



PROPOSED OPERATING & CAPITAL IMPROVEMENT BUDGET

FISCAL YEAR

2025 - 2026



CITY OF COSTA MESA, CALIFORNIA

Proposed Operating and Capital Improvement Budget FISCAL YEAR 2025-2026



Prepared By the Finance Department

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City Manager

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BUDGET MESSAGE

City Council Goals

In April 2025, the City Council conducted a Strategic Planning workshop identifying key priorities, as well as a New Mission Statement for Costa Mesa:

“THE CITY OF COSTA MESA SERVES OUR RESIDENTS, BUSINESSES, AND VISITORS BY PROMOTING A SAFE, INCLUSIVE, AND VIBRANT COMMUNITY”

In addition to a new Mission Statement, five new Strategic Planning Goals were developed:

GOAL #1:



Strengthen the Public’s Safety and Improve the Quality of Life

Strategic Objectives:

- a. Enhance the Communications and Engagement Plan to support the public’s health, safety and quality of life and present results to the City Manager
- b. Present a plan to reduce collisions and injuries on roadways, including providing 3-5 options for City Council direction
- c. Engage the community to obtain feedback on the community’s sense of safety and well-being and present results to the City Council
- d. Update the City Council on the Open Space Master Plan, with a focus on access to parks
- e. Present options to the City Council for a behavioral health response model
- f. Identify, develop and implement a measurement tool(s) to determine the effectiveness of the City’s communications and public engagement with all segments of the community

GOAL #2:



Achieve Long-Term Fiscal Sustainability

Strategic Objectives:

- a. Develop and define a quarterly report format, including financial metrics, to improve fiscal transparency and report to the City Council and FIPAC
- b. Secure a consultant for the Economic Development Strategic Plan
- c. Procure and implement an upgrade of the public safety systems, subject to Dept. of Justice approval, and citywide database servers
- d. Provide an update to the City Council regarding the state of retail cannabis implementation, including revised revenue projections



GOAL #3:



Recruit and Retain High Quality Staff

Strategic Objectives:

- a. Develop recommendations for City Council consideration regarding increased staffing to address critical needs.
- b. Develop a framework for a market analysis of employee compensation for hard-to-fill positions and present the results to the City Manager.
- c. Issue a Request for Proposal for a consultant who will identify opportunities to innovate and modernize recruitment, hiring and retention through succession and talent management planning.
- d. Develop a framework for a robust training, mentorship and leadership development program and present the results to the City Manager.

GOAL #4:



Diversify, Stabilize and Increase Housing to Reflect Community Needs

Strategic Objectives:

- a. Present to the City Council opportunity sites for potential motel conversions with site control options
- b. Present to the City Council for action necessary code amendments to address SB 8, 9, and 10
- c. Initiate and convene a Citizens Advisory Group to discuss Measure Y and Housing Element compliance
- d. Present to the City Council for action the Housing Element
- e. Present to the Planning Commission a draft Inclusionary Housing Ordinance
- f. Initiate a draft STR Ordinance and an evaluation of program implementation options
- g. Present to the City Council for consideration a development plan and land use documentation for affordable senior housing at the Senior Center site

GOAL #5:



Advance Environmental Sustainability and Climate Resiliency

Strategic Objectives:

- a. Present the Pedestrian Master Plan update to the City Council for direction
- b. Develop a scope of work for the Climate Action and Adaptation Plan and present to the City Council for action
- c. Provide an update of the Stormwater Management Master Plan to the City Council
- d. Re-evaluate the existing Municipal Sustainable Policy, including landscape, organic waste and infrastructure planning and present the results to the City Council for action



*California Society of Municipal
Finance Officers*

Certificate of Award

***Operating Budget Excellence Award
Fiscal Year 2024-2025***

Presented to the

City of Costa Mesa

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

February 7, 2025



Ernie Reyna

**Ernie Reyna
2024 CSMFO President**

James Russell-Field

**James Russell-Field, Chair
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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**City of Costa Mesa
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director



**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

Finance Department
City of Costa Mesa, California



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards.

Executive Director

Christopher P. Morrell

Date: **12/23/2024**



GENERAL INFORMATION



CITY LEADERSHIP

CITY COUNCIL



JOHN STEPHENS
MAYOR



MANUEL CHAVEZ
MAYOR PRO TEM
DISTRICT 4



MIKE BULEY
COUNCIL MEMBER
DISTRICT 1



LOREN GAMEROS
COUNCIL MEMBER
DISTRICT 2



ANDREA MARR
COUNCIL MEMBER
DISTRICT 3



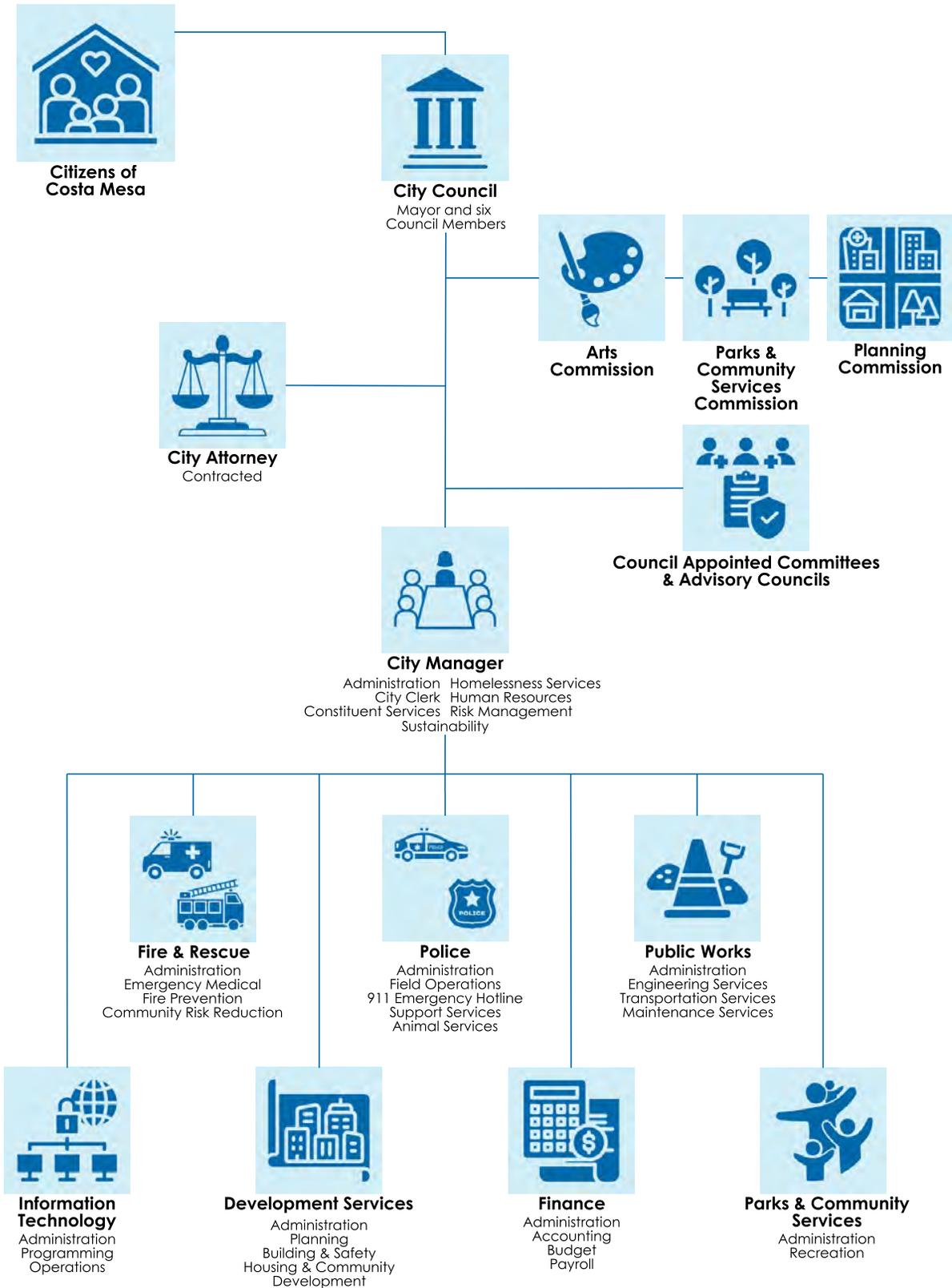
ARLIS REYNOLDS
COUNCIL MEMBER
DISTRICT 5



JEFF PETTIS
COUNCIL MEMBER
DISTRICT 6

CITY OFFICIALS

City Manager	Lori Ann Farrell Harrison
City Attorney	Kimberly Barlow
Finance Director	Carol Molina
Director of Parks and Community Services	Brian Gruner
Director of Information Technology	Steve Ely
Chief of Police	Ronald Lawrence
Fire Chief	Daniel Stefano
Director of Economic & Development Services	Carrie Tai
Director of Public Works	Raja Sethuraman



History of Costa Mesa

Located on the “coastal tableland” above Newport Bay, Costa Mesa was once grazing grounds for cattle belonging to the Mission San Juan Capistrano. At the beginning of the 19th Century, missionaries built an adobe way station or “estancia” for the vaqueros who tended the herds. This structure still stands at 1900 Adams Avenue and was restored and transformed by the City into a museum. In 1810, this same area was a part of the Spanish land grant of Santiago del Santa Ana made to Jose Antonio Yorba. By 1880, settlers had begun buying portions of the rancho from Yorba’s heirs and in the same decade established the town of Fairview. A schoolhouse and church were built near the present intersection of Harbor and Adams, and a 25-room hotel accommodated visitors to the nearby hot sulfur springs. But in early 1889, a storm washed out the railroad and brought financial disaster to the community which soon reverted to farming country.

By this time, the little town of Harper, named after a nearby rancher, had emerged alongside the Santa Ana and Newport Railroad. Its first business, Ozment’s General Store, stood on the corner of Newport and 18th Street and contained the City’s first post office, established in 1909. On May 11, 1920, Harper officially changed its name to Costa Mesa, which means “coastal tableland” in Spanish and continued as an agricultural community, growing sweet potatoes, corn, tomatoes, strawberries, and apples.

Building and oil drilling industries were just beginning to bring new growth to the City when the Depression hit Southern California. Industries collapsed and the local bank closed. More disaster followed when the 1933 earthquake shook the town, damaging businesses and the main school. Soon after, the school was rebuilt and continued to operate as the Clara McNally School. These buildings are now used for school administrative and service purposes.

World War II brought many thousands of people to the area for training at the Santa Ana Army Air Base, located on what is now the Orange County Fairgrounds, Orange Coast College, and the present site of the Civic Center. When the war ended, many of these men returned with their families to begin a population boom in the City.

On June 29, 1953, the City was incorporated and a City Council-Manager form of government was chosen. The new City had an area of 3.5 square miles and a population of 16,840. The City currently has an area of 16.8 square miles and the population has increased to 109,423 as of July 2024.

Today, Costa Mesa is a major commercial and industrial center of Orange County. The City, which formally adopted the slogan “The City of the Arts” in late 1984, is home to the Orange County Performing Arts Center and the Tony Award-winning South Coast Repertory Theater. The Center includes a 3,000-seat facility, which was completed in 1985. In September 2006, the 2,000-seat Henry and Renee Segerstrom Concert Hall and 500-seat Samueli Theater opened with great success. The Concert Hall is the new home to Orange County’s Pacific Symphony and Pacific Chorale.

Costa Mesa also offers world-class shopping and dining experiences in and around South Coast Plaza. Home to large corner stores like Nordstroms, Macy’s, Saks Fifth Avenue, and Bloomingdale’s, South Coast Plaza also offers smaller specialized stores like Tiffany & Co., Sugarfina, Kate Spade, and Coach. The South Coast Plaza area also offers a variety of fine dining that includes Din Tai Fung, Vaca, AnQi Bistro, The Capital Grille, and Water Grill.

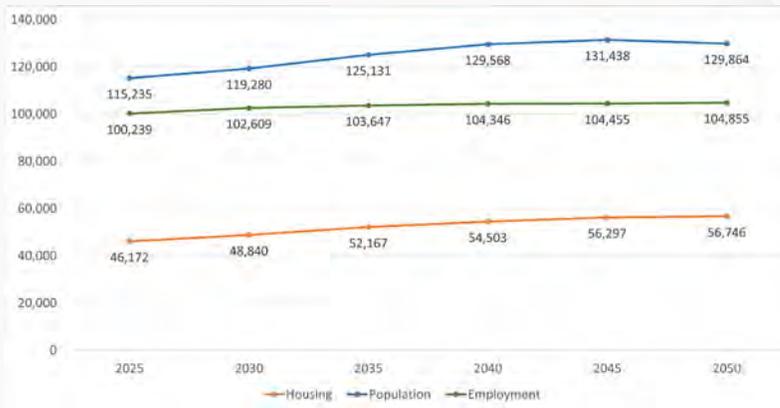
This history has made and continues to make the City of Costa Mesa a destination for all experiences.



2025

Community Economic Profile

The City of Costa Mesa is a dynamic and diverse community located in the heart of Orange County, California. Encompassing approximately 16.8 square miles, Costa Mesa is just one mile from the Pacific Ocean and boasts a strategic location with convenient access to major freeways, John Wayne Airport, and regional transit systems. With a population of over 110,000, Costa Mesa is known for its distinct blend of urban edge, suburban comfort, and coastal proximity.



Costa Mesa continues to prioritize smart growth, innovation, and sustainability through strategic planning, infrastructure investment, and community engagement. The City actively supports small businesses, facilitates development through its digital permitting systems, and partners with stakeholders to attract and retain quality employers. With its distinctive neighborhoods, active public spaces, and a forward-looking approach to economic development, Costa Mesa remains one of Southern California's most vibrant places to live, work, and do business.

Living in Costa Mesa

Costa Mesa serves as a regional hub for commerce, culture, and creativity. It is home to the world-renowned South Coast Plaza, which generates more than \$2 billion in annual retail sales, making it one of the highest-grossing shopping centers in the United States. The City also features premier arts and performance venues including Segerstrom Center for the Arts, South Coast Repertory, and the Orange County Museum of Art, reinforcing its identity as the "City of the Arts." These cultural assets, combined with an electric mix of independent retailers, global brands, and innovative restaurants, make Costa Mesa a magnet for residents, tourists, and entrepreneurs alike.

Climate

The climate is characterized by mild winters, warm summers, moderate rain fall, and generally year-round sunshine.

Average Temperature:

January high 66, low 48

July high 77, low 65

Average Rainfall: 12 inches, 65% humidity

Population

Population forecasts provide a modest growth in population as redevelopment facilitates additional housing.

Population: 109,423

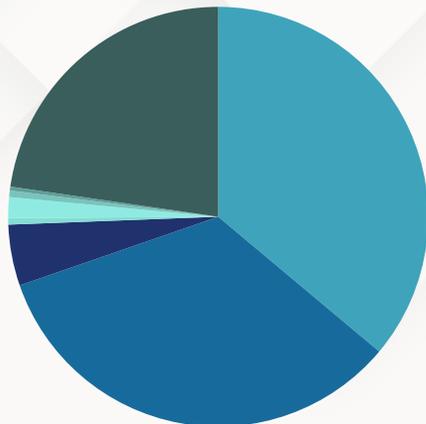
Average Household Size: 2.52

Median Age: 36.5

Average Family Size: 3.27

2024 Dept. Finance E-5 form and US ACS 5-yr

Voters



- Democrat (36.1)
 - Republican (33.6)
 - American Independent (4.7)
 - Green (0.5)
 - Libertarian (1.6)
 - Peace & Freedom (0.5)
 - Misc. (0.3)
 - No Party Preference (22.7)
- OCvote.gov

Sales & Rental Rates

Property Sales Prices		
	2023	2024
Homes		
Highest	\$4,100,000	\$4,699,999
Lowest	\$755,000	\$950,000
Median	\$1,330,050	\$1,53,5000
Condominiums		
Highest	\$1,775,000	\$3,000,000
Lowest	\$465,000	\$505,000
Median	\$807,000	\$885,000

2024 Torelli Realty

Average Asking Rental Rates		
	April 2024	April 2025
Studio	\$1,730	\$2,170
One-Bedroom	\$2,365	\$2,537
Two-Bedroom	\$2,809	\$3,163
Three-Bedroom	NA	\$3,917

Costar 4/2024 & 2025

Income & Education

	2023	2024
Income		
Median Household	\$103,891	\$110,073
Education		
Graduate/ Professional Degree		12.7%
Bachelor's Degree		30.9%

US ACS 5 yr est.

Working in Costa Mesa

The City has a robust and diverse economic base anchored by sectors such as retail, hospitality, education, design, construction, healthcare, and professional services. Costa Mesa is also a regional employment center, with over 80,000 jobs concentrated within its borders and a daytime population that exceeds its number of residents. The local workforce is highly educated and skilled, with strong representation in both creative and technical fields, benefiting from proximity to institutions like Orange Coast College and Vanguard University.

Industries			Educational Institutions	
17.7% Education	9.4% Finance	2.9% Wholesale Trade	Newport Mesa Unified Schools District	
17.4% Professional Services	8.4% Manufacturing	1.9% Information	Elementary Schools	14
12.1% Arts	7.7% Construction	0.9% Agriculture	Junior High Schools	2
11.1% Retail	3.4% Transportation & Warehousing	7.2% Other	High Schools	4
			Private Schools	16
			Orange Coast Community College	
			Vanguard University	

US ACS 5 year

Annual Business Survey - Small Businesses

	Number of Small Businesses	Share of Population	Share of Small Businesses
Costa Mesa	4,578	3.47%	5.33%
Orange County	85,955	100%	100%

Major Retail Centers

Shopping Center	Visits 2023	Visits 2024
South Coast Plaza	13.9M	14M
Harbor Center	5.2M	6.9M
Costa Mesa Shopping Square	3.9M	4M
Metro Pointe at South Coast	3.8M	3.6M
Mesa Center	2.9M	3M
Costa Mesa Courtyards	2.2M	2.2M
The Triangle	1.7M	1.8M
The Shops at Mesa Verde	1.6M	1.7M
The LAB	1.5M	1.5M
17th St. Promenade	1.3M	1.4M
The Camp	1.2M	1.4M

Placer.ai

Development Projects

- Proposed: 1,050 unit Apartment
Hive Live - 3333 Susan St
- Proposed: Homekey 2 - Convert Motel to Units
1400 Bristol
- Proposed: 40 unit Condominium
Victoria Place - 220 Victoria St
- Proposed: 142 for-sale units
Former TBN - 3150 Bear St
- Approved: 1,050 unit Apartment
One Metro West - 1683 Sunflower
- Approved: 38 unit live/work project
Former RVCA - 960 W 16th St

Notable Employers

- El Pollo Loco Intermediate, Inc
- Experian Information Solutions
- Coast Community College District
- Orange Coast Community College
- Automobile Club of Southern California
- Deloitte and Touche LLP
- Andunil
- Vans

Contact Us

City Offices

Police Services

Emergency 911 or (714) 754-5252
(non-emergency)

Animal Services (714) 754-5311
(recording)

Animal Control (714) 754-5674

Fine Services

Emergency 911
Administration (714) 754-5106

City Council (714) 754-5107

City Manager (714) 754-5328

City Clerk (714) 754-5225

Business Assistance Hotline

(949) 274-5074

Economic & Development Services

Administrative (714) 754-5270
Building (714) 754-5273
Planning (714) 754-5245
Code Enforcement (714) 754-5638

Business Licenses (714) 754-5235

Public Services

Emergency (714) 754-5323
Parks (714) 754-5300

Housing & Community
Development (714) 754-4870

Other Offices/Contacts

Costa Mesa Chamber of Commerce	(714) 885-9090
Orange County Association of Realtors	(949) 722-2300
Newport Mesa Unified School District	(714) 424-5000
Orange County Fair & Exposition Center	(714) 708-1500
Orange County Department of Education	(714) 966-4000

Transportation

Rail: AMTRAK stations at the Irvine Transportation Center 1 (800) USA-RAIL and the Santa Ana Transportation Center 1 (800) USA-RAIL.

Air: John Wayne Orange County Airport (949) 252-5200 and Los Angeles International Airport (855) 463-5252.

Bus: Orange County Transportation Authority, Dial-A-Ride, Park-N-Ride (714) 636-RIDE

Highways: San Diego Freeway (I-405), Costa Mesa Freeway (SR-55), and Corona del Mar Freeway (SR-73).

Water: Long Beach Harbor / Port of Los Angeles (22 miles away).

Trucking: All major trucking lines that serve Orange County

Utilities

Electricity
Southern California Edison (800) 655-4555

Natural Gas
Southern California Gas Company (800) 427-2000

Telephone
AT&T - Hotline (800) 288-2020

Cable
Time Warner Cable (888) 892-2253

Water
Mesa Consolidated Water District (949) 631-1200
Irvine Ranch Water District (949) 453-5300

Sewer
Costa Mesa Sanitary District (949) 645-8400

Miscellaneous Statistics

GENERAL

Date of Incorporation	June 29, 1953
Form of Government	Council-Manager
Classification	General Law
Area (in square miles)	16.8
Population	109,423
Acres Zoned for Industry	1,026
Acres of Open Space	1,039
Post Offices	2

FIRE PROTECTION

Number of Fire Stations	6
Number of Sworn Fire Fighters	85
Fire Insurance Rating	Class 2

POLICE PROTECTION

Number of Sworn Police Officers	142
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STREETS, PARKS and SANITATION

Miles of Streets (in lane miles)	522
Miles of Alleys	15
Trees, Street	25,000
Park Sites	30
Skate Park	1
18-hole Public Golf Courses	2
Miles of Storm Drains	45.5
Miles of Sewers	325.7
Sanitation Pumping Stations Education Facilities	20

EDUCATION FACILITIES

Elementary Schools	14
Junior High Schools	2
High Schools	4
2-year Community College	1
Private Schools	17
Public Libraries	2

Budget Guide

The purpose of the City of Costa Mesa's budget is to serve as a blueprint for providing City services and as a working financial plan for the fiscal year. It also represents the official organizational plan by which City policies, priorities, and programs are implemented. It provides the means to communicate to the residents, businesses, and employees how the City's financial sources are used to provide services to the community. The budget includes both the operating costs to manage the City and the capital improvement projects that the City plans to undertake during the fiscal year.

The budget is organized by fund, department, division, program, and by account. A fund is defined as a fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and balances, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions, or limitations. A department (e.g., Police Department) is an organizational unit with divisions (e.g., Police Support Services) and within each division is a specific program (e.g., Crime Investigation). Line accounts provide the details of the type of expenditure that each department/division/program spends e.g., salaries, benefits, supplies, and so forth.

Budget Preparation Overview

Budget Message: This section includes the City Manager's transmittal letter to the City Council and describes what is in the budget, including budget issues and policies that lead to the development of the budget. It also includes the City Council's Goals which direct the budget development process.

General Information: This section includes the organizational chart, city leadership, the community profile, the budget guide, budget process, financial and budget policies, as well as the description of each fund. The funds are listed by fund type: Governmental Funds (including the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds), and Proprietary Funds (which include the Internal Service Funds).

Summaries of Financial Data: This section provides a budget overview, a variety of financial analyses, such as the pie charts of resources and appropriations, multi-year budget comparisons, revenue details/narratives with historical trends, and a summary of personnel changes by department.

Departmental Budget Details: This section divides the budget by department. It starts with the City Council. The reader will find a narrative of the department describing each division, an organizational chart, program accomplishments and goals, and performance measures/workload indicators. This section also provides the financial data of each department which include multi-year comparisons of expenditures sorted in several ways: by funding source, by division, program, and expenditure category. The last department is the Non-Departmental which is not an actual department, it is merely a cost center to house expenditures such as debt service payments and transfers outs, which are not attributed to a specific department.

Capital Improvement Program: This section provides financial status of the ongoing capital improvement projects, a summary of the capital improvement projects planned for the year by category and by funding source, and project detail forms that include their descriptions, funding sources, and the estimated cost of each project. This section also includes a five-year capital improvement project schedule.

Appendix: This is the final section of the budget book which includes a brief history of the City, miscellaneous statistics (such as date of incorporation, form of government, population, etc.), community profile (provides demographics information, among other things), a glossary of budget terms, a listing of acronyms used throughout the budget document, various statistical data about the City's debt obligations, and a per capita expenditure comparison with other jurisdictions contiguous to Costa Mesa.

Budget Process

Operating Budget

Each year, the Finance Department coordinates the preparation of the following fiscal year's budget. The information contained in the budget is the end product of a thorough financial review performed through the combined efforts of City staff.

The City's budget process begins in December with a kick-off meeting with all departments. The City Manager outlines the goals and directives for the development of the coming year's budget. The Finance Department distributes the budget calendar, instructions, forms, and budget analysis to the departments. The Maintenance Services staff coordinates the departmental building modification and vehicle replacement requests, while the Public Works Department the capital improvement project requests.

Each department is responsible for developing their own budget. After the departments have submitted their budget requests, the Finance Department reviews each request, analyzes all supporting documentation, and compiles the data. The budget team then calculates the total amount requested including estimated revenues and projected fund balances.

The City Manager and Finance Department hold departmental budget meetings to discuss each department's requests and obtains additional information, if necessary. Following these meetings, line item requests are adjusted in accordance with the City Manager's funding decisions. This budget-making process takes place from February through May.

Once the budget is adopted by City Council, the City staff incorporates the budgetary data into the City's financial system. Staff then issues the adopted budget document and submits it for both the national and the state budget awards program. On an ongoing basis, the Finance Department monitors budget performance using month-end reports, which are available to the departments throughout the year.

Capital Budget

The City maintains a rolling five-year Capital Improvement Program (CIP). In October/November of each year, the Public Works Department solicits proposals from the other City departments for inclusion in the coming year's capital improvement projects budget. Around the same time, the Finance Department provides Public Works the estimated fund balances available for appropriation for CIP. These fund balances usually come from Special Revenue Funds and Capital Projects Funds. Both these fund types are earmarked for specific uses. The General Fund provides funding for CIP based on the Capital Asset Needs Ordinance and in turn, cash is then transferred to the Capital Improvement Projects Fund, where the projects will reside.

Public Works staff then prepares the capital project detail forms, which provide detailed information about the proposed capital project. Typically, a project costing \$30,000 or more (with some exceptions depending on the type of project) is categorized as a capital improvement project. Others, costing less, could be included in consolidated Building Modification projects. These are routine maintenance and/or repairs of City buildings and facilities.

During the departmental budget meetings, the City Manager and staff review the various proposed projects. After the City Manager's evaluation of what will be included in the proposed budget, the CIP is submitted to the FiPAC Committee to review and is presented to the Planning Commission to determine if the projects conform to the General Plan. The proposed CIPs relating to parks are also submitted to the Parks & Recreation Commission for comments and recommendations.

The FiPAC Committee presented the proposed CIP on April 9, 2025. The Parks, Arts and Community Services Commission presented the proposed CIP on April 10, 2025. The CIP was presented to the City Council at the April 22, 2025 study session. The Planning Commission will be presented the proposed CIP on May 12, 2025.

Budget and Funding Accounting

Basis of Budgeting

The City uses the modified accrual basis in budgeting governmental funds. This means that obligations of the City, including outstanding purchase orders, are budgeted as appropriations and revenues are recognized when they are both measurable and available to fund current expenditures.

The City does not have an enterprise fund. However, the City does utilize the internal service funds for its fleet services operations, self-insurance program, and information technology replacement program. Under the internal service funds, the budget is prepared on a full accrual basis. This means expenses are recognized when incurred and revenues are recognized when due to the City. Depreciation expense is not included in budgeting for internal service funds but the full purchase price of equipment is included in the budget.

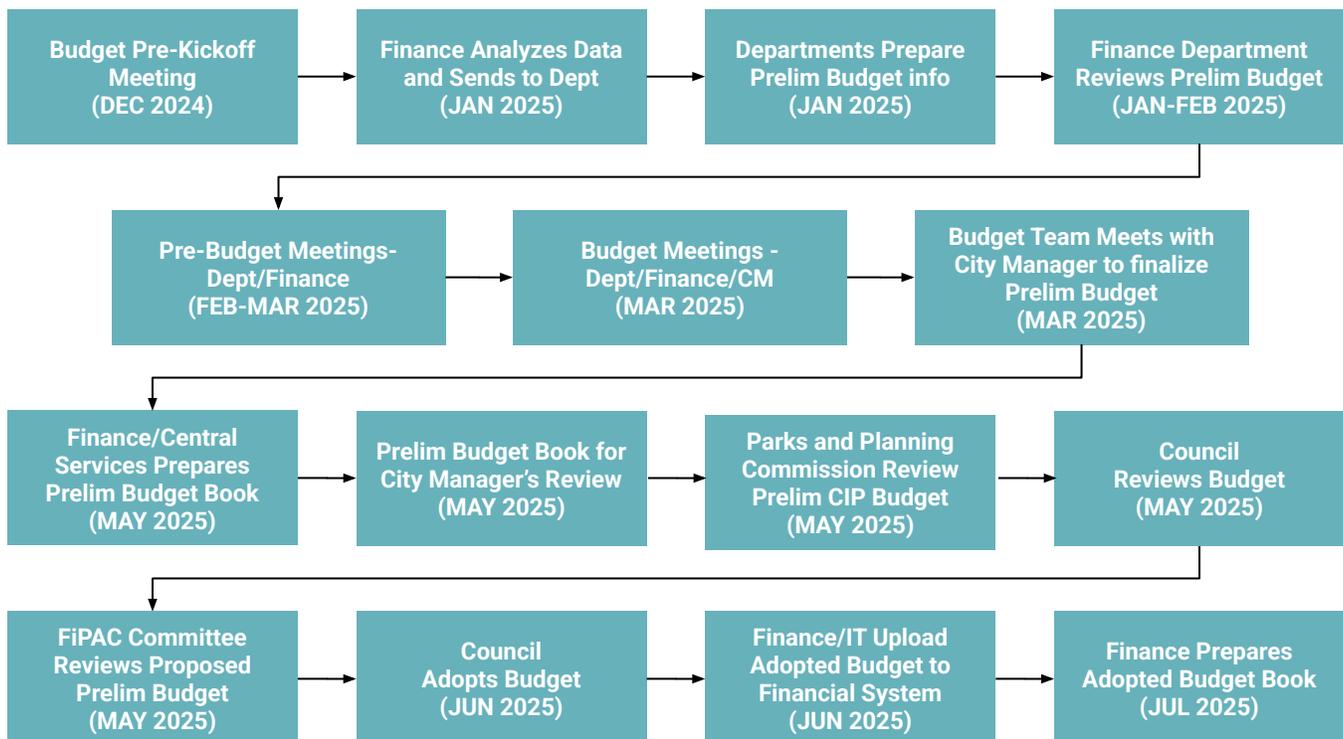
Basis of Accounting

The City uses the modified accrual basis of accounting for governmental funds. Revenues are recorded when measurable and available to fund current expenditures. Expenditures are recorded when the services are substantially performed or the goods have been received and the liabilities have been incurred. The City's internal service funds use the full accrual basis of accounting; revenues are recorded when earned and expenses are recorded when incurred.

Budgetary control is maintained at the department level within each fund. The City also maintains an encumbrance accounting system budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors. At fiscal year-end, all operating budget appropriations lapse, except for ongoing grant projects.

User Fees & Charges

As part of the budget cycle, the City considers updates to its fees and charges, usually, after the budget is adopted. The City uses, to some extent, a cost allocation method for administrative and overhead charges as part of the calculation. Administrative costs are based on staff salaries and benefits, which are allocated on a pro-rata basis; overhead charges are for maintenance and operation costs which are also allocated in the same manner. Both of these charges are added to the cost of personnel who are directly involved in the activity for which a fee is charged, which is determined by the time spent on that activity multiplied by the hourly rate for salaries and benefits. The City Council conducts a public hearing before adopting the new fees.



Financial And Budget Policies

Introduction

The City of Costa Mesa's largest financial responsibility to its residents is the care of public funds. Financial and budget policies are developed by the Finance Department and City Manager in order to establish the framework for the overall budget planning and financial management for the City of Costa Mesa. These policies shall periodically be reviewed by the City's Finance and Pension Advisory Committee (FiPAC) and adopted by the City Council. These policies will help City officials plan fiscal strategy using a consistent approach contributing to the City's fiscal stability and will provide adequate funding of the services desired by the public.

The City Manager will propose a budget within a reasonable amount of time for the City Council and public to review and discuss it before adoption. As per the City's Municipal Code, City Council shall adopt the annual budget by June 30th of each year.

Revenues

Revenues and Grants

The City will seek to maintain a diversified and stable revenue base to protect the City from short-term fluctuations in any one revenue source. Ongoing revenues will be projected using realistic assumptions. Revenue forecasts will be neither overly optimistic nor overly conservative. They will be as realistic as possible based on the best available information. Should economic downturns develop which could result in revenue shortfalls or fewer available resources, the City will make adjustments in anticipated expenditures to compensate.

One-time revenues shall be limited for use on non-recurring items which include start-up costs, reserve stabilization, capital expenses, and early debt retirement.

Fees and Charges for Services

User fees will be imposed to cover the cost of services provided for unique or narrow segments of the community. Fees will normally be set at full cost recovery. Full cost recovery includes direct and indirect costs, overhead and depreciation for the period during which the fee will be in effect. Fees may be set at less than full cost recovery (cost of service may be subsidized) as the City Council deems necessary. Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. Fees that are set by State law shall be implemented in accordance with those laws.

Operating & Capital Budget

Consistency with City Council and City Manager Priorities

Base operating budget requests shall be consistent with the priorities and operational plans set forth by the City Council, City Manager, and the City's Financial Policies. Department Heads are responsible for using these priorities and plans, along with program outcome indicators, to evaluate existing programs and redirect existing resources as needed for greater efficiency, to reduce cost, and minimize the requests for additional resources.

Balanced Budget

A balanced budget means that operating revenues must fully cover operating expenditures, including debt service. Under this policy, it is allowable for total expenditures to exceed revenues in a given year by the use of fund balance. However, in that situation, beginning unassigned fund balance can only be used to fund capital improvement plan projects or other one-time, non-recurring expenditures. Budgets for funds outside the General Fund are balanced to the funds' own revenue sources without General Fund subsidy unless previously approved by the City Council.

Salaries and Benefits

The Finance Department will set the regular salary and employee benefits base budgets based on known changes in bargaining unit MOUs, retirement rates, and other employee benefit costs. The FY 2019-20 Adopted Budget added a vacancy factor for each of the following departments: Parks and Community Services (6%), Public Works Department (1%) and Police (8%). The FY 2025-26 Proposed Budget maintains the methodology incorporated in FY 2021-22 which set dollar amounts for Parks & Community Services and Police, and reduced the attrition for the Information Technology Department.

Maintenance and Operations

Maintenance and operations shall be budgeted at the same level as current year budget to the extent they are necessary to support basic operations, Council, and City Manager's goals. Budgeted base amounts may be reduced if an analysis of actual usage reveals ongoing over-budgeting practices. One-time items applicable only to past years operations may be removed from the base.

Percentage of General Fund Budget for Capital Expenditures

The City shall allocate a minimum of five percent (5%) of annual General Fund revenue to the Capital Asset fund. The Capital funds are to be used for the construction, design, engineering, project management, inspection, contract administration, and property acquisition of City-owned or operated facilities. Capital asset funds may also be applied toward debt obligations created to fund capital assets where the indebtedness originated after October 15, 2019.

For purposes of this policy, Capital assets are defined as fixed assets with a value greater than \$30,000 that are stationary in nature including, but not limited to, publicly owned or operated streets, highways, bridges, sidewalks, curbs, gutters, alleys, storm drains, trees and landscaping, medians, parks, playgrounds, traffic signals, streetlights, fences, facilities, and walls. Capital assets are defined as City-owned or operated buildings including, but not limited to, City Hall, Civic Center, Police Department, Old Corp Yard, New Corp Yard, fire stations, libraries, and community centers. These expenditures can be budgeted in either the General Fund or Capital Improvements Fund. During an economic downturn or in the event of a disaster these allocated funds could be used as a type of reserve for operations upon approval by a supermajority of the entire City Council (5 votes).

Percentage of General Fund Budget for Information Technology Expenditures

The City will allocate a minimum of one and one-half percent (1.5%) of General Fund revenue to the Information Technology Replacement Fund. The technology funds are to be used for hardware, software, services, systems and supporting infrastructure to manage and deliver information.

For purposes of this policy, Infrastructure Expenditures are defined as expenditures on funding the implementation of the City's Information Technology Strategic Plan, replacement, maintenance, or improvement of the City's information technology and/or for staffing for the implementation of infrastructure needs. During an economic downturn or in the event of a disaster these allocated funds could be used as a type of reserve for operations upon approval by a supermajority of the entire City Council (5 votes).

Contingencies

A contingency of up to \$1.0 million is the normal policy amount. These amounts allow the City Manager to retain budget flexibility for operations during the fiscal year. The Finance Department and City Manager will account for requests and approvals of the use of these funds during the fiscal year. A status report and allocation of the use of these funds will be included in the mid-year budget report. Use of these funds, as with all other funds, will comply with the City Purchasing Policy and Procedures. For FY 2025-26, the Contingency allocation remained at \$500,000 to the Non-Departmental Proposed budget.

Requests for Budget Increase

All requests for budget increases require an evaluation that outlines the department's intended outcome(s). Multiple requests are ranked in order of the department's priority for approval. Department Heads will confirm that all potential alternatives for redirecting existing resources have been examined and that lower priority items have been reduced or eliminated in order to free up existing resources before asking for an increase.

The Finance Department and the City Manager will conduct a mid-year review of prior year budget increases to determine what prior year budget increases will be funded based on funding availability. Funding for these increases will continue if the Finance Department, the City Manager, and the requesting department agree that:

- They meet the performance expectations
- They merit continuation
- They are still relevant to the department's mission, and
- Sufficient funding exists.

Five-Year Financial Forecast

The City will forecast its General Fund revenues and expenditures for each of the next five years.

General Expenditure Management

Mid-Year Budget Reviews

The City Council will formally review the budget to actual status of revenues and expenditures as soon as practical and amend the budget, if necessary. The mid-year review will also serve as an opportunity for the City Council to discuss and provide guidance on expectations for the next fiscal year's budget preparation.

Budgetary Control

The level of budget control exists at the program level. Annual budgets are set at the individual account level however, Department Heads will be responsible for not exceeding the overall program budget. The Finance Department will review monthly budget to actual reports provided to the City Manager for review. It is the responsibility of each department to communicate to the Finance Department when program budgets might be exceeded. This communication is to be before the situation occurs and include the reason or cause for the potential situation. At that time, the most appropriate action will be discussed to ensure fiscal balance.

Budget Transfers and Adjustments

Budget transfers are shifts of existing resources between divisions, programs, and accounts. Department Heads are responsible for the efficient and effective use of the resources within their departmental budgets and are required to reallocate existing resources before requesting budget increases. Therefore, they are permitted, with the concurrence of the Finance Department, to make budget transfers of resources among the accounts, programs and divisions within their department. If a department is unable to resolve budgetary issues within their department budget, the City Manager may approve the transfer of resources between departments staying within the total appropriations previously authorized by the City Council. Exceptions to this flexibility are transfers out of salaries and benefits, which require City Manager or Finance Department approval.

The City Manager has the authority to transfer money to the appropriate item, account, program, department, or fund to cover expenditures which have been approved by the Council, except where such transfer is expressly prohibited in a resolution or ordinance passed by the Council. The City Manager also has the authority to transfer money between and within funds to meet the operational needs of the City within established spending limits.

Budget adjustments are changes that affect the total amount of the City budget. These include appropriation of new grants or other revenues that had not been approved or realized at the time of the budget adoption. These also include increases or decreases to unassigned fund balance for items approved but not spent in previous fiscal years (i.e. purchase order rollovers) or for unanticipated, one-time items that cannot be postponed to the next budget cycle. Budget adjustments must be approved by the City Council.

Operating Carryover and Surplus

Balances in operating program appropriations at the end of the fiscal year may be carried over for specific purposes into the next fiscal year with the approval of the City Manager, and reporting to the City Council during a quarterly budget update report.

A fiscal year-end surplus may occur when there is a net increase in fund balance or when there is a positive budget variance. Such a surplus will be reviewed for potential use using the following priorities:

1. Increase reserves if reserves are below target.
2. Examine opportunities for prepayment and accelerated payoff of debt.
3. Increase funds for capital facilities.

Arts and Cultural Master Plan Funding

Authorize the City Manager, or her designee, to fund the differential amount in the Arts Cultural Master Plan Fund when a shortfall exists from insufficient Cannabis Measure Q revenues from the General Fund, as necessary.

Accounting

The City will comply with the requirements of the Governmental Accounting Standards Board (GASB) and record and maintain its financial transactions based upon Generally Accepted Accounting Principles (GAAP).

Investments

The City Treasurer shall invest the City’s idle funds in accordance with the guidelines established in the adopted Investment Policy.

Fund Balance and Reserves

Fund balance consists of nonspendable, restricted, committed, assigned, and unassigned funds.

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form (such as inventory) or legally or contractually required to be maintained intact (such as endowments).

Restricted fund balance includes amounts that can be spent only for specific purposes specified by constitution, external resource providers, or through enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes determined by formal action of a City ordinance by the Council. It includes legislation (Council action) that can only be overturned by new legislation requiring the same type of voting consensus that created the original action. Therefore, if Council action limiting the use of funds is separate from the action (legislation) that created (enables) the funding source, then it is committed, not restricted. For the purposes of establishing, modifying, and rescinding a committed fund balance, the City considers an ordinance more binding than a resolution or a minute action by City Council.

Assigned fund balance includes amounts that are designated or expressed by the Council, but does not require a formal action like a resolution or ordinance. The Council may delegate the ability to an employee or committee to assign uses of specific funds for specific purposes. In June 2011, the City Council passed Resolution 11-27, delegating authority to establish, modify, or rescind a fund balance assignment to the Finance Director.

Unassigned fund balance includes the residual balance for the City’s General Fund and includes all spendable amounts not contained in other classifications.

As of June 30, 2024, combined reserves fund balance totals \$60.4 million as follows. The following information is from the City’s audited financial statements for FY 2023-24.

Fund Balance Category	FY 2023-24 Audited
Committed	
Declared Disasters	\$ 14,125,000
Self Insurance	\$ 2,000,000
Economic Reserves	\$ 9,000,000
Assigned	
Compensated Absences	\$ 5,982,021
Police Retirement Supplemental	\$ 1,572,306
Worker’s Compensation	\$ 2,000,000
Facilities Reserve	\$ 2,000,000
Strategic Plan Projects	\$ 2,000,000
Section 115 Trust	\$ 3,367,408
Non-spendable	\$ 630,182
Unassigned	\$ 17,685,984
Total	\$ 60,362,901

Reserve Study and Goals

The financial risks that the City faces, and which should be accounted for in the process of establishing reserves, include economic volatility, major infrastructure failure, natural disasters, and other emergencies. A separate study of these risks was prepared in 2019 and is periodically updated by the Finance Department to assess each category of risk and recommended to the City Council an adequate amount of reserves that will enable the City

to prepare for the identified risks. At that time, Council determined the appropriate reserve level was \$55 million and committed to a plan to reach that goal and to increase the reserve level annually in years where the General Fund had a surplus. During the mid-year budget report and preparation of the five-year financial plan, actual reserve amounts are compared to recommended amounts. If reserves are below target, recommendations will be made for increasing reserves. The City reached the \$55 million goal on June 30, 2016.

Committed for Declared Disasters/Emergency Reserve

The \$14.1 million committed for declared disasters was established by the City Council as an emergency reserve. As set forth by Council Resolution 11-27 (June 21, 2011) and Municipal Code Sections 2-206 and 2-207, use of this reserve is limited to the following purposes:

1. To provide required emergency funding as a result of a declared emergency.
2. To provide required funding for an unanticipated but urgent event threatening the public health, safety, and welfare of the City, such as earthquakes, major unanticipated infrastructure failures, and terrorist events.

This reserve may only be utilized by resolution of the City Council for the reasons stated above. This amount will be shown as a committed fund balance on the City's Annual Comprehensive Financial Report (ACFR).

Paired with this reserve is the policy of a minimum monthly cash balance (throughout the fiscal year) in the General Fund of at least \$14.1 million. This keeps the reserve funds liquid rather than having them tied up in longer-term investments. The amount presented on the monthly Treasurer's Report will be used to determine the actual ending monthly cash balance.

Committed for Self-Insurance

The \$2 million self-insurance reserve is set by Resolution 11-27 and Municipal Code Section 2-154. The City will maintain a Committed General Fund Balance minimum of \$2 million to be used to pay actual losses not covered by other insurance policies or insurance pools. If used, this reserve shall be replenished with funds each fiscal year from the General Fund operating reserve.

Committed for Economic Reserves

During the reserve study discussed above, the City Council approved the establishment of a reserve to address possible economic instability resulting in a decline in sales tax, property tax, and transient occupancy tax. After the adoption of the reserve goal, the Finance Department created the Committed for Economic Reserve account and has a current balance of \$9.0 million.

Other General Fund Reserves

The other three categories of reserves listed above are based on specific studies or calculations of what is needed for those programs. The amounts are refreshed annually and recommended to continue as long as required. In addition to these reserves, the City Council has delegated the authority to determine fund balance assignments to the Finance Director. These assignments include: Compensated Absences, Police Retirement 1% Supplemental, Worker's Compensation, Facilities Reserve, Strategic Plan Projects, and a Pension Section 115 Trust. These assignments total \$17.5 million at June 30, 2024.

Debt Service Fund Reserves

The City shall maintain reserves in the Debt Service Funds as prescribed by the bond covenants adopted at the time of debt issuance.

Equipment Replacement Fund Reserves

The Equipment Replacement Fund shall maintain adequate reserves to provide funding for replacement of fleet vehicles and both motorized and non- motorized equipment.

Debt

Debt Issuance

The City may issue long-term (exceeding twelve months) debt for capital projects and fixed assets. All General Fund debt issuances shall identify the method of repayment (or have a dedicated revenue source). The term of the debt should not exceed the life of the asset being financed. The City shall not issue General Fund debt to support ongoing operating costs unless such debt issuance achieves net operating cost savings and such savings are verified by independent analysis.

Unfunded Pension Liability

Should the City's pension obligations include an unfunded liability, the City shall develop a plan to reduce and eventually eliminate the unfunded liability. In addition to paying the annual required contribution (that includes amortization of the unfunded pension liability), the City will annually allocate a minimum of \$500,000 annually towards reducing the unfunded liability starting with the FireSide Fund. In addition, if the City prepays annual retirement costs, the savings on any prepayment option exercised will be evaluated by the Finance Department to determine if it could be used to make an additional payment to the FireSide Fund.





SUMMARIES OF FINANCIAL DATA

Budget Overview

The Fiscal Year 2025-26 Budget reflects the operating and capital spending plans for the General Fund, Special Revenue Funds, Capital Project Funds, and Internal Service Funds. The total proposed budget for all funds is approximately \$224 million, a decrease of \$15.4 million, or 6 percent compared to the adopted budget for Fiscal Year 2024-25. Table 1 illustrates these amounts.

Table 1 - Proposed Budget - All Funds

Expenditure Category	Adopted	Proposed	Increase/(Decrease)		FY 2025-26
	FY 2024-25	FY 2025-26	Amount	Percent	% of Total
Operating Budget	\$ 199,282,606	\$ 204,133,820	\$ 4,851,214	2%	91%
Transfers Out	12,631,498	3,547,836	(9,083,662)	-72%	2%
Capital Budget	27,901,236	16,693,612	(11,207,624)	-40%	7%
Total	\$ 239,815,340	\$ 224,375,268	\$ (15,440,072)	-6%	100%

General Fund Budget Overview

The General Fund comprises 83.3 percent of the total operating budget. Therefore, the succeeding discussion will focus primarily on the General Fund.

The General Fund budget is \$186.9 million (including transfers out), a decrease of approximately \$3.0 million, or 2 percent compared to the Fiscal Year 2024-25 adopted budget. Table 2 below illustrates the components and the changes of the budget as compared to the prior year's budget.

Table 2 - General Fund Operating Budget

Expenditure Category	Adopted	Proposed	Increase/(Decrease)		FY 2025-26
	FY 2024-25	FY 2025-26	Amount	Percent	% of Total
Salaries and Benefits	\$ 133,130,772	\$ 137,367,315	\$ 4,236,543	3%	74%
Maintenance and Operations	44,132,090	43,726,192	(405,898)	-1%	23%
Fixed Assets	2,925,298	2,964,263	38,965	1%	2%
Transfers Out	9,705,994	2,797,836	(6,908,158)	-71%	1%
Total	\$ 189,894,154	\$ 186,855,606	\$ (3,038,548)	-2%	100%

Salaries And Benefits

Budgeted personnel costs increased by \$4.2 million, or 3 percent. The Proposed Budget includes 599 full-time employees, a net decrease of three FTE. This reflects both amended staffing adjustments and strategic workforce reductions to address the anticipated shortfall in FY 2025-26. As part of this effort, several vacant positions were defunded or removed including: Human Resources Analyst, Programmer Analyst I, Community Outreach Worker, and Senior Management Analyst from the City Manager's Office; Code Enforcement Officer, Office Specialist II, and Chief Code Enforcement Officer, from Development Services; Office Specialist from Parks and Community Services; and multiple positions from Public Works, including Facilities Maintenance Technician, Maintenance Supervisor, Engineering Technician III, and Senior Engineer. These reductions primarily impact positions funded through the General Fund. These changes were made to reduce ongoing personnel costs while preserving essential services. The Proposed Budget also incorporates 1.00 FTE Custody Officer to support jail services.

Maintenance And Operations

The maintenance and operations category includes accounts such as: office supplies, office equipment, electricity, gas, and water for all City owned property including parks, medians, street lights and traffic signals, park and facility maintenance, general liability insurance, the contingency account, and principal and interest payments on outstanding City debt. The budget for maintenance and operations in the General Fund is \$43.7 million, a net decrease of \$0.4 million, or 1 percent compared to the FY 2024-25 Adopted Budget. The decrease is attributed to the realignment of the street sweeping contract to the Gas Tax Fund, reducing General Fund costs by \$720,590.

Additional reductions include \$140,000 for bi-annual election costs that are not scheduled in FY 2025–26, and \$163,908 due to the relocation of the Police Department evidence warehouse to a City-owned facility, eliminating lease costs within this budget category.

These reductions are partially offset by targeted General Fund increases across several departments to address critical operational needs:

- City Attorney: Increase of \$36,950 to reflect Consumer Price Index (CPI) adjustments in contractual agreements.
- City Manager’s Office / Human Resources Division: Increases include \$40,000 to enhance background screening and \$25,000 to support organization-wide workplace reviews.
- Information Technology: Increase to \$35,000 to support Evidence Management Software subscription and contract adjustments.
- Development Services: \$50,000 to support the lease payment for Code Enforcement operations staff.
- Public Works: \$35,000 for enhanced bus shelter pressure washing services.
- Police Department: Increases include \$34,663 for gun range maintenance and shell cleaning, \$10,523 for mobile data connection services for first responders, and \$14,729 for wellness programs.
- Fire and Rescue Department: Includes \$30,000 for firefighter personal protective equipment (PPE), \$5,000 for Emergency Operations Center training, and \$15,000 for the training and development of telecommunications staff.

Additional departmental information is detailed in each respective department.

Transfers Out

The budget includes an operating transfer out totaling \$2.8 million from the General Fund, to fund Information Technology replacement needs to comply with this ordinance. City Council approved to implement 5% of General Fund revenues to be transferred to the Capital Improvement Fund, as required by the Capital Asset Needs (CAN) Ordinance, however a waiver of the CAN has been requested in the Proposed FY 2025-26 budget. Ordinance 2020-06, passed by the City Council on March 17, 2020, to reallocate 1.5% of the annual General Fund revenues to fund the City’s technology needs.

The total Proposed FY 2025-26 General Fund revenue is \$186.9 million, a decrease of \$3.0 million or 2 percent compared to FY 2024-25 Adopted Budget. Table 3 illustrates the General Fund revenue sources estimates of each revenue source.

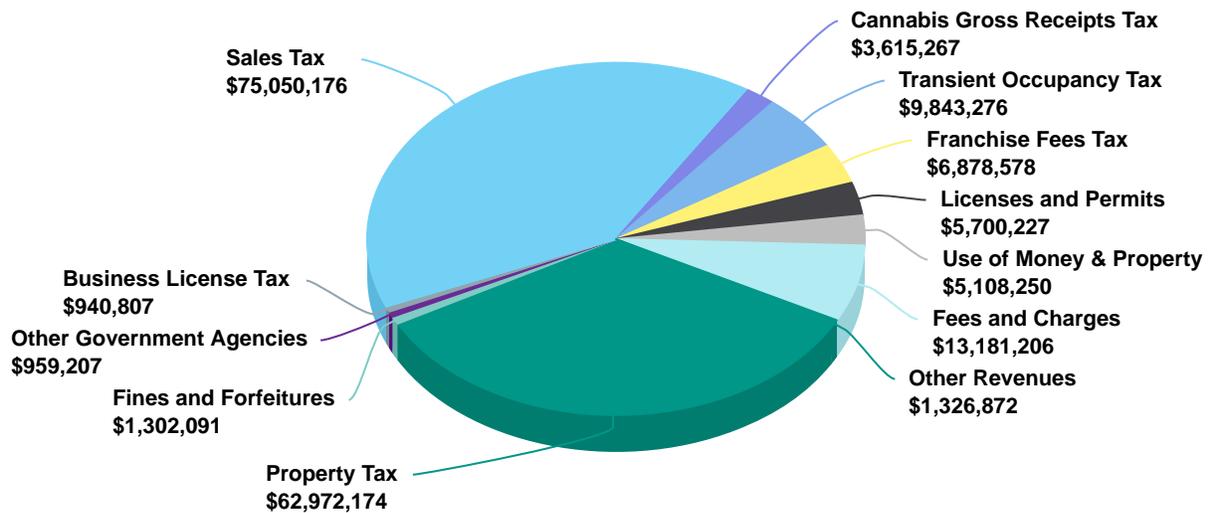
Table 3 - General Fund Revenue Estimates

Revenue Source	Adopted	Proposed	Increase/(Decrease)		FY 2025-26
	FY 2024-25	FY 2025-26	Amount	Percent	% of Total
Taxes	\$ 163,213,634	\$ 159,300,278	\$ (3,913,356)	-2%	85%
Licenses and Permits	4,736,019	5,700,227	964,208	20%	3%
Fines and Forfeitures	1,302,091	1,302,091	-	0%	1%
Use of Money and Property	5,360,700	5,108,250	(252,450)	-5%	3%
Other Governmental Agencies	896,086	959,207	63,121	7%	1%
Fees and Charges for Service	13,097,122	13,181,206	84,084	1%	7%
Other Revenue	1,288,507	1,304,347	15,840	1%	1%
Operating Transfer In			-	100%	0%
Total	\$ 189,894,159	\$ 186,855,606	\$ (3,038,553)	-2%	100%

Revenues

City management has been working with all Departments to develop a structurally balanced FY 2025-26 General Fund Budget. Table 3 above reflects an overall decrease of \$3.0 million or 2 percent in General Fund revenue compared to the Fiscal Year 2024-25 Adopted Budget.

Graph 1 - General Fund Revenue Estimates by Category



Other Governmental Funds

To gain a better understanding of the budget as a whole, the General Fund budget is compared to the entire budget covering all governmental funds. Table 4 illustrates this relationship.

Table 4 - Revenue Budget - All Funds by Fund Type

Fund Types	Adopted	Proposed	Increase/(Decrease)		FY 2025-26
	FY 2024-25	FY 2025-26	Amount	Percent	% of Total
General Fund	\$ 189,894,159	\$ 186,855,606	\$ (3,038,553)	-2%	90%
Special Revenue Funds	18,710,254	15,627,832	(3,082,422)	-16%	8%
Capital Projects Funds	13,097,453	4,911,122	(8,186,331)	-63%	2%
Total	\$ 221,701,866	\$ 207,394,560	\$ (14,307,306)	-6%	100%

*Does not include Internal Services Revenue

Internal Service Funds

The internal service funds are used to finance and account for activities involved in rendering equipment replacement, self-insurance services, and information technology replacement to departments within the City. Costs of materials, equipment, and services used are accumulated in these funds and charged to the user departments as such goods are delivered or services rendered.

The City uses Internal Service Funds to account for the following activities:

Equipment Replacement Fund (601)

This fund accounts for the accumulation of resources necessary to replace vehicles over a number of years based upon an established replacement schedule. This fund also accounts for fleet services provided by the Maintenance Services Division to the user-departments. For FY 2025-26, the budget is approximately \$6.0 million.

Under the Internal Service Funds method of accounting for fleet services, user-departments are charged monthly internal rent. The rent consists of the estimated cost for future replacement of department vehicles and the monthly cost of maintenance, including fuel. Staff uses an inflationary factor compounded annually to determine the estimated future replacement cost divided by the estimated life of the vehicles. Maintenance charges are based on actual usage of fuel and service, including labor, materials, and overhead costs.

Self-Insurance Fund (602)

This fund accounts for the Risk Management Program including workers compensation, general liability, and unemployment insurance. The FY 2025-26 budget totals \$5.4 million. The City currently contracts with separate vendors for workers compensation and managed care services that historically were handled together. Since the City has separated the two, it has been able to take advantage of competitive rates and additional cost savings on medical expenses.

The unemployment insurance portion is based on actual payments to the State Employment Development Department (EDD), which processes the claims for unemployment benefits on behalf of the City. The City reimburses the EDD on a quarterly basis. Departments are charged back based on an established formula.

Revenues for the Self-insurance Fund come from internal charges to the user-departments based on historical costs of incurred losses, insurance premiums, and other services provided by the Risk Management Division.

Information Technology Replacement Fund (603)

This fund accounts for the accumulation of resources necessary to replace hardware and software related to information technology. As per Ordinance no. 2024-06, 1.5% of annual General Fund revenues is allocated to the Information Technology Replacement Fund to provide funding for the City’s immediate and future information technology needs, including those identified in the Information Technology Strategic Plan.

Table 5 - Revenue Budget - Internal Service Funds

Fund Types	Adopted		Proposed		Increase/(Decrease)		FY 2025-26
	FY 2024-25	FY 2025-26	Amount	Percent	Amount	Percent	% of Total
Equipment Replacement Fund	\$ 5,953,599	\$ 5,953,599	\$ -	0%			42%
Self-Insurance Fund	5,092,315	5,412,265	319,950	6%			38%
IT Replacement Fund	2,856,000	2,797,836	(58,164)	-2%			20%
Total	\$ 13,901,914	\$ 14,163,700	\$ 261,786	2%			100%

Capital Improvement Projects

The Proposed Capital Budget is approximately \$16.7 million, a decrease of \$11.2 million or 40% from the adopted FY 2024-25 budget. In reviewing the Capital Improvement Program budget, it is important to keep in mind that most projects are funded by restricted revenue sources or grants. Consequently, there will potentially be significant differences from year to year in both the numbers of projects adopted and the total dollars budgeted. Primary funding sources for capital projects include the Measure M, Gas Tax, Road Maintenance and Rehabilitation Account, Park Development Fees, Traffic Impact Fees, Capital Improvement and Drainage Fees Funds.

Key projects included in the Capital Improvement Budget for FY 2025-26 are:

- Fire Station 2 Reconstruction;
- Citywide Tree Maintenance (in Public Right-of-Way);
- Harbor Blvd. Rehabilitation (MacArthur Blvd to South Coast Dr. and Gisler Ave. to Baker St.);
- Citywide Street Improvements Adams Ave. Active Transportation Improvement;
- Adams Avenue Bicycle Facility Project; Fairview Road Improvement (Fair Dr. to Adams Ave.), and;
- Pedestrian Safety Festival.

The City’s Five-Year Capital Improvement Program (CIP) is listed at the end of the CIP section of this budget book. This section provides comprehensive, detailed information on the capital projects that the City plans to undertake in the coming fiscal year and beyond. It also contains a summary listing of projects by funding source.

Calculation of Projected Fund Balances for the Fiscal Year Ending June 30, 2026

Fund Description *	(1) Projected Fund Balances 7/1/2025	(2) Estimated Revenues FY 2025-26	(3) Proposed Operating Expenditures FY 2025-26
GOVERNMENTAL FUNDS			
General Fund 101	\$ 60,362,901	\$ 186,855,606	\$ 186,855,606
Special Revenue Funds			
Arts Cultural Master Plan 130	\$ -	242,200	\$ 416,990
First Time Homebuyer Program 140	373,808	242,200	227,472
Gas Tax Fund 201 ⁽⁴⁾	1,468,867	3,186,096	2,439,323
Air Quality Management District Fund (AQMD) 203 ⁽⁴⁾	282,235	145,800	16,000
American Rescue Plan 204 ⁽¹⁾	425,256	-	-
HOME Program Fund 205	1,732,647	396,014	640,632
Community Development Block Grant Fund (CDBG) 207	501,380	874,288	919,645
Supplemental Law Enforcement Services Fund 213	2,686	332,622	351,659
Rental Rehabilitation Program Fund 216	328,773	-	-
Narcotics Forfeiture Fund 217	962,782	-	-
Local Law Enforcement Block Grant Fund 219	35,335	-	-
Office of Traffic Safety 220	10,233	-	-
Housing Trust Fund 226	2,471,196	-	-
Opioid Settlement Funds 227	882,501	-	-
Federal Grants Fund 230 ⁽¹⁾⁽²⁾	137,466	6,382,000	-
State Grants Fund 231 ⁽¹⁾⁽²⁾	1,973,719	375,000	1,101,485
Grants -Other 232	33,643	500,000	-
RMRA Gas Tax Fund 251	724,169	2,951,612	-
Subtotal Special Revenue Funds	\$ 12,346,696	\$ 15,627,832	\$ 6,113,207
Capital Projects Funds			
Park Development Fees Fund 208	\$ 261,939	\$ 100,000	\$ 346,805
Drainage Fees Fund 209	50,076	102,339	102,339
Traffic Impact Fees Fund 214	294,824	600,000	-
Fire System Development Fees Fund 218	349,836	-	-
Fire Protective System Paramedic Fund 228	318,554	-	-
Cannabis Traffic Impact Fees 240	395,919	-	-
Capital Improvement Fund 401	5,170,756	-	50,000
Vehicle Parking District 1 409	62,630	4,026	-
Vehicle Parking District 2 410 ⁽³⁾	138,522	12,285	-
Golf Course Improvement Fund 413	210,035	110,000	50,000
Measure "M2" Regional Fund 415 ⁽³⁾	2,843	-	-
Measure "M2" Fairshare Fund 416	588,104	3,982,472	-
Jack Hammett SC Capital Improvement Fund 417 ⁽⁴⁾	129,208	-	-
Lions Park Project 2017 Bond Fund 418	16,678	-	-
Park Land Acquisition 420	391,958	-	-
Subtotal Capital Projects Funds	\$ 8,381,882	\$ 4,911,122	\$ 549,144
Total Governmental Funds	\$ 81,091,479	\$ 207,394,560	\$ 193,517,956
INTERNAL SERVICE FUNDS			
Equipment Replacement Fund 601	\$ 4,902,748	\$ 5,953,599	\$ 5,953,599
Self-Insurance Fund 602	2,071,980	5,412,265	5,412,265
IT Replacement Fund 603	3,396,567	2,797,836	2,797,836
Total Internal Service Funds	\$ 10,371,295	\$ 14,163,700	\$ 14,163,700
GRAND TOTAL	\$ 91,462,774	\$ 221,558,260	\$ 207,681,656

Explanation of negative fund balance:

⁽¹⁾ Negative fund balances are recognized in previous audits and will be corrected over time.

⁽²⁾ A portion of approved grants from prior years are being expended on approved projects/costs. There were approved grant funds approved in previous years on a cost-reimbursement basis so the fund balance will be corrected.

⁽³⁾ Revenues adopted and higher than the expences.

⁽⁴⁾ Revenues are recieved annually, however no expenditures are allocated this Fiscal Year

**SUMMARIES OF
FINANCIAL DATA**

(4) Proposed Capital Expenditures FY 2025-26	(5) = (3+4) Total Proposed Expenditures FY 2025-26	(6) = (2-5) Estimated Revenues Over (Under) Budget	(1) + (2) - (5) Projected Fund Balances 6/30/2026	% Incr/ (Dec)
\$ -	\$ 186,855,606	\$ 0	\$ 60,362,901	0.00%
\$ -	\$ 416,990	\$ (174,790)	\$ (174,790)	0.00%
-	227,472	14,728	388,536	3.94%
1,040,000	3,479,323	(293,227)	1,175,640	(19.96%)
-	16,000	129,800	412,035	45.99%
-	-	-	425,256	0.00%
-	640,632	(244,618)	1,488,029	-14.12%
230,000	1,149,645	(275,357)	226,023	-54.92%
-	351,659	(19,037)	(16,351)	-708.75%
-	-	-	328,773	0.00%
-	-	-	962,782	0.00%
-	-	-	35,335	0.00%
-	-	-	10,233	0.00%
-	-	-	2,471,196	0.00%
-	-	-	882,501	0.00%
6,382,000	6,382,000	-	137,466	0.00%
-	1,101,485	(726,485)	1,247,234	-36.81%
500,000	500,000	-	33,643	0.00%
2,951,612	2,951,612	-	724,169	0.00%
\$ 11,103,612	\$ 17,216,819	\$ (1,588,987)	\$ 10,757,709	(12.87%)
\$ -	\$ 346,805	\$ (246,805)	\$ 15,134	(94.22%)
-	102,339	-	50,076	0.00%
420,000	420,000	180,000	474,824	61.05%
-	-	-	349,836	0.00%
-	-	-	318,554	0.00%
150,000	150,000	-	245,919	-37.89%
2,150,000	2,200,000	(2,200,000)	2,970,756	-42.55%
-	-	4,026	66,656	6.43%
-	-	12,285	150,807	8.87%
-	50,000	60,000	270,035	28.57%
-	-	-	2,843	0.00%
2,770,000	2,770,000	1,212,472	1,800,576	206.17%
100,000	100,000	(100,000)	29,208	(77.39%)
-	-	-	16,678	0.00%
-	-	-	391,958	0.00%
\$ 5,590,000	\$ 6,139,144	\$ (1,228,022)	\$ 7,153,860	(14.65%)
\$ 16,693,612	\$ 210,211,568	\$ (2,817,008)	\$ 78,274,471	(3.47%)
\$ -	\$ 5,953,599	\$ -	\$ 4,902,748	0.00%
-	5,412,265	-	2,071,980	0.00%
-	2,797,836	-	3,396,567	0.00%
\$ -	\$ 14,163,700	\$ -	\$ 10,371,295	0.00%
\$ 16,693,612	\$ 224,375,268	\$ (2,817,008)	\$ 88,645,766	(3.08%)

All Funds Revenues and Sources of Funds From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Fund/Account Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget	% Incr/ (Dec)
GENERAL FUND					
Fund 101 - General Fund	\$ 177,491,471	\$ 184,490,064	\$ 189,894,159	\$ 186,855,606	-2%
SPECIAL REVENUE FUNDS					
Fund 130 - Cultural Arts Master Plan					
Cannabis Q Bus Tax	\$ 16,000	\$ 132,412	\$ 238,300	\$ 242,200	2%
Total Fund 130	\$ 16,000	\$ 132,412	\$ 238,300	\$ 242,200	2%
Fund 140 - First Time Homebuyer Program					
Cannabis X Bus Tax	\$ -	\$ -	\$ 238,300	\$ 242,200	2%
Cannabis Q Bus Tax	16,000	132,412	-	-	0%
Total Fund 140	\$ 16,000	\$ 132,412	\$ 238,300	\$ 242,200	2%
Fund 150 - Disaster Fund					
Operating Transfers In	637,856	-	-	-	0%
Other County Grants/Programs	306,283	-	-	-	0%
Total Fund 150	\$ 944,139	\$ -	\$ -	\$ -	0%
Fund 201 - Gas Tax					
Investment Earnings	\$ 116,514	\$ 209,088	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(46,049)	140,331	-	-	0%
Gasoline Tax - Section 2103	916,823	1,023,298	998,927	1,023,777	2%
Gasoline Tax - Section 2105	640,351	682,428	698,377	716,150	3%
Gasoline Tax - Section 2106	406,599	439,467	445,387	458,786	3%
Gasoline Tax - Section 2107.1	872,692	923,725	954,427	977,383	2%
Gasoline Tax - Section 2107.5	10,000	10,000	20,000	10,000	-50%
Other Reimbursements	-	167,874	-	-	0%
Total Fund 201	\$ 2,916,929	\$ 3,596,212	\$ 3,117,118	\$ 3,186,096	2%
Fund 203 - Air Quality					
Investment Earnings	\$ 6,644	\$ 10,571	\$ -	\$ -	0%
Air Quality Improvement Fees	177,214	150,191	145,800	145,800	0%
GASB 31 Market Value Adjustmnt	(2,801)	6,940	-	-	0%
Total Fund 203	\$ 181,057	\$ 167,702	\$ 145,800	\$ 145,800	0%
Fund 204 - American Rescue Plan					
Investment Earnings	\$ 208,050	\$ 166,876	\$ -	\$ -	100%
American Rescue Plan	4,802,856	3,620,652	2,972,172	-	-100%
Total Fund 204	\$ 5,010,906	\$ 3,787,528	\$ 2,972,172	\$ -	100%

All Funds Revenues and Sources of Funds From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Fund/Account Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget	% Incr/ (Dec)
Fund 205 - HOME Investment Partnerships Program (HOME)					
Lien/Loan Repayment	\$ 40,000	\$ 123,856	\$ 20,000	\$ 20,000	0%
Investment Earnings	24,201	34,543	-	-	0%
HOME Invest. Partnership Grant	137,581	930,233	509,260	376,014	-26%
GASB 31 Market Value Adjustmnt	(9,084)	3,752	-	-	0%
Total Fund 205	\$ 192,698	\$ 1,092,383	\$ 529,260	\$ 396,014	-25%
Fund 207 - Community Development Block Grant (CDBG)					
Lien/Loan Repayment	\$ -	\$ 30,900	\$ -	\$ -	0%
Community Dev. Block Grant	\$ 1,794,310	\$ 619,833	\$ 1,360,506	\$ 874,288	-36%
Investment Earnings	609	4	-	-	0%
Total Fund 207	\$ 1,794,919	\$ 650,738	\$ 1,360,506	\$ 874,288	-36%
Fund 213 - Supplemental Law Enforcement Services (SLESF)					
Investment Earnings	\$ 887	\$ (33)	\$ -	\$ -	0%
Citizens' Option Public Safety	284,819	321,103	331,480	332,622	0%
GASB 31 Market Value Adjustmnt	(365)	292	-	-	0%
Total Fund 213	\$ 285,341	\$ 321,361	\$ 331,480	\$ 332,622	0%
Fund 216 - Rental Rehabilitation Program					
Investment Earnings	\$ 4,655	\$ 6,975	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(1,818)	4,318	-	-	0%
Total Fund 216	\$ 2,837	\$ 11,293	\$ -	\$ -	0%
Fund 217 - Narcotics Forfeiture					
Investment Earnings	\$ 28,497	\$ 38,985	\$ -	\$ -	0%
Asset Forfeiture - Treasury	76,487	125,118	-	-	0%
GASB 31 Market Value Adjustmnt	(10,745)	23,516	-	-	0%
Total Fund 217	\$ 94,240	\$ 187,619	\$ -	\$ -	0%
Fund 220 - Office of Traffic Safety					
Other Federal Grants	\$ 259,141	\$ 170,219	\$ -	\$ -	0%
Total Fund 220	\$ 259,141	\$ 170,219	\$ -	\$ -	0%
Fund 230 - Federal Grants					
Investment Earnings	\$ 32,757	\$ 78,150	\$ -	\$ -	0%
Other Federal Grants	826,056	31,179	6,033,090	6,382,000	6%
Local Law Enforcemnt Blk Grnt	108,137	5,638	-	-	0%
Other State Grants	-	47,310	-	-	0%
Other County Grants/Programs	-	83,009	-	-	0%
Total Fund 230	\$ 966,950	\$ 245,286	\$ 6,033,090	\$ 6,382,000	6%
Fund 231 - State Grants					
Other State Grants	\$ 1,075,470	\$ 2,994,375	\$ 350,490	\$ 375,000	7%
Beverage Container Program	159,969	-	-	-	0%
Total Fund 231	\$ 1,235,439	\$ 2,994,375	\$ 350,490	\$ 375,000	7%

All Funds Revenues and Sources of Funds From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Fund/Account Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget	% Incr/ (Dec)
Fund 232 - Federal Grants					
State/Local Partnership Grant	\$ -	\$ 50,000	\$ -	\$ -	0%
Other Governmental Agencies	-	63,602	500,000	500,000	0%
Investment Earnings	(4)	78	-	-	0%
Total Fund 230	\$ (4)	\$ 113,680	\$ 500,000	\$ 500,000	0%
Fund 251 - Road Maintenance and Rehabilitation Account (RMRA) Gas Tax					
Investment Earnings	\$ 158,361	\$ 297,830	\$ -	\$ -	0%
Gasoline Tax - RMRA	2,510,541	2,902,974	2,878,935	2,951,612	3%
GASB 31 Market Value Adjustmnt	(66,616)	198,542	-	-	0%
Total Fund 251	\$ 2,602,286	\$ 3,399,347	\$ 2,878,935	\$ 2,951,612	3%
CAPITAL PROJECTS FUNDS					
Fund 208 - Park Development Fees					
Investment Earnings	\$ 52,806	\$ 66,926	\$ -	\$ -	0%
Park Development Fees	158,327	142,598	100,000	100,000	0%
GASB 31 Market Value Adjustmnt	(19,612)	36,908	-	-	0%
Total Fund 208	\$ 191,520	\$ 246,433	\$ 100,000	\$ 100,000	0%
Fund 209 - Drainage Fees					
Investment Earnings	\$ 37,174	\$ 53,870	\$ -	\$ 2,339	0%
Drainage Assessment Fees	76,516	81,806	100,000	100,000	0%
GASB 31 Market Value Adjustmnt	(14,462)	32,291	-	-	0%
Measure "M2" Regional Grant	107,327	-	-	-	0%
Total Fund 209	\$ 206,555	\$ 167,968	\$ 100,000	\$ 102,339	2%
Fund 214 - Traffic Impact Fees					
Investment Earnings	\$ 98,890	\$ 120,724	\$ -	\$ -	0%
Traffic Impact Fees	601,330	39,292	1,500,000	600,000	-60%
GASB 31 Market Value Adjustmnt	(38,513)	69,611	-	-	0%
Other Reimbursements	7,167	-	-	-	0%
Total Fund 214	\$ 668,873	\$ 229,627	\$ 1,500,000	\$ 600,000	-60%
Fund 401 - Capital Outlay					
Investment Earnings	\$ 401,158	\$ 726,432	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(184,930)	477,293	-	-	0%
Other Federal Grants	190,599	2,972	-	-	0%
Other Governmental Agencies	-	150,000	-	-	0%
Other Reimbursements	64,585	9,254	-	-	0%
Other	-	26,598	-	-	0%
Total Revenues	\$ 471,412	\$ 1,392,551	\$ -	\$ -	0%
Operating Transfers In	\$ 13,482,325	\$ 7,194,994	\$ 6,849,994	\$ -	-100%
Total Other Financing Sources	\$ 13,482,325	\$ 7,194,994	\$ 6,849,994	\$ -	-100%
Total Fund 401	\$ 13,953,737	\$ 8,587,545	\$ 6,849,994	\$ -	-100%

All Funds Revenues and Sources of Funds From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Fund/Account Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget	% Incr/ (Dec)
Fund 409 - Vehicle Parking District 1					
Secured Property Tax	\$ 5,052	\$ 9,124	\$ 4,000	\$ 4,000	0%
Unsecured Property Tax	12	12	12	12	0%
Supplemental Property Tax	17	11	11	11	0%
Homeowners Property Tax	2	2	2	2	0%
Delinquent Tax - Penalties/Int	1	1	1	1	0%
Investment Earnings	758	1,284	-	-	0%
GASB 31 Market Value Adjustmnt	(307)	870	-	-	0%
Total Fund 409	\$ 5,535	\$ 11,303	\$ 4,026	\$ 4,026	0%
Fund 410 - Vehicle Parking District 2					
Secured Property Tax	\$ 10,243	\$ 15,440	\$ 12,260	\$ 12,260	0%
Unsecured Property Tax	10	10	11	11	0%
Supplemental Property Tax	14	9	11	11	0%
Homeowners Property Tax	1	1	2	2	0%
Delinquent Tax - Penalties/Int	0	0	1	1	0%
Investment Earnings	1,723	2,844	-	-	0%
GASB 31 Market Value Adjustmnt	(695)	1,888	-	-	0%
Total Fund 410	\$ 11,297	\$ 20,193	\$ 12,285	\$ 12,285	0%
Fund 413 - Golf Course Improvement					
Investment Earnings	\$ 10,573	\$ 15,581	\$ -	\$ -	0%
Golf Course Operations	159,695	179,443	110,000	110,000	0%
GASB 31 Market Value Adjustmnt	(4,318)	9,183	-	-	0%
Total Fund 413	\$ 165,951	\$ 204,207	\$ 110,000	\$ 110,000	0%
Fund 415 - Measure M2 Competitive					
Measure "M2" Regional Grant	\$ 197,743	\$ 680,760	\$ 385,000	\$ -	-100%
Total Fund 415	\$ 197,743	\$ 680,760	\$ 385,000	\$ -	-100%
Fund 416 - Measure M2 Fairshare					
Investment Earnings	\$ 92,748	\$ 176,465	\$ -	\$ -	0%
Measure "M2" Fairshare	3,453,031	3,489,746	3,871,148	3,982,472	3%
GASB 31 Market Value Adjustmnt	(39,696)	119,330	-	-	0%
Total Fund 416	\$ 3,506,083	\$ 3,785,541	\$ 3,871,148	\$ 3,982,472	3%
Fund 417 - Jack Hammett Sports Complex Capital Improvement					
Investment Earnings	\$ 3,766	\$ 9,809	\$ -	\$ -	0%
Jack Hammett Field Rental	150,750	165,000	165,000	-	-100%
GASB 31 Market Value Adjustmnt	(1,600)	7,527	-	-	0%
Total Fund 417	\$ 152,915	\$ 182,336	\$ 165,000	\$ -	-100%
Fund 420 - Park Land Acquisition					
Operating Transfers In	\$ -	\$ 384,576	\$ -	\$ -	100%
Investment Earnings	\$ -	\$ 1,516	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	\$ -	\$ 5,866	\$ -	\$ -	0%
Total Fund 420	\$ -	\$ 391,958	\$ -	\$ -	100%

All Funds Revenues and Sources of Funds From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Fund/Account Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget	% Incr/ (Dec)
INTERNAL SERVICE FUNDS					
Fund 601 - Equipment Replacement Fund					
Investment Earnings	\$ 133,510	\$ 193,338	\$ 52,313	\$ 52,313	0%
Sale of Automotive Equipment	57,220	118,453	-	-	0%
Sale of Other Equipment	10,739	59,764	-	-	0%
Automotive Equipment, Rental	5,442,580	5,846,393	5,901,286	5,901,286	0%
GASB 31 Market Value Adjustmnt	(56,771)	117,420	-	-	0%
Other Governmental Agencies	159,985	-	-	-	0%
Damage to City Property	160	10,000	-	-	0%
Other Reimbursements	41,402	-	-	-	0%
Total Revenues	\$ 5,788,825	\$ 6,345,367	\$ 5,953,599	\$ 5,953,599	0%
Operating Transfers In	\$ 1,003,556	\$ 170,000	\$ -	\$ -	0%
Total Other Financing Sources	\$ 1,003,556	\$ 170,000	\$ -	\$ -	0%
Total Fund 601	\$ 6,792,381	\$ 6,515,367	\$ 5,953,599	\$ 5,953,599	0%
Fund 602 - Self Insurance Fund					
Investment Earnings	\$ 279,402	\$ 452,080	\$ -	\$ -	0%
Unemployment Premiums	80,180	80,180	80,180	80,180	0%
General Liability Premiums	2,072,221	2,072,221	2,072,221	2,392,171	15%
Workers' Compensation Premiums	2,689,915	2,939,914	2,939,914	2,939,914	0%
GASB 31 Market Value Adjustmnt	(125,604)	283,642	-	-	0%
Settlements Revenue	1,326,382	-	-	-	0%
Total Revenues	\$ 6,322,496	\$ 5,828,037	\$ 5,092,315	\$ 5,412,265	6%
Operating Transfers In	\$ 1,648,622	\$ 432,039	\$ -	\$ -	0%
Total Other Financing Sources	\$ 1,648,622	\$ 432,039	\$ -	\$ -	0%
Total Fund 602	\$ 7,971,118	\$ 6,260,076	\$ 5,092,315	\$ 5,412,265	6%
Fund 603 - IT Replacement Fund					
Investment Earnings	\$ 138,353	\$ 248,493	\$ -	\$ -	0%
GASB 31 Market Value Adjustmnt	(63,678)	174,489	-	-	0%
Total Revenues	\$ 74,675	\$ 422,981	\$ -	\$ -	0%
Operating Transfers In	\$ 3,558,484	\$ 3,114,347	\$ 2,856,000	\$ 2,797,836	-2%
Total Other Financing Sources	\$ 3,558,484	\$ 3,114,347	\$ 2,856,000	\$ 2,797,836	-2%
Total Fund 603	\$ 3,633,159	\$ 3,537,328	\$ 2,856,000	\$ 2,797,836	-2%
TOTAL REVENUES	\$ 211,774,228	\$ 221,401,890	\$ 225,882,983	\$ 218,760,424	-3%
TOTAL OTHER SOURCES	\$ 19,692,987	\$ 10,911,380	\$ 9,705,994	\$ 2,797,836	-71%
GRAND TOTAL ALL FUNDS	\$ 231,467,215	\$ 232,313,270	\$ 235,588,977	\$ 221,558,260	-6%

General Fund Revenues and Sources of Funds From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Fund/Account Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget	% Incr/ (Dec)
GENERAL FUND					
Fund 101 - General Fund					
Taxes					
Secured Property Tax	\$ 35,261,400	\$ 37,592,131	\$ 39,815,092	\$ 42,215,803	6%
Unsecured Property Tax	1,016,809	1,091,599	1,547,075	1,225,024	-21%
Supplemental Property Tax	1,460,579	933,133	996,508	996,508	0%
Homeowners Property Tax	150,046	145,287	168,295	168,295	0%
Delinquent Tax - Penalties/Int	54,884	68,540	72,539	72,539	0%
Property Transfer Tax	650,153	995,403	1,139,605	1,139,605	0%
Property Tax In-Lieu of VLF	14,849,078	15,639,656	16,734,432	17,154,400	3%
Sales Tax	79,851,289	76,400,160	80,063,389	73,654,333	-8%
Sales Tax - Prop 172	1,396,896	1,396,143	1,504,501	1,395,843	-7%
Transient Occupancy Tax	9,830,790	10,150,696	10,136,373	9,843,276	-3%
Electric Utility Franchise Tax	1,656,995	1,781,661	1,756,995	1,859,611	6%
Cable TV Franchise Tax	847,709	722,645	838,557	838,557	0%
PEG Cable TV Franchise Tax	135,439	172,565	164,416	164,416	0%
Gas Utility Franchise Tax	327,144	392,610	412,610	412,610	0%
Business License Tax	968,351	707,121	940,807	940,807	0%
Solid WasteHauler Franchise Tax	3,126,945	3,473,321	3,502,756	3,603,384	3%
Cannabis X Bus Tax	509,858	514,354	559,684	708,201	27%
Cannabis Q Bus Tax	397,342	2,416,215	2,860,000	2,907,066	2%
Total Taxes	\$ 152,491,707	\$ 154,593,240	\$ 163,213,634	\$ 159,300,278	-2%
Licenses and Permits					
Dog Licenses	\$ 73,371	\$ 63,545	\$ 74,066	\$ 74,066	0%
Fire Permits	93,393	77,610	91,872	101,542	11%
Fire Construction Permits	119,791	101,680	220,000	243,155	11%
Building Permits	2,587,460	2,318,788	2,533,211	3,344,210	32%
Electrical Permits	324,207	215,770	265,887	293,872	11%
Plumbing/Mechanical Permits	316,283	232,545	281,108	318,505	13%
Street Permits	886,935	881,628	865,248	908,510	5%
Special Business Permits	215	-	430	430	0%
Cannabis X Bus Permit	168,316	273,236	184,990	191,465	4%
Cannabis Q Bus Permit	(65,196)	-	114,436	118,441	3%
Home Occupation Permits	21,903	15,901	25,963	25,963	0%
Operator's Permits	3,075	9,406	2,500	2,500	0%
Self-Haul Permit	47,588	40,600	36,000	37,260	4%
Other Permits	36,593	37,897	40,308	40,308	0%
Total Licenses and Permits	\$ 4,613,934	\$ 4,268,606	\$ 4,736,019	\$ 5,700,227	20%

General Fund Revenues and Sources of Funds From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Fund/Account Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget	% Incr/ (Dec)
Fund 101 - General Fund (continued)					
Fines and Forfeitures					
Municipal Code Violations	\$ 116,974	\$ 83,752	\$ 175,000	\$ 175,000	0%
Vehicle Code Violations	296,652	215,612	293,588	293,588	0%
Parking Citations	757,007	980,277	803,503	803,503	0%
Red-Light Violation	19,649	17,678	30,000	30,000	0%
Total Fines and Forfeitures	\$ 1,190,282	\$ 1,297,319	\$ 1,302,091	\$ 1,302,091	0%
Use of Money and Property					
Investment Earnings	\$ 759,426	\$ 1,167,635	\$ 500,000	\$ 500,000	0%
GASB 31 Market Value Adjustmnt	(323,833)	779,833	-	(500,000)	100%
Int. Earned on Lease Payments	88,312	113,866	88,493	88,493	0%
Buildings/Grounds, Rental	249,717	250,879	260,000	260,000	0%
Downtown Community Center,Rent	11,883	22,021	21,758	21,758	0%
Balearic Community Center,Rent	3,902	11,831	12,573	12,573	0%
N Hertzog Comm Center, Rent	36,971	107,158	128,122	128,122	0%
Senior Center, Rental	-	140	-	-	100%
Field Rental	87,566	148,210	102,573	202,311	97%
Tennis,Rental	63,708	73,816	100,000	100,000	0%
3175 Airway Rental	125,940	125,940	132,276	-	-100%
Golf Course Operations	3,349,260	3,717,380	3,925,073	4,205,161	7%
Bus Shelter Advertising	66,503	55,419	89,832	89,832	0%
Total Use of Money and Property	\$ 4,519,355	\$ 6,574,128	\$ 5,360,700	\$ 5,108,250	-5%
Other Government Agencies					
Other Federal Grants	\$ 59,321	\$ 838,889	\$ 53,354	\$ 53,354	0%
Motor Vehicle In-Lieu Tax	115,307	138,951	115,307	177,378	54%
Peace Offcrs. Stand./Training	36,781	28,253	30,300	30,300	0%
Beverage Container Program	-	-	30,000	31,050	4%
Mattress Recycling Council	11,910	9,000	10,500	10,500	0%
Reimb. of Mandated Costs	478,211	252,485	55,000	55,000	0%
Other State Grants	376,134	618,821	350,000	350,000	0%
Other County Grants/Programs	280,357	294,107	230,000	230,000	0%
Other Governmental Agencies	20,619	49,577	21,625	21,625	0%
Total Other Govt. Agencies	\$ 1,378,640	\$ 2,230,083	\$ 896,086	\$ 959,207	7%
Fees and Charges					
Plan Check Fee	\$ 1,491,307	\$ 1,367,067	\$ 1,603,056	\$ 1,765,079	10%
Zoning, Variance & CUP Fees	364,340	373,225	372,740	\$ 411,971	11%
Cannabis X CUP	25,835	-	21,529	\$ -	-100%
Cannabis Q CUP	(33,198)	36,998	184,990	\$ -	-100%
Subdivision Map Fees	25,100	32,600	26,600	\$ 28,070	6%
Environmental Impact Fees	8,095	1,530	6,250	\$ 6,469	4%
Vacation/Abandonment of R-O-W	-	-	750	\$ 750	0%

General Fund Revenues and Sources of Funds From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Fund/Account Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget	% Incr/ (Dec)
Fund 101 - General Fund (continued)					
Fees and Charges (continued)					
Source Reduction/Recycling	\$ 2,954	\$ 1,830	\$ 2,400	\$ 2,484	4%
Self Haul Per-Project Fee	197,740	190,088	160,000	230,000	44%
Special Policing Fees	942,993	426,674	400,000	400,000	0%
Cannabis X Background	76,952	144,499	37,500	38,813	4%
Cannabis Q Background	121,152	199,396	60,576	60,576	0%
Vehicle Storage/Impound Fees	351,249	337,100	350,000	350,000	0%
Vehicle Code Violation Fee	170	780	1,085	1,085	0%
Repossessed Veh. Release Fees	3,630	3,090	3,728	3,728	0%
DUI Emergency Response	(208)	-	-	-	100%
Police False Alarms	193,646	168,753	200,000	200,000	0%
Fingerprinting	9,503	13,372	23,175	23,175	0%
Fire Inspections	40,400	4,930	10,000	10,350	4%
EMS - First Responder Fee	-	-	1,001	1,001	0%
Paramedic Fee - Advanced	5,369,555	7,105,819	7,898,044	7,898,044	0%
Paramedic GEMT Fees	(140,887)	-	(140,887)	(140,887)	0%
Fire Plan Review Fees	121,874	79,643	150,000	158,288	6%
Accident Cost Recovery	18,986	33,403	26,486	26,486	0%
Fire Special Event Fees	12,300	20,845	41,462	41,462	0%
Park Permits	48,678	50,849	50,000	50,000	0%
Park Improvements	9,593	7,185	17,624	17,624	0%
Aquatics	66,346	90,987	73,200	73,200	0%
Day Camp	198,743	199,885	187,500	187,500	0%
Playgrounds	217,100	308,380	308,339	308,339	0%
Special Events	35,130	39,420	37,800	37,800	0%
Early Childhood	99,729	132,241	131,328	131,328	0%
Instructional Classes	171,176	201,533	350,000	350,000	0%
Basketball	30,464	27,275	26,200	26,200	0%
Adult Open Gym	6,356	9,855	6,750	6,750	0%
Softball	37,322	38,283	37,500	37,500	0%
Adult Futsal	6	-	-	-	100%
Teen Camp	33,030	38,725	37,000	37,000	0%
Senior Center Charges	1,315	9,621	7,800	7,800	0%
Community Event Charges	7,892	1,825	6,500	6,500	0%
Photocopies	3,011	3,752	3,300	3,300	0%
Building Doc Retention Fee	104,033	12,652	88,000	91,080	4%
Police Reports	24,691	27,765	29,246	29,246	0%
Police Clearance Letters	2,760	2,910	3,958	3,958	0%
Sale of Other Supplies	-	-	700	700	0%
Central Services Charges	58,772	66,875	80,000	80,000	0%
Business License Proc Fee	36,906	36,202	45,000	45,000	0%
EV Charge Station Fees	18,551	37,823	35,455	40,000	13%
Other Charges for Services	34,695	15,583	30,000	30,000	0%
Special Assessments	84,093	-	1,000	1,000	0%
Residential Permit Parking	1,653	30,712	62,437	62,437	0%

General Fund Revenues and Sources of Funds From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Fund/Account Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget	% Incr/ (Dec)
Total Fees and Charges	\$ 10,535,531	\$ 11,931,983	\$ 13,097,122	\$ 13,181,206	1%
Fund 101 - General Fund (continued)					
Other Revenues					
Contributions	\$ -	\$ -	\$ 25,000	\$ 25,000	0%
Sponsorship	29,000	61,000	60,000	60,000	0%
Donations	51,257	75,006	75,000	75,000	0%
Construction Permit Insp. Fees	163,875	158,745	165,000	180,000	9%
Damage to City Property	93,583	160,899	100,000	100,000	0%
Civil Subpoena Costs	17,748	18,433	14,407	14,407	0%
Settlements Revenue	104,436	113,012	20,000	20,000	0%
Bus Shelter Maint Reimb	35,000	35,000	35,000	35,000	0%
Public Notices	19,523	11,752	24,000	24,840	4%
Other Reimbursements	707,187	789,620	470,000	470,000	0%
Nonoperating Income - Other	1,399,669	1,368,045	-	-	100%
Sale of Other Equipment	688	-	100	100	0%
Other	140,057	(89,923)	300,000	300,000	0%
Total Other Revenues	\$ 2,762,022	\$ 2,701,588	\$ 1,288,507	\$ 1,304,347	1%
Total Revenues	\$ 177,491,471	\$ 183,596,946	\$ 189,894,159	\$ 186,855,606	-2%
Other Financing Sources					
Operating Transfers In	\$ -	\$ 888,618	\$ -	\$ -	100%
Total Other Financing Sources	\$ -	\$ 888,618	\$ -	\$ -	100%
Total Fund 101	\$ 177,491,471	\$ 184,485,564	\$ 189,894,159	\$ 186,855,606	-2%
Fund 150 - Disaster Fund					
Other County Grants/Programs	306,283	-	-	-	0%
Total Revenues	\$ 306,283	\$ -	\$ -	\$ -	0%
Operating Transfers In	\$ 637,856	\$ -	\$ -	\$ -	0%
Total Other Financing Sources	\$ 637,856	\$ -	\$ -	\$ -	0%
Total Fund 150	\$ 944,139	\$ -	\$ -	\$ -	0%

Sales and Use Tax

Description

Sales tax applies to all retail sales of goods and merchandise except those specifically exempt by law. Use tax generally applies to the storage, use, or other consumption in California of goods purchased from retailers in transactions where sales tax is not collected. A portion of the sales and use tax is a state tax while another portion is a locally imposed tax. The current sales and use tax rate in the City of Costa Mesa is 7.75% on all taxable sales, of which Costa Mesa receives an “effective” rate of 1%. What is also included is the Proposition 172 half-cent sales and use tax approved by voters in 1993 to cushion the impact of the “Educational Revenue Augmentation Fund” (ERAF) property tax shifts. The State collects the Proposition 172 tax and apportions it to each county based on their proportionate share of statewide taxable sales. Each county is then required to allocate this revenue to the cities for public safety services only. The sales and use tax rate at the City is broken down as follows:

State General Fund	5.00%
City of Costa Mesa General Fund	1.00%
Countywide Transportation Tax	0.25%
County Mental Health	0.50%
Public Safety Augmentation Fund (Prop 172)	0.50%
County Transactions Tax (Measure M)	0.50%
Total Rate	7.75%

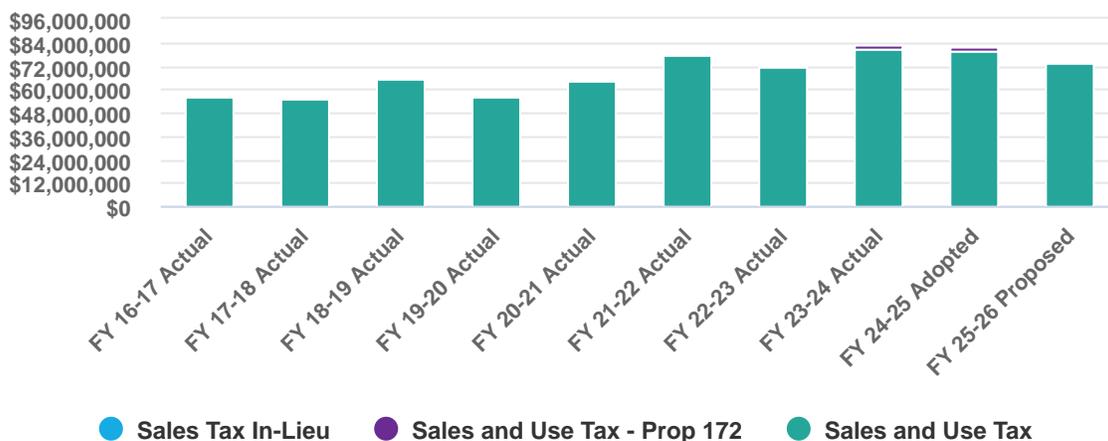
Sales and use tax represents Costa Mesa’s single largest revenue source at approximately 40 percent of the total General Fund revenues projected for Fiscal Year 2025-26.

Trend

Current year’s influences on Sales and Use Tax include the impact on consumer spending and sentiment, persistent inflation, uncertain fiscal policy, and high interest rates on large purchases such as autos, home improvement and large household items. Fuel prices remain volatile due to dynamic demand as a result of global economic uncertainty on the back of potential tariffs.

Outlook

Sales tax receipts are forecasted to continue their slowdown in Fiscal Year 2025-26 from Fiscal Year 2024-25. While the consumer has previously proven to be relatively resistant, higher costs on core household goods, persistently high interest rates, a dampening wealth effect, and uncertainty of fiscal policy (such as tariffs) on future inflation and economic growth have led consumers to pull back in the next fiscal year. While a recession is not technically forecasted at this time, a protracted slowdown in economic growth is anticipated.



Property Tax

Description

Property tax is imposed on real property (defined by land and permanently attached improvements such as buildings) and tangible personal property (movable property) located within Costa Mesa, based on the property value. Properties are distinguished as secured and unsecured (property for which the value of the lien is not sufficient to assure payment of the tax). With the passage of Proposition 13 in 1978, property taxes may not exceed 1% of the assessed value. The City’s share of the 1% is equivalent to 15 cents on every dollar collected by the County for property taxes. Assessment increases to reflect current market values are allowed when property ownership changes or when improvements are made; otherwise, increases in assessed value are based on the Consumer Price Index (CPI), capped at 2% per year. The CPI for Fiscal Year 2025-26 is 2.37%. The City’s top property taxpayers include The Irvine Company, South Coast Plaza, PR II MCC South Coast Property Owners LLC, United Dominion Realty LP, and Advanced Costa Mesa 23 LLC.

This category also includes property tax in lieu of vehicle license fees (VLF). Prior to the 2004 State Budget Act, the VLF tax rate was 2% of the motor vehicle value. The State General Fund “offset” 67.5% of this tax resulting in an effective VLF tax rate of 0.65%. A backfill from the State’s General Fund brought the cities and counties’ revenue share equivalent to a full 2% VLF tax rate. The 2004 budget included a permanent reduction of the VLF rate to 0.65%, eliminated the VLF backfill and replaced it with a matching amount of property taxes. After FY 2004-05, each city’s property tax in Lieu of VLF increases (or decreases) annually in proportion to the change in the jurisdiction’s assessed valuation.

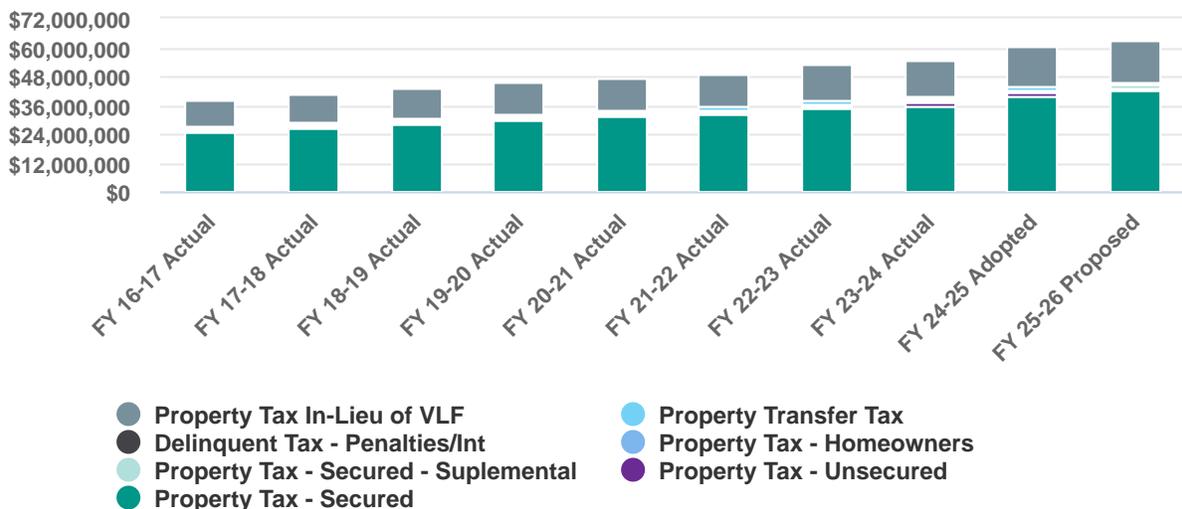
Property tax represents Costa Mesa’s second largest revenue source approximately at 34% of the total General Fund revenues for Fiscal Year 2025-26.

Trend

Home sales in fiscal 2024-2025 have shown some growth versus the prior fiscal year as demand persisted, and the median price in the City for 2024 increased from 2023 by 17.39 percent to \$1,495,000.

Outlook

For Fiscal Year 2025-26, estimated revenue from property tax is \$63.0 million. This estimate is an increase of \$2.5 million, or 4.1 percent over the Fiscal Year 2024-25 adopted budget. The persistent pressure on the available homes for sale has overcome prolonged higher interest rates in maintaining a strong housing market. The City retains HdL Coren & Cone, and expert in municipal finance, to assist with forecasting, trend analysis, and other property tax services.



Transient Occupancy Tax

Description

Transient occupancy tax (TOT) is imposed on persons staying 30 days or less in a hotel, inn, motel, tourist home, or other lodging facilities. There are 29 hotels and lodging facilities located within Costa Mesa and the current TOT rate is 8%. Additionally, the City Council adopted a business improvement area (BIA), which includes memberships from 11 Costa Mesa hotels. BIA imposes an additional 3% levy on stays at member hotels and the collection is remitted to Travel Costa Mesa, a nonprofit organization, to promote travel and tourism throughout the City.

Factors influencing TOT revenue include business and leisure travel, new hotels, hotel expansion, and room rate increases. With close proximity to the John Wayne Airport, the Costa Mesa hotel market benefits from business and leisure spending of both domestic and international travelers.

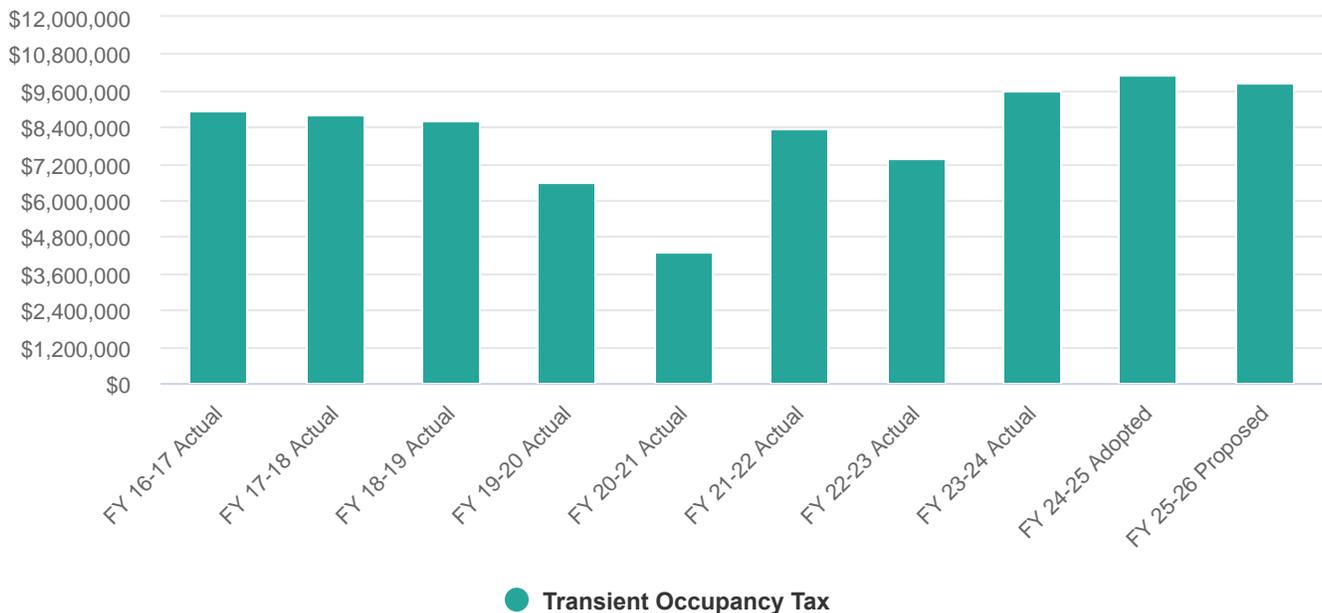
TOT is the General Fund’s fourth largest revenue source at approximately 5% of the total General Fund revenues.

Trend

Robust travel early in the fiscal year has been trending downward as the year progresses, due to a reduction in spending by consumers on discretionary items such as leisure travel.

Outlook

In Fiscal Year 2025-26, hotel tax is projected at \$9.8 million, with a decrease of approximately \$293,097, or 2.9 percent below prior year. Travel forecasts have declined due to negative global sentiment about U.S. policies, as well as reductions in consumer discretionary spending on experiences.



Franchise Fees

Description

Solid waste hauler franchise fee is the City’s largest franchise fee, which is estimated to be at approximately \$3.6 million annually. The City Council adopted the Solid Waste Hauler Franchise Ordinance and corresponding franchise fees, effective February 1, 2005. Over the years, the City Council revised the ordinance to define hauler classes and adopted new fees. The City’s current solid waste hauler franchise fee is 16 percent of gross receipts on business conducted within Costa Mesa. The City also allows contractors to obtain a Self-Haul Permit and corresponding Per-Project Permit. These permit fees are categorized under the licenses and permits and fees and charges for services revenue accounts, respectively.

The City grants franchise rights to three other businesses that use City streets and rights-of-way: electric, gas, and cable television. Currently, the City collects electric and gas franchise fees equal to 2 percent of gross receipts, and cable franchise fees equal to 5 percent of gross receipts. The electric and gas franchise fees are paid annually while the cable franchise fees are paid on a quarterly basis. The California Public Utility Commission limits electric and gas franchise fees to 2 percent and cable franchise fees to 5 percent of gross receipts. Any growth in utility franchise revenues would be as a result of utility rate increases imposed by the electric, gas, and cable companies.

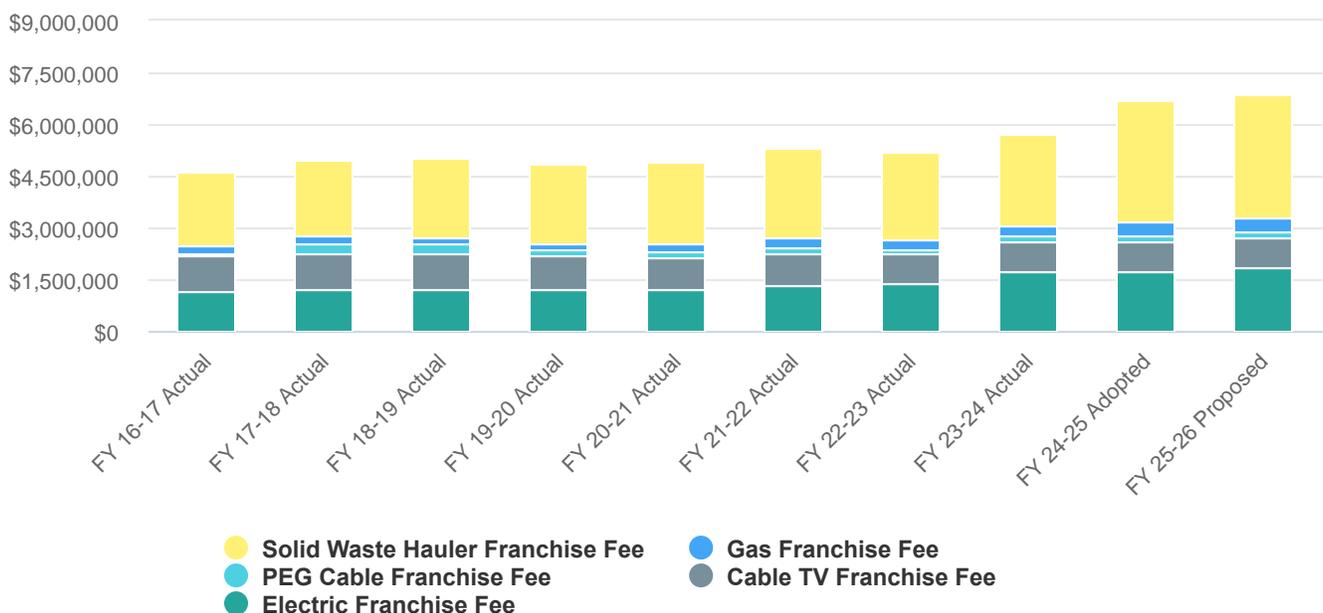
The cable franchise also pays a PEG (Public, Education, and Government) fee, estimated at \$164,000 for next year. The General Fund uses this amount to support the operating costs of public access cable television services provided by the City.

Trend

Solid waste hauling activities from commercial and residential projects have increased steadily over the past several years. The revenue is expected to continue since the City is built out and property owners often opt to renovate or rebuild their property. Any growth in electric and gas franchise fees is limited to rate increase and additional new development.

Outlook

For Fiscal Year 2025-26, franchise tax revenue is estimated at \$6.9 million. Franchise fees revenue makes up approximately 4 percent of the total General Fund revenues.



Business Licenses

Description

Business licenses are issued for either regulatory or cost recovery purposes, to applicants who conduct business activities within the City. The regulatory authority provides cities the means to protect overall community interests. The City of Costa Mesa contracts with HdL Companies to conduct a review of the businesses that are operating in the City.

Trend

In Fiscal 2024-25, business license revenue rebounded from prior fiscal year and any lingering impacts from the COVID-19 pandemic, and is projected to remain solid in Fiscal 2025-26 in spite of some fiscal and immigration policy uncertainty affecting businesses.

Outlook

For Fiscal Year 2025-26, estimated revenue from business licenses is \$940,807, which represents 0.5% of total General Fund revenues.



Licenses and Permits

Description

Licenses and permits are issued for either regulatory or cost recovery purposes, to applicants who conduct business activities within the City. The regulatory authority provides cities the means to protect the overall community interests. An example of licenses issued is animal licenses. Major categories of permits are street permits, building permits, electrical permits, plumbing permits, and mechanical permits. Also included in the permit revenue are cannabis business permits.

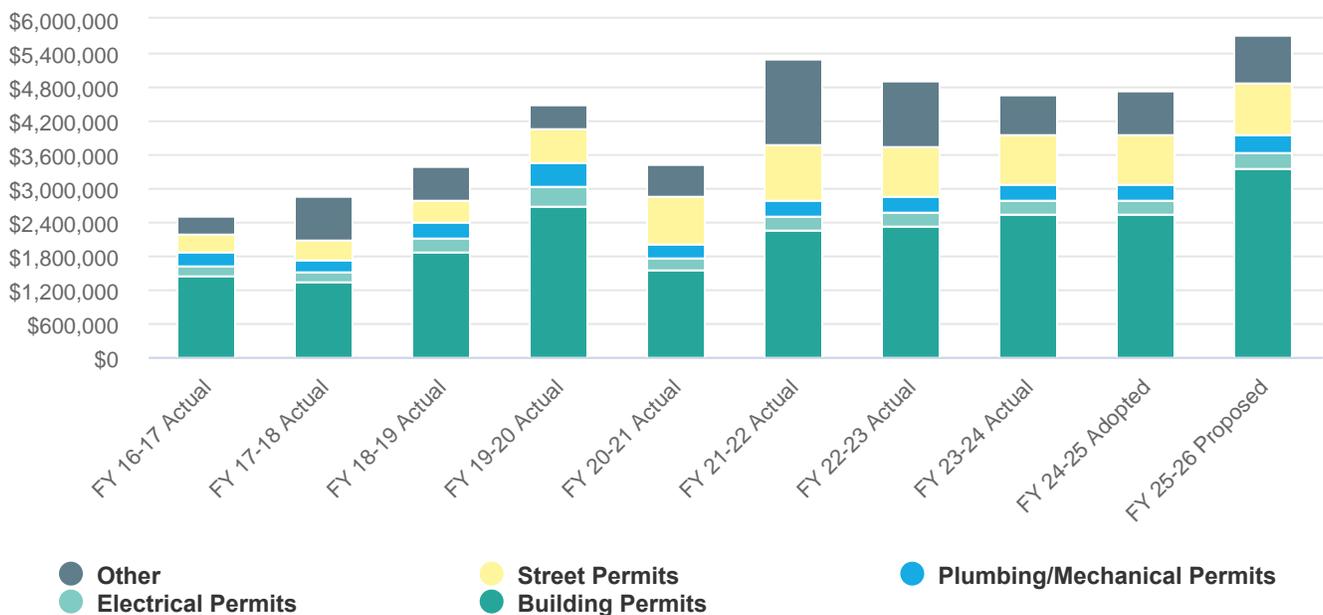
Building permits is the largest category of the license and permits revenue at \$3.3 million, followed by street and plumbing permits respectively. Building permits are required for most structure modifications and its volume is a reflection of the local building activities.

Trend

While the total license and permit fee revenues for Fiscal Year 2024-25 has been strong, 2025-26 revenues are projected to continue to show growth, in spite of some potential negative impacts from higher interest rates and slower overall economic growth.

Outlook

With rising interest rates tempering selling activity, property owners are still likely to maintain home improvement spending. For Fiscal Year 2025-26, estimated revenue from licenses and permits is \$5.7 million, which represents approximately 3% of total General Fund revenues.



Fines and Forfeitures

Description

Fines and forfeitures primarily come from municipal code violations, motor vehicle code violations, and parking fines. Amounts paid by a defendant include fines and various penalties, assessments, and restitution. Cities share the revenue from fines and forfeitures with the State and the County.

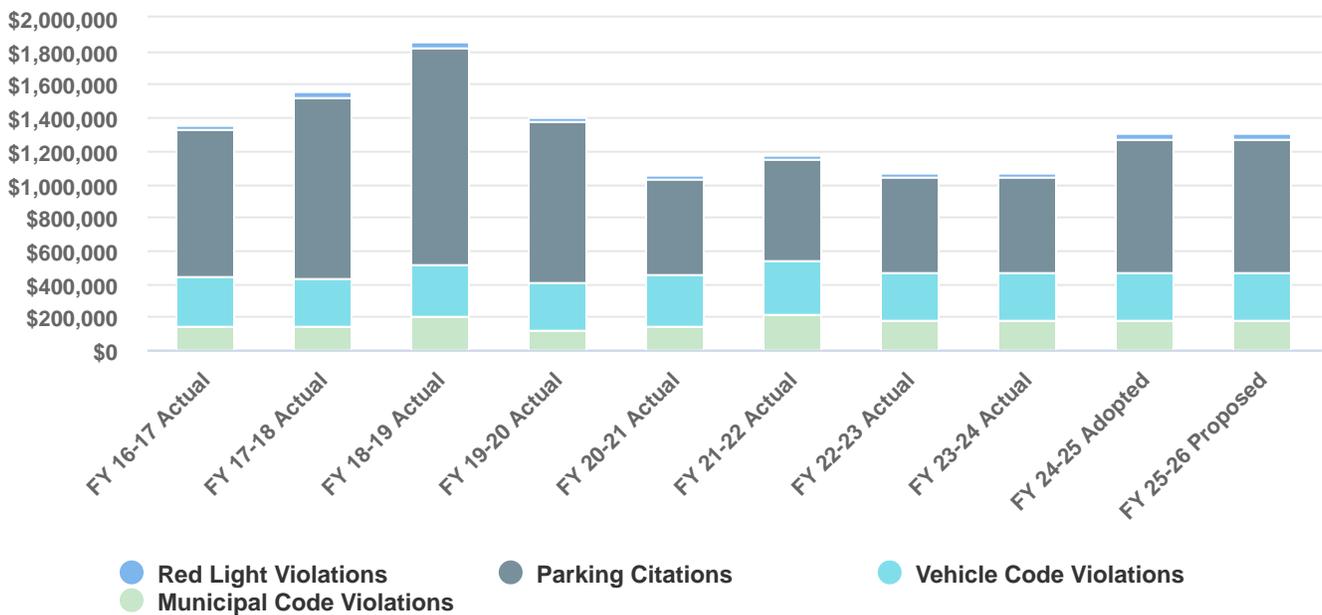
Parking citation is the largest line item in fines and forfeitures at \$803,503. The citations are generally for violations that correspond to the no parking ordinances. Fines vary depending on the type of violation.

Trend

Fines and forfeitures have been relatively consistent over the years, fluctuating between \$1.1 million and \$1.9 million over the last 10 years. Fiscal Year 2025-26 is projected to be relatively flat to prior Fiscal Year.

Outlook

For Fiscal Year 2025-26, estimated revenue from fines and forfeitures is a \$1.3 million, which represents approximately 1 % of the total General Fund revenue. The estimated amount is reflected from last year's projected revenues.



Use of Money and Property

Description

Use of money and property consists of interest earned from investing the City’s idle cash, rental of various City facilities such as the golf course, parks, athletic fields, community centers, tennis center, and lease from the bus shelter space for advertising.

The largest income item in this category is from the golf course operations, which is projected to generate \$4.2 million in rental revenue. A private company manages the golf course operations on behalf of the City under an agreement through August 31, 2029. In return, the City receives between 6% to 35% of gross receipts on green fees, food and beverages, banquet facilities, and the pro shop. Fees were increased in Fiscal Year 2022-23.

Other significant revenue included in this category under normal economic circumstances is the City’s investment portfolio earnings. The City’s investment portfolio, valued approximately at \$140 million, generates a steady income stream from interest. However, the market-to-market adjustment, which is required under the Government Accounting Standards Board (GASB), is not budgeted due to its unpredictability.

Trend

The golf course operation generates approximately 81% of the City’s rental income and has remained a stable source of revenue even during the pandemic. This trend is expected to continue as weather permits.

Outlook

For Fiscal Year 2025-26, estimated revenue from use of money and property total \$5.0 million, or approximately 3 % of the total General Fund revenues. The estimate represents a decrease in approximately \$250,000 from prior year’s adopted estimate as an increase in golf operations is offset by a reduction of estimated Investment Earnings due to the unpredictability of the GASB impact at year end.



Fees and Charges for Services

Description

Cities have the general authority to impose fees or charges for services. Fees and charges are distinguished from taxes in two principal ways: 1) the amount of the fee may not exceed the estimated reasonable cost of providing the particular service or facility for which the fee is charged; and 2) the service or facility for which the fee is charged bears a relationship to the person or entity paying the fee.

Costa Mesa’s fees and charges include: user fees charged to a person or entity participating in the various recreation classes offered by the City, plan check fees, other services provided by the Planning Division related to zoning and conditional use permits, fingerprinting, false alarms, police reports, fire inspection, ambulance transportation, and hazardous materials disclosure fees.

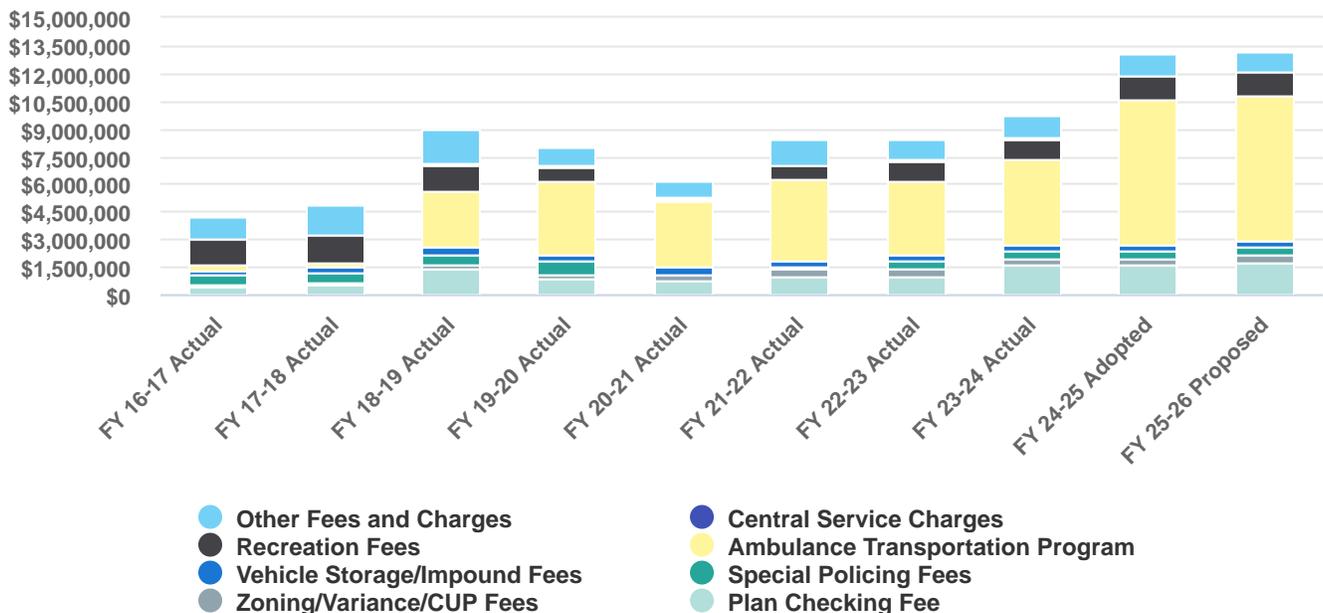
When the City reviews its user fees and charges, it submits any changes for Council approval. User fees and charges were revised effective January 1, 2009. Since then, certain fees have been updated and approved by the Council. For classes offered by the Parks and Community Services Department, fee changes are also reviewed and approved by the Parks, Arts, and Community Services Commission.

Trend

In 2018, the City Council authorized the annual adjustment of building fees to align to the change in regional consumer price index (CPI). Fees not proposed for adjustment are primarily Recreation and Facility Rental Fees and fees limited by State Law. It is the intent of staff to perform a full cost of service study every three to five years and to submit CPI adjustment during interim years with only minor adjustments. The ambulance transportation program, the largest fee line item, will be in its eighth year of operation in Fiscal Year 2025-24. With the adoption of this budget, staff recommends resuming use of a waste fee schedule. This is simply consolidating the city’s various existing fees into a consolidated document.

Outlook

For Fiscal Year 2025-26, estimated revenue from fees and charges for service is \$13.2 million, which represents 7 percent of the total General Fund revenue. This includes a proposed consumer price index (CPI) increase of 3.5% to certain fees and proposing a credit card processing fee of 2.7%. This revenue is approximately flat to the prior year’s adopted budget.



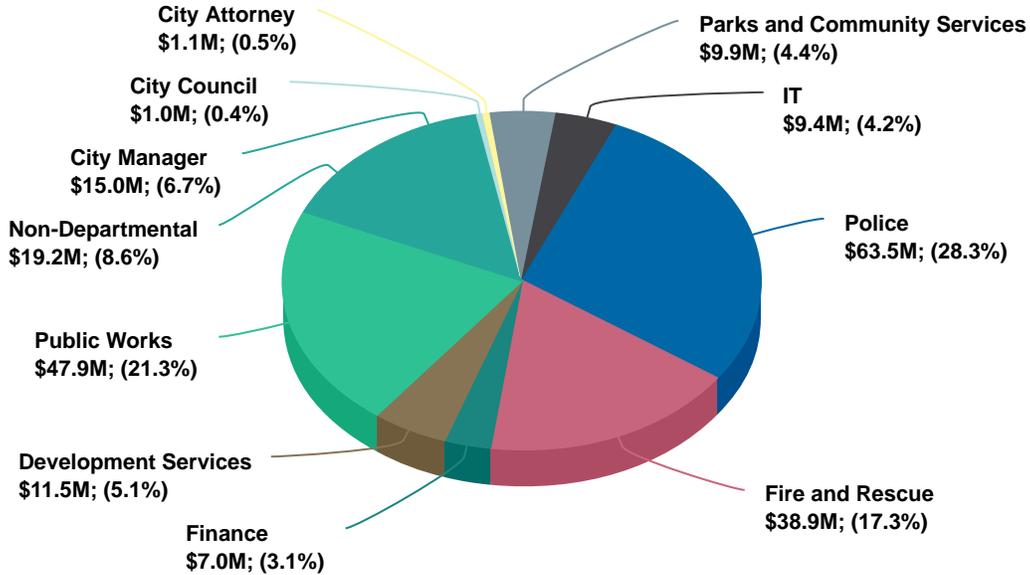
Schedule of Interfund Transfers for the Fiscal Year Ending June 30, 2026

Fund	Transfers In	Transfers Out
General Fund - 101		2,797,836
IT Replacement Fund - 603	2,797,836	
Subtotal	<u>\$ 2,797,836</u>	<u>\$ 2,797,836</u>
American Rescue Plan - 204		
Costa Mesa Housing Authority- 222	750,000	
State Grants - 231		750,000
Subtotal	<u>\$ 750,000</u>	<u>\$ 750,000</u>
TOTAL	<u>\$ 3,547,836</u>	<u>\$ 3,547,836</u>

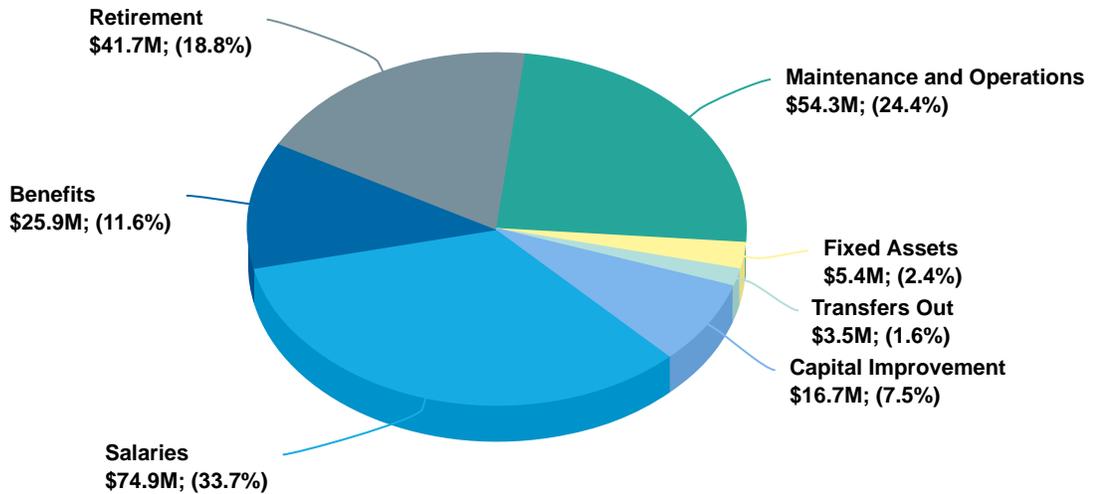
Total Appropriations - All Funds (Including Transfers)

Total Appropriations - All Funds (Including Transfers)
for the Fiscal Year Ending June 30, 2026

Total Appropriations - All Funds - \$224.4 (Includes Capital Improvement)
(in millions)



By Category



Summary of Appropriations by Department/by Category – All Funds (Excludes CIP) From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Department/Category	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
City Council				
Salaries and Benefits	\$ 675,296	\$ 572,515	\$ 710,908	\$ 790,962
Maintenance and Operations	158,570	178,062	161,181	161,181
Fixed Assets	727	-	2,000	2,000
Subtotal City Council	\$ 834,594	\$ 750,577	\$ 874,089	\$ 954,143
City Manager's Office				
Salaries and Benefits	\$ 7,439,768	\$ 9,010,354	\$ 10,002,380	\$ 10,096,235
Maintenance and Operations	4,576,213	7,488,942	4,667,410	4,912,360
Fixed Assets	55,129	100,887	16,900	16,900
Subtotal City Manager's Office	\$ 12,071,110	\$ 16,600,184	\$ 14,686,690	\$ 15,025,495
City Attorney				
Maintenance and Operations	988,508	977,061	1,086,750	1,123,700
Subtotal City Attorney	\$ 988,508	\$ 977,061	\$ 1,086,750	\$ 1,123,700
Finance				
Salaries and Benefits	\$ 3,376,822	\$ 3,578,893	\$ 4,763,134	\$ 4,985,872
Maintenance and Operations	955,049	798,210	1,273,330	1,273,330
Fixed Assets	64,339	39,480	37,300	787,300
Subtotal Finance	\$ 4,396,210	\$ 4,416,583	\$ 6,073,764	\$ 7,046,502
Parks and Community Services				
Salaries and Benefits	\$ 4,792,258	\$ 7,058,462	\$ 6,520,620	\$ 6,594,380
Maintenance and Operations	3,189,239	3,340,631	3,252,945	3,267,445
Fixed Assets	28,526	16,647	3,800	3,800
Subtotal Parks and Community Services	\$ 8,010,022	\$ 10,415,740	\$ 9,777,365	\$ 9,865,625
Information Technology				
Salaries and Benefits	\$ 3,641,655	\$ 4,141,132	\$ 4,579,074	\$ 4,819,929
Maintenance and Operations	568,129	858,650	610,670	1,760,670
Fixed Assets	1,784,178	1,370,904	3,723,977	2,787,953
Subtotal Information Technology	\$ 5,993,961	\$ 6,370,686	\$ 8,913,721	\$ 9,368,552
Police Department				
Salaries and Benefits	\$ 50,707,995	\$ 56,060,741	\$ 55,284,339	\$ 56,296,324
Maintenance and Operations	5,949,971	6,825,972	6,763,473	6,234,075
Fixed Assets	380,263	1,088,630	993,501	993,216
Subtotal Police Department	\$ 57,038,230	\$ 63,975,342	\$ 63,041,313	\$ 63,523,615
Fire and Rescue Department				
Salaries and Benefits	\$ 27,878,623	\$ 29,489,641	\$ 31,904,744	\$ 32,985,288
Maintenance and Operations	5,560,602	5,644,516	5,835,188	5,885,188
Fixed Assets	41,171	25,478	32,990	32,990
Subtotal Fire and Rescue Department	\$ 33,480,396	\$ 35,159,635	\$ 37,772,922	\$ 38,903,466

Summary of Appropriations by Department/by Category – All Funds (Excludes CIP)

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Department/Category	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Development Services				
Salaries and Benefits	\$ 7,580,306	\$ 8,452,749	\$ 9,689,965	\$ 9,454,778
Maintenance and Operations	1,622,919	2,113,323	1,961,283	2,000,455
Fixed Assets	50,190	83,403	28,250	28,250
Subtotal Development Services	\$ 9,253,415	\$ 10,649,476	\$ 11,679,498	\$ 11,483,483
Public Works				
Salaries and Benefits	\$ 10,139,038	\$ 11,744,853	\$ 14,244,933	\$ 13,565,635
Maintenance and Operations	14,989,958	16,673,276	15,713,101	16,120,329
Fixed Assets	363,163	724,521	1,942,900	1,478,900
Subtotal Public Works	\$ 25,492,159	\$ 29,142,649	\$ 31,900,934	\$ 31,164,864
Non-Departmental				
Salaries and Benefits	\$ -	\$ 1,960,907	\$ 2,611,000	\$ 4,859,345
Maintenance and Operations	7,952,067	9,070,177	11,291,750	11,565,032
Fixed Assets	24,442,397	14,857,218	12,631,498	2,797,836
Subtotal Non-Departmental	\$ 32,394,464	\$ 25,888,302	\$ 26,534,248	\$ 19,222,213
TOTAL APPROPRIATIONS - ALL FUNDS				
Salaries and Benefits	\$ 118,182,378	\$ 132,070,247	\$ 140,311,097	\$ 144,448,746
Maintenance and Operations	\$ 46,511,225	53,968,821	52,189,891	54,303,765
Fixed Assets	\$ 27,210,082	18,307,168	19,413,116	8,929,145
TOTAL APPROPRIATIONS - ALL FUNDS	\$ 191,903,685	\$ 204,346,236	\$ 211,914,104	\$ 207,681,656

Summary of Appropriations by Account - All Funds (Excludes CIP) From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Account Description	Account Number	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Salaries and Benefits					
Salaries and Wages	501000	\$ -	\$ -	\$ (4,019,104)	\$ (4,346,404)
Salaries & Wages	501001	-	-	-	1,977,205
Regular Salaries - Sworn	501100	24,891,294	26,301,467	29,128,806	29,599,752
Regular Salaries - Non-Sworn	501200	25,890,986	31,150,967	38,283,412	38,090,340
Regular Salaries - Part-Time	501300	4,963,839	5,724,714	4,861,995	5,023,463
Overtime	501400	7,301,625	8,314,837	4,904,449	4,904,449
Accrual Payoff - Excess Max.	501500	541,110	557,926	191,128	191,128
Vacation/Comp. Time Cash Out	501600	464,941	520,372	303,980	303,980
Holiday Allowance	501700	826,850	971,160	932,453	979,119
Separation Pay-Off	501800	261,777	391,598	145,776	145,776
Other Compensation	501900	3,205,954	3,961,466	4,413,193	4,366,638
Furloughs	502200	-	-	-	-
Cafeteria Plan	505100	10,683,909	12,229,132	14,135,042	14,267,153
Medicare	505200	1,048,895	1,191,314	997,507	1,114,701
Retirement	505300	34,093,546	36,028,770	39,958,637	41,726,930
Longevity	505400	163,174	460,619	1,193,739	1,199,525
Executive Prof Development	505500	67,958	74,626	84,617	109,526
Auto Allowance	505600	42,878	38,415	48,300	48,300
Unemployment	505800	43,086	26,854	80,020	80,020
Workers' Compensation	505900	1,799,941	2,225,102	2,207,147	2,207,147
City Contrib - Retiree Medical	506100	1,890,617	1,900,907	2,460,000	2,460,000
Subtotal Salaries and Benefits		\$ 118,182,378	\$ 132,070,247	\$ 140,311,097	\$ 144,448,746
Maintenance and Operations					
Stationery and Office	510100	\$ 212,483	\$ 220,970	\$ 219,150	\$ 219,650
Multi-Media, Promos, Subscript.	510200	904,077	878,106	658,689	658,689
Small Tools and Equipment	510300	529,189	841,094	255,307	255,092
Uniforms and Clothing	510400	423,828	464,528	392,250	422,250
Safety and Health	510500	1,231,785	736,134	658,622	658,622
Maintenance and Construction	510600	911,564	1,155,456	693,250	717,250
Agriculture	510700	72,627	101,227	97,000	97,000
Fuel	510800	814,745	704,695	501,400	701,400
Electricity - Buildings & Fac.	515100	784,284	886,363	580,020	580,020
Electricity - Power	515200	327,999	364,680	281,800	281,800
Electricity - Street Lights	515300	1,164,347	1,237,221	1,000,000	1,000,000
Gas	515400	110,225	64,014	45,400	45,400
Water - Domestic	515500	109,822	61,352	76,100	76,100
Water - Parks and Parkways	515600	697,303	805,573	859,100	859,100
Waste Disposal	515700	235,223	271,191	262,462	262,462
Janitorial and Housekeeping	515800	576,922	586,380	692,143	692,143
Postage	520100	-	-	-	-
Legal Advertising/Filing Fees	520200	243,938	223,108	329,600	329,600
Advertising and Public Info.	520300	17,074	23,582	16,300	16,300
Telephone/Radio/Communications	520400	969,758	1,017,966	799,566	810,089
Business Meetings	520500	61,757	97,076	51,580	51,580

Summary of Appropriations by Account - All Funds (Excludes CIP) From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

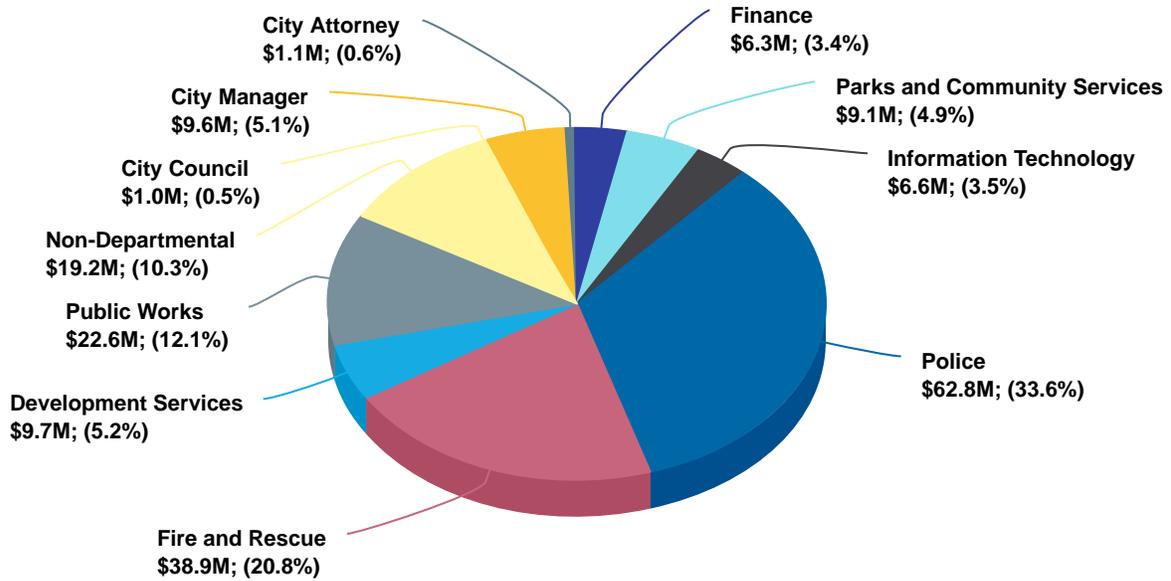
Account Description	Account Number	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Maintenance and Operations (Continued)					
Mileage Reimbursement	520600	1,336	1,735	3,300	3,300
Dues and Memberships	520700	195,854	212,695	208,712	208,712
Board Member Fees	520800	45,900	50,200	49,700	49,700
Professional Development	520900	610,924	706,234	652,827	672,827
Buildings and Structures	525100	482,281	439,094	366,250	376,913
Landscaping and Sprinklers	525200	3,339,988	3,449,870	3,400,500	3,520,500
Underground Lines	525300	-	-	-	-
Automotive Equipment	525400	213,771	464,611	262,500	464,728
Office Furniture	525600	119	11,614	2,000	2,000
Office Equipment	525700	65,930	80,576	66,631	66,631
Other Equipment	525800	1,205,151	1,397,437	941,650	941,650
Streets, Alleys and Sidewalks	525900	958,785	1,726,929	1,777,790	1,812,790
Employment	530100	33,423	20,399	26,000	26,000
Consulting	530200	3,529,443	3,869,110	4,033,093	3,757,822
Legal	530300	1,699,949	1,947,474	2,843,500	2,880,450
Engineering and Architectural	530400	411,362	384,122	557,912	557,912
Financial & Information Svcs.	530500	595,842	683,969	1,078,750	1,078,750
Medical and Health Inspection	530600	180,027	192,811	228,100	228,100
Public Safety	530700	2,518,150	2,875,287	3,186,420	3,252,920
Recreation	530800	339,997	433,038	633,620	645,620
Sanitation	530900	39,950	46,960	1,200	1,200
Principal Payments	535100	2,171,129	2,254,849	3,738,983	3,738,983
Interest Payments	535200	1,121,165	996,717	1,156,448	1,156,448
External Rent	535400	573,343	805,389	1,079,650	965,742
Grants, Loans and Subsidies	535500	2,008,996	2,147,134	2,179,910	2,124,914
Depreciation	535600	1,120,805	1,532,452	1,325,000	2,475,000
Internal Rent Central Services	535800	58,772	66,875	99,722	99,722
Internal Rent Postage	535900	128,396	151,327	111,334	111,334
Internal Rent - Maintenance	536100	884,887	884,887	884,887	884,887
Internal Rent - Repl Cost	536200	4,021,116	4,385,219	4,514,999	4,514,999
Internal Rent - IT Replacement	536300	-	-	-	-
Internal Rent - Fuel	536400	532,950	573,094	501,400	501,400
Internal Rent Genl Liability	536500	2,072,246	2,072,221	2,072,221	2,392,171
Internal Rent Workers' Comp	536600	2,690,073	2,939,914	2,939,914	2,939,914
Internal Rent Unemployment	536700	80,183	80,180	80,180	80,180
General Liability	540100	1,611,556	2,047,044	1,762,301	2,082,251
Special Liability	540200	-	-	9,400	9,400
Buildings & Personal Property	540500	106,184	-	195,200	195,200
Taxes and Assessments	540700	319,196	337,358	196,200	196,200
Contingency	540800	46,656	2,926,444	550,000	550,000
Other Costs	540900	88,362	3,711	1,948	1,948
Assistance	545300	-	-	-	-
Acquisition Costs	545500	-	-	-	-
Emergency Protective Measure	580200	8,077	29,125	-	-
Subtotal Maintenance and Operations		\$ 46,511,225	\$ 53,968,821	\$ 52,189,891	\$ 54,303,765

Summary of Appropriations by Account - All Funds (Excludes CIP) From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

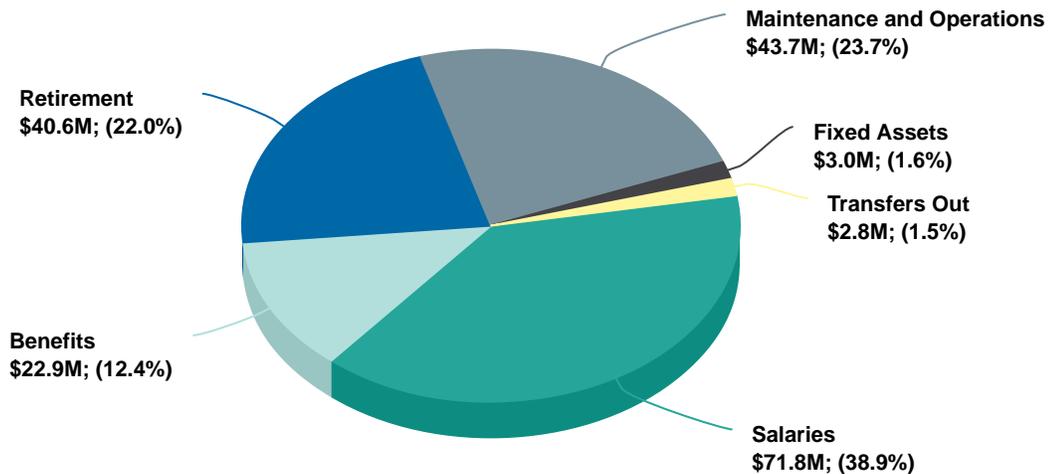
Account Description	Account Number	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Fixed Assets					
Land	590100	\$ -	\$ -	\$ -	\$ -
Buildings and Structures	590400	-	-	-	-
Automotive Equipment	590500	239,273	709,476	1,905,000	1,441,000
Office Furniture	590600	3,199	42,847	12,900	12,900
Office Equipment	590700	21,206	4,515	-	-
Other Equipment	590800	2,395,332	2,660,333	4,863,718	3,927,409
Loss on Disposal of Assets	599100	85,228	32,779	-	-
Nonoperating Expenses - Other	599400	-	-	-	-
Capital Replacement Reserve	599500	-	-	-	-
Subtotal Fixed Assets		\$ 2,744,239	\$ 3,449,950	\$ 6,781,618	\$ 5,381,309
Transfers Out					
Transfers Out	595100	\$ 24,465,843	\$ 14,857,218	\$ 12,631,498	\$ 3,547,836
Subtotal Transfers Out		\$ 24,465,843	\$ 14,857,218	\$ 12,631,498	\$ 3,547,836
TOTAL APPROPRIATIONS - ALL FUNDS		\$ 191,903,685	\$ 204,346,236	\$ 211,914,104	\$ 207,681,656

Total Appropriations - General Fund (Including Transfers) for the Fiscal Year Ending June 30, 2026

**Total Appropriations - General Fund - \$186.9 (includes Capital Improvement)
(in millions)**



By Category



Summary of Appropriations by Department/by Category – General Fund (Excludes CIP)

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Department/Category	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
City Council				
Salaries and Benefits	\$ 675,040	\$ 572,515	\$ 710,908	\$ 790,962
Maintenance and Operations	158,570	178,062	161,181	161,181
Fixed Assets	727	-	2,000	2,000
Subtotal City Council	\$ 834,337	\$ 750,577	\$ 874,089	\$ 954,143
City Manager's Office				
Salaries and Benefits	\$ 5,193,982	\$ 6,353,178	\$ 7,373,716	\$ 7,467,571
Maintenance and Operations	2,332,910	2,512,292	2,203,759	2,128,759
Fixed Assets	46,471	37,286	16,900	16,900
Subtotal City Manager's Office	\$ 7,573,363	\$ 8,902,755	\$ 9,594,375	\$ 9,613,230
City Attorney				
Maintenance and Operations	\$ 988,108	\$ 977,061	\$ 1,086,750	\$ 1,123,700
Subtotal City Attorney	\$ 988,108	\$ 977,061	\$ 1,086,750	\$ 1,123,700
Finance				
Salaries and Benefits	\$ 3,357,419	\$ 3,578,893	\$ 4,763,134	\$ 4,985,872
Maintenance and Operations	868,567	798,210	1,273,330	1,273,330
Fixed Assets	45,202	39,480	37,300	37,300
Subtotal Finance	\$ 4,271,188	\$ 4,416,583	\$ 6,073,764	\$ 6,296,502
Parks and Community Services				
Salaries and Benefits	\$ 4,584,432	\$ 6,883,249	\$ 6,349,925	\$ 6,414,690
Maintenance and Operations	2,758,414	2,860,191	2,683,340	2,683,340
Fixed Assets	28,526	9,911	3,800	3,800
Subtotal Parks and Community Services	\$ 7,371,372	\$ 9,753,352	\$ 9,037,065	\$ 9,101,830
Information Technology				
Salaries and Benefits	\$ 2,836,023	\$ 3,807,287	\$ 3,997,911	\$ 4,126,819
Maintenance and Operations	513,164	528,121	560,670	560,670
Fixed Assets	1,784,178	1,232,559	1,843,977	1,883,227
Subtotal Information Technology	\$ 5,133,365	\$ 5,567,967	\$ 6,402,558	\$ 6,570,716
Police Department				
Salaries and Benefits	\$ 49,964,843	\$ 55,153,482	\$ 54,639,286	\$ 55,642,500
Maintenance and Operations	5,668,692	6,527,658	6,328,283	6,226,075
Fixed Assets	240,936	324,768	952,181	951,896
Subtotal Police Department	\$ 55,874,470	\$ 62,005,909	\$ 61,919,750	\$ 62,820,471

Summary of Appropriations by Department/by Category – General Fund (Excludes CIP)

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Department/Category	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Fire and Rescue Department				
Salaries and Benefits	\$ 27,878,623	\$ 29,489,641	\$ 31,904,744	\$ 32,985,288
Maintenance and Operations	5,560,602	5,644,516	5,835,188	5,885,188
Fixed Assets	41,171	25,478	32,990	32,990
Subtotal Fire and Rescue Department	\$ 33,480,396	\$ 35,159,635	\$ 37,772,922	\$ 38,903,466
Development Services				
Salaries and Benefits	\$ 7,050,680	\$ 7,841,123	\$ 8,872,867	\$ 8,606,798
Maintenance and Operations	1,138,327	1,158,259	1,010,686	1,060,686
Fixed Assets	40,748	83,403	28,250	28,250
Subtotal Development Services	\$ 8,229,755	\$ 9,082,786	\$ 9,911,803	\$ 9,695,734
Public Works				
Salaries and Benefits	\$ 8,489,354	\$ 9,867,265	\$ 11,907,281	\$ 11,487,471
Maintenance and Operations	11,882,339	13,230,159	11,743,821	11,058,231
Fixed Assets	41,786	4,540	7,900	7,900
Subtotal Public Works	\$ 20,413,479	\$ 23,101,963	\$ 23,659,002	\$ 22,553,602
Non-Departmental				
Salaries and Benefits	\$ 1,950,617	\$ 1,960,907	\$ 2,611,000	\$ 4,859,345
Maintenance and Operations	7,952,067	9,030,177	11,245,082	11,565,032
Transfers Out	22,554,541	12,432,270	9,705,994	2,797,836
Subtotal Non-Departmental	\$ 32,457,225	\$ 23,423,354	\$ 23,562,076	\$ 19,222,213
TOTAL APPROPRIATIONS - GENERAL FUND				
Salaries and Benefits	\$ 111,981,013	\$ 125,507,538	\$ 133,130,772	\$ 137,367,315
Maintenance and Operations	39,821,759	43,444,708	44,132,090	43,726,192
Fixed Assets	2,246,299	1,757,426	2,925,298	2,964,263
Transfers Out	22,577,987	12,432,270	9,705,994	2,797,836
TOTAL APPROPRIATIONS - GENERAL FUND	\$ 176,627,058	\$ 183,141,942	\$ 189,894,154	\$ 186,855,606

Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Account Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (4,019,104)	\$ (4,346,404)
Salaries & Wages	-	-	-	1,977,205
Regular Salaries - Sworn	24,608,500	26,037,765	28,854,649	29,325,600
Regular Salaries - Non-Sworn	23,677,179	29,170,030	35,747,113	35,588,157
Regular Salaries - Part-Time	4,805,058	5,585,102	4,640,621	4,848,561
Overtime	6,989,413	7,927,468	4,822,473	4,828,573
Accrual Payoff - Excess Max.	530,043	545,763	186,128	186,128
Vacation/Comp. Time Cash Out	460,136	509,827	302,980	302,980
Holiday Allowance	809,749	963,606	918,390	965,235
Separation Pay-Off	260,916	373,419	145,376	145,376
Other Compensation	3,165,286	3,913,768	4,358,438	4,312,649
Cafeteria Plan	10,248,439	11,807,771	13,576,180	13,735,999
Medicare	1,004,736	1,148,592	956,800	1,067,500
Retirement	33,260,085	35,049,145	38,857,777	40,623,510
Longevity	163,174	460,619	1,193,739	1,192,161
Executive Prof Development	64,805	75,341	80,912	105,786
Auto Allowance	42,878	38,415	48,300	48,300
City Contrib - Retiree Medical	1,890,617	1,900,907	2,460,000	2,460,000
Subtotal Salaries and Benefits	\$ 111,981,013	\$ 125,507,538	\$ 133,130,772	\$ 137,367,315
Maintenance and Operations				
Stationery and Office	\$ 210,675	\$ 220,515	\$ 213,650	\$ 214,150
Multi-Media, Promos, Subscript.	865,626	809,815	584,389	584,389
Small Tools and Equipment	513,392	790,764	240,366	240,151
Uniforms and Clothing	415,320	458,854	388,250	418,250
Safety and Health	1,208,106	659,605	658,122	658,122
Maintenance and Construction	523,872	482,693	328,250	328,250
Agriculture	72,627	101,227	97,000	97,000
Electricity - Buildings & Fac.	784,284	886,363	580,020	580,020
Electricity - Power	327,999	364,680	281,800	281,800
Electricity - Street Lights	1,164,347	1,237,221	1,000,000	1,000,000
Gas	110,225	64,014	45,400	45,400
Water - Domestic	109,822	61,352	76,100	76,100
Water - Parks and Parkways	697,303	805,573	859,100	859,100
Waste Disposal	209,379	232,704	261,462	261,462
Janitorial and Housekeeping	576,010	585,629	690,243	690,243
Legal Advertising/Filing Fees	243,938	222,392	311,600	311,600
Advertising and Public Info.	12,762	19,168	14,300	14,300
Telephone/Radio/Communications	969,758	1,017,966	799,566	810,089
Business Meetings	61,757	95,653	51,080	51,080
Mileage Reimbursement	1,336	1,735	3,300	3,300
Dues and Memberships	193,796	203,828	204,712	204,712

Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Account Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Maintenance and Operations (Continued)				
Board Member Fees	40,600	41,800	41,300	41,300
Professional Development	579,670	658,644	644,141	664,141
Buildings and Structures	375,600	405,414	242,250	276,913
Landscaping and Sprinklers	3,332,511	3,446,847	3,400,500	3,400,500
Automotive Equipment	-	2,159	-	-
Office Furniture	119	11,614	2,000	2,000
Office Equipment	65,721	80,190	66,431	66,431
Other Equipment	1,202,871	1,061,746	927,150	927,150
Streets, Alleys and Sidewalks	958,785	1,726,929	1,057,200	371,610
Employment	33,423	20,399	26,000	26,000
Consulting	2,444,309	2,909,759	3,015,431	2,890,160
Legal	1,699,949	1,944,321	2,843,050	2,880,000
Engineering and Architectural	411,362	384,122	547,848	547,848
Financial & Information Svcs.	595,842	683,969	1,078,750	1,078,750
Medical and Health Inspection	180,027	192,811	228,100	228,100
Public Safety	2,335,873	2,818,556	3,136,420	3,202,920
Recreation	294,586	372,935	504,220	504,220
Sanitation	950	960	1,200	1,200
Principal Payments	2,171,129	2,486,391	3,450,000	3,450,000
Interest Payments	999,864	941,676	1,067,905	1,067,905
External Rent	573,343	805,389	1,079,650	965,742
Grants, Loans and Subsidies	1,690,397	1,304,743	1,287,994	1,287,994
Internal Rent Central Services	58,772	66,875	99,722	99,722
Internal Rent Postage	128,396	151,305	110,792	110,792
Internal Rent - Maintenance	884,300	884,300	884,300	884,300
Internal Rent - Repl Cost	4,020,556	4,384,659	4,514,439	4,514,439
Internal Rent - Fuel	532,950	573,094	501,400	501,400
Internal Rent Genl Liability	2,069,184	2,069,259	2,069,259	2,389,209
Internal Rent Workers' Comp	2,651,490	2,910,749	2,938,441	2,938,441
Internal Rent Unemployment	79,122	79,264	79,687	79,687
Taxes and Assessments	117,092	211,642	96,200	96,200
Contingency	18,240	457,722	500,000	500,000
Other Costs	2,394	3,588	1,600	1,600
Emergency Protective Measure	-	29,125	-	-
Subtotal Maintenance and Operations	\$ 39,821,759	\$ 43,444,708	\$ 44,132,090	\$ 43,726,192

Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Account Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Fixed Assets				
Automotive Equipment	3,125	33,187	-	-
Office Furniture	3,199	42,847	12,900	12,900
Office Equipment	9,796	4,515	-	-
Other Equipment	2,230,179	1,676,877	2,912,398	2,951,363
Subtotal Fixed Assets	\$ 2,246,299	\$ 1,757,426	\$ 2,925,298	\$ 2,964,263
Transfers Out				
Operating Transfers Out	\$ 22,577,987	\$ 12,432,270	\$ 9,705,994	\$ 2,797,836
Subtotal Transfers Out	\$ 22,577,987	\$ 12,432,270	\$ 9,705,994	\$ 2,797,836
TOTAL APPROPRIATIONS - GENERAL FUND	\$ 176,627,058	\$ 183,141,942	\$ 189,894,154	\$ 186,855,606

(1) In Fiscal Year 2023-24, the City changed the budgeting methodology for professional development. Only executive professional development included in the employee MOUs is included in this account. Other professional development such as training, licenses and certificates are accounted for under maintenance and operations.

(2) In Fiscal Year 2023-24, the City corrected the budgeting method for billing internal charges. The prior years have not been adjusted to ensure consistency with the audited financial statements.

Four-Year Personnel Summary by Department From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

	FY 22-23 Adopted	FY 23-24 Adopted	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
City Council					
Council Member	7.00	7.00	7.00	7.00	7.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst/Chief of Staff*	1.00		-		-
Management Analyst*	1.00	-	-	-	-
Total City Council	10.00	8.00	8.00	8.00	8.00
*Constituent Services staff transferred to City Manager's Office					
City Manager's Office					
City Manager	1.00	1.00	1.00	1.00	1.00
Assistant City Manager	2.00	1.00	1.00	1.00	1.00
Administrative Assistant	-	1.00	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	2.00	2.00	2.00
Central Services Supervisor	1.00	-	-	-	-
City Clerk	1.00	1.00	1.00	1.00	1.00
Community Outreach Worker ^	2.00	2.00	7.00	7.00	6.00
Community Outreach Supervisor	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	2.00	2.00	2.00	2.00	2.00
Deputy City Manager	-	1.00	1.00	1.00	1.00
Energy and Sustainability Service Manager	-	-	1.00	1.00	1.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Graphics Designer	1.00	1.00	1.00	1.00	1.00
Human Resources Administrator	2.00	2.00	2.00	2.00	2.00
Human Resources Analyst ^	4.00	4.00	4.00	4.00	3.00
Human Resources Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00	1.00	1.00
Human Resources Technician	1.00	1.00	1.00	1.00	1.00
Management Aide	-	2.00	1.00	1.00	1.00
Management Analyst	3.00	3.00	4.00	4.00	4.00
Neighborhood Improvement Manager	1.00	1.00	1.00	1.00	1.00
Office Specialist II	1.00	1.00	1.00	1.00	1.00
Principal Human Resources Analyst	2.00	2.00	2.00	2.00	2.00
Public Affairs Manager	2.00	2.00	3.00	3.00	3.00
Real Property Manager	-	1.00	-	-	-
Senior Management Analyst ^	1.00	3.00	2.00	2.00	1.00
Senior Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Video Production Coordinator	1.00	1.00	1.00	1.00	1.00
Video Production Specialist	1.00	2.00	-	-	-
Multimedia Specialist		-	2.00	2.00	2.00
Website Coordinator/ Programmer Analyst I ^	1.00	1.00	1.00	1.00	-
Total City Manager's Office	37.00	43.00	49.00	49.00	45.00

*Constituent Services staff transferred in City Manager's Office

* Energy and Sustainability Service Manager transferred in from Public Works

^ FY 2025/26 Proposed reduction of one FTE

Four-Year Personnel Summary by Department From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

	FY 22-23 Adopted	FY 23-24 Adopted	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
Finance Department					
Finance Director	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Accounting Specialist I	1.00	1.00	1.00	1.00	1.00
Accounting Specialist II	4.00	4.00	4.00	4.00	4.00
Accounting Supervisor	1.00	1.00	-	-	-
Administrative Assistant (CON)			1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Budget and Purchasing Manager	1.00	1.00	1.00	1.00	1.00
Business License Inspector	-	1.00	1.00	1.00	1.00
Buyer	3.00	2.00	2.00	2.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Financial Analyst	1.00	2.00	2.00	2.00	2.00
Finance Manager	-	1.00	1.00	1.00	1.00
Finance Officer- Accounting	-	-	1.00	1.00	1.00
Finance Officer- Payroll (CON)	-	-	1.00	1.00	1.00
Finance Officer- Purchasing	-	-	1.00	1.00	1.00
Finance Officer- Revenue	-	-	1.00	1.00	1.00
Payroll Coordinator	1.00	1.00	1.00	1.00	1.00
Payroll Supervisor	1.00	1.00	-	-	-
Permit Processing Specialist	1.00	1.00	1.00	1.00	1.00
Purchasing Supervisor	1.00	1.00	-	-	-
Revenue Supervisor	1.00	1.00	-	-	-
Senior Accountant	1.00	1.00	1.00	1.00	1.00
Senior Budget Analyst	2.00	2.00	2.00	2.00	2.00
Senior Management Analyst	1.00	-			
Total Finance Department	24.00	25.00	26.00	26.00	26.00
Parks And Community Services Department					
Parks and Community Services Director	1.00	1.00	1.00	1.00	1.00
Arts Specialist	1.00	1.00	1.00	1.00	1.00
Assistant Recreation Supervisor	3.00	-			
Community Outreach Worker	-	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Fairview Park Administrator	1.00	1.00	1.00	1.00	1.00
Maintenance Worker	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	-	-	-	-
Office Specialist II*	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator*	5.00	4.00	4.00	4.00	4.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Recreation Specialist	-	7.00	8.00	8.00	8.00
Recreation Supervisor	2.00	3.00	3.00	3.00	3.00
Senior Management Analyst	-	1.00	1.00	1.00	1.00
Senior Recreation Supervisor	2.00	2.00	2.00	2.00	2.00
Total Parks and Community Svcs Department	18.00	25.00	26.00	26.00	26.00

*One Recreation Coordinator transferred to PD Adopted FY 23/24

* One position has been defunded in FY 25/26

Four-Year Personnel Summary by Department From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

	FY 22-23 Adopted	FY 23-24 Adopted	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
Information Technology Department					
Information Technology Director	1.00	1.00	1.00	1.00	1.00
Information Technology Manager	2.00	2.00	2.00	2.00	2.00
Computer Operations & Networking Sup.	1.00	1.00	1.00	1.00	1.00
Cyber Security Analyst	-	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Management Analyst	1.00	-	-	-	-
Network Administrator	5.00	5.00	5.00	5.00	5.00
Office Specialist II	-	1.00	1.00	1.00	1.00
Programmer Analyst II	4.00	4.00	4.00	4.00	4.00
Senior Management Analyst	-	1.00	1.00	1.00	1.00
Senior Programmer Analyst	4.00	4.00	4.00	4.00	4.00
Systems & Programming Supervisor	1.00	1.00	1.00	1.00	1.00
Total Information Technology Department	20.00	22.00	22.00	22.00	22.00
Police Department					
Police Chief	1.00	1.00	1.00	1.00	1.00
Deputy Police Chief	-	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Account Specialist II			1.00	1.00	1.00
Animal Services Coordinator			1.00	1.00	1.00
Animal Control Officer	2.00	3.00	3.00	3.00	3.00
Animal Control Supervisor	-	1.00	1.00	1.00	1.00
Civilian Investigator	1.00	1.00	1.00	1.00	1.00
Communications Installer	1.00	1.00	1.00	1.00	1.00
Communications Officer	11.00	11.00	11.00	11.00	11.00
Communications Supervisor	4.00	4.00	4.00	4.00	4.00
Community Services Specialist	7.00	7.00	7.00	7.00	7.00
Court Liaison	1.00	1.00	1.00	1.00	1.00
Crime Analyst	1.00	2.00	2.00	2.00	2.00
Crime Prevention Specialist	1.00	1.00	1.00	1.00	1.00
Crime Scene Investigation Supervisor	1.00	1.00	1.00	1.00	1.00
Crime Scene Specialist	4.00	4.00	4.00	4.00	4.00
Custody Officer	-	10.00	10.00	10.00	11.00
Custody Supervisor	-	1.00	1.00	1.00	1.00
Electronics Technician	1.00	1.00	1.00	1.00	1.00
Executive Assistant	2.00	2.00	2.00	2.00	2.00
Emergency Services Manager *	1.00	0.50	0.50	0.50	0.50
Management Analyst	1.00	-	-	-	-
Office Specialist II	1.00	1.00	1.00	1.00	1.00
Park Ranger	6.00	6.00	7.00	7.00	7.00
Permit Processing Specialist		-	1.00	1.00	1.00

Four-Year Personnel Summary by Department From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

	FY 22-23 Adopted	FY 23-24 Adopted	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
Police Captain	2.00	2.00	2.00	2.00	2.00
Police Lieutenant	7.00	7.00	7.00	7.00	7.00
Police Officer	107.00	107.00	107.00	107.00	107.00
Police Records Bureau Supervisor	1.00	1.00	1.00	1.00	1.00
Police Records Shift Supervisor	3.00	3.00	3.00	3.00	3.00
Police Records and Property & Evidence Manager	1.00	1.00	1.00	1.00	1.00
Police Sergeant	22.00	22.00	22.00	22.00	22.00
Police Training Assistant	1.00	1.00	1.00	1.00	1.00
Property Evidence Specialist	1.00	2.00	3.00	3.00	3.00
Property Evidence Supervisor	1.00	1.00	1.00	1.00	1.00
Public Affairs Manager	1.00	1.00	1.00	1.00	1.00
Range Master	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator*		1.00	-	-	-
Senior Communications Officer	6.00	6.00	6.00	6.00	6.00
Senior Communications Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	-	1.00	1.00	1.00	1.00
Senior Police Officer	2.00	2.00	2.00	2.00	2.00
Senior Police Records Technician	16.00	16.00	16.00	16.00	16.00
Telecommunications Manager *	0.50	0.50	0.50	0.50	0.50
Total Police Department	221.50	238.00	242.00	242.00	243.00

* Emergency Services Manager & Telecommunications Manager shared between Police Department and Fire and Rescue Department

Fire And Rescue Department

Fire Chief	1.00	1.00	1.00	1.00	1.00
Assistant Fire Chief/Operations - sworn	-	1.00	1.00	1.00	1.00
Assistant Fire Chief/Community Risk Reduction - non sworn	-	1.00	1.00	1.00	1.00
Assistant Fire Marshal	1.00	2.00	2.00	2.00	2.00
Fire Marshal	1.00	-	-	-	-
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Division Chief - Administration	1.00	-	-	-	-
Battalion Chief	3.00	3.00	3.00	3.00	3.00
Emergency Medical Services Coordinator	1.00	1.00	1.00	1.00	1.00
Emergency Services Manager *	-	0.50	0.50	0.50	0.50
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Fire Captain	18.00	18.00	18.00	18.00	18.00
Fire Captain - Administration/Training/PIO	1.00	1.00	1.00	1.00	1.00
Fire Captain - Administration/EMS	1.00	1.00	1.00	1.00	1.00
Fire Engineer	18.00	18.00	18.00	18.00	18.00
Fire Protection Specialist	4.00	3.00	3.00	3.00	3.00
Firefighter	42.00	42.00	42.00	42.00	42.00
Management Analyst	1.00	-	-	-	-
Office Specialist II	1.00	1.00	1.00	1.00	1.00
Senior Manager Analyst		1.00	1.00	1.00	1.00
Telecommunications Manager *	0.50	0.50	0.50	0.50	0.50
Total Fire Department	96.50	97.00	97.00	97.00	97.00

* Emergency Services Manager & Telecommunications Manager shared between Police Department and Fire and Rescue Department*

Four-Year Personnel Summary by Department From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

	FY 22-23 Adopted	FY 23-24 Adopted	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
Development Services Department					
Economic & Development Services Director	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Development Services Director	1.00	1.00	1.00	1.00	1.00
Assistant Planner	4.00	4.00	4.00	4.00	4.00
Associate Planner	3.00	3.00	3.00	3.00	3.00
Building/Combination Bldg. Inspector	4.00	4.00	4.00	4.00	4.00
Building Official	1.00	1.00	1.00	1.00	1.00
Building Technician II	3.00	3.00	4.00	4.00	4.00
Chief of Code Enforcement *	-	1.00	1.00	1.00	1.00
Chief of Inspection	1.00	1.00	1.00	1.00	1.00
Chief Plans Examiner	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer *	9.00	7.00	7.00	7.00	7.00
Community Improvement Manager	1.00	1.00	1.00	1.00	1.00
Economic Development Administrator	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Grant Administrator	1.00	1.00	1.00	1.00	1.00
Management Analyst	2.00	1.00	1.00	1.00	1.00
Office Specialist II *	1.00	1.00	1.00	1.00	1.00
Permit Processing Specialist	3.00	3.00	3.00	3.00	3.00
Planning and Sustainable Development Manager	-	1.00	2.00	2.00	2.00
Plan Checker	1.00	-	-	-	-
Plan Check Engineer	2.00	3.00	3.00	3.00	3.00
Principal Planner	2.00	2.00	2.00	2.00	2.00
Senior Code Enforcement Officer	1.00	2.00	2.00	2.00	2.00
Senior Combination Inspector	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	2.00	2.00	2.00	2.00
Senior Planner	1.00	2.00	3.00	3.00	3.00
Total Development Services Department	48.00	50.00	53.00	53.00	53.00

*One position has been defunded in FY 25/26

Public Works Department					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Active Transportation Coordinator	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	3.00	3.00	3.00	3.00	3.00
Assistant Engineer	4.00	4.00	4.00	4.00	4.00
Assistant City Engineer	-	1.00	1.00	1.00	1.00
Associate Engineer	7.00	8.00	8.00	8.00	8.00
City Engineer	1.00	1.00	1.00	1.00	1.00
Construction Inspector	3.00	3.00	3.00	3.00	3.00
Deputy Director of Public Works	-	1.00	1.00	1.00	1.00
Energy and Sustainability Service Manager	1.00	1.00	-	-	-
Engineering Technician II	1.00	1.00	1.00	1.00	1.00
Engineering Technician III *	5.00	5.00	5.00	5.00	5.00
Equipment Mechanic I	-	1.00	1.00	1.00	1.00
Equipment Mechanic II	2.00	2.00	2.00	2.00	2.00
Equipment Mechanic III	2.00	2.00	2.00	2.00	2.00

Four-Year Personnel Summary by Department From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

	FY 22-23 Adopted	FY 23-24 Adopted	FY 24-25 Adopted	FY 24-25 Amended	FY 25-26 Proposed
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Facilities Maintenance Technician *	2.00	2.00	2.00	2.00	2.00
Lead Facilities Maintenance Technician	2.00	2.00	2.00	2.00	2.00
Lead Maintenance Worker	6.00	7.00	7.00	7.00	7.00
Lead Equipment Mechanic	1.00	1.00	1.00	1.00	1.00
Maintenance Assistant	1.00	1.00	1.00	1.00	1.00
Maintenance Services Manager	1.00	1.00	1.00	1.00	1.00
Maintenance Superintendent	3.00	3.00	3.00	3.00	3.00
Maintenance Supervisor *	5.00	5.00	5.00	5.00	5.00
Maintenance Worker	4.00	4.00	4.00	4.00	4.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Office Specialist II	2.00	2.00	2.00	2.00	2.00
Principal Civil Engineer	1.00	-	-	-	-
Senior Engineer *	3.00	4.00	4.00	4.00	4.00
Senior Maintenance Technician	1.00	-	-	-	-
Senior Maintenance Worker	6.00	6.00	6.00	6.00	6.00
Senior Management Analyst	1.00	2.00	2.00	2.00	2.00
Storekeeper	2.00	2.00	2.00	2.00	2.00
Transportation Services Manager	1.00	1.00	1.00	1.00	1.00
Total Public Works Department	75.00	80.00	79.00	79.00	79.00

* Energy and Sustainability Service Manager transferred to City Manager's Office FY 23/24 Adopted

* One position has been defunded in FY 25/26

Total Full-time Employees	550.00	588.00	602.00	602.00	599.00
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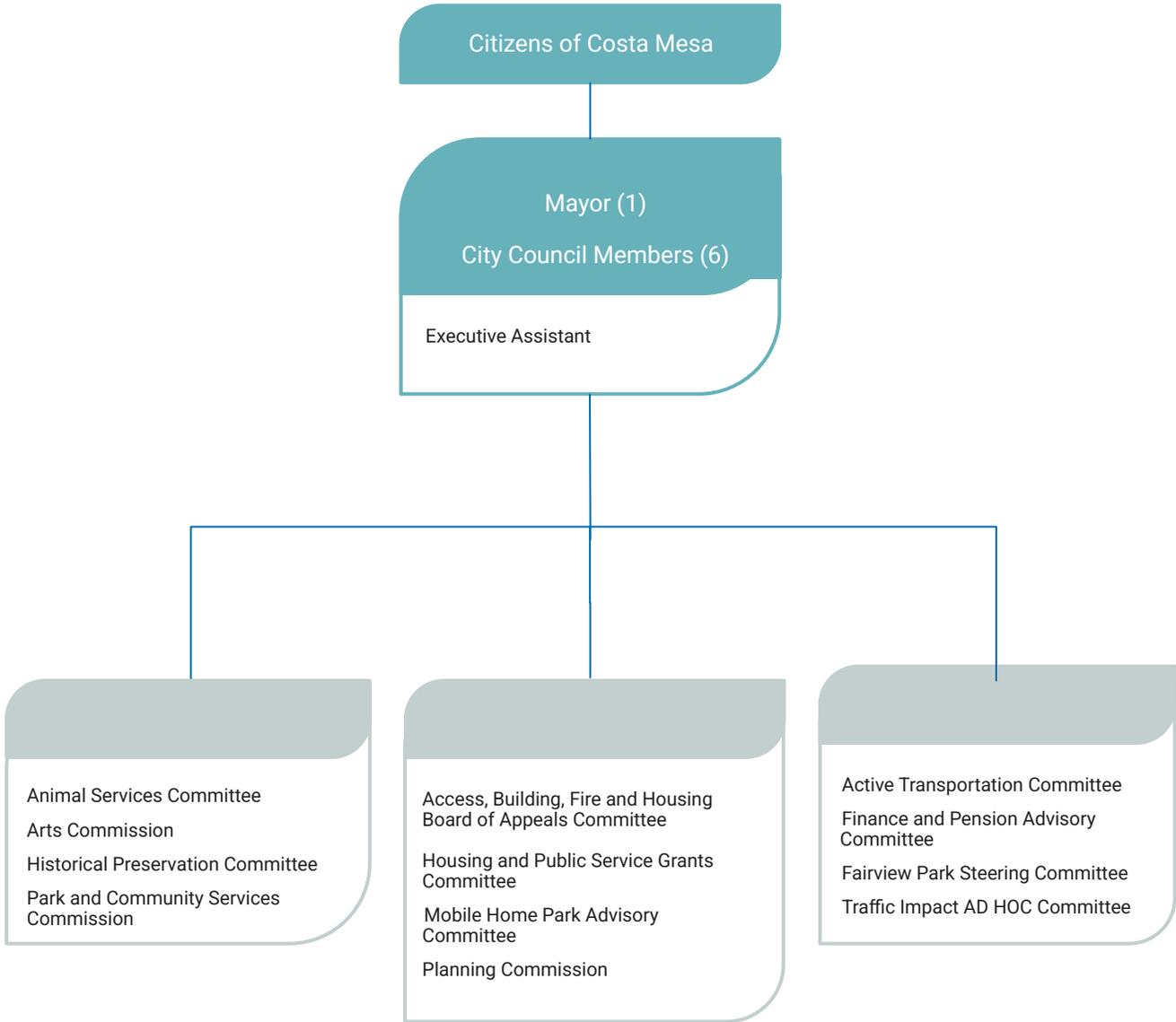
Part-Time Employees FTE's (Full-Time Equivalent)

City Council	0.50	-	-	-	-
City Manager's Office	10.95	8.32	8.32	8.32	8.32
Finance Department	-	-	0.75	0.75	0.75
Parks and Community Services	70.16	63.82	62.57	62.57	62.57
Information Technology Department	0.50	-	-	-	-
Police Department	18.86	16.86	14.75	22.25	22.25
Fire and Rescue Department	2.25	2.25	2.25	2.25	2.25
Development Services Department	5.34	5.34	5.34	5.34	5.34
Public Works Department	6.25	5.50	6.00	6.00	6.00
Total Part-time FTEs	114.81	102.09	99.98	107.48	107.48
Total Citywide FTEs	664.81	702.81	701.98	709.48	706.48



City Council

City Council



The Mayor and City Council serve as the elected legislative and policy setting body of the City. City Council duties include establishing goals and policies, enacting legislation, adopting the City's operating and capital budget, and appropriating the funds necessary to provide services to the City's residents, businesses, and visitors. The City Council also participates in a wide variety of community and regional activities and spends a considerable amount of time interacting with residents, business owners, and community stakeholders. The City Council also serves as the governing board for the Housing Authority, Public Financing Authority, and Financing Authority.

City Council – 10100

City Council – 50110

This program supports City Council activities. It includes the salaries of the City Council – one Mayor, six Council Members, and one Executive Assistant. The Executive Assistant provides administrative support to the Mayor and City Council Members.



Budget Narrative

The Fiscal Year 2025-26 budget for the Office of the City Council is \$954,143, an increase of \$80,054, or 9 percent, compared to the adopted budget for Fiscal Year 2024-25. The increase is primarily attributed to the proposed labor memorandum of understanding (MOU). The City Council's salaries and benefits budget funds the compensation of one (1) Mayor, six (6) council members, and one (1) Executive Assistant position.

Expense by Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY COUNCIL BY FUNDING SOURCE				
General Fund - 101	\$ 834,337	\$ 750,577	\$ 874,089	\$ 954,143
Disaster Fund - 150	257	-	-	-
Total City Council	\$ 834,594	\$ 750,577	\$ 874,089	\$ 954,143

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY COUNCIL BY PROGRAM				
ADMINISTRATION - 10100				
City Council - 50110				
Salaries and Benefits	\$ 675,040	\$ 572,515	\$ 710,908	\$ 790,962
Maintenance and Operations	158,570	178,062	161,181	161,181
Fixed Assets	727	-	2,000	2,000
Subtotal City Council	\$ 834,337	\$ 750,577	\$ 874,089	\$ 954,143
Emergency Services - 51040				
Salaries and Benefits	\$ 257	\$ -	\$ -	\$ -
Subtotal Emergency Services	\$ 257	\$ -	\$ -	\$ -
TOTAL CITY COUNCIL				
Salaries and Benefits	\$ 675,296	\$ 572,515	\$ 710,908	\$ 790,962
Maintenance and Operations	158,570	178,062	161,181	161,181
Fixed Assets	727	-	2,000	2,000
Total City Council	\$ 834,594	\$ 750,577	\$ 874,089	\$ 954,143

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY COUNCIL BY ACCOUNT: ALL FUNDS				
Salaries and Benefits				
Regular Salaries - Non-Sworn	\$ 237,884	\$ 150,595	\$ 173,667	\$ 220,144
Regular Salaries - Part-Time	44,842	-	-	-
Overtime	16,223	5,362	500	500
Holiday Allowance	648	701	-	-
Other Compensation	1,740	-	469	470
Cafeteria Plan	255,785	251,535	296,448	320,436
Medicare	7,080	5,111	2,518	3,199
Retirement	111,094	159,211	237,306	246,213
Subtotal Salaries & Benefits	\$ 675,296	\$ 572,515	\$ 710,908	\$ 790,962
Maintenance and Operations				
Stationery and Office	\$ 2,061	\$ 1,353	\$ 2,600	\$ 2,600
Multi-Media, Promos, Subscript.	3,811	1,951	4,000	4,000
Small Tools and Equipment	1,015	2,071	2,000	2,000
Uniforms and Clothing	350	500	500	500
Safety and Health	507	490	480	480
Business Meetings	17,065	23,320	15,000	15,000
Dues and Memberships	120,294	123,232	115,545	115,545
Professional Development	12,333	20,852	18,100	18,100
Office Equipment	-	827	-	-
External Rent	1,128	1,700	1,700	1,700
Internal Rent Central Services	-	-	1,224	1,224
Internal Rent Postage	7	1,766	32	32
Subtotal Maintenance & Operations	\$ 158,570	\$ 178,062	\$ 161,181	\$ 161,181
Fixed Assets				
Other Equipment	\$ 727	\$ -	\$ 2,000	\$ 2,000
Subtotal Fixed Assets	\$ 727	\$ -	\$ 2,000	\$ 2,000
Total City Council	\$ 834,594	\$ 750,577	\$ 874,089	\$ 954,143

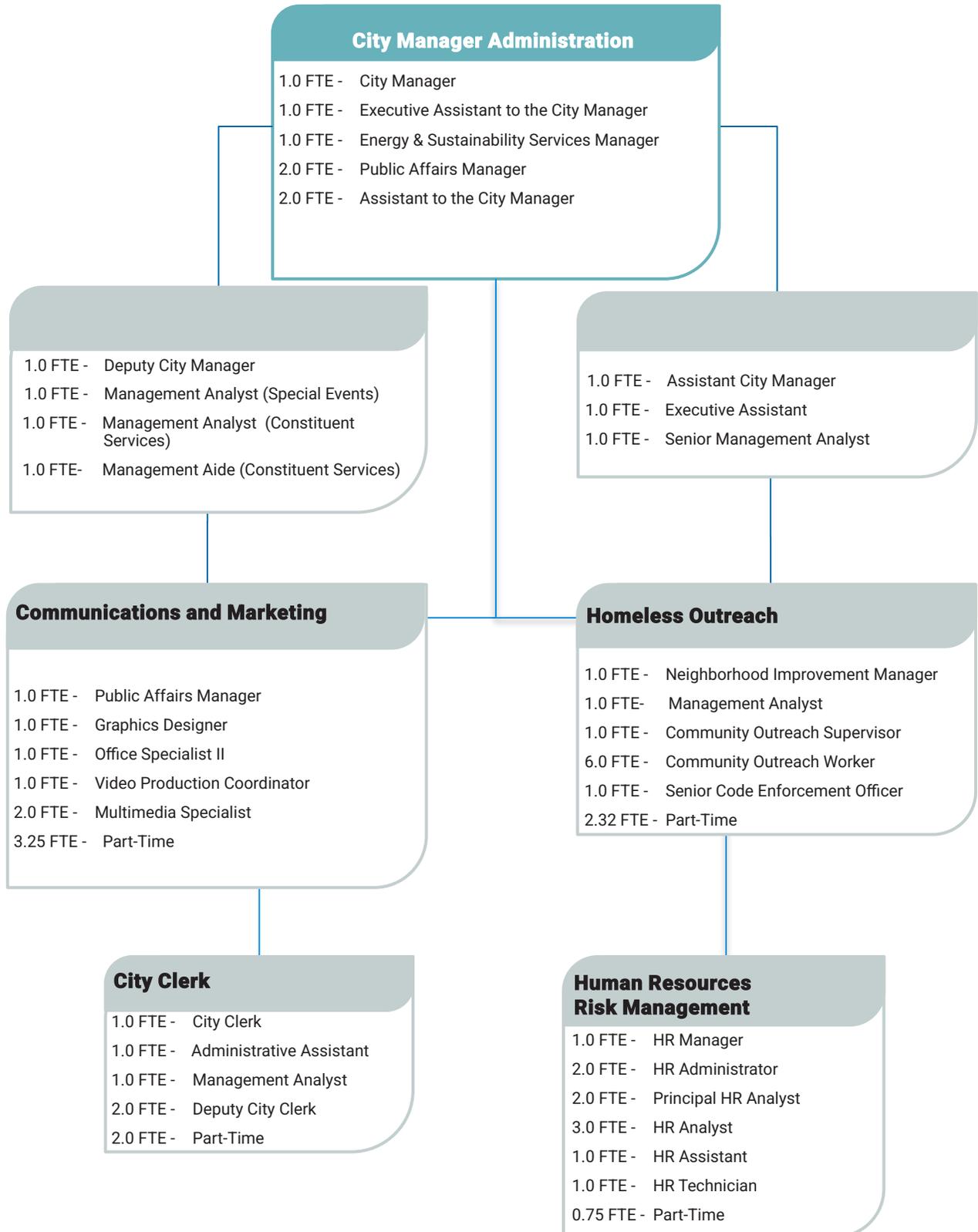
From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY COUNCIL BY ACCOUNT: GENERAL FUND ONLY				
Salaries and Benefits				
Regular Salaries - Non-Sworn	\$ 237,884	\$ 150,595	\$ 173,667	\$ 220,144
Regular Salaries - Part-Time	44,842	-	-	-
Overtime	16,223	5,362	500	500
Holiday Allowance	648	701	-	-
Other Compensation	1,740	-	469	470
Cafeteria Plan	255,785	251,535	296,448	320,436
Medicare	7,080	5,111	2,518	3,199
Retirement	111,094	159,211	237,306	246,213
Subtotal Salaries & Benefits	\$ 675,296	\$ 572,515	\$ 710,908	\$ 790,962
Maintenance and Operations				
Stationery and Office	\$ 2,061	\$ 1,353	\$ 2,600	\$ 2,600
Multi-Media, Promos, Subscript.	3,811	1,951	4,000	4,000
Small Tools and Equipment	1,015	2,071	2,000	2,000
Uniforms and Clothing	350	500	500	500
Safety and Health	507	490	480	480
Business Meetings	17,065	23,320	15,000	15,000
Dues and Memberships	120,294	123,232	115,545	115,545
Professional Development	12,333	20,852	18,100	18,100
Office Equipment	-	827	-	-
External Rent	1,128	1,700	1,700	1,700
Internal Rent Central Services	-	-	1,224	1,224
Internal Rent Postage	7	1,766	32	32
Subtotal Maintenance & Operations	\$ 158,570	\$ 178,062	\$ 161,181	\$ 161,181
Fixed Assets				
Other Equipment	\$ 727	\$ -	\$ 2,000	\$ 2,000
Subtotal Fixed Assets	\$ 727	\$ -	\$ 2,000	\$ 2,000
Transfers Out				
Total City Council	\$ 834,594	\$ 750,577	\$ 874,089	\$ 954,143



City Manager's Office

City Manager's Office



The City Manager's Office is a General Government Support function. The Department comprises of four (4) divisions, split into different programs and has 45 full-time staff members. Part-time staffing consists of 8.32 full-time equivalents. The divisions are as follows:

- Administration
 - Constituent Services Team
 - Communications and Marketing
 - Homeless Outreach
 - Energy and Sustainability
 - Legislative Affairs
- City Clerk
- Human Resources
- Risk Management

Administration – 11100

Administration – 50001

The City Manager's Office coordinates and directs the City's functions within the framework of policy established by the City Council. The duties of the City Manager's Office include: sustainability related efforts, policy implementation, budget development and strategic planning, coordinating the preparation of City Council agendas, assisting with the development of City Council's goals and objectives, and keeping the City Council apprised of important community issues. The Office provides leadership and direction to the other City departments and is responsible for ensuring the delivery of quality services to its constituents and business communities.

The City Manager's Office is responsible for representing the City's interests at the local, state, and federal level, through coordination with the City's elected officials and in preparation of letters of position on various legislation.

Constituent Services – 50110

The Constituent Services Team works closely with the City Council to respond to constituent needs, gather information to address important community issues, and provide support at various special events and community meetings. The team responds to all City Council requests and coordinates with different departments to ensure that their needs are being met.

Communications and Marketing – 51050

The Communication and Marketing division specializes in ensuring quality communication, both internally and externally. The division utilizes a variety of informational platforms such as the City website, news blog, social media networks, TV channel, newsletter, print, and more to maintain the City's branding throughout the community. The division manages the following City initiatives:

- Graphic design services
- Internal communications
- Mail, printing, and binding services
- Media relations
- Public information and education
- Social media management
- Special events coordination
- Video production and editing
- Website development and maintenance

Energy and Sustainability - 20240

The Energy and Sustainability division plans, develops, and executes sustainability initiatives, including energy conservation and efficiency, clean energy generation, electrification of transportation, zero emission City fleet, expansion of electric vehicle (EV) charging stations, solid waste management, water conservation, urban greening, greenhouse gasses (GHG) reduction and promoting green economy and workforce among others. The division provides leadership and support to identify Citywide sustainability focus areas, programs and policies that are practical, innovative and align with City Council's Goals and Priorities. The division works in tandem with Legislative Affairs to identify and prioritizes sustainability projects, builds internal and external partnerships, secures funding/ financing and implements projects. Furthermore, the division leads outreach and educational efforts including organizing and attending community events and hosting internal and external workshops that promote sustainability, climate resilience and environmental protection in Costa Mesa.

City Clerk – 11200

Elections – 50120

As the local elections official, the City Clerk conducts the General Municipal Election by governing the filings of candidate nominations, initiatives, ballot measures, referendums, and recall actions. The City Clerk is the Filing Officer for the City and maintains filings required by the Political Reform Act. The City Clerk manages the filing of campaign financial statements and Conflicts of Interest Statements, in accordance with the Fair Political Practices Commission.

Council Meetings – 50410

The role of the City Clerk includes serving as Clerk of the City Council and Secretary to the Housing Authority.. As the Brown Act official, the Clerk is responsible for preparing and reviewing agendas for all meetings, managing records pertaining to Council legislative actions and proceedings, minutes, ordinances, resolutions, public notices and indices thereof. The City Clerk manages the concierge services in the City Hall lobby, which is responsible for greeting the public, checking guests in, and answering the main telephone line to City Hall.

Public Records – 50420

As the Public Records Act official, Custodian of Records and City Archivist, the Clerk is the administrator for official city documents and records, including indexing, preservation and archiving programs, retention schedules, public records requests and responses, and subpoenas for records. The City Clerk is responsible for the management of the Laserfiche Electronic Document Imaging System, a database designed to provide the public greater access to all public documents.

Human Resources – 14100

Recruitment and Selection – 50610

Human Resources Administration provides a full range of traditional and core human resources services that include: recruitment and selection, classification and compensation systems, employee development and training, and labor/employee relations. These comprehensive services are provided in compliance and as mandated by Federal and State labor laws, Personnel Rules and Regulations, and current Memorandum of Understandings (MOU's).

Employee Benefits Administration – 50630

Administers group health and welfare benefits and retirement plans for active employees and retirees. Evaluates and makes recommendations on ways to improve benefits, such as utilizing wellness programs, flexible spending accounts and long-term disability insurance; oversees required/optional industrial medical examinations; and the Employee Assistance Program (EAP). Serves as staff/advisor to Benefits Review Committee consisting of labor

and management representatives who meet to review and discuss relevant issues related to employee benefits/ programs and appropriate cost-effective spending of benefit dollars. Manages the City Employee Health and Wellness Program . Monitors and ensures compliance with Federal, State and City leave programs such as the Family Medical Leave Act (FMLA) and California Family Rights Act (CFRA), as well as Fair Employment & Housing Act (FEHA), and Americans with Disabilities Act (ADA).

Risk Management – 14400

Risk Management Administration – 50661

Procures and administers the City's comprehensive commercial insurance protection program. Includes property inspections and appraisals as part of a comprehensive real and personal property insurance program; evaluate levels of coverage for appropriate protection of assets.

Liability – 50662

Evaluates and monitors the City's risk of loss, minimize the financial impact of such risks to the lowest feasible level; and procures and administers the City's self-insured general liability and environmental insurance programs. Claims against the City are jointly handled with the City's third-party administrator or internally as appropriate. Includes loss control program that identifies areas of concerns and acts to mitigate future incidents. Serves as staff/advisors to the City's Safety Coordinating Committee consisting of joint labor-management representatives. Provides staff support to the City's Insurance Committee.

Workers Compensation – 50663

Proactively administers safety and wellness programs for employees as well as the self-insured Workers' Compensation Program and the Occupational Injury/Illness Prevention Plan. Maintains oversight of the third-party workers' compensation claims administrator and consultants for workplace safety, ergonomics, and indoor air quality. Administers and coordinates work-related disability compliance and interactive process, physical and fitness-for-duty examinations and infection control program. Provides training to departments to assist in cost containment/appropriate use of this program.

Fiscal Year 2024-25 Accomplishments

- Celebrated the commencement of exciting projects and programs, such as the groundbreaking of the Fire Station No. 4 training tower facility, the launch of the “Let’s Go Costa Mesa” free rideshare program, the opening of pickleball courts at the Costa Mesa Tennis Center, and the groundbreaking of the Lions Park Café.
- Planned, organized, and coordinated signature City events, including the popular Independence Day celebration, the beloved Costa Mesa Snoopy House holiday display, the State of the City luncheon, Love Costa Mesa Day, the Earth Day Festival, and other community events.
- Assisted the City Council in guiding municipal operations, coordinated Council’s activities and meeting requests and prepared documents and materials as requested.
- Continued efforts to engage in legislative priority areas identified by the Legislative Review Team and Department Directors.
- Participated in the Innovating Commerce Serving Communities’ (ICSC) “Here We Go” conference to promote economic development in the City, helping bring in businesses such as Shake Shack and Kids Empire.
- Supported burgeoning local organizations new to Costa Mesa by attending ribbon cutting ceremonies spearheaded by the Costa Mesa Chamber of Commerce, including E20 Training, Share Our Selves BEST Community Health Center, and the Majestic Cycling Grand Prix.
- Improved public outreach efforts through both English and Spanish for pressing issues such as rental assistance, waste management, residential parking, etc. through traditional door-to-door canvassing and social media.
- Apprised residents of City information in a timely and easily accessible manner through social media, press releases, brochures and flyers, the Costa Mesa Minute and Spanish “El Minuto,” and City Hall Snapshot.
- Expanded the City’s social media reach by using the following platforms: Facebook, Twitter, Instagram, Nextdoor, Nixle, YouTube, LinkedIn, and the City’s in-house podcast.
- Created new informational web pages for key topics such as the City’s new streamlined Insta-Permits, community outreach regarding Fairview Developmental Center Specific Plan, and the new Mural Permit process.
- The Costa Mesa Television team (CMTV 3), won four awards (including Overall Excellence in Government Programming for the fourth consecutive year) awards at the 2024 STAR Awards.
- The Costa Mesa Television team (CMTV 3), won three awards of distinction and one award of honor at the 2024 NATOA Government Programming Awards, a national competition.
- The HR Division, in partnership with the Police Department, conducted an ongoing recruitment process and implemented a Hiring and Referral Incentive program to proactively attract and hire Police Recruits, Police Academy Graduates, and Police Officers.
- The HR Division, in partnership with the Police and Fire & Rescue Departments, conducted ongoing recruitment processes, implemented a Hiring and Referral Incentive program and negotiated a side letter with the Costa Mesa City Employees Association to retain and proactively attract and hire Public Safety Dispatchers.
- The HR Division completed recruitments for key management positions including the Economic & Development Services Director and Transportation Manager.
- The HR Division continued to offer a Wellness Program offering wellness seminars and activities for all City employees to promote health and safety, including expanding the Employee Assistance Program (EAP).
- The HR Division continued to further develop the Costa Mesa University Leadership, Training, and Mentoring Program for all City employees.
- The HR Division continued the expansion of NeoGov applications to include onboarding, training, and evaluation modules and launched a Citywide training program for cybersecurity in coordination with the IT Department.
- The HR Division facilitated employment laws and employee relations training including supervisory, performance management, and mandated harassment training for managers and supervisors through the Orange County Human Resources Consortium.
- The HR Division successfully negotiated a successor term with the Costa Mesa Division Managers Association.
- In partnership with local educational institutions, the HR Division continued to promote the City’s internship program to create a pipeline for identifying and nurturing local talent.
- The City Clerk Division successfully conducted the 2024 General Municipal Election.
- The City Clerk Division served 41,571 citizens via telephone and walk-in inquiries and ensured Spanish bilingual staff was available to assist the public.

- The City Clerk Division served as the gateway to open and accessible government by processing 1076 public records requests in compliance with the Public Records Act.
- The City Clerk Division successfully conducted 19 City Council meetings and 5 Study Session meetings via hybrid format (in person and Zoom), ensuring the public's right to access and to participate in public meetings.
- The City Clerk Division provided Spanish translation and interpretation services at all City Council meetings.
- The City Clerk Division provided Spanish translation of all the City Council Meeting agendas and agenda reports.
- The City Clerk Division promoted transparency facilitating the scanning/importing of 5,000 documents into the Laserfiche Electronic Document Imaging System and providing the public access to these documents.
- The City Clerk Division successfully completed two Commission and Committee recruitments.
- The Homelessness & Housing Division launched the Street Medicine Program in partnership with CalOptima Health and Celebrating Life Community Health Center.
- The Homelessness & Housing Division added 15 behavioral health care beds and associated services at the Costa Mesa Bridge Shelter, in partnership with the Orange County Health Care Agency.
- The Homelessness & Housing Division completed construction and leased up 40 permanent supportive housing units at the Mesa Vista Apartments (formerly Motel 6).
- The Homelessness & Housing Division received a \$29M Project Homekey award from the California Department of Housing and Community Development (HCD) to convert the Travelodge into permanent supportive housing.
- The Homelessness & Housing Division hired four new Outreach Workers to provide case management of clients at the Costa Mesa Bridge Shelter.

Fiscal Year 2025-26 Goals

- Assist the City Council in guiding municipal operations, coordinate Council’s activities and meeting requests, and prepare documents and materials as requested.
- Improve outreach efforts and transparency by providing bilingual services and translation.
- Ensure that policies and program objectives set by the City Council are executed effectively and efficiently.
- Respond to inquiries from the public in a highly responsive manner.
- Ensure the public is notified of upcoming events, activities, programs, decisions and other City business, as well as network with other government agencies, community leaders, residents, business owners and regional representatives to meet department goals, and to better assist the department and the City.
- The Communications and Marketing Division will continue to provide highly responsive and cost-effective printing, duplicating, and postal services.
- The Communications and Marketing Division will continue to engage the public via the City’s website, social media, and traditional media platforms to inform and encourage civic participation.
- The HR Division will continue to implement innovative and modernized recruitment techniques to foster talent acquisition, talent management, and succession planning.
- The HR Division will continue to create and provide comprehensive training and development programs to meet the City’s organizational needs.
- The HR Division will continue to identify and evaluate risk and loss exposures to the City in order to efficiently and appropriately mitigate risks and proactively implement procedures, guidelines and training to reduce and mitigate workers’ compensation and general liability costs.
- The HR Division will continue to process liability claims quickly and efficiently to mitigate losses to the City.
- The HR Division will continue to provide managers and supervisors with proactive employee relations training, counseling, and assistance necessary.
- The HR Division will continue to facilitate ongoing legal and labor relations training, including harassment training for managers and supervisors through the Orange County Human Resources Consortium.
- The City Clerk Division will maintain accurate records of official documents of the City; publish City legal notices as required by law.
- The City Clerk Division will prepare and publish the agenda for City Council meetings to the public in compliance with the Brown Act.
- The City Clerk Division will maintain campaign financial statements and Conflicts of Interest Statements (Form 700), in accordance with the City’s Municipal Code and the Fair Political Practices Commission.
- The City Clerk Division will implement and manage the email management training program.

Goals and Objectives

The goals and objectives of the City Manager's Department listed above were developed in alignment with the City Council's priorities.

	 Quality Recruitment	 Fiscally Sustainable	 Safe Community	 Environmental Sustainability	 Housing Commitments
GOALS AND OBJECTIVES					
1 Conduct an organizational assessment of public safety dispatch and Emergency Operations Center (EOC) to ensure consistency with best practices in hiring, staffing, and chain of command.	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
2 Work with the City's real property consultant to consider options for acquiring park and green space for Costa Mesa, including the central parts of the City.	<input checked="" type="checkbox"/>				
3 Utilize social media and non-traditional means to promote the City's recruitments efforts through increased marketing on Facebook, Instagram, LinkedIn, and other sites.	<input checked="" type="checkbox"/>				
4 Launch the Costa Mesa University Program for all city employees for a fall training curriculum.	<input checked="" type="checkbox"/>				
5 Finalize the College Summer Internship Program implementation.	<input checked="" type="checkbox"/>				
6 Complete a demonstration of the employee training management system (NeoGov "LEARN") to City leadership prior to launching Citywide.	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	
7 Complete the first phase launch of the employee performance evaluation system (NeoGov "PERFORM").	<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>	
8 Explore additional opportunities for mental health and wellness programs and activities for City employees.	<input checked="" type="checkbox"/>				
9 Work with the City Manager and Police Chief to finalize the hiring incentives for lateral police officers.	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
10 Fully implement the 15 behavioral health beds at the Costa Mesa Bridge Shelter with the \$4.2M Orange County Health Care Agency grant.			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
11 Monitor status of Travelodge Project Homekey motel conversion and assist with the implementation if awarded.			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
12 Provide continued assistance to households and families facing no-fault evictions.			<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
13 Present to City Council recommended Enterprise Resource Planning (ERP) consultant to award contract and begin ERP implementation.			<input checked="" type="checkbox"/>		



Quality
Recruitment



Fiscally
Sustainable



Safe
Community



Environmental
Sustainability



Housing
Commitments

GOALS AND OBJECTIVES



14	Consider, in concert with external stakeholders, potential economic opportunities from Olympics-related activities such as hotels, venues, and practice areas in Costa Mesa.		<input checked="" type="checkbox"/>			
15	Present to City Council the consultant recommended for the Climate Action & Adaptation Plan and a timeline for implementation.				<input checked="" type="checkbox"/>	
16	Develop a Municipal Sustainable Purchasing Policy.		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
17	Conduct an EV fleet and charging station assessment and install additional City-owned EV charging stations, especially providing more equity for renters.		<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	
18	Host the City's 4th Annual Earth Day Festival.				<input checked="" type="checkbox"/>	
19	Consider a Community Choice Energy Program.				<input checked="" type="checkbox"/>	
20	Provide customer service training across all departments.			<input checked="" type="checkbox"/>		
21	Develop thorough community outreach and engagement policies and protocols across all departments in order to prioritize responsiveness.			<input checked="" type="checkbox"/>		
22	Create a plan that lists existing translation efforts and provides opportunities to improve these services.			<input checked="" type="checkbox"/>		
23	Provide advanced meeting agenda noticing.			<input checked="" type="checkbox"/>		

Performance Measures/Workload Indicators: Workload Indicators

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Estimated	FY 25-26 Estimated
CITY CLERK'S OFFICE				
Number of City Clerk concierge contacts (walk-ins, call-ins, emails)	56,675	45,931	41,571	40,000
Number of public records requests processed	956	1,066	1,076	1,045
Number of public meetings with interpretation available	9	26	24	25
Number of contacts facilitated for bilingual assistance at public meetings*	39	194	187	200
COMMUNICATIONS & MARKETING				
Number of Costa Mesa Minutes produced	78	81	80	80
Number of Costa Mesa "El Minuto" produced	50	46	45	45
Number of City Hall Snapshots issued	50	50	50	50
Number of followers reached through City social media	165,571	453,500	450,000	450,000
CONSTITUENT SERVICES				
Number of letters sent on behalf of the Mayor and City Council**	23	26	25	25
Number of constituent contacts (in-person, calls, emails)	392	432	400	400
Number of Grand Opening/Ribbon Cutting events facilitated	25	18	20	20
Number of community outreach events supported	23	26	25	25
Number of proclamations provided	40	29	30	30
Number of Certificates of Recognitions produced	343	261	300	300
HOMELESS OUTREACH & BRIDGE SHELTER				
Number of NHS hotline contacts (calls, emails)	1,689	2,102	2,100	2,500
Number of client contacts engaged by Homeless Outreach	149	178	180	200
Number of clients housed by Homeless Outreach, including reconnections	41	40	40	45
Number of clients housed from Shelter	28	32	35	40
Number of non-duplicated guests served in Shelter	189	259	250	250
HUMAN RESOURCES				
Number of recruitments processed	66	61	50	50
Number of job applications processed	5,948	7,305	6,750	6,750
Number of employee wellness events hosted	57	58	60	60
Number of full-time employees hired	82	68	70	70
Number of part-time employees hired	93	128	100	100
Number of new general liability claims processed	101	86	80	80
Number of benefit enrollment and benefit changes processed	2,719	2,101	1,200	1,200
Number of personnel actions processed	1,308	993	800	800

*Headsets and live interpretation

**Includes letters for constituents, elected officials, legislative positions, etc.

Performance Measures

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Estimated	FY 25-26 Estimated
Public record requests responded to within prescribed time	100%	98%	100%	100%
Completed City Council minutes by the following Council meeting	95%	95%	98%	100%
Citywide employee turnover rate (non-retirements)	4.90%	4.70%	4.70%	4.70%
Percentage of work-related injuries reported within 24-hr notice of injury	100%	100%	100%	100%
Percentage of claims filed that are closed without litigation	100%	86%	80%	80%

Customer Service Goal

	Goal
Average response time to constituent requests within 24 hours	95%

Budget Narrative

The Fiscal Year 2025-26 budget for the City Manager’s Office for all funds is \$15.0 million, compared to the adopted budget for Fiscal Year 2024-25. This increase includes adjustments to salaries and benefits as a result of labor negotiations. Additionally, the budget includes \$40,000 to enhance the background screening process for public safety-related positions and \$25,000 to support organization-wide workplace reviews. Additionally, the budget accounts for a \$319,950 increase in General Liability insurance premiums and reflects a reduction of \$140,000 in election-related costs, which are not anticipated to be incurred during the fiscal year.

Expense by Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY MANAGER’S OFFICE BY FUNDING SOURCE				
General Fund - 101	\$ 7,573,363	\$ 8,902,755	\$ 9,594,375	\$ 9,613,230
Disaster Fund - 150	13,361	-	-	-
Grants - Other - 232	-	63,602	-	-
Self-Insurance Fund - 602	4,475,728	7,633,827	5,092,315	5,412,265
IT Replacement Fund - 603	8,658	-	-	-
Total City Manager’s Office	\$ 12,071,110	\$ 16,600,184	\$ 14,686,690	\$ 15,025,495

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY MANAGER’S OFFICE BY PROGRAM				
ADMINISTRATION - 11100				
City Manager Administration - 50001				
Salaries and Benefits	\$ 1,654,139	\$ 1,883,145	\$ 2,596,931	\$ 2,945,175
Maintenance and Operations	977,550	1,067,421	975,897	975,897
Fixed Assets	9,120	31,383	2,000	2,000
Subtotal City Manager Administration	\$ 2,640,808	\$ 2,981,949	\$ 3,574,828	\$ 3,923,072
Emergency Services - 51040				
Salaries and Benefits	\$ 6,370	\$ -	\$ -	\$ -
Subtotal Emergency Services	\$ 6,370	\$ -	\$ -	\$ -
Communications and Marketing - 51050				
Salaries and Benefits	\$ 1,058,212	\$ 1,086,672	\$ 1,206,024	\$ 1,110,012
Maintenance and Operations	218,294	189,196	169,686	169,686
Fixed Assets	33,043	5,771	10,900	10,900
Subtotal Communications and Marketing	\$ 1,309,548	\$ 1,281,640	\$ 1,386,610	\$ 1,290,598
City Council - 50110				
Salaries and Benefits	\$ -	\$ 490,363	\$ 554,952	\$ 593,734
Subtotal City Council	\$ -	\$ 490,363	\$ 554,952	\$ 593,734

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY CLERK - 11200				
Elections - 50120				
Salaries and Benefits	\$ 80,964	\$ 97,354	\$ 97,630	\$ 101,795
Maintenance and Operations	196,559	1,829	165,200	25,200
Subtotal Elections	\$ 277,522	\$ 99,183	\$ 262,830	\$ 126,995
City Council Meetings - 50410				
Salaries and Benefits	\$ 394,201	\$ 483,058	\$ 492,098	\$ 504,266
Maintenance and Operations	63,580	42,882	35,580	35,580
Fixed Assets	5,573	-	-	-
Subtotal City Council Meetings	\$ 463,354	\$ 525,941	\$ 527,678	\$ 539,846
Public Records - 50420				
Salaries and Benefits	\$ 389,995	\$ 439,193	\$ 389,022	\$ 399,543
Maintenance and Operations	14,792	13,862	43,157	43,157
Fixed Assets	5,735	132	2,000	2,000
Subtotal Public Records	\$ 410,523	\$ 453,187	\$ 434,179	\$ 444,700
Emergency Services - 51040				
Salaries and Benefits	\$ 3,723	\$ -	\$ -	\$ -
Subtotal Emergency Services	\$ 3,723	\$ -	\$ -	\$ -
HUMAN RESOURCES - 14100				
Recruitment and Selection - 50610				
Salaries and Benefits	\$ 1,288,308	\$ 1,527,467	\$ 1,814,396	\$ 1,584,138
Maintenance and Operations	781,986	1,058,029	706,739	771,739
Fixed Assets	1,657	-	2,000	2,000
Subtotal Recruitment and Selection	\$ 2,071,952	\$ 2,585,496	\$ 2,523,135	\$ 2,357,877
Employee Benefit Administration - 50630				
Salaries and Benefits	\$ 43,086	\$ 26,854	\$ 80,000	\$ 80,000
Maintenance and Operations	11,861	13,696	9,400	9,400
Subtotal Employee Benefit Administration	\$ 54,946	\$ 40,550	\$ 89,400	\$ 89,400
Post-Employment Benefits - 50650				
Salaries and Benefits	\$ 66,522	\$ 62,819	\$ -	\$ -
Subtotal Post Employment Benefits	\$ 66,522	\$ 62,819	\$ -	\$ -
Emergency Services - 51040				
Salaries and Benefits	\$ 3,081	\$ -	\$ -	\$ -
Subtotal Emergency Services	\$ 3,081	\$ -	\$ -	\$ -
RISK MANAGEMENT - 14400				
Risk Management Administration - 50661				

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Salaries and Benefits	\$ 261,641	\$ 282,500	\$ 222,663	\$ 228,907
Maintenance and Operations	68,289	105,001	98,100	98,100
Subtotal Risk Management Administration	\$ 329,930	\$ 387,501	\$ 320,763	\$ 327,007
Liability - 50662				
Salaries and Benefits	\$ 133,885	\$ 165,436	\$ 160,158	\$ 165,141
Maintenance and Operations	1,850,112	4,643,684	2,122,341	2,442,291
Subtotal Liability	\$ 1,983,997	\$ 4,809,120	\$ 2,282,499	\$ 2,607,432
Workers' Compensation - 50663				
Salaries and Benefits	\$ 2,055,454	\$ 2,464,886	\$ 2,388,506	\$ 2,383,523
Maintenance and Operations	393,191	332,966	341,310	341,310
Subtotal Workers' Compensation	\$ 2,448,646	\$ 2,797,853	\$ 2,729,816	\$ 2,724,833
TOTAL CITY MANAGER'S OFFICE				
Salaries and Benefits	\$ 7,439,768	\$ 9,010,354	\$ 10,002,380	\$ 10,096,235
Maintenance and Operations	4,576,213	7,488,942	4,667,410	4,912,360
Fixed Assets	55,129	100,887	16,900	16,900
Total City Manager's Office	\$ 12,071,110	\$ 16,600,184	\$ 14,686,690	\$ 15,025,495

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY MANAGER'S OFFICE BY ACCOUNT: ALL FUNDS				
Salaries and Benefits				
Regular Salaries - Non-Sworn	\$ 3,025,579	\$ 3,907,353	\$ 4,812,485	\$ 4,577,829
Regular Salaries - Part-Time	404,668	468,606	413,394	433,919
Overtime	77,385	119,832	49,100	49,100
Accrual Payoff - Excess Max.	6,960	6,599	5,000	5,000
Vacation/Comp. Time Cash Out	62,662	52,517	48,300	48,300
Holiday Allowance	9,821	14,540	12,485	12,485
Separation Pay-Off	44,073	15,432	8,100	8,100
Other Compensation	86,565	121,500	137,427	100,682
Cafeteria Plan	557,490	798,891	940,752	939,541
Medicare	58,786	74,361	69,781	74,424
Retirement	1,243,493	1,153,189	1,185,801	1,518,915
Executive Prof Development	10,977	14,592	18,906	27,090
Auto Allowance	8,284	10,986	13,800	13,800
Unemployment	43,086	26,854	80,000	80,000
Workers' Compensation	1,799,941	2,225,102	2,207,049	2,207,049
Subtotal Salaries & Benefits	\$ 7,439,768	\$ 9,010,354	\$ 10,002,380	\$ 10,096,235
Maintenance and Operations				
Stationery and Office	\$ 39,920	\$ 44,357	\$ 39,900	\$ 39,900
Multi-Media, Promos, Subscript.	158,605	154,272	142,300	142,300
Small Tools and Equipment	18,549	37,822	10,300	10,300
Uniforms and Clothing	2,708	6,771	3,800	3,800
Safety and Health	26,141	35,833	29,000	29,000
Legal Advertising/Filing Fees	11,744	16,836	20,000	20,000
Advertising and Public Info.	12,762	19,168	14,300	14,300
Telephone/Radio/Communications	17,215	22,298	23,900	23,900
Business Meetings	19,884	22,403	9,880	9,880
Mileage Reimbursement	74	795	500	500
Dues and Memberships	8,568	9,159	9,024	9,024
Professional Development	116,367	146,640	104,876	104,876
Office Furniture	-	11,614	-	-
Office Equipment	27,879	36,027	20,300	20,300
Other Equipment	20,294	17,133	10,000	10,000
Employment	33,423	20,399	26,000	26,000
Consulting	817,101	1,051,063	832,150	692,150
Legal	236,755	137,891	231,300	231,300
Medical and Health Inspection	79,072	113,824	101,900	101,900
Public Safety	127,735	93,630	99,600	164,600
Sanitation	480	480	400	400

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY MANAGER'S OFFICE BY ACCOUNT: ALL FUNDS				
Maintenance and Operations (Continued)				
External Rent	46,367	47,704	45,400	45,400
Grants, Loans and Subsidies	41,689	39,750	20,000	20,000
Internal Rent Central Services	11,379	12,815	13,429	13,429
Internal Rent Postage	18,741	15,425	7,138	7,138
Internal Rent - Maintenance	600	600	600	600
Internal Rent - Repl Cost	3,900	3,900	3,900	3,900
Internal Rent - Fuel	1,390	3,055	1,000	1,000
Internal Rent Genl Liability	717,330	717,330	717,330	717,330
Internal Rent Workers' Comp	19,301	21,096	21,096	21,096
Internal Rent Unemployment	6,186	6,186	6,186	6,186
General Liability	1,611,556	2,047,044	1,762,301	2,082,251
Special Liability	-	-	9,400	9,400
Buildings & Personal Property	106,184	-	195,200	195,200
Taxes and Assessments	187,903	106,901	85,000	85,000
Contingency	28,416	2,468,722	50,000	50,000
Subtotal Maintenance & Operations	\$ 4,576,213	\$ 7,488,942	\$ 4,667,410	\$ 4,912,360
Fixed Assets				
Office Furniture	\$ 1,657	\$ 17,819	\$ -	\$ -
Other Equipment	53,471	83,068	16,900	16,900
Subtotal Fixed Assets	\$ 55,129	\$ 100,887	\$ 16,900	\$ 16,900
Total City Manager's Office	\$ 12,071,110	\$ 16,600,184	\$ 14,686,690	\$ 15,025,495

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY MANAGER BY ACCOUNT: GENERAL FUND ONLY				
Salaries and Benefits				
Regular Salaries - Non-Sworn	\$ 2,764,548	\$ 3,688,126	\$ 4,585,269	\$ 4,365,008
Regular Salaries - Part-Time	401,255	387,314	413,394	413,394
Overtime	61,847	115,856	49,100	49,100
Accrual Payoff - Excess Max.	6,960	6,599	5,000	5,000
Vacation/Comp. Time Cash Out	58,949	51,114	48,300	48,300
Holiday Allowance	9,524	13,886	11,765	11,765
Separation Pay-Off	44,073	15,097	8,100	8,100
Other Compensation	82,094	120,449	136,395	99,618
Cafeteria Plan	516,399	762,040	901,692	903,231
Medicare	54,479	69,695	66,485	71,317
Retirement	1,174,771	1,097,603	1,115,890	1,452,287
Executive Prof Development	10,797	14,411	18,526	26,650
Auto Allowance	8,284	10,986	13,800	13,800
Subtotal Salaries & Benefits	\$ 5,193,982	\$ 6,353,178	\$ 7,373,716	\$ 7,467,571
Maintenance and Operations				
Stationery and Office	\$ 39,920	\$ 44,357	\$ 39,900	\$ 39,900
Multi-Media, Promos, Subscript.	158,605	154,272	142,300	142,300
Small Tools and Equipment	18,549	37,822	10,300	10,300
Uniforms and Clothing	2,708	6,771	3,800	3,800
Safety and Health	26,141	35,833	29,000	29,000
Legal Advertising/Filing Fees	11,744	16,836	20,000	20,000
Advertising and Public Info.	12,762	19,168	14,300	14,300
Telephone/Radio/Communications	17,215	22,298	23,900	23,900
Business Meetings	19,884	22,403	9,880	9,880
Mileage Reimbursement	74	795	500	500
Dues and Memberships	8,568	9,159	9,024	9,024
Professional Development	116,367	146,640	104,876	104,876
Office Furniture	-	11,614	-	-
Office Equipment	27,879	36,027	20,300	20,300
Other Equipment	20,294	17,133	10,000	10,000
Employment	33,423	20,399	26,000	26,000
Consulting	507,857	694,864	470,400	330,400
Legal	236,755	137,891	231,300	231,300
Medical and Health Inspection	79,072	113,824	101,900	101,900
Public Safety	127,735	93,630	99,600	164,600
Sanitation	480	480	400	400
External Rent	46,367	47,704	45,400	45,400
Grants, Loans and Subsidies	41,689	39,750	20,000	20,000
Internal Rent Central Services	11,379	12,815	13,429	13,429

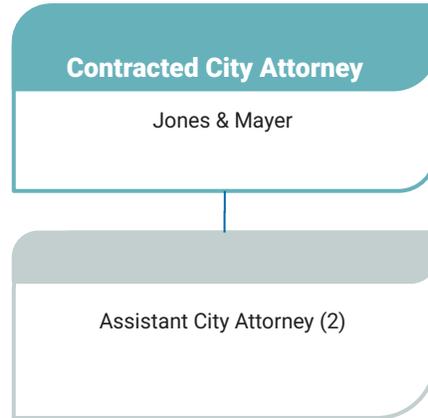
From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY MANAGER BY ACCOUNT: GENERAL FUND ONLY				
Maintenance and Operations (Continued)				
Internal Rent Postage	18,741	15,425	7,138	7,138
Internal Rent - Maintenance	600	600	600	600
Internal Rent - Repl Cost	3,900	3,900	3,900	3,900
Internal Rent - Fuel	1,390	3,055	1,000	1,000
Internal Rent Genl Liability	717,330	717,330	717,330	717,330
Internal Rent Workers' Comp	19,301	21,096	21,096	21,096
Internal Rent Unemployment	6,186	6,186	6,186	6,186
Taxes and Assessments	-	2,216	-	-
Subtotal Maintenance & Operations	\$ 2,332,910	\$ 2,512,292	\$ 2,203,759	\$ 2,128,759
Fixed Assets				
Office Furniture	\$ 1,657	\$ 17,819	\$ -	\$ -
Other Equipment	44,814	19,466	16,900	16,900
Subtotal Fixed Assets	\$ 46,471	\$ 37,286	\$ 16,900	\$ 16,900
Total City Manager's Office	\$ 7,573,363	\$ 8,902,755	\$ 9,594,375	\$ 9,613,230



City Attorney's Office

City Attorney



The City Attorney's Office is classified as a General Government Support function. The City Attorney is a contracted service with the legal firm of Jones & Mayer.

City Attorney – 12100

Legal Services – 50320

Provides legal counsel and advice during official meetings and study sessions of the City Council and various commissions; serves as a legal advisor to City staff; prepares and reviews City ordinances, resolutions, contracts and legal documents; represents the City in civil and criminal litigations; oversees the work of outside private counsel when hired to assist in litigation; and coordinates/reviews claims filed against or for the City with Risk Management. Legal costs associated with litigation are included in the Non-Departmental budget rather than the City Attorney's Office budget.

Budget Narrative

The Fiscal Year 2025-26 budget for the City Attorney's Office is \$1,123,700, an increase of \$36,950, or 3.4% compared to the adopted budget for Fiscal Year 2024-25. The increase is primarily attributed to the adjustment in costs due to the Consumer Price Index in the agreement.

Expense by Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY ATTORNEY'S OFFICE BY FUNDING SOURCE				
General Fund - 101	\$ 988,108	\$ 977,061	\$ 1,086,750	\$ 1,123,700
Disaster Fund - 150	399	-	-	-
Total City Attorney's Office	\$ 988,508	\$ 977,061	\$ 1,086,750	\$ 1,123,700

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY ATTORNEY'S OFFICE BY PROGRAM				
ADMINISTRATION - 12100				
General Legal Services - 50320				
Maintenance and Operations	\$ 988,108	\$ 977,061	\$ 1,086,750	\$ 1,123,700
Subtotal General Legal Services	\$ 988,108	\$ 977,061	\$ 1,086,750	\$ 1,123,700
Emergency Services - 51040				
Maintenance and Operations	\$ 399	\$ -	\$ -	\$ -
Subtotal Emergency Services	\$ 399	\$ -	\$ -	\$ -
Local Emergency Responses - 52100				
TOTAL CITY ATTORNEY'S OFFICE				
Maintenance and Operations	\$ 988,508	\$ 977,061	\$ 1,086,750	\$ 1,123,700
Total City Attorney's Office	\$ 988,508	\$ 977,061	\$ 1,086,750	\$ 1,123,700

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
CITY ATTORNEY'S OFFICE BY ACCOUNT: ALL FUNDS				
Maintenance and Operations				
Legal	988,108	977,061	1,086,750	1,123,700
Emergency Protective Measure	399	-	-	-
Subtotal Maintenance & Operations	\$ 988,508	\$ 977,061	\$ 1,086,750	\$ 1,123,700
Total City Attorney's Office	\$ 988,508	\$ 977,061	\$ 1,086,750	\$ 1,123,700

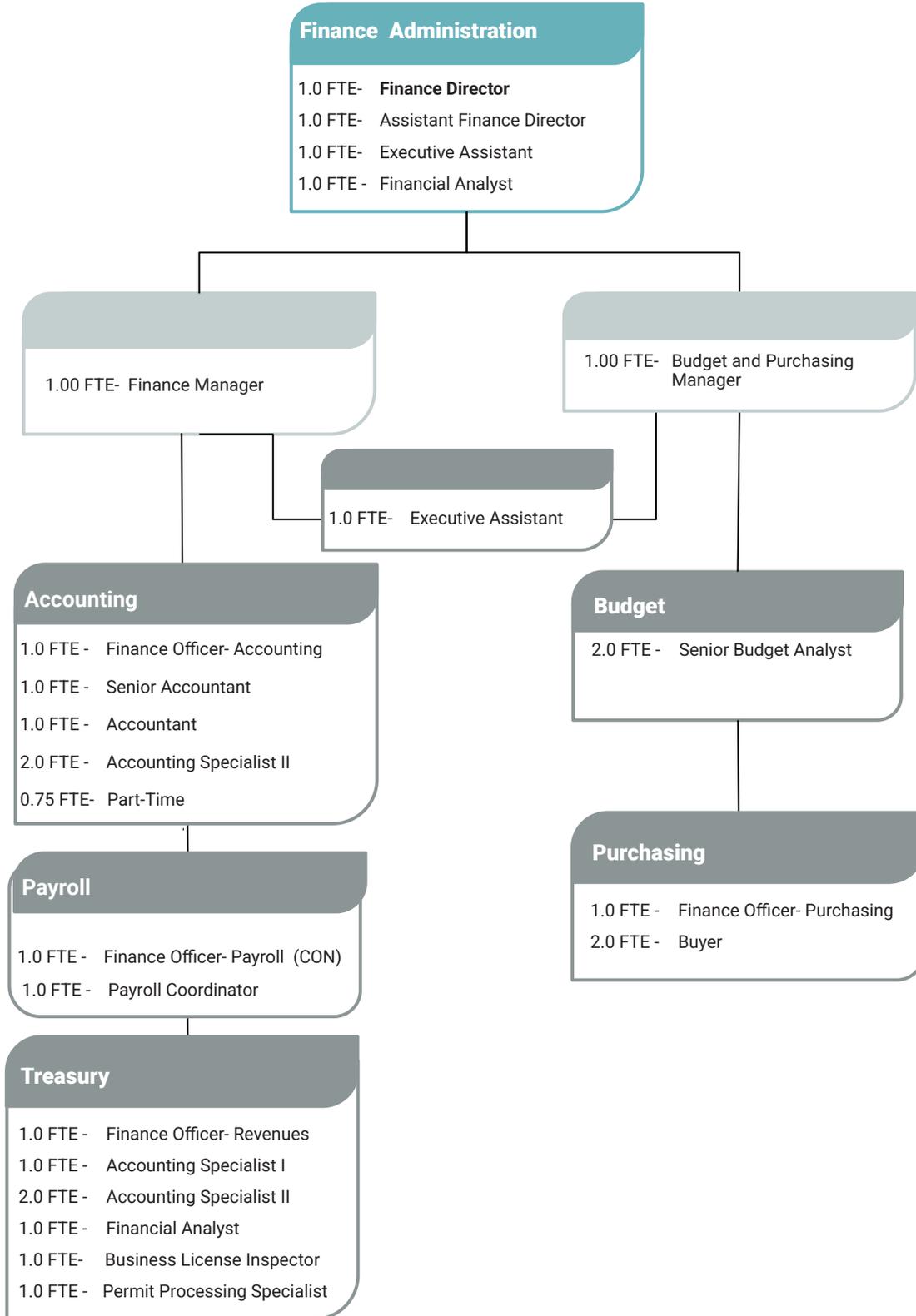
From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22:23 Actuals	FY 23:24 Actuals	FY 24:25 Adopted Budget	FY 25:26 Proposed Budget
CITY ATTORNEY'S OFFICE BY ACCOUNT: GENERAL FUND ONLY				
Maintenance and Operations				
Legal	988,108	977,061	1,086,750	1,123,700
Subtotal Maintenance & Operations	\$ 988,108	\$ 977,061	\$ 1,086,750	\$ 1,123,700
Total City Attorney's Office	\$ 988,108	\$ 977,061	\$ 1,086,750	\$ 1,123,700



Finance Department

Finance Department



The Finance Department is a General Government Support function. The Department has 26 full-time staff members composed of four management, four (4) Officers, sixteen(16) professional staff, and two (2) clerical positions. The department is comprised of two divisions as follows:

- Finance Administration
- Financial Operations

Finance Administration – 13100

Administration – 50001

Provides the Department's overall administrative direction and policy implementation; advises the City Manager, City Council, Finance and Pension Advisory Committee, and the Deferred Compensation Committee; and provides the overall coordination of the Department, including budgeting, accounting, payroll, purchasing, and treasury functions.

Financial Operations – 13200

Financial Services – 50500

Provides financial, accounting, payroll, treasury, procurement and budgetary services for all departments of the City. The Division is responsible for government-wide financial analysis, fund financial analysis, cash management, investments, capital assets, debt administration, and financial reporting. The Division is also responsible for monitoring the City's investment portfolio; procures services, supplies, and equipment for City departments; prepares and administers the City's annual budget; provides accounting and budgeting for the Successor Agency, the Housing Authority, the Public Financing Authority, the Financing Authority, and the Costa Mesa Foundation; maintains effective internal control policies and procedures to safeguard the City's assets and manage its resources; and conducts fiscal analysis during labor negotiations.

Accounting

Maintains the accounting and fixed assets systems; provides accounts payable services to departments; reconciles monthly bank statements; coordinates all financial audits including the annual financial audit and audits by all outside agencies; provides internal and external financial reports including publication of the Annual Comprehensive Financial Report (ACFR); oversees the implementation of new accounting pronouncements by the Governmental Accounting Standards Board (GASB); provides accounting for the Successor Agency to the former Redevelopment Agency, the Housing Authority, and the Costa Mesa Foundation.

Budget

Prepares and administers the City's annual budget; prepares and monitors revenue projections; prepares budget performance reports including the mid-year budget review; performs special research projects or surveys as assigned by the Finance Director, City Manager and/or City Council; analyzes requests for year-end carryover; coordinates State-mandated costs reimbursement claims (SB 90); and coordinates the annual update of User Fees & Charges.

Payroll

Payroll division is managed by two full time staff, the payroll coordinator and payroll officer. Payroll plans, organizes, coordinates, and supervises activities for bi-weekly payroll processing in compliance with Federal and State tax law, and City labor contracts for each labor group accurately and timely. Prepares monthly, quarterly and yearly reporting for Federal taxes and Employment Development Department and prepares yearly Census data and prepares W-2 to be distributed to all city staff part time and full time.

Purchasing

The City of Costa Mesa Procurement staff is dedicated to the principles of competition and fairness. Our goal is to ensure that Costa Mesa taxpayers receive the best quality at the best price on every purchase and that all expenditures are conducted in a manner that preserves the public trust. Purchasing operates in compliance with the federal, state and local law. Purchasing is strictly prohibited from taking any actions, which do not reflect the ideals of honor and integrity in the performance of their work.

Treasury

Monitors and safeguards the public funds of the City; Provides centralized cashiering and collections; performs investment functions under direction of the Finance Director/City Treasurer; monitors accounting and collections for Transient Occupancy Tax, Business Improvement Area Assessments; cannabis taxes; franchise taxes and lease revenues; sidewalk sales, non-profit solicitations, and firework stands; administers the City's business license programs generates billings for various receivables; reviews audits performed by outside consultants for Transient Occupancy Tax and waste hauler franchises; and prepares the monthly Treasurer's Report.

Fiscal Year 2024-2025 Accomplishments

- The consolidated Citywide Master Fee and Charges Schedule was reviewed by FiPAC and approved by City Council.
- Successfully hired a Business License Inspector and Finance Officer- Revenue
- Maintained the City's AA+ Lease Revenue Bond credit rating.
- Prepared the June 30, 2024 Annual Comprehensive Financial Report (ACFR), Single Audit Report, Financing Authority Financial Statements, Housing Authority Financial Statements, Cities Financial Transactions Report to the State Controller's Office, and the Development Impact Fees Annual Report.
- Received the Government Finance Officer Association's (GFOA) Certificate of Recognition for Budget Preparation for fiscal year ended June 30, 2024.
- Received the GFOA Distinguished Budget Presentation Award
- Received the California Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award
- Continued to provide financial reports to include State Tax and Property Tax for City Council and FiPAC review.
- Successfully submitted a balanced FY 2024-2025 budget to the City Council.
- Fully funded the Capital Fund (CAN) and IT Replacement Fund as per the City's Municipal code requirement.
- Coordinated with legislative staff to identify external restricted revenue sources.
- Continued to enhance the departmental digital record keeping, and evaluate paperless processes and procedures.
- Continued litigation and legal expenditure tracking.
- Finalized the vendor selection for the Finance ERP system.
- Financed pumpers, water, and asphalt Public Works Department truck for \$2.3 million
- Utilized Business License Inspector to focus on business license enforcement ensuring municipal code compliance.
- Continued to safeguard the City's assets and invested available cash in accordance with the City's adopted investment policy, optimizing returns.
- Secured \$1.2 million in Federal funding when the Executive Directive was signed by the President to freeze all Federal funding.
- Ensured the continued processing of payroll accurately and on time, while maintaining compliance with all federal and state-mandated reporting requirements.
- Assisted in the replacement of the Police Department's mobile video system (MVS) with a \$7 million 10-year contract agreement.
- Received two of the four leased ambulances in the Fire and Rescue Department.
- Initiated the acquisition and funding of 778 Shalimar Drive for park expansion.
- Finalized hiring of critical vacancies in the Finance Department.
- Conducted a cost recovery analysis of the City's fee schedule.
- Finalized and formally dissolved the Successor Agency after paid all obligations required by Health and Safety Code section 34187 (f), with the Orange County and Department of Finance.
- Exceeded City Council General Fund reserve policy by 5 million for a year end of \$60 million.
- Allocated \$2.4 million for the Housing Trust Fund.

Fiscal Year 2025-2026 Goals

- Continue to provide excellent customer service for the City's external customers in the Treasury Division
- As an internal General Government Support department, provide excellent customer service to internal departments and increase interdepartmental collaboration.
- Review unpaid civil citations that are eligible for the County property tax roll's special assessment.

- Focus on business license enforcement, ensuring municipal code adherence.
- Complete construction for Fire Station 4-on the regional training facility.
- Finalize the bond for Fire Station 2.
- Begin implementation for a new Enterprise Resource Planning (ERP)
- Present FY 2025–2026 Mid-Year Budget updates and adjustments to the City Council, as needed.
- Prepare for annual financial statement audits and work with departments to ensure compliance.
- Review cost recovery models across all departments.
- Develop a Municipal Sustainable Purchasing Policy
- Provide proactive communication internally and to the public to improve response times for all calls, emails and inquiries.
- Continue to audit the cannabis business tax receipts.
- Continue to audit the transient occupancy tax (hotel tax) receipts.
- Initiate a full cost recovery analysis of the City’s fee schedule.

Goals and Objectives

The goals and objectives of the Finance Department were developed in alignment with the City Councils priorities.

 Quality Recruitment
  Fiscally Sustainable
  Safe Community
  Environmental Sustainability
  Housing Commitments

GOALS AND OBJECTIVES						
1	Procure and identify new ERP financial software solutions to improve reporting efficiencies		<input checked="" type="checkbox"/>			
2	Continue to evaluate and implement multi-year strategic funding options of the Self Insurance Fund		<input checked="" type="checkbox"/>			
3	Identify options for reducing the net pension liability and net OPEB liability		<input checked="" type="checkbox"/>			
4	Monitor Measure Q and X tax rate and fees.		<input checked="" type="checkbox"/>			
5	Continue to provide quarterly financial reports to the City Council and FIPAC		<input checked="" type="checkbox"/>			

Performance Measures/Workload Indicators:

Workload Indicators

	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actual	Actual	Estimated	Estimated
Number of Waitwhile bookings of business licenses	-	1,605	1,500	1500
Number of budget adjustments processed	87	54	65	68
Number of budget transfers	398	343	350	350
Number of business licenses issued or renewed	12,000	6,307	6,000	7000
Number of business license renewal notices sent	9,939	11,560	11,500	7000
Number of cash register transactions processed	13,146	6,898	8,000	5000
Number of contracts issued	350	393	483	506
Number of form 1099s issued	200	223	250	275
Number of form W-2s issued	867	867	888	888
Number of journal entries prepared	950	966	950	875
Number of payroll issued	18,703	19,286	18,876	19,000
Number of purchase orders issued	1,700	1,760	1,180	1,200
Number of Vendor Payments issued	8,700	19,254	7,000	7,100
Number of Accounts Receivable Invoices	1,366	1,033	1,800	1,900

Performance Measures

	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actual	Actual	Estimated	Estimated
Years received GFOA Distinguished Budget Award	22	23	24	25
Years received the ACFR Excellence in Financial Reporting Award	25	26	27	28
Years with Structurally Balanced Budget since 2019	4	5	6	7
Years with Positive Fiscal Year End Balance Results	4	5	6	7
Number of Years with Clean "Unmodified" Audit Results	4	5	6	7
Number of Years Maintain/Exceed General Fund Reserve Target of \$55 million since 2019	2	3	4	5

Customer Service Goal

	Goal
Average response time to process business license requests within 2 business days	95%

Budget Narrative

The Fiscal Year 2025-26 budget for the Finance Department is \$7.0 million, an increase of \$972,738, or 16.0 percent, compared to the adopted budget for Fiscal Year 2024-25. The increases are primarily attributed to adjustments to salaries and benefits as result of labor negotiations.

Expense by Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
FINANCE DEPARTMENT BY FUNDING SOURCE				
General Fund - 101	\$ 4,271,188	\$ 4,416,583	\$ 6,073,764	\$ 6,296,502
Payroll Clearing - 120	-	500	-	-
Disaster Fund - 150	20,003	-	-	-
OPIOID Settlement Fund - 227	85,882	-	-	-
Grants - State - 231	-	-	-	750,000
IT Replacement Fund - 603	19,137	-	-	-
Total Finance Department	\$ 4,396,210	\$ 4,417,083	\$ 6,073,764	\$ 7,046,502

Expense by Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
FINANCE DEPARTMENT BY PROGRAM				
ADMINISTRATION - 13100				
Finance Administration - 50001				
Salaries and Benefits	\$ 962,891	\$ 915,324	\$ 1,394,682	\$ 1,486,633
Maintenance and Operations	191,180	97,648	426,360	426,360
Fixed Assets	19,137	22,860	7,900	7,900
Subtotal Finance Administration	\$ 1,173,208	\$ 1,035,832	\$ 1,828,942	\$ 1,920,893
Emergency Services - 51040				
Salaries and Benefits	\$ 19,403	\$ -	\$ -	\$ -
Maintenance and Operations	-	4,331	-	-
Subtotal Emergency Services	\$ 19,403	\$ 4,331	\$ -	\$ -
Local Emergency Responses - 52100				
FINANCIAL OPERATIONS - 13200				
Financial Services - 50500⁽¹⁾⁽²⁾				
Salaries and Benefits	\$ 2,394,527	\$ 2,658,614	\$ 3,368,452	\$ 3,499,239
Maintenance and Operations	763,869	696,730	846,970	846,970
Fixed Assets	45,202	16,621	29,400	779,400
Subtotal Financial Services	\$ 3,203,599	\$ 3,371,965	\$ 4,244,822	\$ 5,125,609

Expense by Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
TOTAL FINANCE DEPARTMENT				
Salaries and Benefits	\$ 3,376,822	\$ 3,578,893	\$ 4,763,134	\$ 4,985,872
Maintenance and Operations	955,049	798,710	1,273,330	1,273,330
Fixed Assets	64,339	39,480	37,300	787,300
Total Finance Department	\$ 4,396,210	\$ 4,417,083	\$ 6,073,764	\$ 7,046,502

(1) As of Fiscal Year 2023-24, Financial Services consists of Accounting, Treasury, Budget and Purchasing.

(2) As of Fiscal Year 2023-24, Warehouse operations were transferred from the Finance Department to the Public Works Department.

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22'23 Actuals	FY 23'24 Actuals	FY 24'25 Adopted Budget	FY 25'26 Proposed Budget
FINANCE DEPARTMENT BY ACCOUNT: ALL FUNDS				
Salaries and Benefits				
Regular Salaries - Non-Sworn	\$ 1,835,753	\$ 1,981,521	\$ 2,970,619	\$ 3,108,736
Regular Salaries - Part-Time	185,918	171,712	73,492	73,492
Overtime	41,409	57,344	36,500	36,500
Accrual Payoff - Excess Max.	-	-	3,200	3,200
Vacation/Comp. Time Cash Out	29,611	18,635	20,600	20,600
Holiday Allowance	8,206	8,904	5,088	5,088
Separation Pay-Off	24,546	32,142	9,080	9,080
Other Compensation	29,537	32,247	42,286	37,567
Cafeteria Plan	353,023	391,997	574,119	594,248
Medicare	33,446	35,476	43,073	46,418
Retirement	824,147	835,991	970,767	1,034,683
Executive Prof Development	4,307	6,007	7,410	9,360
Auto Allowance	6,919	6,919	6,900	6,900
Subtotal Salaries & Benefits	\$ 3,376,822	\$ 3,578,893	\$ 4,763,134	\$ 4,985,872
Maintenance and Operations				
Stationery and Office	\$ 16,939	\$ 20,819	\$ 14,300	\$ 14,300
Multi-Media, Promos, Subscript.	43	2,625	1,300	1,300
Uniforms and Clothing	749	-	-	-
Safety and Health	640	773	400	400
Legal Advertising/Filing Fees	-	-	6,000	6,000
Telephone/Radio/Communications	4,154	3,997	400	400
Business Meetings	2,481	3,781	-	-
Mileage Reimbursement	52	61	200	200
Dues and Memberships	-	2,370	2,000	2,000
Professional Development	10,984	17,137	14,660	14,660
Office Equipment	6,376	5,804	3,700	3,700
Consulting	344,322	164,690	277,500	277,500
Legal	688	1,288	10,000	10,000
Financial & Information Svcs.	396,434	489,524	838,750	838,750
Sanitation	470	480	800	800
External Rent	2,085	2,069	-	-
Internal Rent Central Services	4,585	4,321	20,000	20,000
Internal Rent Postage	18,205	11,781	20,460	20,460
Internal Rent Genl Liability	25,990	25,990	25,990	25,990
Internal Rent Workers' Comp	31,190	34,090	34,090	34,090
Internal Rent Unemployment	2,780	2,780	2,780	2,780
Other Costs	85,882	-	-	-
Emergency Protective Measure	-	4,331	-	-
Subtotal Maintenance & Operations	\$ 955,049	\$ 798,710	\$ 1,273,330	\$ 1,273,330

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22'23 Actuals	FY 23'24 Actuals	FY 24'25 Adopted Budget	FY 25'26 Proposed Budget
FINANCE DEPARTMENT BY ACCOUNT: ALL FUNDS				
Fixed Assets				
Office Furniture	\$ -	\$ 22,860	\$ 2,900	\$ 2,900
Other Equipment	64,339	16,621	34,400	34,400
Subtotal Fixed Assets	\$ 64,339	\$ 39,480	\$ 37,300	\$ 37,300
Transfers Out				
Transfers Out	-	-	-	750,000
Subtotal Transfers Out	-	-	-	750,000
Total Finance Department	\$ 4,396,210	\$ 4,417,083	\$ 6,073,764	\$ 7,046,502

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
FINANCE DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
Salaries and Benefits				
Regular Salaries - Non-Sworn	\$ 1,822,986	\$ 1,981,521	\$ 2,970,619	\$ 3,108,736
Regular Salaries - Part-Time	180,182	171,712	73,492	73,492
Overtime	41,333	57,344	36,500	36,500
Accrual Payoff - Excess Max.	-	-	3,200	3,200
Vacation/Comp. Time Cash Out	29,611	18,635	20,600	20,600
Holiday Allowance	8,206	8,904	5,088	5,088
Separation Pay-Off	24,546	32,142	9,080	9,080
Other Compensation	29,537	32,247	42,286	37,567
Cafeteria Plan	353,023	391,997	574,119	594,248
Medicare	33,446	35,476	43,073	46,418
Retirement	823,323	835,991	970,767	1,034,683
Executive Prof Development	4,307	6,007	7,410	9,360
Auto Allowance	6,919	6,919	6,900	6,900
Subtotal Salaries & Benefits	\$ 3,357,419	\$ 3,578,893	\$ 4,763,134	\$ 4,985,872
Maintenance and Operations				
Stationery and Office	\$ 16,939	\$ 20,819	\$ 14,300	\$ 14,300
Multi-Media, Promos, Subscript.	43	2,625	1,300	1,300
Uniforms and Clothing	749	-	-	-
Safety and Health	640	773	400	400
Legal Advertising/Filing Fees	-	-	6,000	6,000
Telephone/Radio/Communications	4,154	3,997	400	400
Business Meetings	2,481	3,781	-	-
Mileage Reimbursement	52	61	200	200
Dues and Memberships	-	2,370	2,000	2,000
Professional Development	10,384	17,137	14,660	14,660
Office Equipment	6,376	5,804	3,700	3,700
Consulting	344,322	164,690	277,500	277,500
Legal	688	1,288	10,000	10,000
Financial & Information Svcs.	396,434	489,024	838,750	838,750
Sanitation	470	480	800	800
External Rent	2,085	2,069	-	-
Internal Rent Central Services	4,585	4,321	20,000	20,000
Internal Rent Postage	18,205	11,781	20,460	20,460
Internal Rent Genl Liability	25,990	25,990	25,990	25,990
Internal Rent Workers' Comp	31,190	34,090	34,090	34,090
Internal Rent Unemployment	2,780	2,780	2,780	2,780
Emergency Protective Measure	-	4,331	-	-
Subtotal Maintenance & Operations	\$ 868,567	\$ 798,210	\$ 1,273,330	\$ 1,273,330

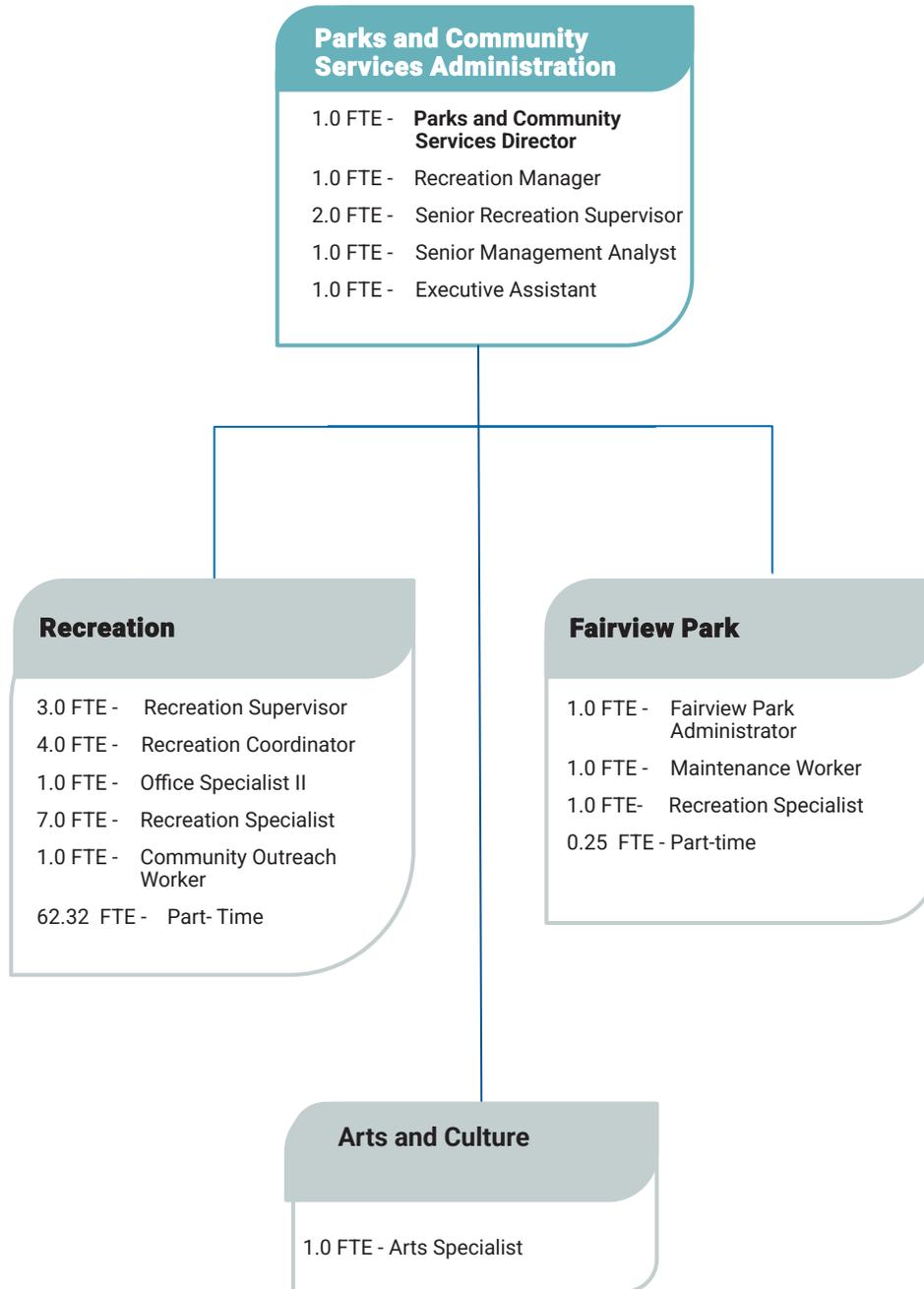
From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
FINANCE DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
Fixed Assets				
Office Furniture	\$ -	\$ 22,860	\$ 2,900	\$ 2,900
Other Equipment	45,202	16,621	34,400	34,400
Subtotal Fixed Assets	\$ 45,202	\$ 39,480	\$ 37,300	\$ 37,300
Total Finance Department	\$ 4,271,188	\$ 4,416,583	\$ 6,073,764	\$ 6,296,502



Parks and Community Services Department

Parks and Community Services Department



The Parks and Community Services Department provides the citizens of Costa Mesa with a variety of high-quality recreation facilities, programs, and services. These facilities include the Balearic Community Center, the Downtown Aquatic and Recreation Centers, the Norma Hertzog Community Center, the Costa Mesa Senior Center, and the Jack Hammett Sports Complex. The Department allocates and monitors athletic field use and oversees public usage of park facilities. It is also responsible for the management and maintenance of Fairview Park. In terms of programs, the Department provides a large offering of youth, teen, and adult recreation programs and classes, as well as Citywide special events. The Department also manages the operating agreements for the Balearic Community Center, the Costa Mesa Country Club, and the Costa Mesa Tennis Center, and oversees long-term use agreements with the Boys and Girls Club of Orange County, the Child's Pace program, and the Orange County Model Engineers.

The department is budgeted for 26 full-time and 62.57 part-time employees.

Parks and Community Services – 14300

Fairview Park – 20115

Fairview Park is the City's largest park, hosting 195 acres of open space natural area and 13 acres of manicured landscape for a total of 208 acres. Within the 195 acres of open space, there are two Native American Nationally Registered Historic Sites and five different habitat ecosystems that are home to many rare and endangered plant and animal species. The park acts as a regional gateway to the Santa Ana River Trail and adjacent Talbert Regional Park, offering users multiple passive recreational opportunities including picnicking and wildlife viewing, along with miles of trails for walking, bicycling, and public enjoyment of nature.

Downtown Recreation Center (DRC) – 40121

The Downtown Recreation Center (DRC), located at 1860 Anaheim Avenue, includes a gymnasium, two multi-purpose rooms, and a kitchen. The facility provides a variety of programs both free and fee-based, including free drop-in youth basketball, adult drop-in basketball, volleyball and pickleball, recreational adult basketball leagues, and free youth basketball and volleyball leagues. The gym is also available for rentals and has been used for karate tournaments and volleyball clinics.

The DRC kitchen, office, and a classroom are designated for the Childs-Pace Inc. program, a government subsidized pre-school and daycare for low-income families. The second multi-purpose room is used for meetings and moderately sized contract classes including guitar lessons, CPR classes, dance, gymnastics, aerobics, and martial arts. During the school year, a free Teen Center is offered to teens (grades 7-12). During the summer, a free nine-week summer program is offered for children (grades 1-6).

Balearic Community Center (BCC) – 40122

The Balearic Community Center (BCC), located at 1975 Balearic Dr., provides office space for program staff and includes a rental room available for meetings and receptions. Summer R.O.C.K.S Program, Holiday and Summer Day Camps, and the City's Early Childhood Program, known as L.E.A.P, are offered at BCC. Adjacent to the community center is a fenced playground with play equipment, a sandlot park playground, multiple basketball courts, and a large athletic field, the use of which is permitted by the City.

Norma Hertzog Community Center (NHCC) – 40123

The Norma Hertzog Community Center (NHCC) is located at 1845 Park Avenue. This newly renovated facility offers a contemporary, community meeting space that can be set up in classroom or banquet style and also features a kitchen and beautiful outdoor patio. The NHCC is available for rentals such as community events, educational meetings and classes, weddings, quinceañeras, anniversaries, and contract classes for Community groups, local businesses, non-profit organizations, schools, colleges, and private parties.

Downtown Aquatic Center (DAC) / Aquatics – 40212

The Downtown Aquatic Center, located at 1860 Anaheim Avenue, operates a 25-yard swimming pool and provides year-round aquatics programming for both youth and adults. Programs include adult and youth swim instruction for beginner to advanced swimmers, aqua aerobics, summer youth aquatics camp, junior lifeguard preparation classes, and a swim instructor aid program for advanced youth swimmers. The aquatics program also offers seasonal family open swim as well as year-round drop-in and adult lap swimming.

Tennis – 40213

The Costa Mesa Tennis Center, located at TeWinkle Park, 880 Junipero Drive, is currently leased to a private operator. The Center features 12 lighted courts that are open seven days a week, and a pro shop with professional tennis staff to assist the public. Programs include lessons, tournaments, leagues, and open play for the entire community.

Adult Sports - Basketball, Softball – 40214 & 40215

The Department offers year-round adult recreational basketball leagues. The Department also administers a contract with Major League Softball for the operation of an adult softball league. The softball league operates Sunday through Friday year-round for adult men, women, and co-ed teams at the TeWinkle Park Athletic Complex.

Fields / Ambassadors – 40216

The Department coordinates all athletic field reservations for both City and Newport Mesa Unified School District (NMUSD) athletic fields in accordance with the Joint Use Agreement. Fields are used by the City and community organizations for soccer, tackle and flag football, rugby, baseball, softball, and other field sports. Field ambassadors monitor field use, regulate the use of lights (both portable and permanent), and open/close the fields. Field ambassadors regularly audit field users to confirm local residency within each organization, as well as assist in resolving field disputes in accordance with the Field Use and Allocation Policy.

Ambassadors also assist the Police Department and Park Rangers in monitoring parks and facilities, including all Lion's Park facilities and Fairview Park, to ensure that park visitors are not trespassing in protected and closed areas. Other ambassador duties include assistance at a variety of department special events that take place throughout the year.

Youth Sports – 40218

The Department hosts a variety of youth sports activities, including basketball, cheer squad, volleyball, running, and general fitness. The basketball and cheer squad programs include eight (8) weeks of clinic-based instruction from January to March concluding with game play. The volleyball program provides two (2) months of clinic-based instruction in the fall and spring seasons. The running program provides practices at local parks for eight (8) weeks to prepare for a 5K run that concludes the program.

Senior Center – 40231 & Senior Mobility 40251

The Costa Mesa Senior Center, located at 695 W. 19th Street, provides programming for Costa Mesa seniors ages 50+ to gather and participate in social, recreational, and personal enrichment programs. Hours of operation are Monday through Friday, 9:00 AM – 4:00 PM. The Senior Center coordinates a host of programs including the Senior Mobility Program (SMP), Medical Transportation Program (MTP), Social Services Program, and Meals on Wheels Orange County, all of which are funded by City, local, state, and/or federal funds, and private donations. Additional programs include, but are not limited to, local community trips, Fitness for Life classes, health & wellness presentations and screenings, and many other special event programs.

The Senior Mobility Program provides free transportation for seniors ages 60 and older, in and around Costa Mesa. Transportation is available for social, recreational, medical and other services as needed. The Senior Mobility Program (SMP) is operated under the umbrella of the Senior Center and is funded, in part, by grants from the Orange County Transportation Authority (OCTA) and HOAG Memorial Hospital.

Camp Costa Mesa - Day Camp – 40232

Camp Costa Mesa is a nine-week, summer Day Camp program held at Estancia Park. This camp is designed for children entering grades 1-6. There are also 1-2 week camps during Winter Recess, Presidents' Week, and Spring Break, all held at the Balearic Community Center. In addition to these camps, the Department offers one-day camps at Balearic Community Center during the school year that coincide with NMUSD staff development/conference closures. Camp Costa Mesa Day Camps may include on-site entertainment, games, sports, arts and crafts, drama, songs, skits, educational/historical classes, character-building activities, and excursions that emphasize an active and healthy lifestyle.

Playground Program (R.O.C.K.S) – 40233

The Recreation On Campus for Kids (R.O.C.K.S) Program provides a fee-based afterschool program for children in grades K-6 at nine (9) NMUSD elementary schools throughout the school year. The program includes free summer activities for children entering grades 1-6 for multiple weeks at two (2) locations. This program focuses on four areas: education, fitness, recreation, and enrichment in a structured environment.

Teen Programs – 40236

The Department's Teen Programs provide free afterschool activities for teens in grades 7-12 at two (2) locations: TeWinkle Middle School and the Downtown Recreation Center. This program offers games, sports, arts and crafts, and special themed socials throughout the school year. Teen Summer Camp is a fee-based summer camp that offers games, sports, arts and crafts, and excursions that emphasize an active and healthy lifestyle.

Early Childhood (L.E.A.P) Program – 40241

The Department's recreational, fee-based Early Childhood Program for children ages 3-5 years encourages a positive, social learning experience through the implementation of recreation activities that include directed play, games, arts and crafts, and music. This program is designed to prepare the children for entrance into kindergarten. The program is known as L.E.A.P. - Learn, Explore, and Play. There is a special six-week summer camp component, Camp Mini Explorers, which allows participants to continue growing during the summer months.

Adult and Youth Instructional Classes – 40242 & 40243

The Department contracts with various independent contractors to offer fee-based classes that provide quarterly recreational, social, enrichment, arts, adaptive, and sports activities for adults and youth at City facilities, parks, and local business establishments.

Concerts- 40237 & Special Recreation Events –40244

The Department hosts a variety of Special Events throughout the year, often with partners in the community. These events include the Scarecrow Festival, Concerts in the Park, Movies in the Park, a Spring Fest, Snoopy House, and Independence Day Celebration. These events provide family-friendly fun and recreational opportunities for all Costa Mesa residents. In addition, the Department assists with the Lion's Club Fish Fry Event, as well as other privately hosted community events.

Mobile Recreation – 40245

The Department hosts a Mobile Recreation Program that provides enrichment opportunities through both structured and unstructured recreational and educational activities in the community that have insufficient access to, or financial constraints to, City programs and/or parks. The Mobile Recreation Program consists of a van-sized vehicle full of athletic equipment, art supplies, games, puzzles, books, music, tables, and chairs. This program also serves as an entertainment and marketing venue at City special events.

Bark Park – 40248

The Bark Park provides a social, off-leash, open-play environment for dog owners and their dog(s). There are separate areas for small and large dogs. The Bark Park Program includes staffing for maintenance, classes, workshops, and partnerships with community organizations.

Community Gardens – 40249

The Department has two Community Gardens that provide gardening opportunities to Costa Mesa residents. The two gardens are the Del Mar Community Garden, located at 170 Del Mar Street, which has more than 50 plots and the Hamilton Community Garden, located at 523 Hamilton Street, which has 42 plots. Each garden plot is leased annually for the purpose of growing vegetables, flowers, fruits and plants.

Arts and Culture (Master Plan & Commission) - 40252

In 2021, the City Council unanimously approved the City's Arts and Culture Master Plan. This initiative signaled the Council's belief that the time had come to appraise the value of the City's cultural resources, to identify what strengths and weaknesses those who live, work or visit here feel exist in the local cultural landscape, and to envision ways that the City can support and advance arts and culture in Costa Mesa. The Arts and Culture Master Plan results from the compilation and synthesis of significant community input.

The Arts Commission, established through the Master Plan, provides recommendations to the City Council and various City departments in areas related to Arts. The Commission's general objectives are to ensure that the City of Costa Mesa is a place where Arts and Culture can promote civic pride and enrich the daily lives of the Costa Mesa community. The Commission is a seven-member advisory board appointed by City Council.

Administration – 50001

The Department's Administrative staff is based in City Hall and oversees the administration of park reservations, special event permits, model glider permits, film permits, and registration for recreation classes, programs, and activities. The administrative staff also are responsible for the development and publication of the recreation magazine, The Spotlight. They provide staff support to the Parks and Community Services Commission, the Arts Commission, the Cultural Arts Committee, the Fairview Park Steering Committee, the Historical Preservation Committee, as well as the Costa Mesa Foundation.

Parks and Community Services Commission - 50125

The Parks and Community Services Commission provides recommendations to the City Council and various City departments in areas related to parks, recreation, and community services programs. The Commission is a seven-member advisory board appointed by the City Council.

Fairview Park Steering Committee – 50145

The Fairview Park Steering Committee provides advice and recommendations to the City Council regarding the implementation of the Fairview Park Master Plan, the impacts of Measure AA on Capital Improvement Program projects, rehabilitation, maintenance, and activities, and recommends approval of grant applications, partnerships, and volunteer activities for the maintenance and implementation of the Fairview Park Master Plan.

Fiscal Year 2024-2025 Accomplishments

- Supported creative opportunities for passive and active open space recreation activities through programs like Mobile Recreation.
- Expanded adaptive program services to meet a broad range of participant abilities with the addition of an annual resource fair.
- Implemented new creative activities and classes to increase participation in classes and programs such as the new youth sports pickleball program.
- Increased facility reservations by expanding rental opportunities Balearic Community Center.
- Offered programs and classes in essential life skills such as college prep and basic finance classes.
- Provided free or affordable social, health-related, meal, transportation, tax, and legal services to seniors such as offering a new mobile dental clinic.
- Successfully integrated new mural on private property permits into the TESSA system.
- Created a new annual Halloween Teen Event with notable initial participation.
- Successfully completed year 4 of the Arts and Culture Master Plan.
- Hosted annual community and special events and facilitated new partnerships that had record attendance.
- Continued working on an update to the Fairview Park Master Plan.
- Continued Fairview Park restoration efforts through public volunteer opportunities.
- Continued to provide free or low-cost programming to under-represented groups in the Costa Mesa community.

Fiscal Year 2025-2026 Goals

- Adopt and begin implementation of Fairview Park Master Plan Update.
- Begin design process for Fairview Park mesa restoration & cultural resource preservation.
- Work with NMUSD to determine the level of security required for recently opened school fields moving forward.
- Continue ongoing communication and facility management with the Golf Course operator.
- Successfully implement a new sponsorship program to supplement event costs.
- Establish quarterly contract review with Tennis Center operators.
- Expand pickleball opportunities with public courts.
- Incorporate new grant funding for senior transportation program.
- Implement the final year of the Arts and Culture Master Plan including public art initiatives.
- Initiate process to update Arts and Culture Master Plan
- Continue to support creative opportunities for passive and active open space recreation activities.
- Continue to expand adaptive program services to meet a broad range of participant abilities.
- Continue to implement creative activities and classes to increase participation in classes and programs.
- Continue Fairview Park restoration efforts through public volunteer opportunities.
- Continue to provide free or low-cost programming to under-represented groups in the Costa Mesa community.
- Continue to streamline the event application permit process through the Tessa system.

Goals and Objectives

The goals and objectives of the Parks and Community Services Department were developed in alignment with the City Council's priorities.

	 Quality Recruitment	 Fiscally Sustainable	 Safe Community	 Environmental Sustainability	 Housing Commitments
GOALS AND OBJECTIVES					
1 Fairview Park Master Plan – Provide an update to the City Council regarding the draft plan.			<input checked="" type="checkbox"/>		
2 Fairview Park – Begin design process for mesa restoration & cultural resource preservation.			<input checked="" type="checkbox"/>		
3 Fairview Park – Select a consultant for scope and design of pump station & wetlands recirculation system.			<input checked="" type="checkbox"/>		
4 Work with NMUSD to determine level of security required for recently opened school fields moving forward.			<input checked="" type="checkbox"/>		
5 Conduct ongoing communication and facility management with the Golf Course operator.			<input checked="" type="checkbox"/>		
6 Conduct a Citywide Parks Facilities Assessment for approximately 30 City parks.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
7 Provide proactive communication internally and to the public to improve response times for all calls, emails, and inquiries.			<input checked="" type="checkbox"/>		

Performance Measures/Workload Indicators:

Workload Indicators

	FY 22-23 Actual	FY 23-24 Actuals	FY 24-25 Estimated	FY 25-26 Estimated
Number of recreation program enrollments	12,981	16,806	16,000	16,000
Number of park permits issued	575	550	550	550
Number of permits processed via TESSA	54	52	50	50
Number of hours permitted on athletic fields (all user groups)	54,158	38,115*	50,000	75,000
Total number of participants served in sports leagues	403,066	247,371*	400,000	375,000
Number of classes offered	455	556	500	500
Number of youth served in free city programs	4,170	3,035	3,500	3,500
Number of youth served in after-school programs (ages 7-12)	512	1,229	1,200	1,200
Number of rides provided to seniors through transportation programs	13,800	17,640	18,000	20,000
Number of meals provided to seniors	47,853	46,965	45,000	45,000
Number of utility box art projects completed	21	13	20	12
Number of swim lessons taught	197	247	200	400
Square yardage of non-native plant removal and habitat enhancement at Fairview Park	6,000	8,000	8,000	8,000
Fairview Park restoration volunteer service hours	1,000	800	800	800
Number of facility reservations processed	2,608	3,126	3,000	3,000
Number of attendees at City special events	30,000	35,000	35,000	35,000

*Due to increased inclement weather, fields were closed.

Performance Measures

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Estimated	FY 25-26 Estimated
Percent increase of after school program enrollment	N/A	140%*	50%	25%
Percentage of classes offered that were completed	89.50%	90%	90%	90%
Retention of participants in adult sports leagues	55%	40%	50%	55%
Percent of "Excellent"/ "Good" ratings for LEAP (preschool) program	92%	100%	90%	90%
Percent of "Excellent"/ "Good" ratings for ROCKS (K-6) program	80%	81%	85%	90%
Average ArtVenture rating	4.1/5	4.5/5	4.7/5	4.8/5

*Due to making capacity unlimited

Customer Service Goal

	Goal
Average response time to customer email inquiries by 48 hours (72 hours if on weekends)	95%

Budget Narrative

The Fiscal Year 2025-26 budget for the Parks and Community Services Department is \$9.9 million, an increase of \$0.2 million or 2.0 percent compared to the adopted budget for Fiscal Year 2024-25. FY 2025-26 fully funded the Arts & Cultural Master Plan in the 130-Arts & Cultural Master Plan Fund with an increase year over year \$23,495. This fund is supported by Measure Q Cannabis Tax of 0.5 percent.

Expense by Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
PARKS AND COMMUNITY SERVICES DEPARTMENT BY FUNDING SOURCE				
General Fund - 101	\$ 7,371,372	\$ 9,753,352	\$ 9,037,065	\$ 9,101,830
Arts and Culture Master Plan - 130	237,356	318,006	393,495	416,990
Disaster Fund - 150	63,277	-	-	-
Park Development Fees Fund - 208	338,017	344,382	346,805	346,805
Total Parks and Community Services Department	\$ 8,010,022	\$ 10,415,740	\$ 9,777,365	\$ 9,865,625

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
PARKS AND COMMUNITY SERVICES DEPARTMENT BY PROGRAM				
PARKS AND COMMUNITY SERVICES - 14300				
Parks and Community Services Administration - 50001				
Salaries and Benefits	\$ 1,363,018	\$ 1,653,332	\$ 1,520,296	\$ 1,471,405
Maintenance and Operations	480,293	632,766	386,293	386,293
Fixed Assets	28,526	3,913	2,000	2,000
Subtotal Parks and Comm. Svs. Admin.	\$ 1,871,837	\$ 2,290,011	\$ 1,908,589	\$ 1,859,698
Fairview Park - 20115				
Salaries and Benefits	\$ 323,488	\$ 403,794	\$ 368,815	\$ 501,899
Maintenance and Operations	396,126	399,028	400,805	400,805
Fixed Assets	-	6,736	-	-
Subtotal Fairview Park	\$ 719,614	\$ 809,558	\$ 769,620	\$ 902,704
Network for Homeless Solutions - 20605				
Salaries and Benefits	\$ 37,544	\$ 1,315	\$ -	\$ -
Subtotal Network for Homeless Solutions	\$ 37,544	\$ 1,315	\$ -	\$ -
Downtown Recreation Center - 40121				
Salaries and Benefits	\$ 135,518	\$ 169,249	\$ 154,384	\$ 102,105
Maintenance and Operations	137,603	117,736	87,170	87,170
Subtotal Downtown Recreation Center	\$ 273,121	\$ 286,985	\$ 241,554	\$ 189,275
Balearic Community Center - 40122				
Salaries and Benefits	\$ 43,563	\$ 51,121	\$ 44,961	\$ 45,298
Maintenance and Operations	173,938	171,452	133,165	133,165
Fixed Assets	-	-	800	800
Subtotal Balearic Community Center	\$ 217,501	\$ 222,573	\$ 178,926	\$ 179,263

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Norma Hertzog Community Center - 40123				
Salaries and Benefits	\$ 227,260	\$ 435,336	\$ 436,911	\$ 448,834
Maintenance and Operations	308,937	323,092	350,453	350,453
Subtotal Norma Hertzog Community Center	\$ 536,198	\$ 758,428	\$ 787,364	\$ 799,287
Aquatics - 40212				
Salaries and Benefits	\$ 262,383	\$ 522,671	\$ 487,784	\$ 492,611
Maintenance and Operations	18,405	14,395	13,660	13,660
Subtotal Aquatics	\$ 280,788	\$ 537,066	\$ 501,444	\$ 506,271
Tennis - 40213				
Maintenance and Operations	39,797	40,868	34,600	34,600
Subtotal Tennis	\$ 39,797	\$ 40,868	\$ 34,600	\$ 34,600
Adult Sports Basketball - 40214				
Salaries and Benefits	\$ 37,272	\$ 66,723	\$ 60,712	\$ 60,982
Maintenance and Operations	12,701	16,398	9,325	9,325
Subtotal Adult Sports Basketball	\$ 49,973	\$ 83,121	\$ 70,037	\$ 70,307
Adult Sports Softball - 40215				
Salaries and Benefits	\$ 14,816	\$ 21,872	\$ 23,844	\$ 22,811
Subtotal Adult Sports Softball	\$ 14,816	\$ 21,872	\$ 23,844	\$ 22,811
Fields/Field Ambassadors - 40216				
Salaries and Benefits	\$ 250,972	\$ 518,926	\$ 266,454	\$ 263,838
Maintenance and Operations	278,805	257,346	405,735	405,735
Subtotal Fields/Field Ambassadors	\$ 529,778	\$ 776,272	\$ 672,189	\$ 669,573
Youth Sports - 40218				
Salaries and Benefits	\$ 90,568	\$ 152,127	\$ 165,262	\$ 165,549
Maintenance and Operations	8,420	8,903	10,900	10,900
Subtotal Youth Sports	\$ 98,988	\$ 161,031	\$ 176,162	\$ 176,449
Adult Sports Futsal - 40222				
Maintenance and Operations	-	-	500	500
Subtotal Adult Sports Futsal	\$ -	\$ -	\$ 500	\$ 500
Senior Center - 40231				
Salaries and Benefits	\$ 479,598	\$ 775,304	\$ 909,875	\$ 916,822
Maintenance and Operations	312,752	361,726	596,114	596,114
Fixed Assets	-	5,999	1,000	1,000
Subtotal Senior Center	\$ 792,350	\$ 1,143,029	\$ 1,506,989	\$ 1,513,936
Day Camp - 40232				
Salaries and Benefits	\$ 140,718	\$ 159,126	\$ 99,650	\$ 100,893

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Maintenance and Operations	87,232	105,858	83,400	83,400
Subtotal Day Camp	\$ 227,950	\$ 264,984	\$ 183,050	\$ 184,293
R.O.C.K.S (Playgrounds) - 40233				
Salaries and Benefits	\$ 640,033	\$ 1,235,441	\$ 1,166,079	\$ 1,164,296
Maintenance and Operations	23,404	20,782	30,900	30,900
Subtotal R.O.C.K.S (Playgrounds)	\$ 663,437	\$ 1,256,223	\$ 1,196,979	\$ 1,195,196
Teen Programs - 40236				
Salaries and Benefits	\$ 97,096	\$ 234,084	\$ 160,273	\$ 161,151
Maintenance and Operations	23,940	24,203	66,150	66,150
Subtotal Teen Programs	\$ 121,036	\$ 258,286	\$ 226,423	\$ 227,301
Concerts - 40237				
Maintenance and Operations	3,074	1,882	10,000	10,000
Subtotal Concerts	\$ 3,074	\$ 1,882	\$ 10,000	\$ 10,000
Early Childhood - 40241				
Salaries and Benefits	\$ 191,310	\$ 285,209	\$ 385,863	\$ 397,327
Maintenance and Operations	7,602	8,394	9,050	9,050
Subtotal Early Childhood	\$ 198,912	\$ 293,603	\$ 394,913	\$ 406,377
Adult Instructional Classes - 40242				
Salaries and Benefits	\$ -	\$ -	\$ 188	\$ 188
Maintenance and Operations	8,156	22,939	50,000	50,000
Subtotal Adult Instructional Classes	\$ 8,156	\$ 22,939	\$ 50,188	\$ 50,188
Youth Instructional Classes - 40243				
Maintenance and Operations	148,480	192,821	232,300	232,300
Subtotal Youth Instructional Classes	\$ 148,480	\$ 192,821	\$ 232,300	\$ 232,300
Special Recreation Events - 40244				
Salaries and Benefits	\$ 26,185	\$ 46,763	\$ -	\$ -
Maintenance and Operations	153,523	159,399	45,200	45,200
Subtotal Special Recreation Events	\$ 179,708	\$ 206,162	\$ 45,200	\$ 45,200
Mobile Recreation - 40245				
Salaries and Benefits	\$ 11,248	\$ 67,106	\$ 33,506	\$ 34,099
Maintenance and Operations	3,103	3,106	3,475	3,475
Subtotal Mobile Recreation	\$ 14,351	\$ 70,212	\$ 36,981	\$ 37,574
Bark Park - 40248				
Salaries and Benefits	\$ 8,897	\$ 12,984	\$ 24,836	\$ 25,104
Maintenance and Operations	431	503	1,600	1,600
Subtotal Bark Park	\$ 9,328	\$ 13,488	\$ 26,436	\$ 26,704
Community Gardens - 40249				
Salaries and Benefits	\$ 17,433	\$ 36,701	\$ 19,614	\$ 19,594
Maintenance and Operations	3,121	4,661	3,600	3,600

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Subtotal Community Gardens	\$ 20,554	\$ 41,362	\$ 23,214	\$ 23,194
Animal Care Services - 40250				
Salaries and Benefits	\$ 204,198	\$ 5,572	\$ -	\$ -
Maintenance and Operations	265,497	-	-	-
Subtotal Animal Care Services	\$ 469,695	\$ 5,572	\$ -	\$ -
Senior Mobility Program - 40251				
Salaries and Benefits	\$ 17,545	\$ 24,687	\$ 20,618	\$ 19,883
Maintenance and Operations	132,687	247,845	2,800	2,800
Subtotal Senior Mobility Program	\$ 150,232	\$ 272,532	\$ 23,418	\$ 22,683
Arts and Culture Master Plan - 40252				
Salaries and Benefits	\$ 144,549	\$ 175,213	\$ 170,695	\$ 179,690
Maintenance and Operations	102,394	142,794	222,800	237,300
Subtotal Arts and Culture Master Plan	\$ 246,943	\$ 318,006	\$ 393,495	\$ 416,990
Save Our Youth - 40255				
Maintenance and Operations	41,561	38,584	42,000	42,000
Subtotal Save Our Youth	\$ 41,561	\$ 38,584	\$ 42,000	\$ 42,000
Parks, Arts and Community Services Commission - 50125				
Maintenance and Operations	7,451	8,600	7,950	7,950
Subtotal Parks, Arts and Comm. Svs. Comm.	\$ 7,451	\$ 8,600	\$ 7,950	\$ 7,950
Cultural Arts Committee - 50190				
Maintenance and Operations	9,804	13,159	13,000	13,000
Subtotal Cultural Arts Committee	\$ 9,804	\$ 13,159	\$ 13,000	\$ 13,000
Emergency Services - 51040				
Salaries and Benefits	\$ 27,047	\$ -	\$ -	\$ -
Maintenance and Operations	-	1,391	-	-
Subtotal Emergency Services	\$ 27,047	\$ 1,391	\$ -	\$ -
TOTAL PARKS AND COMMUNITY SERVICES DEPARTMENT				
Salaries and Benefits	\$ 4,792,258	\$ 7,058,462	\$ 6,520,620	\$ 6,594,380
Maintenance and Operations	3,189,239	3,340,631	3,252,945	3,267,445
Fixed Assets	28,526	16,647	3,800	3,800
Total Parks and Community Services Department	\$ 8,010,022	\$ 10,415,740	\$ 9,777,365	\$ 9,865,625

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
PARKS AND COMMUNITY SERVICES DEPARTMENT BY ACCOUNT: ALL FUNDS				
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (298,366)	\$ (298,366)
Regular Salaries - Non-Sworn	1,696,724	2,373,621	2,606,875	2,598,453
Regular Salaries - Part-Time	1,779,269	2,974,256	2,564,558	2,564,558
Overtime	86,826	99,000	16,340	16,340
Vacation/Comp. Time Cash Out	5,091	8,218	3,760	3,760
Holiday Allowance	5,665	5,730	1,802	1,802
Separation Pay-Off	801	22,165	940	940
Other Compensation	18,934	19,199	36,366	35,932
Cafeteria Plan	367,659	500,230	554,012	541,296
Medicare	54,655	82,797	63,497	75,288
Retirement	763,261	967,710	960,136	1,042,077
Executive Prof Development	6,454	3,129	3,800	5,400
Auto Allowance	6,919	2,407	6,900	6,900
Subtotal Salaries & Benefits	\$ 4,792,258	\$ 7,058,462	\$ 6,520,620	\$ 6,594,380

Maintenance and Operations				
Stationery and Office	\$ 22,549	\$ 21,314	\$ 22,150	\$ 22,150
Multi-Media, Promos, Subscript.	250,377	300,157	201,650	201,650
Small Tools and Equipment	158,823	264,763	68,555	68,555
Uniforms and Clothing	18,297	23,230	26,700	26,700
Safety and Health	12,927	14,091	16,250	16,250
Maintenance and Construction	15,236	12,205	15,600	15,600
Electricity - Buildings & Fac.	130,467	146,277	94,570	94,570
Electricity - Power	31,939	34,010	26,600	26,600
Gas	38,217	23,651	20,400	20,400
Water - Domestic	13,489	13,345	18,100	18,100
Janitorial and Housekeeping	143,558	144,176	158,630	158,630
Telephone/Radio/Communications	23,755	25,448	20,900	20,900
Business Meetings	524	5,427	200	200
Mileage Reimbursement	337	9	600	600
Dues and Memberships	3,843	4,298	4,490	4,490
Board Member Fees	12,700	17,000	16,100	16,100
Professional Development	10,861	20,193	16,025	16,025
Landscaping and Sprinklers	53,137	58,505	50,000	50,000
Office Furniture	119	-	2,000	2,000
Office Equipment	6,425	7,393	4,350	4,350
Other Equipment	62,981	31,881	22,370	22,370
Consulting	956,877	672,344	720,088	720,088
Legal	4,075	-	-	-
Medical and Health Inspection	238	475	700	700

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
PARKS AND COMMUNITY SERVICES DEPARTMENT BY ACCOUNT: ALL FUNDS				
Maintenance and Operations (Continued)				
Recreation	339,997	433,038	633,620	645,620
Principal Payments	75,502	78,938	-	-
Interest Payments	5,212	3,552	-	-
External Rent	408,947	568,815	706,534	706,534
Grants, Loans and Subsidies	15,000	7,500	13,000	15,500
Internal Rent Central Services	23,717	31,196	20,501	20,501
Internal Rent Postage	55,283	58,306	42,137	42,137
Internal Rent - Maintenance	47,300	47,300	47,300	47,300
Internal Rent - Repl Cost	14,400	14,400	14,400	14,400
Internal Rent - Fuel	13,546	23,186	18,300	18,300
Internal Rent Genl Liability	88,367	88,367	88,367	88,367
Internal Rent Workers' Comp	99,891	109,180	109,180	109,180
Internal Rent Unemployment	12,078	12,078	12,078	12,078
Taxes and Assessments	18,251	23,193	20,500	20,500
Emergency Protective Measure	-	1,391	-	-
Subtotal Maintenance & Operations	\$ 3,189,239	\$ 3,340,631	\$ 3,252,945	\$ 3,267,445
Fixed Assets				
Other Equipment	28,526	16,647	3,800	3,800
Subtotal Fixed Assets	\$ 28,526	\$ 16,647	\$ 3,800	\$ 3,800
Total Parks and Community Services Department	\$ 8,010,022	\$ 10,415,740	\$ 9,777,365	\$ 9,865,625

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
PARKS AND COMMUNITY SERVICES DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (298,366)	\$ (298,366)
Regular Salaries - Non-Sworn	1,554,478	2,262,756	2,494,930	2,480,913
Regular Salaries - Part-Time	1,775,735	2,974,256	2,564,558	2,564,558
Overtime	82,822	92,152	16,340	16,340
Vacation/Comp. Time Cash Out	5,091	8,218	3,760	3,760
Holiday Allowance	5,665	5,730	1,802	1,802
Separation Pay-Off	801	22,165	940	940
Other Compensation	18,934	19,199	35,806	35,344
Cafeteria Plan	349,288	481,256	534,512	521,496
Medicare	53,222	80,971	61,874	73,575
Retirement	725,023	931,009	923,069	1,002,028
Executive Prof Development	6,454	3,129	3,800	5,400
Auto Allowance	6,919	2,407	6,900	6,900
Subtotal Salaries & Benefits	\$ 4,584,432	\$ 6,883,249	\$ 6,349,925	\$ 6,414,690
Maintenance and Operations				
Stationery and Office	\$ 22,549	\$ 21,314	\$ 22,150	\$ 22,150
Multi-Media, Promos, Subscript.	238,010	233,367	129,150	129,150
Small Tools and Equipment	158,823	264,763	68,555	68,555
Uniforms and Clothing	18,297	23,230	26,700	26,700
Safety and Health	12,927	14,091	16,250	16,250
Maintenance and Construction	15,236	12,205	15,600	15,600
Electricity - Buildings & Fac.	130,467	146,277	94,570	94,570
Electricity - Power	31,939	34,010	26,600	26,600
Gas	38,217	23,651	20,400	20,400
Water - Domestic	13,489	13,345	18,100	18,100
Janitorial and Housekeeping	143,558	144,176	158,630	158,630
Telephone/Radio/Communications	23,755	25,448	20,900	20,900
Business Meetings	524	5,427	200	200
Mileage Reimbursement	337	9	600	600
Dues and Memberships	3,843	4,298	4,490	4,490
Board Member Fees	7,400	8,600	7,700	7,700
Professional Development	10,861	20,193	16,025	16,025
Landscaping and Sprinklers	45,660	55,482	50,000	50,000
Office Furniture	119	-	2,000	2,000
Office Equipment	6,425	7,393	4,350	4,350
Other Equipment	62,981	30,253	16,870	16,870
Consulting	601,607	339,348	376,283	376,283
Legal	4,075	-	-	-
Medical and Health Inspection	238	475	700	700

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

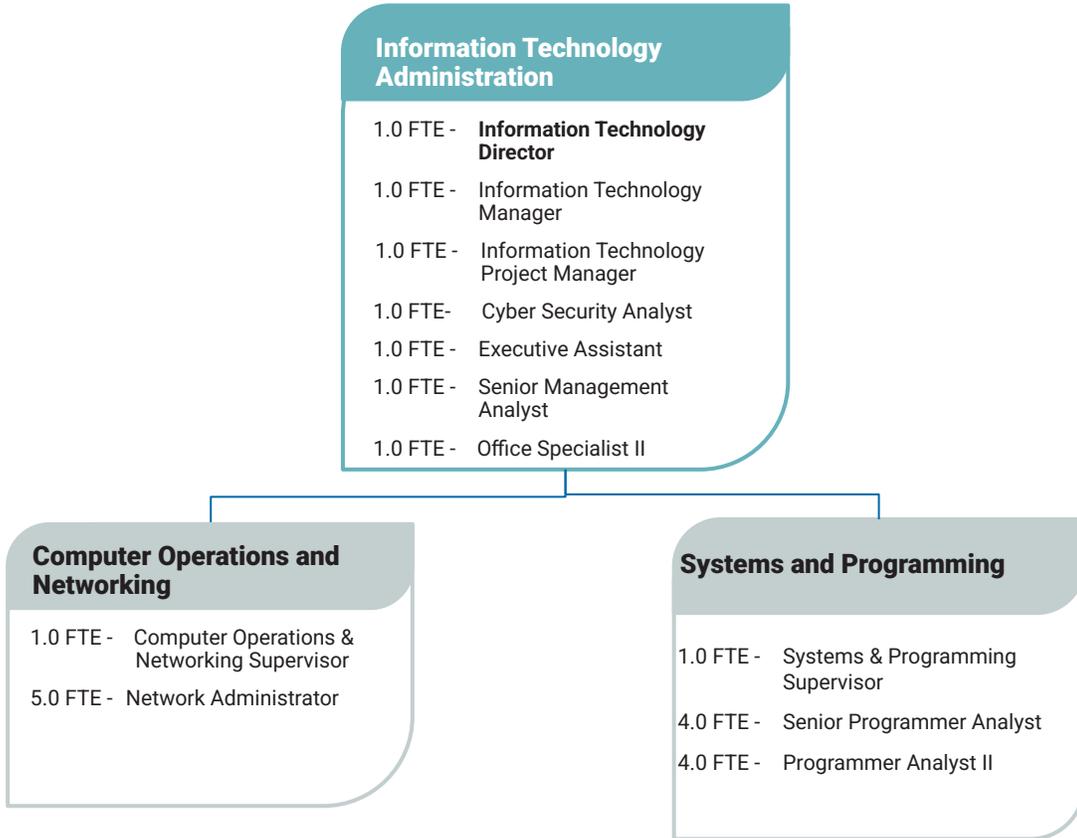
Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
PARKS AND COMMUNITY SERVICES DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
Maintenance and Operations (Continued)				
Recreation	294,586	372,935	504,220	504,220
Principal Payments	75,502	78,938	-	-
Interest Payments	5,212	3,552	-	-
External Rent	408,947	568,815	706,534	706,534
Grants, Loans and Subsidies	10,000	-	3,000	3,000
Internal Rent Central Services	23,717	31,196	20,501	20,501
Internal Rent Postage	55,283	58,306	42,137	42,137
Internal Rent - Maintenance	47,300	47,300	47,300	47,300
Internal Rent - Repl Cost	14,400	14,400	14,400	14,400
Internal Rent - Fuel	13,546	23,186	18,300	18,300
Internal Rent Genl Liability	88,367	88,367	88,367	88,367
Internal Rent Workers' Comp	99,891	109,180	109,180	109,180
Internal Rent Unemployment	12,078	12,078	12,078	12,078
Taxes and Assessments	18,251	23,193	20,500	20,500
Emergency Protective Measure	-	1,391	-	-
Subtotal Maintenance & Operations	\$ 2,758,414	\$ 2,860,191	\$ 2,683,340	\$ 2,683,340
Fixed Assets				
Other Equipment	28,526	9,911	3,800	3,800
Subtotal Fixed Assets	\$ 28,526	\$ 9,911	\$ 3,800	\$ 3,800
Total Parks and Community Services Department	\$ 7,371,372	\$ 9,753,352	\$ 9,037,065	\$ 9,101,830





Information Technology Department

Information Technology Department



The Information Technology Department (IT) is responsible for network administration; software development and installation; maintenance of hardware and software, including upgrades and replacements; database management; wireless phones; and the support and oversight of all technology-related products and services for all departments, including the Police and Fire and Rescue Departments of the City of Costa Mesa. The Department's daily activities include, but are not limited to: maintenance of all computer systems; ensuring that virus protection software are up-to-date and functioning properly; maintenance of the help desk to help troubleshoot computer-related problems; and ensuring that employees are connected and the City websites are working properly and securely. IT is also responsible for the operation, maintenance, deployment, and utilization of all City computers. The department has 22 full-time positions composed of three management, two supervisory, 14 professionals, and three administrative support.

Information Technology Department (IT) has three divisions:

- Administration
- Computer Operations and Networking
- Systems and Programming

Information Technology Administration – 14600

Administrative Services – 50001

Coordinates and supervises the Department's activities; manages the budget and procurement process for the Department; manages the networking resources of the City; and advises the City Manager and the City Council on computer-related technological issues.

Computer Operations And Networking – 50710

Operates and monitors computer equipment in support of both Public Safety and general City services in a 7-day, 24-hour operation. Maintains data files and processes business applications and reports distribution in a networked client-server environment. Monitors cybersecurity applications to ensure City networks are secure.

Systems And Programming – 50720

Supports and enhances applications for Public Safety and general City services. Coordinates systems implementations, maintenance, and processing solutions for ad hoc data processing requests in networked client-server and internet/intranet environments.

Fiscal Year 2024-2025 Accomplishments

- Completed implementation of the new Land Management System.
- Completed technology upgrade to Windows Server Operating System.
- Upgraded the Windows Desktop Operating Systems.
- Upgraded Microsoft Office and implemented Teams.
- Completed upgrade to the latest version of Structured Query Language (SQL) Server.
- Created a separate intranet site for the Police Department.
- Implemented a new Fire incident response GIS web map application for the Fire Department.
- Drafted Disaster Recovery Plan RFP.
- Began deployment of Single Device Strategy to reduce costs of ownership.
- Audited Campus Fiber to mitigate network downtime.
- Updated Enterprise Storage Array for better performance, capacity, and resiliency.
- Assisted with the relocation of the Code Enforcement division to the new airport loop location.
- Replaced battery backup power for Dispatch to increase runtime and reliability.
- Created and converted crystal report server 2020 Portal from 2013 version for the Police Department.
- Created and implemented SQL Server Reporting Services for the Finance Department.
- Created pre-incident planning data, developed web maps and apps, and coordinated efforts with other agencies.
- Released product-ready version 1.1 of the Unified Intranet framework.
- Completed deployment of Media Outreach and Driver Under the Influence (DUI) checkpoint applications.
- Worked with the Payroll and Human Resource Divisions to implement labor contracts and agreement updates.
- Initiate Laserfiche workflow for e-Forms approval process.

Fiscal Year 2025-2026 Goals

- Issue RFP for Voice Over IP Telephone System.
- Develop a Continuity of Operation Plan for the IT Department.
- Develop a new 5-year IT Strategic Plan.
- Create an intranet application to manage, and auto-generate CIP PDF documents.
- Develop Laserfiche Enterprise Strategy for document imaging.
- Complete the Disaster Recovery Plan updates.
- Complete the Enterprise-Wide Network Cabling Upgrade in preparation for new IT equipment.
- Complete the deployment of Single Device Strategy to reduce costs of ownership.
- Update and replace outdated City Hall fiber connections.
- Continue to provide funding for the second stage of CAD/RMS Replacement.
- Implement a new ERP system.
- Complete replacement of outdated security camera systems to HD systems for City Hall and Police Department.
- Upgrade the GIS Enterprise system to version 11.3 and establish a backup system for critical data.

Goals And Objectives

The goals and objectives of the Information Technology Department were developed in alignment with the City Council's goals and priorities.



Quality
Recruitment



Fiscally
Sustainable



Safe
Community



Environmental
Sustainability



Housing
Commitments

GOALS AND OBJECTIVES					
1 Complete Year 5 programs for the IT Strategic Plan, which includes funding for the CAD/RMS Public Safety System Replacement.	✓	✓	✓	✓	
2 Enhance the City's cybersecurity network by protecting the City from cyber attacks by becoming National Institute of Standards and Technology (NIST) compliant.	✓		✓		
3 Implement Year 5 of the IT Strategic Plan and begin working on the scope for the next 5 Year ITSP for software systems not included in the prior plan and future replacement of existing systems.	✓			✓	
4 Present to City Council recommended Enterprise Resource Planning (ERP) consultant to award contract and begin ERP implementation.	✓	✓	✓	✓	
5 Promote collaboration across departments through the deployment of Microsoft Teams and Gatekeepers and assign teams and channels Citywide.	✓		✓		
6 Create a webpage that provides a timeline and status of all CIP-related projects to the public, including grant funded projects with deadlines.		✓	✓	✓	
7 Provide proactive communication internally and to the public to improve response times for all calls, emails, and inquiries.			✓		

Performance Measures/Workload Indicators:

Workload Indicators

	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actual	Actual	Estimated	Estimated
Number of computers and monitors maintained	2,786	1,744	2529	2,529
Number of forms and Help Desk Requests resolved	2,828	2280	2372	2,500
Number of mobile devices and laptops	670	700	265	275
Number of servers maintained	106	204	166	175
Number of miscellaneous devices maintained	329	329	231	241
Number of City developed software applications supported	7	7	7	7
Number of vendor software applications maintained*	360	54	53	55
Percent of time with server availability	99.50%	99.70%	99.70%	99.50%
Cybersecurity alerts	500,000	668,310	500,000	600,000

*It is difficult to determine the exact number of vendor software applications maintained as each department has different requirements.

Performance Measures

	FY 22-23	FY 23-24	FY 24-25	FY 25-26
	Actual	Actual	Estimated	Estimated
Desktop, laptops, Servers, Printers, Smart Phone, Monitors & Tablets per Network Administrator	675 to 1	675 to 1	675 to 1	675 to 1
Number of Software & Applications per Programmer	15 to 1	12 to 1	12 to 1	12 to 1
Percentage of ITSP projects completed (2020-2025)	56%	65%	75%	70%
Percentage of ITSP projects in progress (2020-2025)	44%	27%	25%	16%
Percentage of ITSP projects not yet initiated (2020-2025) *	0%	8%	0%	14%

*Currently a total of 37 ITSP projects are identified to be delivered between FY 2020 – 2025. The number of projects not yet initiated depends on the scheduled date that was identified within the ITSP.

Customer Service Goal

	Goal
Average response time to manage after-hours support call within 30 minutes	95%

Budget Narrative

The Fiscal Year 2025-26 All Funds budget is \$9.4 million, an increase of \$25,006, or 0.3 percent, compared to the adopted budget for Fiscal Year 2024-25. The decrease of \$0.4 million in the IT Replacement Fund is a lower contribution from the General Fund due to the projected revenue shortage year over year and an additional decrease of \$1,500 reallocation in Other Equipment to the Police Department.

This General Fund increase includes adjustments to salaries and benefits as a result of labor negotiations. The IT Replacement Fund (Fund 603) remains fully supported by the Information Technology Needs allocation, as outlined in the Municipal Code, which dedicates 1.5 percent of General Fund revenues to this purpose. The FY 2025–26 proposed budget includes \$35,000 for Evidence Management Software subscription fees and \$5,750 for contract adjustments. The increase of \$1.1 million in depreciation is for year one of a ten-year IT replacement cycle for major software replacements and upgrades.

Expense by Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
INFORMATION TECHNOLOGY DEPARTMENT BY FUNDING SOURCE				
General Fund - 101	\$ 5,133,365	\$ 5,567,967	\$ 6,402,558	\$ 6,570,716
Disaster Fund - 150	23,467	-	-	-
IT Replacement Fund - 603	837,130	802,719	2,511,163	2,797,836
Total Information Technology Department	\$ 5,993,961	\$ 6,370,686	\$ 8,913,721	\$ 9,368,552

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
INFORMATION TECHNOLOGY DEPARTMENT BY PROGRAM				
INFORMATION TECHNOLOGY - 14600				
IT Administration - 50001				
Salaries and Benefits	\$ 677,972	\$ 784,630	\$ 750,008	\$ 1,384,793
Maintenance and Operations	43,561	49,595	75,347	75,347
Fixed Assets	1,542	2,168	10,000	10,000
Subtotal IT Administration	\$ 723,074	\$ 836,394	\$ 835,355	\$ 1,470,140
Computer Operations - 50710				
Salaries and Benefits	\$ 1,708,398	\$ 1,961,355	\$ 2,217,400	\$ 1,477,062
Maintenance and Operations	466,432	752,403	374,796	1,524,796
Fixed Assets	900,962	716,099	2,874,931	1,938,907
Subtotal Computer Operations	\$ 3,075,792	\$ 3,429,858	\$ 5,467,127	\$ 4,940,765
Computer Systems Development - 50720				
Salaries and Benefits	\$ 1,239,970	\$ 1,395,147	\$ 1,611,666	\$ 1,958,074
Maintenance and Operations	49,984	56,651	160,527	160,527
Fixed Assets	881,674	652,636	839,046	839,046
Subtotal Computer Systems Develop.	\$ 2,171,629	\$ 2,104,435	\$ 2,611,239	\$ 2,957,647
Emergency Services - 51040				
Salaries and Benefits	\$ 15,315	\$ -	\$ -	\$ -
Maintenance and Operations	8,152	-	-	-
Subtotal Emergency Services	\$ 23,467	\$ -	\$ -	\$ -
TOTAL INFORMATION TECHNOLOGY DEPARTMENT				
Salaries and Benefits	\$ 3,641,655	\$ 4,141,132	\$ 4,579,074	\$ 4,819,929
Maintenance and Operations	568,129	858,650	610,670	1,760,670
Fixed Assets	1,784,178	1,370,904	3,723,977	2,787,953
Total Information Technology Department	\$ 5,993,961	\$ 6,370,686	\$ 8,913,721	\$ 9,368,552

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
INFORMATION TECHNOLOGY DEPARTMENT BY ACCOUNT: ALL FUNDS				
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (48,870)	\$ (48,870)
Regular Salaries - Non-Sworn	2,330,789	2,641,898	3,060,897	3,211,801
Regular Salaries - Part-Time	1,537	1,637	-	-
Overtime	142,437	136,307	110,605	110,605
Vacation/Comp. Time Cash Out	8,888	12,207	3,040	3,040
Holiday Allowance	7,881	7,341	-	-
Other Compensation	15,971	23,471	29,202	29,872
Cafeteria Plan	344,692	406,782	488,664	505,044
Medicare	38,301	42,847	44,383	48,392
Retirement	741,445	857,328	878,553	945,545
Executive Prof Development	2,795	4,397	5,700	7,600
Auto Allowance	6,919	6,919	6,900	6,900
Subtotal Salaries & Benefits	\$ 3,641,655	\$ 4,141,132	\$ 4,579,074	\$ 4,819,929
Maintenance and Operations				
Stationery and Office	\$ 3,012	\$ 6,583	\$ 4,800	\$ 4,800
Multi-Media, Promos, Subscript.	3,104	541	700	700
Small Tools and Equipment	2,661	2,005	2,000	2,000
Uniforms and Clothing	548	-	-	-
Safety and Health	340	747	1,000	1,000
Telephone/Radio/Communications	286,559	291,286	260,600	260,600
Business Meetings	1,238	1,865	4,000	4,000
Mileage Reimbursement	253	723	350	350
Dues and Memberships	1,000	-	1,000	1,000
Professional Development	27,160	33,059	70,732	70,732
Office Equipment	435	569	5,000	5,000
Other Equipment	-	324,541	-	-
Consulting	106,923	68,771	175,447	175,447
Principal Payments	93,066	94,773	-	-
Interest Payments	3,511	1,804	-	-
External Rent	2,154	2,337	5,000	5,000
Depreciation	-	-	50,000	1,200,000
Internal Rent Central Services	-	-	1,007	1,007
Internal Rent Postage	7	34	21	21
Internal Rent Genl Liability	15,594	15,594	15,594	15,594
Internal Rent Workers' Comp	10,834	11,841	11,841	11,841
Internal Rent Unemployment	1,578	1,578	1,578	1,578
Emergency Protective Measure	8,152	-	-	-
Subtotal Maintenance & Operations	\$ 568,129	\$ 858,650	\$ 610,670	\$ 1,760,670
Fixed Assets				
Office Furniture	\$ 1,542	\$ 2,168	\$ 10,000	\$ 10,000
Other Equipment	1,761,990	1,368,735	3,713,977	2,777,953
Subtotal Fixed Assets	\$ 1,763,532	\$ 1,370,904	\$ 3,723,977	\$ 2,787,953

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22'23 Actuals	FY 23'24 Actuals	FY 24'25 Adopted Budget	FY 25'26 Proposed Budget
INFORMATION TECHNOLOGY DEPARTMENT BY ACCOUNT: ALL FUNDS				
Transfers Out				
Transfers Out	20,646	\$ -	-	-
Subtotal Transfers Out	20,646	-	-	-
Total Information Technology Department	\$ 5,993,961	\$ 6,370,686	\$ 8,913,721	\$ 9,368,552

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
INFORMATION TECHNOLOGY DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (48,870)	\$ (48,870)
Regular Salaries - Non-Sworn	1,769,578	2,485,948	2,682,125	2,745,616
Regular Salaries - Part-Time	1,537	1,637	-	-
Overtime	128,769	136,303	110,605	110,605
Vacation/Comp. Time Cash Out	8,888	12,207	3,040	3,040
Holiday Allowance	7,881	7,341	-	-
Other Compensation	15,043	24,856	27,308	27,541
Cafeteria Plan	257,552	384,047	410,364	422,496
Medicare	29,543	40,178	38,891	40,390
Retirement	610,452	702,561	763,748	813,701
Executive Prof Development	(137)	5,293	3,800	5,400
Auto Allowance	6,919	6,919	6,900	6,900
Subtotal Salaries & Benefits	\$ 2,836,023	\$ 3,807,287	\$ 3,997,911	\$ 4,126,819
Maintenance and Operations				
Stationery and Office	\$ 3,012	\$ 6,583	\$ 4,800	\$ 4,800
Multi-Media, Promos, Subscript.	3,104	541	700	700
Small Tools and Equipment	2,661	2,005	2,000	2,000
Uniforms and Clothing	548	-	-	-
Safety and Health	340	747	1,000	1,000
Telephone/Radio/Communications	286,559	291,286	260,600	260,600
Business Meetings	1,238	1,865	4,000	4,000
Mileage Reimbursement	253	723	350	350
Dues and Memberships	1,000	-	1,000	1,000
Professional Development	27,160	33,059	70,732	70,732
Office Equipment	435	569	5,000	5,000
Consulting	60,110	62,783	175,447	175,447
Principal Payments	93,066	94,773	-	-
Interest Payments	3,511	1,804	-	-
External Rent	2,154	2,337	5,000	5,000
Internal Rent Central Services	-	-	1,007	1,007
Internal Rent Postage	7	34	21	21
Internal Rent Genl Liability	15,594	15,594	15,594	15,594
Internal Rent Workers' Comp	10,834	11,841	11,841	11,841
Internal Rent Unemployment	1,578	1,578	1,578	1,578
Subtotal Maintenance & Operations	\$ 513,164	\$ 528,121	\$ 560,670	\$ 560,670
Fixed Assets				
Office Furniture	\$ 1,542	\$ 2,168	\$ 10,000	\$ 10,000
Other Equipment	1,761,990	1,230,391	1,833,977	1,873,227
Subtotal Fixed Assets	\$ 1,763,532	\$ 1,232,559	\$ 1,843,977	\$ 1,883,227
Transfers Out				
Transfers Out	20,646	-	-	-
Subtotal Transfers Out	20,646	-	-	-
Total Information Technology Department	\$ 5,133,365	\$ 5,567,967	\$ 6,402,558	\$ 6,570,716

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Police Department

Police Department

Police Administration

- 1.0 FTE - **Police Chief**
- 1.0 FTE- Deputy Police Chief
- 1.0 FTE - Crime Prevention Specialist
- 2.0 FTE - Executive Assistant
- 1.0 FTE - Police Lieutenant
- 1.0 FTE - Police Officer
- 2.0 FTE - Police Sergeant
- 1.0 FTE - Public Affairs Manager
- 1.0 FTE - Range Master
- 1.0 FTE - Senior Management Analyst
- 1.0 FTE - Police Training Assistant
- 2.0 FTE - Crime Analyst
- 0.50 FTE - Part-Time

Police Field Operations

- 1.0 FTE - Police Captain
- 3.0 FTE - Animal Control Officer
- 1.0 FTE- Animal Control Supervisor
- 1.0 FTE- Animal Services Coordinator
- 5.0 FTE - Community Services Specialist
- 10.0 FTE- Custody Officers
- 1.0 FTE- Custody Officers- Pending
- 1.0 FTE- Custody Supervisor
- 7.0 FTE - Park Ranger
- 5.0 FTE - Police Lieutenant
- 1.0 FTE- Permit Processing Specialist
- 1.0 FTE - Senior Police Officer
- 82.0 FTE - Police Officer
- 16.0 FTE - Police Sergeant
- 14.17 FTE - Part-Time

Police Support Services

- 1.0 FTE - Police Captain
- 1.0 FTE - Administrative Assistant
- 1.0 FTE- Accounting Specialist II
- 1.0 FTE - Civilian Investigator
- 1.0 FTE - Communications Installer
- 4.0 FTE - Communications Supervisor
- 3.0 FTE - Community Services Specialist
- 1.0 FTE - Court Liaison
- 1.0 FTE - Crime Scene Investigation Supervisor
- 4.0 FTE - Crime Scene Investigator
- 1.0 FTE - Electronics Technician
- 1.0 FTE - Office Specialist II
- 1.0 FTE - Police Lieutenant
- 25.0 FTE - Police Officer
- 1.0 FTE - Police Records Bureau Supervisor
- 3.0 FTE - Police Records Shift Supervisor
- 4.0 FTE - Police Sergeant
- 3.0 FTE - Property/Evidence Specialist
- 1.0 FTE - Property/Evidence Supervisor
- 17.0 FTE - Senior Communications Officer
- 1.0 FTE - Senior Communications Supervisor
- 15.0 FTE - Senior Police Records Technician
- 0.5 FTE - Telecommunications Manager
- 0.5 FTE - Emergency Services Manager
- 1.0 FTE - Records & Property Evidence Manager
- 7.58 FTE - Part-Time

The Police Department is tasked with protecting life and property while preserving the peace. The department has 242 full-time positions, of which 142 are sworn and 100 are professional staff. Full-time staffing is composed of 14 management positions, 35 supervisory, and 193 line-level positions. Part-time staffing consists of 22.25 full-time equivalents. The department is comprised of three divisions; and each division is further split into different units or programs. The three divisions are as follows:

- Police Administration
- Police Field Operations
- Police Support Services

Police Administration – 15100

Administration – 50001

Conducts the department's overall direction and planning with input from other divisions; provides advice to the City Manager and City Council on public safety issues; provides internal investigations through the Professional Standards Unit; performs public affairs services; performs crime analysis and implements crime prevention strategies; and manages department budget and grant administration.

Training – 10133

Provides and coordinates training programs, and the recruitment and selection of candidates for vacant positions within the department, adhering to the guidelines established by statutory and state-mandated Peace Officer Standard and Training (POST) requirements for sworn and civilian personnel; develops and evaluates daily in-service programs.

Police Field Operations – 15300

Patrol Services – 10111

Provides public safety services through patrol-related policing activity; coordinates community-oriented policing services; supervises the Police Reserve Program; provides public park safety services through the Park Ranger Unit; and provides business-related services to the public via the front desk.

Traffic Safety – 10113

Enforces State and City traffic laws; provides follow-up investigation and prosecution of traffic-related criminal cases; and coordinates personnel to respond to and investigate traffic collisions.

Contract & Special Events – 10114

Provides special event public safety and traffic management services requested by the community on a contract-for-pay basis.

Jail Operations – 10137

Manages and operates the department's jail facility, which includes the care and custody of all arrestees, booking, processing and transportation. The jail is staffed and operated 24 hours a day, 365 days a year.

Animal Services – 10139

Regulates, controls, and prevents rabies in the wild and domesticated animal population in the City; impounds strays or unlicensed animals; and enforces those laws and ordinances applying to animals within the City.

Oversees the contract for animal sheltering and adoption services and collaborates with shelter provider. Organizes and coordinates two pet-related community engagement events in the fall and spring to promote pet adoptions, educational pet care, and interactive demonstrations.

Police Support Services – 15400

Administration – 50001

Provides essential logistical support services to the Police Department through the below-listed programs; responsible for computer-related activities associated with the 24-hour operation of the City's public safety computer system; and responsible for the research and development of numerous programs, including safety equipment, new laws and regulations, and policy development.

Helicopter Patrol – 10112

Provides helicopter patrol services through a contract with the City of Huntington Beach.

Crime Investigation – 10120

Investigates criminal activities including: homicide, rape, robbery, and assault; larcenies, including grand theft, auto theft, and fraud; residential, commercial, and vehicle burglaries reported in the City; fraudulent checks and forgery cases, including identity theft, crimes against persons and property, and where the suspect or victim is a juvenile. The program objective is the investigation of Part I Crimes; case preparation; the apprehension, prosecution and conviction of perpetrators; and the recovery of stolen property.

Special Investigations Unit – 10127

Investigates illegal narcotics activity with emphasis on traffickers; vice and prostitution; and specialized investigations as determined by the Department.

Records/Information Unit – 10131

Responsible for the electronic and manual processing, storing, and reporting of all crime and arrest reports, citation processing, and ancillary report processing to meet the Department of Justice crime statistics reporting mandates.

Crime Scene Investigations/Photos – 10132

Provides investigative support for the collection, processing and preservation of evidence at crime scenes; laboratory and photographic support for evidentiary and non-evidentiary requests.

Youth Crime Intervention – 10135

Provides services to local schools; criminal street gang suppression and investigation; and coordinates outreach intervention opportunities through the Gang Investigations Unit.

Property and Evidence – 10136

Maintains records; stores, preserves, and disposes of property and evidence consistent with legal guidelines.

Telecommunications Operations – 51010

Provides a centralized, computer-aided Communications Dispatch Center that receives citizen requests for emergency fire, paramedics and police services; provides medical pre-arrival instructions using Emergency Medical Dispatch (EMD) procedures; provides a means of contact for emergency Public Works, Water District service and Orange Coast College Security outside of normal business hours.

Technical Support and Maintenance – 51020

Provides operational integrity of the City's telecommunications infrastructure for data and voice; provides systems and equipment installations and electronics maintenance; oversees inter-operation of telephone, radio, audio, fire alerting system, selected data and video assets in buildings and facilities, outside plant, and in automotive/mobile and portable configurations.

Emergency Services – 51040

Serves as the office responsible for the City's emergency and disaster preparedness; acts as liaison to other government agencies, private sector partners, schools, special districts, non-government, and volunteer organizations to ensure coordinated efforts, and timely response to emergencies and disasters; conducts disaster planning meetings, trainings, and exercises; maintains disaster supplies; to ensure the City's Emergency Operations Center (EOC) is maintained in a constant state of readiness; supports City Public Information staff in the establishment of a joint information center (JIC) when needed; responsible for maintenance of the, City's Emergency Operations Plan; and ensures compliance with the National Incident Management System (NIMS) and California standardized Emergency management system (SEMS).

Fiscal Year 2024-2025 Accomplishments

- Acquired a new state-of-the-art Body Worn Camera (BWC) and In Vehicle Cameras (IVC) provider to improve on evidence collection, integration with other agencies, and personnel oversight, with implementation scheduled February 2025.
- Expanded wellness services provided to personnel to address the physical and mental demands placed on law enforcement professionals, including yearly wellness assessments and blood work.
- Acquired innovative technology and tools to increase apprehension rates and reduce crime - including data analytics software Peregrine, vehicle forensic software Berla, mobile phone forensic software Cellebrite and Cellhawk.
- Utilized Organized Retail Theft Grant (ORT) funding to conduct crime reduction strategies related to retail theft, auto theft, and auto accessory theft. Resulting in a 35% reduction in ORT, 23% reduction in auto theft, and 60% reduction in motor vehicle accessory Theft (Year-to-date 2024 to 2023).
- Established a lateral, recruit and referral incentive program in order to be competitive in the job market and hire high-quality personnel. This has resulted in an increased number of qualified applicants.
- Established a Discovery Team to improve inefficiencies and manage the increased volume of evidence requests from the court system.
- Completed or finalizing several CIP projects, including permanent indoor storage for Mobile Command Vehicle, outdoor storage for Armored Rescue Vehicle, shooting range and elevator replacement project. Currently scheduled to begin interior paint and flooring project and parking lot reconfiguration project early 2025.
- Collaborated with the Public Works Department to locate and procure patrol vehicles during a present nationwide shortage.
- Identified and secured a permanent storage location for Property & Evidence at city-owned property.
- Established a Discovery team to improve inefficiencies and manage the increased volume of evidence requests from the court system.
- Supported and expanded upon community policing through reinforced community engagement, interaction, and partnerships through the department's social media platforms, community events and programs, and focus on quality-of-life issues.
- Expanded our Automated License Plate Reader (ALPR) coverage to 42 cameras, with an additional 18 community sponsored, totaling 60 ALPR cameras. The technology has assisted in making over 70 felony arrests and the recovery of 40 stolen cars, valued at \$1.2 million.
- Enhanced community engagement through CMPD's social media platforms led to an increase of 9,031 followers. With Nextdoor, the police department now has a total of 112,941 followers.
- Achieved full compliance with all state and legislative training mandates for department personnel.
- In 2024, a total of 31 professional staff candidates were processed, with 24 employees hired, reflecting a 14.8% increase in candidates processed and a 60% increase in employees hired. For sworn/recruits, 55 candidates were processed, and 20 employees were hired, marking a 96% increase in candidates processed and a 100% increase in employees hired.

Fiscal Year 2025-2026 Goals

- Create a hiring incentive & referral program to recruit stellar police officers and public safety dispatchers.
- Conduct an organizational assessment of public safety dispatch to ensure consistency with best practices in hiring, staffing, and chain of command.
- Create a long-term planning and replacement/repair of public safety vehicles and apparatus.
- Public Safety Communications Center – Complete design for interim facility improvements.
- Complete Year 5 programs for the IT Strategic Plan, which includes funding for the CAD/RMS Public Safety System Replacement.
- Westside Substation – Complete design for facility improvements for the Police Department.
- Initiate the move of the Property and Evidence Warehouse to Airway Ave. for the Police Department.
- Provide proactive communication internally and to the public to improve response times for all calls, emails, and inquiries.

Goals and Objectives

The goals and objectives of the Police Department were developed in alignment with the City Council’s priorities.

	 Quality Recruitment	 Fiscally Sustainable	 Safe Community	 Environmental Sustainability	 Housing Commitments
GOALS AND OBJECTIVES					
1 Create a hiring incentive & referral program to recruit stellar police officers and public safety dispatchers.		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
2 Conduct an organizational assessment of public safety dispatch to ensure consistency with best practices in hiring, staffing, and chain of command.			<input checked="" type="checkbox"/>		
3 Create a long-term planning and replacement/repair of public safety vehicles and apparatus.			<input checked="" type="checkbox"/>		
4 Public Safety Communications Center – Complete design for interim facility improvements.			<input checked="" type="checkbox"/>		
5 Complete Year 5 programs for the IT Strategic Plan, which includes funding for the CAD/RMS Public Safety System Replacement.			<input checked="" type="checkbox"/>		
6 Westside Substation – Complete design for facility improvements for the Police Department.			<input checked="" type="checkbox"/>		
7 Initiate the move of the Property and Evidence Warehouse to Airway Ave. for the Police Department.			<input checked="" type="checkbox"/>		
8 Provide proactive communication internally and to the public to improve response times for all calls, emails, and inquiries.			<input checked="" type="checkbox"/>		

Performance Measures/Workload Indicators:

Workload Indicators

	CY 2022 Actual	CY 2023 Actual	CY 2024 Actual	CY 2025 Estimated
REQUESTS FOR SERVICE				
Telephone Calls Received by Dispatch (Emergency & Non-Emergency)	192,469	183,668	169,332	181,823
Calls for Service (Require Personnel at the Scene)	105,945	101,488	98,360	101,931
911 Emergency/Public Safety Calls Received	48,274	46,964	43,956	46,398
Non-Emergency Calls Responded (Require Personnel at the Scene)	104,696	100,291	94,801	99,929
Animal Control – Calls for Service	2,792	3,137	3,780	3,236
Animal Control – Impounds	577	700	546	608
Property & Evidence – Total Items Booked	12,297	10,553	9,068	10,639
REQUIRED CRIME REPORTING				
Part 1 Crimes: Crimes Against Persons	4,516	3,632	NA	NA
Part 2 Crimes: Property Crimes	7,095	6,231	NA	NA
Group A Offenses: Crimes Against Persons, Property, and Society	NA	1,462	7,869	7,998
Group B Offenses: All other offenses (arrests only)	NA	173	1,204	1,180
Reports Taken and Processed	20,511	18,449	16,709	18,556
Arrests (Felony and Misdemeanor)	6,916	5,864	5,143	5,974
Citations Issued	9,632	8,462	9,698	9,264
Adult Bookings	5,046	4,511	3,985	4,514
Injury Traffic Collisions	771	760	547	693
CASELOAD DISTRIBUTION				
Assigned Hit-and-Run Cases	443	431	456	443
Assigned Robbery Cases	130	166	87	128
Assigned Burglary Cases	1,110	1,073	701	961
Assigned Juvenile Cases	265	359	496	373
Assigned Economic/Identity Theft Cases	301	474	391	389
COMMUNITY OUTREACH				
Community Outreach and Engagement Events	49	71	63	61

Note: The Police Department's performance measures and workload indicators are presented on a calendar year basis.

Note: In November 2023 we made the switch from UCR (Part 1 and 2 Crimes) to NIBRS Federal Reporting Standards (Group A & B Offenses)

Performance Measures

	Actual 2022	Actual 2023	Actual 2024	Estimated 2025
911 Calls Answered within 10 Seconds	99%	99%	99%	99%
Emergency Calls Dispatched within 5 minutes	96%	96%	97%	96%
Non-Emergency Calls Responded within 30 minutes	89%	87%	85%	87%

Customer Service Goal

	Goal	2023	2024	2025
Response time – 5 minutes or less – Emergency Calls Dispatched	90%	96%	96%	94%

Budget Narrative

The Fiscal Year 2025-26 budget for the Police Department is \$63.5 million, an increase of \$2.1 million, or 3.5 percent, compared to the adopted budget for Fiscal Year 2024-25. The increase includes \$34,663 for gun range maintenance and shell cleaning, \$10,523 for mobile data connection services for first responders, and \$14,729 for health counseling services. Finally, the Department is requesting a full-time Custody Officer (1 FTE) to provide additional support in the Jail.

Expense by Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
POLICE BY FUNDING SOURCE				
General Fund - 101	\$ 55,874,470	\$ 62,005,909	\$ 61,919,750	\$ 62,820,471
Disaster Fund - 150	67,386	-	-	-
Supp. Law Enforcement COP Fund - 213	254,737	359,983	343,882	351,659
Narcotics Forfeiture Fund - 217	42,404	254,705	-	-
Office of Traffic Safety - 220	226,976	197,735	-	-
Grants - Federal - 230	111,145	77,523	-	-
Grants - State - 231	427,022	1,079,488	350,491	351,485
IT Replacement Fund - 603	34,090	-	-	-
Total Police Department	\$ 57,038,230	\$ 63,975,342	\$ 62,614,123	\$ 63,523,615

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
POLICE DEPARTMENT BY PROGRAM				
ADMINISTRATION - 15100				
Administration - 50001				
Salaries and Benefits	\$ 2,527,198	\$ 3,102,783	\$ 3,293,862	\$ 3,303,168
Maintenance and Operations	2,224,361	2,411,098	2,384,968	2,384,968
Fixed Assets	69,654	122,217	105,850	105,850
Subtotal Administration	\$ 4,821,213	\$ 5,636,097	\$ 5,784,680	\$ 5,793,986
Training - 10133				
Salaries and Benefits	\$ 768,676	\$ 791,765	\$ 817,636	\$ 823,933
Maintenance and Operations	269,313	296,811	283,917	318,580
Fixed Assets	2,074	-	1,500	1,500
Subtotal Training	\$ 1,040,062	\$ 1,088,576	\$ 1,103,053	\$ 1,144,013
BSCC Local Assistance Fund - 71100				
Salaries and Benefits	\$ -	\$ 85,794	\$ -	\$ -
Maintenance and Operations	-	24,770	-	-
Fixed Assets	-	310,466	-	-
Subtotal BSCC Local Assistance	\$ -	\$ 421,030	\$ -	\$ -
POLICE FIELD OPERATIONS - 15300				
Administration - 50001				
Salaries and Benefits	\$ -	\$ 45,811	\$ -	\$ -
Subtotal Administration	\$ -	\$ 45,811	\$ -	\$ -

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Field Area Policing - 10111				
Salaries and Benefits	\$ 23,634,059	\$ 26,373,890	\$ 22,889,253	\$ 22,781,298
Maintenance and Operations	1,078,505	1,160,905	996,820	1,011,549
Fixed Assets	25,622	182,108	15,400	15,400
Subtotal Field Area Policing	\$ 24,738,187	\$ 27,716,904	\$ 23,901,473	\$ 23,808,247
Traffic Enforcement - 10113				
Salaries and Benefits	\$ 4,400,459	\$ 4,461,128	\$ 3,754,820	\$ 3,954,676
Maintenance and Operations	464,283	458,394	603,725	603,725
Fixed Assets	21,280	21,836	20,000	20,000
Subtotal Traffic Enforcement	\$ 4,886,022	\$ 4,941,358	\$ 4,378,545	\$ 4,578,401
Contract and Special Events - 10114				
Salaries and Benefits	\$ 651,095	\$ 621,594	\$ 603,291	\$ 570,611
Subtotal Contract and Special Events	\$ 651,095	\$ 621,594	\$ 603,291	\$ 570,611
Jail - 10137				
Salaries and Benefits	\$ 533,756	\$ 1,564,041	\$ 1,683,967	\$ 1,827,395
Maintenance and Operations	\$ 81,697	\$ 60,088	\$ 93,600	\$ 93,600
Fixed Assets	6,361	17,563	1,600	1,600
Subtotal Jail	\$ 621,815	\$ 1,641,692	\$ 1,779,167	\$ 1,922,595
Animal Control - 10139				
Salaries and Benefits	\$ 347,157	\$ 475,647	\$ 847,490	\$ 854,176
Maintenance and Operations	23,204	33,951	579,425	579,425
Subtotal Animal Control	\$ 370,360	\$ 509,597	\$ 1,426,915	\$ 1,433,601
* FY 24/25 Animal Services Funds Transferred in from 15000 program 40250				
2010 COPS Hiring Grant - 70210				
Salaries and Benefits	\$ 624	\$ -	\$ -	\$ -
Subtotal 2010 COPS Hiring Grant	\$ 624	\$ -	\$ -	\$ -
AB 109 Post Release Comm. Sup. - 71019				
Salaries and Benefits	\$ 31,750	\$ 18,727	\$ 25,000	\$ 25,000
Maintenance and Operations	51,827	97,039	8,000	8,000
Fixed Assets	11,098	-	41,320	41,320
Subtotal AB 109 Post Release Comm. Sup.	\$ 94,675	\$ 115,766	\$ 74,320	\$ 74,320
2022 STEP Grant - 71033				
Salaries and Benefits	\$ 59,722	\$ -	\$ -	\$ -
Subtotal 2022 Step Grant	\$ 59,722	\$ -	\$ -	\$ -
2023 STEP Grant - 71034				
Salaries and Benefits	\$ 123,022	\$ 23,415	\$ -	\$ -
Maintenance and Operations	39,242	4,971	-	-
Subtotal 2023 Step Grant	\$ 162,264	\$ 28,386	\$ -	\$ -

POLICE SUPPORT SERVICES - 15400

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Administration - 50001				
Salaries and Benefits	\$ 449,116	\$ 632,646	\$ 674,808	\$ 706,321
Maintenance and Operations	289,526	285,277	331,768	331,768
Fixed Assets	52,125	32,056	26,041	26,041
Subtotal Administration	\$ 790,767	\$ 949,978	\$ 1,032,617	\$ 1,064,130
Helicopter Patrol - 10112				
Maintenance and Operations	\$ 138,767	\$ 264,382	\$ 300,000	\$ 300,000
Subtotal Helicopter Patrol	\$ 138,767	\$ 264,382	\$ 300,000	\$ 300,000
Crime Investigation - 10120				
Salaries and Benefits	\$ 4,578,853	\$ 4,888,000	\$ 7,467,402	\$ 8,042,346
Maintenance and Operations	112,216	122,973	124,685	126,185
Fixed Assets	12,768	5,840	4,000	5,500
Subtotal Crime Investigation	\$ 4,703,837	\$ 5,016,812	\$ 7,596,087	\$ 8,174,031
2019 Justice Assistance Grant - 70914				
Maintenance and Operations	\$ 723	\$ -	\$ -	\$ -
Subtotal 2019 Justice Assistance Grant	\$ 723	\$ -	\$ -	\$ -
2020 Justice Assistance Grant - 70915				
Maintenance and Operations	\$ 3,671	\$ -	\$ -	\$ -
Fixed Assets	17,906	-	-	-
Subtotal 2019 Justice Assistance Grant	\$ 21,577	\$ -	\$ -	\$ -
2021 Justice Assistance Grant - 70916				
Maintenance and Operations	\$ 5,710	\$ 5,638	\$ -	\$ -
Fixed Assets	11,410	-	-	-
Subtotal 2019 Justice Assistance Grant	\$ 17,121	\$ 5,638	\$ -	\$ -
Orange County Auto Theft Task Force - 71050				
Salaries and Benefits	\$ 185,885	\$ 301,769	\$ 276,171	\$ 277,165
Subtotal Orange County Auto Theft Task Force - 71050	\$ 185,885	\$ 301,769	\$ 276,171	\$ 277,165
Special Investigation Unit - 10127				
Salaries and Benefits	\$ 1,630,083	\$ 1,869,152	\$ 1,718,914	\$ 1,722,815
Maintenance and Operations	102,550	122,857	122,000	122,000
Fixed Assets	50,490	258,643	5,000	3,500
Subtotal Special Investigation Unit	\$ 1,783,124	\$ 2,250,653	\$ 1,845,914	\$ 1,848,315
Records/Information System - 10131				
Salaries and Benefits	\$ 2,798,451	\$ 2,494,847	\$ 2,958,322	\$ 2,891,819
Maintenance and Operations	97,366	96,208	125,975	125,975
Fixed Assets	15,884	18,099	16,570	16,570
Subtotal Records/Information System	\$ 2,911,700	\$ 2,609,154	\$ 3,100,867	\$ 3,034,364
Crime Scene Investigation/Photos - 10132				
Salaries and Benefits	\$ 698,207	\$ 831,242	\$ 897,931	\$ 913,151
Maintenance and Operations	31,220	23,176	32,990	32,990
Fixed Assets	1,427	2,420	3,000	3,000

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Subtotal Crime Scene Investigation/Photos	\$ 730,855	\$ 856,838	\$ 933,921	\$ 949,141
Youth Crime Intervention - 10135				
Salaries and Benefits	\$ 1,826,403	\$ 2,184,659	\$ 2,308,612	\$ 2,328,727
Maintenance and Operations	23,850	33,264	26,850	26,850
Fixed Assets	469	2,170	1,150	1,150
Subtotal Youth Crime Intervention	\$ 1,850,722	\$ 2,220,092	\$ 2,336,612	\$ 2,356,727
Property and Evidence - 10136				
Salaries and Benefits	\$ 504,755	\$ 533,473	\$ 640,136	\$ 680,996
Maintenance and Operations	235,227	238,455	293,882	129,974
Fixed Assets	54,796	6,103	-	-
Subtotal Property and Evidence	\$ 794,777	\$ 778,031	\$ 934,018	\$ 810,970
Operations - 51010				
Salaries and Benefits	\$ 4,376,719	\$ 4,128,985	\$ 4,097,573	\$ 4,137,363
Maintenance and Operations	244,886	264,887	246,221	256,744
Fixed Assets	2,594	6,965	3,570	3,785
Subtotal Operations	\$ 4,624,199	\$ 4,400,837	\$ 4,347,364	\$ 4,397,892
Technical Support/Maintenance - 51020				
Salaries and Benefits	\$ 302,249	\$ 311,698	\$ 329,151	\$ 331,550
Maintenance and Operations	249,576	254,457	160,417	160,417
Fixed Assets	384	-	732,000	732,000
Subtotal Technical Support/Maintenance	\$ 552,209	\$ 566,155	\$ 1,221,568	\$ 1,223,967
Emergency Services - 51040				
Salaries and Benefits	\$ 219,570	\$ 137,291	\$ -	\$ 123,814
Maintenance and Operations	57,439	47,180	48,230	48,515
Fixed Assets	1,500	3,988	16,500	16,000
Subtotal Emergency Services	\$ 278,510	\$ 188,459	\$ 64,730	\$ 188,329
EMPG - 71300				
Fixed Assets	\$ 17,429	\$ 24,574	\$ -	\$ -
Subtotal EMPG	\$ 17,429	\$ 24,574	\$ -	\$ -
Youth Investment Grant - 71350				
Salaries and Benefits	\$ 20,651	\$ -	\$ -	\$ -
Maintenance and Operations	124,812	45,698	-	-
Subtotal Youth Investment Grant	\$ 145,462	\$ 45,698	\$ -	\$ -
Salaries and Benefits	\$ 50,707,995	\$ 56,060,741	\$ 55,284,339	\$ 56,296,324
Maintenance and Operations	5,949,971	6,825,972	6,336,283	6,234,075
Fixed Assets	380,263	1,088,630	993,501	993,216
Total Police Department	\$ 57,038,230	\$ 63,975,342	\$ 62,614,123	\$ 63,523,615

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
POLICE DEPARTMENT BY ACCOUNT: ALL FUNDS				
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (3,671,868)	\$ (3,671,868)
Regular Salaries - Sworn	15,184,673	16,148,090	18,322,118	18,270,414
Regular Salaries - Non-Sworn	6,021,910	7,432,277	8,630,911	8,911,252
Regular Salaries - Part-Time	1,663,613	1,480,715	979,039	1,186,979
Overtime	3,089,090	3,917,658	1,810,612	1,810,612
Accrual Payoff - Excess Max.	441,474	451,807	143,828	143,828
Vacation/Comp. Time Cash Out	188,557	211,156	123,280	123,280
Holiday Allowance	383,176	451,045	423,047	441,074
Separation Pay-Off	126,152	138,060	72,956	72,956
Other Compensation	2,172,458	2,722,912	2,425,021	2,520,204
Cafeteria Plan	4,577,376	5,135,003	5,575,829	5,715,060
Medicare	446,382	500,445	389,947	438,191
Retirement	16,298,015	17,187,580	19,331,378	19,598,891
Longevity	93,304	260,034	710,640	716,426
Executive Prof Development	21,815	23,960	17,601	19,026
Subtotal Salaries & Benefits	\$ 50,707,995	\$ 56,060,741	\$ 55,284,339	\$ 56,296,324
Maintenance and Operations				
Stationery and Office	\$ 73,525	\$ 76,857	\$ 86,200	\$ 86,700
Multi-Media, Promos, Subscript.	83,494	97,550	92,550	92,550
Small Tools and Equipment	105,765	257,281	62,320	62,105
Uniforms and Clothing	212,390	252,997	176,950	176,950
Safety and Health	237,351	229,610	194,592	194,592
Maintenance and Construction	43,720	23,068	14,250	14,250
Electricity - Buildings & Fac.	911	937	1,200	1,200
Water - Domestic	963	780	1,000	1,000
Waste Disposal	2,456	2,060	2,162	2,162
Janitorial and Housekeeping	169,358	169,358	174,413	174,413
Telephone/Radio/Communications	427,428	434,526	328,422	338,945
Business Meetings	11,856	16,822	12,800	12,800
Mileage Reimbursement	-	92	300	300
Dues and Memberships	44,000	48,420	48,585	48,585
Professional Development	246,036	276,817	219,152	219,152
Buildings and Structures	30,961	63,088	39,750	74,413
Automotive Equipment	-	2,159	-	-
Office Equipment	15,345	17,441	24,581	24,581
Other Equipment	18,873	7,326	13,870	13,870
Consulting	345,688	788,952	645,310	660,039
Legal	1,951	1,084	15,000	15,000
Financial & Information Svcs.	-	6	-	-
Medical and Health Inspection	100,718	78,512	120,500	120,500
Public Safety	400,083	419,027	564,820	566,320
Principal Payments	136,839	144,297	-	-
Interest Payments	17,661	14,835	-	-

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
POLICE DEPARTMENT BY ACCOUNT: ALL FUNDS				
Maintenance and Operations (Continued)				
External Rent	78,042	118,672	289,408	125,500
Internal Rent Central Services	1,899	2,547	5,303	5,303
Internal Rent Postage	13,091	16,556	8,031	8,031
Internal Rent - Maintenance	384,800	384,800	384,800	384,800
Internal Rent - Repl Cost	400,000	400,000	400,000	400,000
Internal Rent - Fuel	287,591	259,596	190,200	190,200
Internal Rent Genl Liability	275,521	275,496	275,496	275,496
Internal Rent Workers' Comp	1,751,916	1,914,655	1,914,655	1,914,655
Internal Rent Unemployment	29,666	29,663	29,663	29,663
Other Costs	76	85	-	-
Subtotal Maintenance & Operations	\$ 5,949,971	\$ 6,825,972	\$ 6,336,283	\$ 6,234,075
Fixed Assets				
Automotive Equipment	3,125	33,187	-	-
Office Equipment	21,206	-	-	-
Other Equipment	353,132	1,055,443	993,501	993,216
Subtotal Fixed Assets	\$ 377,463	\$ 1,088,630	\$ 993,501	\$ 993,216
Transfers Out				
Transfers Out	2,800	-	-	-
Subtotal Transfers Out	2,800	-	-	-
Total Police Department	\$ 57,038,230	\$ 63,975,342	\$ 62,614,123	\$ 63,523,615

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
POLICE DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (3,671,868)	\$ (3,671,868)
Regular Salaries - Sworn	14,901,879	15,884,388	18,047,961	17,996,262
Regular Salaries - Non-Sworn	5,997,758	7,432,086	8,630,911	8,911,252
Regular Salaries - Part-Time	1,651,776	1,476,483	979,039	1,186,979
Overtime	2,841,840	3,603,945	1,764,436	1,764,436
Accrual Payoff - Excess Max.	430,408	439,644	138,828	138,828
Vacation/Comp. Time Cash Out	187,465	205,043	123,280	123,280
Holiday Allowance	370,877	450,134	411,282	429,309
Separation Pay-Off	126,152	138,060	72,956	72,956
Other Compensation	2,143,847	2,684,966	2,396,742	2,490,037
Cafeteria Plan	4,530,567	5,085,479	5,524,972	5,664,204
Medicare	435,913	490,350	385,971	433,268
Retirement	16,231,284	16,978,911	19,106,535	19,375,470
Longevity	93,304	260,034	710,640	709,062
Executive Prof Development	21,773	23,960	17,601	19,026
Subtotal Salaries & Benefits	\$ 49,964,843	\$ 55,153,482	\$ 54,639,286	\$ 55,642,500
Maintenance and Operations				
Stationery and Office	\$ 73,525	\$ 76,857	\$ 86,200	\$ 86,700
Multi-Media, Promos, Subscript.	83,494	97,550	92,550	92,550
Small Tools and Equipment	102,742	207,329	62,320	62,105
Uniforms and Clothing	207,444	252,997	176,950	176,950
Safety and Health	213,671	153,223	194,592	194,592
Maintenance and Construction	43,720	23,068	14,250	14,250
Electricity - Buildings & Fac.	911	937	1,200	1,200
Water - Domestic	963	780	1,000	1,000
Waste Disposal	2,456	2,060	2,162	2,162
Janitorial and Housekeeping	169,358	169,358	174,413	174,413
Telephone/Radio/Communications	427,428	434,526	328,422	338,945
Business Meetings	11,856	15,398	12,800	12,800
Mileage Reimbursement	-	92	300	300
Dues and Memberships	44,000	48,420	48,585	48,585
Professional Development	222,628	236,983	219,152	219,152
Buildings and Structures	30,961	63,088	39,750	74,413
Automotive Equipment	-	2,159	-	-
Office Equipment	15,345	17,441	24,581	24,581
Other Equipment	18,873	7,326	13,870	13,870
Consulting	157,244	686,351	637,310	652,039
Legal	1,951	1,084	15,000	15,000
Financial & Information Svcs.	-	6	-	-
Medical and Health Inspection	100,718	78,512	120,500	120,500
Public Safety	400,083	419,027	564,820	566,320
Principal Payments	136,839	144,297	-	-
Interest Payments	17,661	14,835	-	-
External Rent	78,042	118,672	289,408	125,500
Internal Rent Central Services	1,899	2,547	5,303	5,303
Internal Rent Postage	13,091	16,556	8,031	8,031

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

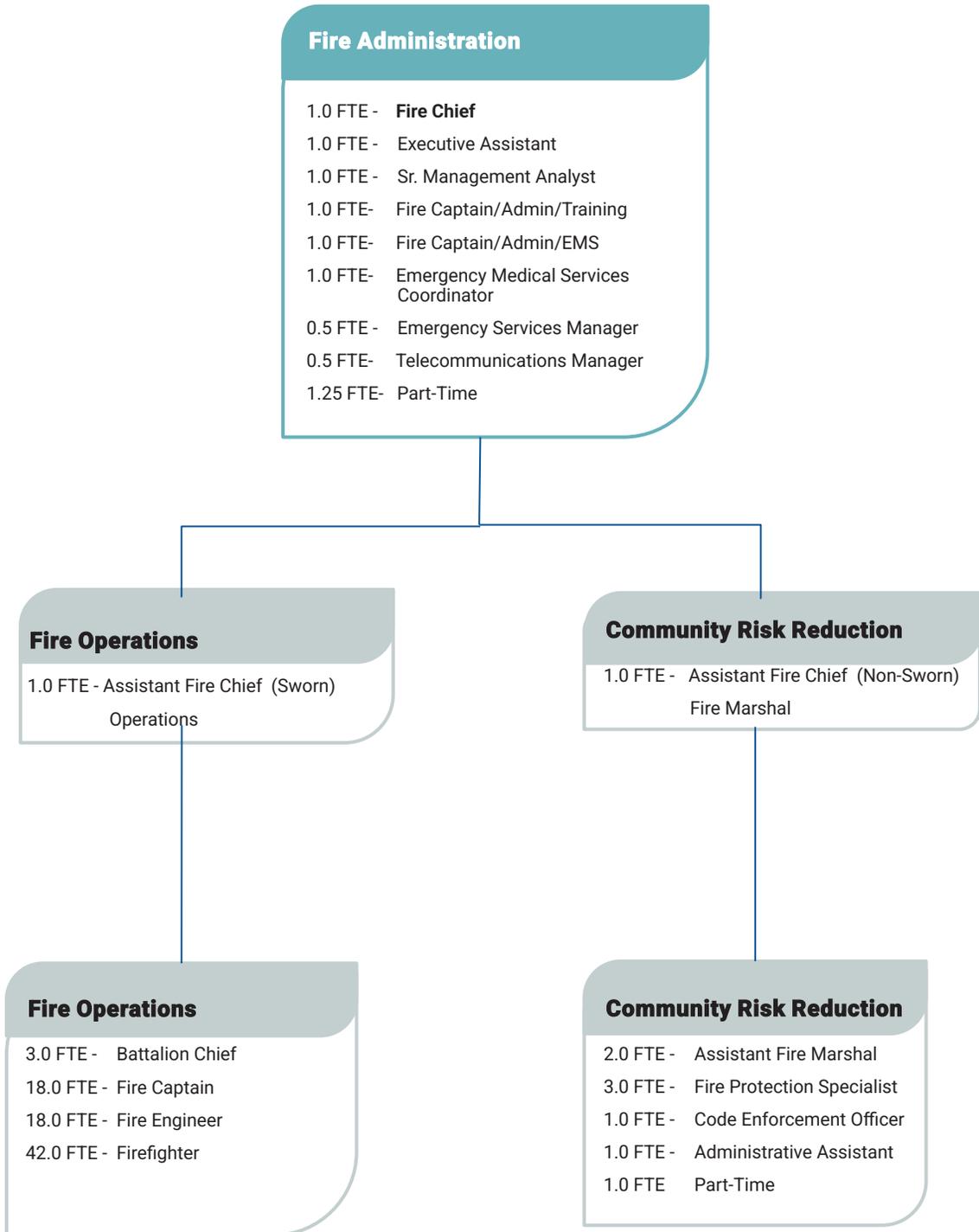
Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
POLICE DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
Maintenance and Operations (Continued)				
Internal Rent - Maintenance	384,800	384,800	384,800	384,800
Internal Rent - Repl Cost	400,000	400,000	400,000	400,000
Internal Rent - Fuel	287,591	259,596	190,200	190,200
Internal Rent Genl Liability	275,421	275,496	275,496	275,496
Internal Rent Workers' Comp	1,714,806	1,886,963	1,914,655	1,914,655
Internal Rent Unemployment	29,098	29,240	29,663	29,663
Other Costs	76	85	-	-
Subtotal Maintenance & Operations	\$ 5,668,692	\$ 6,527,658	\$ 6,328,283	\$ 6,226,075
Fixed Assets				
Automotive Equipment	\$ 3,125	\$ 33,187	\$ -	\$ -
Office Equipment	9,796	-	-	-
Other Equipment	225,215	291,581	952,181	951,896
Subtotal Fixed Assets	\$ 238,136	\$ 324,768	\$ 952,181	\$ 951,896
Transfers Out				
Transfers Out	\$ 2,800	\$ -	\$ -	\$ -
Subtotal Transfers Out	\$ 2,800	\$ -	\$ -	\$ -
Total Police Department	\$ 55,874,470	\$ 62,005,909	\$ 61,919,750	\$ 62,820,471





Fire and Rescue Department

Fire and Rescue



The City of Costa Mesa Fire and Rescue (CMFR) budget is strategically developed in alignment with the City Council's strategic goals and priorities. It is also integrated into the CMFR Community Driven Strategic Plan (2022-2027), and based on the City of Costa Mesa's priorities and objectives.

The Fire and Rescue Department is a public safety function that protects life, property and the environment through its mitigation, prevention, preparedness, response, and recovery services.

The Department is budgeted for 97 full-time staff members: 85 sworn positions and 12 non-sworn positions. Part-time staffing consists of 2.25 full-time equivalents to serve within the 3 divisions. The 3 divisions are Fire Administration, Fire /Rescue Operations /Emergency Medical Services, and Community Risk Reduction.

The Fire Operations Division provides response services and staffs 6 fire stations, 24/7. The Community Risk Reduction Division provides life and fire safety planning, inspection, preparedness, and overall community risk reduction. Both divisions are supported by the Fire Administration division.

CMFR's budget is aligned with CMFR's Community Driven Strategic Plan (2022-2027), in direct alignment with the City Council's Strategic Goals and Objectives.

CMFR's primary objectives will continue to be focused within the following strategic initiatives:

- *Technology*
- *Staffing*
- *Infrastructure*
- *Training*
- *Communication*
- *Accreditation*

Fire Administration – 16100

Administration – 50001

The Administration Division is responsible for the delivery of all staff and support services, working towards the most effective and efficient operations of the department. Among these services, the division provides direction for strategic, operational, and emergency planning; establishes department policies and procedures; coordinates internal functions of all divisions, programs, and external functions with other City departments and community organizations; develops and manages the budget; provides oversight and coordination for department training and education; represents the department on countywide fire/rescue/emergency medical services committees; coordinates all ordering and purchasing; coordinates contracts for services; manages the department's communication and social media efforts; manages the department's human resources; manages the department's records and reports; performs additional functions and duties as needed by the City Manager.

Fire Operations – 16200

Fire/Rescue Operations – 10210

The Operations Division manages Fire, Rescue and Emergency Medical Services and maintains constant readiness to answer calls for assistance for the citizens and visitors of the community. The Division is also tasked with rapid response to life, health, fire, rescue, and environmental emergencies, as well as the protection of property, fire cause and origin determination, and life safety inspections and education. In addition, the fire companies are involved in comprehensive building and fire protection systems inspections, including the high-rise buildings in the South Coast Metro area and South Coast Plaza.

Emergency Medical Services – 10230

The Emergency Medical Services Division manages, supervises, and provides the functions required to support these services including; emergency planning, communications, training and education, equipment maintenance and repair, supplies, records, and quality control. Pre-hospital advanced life support (ALS) and basic life support (BLS) is provided by a combination of Paramedic Engine Companies, Truck Companies and Rescue Ambulances, including an innovative ambulance transportation program.

Community Risk Reduction – 16300

Community Risk Reduction – 10220

The Community Risk Reduction Division develops and enforces local fire, life safety, property, and environmental protection standards; enforces state adopted fire and life safety codes; reviews building construction plans; conducts building construction and business inspections; investigates citizen complaints; serves on city-wide committees related to development review, group homes, homeless outreach, and marijuana businesses; provides training to department personnel in regard to fire and life safety codes; assists professional trades with technical fire code requirements and department community education efforts. Develops, provides, and coordinates community preparedness activities including, volunteer, outreach, education, training, and response programs including; Business Preparedness Academies and Community Emergency Response Team Academies; and embracing an overall strategy of community risk reduction.

Fiscal Year 2024-2025 Accomplishments

- Upgraded technological infrastructure by investing in department equipment, systems, and personnel to enhance and sustain high service levels.
- Evaluated, developed, and executed comprehensive administrative and operational staffing levels to enhance and advance the department's ability to meet and exceed community expectations, governance, and department objectives.
- Continued to place a high priority on our Operations and our Community Risk Reduction efforts, inclusive of the enhancement of Emergency Medical Service (EMS) and Training programs, both from an internal, quality assurance perspective and an external, community outreach perspective.
- The total number of incidents CMFR responded to is 13,749.
- Made significant progress moving our CMFR (2022-2027) Strategic Plan forward.
- Received and placed into service a new Tiller Truck and Fire Engine.
- Progressed forward with the construction design phase of Fire Station no. 2's rebuild.
- Completed in the implementation of the new Training Programs.
- Completed the design and construction phases of CMFR's Regional Fire and Training Facility.
- Completed the promotional testing process for Battalion Chief.
- Completed recruitment for Firefighter and Firefighter/Paramedic.
- Continued to play a key role with our regional and statewide engagement through California's Master Mutual Aid System, Cal OES, and our three Cal OES Engines (i.e., Type 1, 3, and 6), assigned to multiple major incidents throughout the year.
- Continued to move the respective ECC and EOC programs forward, in partnership with CMPD and the City Manager's Office.
- Continued to place the highest priority on our people, specifically related to health, wellness, safety, professional development, succession planning, and active leadership, the latter of which includes extensive leadership participation at the regional, statewide, and national levels.

Fiscal Year 2025-2026 Goals

- Provide proactive communication internally and externally to improve of quality service and community outreach.
- Complete our Standard of Coverage (SOC) project.
- Continue to move our Strategic Plan forward, inclusive of quarterly reports, in written and digital form, to be shared internally and externally.
- Initiate the next phase of our CPSE / CFAI Accreditation Project.
- Complete the construction of our new CMFR Regional Fire & Rescue Training Facility.
- Formally break ground on our Fire Station #2 new construction project.
- Complete the Fire Apparatus Engineer Promotional Testing Process.
- Complete the Fire Captain Promotional Testing Process.
- Continue to place the highest priority on our people, specifically related to health, wellness, safety, professional development, succession planning, and active leadership.
- Complete the implementation of our Tablet Command Project.
- Initiate the ECC CAD (Joint CMPD/CMFR/ECC) project.
- Continue to move the respective ECC and EOC programs forward, in partnership with CMPD and the City Manager's Office.
- Continue to play a key role with our regional and statewide engagement through California's Master Mutual Aid System, Cal OES, and our three Cal OES Engines (i.e., Type 1, 3, and 6).
- Highlight and celebrate CMFR's 100th Year Anniversary.

Goals and Objectives

The goals and objectives of the Fire and Rescue Department were developed in alignment with the City Council's priorities.

	 Quality Recruitment	 Fiscally Sustainable	 Safe Community	 Environmental Sustainability	 Housing Commitments
GOALS AND OBJECTIVES					
1 Provide proactive communication internally and externally to improve quality of service and community outreach.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
2 Complete our Standard of Coverage (SOC) project	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
3 Continue to move our Strategic Plan forward, inclusive of quarterly reports, in written and digital form, to be shared internally and externally.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
4 Initiate the next phase of our CPSE / CFAI Accreditation Project.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
5 Complete the construction of our new CMFR Regional Fire & Rescue Training Facility.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
6 Formally break ground on our Fire Station #2 new construction project.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
7 Complete the Fire Apparatus Engineer Promotional Testing Process.	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
8 Complete the Fire Captain Promotional Testing Process.	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
9 Continue to place the highest priority on our people, specifically related to health, wellness, safety, professional development, succession planning, and active leadership.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
10 Complete the implementation of our Tablet Command Project.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
11 Initiate the ECC CAD (Joint CMPD/CMFR/ECC) project.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
12 Continue to move the respective ECC and EOC programs forward, in partnership with CMPD and the City Manager's Office.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
13 Continue to play a key role with our regional and statewide engagement through California's Master Mutual Aid System, Cal OES, and our three Cal OES Engines (i.e., Type 1, 3, and 6).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
14 Highlight and celebrate CMFR's 100th Year Anniversary.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		

Performance Measures/Workload Indicators: WorkLoad Indicators

	CY 2022 Actual	CY 2023 Actual	CY 2024 Actual
CALLS FOR SERVICE			
Fire Incidents	251	261	253
EMS & Rescue	10,746	10,439	10,459
Non-Emergency/Good Intent Service Calls	533	433	414
False and/or Unintentional Alarms	533	682	695
Incidents involving Narcan Administration	268	170	124
PATIENT TRANSPORT TOTALS			
Advanced life support transports (ALS)	3,587	3,624	3,693
Basic life support transports (BLS)	4,166	3,929	4,097
COMMUNITY RISK REDUCTION			
Plan Check Reviews*	-	983	984
Fire Systems Plans	343	-	-
Architectural Plans	482	-	-
INSPECTIONS			
Fire Prevention System Construction Permit	343	447	1,075
Sprinklers	190	-	-
Life Safety- Building Permits	474	287	205
ANNUAL INSPECTIONS			
Fire Prevention Inspections	1,784	1,779	1,492
Fire permit inspection/issued	533	518	347
FIRE PREVENTION PROGRAM			
Total Number of Hours Worked	2,080	1,040	1,040
Re-inspection for compliance within the same year	601	889	1,081
COMMUNITY EDUCATION PROGRAMS			
Number of Participants at Hands only CPR Events	441	352	794
Number of Participants Hosted at Fire Station Tours	135	143	238
Number of Special Events Attended	21	15	47
Volunteer Hours – CERT	6,025	5,629	787

Note: Metrics are presented on a calendar year basis required to align with state and national incident reporting guidelines.

*Plan Check Review includes all types of review: development reviews, special events, block parties, pyrotechnics, annual operations, etc.

Performance Measures

	CY 2022 Actual	CY 2023 Actual	CY 2024 Actual
CALLS FOR SERVICE (first on-scene within 7 minutes or less from dispatch)			
Fire	N/A	93.10%	86.67%
Fire - from dispatch/average Response Time		5:00	5:33
Emergency Medical Services	N/A	93.22%	92.60%
Emergency Medical Service - from dispatch/average Response Time		4:47	4:50
Rescue (with or without injury, including all freeway response)	N/A	82.36%	83.22%
Rescue (with or without injury, including all freeway response) - from dispatch/average Response Time		5:24	5:27
COMMUNITY RISK REDUCTION			
Plan Review Completed within 14 Calendar Days	N/A	96%	97%
Plan Review Resubmittal Review Completed within 7 Calendar Days	N/A	98%	99%
Percentage of apartments inspected in the City	100%	100%	100%
Percentage of high-rises (7+ stories) inspected in the City	100%	100%	100%
Percentage of education buildings (up to grade 12) inspected in the City	100%	100%	100%

Note: Data for Plan review was not available for 2021 and 2022.

Customer Service Goal

	Goal	2023	2024
Response time – 7 minutes or less – All Calls for Service From Dispatch	90%	93%	90.28%
All Emergency Calls for Service from dispatch/average Response Time		4:57	4:59

Budget Narrative

The Fiscal Year 2025-26 budget for the Fire and Rescue Department is \$38.9 million, an increase of \$1.1 million or 3.0 percent compared to the adopted budget for Fiscal Year 2024-25. The increase is primarily attributed to adjustments to salaries and benefits as a result of labor negotiations. Additionally, the maintenance and operating budget includes targeted increases such as \$30,000 for Personal Protective Equipment, \$5,000 for Emergency Operations Center training, and \$15,000 for training and development of Telecommunications Staff.

Expense by Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
FIRE AND RESCUE DEPARTMENT BY FUNDING SOURCE				
General Fund - 101	\$ 33,480,396	\$ 35,159,635	\$ 37,772,922	\$ 38,903,466
Total Fire and Rescue Department	\$ 33,480,396	\$ 35,159,635	\$ 37,772,922	\$ 38,903,466
FIRE AND RESCUE DEPARTMENT BY PROGRAM				
ADMINISTRATION - 16100				
Fire Administration - 50001				
Salaries and Benefits	\$ 1,700,045	\$ 2,716,705	\$ 2,212,436	\$ 2,198,341
Maintenance and Operations	965,272	1,075,640	1,020,948	1,040,948
Subtotal Fire Administration	\$ 2,665,317	\$ 3,792,345	\$ 3,233,384	\$ 3,239,289
FIRE OPERATIONS - 16200				
Response and Control - 10210				
Salaries and Benefits	\$ 25,131,562	\$ 25,592,559	\$ 28,163,816	\$ 29,080,998
Maintenance and Operations	1,423,148	1,432,084	1,365,200	1,395,200
Fixed Assets	31,405	20,436	22,990	22,990
Subtotal Response and Control	\$ 26,586,116	\$ 27,045,079	\$ 29,552,006	\$ 30,499,188
Emergency Medical Aid - 10230				
Maintenance and Operations	3,026,348	3,032,299	3,255,700	3,255,700
Fixed Assets	9,766	5,041	10,000	10,000
Subtotal Emergency Medical Aid	\$ 3,036,114	\$ 3,037,340	\$ 3,265,700	\$ 3,265,700
COMMUNITY RISK REDUCTION - 16300				
Fire Prevention - 10220				
Salaries and Benefits	\$ 1,047,016	\$ 1,175,785	\$ 1,528,492	\$ 1,587,548
Maintenance and Operations	133,037	93,289	193,340	193,340
Subtotal Fire Prevention	\$ 1,180,053	\$ 1,269,075	\$ 1,721,832	\$ 1,780,888
TOTAL FIRE AND RESCUE DEPARTMENT				
Salaries and Benefits	\$ 27,878,623	\$ 29,489,641	\$ 31,904,744	\$ 32,985,288
Maintenance and Operations	5,560,602	5,644,516	5,835,188	5,885,188
Fixed Assets	41,171	25,478	32,990	32,990
Total Fire and Rescue Department	\$ 33,480,396	\$ 35,159,635	\$ 37,772,922	\$ 38,903,466

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
FIRE AND RESCUE DEPARTMENT BY ACCOUNT: ALL FUNDS				
Salaries and Benefits				
Regular Salaries - Sworn	\$ 9,706,621	\$ 10,153,377	\$ 10,806,688	\$ 11,329,338
Regular Salaries - Non-Sworn	690,699	872,250	1,306,804	1,365,392
Regular Salaries - Part-Time	141,099	110,226	103,480	103,480
Overtime	3,496,657	3,466,007	2,666,125	2,666,125
Accrual Payoff - Excess Max.	86,393	91,167	32,600	32,600
Vacation/Comp. Time Cash Out	125,346	152,784	51,800	51,800
Holiday Allowance	373,477	437,824	474,230	502,869
Separation Pay-Off	32,557	13,611	41,400	41,400
Other Compensation	745,815	869,182	1,500,819	1,436,036
Cafeteria Plan	2,249,879	2,421,387	2,924,560	2,924,242
Medicare	233,822	245,213	175,646	210,366
Retirement	9,916,004	10,445,474	11,327,193	11,823,691
Longevity	69,869	200,585	483,099	483,099
Executive Prof Development	10,385	10,553	10,300	14,850
Subtotal Salaries & Benefits	\$ 27,878,623	\$ 29,489,641	\$ 31,904,744	\$ 32,985,288
Maintenance and Operations				
Stationery and Office	\$ 15,811	\$ 13,731	\$ 12,000	\$ 12,000
Multi-Media, Promos, Subscript.	21,906	23,727	25,000	25,000
Small Tools and Equipment	152,104	174,779	68,000	68,000
Uniforms and Clothing	158,244	142,520	156,500	186,500
Safety and Health	948,853	449,193	413,000	413,000
Maintenance and Construction	48,308	33,119	32,500	32,500
Waste Disposal	1,070	-	1,500	1,500
Janitorial and Housekeeping	8,059	8,059	13,200	13,200
Telephone/Radio/Communications	99,564	124,349	86,544	86,544
Business Meetings	5,582	15,761	4,100	4,100
Dues and Memberships	7,626	5,058	6,803	6,803
Professional Development	133,189	138,824	144,771	164,771
Buildings and Structures	407	-	2,500	2,500
Landscaping and Sprinklers	-	-	500	500
Office Equipment	1,282	1,113	2,700	2,700
Other Equipment	14,570	11,819	24,000	24,000
Consulting	50,240	87,744	75,000	75,000
Engineering and Architectural	78,494	40,384	142,000	142,000
Financial & Information Svcs.	199,408	194,939	240,000	240,000
Medical and Health Inspection	-	-	5,000	5,000
Public Safety	1,808,055	2,305,111	2,472,000	2,472,000
External Rent	2,010	1,995	2,010	2,010

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
FIRE AND RESCUE DEPARTMENT BY ACCOUNT: ALL FUNDS				
Maintenance and Operations (Continued)				
Internal Rent Central Services	5,244	2,871	14,958	14,958
Internal Rent Postage	1,831	1,434	2,744	2,744
Internal Rent - Maintenance	355,900	355,900	355,900	355,900
Internal Rent - Repl Cost	511,500	511,500	511,500	511,500
Internal Rent - Fuel	148,246	158,063	193,400	193,400
Internal Rent Genl Liability	213,400	213,400	213,400	213,400
Internal Rent Workers' Comp	536,100	585,952	585,952	585,952
Internal Rent Unemployment	12,206	12,206	12,206	12,206
Taxes and Assessments	19,227	28,225	13,900	13,900
Other Costs	2,166	2,740	1,600	1,600
Subtotal Maintenance & Operations	\$ 5,560,602	\$ 5,644,516	\$ 5,835,188	\$ 5,885,188
Fixed Assets				
Other Equipment	41,171	25,478	32,990	32,990
Subtotal Fixed Assets	\$ 41,171	\$ 25,478	\$ 32,990	\$ 32,990
Total Fire and Rescue Department	\$ 33,480,396	\$ 35,159,635	\$ 37,772,922	\$ 38,903,466

*Includes Ambulance Program Contractual Services.

**From Fiscal Year 2022-2023
Through Fiscal Year 2025-2026**

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
FIRE AND RESCUE DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
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Regular Salaries - Sworn	\$ 9,706,621	\$ 10,153,377	\$ 10,806,688	\$ 11,329,338
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From Fiscal Year 2022-2023
Through Fiscal Year 2025-2026

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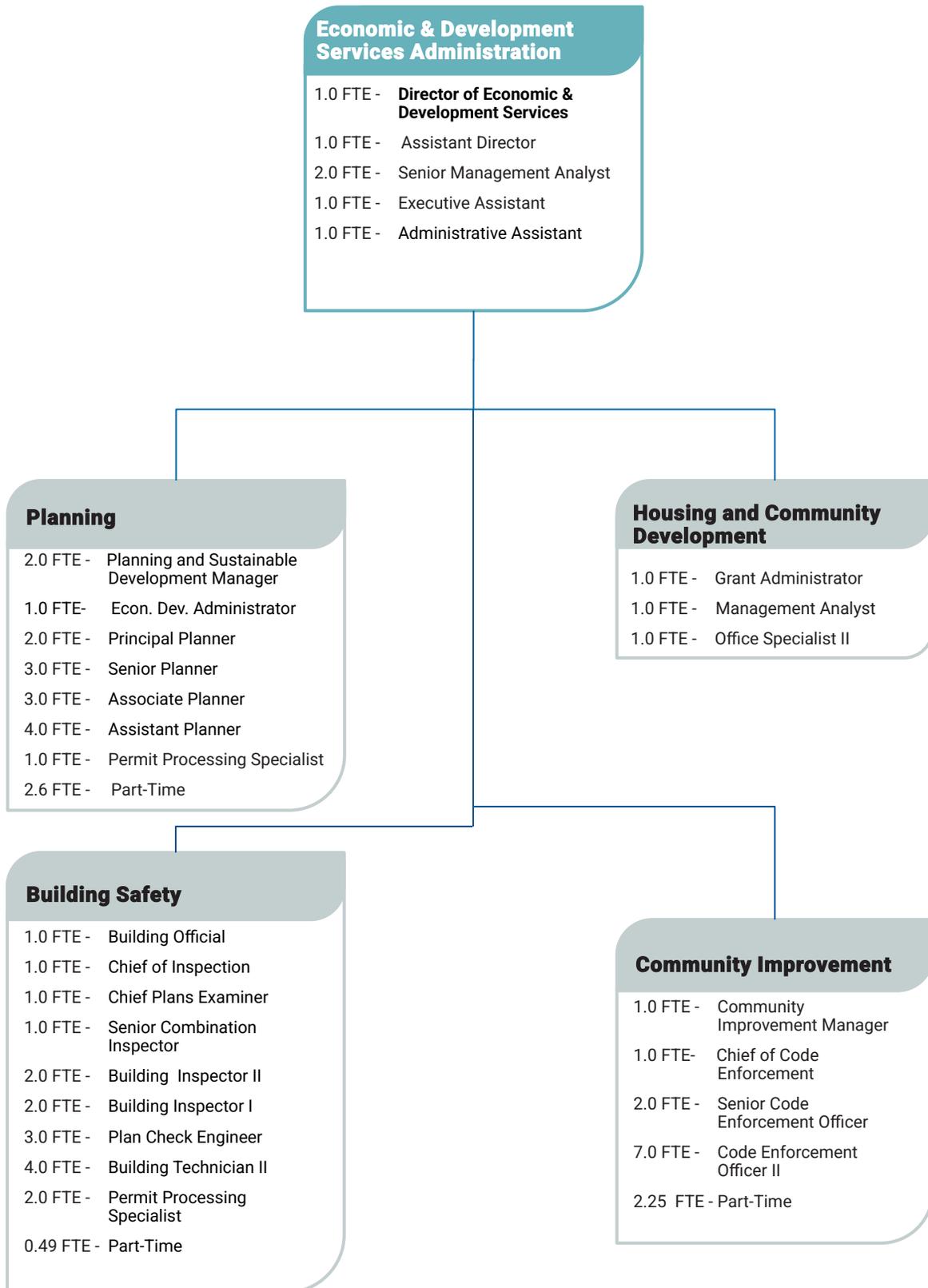
*Includes Ambulance Program Contractual Services.





Economic & Development Services Department

Economic & Development Services Department



The Economic and Development Services Department is responsible for guiding and permitting new development to ensure a high-quality built environment; long-range strategic planning to ensure the City's vision for growth and development is met; and economic development to meet the needs of the community and enable strong business growth. The Department's services include entitlement processing, building permit intake, issuance and inspection, housing services and environmental sustainability programs. The Department has 53 full-time positions and 5.34 full-time equivalents. The Department comprises of five (5) divisions; each division allocated into different programs. The five divisions are as follows:

- Administration
- Building Safety
- Community Improvement
- Housing and Community Development
- Planning

Administration – 18100

Development Services Administration – 50001

Directs and coordinates the Department's administrative activities, budgeting contract management, communications efforts, and provides support to the City Manager; and serves as a liaison to the City Council, Planning Commission, Housing and Public Service Grant Committee and the Mobile Home Park Advisory Committee.

Economic Development – 20370

The Economic Development program works closely with the Costa Mesa Chamber of Commerce and Travel Costa Mesa Conference and Visitor Bureau to attract new business, support the expansion of existing enterprises, and retain key establishments that contribute significantly to the local economy. Activities include streamlining application and approval processes, marketing Costa Mesa on both regional and nation levels, coordinating with regional business and economic development groups, and enhancing the overall business climate within the City. The program also assists new companies in relocating to Costa Mesa and ensures a business-friendly atmosphere and to expedited services to support business establishment and growth.

Planning – 18200

The Planning Division is responsible for implementing the Zoning Code and the goals, policies, and objectives of the City's General Plan. The division in general supports City decision-makers including the Director of Economic and Development Services, City Manager, Zoning Administrator, Planning Commission, and City Council. The division's role is to promote quality of life in the city and maintain the public health, safety, and general welfare of its business and residential communities.

Advanced Planning - TBD

The Planning Division's advanced planning section provides comprehensive City planning services in long-range planning by maintaining the City's General Plan and Specific Plans with needed updates, coordinating with State and regional planning agencies including the State Department of Housing and Community Development and the Southern California Association of Governments, ensuring consistency with legislative mandates, tracking and responding to socio-economic and demographic trends, and monitoring grant opportunities for advance planning projects. The Advanced Planning section is overseeing the Fairview Developmental Specific Plan effort, the City's first Climate Action and Adaptation Plan, the City's rezoning program and Housing Element Implementation.

Current Planning – 20320

The Planning Division's current planning section promotes balanced and sustainable development patterns by updating and implementing City codes and regulations, managing land use entitlement applications for private development projects, providing development assistance services to Costa Mesa residents and businesses. The current planning section administers the development review process across multiple City Department and provides daily coordination. The current planning section provides substantial support for the City's online permitting software application, TESSA.

The current planning division is also responsible for administering the City's zoning regulations and operating requirements for cannabis businesses.

Planning Commission – 20360

The Planning Division provides staff support to the Planning Commission, a seven-member advisory board to the City Council on land use and community development matters. The Planning Commission decides on discretionary planning applications (e.g. conditional use permits, variances, master plans, design reviews, subdivision maps, and residential developments). As an advisory body to the City Council, the Planning Commission also makes recommendations to the City Council regarding General Plan amendments, Zoning amendments, Specific Plans and other planning and land development matters.

Building Safety – 18300

Permit & Plan Check Services – 20410

The Building Safety Division provides local enforcement of mandatory State building standards, codes, and Costa Mesa Municipal Code provisions related to the construction, modification, use, and occupancy of private and public buildings and properties. The division provides permit issuance and plan check services for new building construction and the modification of existing structures. The division oversees the routing of plans and coordination of building permit approvals with other divisions and City departments. Furthermore, the division calculates and collects building permits and other development related fees. The Building Division created and developed ten different permit applications that are fully automated and can be issued online. The Building Division monitors and tracks the senate and assembly bills to comply with State & Federal Laws.

Inspection Services – 20410

The Building Safety Division provides inspection services for new building construction and the modification of existing structures for compliance with State building standards, codes, and Costa Mesa Municipal Code provisions related to the construction, modification, use, and occupancy of private and public buildings and properties. Inspection services enforce codes that establish minimum requirements to safeguard the public health, safety and general welfare; to provide access to persons with disabilities; to promote energy conservation; and to promote a reasonable level of safety to emergency responders during emergency operations. The division conducts damage assessments and determines building safety following a major disaster such as an earthquake and investigates building construction, illegal conversions, disabled access and other building-related complaints generated by the public. Building inspectors also support the City's Code Enforcement officers in assessing housing units for livability and safety concerns.

Community Improvement – 18400

The Community Improvement Division works in partnership with the public to promote and maintain a safe and desirable living and working environment by applying the division's resources to respond to City Council priorities and to complaints generated by the public.

Code Enforcement – 20350

The Code Enforcement Division plays a vital role in safeguarding public health, safety, and welfare, working diligently to ensure a safe and desirable living and working environment for all residents and businesses in the community. This division is responsible for the strategic enforcement of the Costa Mesa Municipal Code, focusing on various important areas including land use regulations, building construction standards, occupancy requirements, and maintenance of private properties. Additionally, the division addresses issues related to vacant lots, ensures proper nuisance abatement, and regulates the use of signage throughout the city.

Code Enforcement Officers respond to reports of sub-standard living conditions, building safety and property maintenance by inspecting properties and taking necessary action to pursue compliance in the form of property maintenance. The division works with the Building Safety inspection staff to ensure compliance with State law for property inspections.

The division also performs lodging inspections in conjunction with the Orange County Health Department and various other state and local agencies. The division inspects the City's stock of lodging establishments for compliance with the Municipal Code, State Health & Safety laws, and other concerns that lead to blighted conditions in the community.

The division performs routine inspections of City-approved cannabis businesses in close coordination with the Police Department and the State of California's Bureau of Cannabis Control to ensure such facilities maintain compliance with applicable regulations.

Cannabis Business Permitting/Inspections – 20350

The Community Improvement Division, in coordination with the Planning Division and other City Departments, is responsible for inspecting, monitoring, and enforcing the City's zoning regulations and operating requirements for cannabis businesses. The division performs routine inspections of City-approved cannabis businesses in close coordination with the Police Department and the State of California's Bureau of Cannabis Control to ensure such facilities maintain compliance with applicable regulations.

Housing And Community Development – 11310/11320

Public Service Grants Programs – 20421

The Housing and Community Development Division (HCD) coordinates, administers and monitors public service grants allocated by the City Council and funded through the Community Development Block Grant Program (CDBG). Public service grants are awarded to nonprofit agencies providing services such as: fair housing services; homelessness prevention and services; youth, senior and disabled services through the City's annual CDBG funding allocation.

Single Family Housing Rehabilitation – 20422

HCD coordinates and administers the City's Single Family Housing Rehabilitation program for eligible, low-income, Costa Mesa homeowners, by providing grants (up to \$20,000) and/or deferred zero interest (0%) loans (up to \$50,000). Residential property rehabilitation includes interior and exterior improvements addressing basic Zoning and Building Code violations, lead-based paint hazards, and other repairs.

CDBG Administration – 20427

HCD oversees the preparation and implementation of the federally-required five-year Consolidated Plan and one-year Annual Action plans, and completes the Consolidated Annual Performance and Evaluation Report (CAPER) each year to ensure CDBG funded programs and projects comply with the goals of the plan. Additionally, HCD administers the City's CDBG programs as approved by the City Council.

HOME Administration – 20440

HCD coordinates and administers the City's federally-funded HOME programs as approved by the City Council to improve and enhance housing and suitable living environments for low and moderate-income residents. Additionally, HCD oversees the programs funded with the City's annual HOME allocation through the five-year Consolidated Plan, one-year Annual Actions Plans and the annual performance report (CAPER).

HOME Projects – 20445

HCD evaluates and presents affordable housing projects eligible for HOME grant funds for City Council approval and monitors and ensures compliance with federal regulatory reporting requirements. For each project funded, HCD confirms income qualification; coordinates affordable housing agreements and loan documentation, performs ongoing loan management and monitoring; and conducts compliance monitoring through the life of each loan.

HOME-ARP Supportive Services – 20446

HCD oversees the preparation and implementation of the federally-required HOME-ARP Allocation Plan and administers the City's Supportive Services contracts approved by the City Council, ensuring that HOME-ARP-funded programs comply with the goals of the plan. Additionally, HCD provides technical assistance and assures that nonprofit service providers maintain HUD compliance through reporting requirements. Funds expire in 2030.

Tenant Based Rental Assistance – 20448

HCD coordinates and administers the City's HOME funded Tenant-Based Rental Assistance (TBRA) program. The TBRA program provides rental assistance for up to 24 months for low- income residents in the City. Security deposit or utility deposit assistance may also be provided in conjunction with rental assistance. The TBRA program is implemented in coordination with a local community-based nonprofit partner.

Fiscal Year 2024-2025 Accomplishments

- The City successfully updated its Accessory Dwelling Units (ADU) ordinance to comply with new state laws to allow for additional ADUs in the City. The City has also launched a “Pre-Engineered ADU” program and “Safe ADU Legalization Program”.
 - The City launched the Pre-Approved ADU program to streamline the process of obtaining permits for ADUs by providing pre-approved designs that have been previously reviewed for safety standards and City guidelines.
 - The Safe ADU Legalization program encourages residents to legalize and improve the safety of accessory dwelling units or junior accessory dwelling units that were constructed without permits prior to January 1, 2020.
- Completed the Urban Master Plan review for a proposed affordable senior housing project at the City’s Senior Center located at 695 West 19th Street. The proposed project consists of a four-story building that will accommodate 70 affordable residential units reserved for seniors. This project is a component of the City’s Housing Element Programs (Program 2D).
- Passed a user adoption phase of the new citywide Land Management System. TESSA has improved efficiency, reporting, and online services for customers. Since July 1, 2024, TESSA has accepted over 9,255 applications which includes 2,979 permits, processed 252 planning applications, issued over 6,024 business licenses, and currently handling over 7,200 active applications that are being circulated through nine City divisions, 150 staff users, several outside consultants, and thousands of applicants.
- Issued over 2,800 building permits for new businesses and housing units. Conducted an average of 110 building safety inspections per day, maintaining, on average, same or next business day inspection services.
- Processed over 92 Zoning Administrator, Planning Commission, and City Council agenda items for new businesses and housing opportunities in the City.
- Processed permits for over 118 ADUs and processed four Urban Lot Split (Senate Bill 9) applications to promote new ownership housing opportunities in the City.
- The City continued to process Hive Live, which includes a three-phase development consisting of 1,050 dwelling units at 3333 Susan Street. The City has completed a draft environmental impact report (EIR) and the project review is tentatively scheduled for public hearings.
- The City made significant strides forward towards drafting the Fairview Developmental Center Specific Plan (FDC SP). The planning efforts focused on continuing community engagement through workshops and public meetings, honing in on key land use components that will shape the land use development of site, established a project description that will define policies and standards, and initiated the EIR process pursuant to California Environmental Quality Act. The project is part of the approved Housing Element Programs (Program 3B) and is anticipated to be completed by 2026.
- Two Home Key Projects: Mesa Vista Apartment and the Travelodge on Bristol, which converted 208 motel rooms collectively to 153 permanent supportive or senior housing units.
- Secured Planning Commission approval for a privately- funded affordable 47 unit Single - Room- Occupancy conversion of the former Mesa Motel at 2205 Harbor Boulevard.
- The Department is actively working with approximately nine housing developers for the re-use of properties and infill production of approximately 300 additional housing units.
- Released the Request for Proposal (RFP) and secured a planning consultant for Community Visioning and Objective Residential Design Guidelines “rezone program” for properties within Urban Plan Areas and along the City’s Commercial and Industrial Corridors. The project kicked off in March 2025.
- Kicked off the Climate Action and Adaptation Plan (CAAP) process and held the first community outreach event at the Earth Day Festival in April 2025.
- Contracted with a parking engineering firm to prepare a parking study to provide recommendations to update the City’s parking standards for residential developments (Housing Element Program 2M).
- Continued to process cannabis associated applications and business licenses.
- As a result of attendance at the annual ICSC Event in 2024, attracted several new businesses to Costa Mesa. This includes businesses like Shake Shack, Harbor Freight, and Kids Empire.
- Connected with over 30 local businesses with the assistance of the OC Climate Reality to promote the City’s Green Business Program and certified nine local businesses.

- Awarded “Turning Red Tape into Red Carpet Award” in the Economic Development category by the Orange County Business Council for the implementation of TESSA, the City’s online permitting program.
- Completed first draft of the City’s first Economic Development Strategic Plan. Received first drafts of contextual analysis and specific studies.
- Conducted outreach for an updated outdoor dining program and conducted preliminary reviews for the 13 restaurants that were interested in making their outdoor dining area permanent.
- Consolidated Annual Performance & Evaluation Report (CAPER) and the 2024-2025 Annual Action Plan for the City’s five-year Consolidated Plan.
- Released the City’s Community Development Block Grant (CDBG) Public Service Grants program first online application.
- Exceeded the annual goal of 10 properties with the HOME funded rehabilitation program within the first six months of the fiscal year.
- Exceeded the annual goal of assisting 10 low-income families through the HOME funded tenant based rental assistance program (TBRA) administered by Families Forward.
- Responded to over 1,200 community concerns related to sub-standard housing, building violations, and property maintenance.
- Partnered with non-profit group Trellis and assisted six single-family residents in cleaning up their property.
- Conducted a joint agency task force with OC Health to address illegal street vendors.
- Inspection compliance with new Assembly Bill 548 for multi-unit housing effective January 1, 2025.
- Facilitated privately-funded rehabilitation of a private alleyway behind the Vista Shopping Center by coordinating with 15 different property owners.
- Code Enforcement Officers attended housing inspection training presented by CACEO and ICC as well as additional training for law enforcement related to Air B&B investigations.

Fiscal Year 2025-2026 Goals

- Continue to further business expansion and attraction strategy, and retention of high-quality businesses and jobs in Costa Mesa.
- Continue to work with the consultant in preparing the City’s Climate Action and Adaptation Plan (CAAP) to assess the impact of climate change in Costa Mesa and identify the highest priority and most feasible solutions to meeting the State’s goal of carbon neutrality by 2045. Provide the City Council and public regular project progress updates.
- Work with the selected consultant team in completing the City’s community visioning and re-zoning efforts, with the goal of submitting to HCD for Housing Element certification by November 2026. Provide the City Council and public regular project progress updates.
- Complete the required objective design guidelines in conjunction with the City’s community visioning and re-zoning efforts to provide for high-quality new housing opportunities and revitalization of key commercial and industrial corridors.
- Continue to work with the State agencies in preparing the City’s Fairview Development Center (FDC) specific plan, with the goal of City Council approval in 2026. Provide the City Council and public regular project progress updates
- Manage a high volume of development applications, while promoting high-quality neighborhoods and businesses in Costa Mesa. Provide the public and decision-makers with informative staff reports, clear recommendations, and appropriate project informational materials.
- Continue to recruit and retain high quality staff to assist with the City’s many advanced planning efforts and current planning demands. Continue long-term resource and succession planning. Pursue additional staff training, including the use of new technologies, to enhance customer service.
- Continue coordinating and funding efforts for the approved affordable senior housing project at the City’s Senior Center site and assist Jamboree Housing in completing building permit plan check. During construction, work with the construction team to meet the project timing goals, which will ultimately provide for additional senior affordable housing resources in the City.
- Continue to facilitate, promote and improve the City’s efforts regarding Green Businesses.

- Continue to monitor and modify the City's online land development and business license permitting system (TESSA) to ensure that permits and licenses are obtained in a timely manner with a user-friendly public interface. Provide the City Council with an annual update of the system progress.
- Prioritize and complete General Plan and municipal code updates required to comply with State mandates for hazard planning, parking, active transportation, environmental justice, and open space.
- Assist housing developers with and promote the City's recently adopted Affordable Housing Ordinance with the goal of increasing housing production and providing affordable housing opportunities in the City.
- Prepare and submit to the Department of Housing and Urban Development (HUD) the City's five-year 2025-2029 Consolidated Plan and the 2025-2026 Annual Action Plan.
- Prepare draft guidelines for City Council review of a "First-Time Homebuyer Program".
- Work with 34 Cities and the County of Orange to prepare and submit the Regional 2025-2029 Analysis of Impediments to Fair Housing as required by the Department of Housing and Urban Development.
- Assist the remaining few retail cannabis applicants in submitting entitlements for Planning Commission review.
- Provide high quality customer service and maintain high level of customer satisfaction.
- Maintain timely permit and inspection services for all development applications. Continue to enhance online permitting services and plan check response times.

Goals and Objectives

The goals and objectives of the Development Services Department were developed in alignment with the City Council's priorities.

	 Quality Recruitment	 Fiscally Sustainable	 Safe Community	 Environmental Sustainability	 Housing Commitments
GOALS AND OBJECTIVES					
1 Present to City Council and Planning Commission land use alternatives for Fairview Developmental Center Specific Plan after community outreach.					<input checked="" type="checkbox"/>
2 Coordinate with State Department of General Services, Department of Developmental Services, and CalOES to maximize housing opportunities at the Farview Developmental Center site.					<input checked="" type="checkbox"/>
3 Present to City Council final recommendations for the Affordable Housing Ordinance and in-lieu fees.					<input checked="" type="checkbox"/>
4 Conduct Citywide visioning for housing development, and make updates to the General Plan and Zoning Code to implement the Housing Element and Measure K.					<input checked="" type="checkbox"/>
5 Present guidelines for a proposed First Time Homebuyer's Program to the City Council.					<input checked="" type="checkbox"/>
6 Finish processing outstanding cannabis storefront applications for public hearing review.		<input checked="" type="checkbox"/>			
7 Present an update to the City Council regarding the Economic Development Strategic Plan.		<input checked="" type="checkbox"/>			
8 Develop a business retention, expansion, and attraction strategy within the Economic Development Strategic Plan.		<input checked="" type="checkbox"/>			
9 Implement state codes relating to sustainable practices for Housing Element implementation, including statutory and reach codes.				<input checked="" type="checkbox"/>	
10 Continue efforts to promote the Green Business Program to Costa Mesa businesses.				<input checked="" type="checkbox"/>	
11 Provide more efficient permitting and entitlement processes for residents and the business community.			<input checked="" type="checkbox"/>		
12 Enhance customer service through ongoing development of TESSA capabilities with staff training and online tutorials for users to create a simple, transparent and expedited customer permitting experience.			<input checked="" type="checkbox"/>		
13 Provide the City Council with an update of Year 1 of the TESSA implementation and related challenges and opportunities.			<input checked="" type="checkbox"/>		
14 Create a clear and transparent Housing Element program schedule with deadlines.			<input checked="" type="checkbox"/>		



Quality Recruitment



Fiscally Sustainable



Safe Community



Environmental Sustainability



Housing Commitments

GOALS AND OBJECTIVES



15 Provide proactive communication internally and to the public to improve response times for all calls, emails, and inquiries.



Performance Measures/Workload Indicators:

Workload Indicators

	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Estimated (Adopted)	FY 25-26 Estimated
PLANNING DIVISION				
Number of customers assisted at the customer service counter*	2,392	1,895	2,000	1,900
Number of land use applications reviewed	273	363	300	450****
Number of building permits reviewed	2,083	1,791	2,000	2,000
BUILDING DIVISION				
Number of customers assisted at the customer service counter*	6,389	2,877	3,000	2,500
Number of building permits issued	3,063	2,635	2,500	2,800
Number of building site inspections performed	20,371	20,880	20,000	24,000
Number of plan checks performed	2,528	1,976	2,000	1,800
Number of building code violations issued**	N/A	51	50	N/A
Plan checks approved per FTE	227 to 1	225 to 1	220 to 1	332 to 1
Number of inspections conducted per inspector	4,074 to 1	4,176 to 1	4,000 to 1	4,000 to 1
COMMUNITY IMPROVEMENT DIVISION				
Number of calls received to report code violations**	N/A	786	750	800
Number of community concerns addressed (in person, by phone, email, 311 app)**	N/A	1,726	1,700	1,800
Number of administrative citations issued**	N/A	186	175	185
Number of cases closed per Code officer	117 to 1	127 to 1	120 to 1	126 to 1
Number of actions per Code officer**	N/A	6,630 to 1	6,000 to 1	6,300 to 1
HOUSING AND COMMUNITY DEVELOPMENT DIVISION				
Federal CDBG and HOME housing grant funds administered	\$1.5m	\$1.5m	\$1.4m	\$1.4m
Number of housing rehabilitation grants/loans issued	7	13	10	10
Number of housing workshops held (English and Spanish)***	10	19	16	16

*Decrease in counter activity reflects the implementation of new Totally Electronic Self-Service Application (TESSA) online permitting.

** FY 22-23 data no longer available as a result of software that is no longer available ("Q Alert").

***Includes workshops related to fair housing, tenant resources, Specific Plans, Consolidated Plans, etc.

Performance Measures

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Estimated	FY 25-26 Estimated
PLANNING DIVISION				
Percentage of entitlement applications to Planning Commission (PC) within three months of the date determined complete	N/A	85%	90%	95%
Percentage of entitlement applications for Zoning Administrator (ZA) review within two months of the date determined complete	N/A	78%	80%	85%
BUILDING DIVISION				
Percentage of plan checks reviewed within 14 days	N/A	48%*	65%	75%
Percentage plan review re-checks reviewed within 10 working days	N/A	60%	75%	85%
COMMUNITY IMPROVEMENT DIVISION				
Percentage of community concerns investigated within 5 days	N/A	59%*	80%	85%
Percentage of Code Enforcement cases resolved within 30 days	N/A	60%	75%	80%
Percentage of Code Enforcement cases over 60 days old	N/A	19%	15%	15%

*This is a conservative estimate, was not previously tracked in TESSA and subsequently the results were sporadic.

Customer Service Goal

	Goal
Average response time to customer inquiries within 24 hours	95%

Budget Narrative

The Fiscal Year 2025-26 budget for the Economic and Development Services Department is \$ 11.4 million, a decrease of \$0.2 million or 1.7 percent, compared to the adopted budget for Fiscal Year 2024-25. The General Fund (Fund 101) budget increases are attributed to adjustments to salaries and benefits resulting from the recently negotiated contracts. Additionally, the budget increased by \$50,000 to support the lease agreement for the Airport Loop Dr. facility, which serves as the office location for the City's Code Enforcement Officers.

Expense by Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
ECONOMIC & DEVELOPMENT SERVICES DEPARTMENT BY FUNDING SOURCE				
General Fund - 101	\$ 8,229,755	\$ 9,082,786	\$ 9,911,803	\$ 9,695,734
1st Time Homebuyers Prg(MeasQ) - 140	-	-	238,300	227,472
Disaster Fund - 150	16,223	-	-	-
HOME Program Fund - 205	267,310	788,958	679,613	640,632
CDBG Fund - 207	634,787	587,182	849,782	919,645
Grants - State - 231	90,533	161,477	-	-
IT Replacement Fund - 603	14,807	29,073	-	-
Total ECONOMIC & DEVELOPMENT SERVICES DEPARTMENT	\$ 9,253,415	\$ 10,649,476	\$ 11,679,498	\$ 11,483,483

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
ECONOMIC & DEVELOPMENT SERVICES DEPARTMENT BY PROGRAM				
ADMINISTRATION - 18100				
Development Services Administration - 50001				
Salaries and Benefits	\$ 800,832	\$ 1,012,954	\$ 1,503,385	\$ 1,584,246
Maintenance and Operations	107,553	133,999	361,648	350,820
Fixed Assets	20,847	11,655	24,250	24,250
Subtotal Development Services Admin.	\$ 929,232	\$ 1,158,608	\$ 1,889,283	\$ 1,959,316
Economic Development - 20370				
Salaries and Benefits	\$ -	\$ 266,162	\$ 228,583	\$ 232,400
Maintenance and Operations	69,849	74,355	1,250	1,250
Fixed Assets	5,319	5,319	-	-
Subtotal Economic Development	\$ 75,168	\$ 345,836	\$ 229,833	\$ 233,650
Emergency Services - 51040				
Salaries and Benefits	\$ 16,697	\$ -	\$ -	\$ -
Maintenance and Operations	(475)	-	-	-
Subtotal Emergency Services	\$ 16,223	\$ -	\$ -	\$ -
PLANNING - 18200				
Planning - 20320				
Salaries and Benefits	\$ 2,275,453	\$ 2,155,392	\$ 1,813,337	\$ 2,275,325
Maintenance and Operations	320,612	330,898	248,990	280,590
Fixed Assets	9,875	21,362	-	-
Subtotal Planning	\$ 2,605,940	\$ 2,507,653	\$ 2,062,327	\$ 2,555,915

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Planning Commission - 20360				
Maintenance and Operations	33,200	35,157	36,940	36,940
Subtotal Planning Commission	\$ 33,200	\$ 35,157	\$ 36,940	\$ 36,940
Local Action Early Plan (LEAP) - 20395				
Maintenance and Operations	84,399	95,984	-	-
Subtotal Local Action Early Plan (LEAP)	\$ 84,399	\$ 95,984	\$ -	\$ -
BUILDING SAFETY - 18300				
Building Safety - 20410				
Salaries and Benefits	\$ 2,524,873	\$ 2,944,186	\$ 3,124,617	\$ 3,177,007
Maintenance and Operations	431,881	421,204	476,885	476,885
Fixed Assets	7,448	8,131	4,000	4,000
Subtotal Building Safety	\$ 2,964,201	\$ 3,373,522	\$ 3,605,502	\$ 3,657,892
COMMUNITY IMPROVEMENT - 18400				
Code Enforcement - 20350				
Salaries and Benefits	\$ 1,753,937	\$ 1,799,082	\$ 2,611,868	\$ 1,937,217
Maintenance and Operations	186,563	174,445	128,249	146,649
Fixed Assets	6,451	36,936	-	-
Subtotal Code Enforcement	\$ 1,946,951	\$ 2,010,463	\$ 2,740,117	\$ 2,083,866
HOUSING ADMINISTRATION - 11310				
Public Service Programs - 20421				
Salaries and Benefits	\$ 26,369	\$ 32,543	\$ 30,000	\$ -
Maintenance and Operations	130,151	120,808	121,575	121,575
Subtotal Public Service Programs	\$ 156,520	\$ 153,351	\$ 151,575	\$ 121,575
CDBG Administration - 20427				
Salaries and Benefits	\$ 105,949	\$ 88,158	\$ 163,086	\$ 70,374
Maintenance and Operations	31,416	50,531	72,617	72,617
Fixed Assets	250	-	-	-
Subtotal CDBG Administration	\$ 137,614	\$ 138,689	\$ 235,703	\$ 142,991
CDBG Housing Rehab Admin. - 20455				
Salaries and Benefits	\$ 36,655	\$ 41,255	\$ 40,331	\$ 42,433
Maintenance and Operations	-	-	8,274	8,274
Subtotal CDBG Housing Rehab Admin.	\$ 36,655	\$ 41,255	\$ 48,605	\$ 50,707
HOME - 11320				
Single Family Housing Rehab. - 20422				
Salaries and Benefits	\$ 24,165	\$ 14,759	\$ 35,467	\$ 37,838
Maintenance and Operations	121,421	187,647	239,139	239,139
Subtotal Single Family Housing Rehab	\$ 145,586	\$ 202,406	\$ 274,606	\$ 276,977

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
HOME Program - 20440				
Salaries and Benefits	\$ 15,374	\$ 53,819	\$ 53,898	\$ 52,063
Maintenance and Operations	44,020	1,557	40,454	40,454
Subtotal HOME Program	\$ 59,395	\$ 55,375	\$ 94,352	\$ 92,517
HOME Projects - 20445				
Maintenance and Operations	\$ -	\$ -	\$ 75,262	\$ 75,262
Subtotal HOME Projects	\$ -	\$ -	\$ 75,262	\$ 75,262
HOME ARP - 20446				
Salaries and Benefits	\$ -	\$ -	\$ 42,651	\$ 45,876
Subtotal HOME Projects	\$ -	\$ -	\$ 42,651	\$ 45,876
Tenant Based Rental Assistance - 20448				
Maintenance and Operations	\$ 62,329	\$ 157,553	\$ 150,000	\$ 150,000
Subtotal TBRA Projects	\$ 62,329	\$ 157,553	\$ 150,000	\$ 150,000
CalHome - 20460				
TOTAL ECONOMIC & DEVELOPMENT SERVICES DEPARTMENT				
Salaries and Benefits	\$ 7,580,306	\$ 8,452,749	\$ 9,689,965	\$ 9,454,778
Maintenance and Operations	1,622,919	2,113,323	1,961,283	2,000,455
Fixed Assets	50,190	83,403	28,250	28,250
TOTAL ECONOMIC & DEVELOPMENT SERVICES DEPARTMENT	\$ 9,253,415	\$ 10,649,476	\$ 11,679,498	\$ 11,483,483

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
ECONOMIC & DEVELOPMENT SERVICES DEPARTMENT BY ACCOUNT: ALL FUNDS				
Salaries and Benefits				
Regular Salaries - Non-Sworn	\$ 4,377,233	\$ 5,006,117	\$ 5,890,038	\$ 5,688,606
Regular Salaries - Part-Time	310,108	234,313	369,214	302,217
Overtime	206,879	328,312	129,467	129,467
Accrual Payoff - Excess Max.	1,217	2,962	3,300	3,300
Vacation/Comp. Time Cash Out	27,335	23,542	12,500	12,500
Holiday Allowance	11,363	14,544	218	218
Separation Pay-Off	8,600	74,861	2,500	2,500
Other Compensation	52,172	61,831	91,645	69,303
Cafeteria Plan	841,374	953,873	1,131,894	1,122,750
Medicare	77,004	87,555	85,104	86,410
Retirement	1,655,250	1,654,869	1,955,667	2,016,290
Executive Prof Development	4,852	5,706	11,400	14,200
Auto Allowance	6,919	4,265	6,900	6,900
Unemployment	-	-	20	20
Workers' Compensation	-	-	98	98
Subtotal Salaries & Benefits	\$ 7,580,306	\$ 8,452,749	\$ 9,689,965	\$ 9,454,778
Maintenance and Operations				
Stationery and Office	\$ 23,961	\$ 22,600	\$ 29,500	\$ 29,500
Multi-Media, Promos, Subscript.	113,823	82,019	20,989	20,989
Small Tools and Equipment	32,314	29,868	6,032	6,032
Uniforms and Clothing	9,119	13,786	11,000	11,000
Safety and Health	1,088	1,304	600	600
Maintenance and Construction	209	710	-	-
Janitorial and Housekeeping	-	9,437	-	-
Legal Advertising/Filing Fees	21,841	16,456	23,500	23,500
Advertising and Public Info.	4,312	4,414	2,000	2,000
Telephone/Radio/Communications	19,945	21,924	16,300	16,300
Business Meetings	1,294	3,801	5,200	5,200
Mileage Reimbursement	620	54	1,350	1,350
Dues and Memberships	7,549	16,567	16,385	16,385
Board Member Fees	33,200	33,200	33,600	33,600
Professional Development	37,362	24,042	51,041	51,041
Buildings and Structures	7,429	-	-	-
Office Equipment	7,179	6,420	4,100	4,100
Other Equipment	9,945	-	-	-
Consulting	450,280	449,327	317,329	317,329
Legal	-	3,153	450	450
Engineering and Architectural	327,875	340,989	397,348	397,348
Public Safety	-	789	-	-
Principal Payments	21,571	-	-	-
Interest Payments	180	-	-	-
External Rent	25,398	53,209	14,698	64,698
Grants, Loans and Subsidies	313,599	794,890	835,248	824,420
Internal Rent Central Services	7,534	8,646	18,736	18,736
Internal Rent Postage	17,177	40,813	27,339	27,339
Internal Rent - Maintenance	36,787	36,787	36,787	36,787

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22'23 Actuals	FY 23'24 Actuals	FY 24'25 Adopted Budget	FY 25'26 Proposed Budget
ECONOMIC & DEVELOPMENT SERVICES DEPARTMENT BY ACCOUNT: ALL FUNDS				
Maintenance and Operations (Continued)				
Internal Rent - Repl Cost	18,160	18,160	18,160	18,160
Internal Rent - Fuel	13,436	18,216	11,800	11,800
Internal Rent Genl Liability	36,183	36,183	36,183	36,183
Internal Rent Workers' Comp	17,993	19,529	19,529	19,529
Internal Rent Unemployment	6,031	6,031	6,031	6,031
Other Costs	-	-	48	48
Emergency Protective Measure	(475)	-	-	-
Subtotal Maintenance & Operations	\$ 1,622,919	\$ 2,113,323	\$ 1,961,283	\$ 2,000,455
Fixed Assets				
Office Equipment	-	4,515	-	-
Other Equipment	\$ 50,190	\$ 78,889	\$ 28,250	\$ 28,250
Subtotal Fixed Assets	\$ 50,190	\$ 83,403	\$ 28,250	\$ 28,250
TOTAL ECONOMIC & DEVELOPMENT SERVICES DEPARTMENT	\$ 9,253,415	\$ 10,649,476	\$ 11,679,498	\$ 11,483,483

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
ECONOMIC & DEVELOPMENT SERVICES DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
Salaries and Benefits				
Regular Salaries - Non-Sworn	\$ 4,083,268	\$ 4,651,546	\$ 5,512,974	\$ 5,264,228
Regular Salaries - Part-Time	237,047	183,143	192,469	192,469
Overtime	202,255	292,214	116,467	116,467
Accrual Payoff - Excess Max.	1,217	2,962	3,300	3,300
Vacation/Comp. Time Cash Out	27,335	23,542	12,500	12,500
Holiday Allowance	11,363	14,393	-	-
Separation Pay-Off	8,600	74,861	2,500	2,500
Other Compensation	51,918	59,348	85,484	67,182
Cafeteria Plan	791,971	899,481	1,045,704	1,020,384
Medicare	73,244	82,585	79,937	78,551
Retirement	1,550,691	1,547,077	1,803,232	1,828,116
Executive Prof Development	4,852	5,706	11,400	14,200
Auto Allowance	6,919	4,265	6,900	6,900
Subtotal Salaries & Benefits	\$ 7,050,680	\$ 7,841,123	\$ 8,872,867	\$ 8,606,798
Maintenance and Operations				
Stationery and Office	\$ 22,988	\$ 22,600	\$ 24,500	\$ 24,500
Multi-Media, Promos, Subscript.	113,355	82,019	20,989	20,989
Small Tools and Equipment	32,314	29,868	3,091	3,091
Uniforms and Clothing	9,119	13,786	11,000	11,000
Safety and Health	1,088	1,304	600	600
Maintenance and Construction	209	710	-	-
Janitorial and Housekeeping	-	9,437	-	-
Legal Advertising/Filing Fees	21,841	16,456	21,500	21,500
Telephone/Radio/Communications	19,945	21,924	16,300	16,300
Business Meetings	1,294	3,801	4,700	4,700
Mileage Reimbursement	620	54	1,350	1,350
Dues and Memberships	5,491	7,700	12,385	12,385
Board Member Fees	33,200	33,200	33,600	33,600
Professional Development	33,644	24,042	43,455	43,455
Buildings and Structures	7,429	-	-	-
Office Equipment	7,179	6,420	4,000	4,000
Other Equipment	9,945	-	-	-
Consulting	296,416	311,684	233,222	233,222
Engineering and Architectural	327,875	340,989	397,348	397,348
Public Safety	-	789	-	-
Principal Payments	21,571	-	-	-
Interest Payments	180	-	-	-
External Rent	25,398	53,209	14,698	64,698
Internal Rent Central Services	7,534	8,646	18,736	18,736
Internal Rent Postage	17,177	40,791	26,797	26,797
Internal Rent - Maintenance	36,200	36,200	36,200	36,200
Internal Rent - Repl Cost	17,600	17,600	17,600	17,600
Internal Rent - Fuel	13,436	18,216	11,800	11,800
Internal Rent Genl Liability	33,221	33,221	33,221	33,221
Internal Rent Workers' Comp	16,520	18,056	18,056	18,056
Internal Rent Unemployment	5,538	5,538	5,538	5,538
Subtotal Maintenance & Operations	\$ 1,138,327	\$ 1,158,259	\$ 1,010,686	\$ 1,060,686

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

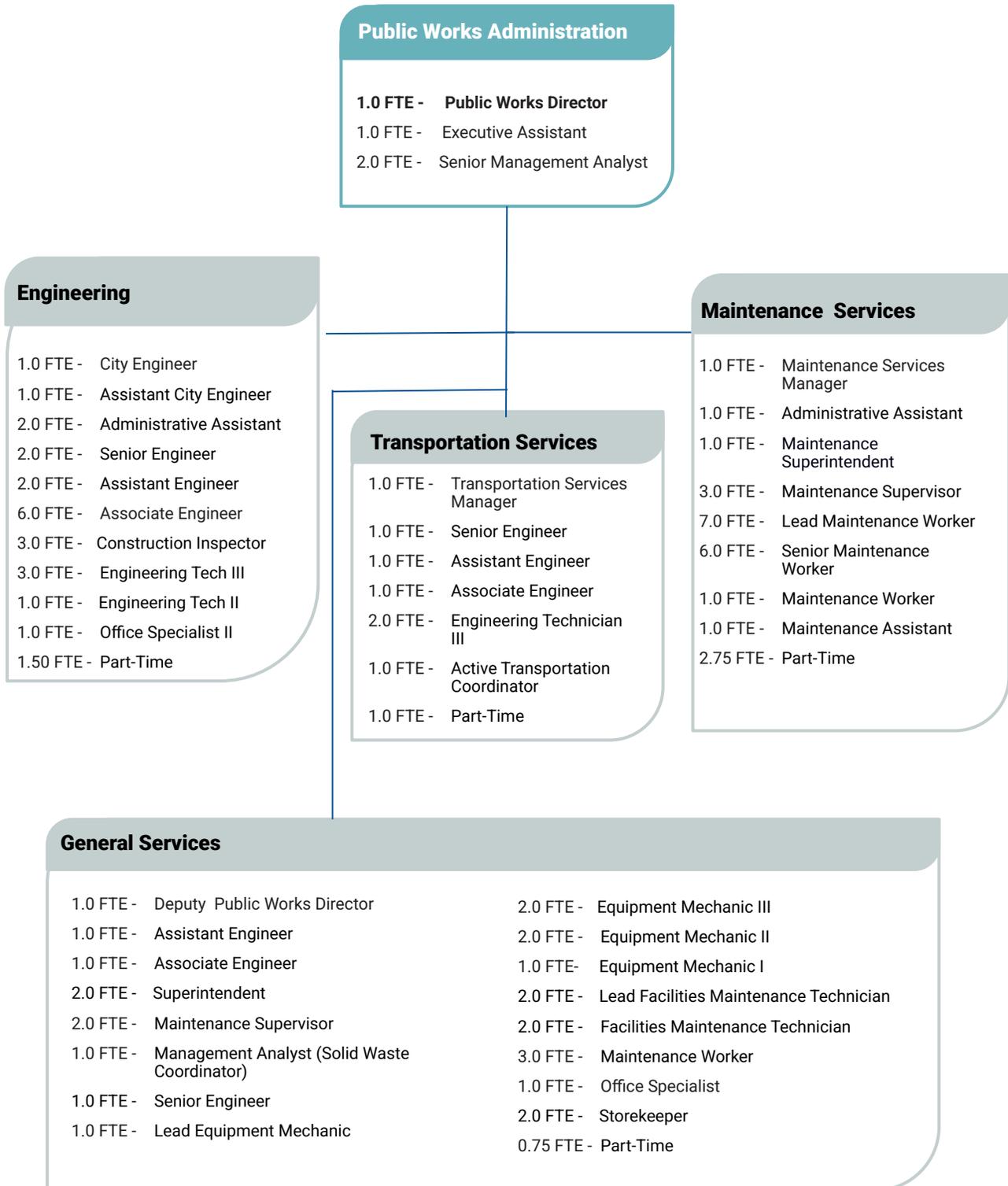
Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
ECONOMIC & DEVELOPMENT SERVICES DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
Fixed Assets				
Office Equipment	\$ -	\$ 4,515	\$ -	\$ -
Other Equipment	40,748	78,889	28,250	28,250
Subtotal Fixed Assets	\$ 40,748	\$ 83,403	\$ 28,250	\$ 28,250
TOTAL ECONOMIC & DEVELOPMENT SERVICES DEPARTMENT	\$ 8,229,755	\$ 9,082,786	\$ 9,911,803	\$ 9,695,734





Public Works Department

Public Works Department



The Public Works Department provides services related to engineering design, construction management, transportation, street, energy and sustainability, park and city facilities maintenance, water quality, waste management and recycling, street sweeping, and fleet management. The Department has 79 full-time staff members composed of five (5) management, four (4) clerical, and 70 professional/technical staff. Part-time staffing consists of six (6) full-time equivalents. The Department is organized in five divisions as follows:

- Public Works Administration
- General Services
- Engineering
- Transportation Services
- Maintenance Services

Public Works Administration - 19100

Administration – 50001

Provides the overall coordination, direction, and oversight for all Department activities, which include five divisions, overseeing 25 municipal services functions. Administrative management includes development of the Department's operational budget; personnel management; securing and implementing grant programs; evaluation and monitoring of current and pending legislation's impact on Department programs and operations; overseeing short and long-range capital improvement planning and development; and accomplishing the Department's strategic goals, operational goals and objectives within general policy guidelines.

General Services

The General Services Division focuses on planning, designing, implementing and maintaining City facilities; fleet infrastructure procurement and maintenance, and providing commercial, multi-family, and construction and demolition waste collection and recycling services.

Recycling – 20230

Implements and monitors the City's compliance to solid waste and recycling mandates such as the Integrated Waste Management Act 1989 AB939, AB341 Mandatory Recycling for Commercial and Multi-family sectors, AB1826 Mandatory Commercial Organics Recycling, SB 1383 California's Short-Lived Climate Pollutant Reduction Law, and the California Green Building Standards Code (CALGreen) waste diversion requirements for construction and demolition projects. Administers the non-exclusive Waste Hauling Franchise and Contractor Self-Haul Permit. Manages the City's participation in State grant and recycling programs including the Used Oil Recycling Grant and Beverage Container Recycling Grant. Responsible for participation in and compliance with the California Department of Resources Recycling and Recovery (CalRecycle) jurisdiction reviews and submission of the Local Jurisdiction Electronic Annual Report (EAR) to CalRecycle.

Facility Maintenance – 50910

Maintains, repairs, and rehabilitates 23 City-owned buildings, over 314,606 Sq. Ft including those leased from and to outside agencies. Administers and supervises contract services required for maintaining all City facilities.

Equipment Maintenance – 50920

Manages procurement of vehicles and equipment. Maintains and repairs the City's fleet of over 350 vehicles including fire apparatus, police vehicles and motorcycles, maintenance trucks, general use vehicles, emergency back-up generators, trailers and other miscellaneous equipment. Monitors and ensures that all the City's fuel sites, fuel storage tanks and hazardous material storage areas are compliant with all County regulations.

Warehouse – 50925

Orders, stocks and maintains an inventory of essential goods and materials for the City. Delivers requisitions of goods to all City facilities and departments. Receives shipments/orders. Maintains City surplus property transfers and schedule pick up of items resalable for auction, electronic e-waste, scrap metal recycles, tire disposal and processes recyclable items. Performs end-of-month reconciliations and processes.

Engineering – 19200

The Engineering Division is responsible for the design and construction of the City's Capital Improvement Program and public works infrastructure. The Division is also responsible for the procurement of real property and public rights-of-way, design and development of all parks and open space facilities, administration of water quality regulations, engineering design, construction and project management, inspection of public works improvements and facilities, consultant management, development review and processing, encroachment permitting, and utility coordination. The Engineering Division is organized into eight (8) sections.

Water Quality – 20510

Implements and monitors the City's compliance with the National Pollutant Discharge Elimination System (NPDES). Coordinates and implements the Santa Ana Regional Water Quality Board (Regional Water Board) directives for compliance with the Federal Clean Water Act and California's Porter-Cologne Water Quality Control Act, as it relates to City draining into the Santa Ana River and the Newport Bay. Performs inspections related to commercial / industrial sites as well as construction sites. Conducts illicit discharge and illicit connection enforcement. Prepares the City's Annual Program Effectiveness Assessment (PEA) and coordinates compliance with Newport Bay Total Maximum Daily Load (TMDL) regulations. Also administers activities related to the Municipal Separate Storm Sewer System (MS4) permit as regulated by the Regional Water Board.

Street Improvements – 30112

Designs plans and specifications for the construction and maintenance of City Capital Street Improvement Projects. Administers the Pavement Management Program (PMP). Manages design consultant contracts. Reviews and approves engineering submittals, including improvement plans, material reports, utility work, engineering estimates, and Americans with Disabilities Act (ADA) accessibility. Performs construction and project management, as well as inspections during construction. Secures Federal, State, and local competitive grant funding for street improvement projects.

Storm Drain Improvements – 30122

Designs and manages the construction and maintenance of the City's Storm Drain System (approximately 64.7 miles of storm drain), as it relates to the implementation of the Storm Drain System Master Plan (SDSMP).

Curb & Sidewalks – 30130

Establishes the parkway maintenance program to remove and replace damaged curbs and gutters, driveways, sidewalks, curb ramps, and cross-gutters throughout the City.

Development – 30310

Conducts development review of private development submittals and permitting work in the public rights-of-way. Identifies development conditions for Planning Commission hearings and in-house development reviews. Administers Subdivision Map Act requirements. Provides staff support to the Planning Commission.

Real Property – 30320

Responsible for land acquisition, vacation, easements, and abandonment of rights-of-way. Conducts acquisition negotiations and manages agreements. Responsible for preparing real property documents and administering consultant services related to the acquisition and relinquishment of real property. Reviews requests and administers street dedications and easement vacations / abandonments. Performs recordation of documents at the County Clerk-Recorder's Office.

Park Development – 40112

Acquires, develops, and renovates park infrastructure. Manages the design and construction of new park projects and renovation of existing park facilities, including equipment and structures. Responsible for master planning new park and open space areas and managing compliance of Capital Improvement Projects within the Master Plan of Parks and Recreation. Secures park and open space competitive grant funding.

Construction Management – 50002

Administers construction projects and construction management contracts. Manages and inspects construction activities and projects in the public rights-of-way, including inspections, for City-owned buildings and properties, and public facilities. Oversees the construction and implementation of the City's Capital Improvement Program (CIP). Administers compliance with Federal and state labor laws, including Prevailing Wage regulations, Disadvantaged Business Participation, Equal Opportunity Employment practices, and Public Contract Laws.

Transportation Services – 19300

The Transportation Services Division is responsible for the operation and maintenance of the traffic operations infrastructure including, but not limited to: traffic signals, closed circuit television cameras, Traffic Management Center (TMC), speed feedback signs, and emergency vehicle preemption system. The Transportation Services Division responsibilities include the implementation of the General Plan Circulation Element, the Active Transportation Plan, and multi-modal transportation planning and design activities within the City. Administers programs and projects to promote safe and efficient movement of people and goods throughout the City. Manages the private contract for school crossing guards, in order to enhance the safety of elementary school students walking to and from school. The Transportation Division is organized into four sections.

Traffic Planning – 30210

Responsible for the implementation of the Circulation Element of the City's General Plan. Studies and implements short- and long-range transportation improvements in accordance with the General Plan. Manages the City's transportation model and residential parking permit program. Reviews and monitors development projects. Administers the City's Traffic Impact Fee Program. Coordinates with other agencies on transportation related activities and manages the City's school crossing guard and bus shelter contracts.

Traffic Operations – 30241

Maintains, operates, and updates traffic signals, traffic control devices, and street lights in the City. Manages the City's overall traffic flow/movement through Intelligent Transportation Systems (ITS) elements including signal coordination, closed circuit televisions (CCTV), video detection for all users, and a centralized traffic management center. Designs and implements multi-modal traffic operations improvements such as radar speed feedback signs, emergency vehicle preemption devices, bicycle timing, and enhanced pedestrian crossing improvements.

Active Transportation Program – 30225

Responsible for the implementation of the City's Active Transportation Plan component of the City's Circulation Element. Address bikeway and pedestrian issues, bicycle/pedestrian network connectivity and infrastructure maintenance requests. Plan, design, and construct bicycle and pedestrian facility improvements, and complete street solutions, where applicable.

Residential Permit Parking – 30244

Administers the revised Residential Permit Parking program with updated program policies, implements integration of new parking technologies, and manages public outreach and education campaigns. Manages the evaluation of new residential permit parking requests and processing of permit requests.

Maintenance Services – 19500

The Maintenance Services Division is responsible for the care, maintenance, repair and alteration of the City's municipal facilities. This also includes the maintenance of parks and parkways, trees, traffic signs and markings, street sweeping, storm water systems, graffiti abatement and roadways. The Maintenance Services Division is structured in eight programs listed below:

Maintenance Services Administration – 50001

Provides overall direction, coordination, and support to the maintenance sections operational and administrative activities and functions. Provides staff support to the Parks, Arts and Community Services Commission.

Fairview Park – 20115

Administers design and construction of Capital Improvement Program (CIP) projects aimed at implementing the Fairview Park Master Plan. Coordinates construction activities and projects with the Fairview Park Administrator and regulatory agencies.

Street Cleaning – 20120

Sweeps and cleans approximately 850 miles of residential, commercial and arterial roadway lanes in the City.

Graffiti Abatement – 20130

Removes graffiti from the public right-of-way, public parks, City-owned facilities, and on private structures where graffiti is visible from the public right-of-way. Pressure washes city playgrounds, bus stops, sidewalks and city facilities.

Street Maintenance – 30111

Maintains approximately 525 lane miles of streets, 15 miles of City alleys, and miscellaneous easements.

Storm Drain Maintenance – 30121

Maintains the City's storm drain system and 1,165 catch basins.

Signs And Markings – 30243

Installs and maintains all street and traffic signage and pavement markings in the City.

Park, Parkway And Median Maintenance – 40111

Maintains the City's 29 parks, sports fields and related facilities, 13 acres of landscaped street medians, and approximately 24,000 parkway trees. Administers the City's landscape maintenance and tree maintenance contracts.

Fiscal Year 2024-2025 Accomplishments

Public Works Administration & General Services Division:

- Created a webpage that provides a timeline and status of all CIP-related projects semi-annually to the public, including grant funded projects with deadlines.
- Successfully executed the new franchise agreement with seven (7) haulers and continue a dedicated SB 1383 webpage to assist Costa Mesa community with organic waste recycling mandate.
- Continued to implement SB1383 requirements including citywide organics program roll-out, procurement/purchasing requirements, edible food program, education/ outreach, inspection & monitoring among others. Identify tools and resources to comply with the State mandate.
- Secured \$295,972 in grant funding to aid in SB 1383 implementation.
- Transitioned contractor Self-Haul Permits to TESSA.
- Processed 688 Construction & Demolition inspections and 174 Contractor Self-Haul Permit Applications.
- Substantial completion of design for Fire Station # 2.
- Substantial completion of Fire Station # 4 Training Tower and Facility Improvement construction.
- Substantial completion of Lions Park Café construction.
- Successfully completed the Snoopy Holiday event at City Hall.
- Procured vehicles as authorized in the Fiscal Year 2024-2025 budget.
- Identified vehicles and equipment that are past their recommended service life and developed a plan to modernize the City's fleet.

Engineering Division:

- Annual Citywide Parkway, Street Rehabilitation, and Slurry Seal Project - Completed design and construction of several pavement rehabilitation projects to maintain high Pavement Condition Index (PCI).
- Completed construction of Adams Avenue (from Royal Palm Drive to Santa Ana River) improvement project.
- Completed the Police Department range remodel and upgrades project.
- Completed the storm drain catch basin Connector Pipe Screen, Phase IV, installation project.
- Completed construction of Baker Street at Babb Street traffic signal modification.
- Design completed and awarded for construction of the City Hall basement training room and offices.
- Design ongoing for the expanded Costa Mesa skate park.
- Design ongoing for Shalimar Park improvements.
- Design ongoing for Ketchum-Libolt Park improvements.

Transportation Services Division:

- Completed construction of Pedestrian and Bicycle Improvements at the Adams Avenue at Pinecreek Intersection.
- Completed final design of Adams Avenue bicycle facility between Harbor Boulevard and Fairview Road.
- Completed final design and advertised Fairview Road Active Transportation Improvements – Fair Drive to Newport Boulevard for construction.
- Completed construction of Class II bicycle lanes on Santa Ana Avenue from 21st Street to 22nd Street and from 17th Street to Ogle Street.
- Completed construction of Citywide Bicycle Wayfinding Signage Project.
- Substantial completion of Bicycle Safety Education Program at 20 Schools.
- Launched Circuit Let's Go Costa Mesa On-demand Ride Share Service.
- Completed design and installation of Fullerton-Bay Bicycle Boulevard.
- Continued installation of bike racks at City facilities and in commercial corridors.
- Completed construction of Class III bicycle route markings and signage along Fullerton Avenue and Bay Street.
- Completed construction of Rectangular Rapid Flashing Beacons (RRFB) at Town Center Drive, Ave of the Arts and Poularino Avenue and Coolidge Avenue.

- Organized Walk to School and Bike to School events in October and May, respectively, with all 13 elementary schools participating.
- Provided traffic signal and electrical maintenance to 131 traffic signals.

Maintenance Services Division & General Services Division :

- Provided landscape maintenance of 463 acres of City parks, fields, parkways, and medians.
- Managed approximately 24,000 City-owned trees.
- Renovated 30 acres of sports fields and turf areas.
- Initiated a Citywide Tree Canopy Assessment.
- Initiated a Citywide Park and Playground Assessment.
- Hosted the City's annual Arbor Day Tree Planting Event at Marina View Park.
- Converted sports field lighting to LED lighting at Jack Hammett Sports Complex, TeWinkle Athletic Complex, the Tennis Center and Bark Park.
- Installed batting cages at the TeWinkle Athletic Complex (Anticipated completion Summer 2025).
- Converted two tennis courts at the Costa Mesa Tennis Center to eight (8) regulation pickleball courts.
- Resurfaced all courts at the Tennis Center.
- Completed removal and replacement of workout equipment at Wimbledon Park.
- Completed infield renovations at Davis Field.
- Abated graffiti within 24 hours of notification or discovery.
- Responded to 6,800 calls for service related to graffiti removal.
- Repaired potholes within 24 hours of notification or discovery.
- Removed 7,530 bulky items from the City's right-of-ways, including furniture, shopping carts, appliances and over 515 mattresses were retrieved and recycled.
- Cleaned and maintained 1,100 catch basins and drainage facilities.

Fiscal Year 2025-2026 Goals

Facilities and Sustainability Division: Name Change General Services Division:

- Continue to implement SB1383 requirements including citywide organics program roll-out, procurement/purchasing requirements, edible food program, education/ outreach, inspection & monitoring among others. Identify tools and resources to comply with the State mandate.
- Establish city-wide community compost program to aid in SB 1383 procurement compliance.
- Establish new solid waste service agreements for City facilities.
- In collaboration with finance, implement SB 1383 compliant Environmentally Preferable Purchasing Policy (EPP).
- Secure grant funding from CalRecycle to support the City's effort to implement SB1383.
- Norma Hertzog Community Center Roof Replacement.
- Install Fire Station 3 Above Ground Fuel Storage Tank.
- Implement Police Evidence Storage Renovation at Airway Facility.
- Demolition of Shalimar Property and Interim Site Stabilization.
- Complete City Hall Chiller and Generator Replacement.
- Procure vehicles as authorized in the Fiscal Year 2025-2026 budget.

Engineering Division:

- Continue implementation of the Citywide Parkway, Street Rehabilitation, alleys, and Slurry Seal Improvements Project – Design and construction to maintain the City's high PCI.
- Continue with the Priority Sidewalk Repair, and Parkway and Medians Improvement projects, Citywide.
- Implement Community Workforce Agreement (CWA) provisions on select projects.
- Begin construction of the Fairview Road improvements from Fair Drive to Newport Boulevard.
- Begin Rule 20A and 20B construction of Southern California Edison's (SCE's) utility undergrounding for Adams Avenue.
- Complete design and initiate construction of the Costa Mesa Skate Park expansion project.
- Complete construction of improvements for the following parks:
 - Shalimar Park Expansion
 - Ketchum-Libolt Park
 - Brentwood Park
- Complete design of Fairview Park Mesa Restoration and Bluff Stabilization and Restoration projects.
- Begin construction of Newport Boulevard street construction and active transportation improvements from Bristol Street to 19th Street.
- Complete the Fee Study and implement the Storm Drain Master Plan Update.
- Begin design for Sunflower Avenue improvements from Harbor Boulevard to Bear Street.

Transportation Services Division:

- Continue operations and maintenance of signal timing improvements of multi-modal traffic signal synchronization projects along Baker Street, Placentia Avenue, Victoria Street, and West 19th Street.
- Complete construction of pedestrian and bicycle improvements at the Adams Avenue at Pinecreek Intersection.
- Complete design of Fairview Road Active Transportation Improvements - Adams Avenue to Fair Drive project.
- Begin construction of the Adams Avenue Bicycle Facility Project between Harbor Boulevard and Fairview Road.
- Continue installation of bicycle racks at City facilities and in commercial corridors.
- Complete Safe Routes to School Action Plan with Safe Streets and Roads for All (SS4A) grant funding.
- Complete design and begin construction of the Signal Modernization for Systemic Safety Improvements.
- Complete design of the Adams Avenue Active Transportation Improvements – Multipurpose Trails project from the Santa Ana River to Royal Palm.
- Initiate the Pedestrian Safety Festival project funded by the USDOT Safe Roads and Streets for All (SS4A) grant.

Maintenance Services Division:

- Provide landscape maintenance of 463 acres of City parks, fields, parkways, and medians.
- Manage approximately 24,000 City-owned trees; and continue to be designated as 'Tree City USA'.
- Complete the annual trimming of 2,200 palms and 3,000 - 4,000 trees.
- Plant 200 - 300 new and replacement trees.
- Implement a tree planting and maintenance strategy based on recommendations from the completed City-wide tree canopy assessment.
- Host the City's annual Arbor Day Tree Planting Event.
- Resurface sports courts at various parks.
- Replace fading City street name signs (20% of the City).
- Replace damaged lighting on the Harbor Portion of the Joann Bike Trail and Cornerstone Bike Trail with new solar powered LED lighting.
- Renovate 30 acres of sports field infield and turf area.
- Abate graffiti within 24 hours of notification or discovery.
- Repair potholes within 24 hours of notification or discovery.
- Complete 70,000 feet of residential red curb painting.
- Re-stripe crosswalks at all schools.
- Continue the installation of bicycle racks at City facilities and in commercial corridors.

Goals and Objectives

The goals and objectives of the Public Works Department were developed in alignment with the City Council's priorities.

	 Quality Recruitment	 Fiscally Sustainable	 Safe Community	 Environmental Sustainability	 Housing Commitments
GOALS AND OBJECTIVES					
1	Maintain a webpage that provides a timeline and status of all CIP-related projects to the public, including grant funded projects with deadlines.		<input checked="" type="checkbox"/>		
2	Provide proactive communication internally and to the public to improve response times for all calls, emails, and inquiries.		<input checked="" type="checkbox"/>		
3	Provide an update to the City Manager on Year 2 of the Organic Waste Recycling compliance.			<input checked="" type="checkbox"/>	
4	Conduct the Facility Needs and Assessment Study for approximately 20 City-owned facilities.		<input checked="" type="checkbox"/>		
5	Public Safety Communications Center – Complete design for interim facility improvements.		<input checked="" type="checkbox"/>		
6	Fire Station 4 – Complete construction on the regional training facility and begin exploring bond funding for improvements to living quarters	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
7	Fire Station 2 – Begin reconstruction efforts by exploring bond funding and begin design and permits.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
8	Initiate the move of the Property and Evidence Warehouse to Airway Ave. for the Police Department.		<input checked="" type="checkbox"/>		
9	Completion of James Street rental units improvements				<input checked="" type="checkbox"/>
10	Norma Hertzog Community Center Roof Replacement		<input checked="" type="checkbox"/>		
11	Fire Station 3 Above Ground Fuel Storage Tank		<input checked="" type="checkbox"/>		
12	Demolition of Shalimar Property and Interim Site Stabilization		<input checked="" type="checkbox"/>		
13	City Hall Chiller Replacement		<input checked="" type="checkbox"/>		
14	City Hall Generator Replacement		<input checked="" type="checkbox"/>		
15	Citywide Street Improvements - Strive to consistently maintain and upgrade the City's street infrastructure in order to maintain or improve a PCI of 85.		<input checked="" type="checkbox"/>		
16	Citywide Storm Drain System / Master Plan - Complete the Storm drain master plan, fund for future improvements, update the fee structure, and upgrade the City's storm drain system.			<input checked="" type="checkbox"/>	
17	Procure consultant services to meet National Pollutant Discharge Elimination System (NPDES) requirements.		<input checked="" type="checkbox"/>		
18	Priority Sidewalks - Work towards the goal of repairing all of the City's damaged sidewalks, curbs, and gutters		<input checked="" type="checkbox"/>		
19	Complete new missing sidewalks and complete networks for safe pedestrian travel.		<input checked="" type="checkbox"/>		
20	Citywide Alleys - Complete the repair and reconstruction of all the City's public alleys		<input checked="" type="checkbox"/>		
21	Complete design, bid opening, and select contractor to begin construction for the Newport Blvd. (Bristol St. to 19th St.) Rehabilitation and Active Transportation Project.		<input checked="" type="checkbox"/>		



Quality
Recruitment



Fiscally
Sustainable



Safe
Community



Environmental
Sustainability



Housing
Commitments

GOALS AND OBJECTIVES



22	Coordinate design with SCE to begin construction of Adams Avenue Utility Undergrounding.			<input checked="" type="checkbox"/>		
23	Ketchum-Libolt Park – Begin construction for park expansion.			<input checked="" type="checkbox"/>		
24	Shalimar Park – Begin construction for park expansion.			<input checked="" type="checkbox"/>		
25	TeWinkle Park– Select contractor for lake repairs and construction.			<input checked="" type="checkbox"/>		
26	Costa Mesa Skate Park – Conclude outreach efforts and begin design efforts.			<input checked="" type="checkbox"/>		
27	Brentwood Park Improvements – Conduct outreach efforts and complete design process.			<input checked="" type="checkbox"/>		
28	Conduct ongoing communication and facility management with the Golf Course operator.				<input checked="" type="checkbox"/>	
29	Enhance the City’s Parkway Tree Planting Program to ensure a vibrant tree canopy cover throughout the City and map the City’s Urban Forest.				<input checked="" type="checkbox"/>	
30	Implement tree planting & maintenance based on recommendations from the Tree Canopy Assessment.			<input checked="" type="checkbox"/>		
31	Conduct a sidewalk and bus shelter assessment to complement the Facility and Parks needs assessments.			<input checked="" type="checkbox"/>		
32	Replace fading City street name signs in two of eight districts.			<input checked="" type="checkbox"/>		
33	Implementation of the City’s Local Road Safety Plan.			<input checked="" type="checkbox"/>		
34	Draft active transportation improvements along school routes for the Safe Routes to School Action Plan.			<input checked="" type="checkbox"/>		
35	Conduct workshops at schools and community events for the Bicycle Safety Education Program.			<input checked="" type="checkbox"/>		
36	Complete design of the Signal Modernization for Systemic Safety Improvements project			<input checked="" type="checkbox"/>		
37	Complete design of Fairview Rd./Belfast Ave. Traffic Signal.			<input checked="" type="checkbox"/>		
38	Complete design of the Adams Avenue Active Transportation Improvements - Multipurpose Trails project.			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
39	Complete design of the Fairview Road (Adams Avenue to Fair Drive) Active Transportation Improvements Project			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
40	Complete construction of Adams Ave./Pinecreek Dr. Active Transportation Improvements.			<input checked="" type="checkbox"/>		
41	Complete construction of Fairview Road (Fair Dr. to Newport Blvd.) Active Transportation Project.			<input checked="" type="checkbox"/>		
42	Complete construction of the Adams Avenue Bicycle Facility Project - Harbor Boulevard to Fairview Road			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
43	Work towards vehicle miles traveled (VMT) reduction and mode shift in the City.			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
44	Works towards a 10/15 minute walkable city.			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
45	Create a long-term planning and replacement/repair of public safety vehicles and apparatus.	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>		
46	Explore additional opportunities for replacing the City’s fleet with alternative energy and electric vehicles.				<input checked="" type="checkbox"/>	

Performance Measures/Workload Indicators:

Workload Indicators

	FY 22-23 Actuals	FY 23-24 Actual	FY 24-25 Estimated	FY 25-26 Estimated
CAPITAL IMPROVEMENT PROJECTS				
Number of budgeted Capital Improvement Projects	41.0	51	47	23
Number of completed or active Capital Improvement Projects	75	81	108	72
MAINTENANCE: BUILDING & EQUIPMENT				
Number of facility rehabilitation projects completed	10	14	12	12
Number of facility work requests	1,100	1,450	2,000	1442
Number of pieces of equipment maintained	383	383	383	383
MAINTENANCE: PARKS & LANDSCAPE				
Number of trees planted	150	350	300	350
Acres of City parks and fields maintained	463	463	463	463
MAINTENANCE: STREETS				
Number of calls for service for graffiti	6,540	6,740	6,700	6700
Numbers of bulky items removed from City right-of-way	7,028	6,000	7,500	7,000
Tons of asphalt applied annually by City forces	144	250	250	250
Number of lineal feet of red curb repainted	70,000	244,995	290,00	300,000
Number of crosswalks repainted/reapplied	15	25	25	30
Number of linear feet of lanes repainted	995,000	952,072	995,000	995,000
Number of linear feet of roadway rehabilitated	66,000	74,845	77,000	80,000
Number of traffic and street signs maintained	350	754*	750	800
Number of traffic signals maintained	131	131	131	131
Number of Radar Speed Signs, Rapid Flashing/HAWK Beacons maintained	54	62	68	69
TRANSPORTATION SERVICES				
Number of schools participating in Walk to School / Bike to School events	13	13	13	13
Linear feet of new and improved bicycle facilities	80,000	64,000	80,000	20,000
Number of traffic control plans reviewed	600	641	750	750
Number of completed resident requests related to transportation	146	146	150	175
WASTE				
Tons of organic waste diversion (City & CMSD customers)	10,242	11,470	12,223	14,700
Tons of debris removed and diverted from the waterways	1,600	1,600	1,600	1,600
ENGINEERING SERVICES				
Number of planning development reviews conducted	1,817	1,900	2,000	2,100
Number of building plan checks processed	181	190	200	215
Number of encroachments permits processed	850	900	950	1025

*Increase due to funding being restored.

Performance Measures

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Estimated	FY 25-26 Estimated
Percent of budgeted building maintenance projects completed	95%	95%	95%	95%
Pavement Condition Index (PCI) for street network	83.5	85	85	85
Number of trees grid trimmed	687	992	1378	2000
Percent of Citywide sidewalk conditions assessed (5 Year Plan)	N/A	N/A	20%	20%
Percent of traffic control plans review on time	N/A	N/A	95%*	95%
Percent of planning development reviews conducted on time	N/A	N/A	95%*	95%
Percent of building plan checks processed on time	N/A	N/A	95%*	95%
Percent of encroachment permits processed on time	N/A	N/A	95%*	95%

*New goals not previously tracked in the Totally Electronic Self-Service Application (TESSA).

Customer Service Goal

	Goal
Average response time to customers within 48 hours	95%

Budget Narrative

The Fiscal Year 2025-26 budget for the Public Works Department is \$31.2 million, a decrease of \$736,070, or 2.3 percent, compared to the adopted budget for Fiscal Year 2024-25. An attrition factor in FY 2024-25 was given in the amount of \$327,300 to support City's Stormwater Quality Program. Notable adjustments within the budget include an increase of \$35,000 for bus shelter pressure washing. The Gas Tax also has a \$120,000 increase to support tree trimming of long road way medians and a \$720,590 reallocation from the General Fund for street sweeping, to the Gas Tax Fund. Additionally, the Equipment Replacement Fund (601) includes a \$200,000 increase for fuel expenses and a \$24,000 realignment, moving costs from the Building and Structures account to the Maintenance & Contract account.

Expense by Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
PUBLIC WORKS DEPARTMENT BY FUNDING SOURCE				
General Fund - 101	\$ 20,413,479	\$ 23,101,963	\$ 23,659,002	\$ 22,553,602
Disaster Fund - 150	24,276	-	-	-
Gas Tax Fund - 201	657,945	722,852	1,499,372	2,439,323
Air Quality Improvement Fund - 203	-	716	16,000	16,000
Drainage Fees Fund - 209	-	5,237	71,519	102,339
Grants - State - 231	111,344	106,836	-	-
Capital Improvements Fund - 401	184,053	58,256	200,000	50,000
Golf Course Improvement Fund - 413	28,023	187,575	50,000	50,000
Measure "M2" Fairshare - 416	-	-	451,442	-
Equipment Replacement Fund - 601	4,073,039	4,959,214	5,953,599	5,953,599
Total Public Works Department	\$ 25,492,159	\$ 29,142,649	\$ 31,900,934	\$ 31,164,864

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
PUBLIC WORKS DEPARTMENT BY PROGRAM				
ADMINISTRATION - 19100				
Administration - 50001				
Salaries and Benefits	\$ 764,948	\$ 885,384	\$ 1,044,830	\$ 1,150,691
Maintenance and Operations	1,096,388	1,095,630	1,178,086	1,028,086
Subtotal Administration	\$ 1,861,337	\$ 1,981,014	\$ 2,222,916	\$ 2,178,777
Recycling - 20230				
Salaries and Benefits	\$ -	\$ 62,015	\$ -	\$ -
Maintenance and Operations	\$ 365,957.63	\$ 373,127	\$ 297,800	\$ 297,800
Subtotal Recycling	\$ 365,958	\$ 435,142	\$ 297,800	\$ 297,800
Emergency Services - 51040				
Salaries and Benefits	\$ 24,276	\$ -	\$ -	\$ -
Maintenance and Operations	-	1,000	-	-
Subtotal Emergency Services	\$ 24,276	\$ 1,000	\$ -	\$ -
ENGINEERING - 19200				
Administration - 50001				
Salaries and Benefits	\$ -	\$ 18,197	\$ -	\$ -
Subtotal Administration	\$ -	\$ 18,197	\$ -	\$ -

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
ENGINEERING - 19200 (Continued)				
Water Quality - 20510				
Salaries and Benefits	\$ 81,566	\$ 96,817	\$ 162,870	\$ 103,489
Maintenance and Operations	214,313	219,042	547,400	547,400
Subtotal Water Quality	\$ 295,879	\$ 315,860	\$ 710,270	\$ 650,889
Street Improvements - 30112				
Salaries and Benefits	\$ 540,981	\$ 617,343	\$ 1,672,356	\$ 1,681,616
Maintenance and Operations	25,443	19,381	20,100	20,100
Fixed Assets	14,115	900	900	900
Subtotal Street Improvements	\$ 580,540	\$ 637,623	\$ 1,693,356	\$ 1,702,616
Storm Drain Improvements - 30122				
Salaries and Benefits	\$ 115,686	\$ 132,418	\$ 337,416	\$ 186,309
Maintenance and Operations	794	354	3,200	3,200
Fixed Assets	648	1,000	1,000	1,000
Subtotal Storm Drain Improvements	\$ 117,129	\$ 133,772	\$ 341,616	\$ 190,509
Public Works - Development - 30310				
Salaries and Benefits	\$ 278,420	\$ 545,542	\$ 538,905	\$ 628,081
Maintenance and Operations	478	12,445	800	800
Subtotal Public Works - Development	\$ 278,898	\$ 557,987	\$ 539,705	\$ 628,881
Public Works - Real Property - 30320				
Salaries and Benefits	\$ 14,948	\$ -	\$ 1,000	\$ 1,000
Maintenance and Operations	524	483	700	700
Subtotal Public Works - Real Property	\$ 15,472	\$ 483	\$ 1,700	\$ 1,700
Park Development - 40112				
Salaries and Benefits	\$ 111,586	\$ 136,460	\$ 242,295	\$ 1,140
Maintenance and Operations	29,146	188,947	51,700	51,700
Subtotal Park Development	\$ 140,732	\$ 325,407	\$ 293,995	\$ 52,840
Construction Management - 50002				
Salaries and Benefits	\$ 1,484,056	\$ 1,584,609	\$ 2,298,016	\$ 1,945,206
Maintenance and Operations	52,518	21,007	89,000	89,000
Fixed Assets	8,073	1,000	1,000	1,000
Subtotal Construction Management	\$ 1,544,647	\$ 1,606,616	\$ 2,388,016	\$ 2,035,206
TRANSPORTATION SERVICES - 19300				
Traffic Planning - 30210				
Salaries and Benefits	\$ 475,438	\$ 523,153	\$ 479,055	\$ 480,404
Maintenance and Operations	50,446	80,958	61,850	61,850
Subtotal Traffic Planning	\$ 525,884	\$ 604,111	\$ 540,905	\$ 542,254

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Active Transportation Improvement - 30225				
Salaries and Benefits	\$ 388,395	\$ 427,905	\$ 425,142	\$ 463,066
Maintenance and Operations	35,704	31,400	41,900	41,900
Subtotal Active Transportation Imp.	\$ 424,099	\$ 459,305	\$ 467,042	\$ 504,966
Traffic Operations - 30241				
Salaries and Benefits	\$ 392,819	\$ 365,227	\$ 309,670	\$ 356,879
Maintenance and Operations	2,205,504	2,345,187	1,963,769	1,963,769
Subtotal Traffic Operations	\$ 2,598,323	\$ 2,710,415	\$ 2,273,439	\$ 2,320,648
Residential Permit Parking - 30244				
Maintenance and Operations	182,277	-	50,000	50,000
Subtotal Residential Permit Parking	\$ 182,277	\$ -	\$ 50,000	\$ 50,000
MAINTENANCE SERVICES - 19500				
Administration - 50001				
Salaries and Benefits	\$ 362,850	\$ 530,057	\$ 414,637	\$ 417,939
Maintenance and Operations	5,962	18,789	5,400	5,400
Subtotal Administration	\$ 368,812	\$ 548,846	\$ 420,037	\$ 423,339
Fairview Park - 20115				
Salaries and Benefits	\$ 13,496	\$ 15,868	\$ 18,812	\$ -
Maintenance and Operations	4,458	-	8,000	8,000
Subtotal Fairview Park	\$ 17,954	\$ 15,868	\$ 26,812	\$ 8,000
Street Cleaning - 20120				
Salaries and Benefits	\$ 134,422	\$ 82,406	\$ 84,722	\$ 44,950
Maintenance and Operations	746,446	1,467,790	1,467,790	1,467,790
Subtotal Street Cleaning	\$ 880,869	\$ 1,550,197	\$ 1,552,512	\$ 1,512,740
Graffiti Abatement - 20130				
Salaries and Benefits	\$ 357,584	\$ 553,791	\$ 667,495	\$ 512,447
Maintenance and Operations	64,240	75,771	52,400	52,400
Fixed Assets	-	1,640	-	-
Subtotal Graffiti Abatement	\$ 421,825	\$ 631,201	\$ 719,895	\$ 564,847
Street Maintenance - 30111				
Salaries and Benefits	\$ 470,456	\$ 601,135	\$ 608,432	\$ 471,432
Maintenance and Operations	334,616	397,038	389,600	424,600
Subtotal Street Maintenance	\$ 805,071	\$ 998,174	\$ 998,032	\$ 896,032
Storm Drain Maintenance - 30121				
Salaries and Benefits	\$ 341,239	\$ 339,483	\$ 352,739	\$ 148,390
Maintenance and Operations	62,111	3,495	1,600	1,600
Subtotal Storm Drain Maintenance	\$ 403,350	\$ 342,978	\$ 354,339	\$ 149,990
Signs and Markings - 30243				
Salaries and Benefits	\$ 537,751	\$ 538,624	\$ 601,582	\$ 677,988
Maintenance and Operations	199,107	197,185	201,056	201,056

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Fixed Assets	18,950	-	-	-
Subtotal Signs and Markings	\$ 755,808	\$ 735,809	\$ 802,638	\$ 879,044
Park Maintenance - 40111				
Salaries and Benefits	\$ 754,978	\$ 898,493	\$ 930,406	\$ 1,078,270
Maintenance and Operations	4,652,170	4,942,120	4,739,100	4,859,100
Subtotal Park Maintenance	\$ 5,407,148	\$ 5,840,613	\$ 5,669,506	\$ 5,937,370
Building Maintenance - 50910				
Salaries and Benefits	\$ 1,374,509	\$ 1,539,341	\$ 1,598,780	\$ 1,480,877
Maintenance and Operations	1,895,205	2,009,262	1,626,360	1,626,360
Fixed Assets	-	-	5,000	5,000
Subtotal Building Maintenance	\$ 3,269,714	\$ 3,548,603	\$ 3,230,140	\$ 3,112,237
MAINTENANCE SERVICES - 19500 (Continued)				
Equipment Maintenance - 50920				
Salaries and Benefits	\$ 972,960	\$ 1,210,031	\$ 1,189,645	\$ 1,477,035
Maintenance and Operations	2,790,575	3,105,782	2,912,690	3,314,918
Fixed Assets	321,377	719,981	1,935,000	1,471,000
Subtotal Equipment Maintenance	\$ 4,084,912	\$ 5,035,793	\$ 6,037,335	\$ 6,262,953
Warehouse - 50925				
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 258,425
Maintenance and Operations	-	-	-	\$ 2,800
Subtotal Warehouse	\$ -	\$ -	\$ -	\$ 261,225
Operations - 51010				
Maintenance and Operations	-	93	-	-
Subtotal Operations	\$ -	\$ 93	\$ -	\$ -
TOTAL PUBLIC WORKS DEPARTMENT				
Salaries and Benefits	\$ 10,139,038	\$ 11,744,853	\$ 14,244,933	\$ 13,565,635
Maintenance and Operations	14,989,958	16,673,276	15,713,101	16,120,329
Fixed Assets	363,163	724,521	1,942,900	1,478,900
Total Public Works Department	\$ 25,492,159	\$ 29,142,649	\$ 31,900,934	\$ 31,164,864

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
PUBLIC WORKS DEPARTMENT BY ACCOUNT: ALL FUNDS				
SALARIES AND BENEFITS				
Salaries and Wages	\$ -	\$ -	\$ -	\$ (327,300)
Regular Salaries - Non-Sworn	5,674,415	6,785,336	8,831,116	8,408,128
Regular Salaries - Part-Time	432,787	283,250	358,818	358,818
Overtime	144,720	185,015	85,200	85,200
Accrual Payoff - Excess Max.	5,065	5,391	3,200	3,200
Vacation/Comp. Time Cash Out	17,451	41,314	40,700	40,700
Holiday Allowance	26,613	30,532	15,583	15,583
Separation Pay-Off	25,048	95,326	10,800	10,800
Other Compensation	82,762	111,124	149,958	136,571
Cafeteria Plan	1,136,631	1,369,434	1,648,764	1,604,536
Medicare	99,418	117,510	123,558	132,013
Retirement	2,480,836	2,707,420	2,960,836	3,078,485
Executive Prof Development	6,373	6,282	9,500	12,000
Auto Allowance	6,919	6,919	6,900	6,900
Subtotal Salaries & Benefits	\$ 10,139,038	\$ 11,744,853	\$ 14,243,196	\$ 13,565,635
MAINTENANCE AND OPERATIONS				
Stationery and Office	\$ 14,705	\$ 13,356	\$ 7,700	\$ 7,700
Multi-Media, Promos, Subscript.	63,520	5,951	6,200	6,200
Small Tools and Equipment	57,959	72,505	36,100	36,100
Uniforms and Clothing	21,423	24,724	16,800	16,800
Safety and Health	3,939	4,092	3,300	3,300
Maintenance and Construction	804,091	1,086,354	630,900	654,900
Agriculture	72,627	101,227	97,000	97,000
Fuel	814,745	704,695	501,400	701,400
Electricity - Buildings & Fac.	652,906	739,149	484,250	484,250
Electricity - Power	296,060	330,669	255,200	255,200
Electricity - Street Lights	1,164,347	1,237,221	1,000,000	1,000,000
Gas	72,008	40,363	25,000	25,000
Water - Domestic	95,369	47,228	57,000	57,000
Water - Parks and Parkways	697,303	805,573	859,100	859,100
Waste Disposal	231,697	269,131	258,800	258,800
Janitorial and Housekeeping	255,948	255,350	345,900	345,900
Legal Advertising/Filing Fees	210,353	189,816	280,100	280,100
Telephone/Radio/Communications	91,138	94,138	62,500	62,500
Business Meetings	1,833	3,897	400	400
Dues and Memberships	2,975	3,591	4,880	4,880
Professional Development	16,633	28,671	13,470	13,470
Buildings and Structures	443,485	376,007	324,000	300,000
Landscaping and Sprinklers	3,286,851	3,391,365	3,350,000	3,470,000
Automotive Equipment	213,771	462,452	262,500	464,728
MAINTENANCE AND OPERATIONS (Continued)				
Office Equipment	1,009	4,979	1,900	1,900
Other Equipment	1,078,490	1,004,738	871,410	871,410
Streets, Alleys and Sidewalks	958,785	1,726,929	1,777,790	1,812,790
Consulting	457,413	572,956	989,269	839,269

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22'23 Actuals	FY 23'24 Actuals	FY 24'25 Adopted Budget	FY 25'26 Proposed Budget
PUBLIC WORKS DEPARTMENT BY ACCOUNT: ALL FUNDS				
Engineering and Architectural	4,994	2,750	18,564	18,564
Public Safety	182,277	56,731	50,000	50,000
Sanitation	39,000	46,000	-	-
Principal Payments	-	(231,542)	288,983	288,983
Interest Payments	121,301	55,041	88,543	88,543
External Rent	7,212	8,890	14,900	14,900
Depreciation	1,120,805	1,532,452	1,275,000	1,275,000
Internal Rent Central Services	4,415	4,479	4,564	4,564
Internal Rent Postage	4,055	5,212	3,432	3,432
Internal Rent - Maintenance	59,500	59,500	59,500	59,500
Internal Rent - Repl Cost	269,856	269,856	269,856	269,856
Internal Rent - Fuel	68,741	110,978	86,700	86,700
Internal Rent Genl Liability	699,861	699,861	699,861	699,861
Internal Rent Workers' Comp	222,848	243,571	243,571	243,571
Internal Rent Unemployment	9,658	9,658	9,658	9,658
Taxes and Assessments	93,815	179,040	76,800	76,800
Other Costs	239	269	300	300
Emergency Protective Measure	-	23,403	-	-
Subtotal Maintenance & Operations	\$ 14,989,958	\$ 16,673,276	\$ 15,713,101	\$ 16,120,329
FIXED ASSETS				
Automotive Equipment	236,149	676,289	1,905,000	1,441,000
Other Equipment	41,786	15,453	37,900	37,900
Loss on Disposal of Assets	85,228	32,779	-	-
Subtotal Fixed Assets	\$ 363,163	\$ 724,521	\$ 1,942,900	\$ 1,478,900
TOTAL PUBLIC WORKS DEPARTMENT	\$ 25,492,159	\$ 29,142,649	\$ 31,899,197	\$ 31,164,864

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
PUBLIC WORKS DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ -	\$ (327,300)
Regular Salaries - Non-Sworn	\$ 4,756,226	\$ 5,645,202	\$ 7,389,814	\$ 7,126,867
Regular Salaries - Part-Time	371,585	280,332	314,189	314,189
Overtime	117,666	158,286	62,400	68,500
Accrual Payoff - Excess Max.	5,065	5,391	3,200	3,200
Vacation/Comp. Time Cash Out	17,451	38,285	39,700	39,700
Holiday Allowance	22,108	24,694	14,223	14,402
Separation Pay-Off	24,187	77,483	10,400	10,400
Other Compensation	76,358	103,521	133,129	118,854
Cafeteria Plan	943,976	1,130,549	1,363,809	1,365,262
Medicare	83,987	99,012	102,405	110,416
Retirement	2,057,454	2,291,308	2,459,037	2,625,180
Executive Prof Development	6,373	6,282	8,075	10,900
Auto Allowance	6,919	6,919	6,900	6,900
Subtotal Salaries & Benefits	\$ 8,489,354	\$ 9,867,265	\$ 11,907,281	\$ 11,487,471
Maintenance and Operations				
Stationery and Office	\$ 13,869	\$ 12,901	\$ 7,200	\$ 7,200
Multi-Media, Promos, Subscript.	37,904	4,451	4,400	4,400
Small Tools and Equipment	45,185	72,127	24,100	24,100
Uniforms and Clothing	17,861	19,050	12,800	12,800
Safety and Health	3,939	3,950	2,800	2,800
Maintenance and Construction	416,400	413,591	265,900	265,900
Agriculture	72,627	101,227	97,000	97,000
Electricity - Buildings & Fac.	652,906	739,149	484,250	484,250
Electricity - Power	296,060	330,669	255,200	255,200
Electricity - Street Lights	1,164,347	1,237,221	1,000,000	1,000,000
Gas	72,008	40,363	25,000	25,000
Water - Domestic	95,369	47,228	57,000	57,000
Water - Parks and Parkways	697,303	805,573	859,100	859,100
Waste Disposal	205,853	230,644	257,800	257,800
Janitorial and Housekeeping	255,036	254,599	344,000	344,000
Legal Advertising/Filing Fees	210,353	189,100	264,100	264,100
Telephone/Radio/Communications	91,138	94,138	62,500	62,500
Business Meetings	1,833	3,897	400	400
Dues and Memberships	2,975	3,591	4,880	4,880
Professional Development	13,105	20,916	12,370	12,370
Buildings and Structures	336,804	342,327	200,000	200,000
Landscaping and Sprinklers	3,286,851	3,391,365	3,350,000	3,350,000
Office Equipment	801	4,594	1,800	1,800
Other Equipment	1,076,210	995,215	862,410	862,410
Streets, Alleys and Sidewalks	958,785	1,726,929	1,057,200	371,610

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
PUBLIC WORKS DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY				
Maintenance and Operations (Continued)				
Consulting	425,914	549,031	769,269	769,269
Engineering and Architectural	4,994	2,750	8,500	8,500
External Rent	7,212	8,890	14,900	14,900
Internal Rent Central Services	4,415	4,479	4,564	4,564
Internal Rent Postage	4,055	5,212	3,432	3,432
Internal Rent - Maintenance	59,500	59,500	59,500	59,500
Internal Rent - Repl Cost	269,856	269,856	269,856	269,856
Internal Rent - Fuel	68,741	110,978	86,700	86,700
Internal Rent Genl Liability	699,861	699,861	699,861	699,861
Internal Rent Workers' Comp	222,848	243,571	243,571	243,571
Internal Rent Unemployment	9,658	9,658	9,658	9,658
Taxes and Assessments	79,614	158,009	61,800	61,800
Other Costs	152	146	-	-
Emergency Protective Measure	-	23,403	-	-
Subtotal Maintenance & Operations	\$ 11,882,339	\$ 13,230,159	\$ 11,743,821	\$ 11,058,231
Fixed Assets				
Other Equipment	\$ 41,786	\$ 4,540	\$ 7,900	\$ 7,900
Subtotal Fixed Assets	\$ 41,786	\$ 4,540	\$ 7,900	\$ 7,900
Total Public Works Department	\$ 20,413,479	\$ 23,101,963	\$ 23,659,002	\$ 22,553,602



Non- Departmental

For accounting and budgeting purposes only, Non-Departmental serves as a cost center that budgets charges and appropriations that are not assigned or chargeable to a specific department or function. It is categorized as a General Government Support function.

Non-Departmental – 90000

Non-Departmental – 50240

This cost center accounts for debt service requirements related to the City's outstanding bonds. The City has only one bond: the 2017 Lease Revenue Bonds. The 2017 Lease Revenue Bonds, with an annual payment of \$2.8 million, is included in Non-Departmental principal and interest payment object codes along with debt service schedules for a Fire Ladder Truck, a Fire Pumping Engine, Mobile Command Unit, Fire Ambulances and a Police armored vehicle. Also included are interfund transfers planned for the fiscal year, including the transfer to the Capital Improvement Fund and the Information Technology Replacement Fund in accordance with the Capital Asset Needs Ordinance (CAN) and the Information Technology Needs Municipal Code. Per the Municipal Code, five percent 5% of General Fund revenues are transferred to Fund 401 Capital, and one and a half 1½% percent is transferred to the Information Technology Replacement Fund 603.

A contingency of \$500,000 is included in the annual operating budget; which is a reduction of the normal allocation of \$1.0 million. This amount allows the City Manager to retain budget flexibility for operations during the fiscal year and will be used in accordance with the City's financial policies. Legal costs are included here to defend the City in litigation matters that are not assigned or associated with a specific department.

Further, the Retiree Medical Plan defined benefit plan, which provides medical insurance benefits to employees hired before January 1, 2004. This is a closed employment benefits plan.

In addition, this cost center accounts for the operating subsidy to the Housing Authority for the Homeless Shelter program and the Network for Homeless Solutions Program. The Homeless Shelter and Program budget is included in the Housing Authority Fund.

Budget Narrative

The Fiscal Year 2025-26 Non-Departmental budget is \$19.2 million, or an increase of \$1.0 million, or 3.7 percent compared to the adopted budget for Fiscal Year 2024-25. The principal and interest payment includes \$1.0 million to the fund the financing of the Fire Station #2 reconstruction projects. The proposed budget of \$3.0 million does assume any additional ARPA funding, as this funding source is fully committed, and no additional funding is available.

The City is proposing a budget Capital Asset Needs (CAN) General Fund contribution of 5% of revenues for capital of \$6.9 million and a reduction of \$0.5 million for the IT Replacement Fund 1.5% of General Fund revenues. This reduction is offset by \$0.4 million towards the required City insurance premium in the General Liability Fund.

Expense by Fund	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
NON-DEPARTMENTAL BY FUNDING SOURCE				
General Fund - 101	\$ 32,457,225	23,423,354	\$ 23,562,076	\$ 19,222,213
American Rescue Plan Fund - 204	1,887,856	2,060,652	\$ 2,972,172	-
Capital Improvements Fund - 401	-	384,576	\$ -	-
Equipment Replacement Fund - 601	-	220	\$ -	-
IT Replacement Fund - 603	-	19,500	\$ -	-
Total Non-Departmental	\$ 34,345,081	\$ 25,888,302	\$ 26,534,248	\$ 19,222,213

Expense Category by Program	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
NON-DEPARTMENTAL BY PROGRAM				
NON-DEPARTMENTAL - 90000				
Non-Departmental - 50240				
Salaries and Benefits	\$ 1,950,617	\$ 1,960,907	\$ 2,611,000	\$ 4,859,345
Maintenance and Operations	7,952,067	9,070,177	11,291,750	11,565,032
Fixed Assets	24,442,397	14,857,218	12,631,498	2,797,836
Subtotal Non-Departmental	\$ 34,345,081	\$ 25,888,302	\$ 26,534,248	\$ 19,222,213

TOTAL NON-DEPARTMENTAL				
Salaries and Benefits	\$ 1,950,617	\$ 1,960,907	\$ 2,611,000	\$ 4,859,345
Maintenance and Operations	7,952,067	9,070,177	11,291,750	11,565,032
Fixed Assets	24,442,397	14,857,218	12,631,498	2,797,836
Total Non-Departmental	\$ 34,345,081	\$ 25,888,302	\$ 26,534,248	\$ 19,222,213

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
NON-DEPARTMENTAL BY ACCOUNT: ALL FUNDS				
Salaries and Benefits				
Salaries & Wages	\$ -	\$ -	\$ -	\$ 1,977,205
Retirement	60,000	60,000	151,000	422,140
City Contrib - Retiree Medical	1,890,617	1,900,907	2,460,000	2,460,000
Subtotal Salaries & Benefits	\$ 1,950,617	\$ 1,960,907	\$ 2,611,000	\$ 4,859,345
Maintenance and Operations				
Multi-Media, Promos, Subscript.	\$ 205,396	\$ 209,313	\$ 164,000	\$ 164,000
Consulting	600	13,264	1,000	1,000
Legal	468,372	826,997	1,500,000	1,500,000
Principal Payments	1,844,151	2,168,383	3,450,000	3,450,000
Interest Payments	973,300	921,485	1,067,905	1,067,905
Grants, Loans and Subsidies	1,638,708	1,304,993	1,311,662	1,264,994
Internal Rent - Repl Cost	2,803,300	3,167,403	3,297,183	3,297,183
Internal Rent Genl Liability	-	-	-	319,950
Contingency	18,240	457,722	500,000	500,000
Other Costs	-	618	-	-
Subtotal Maintenance & Operations	\$ 7,952,067	\$ 9,070,177	\$ 11,291,750	\$ 11,565,032
Fixed Assets				
Transfers Out				
Operating Transfers Out	\$ 24,442,397	\$ 14,857,218	\$ 12,631,498	\$ 2,797,836
Subtotal Transfers Out	\$ 24,442,397	\$ 14,857,218	\$ 12,631,498	\$ 2,797,836
Total Non-Departmental	\$ 34,345,081	\$ 25,888,302	\$ 26,534,248	\$ 19,222,213

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Expense by Account	FY 22'23 Actuals	FY 23'24 Actuals	FY 24'25 Adopted Budget	FY 25'26 Proposed Budget
NON-DEPARTMENTAL BY ACCOUNT: GENERAL FUND ONLY				
Salaries and Benefits				
Salaries & Wages	\$ -	\$ -	\$ -	\$ 1,977,205
Retirement	60,000	60,000	151,000	422,140
City Contrib - Retiree Medical	1,890,617	1,900,907	2,460,000	2,460,000
Subtotal Salaries & Benefits	\$ 1,950,617	\$ 1,960,907	\$ 2,611,000	\$ 4,859,345
Maintenance and Operations				
Multi-Media, Promos, Subscript.	\$ 205,396	\$ 209,313	\$ 164,000	\$ 164,000
Consulting	600	13,264	1,000	1,000
Legal	468,372	826,997	1,500,000	1,500,000
Principal Payments	1,844,151	2,168,383	3,450,000	3,450,000
Interest Payments	973,300	921,485	1,067,905	1,067,905
Grants, Loans and Subsidies	1,638,708	1,264,993	1,264,994	1,264,994
Internal Rent - Repl Cost	2,803,300	3,167,403	3,297,183	3,297,183
Internal Rent Genl Liability	-	-	-	319,950
Contingency	18,240	457,722	500,000	500,000
Other Costs	-	618	-	-
Subtotal Maintenance & Operations	\$ 7,952,067	\$ 9,030,177	\$ 11,245,082	\$ 11,565,032
Transfers Out				
Operating Transfers Out	\$ 22,554,541	\$ 12,432,270	\$ 9,705,994	\$ 2,797,836
Subtotal Transfers Out	\$ 22,554,541	\$ 12,432,270	\$ 9,705,994	\$ 2,797,836
Total Non-Departmental	\$ 32,457,225	\$ 23,423,354	\$ 23,562,076	\$ 19,222,213





CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a summary of the major capital and public improvements to the City's infrastructure. A capital or public improvement project is defined as expenditures on capital assets with a value greater than \$30,000 that are stationary in nature, including but not limited to, publicly owned or operated streets, highways, bridges, sidewalks, curbs, gutters, alleys, storm drains, trees and landscaping, medians, parks, playgrounds, traffic signals, streetlights, fences, walls, or other infrastructure. The CIP also includes other types of capital improvements including those specific to capital facilities, which are defined as city owned or operated buildings including, but not limited to, City Hall, Civic Center, Police Department, Old Corp Yard, fire stations, libraries, Bridge Shelter, and community centers. Also included within the CIP are consolidated building modification projects. Capital projects differentiate themselves from building modification projects in the dollar amount of the project. Individual building modification projects are minor maintenance improvements capped at \$30,000, each respectively. In addition, capital projects have a wider scope of work and can span over multiple fiscal years. In such cases, continuing appropriations are a part of the annual budget to transparently track these multi-year capital projects. Other routine capital purchases, such as the purchase of new vehicles, computer hardware, and other equipment, are accounted for in other special funds, such as the Equipment Replacement Fund and IT Replacement Fund. These are not reflected in the CIP.

The CIP is important for planning and managing the City's growth and development as well as maintaining existing infrastructure. The CIP is a living document that continues to evolve each fiscal year through the budgeting process to reflect City Council and community goals, needs, and desires. Planning for capital improvements is an ongoing process. As the City's infrastructure condition(s) and needs change, capital programs and priorities are adjusted. New construction may be required to accommodate an increased demand or replace aging facilities, while existing infrastructure requires periodic rehabilitation, replacement, or other improvements to protect the City's investments.

On September 15, 2015, the City Council adopted the Capital Asset Needs (CAN) Ordinance that added Article 8 to Chapter V of Title 2 of the Costa Mesa Municipal Code. The Ordinance established the requirement for the City to annually allocate a minimum of five percent (5%) of the General Fund revenue to a capital expenditures account and one and one-half percent (1.5%) of General Fund revenue to a capital facilities account. In the event of an economic downturn, natural disaster, emergency or other unforeseen circumstance, or if the General Fund Operating Reserve falls below the level established by resolution of the City Council pursuant to Section 2-205 of the Costa Mesa Municipal Code, the City is not required to comply with the requirements set forth above. Use of such exceptions requires approval by a supermajority of the City Council. In anticipation of revenue shortfall in Fiscal Year 2025-26, Council authorized the Municipal Code § 2-209.2 Emergency exception (a)(2) to be put into effect. Staff will return to City Council during FY 2025-26 mid-year if there are any additional revenues that can be programmed to reinstate deferred projects or consider any new projects.

The FY 2025-26 proposed CIP budget is approximately \$28.7 million, across all funds, of which an estimated \$12 million will be secured with bond financing for the Fire Station 2 reconstruction. The CIP budget was prepared using a variety of funding sources, which includes actuals, estimated revenues, and fund balances, to maximize the utilization of available funds to maintain, improve, and develop essential City assets. These funding sources also include County, State and Federal grants, many of which are reserved for CIP. There are sufficient fund balances and estimated revenues to support the projects recommended for the FY 2025-26 CIP from the various funding sources. The table below reflects the adopted project expenditures for the CIP as well as the \$88.7 million in budgeted funds estimated to carry forward from the prior fiscal year for ongoing capital projects:

TOTAL CAPITAL IMPROVEMENT PROGRAM	
1-Year CIP	\$28,743,612
Ongoing CIP (continuing appropriation)	\$88,667,451
Total Capital Improvement Program	\$117,411,063

CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

CAPITAL IMPROVEMENT PROGRAM (CIP) OVERVIEW

The CIP is organized and summarized by the following sections:

BUDGET GUIDE

The CIP Budget Guide provides a narrative overview of the CIP, including how the program is developed. The guide identifies funding sources and categories of projects. It also reflects various summaries of projects by category, district, and funding source.

CIP ACCOMPLISHMENTS

Included in this CIP section are major project-specific accomplishments from the prior fiscal year.

ONGOING CAPITAL IMPROVEMENT PROJECTS

The CIP section includes a list of ongoing capital projects that the City Council has authorized to re-budget and carry forward from the prior fiscal year. As the implementation of some capital projects straddle fiscal years, due to complexities of project or other issues, this list is a transparent way to reflect all open projects with their corresponding remaining balance. Adoption of the CIP also provides explicit City Council approval to reappropriate these remaining project balances.

At the March 11, 2025 City Council Study Session, staff outlined potential revenue shortfalls resulting from economic and consumer challenges. Several actions were proposed to address the anticipated deficit, including authorizing the Emergency clause of the Capital Asset Needs Ordinance due to the economic downturn.

At the May 6, 2025 meeting, City Council approved the reduction of the General Fund contribution to the Capital Improvement Fund, therefore several ongoing FY 2024-25 projects were deferred totaling \$2.9 million.

PROPOSED CAPITAL IMPROVEMENT PROJECTS BY CATEGORY AND CITY COUNCIL GOALS

Best practices recommend that state and local governments establish an objective process for categorizing and prioritizing capital improvement projects. The proposed capital projects by category provides a high-level summary of the projects by voting district. The voting district reflects the actual project location; however, some projects may provide a communitywide benefit. The capital projects are also classified using the following categories (which are further defined under the *Prioritization and Categorization* section):

- 1 – Risk to Health, Safety or Environment
- 2 – Regulatory or Mandated Requirement
- 3 – Grant Funding
- 4 – Master Plan, General Plan
- 5 – Asset Condition, Annual Recurring Costs

In addition, this summary includes a corresponding project status, defined below:

- **New project** – projects with this status are not previously budgeted projects and represent new financial commitments to fund the projects as well as ongoing operation, maintenance, and rehabilitation costs.
- **Existing project** – projects with this status are previously budgeted projects that are not completed or span multiple fiscal years and are generally phased.

CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

- **Ongoing project** – projects with this status are ongoing citywide projects that are budgeted every fiscal year in the CIP and relate to annual citywide improvements or maintenance. Examples of projects with this status include Citywide Street Improvements, Citywide Storm Drain Improvements, or Parkway Improvement Program. The project detail forms for these projects will not reflect prior budgets or expenditures as the remaining balances for these projects are reflected on the *Ongoing Capital Improvement Projects* summary.

This section also reflects how all capital projects tie back to the City Council's established goals. Each project will meet one or more of the below priorities: [THESE ARE NOT ALL THE GOALS, AND NOT IN ORDER APPROVED BY COUNCIL]

- **Goal #1:** Recruit and Retain High Quality Staff
- **Goal #2:** Achieve Long-term Fiscally Sustainability
- **Goal #3:** Strengthen the Public's Safety and Improvement Quality of Life
- **Goal #4:** Advance Environmental Sustainability and Climate Resiliency
- **Goal #5:** Diversify, Stabilize and Increase Housing to Reflect Community Needs

PROPOSED CAPITAL IMPROVEMENT PROJECTS MAP – BY VOTING DISTRICT

A map depicting the geographical location of the capital projects with an overlay reflecting the voting districts is included in this section. The voting districts reflect the actual project location; however, some projects may provide a communitywide benefit. Citywide or “ongoing” projects are not included on this map because they are not specific to any one location or voting district.

PROPOSED CAPITAL IMPROVEMENT PROJECTS BY FUNDING SOURCE

The summary of proposed capital projects by funding source provides a detailed list of each project and corresponding funding sources for Fiscal Year 2025-26. This summary is organized by the following project types:

- **Facilities** – projects in this category include any facility maintenance, improvements or reconstruction.
- **Parks** – projects in this category include any maintenance, improvements, or development at park facilities.
- **Streets** – projects in this category include any street maintenance (i.e. slurry seal, rehabilitation, etc.), storm drain and water quality related improvements.
- **Transportation** – projects in this category include any transportation related improvements or maintenance, including active transportation projects, traffic signal maintenance and improvements, and general neighborhood traffic improvements.

CAPITAL IMPROVEMENT PROJECT DETAILS

This section provides detailed information about all projects, funding levels, and funding sources. These forms are project-specific and reflect all prior, current, and future project expenditures by phase to provide a total project cost for the City Council and community.

Each project-specific form also includes an estimated financial operating impact for consideration in the budget adoption process that outlines ongoing operation, maintenance, and rehabilitation costs. These estimates are prepared per project and are subject to change based on final project design and/or construction. Additionally, projects that are classified as “ongoing” do not reflect prior budgets or expenditures. As such, the remaining balances for these projects are reflected on the *Ongoing Capital Improvement Projects* summary.

CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM

The Five-Year CIP also includes a “future” column for projects that are not developed at this time or may be implemented after Fiscal Year 2029-2030. Each fiscal year of the Five-Year CIP includes a realistic cost estimate that is within range of prior year CIP total costs. However, the cost estimates for each project are presented at current value/current dollars and are not escalated for inflation. As a result, the estimates are subject to change. Additionally, although the schedule spans five years and future, funds for only the first year are appropriated within the Fiscal Year 2025-26 Budget. The schedule provides a view of upcoming fiscal year capital projects that could be adjusted based on changing City Council and community priorities or financial capabilities. The revised 5-year CIP represents an overall well-balanced, long-term plan reflecting current City Council’s strategic goals and priorities. All projects including those in “future” years remain eligible for any grant funding, should opportunities arise.

CIP GOALS

The CIP is developed based on the City Council and community’s overarching goals. This is specifically reflected in the Adopted Capital Improvement Projects by Category and City Council Goals section. Additionally, the program is developed in accordance with elements in the City’s General Plan as well as City Council adopted planning documents and master plans.

CIP BUDGET DEVELOPMENT PROCESS

As part of the annual budget process, the Public Works Department partners with the Finance Department to propose a balanced list of projects that consider the complex workloads associated with each project as well as funding sources and available resources. In collaboration with the City Manager’s Office, capital projects are reviewed and evaluated by both the Public Works Department and Finance Department to ensure that the City’s priorities, infrastructure needs, financial capacity, and impact the projects have on the City’s operating budget are addressed.

Typically, several projects are identified and requested each year by departments; however, not all of the projects can be funded. An evaluation process is conducted in collaboration with each department to discuss priorities and needs. A list of recommended projects is presented to the City Manager for consideration, and the remaining requested projects that were not recommended are deferred and included in the Five-Year CIP for future consideration.

Additionally, there are a number of capital projects that may be requested and are pending other funding sources, including competitive grants. Projects that may be expecting such competitive grant funding, or funded with other similar outside resources, are not budgeted in the current fiscal year until the funding is awarded, but they are referenced in the Five-Year CIP. As a result, throughout the fiscal year, the City Council will receive recommendations to authorize new capital projects and approve budget adjustments to recognize and appropriate the competitively sourced funding.

Once the proposed list is prepared, staff presents the proposed projects at the City Council Study Session, Finance and Pension Advisory Committee, Parks and Community Services Commission, and the Planning Commission for consideration based on their respective purviews. Following their respective reviews and approval, the CIP budget is presented to City Council for consideration and adoption.

CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

PRIORITIZATION & CATEGORIZATION

The CIP is updated annually allowing the City to re-evaluate its priorities and needs in each subsequent year based upon the most current revenue projections and project priorities. Capital projects affecting public health and safety, and/or legal mandates receive the highest priority. The remaining projects are prioritized for final City Council consideration and adoption by City Council goals, conformance to the City's General Plan and corresponding planning documents and approved master plans, asset conditions, and available grant funding.

The categories aiding in prioritization of these projects are outlined and defined below:

- **1 – Risk to Health, Safety or Environment** – projects in this category provide an immediate health or safety concern. These are high priority projects.
- **2 – Regulatory or Mandated Requirement** – projects in this category are mandated or in accordance with government regulations. Projects in this category are required and may not be defunded or deferred.
- **3 – Grant Funding** – projects in this category generally have competitively sourced funding and are subject to a timeframe outlined in the grant documents. Consequently, deferring these projects may result in forfeiture of grant funding.
- **4 – Master Plan, General Plan** – projects in this category are in conformance with the City's General Plan and related planning documents. They are also projects specifically identified in other approved master plans, such as park-specific master plans, Active Transportation Plan or Parks, Open Space, & Recreation Master Plan.
- **5 – Asset Condition, Annual Recurring Costs** – projects in this category may either be annual recurring extraordinary maintenance costs or one-time/infrequent projects that improve the condition of the City's assets. Some projects in this category include playground resurfacing and equipment replacement, street rehabilitation or sidewalk and parkway repairs. Some projects in this category may also be categorized as 1 – Risk to Health, Safety or Environment after previously being deferred.

PROJECT ESTIMATES & FUNDING SOURCES

The Public Works Department develops project cost estimates based on prior experience with similar projects or preliminary designs already completed. The cost estimates for each project are presented at current value/current dollars and are not escalated for inflation. As a result, the estimates are subject to change or escalation, particularly in the outer years of the Five-Year CIP. Occasionally the scope of the project may change resulting in higher costs than the original estimate. This also includes projected operating costs or impacts of the capital projects which are estimated per project and subject to change based on final project design and/or construction.

If project costs at the time of bid award are more than budgeted amounts, five options are considered:

- Eliminate the project; or
- Defer the project for consideration during future budget processes; or
- Re-scope or change the phasing of the project to meet the existing approved budget; or
- Request City Council to transfer funding from another specified project that has savings and/or is a lower priority; or
- Request City Council appropriate additional resources, as necessary, from the respective fund balances.

CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

At project completion, any unused funds are returned to the unassigned fund balance for the respective funds.

The City employs a combination of approaches to fund its capital projects. The Public Works Department and Finance Department funding recommendations are based upon the most current revenue projections. For many smaller improvement projects, funds are appropriated from available cash on hand. Large-scale capital projects are funded through a variety of methods including long-term financing, user fees, proceeds from bond issues, grants, assessments, impact fees, and reserve balances. A list and description of capital project funding sources is provided in the *Description of Funds*.

CONTINGENCIES & CHANGE ORDERS

A contingency is included within applicable projects as specified on the project detail forms' cost breakdown. These amounts allow for budget flexibility for unanticipated concerns or cost escalations during the project, including potential change orders.

Change orders are generally the result of additions or deletions to the project, revisions to the project, and omissions or errors in the original project plans and/or specifications. This does not provide budget authority for change orders as City Council would first need to approve a budget adjustment appropriating or transferring the necessary funding.

CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

WHAT DID WE DO DURING FISCAL YEAR 2024-25?

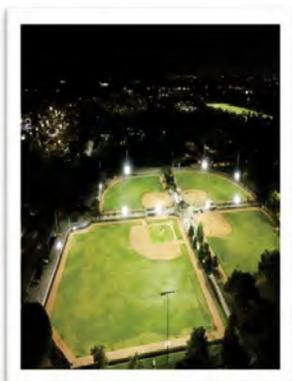
SPORT SURFACE LED LIGHTING PROJECT

The lighting at the Jack Hammett Sports Complex, TeWinkle Athletic Complex, Costa Mesa Tennis Center, and Bark Park were upgraded from outdated metal halide lighting to new Energy efficient LED lighting. The new lighting was designed by Musco Lighting and was site specific given the type of sport played or use, and with guaranteed lighting levels for playability. Musco's proprietary Ball Tracker technology optimizes visibility of the ball in aerial sports by creating a higher contrast between the ball and the sky which allows athletes to better track the ball and play. The higher contrast is accomplished by providing low level targeted light that is emitted upwards.

In addition to improved playability, the new lighting system is designed to focus light onto the playing surface minimizing light pollution that could affect nearby homes as well as birds and critters that rely on darkness to forage for food. Musco lights come with a twenty-five-year warranty that includes parts and labor. Overall, the new lighting will increase efficiency, minimize down time, and will reduce maintenance and energy costs by as much as 85%.



Jack Hammett Sports Complex



TeWinkle Athletic Complex



Costa Mesa Tennis Center

CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

COSTA MESA TENNIS CENTER IMPROVEMENTS

This project included the resurfacing of Courts #1 - #10. The court surfaces were leveled, all cracks and joints were repaired and the appropriate SportMaster surfacing (a specific mix of acrylic paint and Silica Sand) was applied for optimum ball speed and playability. The color scheme was updated to provide a more modern and aesthetically pleasing appearance. The highlight of the project included the conversion of two existing Tennis Courts #11 and #12 to eight (8) regulation size pickleball courts with new posts and netting.



CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

CLEAN MOBILITY OPTIONS – ON DEMAND TRANSIT

Operation of the Let's Go Costa Mesa free on-demand ride share service began with a soft launch in October 2024, with full operation commencing in November 2024. The service provides fare-free on demand point to point trips anywhere within the service area which consists of Westside Costa Mesa and College Park south of Joann Street and the area surrounding the East 17th Street shopping district bounded by East 18th Street in the north and East 16th Street in the south.

The innovative project is intended to increase clean energy transportation options to residents with limited or no access to personal automobile, and increase access to employment, educational, recreational, civic and other resources. The service is available to all residents and visitors via a mobile app or phone number and includes service 7 days a week 355 days a year with three electric vehicles.



CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

CITYWIDE BICYCLE WAYFINDING

Construction on the Bicycle Wayfinding Project started in late 2024. The completed project includes the installation of 116 new bicycle wayfinding signs throughout the City in the Westside, Eastside, College Park, Mesa Del Mar, Mesa North, Mesa Verde, SoBeca, and South Coast Metro neighborhoods. The wayfinding signs are designed to complement the rapid implementation of the 2018 Active Transportation Plan and Masterplan of Bikeways.

The wayfinding signs help cyclists navigate their way through the City, as well as encourage new bicycle riders by highlighting the ease of reaching City destinations by bicycle. The project included community engagement for sign design, developing a hierarchy of community destinations, and sign placement locations.



CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

LIONS PARK CAFÉ MESA

The Lions Park Café Mesa is a new City facility that will provide park goers a location to purchase food and coffee beverages. Construction is currently underway creating a local attraction featuring a walk-up concession counter. The facility will provide the operator the necessary kitchen equipment to serve hot and cold food and beverages. The facility includes a food prep area, cold and dry storage, a dish washing station, staff restroom, storage room, and commercial grade kitchen equipment.

The Café is Phase 3 of The Lions Park Projects and features wood decking, perimeter seating within the Lions Park campus and compliments the Donald Dungan Library and Norma Hertzog Community Center which were constructed as Phases 1 and 2 of the project. The café is located north of the library and west of the event lawn, adjacent to the Downtown Recreation Center.



CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

ADAMS AVENUE PAVEMENT REHABILITATION PROJECT

This street improvement project is on Adams Avenue between the Santa Ana River to Royal Palm Drive, as well as along Royal Palm Drive from Adams Avenue to Elm Avenue. Street pavement rehabilitation included removal and reconstruction of damaged pavement sections and grinding and overlaying with new asphalt. Improved bicycle facilities were installed with green conflict zones that included highly visible crosswalks at major intersections. These striping improvements are consistent with the City's Active Transportation Plan (ATP) in achieving connectivity and expanding the City's growing bicycle networks.

This project was financed through the Road Maintenance and Rehabilitation Account (RMRA) funds. In addition, this was the first project to be administered by the City's Community Workforce Agreement (CWA). The goal of the CWA is to develop opportunities for qualified locally hired individuals and veterans for construction of the City's various Capital Improvement Projects (CIPs).



CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

ADAMS AVENUE AND PINECREEK DRIVE INTERSECTION MULTIMODAL IMPROVEMENTS PROJECT

In accordance with the City's approved Active Transportation Plan, the intersection of Adams Avenue and Pinecreek Drive was upgraded with innovative pedestrian and bicycle safety improvements at the primary entrance to Orange Coast College, one of the city's busiest bicycle and pedestrian crossings.

The project removed two automobile free-right (slip lanes) in order to allow for bicycle and pedestrian mobility improvements including a new crosswalk, high visibility crosswalk striping, new pedestrian sidewalks, and new Class I off-street bicycle trails.

Green paint and other enhancements improve visibility and better serve motorists, pedestrians, and cyclists at the highly traveled intersection. The new Class I paths on the northeast and southwest corners of the intersection enable safe access for bicycle and pedestrian traffic navigating the intersection. This project maintained car travel lanes on Adams Avenue, provided new roadway paving, a realigned median, traffic improvements, and Americans with Disabilities Act (ADA) improvements.



CAPITAL IMPROVEMENT PROGRAM

Ongoing Capital Improvement Projects
Remaining Balances as of 05/07/2025

TOTAL ALL FUNDS

High Priority	Const./ Impl.	Restr. Funds	No.	Proj #	Project Name	Budget	Actuals	Remaining Balance	
✓			1	200013	Fire Station #2 Reconstruction	3,150,000	204,173	2,945,827	
	✓		2	200017	PD Carpet Replacement	653,200	2,379	650,821	
✓	✓		3	200040	HVAC Replacement at Various Facilities	1,030,000	407,707	622,293	
		✓	4	200062	Building Maintenance Projects	3,881,136	3,608,671	272,465	
✓	✓		5	200072	Fire Station #1 Dehumidifier Install	250,000	67,984	182,016	
		✓	6	200080	City Hall Training Room	589,000	74,005	514,995	
			✓	7	200097	Electric Vehicle Fleet and Infrastructure	484,368	277,843	206,525
	✓		8	200099	Finance Security & Efficiency Reconfiguration	305,000	60,841	244,159	
✓	✓		9	200102	Fire Station 3 Fuel Tank Replacement	275,000	24,466	250,534	
✓	✓		10	210004	Fire Stations - Minor Projects at Various Stations	602,000	455,221	146,779	
		✓	11	210012	City Hall-Paint, Carpet & Misc. Improvements	500,000	290,391	209,609	
✓	✓	✓	12	210013	Fire Station 4 Training Tower & Grounds Reconstruction	5,315,000	2,347,133	2,967,867	
✓	✓		13	210015	Police Dept - Emergency Comm Facilities Remodel	1,230,000	101,160	1,128,840	
✓			14	210016	Police Dept - Parking Lot Reconfiguration	203,500	101,749	101,751	
			15	210019	City Hall 5th Floor Air Handler Replacement	140,000	-	140,000	
			16	210021	City Hall Heater(s) Replacement	350,000	-	350,000	
✓		✓	17	210022	CM Housing James St. / 18th St. Property Improv.	140,000	-	140,000	
✓	✓		18	210023	Facilities Needs & Assessment Study	330,000	-	330,000	
✓			19	210024	NHCC- AV System Repair & Upgrade	55,000	-	55,000	
✓		✓	20	210025	NHCC- Roof Replacement	334,136	5,202	328,934	
✓			21	210026	Police Dept - Locker Rooms Remodel	400,000	-	400,000	
✓			22	210027	Police Dept - Weather Proofing	350,000	-	350,000	
✓	✓		23	210028	City Hall and Communication Generators Replacement	700,000	-	700,000	
✓	✓	✓	24	300090	Safe Route to School Grant Project	788,090	-	788,090	
		✓	✓	25	300148	Citywide Bicycle Rack Improvements	250,000	71,518	178,482
✓	✓		✓	26	300163	Citywide Neighborhood Traffic Improvements	762,800	676,145	86,655
			✓	27	300169	Newport Blvd Improvement - Victoria /22nd to 19th	1,178,820	94,496	1,084,324
			✓	28	300171	SB Newport Blvd Improvement (Mesa to Victoria)	1,965,652	97,040	1,868,612
✓		✓	✓	29	300172	Pavement Mitigation I -405 Project	661,980	-	661,980
			✓	30	300173	Newport Blvd Improvement NB (22nd to Bristol) &SB (Bristol to Mesa)	2,134,145	94,186	2,039,959
✓	✓	✓	✓	31	300174	Adams at Pinecreek Improvements	3,592,953	2,575,805	1,017,148

CAPITAL IMPROVEMENT PROGRAM

Ongoing Capital Improvement Projects
Remaining Balances as of 05/07/2025

TOTAL ALL FUNDS

High Priority	Const./ Impl.	Restr. Funds	No.	Proj #	Project Name	Budget	Actuals	Remaining Balance
✓		✓	32	300177	Westside Street Improvements- Wilson Street	257,000	-	257,000
✓		✓	33	300178	Sunflower Ave Rehabilitation Project	2,570,782	-	2,570,782
✓	✓		34	300179	Adams Ave Active Transportation Project	3,750,000	142,500	3,607,500
		✓	35	300180	Bicycle Safety Education- 16 Schools	150,000	37,529	112,471
		✓	36	300181	Fairview Road Improvement Project	3,216,116	34,500	3,181,616
		✓	37	300182	Fairview Rd Rehab (RMRA) Project	2,780,829	-	2,780,829
	✓	✓	38	300184	Traffic Signal at Fairview Rd and Belfast	600,000	10,964	589,036
✓		✓	39	300185	Harbor, 17th & Gisler Rehab (RMRA) Project	3,500,000	-	3,500,000
	✓	✓	40	300186	Clean Mobility - On Demand Transit Services	500,000	221,097	278,903
		✓	41	300187	Fairview Road Improvement Fair to Adams	300,000	-	300,000
	✓	✓	42	300188	Signal Modern Multi Modal Safety Improvements	4,340,100	66,585	4,273,515
			43	350030	Westside Restoration Project	765,000	242,586	522,414
✓	✓		44	350031	South Coast Drive Wall Repairs	709,316	127,813	581,503
✓	✓		45	350032	Tree Planting & Small Care Program	150,000	94,301	55,699
	✓	✓	46	370010	Mesa Del Mar Multimodal Access	300,000	11,465	288,535
✓			47	370042	Bus Shelter Improvement	300,000	-	300,000
		✓	48	370058	Citywide Traffic Signal Improvements	100,000	-	100,000
	✓	✓	49	400012	Citywide Alley Improvements	3,235,000	1,395,888	1,839,112
✓	✓	✓	50	400015	Citywide Street Improvements	45,045,940	31,289,269	13,756,671
✓		✓	51	450010	Citywide Class II, III and IV Bicycle Projects	1,220,461	1,069,882	150,579
✓		✓	52	450013	Adams Ave Multi-Purpose Trail	565,796	243,172	322,624
✓		✓	53	450014	Adams Ave Bicycle Facility Project	2,632,547	228,903	2,403,644
	✓	✓	54	450015	Bicycle/Pedestrian Infrastructure Improvements	700,000	86,039	613,961
		✓	55	450016	Mesa/Santa Ana Bicycle Facility Improvements	100,000	-	100,000
		✓	56	450017	MV/Peterson Pl Class II Bicycle Facility	100,000	-	100,000
	✓	✓	57	500009	New Sidewalk / Missing Link Program	991,525	691,525	300,000
	✓	✓	58	500010	Parkway Maintenance Program Citywide	1,791,243	645,599	1,145,644
		✓	59	500017	Priority Sidewalk Repair	465,000	274,729	190,271
✓		✓	60	550011	Citywide Storm Drain Improvements - Fairview Park Storm	353,055	-	353,055
✓	✓	✓	61	550011	Citywide Storm Drain Improvements	2,395,842	1,516,189	879,653
✓		✓	62	550022	Westside Storm Drain Improvements	1,600,000	166,835	1,433,165

CAPITAL IMPROVEMENT PROGRAM

Ongoing Capital Improvement Projects
Remaining Balances as of 05/07/2025

TOTAL ALL FUNDS

High Priority	Const./ Impl.	Restr. Funds	No.	Proj #	Project Name	Budget	Actuals	Remaining Balance
	✓	✓	63	550023	Placentia Ave. Stormwater Quality Trash Full-Capture System	625,000	2,355	622,645
✓	✓	✓	64	700027	TeWinkle Park - Skate Park Expansion	2,170,000	129,565	2,040,435
✓		✓	65	700054	Westside Park Development	250,000	-	250,000
		✓	66	700080	Park Security Lighting Replacement	299,880	288,090	11,790
	✓		67	700106	Various Parks - Sidewalk Replacement	64,686	-	64,686
			68	700111	Various Parks Rehab Parking Lots	70,000	-	70,000
		✓	69	700115	Jack Hammett Sport Complex Field Upgrade	309,263	106,056	203,207
	✓		70	700128	Park Sidewalk Accessibility Program	290,000	112,468	177,533
✓	✓	✓	71	700129	Shalimar Park Improvements	250,000	21,882	228,118
✓	✓	✓	72	700132	Fairview Park - Vernal Pool Restoration	407,366	304,684	102,682
		✓	73	700133	Canyon Park Inventory Management & Restoration	60,000	-	60,000
	✓		74	700134	Fairview Park Fence Sign Trail	300,000	8,126	291,874
	✓	✓	75	700135	Fairview Park Master Plan Update	389,565	236,713	152,852
✓	✓	✓	76	700137	TeWinkle Park Lakes Repairs	2,132,475	143,553	1,988,922
✓	✓	✓	77	700139	Ketchum-Libolt Park Expansion	2,497,520	147,008	2,350,512
	✓	✓	78	700140	Costa Mesa Tennis Center Improvements	620,000	603,859	16,141
		✓	79	700141	Costa Mesa Country Club Modernization	350,000	-	350,000
✓		✓	80	700142	Brentwood Park Improvements	650,000	-	650,000
		✓	81	700144	Fairview Park-Pump Station & Westlands Recirculation System	655,000	73,873	581,127
✓	✓	✓	82	700145	Shalimar Park Expansion	2,000,000	74,259	1,925,741
			83	700146	Various Parks - Playground Repair and Replacement	150,000	140,300	9,700
		✓	84	700147	CM Country Club Cart Path & Ground Improvements	300,000	60,346	239,654
	✓		85	700148	Balearic Community Center Blacktop Improvements	150,000	-	150,000
	✓	✓	86	700149	Fairview Park Educational Hubs and Signage	90,000	5,185	84,815
✓		✓	87	700150	Fairview Park Mesa Restoration/Cultural Resource Preservation CA- ORA- 58	2,000,000	88,923	1,911,077
✓		✓	88	700151	Fairview Park West Bluff Stabilize & Restoration	2,000,000	36,331	1,963,669
		✓	89	700154	Golf Course & Tennis Center Improvements	1,200,000	209,277	990,723
		✓	90	700155	Jack Hammett SC Relevel and Restore Fields 1 and 2	400,000	-	400,000
✓	✓		91	700157	TeWinkle Batting Cage Structure & Other Improv.	325,000	15,990	309,011
✓	✓		92	800029	EOC Equipment Update	150,000	33,648	116,352
✓			93	800031	Westside Police Sub-Station Improvements	911,125	-	911,125

CAPITAL IMPROVEMENT PROGRAM

Ongoing Capital Improvement Projects
Remaining Balances as of 05/07/2025

TOTAL ALL FUNDS

High Priority	Const./ Impl.	Restr. Funds	No.	Proj #	Project Name	Budget	Actuals	Remaining Balance
✓	✓	✓	94	800032	Lion Park Café	2,300,000	1,783,782	516,218
✓			95	800035	Senior Center- HVAC Replacement	725,000	-	725,000
✓		✓	96	800036	Senior Center Roof and Roof Cap Replacement	350,000	-	350,000
<i>Total Ongoing Capital Improvement Projects</i>						\$ 143,529,212	\$ 54,861,761	\$ 88,667,451

No.	Project Name	Category	Dist. No.
1	Building Modification Projects	5 - Asset Condition, Annual Recurring Costs	All
2	Civic Center - Miscellaneous Repairs	5 - Asset Condition, Annual Recurring Costs	3
3	Fire Station 2 Reconstruction	5 - Asset Condition, Annual Recurring Costs	2
4	Fire Stations - Minor Projects at Various Fire Stations	1 - Risk to Health, Safety or Environment	All
5	Citywide Tree Maintenance (in Public Right-of-Way)	1 - Risk to Health, Safety or Environment	All
6	Jack Hammett Sports Complex - Field Restoration	1 - Risk to Health, Safety or Environment	3
7	Park Parking Lot and Playground Rehabilitation	5 - Asset Condition, Annual Recurring Costs	All
8	Park Security Lighting Replacement	1 - Risk to Health, Safety or Environment	All
9	Park Sidewalk Replacement	1 - Risk to Health, Safety or Environment	All
10	Citywide Street Improvements	4 - Master Plan, General Plan	All
11	Harbor Boulevard Rehabilitation Project (RMRA)	4 - Master Plan, General Plan	1,2
12	Parkway & Medians Improvement Program	1 - Risk to Health, Safety or Environment	All
13	Westside Street Improvements - Wilson Street	3 - Grant Funding	5
14	Adams Avenue Active Transportation Improvements - Multipurpose Trails	3 - Grant Funding	1
15	Adams Avenue Bicycle Facility Project from Fairview to Harbor	3 - Grant Funding	2,3
16	Bicycle and Pedestrian Infrastructure Improvements	4 - Master Plan, General Plan	All
17	Center Street Pedestrian Crossing and Circulation Improvements	1 - Risk to Health, Safety or Environment	4
18	Citywide Neighborhood Traffic Improvements	1 - Risk to Health, Safety or Environment	All
19	Clean Mobility Options Program - On-Demand Transit Services	3 - Grant Funding	4,5,6
20	Fairview Road Active Transportation Improvements - Fair Drive to Adams Avenue	3 - Grant Funding	3
21	New Sidewalk/Missing Link Program	1 - Risk to Health, Safety or Environment	All
22	Pedestrian Safety Festival	3 - Grant Funding	5
23	Priority Sidewalk Repair	1 - Risk to Health, Safety or Environment	All

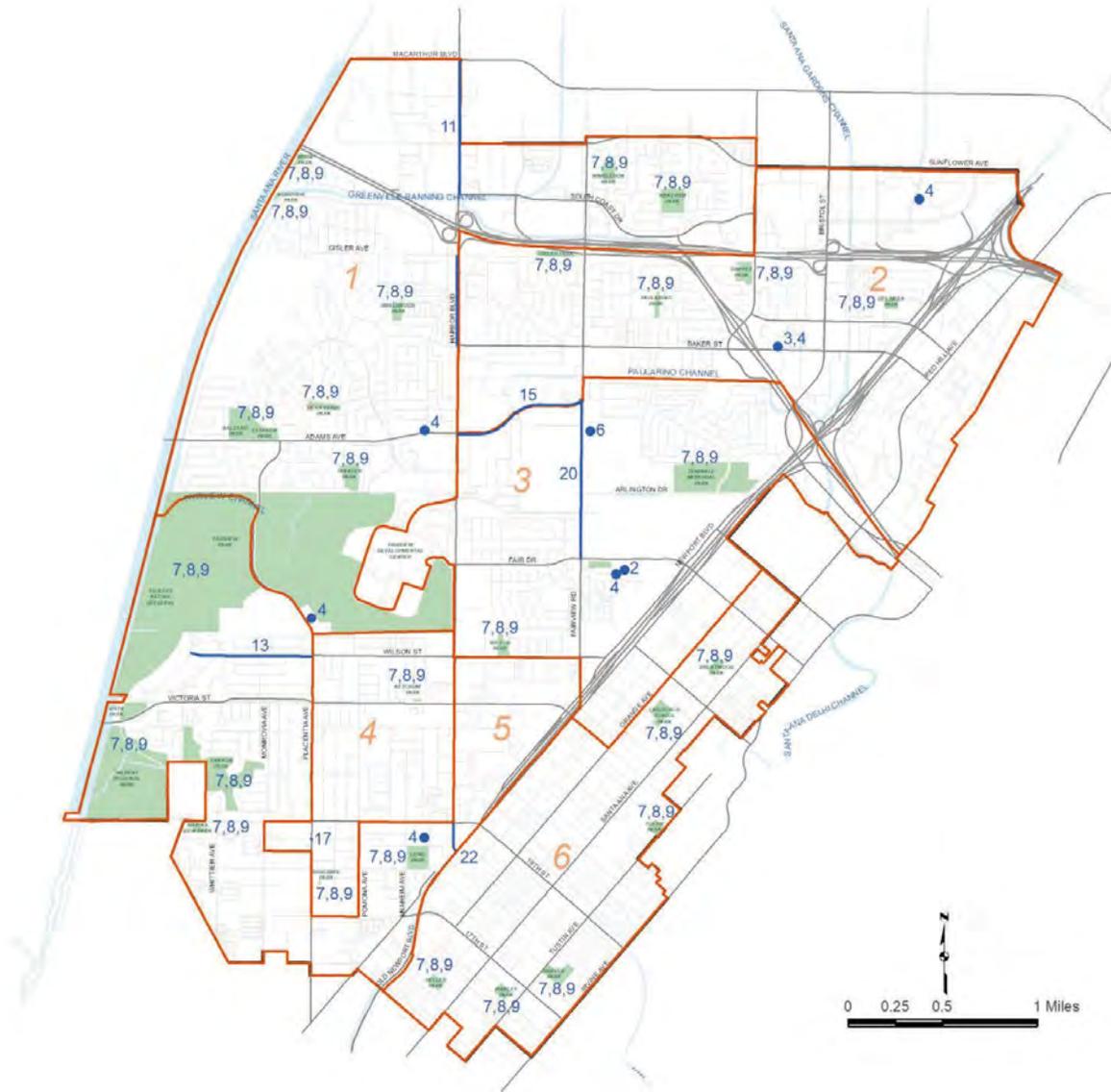
CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Projects By Category and City Council Goals Proposed Fiscal Year 2025-26

 Quality Recruitment	 Fiscal Sustainability	 Safe Community	 Environmental Sustainability	 Housing Commitments	Fiscal Year 2025-2026
		✓	✓		\$ 150,000
✓		✓	✓		\$ 50,000
✓	✓	✓	✓		\$ 12,000,000
✓		✓	✓		\$ 50,000
		✓	✓		\$ 200,000
		✓			\$ 100,000
		✓			\$ 100,000
		✓	✓		\$ 75,000
		✓			\$ 75,000
		✓	✓		\$ 4,100,000
		✓			\$ 2,951,612
		✓			\$ 125,000
		✓			\$ 230,000
		✓	✓		\$ 4,223,000
		✓	✓		\$ 850,000
		✓	✓		\$ 250,000
		✓	✓		\$ 50,000
		✓			\$ 100,000
		✓	✓		\$ 500,000
		✓	✓		\$ 1,999,000
		✓	✓		\$ 100,000
		✓	✓		\$ 400,000
		✓	✓		\$ 65,000
					\$ 28,743,612

CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

Map by Voting District



1

¹ Citywide projects that are not specifically defined and/or larger projects (i.e. Westside projects) are not geographically displayed above as they are not specific to any one location or district.

No.	Category/Project Title	Gas Tax (HUTA) Fund 201	CDBG Fund 207	Traffic Impact Fee Fund 214	Cannabis Traffic Impact Fees Fund 240
FACILITIES					
1	Building Modification Projects				
2	Civic Center - Miscellaneous Repairs				
3	Fire Station 2 Reconstruction				
4	Fire Stations - Minor Projects at Various Fire Stations				
	<i>TOTAL FACILITIES</i>	\$ -	\$ -	\$ -	\$ -
PARKS					
5	Citywide Tree Maintenance (in Public Right-of-Way)	\$ 200,000			
6	Jack Hammett Sports Complex - Field Restoration				
7	Park Parking Lot and Playground Rehabilitation				
8	Park Security Lighting Replacement				
9	Park Sidewalk Replacement				
	<i>TOTAL PARKS</i>	\$ 200,000	\$ -	\$ -	\$ -
STREETS					
10	Citywide Street Improvements	\$ 600,000			
11	Harbor Boulevard Rehabilitation Project (RMRA)				
12	Parkway & Medians Improvement Program	\$ 75,000			
13	Westside Street Improvements - Wilson Street		\$ 230,000		
	<i>TOTAL STREETS</i>	\$ 675,000	\$ 230,000	\$ -	\$ -
TRANSPORTATION					
14	Adams Avenue Active Transportation Improvements - Multipurpose Trails				
15	Adams Avenue Bicycle Facility Project from Fairview to Harbor			\$ 200,000	
16	Bicycle and Pedestrian Infrastructure Improvements			\$ 100,000	\$ 150,000
17	Center Street Pedestrian Crossing and Circulation Improvements				
18	Citywide Neighborhood Traffic Improvements				
19	Clean Mobility Options Program - On-Demand Transit Services				
20	Fairview Road Active Transportation Improvements - Fair Drive to Adams Avenue			\$ 120,000	
21	New Sidewalk/Missing Link Program	\$ 100,000			
22	Pedestrian Safety Festival				
23	Priority Sidewalk Repair	\$ 65,000			
	<i>TOTAL TRANSPORTATION</i>	\$ 165,000	\$ -	\$ 420,000	\$ 150,000
Total One-Year Capital Improvement Projects		\$ 1,040,000	\$ 230,000	\$ 420,000	\$ 150,000

CAPITAL IMPROVEMENT PROGRAM

**Capital Improvement Projects by Funding Source
Proposed Fiscal Year 2025-26**

Gas Tax (RMRA) Fund	Capital Improve. Fund	Measure M2 Fairshare Fund	Jack Hammett Fund	Grant Fund	Future Bond/ Financing	Total
251	401	416	417	230/231/232		
	\$ 150,000					\$ 150,000
	\$ 50,000					\$ 50,000
					\$ 12,000,000	\$ 12,000,000
	\$ 50,000					\$ 50,000
\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 12,000,000	\$ 12,250,000
						\$ 200,000
			\$ 100,000			\$ 100,000
	\$ 100,000					\$ 100,000
	\$ 75,000					\$ 75,000
	\$ 75,000					\$ 75,000
\$ -	\$ 250,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 550,000
	\$ 1,500,000	\$ 2,000,000				\$ 4,100,000
\$ 2,951,612		\$ 50,000				\$ 2,951,612
						\$ 125,000
						\$ 230,000
\$ 2,951,612	\$ 1,500,000	\$ 2,050,000	\$ -	\$ -	\$ -	\$ 7,406,612
				\$ 4,223,000		\$ 4,223,000
		\$ 650,000				\$ 850,000
						\$ 250,000
	\$ 50,000					\$ 50,000
	\$ 100,000					\$ 100,000
				\$ 500,000		\$ 500,000
		\$ 120,000		\$ 1,759,000		\$ 1,999,000
						\$ 100,000
				\$ 400,000		\$ 400,000
						\$ 65,000
\$ -	\$ 150,000	\$ 770,000	\$ -	\$ 6,882,000	\$ -	\$ 8,537,000
\$ 2,951,612	\$ 2,150,000	\$ 2,820,000	\$ 100,000	\$ 6,882,000	\$ 12,000,000	\$ 28,743,612

CAPITAL IMPROVEMENT PROGRAM

Building Modification Projects

Type: Facilities **Item No.:** 1
Department: Public Works **CIP Project No.:** 200062
Category: 5 - Asset Condition, Annual Recurring Costs **District No.:** All

Project Status: Ongoing citywide project; therefore, no prior budgeted amounts are included below.

Project Description: The attached summary of proposed maintenance projects are building modifications and maintenance projects in the 23 City-owned buildings and parks, including those leased to outside agencies. The City administers and supervises contract services for maintaining these facilities.

Project Justification: Building Modification Projects consolidates many smaller projects that are minor maintenance and repair-related (i.e. painting, electrical, repair, etc.) amounting to \$30,000 or less.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,150,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,150,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Capital Improvement Fund		\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,150,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,150,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 1,150,000

Location: Citywide

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-401-19500-50910-200062

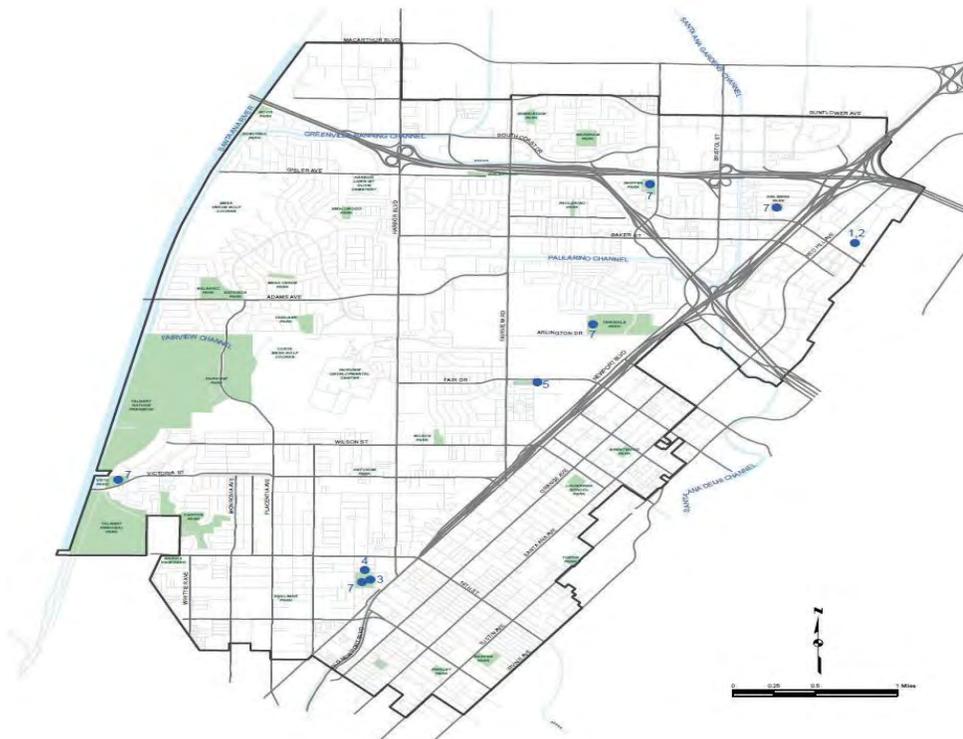


CAPITAL IMPROVEMENT PROGRAM (CONTINUED)

Building Modification Projects

Item No. 1

No.	Project Title/Location	Cost	Description
1	Bridge Shelter	\$ 25,000	Plumbing
2	Balearic Community Center	\$ 19,000	Roof access ladder and hatch replacement
3	Donald Dungan Library	\$ 24,000	Roof repair
4	Norma Hertzog Community Center	\$ 10,000	Lighting inverter batteries replacement
5	Police Department	\$ 22,000	Chill water treatment
6	Various Parks	\$ 25,000	Purchase of expanded metal picnic tables
7	Various Parks	\$ 25,000	Restroom Paint (Del Mesa, Lions, Vista, TeWinkle, Shiffer)
GRAND TOTAL		\$ 150,000	



CAPITAL IMPROVEMENT PROGRAM

Civic Center - Miscellaneous Repairs

Item No. 2

Type Facilities

CIP Project No. 210012

Department: Public Works

District No. 3

Category: 5 - Asset Condition, Annual Recurring Costs

Project Status: Ongoing citywide project; therefore, no prior budgeted amounts are included below.

Project Description: Annual repair and maintenance at Civic Center building consisting of painting, carpet replacement, and ongoing improvements.

Project Justification: Repair and replacement of worn and damaged areas at Civic Center. Areas within Civic Center experiencing high levels of wear and tear need to be replaced, such as carpeting and painting. This also funds minor reconfiguration of office spaces to accommodate new staff.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 50,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 800,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 50,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 800,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Capital Improvement Fund		\$ 50,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 800,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 50,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 800,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 800,000

Location: Civic Center

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-401-19500-50910-210012



CAPITAL IMPROVEMENT PROGRAM

Fire Station 2 Reconstruction

Type: Facilities
Department: Fire
Category: 5 - Asset Condition, Annual Recurring Costs

Item No.: 3
CIP Project No.: 200013
District No.: 2

Project Status: Existing Project

Project Description: Demolition and reconstruction of Fire Station 2

Project Justification: Fire Station 2 has served the community for several decades and has exceeded its useful life. This Fire Station is no longer effective for current operational needs due to mechanical, electrical, and plumbing deficiencies. Funding is requested for the construction phase of this project.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Construction	\$ 2,400,000	\$ 12,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,400,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ 3,150,000	\$ 12,000,000	\$ -	\$ 15,150,000				

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Future Bond 1		\$ 12,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 3,150,000	\$ 12,000,000	\$ -	\$ 15,150,000				

Funds Expended to Date: \$ 155,423 **Total Estimated Project Cost:** \$ 15,150,000

Location: Fire Station 2

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-TBD-19500-50910-200013



CAPITAL IMPROVEMENT PROGRAM

Fire Stations - Minor Projects at Various Fire Stations

Type: Facilities **Item No.:** 4
Department: Fire **CIP Project No.:** 210004
Category: 1 - Risk to Health, Safety or Environment **District No.:** All

Project Status: Ongoing citywide project; therefore, no prior budgeted amounts are included below.

Project Description: Minor and continuous projects at various fire stations (1-6)

Project Justification: Aging facilities at the City's five fire stations require annual maintenance, upgrades and improvements. Typical upgrades include restroom fixtures, electrical, lighting, plumbing and life safety facilities and other repairs as needed. This project provides needed funding to ensure continuing operations at all facilities.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 50,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 500,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 50,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 500,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Capital Improvement Fund		\$ 50,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 500,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 50,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 500,000

Funds Expended to Date: \$ 379,004 **Total Estimated Project Cost:** \$ 500,000

Location: Fire Station 1-6

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-401-19500-50910-210004



CAPITAL IMPROVEMENT PROGRAM

Jack Hammett Sports Complex - Field Restoration

Type	Parks	Item No.	6
Department:	Public Works	CIP Project No.	700155
Category:	1 - Risk to Health, Safety or Environment	District No.	3

Project Status: Existing Project

Project Description: Re-level and restore the turf on Fields 1 and 2 at the Jack Hammett Sports Complex

Project Justification: Over the years, the fields have deteriorated due to natural soil settling, regular use, and special events. This project will regrade the fields to enhance both safety and playability.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 400,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ 400,000	\$ 100,000	\$ -	\$ 500,000				

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Jack Hammett Fund	\$ 400,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 400,000	\$ 100,000	\$ -	\$ 500,000				

Funds Expended to Date: \$ 106,056 **Total Estimated Project Cost:** \$ 500,000

Location: Jack Hammett Sports Complex

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-417-19500-40111-700155



CAPITAL IMPROVEMENT PROGRAM

Park Parking Lot and Playground Rehabilitation

Item No. 7

Type Parks

CIP Project No. 700146

Department: Public Works

District No. All

Category: 5 - Asset Condition, Annual Recurring Costs

Project Status: Ongoing citywide project; therefore, no prior budgeted amounts are included below.

Project Description: Resurface parking lots and replace playground equipment at various park locations.

Project Justification: This project will rehabilitate and repair deteriorating asphalt and faded striping in parking lots across multiple park sites. It will also replace missing or separated rubber surfacing and remove damaged, worn, or unsafe playground equipment. These improvements will eliminate potential hazards, ensuring safer and more accessible play areas for park visitors

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 100,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 650,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 100,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 650,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Capital Improvement Fund		\$ 100,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 650,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 100,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 650,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 650,000

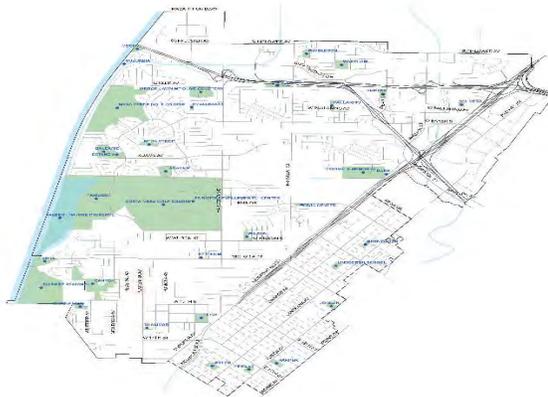
Location: Various Parks

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-401-19500-40111-700146



CAPITAL IMPROVEMENT PROGRAM

Park Security Lighting Replacement

Type: Parks **Item No.:** 8
Department: Public Works **CIP Project No.:** 700080
Category: 1 - Risk to Health, Safety or Environment **District No.:** All

Project Status: Ongoing citywide project; therefore, no prior budgeted amounts are included below.

Project Description: This project will replace the existing metal halide lighting at various parks with solar powered LED lighting.

Project Justification: The installation of an advanced lighting system will significantly improve visibility, reduce incidents of vandalism, and generate long-term energy savings.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 975,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 975,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Capital Improvement Fund		\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 975,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 975,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 975,000

Location: Various Parks

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-401-19200-40112-700080



CAPITAL IMPROVEMENT PROGRAM

Park Sidewalk Replacement

Item No. 9

Type Parks

CIP Project No. 700106

Department: Public Works

District No. All

Category: 1 - Risk to Health, Safety or Environment

Project Status: Ongoing citywide project; therefore, no prior budgeted amounts are included below.

Project Description: Remove and replace sidewalks at various park locations.

Project Justification: This project would replace cracked, raised or buckled concrete in walkways on various parks, eliminating potential hazards due to unsafe walking conditions.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Capital Improvement Fund		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 450,000

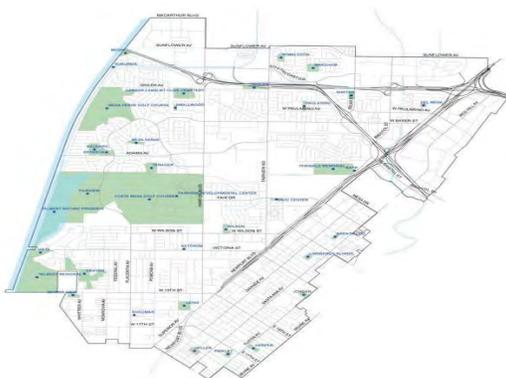
Location: Various Parks

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-401-19500-40111-700106



CAPITAL IMPROVEMENT PROGRAM

Citywide Street Improvements

Type: Streets **Item No. 10**
Department: Public Works **CIP Project No. 400015**
Category: 4 - Master Plan, General Plan **District No. All**

Project Status: Ongoing citywide project; therefore, no prior budgeted amounts are included below.

Project Description: Rehabilitation of streets that include by one or a combination of the following methods: grind & overlay, leveling course and slurry seal, and reconstruction of structurally deficient areas.

Project Justification: This program provides major rehabilitation to streets and is implemented in accordance with the Pavement Management System to meet the City Council goal to reach and maintain an average Citywide Pavement Condition Index (PCI) of 85.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 4,100,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 15,000,000	\$ 39,100,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 4,100,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 15,000,000	\$ 39,100,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Gas Tax (HUTA) Fund		\$ 600,000	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 6,100,000
Capital Improvement Fund		\$ 1,500,000	\$ 500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000	\$ 1,000,000	\$ 6,500,000
Measure M2 Fairshare Fund		\$ 2,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 2,500,000	\$ 13,000,000	\$ 26,500,000
Total Funding Sources	\$ -	\$ 4,100,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 15,000,000	\$ 39,100,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 39,100,000

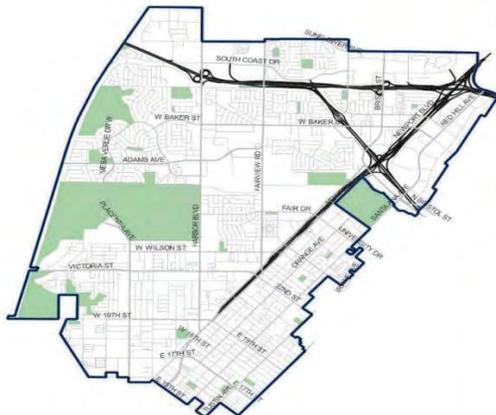
Location: Citywide

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

- 500000-201-19200-30112-400015
- 500000-401-19200-30112-400015
- 500000-416-19200-30112-400015



CAPITAL IMPROVEMENT PROGRAM

Harbor Boulevard Rehabilitation Project (RMRA)

Type: Streets **Item No.:** 11
Department: Public Works **CIP Project No.:** 202602
Category: 4 - Master Plan, General Plan **District No.:** 1,2
Project Status: New Project

Project Description: Street rehabilitation along Harbor Blvd. (MacArthur Blvd. to South Coast Dr.) & (Gisler Ave. to Baker St.)

Project Justification: This street improvement project will be funded with Road Maintenance and Rehabilitation Account (RMRA) funds. RMRA is a program that provides funding for major rehabilitation of City streets that are in need of improvement. Striping, markings, and bicycle facilities will be consistent with the City's Active Transportation Plan (ATP).

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 2,951,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,951,612
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 2,951,612	\$ -	\$ 2,951,612				

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Gas Tax (RMRA) Fund		\$ 2,951,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,951,612
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 2,951,612	\$ -	\$ 2,951,612				

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 2,951,612

Location: Harbor (MacArthur/SC & Gisler/Baker)

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-251-19200-71200-202602



CAPITAL IMPROVEMENT PROGRAM

Parkway & Medians Improvement Program

Type: Streets **Item No.:** 12
Department: Public Works **CIP Project No.:** 500010
Category: 1 - Risk to Health, Safety or Environment **District No.:** All

Project Status: Ongoing citywide project; therefore, no prior budgeted amounts are included below.

Project Description: Reconstruction of damaged curb, gutter, ramps, sidewalks, and median landscape and irrigation.

Project Justification: Permanently repair damaged areas of the right-of-way and ADA accessibility improvements and replace existing median landscape and irrigation improvements with drought-tolerant landscaping that includes California native plants and state-of-the-art irrigation systems.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 125,000	\$ 200,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,025,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 125,000	\$ 200,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,025,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Gas Tax (HUTA) Fund		\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000
Capital Improvement Fund		\$ -	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 275,000
Measure M2 Fairshare Fund		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 300,000
Total Funding Sources	\$ -	\$ 125,000	\$ 200,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,025,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 1,025,000

Location: Citywide

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-201-19200-30130-500010

500000-416-19200-30130-500010



CAPITAL IMPROVEMENT PROGRAM

Westside Street Improvements - Wilson Street

Type: Streets
Department: Public Works
Category: 3 - Grant Funding

Item No.: 13
CIP Project No.: 300177
District No.: 5

Project Status: New Project

Project Description: Westside Street Improvements on Wilson Street

Project Justification: Street and parkway rehabilitation for Wilson Street in the Westside neighborhood consisting of grind and overlay and / or slurry seal. The limits of improvement for Wilson Street is from Placentia Ave. to Pacific Ave. and will be partially funded through the Community Development Block Grant (CDBG) funds.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits	\$ 257,000	\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 487,000
Construction		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ 257,000	\$ 230,000	\$ -	\$ 487,000				

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Gas Tax (HUTA) Fund	\$ 257,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 257,000
AQMD Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG Fund		\$ 230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 257,000	\$ 230,000	\$ -	\$ 487,000				

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 487,000

Location: Wilson St. from Placentia Ave. to Pacific Ave.

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-207-19200-30130-300177



CAPITAL IMPROVEMENT PROGRAM

Adams Avenue Active Transportation Improvements - Multipurpose Trails

Item No. 14

Type Transportation

CIP Project No. 450013

Department: Public Works

District No. 1

Category: 3 - Grant Funding

Project Status: Existing Project

Project Description: The Adams Avenue Active Transportation Improvements – Multipurpose Trails project will construct Class I Multi-use paths along Adams Avenue from the Santa Ana River to Royal Palm Drive. Proposed improvements include curb extensions with new curb and gutter, signing and striping, new medians, median modifications, landscaping and irrigation, streetlighting relocations, utility relocations and adjustments, and traffic signal modifications. The project will enhance accessibility and safety for bicyclists and pedestrians by providing separation from vehicles. The project will connect to the future Adams Avenue Bicycle Facility Project from Harbor Boulevard to Fairview Road and also to the recently constructed Class IV Cycle Track on Placentia Avenue.

Project Justification: The City received a competitive federal grant for construction funds of this project. This project is in accordance with the City's General Plan and the Active Transportation Plan. The project is in the design phase. The project will improve pedestrian and bicycle mobility and access in the area.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ 565,796	\$ 4,223,000	\$ 4,777,000	\$ -	\$ -	\$ -	\$ -	\$ 9,565,796
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ 565,796	\$ 4,223,000	\$ 4,777,000	\$ -	\$ -	\$ -	\$ -	\$ 9,565,796

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Gas Tax (HUTA) Fund	\$ 565,796	\$ -	\$ 1,377,000	\$ -	\$ -	\$ -	\$ -	\$ 1,942,796
AQMD Fund		\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Capital Improvement Fund		\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Measure M2 Fairshare Fund		\$ -	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000
Federal Grant		\$ 4,223,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,223,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 565,796	\$ 4,223,000	\$ 4,777,000	\$ -	\$ -	\$ -	\$ -	\$ 9,565,796

Funds Expended to Date: \$ 153,826 Total Estimated Project Cost: \$ 9,565,796

Location: District 1

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-201-19300-30225-450013

500000-230-19300-30225-450013



CAPITAL IMPROVEMENT PROGRAM

Adams Avenue Bicycle Facility Project from Fairview to Harbor

Type: Transportation
Department: Public Works
Category: 3 - Grant Funding

Item No.: 15
CIP Project No.: 450014
District No.: 2,3

Project Status: Existing Project

Project Description: This project will implement Class II buffered bike lanes and Class IV cycle tracks along Adams Avenue from Harbor Boulevard to Fairview Road. This project includes median modifications, pavement slurry seal, landscaping and irrigation, and signing and striping, as well as intersection modifications at the intersection of Adams Avenue and Fairview Road. The project will complement and tie into the recently constructed Adams Avenue and Pinecreek Drive Intersection Project.

Project Justification: The City received a competitive federal grant for construction for Active Transportation improvements. This project is in accordance with the City's General Plan and the Active Transportation Plan. The project is in the pre-construction phase. The project will improve pedestrian and bicycle mobility and access in the area.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits	\$ 211,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,674
Construction	\$ 2,420,873	\$ 850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,270,873
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ 2,632,547	\$ 850,000	\$ -	\$ 3,482,547				

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Traffic Impact Fee Fund	\$ 752,547	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 952,547
Capital Improvement Fund	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Measure M2 Fairshare Fund	\$ 75,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 725,000
Federal Grant	\$ 1,760,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,760,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 2,632,547	\$ 850,000	\$ -	\$ 3,482,547				

Funds Expended to Date: \$ 184,657 **Total Estimated Project Cost:** \$ 3,482,547

Location: Districts 2 and 3

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

- 500000-214-19300-30210-450014
- 500000-401-19300-30210-450014
- 500000-416-19300-30210-450014
- 500000-230-19300-30210-450014



CAPITAL IMPROVEMENT PROGRAM

Bicycle and Pedestrian Infrastructure Improvements

Type: Transportation **Item No.:** 16
Department: Public Works **CIP Project No.:** 450015
Category: 4 - Master Plan, General Plan **District No.:** All

Project Status: Ongoing citywide project; therefore, no prior budgeted amounts are included below.

Project Description: Citywide bicycle and pedestrian infrastructure improvements to implement the Active Transportation Plan and the Pedestrian Master Plan.

Project Justification: Increase access and mobility and improve safety for bicyclists and pedestrians.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 100,000	\$ 100,000	\$ 1,200,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 100,000	\$ 100,000	\$ 1,200,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Traffic Impact Fee Fund		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Cannabis Traffic Impact Fees Fund		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ 600,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 100,000	\$ 100,000	\$ 1,200,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 1,200,000

Location: Citywide

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-214-19300-30225-450015
 500000-240-19300-30225-450015



CAPITAL IMPROVEMENT PROGRAM

Center Street Pedestrian Crossing and Circulation Improvements

Type: Transportation **Item No.:** 17
Department: Public Works **CIP Project No.:** 202603
Category: 1 - Risk to Health, Safety or Environment **District No.:** 4
Project Status: New Project

Project Description: The project will design and construct a Pedestrian Hybrid Beacon (HAWK Signal) at the intersection of Center Street and Placentia Avenue with a high visibility pedestrian crosswalk. The project will also evaluate options to increase parking along Center Street through changes to the circulation in the area. Proposed improvements include a raised concrete bulb-out, signing and striping improvements and traffic signal modifications to coordinate the HAWK signal with the adjacent signal at Placentia Avenue and W. 19th Street. The project will enhance the safety and accessibility for pedestrians crossing the intersection.

Project Justification: The project will enhance the safety and accessibility for pedestrians crossing the intersection of Center Street and Placentia Avenue and is consistent with the City's goals of enhancing safety and accessibility for all users. The project will also evaluate options and may implement improvements to increase the parking supply in an area that is heavily parking impacted. For the 2025-26 fiscal year, funding for the design and community outreach is included. Construction funding will be requested in 2026-27 fiscal year.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Construction		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Traffic Impact Fee Fund		\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Gas Tax (RMRA) Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Fund		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Measure M2 Fairshare Fund		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 550,000

Location: District 4

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):
500000-401-19300-30225-260003



CAPITAL IMPROVEMENT PROGRAM

Clean Mobility Options Program - On-Demand Transit Services

Type Transportation
Department: Public Works
Category: 3 - Grant Funding

Item No. 19
CIP Project No. 300186
District No. 4,5,6

Project Status: Existing Project

Project Description: This project will provide funds to create and operate an "on-demand" transit services with an all-electric vehicle fleet to primarily disadvantaged and low-income communities west of Newport Boulevard. The service area in Costa Mesa will include key destinations including healthcare, transportation hubs, grocery, senior living facilities, and other destinations. The proposed initial operating plan would have a total of three electric vehicles operating up to 10 hours per day, 7 days a week, with adjustments made based on feedback from the community and service data to best align with the needs of the community.

Project Justification: The CMO Pilot Program is a statewide initiative that provides voucher-based funding for zero-emission carsharing, innovative transit services, and on-demand ride services in California's historically underserved communities. The City received \$1.5 million in funding to create and implement an on-demand shuttle pilot program for areas designated as Disadvantaged or Low-Income to provide transit connections to OCTA bus routes, grocery stores, shopping, and job centers in Costa Mesa.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 500,000	\$ 500,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
Total Estimated Costs	\$ 500,000	\$ 500,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Blank Grant 10	\$ 500,000	\$ 500,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 500,000	\$ 500,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 1,800,000

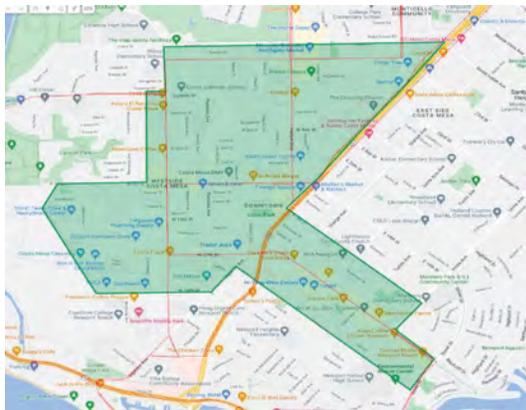
Location: Districts 4, 5, 6

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-232-19300-30241-300186



CAPITAL IMPROVEMENT PROGRAM

Fairview Road Active Transportation Improvements - Fair Drive to Adams Avenue

Item No. 20

Type Transportation

CIP Project No. 300187

Department: Public Works

District No. 3

Category: 3 - Grant Funding

Project Status: Existing Project

Project Description: The project will design and construct active transportation improvements along Fairview Road from Adams Avenue to Fair Drive. Proposed improvements include improved bicycle facilities, green bicycle conflict zone striping, high visibility pedestrian crossings, pedestrian upgrades, transit stop improvements and traffic signal modifications.

Project Justification: The City received a competitive federal grant for construction funds of this project. This project is in accordance with the City's General Plan and the Active Transportation Plan. The project is in the design phase. The project will improve pedestrian and bicycle mobility and access in the area.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Construction		\$ 1,999,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,999,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ 300,000	\$ 1,999,000	\$ -	\$ 2,299,000				

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Traffic Impact Fee Fund		\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Capital Improvement Fund	\$ 24,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000
Measure M2 Fairshare Fund	\$ 100,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000
Federal Grant	\$ 176,000	\$ 1,759,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,935,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ 300,000	\$ 1,999,000	\$ -	\$ 2,299,000				

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 2,299,000

Location: District 3

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

- 500000-214-19300-30225-300187
- 500000-401-19300-30225-300187
- 500000-416-19300-30225-300187
- 500000-230-19300-30225-300187



CAPITAL IMPROVEMENT PROGRAM

New Sidewalk/Missing Link Program

Type: Transportation **Item No.:** 21
Department: Public Works **CIP Project No.:** 500009
Category: 1 - Risk to Health, Safety or Environment **District No.:** All

Project Status: Ongoing citywide project; therefore, no prior budgeted amounts are included below.

Project Description: This program includes the construction of new sidewalk at locations where short segments are missing.

Project Justification: This program allows for the construction of new sidewalk mid-block where short segments are missing to provide a continuous path of travel or for entire blocks at or near high priority areas, such as around schools, hospitals, convalescent homes, public facilities, bus routes, and major highways.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Gas Tax (HUTA) Fund		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 600,000

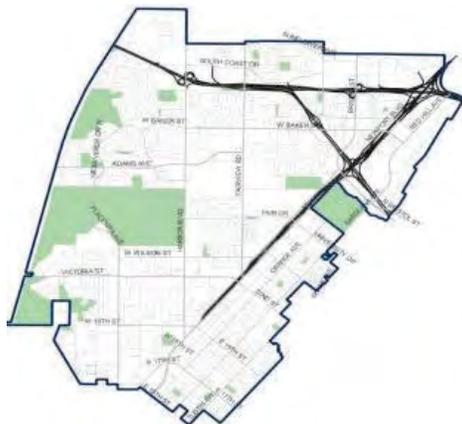
Location: Citywide

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-201-19200-30130-500009



CAPITAL IMPROVEMENT PROGRAM

Pedestrian Safety Festival

Type: Transportation
Department: Public Works
Category: 3 - Grant Funding

Item No.: 22
CIP Project No.: 202604
District No.: 5

Project Status: New Project

Project Description:

The project will develop and implement a Pedestrian Safety Festival that will include a temporary weekend closure of the 750' stretch of Harbor Boulevard between Newport Boulevard and West 19th Street to automobiles. The festival which will occur on 4 weekends over the course of one year will open the space to pedestrians, bicyclists, and other non-automobile users in a plaza-like space that showcases the potential of the primary corridor in Costa Mesa's central business district to be thought of as a space for all people including those outside of cars. The festival will include various activities and a primary focus on the importance of pedestrian safety.

Project Justification:

The project encourages non-automobile mobility in the community and improves safety for pedestrians and bicyclists. This project will be funded by a United States Department of Transportation (USDOT) Safe Roads and Streets for All (SS4A) Grant.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Total Estimated Costs	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Federal Grant		\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 400,000

Location: District 5

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-230-19300-30225-202604



CAPITAL IMPROVEMENT PROGRAM

Priority Sidewalk Repair

Item No. 23

Type Transportation

CIP Project No. 500017

Department: Public Works

District No. All

Category: 1 - Risk to Health, Safety or Environment

Project Status: Ongoing citywide project; therefore, no prior budgeted amounts are included below.

Project Description: This project is an ongoing maintenance program to remove and replace damaged curb, gutter, and sidewalk.

Project Justification: A sidewalk maintenance program is essential to remove and replaced damaged curb, gutter, and sidewalk. This program is intended to provide funds to repair the damaged concrete improvements within the City right-of-way. These funds will be used to perform the necessary parkway repairs where staff has been directed to remove trees by the Parks & Community Services Commission (PACS). Additionally, ADA accessibility ramps are constructed as staff receives individual requests.

Expenditure Breakdown	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Land acquisition		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design, permits		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction		\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 390,000
Contingency		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Estimated Costs	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 390,000

Funding Sources	2024-25 and Prior	Proposed 2025-26	2026-27	2027-28	2028-29	2029-30	Future	Total
Gas Tax (HUTA) Fund		\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 390,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Funding Sources	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 390,000

Funds Expended to Date: \$ - **Total Estimated Project Cost:** \$ 390,000

Location: Citywide

Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

Project Account (Account-Fund-Org-Program-Project):

500000-201-19200-30130-500017



Category/Project Title	FY 2025-26
ENERGY & SUSTAINABILITY	
1 City Hall - HVAC Retrofit Project	\$ -
2 Citywide - Community Choice Energy Study	\$ -
3 Citywide - Costa Mesa Green Business Program	\$ -
4 Citywide - Drought Resistant Landscape and Vegetation Replacement	\$ -
5 Citywide - Energy Efficiency Projects	\$ -
6 Fire Stations - EV Solar and Power Stations	\$ -
7 Various Facilities - Electric Vehicle Charging Stations	\$ -
<i>TOTAL ENERGY & SUSTAINABILITY</i>	<i>\$ -</i>
FACILITIES	
8 Balearic Center - ADA Upgrades (Exterior Restrooms)	\$ -
9 Balearic Center - Fire Protection Sprinklers	\$ -
10 Balearic Center - Install New HVAC Unit	\$ -
11 Bridge Shelter - HVAC Automation	\$ -
12 Building Modification Projects	\$ 150,000
13 City Hall - 1st Floor Restroom and ADA Improvements	\$ -
14 City Hall - 5th Floor Air Handler Replacement	\$ -
15 City Hall - 5th Floor Office Remodel	\$ -
16 City Hall - All Doors Lock Replacement and Re-Key	\$ -
17 City Hall - Breezeway Roof	\$ -
18 City Hall - Cast Iron Drain Repipe	\$ -
19 City Hall - Chillers	\$ -
20 City Hall - Curtain and Window Improvements (1 floor per year)	\$ -
21 City Hall - Dampers	\$ -
22 City Hall - Heater(s) Replacement	\$ -
23 City Hall - Information Technology Server Room A/C	\$ -
24 Civic Center - Miscellaneous Repairs	\$ 50,000
25 Corp Yard - Construction of Breakroom and Additional Office Spaces	\$ -
26 Corp Yard - Equipment Maint. - Bay Doors and Vehicle Hoist Replace	\$ -
27 Corp Yard - Fleet Extend Bay #2 on North Side of Building for Fire Apparatus	\$ -
28 Corp Yard - Fleet Shop Doors	\$ -
29 Corp Yard - Industrial Maintenance Shelter	\$ -
30 Corp Yard - Old Facility Perimeter Concrete Improvements	\$ -
31 Costa Mesa Country Club Grounds Improvements	\$ -
32 Costa Mesa Country Club Modernization	\$ -
33 Costa Mesa Housing James / 18th Street Property Improvements	\$ -
34 Development Services Workstations	\$ -
35 Donald Dungan Library HVAC Automation and Remote Access	\$ -
36 Donald Dungan Library Watt Stopper Lighting Control Replacement	\$ -
37 Downtown Aquatic Center Pool Gutter Grates	\$ -
38 Downtown Recreation Center Flat Mineral Roof Replacement	\$ -

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2025-26 is appropriated.

CAPITAL IMPROVEMENT PROGRAM

Five-Year Capital Improvement Program
From Proposed Fiscal Year 2025-26 Through Fiscal Year 2029-2030

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Future	Total
\$	-	\$ -	\$ 600,000	\$ 600,000	\$ 600,000	\$ 1,800,000
\$	-	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
\$	-	\$ -	\$ 50,000	\$ 50,000	\$ 200,000	\$ 300,000
\$	-	\$ -	\$ 200,000	\$ 200,000	\$ 600,000	\$ 1,000,000
\$	-	\$ -	\$ 100,000	\$ 100,000	\$ 300,000	\$ 500,000
\$	-	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
\$	-	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 450,000
\$	-	\$ -	\$ 1,400,000	\$ 1,100,000	\$ 1,850,000	\$ 4,350,000

\$	-	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
\$	-	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000
\$	-	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
\$	-	\$ -	\$ -	\$ 165,000	\$ -	\$ 165,000
\$	200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,150,000
\$	-	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
\$	-	\$ -	\$ 140,000	\$ -	\$ -	\$ 140,000
\$	-	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
\$	-	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
\$	-	\$ -	\$ -	\$ -	\$ 245,000	\$ 245,000
\$	-	\$ -	\$ -	\$ -	\$ 254,019	\$ 254,019
\$	-	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
\$	-	\$ -	\$ -	\$ -	\$ 550,000	\$ 550,000
\$	-	\$ -	\$ 50,000	\$ -	\$ -	\$ 50,000
\$	-	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
\$	-	\$ -	\$ -	\$ -	\$ 255,000	\$ 255,000
\$	150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 800,000
\$	-	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
\$	110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000
\$	-	\$ -	\$ -	\$ 50,000	\$ 400,000	\$ 450,000
\$	-	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
\$	-	\$ -	\$ -	\$ -	\$ 60,000	\$ 60,000
\$	-	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
\$	-	\$ -	\$ 300,000	\$ 300,000	\$ -	\$ 600,000
\$	-	\$ -	\$ -	\$ -	\$ 4,000,000	\$ 4,000,000
\$	-	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
\$	-	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
\$	-	\$ -	\$ -	\$ -	\$ 198,000	\$ 198,000
\$	-	\$ -	\$ -	\$ -	\$ 135,000	\$ 135,000
\$	-	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
\$	-	\$ -	\$ -	\$ -	\$ 297,000	\$ 297,000

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2025-26 is appropriated.

Category/Project Title	FY 2025-26
FACILITIES (continued)	
39 Downtown Recreation Center Lighting Upgrade	\$ -
40 Downtown Recreation Center Rooftop Heater Only Replacement	\$ -
41 Fire Department Expansion of Two CRR Offices Into Three Offices	\$ -
42 Fire Station 2 Reconstruction	\$ 12,000,000
43 Fire Station 3 Apparatus Door Replacement	\$ -
44 Fire Station 3 HVAC Rooftop Replacement	\$ -
45 Fire Station 4 Door Conversion	\$ -
46 Fire Station 4 Living Quarters Reconstruction	\$ -
47 Fire Station 5 Rollup Doors and Operators Replacement	\$ -
48 Fire Station 6 Front Sectional Doors and Operators Replacement	\$ -
49 Fire Station 6 Repair Perimeter Walls	\$ -
50 Fire Stations - Minor Projects at Various Fire Stations	\$ 50,000
51 Mesa Verde Library - ADA Compliance Improvements	\$ -
52 Mesa Verde Library - HVAC Replacement	\$ -
53 Mesa Verde Library - Roof Replacement	\$ -
54 Norma Hertzog Community Center - HVAC Automation and Remote Access	\$ -
55 Norma Hertzog Community Center - Watt Stopper Lighting Control Replacement	\$ -
56 Police Department - Chillers Replacement	\$ -
57 Police Department - Emergency Communications Facility Improvements	\$ -
58 Police Department - Emergency Communications Roof Replacement	\$ -
59 Police Department - Emergency Operations Center Equipment Update	\$ -
60 Police Department - Exhaust Fans	\$ -
Police Department - Facility Expansion and Reconfiguration for Real-Time Crime Center (RTCC)	\$ -
62 Police Department - Locker Room Remodel/HVAC	\$ -
63 Police Department - Main Floor Breakroom Remodel	\$ -
64 Police Department - Property & Evidence Storage - 3175 Airway Ave.	\$ -
65 Police Department - Weather Proofing	\$ -
66 Police Department - Westside Sub Station Renovation	\$ -
67 Public Works General Services Workstations	\$ -
68 Senior Center - Generator	\$ -
69 Senior Center Facility Improvements	\$ -
70 Senior Center Lighting Control Replacement	\$ -
71 Various Facilities - HVAC Replacement Program	\$ -
72 West Side Substation HVAC Replacement	\$ -
73 West Side Substation Roof Replacement	\$ -
TOTAL FACILITIES	\$ 12,250,000
PARKS	
74 Balearic Community Center Tot Lot Playground Maintenance	\$ -
75 Bark Park Turf Renovation	\$ -

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2025-26 is appropriated.

CAPITAL IMPROVEMENT PROGRAM

Five-Year Capital Improvement Program
From Proposed Fiscal Year 2025-26 Through Fiscal Year 2029-2030

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Future	Total		
\$	-	\$	-	\$	-	\$ 200,000	\$ 200,000	
\$	-	\$	-	\$	-	\$ 126,000	\$ 126,000	
\$	-	\$	-	\$	-	\$ 300,000	\$ 300,000	
\$	-	\$	-	\$	-	\$ -	\$ 12,000,000	
\$	-	\$	-	\$	-	\$ 75,000	\$ 75,000	
\$	-	\$	-	\$	-	\$ 360,000	\$ 360,000	
\$	-	\$	-	\$	-	\$ 98,000	\$ 98,000	
\$	-	\$	-	\$	-	\$ 8,000,000	\$ 8,000,000	
\$	-	\$	-	\$	-	\$ 84,000	\$ 84,000	
\$	-	\$	-	\$	-	\$ 55,000	\$ 55,000	
\$	-	\$	-	\$	100,000	\$ 100,000	\$ 200,000	
\$	150,000	\$	100,000	\$	100,000	\$ -	\$ 500,000	
\$	-	\$	-	\$	-	\$ 550,000	\$ 550,000	
\$	-	\$	-	\$	-	\$ 197,000	\$ 197,000	
\$	-	\$	-	\$	-	\$ 397,000	\$ 397,000	
\$	-	\$	-	\$	-	\$ 105,000	\$ 105,000	
\$	-	\$	-	\$	-	\$ 97,000	\$ 97,000	
\$	-	\$	-	\$	500,000	\$ -	\$ 500,000	
\$	-	\$	500,000	\$	-	\$ -	\$ 500,000	
\$	-	\$	425,000	\$	-	\$ -	\$ 425,000	
\$	-	\$	-	\$	300,000	\$ -	\$ 300,000	
\$	-	\$	-	\$	-	\$ 185,000	\$ 185,000	
\$	-	\$	-	\$	-	\$ 300,000	\$ 300,000	
\$	-	\$	-	\$	-	\$ 400,000	\$ 400,000	
\$	-	\$	-	\$	-	\$ 100,000	\$ 100,000	
\$	-	\$	-	\$	185,000	\$ 1,500,000	\$ 1,685,000	
\$	-	\$	-	\$	-	\$ 400,000	\$ 400,000	
\$	-	\$	-	\$	-	\$ 4,000,000	\$ 4,000,000	
\$	-	\$	-	\$	-	\$ 150,000	\$ 150,000	
\$	-	\$	-	\$	-	\$ 400,000	\$ 400,000	
\$	-	\$	250,000	\$	250,000	\$ 250,000	\$ 1,000,000	
\$	-	\$	-	\$	-	\$ 275,000	\$ 275,000	
\$	-	\$	150,000	\$	150,000	\$ 1,000,000	\$ 1,450,000	
\$	-	\$	-	\$	-	\$ 265,000	\$ 265,000	
\$	-	\$	-	\$	-	\$ 298,000	\$ 298,000	
\$	610,000	\$	1,775,000	\$	2,925,000	\$ 3,065,000	\$ 28,721,019	\$ 49,346,019
\$	-	\$	-	\$	-	\$ 250,000	\$ 250,000	
\$	-	\$	-	\$	-	\$ 530,000	\$ 530,000	

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2025-26 is appropriated.

Category/Project Title	FY 2025-26
PARKS (continued)	
76 Bike Trail Lighting Cornerstone/Joann	\$ -
77 Butterfly Gardens	\$ -
78 Citywide Tree Maintenance (in Public Right-of-Way)	\$ 200,000
79 Estancia Park Covered Picnic Shelters/Pavillions	\$ -
80 Fairview Park - Asphalt Trail Rehabilitation	\$ -
81 Fairview Park - Educational Hubs and Signage	\$ -
82 Fairview Park - Fencing, Signage, and Trail Restoration	\$ -
83 Fairview Park - Mesa Restoration & Cultural Resource Preservation CA-ORA-58	\$ -
84 Fairview Park - Replace Service Road Asphalt	\$ -
85 Fairview Park Master Plan Implementation	\$ -
86 Gisler Park - Light Poles Replacement	\$ -
87 Harper Park - Playground Replacement	\$ -
88 Jack Hammett Sports Complex - Field Restoration	\$ 100,000
89 Marina View Park Playground Replacement	\$ -
90 Moon Park - Replace Existing Playground Equipment (2 areas)	\$ -
91 Neth Park Sculpture Garden	\$ -
92 Park Parking Lot and Playground Rehabilitation	\$ 100,000
93 Park Security Lighting Replacement	\$ 75,000
94 Park Sidewalk Replacement	\$ 75,000
95 Shalimar Park Expansion	\$ -
96 Shiffer Park - Replace Existing Playground Equipment (2 Areas)	\$ -
97 Shiffer Park - Restroom Improvements	\$ -
98 Skate Park Parking Lot and Parking Spaces Expansion	\$ -
99 TeWinkle Park - Amphitheater	\$ -
100 TeWinkle Park Athletic Complex Drainage Improvements	\$ -
101 Tree Planting and Small Tree Care	\$ -
102 Various Parks - Rainbird Irrigation Controller Replacement	\$ -
103 Victoria Corridor Park Development	\$ -
104 Wakeham Park - Playground and Planter Improvements	\$ -
105 Westside Park Development	\$ -
TOTAL PARKS	\$ 550,000
PARKWAY & MEDIANS	
106 Arlington Dr. at Newport Blvd. - Streetscape Improvements	\$ -
107 Arlington Drive - Bark Park Parking Lot Landscape Improvements	\$ -
108 Fair Drive - Civic Center	\$ -
109 Gisler Avenue - Bike Trail Landscape	\$ -
110 Gisler Avenue - Landscape Improvements	\$ -
111 Newport Boulevard Landscape Improvements - 19th St. to Bristol St.	\$ -
112 Newport Boulevard Landscape Improvements - S/O 17th Street	\$ -
TOTAL PARKWAY & MEDIANS	\$ -

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2025-26 is appropriated.

CAPITAL IMPROVEMENT PROGRAM

**Five-Year Capital Improvement Program
From Proposed Fiscal Year 2025-26 Through Fiscal Year 2029-2030**

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Future	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 150,000
\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
\$ -	\$ -	\$ -	\$ 88,000	\$ -	\$ -	\$ 88,000
\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 225,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000,000	\$ 8,000,000
\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 400,000
\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 450,000
\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ 95,000
\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ -	\$ 275,000
\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 400,000
\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 650,000
\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	\$ 975,000
\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 450,000
\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000	\$ 3,850,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
\$ 40,000	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ 200,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000
\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000
\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,200,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000,000	\$ 12,000,000
\$ 1,265,000	\$ 1,070,000	\$ 2,823,000	\$ 1,800,000	\$ 28,355,000	\$ 35,863,000	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000	\$ 180,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000
\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ 165,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000	\$ 1,100,000
\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 250,000	\$ 275,000
\$ -	\$ -	\$ 160,000	\$ 25,000	\$ 2,195,000	\$ 2,380,000	

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2025-26 is appropriated.

Category/Project Title	FY 2025-26
STREETS	
113 Brentwood Avenue - Storm Drain System	\$ -
114 Cherry Lake Storm Drain System - Phase I, II & III	\$ -
115 Cherry Lake Storm Drain System - Phase IV & V	\$ -
116 Citywide Alley Improvements	\$ -
117 Citywide Storm Drain Improvements	\$ -
118 Citywide Street Improvements	\$ 4,100,000
119 Citywide Street Sign Replacement	\$ -
120 Harbor Boulevard Rehabilitation Project (RMRA)	\$ 2,951,612
121 Parkway & Medians Improvement Program	\$ 125,000
122 Water Quality Improvement Project	\$ -
123 Westside Restoration Project	\$ -
124 Westside Storm Drain Improvements	\$ -
125 Westside Street Improvements - Wilson Street	\$ 230,000
<i>TOTAL STREETS</i>	\$ 7,406,612
TRANSPORTATION	
126 Adams Avenue Active Transportation Improvements - Multipurpose Trails	\$ 4,223,000
127 Adams Avenue Bicycle Facility Project from Fairview to Harbor	\$ 850,000
128 Airport Channel / Delhi Channel Multi-Use Trail	\$ -
129 Baker - Coolidge Ave Traffic Signal Modifications	\$ -
130 Bicycle and Pedestrian Infrastructure Improvements	\$ 250,000
131 Bristol St. / Baker St. - Intersection Improvement (Add EBT, WBT)	\$ -
132 Bristol St. / I-405 NB - Ramps (Add WBR)	\$ -
133 Bristol St. / Paularino Ave. (Add 2nd WBL)	\$ -
134 Bristol St. / Sunflower Ave. - Intersection Improvement (Add 3rd NBL)	\$ -
135 Bristol Street (Bear St. to Santa Ana Av.) - Bicycle Facility	\$ -
136 Bus Shelter Improvements	\$ -
137 Center Street Pedestrian Crossing and Circulation Improvements	\$ 50,000
138 Citywide Bicycle Rack Improvements	\$ -
139 Citywide Neighborhood Traffic Improvements	\$ 100,000
140 Citywide Traffic Signal Improvements	\$ -
141 Clean Mobility Options Program - On-Demand Transit Services	\$ 500,000
142 College Avenue Parking and Circulation Improvements	\$ -
143 Costa Mesa ITS Improvements (Communications, Central Sys. CCTV)	\$ -
144 E. 17th St. / Irvine Ave. - Intersection Improvement (Add SBR, EBR)	\$ -
145 Eastside Traffic Calming (Cabrillo St., 18th St., 22nd St.)	\$ -
146 Fairview Channel Trail - Placentia Ave (n/o park) to Placentia Ave (s/o park)	\$ -
147 Fairview Road Active Transportation Improvements - Fair Drive to Adams Avenue	\$ 1,999,000

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2025-26 is appropriated.

CAPITAL IMPROVEMENT PROGRAM

Five-Year Capital Improvement Program
From Proposed Fiscal Year 2025-26 Through Fiscal Year 2029-2030

	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Future	Total
\$	-	\$ -	\$ -	\$ -	\$ 793,040	\$ 793,040
\$	-	\$ -	\$ -	\$ -	\$ 2,721,600	\$ 2,721,600
\$	-	\$ -	\$ -	\$ -	\$ 2,009,360	\$ 2,009,360
\$	650,000	\$ -	\$ 600,000	\$ -	\$ -	\$ 1,250,000
\$	-	\$ -	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000
\$	5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 15,000,000	\$ 39,100,000
\$	50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 200,000
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 2,951,612
\$	200,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 1,025,000
\$	-	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
\$	-	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,000,000
\$	-	\$ -	\$ 2,000,000	\$ 2,000,000	\$ 4,000,000	\$ 8,000,000
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 230,000
\$	5,900,000	\$ 5,575,000	\$ 8,175,000	\$ 7,575,000	\$ 40,049,000	\$ 74,680,612
\$	4,777,000	\$ -	\$ -	\$ -	\$ -	\$ 9,000,000
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 850,000
\$	-	\$ -	\$ -	\$ -	\$ 2,540,000	\$ 2,540,000
\$	-	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
\$	250,000	\$ 250,000	\$ 250,000	\$ 100,000	\$ 100,000	\$ 1,200,000
\$	-	\$ -	\$ -	\$ -	\$ 962,500	\$ 962,500
\$	-	\$ -	\$ -	\$ -	\$ 90,000	\$ 90,000
\$	-	\$ -	\$ -	\$ -	\$ 300,210	\$ 300,210
\$	-	\$ -	\$ -	\$ -	\$ 1,130,000	\$ 1,130,000
\$	-	\$ -	\$ -	\$ -	\$ 525,000	\$ 525,000
\$	-	\$ 150,000	\$ 100,000	\$ 50,000	\$ -	\$ 300,000
\$	500,000	\$ -	\$ -	\$ -	\$ -	\$ 550,000
\$	-	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
\$	100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
\$	150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
\$	800,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000
\$	-	\$ 125,000	\$ -	\$ -	\$ -	\$ 125,000
\$	-	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,000,000
\$	-	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
\$	-	\$ -	\$ -	\$ -	\$ 2,200,000	\$ 2,200,000
\$	-	\$ -	\$ -	\$ -	\$ 1,080,000	\$ 1,080,000
\$	-	\$ -	\$ -	\$ -	\$ -	\$ 1,999,000

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2025-26 is appropriated.

Category/Project Title	FY 2025-26
TRANSPORTATION (continued)	
148 Fairview Road. / Wilson St. - Improvements (Add EBT, WBT)	\$ -
149 Gisler Ave Class IV Cycle Tracks from Gibraltar Ave to Harbor Blvd	\$ -
150 Gisler Ave Multi-use Trail from Gisler Ave Class II facility to Fairview Rd	\$ -
151 Greenville-Banning Channel Phase 1 (Sunflower Ave to South Coast Drive)	\$ -
152 Greenville-Banning Channel Phase 2 (Santa Ana River Trail to South Coast Dr.)	\$ -
153 Harbor Blvd. / Adams Ave. - Intersection Improvements (Add NBL, NBR)	\$ -
154 Harbor Blvd. / Gisler Ave. - Intersection Improvements (Add SBR)	\$ -
155 Harbor Blvd. / MacArthur - Bus Turnout	\$ -
156 Harbor Blvd. / South Coast Dr. - Intersection Improvement (Add EBR)	\$ -
157 Harbor Blvd. / Sunflower Ave. - Intersection Improvement (Add EBR, WBR)	\$ -
158 Hyland Ave. / I-405 NB Ramp & South Coast Drive (Add 2nd WBT)	\$ -
159 Junipero	\$ -
160 Mesa Drive and Santa Ana Ave Bicycle Facility Improvement	\$ -
161 Mesa Verde Drive East/ Peterson Place Class II Bicycle Facility	\$ -
162 New Sidewalk/Missing Link Program	\$ 100,000
163 Newport Blvd. / 17th St. (Add NBR)	\$ -
164 Newport Blvd. Northbound at Del Mar (Add WBTR)	\$ -
165 Newport Blvd. Northbound/22nd St. (Add WBTR, convert NBT to NBTR)	\$ -
166 Newport Blvd. Southbound at Fair Dr. (Add 2nd SBR)	\$ -
167 Orange Coast College West Bicycle Trail	\$ -
168 Paularino Channel - Multipurpose Trail	\$ -
169 Pedestrian Safety Festival	\$ 400,000
170 Placentia Av. / 19th St. (Add SBR)	\$ -
171 Placentia Av. / 20th St. HAWK Signal	\$ -
172 Placentia Ave Multi-Use Path from Joann Trail to Estancia High School	\$ -
173 Priority Sidewalk Repair	\$ 65,000
174 Santa Ana / Delhi Channel Multi-Use Trail from Santa Ana Ave to east City boundary	\$ -
175 Signal Modernization for Systemic Multi-Modal Safety Improvements	\$ -
176 SR-55 Frwy. N/B / Baker St. - Intersection Improvement (Add NBL, EBL)	\$ -
177 SR-55 Frwy. N/B / Paularino Ave. - Intersection Improvement (Add WBR)	\$ -
178 SR-55 Frwy. S/B / Baker St. - Intersection Improvement (Add SBR)	\$ -
179 SR-55 Frwy. S/B / Paularino Ave. - Intersection Improvement (Add SBR)	\$ -
180 Superior Av. / 17th St. (Convert WBT to WBTL, NBR)	\$ -
181 Susan Street Multi-Use Path from I-405 to South Coast Drive	\$ -
182 West 17th St. Widening - (Newport Boulevard to Placentia Avenue)	\$ -
183 Wilson Street (Fairview Rd. to Santa Ana Av.) - Bicycle Facility	\$ -
184 Wilson Street Widening - from College Ave. to Fairview Rd.	\$ -
TOTAL TRANSPORTATION	\$ 8,537,000
Total Five-Year Capital Improvement Projects	\$ 28,743,612

All costs and projects for future FYs are estimates only and subject to change based on funding, health and safety, and community needs. Although the schedule spans five years and future, only FY 2025-26 is appropriated.





HOUSING AUTHORITY

On January 17, 2012, the City Council established the Costa Mesa Housing Authority in accordance with California Housing Authorities Law, Health, and Safety Code Section 34200, et seq. Also on that date by resolution, the City Council selected the Housing Authority to serve as the housing successor and to assume the housing assets, duties, functions and obligations of the former Costa Mesa Redevelopment Agency (Former Agency) as of February 1, 2012. These actions occurred due to the mandatory dissolution of all California redevelopment agencies under the requirements of Division 24, Parts 1.8 and 1.85 of the California Health and Safety Code (Dissolution Law). The Dissolution Law sets forth the processes and obligations of all successor agencies. These entities are separate from the city (or county) that formed the former agency and charged with winding down the affairs of former redevelopment agencies. Further, the Dissolution Law sets forth the functions, obligations and requirements of housing successors.

Section 34176.1 of the California Health and Safety Code establishes certain limitations on expenditures by housing successors. Thus, each fiscal year the Housing Authority's funding is limited in two categories: (1) administrative costs, and (2) homelessness prevention and rapid rehousing.

The Behavioral Health Bridge Housing (BHBH) Program was created by Assembly Bill 179 (AB179), which allocated \$1.5 billion to the Department of Health Care Services (DHCS) for allocation to counties to support planning, implementation, and infrastructure costs for the CARE Act. The City was awarded BHBH funds in FY 2024-25 by the County to assist homeless individuals who are experiencing serious behavioral health conditions by providing temporary housing and support services.

Covenant Monitoring and Administration - 11500

Rental Rehabilitation – 20425

Offers deferred loans to owner of multi-family properties to make improvements and repair code violations. Loans were originated in the 1990s and deferred unless the owner sells transfers or defaults on the property.

Housing Authority Administration – 20600

Provides administration support such as conducting required board meetings, maintaining financial records and preparing annual reports, etc.

Costa Mesa Family Village – 20620

Costa Mesa Family Village is a three-parcel, 72-unit multi-family rental project, to which the Housing Authority holds the ground lease. The 55-year ground lease expires in year 2038. Annual lease payment is the greater of 8 percent of gross receipts or \$108,000.

First Time Homebuyer Program – 20625

Offers deferred loans to first time homebuyers for home purchase in the City. Loans were extended prior to year 2009 under various terms.

Habitat For Humanity – 20630

The Housing Authority holds interest to the land used for the development of five single-family homes by Habitat for Humanity in 2004. The Housing Authority maintains enforceable covenants on the properties. No loan repayment is required unless the owner defaults.

Single Family Rehabilitation Program – 20640

Offers deferred loans to homeowners to make home improvements and fix code violations. The loans were extended in year 2009 and deferred until the property is sold or refinanced.

St. John Manor – 20650

St. Johns Manor is a 36-unit senior rental project. The Housing Authority's loan to this project was paid off in Fiscal Year 2018-19.

Costa Mesa Village – 20655

Costa Mesa Village is a 96-unit single room occupancy (SRO) project jointly funded by the Costa Mesa Housing Authority, Orange County Housing Authority and the developer. The Housing Authority's loan to this project was paid off in Fiscal Year 2014-15.

Housing Development And Preservation Of Affordable Housing - 11500

James/West 18th Street Property – 20635

The James/West 18th Property is four affordable housing projects with 30 rental units, owned and operated by the Housing Authority. The Authority acquired the projects through a foreclosure process in Fiscal Year 2015-16.

Homeless Outreach And Bridge Shelter Operation - 14300

Homeless Outreach – 20605

Homeless Outreach's primary activities are community outreach and working with various organizations and governmental agencies to identify housing solutions for Costa Mesas homeless population. The General Fund will provide funding for program expenses in excess of the Low and Moderate Income Housing Asset Funds (LMIHAFs) \$250,000 allowance for this category.

Bridge Shelter Operation – 20606

Another new component to the Housing Authority is the operation of the City's permanent bridge shelter program, which is located at 3175 Airway Avenue. This program provides transitional housing and support services for up to 85 homeless adults. Beginning in fiscal year 2024-25, the cities of Costa Mesa and Newport Beach enter into a Memorandum of Understanding (MOU) to allocate 20 of the 85 shelter beds to Newport Beach's use.

Behavioral Health Bridge Housing Program- 20670

The primary focus of the BHBH Program is to assist individuals experiencing homelessness who have serious behavioral health conditions that prevent them from accessing resources and securing permanent housing. A Memorandum of Understanding between the Orange County Health Care Agency (OCHCA) and the City of Costa Mesa was entered to establish BHBH services.

Budget Narrative

The Fiscal Year 2025-26 budget for the Housing Authority is approximately \$5.6 million, a decrease of \$900,000, or 15 percent, compared to the adopted budget for Fiscal Year 2024-25. With the expansion of a permanent homeless shelter facility, the City continues to grow its partnerships with the City of Newport Beach, and homeless services contractor Mercy House and Bracken’s Kitchen, to increase the number of beds and meals to better serve the people experiencing homelessness year round.

	FY 22-23 Actuals	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
REVENUES BY FUNDING SOURCE				
Behavioral Health Services			\$ 972,051	\$ 972,051
Costa Mesa Family Village Ground Lease	\$ 168,102	\$ 120,000	150,000	200,000
James Street	248,386	250,000	250,000	250,000
Investment Income	38,282	23,400	31,550	-
Loan Repayments	216,065	6,000	200,000	390,000
RDA Loan Repayment from DOF (Annual ROPS)	258,209	381,141	-	-
State SB 2 Grant	-	821,579	324,000	-
General Fund Contribution	1,638,708	1,264,993	1,264,993	1,264,993
Other Governmental Agencies	1,250,000	1,000,000	1,326,000	1,359,219
Donations	3,891	-	-	-
Use of Fund Balance	-	301,364	1,549,646	834,559
Transfers in from (State Grants)	3,650,000	231,839	454,308	750,000
Total Housing Authority Revenues	\$ 7,471,643	\$ 4,400,316	\$ 6,522,548	\$ 6,020,822

	FY 22-23 Actuals	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
EXPENSE CATEGORY BY PROGRAM				
COVENANT MONITORING AND ADMINISTRATION - 11500				
Rental Rehabilitation - 20450				
Housing Authority Administration - 20600				
Salaries and Benefits	\$ 67,645	\$ 62,021	\$ 106,347	\$ 111,698
Maintenance and Operations	14,862	9,381	60,000	60,000
Subtotal Housing Authority Administration	\$ 82,507	\$ 71,403	\$ 166,347	\$ 171,698
Costa Mesa Family Village - 20620				
Maintenance and Operations	\$ -	\$ -	\$ 5,000	\$ 5,000
Subtotal Costa Mesa Family Village	\$ -	\$ -	\$ 5,000	\$ 5,000
First Time Homebuyer Program - 20625				
Maintenance and Operations	\$ -	\$ -	\$ 11,000	\$ 11,000
Subtotal First Time Homebuyer Program	\$ -	\$ -	\$ 11,000	\$ 11,000

	FY 22-23 Actuals	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
COVENANT MONITORING AND ADMINISTRATION - 11500 (Continued)				
Habitat for Humanity - 20630				
Maintenance and Operations	\$ 645	\$ -	\$ 7,000	\$ 7,000
Fixed Assets	46,231	50,854	-	-
Subtotal Habitat for Humanity	\$ 46,876	\$ 50,854	\$ 7,000	\$ 7,000
Single Family Rehabilitation Program - 20640				
Maintenance and Operations	\$ 1,333	\$ -	\$ 20,000	\$ 20,000
Subtotal Single Family Rehabilitation Prog.	\$ 1,333	\$ -	\$ 20,000	\$ 20,000
St. John Manor - 20650				
Maintenance and Operations	\$ -	\$ -	\$ 5,000	\$ 5,000
Subtotal St. John Manor	\$ -	\$ -	\$ 5,000	\$ 5,000
Costa Mesa Village - 20655				
Maintenance and Operations	\$ -	\$ -	\$ 3,100	\$ 3,100
Subtotal Costa Mesa Village	\$ -	\$ -	\$ 3,100	\$ 3,100
Subtotal Covenant Monitoring and Admin.	\$ 130,716	\$ 122,257	\$ 217,447	\$ 222,798
HOUSING DEVELOPMENT AND PRESERVATION OF AFFORDABLE HOUSING - 11500				
James/West 18th Street Property - 20635				
Salaries and Benefits	\$ 34,727	\$ 40,107	\$ 62,930	\$ 65,226
Maintenance and Operations	164,440	262,122	202,500	\$ 202,500
Fixed Assets	-	-	27,600	27,600
Subtotal James/West 18th Street Property	\$ 199,167	\$ 302,229	\$ 293,030	\$ 295,326
HOMELESS OUTREACH AND BRIDGE SHELTER OPERATION - 11310 11500 14300 11100				
CDBG-CV - 20435				
Salaries and Benefits	\$ 7,529	\$ 1,136	\$ -	\$ -
Maintenance and Operations	\$ 497,324	\$ 170,027	\$ -	\$ -
Subtotal Homeless Outreach	\$ 504,852	\$ 171,163	\$ -	\$ -
Tenant Based Rental Assistance - 20448				
Salaries and Benefits	\$ -	\$ -	\$ 292,978	\$ 208,315
Subtotal Homeless Outreach	\$ -	\$ -	\$ 292,978	\$ 208,315
Homeless Outreach - 20605 *				
Salaries and Benefits	\$ 866,756	\$ 1,145,954	\$ 1,588,407	\$ 1,535,536
Maintenance and Operations	50,036	63,659	108,243	108,243
Fixed Assets	300	-	-	-
Subtotal Homeless Outreach	\$ 917,093	\$ 1,209,613	\$ 1,696,650	\$ 1,643,779

	FY 22-23 Actuals	FY 23-24 Adopted Budget	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Bridge Shelter Operation - 20606				
Maintenance and Operations	\$ 2,064,021	\$ 3,246,644	\$ 2,678,553	\$ 2,678,553
Fixed Assets	-	33,233	-	-
Subtotal Bridget Shelter Operation	\$ 2,064,021	\$ 3,279,877	\$ 2,678,553	\$ 2,678,553
Behavioral Health Services - 20670				
Salaries and Benefits	\$ -	\$ -	\$ 284,050	\$ 284,050
Maintenance and Operations	\$ -	\$ -	\$ 688,001	\$ 688,001
Subtotal Behavioral Health Services	\$ -	\$ -	\$ 972,051	\$ 972,051
TOTAL HOUSING AUTHORITY				
Salaries and Benefits	\$ 976,657	\$ 1,249,219	\$ 2,334,712	\$ 2,204,825
Maintenance and Operations	2,792,661	3,751,833	3,788,397	3,788,397
Fixed Assets	46,531	84,087	27,600	27,600
Total Housing Authority	\$ 3,815,849	\$ 5,085,139	\$ 6,150,709	\$ 6,020,822



APPENDIX



Governmental Funds

Governmental funds are used to account for most, if not all, of a government's tax-supported activities. The general fund, special revenue funds, debt service funds, and capital projects funds are considered governmental funds.

General Fund – 101

The General Fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. The Sales and Use Tax revenue from Proposition 172 are reflected in the General Fund summaries.

Special Revenue Funds

Special Revenue Funds are used to account for proceeds of specific sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Culture Arts Master Plan Fund – 130:

Established to account for the receipt and disbursement directly related to efforts in coordinating, managing, and funding associated with Measure Q, 0.5% of the proceeds of the 7% tax set forth in sub-sections (c) and (d) shall be directed toward the implementation of the Culture and Arts Master Plan.

First Time Homebuyer Program Fund – 140:

Established to account for the receipt and disbursement directly related to efforts in coordinating, managing, and funding associated with Measure Q, 0.5% of the proceeds of the 7% tax set forth shall be directed toward the implementation of a first time homebuyer program for current residents of the City, former residents who were raised in the City, and/or whoever graduated from the Newport Mesa Unified School District.

Disaster Relief Fund – 150:

Established to account for appropriations directly related to efforts in coordinating, managing, and funding eligible response and recovery efforts associated with domestic major disasters and emergencies. This fund was triggered in February 2020, when the City first experienced COVID related events. When the COVID emergency declaration was enacted, this fund was expanded to track COVID related and OC protests expenditures by department.

Gas Tax Fund – 201:

Established to account for the receipt and disbursement of funds used for construction and maintenance of the road infrastructure in the City. Financing is provided by the City's share of State gasoline taxes.

Air Quality Improvement Fund (AQMD) – 203:

Established to account for the City's share of funds received under Health & Safety Code Section 44223 (AB 2766) to finance air pollution reduction programs consistent with the California Clean Air Act of 1988.

American Rescue Plan (ARP) – 204:

The American Rescue Plan is the first piece of legislation that allows for federal funding to backfill the loss of revenues and reinstate reductions taken due to the pandemic. The ARP allotted \$26.5 million to the City of Costa Mesa, where the first half was disbursed in June 2021 and the other half was disbursed in June 2022.

Home Program Fund – 205:

Established to account for the receipt and disbursement of funds received under the Federal Home Investment Partnership Program of the Housing and Urban Development Department (HUD). These revenues must be expended for acquisition, rehabilitation, and new construction of rental housing.

Community Development Block Grant Fund (CDBG) – 207:

This fund accounts for revenues received from HUD. These revenues must be expended to accomplish one of the following objectives: elimination of slum or blight, benefit low and moderate income persons, or to meet certain urgent community development needs.

Supplemental Law Enforcement Services Fund (SLESF) – 213:

Established to account for the receipt and disbursement of funds received under the state citizen's option for the public safety (COPS) program allocated pursuant to government code section 30061 enacted by AB 3229, chapter 134 of the 1996 statutes. These COPS/SLESF funds are allocated based on population and can only be spent for "front line municipal police services" as per government code section 30061(C)(2).

Rental Rehabilitation Program Fund – 216:

Established to account for revenues received from HUD under section 17 of the U.S. Housing Act of 1937. These revenues must be expended to provide assistance to primarily rehabilitate privately-owned residential rental property.

Narcotics Forfeiture Fund – 217:

Established to account for the receipt and disbursement of narcotic forfeitures received from the county, state, and federal pursuant to section 11470 of state health and safety code as well as federal statute 21 U.S.C section 881.

Office Of Traffic Safety Fund – 220:

Established to account for the receipt and disbursement of state money received from the office of traffic safety. Funds are restricted for projects utilized to enhance traffic safety and reduce drunk driving in the city.

Opioid Settlement Fund – 227:

Settlement agreements with prescription opioid manufacturers and pharmaceutical distributors that provide funds for the abatement of the opioid epidemic in California.

Housing Authority Trust Fund – 226:

The Housing Trust Fund was created to set aside funding for the development of affordable housing. City Council has emphasized the importance of developing affordable housing for residents of Costa Mesa and this Fund will assist in creating a pathway to achieving the long-term goal of housing affordability for different income levels.

Behavioral Health Fund – 229:

The City received an award for the Behavioral Health Bridge Housing (BHBH) from the Orange County Health Care Agency (OCHCA) to provide emergency shelter and behavioral health services at the Costa Mesa Bridge Shelter. The program implements a wide range of behavioral health care services, which include housing navigation, workforce development, case management, and housing retention.

Federal Grants Fund – 230:

Established to account for the receipt and disbursement of federal money granted to carry out a public purpose of support or stimulation authorized by federal law. Funds are restricted for federally-funded projects utilized within the city. All projects are to abide by the uniform guidance set by the office of management and budget.

State Grants Fund – 231:

Established to account for the receipt and disbursement of state money granted. Funds are restricted for projects funded by the state of California and are to abide by all state requisites.

State Grants Fund – 232:

Established to account for the receipt and disbursement of money granted by various governmental entities.

Cannabis Traffic Impact Fees Fund – 240:

Established to account for the receipt and disbursement of Cannabis funds for off-site transportation improvements City-wide. Financing is provided by fees charged to Cannabis businesses.

RMRA Gas Tax Fund – 251:

Established to account for the receipt and disbursement of state money received from the road maintenance and rehabilitation account. Funds are restricted for projects utilized to address deferred maintenance on the local street and road system.

Debt Service Funds

Debt service funds are used to account for accumulation of resources for, and the payment of, general long-term debt including principal and interest.

Financing Authority Debt Service Fund – 380:

To accumulate money for the payment of the 2017 lease revenue bonds. The 2017 lease revenue bonds refunded the 2007 public financing authority certificates of participation and provided partial funding for the Lion's Park project.

Public Financing Authority Debt Service Fund – 390:

To accumulate money for payment of the 2006 revenue refunding bonds. The 2006 revenue refunding bonds refunded the 1991 local agency revenue bonds that provided money for the purchase of the Costa Mesa community facilities.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

Park Development Fees Fund – 208:

Established to account for the development of new park sites and playground facilities. Financing is provided by fees charged to residential and commercial developers.

Drainage Fees Fund – 209:

Established to account for the construction and maintenance of the city's drainage system. Financing is provided by fees charged to residential and commercial developers.

Traffic Impact Fees Fund – 214:

Established to account for the receipt and disbursement of funds for off-site transportation improvements citywide. Financing is provided by fees charged to residential and commercial developers.

Capital Improvement Fund – 401:

Established to account for capital expenditures financed by the City's General Fund and any grant not accounted for in a special revenue fund. This includes:

- 1) *capital projects*: with a value greater than \$30,000 including, publicly owned or operated streets, highways, bridges, sidewalks, curbs, gutters, alleys, storm drains, storm water pump stations, trees, landscaping, medians, parks, playgrounds, traffic signals, streetlights, fences, and walls; and
- 2) *capital facilities*: city owned or operated buildings including, city hall, civic center, police department, old corp yard, new corp yard, fire stations, libraries, and community centers.

The city approved 5.0% of General Fund revenues to be transferred to fund capital assets, as required by the Capital Asset Needs (CAN) ordinance. On May 19, 2020, the council approved to waive the CAN ordinance required contribution amount to capital projects. The reduction was a necessary measure to assist in closing the FY 2020-21 fiscal impact resulting from COVID-19. T

Vehicle Parking Districts Fund – 409/410:

Established under the vehicle parking district law of 1943 to provide vehicle facilities in the downtown area. Financing is provided through specific property tax levies.

Golf Course Improvement Fund – 413:

Established to account for the Costa Mesa country club capital expenditures. The city receives 2.5% of the monthly gross receipts of green and tournament fees to finance capital improvements.

Measure “M2” Regional Fund – 415:

Established to account for the expenditure of measure M2 funds allocated based on “competitive” basis in accordance with the November 2006 voter-approved one-half percent sales tax for local transportation.

Measure “M2” Fairshare Fund – 416:

Established to account for the expenditure of measure M2 funds allocated based on “fairshare” basis in accordance with the November 2006 voter-approved one-half percent sales tax for local transportation improvements.

Jack Hammett SC Capital Improvement Fund – 417:

Established to account for the receipt and disbursement of funds related to the on-going maintenance of Jack Hammett Sports Complex. Funding is provided by the facility’s rental income.

Lions Park Project 2017 Bond Fund – 418:

Established to account for the receipt and disbursement of bond funds for construction of a new library and renovation of the existing library into the neighborhood community center. Project funding is partially provided by bond proceeds with the remaining balance provided by the capital improvements fund, park development fees fund, and gas tax fund.

Park Land Acquisition- 420:

Established to provide funds for future purchase of park acquisition, design and construction.

Proprietary Funds

Internal Service Funds

Internal Service Funds are used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Equipment Replacement Fund – 601:

Established to account for all fleet equipment, fuel and repair of City-owned vehicles used by City departments.

Self-Insurance Fund – 602:

Established to account for the receipt and disbursement of funds used to pay workers’ compensation, general liability, and unemployment claims filed against the City.

Information Technology Replacement Fund – 603:

Established to provide funds for future replacement and upgrades to the City’s computer equipment, systems, and supporting infrastructure. On March 18, 2020, the City Council adopted Ordinance No. 2020-06 amending Chapter V (Finance) of Title 2 (Administration) of the Costa Mesa Municipal Code to revise Article 8 (Capital Asset Needs) and add Article 9 (Information Technology Needs) reallocating 1.5% of General Fund revenues from capital improvements to information technology improvements. In March 2020, City Council adopted a five year Information Technology Strategic Plan that is technologically strategic, operationally responsive, and fiscally responsible.

Glossary of Budget Terms

ACCRUAL BASIS OF ACCOUNTING: Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.

ADOPTED BUDGET: The official budget as approved by the City Council at the start of each fiscal year.

AD VALOREM TAX: (which means according to its value) A state or local government tax based on the value of real property as determined by the county tax assessor.

AGENCY FUND: Used to account for assets held by the City in a fiduciary capacity for individuals, government entities, and others. Such funds are operated by carrying out the specifications of trust indentures, statutes, ordinances, or other governing regulations.

AMENDED BUDGET: The adopted budget as amended by the City Council through the course of a fiscal year.

APPROPRIATIONS: A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.

ARBITRAGE: The interest rate differential that exists when proceeds from a tax-free municipal bond carries a lower yield and is invested in taxable securities with a yield that is higher. The 1986 Tax Reform Act made this practice by municipalities illegal to solely use as a borrowing tactic, except under certain safe-harbor conditions.

ASSESSED VALUATION: A municipality's property tax base stated in dollars based on real estate and/or other taxable business property for taxation purposes.

AUDIT: Prepared by an independent certified public accountant (CPA) to form an opinion regarding the legitimacy of transactions and internal controls. An audit is an examination and evaluation of the City's records and procedures to ensure compliance with specified rules, regulations, and best practices.

AUTHORITY OR AGENCY: A state or local unit of government created to perform a single activity or a limited group of functions and authorized by the state legislature to issue bonded debt.

AUTHORIZING ORDINANCE: A law that, when enacted, allows the unit of government to sell a specific bond issue or finance a specific project.

BALANCED BUDGET: A budget in which planned expenditures do not exceed planned revenues available.

BEHAVIORAL HEALTH: State program providing short-term housing and services for people with mental health needs.

BOND: A security whereby an issuer borrows money from an investor and agrees and promises, by written contract, to pay a fixed principal sum on a specified date (maturity date) and at a specified rate of interest.

BOND PREMIUM: The amount at which a bond or note is bought or sold above its par value or face value without including accrued interest.

BUDGET: A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues).

BUDGET MESSAGE: A written discussion of the budget presented by the City Manager to the City Council.

CAPITAL BUDGET: A budget which focuses on capital projects to implement the Capital Improvement Program.

CAPITAL IMPROVEMENT PROGRAM: A plan for capital improvements to be implemented each year over a number of years to meet capital needs arising from the assessment of long-term needs. It sets forth the estimated cost for each project and specifies the resources required to finance the projected expenditures.

CAPITAL IMPROVEMENT PROJECT: The budget unit to group activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.

CAPITAL PROJECTS FUNDS: Used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

CERTIFICATES OF PARTICIPATION (COP): A form of lease revenue bond that permits the investor to participate in a stream of lease payments, installment payments, or loan payments relating to the acquisition or construction of specific equipment, land, or facilities. COP has become a popular financing device in California since the passage of Proposition 13. COP are not viewed legally as debt because payment is tied to an annual appropriation by the government body. As a result, COP are seen by investors as providing weaker security and often carry ratings that are a notch or two below an agency's general obligation rating.

COMMUNITY FACILITIES DISTRICT 91-1: Established to account for a special tax received under the Mello-Roos Community Facilities Act of 1982. Bonds were issued to provide for improvements within the district and the special tax revenue is restricted for payment of principal and interest to the bondholder.

CONTRACTED SERVICES: Services rendered in support of City operations and activities by external parties. These may be based upon either formal contracts or ad hoc charges.

COUPON RATE: The specified annual interest rate payable to the bond or note holder as printed on the bond. This term is still used even though there are no coupon bonds anymore.

DEBT LIMIT: The maximum statutory or constitutional amount of debt that the general obligation bond issuer can either issue or have outstanding at any time.

DEBT SERVICE FUNDS: Account for the accumulation of resources set aside to meet current and future debt service requirements (payments) on general long-term debt.

DELINQUENT TAXES: Property Taxes that have been levied but remain unpaid on and after the due date. In California, the due dates are December 10 and April 10. Special taxes and assessments are often due on these dates as well.

DEPARTMENT: A major organizational group of the City with overall management & responsibility for an operation or a group of related operations within a functional area.

DEPRECIATION: A noncash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence.

DISCOUNT: The amount by which market value of a bond is less than par or face value.

DIVISION: An organizational subgroup of a department.

ENCUMBRANCE: The commitment of appropriated funds to purchase goods, which have not yet been received, or services that have yet to be rendered.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private enterprise. Examples of enterprise funds are water and sewer services.

EXPENDITURES: Decreases in net position. An Expense represents the consumption of a cost during a period regardless of the timing or related payment.

EXPENSES: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FEASIBILITY STUDY: A financial study provided by the issuer of a revenue bond that estimates service needs, construction schedules, and most importantly, future project revenues and expenses used to determine the financial feasibility and creditworthiness of the project to be financed.

FISCAL AGENT: The bank, designated by the issuer, to pay interest and principal to the bondholder. Also known as the Paying Agent.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which an entity determines its financial position, the results of its operations, and adopts a budget for the coming year. The City of Costa Mesa's fiscal year is from July 1 to June 30.

FIXED ASSETS: Equipment costing \$5,000 or more per unit, including tax and shipping, with a useful life longer than one year, and not qualifying as a capital improvement project. Includes automotive equipment, office equipment, office furniture, acquisitions, landscaping improvements, etc.

FULL FAITH AND CREDIT: The pledge of the full faith, credit, and taxing power without limitation as to rate or amount. A phrase used primarily in conjunction with General Obligation bonds to convey the pledge of utilizing all taxing powers and resources, if necessary, to pay the bond holders.

FULL-TIME EQUIVALENT (FTE): The conversion of part-time employee hours to an equivalent of a full-time position. For example: one person working 20 hours a week for a year would be 0.5 FTE.

FUND: An independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves, and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The equity (assets minus liabilities) of governmental fund and fiduciary fund types.

GENERAL OBLIGATION (GO) BOND: A bond secured by a pledge of the issuer's taxing powers (limited or unlimited). More commonly the general obligation bonds of local governments are paid from ad valorem property taxes and other general revenues. Considered the most secure of all municipal debt. Limited in California by Proposition 13 to debt authorized by a two-thirds vote in the case of local governments or a simple majority for State issuance.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.

GOVERNMENTAL FUNDS: Typically are used to account for tax-supported (governmental) activities. These include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.

HOMEOWNERS' SUBVENTION: Owner-occupied properties are eligible for an annual exemption of \$7,000 of the assessed value of the property. This State exemption is reimbursed to the City through this subvention.

HOUSING AUTHORITY: Manages city housing programs and funds

INTERFUND TRANSFERS: Defined as "flows of assets" (such as goods or services) without equivalent flows of assets in return and without requirement for repayment.

INTERGOVERNMENTAL REVENUE: Revenue collected by one government and distributed (usually through some predetermined formula) to another level of government(s).

INTERNAL SERVICE FUNDS: Account for the goods or services provided by one fund and/or department to another fund and/or department on a cost reimbursement basis.

INVESTMENT GRADE: A rating issued by the three major bond rating agencies, Moody's, Standard & Poors, and Fitch, rated BBB, Baa, or better. Many fiduciaries, trustees, and some mutual fund managers can only invest in securities with an investment grade rating.

ISSUER: A state or local unit of government that borrows money through the sale of bonds and/or notes.

JOINT POWERS AUTHORITY (JPA): The formation of two or more public entities with common powers to consolidate their forces and resources to acquire assets and/or provide services to the public. Their bonding authority and taxing ability is the same as their powers as separate units.

LETTER OF CREDIT: A form of supplement or, in some cases, direct security for a municipal bond under which a commercial bank or private corporation guarantees payment on the bond under certain specified conditions.

LIEN: A claim on revenues, assessments, or taxes made for a specific issue of bonds.

MARKS-ROOS BOND: The State Legislature enacted the Marks-Roos (named after its legislative sponsors) Local Bond Pooling Act of 1985 to facilitate the financing of local government facilities by bond bank pools funded by bond proceeds. The pool, formed under a Joint Powers Authority, can buy any type of legally issued debt instrument within or outside its geographic area. The idea was to save money through economies of scale by selling one large bond issue to finance several small projects.

MELLO-ROOS BOND: The Mello-Roos (named for its legislative sponsors) Community Facilities District Act of 1982 established another method whereby almost every municipal subdivision of the state may form a special, separate district to finance a long list of public facilities by the sale of bonds and finance certain public works on a pay-as-you-go basis. These Community Facilities Districts are formed by bond issues authorized by a two-thirds vote of the property owners in the district. Typically, the only voters in a district are one or more real estate developers who own or have an option on all of the land in the district. Bonds are sold to finance facilities that can include schools, parks, libraries, public utilities, and other forms of infrastructure. The Districts may provide public

works that include police and fire protection, recreation programs, area maintenance, library services, flood, and storm drainage. Bonded debt service and/or public works are paid for by special taxes levied on the real property within the district. As the developer subdivides and sells off the land, the new property owner assumes the tax burden. (Tax delinquencies can lead to fines and penalties which can ultimately lead to foreclosure and sale. The ultimate security for Mello-Roos bonds is the value of the real property being taxed, consequently, a provision in the law requires the appraised value of the land be three times the bonded debt.)

MODIFIED ACCRUAL BASIS: The accrual basis of accounting where revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. All governmental funds are accounted for using the modified accrual basis of accounting.

NET BUDGET: The legally adopted budget less interfund transactions. The amounts in the budget representing transfers and interfund reimbursements that are subtracted from the legally adopted budget amount.

OBJECTIVE: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should specify a standard of performance for a given program or stated goal.

OBJECT CODE: The classification of expenditures in terms of what is bought and paid for grouped into categories.

OFFICIAL STATEMENT (OS): A document (prospectus) circulated for an issuer prior to a bond sale containing salient facts regarding the proposed financing. There are two OS, the first known as the preliminary, or red herring because some of the type on its cover is printed in red and is supposed to be available to the investor before the sale. The final OS must be sent to the purchaser before delivery of the bonds.

OPERATING BUDGET: A budget which focuses on everyday operating activities and programs. Usually includes personnel, maintenance, operations, and capital equipment.

OVERLAPPING DEBT: The proportionate share of the general obligation bonds of local governments located wholly or in part within the limits of the reporting unit of government, that must be borne by property owners within the unit.

PAR VALUE: The face value or principal amount of a bond, usually \$5,000, due to the holder at maturity. It has no relation to the market value.

PERSONNEL EXPENSES: Compensation paid to or on behalf of City employees for salaries and wages, overtime, and benefits.

PREMIUM: The amount, if any, by which the price exceeds the principal amount (par value) of a bond. Its current yield will be less than its coupon rate.

PRINCIPAL: The face value of a bond, exclusive of interest.

PROFESSIONAL SERVICES: Includes the cost of outside professional and specialized services purchased by the City, such as consultants for special studies, outside attorneys, architectural and engineering, etc.

PROPRIETARY FUND: Funds used to account for City activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges on a cost reimbursement basis. There are two types of proprietary funds: Enterprise Funds and Internal Service Funds.

PROGRAM BUDGET: A budget organized by a grouping of related activities, projects, and services which are similar in purpose. The expenditure focus of a program budget is related to the nature of work and services performed.

PROPERTY TAX: A tax levied on real estate and personal property. The basic rate in Orange County is 1% of assessed value, of which Costa Mesa receives approximately 15 cents for every dollar collected.

PROPERTY TRANSFER TAX: An assessment on real property transfers at the current rate of \$.55 per \$500 in market value, and is collected at the time of the transfer with the County receiving half the collected amount. Also known as the Documentary Transfer Tax.

PROPOSED BUDGET: The budget as formulated and proposed by the City Manager. It is submitted to the City Council for review and approval.

RATINGS: Various alphabetical and numerical designations used by institutional investors, underwriters, and commercial rating companies to indicate bond and note creditworthiness. Standard & Poors and Fitch Investors Service Inc. use the same system, starting with their highest rating of AAA, AA, A, BBB, BB, B, CCC, CC, C, and D for default. Moody's Investors Service uses Aaa, Aa, A, Baa, Ba, B, Caa, Ca, C, and D. Each of the services use + or - or +1 to indicate half steps in between. The top four grades are considered Investment Grade Ratings.

REFUNDING BOND: The issuance of a new bond for the purpose of retiring an already outstanding bond issue.

RETAINED EARNINGS: An equity account reflecting the accumulated earnings of Proprietary Fund types. For budgeting purposes, the working capital definition of fund balance is used.

REVENUE: Money that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

REVENUE BOND: A municipal bond whose debt service is payable solely from the revenues received from operating the facilities acquired or constructed with the proceeds of the bonds.

SELF-INSURANCE: The retention of liabilities, arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. The City currently provides self-insurance for workers' compensation, general liability and unemployment, and purchases outside insurance for excess coverage in these areas.

SPECIAL REVENUE FUNDS: Account for the revenue derived from specific taxes or other earmarked revenue sources (other than expendable trusts or for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

SUPPLEMENTAL ROLL PROPERTY TAXES: Assessed on property that changes ownership during the year and is based on the difference between the new and old assessed values.

TAX BASE: The total resource of the community that is legally available for taxation.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits, such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, user charges.

TRUSTEE: A bank designated as the custodian of funds and official representative of bondholders. Appointed to ensure compliance with trust indenture.

UNDERWRITER: Acquired bonds through negotiated sale or via competitive bidding for a financial institution (either an investment or commercial bank) to purchase a new issue of municipal securities for resale.

USER CHARGES: Payments made by users or customers of publicly provided services that benefit specific individuals. These services exhibit "public good" characteristics. Examples of user charges are fees paid for recreational activities, building fees, police fees, etc.

Acronyms

<u>A/V:</u> Audio/Video	<u>CMFR:</u> Costa Mesa Fire and Rescue
<u>AB:</u> Assembly Bill	<u>CMP:</u> Congestion Management Program
<u>ABLE:</u> AirBorne Law Enforcement	<u>CMRA:</u> Costa Mesa Redevelopment Agency
<u>AC:</u> Air Conditioning	<u>CMSD:</u> Costa Mesa Sanitary District
<u>ACT:</u> Activity Club for Teens	<u>CMTV:</u> Costa Mesa’s Municipal Access Channel
<u>ACFR:</u> Annual Comprehensive Financial Report	<u>CNG:</u> Compressed Natural Gas
<u>ADA:</u> Americans with Disabilities Act	<u>CO:</u> Carbon Monoxide
<u>ADT:</u> Average Daily Traffic	<u>COP:</u> Certificates of Participation
<u>AHRP:</u> Arterial Highway Rehabilitation Program	<u>COPPS:</u> Community-Oriented Policing and Problem Solving
<u>ALS:</u> Advanced Life Support	<u>COPS:</u> Citizen’s Option for Public Safety
<u>APA:</u> American Planning Association	<u>CPI:</u> Consumer Price Index
<u>AQMD:</u> Air Quality Management District	<u>CPR:</u> Cardiopulmonary Resuscitation
<u>ARPA:</u> American Rescue Plan Act	<u>CSI:</u> Crime Scene Investigation
<u>AVL:</u> Automatic Vehicle Location	<u>CSMFO:</u> California Society of Municipal Finance Officers
<u>AYSO:</u> American Youth Soccer Organization	<u>CSS:</u> Community Services Specialist
<u>BAN:</u> Bank Anticipation Note	<u>CUP:</u> Conditional Use Permit
<u>BCC:</u> Balearic Community Center	<u>DARE:</u> Drug Awareness Resistance Education
<u>BIA:</u> Business Improvement Area	<u>DLT:</u> Digital Linear Tape
<u>BLS:</u> Basic Life Support	<u>DOJ:</u> Department of Justice
<u>BHBH:</u> Behavioral Health Bridge Housing	<u>DRC:</u> Downtown Recreation Center
<u>BMP:</u> Best Management Practices	<u>DUI:</u> Driving Under the Influence
<u>CAD:</u> Computer Automated Dispatch	<u>EAP:</u> Employee Assistance Program
<u>CAL OSHA:</u> California Occupational Safety and Health Administration	<u>EDD:</u> Employment Development Department
<u>CalPERS:</u> California Public Employees Retirement System	<u>EIR:</u> Environmental Impact Report
<u>CalTrans:</u> California Department of Transportation	<u>EMPG:</u> Emergency Performance Management Grant
<u>CAN:</u> Capital Asset Needs	<u>EMS:</u> Emergency Medical Service
<u>CARES:</u> Coronavirus Aid, Relief, and Economic Security Act	<u>EOC:</u> Emergency Operations Center
<u>CCTV:</u> Closed-Circuit Television	<u>ERAF:</u> Educational Revenue Augmentation Fund
<u>CD:</u> Community Design	<u>ERF:</u> Equipment Replacement Fund
<u>CDBG:</u> Community Development Block Grant	<u>FEMA:</u> Federal Emergency Management Agency
<u>CEO:</u> Chief Executive Officer	<u>FHWA:</u> Federal Highway Administration
<u>CEQA:</u> California Environmental Quality Act	<u>FiPAC:</u> Finance and Pension Advisory Committee
<u>CERT:</u> Community Emergency Response Team	<u>FTE:</u> Full-Time Equivalent
<u>CIP:</u> Capital Improvement Program	<u>FY:</u> Fiscal Year
<u>CIR:</u> Circulation Impact Report	<u>GAAP:</u> Generally Accepted Accounting Practices
	<u>GASB:</u> Governmental Accounting Standards Board
	<u>GFOA:</u> Government Finance Officers’ Association
	<u>GIS:</u> Geographic Information System
	<u>GMA:</u> Growth Management Area

<u>GO:</u> General Obligation	<u>OCFCD:</u> Orange County Flood Control District
<u>HCD:</u> Housing and Community Development	<u>OCFEC:</u> Orange County Fair & Exposition Center
<u>HEPA:</u> High-Efficiency Particulate Air (Filter)	<u>OCTA:</u> Orange County Transportation Authority, OC Treasurer's Association
<u>HUD:</u> Housing and Urban Development	<u>OPEB:</u> Other Post Employment Benefits
<u>HUTA:</u> Highway Users Tax Account	<u>OS:</u> Official Statement
<u>HVAC:</u> Heating, Ventilation, Air Conditioning	<u>OTS:</u> Office of Traffic Safety
<u>I-405:</u> Interstate 405, also known as the San Diego Freeway	<u>PC:</u> Personal Computer, Penal Code
<u>ICE:</u> Immigration & Customs Enforcement	<u>PD:</u> Police Department
<u>ICU:</u> Intersection Capacity Utilization	<u>PDAOC:</u> Planning Director's Association of Orange County
<u>IIP:</u> Intersection Improvement Project	<u>PEG:</u> Public, Education & Government
<u>IIPP:</u> Injury and Illness Prevention Program	<u>PERS:</u> Public Employees Retirement System
<u>IPEMA:</u> International Playground Equipment Association	<u>POST:</u> Peace Officer Standard Training
<u>IT:</u> Information Technology	<u>PPE:</u> Personal Protective Equipment
<u>JIC:</u> Joint Information Center	<u>PUC:</u> Public Utility Commission
<u>JPA:</u> Joint Powers Authority	<u>RAID:</u> Reduce/Remove Aggressive & Impaired Drivers
<u>JUA:</u> Joint Use Agreement	<u>RAN:</u> Revenue Anticipation Note
<u>LIDAR:</u> Light Detection and Ranging	<u>RMRA:</u> Road Maintenance and Rehabilitation Account
<u>LLEBG:</u> Local Law Enforcement Block Grant	<u>RMS:</u> Records Management System
<u>LOS:</u> Level of Service	<u>ROCKS:</u> Recreation on Campus for Kids
<u>LRMS:</u> Law Records Management System	<u>ROR:</u> Rate of Return
<u>LTD:</u> Long-Term Disability	<u>ROW:</u> Right-of-Way
<u>LTO:</u> Linear Tape Open	<u>RRIP:</u> Residential Remodel Incentive Program
<u>M&O:</u> Maintenance & Operation	<u>SAAV:</u> Service Authority for Abandoned Vehicles
<u>MADD:</u> Mothers Against Drinking and Driving	<u>SB:</u> Senate Bill
<u>MDC:</u> Mobile Data Computer	<u>SBOE:</u> State Board of Equalization
<u>MIC:</u> Mobile Intensive Care	<u>SCBA:</u> Self-Contained Breathing Apparatus
<u>MIS:</u> Management Information Services	<u>SEC:</u> Security and Exchange Commission
<u>MOU:</u> Memorandum of Understanding	<u>SED:</u> Special Enforcement Detail
<u>MPAH:</u> Master Plan of Arterial Highways	<u>SEMS:</u> Standardized Emergency Management Systems
<u>NACSLB:</u> National Advisory Council on State and Local Budgeting	<u>SIP:</u> Signal Improvement Program
<u>NCC:</u> Neighborhood Community Center	<u>SLESEF:</u> Supplemental Law Enforcement Services Fund
<u>NEC:</u> National Electric Code	<u>SMP:</u> Senior Mobility Program
<u>NFN:</u> Neighbors for Neighbors	<u>SOBECA:</u> South Bristol Entertainment and Cultural Arts
<u>NIMS:</u> National Incident Management System	<u>SR-55:</u> State Route 55, also known as the Costa Mesa Freeway
<u>NMUSD:</u> Newport-Mesa Unified School District	<u>SR-73:</u> State Route 73, also known as the Corona del Mar Freeway
<u>NPDES:</u> National Pollutant Discharge Elimination System	<u>SRO:</u> School Resource Officer
<u>NPI:</u> National Purchasing Institute	

SUV: Sports Utility Vehicle

SWAT: Special Weapons and Tactics (Team)

TAN: Tax Anticipation Note

TARGET: Tri-Agency Gang Enforcement Team

TEA: Transportation Enhancement Activities

TMC: Turning Movement Count

TOT: Transient Occupancy Tax

TPA: Third Party Administrator

TRAN: Tax and Revenue Anticipation Note

UASI: Urban Area Security Initiative

UBC: Uniform Building Code

UCM: Utility Cost Management

UMC: Uniform Mechanical Code

UPC: Uniform Plumbing Code

UPS: Uninterrupted Power System

UST: Underground Storage Tank

VLF: Vehicle License Fee

WMD: Weapons of Mass Destruction

WROC: Westside Revitalization Oversight Committee

Computation of Legal Debt Margin Fiscal Year Ended June 30, 2024

TAXABLE ASSESSED VALUE		<u>\$ 26,015,815,692</u>
	General Government	
DEBT LIMIT: 3.75 Percent Of Assessed Value		\$ 975,593,088
Amount Of Debt Applicable To Debt Limit:		
Total Bonded Debt	<u>\$</u>	-
LESS: Assets In Debt Service Fund (Net)	<u>\$</u>	-
TOTAL AMOUNT OF DEBT APPLICABLE TO DEBT LIMIT		\$ -
LEGAL DEBT MARGIN		<u>\$ 975,593,088</u>

Assessed Valuation Value Last 10 Fiscal Years

Fiscal Year	Taxable Assessed Value	Increase (Decrease)	Percent Increase (Decrease)
2015-16	15,711,723,908	785,416,862	5.26%
2016-17	16,532,734,533	821,010,625	5.23%
2017-18	17,470,054,913	937,320,380	5.67%
2018-19	18,504,516,800	1,034,461,887	5.92%
2019-20	19,900,173,601	1,395,656,801	7.54%
2020-21	21,112,546,355	1,212,372,754	6.09%
2021-22	22,119,624,749	1,007,078,394	4.77%
2022-23	22,739,694,600	620,069,851	2.80%
2023-24	24,367,144,155	1,627,449,555	7.16%
2024-25	26,015,815,692	1,648,671,537	6.77%

Sources: HDL Coren & Cone and County of Orange Assessor Combined Tax Rolls

RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

Last 10 Fiscal Years

Fiscal Year	Population ⁽¹⁾	Assessed Value ⁽²⁾	Gross Bonded Debt ⁽³⁾		
2014-15	112,343	15,711,723,908	-		
2015-16	112,377	16,532,734,533	-		
2016-17	113,000	17,470,054,913	-		
2017-18	115,296	18,504,516,800	-		
2018-19	115,830	19,900,173,601	-		
2019-20	114,778	21,112,546,355	-		
2020-21	112,780	22,119,624,749	-		
2021-22	111,394	22,739,694,600	-		
2022-23	111,183	24,367,144,155	-		
2023-24	109,423	26,015,815,692	-		
Fiscal Year	Less Debt Service Fund ⁽⁴⁾	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita	
2014-15	-	-	0.00000	0.00	
2015-16	-	-	0.00000	0.00	
2016-17	-	-	0.00000	0.00	
2017-18	-	-	0.00000	0.00	
2018-19	-	-	0.00000	0.00	
2019-20	-	-	0.00000	0.00	
2020-21	-	-	0.00000	0.00	
2021-22	-	-	0.00000	0.00	
2022-23	-	-	0.00000	0.00	
2023-24	-	-	0.00000	0.00	

(1) Costa Mesa Community Economic Profile

(2) Assessed Valuation - Source: HdL Coren & Cone, Orange County Assessor Combined Tax Rolls

(3) As of February 1, 2012, the Successor Agency to the former Costa Mesa Redevelopment Agency is responsible for the outstanding Redevelopment debt.

(4) Amount available for repayment of General Obligation Bonds

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
OBLIGATION BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL
EXPENDITURES ***

Last 10 Fiscal Years

Fiscal Year	Principal	Interest	Total General Obligation Bonded Debt Services	Total General Governmental Expenditures	Ratio Debt Service to General Gvmt Expenditures
2014-15	-	-	-	120,230,851	0.00%
2015-16	-	-	-	121,143,469	0.00%
2016-17	-	-	-	127,498,015	0.00%
2017-18	-	-	-	160,199,576	0.00%
2018-19	-	-	-	174,770,538	0.00%
2019-20	-	-	-	151,597,524	0.00%
2020-21	-	-	-	164,536,884	0.00%
2021-22	-	-	-	164,793,991	0.00%
2022-23	-	-	-	174,747,495	0.00%
2023-24	-	-	-	197,208,080	0.00%

* Includes General, Special Revenue, and Debt Service Funds.

Current Debt Obligations

2017 Lease Revenue Bonds

On October 4, 2017, the Costa Mesa Financing Authority issued a \$29,735,000 Lease Revenue Bond to fund (i) certain capital improvements in the City, (ii) refund all of the outstanding City of Costa Mesa 2007 Certificates of Participation (Police Facility Expansion Project), and (iii) pay the costs of issuing the Series 2017 Bonds. The debt service payments are funded by General Fund revenues.

Pierce Arrow XT Tiller Lease Purchase Agreement

In February 2021, the Fire & Rescue Department requisitioned a new fire Fire ladder Truck PierceArrow Chassis, 4-Door Full Tilt Aluminum Cab, Formed Aluminum Body, Single Axle, 107' Tractor Drawn, Mid-Mounted Telescoping Ladder (#500) for \$1,472,402, and will be paid over a 9-year term through June 30, 2031.

Mobile Command & Triple Pumper Lease Purchase Agreement

In November 2021, the Costa Mesa Police Department requested authorization to purchase a Mobile Command Vehicle (MCV) to support the ability of the Department to safely manage emergency incidents. The Mobile Command Vehicle will total \$2,049,652, and will be paid over a 10-year term through a Master Lease Agreement reflecting an estimated two percent rate through June 30, 2032.

In June 2021, the Costa Mesa Fire & Rescue Department requested a new Pierce 1500 GPM Triple Combination Pumper Truck. The request will replace existing 2003 American LaFrance Pumper apparatus due to high mileage, heavy wear and tear on all powertrain suspension, steering and pump

Police Armored Vehicle

In July 2022, the Costa Mesa Police Department requested authorization to finance/purchase a Armored Vehicle for Police Field Operations. An armored rescue vehicle can significantly decrease the threat to officers when deployed appropriately in situations such as active shooters, officer/citizen down rescues, armed barricaded suspects, and other major incidents where an act of violence or threat of violence is imminent. The vehicle and outfitting total \$441,834, and will be paid over a 5 year term through June 3, 2028.

Fire Ambulances

In September 2022, the Fire & Rescue Department requisitioned to finance/purchase four (4) ambulances to replace four (4) 2013 Horton Model 623. The ambulances provide support to the City's Fire and Rescue Department, and residents of the City of Costa Mesa. The rescue ambulances not only respond to medical emergencies and traffic accidents but are also known as "all risk," meaning they respond to all types of incidents, including structure fires, specialized rescues, and hazardous materials spills. The four (4) Fire ambulances will total \$933,225, and will be paid over a 5 year term through June 30, 2028

Pierce1500 GPM Triple Combination Pumper Truck & Public Works equipment Lease Purchase Agreement

In June 2023, the Fire & Rescue Department requisitioned a new Pierce 1500 GPM Triple Combination Pumper Truck. The request will replace existing 2003 American LaFrance Pumper apparatus due to high mileage, heavy wear and tear on all powertrain suspension, steering and pump. The Public Works Department requested Water Truck, Stake Bed, Sign Truck, Sign Truck, Stencil Truck and Asphalt Roller Truck to be replaced to increase the efficiencies during road maintenance and construction and replace the aging fleet. The total of this lease will amount to \$2,275,000, and will be paid over a 7-year term through July 28, 2031.

Schedule of Debt Service Requirements to Maturity

The annual requirements to amortize bonds payable by the City as of June 30, 2025, are as follows (excluding loans payable and advances from other funds for which minimum annual payments have not been established):

Year Ending June 30	Financing Authority 2017 Lease Revenue Bonds	Pierce Arrow XT Tiller Lease Purchase Agreement	Mobile Command & Triple Pumper Lease Purchase Agreement	Ambulance	Police Armored Vehicle	Pierce 1500 GPM Triple Combination & Public Works Equipment	Total
2026	2,792,925	162,497	228,360	186,645	88,367	377,526	3,836,319
2027	2,789,550	162,497	228,360	186,645	88,367	377,526	3,832,944
2028	1,069,800	162,497	228,360	186,645	88,367	377,526	2,113,194
2029	1,070,550	162,497	228,360			377,526	1,838,932
2030	1,069,800	162,497	228,360			377,526	1,838,182
2031	1,072,425	162,497	228,360				1,463,282
2032	1,068,425		228,360				1,296,785
2033	1,067,800						1,067,800
2034	1,065,425						1,065,425
2035	1,066,175						1,066,175
2036	1,073,375						1,073,375
2037	1,072,106						1,072,106
2038	1,075,044						1,075,044
2039	1,070,356						1,070,356
2040	1,069,806						1,069,806
2041	1,068,281						1,068,281
2042	1,070,700						1,070,700
2043	1,067,063						1,067,063
Total principal and interest	22,699,607	974,983	1,598,521	559,935	265,102	1,887,629	27,985,771
Less interest payments	(5,354,013)	(59,645)	(121,428)	(38,717)	(17,102)	(201,840)	(5,792,745)
Outstanding principal	\$ 17,345,594	\$ 915,338	\$ 1,477,093	\$ 521,218	\$ 247,999	\$ 1,685,789	\$ 22,193,026



FISCAL YEAR

2025 - 2026