

Department	Fund	Business Unit	Object	Adopted FY25/2026	Working Budget 2027	Variance	Comments
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	51100 - Salaries - Permanent	4,636,679.00	1,000,000.00	(3,636,679.00)	Budgeted for Cost of Living Adjustments (COLAs), this year we built into salaries directly. Changed structure of overfill/underfills, additional money to allow for position adjustments.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	51270 - Other Pay	1,000,000.00	1,000,000.00	-	Additional set aside for public safety specialty pay.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	53020 - Regular Overtime	500,000.00	1,000,000.00	500,000.00	Account for truing up overtime funding for fire.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	54110 - Vacation Leave Pay Out	2,045,291.00	4,867,634.00	2,822,343.00	Vacation cash out and separation payout. Instead of putting into each department, we consolidated into one to help budgetary control. The normal trend for this object code is typically \$5M for the general fund.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	55111 - CalPERS UAL Safety Contributio		28,067.00	28,067.00	Additional amount used to reconcile the required general fund UAL to our actuarial report.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	55112 - CalPERS UAL Misc Contribution		1,516,359.00	1,516,359.00	Additional amount used to reconcile the required general fund UAL to our actuarial report.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	55300 - Other Insurances	300,000.00	1,400,000.00	1,100,000.00	Increases in insurance costs. \$400k to account for overfill/underfill changes.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	55325 - Unemployment Insurance	210,000.00	210,000.00	-	
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	61200 - Electricity	4,200,000.00	4,704,000.00	504,000.00	Based on actual cost trend.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	61300 - Natural Gas	450,000.00	486,000.00	36,000.00	Based on actual cost trend.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	61600 - Water	1,900,000.00	2,061,500.00	161,500.00	Based on actual cost trend.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	63495 - Gasoline	214,000.00	267,500.00	53,500.00	Based on actual cost trend.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	64230 - Awards and Presentations	5,000.00	5,150.00	150.00	
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	64455 - Books		316,000.00	316,000.00	To supplement library books purchases.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	64485 - Dues and Memberships	81,000.00	83,430.00	2,430.00	Membership dues for Southern California Assoiatoin of Government, Association of California Citi, and Orange Councy Business Council.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	64880 - Software License Maint	81,370.00	83,811.00	2,441.00	JDE licensing fees, Hubble Licensing software costs.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	67400 - Other Maintenance	135,000.00	139,050.00	4,050.00	Contingency place holder. Unexpected needed repairs.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	69365 - Other Professional Services	303,064.00	312,156.00	9,092.00	KW (JDE System Consulting), RSG (ROPS & Successor Agency), Environmental Science Associate (CEQA Services)
Non-Departmental	100 - General Fund	10040114 - PCTA	69365 - Other Professional Services	150,000.00	154,500.00	4,500.00	Granicus - Council Agenda development/broadcasting software
Non-Departmental	100 - General Fund	10080201 - Homeless Navigation Services	69365 - Other Professional Services	2,700,000.00	2,781,000.00	81,000.00	Cost to run the navigation center.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	69505 - Cont Svcs - Other	822,300.00	846,969.00	24,669.00	CSG Forte (Credit Card Processing), Global Parking Solutions (Credit Card Fees). Funds set aside for infosend. Postage and bill printing costs. Also, additional set aside for CSG Forte.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	69520 - Cont Svcs - Advertising	20,000.00	20,600.00	600.00	
Non-Departmental	100 - General Fund	10040102 - Citywide Leases	70300 - Leases	155,000.00	159,650.00	4,650.00	Ricoh Contract for Citywide printer leases.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	72525 - Liability	100,000.00	103,000.00	3,000.00	Contingency place holder. Unexpected litigation costs.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	72600 - Settlements	50,000.00	51,500.00	1,500.00	Contingency place holder. Unexpected litigation costs.
Non-Departmental	100 - General Fund	10080103 - Office of Business Development	74010 - Contribution to Private Agency	200,000.00	206,000.00	6,000.00	Contingent monies for grant matching requirements.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	75350 - Taxes	500,000.00	515,000.00	15,000.00	Payment to County of Orange for property tax apportionment administration cost. SB2557
Non-Departmental	100 - General Fund	10080103 - Office of Business Development	75350 - Taxes	198,000.00	203,940.00	5,940.00	Payment to County of Orange. Property taxes for City owned properties.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	79075 - Bad Debt Expense	950,000.00	978,500.00	28,500.00	To account for portion of billed revenue the City does not expect to collect
Non-Departmental	100 - General Fund	10080103 - Office of Business Development	79350 - Sales Tax Rebate	1,000,000.00	1,030,000.00	30,000.00	Rebates to businesses for sales tax sharing agreements. Pinnacle Petroleum and McKenna Motors (Closed) but working on assignment which includes same agreement. Subaru has not being paying, huge issue.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	88030 - Principal	2,866,937.00	2,933,535.00	66,598.00	JPMorgan Leases for various equipments.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	88070 - Interest	325,774.00	258,115.00	(67,659.00)	JPMorgan Leases for various equipments.
Non-Departmental	100 - General Fund	10040101 - Non-Departmental	88160 - Payment to Fiscal Agent	10,000.00	10,300.00	300.00	
							General Fund - Non-Departmental Transfers Out - To Infrastructure Fund \$15,622,029.00
							General Fund - Non-Departmental Transfers Out - To Equipment Fund \$5,950,220.00
							General Fund - Non-Departmental Transfers Out - To HBPFA \$3,061,834.00
Non-Departmental	100 - General Fund	10040999 - General Fund - Non Dept Trfs	88210 - General Tran Out	38,838,370.00	39,599,000.00	760,630.00	General Fund - Non-Departmental Transfers Out - To Self-Insurance General Liability Fund \$12,000,000.00
							General Fund - Non-Departmental Transfers Out - To Section 115 Trust \$1,500,000.00
							General Fund - Non-Departmental Transfers Out - To Pension Liability Fund \$1,465,393.00
				64,947,785.00	69,332,266.00		

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