Identify and prioritize short and long-term improvements based on the City's Facility Condition Assessment, user input, maintenance records and needs, and funding availability
- Identify and prioritize structural deficiencies and implement short and long-term improvement plans

Beach

- Continue coordination on Surfside Colony sand replenishment advocacy
- Repair and/or replace aged and deteriorating sections of the pier
- Actively maintain the beach and manage the sand

Sewer

- Maintain an updated Sewer Master Plan, Sewer System Management Plan, Sewer Management Plan Audit, and Sanitary Sewer Overflow Emergency Response Plan
- Maintain an updated inventory of cleaned and CCTV'd sewer lines
- Provide a safe and effective wastewater collection system, and ensure compliance with all regulatory requirements

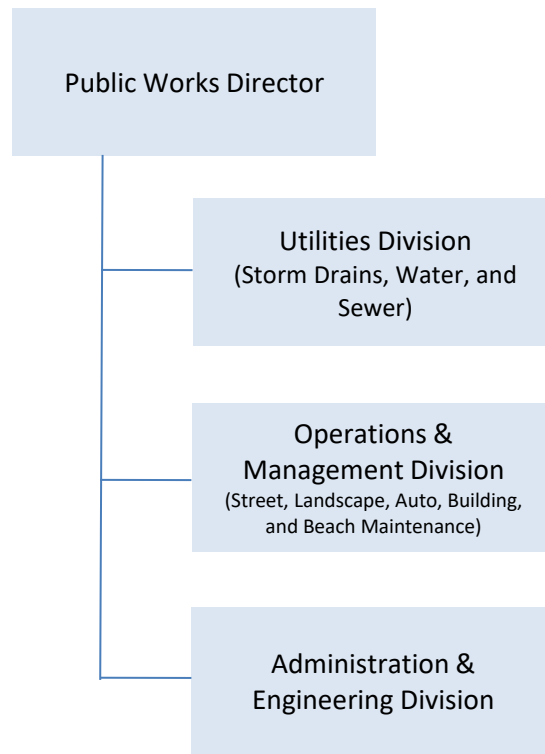
Water

- Ensure compliance with the Department of Water Resources, Model Water Efficient Landscape Ordinance (MWELO) 2015
- Continue to meet all state and federal water quality standards
- Promote efficient use of water resources through conservation efforts
- Increase reporting accuracy and remain proactive in reducing system water loss
- Continue daily testing, inspection of the system, station maintenance, compliance with regulations, exercising of all valves, and flushing of hydrants

PERFORMANCE MEASURES

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26
Number of facility work requests	136	200	230	264
Number of calls for service for graffiti	18	21	30	45
Number of encroachment permits issued	204	190	180	185
Number of fire hydrants flushed	220	400	610	690
Number of water valves turned	190	370	460	450
Total miles of sewer pipeline cleaned	15	9	10	18

Department Organization



PUBLIC WORKS

FY 2025-2026

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
EXPENDITURES BY PROGRAM				
Engineering - 0042				
Personnel Services	\$ 275,501	\$ 326,563	\$ 324,235	\$ 383,447
Maintenance and Operations	21,430	24,200	14,140	63,300
Subtotal	296,931	350,763	338,375	446,747
Storm Drains - 0043				
Personnel Services	198,918	186,798	172,948	226,213
Maintenance and Operations	200,833	310,400	275,320	338,605
Subtotal	399,751	497,198	448,268	564,818
Street Maintenance - 0044				
Personnel Services	524,812	539,822	549,513	589,170
Maintenance and Operations	1,053,040	1,388,650	1,338,450	1,364,350
Subtotal	1,577,852	1,928,472	1,887,963	1,953,520
Landscape Maintenance - 0049				
Personnel Services	147,319	300,988	263,416	332,589
Maintenance and Operations	237,176	558,435	445,540	406,590
Subtotal	384,495	859,423	708,956	739,179
Auto Maintenance - 0050				
Personnel Services	216,190	278,684	276,445	297,441
Maintenance and Operations	421,307	546,200	492,200	554,200
Subtotal	637,497	824,884	768,645	851,641
Building Maintenance - 0052				
Personnel Services	186,305	475,630	446,580	535,729
Maintenance and Operations	1,001,883	1,030,600	1,001,112	1,138,262
Subtotal	1,188,187	1,506,230	1,447,692	1,673,991
SB1 Program - 0090				
Capital Outlay	907,330	1,995,962	398,794	1,597,168
Subtotal	907,330	1,995,962	398,794	1,597,168

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
Gas Tax - 0090				
Maintenance and Operations	33,325	33,000	33,000	33,500
Capital Outlay	133,310	1,654,934	103,265	1,551,669
Subtotal	166,635	1,687,934	136,265	1,585,169
Measure M2 - 0099				
Capital Outlay	961,055	1,325,094	601,711	1,673,383
Subtotal	961,055	1,325,094	601,711	1,673,383
Special Projects - 0242				
Maintenance and Operations	257,026	301,500	551,395	605,000
Capital Outlay	-	740,000	740,000	152,469
Subtotal	257,026	1,041,500	1,291,395	757,469
Special Projects - 0244				
Maintenance and Operations	12,027	60,000	60,000	60,000
Capital Outlay	489,336	300,000	125,000	175,000
Subtotal	501,364	360,000	185,000	235,000
Capital Projects - 0333				
Capital Outlay	4,145,096	9,391,245	910,495	11,767,750
Subtotal	4,145,096	9,391,245	910,495	11,767,750
Miscellaneous - XXXX				
Maintenance and Operations	26,523	181,928	181,928	-
Capital Outlay	898,963	1,515,994	131,810	2,035,281
Subtotal	925,487	1,697,922	313,738	2,035,281
Street Lighting - 0500				
Maintenance and Operations	234,361	259,512	259,512	266,500
Subtotal	234,361	259,512	259,512	266,500
Air Quality Improvement - 0700				
Maintenance and Operations	-	32,000	32,000	33,200
Capital Outlay	-	-	-	-
Subtotal	-	32,000	32,000	33,200

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
Beach Maintenance - 0863				
Personnel Services	454,483	543,521	548,463	539,053
Maintenance and Operations	561,798	514,100	425,881	704,380
Capital Outlay	772,943	1,415,700	1,415,700	2,138,000
Subtotal	1,789,224	2,473,321	2,390,044	3,381,433
Water Maintenance and Operations - 0900				
Personnel Services	1,827,275	1,551,794	1,507,487	1,560,954
Maintenance and Operations	4,862,284	5,440,420	4,922,024	6,407,480
Capital Outlay	248,181	690,899	141,582	4,961,817
Subtotal	6,937,740	7,683,113	6,571,093	12,930,251
Sewer Maintenance and Operations - 0925				
Personnel Services	1,179,908	1,319,707	1,209,476	1,314,384
Maintenance and Operations	1,890,970	1,146,858	644,558	1,007,030
Capital Outlay	11,126	3,657,163	39,530	3,625,133
Subtotal	3,082,004	6,123,728	1,893,564	5,946,547
Vehicle Replacement - 0980				
Maintenance and Operations	271,106	-	-	100,000
Capital Outlay	-	-	-	306,800
Subtotal	271,106	-	-	406,800
TOTAL				
Personnel Services	5,010,710	5,523,507	5,298,563	5,778,980
Maintenance and Operations	11,085,090	11,827,803	10,677,060	13,082,397
Capital Outlay	8,567,340	22,686,991	4,607,887	29,984,470
TOTAL	\$ 24,663,140	\$ 40,038,301	\$ 20,583,510	\$ 48,845,847

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY FUND</u>				
General Fund - 101	\$ 4,484,713	\$ 5,966,970	\$ 5,599,899	\$ 6,229,896
Special Projects - 103	758,389	1,401,500	1,476,395	992,469
Tidelands Beach - 106	1,789,224	2,473,321	2,390,044	3,381,433
Air Quality Improvement District - 204	-	32,000	32,000	33,200
SB1 RMRA - 209	907,330	1,995,962	398,794	1,597,168
Gas Tax - 210	166,635	1,687,934	136,265	1,585,169
Measure M2 - 211	961,055	1,325,094	601,711	1,673,383
Citywide Grants - 217	925,487	1,697,922	313,738	2,035,281
Street Lighting District No. 1 - 280	234,361	259,512	259,512	266,500
Capital Improvement Projects - 301	4,145,096	9,391,245	910,495	11,767,750
Water Maintenance and Operations - 501	6,937,740	7,683,113	6,571,093	12,930,251
Sewer Maintenance and Operations - 503	3,082,004	6,123,728	1,893,564	5,946,547
Vehicle Replacement - 601	271,106	-	-	406,800
TOTAL	\$ 24,663,140	\$ 40,038,301	\$ 20,583,510	\$ 48,845,847

PROGRAM: 0042 Engineering
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-500-0042-50020	\$ 176,132	\$ 211,510	\$ 207,700	\$ 233,492
Part-Time Salaries	101-500-0042-50030	1,326	-	-	-
Overtime - Non-Sworn	101-500-0042-50060	800	990	990	-
Auto Allowance	101-500-0042-50130	422	420	413	420
Cafeteria Taxable	101-500-0042-50170	1,956	3,213	2,194	2,764
Vacation Buy/Payout	101-500-0042-50190	4,523	4,563	4,563	8,196
Medical Waiver	101-500-0042-50210	532	-	1,540	1,680
Health and Wellness Program	101-500-0042-50220	615	825	825	865
Tuition Reimbursement	101-500-0042-50500	1,225	-	4,000	-
Deferred Compensation	101-500-0042-50520	4,845	5,565	5,453	5,868
PERS Retirement	101-500-0042-50530	63,162	66,698	65,892	90,782
PARS Retirement	101-500-0042-50540	17	-	-	-
Medical Insurance	101-500-0042-50550	15,833	26,787	24,797	33,232
AFLAC Insurance - Cafeteria	101-500-0042-50560	415	753	754	753
Medicare Insurance	101-500-0042-50570	2,748	3,296	3,205	3,671
Life and Disability	101-500-0042-50580	750	1,611	1,611	1,723
Flexible Spending - Cafeteria	101-500-0042-50600	200	332	298	-
TOTAL PERSONNEL SERVICES		\$ 275,501	\$ 326,563	\$ 324,235	\$ 383,447
MAINTENANCE AND OPERATIONS					
Office Supplies	101-500-0042-51200	\$ 3,794	\$ 2,200	\$ 2,000	\$ 2,200
Memberships and Dues	101-500-0042-51230	1,197	2,000	2,000	2,600
Training and Meetings	101-500-0042-51240	1,672	4,000	2,000	4,000
Contract Professional	101-500-0042-51280	5,397	11,000	4,640	51,000
Telephone	101-500-0042-56300	3,371	5,000	3,500	3,500
Principal Payments	101-500-0042-58000	5,678	-	-	-
Interest Payments	101-500-0042-58500	322	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 21,430	\$ 24,200	\$ 14,140	\$ 63,300
TOTAL EXPENDITURES		\$ 296,931	\$ 350,763	\$ 338,375	\$ 446,747

Explanation of Significant Accounts:

Office Supplies	101-500-0042-51200	Office Supplies, Community Engagement Supplies, Personal Protective Equipment
Memberships and Dues	101-500-0042-51230	APWA, MMASC, CEAO, MSA, License Renewals
Training and Meetings	101-500-0042-51240	CEAO, MMASC, Cal Cities PW Officers, Miscellaneous Trainings
Contract Professional	101-500-0042-51280	Publications & Legal Notices, General Inspection, Environmental Compliance Support, Policy & Grant Writing, Project Advocacy

PROGRAM: 0043 Storm Drains
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-500-0043-50020	\$ 111,602	\$ 116,972	\$ 108,014	\$ 140,555
Part-Time Salaries	101-500-0043-50030	4,722	-	-	-
Overtime - Non-Sworn	101-500-0043-50060	12,510	10,108	9,859	11,069
Overtime - Part-Time	101-500-0043-50070	439	-	-	-
Auto Allowance	101-500-0043-50130	211	420	410	420
Uniform Allowance	101-500-0043-50150	-	275	275	225
Cafeteria Taxable	101-500-0043-50170	1,534	2,915	2,291	3,071
Comptime Buy/Payout	101-500-0043-50180	-	-	356	78
Vacation Buy/Payout	101-500-0043-50190	1,230	1,735	1,735	2,922
Medical Waiver	101-500-0043-50210	71	-	512	854
Health and Wellness Program	101-500-0043-50220	183	285	285	375
Tuition Reimbursement	101-500-0043-50500	-	-	-	1,800
Deferred Compensation	101-500-0043-50520	1,971	2,536	2,351	3,267
PERS Retirement	101-500-0043-50530	38,774	28,841	27,316	37,796
PARS Retirement	101-500-0043-50540	23	-	-	-
Medical Insurance	101-500-0043-50550	22,702	19,332	16,400	19,942
AFLAC Insurance - Cafeteria	101-500-0043-50560	189	151	151	151
Medicare Insurance	101-500-0043-50570	1,937	1,963	1,818	2,361
Life and Disability	101-500-0043-50580	801	973	973	1,077
Flexible Spending - Cafeteria	101-500-0043-50600	22	292	202	250
TOTAL PERSONNEL SERVICES		\$ 198,918	\$ 186,798	\$ 172,948	\$ 226,213
MAINTENANCE AND OPERATIONS					
Training and Meetings	101-500-0043-51240	\$ 315	\$ 3,000	\$ 3,000	\$ 1,000
Contract Professional	101-500-0043-51280	96,395	155,000	155,000	186,500
Intergovernmental	101-500-0043-51290	67,024	97,400	77,320	96,105
Equipment and Materials	101-500-0043-52100	1,403	20,000	10,000	20,000
Electricity	101-500-0043-56600	35,695	35,000	30,000	35,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 200,833	\$ 310,400	\$ 275,320	\$ 338,605
TOTAL EXPENDITURES		\$ 399,751	\$ 497,198	\$ 448,268	\$ 564,818

Explanation of Significant Accounts:

Training and Meetings	101-500-0043-51240	Instrumentation
Equipment and Materials	101-500-0043-52100	Hazard Preparation Materials
Contract Professional	101-500-0043-51280	NPDES Program Consultant, Catch Basin Maint., WEPS Maint., Winter Storm Pump Rentals, United Site Services, Electrical/Telemetry/Generator/Instrumentation Maint. & Repair Services, Citywide Storm Drain Clearing, Grant Support
Intergovernmental	101-500-0043-51290	State Water Resources Control Board, County of Orange-NPDES Program, AQMD Permit Fees, OC Coyote Creek Watershed Monitoring, MS4 Renewal Permit, Ordinance Implementation

PROGRAM: 0044 Street Maintenance
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-500-0044-50020	\$ 272,118	\$ 269,752	\$ 284,031	\$ 291,849
Part-Time Salaries	101-500-0044-50030	57,163	60,587	57,600	56,859
Overtime - Non-Sworn	101-500-0044-50060	21,832	17,613	18,423	21,659
Overtime - Part-time	101-500-0044-50070	798	-	435	-
Auto Allowance	101-500-0044-50130	845	840	826	840
Uniform Allowance	101-500-0044-50150	-	650	650	650
Cafeteria Taxable	101-500-0044-50170	3,251	3,623	3,464	2,924
Comptime Buy/Payout	101-500-0044-50180	334	261	261	-
Vacation Buy/Payout	101-500-0044-50190	3,117	1,986	1,986	4,357
Medical Waiver	101-500-0044-50210	138	-	592	840
Health and Wellness Program	101-500-0044-50220	570	610	610	635
Tuition Reimbursement	101-500-0044-50500	-	-	-	-
Deferred Compensation	101-500-0044-50520	5,159	5,456	5,445	5,943
PERS Retirement	101-500-0044-50530	93,075	103,852	103,432	118,291
PARS Retirement	101-500-0044-50540	693	788	767	739
Medical Insurance	101-500-0044-50550	58,450	65,796	62,939	75,307
AFLAC Insurance - Cafeteria	101-500-0044-50560	137	344	344	378
Medicare Insurance	101-500-0044-50570	5,235	5,250	5,315	5,612
Life and Disability	101-500-0044-50580	1,778	2,206	2,206	2,286
Flexible Spending - Cafeteria	101-500-0044-50600	122	208	187	-
TOTAL PERSONNEL SERVICES		\$ 524,812	\$ 539,822	\$ 549,513	\$ 589,170
MAINTENANCE AND OPERATIONS					
Memberships and Dues	101-500-0044-51230	\$ -	\$ -	\$ -	\$ 450
Training and Meetings	101-500-0044-51240	438	650	450	900
Contract Professional	101-500-0044-51280	825,031	1,060,000	1,030,000	1,064,000
Bad Debt Expense	101-500-0044-51999	63	-	-	-
Equipment and Materials	101-500-0044-52100	32,331	80,000	80,000	65,000
Street Sweeping	101-500-0044-52300	160,556	205,000	185,000	190,000
Telephone	101-500-0044-56300	-	3,000	3,000	3,000
Electricity	101-500-0044-56600	34,621	40,000	40,000	41,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 1,053,040	\$ 1,388,650	\$ 1,338,450	\$ 1,364,350
TOTAL EXPENDITURES		\$ 1,577,852	\$ 1,928,472	\$ 1,887,963	\$ 1,953,520

PROGRAM:	0044 Street Maintenance
FUND:	101 General Fund

Explanation of Significant Accounts:

Membership	101-500-0044-51230	MSA
Training and Meetings	101-500-0044-51240	Southern California PWX, MSA Training
Equipment and Materials	101-500-0044-52100	Pavement Restoration Equipment, Striping Paint & Stencils, Concrete, Asphalt, Signage, Misc. Materials
Street Sweeping	101-500-0044-52300	Street Sweeping
Contract Professional	101-500-0044-51280	Traffic Signal Maint., Traffic Engineering Services/LSSP, Landscape/Tree/Irrigation Maint. & Repairs, Special Events Traffic Control, Pavement Management Plan, Main Street Pavers & Sidewalk Maint., Ramps & Barrier Removal, Roadway/Alley Maint., EV Station Maint., Contract Inspection, Grant Support

PROGRAM: 0049 Landscape Maintenance
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-500-0049-50020	\$ 92,048	\$ 141,666	\$ 147,143	\$ 152,978
Part-time Salaries	101-500-0049-50030	1,427	33,484	1,642	42,913
Overtime - Non-Sworn	101-500-0049-50060	1,065	8,836	9,187	13,323
Overtime - Part-Time	101-500-0049-50070	399	-	344	-
Auto Allowance	101-500-0049-50130	211	210	207	210
Cell Phone Allowance	101-500-0049-50140	-	-	52	45
Uniform Allowance	101-500-0049-50150	-	400	400	400
Cafeteria Taxable	101-500-0049-50170	1,082	2,725	2,964	2,860
Comptime Buy/Payout	101-500-0049-50180	1,334	1,045	1,045	-
Vacation Buy/Payout	101-500-0049-50190	2,230	1,681	2,500	3,444
Medical Waiver	101-500-0049-50210	133	-	385	420
Health and Wellness Program	101-500-0049-50220	328	343	343	343
Deferred Compensation	101-500-0049-50520	1,911	2,464	2,505	2,557
PERS Retirement	101-500-0049-50530	32,512	63,609	63,543	65,920
PARS Retirement	101-500-0049-50540	22	435	24	558
Medical Insurance	101-500-0049-50550	10,483	39,685	26,994	41,762
AFLAC Insurance - Cafeteria	101-500-0049-50560	-	322	322	322
Medicare Insurance	101-500-0049-50570	1,466	2,803	2,512	3,192
Life and Disability	101-500-0049-50580	588	1,226	1,226	1,240
Flexible Spending - Cafeteria	101-500-0049-50600	80	54	78	103
TOTAL PERSONNEL SERVICES		\$ 147,319	\$ 300,988	\$ 263,416	\$ 332,589
MAINTENANCE AND OPERATIONS					
Memberships and Dues	101-500-0049-51230	\$ 205	\$ 585	\$ 590	\$ 590
Training and Meetings	101-500-0049-51240	930	1,550	450	3,100
Contract Professional	101-500-0049-51280	203,018	484,300	374,500	322,400
Bad Debt Expense	101-500-0049-51999	65	-	-	-
Equipment and Materials	101-500-0049-52100	22,492	55,000	55,000	65,000
Electricity	101-500-0049-56600	10,467	17,000	15,000	15,500
TOTAL MAINTENANCE AND OPERATIONS		\$ 237,176	\$ 558,435	\$ 445,540	\$ 406,590
TOTAL EXPENDITURES		\$ 384,495	\$ 859,423	\$ 708,956	\$ 739,179

Explanation of Significant Accounts:

Membership	101-500-0049-51230	International Society of Arboriculture, Department of Pesticides Regulation, Pesticides Applicators Professional Association
Training and Meetings	101-500-0049-51240	International Society of Arboriculture Training, Certified Playground Safety Inspector Training, Pesticide Applicator Training
Equipment and Materials	101-500-0049-52100	Dog Waste Bags, Benches, Drinking Fountains, Trash Receptacles, Misc. Park Supplies/Maintenance Equipment, Playground Equipment, Landscape Materials, Reforestation
Contract Professional	101-500-0049-51280	Landscape Maintenance, Emergency Tree Removals, Park Field/Court Lighting, Hazard Mitigation/Field Modification, Portable Restrooms, Irrigation Controllers Subscription, Playground Equipment Repair

PROGRAM: 0050 Auto Maintenance
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-500-0050-50020	\$ 135,835	\$ 165,707	\$ 165,376	\$ 180,915
Part-Time Salaries	101-500-0050-50030	3,183	-	-	-
Overtime - Non-Sworn	101-500-0050-50060	554	2,568	2,093	764
Auto Allowance	101-500-0050-50130	127	210	205	210
Uniform Allowance	101-500-0050-50150	-	600	600	600
Cafeteria Taxable	101-500-0050-50170	1,296	2,022	1,376	484
Vacation Buy/Payout	101-500-0050-50190	325	226	226	586
Medical Waiver	101-500-0050-50210	5	-	207	420
Health and Wellness Program	101-500-0050-50220	356	413	413	438
Deferred Compensation	101-500-0050-50520	1,687	2,300	2,225	2,655
PERS Retirement	101-500-0050-50530	34,409	56,917	56,197	56,237
Medical Insurance	101-500-0050-50550	35,196	43,621	43,519	49,755
Medicare Insurance	101-500-0050-50570	2,056	2,517	2,425	2,706
Life and Disability	101-500-0050-50580	1,148	1,583	1,583	1,672
Flexible Spending - Cafeteria	101-500-0050-50600	13	-	-	-
TOTAL PERSONNEL SERVICES		\$ 216,190	\$ 278,684	\$ 276,445	\$ 297,441
MAINTENANCE AND OPERATIONS					
Contract Professional	101-500-0050-51280	\$ 29,756	\$ 61,200	\$ 64,200	\$ 63,000
Equipment and Materials	101-500-0050-52100	86,320	100,000	120,000	130,000
Special Departmental	101-500-0050-52200	305,231	385,000	308,000	360,000
Telephone	101-500-0050-56300	-	-	-	1,200
TOTAL MAINTENANCE AND OPERATIONS		\$ 421,307	\$ 546,200	\$ 492,200	\$ 554,200
TOTAL EXPENDITURES		\$ 637,497	\$ 824,884	\$ 768,645	\$ 851,641

Explanation of Significant Accounts:

Contract Professional Services	101-500-0050-51280	Vehicle Service/Repairs, Smog Inspections
Equipment and Materials	101-500-0050-52100	Automotive Parts
Special Departmental	101-500-0050-52200	Vehicle/Equipment Fuels, Wash Service/Detailing

PROGRAM: 0052 Building Maintenance
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-500-0052-50020	\$ 102,330	\$ 238,149	\$ 237,632	\$ 260,461
Part-Time Salaries	101-500-0052-50030	16,774	44,604	19,473	55,829
Overtime - Non-Sworn	101-500-0052-50060	2,005	11,213	14,051	15,712
Overtime - Part-Time	101-500-0052-50070	153	-	797	-
Auto Allowance	101-500-0052-50130	211	210	207	210
Cell Phone Allowance	101-500-0052-50140	-	-	52	45
Uniform Allowance	101-500-0052-50150	477	963	963	963
Cafeteria Taxable	101-500-0052-50170	1,483	4,273	4,621	5,514
Comptime Buy/Payout	101-500-0052-50180	334	392	392	-
Vacation Buy/Payout	101-500-0052-50190	1,448	1,028	1,195	1,921
Medical Waiver	101-500-0052-50210	138	-	592	840
Health and Wellness Program	101-500-0052-50220	268	328	328	373
Deferred Compensation	101-500-0052-50520	2,062	3,619	3,535	4,066
PERS Retirement	101-500-0052-50530	38,108	101,698	100,455	104,242
PARS Retirement	101-500-0052-50540	178	580	196	726
Medical Insurance	101-500-0052-50550	17,696	61,153	55,135	76,635
AFLAC Insurance - Cafeteria	101-500-0052-50560	54	644	644	678
Medicare Insurance	101-500-0052-50570	1,830	4,433	3,950	5,032
Life and Disability	101-500-0052-50580	655	2,247	2,247	2,379
Flexible Spending - Cafeteria	101-500-0052-50600	102	96	115	103
TOTAL PERSONNEL SERVICES		\$ 186,305	\$ 475,630	\$ 446,580	\$ 535,729
MAINTENANCE AND OPERATIONS					
Contract Professional	101-500-0052-51280	\$ 338,815	\$ 395,800	\$ 395,800	\$ 398,250
Intergovernmental	101-500-0052-51290	16,541	16,000	17,300	17,000
Equipment and Materials	101-500-0052-52100	19,669	55,000	45,000	30,000
Telephone	101-500-0052-56300	42,530	26,000	15,000	26,000
Gas	101-500-0052-56500	13,371	22,000	18,000	22,000
Electricity	101-500-0052-56600	72,236	85,000	80,000	85,000
Water	101-500-0052-56700	250,741	385,000	385,000	500,000
Sewer	101-500-0052-56725	21,260	45,000	45,000	60,000
Street Sweeping	101-500-0052-56750	6	500	6	6
Tree Trimming	101-500-0052-56775	6	300	6	6
Principal Payments	101-500-0052-58000	219,602	-	-	-
Interest Payments	101-500-0052-58500	7,106	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 1,001,883	\$ 1,030,600	\$ 1,001,112	\$ 1,138,262
TOTAL EXPENDITURES		\$ 1,188,187	\$ 1,506,230	\$ 1,447,692	\$ 1,673,991

PROGRAM:	0052 Building Maintenance
FUND:	101 General Fund

Explanation of Significant Accounts:

Equipment and Materials	101-500-0052-52100	Building Tools & Materials, Appliances, Misc. Repairs
Contract Professional Services	101-500-0052-51280	Janitorial Services, HVAC Maint., Pest Control/Fumigation, Electrical Repairs, General Building Repairs, Generator Inspection/Repair/Maint., Building Landscape Maint., Fire Extinguisher Inspection/Maint.
Intergovernmental	101-500-0052-51290	AQMD Fees, Property Tax

PROGRAM: 0242 Engineering
FUND: 103 Special Projects

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Plan Archival - Engineering	103-500-0242-51300	\$ -	\$ 1,500	\$ -	\$ -
PW Permits & Inspections	103-500-0242-51305	257,026	-	305,300	505,000
Engineering Plan Check - I405	103-500-0242-51303	-	100,000	-	100,000
Transfer Out - Operational (PW Permits)	103-500-0242-59200	-	200,000	246,095	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 257,026	\$ 301,500	\$ 551,395	\$ 605,000
CAPITAL OUTLAY					
Capital Projects	103-500-0242-55000	\$ -	\$ 740,000	\$ 740,000	\$ 152,469
TOTAL CAPITAL OUTLAY		\$ -	\$ 740,000	\$ 740,000	\$ 152,469
TOTAL EXPENDITURES		\$ 257,026	\$ 1,041,500	\$ 1,291,395	\$ 757,469

Explanation of Significant Accounts:

Plan Archival	103-500-0242-51300	Plan Archival
I-405 Widening Co-Op	103-500-0242-51303	I-405 Widening Co-Op
PW Permit	103-500-0242-51305	Permit & Inspection, Plan Check, Subdivision Plan Check

PROGRAM:	0244 Streets
FUND:	103 Special Projects

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Memorial Benches & Trees	103-500-0244-51300	\$ 12,027	\$ 60,000	\$ 60,000	\$ 60,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 12,027	\$ 60,000	\$ 60,000	\$ 60,000
CAPITAL OUTLAY					
Capital Projects	103-500-0244-55000	\$ 489,336	\$ 300,000	\$ 125,000	\$ 175,000
TOTAL CAPITAL OUTLAY		\$ 489,336	\$ 300,000	\$ 125,000	\$ 175,000
TOTAL EXPENDITURES		\$ 501,364	\$ 360,000	\$ 185,000	\$ 235,000

Explanation of Significant Accounts:					
Memorial Benches & Trees	103-500-0244-51300	Installation/Maintenance of Donated Memorial Benches & Trees			

PROGRAM: 0863 Beach Maintenance
FUND: 106 Tidelands Beach

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	106-500-0863-50020	\$ 188,328	\$ 228,599	\$ 233,522	\$ 246,928
Part-Time Salaries	106-500-0863-50030	127,404	113,969	113,724	83,894
Overtime - Non-Sworn	106-500-0863-50060	8,450	13,102	13,102	13,575
Overtime - Part-Time	106-500-0863-50070	623	-	-	-
Auto Allowance	106-500-0863-50130	193	465	512	360
Cell Phone Allowance	106-500-0863-50140	23	143	230	165
Uniform	106-500-0863-50150	-	675	675	675
Cafeteria Taxable	106-500-0863-50170	1,394	2,678	3,110	2,897
Comptime Buy/Payout	106-500-0863-50180	334	261	261	-
Vacation Buy/Payout	106-500-0863-50190	1,839	4,755	4,755	4,782
Sick Buy/Payout	106-500-0863-50200	-	-	1,750	-
Medical Waiver	106-500-0863-50210	76	-	606	776
Health and Wellness Program	106-500-0863-50220	288	465	465	471
Tuition Reimbursement	106-500-0863-50500	-	-	-	600
Deferred Compensation	106-500-0863-50520	2,831	4,723	5,627	5,096
PERS Retirement	106-500-0863-50530	71,153	104,107	103,222	111,311
PARS Retirement	106-500-0863-50540	1,536	1,482	1,458	1,091
Medical Insurance	106-500-0863-50550	43,624	60,334	57,549	58,807
AFLAC Insurance - Cafeteria	106-500-0863-50560	83	342	343	349
Medicare Insurance	106-500-0863-50570	4,783	5,383	5,494	5,229
Life and Disability	106-500-0863-50580	1,428	1,996	1,996	2,022
Flexible Spending - Cafeteria	106-500-0863-50600	35	42	62	24
Unemployment	106-500-0863-50610	58	-	-	-
TOTAL PERSONNEL SERVICES		\$ 454,483	\$ 543,521	\$ 548,463	\$ 539,053
MAINTENANCE AND OPERATIONS					
Contract Professional	106-500-0863-51280	\$ 536,518	\$ 442,300	\$ 385,681	\$ 641,780
Intergovernmental	106-500-0863-51290	4,243	4,300	4,700	5,000
Equipment and Materials	106-500-0863-52100	21,037	63,000	31,000	53,000
Telephone	106-500-0863-56300	-	2,500	2,500	2,500
Electricity	106-500-0863-56600	-	2,000	2,000	2,100
		-	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 561,798	\$ 514,100	\$ 425,881	\$ 704,380
CAPITAL OUTLAY					
Transfer Out - CIP	106-500-0863-59100	772,943	1,415,700	1,415,700	2,138,000
TOTAL CAPITAL OUTLAY		\$ 772,943	\$ 1,415,700	\$ 1,415,700	\$ 2,138,000
TOTAL EXPENDITURES		\$ 1,789,224	\$ 2,473,321	\$ 2,390,044	\$ 3,381,433

PROGRAM:	0863 Beach Maintenance
FUND:	106 Tidelands Beach

Explanation of Significant Accounts:

Equipment and Materials	106-500-0863-52100	Beach Maintenance Supplies, Hazard Prevention Materials, Lighting Equipment, Plumbing Equipment, Beach Mat Parts
Contract Professional	106-500-0863-51280	Surfside Beach Maintenance, Sand Berm Construction/Inspection/Survey, City of Long Beach, Coastal Pier Engineering/Inspection, LGHQ Maint., Beach Facilities Janitorial Services, Landscape Maint., LGHQ Maint., Sand Replenishment Coordination, Beach Restroom Plumbing Repair, Pest Control

PROGRAM: 0700 Air Quality Improvement
FUND: 204 Air Quality Improvement

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	204-500-0700-51280	\$ -	\$ 32,000	\$ 32,000	\$ 33,200
TOTAL MAINTENANCE AND OPERATIONS		\$ -	\$ 32,000	\$ 32,000	\$ 33,200
TOTAL EXPENDITURES		\$ -	\$ 32,000	\$ 32,000	\$ 33,200

Explanation of Significant Accounts:

Contract Professional	204-500-0700-51280	San Gabriel Trail Maintenance Electric Vehicle, Beach Street Sweeper
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PROGRAM: 0090 SB1 Program
FUND: 209 SB1 Program

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Capital Projects	209-500-0090-55000	\$ 907,330	\$ 1,995,962	\$ 398,794	\$ 1,597,168
TOTAL CAPITAL OUTLAY		\$ 907,330	\$ 1,995,962	\$ 398,794	\$ 1,597,168
TOTAL EXPENDITURES		\$ 907,330	\$ 1,995,962	\$ 398,794	\$ 1,597,168

Explanation of Significant Accounts:

Capital Projects 209-500-0090-55000 Capital Improvement Projects Fund for Streets & Roads

PROGRAM: 0090 Gas Tax
FUND: 210 Gas Tax

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	210-500-0090-51280	\$ 3,325	\$ 3,000	\$ 3,000	\$ 3,500
Transfer Out - Operational	210-500-0090-59200	30,000	30,000	30,000	30,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 33,325	\$ 33,000	\$ 33,000	\$ 33,500
CAPITAL OUTLAY					
Capital Projects	210-500-0090-55000	\$ 133,310	\$ 1,654,934	\$ 103,265	\$ 1,551,669
TOTAL CAPITAL OUTLAY		\$ 133,310	\$ 1,654,934	\$ 103,265	\$ 1,551,669
TOTAL EXPENDITURES		\$ 166,635	\$ 1,687,934	\$ 136,265	\$ 1,585,169

Explanation of Significant Accounts:

Contract Professional	210-500-0090-51280	State Controller - Annual Street Report
Transfer Out - Operations	210-500-0090-59200	Transfer to General Fund
Capital Projects	210-500-0090-55000	Capital Improvement Projects Fund for Streets & Roads

PROGRAM: 0099 Measure M2
FUND: 211 Measure M2

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Capital Projects	211-500-0099-55000	\$ 961,055	\$ 1,325,094	\$ 601,711	\$ 1,673,383
TOTAL CAPITAL OUTLAY		<u>\$ 961,055</u>	<u>\$ 1,325,094</u>	<u>\$ 601,711</u>	<u>\$ 1,673,383</u>
TOTAL EXPENDITURES		<u>\$ 961,055</u>	<u>\$ 1,325,094</u>	<u>\$ 601,711</u>	<u>\$ 1,673,383</u>

Explanation of Significant Accounts:

Capital Projects 211-500-0099-55000 Capital Improvement Projects Fund for Streets & Roads

PUBLIC WORKS

FY 2025-2026

PROGRAM:		XXX Various			
FUND:		217 Citywide Grants			
Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	217-500-0374-51280	\$ 26,523	\$ -	\$ -	\$ -
Transfer Out - Operational	217-500-0366-59200	-	181,928	181,928	-
TOTAL MAINTENANCE AND OPERATIONS		<u>\$ 26,523</u>	<u>\$ 181,928</u>	<u>\$ 181,928</u>	<u>\$ -</u>
CAPITAL OUTLAY					
Capital Projects	217-500-0361-55000	\$ 670,607	\$ 228,487	\$ 61,642	\$ 166,845
Capital Projects	217-500-0368-55000	-	183,843	-	-
Capital Projects	217-500-0366-55000	-	50,000	(229,193)	279,193
Capital Projects	217-500-0370-55000	-	150,034	-	150,034
Capital Projects	217-500-0371-55000	-	-	-	-
Capital Projects	217-500-0373-55000	95,975	62,706	62,706	-
Capital Projects	217-500-0375-55000	34,076	490,924	52,137	438,787
Capital Projects	217-500-0377-55000	-	350,000	184,518	165,482
Capital Projects	217-500-0380-55000	-	-	-	250,000
Capital Projects	217-500-0378-55000	-	-	-	584,940
Transfer Out - CIP	217-500-0366-59100	98,305	-	-	-
TOTAL CAPITAL OUTLAY		<u>\$ 898,963</u>	<u>\$ 1,515,994</u>	<u>\$ 131,810</u>	<u>\$ 2,035,281</u>
TOTAL EXPENDITURES		<u>\$ 925,487</u>	<u>\$ 1,697,922</u>	<u>\$ 313,738</u>	<u>\$ 2,035,281</u>

Explanation of Significant Accounts:

Capital Projects 217-500-0361-55000 Capital Improvement Projects Fund

PROGRAM: 0500 Street Lighting
FUND: 280 Street Lighting Assessment District

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	280-500-0500-51280	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500
Electricity	280-500-0500-56600	224,861	250,012	250,012	257,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 234,361	\$ 259,512	\$ 259,512	\$ 266,500
TOTAL EXPENDITURES		\$ 234,361	\$ 259,512	\$ 259,512	\$ 266,500

Explanation of Significant Accounts:

Contract Professional 280-500-0500-51280 Financial Services and Legal Fees

The Seal Beach Street Lighting Assessment District was formed under the Street Lighting Act of 1919 to finance the maintenance of streetlights and to finance the electricity used by the streetlights by special assessments. Revenue is derived from the District's share of the basic property tax levy and the special district augmentation allocations.

PROGRAM:	0333 Capital Projects
FUND:	301 Capital Improvement Projects

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Capital Projects	301-500-0333-55000	\$ 4,145,096	\$ 9,391,245	\$ 910,495	\$ 11,767,750
TOTAL CAPITAL OUTLAY		\$ 4,145,096	\$ 9,391,245	\$ 910,495	\$ 11,767,750
TOTAL EXPENDITURES		\$ 4,145,096	\$ 9,391,245	\$ 910,495	\$ 11,767,750

Explanation of Significant Accounts:

Capital Projects

301-500-0333-55000

Capital Improvement Projects Fund

PROGRAM: 0900 Water Maintenance, Operations, and Capital
FUND: 501 Water

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	501-500-0900-50020	\$ 1,038,702	\$ 937,112	\$ 916,268	\$ 928,486
Part-Time Salaries	501-500-0900-50030	55,304	30,177	31,881	39,836
Overtime - Non-Sworn	501-500-0900-50060	93,100	87,832	82,180	90,357
Auto Allowance	501-500-0900-50130	4,879	3,630	3,915	2,700
Cell Phone Allowance	501-500-0900-50140	1,075	675	813	660
Uniform Allowance	501-500-0900-50150	473	2,075	2,075	2,225
Cafeteria Taxable	501-500-0900-50170	21,373	20,396	23,126	22,559
Comptime Buy/Payout	501-500-0900-50180	2,105	-	4,659	466
Vacation Buy/Payout	501-500-0900-50190	28,030	16,539	16,539	16,877
Sick Buy/Payout	501-500-0900-50200	257	-	10,500	-
Medical Waiver	501-500-0900-50210	3,433	630	3,881	2,961
Health and Wellness Program	501-500-0900-50220	3,904	2,695	2,695	2,395
Tuition Reimbursement	501-500-0900-50500	-	-	-	19,200
Deferred Compensation	501-500-0900-50520	25,121	21,820	23,409	20,064
PERS Retirement	501-500-0900-50530	374,180	224,597	211,320	222,572
PARS Retirement	501-500-0900-50540	308	392	364	518
Medical Insurance	501-500-0900-50550	144,171	174,246	141,983	159,708
AFLAC Insurance - Cafeteria	501-500-0900-50560	1,885	1,263	1,393	1,363
Medicare Insurance	501-500-0900-50570	18,410	16,320	16,523	16,420
Life and Disability	501-500-0900-50580	6,919	8,426	8,426	8,276
Flexible Spending - Cafeteria	501-500-0900-50600	3,647	2,969	5,537	3,311
TOTAL PERSONNEL SERVICES		\$ 1,827,275	\$ 1,551,794	\$ 1,507,487	\$ 1,560,954
MAINTENANCE AND OPERATIONS					
Office Supplies	501-500-0900-51200	\$ 8,241	\$ 20,000	\$ 10,000	\$ 10,000
Memberships and Dues	501-500-0900-51230	1,519	3,250	2,850	5,750
Training and Meetings	501-500-0900-51240	5,415	10,200	6,700	6,700
Office and Technology Resources	501-500-0900-51250	-	68,058	68,058	63,800
Contract Professional	501-500-0900-51280	587,200	1,042,900	417,000	1,208,230
Intergovernmental	501-500-0900-51290	2,700,988	3,189,512	3,066,916	3,684,000
Bad Debt Expense	501-500-0900-51999	2,676	-	-	-
Equipment and Materials	501-500-0900-52100	98,567	253,000	154,000	215,500
Special Departmental	501-500-0900-52200	204,382	-	348,000	348,000
Depreciation	501-500-0900-57100	480,995	-	-	-
Amortization	501-500-0900-57200	47,404	-	-	-
Telephone	501-500-0900-56300	4,768	10,000	6,500	10,000
Gas	501-500-0900-56500	1,305	3,500	2,000	3,500
Electricity	501-500-0900-56600	268,882	400,000	400,000	412,000
Water Overhead	501-500-0900-56900	440,000	440,000	440,000	440,000
Interest Payment	501-500-0900-58500	9,941	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 4,862,284	\$ 5,440,420	\$ 4,922,024	\$ 6,407,480

PROGRAM: 0900 Water Maintenance, Operations, and Capital
FUND: 501 Water Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Vehicles	501-500-0900-53600	\$ -	\$ 47,500	\$ -	\$ -
Capital Projects	501-500-0900-55000	248,181	643,399	141,582	4,961,817
TOTAL CAPITAL OUTLAY		\$ 248,181	\$ 690,899	\$ 141,582	\$ 4,961,817
TOTAL EXPENDITURES		\$ 6,937,740	\$ 7,683,113	\$ 6,571,093	\$ 12,930,251

Explanation of Significant Accounts:

Office Supplies	501-500-0900-51200	Office Supplies
Memberships and Dues	501-500-0900-51230	AWWA, USC, OCWA, Distribution/Treatment/Backflow Certifications
Training and Meetings	501-500-0900-51240	OCWA/AWWA/ACWA, ACWA/UWI Conference, Water Quality/Backflow/Cross-Connection, CEUs, Distribution/Treatment Certification Training, Instrumentation
Equipment and Materials	501-500-0900-52100	Water Maintenance Parts & Materials, Valve Truck Accessories, Personal Protective Equipment, IT
Contract Professional	501-500-0900-51280	Water Testing Laboratory, Water Production & Distribution Maint., Water Conservation, Water Rate Implementation, Regulatory Compliance & Reporting, Professional Engineering Services, Cross Connection Plan, Generator Maintenance & Repairs, Electrical Repairs & Instrumentation, Underground Services Alert, Grant Support/Legislative Affairs, Water Meter Replacements, Valve Replacements, Landscape Maint., IT Support, Annual Water Quality Report Development, Pavement Restoration
Sewer Overhead	501-500-0900-56800	Overhead charge transfer to General Fund
Intergovernmental	501-500-0900-51290	MWDOC, OCWD, AQMD, and West Orange County Water Board
Capital Projects	501-500-0900-55000	Capital Improvement Projects Fund for Water System

PROGRAM: 0925 Sewer Maintenance, Operations, and Capital
FUND: 503 Sewer

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	503-500-0925-50020	\$ 629,209	\$ 807,102	\$ 720,221	\$ 797,891
Part-Time Salaries	503-500-0925-50030	26,329	17,051	4,069	24,580
Overtime - Non-Sworn	503-500-0925-50060	49,001	34,526	34,920	37,825
Overtime - Part-Time	503-500-0925-50070	145	-	-	-
Auto Allowance	503-500-0925-50130	2,509	3,210	3,501	2,280
Cell Phone Allowance	503-500-0925-50140	420	675	812	660
Uniform Allowance	503-500-0925-50150	243	1,550	1,550	1,450
Cafeteria Taxable	503-500-0925-50170	12,560	14,925	17,021	17,115
Comptime Buy/Payout	503-500-0925-50180	725	-	2,149	233
Vacation Buy/Payout	503-500-0925-50190	15,416	15,155	15,155	15,841
Sick Buy/Payout	503-500-0925-50200	144	-	10,500	-
Medical Waiver	503-500-0925-50210	1,504	420	2,615	2,288
Health and Wellness Program	503-500-0925-50220	1,734	2,040	2,040	1,940
Tuition Reimbursement	503-500-0925-50500	-	-	-	10,200
Deferred Compensation	503-500-0925-50520	13,599	18,388	22,523	17,407
PERS Retirement	503-500-0925-50530	301,753	236,442	227,773	224,410
PARS Retirement	503-500-0925-50540	98	222	71	320
Medical Insurance	503-500-0925-50550	106,546	144,081	120,035	136,794
AFLAC Insurance - Cafeteria	503-500-0925-50560	1,919	1,958	2,070	1,017
Medicare Insurance	503-500-0925-50570	10,613	13,293	12,581	13,352
Life and Disability	503-500-0925-50580	4,072	7,065	7,065	6,833
Flexible Spending - Cafeteria	503-500-0925-50600	1,370	1,604	2,805	1,947
TOTAL PERSONNEL SERVICES		\$ 1,179,908	\$ 1,319,707	\$ 1,209,476	\$ 1,314,384
MAINTENANCE AND OPERATIONS					
Office Supplies	503-500-0925-51200	\$ 8,387	\$ 14,000	\$ 1,000	\$ 4,000
Memberships and Dues	503-500-0925-51230	1,055	1,950	1,000	2,000
Training and Meetings	503-500-0925-51240	428	1,500	1,500	2,500
Office and Technology Resources	503-500-0925-51250	-	54,558	54,558	72,800
Contract Professional	503-500-0925-51280	384,337	629,350	196,500	481,230
Intergovernmental	503-500-0925-51290	6,285	11,000	11,000	13,500
Bad Debt Expense	503-500-0925-51999	1,969	-	-	-
Equipment and Materials	503-500-0925-52100	4,354	61,500	30,000	55,000
Telephone	503-500-0925-56300	4,909	6,500	5,000	6,500
Gas	503-500-0925-56500	791	1,500	1,000	1,500
Electricity	503-500-0925-56600	52,124	72,000	50,000	75,000
Sewer Overhead	503-500-0925-56800	293,500	293,000	293,000	293,000
Depreciation	503-500-0925-57100	961,624	-	-	-
Amortization	503-500-0925-57200	12,070	-	-	-
Amortization on Intangible Assets	503-500-0925-57201	34,869	-	-	-
Interest Payments	503-500-0925-58500	124,267	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 1,890,970	\$ 1,146,858	\$ 644,558	\$ 1,007,030

PROGRAM: 0925 Sewer Maintenance and Operations
FUND: 503 Sewer Operations

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Vehicles	503-500-0925-53600	\$ -	\$ 47,500	\$ -	\$ 55,000
Capital Projects	503-500-0925-55000	11,126	3,609,663	39,530	3,570,133
TOTAL CAPITAL OUTLAY		\$ 11,126	\$ 3,657,163	\$ 39,530	\$ 3,625,133
TOTAL EXPENDITURES		\$ 3,082,004	\$ 6,123,728	\$ 1,893,564	\$ 5,946,547

Explanation of Significant Accounts:

Office Supplies	503-500-0925-51200	Office Supplies
Memberships and Dues	503-500-0925-51230	CWEA Dues & Certifications
Training and Meetings	503-500-0925-51240	CEUs, Instrumentation
Equipment/Materials	503-500-0925-52100	Pump Station Parts & Equipment, Submersible Pumps, Personal Protective Equipment, IT
Vehicles	503-500-0925-53600	Sewer Vehicle and Upfitting
Contract Professional	503-500-0925-51280	Pump Station Maint. & Repairs, Point Repairs, Sewer Cleaning/CCTV, Sewer Station Control Panel Repair, Telemetry, Instrumentation, FOG Program, Smartcover, Electrical Repairs, Generator Service, Pest Control, Manhole Repairs, Contract Inspection, Underground Service Alert, Pavement Restoration, IT Support
Overhead	503-500-0925-56900	Overhead charge transfer to General Fund
Intergovernmental	503-500-0925-51290	South Coast Air Quality Management District, Orange County Sanitation District, Orange County Property Tax
Capital Projects	503-500-0925-55000	Capital Improvement Projects Fund for Sewer System

PROGRAM: 0980 Vehicle Replacement
FUND: 601 Vehicle Replacement

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Vehicle Leasing	601-500-0980-51275	\$ 977	\$ -	\$ -	\$ -
Damaged Property	601-500-0980-57050	-	-	-	100,000
Depreciation	601-500-0980-57100	184,778	-	-	-
Amortization	601-500-0980-57200	81,586	-	-	-
Interest Payments	601-500-0980-58500	3,765	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 271,106	\$ -	\$ -	\$ 100,000
CAPITAL OUTLAY					
Vehicles	601-500-0980-53600	\$ -	\$ -	\$ -	\$ 306,800
TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ 306,800
TOTAL EXPENDITURES		\$ 271,106	\$ -	\$ -	\$ 406,800

Explanation of Significant Accounts:

Vehicles 601-500-0980-53600 Annual Fleet Replacement

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	50020	\$ 2,746,303	\$ 3,116,569	\$ 3,019,907	\$ 3,233,555
Part-Time Salaries	50030	293,632	299,872	228,389	303,911
Overtime - Non-Sworn	50060	189,317	186,788	184,805	204,285
Overtime - Part-Time	50070	2,558	-	1,576	-
Auto Allowance	50130	9,609	9,615	10,196	7,650
Cell Phone Allowance	50140	1,519	1,493	1,959	1,575
Uniform Allowance	50150	1,192	7,188	7,188	7,188
Cafeteria Taxable	50170	45,928	56,770	60,167	60,188
Comptime Buy/Payout	50180	5,164	1,959	9,123	777
Vacation Buy/Payout	50190	58,158	47,668	48,654	58,926
Sick Buy/Payout	50200	401	-	22,750	-
Medical Waiver	50210	6,029	1,050	10,930	11,079
Health and Wellness Program	50220	8,244	8,004	8,004	7,834
Tuition Reimbursement	50500	1,225	-	4,000	31,800
Deferred Compensation	50520	59,185	66,871	73,073	66,924
PERS Retirement	50530	1,047,127	986,761	959,150	1,031,562
PARS Retirement	50540	2,874	3,899	2,880	3,951
Medical Insurance	50550	454,701	635,035	549,351	651,943
AFLAC Insurance - Cafeteria	50560	4,681	5,777	6,021	5,011
Medicare Insurance	50570	49,078	55,258	53,823	57,576
Life and Disability	50580	18,138	27,333	27,333	27,508
Flexible Spending - Cafeteria	50600	5,589	5,597	9,284	5,739
Unemployment	50610	58	-	-	-
TOTAL PERSONNEL SERVICES		5,010,710	5,523,507	5,298,563	5,778,980
MAINTENANCE AND OPERATIONS					
Office Supplies	51200	20,422	36,200	13,000	16,200
Office and Technology Resources	51250	-	122,616	122,616	136,600
Memberships and Dues	51230	3,976	7,785	6,440	11,390
Training and Meetings	51240	9,198	20,900	14,100	18,200
Vehicle Leasing	51275	977	-	-	-
Contract Professional	51280	3,045,816	4,326,350	3,067,821	4,462,590
Intergovernmental	51290	2,795,082	3,318,212	3,177,236	3,815,605
Plan Archival - Engineering	51300	-	1,500	-	-
Benches - PW Yard	51300	12,027	60,000	60,000	60,000
Encroachment	51305	257,026	-	305,300	505,000
Engineering Plan Check - I405	51303	-	100,000	-	100,000
Bad Debt Expense	51999	4,774	-	-	-

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS CONTINUED					
Equipment and Materials	52100	286,171	687,500	525,000	633,500
Special Departmental	52200	509,613	385,000	656,000	708,000
Street Sweeping	52300	160,556	205,000	185,000	190,000
Telephone	56300	55,578	53,000	35,500	52,700
Gas	56500	15,466	27,000	21,000	27,000
Electricity	56600	698,887	901,012	867,012	922,600
Water	56700	250,741	385,000	385,000	500,000
Sewer	56725	21,260	45,000	45,000	60,000
Street Sweeping	56750	6	500	6	6
Tree Trimming	56775	6	300	6	6
Sewer Overhead	56800	293,500	293,000	293,000	293,000
Water Overhead	56900	440,000	440,000	440,000	440,000
Damaged Property	57050	-	-	-	100,000
Depreciation	57100	1,627,397	-	-	-
Amortization	57200	141,060	-	-	-
Amortization on Intangible Assests	57201	34,869	-	-	-
Principal Payments	58000	225,280	-	-	-
Interest Payments	58500	145,402	-	-	-
Transfer Out - Operational	59200	30,000	411,928	458,023	30,000
TOTAL MAINTENANCE AND OPERATIONS		11,085,090	11,827,803	10,677,060	13,082,397
CAPITAL OUTLAY					
Vehicles	53600	-	95,000	-	361,800
Capital Projects	55000	7,696,092	21,176,291	3,192,187	27,484,670
Transfer Out - CIP	59100	871,248	1,415,700	1,415,700	2,138,000
TOTAL CAPITAL OUTLAY		8,567,340	22,686,991	4,607,887	29,984,470
TOTAL EXPENDITURES		\$ 24,663,140	\$ 40,038,301	\$ 20,583,510	\$ 48,845,847

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MANAGING DEPARTMENT HEAD: Director of Community Development

MISSION STATEMENT

Through our leadership and creativity, the Seal Beach Community Services Department makes a positive difference in the community by encouraging resident involvement and strengthening community resiliency. We are inclusive and accessible; we offer diversity of experience and value environmental stewardship and personal development; we provide opportunities for healthy lifestyles and we offer the opportunity for lifelong learning through fun, play, and celebration. To administer planning, programming, budgeting, construction, and maintenance of the City's infrastructure in a cost-effective way that meets the overall needs of the community.

PRIMARY ACTIVITIES

Senior Services – 0016

The Department offers senior services and programs including senior meals, senior transportation, and tax preparation services. The division also provides important resources to seniors throughout the County and works cooperatively with many partners with specific expertise in the area.

Recreation Administration – 0070

Department programming encompasses a year-round recreation class program, youth and educational camps, tennis, aquatic and sports league programs. The department offers a variety of youth and adult activities, facility rentals, and community special events. This fund also supports management and events at the Seal Beach Community Garden, which in addition to hosting local gardeners is expanding to include gardening events such as group clean ups and a barbeque as well as partnerships with local organizations that can channel food resources to those in need.

All special event permit and film permit processes are handled through Recreation. Recreation Administration additionally manages City-sponsored and City co-sponsored events, including the Summer Kick Off, Summer Send Off, the Seal Beach Car Show, Run Seal Beach, the Tree-Lighting Ceremony, and the Seal Beach Holiday Parade.

Sports Leagues – 0071

The program includes the management of equipment and materials necessary to provide an adult sports program consisting of adult slow pitch softball and basketball. The division also helps to maintain sports equipment found within the public parks system.

Leisure Classes – 0072

This program provides opportunities that allow people of all ages to share, grow, learn, and participate in activities together. It promotes a sense of community through recreation and special activities.

Tennis and Pickleball Center – 0074

Community Services operates the Seal Beach Tennis and Pickleball Center, located at 3900 Lampson Avenue. The facility includes membership and drop-in use, private and group lessons, the Junior Academy, Junior camps, leagues, special events and more. The facility has seen extensive membership growth due to the increasing popularity of pickleball, and the City has completed renovations to the clubhouse for improved service and use opportunities.

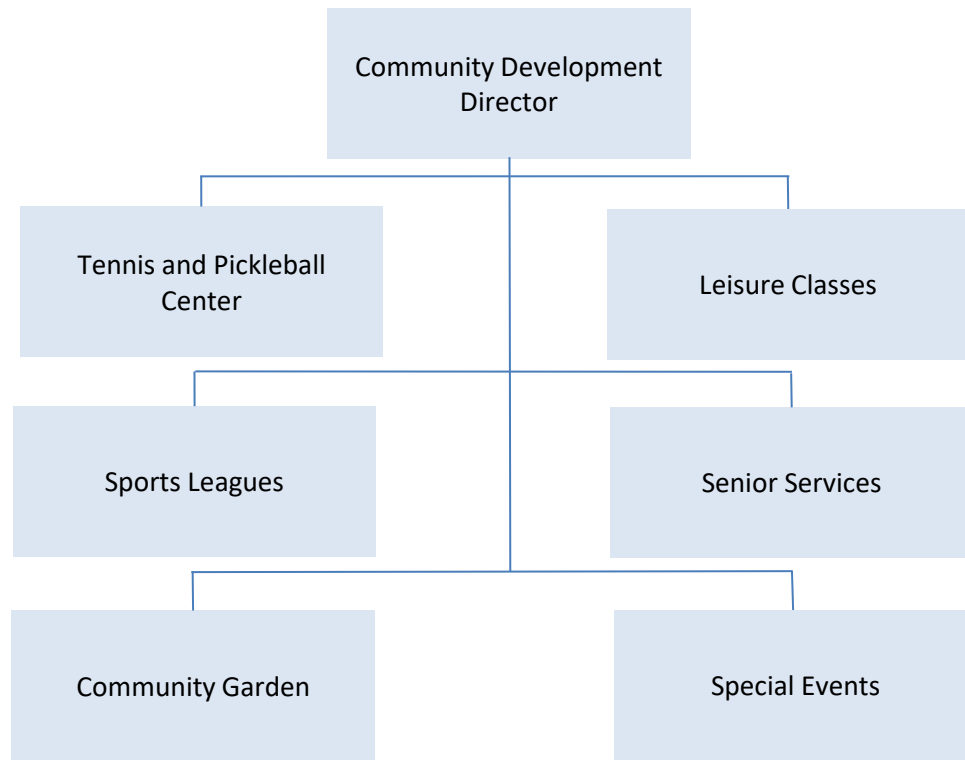
OBJECTIVES

- Provide and promote the highest quality of community, social, and recreational programs for the community
- Coordinate with Meals on Wheels OC to provide and promote a high quality congregate senior meals program using a Seal Beach Community Center
- Evaluate the future facility and programming needs of the community and to identify future funding resources to support recreational and community service growth
- Create new recreation programs that respond to current preferences and needs
- Develop partnerships to support new senior activities and opportunities for seniors in the community
- Provide resources to seniors about various programs available throughout the county
- Improve communication through social media and web-based content
- Partner with Marine Safety to enhance swim and surf programming
- Continue to grow the pickleball program at Seal Beach Tennis and Pickleball Center and offer increased services for pickleball players
- Continue to improve the facilities at Seal Beach Tennis and Pickleball Center to create a more enjoyable experience for users
- Promote and operate senior transportation services as well as new disabled transportation services

PERFORMANCE MEASURES

	Actual FY 2022-23	Actual FY 2023-24	Estimated FY 2024-25	Adopted FY 2025-26
Number of surf lessons	700	893	650	700
Number of pickleball memberships	185	346	380	390
Leisure classes offered	750	598	646	700
Senior transportation participants	1,300	1687	1700	1800
Community Garden Events	3	5	4	4
Estimated City Costs Supporting Co-Sponsored Events	\$83,500	\$87,675	\$92,058.75	\$96,661.68

Department Organization



COMMUNITY SERVICES

FY 2025-2026

Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY PROGRAM</u>				
Senior Bus Program - 0016				
Maintenance and Operations	\$ 211,112	\$ 216,000	\$ 221,385	\$ 232,000
Subtotal	211,112	216,000	221,385	232,000
Recreation Administration - 0070				
Personnel Services	320,065	355,767	337,845	516,610
Maintenance and Operations	29,131	26,100	24,930	26,744
Subtotal	349,196	381,867	362,775	543,354
Sports Leagues - 0071				
Personnel Services	38,354	57,320	57,036	73,243
Maintenance and Operations	5,797	7,750	8,450	9,850
Subtotal	44,152	65,070	65,486	83,093
Leisure Classes - 0072				
Maintenance and Operations	385,922	313,400	307,200	315,100
Subtotal	385,922	313,400	307,200	315,100
Tennis Center - 0074				
Personnel Services	273,539	325,452	314,734	393,776
Maintenance and Operations	136,017	130,250	90,000	125,650
Subtotal	409,556	455,702	404,734	519,426
Fitness Equipment - 0270				
Capital Outlay	-	39,863	39,863	-
Subtotal	-	39,863	39,863	-
TOTAL				
Personnel Services	631,959	738,539	709,615	983,629
Maintenance and Operations	767,979	693,500	651,965	709,344
Capital Outlay	-	39,863	39,863	-
TOTAL	\$ 1,399,938	\$ 1,471,902	\$ 1,401,443	\$ 1,692,973
<u>EXPENDITURES BY FUND</u>				
General Fund - 101	\$ 1,219,434	\$ 1,302,039	\$ 1,235,580	\$ 1,558,973
Special Projects - 103	560	39,863	39,863	4,000
Tidelands - 106	179,945	130,000	126,000	130,000
AQMD - 204	-	-	-	-
TOTAL	\$ 1,399,938	\$ 1,471,902	\$ 1,401,443	\$ 1,692,973

PROGRAM:	0016 Senior Services Program
FUND:	101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	101-400-0016-51280	\$ 211,112	\$ 216,000	\$ 221,385	\$ 232,000
TOTAL MAINTENANCE AND OPERATIONS		<u>\$ 211,112</u>	<u>\$ 216,000</u>	<u>\$ 221,385</u>	<u>\$ 232,000</u>
TOTAL EXPENDITURES		<u>\$ 211,112</u>	<u>\$ 216,000</u>	<u>\$ 221,385</u>	<u>\$ 232,000</u>

Explanation of Significant Accounts:

Contact Professional	101-400-0016-51280	Senior Transportation Contractor and Senior Meals
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COMMUNITY SERVICES

FY 2025-2026

PROGRAM:	0070 Recreation Administration
FUND:	101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-400-0070-50020	\$ 172,008	\$ 168,596	\$ 170,453	\$ 255,252
Part-Time Salaries	101-400-0070-50030	20,404	53,777	28,397	38,518
Overtime - Non-Sworn	101-400-0070-50060	1,248	1,771	1,005	697
Cell Phone Allowance	101-400-0070-50140	-	-	733	630
Cafeteria Taxable	101-400-0070-50170	3,167	1,666	1,511	1,666
Vacation Buy/Payout	101-400-0070-50190	9,025	5,756	5,756	5,900
Health and Wellness Program	101-400-0070-50220	1,040	690	690	1,090
Tuition Reimbursement	101-400-0070-50500	3,047	-	8,000	5,100
Deferred Compensation	101-400-0070-50520	4,426	4,376	4,303	5,195
PERS Retirement	101-400-0070-50530	61,710	69,516	69,577	111,924
PARS Retirement	101-400-0070-50540	265	699	315	501
Medical Insurance	101-400-0070-50550	38,568	43,338	41,378	78,459
Medicare Insurance	101-400-0070-50570	3,012	3,443	3,035	4,542
Life and Disability	101-400-0070-50580	1,211	1,380	-	2,267
Flexible Spending - Cafeteria	101-400-0070-50600	935	759	2,692	4,867
TOTAL PERSONNEL SERVICES		\$ 320,065	\$ 355,767	\$ 337,845	\$ 516,610
MAINTENANCE AND OPERATIONS					
Office Supplies	101-400-0070-51200	\$ 1,291	\$ 1,200	\$ 1,200	\$ 1,200
Memberships and Dues	101-400-0070-51230	695	1,200	876	1,200
Training and Meetings	101-400-0070-51240	522	500	204	1,300
Contract Professional	101-400-0070-51280	14,657	14,400	13,441	14,400
Special Departmental	101-400-0070-52200	9,123	7,700	8,669	7,644
Telephone	101-400-0070-56300	941	1,100	540	1,000
Cable Television	101-400-0070-56400	1,903	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 29,131	\$ 26,100	\$ 24,930	\$ 26,744
TOTAL EXPENDITURES		\$ 349,196	\$ 381,867	\$ 362,775	\$ 543,354

Explanation of Significant Accounts:

Memberships and Dues	101-400-0070-51230	Cal Parks Rec Society
Training and Meetings	101-400-0070-51240	Brochure Exchanges and CPRS conference
Contract Professional	101-400-0070-51280	Parking North Seal Beach Comm. Center
Special Departmental	101-400-0070-52200	Edison Park Use, Card Connect and Mobile Devices, Music Licenses, Recreation Programs (Summer Kick Off and Send Off)
Cable Television	101-400-0070-56400	NSBC TV

PROGRAM: 0071 Sports Leagues
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-400-0071-50020	\$ 20,089	\$ 30,993	\$ 30,316	\$ 33,187
Part-Time Salaries	101-400-0071-50030	9,855	10,704	10,596	22,120
Overtime - Non-Sworn	101-400-0071-50060	248	-	548	156
Cafeteria - Taxable	101-400-0071-50170	18	-	-	-
Comptime Buy/Payout	101-400-0071-50180	27	-	-	-
Vacation Buy/Payout	101-400-0071-50190	58	-	-	-
Health and Wellness Program	101-400-0071-50220	-	200	200	200
Deferred Compensation	101-400-0071-50520	191	310	303	332
PERS Retirement	101-400-0071-50530	1,528	2,594	2,539	2,884
PARS Retirement	101-400-0071-50540	128	139	138	288
Medical Insurance	101-400-0071-50550	5,712	11,337	11,065	12,630
Medicare Insurance	101-400-0071-50570	442	612	811	817
Life and Disability	101-400-0071-50580	-	352	352	372
Flexible Spending - Cafeteria	101-400-0071-50600	58	79	168	257
TOTAL PERSONNEL SERVICES		\$ 38,354	\$ 57,320	\$ 57,036	\$ 73,243
MAINTENANCE AND OPERATIONS					
Equipment and Materials	101-400-0071-52100	\$ 5,797	\$ 7,750	\$ 8,450	\$ 9,850
TOTAL MAINTENANCE AND OPERATIONS		\$ 5,797	\$ 7,750	\$ 8,450	\$ 9,850
TOTAL EXPENDITURES		\$ 44,152	\$ 65,070	\$ 65,486	\$ 83,093

Explanation of Significant Accounts:

Equipment and Materials 101-400-0071-52100 Field Equipment, Softball League Supplies, and Basketball League Supplies

PROGRAM: 0072 Leisure Classes
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Office Supplies	101-400-0072-51200	\$ 149	\$ 600	\$ 600	\$ 600
Printing	101-400-0072-51220	11,071	12,600	11,600	12,600
Contract Professional	101-400-0072-51280	163,029	145,000	145,000	145,000
Intergovernmental	101-400-0072-51290	1,885	2,000	2,000	2,000
Equipment and Materials	101-400-0072-52100	2,440	3,000	3,000	3,000
Special Departmental	101-400-0072-52200	6,709	1,200	-	1,200
Electricity	101-400-0072-56600	20,694	19,000	19,000	20,700
TOTAL MAINTENANCE AND OPERATIONS		\$ 205,977	\$ 183,400	\$ 181,200	\$ 185,100
TOTAL EXPENDITURES		\$ 205,977	\$ 183,400	\$ 181,200	\$ 185,100

Explanation of Significant Accounts:

Printing	101-400-0072-51220	Recreation Guide Design, E-newsletter
Contract Professional	101-400-0072-51280	Instructor Payments
Equipment and Materials	101-400-0072-52100	Supplies for Community Centers
Special Departmental	101-400-0072-52200	Rec Events at Facilities

COMMUNITY SERVICES

FY 2025-2026

PROGRAM: 0074 Tennis Center
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	101-400-0074-50020	\$ 128,962	\$ 140,530	\$ 138,492	\$ 150,506
Part-Time Salaries	101-400-0074-50030	77,870	99,603	91,428	149,147
Overtime - Non-Sworn	101-400-0074-50060	480	2,265	1,059	1,614
Overtime - Part-Time	101-400-0074-50070	1,146	-	1,853	-
Cell Phone Allowance	101-400-0074-50140	-	-	209	180
Cafeteria Taxable	101-400-0074-50170	761	647	681	1,516
Comptime Buy/Payout	101-400-0074-50180	27	-	-	-
Vacation Buy/Payout	101-400-0074-50190	2,637	1,645	1,645	1,686
Health and Wellness Program	101-400-0074-50220	160	760	760	760
Tuition Reimbursement	101-400-0074-50500	-	-	-	900
Deferred Compensation	101-400-0074-50520	2,000	2,147	2,106	2,242
PERS Retirement	101-400-0074-50530	19,273	27,592	27,400	28,474
PARS Retirement	101-400-0074-50540	1,012	1,295	1,189	1,939
Medical Insurance	101-400-0074-50550	34,954	43,637	42,146	48,140
Medicare Insurance	101-400-0074-50570	3,090	3,603	3,571	4,488
Life and Disability	101-400-0074-50580	772	1,433	1,433	1,513
Flexible Spending - Cafeteria	101-400-0074-50600	395	295	762	670
TOTAL PERSONNEL SERVICES		\$ 273,539	\$ 325,452	\$ 314,734	\$ 393,776
MAINTENANCE AND OPERATIONS					
Training and Meetings	101-400-0074-51240	\$ 337	\$ -	\$ -	\$ -
Contract Professional	101-400-0074-51280	47,093	4,700	-	14,000
Intergovernmental	101-400-0074-51290	923	-	-	-
Special Departmental	101-400-0074-52200	4,597	3,350	-	2,300
Building/Materials/Supplies	101-400-0074-52500	10,077	14,500	14,500	26,000
Building/Landscape Material	101-400-0074-52501	22,293	59,000	29,000	29,000
Telephone	101-400-0074-56300	1,534	1,500	1,500	1,500
Cable Television	101-400-0074-56400	-	2,200	-	850
Electricity	101-400-0074-56600	48,605	45,000	45,000	48,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 135,458	\$ 130,250	\$ 90,000	\$ 121,650
TOTAL EXPENDITURES		\$ 408,997	\$ 455,702	\$ 404,734	\$ 515,426

Explanation of Significant Accounts:

Contract Professional	101-400-0074-51280	Windscreen Replacement, Pest control, and Security Maintenance
Building/Materials/Supplies	101-400-0074-52500	Building Supplies, Tennis Equipment, Merchandise and Office Supplies
Special Departmental	101-400-0074-52200	Tennis Events, Website Renewal, Credit Card Charges, Mileage
Building/Landscape Material	101-400-0074-52501	Landscape Maintenance

PROGRAM:
FUND:

0074 Tennis Center
103 Special Projects

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Pickleball - City Portion	103-400-0074-51300	\$ 560	\$ -	\$ -	\$ 4,000
Transfer Out - Operational	103-400-0270-59200	-	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 560	\$ -	\$ -	\$ 4,000
TOTAL EXPENDITURES		\$ 560	\$ -	\$ -	\$ 4,000

PROGRAM:	0070 Fitness Equip
FUND:	103 Special Projects

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Capital Projects - Fitness Equip	103-400-0270-55000	\$ -	\$ 35,000	\$ 35,000	\$ -
Transfer Out - Operational	103-400-0270-59200	-	4,863	4,863	-
TOTAL CAPITAL OUTLAY		\$ -	\$ 39,863	\$ 39,863	\$ -
TOTAL EXPENDITURES		\$ -	\$ 39,863	\$ 39,863	\$ -

PROGRAM:	0072 Leisure Classes
FUND:	106 Tidelands Beach

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	106-400-0072-51280	\$ 179,945	\$ 130,000	\$ 126,000	\$ 130,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 179,945	\$ 130,000	\$ 126,000	\$ 130,000
TOTAL EXPENDITURES		\$ 179,945	\$ 130,000	\$ 126,000	\$ 130,000

Explanation of Significant Accounts:

Contract Professional	106-400-0072-51280	Instructor Payments
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COMMUNITY SERVICES

FY 2025-2026

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	50020	\$ 321,059	\$ 340,119	\$ 339,261	\$ 438,945
Part-Time Salaries	50030	108,129	164,084	130,421	209,785
Overtime - Non-Sworn	50060	1,976	4,036	2,612	2,468
Overtime - Part-Time	50070	1,146	-	1,853	-
Cell Phone Allowance	50140	-	-	942	810
Cafeteria Taxable	50170	3,947	2,313	2,192	3,182
Comptime Buy/Payout	50180	53	-	-	-
Vacation Buy/Payout	50190	11,721	7,401	7,401	7,586
Health and Wellness Program	50220	1,200	1,650	1,650	2,050
Tuition Reimbursement	50500	3,047	-	8,000	6,000
Deferred Compensation	50520	6,617	6,833	6,712	7,769
PERS Retirement	50530	82,511	99,702	99,516	143,282
PARS Retirement	50540	1,406	2,133	1,642	2,727
Medical Insurance	50550	79,234	98,312	94,589	139,229
Medicare Insurance	50570	6,544	7,658	7,417	9,846
Life and Disability	50580	1,982	3,165	1,785	4,153
Flexible Spending - Cafeteria	50600	1,387	1,133	3,622	5,795
TOTAL PERSONNEL SERVICES		631,959	738,539	709,615	983,629
MAINTENANCE AND OPERATIONS					
Office Supplies	51200	1,440	1,800	1,800	1,800
Printing	51220	11,071	12,600	11,600	12,600
Memberships and Dues	51230	695	1,200	876	1,200
Training and Meetings	51240	858	500	204	1,300
Contract Professional	51280	615,835	510,100	505,826	535,400
Intergovernmental	51290	2,809	2,000	2,000	2,000
Pickleball - City Portion	51300	560	-	-	4,000
Equipment and Materials	52100	8,238	10,750	11,450	12,850
Special Departmental	52200	20,429	12,250	8,669	11,144
Building/Materials/Supplies	52500	10,077	14,500	14,500	26,000
Building/Landscape Material	52501	22,293	59,000	29,000	29,000
Telephone	56300	2,475	2,600	2,040	2,500
Cable Television	56400	1,903	2,200	-	850
Electricity	56600	69,299	64,000	64,000	68,700
Transfer Out - Operational	59200	-	4,863	4,863	-
TOTAL MAINTENANCE AND OPERATIONS		767,979	698,363	656,828	709,344
CAPITAL OUTLAY					
Capital Projects	55000	-	35,000	35,000	-
TOTAL CAPITAL OUTLAY		-	35,000	35,000	-
TOTAL EXPENDITURES		\$ 1,399,938	\$ 1,471,902	\$ 1,401,443	\$ 1,692,973

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MANAGING DEPARTMENT HEAD: Chief of Marine Safety

MISSION STATEMENT

The Marine Safety Department provides the highest quality safety services in the coastal and aquatic environment for the public through prevention, education, rescue, medical aid, outreach, beach management, and enforcement.

PRIMARY ACTIVITIES

Safety Services

The Marine Safety staff provides public safety through many different functions. Ocean Lifeguards provide the frontline defense of the protection of life, limb, and property to the ocean going residents and visitors. Marine Safety full time staff members provide training, certification, education, and daily oversight of lifeguard operations. In addition, full time staff members are highly skilled in aquatic rescue, boat operation, rescue watercraft operation, CPR/AED instructors, and incident command. Marine Safety staff respond to major medical aids, ocean rescues, enforcement of municipal codes, and the prevention of aquatic accidents through education.

Lifeguards – 0828

The Beach Lifeguard's primary activities involve safety of the beach going public. Ocean Lifeguards protect an assigned area of beach from a station, or in some instances, patrol a section of beach in a mobile unit, warn of hazardous conditions, rescue people in distress or in danger of drowning, answer questions and give information pertaining to the beach and ocean environment, apply first aid to those in need, remove hazardous obstacles from sand and water, take charge of lost children, advise the public regarding local beach and ocean related ordinances, regulations, safety and conduct, perform other related work as required and maintain a professional and courteous relationship with the public.

Facilities and Equipment

- 1 - Marine Safety Headquarters
- 7 - Lifeguard Field Towers and 1 Tower Zero (Tower on the pier)
- 5 - Emergency response vehicles
- 5 - Rapid Dive Unit (RDU) Underwater scuba equipment
- 2 - Fully outfitted Sea Doo Rescue Watercraft (RWC)
- 1 - 33' Willard Marine Rescue Boat
- 2 - ATV's
- 1 - UTV
- 9 - AED's located in lifeguard facilities and emergency response units
- 19 – 800Mhz Radios

Aquatics - 0073

The Pool Lifeguard's primary activities involve pool safety and water safety instruction. Pool lifeguards are stationed around the pool to provide maximum pool surveillance, warn pool users of dangerous activities, rescue people in distress or in danger of drowning, and provide first aid to those in need. Pool lifeguards check swimmers in for adult lap swim and act as swim lesson instructors. Swim lessons participants range in age from infants to high school with all levels of abilities. Swim lessons, management and lifeguarding of recreation swim, adult lap swim, and instruction of the after school swim classes are all responsibilities of the pool lifeguard.

Junior Lifeguards

The Marine Safety Department administers a Junior Lifeguard Program serving children ages 9-17. Junior Lifeguards are taught ocean and beach safety, lifesaving techniques including CPR and First-Aid, as well as lifesaving competition skills. This program begins at the end of June and ends in mid-August.

Lifeguard Training Academy

All new and recurrent lifeguards receive training from Seal Beach Marine Safety staff. The basic lifeguard training academy consists of 120 hours of rescue and medical training. The staff is trained to a level that is certified as a “Advanced Agency” from the United States Lifesaving Association.

City-wide AED Program

Seal Beach Marine Safety manages the City of Seal Beach AED (Automated External Defibrillator) Program. The program consists of AED's located in police and lifeguard emergency vehicles as well as in municipal buildings located throughout the city. Marine Safety staff maintains the contract for medical oversight, trains city staff annually in CPR/AED use, and services the AED inventory. The city owns and maintains the 26 AED citywide program.

Water Safety Education

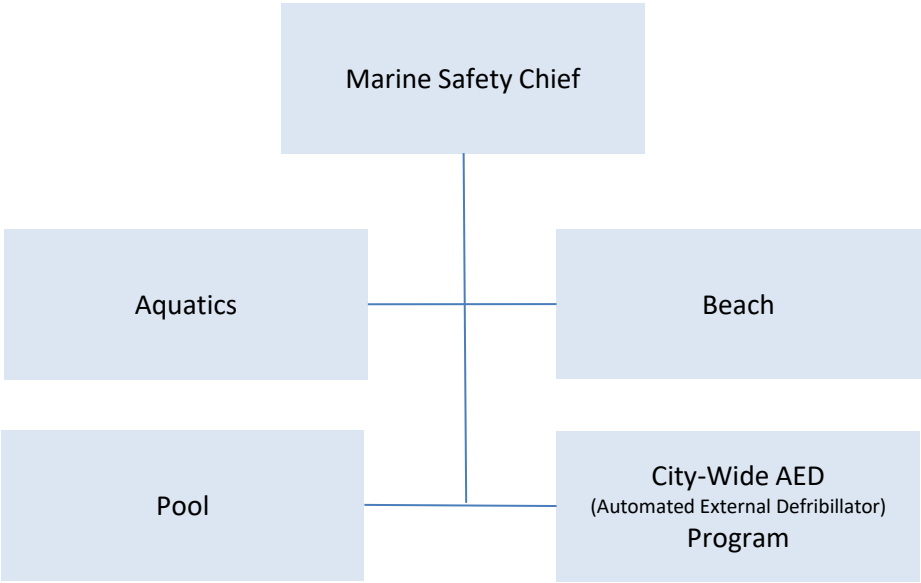
The Marine Safety Department works with the community to spread the message of beach safety and drowning prevention awareness. Lifeguards provide CPR, AED, and first aid training to the community and city staff. We are active in drowning prevention, beach safety, and rip current awareness. Throughout the year lifeguards participate in local school and community programs teaching beach hazard mitigation and awareness.

PERFORMANCE MEASURES

	Actuals 2022	Actuals 2023	Actuals 2024
Lifeguard rescues	589	293	299
Preventative Actions	2898	2891	3009
Vessel response calls	198	206	184
Number of total medical aids needed	391	726	766
Number of stingray medical aids needed	649	392	448
Number of major medical aids needed	45	54	61
City ordinance violations	49,114	47,255	33,759
Public contacts	261,501	250,387	283,250
Number of Junior Lifeguards	318	330	330

The Marine Safety Department's performance measures are presented on a calendar year basis.

Department Organization



Summary of Appropriations by Program

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY PROGRAM</u>				
Aquatics - 0073				
Personnel Services	\$ 195,310	\$ 197,609	\$ 194,451	\$ 170,117
Maintenance and Operations	150,474	115,700	115,700	139,500
Subtotal	345,784	313,309	310,151	309,617
Special Projects - 0228				
Maintenance and Operations	1,200	11,990	11,990	-
Subtotal	1,200	11,990	11,990	-
Lifeguard - 0828				
Personnel Services	1,703,511	1,779,852	1,727,758	1,811,940
Maintenance and Operations	222,878	162,700	168,150	198,230
Capital Outlay	12,000	-	-	40,000
Subtotal	1,938,389	1,942,552	1,895,908	2,050,170
TOTAL				
Personnel Services	1,898,821	1,977,461	1,922,209	1,982,057
Maintenance and Operations	374,552	290,390	295,840	337,730
Capital Outlay	12,000	-	-	40,000
TOTAL	\$ 2,285,373	\$ 2,267,851	\$ 2,218,049	\$ 2,359,787
<u>EXPENDITURES BY FUND</u>				
General Fund - 101	\$ 345,784	\$ 313,309	\$ 310,151	\$ 309,617
Special Projects - 103	1,200	11,990	11,990	-
Tidelands - 106	1,938,389	1,942,552	1,895,908	2,050,170
TOTAL	\$ 2,285,373	\$ 2,267,851	\$ 2,218,049	\$ 2,359,787

PROGRAM: 0073 Aquatics
FUND: 101 General Fund

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Part-Time Salaries	101-230-0073-50030	\$ 189,099	\$ 192,285	\$ 189,027	\$ 165,265
Overtime - Part-Time	101-230-0073-50070	997	-	205	-
PARS Retirement	101-230-0073-50540	2,458	2,500	2,457	2,278
Medicare Insurance	101-230-0073-50570	2,756	2,824	2,762	2,574
TOTAL PERSONNEL SERVICES		\$ 195,310	\$ 197,609	\$ 194,451	\$ 170,117
MAINTENANCE AND OPERATIONS					
Training and Meetings	101-230-0073-51240	\$ -	\$ 5,000	\$ 5,000	\$ 3,500
Contract Professional	101-230-0073-51280	61,368	55,000	55,000	60,000
Equipment and Materials	101-230-0073-52100	11,067	11,700	11,700	32,000
Telephone	101-230-0073-56300	1,875	2,000	2,000	2,000
Gas	101-230-0073-56500	39,295	17,000	17,000	17,000
Electricity	101-230-0073-56600	36,869	25,000	25,000	25,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 150,474	\$ 115,700	\$ 115,700	\$ 139,500
TOTAL EXPENDITURES		\$ 345,784	\$ 313,309	\$ 310,151	\$ 309,617

Explanation of Significant Accounts:

Training and Meetings	101-230-0073-51240	CPO class and Pool training class
Contract Professional	101-230-0073-51280	Pool maintenance
Equipment and Materials	101-230-0073-52100	Uniforms, pool supplies, office supplies, flags, ez-ups, umbrella, and picnic table

PROGRAM:	0228 Special Projects
FUND:	103 Special Projects

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
5K/10K - Marine Safety	103-230-0228-51300	\$ 1,200	\$ -	\$ -	\$ -
Transfer Out - Operation	103-230-0228-59200	-	11,990	11,990	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 1,200	\$ 11,990	\$ 11,990	\$ -
TOTAL EXPENDITURES		\$ 1,200	\$ 11,990	\$ 11,990	\$ -

MARINE SAFETY

FY 2025-2026

PROGRAM: 0828 Lifeguard
FUND: 106 Tidelands Beach

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	106-230-0828-50020	\$ 531,279	\$ 550,452	\$ 511,718	\$ 557,360
Part-Time Salaries	106-230-0828-50030	566,481	635,638	572,325	620,279
Part-Time Salaries - Junior Lifeguard	106-230-0828-50040	90,122	86,840	128,942	87,378
Overtime - Non-Sworn	106-230-0828-50060	31,990	55,204	33,708	55,000
Overtime - Part-Time	106-230-0828-50070	9,081	-	16,699	-
Auto Allowance	106-230-0828-50130	109	255	308	150
Cell Phone Allowance	106-230-0828-50140	2,811	3,743	4,623	3,811
Cafeteria Taxable	106-230-0828-50170	4,864	4,578	4,406	4,613
Comptime Buy/Payout	106-230-0828-50180	-	-	744	-
Vacation Buy/Payout	106-230-0828-50190	29,010	25,905	25,905	22,195
Medical Waiver	106-230-0828-50210	-	-	37	146
Health and Wellness Program	106-230-0828-50220	1,771	2,453	2,453	2,459
Tuition Reimbursement	106-230-0828-50500	-	5,500	5,500	600
Deferred Compensation	106-230-0828-50520	9,651	10,088	10,209	10,441
PERS Retirement	106-230-0828-50530	296,568	264,891	273,147	300,820
PARS Retirement	106-230-0828-50540	8,547	9,392	9,154	9,200
Medical Insurance	106-230-0828-50550	88,215	97,616	92,053	110,565
AFLAC Insurance - Cafeteria	106-230-0828-50560	51	63	63	2,106
Medicare Insurance	106-230-0828-50570	18,298	20,015	19,155	20,638
Life and Disability	106-230-0828-50580	3,696	4,134	4,134	4,132
Flexible Spending - Cafeteria	106-230-0828-50600	3,279	3,085	1,851	48
One-Time Pay NonPERS	106-230-0828-50609	-	-	8,000	-
Unemployment	106-230-0828-50610	7,689	-	2,624	-
TOTAL PERSONNEL SERVICES		\$ 1,703,511	\$ 1,779,852	\$ 1,727,758	\$ 1,811,940
MAINTENANCE AND OPERATIONS					
Office Supplies	106-230-0828-51200	\$ 18,844	\$ 6,400	\$ 12,000	\$ 8,580
Memberships and Dues	106-230-0828-51230	158	1,100	1,100	2,200
Training and Meetings	106-230-0828-51240	11,954	7,650	9,000	16,550
Rental/Lease Equipment	106-230-0828-51270	867	-	-	-
Contract Professional	106-230-0828-51280	235	400	400	400
Intergovernmental	106-230-0828-51290	4,467	4,500	4,500	4,700
Special Expense	106-230-0828-51300	58,333	29,200	29,200	35,500
Equipment and Materials	106-230-0828-52100	23,279	23,400	23,400	29,400
Special Departmental	106-230-0828-52200	13,200	8,050	8,050	12,350
Building/Materials/Supplies	106-230-0828-52500	41,564	46,700	46,700	50,050
Fuel	106-230-0828-52600	27,593	17,500	16,000	20,500
Telephone	106-230-0828-56300	4,195	5,000	5,000	5,000
Electricity	106-230-0828-56600	16,497	12,800	12,800	13,000
Principal Payments	106-230-0828-58000	1,676	-	-	-
Interest Payments	106-230-0828-58500	16	-	-	-
TOTAL MAINTENANCE AND OPERATIONS		\$ 222,878	\$ 162,700	\$ 168,150	\$ 198,230
CAPITAL OUTLAY					
Vehicles	106-230-0828-53600	\$ 12,000	\$ -	\$ -	\$ 40,000
TOTAL CAPITAL OUTLAY		\$ 12,000	\$ -	\$ -	\$ 40,000
TOTAL EXPENDITURES		\$ 1,938,389	\$ 1,942,552	\$ 1,895,908	\$ 2,050,170

PROGRAM:	0828 Lifeguard
FUND:	106 Tidelands Beach

Explanation of Significant Accounts:

Office Supplies	106-230-0828-51200	Sunscreen, office supplies, logs/EMR forms, and warning signs
Memberships and Dues	106-230-0828-51230	OC training, OC Chief Association, CA Marine Safety Chiefs Association, and SB Lifeguard Association
Training and Meetings	106-230-0828-51240	CPR cards, EMT, USLA, CSLSA
Contract Professional	106-230-0828-51280	Recreation programs at the beach
Intergovernmental	106-230-0828-51290	Rescue boat slip fees
Special Expense	106-230-0828-51300	Raging Waters, USLA membership, Catalina transportation, mobile, storage, banquet rentals, aquarium distance learning fee, and buses
Equipment and Materials	106-230-0828-52100	First aid supplies, oxygen maintenance, towers supplies, uniforms, tower phone install, cleaning supplies, EZ up, sun protection, tower maintenance, switchboard repair, tower glass, and rescue paddle boards
Special Departmental	106-230-0828-52200	Uniforms, dive maintenance, lifeguard jackets, and Hot Schedule
Building/Materials/Supplies	106-230-0828-52500	Uniforms, certificates, office supplies, EZX ups, Banquet, Catalina Express, equipment, paddle boards, video productions, and fins
Fuel	106-230-0828-52600	Fuel and maintenance for boat, ATV, and PWC

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	50020	\$ 531,279	\$ 550,452	\$ 511,718	\$ 557,360
Part-Time Salaries	50030	755,580	827,923	761,352	785,543
Part-Time Salaries - Junior Lifeguard	50040	90,122	86,840	128,942	87,378
Overtime - Non-Sworn	50060	31,990	55,204	33,708	55,000
Overtime - Part-Time	50070	10,077	-	16,904	-
Auto Allowance	50130	109	255	308	150
Cell Phone Allowance	50140	2,811	3,743	4,623	3,811
Cafeteria Taxable	50170	4,864	4,578	4,406	4,613
Comptime Buy/Payout	50180	-	-	744	-
Vacation Buy/Payout	50190	29,010	25,905	25,905	22,195
Sick Buy/Payout	50200	-	-	-	-
Medical Waiver	50210	-	-	37	146
Health and Wellness Program	50220	1,771	2,453	2,453	2,459
Tuition Reimbursement	50500	-	5,500	5,500	600
Deferred Compensation	50520	9,651	10,088	10,209	10,441
PERS Retirement	50530	296,568	264,891	273,147	300,820
PARS Retirement	50540	11,006	11,892	11,611	11,478
Medical Insurance	50550	88,215	97,616	92,053	110,565
AFLAC Insurance - Cafeteria	50560	51	63	63	2,106
Medicare Insurance	50570	21,055	22,839	21,917	23,213
Life and Disability	50580	3,696	4,134	4,134	4,132
Flexible Spending - Cafeteria	50600	3,279	3,085	1,851	48
Unemployment	50610	7,689	-	2,624	-
One-Time Pay NonPERS	50609	-	-	8,000	-
TOTAL PERSONNEL SERVICES		1,898,821	1,977,461	1,922,209	1,982,057
MAINTENANCE AND OPERATIONS					
Office Supplies	51200	18,844	6,400	12,000	8,580
Memberships and Dues	51230	158	1,100	1,100	2,200
Training and Meetings	51240	11,954	12,650	14,000	20,050
Rental/Lease Equipment	51270	867	-	-	-
Contract Professional	51280	61,603	55,400	55,400	60,400
Intergovernmental	51290	4,467	4,500	4,500	4,700
Special Expense	51300	59,533	29,200	29,200	35,500
Equipment and Materials	52100	34,346	35,100	35,100	61,400
Special Departmental	52200	13,200	8,050	8,050	12,350
Building/Materials/Supplies	52500	41,564	46,700	46,700	50,050
Fuel	52600	27,593	17,500	16,000	20,500
Telephone	56300	6,070	7,000	7,000	7,000
Gas	56500	39,295	17,000	17,000	17,000
Electricity	56600	53,366	37,800	37,800	38,000
Principal Payments	58000	1,676	-	-	-
Interest Payments	58500	16	-	-	-
Transfer Out - Operational	59200	-	11,990	11,990	-
TOTAL MAINTENANCE AND OPERATIONS		374,552	290,390	295,840	337,730

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
CAPITAL OUTLAY					
Vehicles	53600	12,000	-	-	40,000
TOTAL CAPITAL OUTLAY		12,000	-	-	40,000
TOTAL EXPENDITURES		<u>\$ 2,285,373</u>	<u>\$ 2,267,851</u>	<u>\$ 2,218,049</u>	<u>\$ 2,359,787</u>

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MANAGING DEPARTMENT HEAD: Director of Public Works

PRIMARY ACTIVITIES

The Capital Improvement Program (CIP) encompasses construction projects, renovations, replacements, and equipment purchases (excluding vehicles) that generally increase asset value. It also includes activities that are either planned or occur on an irregular or one-time basis. Minor capital outlays and recurring maintenance activities are typically included in the operation and maintenance budget.

The CIP is a comprehensive plan that outlines the capital projects to be funded over a five-year horizon. Updated annually, the first year of the plan represents the current year's capital budget. Serving as a planning tool, the CIP helps City Council systematically schedule and finance capital projects, ensuring cost-effectiveness and alignment with established policies. It is organized into the same functional groups as the operating programs. The CIP strikes a balance between projects focused on capital replacement—repairing, replacing, or enhancing existing assets—and those aimed at expanding or adding significant new fixed assets to the City's infrastructure.

NOTE: The Water and Sewer Capital Improvement Programs are currently being reviewed to align project delivery with available funding. As a result, the FY 2025-2026 Water and Sewer CIP projects were not included in this budget and will be presented for adoption at a later date.

CIP BUDGET DEVELOPMENT PROCESS

Improvements within the Capital Improvement Plan are generated or identified as follows:

1. Advanced planning: Most improvements are outlined in a planning document or master plan, many of which are required by funding agencies. All master plans are adopted by the City Council. Currently, the City has the following master plans in place:
 - 2008 Master Plan of Drainage
 - 2012 Water Master Plan
 - 2011 Street Tree Master Plan
 - 2011 Facility Master Plan
 - 2013 Park and Community Services Master Plan
 - 2018 Sewer Master Plan
 - 2019 Pier Cap Inspection
 - 2020 Urban Water Management Plan and Water Shortage Contingency Plan
 - Local Signal Synchronization Plan
 - 2022 Local Roadway Safety Plan
 - 2024 Pavement Management Plan
 - 2024 Safety Action Plan
 - 2024 Fleet Modernization Analysis
 - ADA Transition Plan (in progress)
2. Reaction to need or opportunity: Projects may start due to a specific need or opportunity, like the emergency response to the Seal Beach Boulevard water main break. These situations can reveal urgent problems that need quick action or create unexpected chances for improvement. In such cases, projects are developed quickly to solve immediate issues and prevent future risks. They can arise from unexpected events, changing conditions, or long-term needs.

3. **Desire from the community:** Projects often arise from the needs expressed by the community, where residents, businesses, or organizations highlight areas for improvement to enhance the quality of life. These initiatives are typically based on feedback gathered from meetings, surveys, or other forms of community input. For example, as part of the budget preparation last fiscal year, public strategic planning sessions were held to allow the community to share their thoughts and suggestions. Ultimately, these projects are designed to address local concerns and meet the specific needs of the community.

PHASES OF A CIP PROJECT

The CIP will emphasize projects typically progressing through the following phases:

1. **Entitlement.** In certain instances, projects may undergo an entitlement process to ensure conformity to the overall General Plan and/or specific plan.
2. **Permitting and Environmental Analysis.** Environmental Analysis is performed on every CIP project to comply with the California Environmental Quality Act (CEQA) and in some cases with the National Environmental Quality Act (NEPA). Permitting is required from a variety of agencies and is assessed for every project. Permits may be necessary from agencies such as the California Coastal Commission, Caltrans, Department of Fish and Wildlife, Army Corps of Engineers, State Lands Commission, County of Orange, etc.
3. **Design.** The Public Works Department generally retain the services of professional consultants to perform the design work, where City staff would provide project oversight. Construction documents including plans and specifications are prepared and publicly bid per applicable codes and regulations.
4. **Construction.** Improvements will be constructed in a manner that minimize impacts to the residents. The City employs a construction manager and/or inspector (with specialty testing) to ensure that all construction projects are carried out safely and constructed to meet the construction documents.
5. **On-Going Maintenance Activities.** All completed CIP projects are incorporated into the maintenance activities of the city. The maintenance staff will incorporate new facilities into routine inspections and ongoing maintenance programs. Staff will include new improvements into future maintenance budgets.
6. **Equipment Acquisitions.** Equipment acquisitions, including vehicles, heavy machinery, computers, office furnishings, and other items, are part of the Capital Improvement Program. These items are acquired and installed separately from construction contracts.

CATEGORIES OF CIP

The City's CIP is categorized into the following seven major areas:

Beach and Pier. The City's Beach and Pier are landmark tourist attractions that draw approximately two million visitors per year. The Pier is made up of a wooden deck with lighting, and utility infrastructure. The beach includes three parking lots, approximately two miles of dry sand beach, two sets of public restrooms, two parks, and landscaping.

Building and Facilities. The City's buildings and facilities serve employees, visitors, tenants, and business owners across 22 structures, including City Hall, the Police Station, two Fire Stations, a Tennis & Pickleball Center, City maintenance yard facilities, and various recreation and community centers. A Facility Master Plan was adopted in FY 2011-2012, and many projects within this CIP were identified in that plan. Additional projects are listed as unfunded needs.

Parks. The City's park infrastructure includes landscaping and the Urban Forest, with 70 park and landscape sites spread across Seal Beach. The City's forestry program maintains and nourishes over 150 species of trees and plants.

Sewer. The City provides sewer collection services for residents and businesses in Seal Beach, transporting raw sewage to the Orange County Sanitation District for treatment. The City's Sewer System includes over 160,000 feet of pipe, 700 manholes, and 6 pump stations.

Storm Drain. The City's Storm Drain System collects surface runoff in 11 drainage areas throughout the City with one City-owned Storm Drain pump station.

Streets and Transportation. The City's Streets and Transportation System oversees more than 101 lane miles of traffic flow. Staff is responsible for maintaining landscaped medians, traffic signals, and handling utility work within the streets.

Water. The City's water system supplies potable water to residents, businesses, including the Naval Weapons Station, Sunset Aquatic Park. Its infrastructure consists of two booster stations, two reservoirs, four water wells, and various components such as telemetry, valves, fire hydrants, blowoffs, air reliefs, water meters, and a SCADA system.

CAPITAL IMPROVEMENT PROJECTS BY FUNDING SOURCE

FY 2025-2026

Project #	Project Name	Capital Improvement Projects** 101	Special Projects 103	Tidelands 106	SB1 RMRA 209	Gas Tax 210	Measure M2 211	Seal Beach Cable 214	Citywide Grants 217	Water Capital 501	Sewer Capital 503	Total
BEACH AND PIER*												
BG2003	LGHQ/PO Substation	\$ 4,441,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,441,684
BP2402	8th/10th St Lot + ADA Ramps	-	-	1,500,000	-	-	-	-	-	-	-	1,500,000
BP2501	Tidelands Facility Security Systems Update	-	-	70,000	-	-	-	-	-	-	-	70,000
BP2502	Pier Concrete Abutment Structural Testing / Phase 2 Rehabilitation	-	-	568,000	-	-	-	-	-	-	-	568,000
Subtotal Beach & Pier		\$ 4,441,684	\$ -	\$ 2,138,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,579,684
BUILDING AND FACILITIES												
BG2105	Tennis Center Improvement Project	\$ 96,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,697
BG2401	Revitalization Plan	2,480,216	-	-	-	-	-	-	-	-	-	2,480,216
BG2501	North Seal Beach Community Center	16,186	-	-	-	-	-	-	165,482	-	-	181,668
BG2505	North Seal Beach Community Center Phase 2	-	-	-	-	-	-	-	250,000	-	-	250,000
BG2503	Building Improvement Program	524,000	-	-	-	-	-	-	-	-	-	524,000
BG2504	Council Chambers Improvements	-	-	-	-	-	-	160,000	-	-	-	160,000
O-PR-1	Annual Playground Resurfacing Program	119,112	-	-	-	-	-	-	-	-	-	119,112
O-BG-1	Citywide ADA Improvements	269,952	25,000	-	-	-	-	-	-	-	-	294,952
PR2501	SBTPC Court Resurfacing (All Courts) & LED Lighting Upgrades	610,000	-	-	-	-	-	-	-	-	-	610,000
Subtotal Building and Facilities		\$ 4,116,163	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 415,482	\$ -	\$ -	\$ 4,716,645
SEWER												
O-SS-2	Sewer Mainline Improvement Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,585,288	\$ 1,585,288
SS1903	Pump Station 35 Upgrades	-	-	-	-	-	-	-	-	-	-	1,825,642
Subtotal Sewer		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,410,930	\$ 3,410,930
STORM DRAIN												
SD2501	San Gabriel River Trash Mitigation Initiative	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,787	\$ -	\$ -	\$ 488,787
SD2502	2024 Environmental Clean Up - Galleon Way - Grant Match (20/80)	18,903	-	-	-	-	-	-	584,940	-	-	603,843
SD2503	Storm Drain Cleaning	75,000	-	-	-	-	-	-	-	-	-	75,000
Subtotal Storm Drain		\$ 143,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,023,727	\$ -	\$ -	\$ 1,167,630
STREET AND TRANSPORTATION												
ST1811	Lampson Bike Trail Gap Closure Project	\$ 528,000	\$ 152,469	\$ -	\$ -	\$ 520,630	\$ 50,839	\$ -	\$ -	\$ -	\$ -	\$ 1,251,938
ST2009	Main Street Improvements Program	-	-	-	-	130,000	-	-	-	-	-	130,000
ST2109	Seal Beach Blvd Traffic Signal Synchronization	-	-	-	-	-	-	-	166,845	-	-	166,845
O-ST-1	Annual Slurry Seal Program	-	-	-	-	-	280,862	-	-	-	-	280,862
ST02	Annual Local Paving Program	-	-	-	-	330,000	400,000	-	-	-	-	730,000
O-ST-3	Arterial Street Resurfacing Program	-	-	-	1,597,168	-	-	-	-	-	-	1,597,168
O-ST-4	Annual ADA Improvements - Public R/W	-	-	-	-	-	292,016	-	-	-	-	292,016
ST05	Annual Striping Program	-	-	-	-	87,732	399,667	-	-	-	-	87,732
O-ST-6	Citywide Traffic Signal Improvement Program	-	-	-	-	-	-	-	-	-	-	399,667
ST1809	OCTA 405 Widening Co-OP Project	-	-	-	-	-	-	-	279,193	-	-	279,193
ST2301	Seal Beach Blvd at North Gate Road Improvements (PMRF)	-	175,000	-	-	483,306	250,000	-	150,034	-	-	1,058,340
ST2501	Alley Repair	150,000	-	-	-	-	-	-	-	-	-	150,000
Subtotal Street and Transportation		\$ 678,000	\$ 327,469	\$ -	\$ 1,597,168	\$ 1,551,669	\$ 1,673,383	\$ -	\$ 596,072	\$ -	\$ -	\$ 6,423,761
WATER												
WT0904	Beverly Manor Water Pump Station Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000	\$ -	\$ -	\$ 63,000
WT1801	SCADA Improvement Upgrade Project	-	-	-	-	-	-	-	165,027	-	159,204	324,231
WT1902	Lampson Well Head Treatment	-	-	-	-	-	-	-	4,450,000	-	-	4,450,000
WT2103	LCWA Watermain Lining	-	-	-	-	-	-	-	38,343	-	-	38,343
WT2207	I-405 Improvement Project Waterline Relocation	-	-	-	-	-	-	-	245,447	-	-	245,447
Subtotal Water		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,961,817	\$ 159,204	\$ -	\$ 5,121,021
Total Capital Improvement Projects		\$ 9,379,750	\$ 352,469	\$ 2,138,000	\$ 1,597,168	\$ 1,551,669	\$ 1,673,383	\$ 160,000	\$ 2,035,280	\$ 4,961,817	\$ 3,570,133	\$ 27,419,671

*The Beach and Pier Capital Improvement Projects are paid for by the General Fund as the Tidelands Fund does not generate sufficient revenue to pay for operating and capital costs in full.

**The Capital Improvement Projects 301 fund is funded through transfers from the General Fund 101.

5-YEAR CAPITAL IMPROVEMENT PROGRAM

FY 2026-2030

Funding Source	Carryover FY 2024-25	Adopted Budget FY 2025-26	Proposed Budget FY 2026-27	Proposed Budget FY 2027-28	Proposed Budget FY 2028-29	Proposed Budget FY 2029-30	Total Proposed Budget
Capital Improvement Projects - 101*							
BG2003 LGHQ/PD Substation	4,441,684	-	-	-	-	-	4,441,684
BG2105 Tennis Center Improvement Project	96,697	-	-	-	-	-	96,697
BG2401 Revitalization Plan	2,480,216	-	-	-	-	-	2,480,216
BG2501 North Seal Beach Community Center	16,186	-	-	-	-	-	16,186
BG2503 Building Improvement Program	-	524,000	750,000	500,000	200,000	200,000	2,174,000
BGXXXX EV Infrastructure Improvements	-	-	200,000	200,000	200,000	200,000	800,000
BG2504 Council Chambers Improvements	-	-	500,000	500,000	500,000	500,000	2,000,000
O-BG-1 Citywide ADA Improvements	69,952	200,000	450,000	450,000	450,000	450,000	2,069,952
O-PR-1 Parks Improvement Program	29,112	90,000	400,000	200,000	200,000	200,000	1,119,112
PR2501 SBTPC Court Resurfacing & LED Lighting Upgrades	-	610,000	-	-	-	-	610,000
SD2501 SGR Trash Mitigation	-	50,000	-	-	-	-	50,000
SD2502 2024 Environmental Clean Up - Galleon Way - Grant Match (20/80)	18,903	-	-	-	-	-	18,903
SD2503 Storm Drain Cleaning	-	75,000	-	-	-	-	75,000
ST1811 Lampson Bike Trail Gap Closure Project - 301 - 101	528,000	-	-	-	-	-	528,000
ST2501 Citywide Alley Repair	-	150,000	150,000	150,000	150,000	150,000	750,000
Total Capital Improvement Projects - 301	7,680,750	1,699,000	2,450,000	2,000,000	1,700,000	1,700,000	17,229,750
Special Projects - 103							
O-BG-1 Citywide ADA Improvements	25,000	-	-	-	-	-	25,000
ST1811 Lampson Bike Trail Gap Closure Project (405 Settlement)	152,469	-	-	-	-	-	152,469
ST2301 Seal Beach Blvd at North Gate Road Improvements (405 Settlement)	175,000	-	-	-	-	-	175,000
Total Special Projects - 103	352,469	-	-	-	-	-	352,469
Tidelands - 106							
BP2301 Rivers End Restroom Restoration	-	-	300,000	-	-	-	300,000
BP2402 8th/10th St Lot + ADA Ramps	800,000	700,000	-	-	-	-	1,500,000
BP2501 Tidelands Facility Security Systems Update	-	70,000	-	-	-	-	70,000
BP2502 Pier Concrete Abutment Structural Testing / Phase 2 Rehabilitation	-	568,000	-	-	-	-	568,000
Total Tidelands - 106	800,000	1,338,000	300,000	-	-	-	2,438,000
SB1 RMRA - 209							
O-ST-3 Arterial Street Resurfacing Program	1,597,168	-	500,000	500,000	500,000	500,000	3,597,168
Total SB1 RMRA - 209	1,597,168	-	500,000	500,000	500,000	500,000	3,597,168

5-YEAR CAPITAL IMPROVEMENT PROGRAM

FY 2026-2030

Funding Source	Carryover FY 2024-25	Adopted Budget FY 2025-26	Proposed Budget FY 2026-27	Proposed Budget FY 2027-28	Proposed Budget FY 2028-29	Proposed Budget FY 2029-30	Total Proposed Budget
Gas Tax - 210							
STO2 Annual Local Paving Program	330,000	-	2,000,000	400,000	400,000	400,000	3,530,000
STO5 (OST5) Annual Signing & Striping Program	87,732	-	50,000	50,000	50,000	50,000	287,732
ST1811 Lampson Bike Trail Gap Closure Project	520,630	-	-	-	-	-	520,630
ST2009 Main Street Improvements Program (210)	130,000	-	-	-	-	-	130,000
ST2301 Seal Beach Blvd at North Gate Road Improvements (PMRF/CRSSA)	483,306	-	-	-	-	-	483,306
Total Gas Tax - 210	1,551,669	-	2,050,000	450,000	450,000	450,000	4,951,669
Measure M2 - 211							
O-ST-1 Annual Slurry Seal Program	30,862	250,000	250,000	250,000	250,000	250,000	1,280,862
STO2 Annual Local Paving Program	-	400,000	-	-	-	-	400,000
O-ST-4 Annual ADA Improvements - Public R/W	142,016	150,000	150,000	150,000	150,000	150,000	892,016
O-ST-6 Citywide Traffic Signal Improvement Program	249,667	150,000	150,000	150,000	150,000	150,000	999,667
ST1811 Lampson Bike Trail Gap Closure Project	50,839	-	-	-	-	-	50,839
ST2301 Seal Beach Blvd at North Gate Road Improvements (PMRF/CRSSA)	250,000	-	-	-	-	-	250,000
Total Measure M2 - 211	723,383	950,000	550,000	550,000	550,000	550,000	3,873,383
Seal Beach Cable - 214							
BG2504 Council Chambers Improvements	-	160,000	-	-	-	-	160,000
Total Seal Beach Cable - 214	-	160,000	-	-	-	-	160,000
Citywide Grants - 217							
BG2501 North Seal Beach Community Center	165,482	-	-	-	-	-	165,482
BG2505 North Seal Beach Community Center Phase 2	-	250,000	-	-	-	-	250,000
SD2501 San Gabriel River Trash Mitigation Initiative	438,787	-	-	-	-	-	438,787
SD2502 2024 Environmental Clean Up - Galleon Way	-	584,940	-	-	-	-	584,940
ST1809 OCTA 405 Widening Co-OP Project	279,193	-	-	-	-	-	279,193
ST2109 Seal Beach Blvd Traffic Signal Synchronization	166,845	-	-	-	-	-	166,845
ST2301 Seal Beach Blvd at North Gate Road Improvements (PMRF/CRSSA)	150,034	-	-	-	-	-	150,034
Total Citywide Grants - 217	1,200,340	834,940	-	-	-	-	2,035,280
PROPRIETARY FUNDS							
Water Capital Improvement - 501							
WT0904 Beverly Manor Water Pump Station Rehabilitation	63,000	-	-	-	-	-	63,000
WT1801 SCADA Improvement Upgrade Project	165,027	-	-	-	-	-	165,027
WT1902 Lampson Well Head Treatment	-	4,450,000	-	-	-	-	4,450,000
WT2103 LCWA Watermain Lining	28,343	10,000	-	-	-	-	38,343
WT2207 I-405 Waterline Relocation	245,447	-	-	-	-	-	245,447
Total Water Capital Improvement - 501	501,817	4,460,000	-	-	-	-	4,961,817
<i>*Water Capital Improvements deferred for further scheduling and financial analyses.</i>							
Sewer Capital Improvement - 503							
SS1903 Pump Station 35 Upgrades	1,825,642	-	-	-	-	-	1,825,642
O-SS-2 Sewer Mainline Improvement Program	1,585,288	-	-	-	-	-	1,585,288
WT1801 SCADA Improvement Upgrade Project	159,204	-	-	-	-	-	159,204
Total Sewer Capital Improvement - 503	3,570,133	-	-	-	-	-	3,570,133
Total 5-Year Capital Improvement Program	\$ 17,977,731	\$ 9,441,940	\$ 5,850,000	\$ 3,500,000	\$ 3,200,000	\$ 3,200,000	\$ 43,169,671
<i>*Sewer Capital Improvements deferred for further scheduling and financial analyses.</i>							

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Lifeguard Headquarters/PD Substation

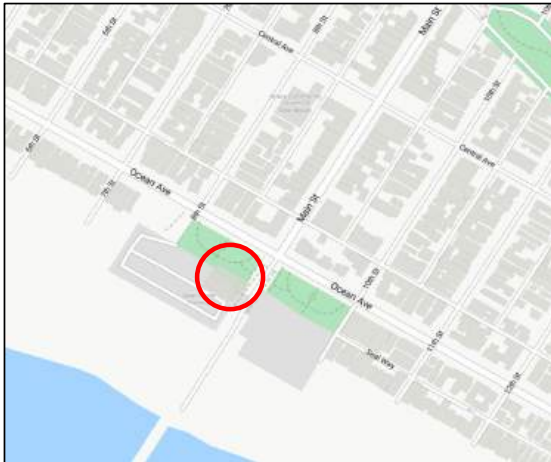
FY 2025-26 - FY 2029-30

Project Category	Buildings & Facilities
Project Name	Lifeguard Headquarters/PD Substation
Project Manager	Iris Lee, Director of Public Works
Location	Lifeguard Headquarters/PD Substation
Priority	High

PROJECT No.	BG2003
TOTAL PROJECT COST	\$4,441,684
WORKED PERFORMED BY	Contract
PROJECT STATUS	On-Going
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

A needs assessment was conducted in 2020 that determined the facility has reached its useful life. As part of the 2024 Strategic Planning Meeting, the reconstruction of the Lifeguard Headquarters/PD Substation was prioritized.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ 4,441,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,441,684
TOTAL	\$ 4,441,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,441,684
Expenditures							
Design	\$ 444,168	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 444,168
Construction	\$ 3,997,516	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,997,516
TOTAL	\$ 4,441,684	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,441,684

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Tennis Center Improvement Project

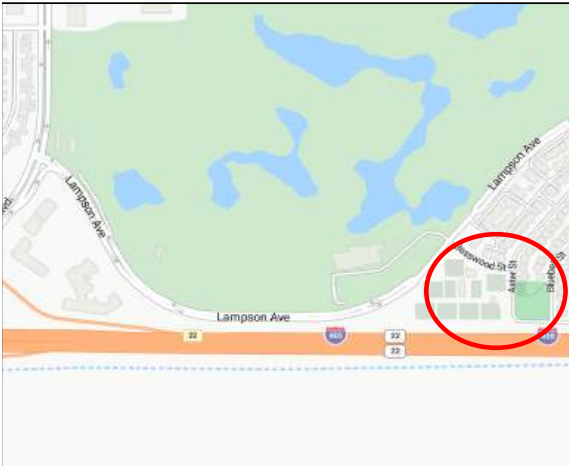
FY 2025-26 - FY 2029-30

Project Category	Buildings & Facilities
Project Name	Tennis Center Improvement Project
Project Manager	Iris lee, Director of Public Works
Location	Seal Beach Tennis & Pickleball Center
Priority	High

PROJECT No.	BG2105
TOTAL PROJECT COST	\$96,697
WORKED PERFORMED BY	Contract
PROJECT STATUS	Construction
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

The Tennis Center Locker Room/Gym was built in the 1970s and was in need of a complete renovation, including the replacement of the showers, which were non-operative. This project renovated the Seal Beach Tennis & Pickleball Center clubhouse for multi-purpose use, including a locker room and shower facility. On-site enhancements, such as court lighting, were also included.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ 96,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,697
TOTAL	\$ 96,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,697
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 96,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,697
TOTAL	\$ 96,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 96,697

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Revitalization Plan

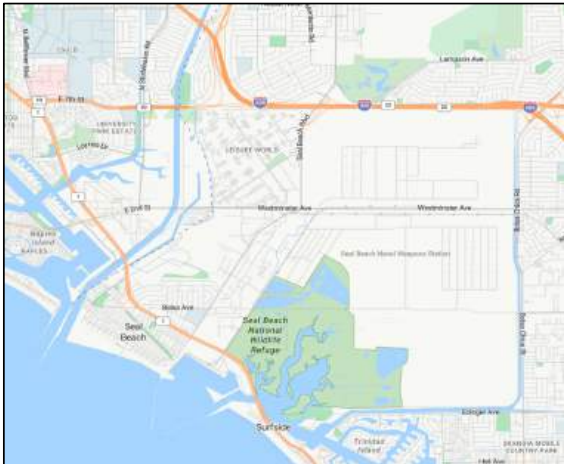
FY 2025-26 - FY 2029-30

Project Category	Buildings & Facilities
Project Name	Revitalization Plan
Project Manager	Various
Location	Citywide
Priority	High

PROJECT No.	BG2401
TOTAL PROJECT COST	\$2,480,216
WORKED PERFORMED BY	Contract
PROJECT STATUS	In Progress
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

City Council adopted programs and projects for City-wide enhancements under the one-time Revitalization Fund which includes: Lifeguard Fiber/Phone Connectivity, West End Pump Station, Fleet Management, OCTA Grant - ECP Project X, Operational Assessment, Grant Writing, Citywide IT Master Plan Review, License Plate Reader, Personnel Expenditures, CDTFA Fees, PD Generator Bypass, Lifeguard 800MHz/Aerial Vehicle, PD/LG Emergency Vehicles, Lifeguard Jet Ski, Personnel MOU Allocation, and Business License Study



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ 2,480,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,480,216
TOTAL	\$ 2,480,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,480,216
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 2,480,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,480,216
TOTAL	\$ 2,480,216	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,480,216

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

North Seal Beach Community Center

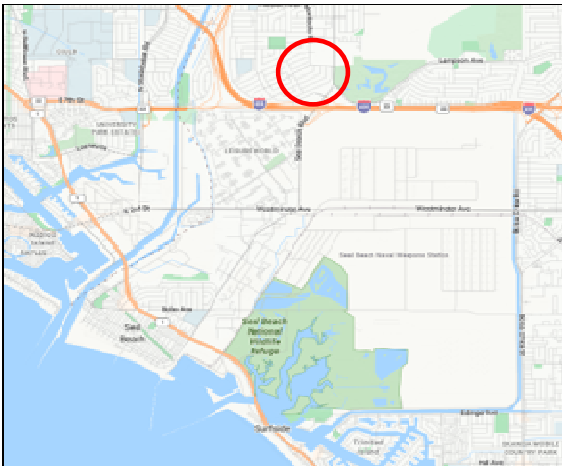
FY 2025-26 - FY 2029-30

Project Category	Buildings & Facilities
Project Name	North Seal Beach Community Center
Project Manager	Kathryne Cho, City Engineer
Location	North Seal Beach Community Center
Priority	Medium

PROJECT No.	BG2501
TOTAL PROJECT COST	\$181,668
WORKED PERFORMED BY	Contract
PROJECT STATUS	Construction
ALTERNATE FUNDING SOURCE	Grant

DESCRIPTION

The project implemented a comprehensive remodel of the NSBCC, addressing issues of accessibility, functionality, and sustainability. The grant funds were used to upgrade interior and exterior lighting to energy-efficient fixtures; reconfigure the kitchen to consolidate appliances for energy efficiency and create a better working space for senior meal programs; enhance operable exterior doors to encourage outdoor usage and extend usable space and capacity; upgrade doors from single pane to dual pane glass for increased efficiency and resiliency; rehabilitate restrooms to include low-flow, water-efficient fixtures; and implement Americans with Disabilities Act ("ADA") compliant upgrades to increase and improve equitable access for all. ADA improvements included removing the wall around the drinking fountain for wheelchair accessibility, replacing sliding doors with swinging doors to eliminate trip hazards, and eliminating trip hazards in the entry using enhanced flooring materials.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ 16,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,186
Grant - 217	\$ 165,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,482
TOTAL	\$ 181,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,668
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 181,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,668
TOTAL	\$ 181,668	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,668

Building Improvement Program

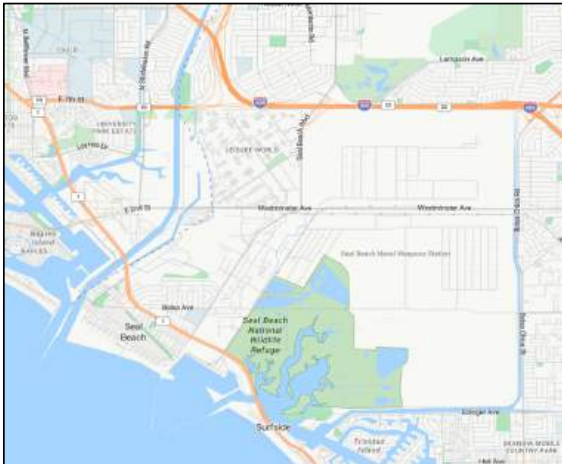
FY 2025-26 - FY 2029-30

Project Category Buildings & Facilities
Project Name Building Improvement Program
Project Manager Kathyne Cho, City Engineer
Location Citywide
Priority High

PROJECT No. BG2503
TOTAL PROJECT COST \$2,174,000
WORKED PERFORMED BY Contract
PROJECT STATUS Planned
ALTERNATE FUNDING SOURCE None

DESCRIPTION

City Hall and the Police HQ are both aging facilities that have started to show signs of minor to moderate wear and tear due to years of use. These issues include deteriorating infrastructure, outdated systems, and general wear in key areas of the buildings. The planned improvements aim to address these challenges by repairing any damaged or deteriorating infrastructure, upgrading systems to meet modern standards, and enhancing the overall functionality and aesthetics of the facilities. These upgrades will not only extend the lifespan of the buildings but also ensure they continue to serve the community efficiently and safely. Necessary enhancements will be made to accommodate evolving needs, improve energy efficiency, and ensure compliance with current regulations.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ -	\$ 524,000	\$ 750,000	\$ 500,000	\$ 200,000	\$ 200,000	\$ 2,174,000
TOTAL	\$ -	\$ 524,000	\$ 750,000	\$ 500,000	\$ 200,000	\$ 200,000	\$ 2,174,000
Expenditures							
Design	\$ -	\$ 52,400	\$ 75,000	\$ 50,000	\$ -	\$ -	\$ 177,400
Construction	\$ -	\$ 471,600	\$ 675,000	\$ 450,000	\$ 200,000	\$ 200,000	\$ 1,996,600
TOTAL	\$ -	\$ 524,000	\$ 750,000	\$ 500,000	\$ 200,000	\$ 200,000	\$ 2,174,000

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Council Chambers Improvements

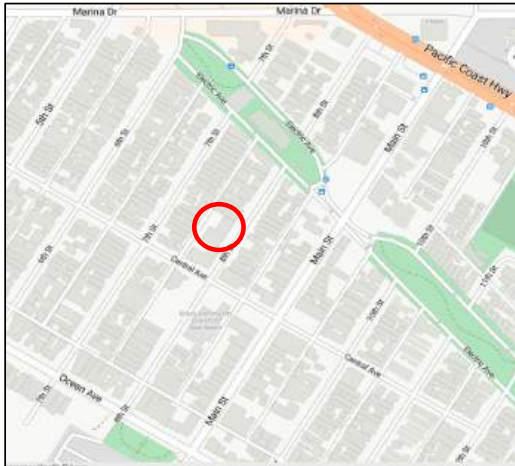
FY 2025-26 - FY 2029-30

Project Category	Buildings & Facilities
Project Name	Council Chambers Improvements
Project Manager	Kevin Edwards, IT Manager
Location	City Hall Council Chambers
Priority	Medium

PROJECT No.	BG2504
TOTAL PROJECT COST	\$2,160,000
WORKED PERFORMED BY	Contract
PROJECT STATUS	Planned
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

The City Council chambers needs upgrades to meet modern standards and improve functionality. This project will focus on enhancing technology for better communication, improving acoustics for clear sound, and updating lighting for a more comfortable environment. It will also replace or upgrade the flooring, reconfigure the layout for better use, and update furniture for more comfort and efficiency. Additional structural and non-structural improvements will be made to enhance the space's usability and appearance, ensuring it meets the community's needs and supports effective operations.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,000,000
SB Cable - 214	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
TOTAL	\$ -	\$ 160,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,160,000
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ 160,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,160,000
TOTAL	\$ -	\$ 160,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,160,000

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

North Seal Beach Community Center Phase 2

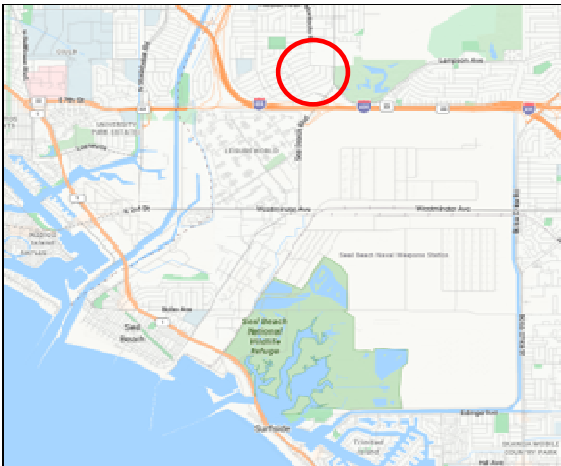
FY 2025-26 - FY 2029-30

Project Category	Buildings & Facilities
Project Name	North Seal Beach Community Center Phase 2
Project Manager	Kathryne Cho, City Engineer
Location	North Seal Beach Community Center
Priority	Medium

PROJECT No.	BG2505
TOTAL PROJECT COST	\$250,000
WORKED PERFORMED BY	Contract
PROJECT STATUS	Planned
ALTERNATE FUNDING SOURCE	Grant

DESCRIPTION

This Phase 2 project will continue the rehabilitation of the North Seal Beach Community Center, incorporating several upgrades that extend beyond the original scope. These enhancements will include, but are not limited to, an upgrade to the men's restroom, flooring improvements in the main room, hallway, and kitchen, office patching and painting, ceiling tile replacements, new entry signage, and upgrades to the air conditioning system.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Citywide Grant - 217		\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
TOTAL	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
TOTAL	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

EV Infrastructure Improvements

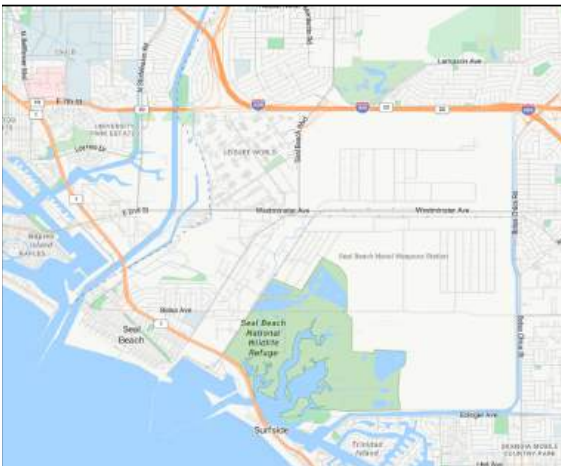
FY 2025-26 - FY 2029-30

Project Category	Buildings & Facilities
Project Name	EV Infrastructure Improvements
Project Manager	Sean Low, Deputy Public Works Director
Location	Citywide
Priority	Medium

PROJECT No.	BGXXXX
TOTAL PROJECT COST	\$800,000
WORKED PERFORMED BY	Contract
PROJECT STATUS	Planned
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

In response to California's mandate to replace traditional vehicles with zero-emission vehicles, this project will design, implement, and expand EV charging infrastructure throughout the City. Charging stations will be strategically placed in key locations to provide easy access for residents, businesses, and visitors. Expanding the network will support the shift to cleaner transportation, reduce the City's carbon footprint, and help meet state environmental goals. These improvements will also address the growing demand for electric vehicles, ensuring the City is prepared for the future while promoting sustainability.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
TOTAL	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000
Expenditures							
Design	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000
Construction	\$ -	\$ -	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 720,000
TOTAL	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 800,000

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Citywide ADA Improvements

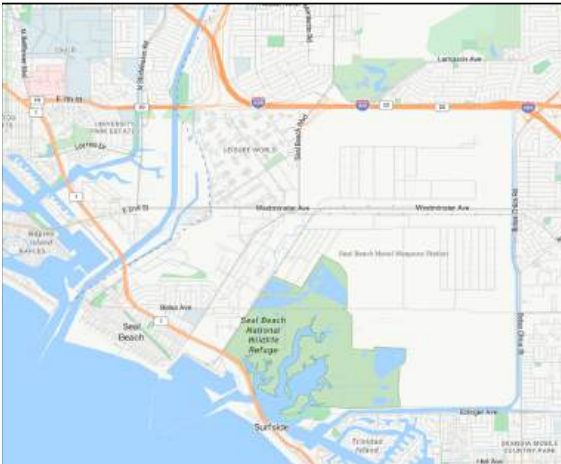
FY 2025-26 - FY 2029-30

Project Category	Buildings & Facilities
Project Name	Citywide ADA Improvements
Project Manager	Kathryne Cho, City Engineer
Location	Citywide
Priority	High

PROJECT No.	O-BG-1
TOTAL PROJECT COST	On-Going
WORKED PERFORMED BY	Contract
PROJECT STATUS	On-Going
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

The California Code of Regulations Title 24, Part 2 requires that all publicly funded buildings and facilities be accessible to people with disabilities, in line with the Americans with Disabilities Act (ADA) of 1990. To comply with these regulations, this ongoing project aims to identify and remove physical and programmatic barriers throughout the City. It will include improvements to building entrances, restrooms, parking, signage, and pathways to meet ADA standards. This project supports the City's commitment to inclusivity and equal access for everyone.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ 69,952	\$ 200,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 2,069,952
Special Proj. - 103	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
TOTAL	\$ 94,952	\$ 200,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 2,094,952
Expenditures							
Design	\$ -	\$ 20,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 200,000
Construction	\$ 94,952	\$ 180,000	\$ 405,000	\$ 405,000	\$ 405,000	\$ 405,000	\$ 1,894,952
TOTAL	\$ 94,952	\$ 200,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 2,094,952

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Parks Improvement Program

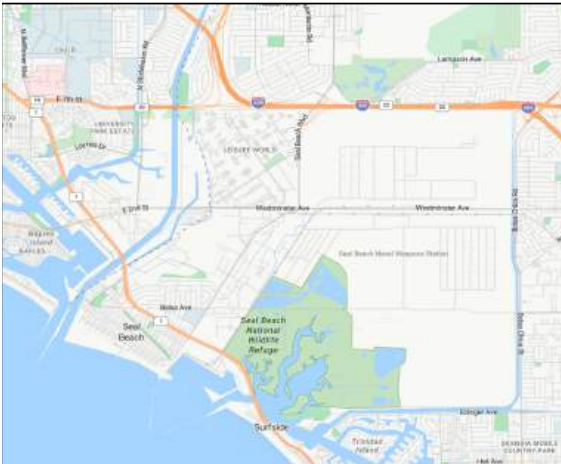
FY 2025-26 - FY 2029-30

Project Category	Parks
Project Name	Parks Improvement Program
Project Manager	Sean Low, Deputy Public Works Director
Location	Citywide
Priority	Medium

PROJECT No.	O-PR-1
TOTAL PROJECT COST	On-Going
WORKED PERFORMED BY	Contract
PROJECT STATUS	On-Going
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

Ongoing park improvements are key to maintaining the community's quality of life by providing safe and accessible outdoor spaces for all. This includes updating playground surfacing to prevent injuries, as well as maintaining park amenities and courts. The program will replace worn playground surfaces, resurface courts, and upgrade other park features like benches, lighting, and walkways. These improvements ensure the parks remain safe, functional, and enjoyable for everyone, supporting recreation and social activities.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ 29,112	\$ 90,000	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,119,112
TOTAL	\$ 29,112	\$ 90,000	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,119,112
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 29,112	\$ 90,000	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,119,112
TOTAL	\$ 29,112	\$ 90,000	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,119,112

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

SBTPC Court Resurfacing & LED Lighting Project

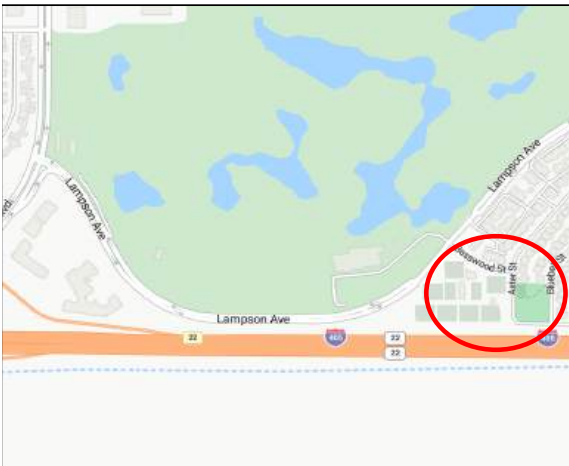
FY 2025-26 - FY 2029-30

Project Category	Buildings & Facilities
Project Name	SBTPC Court Resurfacing & LED Lighting Project
Project Manager	Iris Lee, Director of Public Works
Location	Seal Beach Tennis & Pickleball Center
Priority	High

PROJECT No.	PR2501
TOTAL PROJECT COST	\$610,000
WORKED PERFORMED BY	Contract
PROJECT STATUS	Planned
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

The budget will cover resurfacing the courts and upgrading the lighting at the Seal Beach Tennis and Pickleball Center. These improvements aim to enhance the playing experience and provide more accessible conditions for both tennis and pickleball players. The project will help maintain the facility's quality and accommodate growing community demand for recreational activities.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ -	\$ 610,000	\$ -	\$ -	\$ -	\$ -	\$ 610,000
TOTAL	\$ -	\$ 610,000	\$ -	\$ -	\$ -	\$ -	\$ 610,000
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ 610,000	\$ -	\$ -	\$ -	\$ -	\$ 610,000
TOTAL	\$ -	\$ 610,000	\$ -	\$ -	\$ -	\$ -	\$ 610,000

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

San Gabriel River Trash Mitigation Initiative

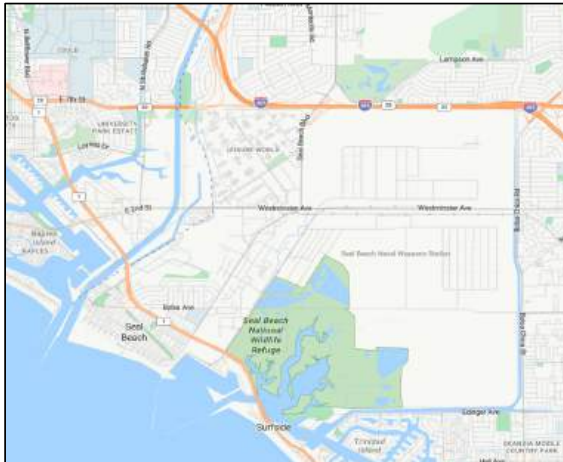
FY 2025-26 - FY 2029-30

Project Category	Storm Drain System
Project Name	San Gabriel River Trash Mitigation Initiative
Project Manager	Iris Lee, Director of Public Works
Location	Citywide
Priority	High

PROJECT No.	SD2501
TOTAL PROJECT COST	\$488,787
WORKED PERFORMED BY	Contract
PROJECT STATUS	In-Progress
ALTERNATE FUNDING SOURCE	Grant

DESCRIPTION

The City is facing ongoing trash issues on its public beach, worsened by debris from the San Gabriel River outlet, contributing to about 400 tons of trash each year. To address this, the City is preparing a feasibility study to explore solutions, including improved waste management and trash filtration systems. This effort will involve regional partnerships, collaboration between cities and counties, and multiple funding sources. The goal is to reduce waste entering the environment, improve beach quality, and protect local ecosystems, creating a cleaner and healthier space for everyone.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Grants - 217	\$ 438,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,787
TOTAL	\$ 438,787	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 488,787
Expenditures							
Feasibility Study	\$ 438,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 438,787
Design	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 438,787	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 488,787

2024 Environmental Clean Up - Galleon Way

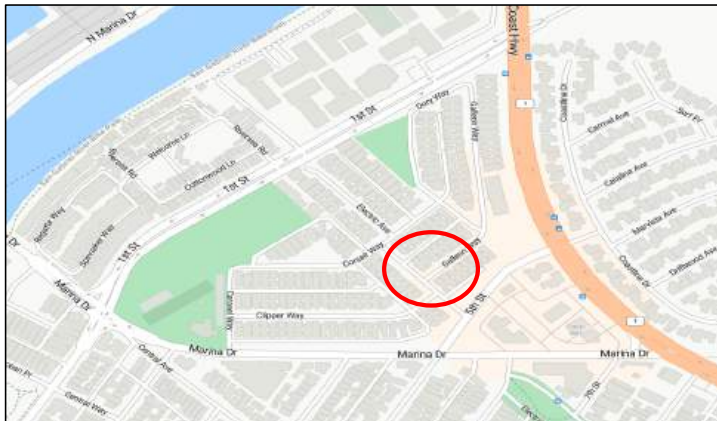
FY 2025-26 - FY 2029-30

Project Category Storm Drain System
Project Name 2024 Environmental Clean Up - Galleon Way
Project Manager Kathryn Cho, City Engineer
Location Galleon Way
Priority Medium

PROJECT No. SD2502
TOTAL PROJECT COST \$833,843
WORKED PERFORMED BY Contract
PROJECT STATUS Design
ALTERNATE FUNDING SOURCE Grant

DESCRIPTION

In response to the California State Water Resources Control Board (SWRCB) Trash Amendment, which aims to reduce trash in stormwater, the City applied for a grant to install a hydrodynamic trash separator near Galleon Way, north of Electric Avenue. This device uses cyclonic separation to remove trash and pollutants from the water before it enters the storm drain system. The installation will help improve water quality by reducing waste in local waterways, supporting the City's efforts to protect the environment and meet state regulations. The project will also contribute to cleaner, healthier water for the community.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ 18,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,903
General - 101 (Revitalization)	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000
Grants - 217	\$ -	\$ 584,940	\$ -	\$ -	\$ -	\$ -	\$ 584,940
TOTAL	\$ 248,903	\$ 584,940	\$ -	\$ -	\$ -	\$ -	\$ 833,843
Expenditures							
Design	\$ 18,903	\$ 57,139	\$ -	\$ -	\$ -	\$ -	\$ 76,042
Construction	\$ 230,000	\$ 527,801	\$ -	\$ -	\$ -	\$ -	\$ 757,801
TOTAL	\$ 248,903	\$ 584,940	\$ -	\$ -	\$ -	\$ -	\$ 833,843

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Storm Drain Cleaning

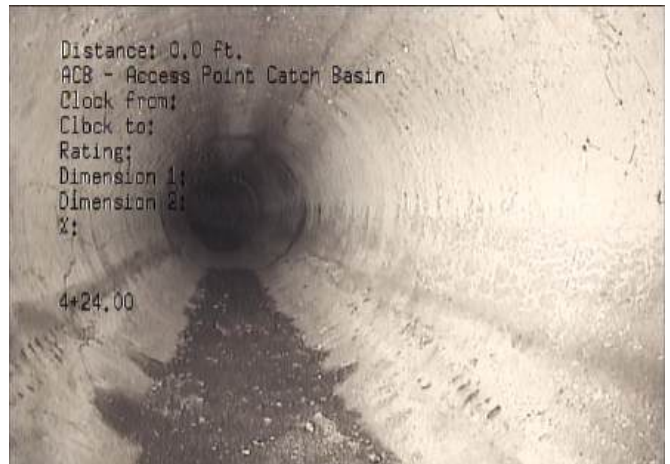
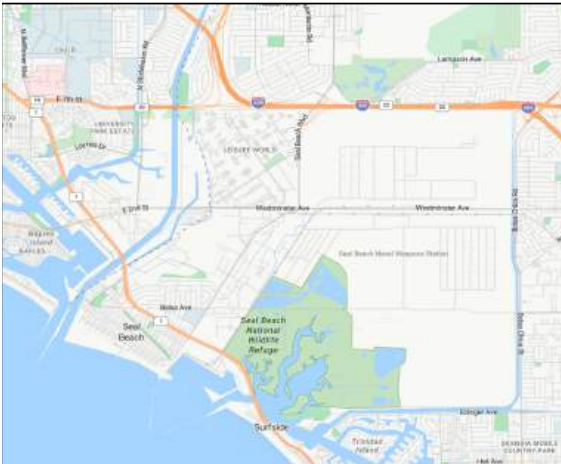
FY 2025-26 - FY 2029-30

Project Category	Storm Drain System
Project Name	Storm Drain Cleaning
Project Manager	David Spitz, Associate Engineer
Location	Citywide
Priority	Medium

PROJECT No.	SD2503
TOTAL PROJECT COST	\$75,000
WORKED PERFORMED BY	Contract
PROJECT STATUS	Planned
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

Storm drain cleaning removes debris and sediment to keep water flowing and prevent flooding. It helps stop water pollution, reduces mosquito breeding, and protects infrastructure. Regular cleaning also keeps urban areas clean by preventing standing water and bad odors.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101		\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
TOTAL	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
TOTAL	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

Lampson Bike Trail Gap Closure Project

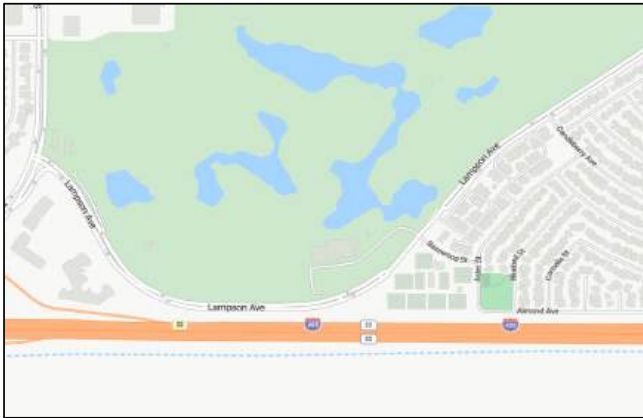
FY 2025-26 - FY 2029-30

Project Category	Streets and Transportation
Project Name	Lampson Bike Trail Gap Closure Project
Project Manager	Iris Lee, Director of Public Works
Location	Lampson Ave
Priority	High

PROJECT No.	ST1811
TOTAL PROJECT COST	\$1,251,938
WORKED PERFORMED BY	Contract
PROJECT STATUS	Construction
ALTERNATE FUNDING SOURCE	Grant

DESCRIPTION

The segment of Lampson Avenue between Basswood Street and Seal Beach Boulevard did not have Class II bike lanes in either direction. However, Lampson Avenue did have Class II bike lanes from Basswood Street east to the intersection of Valley View Street. As a result, a bike lane "gap" existed between Basswood Street and Seal Beach Boulevard. The Lampson Avenue Bike Trail Gap Closure project installed a Class II bike lane on both the north and south sides of Lampson Avenue between Seal Beach Boulevard and Basswood Street, closing the gap and connecting the existing bike lanes that previously terminated at the Basswood Street intersection to the bike lanes on Seal Beach Boulevard. Project is currently in the close-out phase of the project.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ 528,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528,000
Special Proj. - 103	\$ 152,469	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,469
Gas Tax - 210	\$ 520,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,630
Measure M2 - 211	\$ 50,839	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,839
Grants - 217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 1,251,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,251,938
Expenditures							
Construction	\$ 1,251,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,251,938
TOTAL	\$ 1,251,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,251,938

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Main Street Improvements Program

FY 2025-26 - FY 2029-30

Project Category	Streets and Transportation
Project Name	Main Street Improvements Program
Project Manager	Iris Lee, Director of Public Works
Location	Seal Beach Main Street
Priority	Medium

PROJECT No.	ST2009
TOTAL PROJECT COST	\$130,000
WORKED PERFORMED BY	Contract
PROJECT STATUS	Study
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

This project will involve the community in providing feedback to help create a practical and appealing design for Main Street. The input from residents, businesses, and visitors will shape the vision for the area. Improvements may include pavement repairs, landscaping upgrades, and hardscape additions like decorative paths and seating. Outdoor furnishings, such as benches, bike racks, and lighting, could also be added to improve the experience for pedestrians. After the design is established, a phased construction plan and budget will be developed to prioritize the most important improvements. The goal is to revitalize Main Street, enhance walkability, and create a welcoming atmosphere for everyone.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Gas Tax - 210	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000
TOTAL	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000
Expenditures							
Study	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000
TOTAL	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000

Seal Beach Blvd Traffic Signal Synchronization

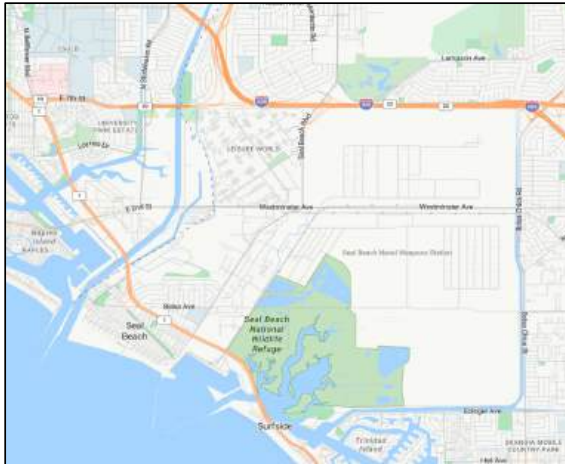
FY 2025-26 - FY 2029-30

Project Category	Streets and Transportation
Project Name	Seal Beach Blvd Traffic Signal Synchronization
Project Manager	Iris Lee, Director of Public Works
Location	Seal Beach Boulevard
Priority	Medium

PROJECT No.	ST2109
TOTAL PROJECT COST	\$166,845
WORKED PERFORMED BY	Contract
PROJECT STATUS	O&M Phase
ALTERNATE FUNDING SOURCE	Grant

DESCRIPTION

The City received an OCTA Project P grant to synchronize traffic signals along Seal Beach Boulevard from Pacific Coast Highway to Bradbury Avenue. The project aims to improve traffic flow, reduce congestion, and create a safer driving experience by allowing smoother transitions between signals. This will also help improve travel times and reduce vehicle emissions, benefiting air quality. The project is currently in a 2-year operation and maintenance phase, during which the system will be regularly monitored, inspected, and updated as needed to ensure it operates efficiently and meets community needs. Ultimately, the project will enhance traffic management and sustainability.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Grants - 217	\$ 166,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,845
TOTAL	\$ 166,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,845
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 166,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,845
TOTAL	\$ 166,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,845

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Seal Beach Blvd at North Gate Road Improvements (PMRF)

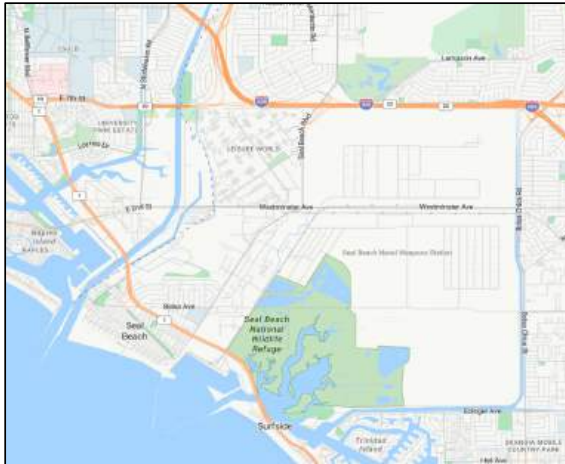
FY 2025-26 - FY 2029-30

Project Category Streets and Transportation
Project Name Seal Beach Blvd at North Gate Road Improvements (PMRF)
Project Manager David Spitz, Associate Engineer
Location Seal Beach Blvd at North Gate Road
Priority High

PROJECT No. ST2301
TOTAL PROJECT COST \$1,058,340
WORKED PERFORMED BY Contract
PROJECT STATUS Construction
ALTERNATE FUNDING SOURCE Grant

DESCRIPTION

The pavement at the intersection of Seal Beach Boulevard and North Gate Road needs rehabilitation due to age and the impact of the 405 Widening project. The construction of the 405 Freeway has worsened the wear on the roadway. This project will repave the surface, fix structural issues, and ensure the intersection meets current standards for safety and durability. The improvements will help maintain smooth traffic flow, reduce future maintenance costs, and improve the overall quality of the road.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Special Proj. - 103	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
Gas Tax - 210	\$ 483,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 483,306
Measure M2 - 211	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Grants - 217	\$ 150,034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,034
TOTAL	\$ 1,058,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,058,340
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,058,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,058,340
TOTAL	\$ 1,058,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,058,340

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Citywide Alley Repair

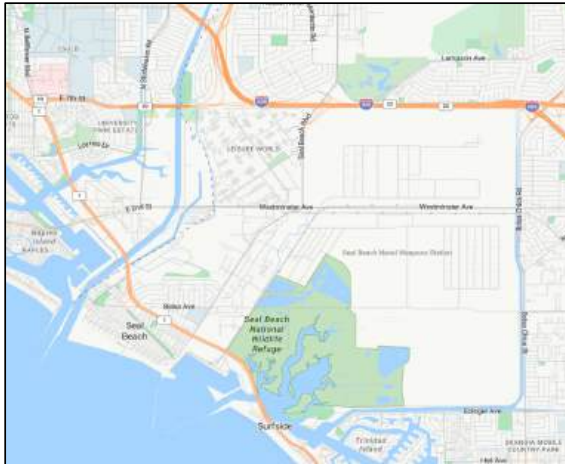
FY 2025-26 - FY 2029-30

Project Category	Streets and Transportation
Project Name	Citywide Alley Repair
Project Manager	David Spitz, Associate Engineer
Location	Citywide
Priority	High

PROJECT No.	ST2501
TOTAL PROJECT COST	On-Going
WORKED PERFORMED BY	Contract
PROJECT STATUS	Planned
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

This project will repair damaged alleys across the city, addressing issues such as potholes, cracks, and uneven surfaces. These repairs will improve accessibility for residents, as well as enhance the overall condition of urban infrastructure. The project aims to create a more efficient and pleasant environment for both pedestrians and vehicles.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
General - 101	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
TOTAL	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Expenditures							
Design	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
Construction	\$ -	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 675,000
TOTAL	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

River's End Restroom Restoration

FY 2025-26 - FY 2029-30

Project Category Beach & Pier
Project Name River's End Restroom Restoration
Project Manager David Spitz, Associate Engineer
Location 1st Street Parking Lot/Beach
Priority Low

PROJECT No. BP2301
TOTAL PROJECT COST \$300,000
WORKED PERFORMED BY Contract
PROJECT STATUS Planned
ALTERNATE FUNDING SOURCE None

DESCRIPTION

The River's End restrooms are frequently used due to their location near the beach, but they have become worn over time and need a full renovation. This project will update the restrooms with new concrete surfaces, plumbing fixtures for better functionality, and an upgraded electrical system for improved lighting and safety. The ventilation system will also be improved to enhance air quality and comfort. These upgrades will ensure the restrooms are clean, safe, and functional, extending their lifespan and providing a better experience for beachgoers and the community.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Tidelands - 106	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
TOTAL	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000
Expenditures							
Design	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Construction	\$ -	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ 270,000
TOTAL	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ 300,000

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

8th/10th Street Parking Lot & ADA Ramps

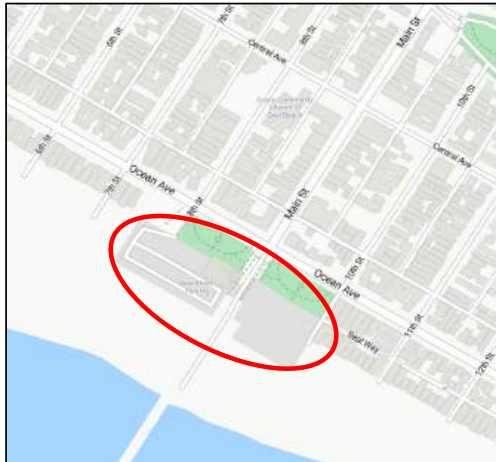
FY 2025-26 - FY 2029-30

Project Category	Beach & Pier
Project Name	8th/10th Street Parking Lot & ADA Ramps
Project Manager	David Spitz, Associate Engineer
Location	8th & 10th Street Beach Lot
Priority	Medium

PROJECT No.	BP2402
TOTAL PROJECT COST	\$1,500,000
WORKED PERFORMED BY	Contract
PROJECT STATUS	Planned
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

The asphalt in the 8th Street and 10th Street Parking Lots has worn down and needs to be replaced. This project will resurface both lots, creating a smoother, safer, and more durable surface. In addition to the repaving, ADA-compliant upgrades will be made, including new parking spaces, curb ramps, and accessible pathways to improve access for all visitors. The project will also enhance access from the parking lots to Eisenhower Park, making the parking lots more accessible, and user-friendly for all.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Tidelands - 106	\$ 800,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
TOTAL	\$ 800,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Expenditures							
Design	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Construction	\$ 735,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 1,435,000
TOTAL	\$ 800,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

Tidelands Facility Security Systems Upgrade

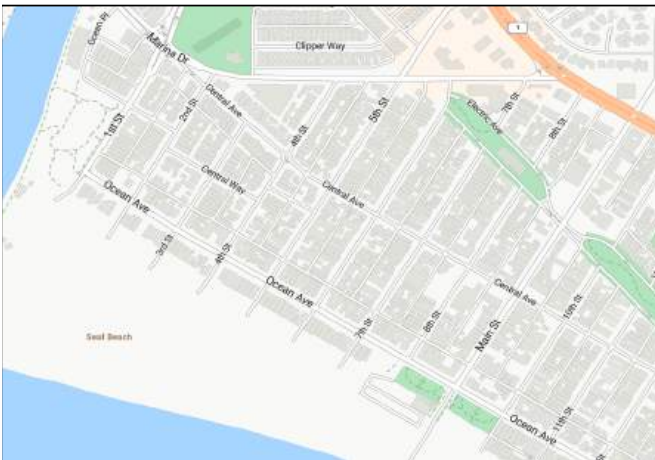
FY 2025-26 - FY 2029-30

Project Category	Beach & Pier
Project Name	Tidelands Facility Security Systems Upgrade
Project Manager	Kevin Edwards, IT Manager
Location	Citywide
Priority	Medium

PROJECT No.	BP2501
TOTAL PROJECT COST	\$70,000
WORKED PERFORMED BY	TBD
PROJECT STATUS	Planned
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

This project will expand and upgrade security systems at various City facilities to improve safety and monitoring. Key improvements include expanding digital door access systems for better control over building entry and replacing outdated panic alarm systems for faster emergency response. These upgrades will strengthen the City's security infrastructure, ensuring a safer environment and better protection of assets. The goal is to enhance surveillance, improve emergency response, and provide a reliable security network across the City.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Tidelands - 106	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
TOTAL	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Expenditures							
Design	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 7,000
Construction	\$ -	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ 63,000
TOTAL	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000

Pier Abutment Structural Analysis / Phase 2 Rehabilitation

FY 2025-26 - FY 2029-30

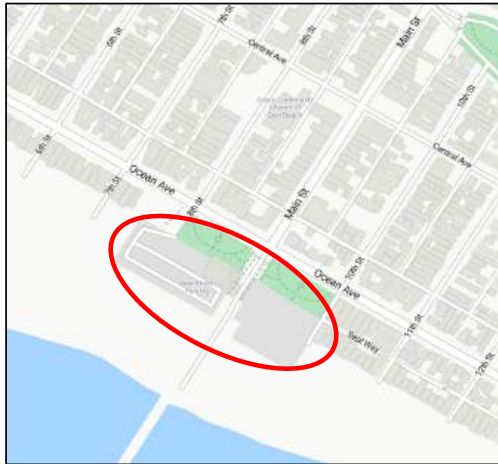
Project Category Beach & Pier
Project Name Pier Abutment Structural Analysis / Phase 2 Rehabilitation
Project Manager Kathyne Cho, City Engineer
Location Seal Beach Pier
Priority High

PROJECT No. BP2502
TOTAL PROJECT COST \$568,000
WORKED PERFORMED BY Contract
PROJECT STATUS Planned
ALTERNATE FUNDING SOURCE None

DESCRIPTION

Phase 1 of the project restored the concrete exterior surface of the Seal Beach Pier Concrete Abutment (also known as the Pier Base), including patching and repairing areas of cracking and spalling. A new exterior epoxy paint coating was also applied to the Pier Base.

Phase 2 of the project will address the identified deficiencies based on results from a structural analysis. The project will prioritize necessary repairs to ensure the safety and integrity of the Seal Beach Pier Base, including reinforcing or repairing damaged beams, supports, or foundations. Additional measures may be taken to improve the structure's long-term durability. The goal of Phase 2 is to restore the pier's stability and extend its lifespan, ensuring it remains safe and functional for the community and visitors.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Tidelands - 106	\$ -	\$ 568,000	\$ -	\$ -	\$ -	\$ -	\$ 568,000
TOTAL	\$ -	\$ 568,000	\$ -	\$ -	\$ -	\$ -	\$ 568,000
Expenditures							
Structural Analysis	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
Design	\$ -	\$ 52,800	\$ -	\$ -	\$ -	\$ -	\$ 52,800
Construction	\$ -	\$ 475,200	\$ -	\$ -	\$ -	\$ -	\$ 475,200
TOTAL	\$ -	\$ 568,000	\$ -	\$ -	\$ -	\$ -	\$ 568,000

Annual Slurry Seal Program

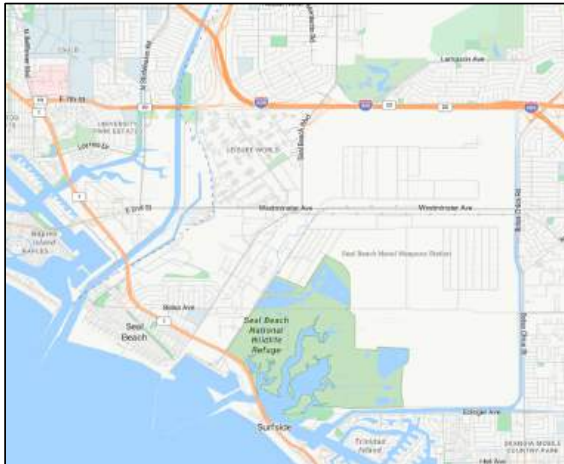
FY 2025-26 - FY 2029-30

Project Category	Streets and Transportation
Project Name	Annual Slurry Seal Program
Project Manager	David Spitz, Associate Engineer
Location	Citywide
Priority	Medium

PROJECT No.	O-ST-1
TOTAL PROJECT COST	On-Going
WORKED PERFORMED BY	Contract
PROJECT STATUS	On-Going
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

This annual program applies slurry seals to city streets as a cost-effective way to extend pavement life and prevent further damage. The goal is to improve street conditions, enhance safety, and reduce the need for costly repairs later. To prioritize the most critical areas, the Pavement Management Plan (PMP) data will be used to select the streets for treatment. The PMP provides information about the pavement's condition, traffic patterns, and maintenance needs.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Measure M2 - 211	\$ 30,862	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,280,862
TOTAL	\$ 30,862	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,280,862
Expenditures							
Design	\$ 30,862	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 130,862
Construction	\$ -	\$ 250,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 1,150,000
TOTAL	\$ 30,862	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,280,862

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Arterial Street Resurfacing Program

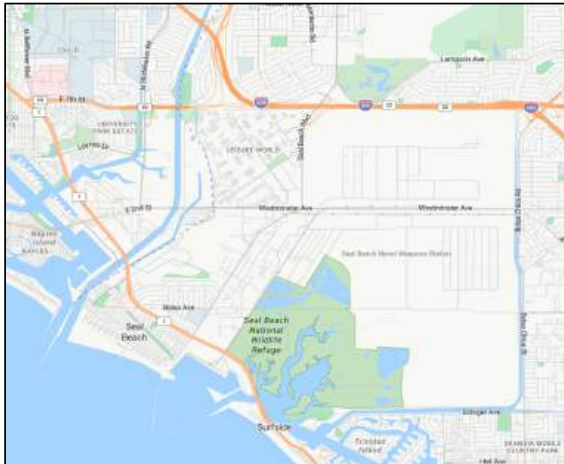
FY 2025-26 - FY 2029-30

Project Category	Streets and Transportation
Project Name	Arterial Street Resurfacing Program
Project Manager	David Spitz, Associate Engineer
Location	Citywide
Priority	Medium

PROJECT No.	O-ST-3
TOTAL PROJECT COST	On-Going
WORKED PERFORMED BY	Contract
PROJECT STATUS	On-Going
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

A pavement management report was adopted to assess the condition of the city's streets and create a cost-effective maintenance plan. Streets naturally deteriorate over time due to traffic, weather, and wear and tear. The report helps prioritize areas that need immediate attention. This annual program will resurface arterial streets, which are key to the city's transportation network and often endure more traffic. By following the report's recommendations, the city will focus on the most critical streets, improving road quality and extending pavement lifespan. Resurfacing now will reduce future repair costs and keep major roadways safe and functional.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
SB1 RMRA - 209	\$ 1,597,168	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,597,168
TOTAL	\$ 1,597,168	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,597,168
Expenditures							
Design	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
Construction	\$ 1,597,168	\$ -	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 3,397,168
TOTAL	\$ 1,597,168	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,597,168

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Annual ADA Improvements - Public R/W

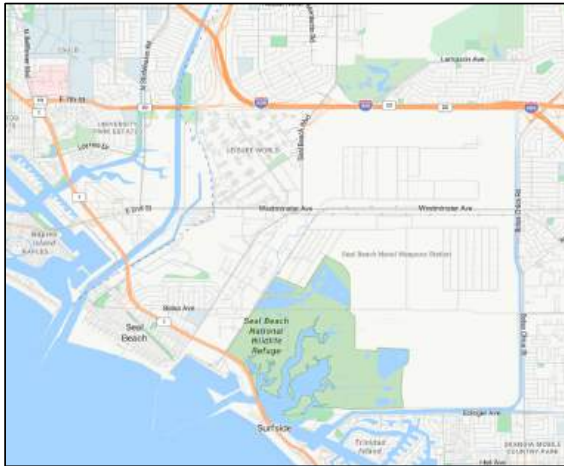
FY 2025-26 - FY 2029-30

Project Category	Streets and Transportation
Project Name	Annual ADA Improvements - Public R/W
Project Manager	Kathryne Cho, City Engineer
Location	Citywide
Priority	High

PROJECT No.	O-ST-4
TOTAL PROJECT COST	On-Going
WORKED PERFORMED BY	Contract
PROJECT STATUS	On-Going
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

This project supports the City's sidewalk audit and ADA Transition Plan by removing accessibility barriers and extending the life of concrete pavement. It will replace damaged sidewalks, curbs, and gutters to improve safety and functionality. Curb ramps will also be upgraded to meet ADA standards, ensuring better access for individuals with disabilities. Priority will be given to the most worn areas. The goal is to create a more accessible environment and improve the durability of the City's infrastructure, enhancing mobility for everyone.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Measure M2 - 211	\$ 142,016	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 892,016
TOTAL	\$ 142,016	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 892,016
Expenditures							
Design	\$ 28,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,403
Construction	\$ 113,613	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 863,613
TOTAL	\$ 142,016	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 892,016

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Citywide Traffic Signal Improvement Program

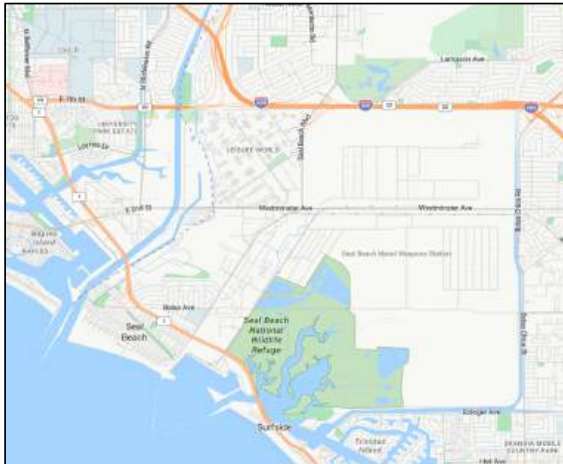
FY 2025-26 - FY 2029-30

Project Category	Streets and Transportation
Project Name	Citywide Traffic Signal Improvement Program
Project Manager	Iris Lee, Director of Public Works
Location	Citywide
Priority	Medium

PROJECT No.	O-ST-6
TOTAL PROJECT COST	On-Going
WORKED PERFORMED BY	Contract
PROJECT STATUS	On-Going
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

This project will improve the City's traffic signal system and management center to ensure safe and smooth transportation for everyone. It will update old equipment, improve signal coordination, and reduce delays. The traffic management center will be upgraded for real-time monitoring, allowing faster responses to incidents and better planning for future improvements. The goal is to create a safer, more efficient traffic system that works for all modes of transportation.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Measure M2 - 211	\$ 249,667	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 999,667
TOTAL	\$ 249,667	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 999,667
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construct	\$ 249,667	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 999,667
TOTAL	\$ 249,667	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 999,667

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Annual Local Paving Program

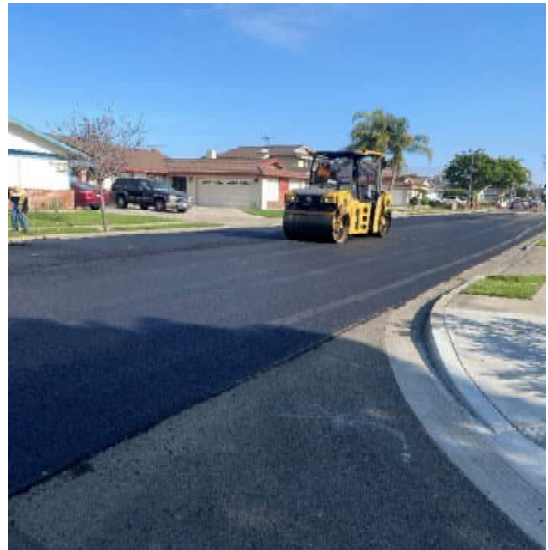
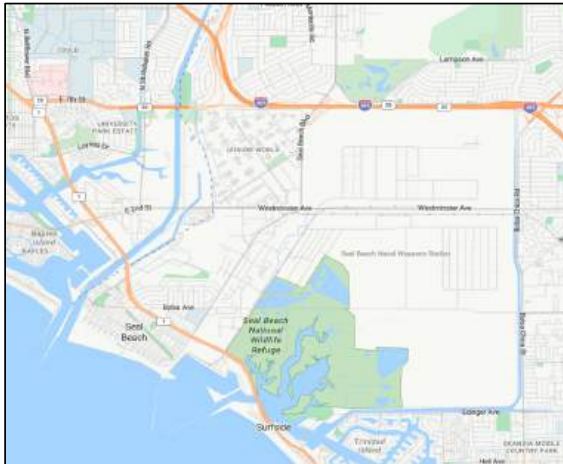
FY 2025-26 - FY 2029-30

Project Category	Streets and Transportation
Project Name	Annual Local Paving Program
Project Manager	David Spitz, Associate Engineer
Location	Citywide
Priority	Medium

PROJECT No.	STO2
TOTAL PROJECT COST	On-Going
WORKED PERFORMED BY	Contract
PROJECT STATUS	On-Going
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

A pavement management report was adopted to assess the City's streets and create an efficient maintenance plan. Streets deteriorate over time due to traffic, weather, and wear, and the report helps prioritize repairs. This project will resurface local streets to improve road quality and extend their lifespan, making streets smoother, safer, and more attractive. It will reduce future repair costs and improve neighborhood appearance.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Gas Tax - 210	\$ 330,000	\$ -	\$ 2,000,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 3,530,000
Measure M2 - 211	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
TOTAL	\$ 330,000	\$ 400,000	\$ 2,000,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 3,930,000
Expenditures							
Design	\$ 33,000	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 193,000
Construction	\$ 297,000	\$ 360,000	\$ 2,000,000	\$ 360,000	\$ 360,000	\$ 360,000	\$ 3,737,000
TOTAL	\$ 330,000	\$ 400,000	\$ 2,000,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 3,930,000

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Annual Signing & Striping Program

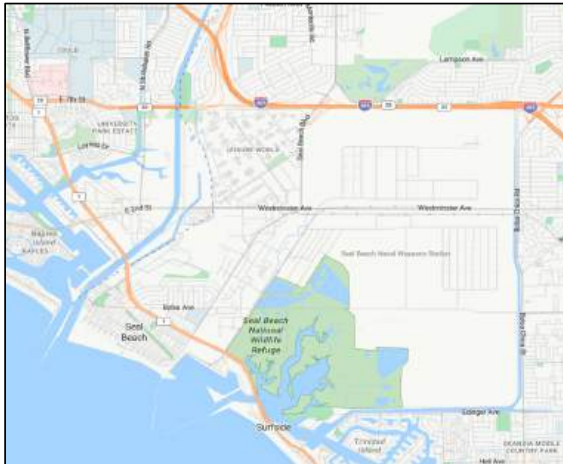
FY 2025-26 - FY 2029-30

Project Category	Streets and Transportation
Project Name	Annual Signing & Striping Program
Project Manager	Sean Low, Deputy Public Works Director
Location	Citywide
Priority	Medium

PROJECT No.	STO5
TOTAL PROJECT COST	On-Going
WORKED PERFORMED BY	Contract
PROJECT STATUS	On-Going
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

This annual program focuses on maintaining the City's roadways by restriping worn traffic and bike lanes. Over time, road markings fade, making navigation harder for drivers, cyclists, and pedestrians. The program also updates road signage for better visibility and safety. By regularly improving both markings and signage, the program helps create safer, more efficient roads and improving the driving experience.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Gas Tax - 210	\$ 87,732	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 287,732
TOTAL	\$ 87,732	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 287,732
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 87,732	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 287,732
TOTAL	\$ 87,732	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 287,732

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

OCTA 405 Widening Cooperative Project

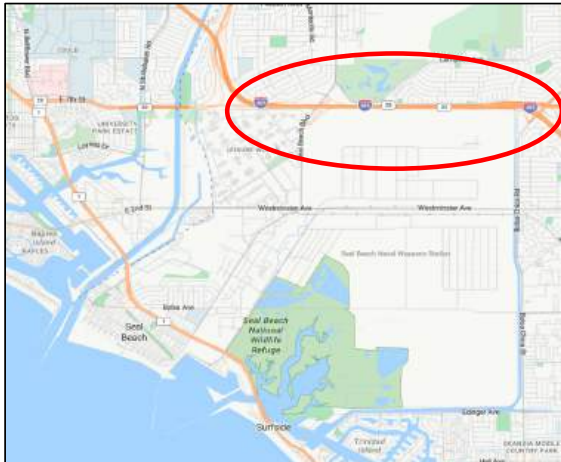
FY 2025-26 - FY 2029-30

Project Category	Streets and Transportation
Project Name	OCTA 405 Widening Cooperative Project
Project Manager	David Spitz, Associate Engineer
Location	I-405 within City Limits
Priority	High

PROJECT No.	ST1809
TOTAL PROJECT COST	\$279,193
WORKED PERFORMED BY	Contract
PROJECT STATUS	Construction
ALTERNATE FUNDING SOURCE	OCTA

DESCRIPTION

The City is partnering with the Orange County Transportation Authority (OCTA) on the I-405 widening project to reduce traffic and improve flow. The City's role includes providing coordination and planning support. To ensure reimbursements, the City tracks costs and services. This partnership helps improve transportation in the region while securing funding for the City's efforts, benefiting both local residents and the community.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Grants - 217	\$ 279,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,193
TOTAL	\$ 279,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,193
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 279,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,193
TOTAL	\$ 279,193	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 279,193

Pump Station #35 Upgrades

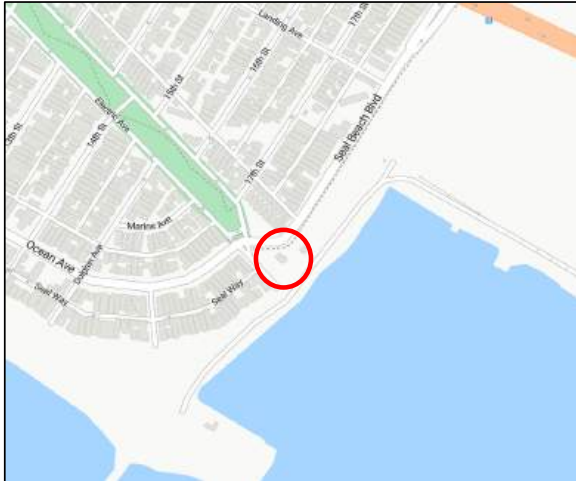
FY 2025-26 - FY 2029-30

Project Category Sewer System
Project Name Pump Station #35 Upgrades
Project Manager Iris Lee, Director of Public Works
Location Sewer Pump Station #35
Priority High

PROJECT No. SS1903
TOTAL PROJECT COST \$1,825,642
WORKED PERFORMED BY Contract
PROJECT STATUS Construction
ALTERNATE FUNDING SOURCE None

DESCRIPTION

Sewer Pump Station 35 has served the southern part of the City for many years, but its equipment is now outdated and needs replacement and upgrades to stay efficient. The pumps, motors, and control systems need to be modernized. This project will replace these key components with more efficient pumps and motors, improving performance and reducing energy use. It will also upgrade valves and accessories that manage wastewater flow and allow for easier maintenance. These upgrades will make the pump station more reliable, safer to operate, and easier to maintain. They will reduce the risk of breakdowns and ensure the station runs efficiently, supporting the long-term reliability of the City's sewer system and public health.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Sewer - 503	\$ 1,825,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,825,642
TOTAL	\$ 1,825,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,825,642
Expenditures							
	\$ 1,825,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,825,642
TOTAL	\$ 1,825,642	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,825,642

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

Sewer Mainline Improvement Program

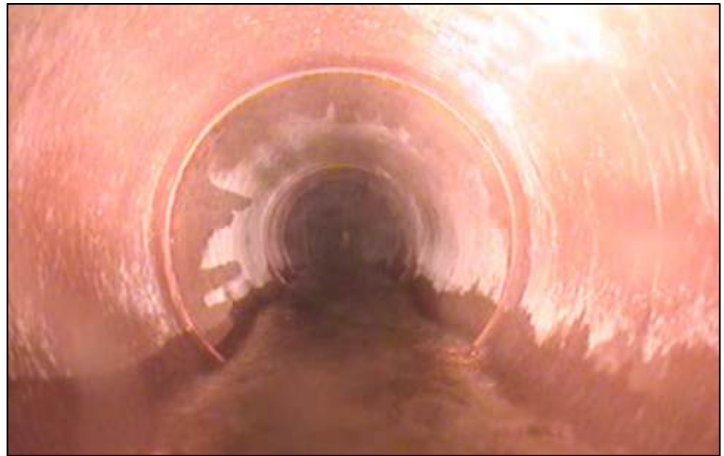
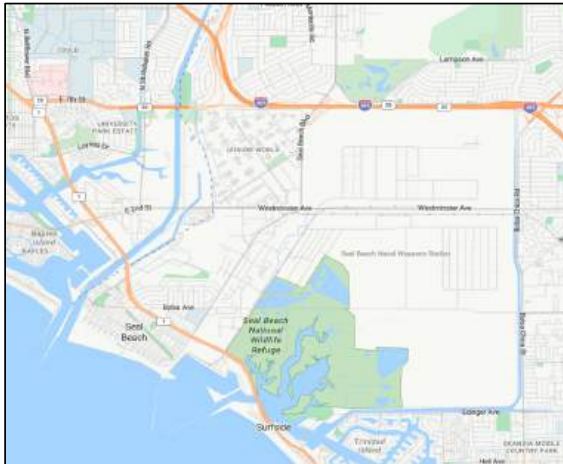
FY 2025-26 - FY 2029-30

Project Category	Sewer System
Project Name	Sewer Mainline Improvement Program
Project Manager	Kathryne Cho, City Engineer
Location	Citywide
Priority	High

PROJECT No.	O-SS-2
TOTAL PROJECT COST	\$1,585,288
WORKED PERFORMED BY	Contract
PROJECT STATUS	On-Going
ALTERNATE FUNDING SOURCE	None

DESCRIPTION

The Sewer Master Plan identified several sewer lines with deflections, cracks, and sections that have surpassed their useful life. These aging pipes are in need of repair or replacement. This program will implement ongoing sewer line infrastructure improvements to ensure the continued integrity and reliability of the system.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Sewer - 503	\$ 1,585,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,585,288
TOTAL	\$ 1,585,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,585,288
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 1,585,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,585,288
TOTAL	\$ 1,585,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,585,288

Beverly Manor Water Pump Station Rehabilitation

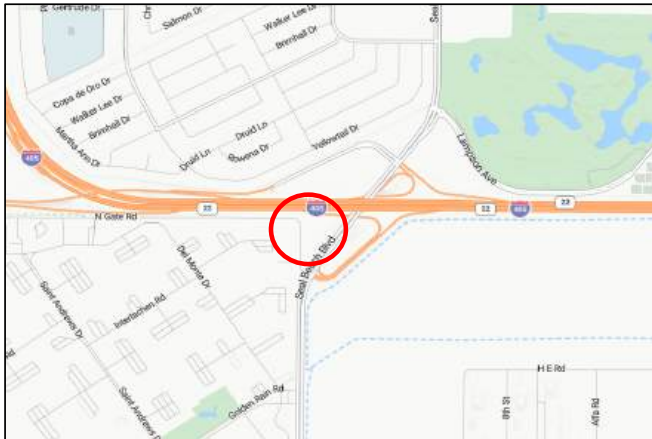
FY 2025-26 - FY 2029-30

Project Category Water System
Project Name Beverly Manor Water Pump Station Rehabilitation
Project Manager Iris Lee, Director of Public Works
Location North Gate Road
Priority High

PROJECT No. WT0904
TOTAL PROJECT COST \$63,000
WORKED PERFORMED BY Contract
PROJECT STATUS Planned
ALTERNATE FUNDING SOURCE None

DESCRIPTION

The water system requires ongoing maintenance to ensure reliability and meet water quality standards. This project will focus on upgrading the Booster Pump Station and Water Supply Well. Improvements will include modernizing pumps, motors, and control systems for better efficiency. The Water Supply Well will also receive upgrades to enhance water extraction and minimize downtime. These upgrades will ensure a more reliable and efficient water system for the community.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Water - 501	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000
TOTAL	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000
TOTAL	\$ 63,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,000

SCADA Improvement Upgrade Project

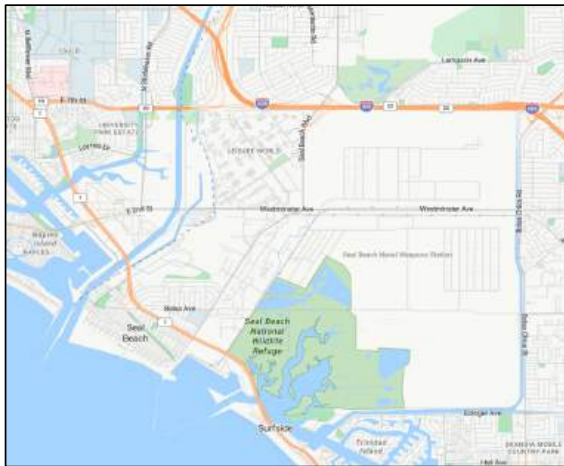
FY 2025-26 - FY 2029-30

Project Category Water System
Project Name SCADA Improvement Upgrade Project
Project Manager Sean Low, Deputy Director of Public Works
Location Citywide
Priority High

PROJECT No. WT1801
TOTAL PROJECT COST \$324,231
WORKED PERFORMED BY Contract
PROJECT STATUS On-Going
ALTERNATE FUNDING SOURCE None

DESCRIPTION

The City monitors its water and sewer systems through the SCADA base station at the Adolfo Lopez maintenance yard. A reliable SCADA system is crucial for ensuring the optimal function and efficiency of the City's distribution network. To maintain this, the City is continually upgrading the SCADA system at various wells, booster stations, pumping stations, and the maintenance yard. These ongoing upgrades are essential to enhance the system's performance and reliability.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Water - 501	\$ 165,027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,027
Sewer - 503	\$ 159,204	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,204
TOTAL	\$ 324,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,231
Expenditures							
Design	\$ 32,423	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,423
Construction	\$ 291,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,808
TOTAL	\$ 324,231	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 324,231

Lampson Well Head Treatment

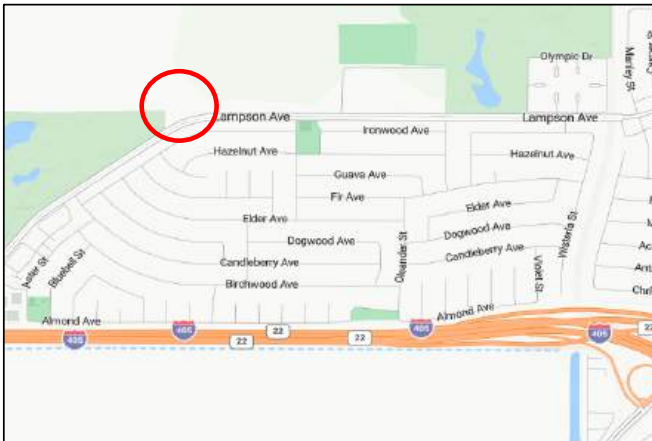
FY 2025-26 - FY 2029-30

Project Category Water System
Project Name Lampson Well Head Treatment
Project Manager Iris Lee, Director of Public Works
Location Lampson Ave Well Site
Priority High

PROJECT No. WT1902
TOTAL PROJECT COST \$4,450,000
WORKED PERFORMED BY Contract
PROJECT STATUS Design
ALTERNATE FUNDING SOURCE None

DESCRIPTION

The Lampson Water Well produces a nuisance odor during water pumping, which, although not a health risk, can negatively impact the public's perception of the water's quality. To address the issue, the City has designed a treatment system that will permanently eliminate the odor, improving the water quality perception. More importantly, the construction of the treatment system will enhance the efficiency of the water well's use, allowing for more effective operations moving forward.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Water - 501	\$ -	\$ 4,450,000	\$ -	\$ -	\$ -	\$ -	\$ 4,450,000
TOTAL	\$ -	\$ 4,450,000	\$ -	\$ -	\$ -	\$ -	\$ 4,450,000
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ 4,450,000	\$ -	\$ -	\$ -	\$ -	\$ 4,450,000
TOTAL	\$ -	\$ 4,450,000	\$ -	\$ -	\$ -	\$ -	\$ 4,450,000

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

LCWA Watermain Lining

FY 2025-26 - FY 2029-30

Project Category	Water System
Project Name	LCWA Watermain Lining
Project Manager	Iris Lee, Director of Public Works
Location	Los Cerritos Wetlands
Priority	High

PROJECT No.	WT2103
TOTAL PROJECT COST	\$38,343
WORKED PERFORMED BY	Contract
PROJECT STATUS	Design
ALTERNATE FUNDING SOURCE	SRF

DESCRIPTION

This project aims to improve the waterline that runs through Hellman Ranch and Los Cerritos Wetlands by addressing key areas of concern and enhancing its overall integrity. The improvements will help extend the waterline's serviceable life, reducing the frequency of repairs and minimizing disruptions to the surrounding environment. By utilizing the least intrusive construction methods, the project ensures minimal impact on the wetlands and surrounding areas while maintaining the effectiveness of the waterline for years to come.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Water - 501	\$ 28,343	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 38,343
TOTAL	\$ 28,343	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 38,343
Expenditures							
Design	\$ 28,343	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 38,343
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 28,343	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 38,343

CAPITAL PROJECT INFORMATION SHEET

FY 2025-26

I-405 Improvement Project for Waterline Relocation

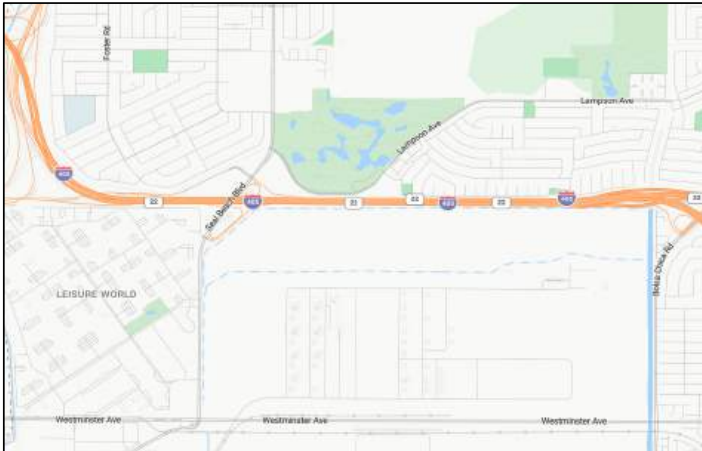
FY 2025-26 - FY 2029-30

Project Category Water System
Project Name I-405 Improvement Project for Waterline Relocation
Project Manager David Spitz, Associate Engineer
Location North Gate Road
Priority High

PROJECT No. WT2207
TOTAL PROJECT COST \$245,447
WORKED PERFORMED BY Contract
PROJECT STATUS Construction
ALTERNATE FUNDING SOURCE OCTA

DESCRIPTION

The City has entered into a cooperative & utility agreements with OCTA to coordinate services and construction impacts related the I-405 widening project. The I-405 Widening Project impacts City utilities, including a larger waterlines that spans under the 405 freeway. This project allows for the relocation/reconstruction of the waterline.



Funding Source	Carryover	Adopted 2025-26 Budget	Estimated 2026-27 Budget	Estimated 2027-28 Budget	Estimated 2028-29 Budget	Estimated 2029-30 Budget	Estimated 5-year Total
Water - 501	\$ 245,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,447
TOTAL	\$ 245,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,447
Expenditures							
Design	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 245,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,447
TOTAL	\$ 245,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,447

MANAGING DEPARTMENT HEAD: Director of Finance/City Treasurer

MISSION STATEMENT

Special Assessment Districts are established to account for resources legally restricted to specified purposes within the City of Seal Beach.

PRIMARY ACTIVITIES

Landscape Maintenance – 0450

The Seal Beach Community Facilities District No. 2002-02 (Seal Beach Boulevard/Lampson Avenue Landscape Maintenance District) was formed under the Mello-Roos Community Facilities Act of 1982 to provide financing for the City's maintenance of landscaping facilities installed within the public right-of-way as part of the Bixby Old Ranch, Town Center, and Country Club developments. The subject landscaping facilities were installed by the Bixby Ranch Co. in the center median and the easterly parkway on Seal Beach Boulevard from Old Ranch Parkway to Plymouth Drive/Rossmoor Center Way in the center median southerly parkway on Lampson Avenue from Seal Beach Boulevard to approximately 1600 feet easterly, and in the City owned property along the northerly side of the I-405 north bound off ramp at Seal Beach Boulevard. Revenue is derived from the District's share of the basic property tax levy and the special district augmentation allocations.

CFD Heron Pointe – 0460

The Seal Beach Community Facilities District No. 2002-01 (Heron Point) was formed under the Mello-Roos Community Facilities Act of 1982, as amended, to provide financing for the construction and acquisition of certain public street improvements, water and sanitary sewer improvements, dry utility improvements, park and landscaping improvements which will serve the new construction in the Community Facility District. This special revenue fund will account for the activity of the Administrative Expense Fund created by the Fiscal Agent Agreement. Revenue is derived from the proceeds of the annual levy and collection of Special Tax against property within the Community Facility District and used to fund all costs directly related to the administration of the CFD.

CFD Pacific Gateway – 0470 & 0480

The Seal Beach Community Facilities District No. 2005-01 (Pacific Gateway Business Center) was formed under the Mello-Roos Community Facilities Act of 1982, as amended. Special Tax B will satisfy costs related to the maintenance of parks parkways and open space within the District (Landscaping Maintenance). Revenue is derived from the proceeds of the annual levy and collection of the Special Tax against property within the Community Facility District.

SPECIAL ASSESSMENT DISTRICTS

FY 2025-2026

	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
<u>EXPENDITURES BY PROGRAM</u>				
Landscape Maintenance - 0450				
Personnel Services	\$ 30,887	\$ 30,450	\$ 30,810	\$ 34,594
Maintenance and Operations	86,201	89,400	89,400	89,400
Subtotal	117,088	119,850	120,210	123,994
CFD Heron Pointe - 0460				
Maintenance and Operations	271,442	273,353	273,353	264,164
Subtotal	271,442	273,353	273,353	264,164
CFD Pacific Gateway - 0470				
Personnel Services	30,277	20,300	20,540	23,063
Maintenance and Operations	598,786	619,125	619,125	607,051
Subtotal	629,064	639,425	639,665	630,114
CFD Pacific Gateway - 0480				
Maintenance and Operations	15,250	16,500	16,500	18,254
Subtotal	15,250	16,500	16,500	18,254
TOTAL				
Personnel Services	61,164	50,750	51,350	57,657
Maintenance and Operations	971,679	998,378	998,378	978,869
TOTAL	\$ 1,032,843	\$ 1,049,128	\$ 1,049,728	\$ 1,036,526
<u>EXPENDITURES BY FUND</u>				
CFD Landscape Maintenance - 281	\$ 117,088	\$ 119,850	\$ 120,210	\$ 123,994
CFD Heron Pointe - 282	260,665	262,269	262,269	252,264
CFD Pacific Gateway - 283	555,969	569,125	569,125	557,051
CFD Heron Pointe - 284	10,777	11,084	11,084	11,900
CFD Pacific Gateway - 285	88,344	86,800	87,040	91,317
TOTAL	\$ 1,032,843	\$ 1,049,128	\$ 1,049,728	\$ 1,036,526

SPECIAL ASSESSMENT DISTRICTS

FY 2025-2026

PROGRAM: 0450 CFD Landscape Maintenance
FUND: 281 CFD Landscape Maintenance District 2002-02

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	281-500-0450-50020	\$ 18,457	\$ 16,295	\$ 16,821	\$ 19,003
Overtime - Non-Sworn	281-500-0450-50060	399	511	414	507
Uniform Allowance	281-500-0450-50150	-	38	38	38
Cafeteria - Taxable	281-500-0450-50170	356	429	464	513
Comptime Buy/Payout	281-500-0450-50180	500	392	392	-
Vacation Buy/Payout	281-500-0450-50190	391	392	392	914
Health and Wealthness Program	281-500-0450-50220	85	60	60	60
Deferred Compensation	281-500-0450-50520	192	156	153	156
PERS Retirement	281-500-0450-50530	8,409	9,981	9,945	10,964
Medical Insurance	281-500-0450-50550	1,658	1,787	1,716	1,989
Medicare Insurance	281-500-0450-50570	294	264	270	306
Life and Disability	281-500-0450-50580	146	145	145	145
TOTAL PERSONNEL SERVICES		\$ 30,887	\$ 30,450	\$ 30,810	\$ 34,594
MAINTENANCE AND OPERATIONS					
Contract Professional	281-500-0450-51280	\$ 39,851	\$ 40,500	\$ 40,500	\$ 40,500
Water Services	281-500-0450-51600	14,949	17,500	17,500	17,500
Transfers Out - Operations	281-500-0450-59200	31,400	31,400	31,400	31,400
TOTAL MAINTENANCE AND OPERATIONS		\$ 86,201	\$ 89,400	\$ 89,400	\$ 89,400
TOTAL EXPENDITURES		\$ 117,088	\$ 119,850	\$ 120,210	\$ 123,994

SPECIAL ASSESSMENT DISTRICTS

FY 2025-2026

PROGRAM: 0460 CFD Heron Pointe
FUND: 282 CFD Heron Pointe 2002-01 - Refund 2015

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Debt Service Pmt Principal	282-500-0460-58000	\$ 155,000	\$ 160,000	\$ 160,000	\$ 165,000
Interest Expense	282-500-0460-58500	90,665	87,269	87,269	72,264
Special Tax Transfer	282-500-0460-59400	15,000	15,000	15,000	15,000
TOTAL MAINTENANCE AND OPERATIONS		<u>\$ 260,665</u>	<u>\$ 262,269</u>	<u>\$ 262,269</u>	<u>\$ 252,264</u>
TOTAL EXPENDITURES		<u>\$ 260,665</u>	<u>\$ 262,269</u>	<u>\$ 262,269</u>	<u>\$ 252,264</u>

SPECIAL ASSESSMENT DISTRICTS

FY 2025-2026

PROGRAM: 0470 CFD Pacific Gateway
FUND: 283 CFD Pacific Gateway 2005-01 - Refund 2016

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Debt Service Pmt Principal	283-500-0470-58000	\$ 325,000	\$ 345,000	\$ 345,000	\$ 365,000
Interest Expense	283-500-0470-58500	205,969	199,125	199,125	167,051
Special Tax Transfer	283-500-0470-59400	25,000	25,000	25,000	25,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 555,969	\$ 569,125	\$ 569,125	\$ 557,051
TOTAL EXPENDITURES		\$ 555,969	\$ 569,125	\$ 569,125	\$ 557,051

PROGRAM:	0460 CFD Heron Pointe
FUND:	284 CFD Heron Pointe 2002-01 - 2015 Admin Exp

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	284-500-0460-51280	\$ 9,177	\$ 9,484	\$ 9,484	\$ 10,300
Transfers Out - Operations	284-500-0460-59200	1,600	1,600	1,600	1,600
TOTAL MAINTENANCE AND OPERATIONS		\$ 10,777	\$ 11,084	\$ 11,084	\$ 11,900
TOTAL EXPENDITURES		\$ 10,777	\$ 11,084	\$ 11,084	\$ 11,900

SPECIAL ASSESSMENT DISTRICTS

FY 2025-2026

PROGRAM: 0470 CFD Pacific Gateway
FUND: 285 CFD Pacific Gateway 2005-01 - 2016 Land/Admin

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	285-500-0470-50020	\$ 18,084	\$ 10,863	\$ 11,214	\$ 12,669
Overtime - Non-Sworn	285-500-0470-50060	399	341	276	338
Uniform Allowance	285-500-0470-50150	-	25	25	25
Cafeteria - Taxable	285-500-0470-50170	237	286	310	342
Comp Time Buy/Payout	285-500-0470-50180	500	261	261	-
Vacation Buy/Payout	285-500-0470-50190	391	261	261	609
Wellness Health Program	285-500-0470-50220	85	40	40	40
Deferred Compensation	285-500-0470-50520	187	104	102	104
PERS Retirement	285-500-0470-50530	8,350	6,654	6,630	7,310
Medical Insurance	285-500-0470-50550	1,610	1,191	1,144	1,326
Medicare Insurance	285-500-0470-50570	287	177	180	204
Life and Disability	285-500-0470-50580	146	97	97	97
Flexible Spending - Cafeteria	285-500-0470-50600	-	-	-	-
TOTAL PERSONNEL SERVICES		\$ 30,277	\$ 20,300	\$ 20,540	\$ 23,063
MAINTENANCE AND OPERATIONS					
Contract Professional	285-500-0470-51280	\$ 24,758	\$ 28,000	\$ 28,000	\$ 28,000
Water Services	285-500-0470-51600	3,059	7,000	7,000	7,000
Transfers Out - Operation	285-500-0470-59200	15,000	15,000	15,000	15,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 42,817	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL EXPENDITURES		\$ 73,094	\$ 70,300	\$ 70,540	\$ 73,063

SPECIAL ASSESSMENT DISTRICTS

FY 2025-2026

PROGRAM:	0480 CFD Pacific Gateway
FUND:	285 CFD Pacific Gateway 2005-01 - 2016 Land/Admin

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
MAINTENANCE AND OPERATIONS					
Contract Professional	285-500-0480-51280	\$ 4,250	\$ 5,500	\$ 5,500	\$ 7,254
Transfers Out - Operation	285-500-0480-59200	11,000	11,000	11,000	11,000
TOTAL MAINTENANCE AND OPERATIONS		\$ 15,250	\$ 16,500	\$ 16,500	\$ 18,254
TOTAL EXPENDITURES		\$ 15,250	\$ 16,500	\$ 16,500	\$ 18,254

SPECIAL ASSESSMENT DISTRICTS

FY 2025-2026

Summary of Appropriations by Account

Description	Account Number	Actual FY 2023-24	Amended Budget FY 2024-25	Estimated Actual FY 2024-25	Adopted Budget FY 2025-26
PERSONNEL SERVICES					
Regular Salaries - Non-Sworn	50020	\$ 36,541	\$ 27,158	\$ 28,035	\$ 31,672
Special Pay	40002				
Over-Time PT	40002				
Overtime - Non-Sworn	50060	799	852	690	844
Part-time	40004				
Holiday Pay	40005				
Junior Lifeguard Salaries	40006				
Tuition Reimbursement	40007				
Auto Allowance	40008				
Cell Phone Allowance	40009				
Uniform Allowance	50150	-	63	63	63
Cafeteria - Taxable	50170	593	715	774	855
Comptime Buy/Payout	50180	1,001	653	653	-
Vacation Buy/Payout	50190	782	653	653	1,523
Sick Buy/Payout	50200	-	-	-	-
Unemployment	40030				
Health and Wellness Program	50220	170	100	100	100
Deferred Compensation	50520	378	260	255	260
PERS Retirement	50530	16,759	16,635	16,575	18,274
PARS Retirement	40013				
Medical Insurance	50550	3,268	2,978	2,860	3,315
AFLAC Insurance-Cafeteria	40015				
Medicare Insurance	50570	582	441	450	511
Life and Disability	50580	292	242	242	242
FICA	40019				
Uniform Allowance	40020				
Annual Education	40021				
Flexible Spending - Cafeteria	50600	-	-	-	-
Medical Waiver	40033	-	-	-	-
Retiree Health Savings	40034	-	-	-	-
TOTAL PERSONNEL SERVICES		61,164	50,750	51,350	57,657
MAINTENANCE AND OPERATIONS					
Contract Professional	51280	\$ 78,036	\$ 83,484	\$ 83,484	\$ 86,054
Water Services	51600	18,009	24,500	24,500	24,500
Principal Payments	58000	480,000	505,000	505,000	530,000
Interest Payments	58500	296,634	286,394	286,394	239,315
Transfer Out - Operational	59200	59,000	59,000	59,000	59,000
Special Tax Transfer	59400	40,000	40,000	40,000	40,000
TOTAL MAINTENANCE AND OPERATIONS		971,679	998,378	998,378	978,869
TOTAL EXPENDITURES		\$ 1,032,843	\$ 1,049,128	\$ 1,049,728	\$ 1,036,526

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INTRODUCTION

The City of Seal Beach prepares a five-year forecast of General Fund revenues and expenditures on an annual basis to evaluate the City's fiscal condition and to guide policy and programmatic decisions. The development of the five-year forecast as part of the budget development process has been identified as a best practice by the Government Finance Officers Associations (GFOA). GFOA recognizes a financial forecast as a "fiscal management tool that presents estimated information based on past, current, and projected financial conditions. This will help identify future revenue and expenditure trends that may have an immediate or long-term influence on government policies, strategic goals, and community services."

The forecast establishes the foundation and framework for guiding policy and financial management decisions. This long-term perspective integrates strategic planning and budgeting to forecast and actively communicate challenges and opportunities before they arise. The five-year forecast focuses primarily on future revenues and expenditures of the City's General Fund and analyzes future expenditure trends with particular emphasis on negotiated labor contracts, pension and retiree medical, unfunded liability costs, capital improvement needs and the current priorities of the City Council. The City utilizes the information in the five-year forecast as part of its annual budget development and updates the projections each year.

It is important to note that the forecast projects five years into the future based on the FY 2025-26 Adopted budget and existing budgetary relationships, while the budget is based on an itemized analysis of supply, contract, and staffing needs required to meet established service standards and City Council priorities. As a result, the forecast provides a big picture, long-term outlook, while the budget is a detailed, short-term plan.

KEY OPERATIONAL FOCUS AREAS

The City has been working diligently to achieve more with fewer resources, while contending with the ongoing challenges posed by shifts in legislation and regulations, including unfunded mandates, housing requirements, and regulatory compliance and have placed considerable strain on the City's General Fund. While planning for the budget each year, key guiding metrics are put in place. Departments are tasked with finding ways to balance the City's obligations to maintain fiscal sustainability while continuing to provide high-quality essential services and addressing long-term fiscal impacts. Key areas of focus included:

- **Maintaining public safety and emergency response**—Maintaining adequately staffed and trained Police and Marine Safety emergency response services, including community policing efforts, crime prevention programs, emergency personnel, water safety education, the City's AED program, and the essential presence of lifeguards year-round to protect the quality of life in Seal Beach.
- **Funding Fire response**—The City's Fire service contract through the Orange County Fire Authority is funded to provide the necessary resources, including firefighters, paramedics, and life-saving equipment.
- **Community engagement**—The City offers significant outreach and engagement opportunities, including social media channels and the City Manager newsletter. Communication opportunities also include Town Halls, Study Sessions, and other boards and commissions for residents to engage in community topics and provide valuable feedback.
- **Recreation**—The Seal Beach Tennis and Pickleball Center continues to thrive with a growing user base, particularly as a premier destination for the increasingly popular sport of pickleball. The recently completed grant-funded renovation of the Center included significant work in the main clubhouse as well as lighting for all courts. This effort is now being augmented by a court resurfacing project on several of the tennis and pickleball courts to serve users. The City continues to put forth engaging community activities for all residents, including the Summer Kick off and Summer Send Off events, as well as events with community partners such as the Holiday Tree Lighting and Christmas Parade.

- **Transportation**—The need for senior services, particularly transportation, continues to grow, with a record number of users for the Senior Shuttle and Dial-a-Ride programs. To support safer travel, the City was awarded a Safe Streets and Roads for All (SS4A) planning grant. This funding supported the development of a Safety Action Plan (SAP), which outlined strategies for the City to continuously enhance roadway safety and reduce the risk of fatal and serious injuries across all modes of transportation.
- **Maintaining public infrastructure and facilities**—A well-maintained network of roadways, traffic signals, parks, beaches and the pier, recreation and library centers, as well as water, sewer, and drainage systems are essential to protecting the health and safety of Seal Beach residents, preserving property values, and sustaining our community's quality of life. As a City with a history spanning over 100 years, much of our infrastructure is aging. Continued investment in these assets is critical to prevent costly failures and ensure long-term reliability. Main Street and the surrounding Pier area remain central to the identity of our coastal community. Both long- and short-term strategies are being developed to preserve the vitality and sustainability of this area. One such effort includes the implemented permit program along Main Street to support local businesses through limited outdoor dining and displays while maintaining safe pedestrian access.
- **Maintaining Seal Beach's desirable neighborhoods and beaches** include ensuring a berm is constructed in the rainy season to protect our beach and oceanfront, and keeping park and recreation centers clean, safe, and welcoming to promote recreation and support the many community members and groups that utilize these resources. Maintaining public beaches, keeping them clean and keeping public areas clean and safe remain a key operational area of focus.
- **Maintaining high quality essential City services**—City services shape the backbone of our community, ensuring the well-being and safety of residents while fostering a vibrant and sustainable environment. Services encompass a wide range of both critical and quality-of-life functions, including responses to emergencies and complaints, access to recreational facilities and parks, community event support, timely building permitting and inspections, economic development initiatives, and administrative functions that support efficient operations.
- **Maximizing flexibility in staffing levels**—The City of Seal Beach's foremost priority is service to the community, which is done by and through the City's workforce. Strategic investment in our workforce aims to foster a conducive environment that not only attracts but also retains top talent, for the continued success in how we provide services to our community. However, as a service-oriented entity, the City's operational costs predominantly stem from labor expenses, making it imperative to diligently achieve a delicate balance between maintaining financial sustainability and offering competitive compensation.
- **Maintaining the City's Policy Reserve at 25 percent**—This budget keeps the Policy Reserve to the City Council's goal of 25 percent. This level of reserve is essential to maintain credit ratings, provide cash flow throughout the year, and ensure resources in the event of an emergency.
- **Reducing the City's Unfunded Pension Liability**—In 2024 the City Council authorized Revitalization funds to fund an additional payment to the unfunded pension liability. This additional payment resulted in a much-needed reduction in the City's pension contribution to the closed CalPERS Fire Plan and will reduce this expenditure yearly into the foreseeable future. This year's budget includes a proposed Pension Paydown payment to further increase reductions.
- **Seeking opportunities for cost recovery and efficiencies**—Staff consistently looks for opportunities to increase revenues, obtain grant funding, identify and implement efficiencies, and foster partnerships to reduce the financial burden on the General Fund.

STRATEGIC PRIORITIES/GOALS

An important component of the City of Seal Beach's long-term planning efforts is the identification of strategic goals and priorities—both programmatic and infrastructure-related—that guide the City's Five-Year Strategic Business Plan (SBP) and overall financial outlook. These Goals are developed with transparency and responsiveness at their core, reflecting the evolving needs of the community and shaped by the leadership of the City Council. The City is committed to serving its residents with integrity, accountability, and excellence, ensuring that resources are aligned with the programs and services that matter most to the community.

On March 24, 2025, the City Council held a Budget Study session to establish and confirm the nine strategic goals outlined in this plan. They are designed to address priorities ranging from public safety and infrastructure to fiscal responsibility and environmental sustainability. These goals are presented in no particular order of priority, as all contribute collectively to the City's vision of a safe, vibrant, and thriving community. The FY 2025–26 Goals and Objectives builds on the direction set during the City Council's Budget Study Session and reflects a shared commitment to continuous improvement and meaningful community impact.



STRENGTHEN PUBLIC SAFETY INITIATIVES

Public safety remains a top priority for the City of Seal Beach. During FY 2025–26, the City continues its commitment to enhancing law enforcement technology and emergency preparedness. The City is expediting upgrades to the Automated License Plate Reader (ALPR) program and enhancing disaster management systems. Ongoing investments in training ensure that Safety personnel maintain high standards in perishable skills and emergency response. The City is also implementing an Intelligence-Led Policing model, using data-driven crime analysis to guide strategic deployment and strengthen crime prevention. Interagency collaboration with regional safety partners continues to grow, ensuring Seal Beach remains one of the safest coastal communities in the region.



ENSURE FISCAL STABILITY AND EFFICIENCY IN GOVERNANCE

To maintain financial resilience, the City is focused on identifying new revenue streams and continuing its cost recovery and fee schedule update. Strategic efforts to reduce pension liability and enhance the City's grant-seeking capabilities and other external funds sources are underway. The FY 2025–26 budget process emphasizes transparency and efficiency, ensuring that community resources are aligned with service delivery goals. This year the City Council added an additional meeting to set goals and guide the budget.



ASSESS AND MAINTAIN INFRASTRUCTURE

The City is committed to maintaining and investing in infrastructure that meets both current and future community needs. The City continues reviewing and assessing infrastructure conditions and enhancing our asset management systems. Collaborative efforts with local and regional partners will support broader capital initiatives and ensure alignment with long-term maintenance goals. Projects such as ADA-compliant upgrades to parking lots and public facilities remain a key part of this infrastructure focus.



PROMOTE AND ENHANCE A STRONG LOCAL ECONOMY

Seal Beach continues to support its business community through targeted economic development initiatives. The City is finalizing updates to the General Plan and working toward adoption of a Local Coastal Program. A key focus for FY 2025–26 is the development of a preliminary vision plan for the Pier/Main Street area and a long-term plan for the Lifeguard Headquarters facility. These efforts support coastal vitality and create opportunities for economic growth. Additionally, the City is exploring ways to participate in regional economic opportunities tied to the 2028 Olympic Games.



EXPANDING STRATEGIC TECHNOLOGY INVESTMENTS

The City is advancing its commitment to digital transformation and cyber resilience. The City is implementing an Information Technology Master Plan (ITMP), alongside a planned artificial intelligence policy that will guide ethical and effective use of emerging technologies. Enhancements to the City's ERP financial system, cybersecurity measures, and public safety technology will improve service delivery and protect critical infrastructure.

**IMPROVE OUTREACH AND ENGAGEMENT**

Community engagement is at the heart of Seal Beach's service delivery model. The City is investing in new tools and platforms to expand access to information and services, including enhancements to the MySealBeach app and communication channels such as email alerts, newsletters, and social media. The budget also includes expanded community classes, recreation services, and strengthened partnerships with military neighbors like JFTB and the Naval Weapons Station.

**ENSURE CONTINUED EXCELLENCE IN CITY SERVICES**

Maintaining high-quality services is a cornerstone of the City's strategic vision. The City will assess program effectiveness, operating hours, and staffing needs to optimize service delivery. Initiatives aimed at enhancing services for senior residents, expanding adult sports leagues, and increasing community engagement through volunteer opportunities are prioritized. Planned improved technology will enhance the user experience across City facilities and programs.

**PROTECT OUR COASTAL ENVIRONMENT AND RESOURCES**

Seal Beach is committed to environmental sustainability and coastal protection. Priorities include continued collaboration with stakeholders on a sand replenishment strategy, restoration efforts for the wetlands, development of a Local Coast Program, and sustainable practices that protect the San Gabriel River and local habitats. These initiatives support climate resiliency and ensure the long-term health of the City's treasured natural resources.

**ATTRACT AND RETAIN A HIGHLY SKILLED WORKFORCE**

A talented, engaged, and supported workforce is vital to the City's success. A comprehensive classification and compensation study is planned and will evaluate market competitiveness and role alignment. Initiatives such as a new mentorship program, expanded training partnerships, and a "train-the-trainer" framework will support professional development and succession planning.

FIVE-YEAR FISCAL OUTLOOK

The Five-Year General Fund Outlook provides a framework for communicating the City's fiscal priorities and outlining the City's revenue and expenditure trends. The outlook, based on the City's FY 2025-26 Adopted Budget, reflects the current economic conditions, trends, and assumptions anticipated. Sales and property tax projections were developed with the City's sales and property tax consultant, Hinderliter, de Llamas and Associates (HdL), in collaboration with Beacon Economics. Input from outside experts, institutional economic forecasts, and the City's departments were also incorporated into the forecast.

Forecast assumptions are based on today's economic outlook, which includes sustained inflation, elevated interest rates, reductions in consumer spending and rising costs across nearly all service areas. These factors present ongoing challenges that the City must continue to manage with discipline and foresight. The Five-Year factors in anticipated cost increases and accounts for economic conditions, revenue growth projections, and inflationary impacts, underscoring any fundamental imbalances between predicted revenues and expenditures. It is updated annually during each budget. This forward-looking analysis helps City staff and the Council to assess the long-term fiscal effects of policy decisions and enact proactive measures sooner rather than later.

Historically, the City of Seal Beach has faced difficult fiscal periods that required significant cuts to essential services. Instead for FY 2025–26, the City is proud to present a balanced budget that maintains the critical services our community depends on—in large part to the passage of Measure GG. The support of our residents in approving Measure GG reflects the strong trust our community has in the City's leadership and shared

commitment to protecting vital public services. Measure GG has provided a critical revenue stream that allows the City to maintain public safety, maintain parks and infrastructure, and continue delivering core services at the standards our community expects.

With the help of Measure GG and careful financial planning, the City anticipates a balanced budget in the upcoming forecast. However, we must continue to be fiscally prudent and look beyond the short-term and long-range projections show expenditures in the future outpacing revenues. Operating costs are projected to grow by an average of 3.3% annually over the five-year forecast, largely due to rising workforce costs, including pensions and healthcare—alongside higher contract service expenses, increasing service demands, and infrastructure reinvestment needs. While revenues are increasing 2.4%.

Over the past year, the City implemented meaningful cost-saving measures across all departments, despite already operating with lean staffing and limited resources. While there have been calls for further reductions, it's important to acknowledge that the City has already undergone significant cutbacks—many departments are functioning with minimal, often skeletal staffing levels to provide key essential services. At the same time, costs related to maintenance and operations have continued to rise, and the City remains subject to ongoing fiscal mandates that place additional pressure on the budget.

Each department has been thoroughly evaluated to ensure alignment with fiscal realities while still delivering the essential services our community expects. Looking ahead, the City is shifting from reactive cuts to strategic, long-term financial planning. This includes preparing for future cost increases in a thoughtful, measured way and ensuring service delivery and staffing levels remain sustainable as the City continues to grow and respond to evolving community needs.

To help address future fiscal challenges, the City is actively exploring new revenue-generating opportunities. These include potential digital signage billboards, advertising on lifeguard towers, and a comprehensive review of the business license tax structure. In addition, the City is planning an update to the fee schedule to more accurately assess service fees, many of which are currently subsidized by the General Fund. These initiatives are still under review and have not yet been incorporated into the financial forecast, pending consideration and approval by the City Council.

Moving forward, the City's goal is clear: to maintain the high level of services our residents value and trust—recognizing that delivering these services requires significant financial resources, staffing, and infrastructure. As the cost of providing public safety, community programs, maintenance, and other essential services continues to rise, the City remains committed to making smart, sustainable financial decisions that safeguard the long-term fiscal health of Seal Beach.

FORECAST SUMMARY	2026B	2027F	2028F	2029F	2030F
TOTAL REVENUES AND SOURCES	48,192,080	49,642,163	51,100,843	52,273,451	53,359,645
TOTAL EXPENDITURES AND USES	48,111,349	49,456,224	51,313,168	53,417,232	54,999,838
NET OVER/(UNDER)	80,731	185,939	(212,325)	(1,143,781)	(1,640,194)

LONG RANGE PLANNING

The Adopted FY 2025-26 annual budget indicates that sufficient financial resources exist for the short-term and will maintain funded increases in Public Safety Officers, Detectives, Community Policing efforts and ongoing cost increases in Fire protection, parks and landscape maintenance, tree trimming and street scaping as well as many other quality of life initiatives the City has implemented.

Reserves

The City reserves are at the City Council's target reserve level of 25% of annual operating expenditures. The City Council established target reserve policies to ensure adequate fiscal coverage in the event of an emergency or disaster. In the Adopted FY 2025–26 Budget, the City has allocated \$1.5 million from the General Fund to the Economic Contingency Reserve, reinforcing its commitment to prudent fiscal management and long-term stability.

This reserve is a vital tool to help the City navigate unexpected financial challenges—such as revenue declines, natural disasters, or economic downturns—without immediately disrupting essential services. Given today's economic uncertainties—including persistent inflation, fluctuating interest rates, potential changes in state or federal funding, policy decisions at the national level, and the impact of tariffs—the reserve provides a necessary financial buffer. With the unknown volatility in the year ahead, this reserve will help sustain ongoing programs and services while giving the City time to assess and respond thoughtfully should market conditions worsen or revenues decline.

Pension Planning

As part of its ongoing commitment to long-term fiscal health, the City has taken proactive steps to reduce its pension liabilities. In 2024, the City made an additional discretionary payment toward its CalPERS unfunded accrued liability using Revitalization funds. This early payment permanently lowered the City's future required contributions, resulting in significant ongoing savings. Building on that momentum, the Adopted FY 2025-26 Budget includes \$250,000 dedicated to advancing the City Council's direction to implement a formal pension paydown plan. By strategically investing in pension reduction now, the City aims to ease future budget pressures, create long-term structural savings, and ultimately eliminate its unfunded pension liability. This forward-looking approach reflects the City's commitment to financial sustainability while preserving the ability to fund essential services well into the future.

General Fund Fiscal Sustainability

Given that the City is largely built out and may not qualify for many grant opportunities, exploring ongoing additional revenue streams becomes essential as expenses have historically increased above estimated assumptions. It will be crucial to maintain a diligent approach to expenditure planning with careful consideration.

ASSUMPTIONS

In any given fiscal year, the level of resources, expenditures and year-end positive balances are the result of countless variables, including the global, national, and state economies; legislative mandates; tax policy; the state's financial and budget circumstances; changing land use or building patterns; and City Council priorities. To the extent these factors vary from the outlook's assumptions, outcomes will also vary. The City carefully monitors these factors and adjusts its operational and budget strategies accordingly.

REVENUE ASSUMPTION

Property Tax – Property tax revenues are expected to grow by 6.1 percent in FY 2025-26 over the prior year and projections are expected to be approximately 3.2 percent over the five-year forecast. Property tax assumptions were prepared in partnership with the City's consultant HdL, a consulting firm that specializes in property tax analysis. HdL Property Tax provided an in-depth presentation to the City which included future assumptions. Seal Beach's residential real estate market remains strong, with the assessed property value increasing by 5% over the prior year. Limited inventory, coastal appeal, and steady sales throughout the City continue to drive reassessments and boost property tax revenues. As new construction is historically very limited, the sale and reassessment of existing properties accounts for most growth in the property tax base.

Sales Tax – Sales tax is comprised of the Bradely-Burns local sales tax rate as well as the transaction and use tax approved through Measure BB and Measure GG. HdL lowered the City's sales tax forecast last year due to a slowdown in economic activity and cautious consumer spending, particularly on big-ticket discretionary items, and reductions in consumer goods and restaurants. The City has worked closely with HdL on the forecast noting the economy continues to struggle with discretionary spending, mostly in consumer goods. However, HdL's outlook is cautiously optimistic that the City will see modest growth in sales tax revenue in the following years, increasing approximately 3.3 percent.

Utility Users Tax – Utility Users tax is expected to grow 6.7 percent over the previous fiscal year, this growth is expected notably due to the rising costs of energy production and distribution. Average growth in the five year is 0.7 percent and we have reached peak levels.

Transient Occupancy Tax – Transient occupancy tax is expected to remain relatively flat as the hospitality industry in Seal Beach is at capacity. With only three hotels in town, occupancy remains consistently high due to spillover demand from surrounding areas. However, the small number of lodging options limits the City's ability to grow TOT revenue, even with steady visitor interest.

Franchise Fees – While there may be some fluctuations in franchise fee revenue due to changes in energy usage and other factors, the City does not expect to see any significant increases or decreases.

Charges For Services – Includes refuse, parking meters, planning and plan check fees, tennis center services, and recreation fees and shows a growth of 6.4 percent due in part to increases in the use of the Tennis and Pickleball Center.

Other Revenues – Other revenues include licenses and permits, intergovernmental, fines and forfeitures, use of money and property and other revenues. These revenues are less susceptible to economic changes and often include one-time revenues. Fines and Forfeitures remain flat as it is important to note that citations are not viewed or used as a source of revenue for the City. Our primary goal is always to promote public safety and quality of life through education and responsible enforcement. Other revenues are expected to see relatively flat growth overall.

EXPENDITURE ASSUMPTIONS

Regular Salaries and Benefits – The projection for regular salaries includes the costs associated with terms already negotiated in existing MOUs and varies based on bargaining group and sworn or non-sworn assumptions.

Retirement – This amount includes the projection for required increases estimated by CalPERS to pay down the unfunded actuarial liabilities of all plans. The City anticipates an 11.9% increase in retirement costs for FY 2025-26, primarily due to changes implemented by CalPERS (California Public Employees' Retirement System). These changes include a reduction in the discount rate from 7% to 6.8%, which increases the City's required contributions to employee pensions. Additionally, new actuarial assumptions and asset allocation strategies adopted by CalPERS have further impacted the City's pension obligations.

Other Pay & Benefits – Other Pay and Benefits includes all part-time salaries, special pay items, health benefits and other payroll related items. These estimates fluctuate based on the individual benefits. Other Pay and Benefits increased by 22.6 percent from the prior year, driven primarily by a 15 percent rise in the Health Plan.

Fire Services: The City's contracts for Fire services with Orange County Fire Authority increased by 4.0 percent over the prior year and is anticipated to continue this growth on average through the forecast due to increased service costs and recent Memorandum of Understanding Negotiations with their respective bargaining groups.

Insurance: The City contracts with the California Joint Power Insurance Authority (CJPIA) for General Liability, Property Insurance, and Worker's Compensation. CJPIA costs grew 13 percent over the prior year. Assumptions can change as increased labor and contract costs are anticipated to rise.

Maintenance and Operations – This category includes day-to-day operating costs of the City. The largest items are equipment and materials, facilities maintenance, consulting, training, and contract professional. The assumptions for these costs vary depending on the account, however they are based on factors such as the consumer price index, utility cost increase estimates, and increase in contract renewal.

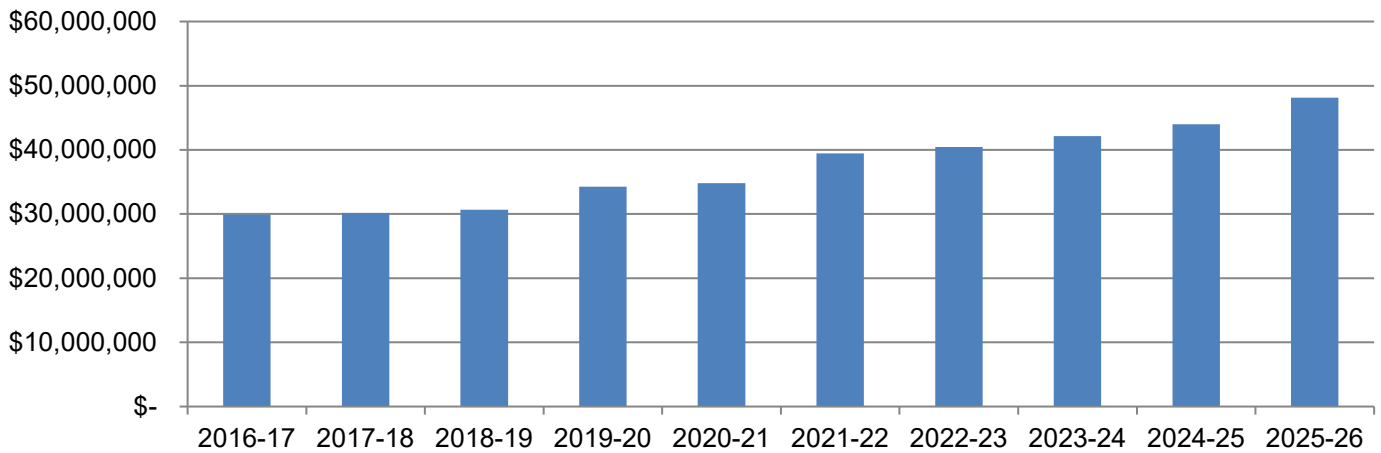
Transfers – These costs vary based on subsidies needed to fund operations of other funds.

CONCLUSION

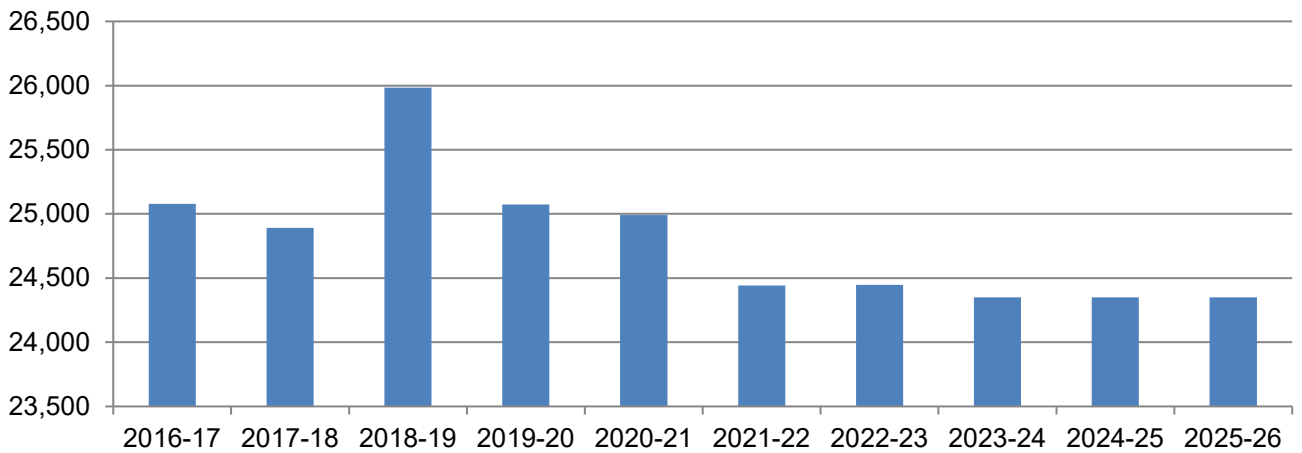
The forecast in this document reflects staff's best estimate for revenues and expenditures, in partnership with consultants, based on current trends and information available as of the date it was prepared. New information is available on an ongoing basis which may have an impact on the reliability of the forecast. The City hires consultants who are subject matter experts to assist in trend analysis and forecasting. This information was used in the development of these estimates. The table below shows the five-year forecast summary. The forecast included below does not include any changes made during final budget adoption.

5-YEAR FORECAST GENERAL FUND OPERATING					
FORECAST SUMMARY	2026B	2027F	2028F	2029F	2030F
REVENUES (BY ACCOUNT GROUP)					
01-PROPERTY TAXES	16,327,000	16,940,000	17,509,000	18,098,000	18,706,000
02-SALES AND USE TAXES	14,643,000	15,498,660	16,182,274	16,587,160	16,911,903
03-UTILITY USERS TAX	5,440,000	5,548,800	5,604,288	5,632,309	5,632,309
04-TRANSIENT OCCUPANCY TAX	1,890,000	1,890,000	1,890,000	1,890,000	1,890,000
05-FRANCHISE FEES	1,160,000	1,160,000	1,160,000	1,160,000	1,160,000
06-OTHER TAXES	810,000	825,000	841,500	850,575	854,387
07-LICENSES AND PERMITS	861,000	920,561	984,409	1,052,862	1,126,264
08-INTERGOVERNMENTAL	241,000	241,000	241,000	241,000	241,000
09-CHARGES FOR SERVICES	3,315,450	3,300,802	3,371,032	3,444,204	3,520,442
10-FINES AND FORFEITURES	1,582,300	1,582,300	1,582,300	1,582,300	1,582,300
11-USE OF MONEY AND PROPERTY	953,000	765,710	765,710	765,710	765,710
13-OTHER REVENUES	147,330	147,330	147,330	147,330	147,330
TOTAL REVENUES, BY ACCOUNT GROUP	47,370,080	48,820,163	50,278,843	51,451,451	52,537,645
14-TRANSFERS IN	822,000	822,000	822,000	822,000	822,000
TOTAL REVENUES AND SOURCES	48,192,080	49,642,163	51,100,843	52,273,451	53,359,645
EXPENDITURES (BY ACCOUNT GROUP)					
01-REGULAR SALARIES	10,973,000	11,521,650	12,097,733	12,702,619	13,337,750
02-OTHER PAY AND BENEFITS	5,838,330	6,234,617	6,667,181	7,139,806	7,656,684
03-RETIREMENT	6,281,829	6,454,785	6,632,929	6,816,418	6,488,780
04-MAINTENANCE AND OPERATIONS	22,338,460	22,886,630	23,465,611	24,211,274	24,865,094
05-CAPITAL OUTLAY	5,000	5,000	5,000	5,000	5,000
TOTAL EXPENDITURES, BY ACCOUNT GROUP	45,436,619	47,102,681	48,868,455	50,875,117	52,353,309
45.04-TRANSFER OUT - GENERAL FUND 101	2,267,930	2,335,968	2,406,047	2,478,228	2,552,575
45.20-TRANSFER OUT - VEHICLE REPLACEMENT	406,800	-	-	-	-
TOTAL EXPENDITURES AND USES	48,111,349	49,456,224	51,313,168	53,417,232	54,999,838

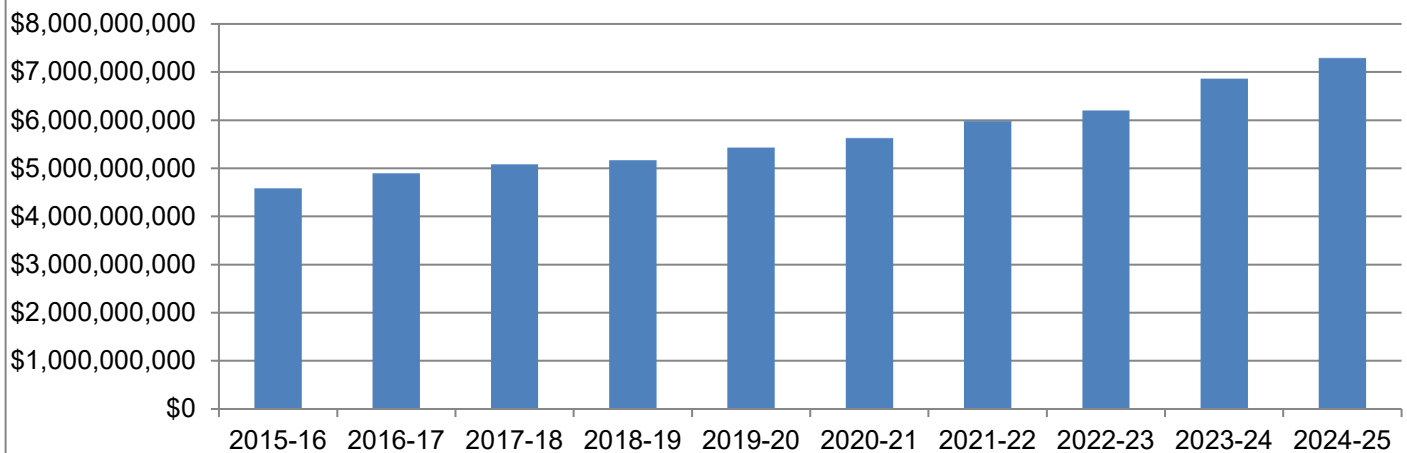
General Fund Operating Budget



Population



Taxable Assessed Value



TEN-YEAR FINANCIAL TREND

FY 2025-2026

Fiscal Year	Population	General Fund Operating Budget	Assessed Val	General Fund Per Capita	*Total City Budget	Total Budget Per Capita
2014-15	24,591	31,892,100	4,580,472,391	1,297	64,975,800	2,642
2015-16	24,684	29,831,800	4,891,059,519	1,209	74,030,000	2,999
2016-17	25,078	29,917,900	5,081,691,350	1,193	85,967,600	3,428
2017-18	24,890	30,184,900	5,167,628,512	1,213	87,641,500	3,521
2018-19	25,984	30,662,900	5,428,186,516	1,180	82,327,300	3,168
2019-20	25,073	34,270,200	5,625,919,713	1,367	69,102,300	2,756
2020-21	24,992	34,820,700	5,981,330,597	1,393	63,252,203	2,531
2021-22	24,443	39,471,257	6,200,421,253	1,615	58,521,620	2,394
2022-23	24,447	40,433,179	6,857,455,773	1,654	85,473,706	3,496
2023-24	24,350	42,154,700	7,289,725,900	1,731	102,214,463	4,198
2024-25	24,350	43,964,632	7,652,712,979	1,806	94,612,687	3,886
2025-26	24,350	48,110,108		1,976	108,756,996	4,466

* Includes Adopted Operating, Capital Improvement and Debt for all funds of the City.

Source (Population): State of California Department of Finance



Cost Recovery Schedule

Effective July 1, 2025

[Available Online at www.sealbeach.gov](http://www.sealbeach.gov)

City of Seal Beach

COST RECOVERY SCHEDULE

Note: This schedule does not include all fees, rates, or charges that may be imposed by the City of Seal Beach. Examples of excluded items include, but are not limited to, utility rates.

Fee Description	Page
ADMINISTRATIVE FEES	1
BUILDING FEES	2
CONSTRUCTION TAXES, DEVELOPMENT IMPACT FEES, IN-LIEU FEES	16
PLANNING FEES	20
ENGINEERING AND ENCROACHMENT PERMIT FEES	23
SEWER AND WATER SERVICES FEES	26
UTILITY BILLING FEES	30
POLICE FEES	31
ANIMAL CONTROL FEES	33
PARKING FEES, RATES, AND CHARGES	35
PARKING VIOLATION FINES AND FEES	36
RECREATION FEES	38
JUNIOR LIFEGUARD AND AQUATICS FEES	46
SPECIAL EVENT FEES	48
FILMING AND PHOTOGRAPHY FEES	49
BUSINESS LICENSE TAX AND PERMITS	51
NEWS RACKS	55
UNSPECIFIED COSTS	56

City of Seal Beach

ADMINISTRATIVE FEES

Activity Description		Fee	Unit	Note
A. Documents				
1	Copy Charge			
	a) 8.5" x 11"	\$0.25	per page	
	b) 8.5" x 14" and 11" x 17"	\$0.50	per page	
	c) Color Copies	\$0.50	per page	
2	Preparation of Electronic Media	\$8	per USB	
3	Preparation of Custom Reports	Actual Hourly Cost	per request	
4	Municipal Code, Master Plans, Budget Reports, Etc.	Available Online		
5	Economic Interest Disclosure and Campaign Statements	\$0.25	per page	[a]
6	Candidate Filing Fee	\$25		[b]
7	Notice of Intent to Circulate Petition	\$200		[c]
8	Certified Copy of City Document	\$8		
9	Residency Verification	\$8		
10	Credit Card Processing Fee	3%	Percent of fees paid by credit card	
11	Postage	Actual Cost	per request	
B. Returned Items				
1	Returned Items / Non-Sufficient Funds Transactions / Etc.	\$25 for first; \$35 each additional		
C. Infraction / Administrative Penalties				
1	Infraction Penalty - In a 12 month time period			
	a) First Offense	\$500		
	b) Second Offense	\$750		
	c) Third Offense	\$1,000		
2	Administrative Penalty - In a 12 month time period			
	a) First Offense	\$100		
	b) Second Offense	\$200		
	c) Third Offense	\$500		
3	Other Fines, Charges, Collection Costs Associated with Delinquent Amounts Payable	See Note		[d]
4	Administrative Hearing Deposit	\$1,500		

[a] Government Code Section 81008.

[b] Elections Code Section 10228. Fee is non-refundable.

[c] Elections Code Section 9202. Fee is refundable.

[d] City has the authority to collect all fees and taxes through any legal means.

City of Seal Beach

BUILDING FEES

A. Fees for Commonly Requested Stand-Alone Building Permit Types. Fees shown in this section (Section A.) include all applicable inspection, and plan review fees). Additional fees apply for permit processing and services provided by other City Departments (e.g. Planning Review), Technology Enhancement Fees, and Fees Collected on Behalf of Other Agencies (e.g. State of California).

Activity Description	Fee	Charge Basis	Note
1 HVAC Change-Out - Residential	\$74	per permit	
2 HVAC Change-Out - Commercial (per unit)	\$245	per permit	
3 Residential Solar Photovoltaic System - Solar Permit			
a) 15kW or less	\$344	per permit	
b) Above 15kW – base	\$344	per permit	
c) Above 15kW – per kW	\$15	per permit	
4 Commercial Solar Photovoltaic System - Solar Permit			
a) 50kW or less	\$1,000	per permit	
b) 50kW – 250kW – Base	\$1,000	per permit	
c) 50kW – 250kW – per kW above 50kW	\$7	per permit	
d) Above 250kW – base	\$2,400	per permit	
e) Above 250kW – per kW	\$5	per permit	
5 Service Panel Upgrade - Residential	\$85	per permit	
6 Service Panel Upgrade - Commercial	\$245	per permit	
7 Water Heater Change-Out	\$34	per permit	
8 Line Repair - Sewer / Water / Gas	\$169	per permit	
9 Re-Roof			
a) Up to 2,000 SF	\$295	per permit	
b) Each Add'l 1,000 SF or fraction thereof	\$98	per permit	
10 Swimming Pool/Spa			
a) Swimming Pool / Spa	See Bldg Permit Fee Table	per permit	
b) Detached Spa / Water Feature	See Bldg Permit Fee Table	per permit	
c) Gunite Alteration	See Bldg Permit Fee Table	per permit	
d) Equipment Change-out Alone	See Bldg Permit Fee Table	per permit	

City of Seal Beach

BUILDING FEES

A. Fees for Commonly Requested Stand-Alone Building Permit Types. Fees shown in this section (Section A.) include all applicable inspection, and plan review fees). Additional fees apply for permit processing and services provided by other City Departments (e.g. Planning Review), Technology Enhancement Fees, and Fees Collected on Behalf of Other Agencies (e.g. State of California).

Activity Description	Fee	Charge Basis	Note
11 Patio			
a) Standard (Wood/Metal Frame)			
i) Up to 200 SF	\$245	per permit	
ii) Greater than 200 SF	\$344	per permit	
b) Upgraded (with electrical, stucco, fans, etc.)			
i) Up to 200 SF	\$491	per permit	
ii) Greater than 200 SF	\$589	per permit	
12 Window / Sliding Glass Door / Sola-Tube			
a) Retrofit / Repair			
i) Up to 5	\$147	per permit	
ii) Each additional 5	\$49	per permit	
b) New / Alteration			
i) First	\$295	per permit	
ii) Each additional	\$74	per permit	

City of Seal Beach

BUILDING FEES

B. Miscellaneous Item Permits

Activity Description	Fee	Charge Basis	Note
1 Block Wall / Retaining/Combo Wall			
a) Block Wall			
i) First 100 LF	\$147.29		
ii) Each additional 50 LF	\$32.73		
b) Retaining / Combination Wall - Each 50 LF	\$65.46		
2 Fence			
a) First 100 LF	\$147.29		
b) Each additional 50 LF	\$32.73		
3 Sign			
a) Monument Sign - First	\$294.59		
b) Monument Sign - Each Additional	\$32.73		
c) Wall/Awning Sign - First	\$163.66		
d) Wall/Awning Sign - Each Additional	\$32.73		
4 Tent			
a) Up to 1,000 SF	\$147.29		
b) Each additional 1,000 SF or fraction thereof	\$32.73		

City of Seal Beach

BUILDING FEES

C. Electrical Code Fees

Activity Description	Fee	Charge Basis	Note
1 Electrical Services			
a) For services, switchboards, switchboard sections, motor control centers, and panel boards of 600 volts or less and not over 399 amperes in rating,	\$0.34	per amp	
b) For services, switchboards, switchboard sections, motor control centers, and panel boards of 600 volts or less and 400 amperes to 1,000 amperes in rating,	\$0.40	per amp	
c) For services, switchboards, switchboard sections, motor control centers, and panel boards over 600 volts or over 1,000 amperes in rating.	\$0.46	per amp	
2 Electrical Systems in new structures or building additions – the following charges shall apply to electrical systems contained within or on any new structure, including new additions to existing structures			
a) Warehouse - that part which is over 5,000 SF	\$0.025	per SF	
b) Storage garages where no repair work is done	\$0.025	per SF	
c) Aircraft hangers where no repair work is done	\$0.025	per SF	
d) Residential accessory buildings attached or detached such as garages, carports, sheds, etc.	\$0.049	per SF	
e) Garages and carports for motels, hotels, and commercial parking	\$0.049	per SF	
f) Warehouses up to and including 5,000 SF	\$0.049	per SF	
g) All other occupancies not listed area that is over 5,000 SF	\$0.049	per SF	
h) for all other occupancies not listed up to and including 5,000 SF	\$0.098	per SF	
i) for temporary wiring during construction	\$0.020	per SF	
3 Temporary Service			
a) Temporary for construction service, including poles or pedestals	\$66	each	
b) Approval for temporary use of permanent service equipment prior to completion of structure of final inspection	\$66	each	
c) Additional supporting poles	\$16	each	
d) Service for decorative lighting, seasonal sales lot, etc.	\$33	each	
4 Miscellaneous			
a) Area lighting standards			
i) up to and including 10 on a site	\$16	each	
ii) over 10 on a site	\$7	each	
b) Private residential swimming pools, including supply wiring, lights, motors, and bonding	\$66	each	
c) Commercial swimming pools	\$131	each	
d) Inspection for reinstallation of idle meter (removed by utility company)	\$33	each	

City of Seal Beach

BUILDING FEES

C. Electrical Code Fees

Activity Description	Fee	Charge Basis	Note
5 Illuminated Signs - New, Relocated, or Altered			
a) Up to and including 5 sq ft	\$33		
b) Over 5 sq ft and not over 25 sq ft	\$49		
c) Over 25 sq ft and not over 50 sq ft	\$66		
d) Over 50 sq ft and not over 100 sq ft	\$82		
e) Over 100 sq ft and not over 200 sq ft	\$98		
f) Over 200 sq ft and not over 300 sq ft	\$115		
g) Over 300 sq ft	\$0.40	per SF	
6 Overhead Line Construction - poles and anchors	\$16	each	
7 Alternate Cost Schedule			
a) Alterations, additions, and new construction where no structural work is being done or where it is impractical to use a SF schedule; convert to units as follows	\$16	per unit	
b) For each outlet where current is used or controlled	\$16	each	
c) For each lighting fixture where current is used or controlled	\$16	each	
d) Switches	\$16	each	
e) Subpanel	\$16	each	
f) Feeder	\$16	each	
g) Bathroom Exhaust Fan	\$16	each	
8 Power Apparatus			
For equipment rated in horsepower (HP), kilowatts (kW), or kilovolt- amperes (KVA), the charge for each motor, transformer, and/or appliance shall be:			
a) 0 to 1 unit	\$16		
b) Over 1 unit and not over 10 units	\$33		
c) Over 10 units and not over 50 units	\$49		
d) Over 50 units and not over 100 units	\$66		
e) Over 100 units	\$98		
9 Miscellaneous apparatus, conduits, and conductors for electrical apparatus, conduits and conductors for which a permit is required, but for which no charge is herein set forth	\$33	each	

City of Seal Beach

BUILDING FEES

D. Plumbing Code Fees

Activity Description	Fee	Charge Basis	Note
1 Plumbing fixture or trap or set of fixtures on one trap (including water, drainage piping, and back flow protection)	\$16	each	
2 Building sewer and trailer park sewer	\$33	each	
3 Rainwater system – per drain (inside building)	\$16	each	
4 Cesspool (where permitted)	\$49	each	
5 Private sewage disposal system	\$98	each	
6 Water heater and/or vent	\$16	each	
7 Gas piping system of 1 to 5 outlets	\$16	each	
8 Additional gas piping system per outlet	\$3	each	
9 Industrial waste pre-treatment interceptor, including its trap and vent, except kitchen type grease interceptors functioning as fixture traps	\$16	each	
10 Water piping and/or water treating equipment – installation, alteration, or repair	\$147	each	
11 Main Water Line	\$16	each	
12 Drain, vent or piping (new)	\$16	each	
13 Drainage, vent repair, or alteration of piping	\$16	each	
14 Lawn sprinkler system or any one meter including back flow protection devices	\$16	each	
15 Atmospheric type not included in Item 12			
a) 1 to 5	\$16	each	
b) 6 or more	\$3	each	
16 Back flow protective devices other than atmospheric type vacuum breakers			
a) 2 inch diameter or less	\$16	each	
b) Over 2 inch diameter	\$33	each	

City of Seal Beach

BUILDING FEES

D. Plumbing Code Fees

Activity Description	Fee	Charge Basis	Note
17 Gray water system	\$98	each	
18 Reclaimed water system initial installation and testing	\$66	each	
19 Reclaimed water system annual cross-connection testing (excluding initial test)	\$66	each	
20 Sewer connection permit	\$49	each	

City of Seal Beach

BUILDING FEES

E. Mechanical Code Fees

Activity Description	Fee	Charge Basis	Note
1 Forced are or gravity-type furnace or burner, including ducts and vents attached to such appliance - each installation or relocation			
a) To and including 100,000 BTU/H	\$33	each	
b) Over 100,000 BTU/H	\$49	each	
2 Floor furnace, including wall heater, or floor-mounted unit heater - each installation or relocation	\$33	each	
3 Suspended heater, recessed wall heater or floor mounted unit heater - each installation, relocation, or replacement	\$33	each	
4 Appliance vent installed and not included in an appliance permit - each installation, relocation, or replacement	\$16	each	
5 Heating appliance, refrigeration unit, cooling unit, absorption unit - each repair, alteration, or addition to and including 100,000 BTU/H	\$33	each	
6 Boiler or compressor to and including 3 horsepower, or absorption system to and including 100,000 BTU/H - each installation or relocation	\$33	each	
7 Boiler or compressor over 3 horsepower to and including 15 horsepower or each absorption system over 100,000 BTU/H to and including 500,000 BTU/H - each installation or relocation	\$66	each	
8 Boiler or compressor over 15 horsepower to and including 30 horsepower or each absorption system over 500,000 BTU/H to and including 1,000,000 BTU/H - each installation or relocation	\$98	each	
9 Boiler or compressor over 30 horsepower to and including 50 horsepower or each absorption system over 1,000,000 BTU/H to and including 1,750,000 BTU/H - each installation or relocation	\$131	each	
10 Boiler or compressor over 50 horsepower or each absorption system over 1,750,000 BTU/H - each installation or relocation	\$197	each	
11 Air-handling unit to and including 10,000 cubic feet per minute, including ducts attached thereto	\$16	each	[a]
12 Registers	\$16	each	

City of Seal Beach

BUILDING FEES

E. Mechanical Code Fees

Activity Description	Fee	Charge Basis	Note
13 Air-handling unit over 10,000 CFM	\$33	each	
14 Evaporative cooler other than portable type	\$16	each	
15 Ventilation system which is not a portion of any heating or air conditioning system authorized by a permit	\$16	each	
16 Ventilation fan connected to a single duct	\$16	each	
17 Installation or relocation of each domestic type incinerator	\$33	each	
18 Installation of each hood that is served by mechanical exhaust, including ducts for such hood	\$16	each	
19 Installation or relocation of each commercial or industrial type incinerator	\$131	each	
20 Duct extensions, other than those attached	\$10	each	
21 Gas Piping			
a) Up to 4 outlets	\$16	each	
b) Each additional outlet	\$3	each	
22 Appliance or piece of equipment regulated by the California Mechanical Code, but not classified in other appliance categories or for which no other charge is listed in this Code	\$33	each	

[a] This charge shall not apply to an air-handling unit that is a portion of a factory assembled appliance, cooling unit, evaporative cooler, or absorption unit for which a permit is required elsewhere in this schedule.

City of Seal Beach

BUILDING FEES

Determination of Valuation for Fee-Setting Purposes

- Project valuations determined by most recent published International Code Council (ICC) Building Valuation Table or by Contractors signed contract. Project valuations shall be based on the total value of all construction work, including all finish work, roofing, electrical, plumbing, heating, air conditioning, elevators, fire-extinguishing systems and any other permanent equipment. If, in the opinion of the Building Official, the valuation is underestimated on the application, the permit shall be denied, unless the applicant can show detailed estimates to meet the approval of the Building Official. Final building permit valuation shall be set by the Building Official. The final building permit valuation shall be set at an amount that allows the City to recover its costs of applicant plan check, permit and inspection activities.

Note: For construction projects with permit fees calculated using Section F, additional fees apply for permit processing. Additional fees may apply for services provided by other City Departments (e.g. Planning Review), Technology Enhancement Fees, and Fees Collected on Behalf of Other Agencies (e.g. State of California). Additional fees apply for plan review, when applicable.

F. Permit Fee for New Buildings, Additions, Tenant Improvements, Residential Remodels, Pools, and Combined Mechanical, Electrical, and/or Plumbing Permits

Total Valuation	Permit Fee				
\$500 or Less	10% of permit valuation				
\$501 to \$2,000	\$123.00	for the first \$500	plus	\$4.87	for each add'l \$100 or fraction thereof, to and including \$2,000
\$2,001 to \$25,000	\$196.00	for the first \$2,000	plus	\$25.65	for each add'l \$1,000 or fraction thereof, to and including \$25,000
\$25,001 to \$50,000	\$786.00	for the first \$25,000	plus	\$15.64	for each add'l \$1,000 or fraction thereof, to and including \$50,000
\$50,001 to \$100,000	\$1,177.00	for the first \$50,000	plus	\$15.72	for each add'l \$1,000 or fraction thereof, to and including \$100,000
\$100,001 to \$500,000	\$1,963.00	for the first \$100,000	plus	\$10.80	for each add'l \$1,000 or fraction thereof, to and including \$500,000
\$500,001 to \$1,000,000	\$6,283.00	for the first \$500,000	plus	\$6.29	for each add'l \$1,000 or fraction thereof, to and including \$1,000,000
\$1,000,001 and up	\$9,426.00	for the first \$1,000,000	plus	\$5.34	for each additional \$1,000 or fraction thereof over \$1,000,000

City of Seal Beach

BUILDING FEES

G. Building Plan Review Fees

Activity Description	Fee	Charge Basis	Note
1 Plan Check Fees - Building			
a) Building Plan Review Fee, if applicable	65%	% of building permit fee	[a]
b) Mechanical, Electrical, or Plumbing Plan Review Fee, if applicable	65%	% of permit fee	[a]
c) Expedited Plan Check (when applicable)	Additional 50% of standard plan check		[a]
d) State Accessibility Code Compliance, if applicable	5%	% of building permit fee	[a]
e) State Mandated Energy Compliance, if applicable	5%	% of building permit fee	[a]
f) Soils and/or Geotechnical Reports			
i) In-House Review	\$786		
ii) Third Party Review	Actual Cost + 15% Admin Charge		
g) Alternate Materials and Materials Review (per hour)	\$196	per hour	
h) Excess Plan Review Fee (4th and subsequent) (per hour)	\$196	per hour	
2 Building Plan Check Fees - Public Works Engineering (Fees Only Applied to Projects Requiring Review)			
a) Swimming Pool	\$211		
b) Block Wall	\$106		
c) Fence	\$106		
d) Sign	\$106		
e) Alterations/Additions - Residential	\$158		
f) New Construction - Single Family Residential	\$423		
g) New Construction - 2-4 Residential Units	\$634		
h) New Construction - 5+ Residential Units	\$1,268		
i) New Construction - Non-Residential	\$845		
j) Alterations/Additions - Non-Residential	\$211		
k) Permits / Plan checks not listed above	See footnote		[b]

When applicable, plan check fees shall be paid at the time of application for a building permit.
The plan checking fee is in addition to the building permit fee

[a] Includes up to three plan checks. The City will bill hourly for additional plan review required.

[b] Engineer/technician to determine hours and applicable fee at time of application.

City of Seal Beach

BUILDING FEES

H. Other Fees

Activity Description	Fee	Charge Basis	Note
1 Permit Issuance	\$98	per permit	
2 Technology / Geographic Information System Update (GIS) Fee - Fee x value of building levied with building permit	\$0.0015	fee x construction valuation	
3 General Plan Revision Fee	0.25%	% of construction valuation	
4 Technical Training Fee	\$3.00	per permit	
5 Plan Archival Deposit (Records Management)	2.0%	% of building permit fee	
6 Strong Motion Instrumentation (SMI) Fee Calculation			[a]
a) Residential	\$0.50 or valuation x .00013		[a]
b) Commercial	\$0.50 or valuation x .00028		[a]
7 Building Standards (SB 1473) Fee Calculation (Valuation)			[a]
a) \$1 - \$25,000	\$1		[a]
b) \$25,001 - \$50,000	\$2		[a]
c) \$50,001 - \$75,000	\$3		[a]
d) \$75,001 - \$100,000	\$4		[a]
e) Each Add'l \$25,000 or fraction thereof	Add \$1		[a]
8 Duplication – Approved Plans			
a) Sheets up to 8 ½" x 11"	\$0.25	per page	
b) Sheets larger than 8 ½" x 11" and 11 x 17	\$0.50	per page	
c) Large Format Sheet (24 x 36)			
i) First sheet	\$5	per sheet	
ii) Additional sheets	\$2	per sheet	
iii) Color sheets	\$8	per sheet	
9 Temporary Certificate of Occupancy	\$196		
10 Demolition Permit	\$196		
11 Contractor Business License			
a) Contractor Business License	\$252		
b) Deputy Inspector Contractor Business License	\$76		
c) plus, State Mandated Fee	\$4		[a]
12 Renewal of Expired Permits	50%	% of permit for new work provided no changes to original work	[b]

City of Seal Beach

BUILDING FEES

H. Other Fees

Activity Description	Fee	Charge Basis	Note
13 Special Services (Charged for Special Inspections of Affected Floor Area)			
a) 0-2,500 sq ft	\$245		
b) 2,501-5,000 sq ft	\$491		
c) 5,001-7,500 sq ft	\$736		
d) 7,501-10,000 sq ft	\$982		
e) Each add'l 10,000 sq ft or fraction thereof	\$245		
Violation Fee			
14 Investigation Fee For Work Done Without Permits or Work Done Outside Scope of Permit	2x Permit Fee		
Other Fees			
15 Building Code Appeal	\$1,700	minimum fee; initial deposit	[c]
16 Change of Use Inspection / Change of Occupancy Type / Certification of Compliance, etc.	\$196	per inspection	
17 After Hours Inspection (per hour) (2-hour minimum)	\$236	per hour; 2-hour min.	
18 Re-inspection Fee (3rd Time or More) (each)	\$98	per inspection	
19 Missed inspection Fee	\$98	per missed inspection	
20 Fees for Services Not Listed in this Fee Schedule (per 1/2 hour)	\$98	per 1/2 hour; 1/2 hour min.	
21 Refunds			
a) Fees Erroneously Paid or Collected by the City	100% refund		[d]
b) Fees Prior to Construction Being Commenced	80% refund of permit fee		[e]
c) Fees Prior to Plan Check Being Performed	80% refund of plan check fee		[e]
d) Expired Permits	no refund		[f]

[a] Fee established by State of California.

[b] Renewal fee applies for suspension or abandonment not exceeding one year, provided no changes have been made or will be made in the original plan and specifications for such work. For suspension or abandonment exceeding one year, or with changes, a full charge shall be required.

[c] The City reserves the right to collect additional fees to recover the costs of any specialized services required to review the appeal.

[d] The Building Official may authorize refunding of any fee paid, or portion thereof, which was erroneously paid or collected by the city.

[e] No fees are refundable once the work covered by them is commenced.

[f] Whether work has commenced or not, no fees are refundable for any permit that has expired..

City of Seal Beach

BUILDING FEES

Activity Description		Fee	Charge Basis	Note
Recycling and Diversion of Construction and Demolition Waste Program (Waste Management Plan)				
1	Administrative charge	\$0.05	per sq ft of covered project	
2	Deposit	\$1.00	per sq ft of covered project	
3	Residential re-roofs			
	a) Residential re-roof permits (only)	\$500	deposit	
	b) Residential re-roof permits	\$45		

City of Seal Beach

CONSTRUCTION TAXES, DEVELOPMENT IMPACT FEES, IN-LIEU FEES

Activity Description		Fee	Charge Basis	Note
Construction Excise Tax				
1	Rates			
	a) Residential Units – Type			
	i) Single Family	\$75		
	ii) Duplex	\$65	each	
	iii) Apartment	\$55	each	
	iv) Bachelor	\$50	each	
	v) Mobile Home Space	\$45	each	
	b) Commercial	\$0.01	per sq ft	
	c) Industrial	\$0.01	per sq ft	
2	Delinquency Charge	25%	Percent of tax plus interest (at prime lending rate per month)	
Environmental Reserve Tax – For new residential living unit construction				
3	Conforming unit – first 3 floors	\$1.51	per sq ft	
4	Non-conforming unit – first 3 floors	\$3.51	per sq ft	
5	Delinquency Charge	25%	Percent of tax plus interest (at prime lending rate per month)	
Non-Subdivision Park and Recreation				
6	Single Family Dwelling	\$10,000	each single-family dwelling	[a]
7	Other Residential Uses	\$5,000	each residential dwelling unit that is not a single-family dwelling	[a][b]

[a] Imposed to offset impacts to the City's existing park and recreation facilities. Applies to units which result in a net increase to the City's housing stock.

[b] Impact fee for Accessory Dwelling Units will be modified pursuant to State law.

City of Seal Beach

CONSTRUCTION TAXES, DEVELOPMENT IMPACT FEES, IN-LIEU FEES

Activity Description		Fee	Charge Basis	Note
Transportation Facilities and Programs Development (Traffic Impact Fees)				
1	Shopping Center			
	a) Up to 175,000 sq ft	\$12.24	per sq ft of gross leasable area	
	b) Over 175,000 sq ft	\$3.79	per sq ft of gross leasable area	
2	General Office Building	\$4.15	per sq ft of gross leasable area	
3	Quality Restaurant	\$9.40	per sq ft of gross floor area	
4	Hotel	\$866.95	per room or suite	
5	Single Family Detached Housing	\$1,462.81	per dwelling unit	
6	Multi Family Attached Housing			
	a) Apartment	\$959.95	per dwelling unit	
	b) Condominium	\$788.72	per dwelling unit	
7	City Park	\$4,789.53	per acre	
8	Other Land Use Types	\$1,588.76	per PM peak hour trip generated	

City of Seal Beach

CONSTRUCTION TAXES, DEVELOPMENT IMPACT FEES, IN-LIEU FEES

Activity Description		Fee	Charge Basis	Note
Transportation Facilities and Programs Development Application Fee				
9	Shopping Center			
	a) Up to 175,000 sq ft	\$1.82	per sq ft of gross leasable area	
	b) Over 175,000 sq ft	\$0.55	per sq ft of gross leasable area	
10	General Office Building	\$0.59	per sq ft of gross leasable area	
11	Quality Restaurant	\$1.40	per sq ft of gross floor area	
12	Hotel	\$122.40	per room or suite	
13	Single Family Detached Housing	\$218.20	per dwelling unit	
14	Multi Family Attached Housing			
	a) Apartment	\$143.06	per dwelling unit	
	b) Condominium	\$119.45	per dwelling unit	
15	City Park	\$711.37	per acre	
16	Other Land Use Types	\$216.78	per PM peak hour trip generated	

City of Seal Beach

CONSTRUCTION TAXES, DEVELOPMENT IMPACT FEES, IN-LIEU FEES

Activity Description	Fee	Charge Basis	Note
Main Street Specific Plan Zone In-lieu Parking Fees			
1 In-lieu parking fee for uses on commercially zoned parcels located within the Main Street Specific Plan Zone			
a) Fee Per Deficient Space	\$3,500		[a],[c]
b) Annual Fee Per Deficient Space	\$100		[b],[c]

[a] Fee per deficient space for all such uses established on or after September 1, 1996. Such fee shall be calculated by multiplying the number of parking spaces required for the use that is not provided either on-site or within 300 feet of the parcel on which the use is situated, by \$3,500.

[b] Fee per deficient space for all such uses established prior to September 1, 1996 which are currently operating under an existing land use entitlement wherein, as a condition of approval, that applicant agreed to participate in the City's in-lieu parking program, except for those uses governed in footnote [c] hereafter. Such annual fee shall be calculated by multiplying the number of parking spaces required for the use that is not provided either on-site or within 300 feet of the parcel on which the use is situated, by \$100.

[c] For all such uses established prior to September 1, 1996 pursuant to a development agreement wherein the applicant agreed to participate in the City's in-lieu parking program, the fee per deficient space shall be specified in the applicable development agreement for the subject property.

City of Seal Beach

PLANNING FEES

Activity Description		Fee	Charge Basis	Note
1	Conditional Use Permit - Non-Residential Districts			
	a) Minor Use Permit	\$1,703	per application	
	b) Conditional Use Permit (CUP)	\$8,517	per application	
2	Conditional Use Permit - Residential Districts			
	a) Minor Use Permit	\$946	per application	
	b) Conditional Use Permit (CUP)	\$4,732	per application	
3	Variance	\$4,259	per application	
4	General Plan / Zoning Map Amendment	\$9,464	per application	
5	Planned Unit Development	\$28,391	per application	
6	Modification to Discretionary Approval			
	a) Minor - Staff Review	50% of current equivalent case fee	per application	
	b) Major - Planning Commission Review	50% of current equivalent case fee	per application	
7	Historical Preservation Designation	\$1,420	per application	
8	Site Plan Review			
	a) Minor	\$1,420	per application	
	b) Major	\$6,814	per application	
9	Radius Map Processing	\$345	per application	
10	Concept Approval (Coastal)	\$1,420	per application	
11	Specific Plan	\$28,391	per application	
12	Appeal			
	a) Appeal by Applicant			
	i) Appeal to Director of Community Development	\$1,893	per appeal	
	ii) Appeal to Planning Commission	\$3,785	per appeal	
	iii) Appeal to City Council	\$3,785	per appeal	
	b) Appeal by non-applicant (e.g., neighboring resident)			
	i) Appeal to Director of Community Development	\$1,420	per appeal	
	ii) Appeal to Planning Commission	\$2,839	per appeal	
	iii) Appeal to City Council	\$2,839	per appeal	
13	Pre-Application	\$1,000	per case	
14	Property Profile	\$710	per application	

City of Seal Beach

PLANNING FEES

Activity Description		Fee	Charge Basis	Note
15	Planning Commission Interpretation	\$946	per application	
16	Short Term Rental			
	a) Initial Application	\$620	per application	
	b) Annual Renewal	\$413	per application	
17	Sober Living Investigation Cost	\$2,555	per application	
18	Temporary Banner Permit			
	a) One Banner	\$50	per application	
	b) Add'l Banner(s)	\$25	per application	
19	Tentative Map			
	a) Parcel Map			
	i) Tentative Parcel Map	\$8,517	per application	
	ii) Tentative Parcel Map Revision	\$5,962	per application	
	b) Tract Map			
	i) TTM - Less than 5 acres	\$10,647	per application	
	ii) TTM - 5 - 20 acres	\$12,776	per application	
	iii) TTM - More than 20 acres	\$17,034	per application	
	iv) TTM - Revision	\$6,814	per application	
20	Special Event / Temporary Use Permit			
	a) TUP - Minor	\$710	per application	
	b) TUP - Major	\$2,129	per application	
21	Signs			
	a) Sign Program			
	i) Sign Program Review	\$3,549	per application	
	ii) Sign Program Amendment			
	a) Staff Review	\$2,484	per application	
	b) Planning Commission Review	\$2,366	per application	
	b) Sign Permit			
	i) Sign Permit - Less than 30 SF	\$710	per application	
	ii) Sign Permit - More than 30 SF	\$1,065	per application	
22	Development Agreement			
	a) Development Agreement Review	\$30,000 Dep	per application	
	b) Development Agreement Amendment	\$30,000 Dep	per application	

City of Seal Beach

PLANNING FEES

Activity Description		Fee	Charge Basis	Note
23	Extension of Time Review			
	a) Staff Review	\$946	per application	
	b) Planning Commission Review	\$1,893	per application	
	c) City Council Review	\$2,366	per application	
24	Environmental Assessment			
	a) Environmental Assessment/Initial Study	\$2,500 Dep	per application	
	b) Exemption	\$710	per application	
	c) Negative Declaration	\$10,000 Dep	per application	
	d) Mitigated Negative Declaration	\$15,000 Dep	per application	
	e) Environmental Impact Report (EIR) Review	\$20,000 Dep	per application	
25	Public Works Engineering Plan Review			
	a) Site Plan Review			
	i) Major	\$1,691	per application	
	ii) Minor	\$1,057	per application	
	b) Concept Approval - Coastal	\$317	per application	
	c) Specific Plan	\$10,000 Dep	per application	
	d) Development Agreement	\$10,000 Dep	per application	
	e) Environmental Assessment	\$10,000 Dep	per application	
	f) Permits / Plan checks not listed above	See footnote	per application	[a]
26	Technology Fee (percent of fixed fee or hourly billing rate)	5%		
27	Rates for Services Not Specified in this Schedule			
	a) In-House Planning Staff	\$237	per hour	
	b) Engineering Staff	\$211	per hour	
	c) Contract Service Support	Actual + 15% Admin	Time & Materials	

[a] Engineer/technician to determine estimated hours and applicable fee/initial deposit at time of application.

City of Seal Beach

ENGINEERING AND ENCROACHMENT PERMIT FEES

Activity Description		Fee	Charge Basis	Note
1	General Permits (no additional application fees)			
	a) Banner Permits	\$211		
	b) Temporary Street / Sidewalk Closure / Temporary Storage Unit / Dumpster Permit	\$211		
2	Small Wireless & Eligible Facilities			
	a) Permit Application Fee (up to 5 sites)	\$230		
	i) Each additional site	\$172		
	b) New Pole/Structure (each)	\$1,378		
	c) Permit Fee (per facility / site)	\$4,594		[a]
3	Permit Application Fee	\$211		
4	Permit Time Extension/Reissuance	\$211		
5	Archival Fee (calculated as % of permit, plan check, and inspection fees. Not application fees)	2%		
6	Investigation Fee For Work Done Without Permits or Work Done Outside Scope of Permit	2x Permit Fee		
7	Encroachment Permits			
	a) Encroachment Permit - Type A (no plan check)	\$230		
	b) Encroachment Permit - Type B (minor plan check required)	See footnote		[b]
	c) Encroachment Permit - Type C (major plan check required)	T&M w/ deposit		
	d) Non-Standard Encroachment Agreement	\$1,148		
8	Development Plan Check Fees (up to 3 plan checks)			
	a) Single Dwelling Unit Residential	\$4,594		
	b) Double/Triple Dwelling Unit Residential	\$6,891		
	c) 4+ Dwelling Units	T&M w/ deposit		
	d) Commercial/Industrial - I (<5,000 SF)	\$8,039		
	e) Commercial/Industrial - II (>5,000 SF)	T&M w/ deposit		
	f) Additional Rechecks (over 3 plan checks)	\$689		
9	WQMP (up to 3 plan checks)			
	a) Single Dwelling Unit Residential	\$2,756		
	b) Double/Triple Dwelling Unit Residential	\$3,445		
	c) 4+ Dwelling Units	T&M w/ deposit		
	d) Commercial/Industrial - I (<5,000 SF)	\$5,742		
	e) Commercial/Industrial - II (>5,000 SF)	T&M w/ deposit		
	f) Additional Rechecks (over 3 plan checks)	\$689		
10	Subdivision			
	a) Lot Line Adjustment	\$2,297		
	b) Record of Survey	\$2,297		

City of Seal Beach

ENGINEERING AND ENCROACHMENT PERMIT FEES

Activity Description		Fee	Charge Basis	Note
c) Parcel Map				
i) Base Fee (per map)		\$3,445		
ii) Additional Per Lot Fee		\$115		
e) Tract Map		T&M w/ deposit		
f) Certificate of Compliance		\$2,297		
g) City Map Filing Fee		\$230		
<hr/>				
11	Transportation (no separate permit application fee)			
	Oversized Vehicle Transportation Permit (One Day)	\$16		
<hr/>				
12	Inspection			
	a) Water Quality/BMP			
	i) Regular	\$211	per inspection	
	ii) Overtime	\$254	per hr.; 2 hr. min.	
	b) Utility			
	i) Regular	\$211	per inspection	
	ii) Overtime	\$254	per hr.; 2 hr. min.	
	c) General			
	i) Regular	\$211	per inspection	
	ii) Overtime	\$254	per hr.; 2 hr. min.	
	d) Reinspection/Excess Inspection/Missed Inspection			
	i) Regular	\$211	per inspection	
	ii) Overtime	\$254	per hr.; 2 hr. min.	
<hr/>				
13	Excess Plan Review Fee (4th and subsequent) (per hour)			
	a) In-House Engineering Staff	\$211	per hour	
	b) Contract Service Support	Actual + 15% Admin	Time & Materials	
<hr/>				
14	Technology / Geographic Information System Update (GIS) Fee (percent of fixed fee or hourly billing rate)	5%		
<hr/>				
15	Technical Training Fee	\$3	per permit	
<hr/>				
16	Renewal of Expired Permits	50%	% of permit for new work provided no changes to original work	[c]
<hr/>				
17	Refunds			
	a) Fees Erroneously Paid or Collected by the City	100% refund		[d]
	b) Fees Prior to Construction Being Commenced	80% refund of permit fee		[e]
	c) Fees Prior to Plan Check Being Performed	80% refund of plan check fee		[e]
	d) Expired Permits	no refund		[f]

City of Seal Beach
ENGINEERING AND ENCROACHMENT PERMIT FEES

Activity Description	Fee	Charge Basis	Note
18 Permits/Plan Checks not specifically listed	T&M w/ deposit		
19 Rates for Services Not Specified in this Schedule			
a) In-House Engineering Staff	\$211	per hour	
b) In-House Planning Staff	\$237	per hour	
c) Contract Service Support	Actual + 15% Admin	Time & Materials	

[a] Fee includes up to 3 inspections. Fees may apply for each additional inspection.
[b] Engineer/technician to determine hours and applicable fee at time of application.
[c] Renewal fee applies for suspension or abandonment not exceeding one year, provided no changes have been made or will be made in the original plan and specifications for such work. For suspension or abandonment exceeding one year, or with changes, a full charge shall be required.
[d] The City Engineer may authorize refunding of any fee paid, or portion thereof, which was erroneously paid or collected by the city.
[e] No fees are refundable once the work covered by them is commenced.
[f] Whether work has commenced or not, no fees are refundable for any permit that has expired..

* Not a new fee. Adding to fee schedule for fee schedule clarity.

City of Seal Beach

SEWER AND WATER SERVICES FEES

Activity Description		Fee	Charge Basis	Note
1	Meter Test			
	a) 3/4" - 1" Meter	\$267	each	[a]
	b) 1/5" - 2" Meter	\$374	each	[a]
2	Utilities Field Inspection (e.g. sewer connection / water service and connection)			
	a) Typical Single Family Residential Review			
	i) Regular	\$211	per inspection	[b]
	ii) Overtime (after 4:00 PM)	\$254	per hr.; 2 hr. minimum	[b]
	b) All Others	T&M w/ Deposit		[b]
3	Water and/or Sewer Connection Materials	Actual Cost + 20% Admin Fee		
4	Fats, Oil, & Grease (FOG)			[c]
	a) Annual Permit	\$317		
	b) Plan Check	\$1,148		
	c) Grease Control Device Lid Inspection	\$53		
	i) Reinspection	\$53		
	d) Best Management Plan (BMP) Program Inspection	\$106		
	i) Reinspection	\$106		
	e) Grease Disposal Mitigation/Waiver	\$634		
5	Construction Meter			
	a) Hydrant Meter Installation	\$292		
	b) Hydrant Meter Daily Rental Rate	\$10		
	c) Hydrant Water Use Deposit	\$1,500		
	d) Replacement/Damage Meter	\$1,500		
	e) Cost of Water	see rate schedule		
6	Fire Flow Test	\$620		
7	Inspection			[c]
	a) Water Quality/BMP			
	i) Regular	\$211	per inspection	
	ii) Overtime	\$254	per hr.; 2 hr. min.	
	b) Utility			
	i) Regular	\$211	per inspection	
	ii) Overtime	\$254	per hr.; 2 hr. min.	
	c) General			
	i) Regular	\$211	per inspection	
	ii) Overtime	\$254	per hr.; 2 hr. min.	
	d) Reinspection/Excess Inspection/Missed Inspection			
	i) Regular	\$211	per inspection	
	ii) Overtime	\$254	per hr.; 2 hr. min.	

City of Seal Beach

SEWER AND WATER SERVICES FEES

Activity Description	Fee	Charge Basis	Note
[a] Test amount refundable if meter is found to be defective.			
[b] Engineer/technician to determine estimated hours and applicable fee/initial deposit at time of application.			
[c] Any cost increases to the City, additional services, and materials provided by the City not listed above, such as spill response or additional sewer main line cleaning due to accumulation of FOG, will be billed directly to the responsible party for actual costs incurred on a time and material basis. Any delinquencies, penalties, appeals, hearings, suspensions, revocations, violations, and enforcements are established by the FOG Ordinance. FSE’s requesting a permit within a calendar year shall have the fees prorated on a month end basis.			

City of Seal Beach

SEWER AND WATER CONNECTION CHARGES

Activity Description	Fee	Charge Basis	Note
1 Sewer Service Connection Charge – "Buy In"			[a]
a) Residential			
i) 5/8", 3/4"	\$2,754		
ii) 1"	\$3,273		
iii) 1.5"	\$6,701		
iv) 2"	\$9,393		
v) 3"	\$54,556		
vi) 4"	\$80,223		
vii) 6"	N/A		
viii) 8"	N/A		
b) Commercial, Industrial, Gov't			
i) 5/8", 3/4"	\$2,754		
ii) 1"	\$5,293		
iii) 1.5"	\$11,931		
iv) 2"	\$21,629		
v) 3"	\$53,907		
vi) 4"	\$136,051		
vii) 6"	\$157,003		
viii) 8"	\$550,117		
2 New Water Service Connection Charge – "Buy In"			[b]
a) Residential			
i) 5/8", 3/4"	\$4,595		
ii) 1"	\$5,307		
iii) 1.5"	\$13,053		
iv) 2"	\$13,988		
v) 3"	\$97,730		
vi) 4"	\$257,670		
vii) 6"	N/A		
viii) Greater than 6"	City Engineer Determination		[c]
b) Non-Residential			
i) 5/8", 3/4"	\$4,595		
ii) 1"	\$8,488		
iii) 1.5"	\$20,430		
iv) 2"	\$37,319		
v) 3"	\$63,617		
vi) 4"	\$340,659		
vii) 6"	\$375,670		
viii) Greater than 6"	City Engineer Determination		[c]

City of Seal Beach
SEWER AND WATER CONNECTION CHARGES

Activity Description	Fee	Charge Basis	Note
<p>[a] Fee is determined based on the new or net upsized water service meter connection and is also applied to the sewer rates. Sewer rates are calculated using the value of the existing system that is not subject to replacement through the existing Capital Improvement Project (CIP) program and the total annual water use by sewer system customers in billing units. Beginning July 1, 2002 and every July 1st thereafter, the fee may automatically increase by an amount calculated using the following formula – multiply the most recent fee in effect by the percentage increase over the previous 12 months immediately preceding the most recent publication of the Engineering News Record of Construction Cost Index existing on July 1st of the year of the increase.</p> <p>[b] For services that have never been connected or paid into the system, fees are calculated using the value of the existing system that is not subject to replacement through an existing Capital Improvement Project (CIP) program and the total annual water use by system customers in billing units. Beginning July 1, 2002 and every July 1st thereafter, the fee may automatically increase by an amount calculated using the following formula – multiply the most recent fee in effect by the percentage increase over the previous 12 months immediately preceding the most recent publication of the Engineering News Record of Construction Cost Index existing on July 1st of the year of the increase.</p> <p>[c] Connection charges shall be determined by the City Engineer and approved by City Council at the time of development or request.</p>			

City of Seal Beach

UTILITY BILLING FEES

Activity Description	Fee	Unit	Note
1 Water - New Customer Application	\$40		
2 Late Payment Penalty for Water Bills Paid After 35 Days	10% of Total Water Bill		
3 Door Tag Fee (applicable after door has been tagged twice in a twelve month period, i.e., commences at third tag)	\$34	each	[a]
4 Water Turn Off/Turn On			
a) Service Charge (before 4:00 p.m.)			
i) Low Income	\$62		[b]
ii) All Others	\$144		
b) Service Charge (before 4:00 p.m.)			
i) Low Income	\$187		[b]
ii) All Others	\$316		
5 Water Tampering			
a) Meter Pull			
i) 1" <	\$144		[c]
ii) 1.5" - 2"	\$287		[c]
iii) 3"	\$861		[c]
iv) > 4"	\$1,148		[c]
b) Meter Re-Install			
i) 1" <	\$250, plus actual cost of meter		[c]
ii) > 1"	T&M, plus actual cost of meter		[c]
c) Lock Off	\$144		[c]
d) Replacement of Cut Off Lock	\$144		[c]
6 Emergency Call Out	\$150 per hour; 2 hr. minimum		
7 Water Conservation Enforcement for Second and Each Subsequent Violation During a Water Conservation Phase	15% of Violator's Water Bill		

[a] Additionally, such customer that is assessed the tag charge may be required to pay a deposit equal to 1.5 times the highest water bill in the last twelve month period.

[b] For residential customers who demonstrate to the City a household income below 200 percent of the federal poverty line, the City will limit any service restoration charges during normal operating hours to fifty dollars (\$50), and during nonoperational hours to one hundred fifty dollars (\$150). These limits are subject to an annual adjustment for changes in the Bureau of Labor Statistics Consumer Price Index for All Urban Consumers (CPI-U) beginning January 1, 2021.

[c] Fees listed are based on the estimated number of hours required to perform a standard service request and the typical cost of materials required to perform the requested service. For service requests that are anticipated to require efforts or materials, in excess of those typically required, the Department reserves the right to bill the service recipient, for Department costs anticipated to be incurred in excess of the fee shown in this schedule.

City of Seal Beach

POLICE FEES

Activity Description		Fee	Charge Basis	Note
Alarm System Application				
1	The following will be charged for alarm system applications (July 1st - June 30th)			
	a) Indirect Alarm – Business Permit	\$48		
	b) Indirect Alarm – Resident Permit	\$37		
2	False Alarm – penalties will be assessed in the event of the following			
	a) 1st and 2nd false alarms calls	No Charge		
	b) 3rd false alarm call	\$138		
	c) 4th false alarm call	\$202		
	d) 5th false alarm call	\$321		
	e) 6 or more false alarm calls	\$449	each	
Traffic Collision Reports				
3	The following fees will be charged for copies of all investigative reports performed on traffic collisions			
	a) Non-resident	\$59		
	b) Resident	\$27		
	c) Miscellaneous Police Reports (Resident)	\$27		
Other				
4	Citation Sign-off	\$20	per sign-off	
5	Repo Receipt (CGC 41612)	\$15	per receipt	[a]
6	Fingerprint Cards			
	a) City	\$52		
	b) Department of Justice	\$32		[a]
	c) FBI, if applicable	\$17		[a]
7	Passport (Clearance Letter)	\$50		
8	Photographs			
	a) Digital reprints or digitally scanned photos	\$59		
	b) Digital audio file reproduction	\$59		
	c) Video file reproduction	\$59		
	d) Reprints of 35 mm photos	\$59		
9	Vehicle Release	\$341	per release	

City of Seal Beach

POLICE FEES

Activity Description		Fee	Charge Basis	Note
10	Firearm Storage	\$134	annual	
11	Blood Collection Cost Recovery	Actual Cost		
12	Day Witness Fee Deposit (Subpoena Fee)			
	a) Peace Officer	\$275		[a]
	b) City Employees	\$275		[a]
13	Evidence Collection Cost Recovery	\$30 plus Actual Cost		

[a] Amounts shown are intended to mirror fees authorized by other agencies. If there is a discrepancy between amounts shown in this schedule and amounts authorized by other agencies (e.g., DOJ, FBI, State of California), amounts authorized by outside agency(s) shall supersede amount shown in this schedule.

City of Seal Beach

ANIMAL CONTROL FEES

Activity Description		Fee	Charge Basis	Note
ANIMAL LICENSE				
1	Dog License			
	a) Non-Senior Citizen Rate			
	i) unaltered	\$136		
	ii) altered	\$44		
	b) Senior Citizen Rate			
	i) unaltered	\$68		
	ii) altered	\$22		
2	Service Animal	\$0		
3	Late Fee	50% of license fee		
4	Transfer Fee	\$10		
5	Replacement Tag	\$10		
6	Non-Compliance Citation	\$112		
IMPOUND FEES				
7	Licensed Dogs			
	a) 1st Impound	\$50		
	b) 2nd Impound	\$75		
	c) 3rd Impound	\$100		
	d) Female Dog In Season	Add \$25 to base fee		
8	Unlicensed Dogs			
	a) 1st Impound	\$75		
	b) 2nd Impound	\$100		
	c) 3rd Impound	\$125		
	d) Female Dog In Season	Add \$25 to base fee		
9	Dangerous Animal			
	a) 1st Impound	\$100		
	b) 2nd Impound	\$125		
	c) 3rd Impound	\$150		
	d) Female Dog In Season	Add \$25 to base fee		
BOARD AND CARE FEES				
10	Board and Care	\$20	per day	[a]
11	Veterinary Services			
	a) Rabies Vaccination	Actual Cost		
	b) Relative Value unit	Actual Cost		
	c) Other procedures (x-ray, lab, etc.)	Actual Cost		
	d) Medical or surgical care	Actual Cost		
	e) Euthanasia (request by owner)	Actual Cost		

City of Seal Beach

ANIMAL CONTROL FEES

Activity Description	Fee	Charge Basis	Note
12 Dog Park			
a) Non-resident use – annual			
i) unaltered	\$50		
ii) altered	\$25		
b) Fine for Violation of Dog Park Rules	\$50		
13 Non-domestic Animal Permit	\$110		

[a] Board and care fees shall also apply for any animals quarantined at City facilities or contracted City facilities (i.e., non-home quarantines).

City of Seal Beach

PARKING FEES, RATES, AND CHARGES

Activity Description	Fee	Charge Basis	Note
Beach Parking Services (pay and display of pay by plate)			
1 Beach parking lots daily rates			
a) Automobiles/motorcycles (under 20 ft.)	\$3 per hour; \$15 maximum per day		
b) Rates for automobiles/motorcycles parking after 6:00 p.m.	\$4		
2 Annual parking passes, for day use only, entitles the holder to daily parking in any beach lot and valid 12 months from date of purchase			
a) Seal Beach residents	\$117		
b) Non-residents	\$180		
c) Resident senior citizen with annual gross income less than \$35,000 annual beach pass	\$70		
d) Non-resident senior citizen with annual gross income less than \$35,000 annual beach pass	\$108		
3 Disabled parking	see note [a]		[a]
Miscellaneous Rate Information			
4 Miscellaneous Rate Information			
a) The City Manager is authorized to charge amounts less than the rates specified, for certain days or certain times of day, if he or she determines that a lower rate is appropriate.			
b) Beach rates may fluctuate seasonally and may vary with times of the day. In no event shall the rates exceed \$36 per vehicle per space.	\$40	per space	
c) Use and fees for beach parking for special events are subject to arrangements through Community Services.			
d) Electric Vehicle charging station	\$3.44	per hour	
5 Metered City Municipal Lots (pay and display or pay by plate)	\$1	per hour	
Parking Permits			[b]
6 The following rates are charged for annual parking permits			
a) Resident	\$20		
b) Guest (limit 2 per residence)	\$30		
c) Business (Merchant)	\$50		
d) Contractor	\$60		

[a] any disabled person displaying special identification license plates issued under California Vehicle Code Section 5007 or a distinguishing placard issued under California Vehicle Code Section 22511.55 or 22511.59 shall be allowed to park in the 1st, 8th, and 10th Street ocean-front Municipal Parking Lots without being required to pay parking fees. The vehicles must be parked in the marked Handicapped Parking stalls (unless all stalls are full at the time of entry into the lot). The disabled parking exemption is only for vehicles under 20 ft. in length and does not cover trailers, campers, and/or fifth wheelers attached to the vehicle. If more than one (1) parking space is used the regular daily beach user charge must be paid for the 2nd space used.

[b] Resident Permits are issued each year (November 1st through October 31st) and are not prorated. Merchant Permits are issued each fiscal year (July 1st to June 30th) and not prorated.

City of Seal Beach

PARKING VIOLATION FINES AND FEES

#	Code	Description	Fine	Note
1	8.15.100 SBMC	Surfside - Fire Hydrant	\$58	
2	8.15.080 SBMC	Parking in Alley	\$58	
3	8.15.105 SBMC	Expired Meter	\$58	
4	8.15.010 SBMC	Parkway Violation	\$58	
5	8.15.010 SBMC	Red Curb/Sign Violation	\$58	
6	8.15.010 SBMC	Traffic Hazard	\$58	
7	8.15.010 SBMC	Traffic Hazard Private/Public Property	\$58	
8	8.15.010 SBMC	Blocking Entrance to Garage	\$58	
9	8.15.010 SBMC	Street Sweeping	\$58	
10	8.15.010 (d) SBMC	Parked Over White Line - Surfside	\$58	
11	8.15.020 SBMC	Failure to Park in Marked Stall	\$58	
12	8.15.025 SBMC	72 Hour Parking Violation	\$58	
13	8.15.030 SBMC	Repairing Vehicle on Street	\$58	
14	8.05.015 SBMC	Parking/Driving on Private Property	\$58	
15	8.15.050 SBMC	Parking in Violation of Special Event Signs	\$58	
16	8.15.055 SBMC	Green Curb	\$58	
17	8.15.055 SBMC	One Hour Parking Violation	\$58	
18	8.15.055 SBMC	Two Hour Parking Violation	\$58	
19	8.15.115 SBMC	Diagonal Parking / Not in Lines	\$58	
20	8.15.115 SBMC	Diagonal Parking / 6" from Curb	\$58	
21	8.15.065 SBMC	Parking on City Property	\$58	
22	8.15.065 SBMC	City Property / Loading / Unloading Zone	\$58	
23	8.15.065 SBMC	City Property / Permit Required - Riviera	\$58	
24	8.15.105 SBMC	Excessive Vehicle Length	\$58	
25	8.15.085 SBMC	Parking an Oversize Vehicle	\$58	
26	8.15.085 SBMC	Parking an Unattached Trailer	\$58	
27	8.15.090 SBMC	Illegal Commercial Vehicle Parking	\$91	
28	8.20.010 (b-c) SBMC	Parking Without Paying (Beach Lots)	\$58	
29	21113 (a) CVC	On School Grounds, Obey Signs	\$58	
30	21211 (a) CVC	Parking in a Bike Lane	\$58	
31	22500.1 CVC	Parking in a Fire Lane	\$58	
32	22500 (a) CVC	Parking in an Intersection	\$58	
33	22500 (b) CVC	Parking in a Crosswalk	\$58	
34	22500 (e) CVC	Parking Across a Driveway	\$58	
35	22500 (f) CVC	Parking on a Sidewalk	\$58	
36	22500 (h) CVC	Double Parking	\$58	

City of Seal Beach

PARKING VIOLATION FINES AND FEES

#	Code	Description	Fine	Note
37	22500 (i) CVC	Parking in a Bus Stop	\$373	
38	22500 (k) CVC	Parking on a Bridge	\$58	
39	22500 (n) CVC	Parking within 15/20" of Crosswalk	\$56	
40	22502 (a) CVC	Parking More than 18" from Curb	\$58	
41	22505 (b) CVC	Illegal Parking on State Highway	\$58	
42	22507.8(a) CVC	Handicap Parking Violation	\$373	
43	22507.8 (c) CVC	Obstructing Disabled Parking Spot	\$373	
44	22514 CVC	Fire Hydrant Violation	\$91	
45	22515 (a) CVC	Leaving Vehicle with Engine Running	\$58	
46	22522 CVC	Illegal Parking at Access Ramp	\$373	
47	22523 CVC	Abandoned Vehicle	\$138	
48	27155 CVC	No Gas Cap	\$58	*
49	4000 (a) CVC	Expired Registration	\$91	*
50	4462 (b) CVC	Display False Registration	\$138	
51	4464 CVC	Altered Plate	\$91	
52	5200 CVC	Missing Plate	\$58	*
53	5201 (c) CVC	Plate Obstructed	\$58	*
54	5204 (a) CVC	Missing Registration Tab	\$58	*
55	26708 (a) CVC	Obstructed View thru Windshield	\$58	
56	26710 CVC	Defective Windshield	\$47	*
57	27465 (b) CVC	Unsafe Tires	\$47	*
58	8.15.070 SBMC	Curb Markings	\$58	*
59	8.20.015 SBMC	Head-In Parking Only	\$56	*
60	8.20.020(A) SBMC	No Parking Marina without permit	\$56	*
61	8.20.020(B) SBMC	No Camper/Recreation Vehicle/Boat Marina	\$56	*
62	8.20.025 SBMC	Electric Vehicle Active Charging	\$58	*
63		Late Payment Penalty	\$30	
64		Court Fees Per Citation	\$12	[a]
65		Parking Violation Corrected Citation		
		a) Handicap Corrected Violation (CVC 40226)	\$25	[a]
		b) All Others	\$10	[b]

* Reduced to \$10 with proof of correction 21 days.

[a] Amounts shown are intended to mirror fees authorized by other agencies, and/or California Vehicle Code. If there is a discrepancy between amounts shown in this schedule and amounts authorized by Court, or State of California, amounts authorized by outside agency(s) shall supersede amount shown in this schedule.

[b] Per equipment violation.

City of Seal Beach

RECREATION FEES

Activity Description	Fee / Charge	Unit	Note
A. Community Center Facilities			
Resident groups shall be those groups with at least 60% of their active membership residing within the City of Seal Beach. Resident groups have preference over non-resident groups. Youth resident groups shall be those groups with at least 60% of their active membership residing within the City of Seal Beach or having students attending a school within the Los Alamitos Unified School District. Youth groups are also defined as being groups with all persons being age 18 years and under. The following group categories are listed in order of priority use.			
1 Non-Profit / Resident Meetings of Civic or Service			
a) Up to Two Meetings Per Month	\$172	annual fee	
b) Each Additional Meeting	\$15	per hour	
2 Resident Activities			
a) Large Room	\$40	per hour	
b) Small Room	\$29	per hour	
c) Cleaning	\$100 - \$300	based on usage	
d) Staff	\$32	per hour, per staff person	
e) Security Deposit	\$250 or \$500		[a]
3 Non-Resident Activities			
a) Large Room	\$63	per hour	
b) Small Room	\$46	per hour	
c) Cleaning	\$100 - \$300	based on usage	
d) Staff	\$32	per hour, per staff person	
e) Security Deposit	\$250 or \$500		[a]
4 Commercial or Profit Making Activities			
a) Large Room	\$125	per hour	
b) Small Room	\$63	per hour	
c) Cleaning	\$100 - \$300	based on usage	
d) Staff	\$20-\$40	per hour, per staff person	
e) Security Deposit	\$250 or \$500		[a]
5 Liability / Special Event Insurance	Proof of Certificate of Insurance with City as Additional Insured		

City of Seal Beach

RECREATION FEES

Activity Description		Fee / Charge	Unit	Note
B. Senior Center and Fire Station 48 Community Room				
To qualify for use of the Senior Center facility on a regular reservation basis, a group must have the majority of participants be residents. Resident groups shall be those groups with at least 60% of their active membership residing within the City of Seal Beach. Resident groups have preference over non-resident groups. Any requests for waiver of fees by a group will require City Council approval. The following group categories are listed in order of priority use.				
1	Recreation Sponsored or Co-Sponsored Activity/Meeting	No Charge		
2	Resident Non-Fund Raising Activities of Civic or Service Organizations	\$172	annual fee	
3	Resident Fund Raising Activities of Civic or Service			
	a) Rental Rate	\$40	per hour	
	b) Cleaning Charge	\$100 - \$300	based on usage	
4	Non-Resident Non-Fund Raising Activities of Civic or			
	a) Rental Rate	\$55	per hour	
	b) Cleaning Charge	\$100 - \$300	based on usage	
5	Non-Resident Fund Raising Activities of Civic or Service			
	a) Rental Rate	\$63	per hour	
	b) Cleaning Charge	\$100 - \$300	based on usage	
6	Additional Fees			
	a) Key Deposit	\$100		
	b) Alcoholic Beverages Served at Non-City Functions	\$35	Additional	
	c) Liability / Special Event Insurance	Proof of Certificate of Insurance with City as Additional Insured		

City of Seal Beach

RECREATION FEES

Activity Description	Fee / Charge	Unit	Note
C. Recreation Program The City of Seal Beach shall establish fees for the various recreation programs. These fees shall be based on the type of program; number of participants and instructors, officials, etc. required in the program; and shall be based on full cost recovery where feasible, including administrative costs.	See Note		[b]

City of Seal Beach

RECREATION FEES

Activity Description	Fee / Charge	Unit	Note
D. Reserved Use of Municipal Athletic Facilities			
The following rates shall be in effect for all reservations made through the Recreation Office. Youth resident groups shall be those groups with at least 60% of their active membership residing within the City of Seal Beach or having students attending a school within the Los Alamitos Unified School District. Youth groups are also defined as being groups with all persons being age 18 years and under. The following group categories are listed in order of priority use.			
1 All Community Parks, No Use of Lights			
a) Youth Resident Groups with Non-Profit Status	\$18	per hour	
b) Youth Non-Resident Groups	\$29	per hour	
c) Adult Resident Groups	\$40	per hour	
d) Adult Non-Resident Groups	\$50	per hour	
e) Business Use	\$100	per hour	
2 All Community Parks, Including Use of Lights			
a) Youth Resident Groups with Non-Profit Status	\$40	per hour	
b) Youth Non-Resident Groups	\$50	per hour	
c) Adult Resident Groups	\$61	per hour	
d) Adult Non-Resident Groups	\$72	per hour	
e) Business Use	\$133	per hour	
3 Maintenance of Zoeter Ball Diamond	\$51	per day, per field	
4 Rental of Bases	\$30	per day, \$125 min. deposit	
5 Gymnasium			
a) Youth Resident Groups with Non-Profit Status	\$19	per hour	
b) Youth Non-Resident Groups with Non-Profit Status	\$32	per hour	
c) Youth Resident Groups for Private Use	\$32	per hour	
d) Adult Resident Groups	\$43	per hour	
e) Adult Non-Resident Groups	\$63	per hour	
f) Business Use	\$75	per hour	
6 Outdoor Basketball Courts			
a) Youth Resident Groups with Non-Profit Status	\$14	per hour	
b) Youth Non-Resident Groups	\$19	per hour	
c) Adult Resident Groups	\$28	per hour	
d) Adult Non-Resident Groups	\$33	per hour	
e) Business Use	\$66	per hour	
7 Beach Volleyball Courts			
a) Youth Resident Groups with Non-Profit Status	\$14	per hour	
b) Youth Non-Resident Groups	\$19	per hour	
c) Adult Resident Groups	\$28	per hour	
d) Adult Non-Resident Groups	\$33	per hour	
e) Business Use	\$66	per hour	

City of Seal Beach
RECREATION FEES

Activity Description		Fee / Charge	Unit	Note
E. Park Picnic Shelter Rental				
1	Park Picnic Shelter Rental			
	a) Youth Resident Groups with Non-Profit Status	\$28	per hour	
	b) Youth Non-Resident Groups	\$44	per hour	
	c) Adult Resident Groups	\$38	per hour	
	d) Adult Non-Resident Groups	\$61	per hour	
	e) Business Use	\$468	per hour	
F. Edison Community Garden				
		\$86	per year, per plot	
To qualify for the use of a plot in the Edison Garden a gardener must be able to prove that they are a resident in the City of Seal Beach. If a gardener moves out of the City of Seal Beach, they must relinquish their plot by February 16th. Rental of a garden plot is for one calendar year. Applications must be returned with payment to the Community Services/Recreation Department prior to January 16th of each year in order to be renewed. After the renewal deadline, any remaining plots will be assigned to those on the waiting list.				

City of Seal Beach

RECREATION FEES

Activity Description		Fee / Charge	Unit	Note
G. Tennis Center				
The Seal Beach Tennis Center provides a wide range of amenities which include a pro shop, fitness center, locker rooms, and the following services:				
1	Tennis Membership - Resident			
	a) One Time Admin Sign-Up Fee	\$144		
	b) Single Membership			
	i) Per Month	\$114		
	ii) Annual	\$1,254		
	c) Couple Membership			
	i) Per Month	\$135		
	ii) Annual	\$1,485		
	d) Family Membership			
	i) Per Month	\$145		
	ii) Annual	\$1,595		
	e) Junior Membership			
	i) Per Month	\$62		
	ii) Annual	\$682		
2	Tennis Membership - Non-Resident			
	a) One Time Admin Sign-Up Fee	\$144		
	b) Single Membership			
	i) Per Month	\$137		
	ii) Annual	\$1,507		
	c) Couple Membership			
	i) Per Month	\$161		
	ii) Annual	\$1,771		
	d) Family Membership			
	i) Per Month	\$174		
	ii) Annual	\$1,914		
	e) Junior Membership			
	i) Per Month	\$75		
	ii) Annual	\$825		

City of Seal Beach

RECREATION FEES

Activity Description		Fee / Charge	Unit	Note
3	Pickleball Membership - Resident			
	a) One Time Admin Sign-Up Fee	\$144		
	b) Single Membership			
	i) Per Month	\$66		
	ii) Annual	\$726		
	c) Couple Membership			
	i) Per Month	\$78		
	ii) Annual	\$858		
	d) Family Membership			
	i) Per Month	\$84		
	ii) Annual	\$924		
	e) Junior Membership			
	i) Per Month	\$36		
	ii) Annual	\$396		
4	Pickleball Membership - Non-Resident			
	a) One Time Admin Sign-Up Fee	\$144		
	b) Single Membership			
	i) Per Month	\$80		
	ii) Annual	\$880		
	c) Couple Membership			
	i) Per Month	\$94		
	ii) Annual	\$1,034		
	d) Family Membership			
	i) Per Month	\$101		
	ii) Annual	\$1,111		
	e) Junior Membership			
	i) Per Month	\$43		
	ii) Annual	\$473		
5	Pickleball Non-Member Daily Drop-In Fee	\$10	per person per day	
6	Tennis Guest Fee / Daily Drop-In Fee			
	a) With Member (once per month)	\$13	Once per month	
	b) During General Public Hours	\$10	per person per day	
7	Court Rental Fee			
	a) 12 p.m. - 5 p.m.	\$12	per hour per court	
	b) 5 p.m. - 9:30 p.m.	\$15	per hour per court	
	c) Business or Non-Resident Use	\$30	per hour per court	
8	Ball Machine Rental			
	a) Member	\$10	per hour	
	b) Non-Member	\$20	per hour	
	c) Junior Use	\$8	per hour	

City of Seal Beach

RECREATION FEES

Activity Description		Fee / Charge	Unit	Note
9	Court Reservation No-Show Fee	\$15		

[a] Rentals of 75 people or more, or having alcohol present, require two staff members to be present and a security deposit of \$500. Rentals with less than 75 people and without alcohol require a security deposit of \$250.

[b] Fees shall be based on type of program, number of participants and instructors, officials, etc. required in the program; and shall be based on full cost recovery where feasible including administrative costs.

Note: Special event charges are imposed by the management and are not governed in this Cost resolution.

City of Seal Beach

JUNIOR LIFEGUARD AND AQUATICS FEES

Activity Description		Fee	Charge Basis	Note
Junior Lifeguard Program				
1	Resident			
	a) First child	\$650		
	b) Second and subsequent sibling	\$625	per child	
2	Non-resident			
	a) First child	\$700		
	b) Second and subsequent sibling	\$660	per child	
3	City of Seal Beach Employee (Dependent)	50% Discount		
4	City of Seal Beach Employee, Junior Lifeguard Instructor (Dependent)	Free		
5	Preparation swim class	\$175		
6	Conditioning swim class	\$175		
7	Last Chance swim class	\$100		

City of Seal Beach

JUNIOR LIFEGUARD AND AQUATICS FEES

Activity Description	Fee	Charge Basis	Note
Swimming Pool			
Resident groups shall be those groups with at least 60% of their active membership residing within the City of Seal Beach. Resident groups have preference over non-resident groups. The following group categories are listed in order of priority use.			
1 Recreation and Family Swim Summer Pass (Up to 6 People)			
a) Resident	\$50	per family	
b) Non-Resident	\$60	per family	
2 Lap Swim			
a) 16 Swim Pass			
i) Youth	\$48	per pass	
ii) All Others	\$96	per pass	
b) 34 Swim Pass	\$170	per pass	
c) Annual Swim Pass	\$340	per pass	
d) Lost Pass Replacement	\$10	per pass	
3 Swim Instruction			
a) Resident	\$75		
b) Non-Resident	\$100		
c) Competitive Instruction Pool Use	\$55	per hour	
4 Weekend Pool Party Rentals (2-hour supervised rental)			
a) Resident - 40 participants or less	\$220		
b) Non-Resident - 40 participants or less	\$240		
5 Aquatics Class	\$175		
6 Liability / Special Event Insurance	Proof of Certificate of Insurance with City as Additional Insured		

Note: Special event charges are imposed by the management and are not governed in this Cost resolution.

City of Seal Beach

SPECIAL EVENT FEES

Activity Description		Fee or Charge	Unit	Note
Special Activity Request Application				
All Special Activities proposed on City property, not identified in this Cost Recovery Schedule, are subject to the following fees. Costs are charged in one hour increments. When applicable a Special Event Permit Application and fee must be submitted to the Community Services Department in addition to the fee for use of City Property.				
1	Weddings and wedding receptions, memorial services, and other group activities involving 25 persons or more (including, but not limited to, City Hall Courtyard and public beach) - outdoor ceremonies are subject to City scheduling			
	a) Resident	\$158	per hour	
	b) Non-Resident	\$315	per hour	
	c) Commercial	\$515	per hour	
2	Banner Placement Activities	Actual Costs plus \$110 deposit		
3	Booth space for special events sponsored by the Community			
	a) Non-Profit Group	\$67		
	b) For-Profit Group	\$133		
4	Special Event Public Noticing	\$127		
5	Special Event Reserved Parking Fee			
	a) September 16th through May 14th	\$29	per space	
	b) May 15th through September 15th	\$39	per space	
Other				
6	Special Event Application Fee			
	a) Resident	\$192		
	b) Non-Resident	\$363		
7	Street Closure (Refundable Guaranty)	\$825 minimum deposit See note		[a]
8	Park Damage (Refundable Guaranty)	\$825 minimum deposit See note		[b]
9	Special Events			
	a) Power Turn On for Special Events	\$71		
	b) Pier Restroom Cleaning (each occurrence)	\$118		
	c) Building Facility Cleaning (each occurrence)	\$118		
	d) Street Sweeping (after Special Events 2 hr. minimum)	\$247		

[a] Deposit is for each block of street closed to cover clean up and/or damage costs. Unused deposit amount is refundable.

[b] Deposit is for use of parks or beach for special events. Larger deposits may be conditioned depending upon the size and the scope of the event. Unused deposit amount is refundable.

City of Seal Beach

FILMING AND PHOTOGRAPHY FEES

Activity Description		Fee or Charge	Unit	Note
1	Business License Required for All Professional Photography, Video, Film Production, Motion Picture	See Business License Fee	per year	
2	Commercial Use Still Photography			
	A) Permit Application			
	i) Student (need instructor verification)	\$29		
	ii) Commercial Photography	\$89		
3	Motion Picture, Including Video Filming			
	A) Student (need instructor verification)	\$114		
	B) Cast and Crew Totaling One to Three Persons:			
	i) Permit Application			
	a) Private Property	\$206	per permit	
	b) Public Property	\$206	per permit	
	ii) General Location Fee (Public and Private Property)	\$481	per permit	
	iii) Use of City Property in Addition to General Location			
	a) Beach/Pier/Park	\$412	per day	
	b) Lifeguard Station (interior)	\$253	per day	
	c) City Hall	\$253	per day	
	d) City Jail - Police Department	\$618	per day	
	e) Other City Facility	\$155 + Hourly Rent Fees	per day	
	iv) Deposit for staff time and/or property damage	\$588	per permit	
	C) Cast and Crew Totaling Four to Ten Persons:			
	i) Permit Application			
	a) Private Property	\$310	per permit	
	b) Public Property	\$310	per permit	
	ii) General Location Fee (Public and Private Property)	\$481	per permit	
	iii) Use of City Property in Addition to General Location			
	a) Beach/Pier/Park	\$497	per day	
	b) Lifeguard Station (interior)	\$306	per day	
	c) City Hall	\$306	per day	
	d) City Jail - Police Department	\$746	per day	
	e) Other City Facility	\$255 + Hourly Rent Fees	per day	
	iv) Deposit for staff time and/or property damage	\$710		

City of Seal Beach

FILMING AND PHOTOGRAPHY FEES

Activity Description		Fee or Charge	Unit	Note
D) Cast and Crew Totaling Ten or More Persons:				
i) Permit Application				
a) Private Property		\$620	per permit	
b) Public Property		\$620	per permit	
ii) General Location Fee (Public and Private Property)		\$481	per permit	
iii) Use of City Property in Addition to General Location				
a) Beach/Pier/Park		\$676	per day	
b) Lifeguard Station (interior)		\$416	per day	
c) City Hall		\$416	per day	
d) City Jail-Police Department		\$1,015	per day	
e) Other City Facility		\$410 + Hourly Rent Fees	per day	
iv) Deposit for staff time and/or property damage		\$966	minimum	
E) Expedited Film Permit Service		\$412	per permit	
<hr/>				
4	Use of City Parking Lots			
	A) September 16th through May 14th	\$28	per space/day	
	B) May 15th through September 15th	\$36	per space/day	
<hr/>				
5	Other Fees, If Applicable			
	A) Pre-Application Meeting (upon request crew <11; mandatory 11+)	1st Free; Additional \$310	per meeting	
	B) City Film Monitor (as needed)	Fully Burdened Staffing Cost	per hour	[a]
	C) Use of City Personnel	Fully Burdened Staffing Cost	per hour	[a]
	D) Use of City Equipment and Vehicles	Reimbursed at Market Rate		
	E) Encroachment Permit (as needed)	See Public Works Fee Schedule		
<hr/>				
6	Violations:			
	A) Filming/Photography without a Permit	2 times applicable fees		
	B) Violation of Permit	\$362	per violation, per day	

[a] Included overtime pay, if applicable.

City of Seal Beach

BUSINESS LICENSE TAX AND PERMITS

Activity Description		Fee	Charge Basis	Note
1	Business license tax (Base Tax) for all businesses except the businesses listed below	\$227	per fiscal year	[a]
2	Advertising services; amusement parks; entertainment cafes; live or stuffed animal, fish and reptile shows; commission merchants or brokers; and tattooing business license tax	\$453		
3	Aircraft for hire			
	a) For First Aircraft	\$227		
	b) For Each Additional Aircraft	\$43		
4	Beach umbrella and equipment rental stand			
	a) For First Stand	\$227		
	b) For Each Additional Stand	\$43		
5	Billiards and bowling alleys			
	a) 10 Units or Less	\$227		
	b) Greater than 10 Units	\$21	per unit	
6	Boat rental			
	a) For each boat less than 25 ft in length	\$227		
	b) Per foot for each boat exceeding 25 ft in length	\$18.11	per foot exceeding 25 ft in length	
7	Bottled water sales, excluding eating establishment, confectionery stores or similar businesses			
	a) For the first delivery vehicle	\$227		
	b) Each additional delivery vehicle	\$55		
8	Boxing matches (professional contest or exhibition)	\$2,267		
9	Carnivals and fairs, excluding those operated by nonprofit organizations for charitable purposes	\$13	per day per each game, exhibition, show, recreational device, or booth including concession	
10	Circus			
	a) For the first day	\$1,588		
	b) For each day thereafter	\$906		
11	Fortune telling, psychic reading			
	a) for first year of operation	\$1,703		
	b) each year thereafter	\$1,135		
12	Grocery bus	\$2,269		

City of Seal Beach

BUSINESS LICENSE TAX AND PERMITS

Activity Description	Fee	Charge Basis	Note
13 Herb doctors a) Single operator b) Each additional partner	\$341 \$44		
14 Milk distribution a) For the first delivery vehicle b) Each additional delivery vehicle	\$227 \$21		
15 Money lenders	\$341		
16 Motion picture, production, or photoplay filming a) except persons with a fixed place of business in the City; If fixed place of business is in the City, the tax rate is	\$26 \$341	per day	
17 Peddlers and itinerant vendors a) For sale of foodstuffs i) Includes the first vehicle ii) each additional vehicle b) For sale of medicine c) All others, unless otherwise required to be licensed i) Includes the first vehicle ii) each additional vehicle	\$227 \$132 \$1,360 \$227 \$227		
18 Sanitariums, including rest home, convalescent home, or home for the aged which provide care a) For more than 3 persons at one time b) For each patient in excess of 3, based on the average number of patients per day, computed monthly	\$227 \$5		
19 Selling club plans, including sale of membership in any club or cooperative association and sale of discount coupon books	\$907		
20 Soliciting, canvassing, or taking orders for goods or advertising, excluding representatives of an established or fixed place of business in the City who submits an affidavit to the collector not less than 49 hours before such solicitation a) Base Fee b) Per Day	\$453 \$21		

City of Seal Beach

BUSINESS LICENSE TAX AND PERMITS

Activity Description	Fee	Charge Basis	Note
21 Vehicles for hire			
a) Seating less than 16 people	\$227	per vehicle	
b) Seating more than 16 people	\$485	per vehicle	
c) Designed or used primarily for transportation of property where available for lease or rental without the driver			
i) For the first vehicle	\$113	per vehicle	
ii) Each additional vehicle	\$44	per vehicle	
d) Ambulances or invalid coaches			
i) For the first vehicle	\$113	per vehicle	
ii) Each additional vehicle	\$44	per vehicle	
e) Motor scooters			
i) For the first five scooters	\$227		
ii) Each additional scooter in excess of 5 scooters	\$10		
22 New and used car sales, a license which also authorizes the holder to repair such vehicles and sell motor vehicle parts and accessories	\$341		
23 Vending machines			
a) Merchandise dispensing	\$44		
b) Jukebox, amusement, electronic games and pinball machines	\$65		
c) Photographic and voice recording machine			
i) For the first five machines	\$227		
ii) Each additional machine in excess of 5 machines	\$43		
24 Wrestling	\$1,360		
25 Country Club golf courses	\$0.41	per \$1,000 of total gross receipts	
26 Manufacturing	\$0.41	per \$1,000 of total gross receipts	[b]
27 Massage establishment	\$227		
28 Massage Technician	\$113		
29 One Day Special Event Permit	\$26		
30 Home Occupation/Cottage Food Industry Permit	\$227		[c]
31 Expedited Business License Processing	\$78		
32 Exempt (Annually) and Business License Processing	\$26		

City of Seal Beach
BUSINESS LICENSE TAX AND PERMITS

Activity Description	Fee	Charge Basis	Note
[a] Each Business License is subject to an additional State-mandated fee of \$4 which must be collected by the City.			
[b] Includes every person, firm, corporation, firm or partnership, manufacturing, processing, fabricating, designing, engineering and product, commodity, airplane, ship, selling any such product at wholesale or to jobbers, or selling any such product at retail, or selling any such product at retail, or selling any such product at both wholesale and at retail, or any and every person contracting for or agreeing to manufacture, process, fabricate, design or engineer product, commodity, airplane, ship, machine, vehicle, instrumentality, tool or other thing for fee, charge, valuable consideration, or otherwise agreed upon sum of money.			
[c] Senior Citizen exception: All persons 65 and over engaged in any home occupation shall pay 50% of the annual flat rate tax in the first year. In subsequent years, provided that the annual income derived from such home occupation does not exceed \$10,000 in any calendar year, the licensee shall be exempt from paying the annual flat tax rate but will be subject to the Exempt Business License Processing fee. In order to qualify for this reduced rate, licensees shall submit a copy of their most recent tax return to substantiate that the annual income derived from the home occupation does not exceed \$10,000 per year.			

City of Seal Beach

NEWS RACKS

Activity Description		Fee	Charge Basis	Note
1	News Rack Permit – Non-Lottery Locations	\$80	every 3 years	
2	News Rack Permit – Lottery Locations	\$123	every 3 years	
3	News Rack Summarily Impound	\$135	every 3 years	
4	News Rack Non-Summarily Impound	\$68	every 3 years	
5	News Rack Non-Summarily Impound after Required	\$112	every 3 years	

City of Seal Beach

UNSPECIFIED COSTS

Activity Description	Fee	Charge Basis	Note
1 Whenever costs are charged for services provided by the City and no method for the calculation is specified through this Resolution/Schedule, other City Council resolutions, the Municipal Code of the City of Seal Beach, or other State or Federal statutes, the costs shall be the actual cost (fully burdened), including the proportionate part of the salaries, wages, or other employee compensation of any deputy or employee, material and equipment cost and the cost of overhead at 40% of the total.			

The voters of California approved Article XIII - B of the California State Constitution also known as Proposition 4, or the "Gann Initiative". The proposition restricts the total amount of appropriations allowed in any given fiscal year from the "proceeds of taxes". In 1980, the State Legislature added a section of the Government Code that required the governing body of each local jurisdiction to establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year was equal to the previous year's limit, adjusted for population changes and the change in the U.S. Consumer Price Index or California per Capita Personal Income if smaller.

In June 1990, the voters modified the original Proposition 4 with the passage of Proposition 111 and its implementing legislation. Beginning with the 1990-91 Appropriations Limit, a City may choose annual adjustment factors. The adjustment factors include the growth in the California Per Capita Income or the growth within the County or the City. Under Proposition 4, if a city ends the fiscal year having more proceeds of taxes than the Limit allows, it must return the excess to the taxpayers within two years.

City of Seal Beach
Schedule B
Calculation of Appropriations Subject to Propositions XIII B Limit
For Fiscal Year Ended June 30, 2026

Limit for FY 2024/2025	\$	39,060,518
2025/2026 per Capita Personal Income		1.0644
Product		41,576,015
2024/2025 Population Change (County)		<u>0.9953</u>
Appropriations Limit FY 2025/2026	\$	<u><u>41,380,608</u></u>

SCHEDULE OF LONG TERM DEBT

FY 2025-2026

The City of Seal Beach is not obligated in any manner for general obligation or special assessment bonded indebtedness. Pursuant to California Government Code Section 43605, total general obligation bonds outstanding cannot exceed 15 percent of total assessed valuation. At June 30, 2020, the City did not have any debt subject to the State Debt Limit.

Current General Fund debt obligations include capital leases for installation and replacement of various air conditioning, lighting (for City Buildings and street lighting) to reduce energy use or to make for a more efficient use of energy.

The City also issued \$6.3 million of Lease Revenue Bonds in January of 2009. The bond proceeds were used to construct a new state-of-the-art 12,000 square foot fire station located at 3131 North Gate Road.

Enterprise Funds' debt obligations consist of two loans from the Clean Water State Revolving Fund Control Board for construction of sewer capital improvement projects, 2011 Revenue Refunding Bonds which used to refund the 2000 Sewer Certificates of Participation and provide funds for additional sewer capital improvement projects, and a loan from the West Orange County Water Board used to relocate a portion of the City's waterline.

The following schedule outlines the City's total outstanding debt for the Fiscal Year 2025-26. The schedule reports the funding source to pay the debt, the original amounts of debt issued, the required payments for Fiscal Year 2025-26 and the estimated outstanding balance as of June 30, 2026.

Name of Bond, Loan or Capital Lease	Original Amount of Issue	Beginning	Requirements for			Ending
		Outstanding	Fiscal Year 2025-26			Outstanding
		Balance	Interest	Principal		Balance
		7/1/2025	Payment	Payment	Total	6/30/2026
General Fund						
Municipal Finance Corporation Lease	\$ 1,546,931	\$ 45,138	\$ 767	\$ 45,138	\$ 45,905	(0)
Total General Fund	7,846,931	45,138	767	45,138	45,905	(0)
Enterprise Funds						
State of CA Revolving Loan 10-838-550	2,644,015	1,073,909	27,922	141,859	169,780	932,051
State of CA Revolving Loan 10-842-550	1,652,742	846,674	22,014	84,709	106,723	761,964
2011 Revenue Refunding Bond - Sewer	3,310,000	965,000	43,680	225,000	268,680	740,000
West Orange County Water Board Loan	894,928	194,373	10,266	89,493	99,759	104,880
Total Enterprise Funds	8,501,685	3,079,956	103,881	541,061	644,942	2,538,895
Total All City Funds Outstanding Debt	\$ 16,348,616	\$ 3,125,094	\$ 104,649	\$ 586,199	\$ 690,847	\$ 2,538,895

The City's financial structure is organized like other governments with the use of funds. Funds represent the control structure that ensures that public monies are spent only for those purposes authorized and within the amounts authorized. Funds are established to account for the different types of activities and legal restrictions that are associated with a particular government function. The use of funds and the budgeting, accounting, and auditing that are associated with this fund structure are governed by the City Charter and/or Municipal Code, the State of California statutes and Generally Accepted Accounting Principles, as determined by the Governmental Accounting Standards Board.

The City uses the following funds to control its financial activities: General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Proprietary Funds, Internal Service Fund, Special Assessment Districts, and Successor Agency Fund.

GENERAL FUND

General Fund - 101: The General Fund is used to account for most of the day-to-day operations of the City, which are financed from property taxes, utility users tax, sales tax, and other general revenues. Activities financed by the General Fund include police services, fire services, general administration, engineering, and planning.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government and therefore cannot be diverted to other uses. The City has the following special revenue funds:

Special Projects - 103: The Special Projects Fund was established to account for revenues derived from donations or special fees designated for future projects.

Waste Management Act - 104: The Waste Management Act was formed under AB939 to decrease the amount of solid waste Seal Beach deposits at local landfills, increase recycling efforts citywide and promote a more sustainable environment for the residents and visitors of Seal Beach.

Tidelands - 106: The Tidelands Beach Fund is required by the State of California and is used to account for all revenues derived from beach and pier operations in the City. Expenditures are limited to lifeguard, pier, and beach operations.

Parking In-Lieu - 107: The Parking In-Lieu Fund is a common parking management strategy which gives proposed projects or uses the option to pay a designated fee rather than provide some or all on-site parking spaces required by the zoning code.

Supplemental Law Enforcement - 201: The Supplemental Law Enforcement Grant are funds received from the State under the State Citizens Option for Public Safety Program. Certain procedures are required to be implemented prior to the use of the funds, and the funds cannot be used to supplant existing funding for law enforcement.

Detention Center - 202: The Detention Center Fund was initially funded by monies seeded the previous jail services vendor. The revenues also derived from sales of commissary items to the prisoners for their benefit.

State Asset Forfeiture - 203: The State Asset Forfeiture Fund accounts for revenues derived from monies and property seized in drug-related incidents.

Air Quality Improvement Program - 204: The Air Quality Improvement Program Fund accounts for supplemental vehicle license fee revenue distributed to Cities by the South Coast Air Quality Management District pursuant to Assembly Bill 2766. Expenditures are limited to programs that will reduce air pollution by reducing, directly or indirectly, mobile source emission pollutants.

Federal Asset Forfeiture - 205: The Federal Asset Forfeiture Fund accounts for revenues derived from monies and property seized in drug-related incidents.

Park Improvement - 208: The Park Improvement Fund was established to account for the Quimby Act Fees received by developers. The fees collected are only to be used to improve parks and recreation facilities.

SB1 RMRA - 209: The SB1 Program Fund was established to account for receipt and disbursement of narcotic forfeitures received from County, State and Federal agencies pursuant to Section 11470 of State Health and Safety Code and Federal Statute 21 USC Section 881.

Gas Tax Fund - 210: The Gas Tax Fund accounts for State collected, locally shared gas tax monies. Expenditures are limited to repair, construction, maintenance and right-of-way acquisitions relating to streets and highways.

Measure M2 - 211: With the sunset of M1, voters approved a continuation of transportation improvements through the Measure M Transportation Investment Plan (M2). By the year 2041, the M2 program plans to deliver approximately \$15.5 billion* worth of transportation improvements to Orange County. Major improvement plans target Orange County freeways, streets and roads, transit and environmental programs.

Traffic Impact - 213: Traffic Impact Fees are fair-share based fees that will serve to offset, or mitigate, the traffic impacts caused by new development.

Seal Beach Cable - 214: The Seal Beach Cable accounts for revenues derived from PEGS fees which provide for channel capacity to be designated for public, education, or government use.

Community Development Block Grant - 215: The CDBG program provides communities with resources for a wide variety of unique community development needs. The City receives a grant from federal CDBG funds for Leisure World Housing Rehabilitation on interiors. The intent is to modify bathrooms in the senior community to provide better and safer accessibility for elderly residents.

Police Grants - 216: Various grants include the *Urban Area Security Initiative* (UASI), the *Office of Traffic Safety* (OTS) DUI grant reimburses funds advanced by the City for DUI enforcement, the *Bullet Proof Vest Protection* (BVP) grant which provides matching funds for the purchase of bullet-resistant vests, the Alcoholic Beverage Control (ABC) grant and the Justice Assistance Grant (JAG).

Citywide Grants - 217: The Citywide Grants Fund accounts for various Federal and State grants that are restricted to expenditures for specific projects or purposes.

CARES Act - 218: The Coronavirus Aid, Relief, and Economic Security Act enables to continue to support the public health response and lay the foundation for a strong and equitable economic recovery.

ARPA - 219: The American Rescue Plan Act was created to mitigate the negative economic impacts resulting from the COVID-19 pandemic

Street Lighting Assessment District - 280: The Seal Beach Street Lighting Assessment District was formed under the Street Lighting Act of 1919 to finance the maintenance of streetlights and to finance the electricity used by the streetlights by special assessments.

DEBT SERVICE

Pension Obligation Debt Service - 401: The City does not have pension obligation bonds. The Pension Obligation Debt Service Fund was previously established to account for the principal and interest payments made to pay off historical long-term debt. The General Fund was the source of the payments of principal and interest.

Fire Station Debt Service - 402: The Fire Station Debt Service Fund was established to account for the principal and interest payments made to pay off this long-term debt. The General Fund is the source of the payments of principal and interest.

CAPITAL PROJECT

Capital Project Fund - 301: Capital Improvement Project funds major capital projects with various revenues sources but excludes the Water and Sewer Capital Fund. These sources get transferred into the Capital Improvement Project Fund.

PROPRIETARY FUND

Of the eleven fund types established by the GAAP, two are classified as proprietary funds. These are enterprise funds and internal service funds. Enterprise funds are used to account for a government's business-type activities (activities that receive a significant portion of their funding through user fees). The City's enterprise funds are Water and Sewer. The City's internal service fund is a vehicle replacement fund.

Water Operations - 501: The Water Operations Funds account for water operations that are financed and operated in a manner similar to private business enterprises where the intent of the government is that the costs of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges. The Water Capital Improvement Fund was consolidated with the Water Operations Fund as a part of the new rate structure that was implemented May 1, 2021. The fees collected cover both the water operations maintenance and operation expenses and water capital improvements related to infrastructure and equipment. Fees collected are based on meter size and used for capital improvements and meter replacements.

Sewer Operations - 503: The Sewer Enterprise Funds account for sewer operations and maintenance and the upkeep and replacement of the sewer infrastructure and equipment in a manner similar to private business enterprises where the cost of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges. Sewer fees used to finance the Sewer Operations Funds are charged to customers based on water usage. The Sewer Capital Improvement Fund was consolidated with the Sewer Operations Fund as a part of the new rate structure that was implemented May 1, 2021. The fees collected cover both sewer maintenance and operation expenses and sewer capital improvements. Fees collected are based on meter size and are used for long-term debt payments and capital improvements.

INTERNAL SERVICE FUND

Vehicle Replacement - 601: The revenues received by this fund are transferred from the departments that have vehicles and equipment. Departmental transfers represent a pro rata share of all costs of vehicles and equipment. All replacement vehicles are purchased from this fund.

Information Technology Replacement - 602: The revenues received by this fund are transferred from the general fund to provide for future replacement and upgrade to the City's computer equipment, systems and supporting infrastructure.

SPECIAL ASSESSMENT DISTRICTS

CFD Landscape Maintenance District 2002-02 - 281: The Community Facilities District No. 2002-02 was formed under the Mello-Roos Community Facilities Act of 1982 to provide financing for the City's Maintenance of landscaping facilities installed within the public right-of-way as part of the Bixby Old Ranch Town Center and country Club developments.

CFD Heron Pointe – Refund 2015 - 282: The Community Facilities District No. 2002-01 (Heron Pointe) was formed under the Mello-Roos Community Facilities Act of 1982, as amended, to provide financing for the construction and acquisition of certain public street improvements, water and sanitary sewer improvements, dry utility improvements, park and landscaping improvements which will serve the new construction in the Community Facility District.

CFD Pacific Gateway – Refund 2016 - 283: The Community Facilities District No. 2005-01 (Pacific Gateway Business Center) was formed under the Mello-Roos Community Facilities Act of 1982, as amended. Special Tax B will satisfy costs related to the maintenance of parks, parkways and open space within the District ("Landscape Maintenance).

CFD Heron Pointe – 2015 Admin Exp - 284: The Community Facilities District No. 2002-01 (Heron Pointe) was formed under the Mello-Roos Community Facilities Act of 1982, as amended, to provide financing for the construction and acquisition of certain public street improvements, water and sanitary sewer improvements, dry utility improvements, park and landscaping improvements which will serve the new construction in the Community Facility District.

CFD Pacific Gateway – 2016 Land/Admin - 285: The Community Facilities District No. 2005-01 (Pacific Gateway Business Center) was formed under the Mello-Roos Community Facilities Act of 1982, as amended. Special Tax B will satisfy costs related to the maintenance of parks, parkways and open space within the District (“Landscape Maintenance”).

SUCCESSOR AGENCY

The City of Seal Beach Redevelopment Agency operated as a separate legal entity from the City of Seal Beach and the budget and annual work program are established by the City Council acting as the Agency Board of Directors. The Agency maintained four separate funds. It then transitioned to Successor Agency in 2012. On January 20, 2022, the Oversight Board (OB) to the City of Seal Beach Successor Agency (Agency) notified the California Department of Finance (Finance) of OB Resolution No. 22-001, a final resolution of dissolution. As required by Health and Safety Code section 34187 (f), the OB verified that all of the Agency’s obligations have been paid off, all outstanding litigation has been resolved, and all remaining assets have been disposed with any proceeds remitted to the Orange County Auditor-Controller. Therefore, Retirement Fund - Debt Service - 709: The Debt Service Fund accounts for the payments of long-term debt and Retirement Obligation - 711: The Retirement Obligation Fund account for Recognized Obligation Payment Schedule (ROPS) items approved by the Department of Finance are no longer used.

DESCRIPTION OF ACCOUNTS

FY 2025-2026

Account Number	Account Name	Description
50010	Regular Salaries - Sworn	Employee salaries costs
50020	Regular Salaries - Non-Sworn	Employee salaries costs
50030	Part-Time Salaries	Employee salaries costs
50040	Part-Time Salaries - Junior Lifeguard	Employee salaries costs
50050	Overtime - Sworn	Employee salaries costs
50060	Overtime - Non-Sworn	Employee salaries costs
50070	Overtime - Part-Time	Employee salaries costs
50080	Special Pay	Employee benefits costs
50120	Holiday Pay	Employee benefits costs
50130	Auto Allowance	Employee benefits costs
50140	Cell Phone Allowance	Employee benefits costs
50150	Uniform Allowance	Employee benefits costs
50160	Annual Education	Employee benefits costs
50170	Cafeteria Taxable	Employee benefits costs
50180	Comptime Buy/Payout	Employee benefits costs
50190	Vacation Buy/Payout	Employee benefits costs
50200	Sick Buy/Payout	Employee benefits costs
50210	Medical Waiver	Employee benefits costs
50220	Health and Wellness Program	Employee benefits costs
50500	Tuition Reimbursement	Employee benefits costs
50520	Deferred Compensation	Employee benefits costs
50530	PERS Retirement	Employee benefits costs
50540	PARS Retirement	Employee benefits costs
50550	Medical Insurance	Employee benefits costs
50560	AFLAC Insurance - Cafeteria	Employee benefits costs
50570	Medicare Insurance	Employee benefits costs
50580	Life and Disability	Employee benefits costs
50590	FICA	Employee benefits costs
50600	Flexible Spending - Cafeteria	Employee benefits costs
50609	One-Time Pay NonPERS	Employee benefits costs
50610	Unemployment	Employee benefits costs
50620	Retiree Health Savings	Employee benefits costs
51101	Council Discretionary - District 1	Council Special Projects
51102	Council Discretionary - District 2	Council Special Projects
51103	Council Discretionary - District 3	Council Special Projects
51104	Council Discretionary - District 4	Council Special Projects
51105	Council Discretionary - District 5	Council Special Projects
51200	Office Supplies	Office Supplies
51210	Public/Legal Notices	Legal notices, public hearings, ordinance
51220	Printing	Recreation Guide
51230	Memberships and Dues	Southern California Assoc. of Government, League California of Cities, Orange County Council of Governments, Orange County City Manager's Assoc., International City/County Mgmt. Assoc., CA. City Mgmt., Assoc., CA. Assoc. of Public Information Officials, League of CA Cities, Public Employers Labor Relations Association, Municipal Information System Association, American Society for Public Admin, 3CMA, MMASC

DESCRIPTION OF ACCOUNTS

FY 2025-2026

Account Number	Account Name	Description
51240	Training and Meetings	Meetings and training include, but not limited to annual training Conferences, mileage, League of Cities City Manager and City Council, Orange County City Manager's Assoc., International City/County Management Association, California Association of Public Information Officials
51250	Office and Technology Resources	Office 365, CitiApp implementation, computer/laptop upgrade and replacement, cable room cleanup, IT equipment and peripherals, IT misc., network upgrade for new internet (1 PW and 4 CH switches), 7 server 2008 end life replacement, and VOIP phone system upgrade
51260	Promotional	4th July Fireworks JFTB Contribution
51270	Rental/Lease Equipment	De Lage Lease, C3 Solutions, equipment rental taxes, Pitney Bowes, and Holiday light - Dekra lite
51275	Vehicle Leasing	Car Rental
51280	Contract Professional	Communication, Codification services, government
51290	Intergovernmental	Long Beach Animal Control, School Resource Officer, Local Agency Formation Commission (LAFCO), Long Beach Transit, Orange County Fire Authority (OCFA), Integrated Law and Justice Agency for Orange County
51300	Special Expense	Plan Archival (Engineering), Benches (PW Yard), Tree Replacement (PW Yard)
51301	General Plan	General plan updates, BSCC - PD, Engineering Plan Check
51302	Building Technology	GIS upgrades
51306	Business License ADA Fee	Administrative costs for business license ADA fees
51600	Water Service	Water service expense
51700	West Comm	West Comm JPA
51810	General Liability	Annual Insurance Premium
51820	Property Insurance Premium	Annual Insurance Premium, Crime Insurance Program
51830	Workers' Compensation	Annual Insurance Premium
51910	Legal - Monthly Retainer	RWG Monthly retainer
51920	Legal - Litigation Services	RWG Reimbursable costs and expenses
51930	Legal - General Prosecution	DRL General Prosecution
51950	Legal - Other Attorney Services	RWG Other Attorney Services such as PRA Requests
51960	Legal - Personnel Matters	RWG Personnel Matters
51961	Legal - Personnel Matters - LCW	LCW Personnel Matters
51970	Legal - Special Counsel	Special Counsel
52100	Equipment and Materials	EOC enhancements and maintenance, RACES radio
52200	Special Departmental	Pop up City Hall, Potential mandates and miscellaneous events, MCA Direct annual services, training and education, publications, materials and supplies, election run-off, and Orange County Registrar
52201	Special Departmental - Chamber of Commerce	Sponsor permits
52300	Street Sweeping	Street sweeping and additional Main Street
52500	Building/Materials/Supplies	Buidling, materials, and supplies
52501	Building/Landscape Material	Landscape maintenance
52600	Fuel	Fuel expense
53100	Furniture and Fixtures	Furniture and fixtures
53200	Machinery & Equipment	Machinery and equipment
53600	Vehicles	Vehicles
55000	Capital Projects	Various Contractors for capital projects
56300	Telephone	Telephone, T-1 line, and OC Elite
56400	Cable Television	NSBC TV

DESCRIPTION OF ACCOUNTS

FY 2025-2026

Account Number	Account Name	Description
56500	Gas	Gas
56600	Electricity	Electricity
56700	Water	City Water Utility
56725	Sewer	City Sewer Utility
56750	Street Sweeping	City Street Sweeping Utility
56775	Tree Trimming	City Tree Trimming Utility
56800	Sewer Overhead	Overhead charge transfer to General Fund
56900	Water Overhead	Overhead charge transfer to General Fund
57100	Depreciation	Depreciation
57200	Amortization	Amortization
58000	Principal Payments	Principal Payments
58500	Interest Payments	Interest
59100	Transfer Out - CIP	Transfer to Capital Fund for Projects
59200	Transfer Out - Operational	Transfer to cover Operations
59400	Special Tax Transfer	Transfer to cover Admin Costs

Accounting System – The total set of records and procedures that are used to record, classify, and report information on the financial status and operations of an entity.

Accrual Basis of Accounting- The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Actual Prior Year – Actual amounts for the fiscal year preceding the current fiscal year that precedes the budget fiscal year.

Appropriation – An authorization made by the legislative body of a government that permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.

Appropriation Resolution – The official enactment by the legislative body establishing the legal authority for officials to obligate and expend resources.

Assessed Value – The value placed on real and other property as a basis for levying taxes.

Assets – Property owned by a government that has monetary value.

Bond – A long-term promise to pay. It is a promise to repay a specified amount of money (the face amount of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects.

Budget – A plan of financial activity for a specified period of time (fiscal year) indicating all planned revenues and expenses for the budget period.

Budget Calendar – The schedule of key dates that a government follows in the preparation and adoption of the budget.

Budget Deficit – Amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

Budget Document – The official written statement detailing the proposed budget as submitted by the City Manager and supporting staff to the legislative body.

Budget Message – A general discussion of the budget presented in writing as a part of or supplemental to the budget document. The budget message explains principal budget issues against the background of financial trends, and presents recommendations made by the city manager.

Capital Budget – A plan of capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget that includes both operation and capital outlays.

Debt Service – Payment of interest and repayment of principal to holders of a government's debt instruments.

Depreciation – (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) That portion of the cost of a capital asset that is charged as an expense during a particular period.

Enterprise Fund Accounting – Accounting used for government operations that are financed and operated in a manner similar to business enterprises and for which preparation of an income statement is desirable. Enterprise Funds use the accrual basis of accounting.

Expenditure – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays intergovernmental grant entitlement and shared revenues.

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

Fiscal Policy – A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs and capital investment. Fiscal Policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – The City of Seal Beach operates on a fiscal year from July 1 through June 30.

Franchise Fee – A fee paid by public service utilities for use of public property in providing their services to the citizens of a community, including refuse and cable television

Full Time Equivalent (FTE) – Number of employee positions calculated on the basis that one FTE equates to a 40-hour workweek for twelve months. For example, two part-time positions working 20 hours for twelve months also equal one FTE.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – The excess of an entity's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Fund – General operating fund of the City. It is used to account for all financial resources except those included in Special Revenue, Enterprise and/or Agency Funds.

Goal – A statement of broad direction, purpose or intent based on the needs of the community.

Grant – A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grants are usually made for specified purposes.

Licenses, Permits, and Fees – Revenues collected by a governmental unit from individuals or business concerns for various rights or privileges granted by the government.

Maintenance – All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems, and land.

Materials and Supplies – Expendable materials and operating supplies necessary to conduct department activity.

Modified Accrual Basis – The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues, which should be accrued to reflect properly the taxes levied and revenue earned.

Operating Budget – The annual budget and process that provides a financial plan for the operation of government and the provision of core services for the year. Excluded from the operating budget are capital projects, which are determined by a separate, but interrelated process.

Operating Transfer – A transfer of revenues from one fund to another fund.

Primary Activities – A summary of what each department accomplishes during the fiscal year.

Program Purpose – The responsibilities of each department.

Public Hearing – The portions of open meetings held to present evidence that provides information on both sides of an issue.

Reserve – An account used to indicate that a portion of fund balance is legally restricted for a specific purpose, or is otherwise not available for appropriation and subsequent spending.

Resolution – An order of a legislative body requiring less formality than an ordinance or statute.

Revenue – The term designates an increase to a fund's assets which: (1) does not increase a liability (e.g., proceeds from a loan); (2) does not represent a repayment of an expenditure already made; (3) does not represent a cancellation of certain liabilities; and (4) does not represent an increase in contributed capital.

Revenue Estimate – A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.

User Fees – The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

ABC	Alcoholic Beverage Control
ACFR	Annual Comprehensive Financial Report
AD	Assessment District
ADA	Americans with Disabilities Act
ADT	Average Daily Trips
ADU	Accessory Dwelling Unit
AICP	American Institute of Certified Planners
AQMD	Air Quality Management District
AQMP	Air Quality Management Plan
BOE	Board of Equalization
BVP	Bullet Proof Vest Protection
CC	City Council
CCC	California Coastal Commission
CD	Community Development
CDBG	Community Development Block Grant
CEQA	California Environmental Quality Act
CERT	Community Emergency Response Team
CFD	Community Facilities District
CIP	Capital Improvement Program
CM	City Manager
COPS	Community Oriented Policing Services
CPI	Consumer Price Index
CS	Community Services
CSMFO	California Society of Municipal Finance Officers
CUP	Conditional Use Permit
DARE	Drug Abuse Resistance Education
DOF	Department of Finance
EIR	Environmental Impact Report
EOC	Emergency Operations Center

EQCB	Environmental Quality Control Board
FHCOC	Fair Housing Council of Orange County
FOG	Fats, Oils, and Grease
FTE	Full-Time Equivalent
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GMA	Growth Management Area
GPA	General Plan Amendment
HCD	California Department of Housing and Community Development
HUD	U.S. Department of Housing and Urban Development
HVAC	Heating, Ventilation and Air Conditioning
IBC	International Building Code
JAG	Justice Assistance Grant
JPA	Joint Powers Authority
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LCP	Local Coastal Plan
LED	Light Emitting Diode
LLEBG	Local Law Enforcement Block Grant
M2	Measure M (M2)
MOU	Memorandum of Understanding
MUP	Minor Use Permit
MWDOC	Metropolitan Water District of Orange County
ND	Non-Departmental Activities
O&M	Operations and Maintenance
OCFA	Orange County Fire Authority
OCSD	Orange County Sanitation District (also OCSan)

OCTA	Orange County Transportation Authority
OCWD	Orange County Water District
OFS	Office of Traffic Safety
PARS	Public Agency Retirement Services
PC	Planning Commission
PCI	Pavement Condition Index
PD	Police Department
PERS	Public Employees' Retirement System
PMS	Pavement Management System
POST	Peace Officer Standards Training
PS	Public Safety
PT	Part-Time
PUC	Public Utilities Commission
PW	Public Works
RDA	Redevelopment Agency
RMRA	Road Maintenance and Rehabilitation Account
ROW	Right of Way
RPT	Regular Part-Time
SBP	Strategic Business Plan
SCADA	Supervisory Control and Data Acquisition
SCAG	Southern California Association of Governments
SLC	State Lands Commission
SMIP	Strong Motion Instrumentation Program
STR	Short-Term Rental
TOT	Transient Occupancy Tax
UASI	Urban Area Security Initiative
UUT	Utility Users Tax
VLF	Vehicle License Fee
VoIP	Voice Over Internet Protocol
ZTA	Zone Text Amendment

	Seal Beach		Huntington Beach		Newport Beach		Los Alamitos	
Population	Population	% Change	Population	% Change	Population	% Change	Population	% Change
Jan-25	24,400	0.2%	193,134	0.3%	82,654	0.3%	12,006	0.5%
Jan-24	24,350	-1.2%	192,503	-1.6%	82,419	-1.2%	11,947	-1.5%
Jan-23	24,647	-0.9%	195,714	-0.4%	83,411	-0.3%	12,129	2.0%
Jan-22	24,871	-0.4%	196,469	-0.5%	83,653	-0.7%	11,894	0.1%
Jan-21	24,973	-1.1%	197,389	-0.5%	84,201	-1.1%	11,880	-0.1%
FY 2024-25 Assessed Valuation	\$7,652,712,979		\$53,409,090,551		\$79,964,433,058		\$3,122,396,231	
All Fund Expenditures	\$108,756,996		\$554,908,629		\$460,782,303		\$35,254,084	
Major General Fund Revenues	\$ Per Capita		\$ Per Capita		\$ Per Capita		\$ Per Capita	
Property Tax	16,327,000	669	113,851,018	589	159,980,466	1,936	5,855,905	488
Sales Tax	14,643,000	600	52,726,041	273	47,301,344	572	9,828,445	819
Hotel Tax	1,890,000	77	17,088,389	88	33,994,371	411	630,000	52
General Fund Expenditures	\$ Per Capita		\$ Per Capita		\$ Per Capita		\$ Per Capita	
Police	17,154,089	703	96,249,310	498	76,977,703	931	9,471,396	789
Fire	7,851,403	322	64,520,419	334	67,462,898	816	*	-
Community Development	1,815,602	74	10,618,628	55	17,390,481	210	7,436,584	619
Public Works	6,229,896	255	24,339,119	126	51,245,492	620	**	-
Finance	1,253,564	51	5,870,337	30	10,646,871	129	1,059,017	88
Community Services	1,558,973	64	16,663,318	86	15,967,058	193	4,335,590	361

1- Population estimates are from the California Department of Finance - E-1 Cities, Counties, and the State Population Estimates and may differ from U.S. Census figures.

2- Orange County Assessor

*Direct allocation through Property Tax

** Development Services includes Public Works

