



# CITY OF NEWPORT BEACH FINANCE COMMITTEE AGENDA

Newport Coast Conference Room, Bay 2E  
100 Civic Center Drive, Newport Beach  
Monday, June 24, 2013 – 4:00 PM

## **Finance Committee Members:**

Mike Henn, Council Member, Chair  
Keith Curry, Mayor  
Tony Petros, Council Member

## **Staff Members:**

Dave Kiff, City Manager  
Dan Matusiewicz, Finance Director  
Steve Montano, Deputy Finance Director

---

### 1) CALL MEETING TO ORDER

### 2) ROLL CALL

### 3) PUBLIC COMMENTS

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

### 4) APPROVAL OF MINUTES

Approval of the May 13, 2013 Finance Committee meeting minutes.

### 5) CURRENT BUSINESS

- A. Audit Entrance Conference: The auditors will provide a brief synopsis of the 2012-13 audit scope, audit planning efforts to date, and new accounting pronouncements. This item provides an opportunity for the Finance Committee to discuss any potential areas of audit concern with the auditors.
- B. City Insurance Renewals: Renewal of excess general liability, excess workers' compensation and property insurance coverage is on the June 25, 2013, agenda for City Council approval. This item will give opportunity for Committee Members to ask questions or request more information in advance of formal Council action.

This Finance Committee is subject to the Ralph M. Brown Act. Among other things, the Brown Act requires that the Finance Committee's agenda be posted at least seventy-two (72) hours in advance of each regular meeting and that the public be allowed to comment on agenda items before the Finance Committee and items not on the agenda but are within the subject matter jurisdiction of the Finance Committee. The Finance Committee may limit public comments to a reasonable amount of time, generally three (3) minutes per person.

It is the intention of the City of Newport Beach to comply with the Americans with Disabilities Act ("ADA") in all respects. If, as an attendee or a participant at this meeting, you will need special assistance beyond what is normally provided, the City of Newport Beach will attempt to accommodate you in every reasonable manner. If requested, this agenda will be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Please contact the City Clerk's Office at least forty-eight (48) hours prior to the meeting to inform us of your particular needs and to determine if accommodation is feasible at (949) 644-3005 or [cityclerk@newportbeachca.gov](mailto:cityclerk@newportbeachca.gov).

- C. Fire Fee Schedule: The Committee will review staff's recommendation to revise the Master Fee Schedule according to CPI and also review the specific changes recommended for Fire Department related fees based on a recent analysis of Fire Department services.
- D. Third Review of Facilities Financial Planning Tool (FFPT): Staff will present an updated version of the FFPT that incorporates changes resulting from FY 2012-13 financial activity and the adoption of the FY 2013-14 budget. Staff will also review and seek input on what level of FFPT detail should be included in a presentation to the City Council at a future Study Session.
- E. Demonstration of Long-Range Fiscal Forecasting Tool: Staff will demonstrate the interactive features of the model using data from the FY 2013-14 Operating Budget.

**6) FINANCE COMMITTEE ANNOUNCEMENTS OR MATTERS WHICH MEMBERS WOULD LIKE PLACED ON A FUTURE AGENDA FOR DISCUSSION, ACTION OR REPORT (NON-DISCUSSION ITEM)**

**7) ADJOURNMENT**

**CITY OF NEWPORT BEACH  
CITY COUNCIL FINANCE COMMITTEE  
MAY 13, 2013 MEETING MINUTES**

**1. CALL TO ORDER**

The meeting was called to order at 4:00 p.m. in the Council Conference Room, 100 Civic Center Drive, Newport Beach, California 92660.

**2. ROLL CALL**

Present: Council Member Mike Henn (Chair), Mayor Keith Curry and Council Member Tony Petros

Staff present: City Manager Dave Kiff, Finance Director Dan Matusiewicz, Deputy Finance Director Steve Montano, Accounting Manager Rukshana Virany, Budget Manager Susan Giangrande and Administrative Coordinator Tammie Frederickson

Members of the public: Jim Mosher

**3. PUBLIC COMMENTS**

Council Member Henn noted that written comments were received from Mr. Mosher prior to the meeting. Staff was directed to respond to Mr. Mosher regarding his comment on the distinction between Restricted and Committed funds in connection with Quimby Act and Development Agreement related fees.

In response to Mr. Mosher's inquiry regarding the omission of the Fire Department fees from this agenda, Finance Director Matusiewicz stated the Fire Department needed more time to develop the fee schedule.

**4. APPROVAL OF MINUTES**

Mr. Mosher suggested typographical corrections to the April 22, 2013, minutes. Mayor Curry moved, Council Member Petros seconded to approve the minutes with the typographical corrections.

**5. CURRENT BUSINESS**

A. Budget Review

Mr. Matusiewicz reviewed the Fiscal Year (FY) 2013-14 proposed budget overview presentation. He reported that the budget is balanced, increases investments in community serving facilities and proposes more police officers while reducing staffing levels overall. He outlined the budget process and calendar as required by the Charter. City Manager Kiff noted that special events funding is built into the budget.

**All documents distributed for this meeting are available in the  
administration office of the Finance Department**

Mr. Matusiewicz described revenues and noted that property taxes represent the largest share of General Fund revenue. In response to Mayor Curry's question, Mr. Kiff acknowledged that sales taxes are proposed to exceed pre-recession 2007 levels in FY 2013-14. Mr. Matusiewicz continued with a review of revenue comparisons and noted a 7% increase is projected in transient occupancy tax (TOT). Council Member Petros requested information on how many rooms comprise the 2012-13 TOT.

The presentation went on to cover the proposed General Fund expenditures. Mr. Matusiewicz indicated that Public Safety expenditures represent the largest component of the budget and the proposed budget continues prior year investments in both the Capital Improvements Program and the Facilities Financing Reserve fund. There was discussion about how to best show debt service, including the Civic Center COP debt in a way that is understandable to the average reader.

Mr. Matusiewicz commented that the City's priority based budget was built around the priorities of public safety; smarter, smaller government; and high quality physical environment. He expanded on these priorities with a description of the funding proposed for a new crime suppression unit, reinvestment in the 800 MHz communications system and IT strategic investments. Initiatives included in the budget such as continuing to outsource where it makes sense, a reduction of the workforce with the voluntary separation incentive program, and increased contributions made by employees towards their pensions has furthered the smarter, smaller government priority. The City's priority of a high quality physical environment is furthered through resources dedicated to neighborhood beautification, development of community serving facilities, a General Plan update, airport Environmental Impact Report (EIR), and a supplemental reforestation effort. A total of \$32.4 million is proposed to fund Facilities Financing projects including annual funding for the Capital Improvement Program, Marina Park, Sunset Ridge, Lifeguard HQ rehab and the Corona del Mar fire station rebuild.

Council Member Petros conveyed his belief that the City should not be the bottleneck that causes CIP project delays and suggested that more funding be directed for staff or contractors to facilitate permit issuance.

Mr. Kiff pointed out that a new reserve fund for facilities maintenance will be established to set aside money for large maintenance projects on new facilities.

Mr. Matusiewicz noted the presentation includes a slide on a proposed recommendation for support of special event sponsorships. Mr. Kiff added that the Council will review special event support at the May 28 Council meeting.

The budget overview presentation displayed detail on the FY 2013-14 General Fund budget surplus of \$2.6 million which will allow for recommendations to transfer \$1 million to the Facilities Financing Reserve and \$500,000 to the Facilities Maintenance Plan, leaving a net General Fund surplus of about \$1 million. Mr. Matusiewicz reviewed General Fund reserve funds which will be used

strategically - to cash fund capital projects. Mayor Curry stated the chart should be revised to show how much money was originally available in reserves and reflect how the money is being allocated to specific projects. Further discussion ensued on how to present the information in the reserve fund categories in a consistent format from year to year.

Mr. Matusiewicz concluded the presentation by stating the proposed budget is balanced; does not use reserves for operating purposes; increases investment in community serving facilities and beautification projects; adds police officers while reducing overall staffing levels; and continues to address pension and OPEB costs aggressively and comprehensively, as well as outsourcing and staff reductions. Mayor Curry advised a lead-in statement be added to the presentation that indicates the FY 2012-13 budget will end with a surplus without the use of reserves for operating purposes.

Developing a Budget in Brief or "quick facts" document was proposed to show what the budget is, how much the budget is increasing and where the increases are occurring. Council Member Henn noted the document should include General Fund revenues and expenditures, CIP and a grand total. Mr. Kiff suggested adding the change in personnel count and a summary of reserves.

Mr. Mosher commented that he was unable to verify the amount received for the sale of ABLE equipment. Mr. Kiff directed Mr. Mosher to the Sale of Property shown as a budget line item. Mr. Matusiewicz explained the City did receive its share of the ABLE money and noted the offsetting bad debt expense for outstanding receivables accounts in the budget document. This amount accounts for the discrepancy shown in Other Revenues and the ABLE amount received.

**6. FINANCE COMMITTEE ANNOUNCEMENTS OR MATTERS WHICH MEMBERS WOULD LIKE PLACED ON A FUTURE AGENDA FOR DISCUSSION, ACTION OR REPORT (NON-DISCUSSION ITEM)**

No future agenda items were discussed other than items that will be revised and brought back as directed.

**7. ADJOURNMENT**

The Finance Committee adjourned at 5:13 p.m.

Filed with these minutes are copies of all material distributed at the meeting.

Attest:

---

Mike Henn, Chair  
Finance Committee Chair

---

Date

**All documents distributed for this meeting are available in the  
administration office of the Finance Department**

**CITY OF NEWPORT BEACH  
FINANCE COMMITTEE AGENDA ITEM INFORMATION**

Agenda Item No. 5B  
June 24, 2013

**TO:** HONORABLE CHAIRMAN AND MEMBERS OF THE COMMITTEE

**FROM:** CITY MANAGER'S OFFICE/HUMAN RESOURCES DEPARTMENT  
Terri Cassidy, Deputy City Manager/HR Director  
(949) 644-3303 or [tcassidy@newportbeachca.gov](mailto:tcassidy@newportbeachca.gov)

**SUBJECT: CITY INSURANCE RENEWALS**

---

**SUMMARY:**

The City purchases insurance coverage to protect its monetary, real and personal property assets with the major protection coming from excess general liability, excess workers' compensation and property insurance policies.

**DISCUSSION:**

The renewal for Fiscal Year (FY) 2013-14 had two areas of change in the policies of property and excess general liability coverage.

1. Property Insurance (Primary - All Risk, Earthquake and Flood):

Adding the new Civic Center Complex (the parks, the parking structure, the library expansion, the city hall, the bridge and more) increased the Total Insured Value (TIV) by approximately 53.6% which is approximately \$318,956 in additional premium dollars. This additional amount was funded in the Insurance Service Funds by Council's FY 2013-14 budget adoption on June 11, 2013. At a later date, the City will see some savings when the old city hall site is deducted from the Total Insured Value or covered by the future lessee's obligation.

2. Excess General Liability:

The City's current \$500,000 self-insured retention (SIR) was not offered to the City by any of the quoting insurance carriers (18 primary carriers and 19 secondary carriers) due to increased pricing in the insurance market along with the City's recent loss experience of multiple employment law claims, a death claim and several serious injury claims. The outcome of some of these claims is still pending final resolution.

The City received one competitive quote with a higher SIR of \$1 million dollars from the current insurance carriers of Ironshore, Arch and AWAC. The only potential insurance market available to the City with a \$500,000 SIR is CSAC Excess Insurance Authority, but their tentative quote is pending final approval from their underwriting committee when it meets on June 25, 2013. The remaining concern is due to their policy language that does not include dams, and the City's Big Canyon Reservoir is defined as a dam by the State of California, Division of Dam Safety Inspection & Certification. The City's renewal options are:

**Renewal Option # 1:** The City received one competitive quote with a higher SIR of \$1 million dollars from the current insurance carriers of Ironshore, Arch and AWAC.

**Renewal Option # 2:** The CSAC Excess Insurance Authority quote of a \$500,000 SIR, including coverage for Big Canyon Reservoir.

**RECOMMENDATIONS:**

If approved, by CSAC Excess Insurance Authority (and we will know before the Council meeting), staff would recommend Option #2 with the lower SIR of \$500,000. However, should that option not be approved, staff would recommend Option #1.

Prepared by:

Submitted by:

/s/ Lauren Farley

Lauren Farley  
HR/Risk Management Administrator

/s/ Terri Cassidy

Terri L. Cassidy  
Deputy City Manager/HR Director

Attachment: Insurance Coverage & Premium Chart

## Insurance Carrier &amp; Premium Chart

	<b><u>Annual 2013</u> Insurance Carrier and Premium</b>	<b><u>Annual 2014</u> Insurance Carrier and Premium</b>	<b>% Difference</b>
Excess General Liability, \$500,000 SIR (\$50 million limits)	Ironshore, Arch and AWAC \$539,276	<b>OPTION # 1</b> Ironshore, Arch & AWAC - \$1,000,000 SIR \$561,829 or	<b>4.2%</b>
		<b>OPTION # 2</b> <b>(Incl. Big Canyon Reservoir)</b> CSAC EIA & AWAC \$500,000 SIR \$579,000	<b>7.4%</b>
Excess Workers' Compensation, \$500,000 SIR (Statutory Limits)	CSAC \$298,339	CSAC EIA \$334,215	<b>12%</b>
Primary Property (All Risk)	PEPIP \$170,165	PEPIP \$243,570	<b>43.14%</b>
Earthquake & Flood  Deductible 10% of Total Insured Value (TIV) of \$378,534,526 (\$50 million limits)	Multiple Carriers \$481,542	Multiple Carriers \$727,093	<b>51%</b>
<b>Total Premium</b>	<b>\$1,489,322</b>	<b>Option 1 - \$1,866,707 Or Option 2 - \$1,883,878</b>	<b>Annual Total</b>



**CITY OF NEWPORT BEACH  
FINANCE COMMITTEE AGENDA ITEM INFORMATION**

Agenda Item No. 5C  
June 24, 2013

**TO:** HONORABLE CHAIR AND MEMBERS OF THE COMMITTEE

**FROM:** Finance Department  
Dan Matusiewicz, Finance Director  
(949) 644-3123, DanM@newportbeachca.gov

**SUBJECT: MASTER FEE SCHEDULE UPDATE – FIRE DEPARTMENT**

---

**ABSTRACT:**

The City provides various programs and services for the benefit of certain individuals and/or entities that do not benefit the general public. The City has developed certain fees to be charged directly to the parties requesting or requiring these specific services or incurring these costs in order to fully recover its costs and maintain the necessary revenue to operate City programs and services. Section 3.36 of the Municipal Code, "Cost Recovery for User Services", authorizes the City to recover the actual cost of providing services, which includes, but may not be limited to, direct labor costs, administration or overhead costs, and the cost of materials and supplies. With Finance Committee input and approval, Finance staff will bring the proposed Fire Department fee recommendation to the City Council for formal approval.

**BACKGROUND:**

On April 13, 2010, Council approved a six-year professional service agreement with MGT of America, Inc. (MGT) to update the cost allocation plan and prepare a cost of services study for the City of Newport Beach. MGT provides an in-depth analysis of each department approximately every three years. The Fire Department (Fire) fees have not been updated since 2008. Fire reviewed the current fee schedule and discovered that it no longer accurately reflected the services currently being provided. Using the Orange County Fire Authority (OCFA) fee schedule as a template, the Fire Department provided MGT with the list of services to be cost-studied. Since the OCFA fee schedule is used by 26 out of the 34 cities in Orange County, the organization and structure is familiar to developers who are assessed building inspection and permit related fees throughout the county.

Working with Fire, MGT identified the amount of staff time allocated and the cost of materials needed for each service identified in the Fire fee schedule. Fees were calculated and based upon the principle of full cost recovery. Fire reviewed the fee

schedule for accuracy and reasonableness. Based on this review, department staff made subsidy recommendations pursuant to NBMC Section 3.36.030.

## **DISCUSSION:**

Over the last two (2) years, the Fire Department has undergone organizational changes to increase efficiencies and incorporate best practices. When Fire reviewed the current fee schedule, it found that the fees were too general for many of the services and therefore organized the fees into the following four (4) categories:

1. Junior Guards;
2. Life Safety Planning and Development;
3. Life Safety Inspection Services; and
4. Emergency Medical Services

### Junior Guards

In the past, residents have received the benefit of a 15% discount from the full cost of the registration fee for Junior Guards. Fire recommends the continuation of the subsidy to encourage residents to participate in this program.

### Life Safety Planning and Development

These fees are associated with required development oversight activities, plan review and related field inspections. The Fire Department utilized the OCFA fee schedule as a starting point for the Planning and Development section, and refined the time inputs to accurately reflect Newport Beach's cost of providing these services. Newport Beach's proposed fees, when compared to the OCFA fee schedule, are in most cases, lower. Additionally, Fire worked with several stakeholders from the Ad Hoc Architectural Committee and incorporated their suggested modifications.

The Life Safety Planning and Development fees were revised to a flat, as opposed to variable, fee structure to help customers understand the upfront and total cost of services. The proposed fee schedule also narrowly defines the type of fire service and related fees. This specificity allows for the effective use of permit tracking and billing software to more accurately calculate the fee amounts. Consequently, the number of individual fees listed in this section have increased.

### Life Safety Inspection Services

These fees are primarily for the issuance and renewals of various operating permits. These permits generally require an initial issuance fee, then a slightly smaller renewal fee annually thereafter. The proposed life safety inspection services fee schedule better follows the structure and requirements of the California Fire Code (CFC). Some of the fees that would not apply to Newport Beach, such as aviation facilities, fruit and crop ripening, storage of scrap tires and tire byproducts, and tire rebuilding plants, have been eliminated.

The CFC lists 47 operational permits; our current fee schedule lists only 3. By including most of the operational permits found in the CFC, the Fire Department is able to provide more accurate time estimates for each type of operations permit. For example, a relatively straight forward small dry cleaning plant is recommended at the full cost recovery fee of \$153, which is less than the more complex water reactive hazardous material inspection, which is recommended at \$257. However, if a customer were to obtain a permit for either of those services under the current fee schedule, then that customer would pay \$168, which, in this context, is less accurate or equitable.

The number of fees in this section has increased as well. As with Planning and Development, the fees for services were separated into issuance (which takes more time) and renewal. By doing so, activities required for Inspection Services are more closely aligned to the costs of providing those services, thereby improving fee accuracy.

### Emergency Services

Emergency Services primarily comprise of Advanced Life Support (ALS), Basic Life Support (BLS), Transport and the Fire Medics fee. In the past, the City has adopted the rates for private ambulance approved by the County of Orange. Staff requested MGT to study the City's ambulance costs as part of the update to the City fee schedule. MGT analyzed the City's transports costs using the same methodology as currently used by the County of Orange. Based on MGT analysis, staff is recommending an adjustment to the City's ALS/BLS transport fees.

Newport Beach residents have the option of participating in the Fire Medics program. Participants receive unlimited paramedic service and emergency ambulance transportation within City limits with no out-of-pocket expenses. The Fire Medics fee has not been increased since 2003. Fire recommends a one dollar monthly increase , which would bring the total annual fee to \$60 per household or business. Businesses would also pay an additional \$25 for each unit of 10 employees, up to \$410 maximum. Businesses with fewer than 10 employees are not subject to the \$25 fee.

### NBMC Section 3.36 Subsidies

Currently, the Fire Department has six (6) subsidized fees:

1. ALS-Escorted (up to 80%) (NBMC Section 3.36);
2. ALS-Not Escorted (up to 80%) (NBMC Section 3.36);
3. BLS-Escorted (up to 80%) (NBMC Section 3.36);
4. BLS-Not Escorted (up to 80%) (NBMC Section 3.36);
5. Day Care Facilities state mandated inspection (25%) (NBMC Section 3.36); and
6. Residential preference for the Junior Guard resident registration fee (Resolution No. 2000-1)

In order to fully recover the costs of these services, Fire is recommending that all subsidies be removed, except for the residential Junior Guard registration fee. Fire

recommends maintaining the Junior Guard registration subsidy so that Newport Beach residents have better access to this popular program. If Council approves the Junior Guard subsidy, it, will be moved from Resolution to NBMC Section 3.36.

With Finance Committee input and approval, Finance staff will bring the proposed recommendations to the City Council for formal approval.

Prepared by:

Submitted by:

/s/Evelyn Tseng

Evelyn Tseng  
Revenue Manager

/s/Dan Matusiewicz

Dan Matusiewicz  
Finance Director

Attachment: Fire User Fee Study Summary Sheets

City of Newport Beach  
 Master Fee Schedule  
 Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
<b>FIRE DEPARTMENT &amp; LIFEGUARDS</b>				
<b>Fire Response Services</b>				
Battalion Chief Unit (one person)	1 Hr. Minimum To The Nearest 15 Min. Increment Over 1 Hr., Fee Per Hour	\$ 259.00	\$ 40.00	Yes
Paramedic Unit (two persons)	1 Hr. Minimum To The Nearest 15 Min. Increment Over 1 Hr., Fee Per Hour	\$ 378.00	\$ 101.00	Yes
Fire Engine (three persons)	1 Hr. Minimum To The Nearest 15 Min. Increment Over 1 Hr., Fee Per Hour	\$ 575.00	\$ 156.00	Yes
Fire Truck (three persons)	1 Hr. Minimum To The Nearest 15 Min. Increment Over 1 Hr., Fee Per Hour	\$ 711.00	\$ 188.00	Yes
Stand-by Firefighter (per person)	1 Hr. Minimum To The Nearest 15 Min. Increment Over 1 Hr., Fee Per Hour	\$ 135.00	\$ 31.00	Yes
<del>Off-Hours Inspection Request</del>	<del>Per Hour—1 Hour Minimum</del>			<del>Yes</del>
<b>JUNIOR GUARDS</b>				
Lifeguard Services	Hourly	\$ 72.00	\$ 6.00	Yes
Lifeguard Supervisor	Hourly	\$ 251.00	\$ 99.00	Yes
Junior Guard-Resident	Per Participant	\$ 697.00	\$ 2.00	Yes
Junior Guard-Nonresident	Per Participant	\$ 853.00	\$ 44.00	Yes
Junior Guard - Cancellation Fee	Per Participant	\$ 200.00	n/c	Yes
<b>LIFE SAFETY PLANNING AND DEVELOPMENT</b>				
<b>Fire Alarm Systems</b>				
1-20 devices - INSPECTION SERVICES		\$ 205.00	n/a	Yes
1-20 devices PLAN REVIEW		\$ 259.00	n/a	Yes

City of Newport Beach

Master Fee Schedule

Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
21-60 devices - INSPECTION SERVICES		\$ 244.00	n/a	Yes
21-60 devices PLAN REVIEW		\$ 508.00	n/a	Yes
>60 devices - INSPECTION SERVICES		\$ 401.00	n/a	Yes
>60 devices PLAN REVIEW		\$ 675.00	n/a	Yes
<b>Fire Suppression and Underground Systems</b>				
Commercial cooking hood and duct system (per system) - PLAN REVIEW		\$ 120.00	n/a	Yes
Commercial cooking hood and duct system, (per system) - INSPECTION SERVICES		\$ 192.00	n/a	Yes
Commercial fire sprinkler system (NFPA 13): 100 heads or less per system INSPECTION SERVICES		\$ 297.00	n/a	Yes
Commercial fire sprinkler system (NFPA 13): 100 heads or less per system PLAN REVIEW		\$ 342.00	n/a	Yes
Commercial fire sprinkler system (NFPA 13): > 100 heads per system INSPECTION SERVICES		\$ 349.00	n/a	Yes
Commercial fire sprinkler system (NFPA 13): > 100 heads per system PLAN REVIEW		\$ 425.00	n/a	Yes
Commercial fire sprinkler system (NFPA 13): each additional identical system or per floor in buildings >3 stories - INSPECTION SERVICES		\$ 349.00	n/a	Yes
Fire pump installation - INSPECTION SERVICES		\$ 349.00	n/a	Yes
Fire pump installation - PLAN REVIEW		\$ 342.00	n/a	Yes
Fire sprinkler monitoring system, water flow & tamper switches - PLAN REVIEW		\$ 134.00	n/a	Yes
Fire sprinkler monitoring system, water flow and tamper switches - INSPECTION SERVICES		\$ 205.00	n/a	Yes
Multi-family dwelling residential fire sprinkler system (NFPA 13R): >16 units per building INSPECTION SERVICES		\$ 506.00	n/a	Yes
Multi-family dwelling residential fire sprinkler system (NFPA 13R): >16 units per building PLAN REVIEW		\$ 425.00	n/a	Yes
Multi-family dwelling residential fire sprinkler system (NFPA 13R): 3 to 16 units per building - INSPECTION SERVICES		\$ 401.00	n/a	Yes
Multi-family dwelling residential fire sprinkler system (NFPA 13R): 3 to 16 units per building - PLAN REVIEW		\$ 286.00	n/a	Yes

City of Newport Beach

Master Fee Schedule

Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
New or TI to NFPA 13 in-rack fire sprinkler system - INSPECTION SERVICES		\$ 270.00	n/a	Yes
New or TI to NFPA 13 in-rack fire sprinkler system PLAN REVIEW		\$ 508.00	n/a	Yes
Pre-action fire sprinkler system, includes alarm system - PLAN REVIEW		\$ 425.00	n/a	Yes
Pre-action fire sprinkler system, includes alarm system INSPECTION SERVICES		\$ 244.00	n/a	Yes
Special extinguishing system: dry chemical, CO2, foam liquid system, inert gas (Halon, Inergen, etc.) - INSPECTION SERVICES		\$ 179.00	n/a	Yes
Special extinguishing system: dry chemical, CO2, foam liquid system, inert gas (Halon, Inergen, etc.) - PLAN REVIEW		\$ 286.00	n/a	Yes
Standpipes : NFPA 14 Class I, II or III and includes all standpipes within a single building or boat dock - INSPECTION SERVICES		\$ 401.00	n/a	Yes
Standpipes : NFPA 14 Class I, II or III and includes all standpipes within a single building or boat dock - PLAN REVIEW		\$ 314.00	n/a	Yes
TI NFPA 13 or 13R fire sprinkler system: >100 heads or requiring calculations - INSPECTION SERVICES		\$ 349.00	n/a	Yes
TI NFPA 13 or 13R fire sprinkler system: >100 heads or requiring calculations - PLAN REVIEW		\$ 342.00	n/a	Yes
TI NFPA 13 or 13R fire sprinkler system: 1-3 heads - PLAN REVIEW	Exempt	\$ -	n/a	Yes
TI NFPA 13 or 13R fire sprinkler system: 1-3 heads - INSPECTION SERVICES	Exempt	\$ -	n/a	Yes
TI NFPA 13 or 13R fire sprinkler system: 21-100 heads, no calculations - INSPECTION SERVICES		\$ 297.00	n/a	Yes
TI NFPA 13 or 13R fire sprinkler system: 21-100 heads, no calculations - PLAN REVIEW		\$ 175.00	n/a	Yes
TI NFPA 13 or 13R fire sprinkler system: 4-20 heads - PLAN REVIEW		\$ 134.00	n/a	Yes
TI NFPA 13 or 13R fire sprinkler system: 4-20 heads - INSPECTION SERVICES		\$ 244.00	n/a	Yes
Underground fire protection: 4 or less additional connections for hydrants or risers - INSPECTION SERVICES - use with "Underground fire protection: single hydrant or riser connection INSPECTION SERVICES"		\$ 323.00	n/a	Yes
Underground fire protection: 4 or less additional connections for hydrants or risers - PLAN REVIEW - use with "Underground fire protection: single hydrant or riser connection PLAN REVIEW"		\$ 134.00	n/a	Yes
Underground fire protection: single hydrant or riser connection - INSPECTION SERVICES		\$ 349.00	n/a	Yes

City of Newport Beach  
Master Fee Schedule  
Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
Underground fire protection: single hydrant or riser connection - PLAN REVIEW		\$ 342.00	n/a	Yes
Underground Repair - PLAN REVIEW		\$ 134.00	n/a	Yes
Underground Repair - INSPECTION SERVICES		\$ 205.00	n/a	Yes
<b>Life Safety Plan Review</b>				
All A >10,000 s.f. aggregate - INSPECTION SERVICES		\$ 558.00	n/a	Yes
All A >10,000 s.f. aggregate - PLAN REVIEW		\$ 1,008.00	n/a	Yes
All A: > 1,500 and less than or equal to 10,000 square feet aggregate - INSPECTION SERVICES		\$ 454.00	n/a	Yes
All A: > 1,500 and less than or equal to 10,000 square feet aggregate - PLAN REVIEW		\$ 675.00	n/a	Yes
All A; < or equal to 1500 square feet 2010 CBC - PLAN REVIEW		\$ 342.00	n/a	Yes
All A; < or equal to 1500 square feet 2010 CBC - INSPECTION SERVICES		\$ 506.00	n/a	Yes
Coordination/Pre-submittal Meetings/technical review/comments: hourly fee	Hourly	\$ 177.00	n/a	Yes
Daycare E or I-4 < 1,000 square feet aggregate or Day Care E or 1-4: Portable or re-locatable < 1000 sq. ft. aggregate - PLAN REVIEW		\$ 175.00	n/a	Yes
Daycare E or I-4 < 1,000 square feet aggregate or Day Care E or 1-4: Portable or re-locatable < 1000 sq. ft. aggregate INSPECTION SERVICES		\$ 205.00	n/a	Yes
Daycare E or I-4 > 1,000 square feet aggregate - INSPECTION SERVICES		\$ 297.00	n/a	Yes
Daycare E or I-4 > 1,000 square feet aggregate - PLAN REVIEW		\$ 564.00	n/a	Yes
Educational other than daycare - INSPECTION SERVICES		\$ 297.00	n/a	Yes
Educational other than daycare - PLAN REVIEW		\$ 508.00	n/a	Yes
F: > 10,000 sq. ft. (also used for B,M,S occupancies when required ) INSPECTION SERVICES		\$ 349.00	n/a	Yes
F: ≤ 10,000 sq. ft. (also used for B,M,S occupancies when required ) - INSPECTION SERVICES		\$ 323.00	n/a	Yes
F: ≤10,000 sq. ft. (also used for B,M,S occupancies when required ) - PLAN REVIEW		\$ 397.00	n/a	Yes



City of Newport Beach

Master Fee Schedule

Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
F:>10,000 sq. ft. (also used for B,M,S occupancies when required ) - PLAN REVIEW		\$ 508.00	n/a	Yes
Gates across emergency access drives - - PLAN REVIEW		\$ 175.00	n/a	Yes
Gates across emergency access drives INSPECTION SERVICES		\$ 140.00	n/a	Yes
H1, H2, H3, H4, H5, or L (Chemical Classification Technical Report Review Review fee also required) - INSPECTION SERVICES		\$ 401.00	n/a	Yes
H1, H2, H3, H4, or L (Chemical Classification Technical Report Review Review fee also required) - PLAN REVIEW		\$ 1,369.00	n/a	Yes
H5 (Chemical Classification Review fee also required) - PLAN REVIEW	Hourly	\$ 177.00	n/a	Yes
Hi-Rise: 55' or higher measured from lowest point of FD access INSPECTION SERVICES		\$ 1,343.00	n/a	Yes
Hi-Rise: Structures that are 55 ft. or higher measured from lowest point of fire department access - PLAN REVIEW		\$ 3,340.00	n/a	Yes
Motor Vehicle Repair garages (S1) - Chem class fee included for above ground hazardous materials - PLAN REVIEW		\$ 564.00	n/a	Yes
Motor Vehicle Repair garages (S1) - Chem class fee included for above ground hazardous materials. INSPECTION SERVICES		\$ 402.00	n/a	Yes
Public Radio Coverage System Service	Contract Costs	contract costs	n/a	Yes
R1 or R2: Hotels, motels, apartments, condominiums with ≤ 20 dwelling units per building - PLAN REVIEW		\$ 259.00	n/a	Yes
R1 or R2: Hotels, motels, apartments, condominiums with ≤ 20 dwelling units per building INSPECTION SERVICES		\$ 323.00	n/a	Yes
R1 or R2: Hotels, motels, apartments, condominiums with 21 to 50 dwelling units per building - PLAN REVIEW		\$ 342.00	n/a	Yes
R1 or R2: Hotels, motels, apartments, condominiums with 21 to 50 dwelling units per building INSPECTION SERVICES		\$ 427.00	n/a	Yes
R1 or R2: Hotels, motels, apartments, condominiums with 51 - 150 dwelling units per building; hourly > 150 - PLAN REVIEW		\$ 508.00	n/a	Yes
R1 or R2: Hotels, motels, apartments, condominiums with 51 - 150 dwelling units per building; hourly >150 - INSPECTION SERVICES		\$ 558.00	n/a	Yes
R4: licensed residential care/assisted living facilities and similar uses serving ≥ 20 clients INSPECTION SERVICES		\$ 610.00	n/a	Yes
R4: licensed residential care/assisted living facilities and similar uses serving 7-19 clients INSPECTION SERVICES		\$ 401.00	n/a	Yes
R4: licensed residential care/assisted living facilities and similar uses serving ≥20 clients - PLAN REVIEW		\$ 1,508.00	n/a	Yes

City of Newport Beach

Master Fee Schedule

Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
R4: licensed residential care/assisted living facilities and similar uses serving 7-19 clients. Facilities serving 6 or less clients, submit only to DSS - PLAN REVIEW		\$ 842.00	n/a	Yes
Residential fuel modification site review for single family dwelling consisting of one or two units - INSPECTION SERVICES		\$ 140.00	n/a	Yes
Residential fuel modification site review for single family dwelling consisting of one or two units - PLAN REVIEW		\$ 127.00	n/a	Yes
Unenclosed accessory structure in VHFHSZ area/Outdoor fire pit in VHFHSZ area		\$ 48.00	n/a	Yes
VHFHSZ SFR review for Chapter 7A compliance		\$ 259.00	n/a	Yes
<b>Miscellaneous</b>				
Accelerated plan review (fee is in addition to base fee assessed for plan review)	Hourly	\$ 177.00	n/a	Yes
Alternate Method and Material Request	Hourly	\$ 177.00	n/a	Yes
False alarm response	Penalty	\$ 160.00	n/a	No
Miscellaneous Plan Review including elevators, elevator lobbies, signage, generators, canopies and awnings-- PLAN REVIEW	Flat	\$ 342.00	n/a	Yes
Plan resubmittal: fee charged on 4th and each subsequent submittal	Hourly	\$ 177.00	n/a	Yes
Plan revision	Hourly	\$ 177.00	n/a	Yes
Pre-inspection of care facility > 6 persons	Flat	\$ 244.00	n/a	Yes
Pre-Inspection of Care Facility service 6 or fewer persons	Flat	\$ 205.00	n/a	Yes
Reinspection fee: charged when project is not completed or cannot be approved during business hours; includes permit to operate inspections conducted outside of normal business hours.	Flat	\$ 218.00	n/a	Yes
Request for fire clearance letter for commercial occupancies	Flat	\$ 74.00	n/a	Yes
Special inspection request: after-hours, weekend, or overtime inspections	Hourly	\$ 177.00	n/a	Yes
<b>Planning &amp; Development</b>				

City of Newport Beach

Master Fee Schedule

Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
California Environmental Quality Act (CEQA), Environmental Impact Report (EIR), Notice of Preparation (NOP) and Advance Planning request for information of documentation or CEQA projects		\$ 249.00	n/a	Yes
Improvement plans for any or all of the following: fire Master Plan - emergency access, hydrant location, lane markings, gates on access drives, gate approval - INSPECTION SERVICES		\$ 375.00	n/a	Yes
Improvement plans for any or all of the following: fire Master Plan - emergency access, hydrant location, lane markings, gates on access drives, gate approval - PLAN REVIEW		\$ 425.00	n/a	Yes
Precise fuel modification (includes vegetation clearance inspection for lumber drop, final and HOA turner over inspections (grading and/or rough and final) - INSPECTION SERVICES		\$ 401.00	n/a	Yes
Precise fuel modification (includes vegetation clearance inspection for lumber drop, final and HOA turner over inspections (grading and/or rough and final) - PLAN REVIEW		\$ 637.00	n/a	Yes
Temporary Fire Master Plan - proposed emergency access and fire hydrant location, fire lane markings, or vehicle gates across emergency access drive that is not a part of approved fire master plan to allow construction to begin or continue - PLAN REVIEW		\$ 449.00	n/a	Yes
Temporary Fire Master Plan - Proposed emergency access and fire hydrant location, fire lane markings, or vehicle gates across emergency access drive that is not a part of approved fire master plan to allow construction to begin or continue INSPECTION SERV		\$ 231.00	n/a	Yes
<b>Special Equipment, Processes, and Systems</b>				
Above Ground Storage Tanks, including equipment - PLAN REVIEW		\$ 342.00	n/a	Yes
Above Ground Storage Tanks, including equipment INSPECTION SERVICES		\$ 480.00	n/a	Yes
Battery Systems, stationary storage, fuel cells, and cell sites (chemical quantities require application of 2010 CFC section 608) - INSPECTION SERVICES		\$ 427.00	n/a	Yes
Battery Systems, stationary storage, fuel cells, and cell sites (chemical quantities require application of 2010 CFC section 608) - PLAN REVIEW		\$ 453.00	n/a	Yes
Chemical Classification Technical Report Review		\$ 342.00	n/a	Yes
Field Review/Inspection - Temporary Above Ground Storage Tanks, including equipment		\$ 113.00	n/a	Yes

City of Newport Beach

Master Fee Schedule

Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
Hazardous Material Process/Storage for Non- H Occupancies - INSPECTION SERVICES		\$ 480.00	n/a	Yes
Hazardous Material Process/Storage for Non- H Occupancies - PLAN REVIEW		\$ 425.00	n/a	Yes
High-piled storage: code/commodity - INSPECTION SERVICES		\$ 506.00	n/a	Yes
High-piled storage: code/commodity technical report review		\$ 342.00	n/a	Yes
Methane final letter technical report review		\$ 50.00	n/a	Yes
Methane findings & recommendations technical report review		\$ 50.00	n/a	Yes
Methane mitigation plan technical report review		\$ 175.00	n/a	Yes
Methane work plan technical report review		\$ 92.00	n/a	Yes
Refrigeration unit and system having a refrigerant circuit containing more than 220 lbs. of group A1 or 30 lbs. of any other refrigerant - INSPECTION SERVICES		\$ 558.00	n/a	Yes
Refrigeration unit and system having a refrigerant circuit containing more than 220 lbs. of group A1 or 30 lbs. of any other refrigerant - PLAN REVIEW		\$ 619.00	n/a	Yes
Smoke control systems: design/testing - INSPECTION SERVICES	Hourly	\$ 177.00	n/a	Yes
Smoke control systems: design/testing review - Inc. 1 submittal meeting w/ customer	Hourly	\$ 177.00	n/a	Yes
Smoke control systems: review of 3rd party rational analysis	Hourly	\$ 177.00	n/a	Yes
Solar System (only when requested by Building Official) - PLAN REVIEW	Hourly	\$ 177.00	n/a	Yes
Special equipment: industrial ovens, vapor recovery, dust collection, refrigeration - PLAN REVIEW		\$ 175.00	n/a	Yes
Special Equipment: industrial ovens, vapor recovery, dust collection, refrigeration - INSPECTION SERVICES		\$ 506.00	n/a	Yes
Spray Booth, spraying area - (spraying room see H2) -- PLAN REVIEW		\$ 564.00	n/a	Yes
Spray Booth, spraying area - INSPECTION SERVICES		\$ 427.00	n/a	Yes
Underground Storage Tanks: new installation - INSPECTION SERVICES		\$ 349.00	n/a	Yes

City of Newport Beach  
 Master Fee Schedule  
 Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
Underground Storage Tanks: new installation - single fee for all tanks at a single location - PLAN REVIEW		\$ 425.00	n/a	Yes
Underground tank: Repair / Alteration		\$ 372.00	n/a	Yes
<del>Construction and Inspection Services</del>				
<del>Plan Check Commercial</del>	<del>Fire Department Plan Check</del>			<del>No</del>
<del>Plan Check Residential</del>	<del>Fire Department Plan Check—per hour</del>			<del>Yes</del>
<del>Inspection Commercial</del>	<del>Fire Department Permit Fee—per hour</del>			<del>Yes</del>
<del>Permit/Insp. Residential Fire Alarm &amp; Life Safety Systems</del>	<del>Base fee + per device charge</del>			<del>Yes</del>
<del>Permit/Insp. Residential Fire Alarm &amp; Life Safety Systems</del>	<del>per device</del>			<del>Yes</del>
<del>Plan Check Residential Fire Alarm &amp; Life Safety Systems</del>				<del>No</del>
<del>Permit/Inspection Special Fire Protection Equipment</del>	<del>Spray Booths, etc.</del>			<del>No</del>
<del>Plan Check Special Fire Protection Equipment</del>	<del>Spray Booths, etc.</del>			<del>No</del>
<del>Permit/Inspection Fixed Fire Extinguishing Systems</del>	<del>Sprinklers, Standpipes, etc.</del>			<del>No</del>
<del>Plan Check Fixed Fire Extinguishing Systems</del>	<del>Sprinklers, Standpipes, etc.</del>			<del>No</del>
<del>Permit/Insp. Commercial Fire Alarm &amp; Life Safety Systems</del>				<del>No</del>
<del>Plan Check Commercial Fire Alarm &amp; Life Safety Systems</del>				<del>No</del>
<del>Inspection Fuel Modification New and/or Change to Existing Plan</del>	<del>Per Hour—1 Hour Minimum</del>			<del>Yes</del>
<del>Medical Gas Inspection (New Construction)</del>	<del>Doctor, Dentist &amp; Vet. Offices</del>			<del>No</del>
<del>Medical Gas Plan Review</del>	<del>Doctor, Dentist &amp; Vet. Offices</del>			<del>No</del>
<del>Fire Access Gate Programming</del>	<del>Per hourly rate—1/2 hour Minimum.</del>			<del>No</del>
<del>Reinspection without Corrections</del>	<del>Engine and Truck Inspections</del>			<del>Yes</del>

City of Newport Beach  
 Master Fee Schedule  
 Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
<del>Missed/Not Ready Inspection (Bureau)</del>				<del>Yes</del>
<del>Special Services</del>				
<del>Plan Check Expedite Request</del>	<del>Per Hour – 1 Hour Minimum</del>			<del>Yes</del>
<del>Inspection Expedite Request</del>	<del>Per Hour – 1 Hour Minimum</del>			<del>Yes</del>
<del>Special Event Permit</del>	<del>Single Event Permit</del>			<del>Yes</del>
<del>Special Event Expedite Request</del>	<del>Event Within Less Than 2 Working Days</del>			<del>Yes</del>
<del>Technical Assistance of Complex Fire Protection Systems</del>	<del>Code Compliance Review – Plan Check and/or Inspection Services</del>			<del>No</del>
<del>Site Inspection, Increase Or Evaluation Of Occ. Load</del>				<del>Yes</del>
<del>In Service Building Public Radio Coverage System Service in Private Structures</del>	<del>Service to privately owned bi-directional amplification systems by the Orange County Sheriff-Coroner Communications Division on behalf of the City Police and Fire Departments. 100% pass through of OC Sheriff-Coroner Communications Division Charge.</del>			<del>No</del>
<del>Special Plan Review Services</del>				
<del>New Occupancy</del>	<del>Per Hour – 1 Hour Minimum</del>			<del>Yes</del>
<del>Pre-submittal Review</del>	<del>Per Hour – 1 Hour Minimum</del>			<del>Yes</del>
<del>Fire, Life Safety Or Special Hazard Consultation</del>	<del>Per Hour – 1 Hour Minimum</del>			<del>Yes</del>
<del>Closure Report Review</del>				<del>Yes</del>
<del>RMPP Consultation Review</del>	<del>Actual Cost – Initial Escrow Account Deposit Minimum \$1,000</del>			<del>No</del>
<del>Temporary Change Of Use</del>	<del>Use Of Retail Occupancy As Place Of Assembly-Special Use</del>			<del>Yes</del>
<del>Fire Lane Plan Review (Fire Master Plan)</del>	<del>Per Hour – 1 Hour Minimum</del>			<del>Yes</del>
<del>Fuel Modification Plan New and/or Change to Existing Plan</del>	<del>Per Hour – 1 Hour Minimum</del>			<del>Yes</del>

City of Newport Beach  
 Master Fee Schedule  
 Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
<b>Special Hazard Services</b>				
<del>Permit/Inspection Tank Installation Or Removal</del>	<del>Above Or Below Ground, Per Tank</del>			<del>No</del>
<del>Plan Check Tank Installation Or Removal</del>	<del>Above Or Below Ground, Per Tank</del>			<del>No</del>
<del>Permit/Inspection Hazardous Materials Piping</del>	<del>Includes Underground Flammable Liquids Piping</del>			<del>No</del>
<del>Plan Check Hazardous Materials Piping</del>	<del>Includes Underground Flammable Liquids Piping</del>			<del>No</del>
<b>State Mandated Inspections</b>				
<del>Places Of Assembly</del>	<del>Annual Fee</del>			<del>Yes</del>
<del>Clinics, Offices, and Treatment Facilities</del>	<del>State Fire Clearance</del>			<del>Yes</del>
<del>Care Facilities</del>	<del>Annual Fee 7-99 Occupants</del>			<del>Yes</del>
<del>Care Facilities</del>	<del>Annual Fee 100+ Occupants</del>			<del>Yes</del>
<del>Hospitals And Convalescent Facilities</del>	<del>Annual Fee 1-199 Beds</del>			<del>Yes</del>
<del>Hospitals And Convalescent Facilities</del>	<del>Annual Fee 200 Or More Beds</del>			<del>Yes</del>
<del>Hotels/Motels</del>	<del>Annual Fee 50-299 Rooms</del>			<del>Yes</del>
<del>Hotels/Motels</del>	<del>Annual Fee 300 Or More Rooms</del>			<del>Yes</del>
<del>Residential Care Facility Pre-License Inspection</del>	<del>Per Hour 1Hour Minimum</del>			<del>Yes</del>
<del>Aboveground Storage Tank</del>	<del>Per Tank</del>			<del>Yes</del>
<b>LIFE SAFETY INSPECTION SERVICES</b>				
<b>Annual Operational Permits</b>				
Aerosol Products - Issuance		\$ 257.00	n/a	Yes
Aerosol Products - Renewal		\$ 192.00	n/a	Yes

City of Newport Beach  
 Master Fee Schedule  
 Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
Amusement Building - Issuance/Renewal		\$ 179.00	n/a	Yes
Cellulose Nitrate Film/Pyroxylin Plastics - Issuance/Renewal		\$ 166.00	n/a	Yes
Combustible Fiber Storage - Issuance/Renewal		\$ 166.00	n/a	Yes
Combustible Material Storage - Issuance/Renewal		\$ 257.00	n/a	Yes
Compressed Gas - Pyrophoric - Issuance/Renewal		\$ 257.00	n/a	Yes
Compressed Gas-Corrosive - Issuance		\$ 257.00	n/a	Yes
Compressed Gas-Corrosive - Renewal		\$ 192.00	n/a	Yes
Compressed Gas-Flammable Gas - Issuance		\$ 257.00	n/a	Yes
Compressed Gas-Flammable Gas - Renewal		\$ 192.00	n/a	Yes
Compressed Gas-Highly Toxic - Issuance/Renewal		\$ 257.00	n/a	Yes
Compressed Gas-Inert Gas - Issuance		\$ 257.00	n/a	Yes
Compressed Gas-Inert Gas - Renewal		\$ 192.00	n/a	Yes
Compressed Gas-Oxidizer - Issuance		\$ 257.00	n/a	Yes
Compressed Gas-Oxidizer - Renewal		\$ 192.00	n/a	Yes
Compressed Gas-Toxic - Issuance/Renewal		\$ 257.00	n/a	Yes
Cryogenic Fluids - Includes Oxygen - Issuance		\$ 257.00	n/a	Yes
Cryogenic Fluids - Includes Oxygen - Renewal		\$ 192.00	n/a	Yes
Cryogenic Fluids - Inert - Issuance		\$ 257.00	n/a	Yes
Cryogenic Fluids - Inert - Renewal		\$ 192.00	n/a	Yes
Cryogenic Fluids - Physical or Health Hazard - Issuance		\$ 257.00	n/a	Yes



City of Newport Beach

Master Fee Schedule

Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
Cryogenic Fluids - Physical or Health Hazard - Renewal		\$ 192.00	n/a	Yes
Cryogenic Fluids -Flammable - Issuance		\$ 257.00	n/a	Yes
Cryogenic Fluids -Flammable - Renewal		\$ 192.00	n/a	Yes
Cutting & Welding- Issuance/Renewal		\$ 257.00	n/a	Yes
Cutting and Welding Carts, including Jewelry Facilities - Issuance		\$ 113.00	n/a	Yes
Cutting and Welding Carts, including Jewelry Facilities - Renewal		\$ 74.00	n/a	Yes
Dry Cleaning Plants - Issuance		\$ 257.00	n/a	Yes
Dry Cleaning Plants - Renewal		\$ 192.00	n/a	Yes
Dry Cleaning Plants, 1 or 2 machine facility - Issuance		\$ 153.00	n/a	Yes
Dry Cleaning Plants, 1 or 2 machine facility - Renewal		\$ 74.00	n/a	Yes
Explosives - model rockets (Retail & use/small arms ammo) - Issuance		\$ 179.00	n/a	Yes
Explosives - model rockets (Retail & use/small arms ammo) - Renewal		\$ 153.00	n/a	Yes
Explosives/Blasting Agents/Fireworks/Rocketry - Issuance		\$ 218.00	n/a	Yes
Explosives/Blasting Agents/Fireworks/Rocketry - Renewal		\$ 153.00	n/a	Yes
Flammable/Comb-Liquids Change in Contents - more Haz Prod		\$ 301.00	n/a	Yes
Flammable/Combustible Liquid Removal - Issuance/Renewal		\$ 336.00	n/a	Yes
Flammable/Combustible Liquids Blending or Processing - Issuance		\$ 257.00	n/a	Yes
Flammable/Combustible Liquids Blending or Processing - Renewal		\$ 192.00	n/a	Yes
Flammable/Combustible Liquids Class I, II,IIIA, IIIB Storage/Use - Issuance		\$ 218.00	n/a	Yes
Flammable/Combustible Liquids Class I, II,IIIA, IIIB Storage/Use - Renewal		\$ 153.00	n/a	Yes

City of Newport Beach

Master Fee Schedule

Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
Flammable/Comubustible Liquids, Pipeline - Issuance		\$ 336.00	n/a	Yes
Flammable/Comubustible Liquids, Pipeline - Renewal		\$ 232.00	n/a	Yes
Hazardous Materials - Pyrophoric - Issuance		\$ 257.00	n/a	Yes
Hazardous Materials - Pyrophoric - Renewal		\$ 192.00	n/a	Yes
Hazardous Materials-Corrosive - Issuance		\$ 257.00	n/a	Yes
Hazardous Materials-Corrosive - Renewal		\$ 192.00	n/a	Yes
Hazardous Materials-Flammable Solids - Issuance		\$ 257.00	n/a	Yes
Hazardous Materials-Flammable Solids - Renewal		\$ 192.00	n/a	Yes
Hazardous Materials-Highly Toxic - Issuance		\$ 257.00	n/a	Yes
Hazardous Materials-Highly Toxic - Renewal		\$ 192.00	n/a	Yes
Hazardous Materials-Organic Peroxides - Issuance		\$ 257.00	n/a	Yes
Hazardous Materials-Organic Peroxides - Renewal		\$ 192.00	n/a	Yes
Hazardous Materials-Oxidizing - Issuance		\$ 257.00	n/a	Yes
Hazardous Materials-Oxidizing - Renewal		\$ 192.00	n/a	Yes
Hazardous Materials-Toxic - Issuance		\$ 257.00	n/a	Yes
Hazardous Materials-Toxic - Renewal		\$ 192.00	n/a	Yes
Hazardous Materials-Unstable/Reactive - Issuance		\$ 257.00	n/a	Yes
Hazardous Materials-Unstable/Reactive - Renewal		\$ 192.00	n/a	Yes
Hazardous Materials-Water Reactive - Issuance		\$ 257.00	n/a	Yes
Hazardous Materials-Water Reactive - Renewal		\$ 192.00	n/a	Yes

City of Newport Beach  
 Master Fee Schedule  
 Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
Hazardous Production Material - Issuance		\$ 257.00	n/a	Yes
Hazardous Production Material - Renewal		\$ 192.00	n/a	Yes
High-Piled Combustible Storage - Issuance		\$ 257.00	n/a	Yes
High-Piled Combustible Storage - Renewal		\$ 192.00	n/a	Yes
Industrial Ovens - Issuance		\$ 257.00	n/a	Yes
Industrial Ovens - Renewal		\$ 192.00	n/a	Yes
Liquefied Petroleum Gases (LPG) - Issuance		\$ 179.00	n/a	Yes
Liquefied Petroleum Gases (LPG) - Renewal		\$ 127.00	n/a	Yes
LPG Gases-Vehicle or Equipment in Assembly Building - Issuance		\$ 179.00	n/a	Yes
LPG Gases-Vehicle or Equipment in Assembly Building - Renewal		\$ 127.00	n/a	Yes
Magnesium Working - Issuance/Renewal		\$ 179.00	n/a	Yes
Mall, Covered - Vehicle Display		\$ 218.00	n/a	Yes
Mall, Covered-Display Kiosks - Issuance/Renewal		\$ 179.00	n/a	Yes
Open Burning		\$ 140.00	n/a	Yes
Open Flame/Candles - Issuance		\$ 46.00	n/a	Yes
Organic Coating - Issuance/Renewal		\$ 179.00	n/a	Yes
Places of Assembly A1 - Issuance		\$ 362.00	n/a	Yes
Places of Assembly A1 - Renewal		\$ 283.00	n/a	Yes
Places of Assembly A2 - Issuance		\$ 310.00	n/a	Yes
Places of Assembly A2 - Renewal		\$ 231.00	n/a	Yes

City of Newport Beach

Master Fee Schedule

Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
Places of Assembly A3 - Issuance		\$ 257.00	n/a	Yes
Places of Assembly A3 - Renewal		\$ 192.00	n/a	Yes
Places of Assembly A4 - Issuance		\$ 257.00	n/a	Yes
Places of Assembly A4 - Renewal		\$ 192.00	n/a	Yes
Places of Assembly A5 - Renewal		\$ 192.00	n/a	Yes
Places of Assembly A5 - Issuance		\$ 257.00	n/a	Yes
Pyrotechnics/Special Effects Materials		\$ 293.00	n/a	Yes
Refrigeration Equipment - Issuance		\$ 257.00	n/a	Yes
Refrigeration Equipment - Renewal		\$ 192.00	n/a	Yes
Repair Garages >5,000 s.f. - Issuance		\$ 257.00	n/a	Yes
Repair Garages >5,000 s.f. - Renewal		\$ 192.00	n/a	Yes
Repair Garages 5,000 or less s.f. - Issuance		\$ 218.00	n/a	Yes
Repair Garages 5,000 or less s.f. - Renewal		\$ 153.00	n/a	Yes
Spraying/Dipping - Issuance		\$ 257.00	n/a	Yes
Spraying/Dipping - Renewal		\$ 192.00	n/a	Yes
Tents as defined by CFC 105.6.43 - Issuance		\$ 153.00	n/a	Yes
Tents as defined by CFC 105.6.43 - Renewal		\$ 127.00	n/a	Yes
Wood Product - Issuance/Renewal		\$ 179.00	n/a	Yes
<b>Hazardous Materials Disclosure Program</b>				
CUPA Haz Mat'ls, Disclosure Non Compliance Re-inspection		\$ 113.00	n/a	Yes

City of Newport Beach

Master Fee Schedule

Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
CUPA Haz Mat'ls, No Bill - below disclosable amounts		\$ -	n/a	Yes
CUPA Hazardous Materials, Quantity 11-14		\$ 259.00	n/a	Yes
CUPA Hazardous Materials, Quantity 1-2		\$ 128.00	n/a	Yes
CUPA Hazardous Materials, Quantity 15-20		\$ 312.00	n/a	Yes
CUPA Hazardous Materials, Quantity 21 or more		\$ 413.00	n/a	Yes
CUPA Hazardous Materials, Quantity 3-4		\$ 149.00	n/a	Yes
CUPA Hazardous Materials, Quantity 5-6		\$ 162.00	n/a	Yes
CUPA Hazardous Materials, Quantity 7-10		\$ 209.00	n/a	Yes
<b>State of California or any Approving Agency Required Inspections</b>		\$ -	n/a	Yes
Apartment Inspections		\$ -	n/a	Yes
Care Facility 7-100 ambulatory clients as defined in CBC		\$ 336.00	n/a	Yes
Care Facility (>100 Occupants)		\$ 427.00	n/a	Yes
Commercial Day Care Facility		\$ 231.00	n/a	Yes
High Rise Facility		\$ 1,238.00	n/a	Yes
Hospital		\$ 6,498.00	n/a	Yes
Hotel/Motel >299 Rooms		\$ 336.00	n/a	Yes
Hotel/Motel <300 Rooms		\$ 192.00	n/a	Yes
Nursing Homes, mental hospitals, and surgery centers		\$ 558.00	n/a	Yes
<b>Hourly Rates</b>		\$ -	n/a	Yes
Life Safety Services Hourly Rate	Hourly	\$ 177.00	n/a	Yes

City of Newport Beach  
 Master Fee Schedule  
 Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
Standby - Engine Company	Hourly	\$ 575.00	n/a	Yes
Special Event Fire Dept. Stand-by Personnel	2 Hour Minimum	Fully Loaded Hourly Rate		No
<b>Special Permits - One Time Use</b>		\$ -	n/a	Yes
Assembly - Exhibits and Trade Show - Issuance		\$ 257.00	n/a	Yes
Public Display - Fireworks		\$ 621.00	n/a	Yes
Public Display - Fireworks - ground display only e.g. homecoming		\$ 188.00	n/a	Yes
Special Event		\$ 140.00	n/a	Yes
Special Event - Level III as defined by Recreation Dept.	Hourly	\$ 177.00	n/a	Yes
Special event LPG		\$ 104.00	n/a	Yes
Carnival or Fair		\$ 179.00	n/a	Yes
<del>Annual Fire Permit</del>	<del>Chapter 1 New permits</del>			<del>Yes</del>
	<del>Chapter 1 Annual Permits Truck/Engine Inspection Renewal</del>			<del>Yes</del>
<del>Candle Permit - first time and special event</del>	<del>Single Event Permit</del>			<del>Yes</del>
<del>Weekend, Holiday, or Non-Contiguous &amp; After Hours Request</del>	<del>2-Hour Minimum @ 1.5 (100% Fully Loaded Hourly Rate(appendix). \$530 base fee + hourly</del>			<del>No</del>
<del>Day Care Facilities</del>	<del>Annual Fee</del>			<del>Yes</del>
<del>High Rise Buildings</del>	<del>Annual Fee</del>			<del>Yes</del>
<del>Residential High Rise Buildings</del>	<del>Annual Fee</del>			<del>Yes</del>
<del>Special Event, Pre-Event Inspection Services</del>	<del>Per Hour - 1 Hour Minimum</del>			<del>Yes</del>
<del>Hazardous Materials Business Plan, Inventory Disclosure And Applicable Permit</del>				
<del>Medical Gas Permit Initial Filing</del>	<del>Doctor, Dentist &amp; Vet. Offices Quantities Less Than 1,000 Cu. Ft.</del>			<del>No</del>

City of Newport Beach  
 Master Fee Schedule  
 Date of Adoption:

2012 adjustment	
Rounded down to nearest dollar	Adjustment From Previous Year

SERVICE NAME	DESCRIPTION	Proposed Fee	Difference	CPI
<del>Medical Gas Permit Information Change Filing</del>	<del>Doctor, Dentist &amp; Vet. Offices Quantities Less Than 1,000 Cu. Ft.</del>			<del>No</del>
<del>Gasoline/Service Stations, Per Site</del>	<del>Retail Dispensing of Fuels</del>			<del>Yes</del>
<del>1-4 Chemicals</del>	<del>&gt; or = 55 Gallons, 200 Cubic Feet, 500 Pounds</del>			<del>Yes</del>
<del>5-6 Chemicals</del>	<del>&gt; or = 55 Gallons, 200 Cubic Feet, 500 Pounds</del>			<del>Yes</del>
<del>7-10 Chemicals</del>	<del>&gt; or = 55 Gallons, 200 Cubic Feet, 500 Pounds</del>			<del>Yes</del>
<del>11-14 Chemicals</del>	<del>&gt; or = 55 Gallons, 200 Cubic Feet, 500 Pounds</del>			<del>Yes</del>
<del>15-20 Chemicals</del>	<del>&gt; or = 55 Gallons, 200 Cubic Feet, 500 Pounds</del>			<del>Yes</del>
<del>21-40 Chemicals</del>	<del>&gt; or = 55 Gallons, 200 Cubic Feet, 500 Pounds</del>			<del>Yes</del>
<del>More Than 40 Chemicals</del>	<del>&gt; or = 55 Gallons, 200 Cubic Feet, 500 Pounds</del>			<del>Yes</del>
<b>EMERGENCY MEDICAL SERVICES</b>				
Advanced Life Support - Response & Transport		\$ 879.00		Yes
Basic Life Support - Response & Transport		\$ 732.00		Yes
<del>Emergency Ambulance Transportation</del>	<del>Transportation Charge</del>			<del>Yes</del>
<del>Emergency Ambulance Transportation</del>	<del>Mileage Charge</del>			<del>Yes</del>
Emergency Ambulance Transportation	Expendable Medical Supplies	\$ 32.00	\$ -	Yes
Emergency Ambulance Transportation	Oxygen	\$ 82.00	\$ 1.00	Yes
Medical Supplies	Other Than Expendable Medical Supplies	Actual Cost +100%	n/a	No
Paramedic Subscription Service	Annual Fee - Resident	\$ 60.00	\$ 12.00	No
Paramedic Subscription Service	Annual Fee - Business up to 10 employees	\$ 60.00	\$ 12.00	No
Paramedic Subscription Service	Annual Fee - > 10 employees, fee per 10 employees	\$ 25.00	\$ 13.00	No

**CITY OF NEWPORT BEACH  
FINANCE COMMITTEE AGENDA ITEM INFORMATION**

Agenda Item No. 5D  
June 24, 2013

**TO:** HONORABLE CHAIRMAN AND MEMBERS OF THE COMMITTEE

**FROM:** FINANCE DEPARTMENT  
Dan Matusiewicz, Finance Director  
(949) 644-3123 or [DanM@NewportBeachCA.gov](mailto:DanM@NewportBeachCA.gov)

**SUBJECT: FACILITIES FINANCIAL PLANNING TOOL UPDATE**

---

**SUMMARY:**

City Council Policy F-28, Facilities Financial Planning Program (FFPP), requires that staff prepare an update to the long-term facilities replacement plan in conjunction with the annual budget process for review, modification and approval by the City Council. Staff has reviewed the Facilities Financial Planning Tool (FFPT) at two previous Finance Committee meetings and briefly reviewed FFPT highlights during the May 28 Budget Study Session. Council members indicated it would be appropriate to have a more in-depth review of the FFPT at a future Study Session. In preparation for the future study session, staff has prepared an update of the FFPT to reflect current fiscal year activity and the FY 2013-14 adopted budget. Staff welcomes input and recommends that the Committee receive and file the attached FFPT update and provide staff any input regarding the level of detail appropriate for a Study Session.

**DISCUSSION:**

Finance Committee reviewed the FFPT at the March 25, 2013 and April 22, 2013 Finance Committee meetings. Since the last review, the most significant changes include the following:

- 1) The City contributions to the Facilities Financial Reserve Fund increased \$3.5 million in FY 2012-13 and \$1 million in FY 2013-14.
- 2) Certain developer contributions in the amount of \$729,459 have not been received to date in FY 2012-13 so they have been deferred to FY 2013-14. The precise timing of developer contributions are difficult to predict. We are not aware of any circumstances that may significantly delay these development contributions.



- 3) Since Coastal Development permits have not yet been received on Sunset Ridge and Marina Park, we have deferred the estimated construction start date to FY 2013-14.

### **KEY PLANNING HIGHLIGHTS:**

- The revised FFPT relies mostly on front-loaded cash contributions for the near-term projects, and very little new proposed debt issuance over the 30-year planning period.
- Priority near-term projects, including Marina Park, Sunset Ridge Park, Corona del Mar Fire Station, and the Lifeguard Headquarters remodel are planned to be cash funded.
- The Police Facility project is assumed to start in 2020 and can be funded by cash contributions and a new debt issuance of \$20 million, which is significantly less than the estimated \$64 million project cost.
- City Council (F-6), Debt Management Policy, restricts debt service as a percentage of General Fund revenues to remain below 8%. Debt service reaches a maximum of 4.9%, and averages 3.7% over the 30-year planning period.
- The remaining debt capacity, net of current debt service obligations, is nearly \$81 million.
- Over the 30-year planning period, the maximum annual General Fund contribution to the FFP reserve fund is 4.8% and averages 4.3% of General Fund revenues.
- The FFP reserve fund minimum target fund balance is maintained above the Maximum Annual Debt Service (MADS), \$8.8 million over the 30-year planning period.

### **KEY ASSUMPTIONS:**

#### Projects Included in the Analysis

Only General Fund projects are addressed and new facilities are not included unless specifically identified. Potential expenses for dredging are not included and will have to be budgeted as part of the ongoing annual Tidelands Improvement Master Plan (TIMP). Expenses for land acquisition are not included unless identified as part of the project. Building maintenance and operation costs are not included and will be addressed in a forthcoming Building Maintenance Master Plan.

#### General Fund Revenue

General Fund revenues are assumed to increase modestly between 2% and 2.5% to be consistent with a conservative approach to debt affordability.

Project Costs

Estimated project costs are based on current time-frame estimates by Public Works. Construction costs are projected to increase 2.5% annually. Project and cost projections are revised periodically and are assumed to include project management expenditures.

Debt Service Levels

Debt Service will be maintained at less than 8% of General Fund revenues. This is consistent with Council Policy (F-6) Debt Management Policy.

**RECOMMENDATIONS:**

Staff welcomes input on the proposed scenarios and recommends that the Committee receive and file the report and provide any additional input regarding the desired level to be presented at a full Council Study Session.

Prepared by:

Submitted by:

/s/ Rukshana Virany  
Rukshana Virany  
Accounting Manager

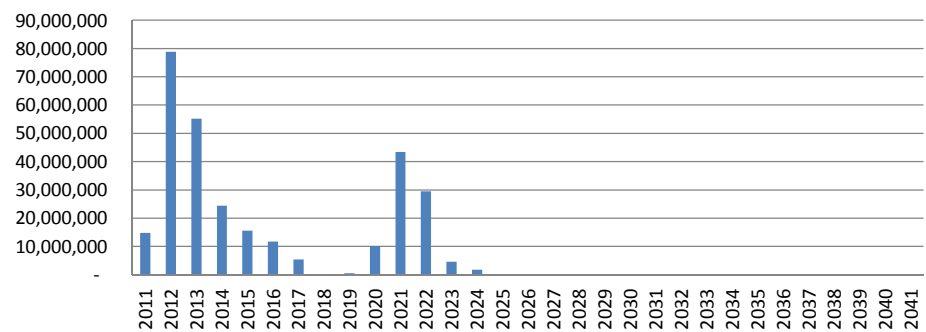
/s/ Dan Matusiewicz  
Dan Matusiewicz  
Finance Director

Attachments: Facilities Financial Planning Tool (FFPT)

# FACILITIES FINANCIAL PLANNING TOOL (FFPT) DASHBOARD

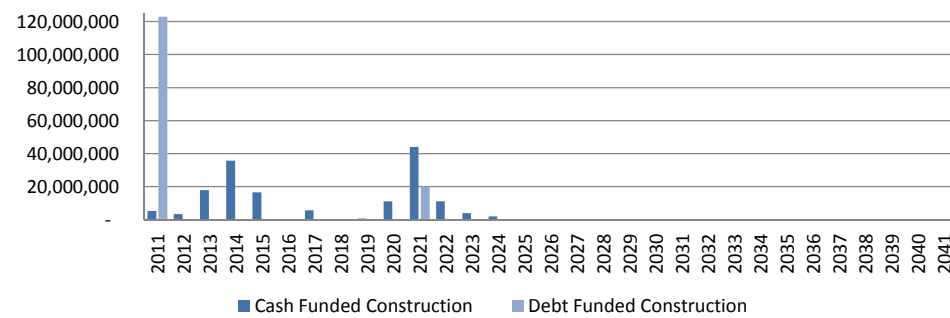
6/20/2013

## Project Expenditures



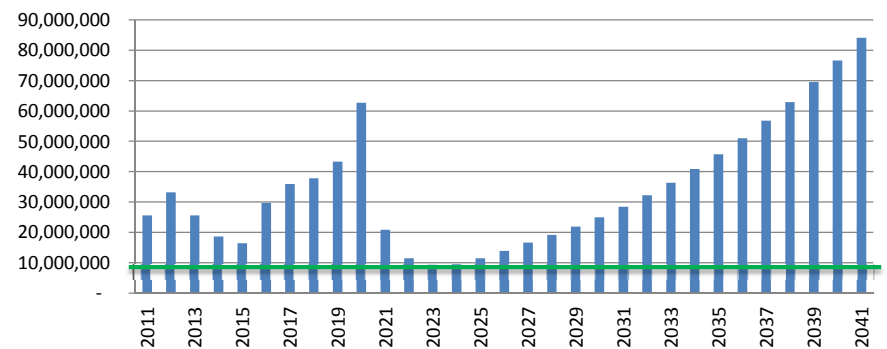
1

## Project Funding



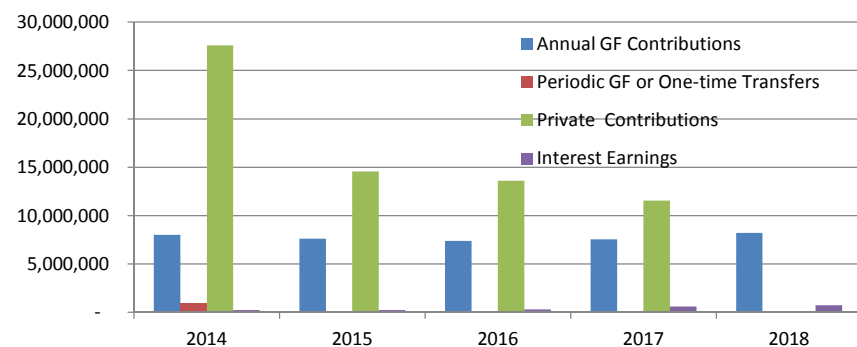
2

## FFP Reserve Balance



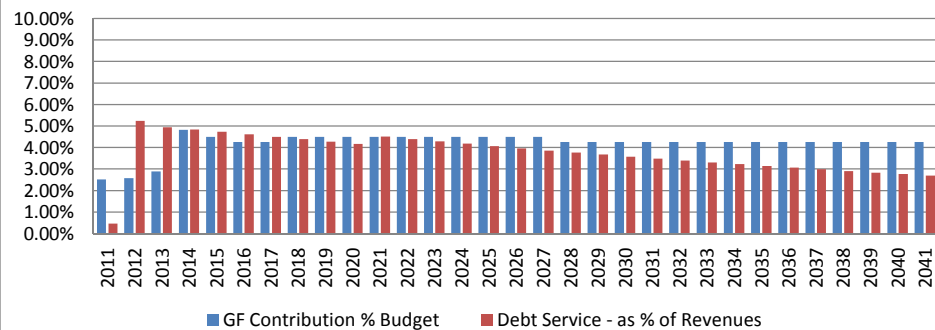
3

## Cash Contributions



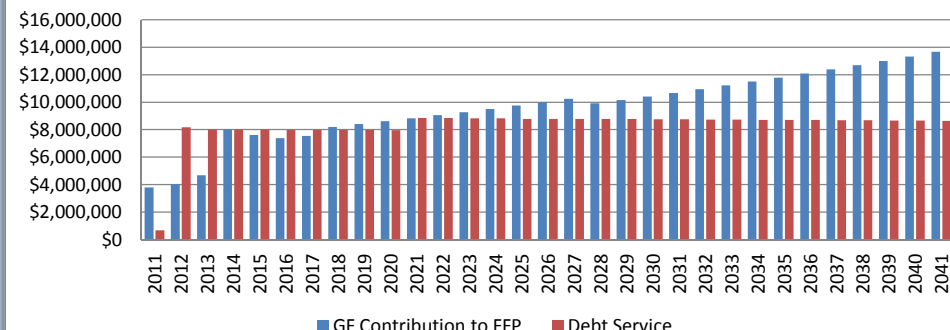
4

## GF Contribution to FFP as a Percent of GF Revenue



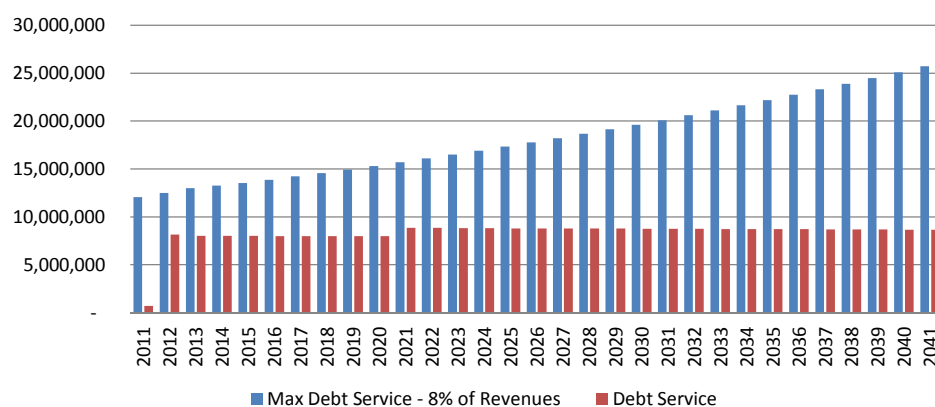
5

## GF Contribution to FFP Compared to Debt Service



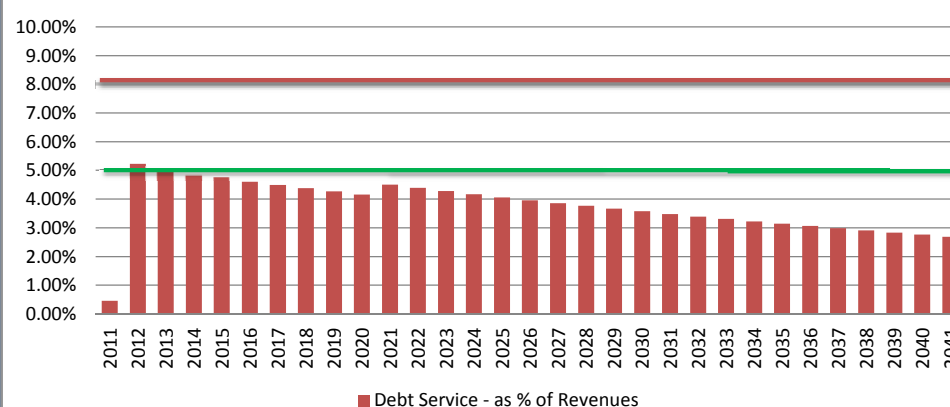
6

## Debt Service Capacity



7

## Debt Service as % of GF Revenues



8

### Priority Projects

Priority Projects	Est. Project Cost	Start Date (Fiscal Yr)	Yrs to Start
Marina Park	30,000,000	2014	0
Sunset Ridge	11,000,000	2014	0
FS 5 - CDM	4,225,000	2014	0
Lifeguard HQ Remodel	1,500,000	2014	0
City Hall Demo	100,000	2014	0
West Newport Comm Ctr	10,000,000	2015	1
FS 2 - Lido	4,225,000	2015	1
Bonita Creek - Artificial Turf	2,000,000	2015	1
Big Canyon Aux. Yard	1,000,000	2015	1
Utilities/Corporate Yard Merge	-	2015	1
FS 1 - Peninsula	4,225,000	2019	5
Police Station @ Current Site	64,375,000	2020	6

**Total 132,650,000**

### Scenario Highlights

Marina Park - 2014  
 Sunset Ridge - 2014  
 Lifeguard Head Qtrs - 2014  
 Fire Station 5 - CDM - 2014  
 West Newport Comm Ctr - 2015  
 Police Station - 2020  
 Predicated on \$27 million of developer contributions in FY 2014  
 \$20 million debt issue in 2021 for Police Station

### Key Metric

Debt Svc as % of Revenues  
 Minimum FFP Reserve Balance (000's)

Policy	
Target	Max
5.0%	8.0%
\$ 8,846	NA

### Key Statistics

GF Contribution to FFP (000's)  
 Debt Service (000's)  
 GF Contributions to FFP as % Rev  
 Debt Svc as % of Revenues  
 FFP Balance (000's)  
 Project Balance (000's)

15 Year		
Min	Max	Avg
4,676	10,239	8,471
7,967	8,846	8,376
2.88%	4.8%	4.4%
3.86%	4.9%	4.4%
\$ 9,343	\$ 62,655	\$ 24,235
\$ 947	\$ 23,183	\$ 5,561

### Key Statistics

GF Contribution to FFP (000's)  
 Debt Service (000's)  
 GF Contributions to FFP as % Rev  
 Debt Svc as % of Revenues  
 FFP Reserve Balance (000's)  
 Project Balance (000's)

30 Year		
Min	Max	Avg
4,676	14,006	10,161
1,326	8,846	8,298
2.88%	4.8%	4.3%
3.86%	4.9%	3.7%
\$ 9,343	\$ 99,465	\$ 37,122
\$ 947	\$ 23,183	\$ 4,763

Debt Service Description	Year	Project Proceeds	COI	Total Issue	Interest Rate	Term	Maturity
2010 Civic Center COPs	2011	123,000,000	1,289,442	124,289,442	4.4%	30	2041
2021 Police Facility COPs	2021	20,000,000	380,000	20,380,000	5.0%	30	2051
Traunch 3	0	0	0	0	5.0%	30	30

Remaining Debt Capacity (Dbt. Svc < or = 8% of GF Rev):

**80,834,025**

# PROJECT PLANNING

SK	Function	Project	YR Built	Current Sq Ft	Repl Sq Ft	Est \$ /Sq Ft	Age 2013	Useful Life	Years to Start	Cost Est. Date	Project Estimate	FY	FV	Private Contributions	Net	Est. Debt Svc @ 5%
												Start Date	Cost Est @ 2.5% Growth		Proposed Cost	
1	Gen Gov	Civic Center	2013				1	50	-3	Jan-12	140,000,000	2011	140,000,000	-	140,000,000	9,107,201
1	Gen Gov	City Hall Demo	2015				-1	50	0	Jan-12	100,000	2014	100,000		100,000	6,505
2	Combo	Police/Rec Combo @ Corp Yrd	1973	47,964	60,000	650	41	50		N/A	-		-		-	-
	Police	Police Station @ Corp. Yrd.	1973	47,964	60,000	650	41	50		N/A	-		-			
2	Police	Police Station @ Current Site	1973	47,964	60,000	650	41	50	6	Jan-12	64,375,000	2020	74,655,264		74,655,264	4,856,432
4	Fire	FS 1 - Peninsula	1962	3,423	6,500	650	52	50	5	Jan-12	4,225,000	2019	4,780,200		4,780,200	310,959
4	Fire	FS 2 - Lido	1952	9,953	6,500	650	62	50	1	Jan-12	4,225,000	2015	4,330,625	2,219,446	2,111,180	137,335
4	Fire	FS 3 - Santa Barbara	1971	13,605	6,500	650	43	50	7	Jan-12	4,225,000	2021	5,022,197		5,022,197	326,701
4	Fire	FS 4 - Balboa Island	1994	4,400	6,500	650	20	50	30	Jan-12	4,225,000	2044	8,862,223		8,862,223	576,500
4	Fire	FS 5 - CDM	1950	2,095	6,500	650	64	50	0	Jan-12	4,225,000	2014	4,225,000		4,225,000	274,842
4	Fire	FS 6 - Mariners	1957	2,965	6,500	650	57	50	8	Jan-12	4,225,000	2022	5,147,752		5,147,752	334,869
4	Fire	FS 7 - SAH	2007	11,027	6,500	650	7	50	43	Jan-12	4,225,000	2057	12,216,672		12,216,672	794,712
4	Fire	FS 8 - Npt. Coast	1995	6,975	6,500	650	19	50	31	Jan-12	4,225,000	2045	9,083,779		9,083,779	590,913
4	Fire	Lifeguard HQ Remodel	1958	7,725	7,725	180	56	50	0	Jan-12	1,500,000	2014	1,500,000		1,500,000	97,577
5	Fire	Newport Jr. Guard Building	0				2014	50	6	May-12	1,200,000	2020	1,391,632	1,043,724	347,908	22,632
5	Library	Library-Central Clerestory & Repair	0				2014		-3		1,405,305	2,011	1,405,305		1,405,305	91,417
5	Library	Library-Balboa	1962	5,566	5,000		52	50	48	Jan-12	-	2062	-		-	-
5	Library	Library-CDM	1958	4,323	-		56	50	48	Jan-12	-	2062	-		-	-
5	Library	Library-Mariners	2006	15,305			8	50	42	Jan-12	6,845,355	2056	19,310,714		19,310,714	1,256,190
5	Library	Library-Central	1997	50,930	65,000	400	17	50	38	Jan-12	26,000,000	2052	66,447,743		66,447,743	4,322,521
6	Rec Facility	Marina Park Girl Scout House	1956	5,500	4,000		58	50	0	Jan-12	-	2014	-	-	-	-
6	Rec Facility	Marina Park	NA				NA	50	0	Jan-12	30,000,000	2014	30,000,000		30,000,000	1,951,543
6	Rec Facility	Newport Coast Ctr	2007	16,865	16,865	602	7	50	43	Jan-12	9,984,797	2057	28,871,241		28,871,241	1,878,116
6	Rec Facility	Newport Theater Arts Center	1973	8,042	12,000	500	41	50	36	Jan-12	6,000,000	2050	14,595,212	7,297,606	7,297,606	474,720
6	Rec Facility	OASIS Sr. Ctr	2010	36,467	43,232	360	4	60	46	Jan-12	15,577,116	2060	48,504,816		48,504,816	3,155,308
6	Rec Facility	Sunset Ridge	2014	595,465			0	50	0	Jan-12	11,000,000	2014	11,000,000		11,000,000	715,566
6	Rec Facility	West Newport Comm Ctr	2016		20,000		-2	50	1	Jan-12	10,000,000	2015	10,250,000		10,250,000	666,777
6	Rec Facility	Bonita Creek - Artificial Turf						15	1		2,000,000	2015	2,050,000		2,050,000	133,355
6	Rec Facility	West Newport Land Purchase	2013	217,800			1	∞	-1	Jan-12	4,308,199	2013	4,203,121		4,203,121	273,419
3	MOD	Utilities/Corporate Yard Merge					0	50	1	May-12	-	2015	-	-	-	-
3	MOD	Big Canyon Aux. Yard					0	50	1	May-12	1,000,000	2015	1,025,000		1,025,000	66,678

Sources and Uses Proforma		0	0	1	2	3	4	5	6	7	8	9	10	11	12	
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
<b>AFFORDABILITY ASSUMPTIONS</b>																
General Fund Revenues		150,735,324	156,100,457	162,324,124	165,872,691	169,190,144	173,419,898	177,755,395	182,199,280	186,754,262	191,423,119	196,208,697	201,113,914	206,141,762	211,295,306	
Growth Assumption		0.00%	3.56%	3.99%	2.19%	2.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	
GF Annual Contribution %		● 2.52%	● 2.57%	● 2.88%	● 4.82%	● 4.50%	● 4.25%	● 4.25%	● 4.50%	● 4.50%	● 4.50%	● 4.50%	● 4.50%	● 4.50%	● 4.50%	
Debt Service as % of GF Revenues		● 0.45%	● 5.23%	● 4.93%	● 4.83%	● 4.74%	● 4.61%	● 4.50%	● 4.39%	● 4.27%	● 4.16%	● 4.51%	● 4.39%	● 4.28%	● 4.17%	
<b>FFP SOURCES</b>																
Beginning FFP Balance		-	25,625,644	33,149,725	25,633,176	18,647,355	16,497,750	29,763,721	35,917,419	37,844,414	43,266,363	62,655,490	20,892,357	11,522,597	9,343,418	
Sources																
Annual GF Contributions		3,800,000	4,016,812	4,676,143	8,000,000	7,613,556	7,370,346	7,554,604	8,198,968	8,403,942	8,614,040	8,829,391	9,050,126	9,276,379	9,508,289	
Periodic GF or One-time Transfers		27,500,000	1,040,773	10,543,503	917,589											
Private Contributions		-	13,545,000	2,686,768	27,605,114	14,544,434	13,597,136	11,551,190	1,000,000	4,740,000	28,876,789	1,000,000	1,000,000	1,000,000	1,000,000	
Interest Earnings		275,381	343,796	348,072	223,626	233,092	288,711	595,274	718,348	756,888	865,327	1,253,110	417,847	230,452	186,868	
Total Sources:		31,575,381	18,946,381	18,254,486	36,746,329	22,391,082	21,256,193	19,701,069	9,917,316	13,900,830	38,356,157	11,082,501	10,467,973	10,506,831	10,695,157	
Uses																
Debt Service		(682,755)	(8,165,374)	(8,008,421)	(8,011,446)	(8,011,921)	(7,990,221)	(7,990,221)	(7,990,321)	(7,978,881)	(7,967,030)	(8,845,634)	(8,837,733)	(8,830,613)	(8,818,923)	
Other Fiscal Charges			(25,645)													
Less: Cash Proj Funding		(5,266,982)	(3,231,281)	(17,762,614)	(35,720,705)	(16,528,766)	-	(5,557,150)	-	(500,000)	(11,000,000)	(44,000,000)	(11,000,000)	(3,855,398)	(1,846,756)	
Total Uses:		(5,949,737)	(11,422,300)	(25,771,035)	(43,732,151)	(24,540,687)	(7,990,221)	(13,547,371)	(7,990,321)	(8,478,881)	(18,967,030)	(52,845,634)	(19,837,733)	(12,686,011)	(10,665,679)	
<b>Projected FFP Balance</b>		● 25,625,644	● 33,149,725	● 25,633,176	● 18,647,355	● 16,497,750	● 29,763,721	● 35,917,419	● 37,844,414	● 43,266,363	● 62,655,490	● 20,892,357	● 11,522,597	● 9,343,418	● 9,372,896	
<b>PROJECT SOURCES</b>																
Beginning Balance		(2,081,147)	111,595,841	36,452,639	947,087	12,256,236	13,243,437	1,562,607	1,717,094	1,717,094	1,739,074	2,609,647	23,182,613	4,654,519	3,920,884	
CASH FUNDING FROM FFP		5,266,982	3,231,281	17,762,614	35,720,705	16,528,766	-	5,557,150	500,000	11,000,000	44,000,000	11,000,000	3,855,398	1,846,756		
PRIVATE CONTRIBUTIONS FOR SPECIFIC PROJECTS		-	-	1,360,385	-	-	-	-	-	-	-	-	-	-	-	
BET FUND CONTRIBUTIONS FOR SPECIFIC PROJECTS		-	-	500,000	-	-	-	-	-	-	-	-	-	-	-	
DEBT FUNDING																
2010 Civic Center COPs		123,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	
2021 Police Facility COPs		-	-	-	-	-	-	-	-	-	-	20,000,000	-	-	-	
Traunch 3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Traunch 4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Traunch 5		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL DEBT FUNDING		123,000,000	-	-	-	-	-	-	-	-	-	20,000,000	-	-	-	
Interest on Debt Proceed		209,314	399,778	49,725	-	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL PROJECT RESOURCES</b>		● 126,395,149	● 115,226,900	● 56,125,362	● 36,667,792	● 28,785,002	● 13,243,437	● 7,119,757	● 1,717,094	● 2,217,094	● 12,739,074	● 66,609,647	● 34,182,613	● 8,509,917	● 5,767,640	
<b>PROJECT USES</b>																
	Future Cost	Start Date	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Civic Center	140,000,000	2011	(14,000,000)	(77,000,000)	(49,000,000)	-	-	-	-	-	-	-	-	-	-	-
City Hall Demo	100,000	2014	-	-	-	(10,000)	(55,000)	(35,000)	-	-	-	-	-	-	-	-
Police/Rec Combo @ Corp Yrd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Police Station @ Current Site	74,655,264	2020	-	-	-	-	-	-	-	-	-	(7,465,526)	(41,060,395)	(26,129,342)	-	-
FS 1 - Peninsula	4,780,200	2019	-	-	-	-	-	-	-	-	(478,020)	(2,629,110)	(1,673,070)	-	-	-
FS 2 - Lido	2,111,180	2015	-	-	-	-	(211,118)	(1,161,149)	(738,913)	-	-	-	-	-	-	-
FS 3 - Santa Barbara	5,022,197	2021	-	-	-	-	-	-	-	-	-	-	(502,220)	(2,762,209)	(1,757,769)	-
FS 4 - Balboa Island	8,862,223	2044	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FS 5 - CDM	4,225,000	2014	-	-	-	(239,437)	(2,506,813)	(1,478,750)	-	-	-	-	-	-	-	-
FS 6 - Mariners	5,147,752	2022	-	-	-	-	-	-	-	-	-	-	-	(514,775)	(2,831,264)	(1,801,713)
FS 7 - SAH	12,216,672	2057	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FS 8 - Npt. Coast	9,083,779	2045	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Lifeguard HQ Remodel	1,500,000	2014	-	-	-	(137,119)	(1,384,000)	21,119	-	-	-	-	-	-	-	-
Newport Jr. Guard Building	347,908	2020	-	-	-	-	-	-	-	-	-	(34,791)	(191,349)	(121,768)	-	-
Library-Central Clerestory & Repairs	1,405,305	2011	(140,531)	(772,918)	(491,857)	-	-	-	-	-	-	-	-	-	-	-
Library-Balboa	-	2062	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library-CDM	-	2062	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library-Mariners	19,310,714	2056	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Library-Central	66,447,743	2052	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marina Park Girl Scout House	-	2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marina Park	30,000,000	2014	(347,156)	(687,586)	(1,190,000)	(15,275,000)	(9,623,699)	(1,698,300)	-	-	-	-	-	-	-	-
Newport Coast Ctr	28,871,241	2057	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Newport Theater Arts Center	7,297,606	2050	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OASIS Sr. Ctr	48,504,816	2060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sunset Ridge	11,000,000	2014	(311,622)	(313,757)	(293,298)	(8,750,000)	(428,435)	-	-	-	-	-	-	-	-	-
West Newport Comm Ctr	10,250,000	2015	-	-	-	-	(1,025,000)	(5,637,500)	(3,587,500)	-	-	-	-	-	-	-
Bonita Creek - Artificial Turf	2,050,000	2015	-	-	-	-	(205,000)	(1,127,500)	(717,500)	-	-	-	-	-	-	-
West Newport Land Purchase	4,203,121	2013	-	-	(4,203,121)	-	-	-	-	-	-	-	-	-	-	-
Utilities/Corporate Yard Merge	-	2015	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Big Canyon Aux. Yard	1,025,000	2015	-	-	-	-	(102,500)	(563,750)	(358,750)	-	-	-	-	-	-	-
<b>TOTAL PROJECT EXPENDITURES</b>	<b>498,417,720</b>		<b>(14,799,309)</b>	<b>(78,774,261)</b>	<b>(55,178,276)</b>	<b>(24,411,556)</b>	<b>(15,541,565)</b>	<b>(11,680,830)</b>	<b>(5,402,663)</b>	<b>-</b>	<b>(478,020)</b>	<b>(10,129,427)</b>	<b>(43,427,034)</b>	<b>(29,528,094)</b>	<b>(4,589,033)</b>	<b>(1,801,713)</b>
<b>ENDING BALANCE OF PROJECT RESOURCES</b>		● 111,595,841	● 36,452,639	● 947,087	● 12,256,236	● 13,243,437	● 1,562,607	● 1,717,094	● 1,717,094	● 1,739,074	● 2,609,647	● 23,182,613	● 4,654,519	● 3,920,884	● 3,965,927	

## DEBT SERVICE

Debt Service Description	Year	Project Proceeds	COI	Total Issue	Interest Rate	Term	Maturity	Avg	1	2	3	4	5	6	7	8	9	10
								Debt Service (Net)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
2010 Civic Center COPS	2011	123,000,000	1,289,442	124,289,442	4.4%	30	2041	(7,598,450)	(8,008,421)	(8,011,446)	(8,011,921)	(7,990,221)	(7,990,221)	(7,990,321)	(7,978,881)	(7,967,030)	(7,519,886)	(7,511,985)
2021 Police Facility COPS	2021	20,000,000	380,000	20,380,000	5.0%	30	2051	(1,325,748)	-	-	-	-	-	-	-	-	(1,325,748)	(1,325,748)
Traunch 3	0	0	0	0	5.0%	30	30	-	-	-	-	-	-	-	-	-	-	-
Traunch 4	0	0	0	0	5.0%	30	30	-	-	-	-	-	-	-	-	-	-	-
Traunch 5	0	0	0	0	5.0%	30	30	-	-	-	-	-	-	-	-	-	-	-
Traunch 6	0	0	0	0	5.0%	30	30	-	-	-	-	-	-	-	-	-	-	-
Traunch 7	0	0	0	0	5.0%	30	30	-	-	-	-	-	-	-	-	-	-	-
Traunch 8	0	0	0	0	5.0%	30	30	-	-	-	-	-	-	-	-	-	-	-
Traunch 9	0	0	0	0	5.0%	30	30	-	-	-	-	-	-	-	-	-	-	-
Traunch 10	0	0	0	0	5.0%	30	30	-	-	-	-	-	-	-	-	-	-	-
Traunch 11	0	0	0	0	5.0%	30	30	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEBT								(8,924,198)	(8,008,421)	(8,011,446)	(8,011,921)	(7,990,221)	(7,990,221)	(7,990,321)	(7,978,881)	(7,967,030)	(8,845,634)	(8,837,733)

**DEVELOPMENT AGREEMENTS AND PRIVATE CONTRIBUTIONS**

Agreement	REF	Description	Trigger	General			TOTAL	Non FFP		FFP ETA FY	CHECK CELLS	
				Public Benefit	Park Benefit	Public Arts & Culture	FFP BENEFIT	Traffic Circulation	Total			
Hoag OASIS Pledge		May 12, 2009 Pledge Letter	Payment Schedule	500,000	-	-	500,000	-	500,000	2009	500,000	OK
Hoag OASIS Pledge		May 12, 2009 Pledge Letter	Payment Schedule	500,000	-	-	500,000	-	500,000	2010	500,000	OK
Hoag OASIS Pledge		May 12, 2009 Pledge Letter	Payment Schedule	1,500,000	-	-	1,500,000	-	1,500,000	2010	1,500,000	OK
				2,500,000	-	-	2,500,000	-	2,500,000			
Friends of Oasis Pledge		Oasis Construction	Restricted for Oasis Only	2,000,000	-	-	2,000,000	-	2,000,000	9,10,11	2,000,000	OK
North Newport Center	4.1	In Lieu Park Fees	Paid within 5 Days of Award of OASIS Contract	-	5,600,000		5,600,000		5,600,000	2009	5,600,000	OK
North Newport Center	4.1	In Lieu Park Fees 430 \$26,046.51	Milestone Pmts	-	5,600,000		5,600,000		5,600,000	14	5,600,000	OK
North Newport Center T2	4.1	94 Units x \$26,046.51	Milestone Pmts		2,448,371		2,448,371			14	2,448,371	OK
North Newport Center	4.2	Public Benefit Fee - 430 Units @ \$31,500	Issuance of First Building Permit	13,545,000	-		13,545,000		13,545,000	2012	13,545,000	OK
North Newport Center	4.2	Public Benefit Fee - 430 Units @ \$31,500	Issuance of remaining 430 Residential Building Permits	13,545,000	-	(270,900)	13,274,100		13,274,100	14	13,274,100	OK
North Newport Center T2	Amended Agrmt	Public Benefit Fee - 94 Units @ \$63,000	Issuance of 431 st permit - 524 th permit	5,922,000		(118,440)	5,803,560		5,803,560	14	5,803,560	OK
North Newport Center	4.4	Street Widening and Traffic Signals	Within 30 Days of Reimbursement Request	-			-	2,500,000	2,500,000	NA	-	OK
North Newport Center	Amended Agrmt	Bayside Drive Walkway Connection	Within 90 Days of written notice after award of contract	200,000			200,000		200,000		200,000	OK
		37150.76336		33,212,000	13,648,371	(389,340)	46,471,031	2,500,000	48,971,031			
The Dart Development (24 units)(PA2012-146)				-	627,000		627,000		627,000		600,875	FIX
Newport Bay Marina Project (27 units) (PA2001-210)				-	186,147		186,147		186,147		186,147	OK
Via Lido Mixed Use(2 units) (PA2010-081)				-	52,250		52,250		52,250		52,250	OK
Plaza CDM (6 Units) (PA2010-061)				-	156,750		156,750		156,750		156,750	OK
214 Narcissus (1 Units) (PA2011-192)				-	26,125		26,125		26,125		26,125	OK
604 Acacia Ave (PA2012-005)				-	26,125		26,125		26,125		26,125	OK
				-	1,074,397	-	1,074,397	-	1,074,397			
Hoag DA # 5	8.2	Semeniuk Slough Study	\$200K Fee Eliminated with with DA amendment in 2008	-	-	-	-	-	-	NA	-	OK
Hoag DA # 5	8.2	Reimb City CIP related to Superior Ave Medians,Newport Blvd	Completion of Project Expenditures	-	-	-	-	1,500,000	1,500,000	NA	-	OK
Hoag DA # 5	8.2	Public Benefit (Park or Pub Safety)	Paid June 2009 Xfired to Facilities Reserve	1,500,000	-	-	1,500,000	-	1,500,000	2009	1,500,000	OK
Hoag DA # 5	8.4	Sunset View Park, Shrub & Groundcover	Pending Improvements	-	150,000	-	150,000	-	150,000	2015	150,000	OK
				1,500,000	150,000	-	1,650,000	1,500,000	3,150,000			
Santa Barbara Condos						-	-	-	-			
Santa Barbara Condos	ection 3.3 of MO	Unrestricted Public Benefit	Concurrent with Certificate of Occupancy	1,645,566	-	(32,911)	1,612,655	-	1,612,655	2015	1,612,655	OK
Santa Barbara Condos	ection 3.3 of MO	Unrestricted Public Benefit	Concurrent with Certificate of Occupancy	3,354,434	-	(67,089)	3,287,345	-	3,287,345	2016	3,287,345	OK
Santa Barbara Condos	ection 3.2 of MO	79 Units x \$26,125	Fee due at building permit issue		2,057,674	-	2,057,674	-	2,057,674	2014	2,063,875	FIX
				5,000,000	2,057,674	(100,000)	6,957,674	-	6,957,674			
Banning Ranch	Section 3.1	1375 x 30,909 - Coastal Commission Status?	Each Building Permit	42,499,875	-	-	42,499,875	-	42,499,875		-	UNKNOWN
Newport Uptown		\$32,500/Unit - 1,244 Units			-	-	-	-	-			
		Phase I - 680 Units		22,100,000		(442,000)	21,658,000	966,665	22,624,665	2015-2017	21,658,000	OK
		Phase II - 544 Units		17,680,000		(353,600)	17,326,400	631,456	17,957,856	2020	17,326,400	OK
		In Lieu Park Fees - Phase I	Recordation of Map Less Park Credits	-	10,143,361		10,143,361		10,143,361	2015-2017	10,143,361	OK
		In Lieu Park Fees - Phase II	Recordation of Map Less Park Credits	-	10,550,389		10,550,389		10,550,389	2020	10,550,389	OK
				39,780,000	20,693,750	(795,600)	59,678,150	1,598,121	61,276,271			
NB Country Club	3.1	54,800 x 10.00 Golf Club Clubhouse	Issuance of First Building Permits	54,800	-	(1,096)	53,704	-	53,704	2014	53,704	OK
Dunes Settlement	Section C(e)	Restaurant on Parcel B2	Issuance of Building Permit	50,000	-	(1,000)	49,000	-	49,000	2017	49,000	OK
Dunes Settlement	Section C(f)	Family Inn	Issuance of Building Permit	100,000	-	(2,000)	98,000	-	98,000	2017	98,000	OK
Dunes Settlement	Section C(g)	Family Inn	Prior to Occupancy	410,402	-	(8,208)	402,194	-	402,194	2017	402,194	OK
				560,402	-	(11,208)	549,194	-	549,194			
Golf Reality Fund (GRF)	3.1	Tennis Club Reconstruction 3,725 x \$10.00	Issuance of Building Permit	37,250		(745)	36,505	-	36,505	2017	36,505	OK
Golf Reality Fund (GRF)	3.1	Single Family Homes \$5 x \$93,000	Single Family Homes	465,000		(9,300)	455,700	-	455,700	2017	455,700	OK
				502,250	-	(10,045)	492,205	-	492,205			
Land Re Use Decisions												
City Hall ReUse	Concord	Estimated Annual Lease Revenues	Apartments or Hotel	1,000,000			1,000,000	-	1,000,000		Annual	Annual
Police Facility	Concord	Estimated Annual Lease Revenues	Upon Occupancy	1,706,000			1,706,000	-	1,706,000		-	UNKNOWN
West Newport Comm Center Sale	Concord	Sale of Property	Upon Sale	3,540,000			3,540,000	-	3,540,000	2019?	3,540,000	OK
				6,246,000	-	-	6,246,000	-	6,246,000			
				133,855,327	37,624,192	(1,307,289)	170,172,230	5,598,121	175,770,351	GRAND TOTAL		169,746,431

