

# CITY OF COSTA MESA REGULAR CITY COUNCIL AND HOUSING AUTHORITY\* Agenda

**Tuesday, May 14, 2024** 

5:00 PM

City Council Chambers 77 Fair Drive

\*Note: All agency memberships are reflected in the title "Council Member" STUDY SESSION

The City Council meetings are presented in a hybrid format, both in-person at City Hall and as a courtesy virtually via Zoom Webinar. If the Zoom feature is having technical difficulties or experiencing any other critical issues, and unless required by the Brown Act, the meeting will continue in person.

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As a courtesy, the public may participate via the Zoom option.

#### Zoom Webinar:

Please click the link below to join the webinar:

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Or sign into Zoom.com and "Join a Meeting"

Enter Webinar ID: 818 7957 9049/ Password: 608584

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- During the Public Comment Period, use the "raise hand" feature located in the participants' window and wait for city staff to announce your name and unmute your line when it is your turn to speak. Comments are limited to 3 minutes, or as otherwise directed.

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Call: 1 669 900 6833 Enter Webinar ID: 818 7957 9049/ Password: 608584 During the Public Comment Period, press \*9 to add yourself to the queue and wait for city staff to announce your name/phone number and press \*6 to unmute your line when it is your turn to speak. Comments are limited to 3 minutes, or as otherwise directed.

Note, if you have installed a zoom update, please restart your computer before participating in the meeting.

Additionally, members of the public who wish to make a written comment on a specific agenda item, may submit a written comment via email to the City Clerk at cityclerk@costamesaca.gov. Comments received by 12:00 p.m. on the date of the meeting will be provided to the City Council, made available to the public, and will be part of the meeting record.

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Note that records submitted by the public will not be redacted in any way and will be posted online as submitted, including any personal contact information. All pictures, PowerPoints, and videos submitted for display at a public meeting must be previously reviewed by staff to verify appropriateness for general audiences. No links to YouTube videos or other streaming services will be accepted, a direct video file will need to be emailed to staff prior to each meeting in order to minimize complications and to play the video without delay. The video must be one of the following formats, .mp4, .mov or .wmv. Only one file may be included per speaker for public comments, for both videos and pictures. Please e-mail to the City Clerk at cityclerk@costamesaca.gov NO LATER THAN 12:00 Noon on the date of the meeting. If you do not receive confirmation from the city prior to the meeting, please call the City Clerks office at 714-754-5225.

Note regarding agenda-related documents provided to a majority of the City Council after distribution of the City Council agenda packet (GC §54957.5): Any related documents provided to a majority of the City Council after distribution of the City Council Agenda Packets will be made available for public inspection. Such documents will be posted on the city's website and will be available at the City Clerk's office, 77 Fair Drive, Costa Mesa, CA 92626.

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As a LEED Gold Certified City, Costa Mesa is fully committed to environmental sustainability. A minimum number of hard copies of the agenda will be available in the Council Chambers. For your convenience, a binder of the entire agenda packet will be at the table in the foyer of the Council Chambers for viewing. Agendas and reports can be viewed on the City website at https://costamesa.legistar.com/Calendar.aspx.

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#### REGULAR CITY COUNCIL STUDY SESSION MEETING

MAY 14, 2024 - 5:00 P.M.

JOHN STEPHENS Mayor

JEFFREY HARLAN
Mayor Pro Tem - District 6

ANDREA MARR
Council Member - District 3

MANUEL CHAVEZ
Council Member - District 4

LOREN GAMEROS
Council Member - District 2

ARLIS REYNOLDS
Council Member - District 5

DON HARPER
Council Member - District 1

KIMBERLY HALL BARLOW
City Attorney

LORI ANN FARRELL HARRISON City Manager

**CALL TO ORDER** 

**ROLL CALL** 

PUBLIC COMMENTS – MATTERS ONLY LISTED ON THE AGENDA Comments are limited to 2 minutes, or as otherwise directed.

#### STUDY SESSION ITEM:

#### 1. FISCAL YEAR 2024-25 PROPOSED BUDGET STUDY SESSION 24-196

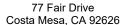
#### **RECOMMENDATION:**

Conduct a Study Session regarding the Fiscal Year 2024-25 Proposed All Funds Budget of \$240.1 million, with a General Fund component of \$189.9 million, and provide initial feedback and direction to staff in advance of final adoption of the budget by June 30, 2024.

#### Attachments: 1. Four-Year Personnel Summary by Department

- 2. All Funds Revenues and Sources of Funds
- 3. General Fund Revenues and Sources of Funds
- 4. Summary of Appropriations by Account All Funds (Excludes CIP)
- 5. Summary of Appropriations by Account General Fund (Excludes CIP)
- 6. Summary of Appropriations by Department by Category Excludes CIP All Funds
- 7. Summary of Appropriations by Department by Category
  Excludes CIP GF
- 8. Proposed 2024-25 Budget

#### **ADJOURNMENT**





# CITY OF COSTA MESA

### Agenda Report

File #: 24-196 Meeting Date: 5/14/2024

TITLE:

FISCAL YEAR 2024-25 PROPOSED BUDGET STUDY SESSION

DEPARTMENT: CITY MANAGER'S OFFICE, FINANCE DEPARTMENT

PRESENTED BY: LORI ANN FARRELL HARRISON, CITY MANAGER, CAROL

MOLINA, FINANCE DIRECTOR

CONTACT INFORMATION: CAROL MOLINA, FINANCE DIRECTOR, (714) 754-5243

#### **RECOMMENDATION:**

Conduct a Study Session regarding the Fiscal Year 2024-25 Proposed All Funds Budget of \$240.1 million, with a General Fund component of \$189.9 million, and provide initial feedback and direction to staff in advance of final adoption of the budget by June 30, 2024.

#### **BACKGROUND:**

The Fiscal Year 2024-25 Proposed Budget includes collaboration efforts throughout all sectors, including public safety, parks, facilities, streets and housing for the City of Costa Mesa residents, businesses, and visitors. Recommended budget adjustments contained in the Proposed Budget were prudently selected based on operational needs, the provision of essential core services to our community, and to implement the City Council's stated Goals and Priorities more effectively.

#### **Guiding Principles**

The guiding principles that inspired the recommendations for the FY 2024-25 Proposed Budget were created when the City Council conducted a Strategic Planning workshop identifying key priorities, as well as a new Mission Statement for Costa Mesa, as follows:

"The City of Costa Mesa serves our residents, businesses, and visitors by promoting a safe, inclusive, and vibrant community."

In addition, the City Council has developed five Strategic Plan Goals:

- Strengthen the Public's Safety and Improve the Quality of Life;
- Achieve Long-Term Fiscal Sustainability;
- Recruit and Retain High Quality Staff;
- Diversify, Stabilize, and Increase Housing to Reflect Community Needs; and
- Advance Environmental Sustainability and Climate Resiliency.

The recommendations contained in the FY 2024-25 Proposed Budget are rooted in the Strategic Plan Goals created by the City Council for a safe, inclusive, and vibrant City.

#### **ANALYSIS:**

The theme for the FY 2024-25 Proposed Budget, "When We All Pull Together" reflects the collective efforts by City Council and staff to work in collaboration to help drive change for a greater outcome for the residents of Costa Mesa. This includes City Council's recommendation for staff to establish a Housing Trust in the amount of \$2.5 million to assist in funding for housing opportunities. This budget also includes additional funding for the Homeless and Behavioral Health Programs, IT Strategic Plan, as well as the Arts and Culture Master Plan to allow Departments to achieve shared goals in addressing our most pressing needs and concerns.

Funding requests contained in the FY 2024-25 Proposed Budget help to further stabilize or enhance critical City operations to better serve the public, and/or provide City employees with the technology, equipment, and overall tools to perform their public service effectively. The Proposed Budget also helps to ensure both short-and-long-term fiscal sustainability, while committing additional resources to achieve Council's goals.

#### Overview of FY 2024-25 Proposed All Funds Budget

The Fiscal Year 2024-25 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 \$240.1 million, an increase of \$6.1 million, or 3 percent compared to the Fiscal Year 2023-24 Adopted Budget of \$234 million. Table 1 illustrates these amounts.

Table 1 - Proposed Budget - All Funds

| Expenditure Category |    | Adopted     |    | Proposed    |    | Increase/(Dec | crease) | FY 2024-25 |
|----------------------|----|-------------|----|-------------|----|---------------|---------|------------|
|                      |    | FY 2023-24  |    | FY 2024-25  |    | Amount        | Percent | % of Total |
| Operating Budget     | \$ | 188,349,065 | \$ | 199,582,608 | \$ | 11,233,543    | 6%      | 83%        |
| Transfers Out        |    | 14,582,902  |    | 12,631,498  |    | (1,951,404)   | -13%    | 5%         |
| Capital Budget       |    | 31,081,719  |    | 27,901,236  |    | (3,180,483)   | -10%    | 12%        |
| Total                | \$ | 234,013,686 | \$ | 240,115,342 | \$ | 6,101,656     | 3%      | 100%       |

The All-Funds Budget for the City includes governmental, proprietary, and internal service funds, including grants and other restricted funds designated for specific services and purposes provided by higher levels of government (i.e., Federal, State and County governments and agencies).

Many of the City's special and restricted funds receive ongoing revenue streams, while some are one-time competitive grants and require careful monitoring and record keeping.

In some instances, a Fund can have available fund balances that have accumulated over time and are expended as the need arises and/or to complete specific projects within assigned timeframes. As such, the All-Funds Budget contains many funds that are separate entities with specific accounting and reporting requirements as per government regulations and in some cases, statutes.

The City's General Fund however, is not restricted and can be used to provide a broad array of public services and is comprised of multiple revenue sources including taxes (such as property, sales, and hotel taxes, among others), user fees, fines, facility rentals, and development related fees, to name a few.

The main factors attributed to the year-over-year increase in the FY 2024-25 Proposed All Funds Budget are as follows:

#### **Operating Budget**

- The proposed increase of \$11.2 million, or 6 percent, for a total of \$199.5 million in the Operating Budget's portion of the FY 2024-25 All Funds Budget is comprised of several items including:
- Annualized funding needed to attract, recruit and retain high quality staff through the recently negotiated labor contracts for all employees citywide that aligned employee compensation to essentially average (market rate) levels (\$5.8 million);
- A \$2.5 million increase to the annual CalPERS retirement plan payment;
- Recruitment and retention incentives for public safety to help retain tenured and experienced staff in our Police and Fire Departments for adequate succession planning (\$400,000);
- An increased budget allocation of \$300,000 in the Information Technology Department's budget for software licensing and subscription fees, as well as \$1.9 million to fund year five (5) of the IT Strategic Plan;
- A budget reallocation of \$945,000 in the Police Department's General Fund that includes \$700,000 for the replacement of body-worn and vehicle cameras, and various contractual increases, such as animal services and software subscriptions;
- An additional \$200,000 in the Police Department Budget to provide \$150,000 in funding for a Wellness Program, and \$50,000 for the replacement of a K9 police dog, and a new jail contract for intoxicated female arrests;
- A budget increase of \$200,000 in the Public Works Department for a part-time Maintenance Worker and school crossing guard contractual increase; and reallocation of salary savings of \$350,000 to fund the Water Quality Control Program;
- An additional \$140,000 in projected election costs;
- An increase of \$150,000 in Public Works Capital Fund for a facilities needs assessment;
- An increased budget allocation of \$700,000 in the Fire Department's budget for the Ambulance Program and emergency medical supplies (EMS) (these expenses are offset by the Ambulance Program revenue increase); and
- An ARPA budget increase of \$1.8 million to fund the Housing Trust Fund for a total of \$2.5 million.

#### Transfers Out

Transfers Out from All Funds total \$12.6 million, a decrease of \$1.9, or 13 percent from FY 2023-24. Of that total, \$9.7 million are Transfers Out from the General Fund into two funds: \$6.85 million into the Capital Improvement Fund, and \$2.85 million into the Information Technology Replacement Fund.

The remaining \$2.9 million Transfer Out of the \$12.6 million is from the American Rescue Plan Fund for \$2.5 million for the Housing Trust Fund, and \$454,308 into the Housing Authority Fund to support the Tenant Eviction Protection Program.

#### Information Technology Replacement Fund

This fund accounts for the accumulation of resources necessary to replace hardware and software related to information technology. As per the City's Municipal Code Section 2-209.4, 1.5% of annual General Fund revenues is allocated to the Information Technology Replacement Fund (ITRF) to provide funding for the City's immediate and future information technology needs, including those identified in the Information Technology Strategic Plan (ITSP). This includes the transfer of \$2.85 million from the General Fund into the ITRF to fund year 5 of the Information Technology Strategic Plan (ITSP). The proposed budget includes \$1.5 million in funding for the second year of the computer-aided dispatch and record-management system (CAD RMS) for public safety, and \$380,000 for the Citywide desktop replacement program and City website.

#### Capital Budget

The proposed all-funds Capital Improvement Program (CIP) budget of \$27.9 million is a decrease of \$3.2 million or 10 percent from the adopted FY 2023-24 budget. Additionally, there is \$20 million in projects that may potentially be funded through future bond financing. A comprehensive detail of the Proposed CIP Budget was presented at the April 23, 2024, Study Session and will be contained in further detail in the CIP section of the FY 2024-25 Proposed Budget Book. A few key projects include:

- Emergency Communications Facility Remodel;
- Senior Center HVAC Replacement;
- Harbor Blvd., 17th St., and Gisler Ave. Rehabilitation Project;
- Adams Avenue Undergrounding Project;
- TeWinkle Athletic Fields Batting Cage Structure & Other Improvements, and;
- Signal Modernization for Systemic Multi-Modal Safety Improvements.

#### FY 2024-25 Proposed General Fund Budget Overview

The Proposed FY 2024-25 General Fund expenditure budget is a balanced budget and totals \$189.9 million. This reflects an increase of \$9.5 million, or 5 percent, from the FY 2023-24 Adopted Budget of \$180.3 million.

Table 2 is a summary of the Proposed FY 2024-25 General Fund Revenue and Expenditure Budget.

| Table 2 - | General | Fund Rev | enue and | Expenditure |
|-----------|---------|----------|----------|-------------|
|           |         |          |          |             |

|                              | Adopted           | Proposed          | 251 | Increase/(Dec | rease)  | FY 2024-25 |
|------------------------------|-------------------|-------------------|-----|---------------|---------|------------|
| Revenue Source               | <br>FY 2023 24    | FY 2024-25        |     | Amount        | Percent | % of Total |
| Taxes                        | \$<br>156,199,363 | \$<br>163,213,634 | \$  | 7,014,271     | 4%      | 86%        |
| Licenses and Permits         | 4,675,862         | 4,736,019         |     | 60,157        | 1%      | 2%         |
| Fines and Forfeitures        | 1,066,632         | 1,302,091         |     | 235,459       | 22%     | 1%         |
| Use of Money and Property    | 4,606,615         | 5,360,700         |     | 754,085       | 16%     | 3%         |
| Other Governmental Agencies  | 896,086           | 896,086           |     |               | 0%      | 0%         |
| Fees and Charges for Service | 9,677,140         | 13,097,122        |     | 3,419,982     | 35%     | 7%         |
| Other Revenue                | 2,336,446         | 1,288,507         |     | (1,047,939)   | -45%    | 1%         |
| Operating Transfer In        | 868,898           |                   |     | (868,898)     | -100%   | 0%         |
| Total                        | \$<br>180,327,042 | \$<br>189,894,159 | \$  | 9,567,117     | 5%      | 100%       |

| Expenditure Category       |    | Adopted     |    | Proposed    |    | Increase/(Dec | crease) | FY 2024 25 |
|----------------------------|----|-------------|----|-------------|----|---------------|---------|------------|
|                            |    | FY 2023-24  |    | FY 2024:25  |    | Amount        | Percent | % of Total |
| Salaries and Benefits      | \$ | 125,049,401 | \$ | 133,130,777 | \$ | 8,081,376     | 6%      | 70%        |
| Maintenance and Operations |    | 40,352,929  |    | 44,132,090  |    | 3,779,161     | 9%      | 23%        |
| Fixed Assets               |    | 1,827,122   |    | 2,925,298   |    | 1,098,176     | 60%     | 2%         |
| Transfers Out              |    | 13,097,589  |    | 9,705,994   |    | (3,391,595)   | -26%    | 5%         |
| Total                      | \$ | 180,327,041 | \$ | 189,894,159 | \$ | 9,567,118     | 5%      | 100%       |

#### General Fund Revenue Highlights

The Proposed FY 2024-25 Budget for Total General Fund Resources totals \$189.9 million, a \$9.5 million, or 5 percent increase from the FY 2023-24 Adopted Budget. General Fund Revenue is recovering favorably with several categories returning to or above pre-pandemic levels such as Sales and Use Tax, Licenses and Permits, Use of Money and Property, and Fees and Charges. These funds are typically used to fund public safety, parks and community services, development services, and other activities and programs known to residents. The Fiscal Year commencing July 1, 2024, budget will be balanced without the use General Fund reserves or the American Rescue Plan Fund.

Graph 1 - General Fund Revenue Estimates by Category Cannabis Gross Receipts Tax Transient Occupancy Tax Sales Tax \$81.5K Franchise Fees \$6.6M Licenses and Permits \$4.7M Use of Money & Property Fees and Charges **Business License** \$13.1M \$940K Operating Transfer In Other Government Agencies \$900K Other Revenues Fines and Forfeitures \$1.3M **Property Tax** \$60.4K

<u>Sales and Use Tax</u>: Sales tax is the largest revenue category in Costa Mesa, and is estimated at \$81.5 million, a reduction of \$0.9 million, or a 1 percent decrease, from the FY 2023-24 Adopted Budget due to dampened receipts from sellers of general consumer goods, as well as a decline in building and supplies.

<u>Property Tax:</u> All combined Property Tax revenues are estimated at \$60.4 million, reflecting a ten percent growth over the prior fiscal year. As a result of the dissolution of the Successor Agency, the property tax revenues that were utilized to pay required payments on obligations are being redirected to the Property Tax revenue. Costa Mesa anticipates \$1.4 million in this realignment plus the annual 4% increase normally received from the County.

<u>Transient Occupancy Tax (TOT):</u> Hotel tax revenues are projected to continue to surpass prepandemic levels, with an estimated \$10.1 million anticipated next year versus the FY 2023-24 Adopted Budget of \$9.5 million. As a result of an increase in hotel rates due to higher inflation, as well as the shift from consumers spending less on tangible items and more on experiences.

<u>Fees and Charges:</u> Fees and Charges are showing signs of recovery at \$13.1 million, an increase of \$3.5 million, or 36 percent increase, as a result of statutory changes in ambulance reimbursements, while Plan Check fee revenues are anticipated to remain flat at \$1.6 million in the Proposed FY 2024-25 budget.

Measure Q Retail Cannabis Business Tax: The FY 2024-25 Proposed Budget includes an estimated \$3.4 million in cannabis taxes, an increase of \$350,000, or 11 percent, from FY 2023-24, as the City has already approved over 20 retail storefront and non-storefront businesses. It is anticipated that with these businesses, the projected retail tax revenue will be realized in FY 2024-25. Also, as previously approved by the City Council, the Proposed Budget has two restricted Special Revenue Funds that are financed by the cannabis retail tax: The Arts and Culture Master Plan Fund and the First Time Homebuyers Fund.

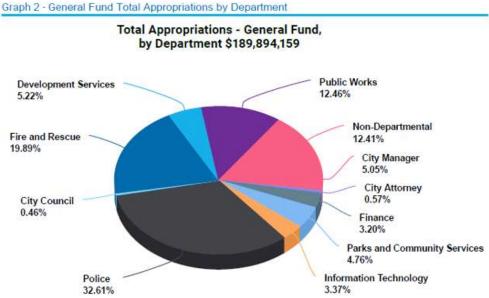
#### FY 2024-25 General Fund Budget Expenditure Highlights

The Proposed Operating General Fund Budget for FY 2024-25 reflects total expenditure of \$189.9 million. Of this amount, \$177.2 million in operating costs represents an increase of \$11.9 million, or seven percent, from the current year's adopted operating budget of \$165.4 million. The General Fund transfer of \$3.3 million to the Equipment Replacement Fund was reclassified from a transfer out to an internal rent category for consistency reporting purposes. The remaining \$9.7 million represents the Transfers Out to the Capital Improvement Fund, and the Information Technology Fund described earlier. The FY 2024-25 Proposed Budget for expenditures includes the following significant items:

- A \$2.9 million allocation for the City Council approved Five-Year Information Technology Strategic Plan (Year 5);
- A \$2.3 million increase in the annual required CalPERS contributions;
- An additional \$500,000 million in funding for medical, dental and vision benefits and \$5.5 million in compensation increase as per contractual MOU requirements;
- A \$0.4 million increase for recruitment and retention incentives for public safety to help retain

tenured and experienced staff in our Police and Fire and Rescue Departments for adequate succession planning;

- An increased budget allocation of \$700,000 to the Fire and Rescue Department for the Ambulance Program and emergency medical supplies (these expenses are offset by an increase the ambulance program revenue);
- The continuation of the \$4.3 million vacancy factor (negative appropriation); and
- No use of General Fund Reserves or ARPA funds to balance the General Fund.



#### Staffing Levels

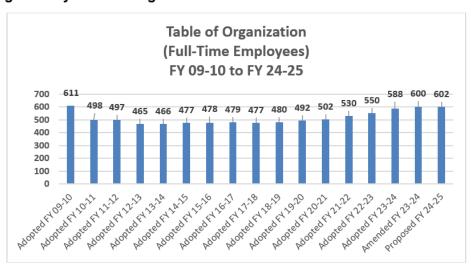
The FY 2024-25 Proposed Budget includes 602 full-time employees, which includes FY 2023-24 amendment staffing adjustments of a net 12 FTEs. The Proposed Budget incorporates an additional net of 2 full-time equivalents. With the proposed changes, full-time staffing levels are climbing back to nearing FY 2009-10 pre-recession levels.

Table 3 - Breakdown of General Fund Appropriations by Department

|                                 | FY 2019-20    | FY 2020-21    | FY 2021-22    | FY 2022-23    | FY 2023-24    | FY 2024-25    |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Department                      | Actual        | Actual        | Actual        | Actual        | Adopted       | Proposed      |
| City Council                    | \$698,817     | \$644,712     | \$867,909     | \$834,337     | \$750,150     | \$874,089     |
| City Manager *                  | 7,765,950     | 6,068,680     | 6,505,480     | 7,573,363     | 8,680,554     | 9,594,377     |
| City Attorney                   | 1,102,741     | 968,029       | 958,775       | 988,108       | 1,050,000     | 1,086,750     |
| Finance                         | 4,369,638     | 4,485,375     | 3,811,155     | 4,271,188     | 5,590,659     | 6,073,764     |
| Parks and Community<br>Services | 7,298,474     | 7,414,732     | 6,379,328     | 7,371,372     | 7,954,828     | 9,037,068     |
| Information Technology          | 3,191,744     | 3,760,148     | 4,104,946     | 5,133,365     | 5,923,476     | 6,402,558     |
| Police                          | 50,525,724    | 48,905,944    | 53,504,411    | 55,874,470    | 59,221,389    | 61,919,851    |
| Fire and Rescue                 | 28,865,368    | 27,042,315    | 32,298,517    | 33,480,396    | 35,785,123    | 37,772,922    |
| Development Services            | 6,950,075     | 6,325,666     | 7,522,770     | 8,229,755     | 9,256,476     | 9,911,803     |
| Public Works                    | 19,209,987    | 17,801,071    | 19,517,456    | 20,413,479    | 22,457,898    | 23,659,001    |
| Non-Departmental                | 11,475,099    | 11,614,781    | 27,397,679    | 32,457,225    | 23,656,488    | 23,562,076    |
| TOTAL                           | \$142,155,502 | \$136,637,270 | \$162,868,426 | \$176,627,059 | \$180,327,041 | \$189,894,159 |

<sup>\*</sup>City Manager's Department includes City Clerk, Human Resources, and Risk Management

Table 4 - Budgeted Citywide Staffing Levels



A Table of Organization reflecting 602 full-time employees, and 99.98 part-time employees for a total of 701.98.

Table 5 - Staffing Requests

| Department                  | Description                                     | FTE    |
|-----------------------------|---|--------|
| City Manager                | Community Outreach Worker (Homeless Services)   | 3.00   |
| City Manager                | Community Outreach Worker (Tenant Protection)   | (1.00) |
| <b>Development Services</b> | Code Enforcement Officer (Tenant Protection)    | (1.00) |
| Finance                     | Accounting Specialist II (Part Time)            | 0.75   |
| Police                      | Accounting Specialist II (Convert to Full Time) | 0.37   |
| Public Works                | Maintenance Worker (Part Time)                  | 0.50   |
| Total                       |   | 2.62   |

The Proposed Budget includes a net of 2.6 new positions to the Table of Organization and the General Fund.

<u>Case Management and Housing Navigation Services</u> - The City Manager's Department is requesting an increase of three (3) Community Outreach Workers to provide in-house case management and housing navigation services. By having this function in-house, case management efficiencies can be realized that could result in better overall outcomes and potentially more expedient housing placements for clients at the shelter.

<u>Tenant Eviction Protection</u> - At the May 7, 2024, City Council meeting, staff provided an update on the Tenant Eviction Protection Program and related services to residents facing eviction and potential homelessness. The program has resulted in a 50 percent reduction in the number of eviction notices issued to residents. In November 2023, when the Ordinance was adopted, the City Manager requested and was granted authority for up to four additional positions, if needed, to properly administer the program: one Community Outreach Worker, (and a second, if needed); one (1) Senior Planner; and, one (1) Code Enforcement Officer. Of the four positions authorized, only three were filled.

The Code Enforcement Officer position remained vacant as there was no measurable work related to the new Ordinance that could not be handled by existing Code Enforcement Officer positions. The Senior Planner was filled and remains in the Proposed Budget for next year. The two Community Outreach Worker positions were filled quickly to help make an immediate impact and reduce the number of no-fault evictions. However, at this time, there is only sufficient workload to necessitate one Community Outreach Worker to support residents in risk of evictions. In the past six months, twenty-five families have been served by the City. Further, certain aspects of the tenant protection program have been absorbed by the Constituent Services Team further reducing the need for two Outreach Worker positions. Moreover, one of the Outreach Worker positions will soon be vacant. As such, the Proposed Budget reflects a realignment of the staffing level for this program from four to two positions. This is both programmatically and fiscally prudent as the funding source for these positions is ARPA, which will end after 2025.

Finance Department is proposing to add a part-time Accounting Specialist II to support processing invoices for payments in accounts payable. This position will be fully-funded by the existing operating budget in the Finance Department. The Police Department is converting a part-time Accounting Specialist II to a full-time position. Lastly, the Public Works Department is requesting to add a part-time Maintenance Worker to assist with the Signs and Markings Program within the Department.

#### Commitment to Public Safety:

The FY 2024-25 Proposed Budget includes \$99.7 million as the City's commitment to public safety comprised of both the Police and Fire Departments. The public safety budgets make up more than 52 percent of the General Fund Proposed Budget at 32 percent for Police and 20 percent for the Fire and Rescue Department, respectively. Of the 602 Citywide full-time personnel, approximately 38 percent are sworn, which is on level with funding levels prior to the Great Recession.

The Police Department budget now contains 142 full-time sworn personnel. The Proposed Budget includes the conversion of three part-time positions to full-time, two that were approved at mid-year. The Police Department also manages the entire Animal Services and Enforcement Program. The reorganization aligns with the City Council Goal - Strengthen the Public's Safety and Improve the Quality of Life.

In addition, the Police Department's salaries and benefits budget increased by a net of \$3.2 million, mostly due to labor contractual agreements and retirement benefits. As in prior years and to balance the General Fund, the Department includes a vacancy factor of approximately \$3.7 million in the budget to capture its average vacancy rate.

The Police Department Proposed Budget for the Equipment Replacement Fund includes \$1.05 million in funding eight Police interceptor vehicles, a light truck for Animal Control, and a heavy one-ton police truck to haul equipment and support the recently received police armored vehicle.

The Fire and Rescue Department contains 85 full-time sworn personnel. The Fire and Rescue Department's salaries and benefits budget increased by a net of \$1.3 million, mostly due to labor contractual agreements and longevity pay. Additionally, the Proposed Budget includes a \$700,000 increase in the department's ambulance program, which is wholly offset by an increase in revenue.

#### Diversify, Stabilize, and Increase Housing to Reflect Community Needs

To support affordable housing, \$2.5 million is recommended to be allocated from ARPA towards a Housing Trust Fund to assist with affordable housing development. The Proposed Budget includes continued funding for the City's homeless outreach and bridge shelter programs and operations of \$3.7 million. One project forthcoming includes an additional 15 beds for the permanent Bridge Shelter for Behavioral Health funded by a County of Orange Health Care Agency (OCHCA) Grant. Furthermore, the Development Services Department will work on the implementation of the Affordable Housing Ordinance. The ordinance will ensure that new housing projects will provide a certain percentage of its housing units as affordable units to moderate, low, and/or very low-income households.

#### Advance Environmental Sustainability and Climate Resiliency

To achieve environmental sustainability and climate resiliency, the Proposed Budget includes \$300,000 in funding for a water quality program to monitor the City's compliance with the National Pollutant Discharge Elimination System (NPDES). This program will coordinate and implement 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 drainage into the Santa Ana River and the Newport Bay. Furthermore, there will be inspections related to commercial/industrial sites, as well as construction sites, and enforcement connected to illicit discharge.

#### Transfers Out

Transfers Out from All Funds total \$12.6 million, a decrease of \$1.9, or 13 percent from FY 2023-24. Of that total, \$9.7 million are Transfers Out from the General Fund into two funds: \$6.85 million into the Capital Improvement Fund, \$2.85 million into the Information Technology Replacement Fund. The majority of the transfer out reduction is due to the reallocation of the General Fund's transfer out to the Equipment Replacement in Non-Departmental to internal rent for reporting consistency purposes.

The remaining \$2.9 million Transfer Out of the \$12.6 million is from the American Rescue Plan Fund, consisting of a transfer of \$2.5 million for the Housing Trust Fund, and \$454,308 into the Housing Authority Fund to support the Tenant Eviction Protection Program.

#### **ALTERNATIVES:**

The City Council can provide alternative direction to staff on the FY 2024-25 Proposed Operating Budget through June 30, 2025.

#### **FISCAL REVIEW:**

Staff is requesting City Council provide feedback and direction in advance of final adoption of the FY 2024-25 Proposed Operating Budget. Staff will be bringing the FY 2024-25 Proposed Operating Budget forward to a Public Hearing on June 4, 2024, for additional feedback or final adoption. An additional Study Session can be held on Tuesday, June 11, 2024, if needed, with a second alternative final adoption date of Tuesday, June 18, 2024, if desired.

#### **LEGAL REVIEW:**

The City Attorney's Office has reviewed and approved this report as to form.

#### **CITY COUNCIL GOALS AND PRIORITIES:**

This item supports the City Council goals:

- Strengthen the Public's Safety and Improve the Quality of Life
- Achieve Long-term Fiscal Sustainability
- Recruit and Retain High Quality Staff
- Diversify, Stabilize, and Increase Housing to Reflect Community Needs
- Advance Environmental Sustainability and Climate Resiliency

#### **CONCLUSION:**

The overview of the Proposed Operating General Fund expenditure and revenue projections for FY 2024-25 was fully vetted by staff, being prudent in any proposed increases.

To continue providing essential services to the community coupled with the City Council goals in mind, staff recommends that the City Council discuss and provide feedback on the FY 2024-25 Proposed Budget.

The strong commitment of our City Council, residents and community partners for healthy, sustainable neighborhoods and balanced economic activity, both facilitate and aid us to continue the quality of services we provide.

The high degree of professionalism, commitment, and effort of City staff to our community, our neighbors, and our businesses has provided us the ability to meet our overall goals, objectives, and programs, of which we are proud to serve.

It is our hope and belief that the FY 2024-25 Proposed Budget creates a solid foundation for "When We All Pull Together."

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# Four-Year Personnel Summary by Department From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|  | FY 21 <sup>-</sup> 22<br>Adopted | FY 22 <sup>-</sup> 23<br>Adopted | FY 23 <sup>-</sup> 24<br>Adopted | FY 23 <sup>-</sup> 24<br>Amended | FY 24-25<br>Proposed |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------|
| City Council   | лиортои                          | 71406104                         | 71406104                         | 7411011404                       | ТТОРОССИ             |
| 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                             | 1.00                             |                                  |                                  |                      |
| Management Aide*   |                                  |                                  |                                  |                                  |                      |
| Management Analyst*  | 1.00                             | 1.00                             | -                                | -                                |                      |
| Total City Council   | 10.00                            | 10.00                            | 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                             | 2.00                             | 1.00                             | 1.00                             | 1.00                 |
| Administrative Assistant   | -                                | -                                | 1.00                             | 1.00                             | 1.00                 |
| Assistant to the City Manager                                    | 1.00                             | 1.00                             | 1.00                             | 2.00                             | 2.00                 |
| Central Services Supervisor                                      | 1.00                             | 1.00                             | -                                | -                                |                      |
| City Clerk   | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.00                 |
| Community Outreach Worker  | -                                | 2.00                             | 2.00                             | 5.00                             | 7.00                 |
| Community Outreach Supervisor                                    | -                                | 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                 |
| Energy and Sustainability Service Manager                        | -                                | -                                | -                                | 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                                    | 1.00                             | 2.00                             | 2.00                             | 2.00                             | 2.00                 |
| Human Resources Analyst  | 3.00                             | 4.00                             | 4.00                             | 4.00                             | 4.00                 |
| 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                 |
| Management Analyst   | 3.00                             | 3.00                             | 3.00                             | 4.00                             | 4.00                 |
| Neighborhood Improvement Manager                                 | -                                | 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                             | 2.00                             | 3.00                             | 3.00                 |
| Real Property Manager  | -                                | -                                | 1.00                             | -                                |                      |
| Senior Management Analyst  | 1.00                             | 1.00                             | 3.00                             | 2.00                             | 2.00                 |
| Senior Code Enforcement Officer                                  | -                                | 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                             | 1.00                             | 2.00                             | -                                |                      |
| Multimedia Specialist  |                                  |                                  | -                                | 2.00                             | 2.00                 |
| Website Coordinator/ Programmer Analyst I                        | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.00                 |
| Total City Manager's Office                                      | 30.00                            | 37.00                            | 43.00                            | 47.00                            | 49.00                |

<sup>\*</sup>Constituent Services staff transferred in City Manager's Office

<sup>\*</sup> Energy and Sustainability Service Manager transferred in from Public Works

### Four-Year Personnel Summary by Department

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|   | FY 21 <sup>-</sup> 22<br>Adopted | FY 22 <sup>-</sup> 23<br>Adopted | FY 23 <sup>-</sup> 24<br>Adopted | FY 23 <sup>-</sup> 24<br>Amended | FY 24 <sup>-</sup> 25<br>Proposed  |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|------------------------------------|
|   |                                  |                                  |                                  |                                  |                                    |
| inance Department                           | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 4.0                                |
| Finance Director                            | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                                |
| Accountant                                  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                                |
| Accounting Specialist I                     | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                                |
| Accounting Specialist II                    | 3.00                             | 4.00                             | 4.00                             | 4.00                             | 4.0                                |
| Accounting Supervisor                       | 1.00                             | 1.00                             | 1.00                             | -                                |                                    |
| Administrative Assistant (CON)              |                                  |                                  |                                  | 1.00                             | 1.0                                |
| Assistant Finance Director                  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                                |
| Budget and Purchasing Manager               | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                                |
| Budget Analyst                              | 2.00                             | -                                | -                                | <del>-</del>                     |                                    |
| Business License Inspector                  |                                  | -                                | 1.00                             | 1.00                             | 1.                                 |
| Buyer                                       | 3.00                             | 3.00                             | 2.00                             | 2.00                             | 2.0                                |
| Executive Assistant                         | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                                |
| Financial Analyst                           | 1.00                             | 1.00                             | 2.00                             | 2.00                             | 2.                                 |
| Finance Manager                             | -                                | -                                | 1.00                             | 1.00                             | 1.                                 |
| Finance Officer- Accounting                 | -                                | -                                | -                                | 1.00                             | 1.                                 |
| Finance Officer- Payroll (CON)              | -                                | -                                | -                                | 1.00                             | 1.                                 |
| Finance Officer- Purchasing                 | -                                | -                                | -                                | 1.00                             | 1.                                 |
| Finance Officer- Revenue                    | -                                | -                                | -                                | 1.00                             | 1.                                 |
| Payroll Coordinator                         | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.                                 |
| Payroll Supervisor                          | 1.00                             | 1.00                             | 1.00                             | -                                |                                    |
| Permit Processing Specialist                | 2.00                             | 1.00                             | 1.00                             | 1.00                             | 1.                                 |
| Purchasing Supervisor                       | 1.00                             | 1.00                             | 1.00                             | -                                |                                    |
| Revenue Supervisor                          | 1.00                             | 1.00                             | 1.00                             | -                                |                                    |
| Senior Accountant                           | -                                | 1.00                             | 1.00                             | 1.00                             | 1.                                 |
| Senior Budget Analyst                       | -                                | 2.00                             | 2.00                             | 2.00                             | 2.                                 |
| Senior Management Analyst                   | 1.00                             | 1.00                             | -                                |                                  |                                    |
| Total Finance Department                    | 23.00                            | 24.00                            | 25.00                            | 26.00                            | 26.                                |
| arks And Community Services Department      |                                  |                                  |                                  |                                  |                                    |
| Parks and Community Services Director       | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.                                 |
| Arts Specialist                             | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.                                 |
| Assistant Recreation Supervisor             | 3.00                             | 3.00                             | -                                |                                  |                                    |
| Community Outreach Worker                   | 2.00                             | _                                | 1.00                             | 1.00                             | 1.                                 |
| Executive Assistant                         | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.                                 |
| Fairview Park Administrator                 | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.                                 |
| Maintenance Worker                          | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.                                 |
| Management Analyst                          | 1.00                             | 1.00                             | -                                | -                                |                                    |
| Neighborhood Improvement Manager            | 1.00                             | -                                | _                                | _                                |                                    |
| Office Specialist II                        | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.                                 |
| Recreation Coordinator*                     | 4.00                             | 5.00                             | 4.00                             | 4.00                             | 4.                                 |
|   |                                  | 1.00                             | 1.00                             | 1.00                             | 1.                                 |
|   | 1 በበ                             |                                  |                                  |                                  |                                    |
| Recreation Manager                          | 1.00                             | 1.00                             |                                  |                                  |                                    |
| Recreation Manager<br>Recreation Specialist | -                                | -                                | 7.00                             | 8.00                             | 8.                                 |
| Recreation Manager                          | 1.00<br>-<br>2.00<br>1.00        | 2.00                             |                                  |                                  | 8. <sub>(</sub><br>3. <sub>(</sub> |

### **Four-Year Personnel Summary by Department**

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|   | FY 21 <sup>-</sup> 22<br>Adopted | FY 22 <sup>-</sup> 23<br>Adopted | FY 23 <sup>-</sup> 24<br>Adopted | FY 23 <sup>-</sup> 24<br>Amended | FY 24-25<br>Proposed |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------|
|   |                                  |                                  |                                  |                                  |                      |
| Parks And Community Services Department (Continued)           |                                  |                                  |                                  |                                  |                      |
| Senior Recreation Supervisor                                  | 2.00                             | 2.00                             | 2.00                             | 2.00                             | 2.0                  |
| Total Parks and Community Svcs Department                     | 21.00                            | 18.00                            | 25.00                            | 26.00                            | 26.0                 |
| One Recreation Coordinator transferred to PD Adopted FY 23/24 |                                  |                                  |                                  |                                  |                      |
| nformation Technology Department                              |                                  |                                  |                                  |                                  |                      |
| Information Technology Director                               | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                  |
| Information Technology Manager                                | 2.00                             | 2.00                             | 2.00                             | 2.00                             | 2.0                  |
| Computer Operations & Networking Sup.                         | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                  |
| Cyber Security Analyst  | -                                | -                                | 1.00                             | 1.00                             | 1.0                  |
| Executive Assistant   | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                  |
| Management Analyst  | -                                | 1.00                             | -                                | -                                |                      |
| Network Administrator   | 5.00                             | 5.00                             | 5.00                             | 5.00                             | 5.0                  |
| Office Specialist II  | -                                | -                                | 1.00                             | 1.00                             | 1.0                  |
| Programmer Analyst II   | 3.00                             | 4.00                             | 4.00                             | 4.00                             | 4.0                  |
| Senior Management Analyst                                     | -                                | -                                | 1.00                             | 1.00                             | 1.0                  |
| Senior Programmer Analyst                                     | 3.00                             | 4.00                             | 4.00                             | 4.00                             | 4.0                  |
| Systems & Programming Supervisor                              | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                  |
| Total Information Technology Department                       | 17.00                            | 20.00                            | 22.00                            | 22.00                            | 22.0                 |
| Police Department   |                                  |                                  |                                  |                                  |                      |
| Police Chief  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                  |
| Deputy Police Chief   | -                                | -                                | 1.00                             | 1.00                             | 1.0                  |
| Administrative Assistant                                      | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 2.0                  |
| Animal Services Coordinator                                   |                                  |                                  |                                  | 1.00                             | 1.0                  |
| Animal Control Officer  | 2.00                             | 2.00                             | 3.00                             | 3.00                             | 3.0                  |
| Animal Control Supervisor                                     | -                                | -                                | 1.00                             | 1.00                             | 1.0                  |
| Civilian Investigator   | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                  |
| Communications Installer                                      | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                  |
| Communications Officer  | 11.00                            | 11.00                            | 11.00                            | 11.00                            | 11.0                 |
| Communications Supervisor                                     | 4.00                             | 4.00                             | 4.00                             | 4.00                             | 4.0                  |
| Community Services Specialist                                 | 6.00                             | 7.00                             | 7.00                             | 7.00                             | 7.0                  |
| Court Liaison   | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                  |
| Crime Analyst   | 1.00                             | 1.00                             | 2.00                             | 2.00                             | 2.0                  |
| Crime Prevention Specialist                                   | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                  |
| Crime Scene Investigation Supervisor                          | 1.00                             | 1.00                             | 1.00                             | 1.00                             |                      |
|   |                                  |                                  |                                  |                                  | 1.0                  |
| Crime Scene Specialist  | 3.00                             | 4.00                             | 4.00                             | 4.00                             | 4.0                  |
| Custody Officer   | -                                | -                                | 10.00                            | 10.00                            | 10.0                 |
| Custody Supervisor  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                  |
| Electronics Technician  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                  |
| Emergency Services Administrator                              | 1.00                             | -                                | -                                | -                                | 0.0                  |
| Executive Assistant   | 2.00                             | 2.00                             | 2.00                             | 2.00                             | 2.0                  |

|   | FY 21-22<br>Adopted   | FY 22 <sup>-</sup> 23<br>Adopted  | FY 23 <sup>-</sup> 24<br>Adopted  | FY 23 <sup>-</sup> 24<br>Amended   | FY 24-25<br>Proposed   |
|---|---|---|---|--|--|
| Police Department (Continued)   |   |   |   |  |  |
| Management Analyst  | 1.00  | 1.00  | -   | -  |  |
| Office Specialist II  | 1.00  | 1.00  | 1.00  | 1.00   | 1.00   |
| Park Ranger   | 6.00  | 6.00  | 6.00  | 7.00   | 7.00   |
| Permit Processing Specialist  |   |   | -   | 1.00   | 1.00   |
| 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  | 105.00  | 107.00  | 107.00  | 107.00   | 107.00   |
| Police Records Administrator  | 1.00  | -   | -   | -  |  |
| 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   |
| Police Sergeant   | 21.00   | 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  | 1.00  | 2.00  | 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   |
| 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   |
|   | 216.00  | 221.50  | 238.00  | 241.00   | 242.00   |
| iolai Police Department   | 210.00  |   |   |  |  |
| Total Police Department  Emergency Services Manager & Telecommunications Managers   | -   |   | and Fire and Res  |  |  |
| t Emergency Services Manager & Telecommunications Manager s   | -   |   | and Fire and Res  |  |  |
| Emergency Services Manager & Telecommunications Manager s Fire And Rescue Department  | hared between Po  | lice Department   |   | scue Department  |  |
| Emergency Services Manager & Telecommunications Manager s<br>Fire And Rescue Department<br>Fire Chief   | -   |   | 1.00  | scue Department  | 1.00   |
| Emergency Services Manager & Telecommunications Manager s Fire And Rescue Department Fire Chief Assistant Fire Chief/Operations - sworn   | hared between Po  | lice Department   |   | scue Department  | 1.00   |
| * Emergency Services Manager & Telecommunications Manager s<br>Fire And Rescue Department<br>Fire Chief   | hared between Po  | lice Department   | 1.00  | scue Department  | 1.00<br>1.00   |
| Fire And Rescue Department Fire Chief Assistant Fire Chief/Community Risk Reduction - non   | hared between Po  | lice Department   | 1.00<br>1.00<br>1.00  | 1.00<br>1.00<br>1.00   | 1.00<br>1.00   |
| Fire And Rescue Department Fire Chief Assistant Fire Chief/Community Risk Reduction - non sworn   | hared between Po  | lice Department 1.00 - 1.00   | 1.00<br>1.00  | 1.00<br>1.00   | 1.00<br>1.00   |
| * Emergency Services Manager & Telecommunications Manager s Fire And Rescue Department Fire Chief Assistant Fire Chief/Operations - sworn Assistant Fire Chief/Community Risk Reduction - non sworn Assistant Fire Marshal  | hared between Po  | 1.00<br>-<br>1.00<br>-<br>1.00<br>1.00  | 1.00<br>1.00<br>1.00<br>2.00  | 1.00<br>1.00<br>1.00<br>2.00   | 1.00<br>1.00<br>1.00<br>2.00   |
| * Emergency Services Manager & Telecommunications Manager s Fire And Rescue Department Fire Chief Assistant Fire Chief/Operations - sworn Assistant Fire Chief/Community Risk Reduction - non sworn Assistant Fire Marshal Fire Marshal   | 1.00<br>-<br>-<br>1.00<br>1.00<br>1.00  | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00   | 1.00<br>1.00<br>1.00  | 1.00<br>1.00<br>1.00   | 1.00<br>1.00<br>1.00<br>2.00   |
| Fire And Rescue Department  Fire Chief  Assistant Fire Chief/Operations - sworn  Assistant Fire Chief/Community Risk Reduction - non sworn  Assistant Fire Marshal  Fire Marshal  Code Enforcement Officer  Division Chief - Administration   | 1.00<br>-<br>1.00<br>-<br>1.00<br>1.00<br>1.00  | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>1.00   | 1.00<br>1.00<br>1.00<br>2.00<br>-<br>1.00   | 1.00<br>1.00<br>1.00<br>2.00<br>-<br>1.00  | 1.00<br>1.00<br>1.00<br>2.00   |
| Fire And Rescue Department  Fire Chief  Assistant Fire Chief/Operations - sworn  Assistant Fire Chief/Community Risk Reduction - non sworn  Assistant Fire Marshal  Fire Marshal  Code Enforcement Officer  Division Chief - Administration  Battalion Chief  | 1.00<br>-<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00  | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00                                       | 1.00<br>1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00  | 1.00<br>1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00                                     | 1.00<br>1.00<br>1.00<br>2.00<br>1.00   |
| Fire And Rescue Department  Fire Chief  Assistant Fire Chief/Operations - sworn  Assistant Fire Chief/Community Risk Reduction - non sworn  Assistant Fire Marshal  Fire Marshal  Code Enforcement Officer  Division Chief - Administration  Battalion Chief  Emergency Medical Services Coordinator  | 1.00<br>-<br>1.00<br>-<br>1.00<br>1.00<br>1.00  | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>1.00   | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00<br>1.00  | 1.00<br>1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00<br>1.00                             | 1.00<br>1.00<br>2.00<br>1.00<br>3.00<br>1.00   |
| Fire And Rescue Department  Fire Chief  Assistant Fire Chief/Operations - sworn  Assistant Fire Chief/Community Risk Reduction - non sworn  Assistant Fire Marshal  Fire Marshal  Code Enforcement Officer  Division Chief - Administration  Battalion Chief  Emergency Medical Services Coordinator  Emergency Services Manager *  | 1.00<br>-<br>-<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00  | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00                                       | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00<br>1.00<br>0.50                                  | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00<br>1.00<br>0.50                             | 1.00<br>1.00<br>2.00<br>1.00<br>3.00<br>1.00<br>0.50                                   |
| Fire And Rescue Department  Fire Chief  Assistant Fire Chief/Operations - sworn  Assistant Fire Chief/Community Risk Reduction - non sworn  Assistant Fire Marshal  Fire Marshal  Code Enforcement Officer  Division Chief - Administration  Battalion Chief  Emergency Medical Services Coordinator  Emergency Services Manager *  Executive Assistant   | 1.00<br>-<br>1.00<br>-<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00                   | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00                          | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00<br>1.00<br>0.50<br>1.00                          | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>3.00<br>1.00<br>0.50<br>1.00                          | 1.00<br>1.00<br>2.00<br>1.00<br>3.00<br>1.00<br>0.50                                   |
| Fire And Rescue Department  Fire Chief  Assistant Fire Chief/Operations - sworn  Assistant Fire Chief/Community Risk Reduction - non sworn  Assistant Fire Marshal  Fire Marshal  Code Enforcement Officer  Division Chief - Administration  Battalion Chief  Emergency Medical Services Coordinator  Emergency Services Manager *  Executive Assistant  Fire Captain   | 1.00<br>-<br>1.00<br>-<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00<br>1.00           | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00<br>1.00                  | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00<br>1.00<br>0.50<br>1.00                          | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00<br>1.00<br>0.50<br>1.00                     | 1.00<br>1.00<br>2.00<br>1.00<br>3.00<br>1.00<br>0.50<br>1.00                           |
| Fire And Rescue Department  Fire Chief  Assistant Fire Chief/Operations - sworn  Assistant Fire Chief/Community Risk Reduction - non sworn  Assistant Fire Marshal  Fire Marshal  Code Enforcement Officer  Division Chief - Administration  Battalion Chief  Emergency Medical Services Coordinator  Emergency Services Manager *  Executive Assistant  Fire Captain  Fire Captain - Administration/Training/PIO                                     | 1.00<br>-<br>1.00<br>-<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00                   | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00<br>18.00<br>1.00         | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00<br>1.00<br>0.50<br>1.00<br>18.00<br>1.00         | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>3.00<br>1.00<br>0.50<br>1.00<br>18.00                 | 1.00<br>1.00<br>2.00<br>1.00<br>3.00<br>1.00<br>0.50<br>1.00<br>18.00                  |
| Fire And Rescue Department  Fire Chief  Assistant Fire Chief/Operations - sworn  Assistant Fire Chief/Community Risk Reduction - non sworn  Assistant Fire Marshal  Fire Marshal  Code Enforcement Officer  Division Chief - Administration  Battalion Chief  Emergency Medical Services Coordinator  Emergency Services Manager *  Executive Assistant  Fire Captain  Fire Captain - Administration/Training/PIO  Fire Captain - Administration/EMS  | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00<br>18.00<br>1.00       | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00<br>18.00<br>1.00<br>1.00 | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00<br>1.00<br>0.50<br>1.00<br>18.00<br>1.00         | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>3.00<br>1.00<br>0.50<br>1.00<br>18.00<br>1.00         | 1.00<br>1.00<br>2.00<br>1.00<br>3.00<br>1.00<br>0.50<br>1.00<br>1.00                   |
| Fire And Rescue Department  Fire Chief Assistant Fire Chief/Operations - sworn Assistant Fire Chief/Community Risk Reduction - non sworn Assistant Fire Marshal Fire Marshal Code Enforcement Officer Division Chief - Administration Battalion Chief Emergency Medical Services Coordinator Emergency Services Manager * Executive Assistant Fire Captain Fire Captain - Administration/Training/PIO Fire Captain - Administration/EMS Fire Engineer | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00<br>18.00<br>-<br>18.00 | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00<br>18.00<br>1.00<br>1.00 | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00<br>1.00<br>0.50<br>1.00<br>18.00<br>1.00<br>1.00 | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>3.00<br>1.00<br>0.50<br>1.00<br>18.00<br>1.00<br>1.00 | 1.00<br>1.00<br>2.00<br>1.00<br>3.00<br>1.00<br>0.50<br>1.00<br>18.00<br>1.00<br>18.00 |
| Fire And Rescue Department  Fire Chief  Assistant Fire Chief/Operations - sworn  Assistant Fire Chief/Community Risk Reduction - non sworn  Assistant Fire Marshal  Fire Marshal  Code Enforcement Officer  Division Chief - Administration  Battalion Chief  Emergency Medical Services Coordinator  Emergency Services Manager *  Executive Assistant  Fire Captain  Fire Captain - Administration/Training/PIO  Fire Captain - Administration/EMS  | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00<br>18.00<br>1.00       | 1.00<br>-<br>1.00<br>1.00<br>1.00<br>1.00<br>3.00<br>1.00<br>-<br>1.00<br>18.00<br>1.00<br>1.00 | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>-<br>3.00<br>1.00<br>0.50<br>1.00<br>18.00<br>1.00         | 1.00<br>1.00<br>2.00<br>-<br>1.00<br>3.00<br>1.00<br>0.50<br>1.00<br>18.00<br>1.00         |  |

FY 21-22 FY 22-23 FY 23-24 FY 23-24 FY 24-25 **Adopted Adopted Adopted Amended Proposed Fire And Rescue Department (Continued)** 1.00 Office Specialist II 1.00 1.00 1.00 1.00 Senior Manager Analyst 1.00 1.00 1.00 0.50 Telecommunications Manager \* 0.50 0.50 0.50 95.00 96.50 97.00 97.00 97.00 **Total Fire Department** \* Emergency Services Manager & Telecommunications Manager shared between Police Department and Fire and Rescue Department **Development Services Department** 1.00 1.00 1.00 1.00 **Economic & Development Services Director** 1.00 1.00 1.00 1.00 1.00 1.00 Administrative Assistant 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 3.00 3.00 Associate Planner 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 4.00 3.00 3.00 4.00 Chief of Code Enforcement 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 9.00 7.00 8.00 7.00 1.00 Community Improvement Manager 1.00 1.00 1.00 1.00 **Economic Development Administrator** 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 **Executive Assistant** 1.00 **Grant Administrator** 1.00 1.00 1.00 1.00 1.00 2.00 2.00 1.00 Management Analyst 1.00 1.00 Office Specialist II 1.00 1.00 1.00 1.00 Permit Processing Specialist 2.00 3.00 3.00 3.00 3.00 Planning and Sustainable Development Manager 1.00 2.00 2.00 Plan Checker 2.00 1.00 Plan Check Engineer 1.00 2.00 3.00 3.00 3.00 Principal Planner 1.00 2.00 2.00 2.00 2.00 Senior Code Enforcement Officer 1.00 1.00 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 1.00 Senior Planner 1.00 1.00 2.00 3.00 3.00 Zoning Administrator 1.00 46.00 48.00 50.00 54.00 53.00 **Total Development Services Department Public Works Department Public Works Director** 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 1.00 Active Transportation Coordinator 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 Associate Engineer 5.00 7.00 8.00 8.00 8.00 1.00 1.00 1.00 1.00 1.00 City Engineer 3.00 3.00 3.00 3.00 3.00 Construction Inspector Contract Administrator 1.00 1.00 1.00 1.00 Deputy Director of Public Works

|   | FY 21 <sup>-</sup> 22<br>Adopted | FY 22 <sup>-</sup> 23<br>Adopted | FY 23 <sup>-</sup> 24<br>Adopted | FY 23 <sup>-</sup> 24<br>Amended | FY 24 <sup>-</sup> 25<br>Proposed |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|
| Public Works Department (Continued)   | Adopted                          | Auopteu                          | лиориси                          | Amended                          | 7.100000                          |
| Energy and Sustainability Service Manager   | 1.00                             | 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                              |
| 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                              |
| 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                              |
| Lead Maintenance Worker   | 6.00                             | 6.00                             | 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  | 6.00                             | 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                             | 1.00                             | -                                | _                                | -                                 |
| Senior Engineer   | 3.00                             | 3.00                             | 4.00                             | 4.00                             | 4.00                              |
| Senior Maintenance Technician   | 1.00                             | 1.00                             | -                                | _                                | _                                 |
| Senior Maintenance Worker   | 6.00                             | 6.00                             | 6.00                             | 6.00                             | 6.00                              |
| Senior Management Analyst   | 1.00                             | 1.00                             | 2.00                             | 2.00                             | 2.00                              |
| Storekeeper   | -                                | 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   | 72.00                            | 75.00                            | 80.00                            | 79.00                            | 79.00                             |
|   | 0:: 14                           | (00/04 A L L                     |                                  |                                  |                                   |
| Energy and Sustainability Service Manager transferred to<br>Total Full-time Employees | 530.00 City Manager's Office FY  | 550.00                           | 588.00                           | 600.00                           | 602.00                            |
| rotarran time Employees   |                                  |                                  | 000.00                           | 000.00                           | 002.00                            |
| Part-Time Employees FTE's (Full-Time Equivalents                                      | 5)                               |                                  |                                  |                                  |                                   |
| City Council  | 0.50                             | 0.50                             | -                                | -                                | -                                 |
| City Manager's Office   | 7.88                             | 10.95                            | 8.32                             | 8.32                             | 8.32                              |
| Parks and Community Services  | 75.73                            | 70.16                            | 63.82                            | 62.82                            | 62.57                             |
| Information Technology Department   | 0.50                             | 0.50                             | -                                | -                                | -                                 |
| Police Department   | 20.36                            | 18.86                            | 16.86                            | 15.38                            | 14.75                             |
| Fire and Rescue Department  | 2.25                             | 2.25                             | 2.25                             | 2.25                             | 2.25                              |
| Development Services Department   | 6.64                             | 5.34                             | 5.34                             | 5.34                             | 5.34                              |

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|   | FY 21 <sup>-</sup> 22<br>Adopted | FY 22 <sup>-</sup> 23<br>Adopted | FY 23 <sup>-</sup> 24<br>Adopted | FY 23 <sup>-</sup> 24<br>Amended | FY 24 <sup>-</sup> 25<br>Proposed |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|
| Part-Time Employees FTE's (Full-Time Equivalents) (Continued) |                                  |                                  |                                  |                                  |                                   |
| Public Works Department                                       | 8.00                             | 6.25                             | 5.50                             | 5.50                             | 6.00                              |
| Total Part-time FTEs  | 121.86                           | 114.81                           | 102.09                           | 99.61                            | 99.98                             |
| Total Citywide FTEs   | 651.86                           | 664.81                           | 690.09                           | 699.61                           | 701.98                            |

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# All Funds Revenues and Sources of Funds

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|  |    | FY 21-22    |    | FY 23 <sup>-</sup> 24<br>FY 22 <sup>-</sup> 23 Adopted |    |             | FY 24 <sup>-</sup> 25<br>Proposed | %<br>Incr/  |       |
|--|----|-------------|----|--|----|-------------|-----------------------------------|-------------|-------|
| Fund/Account Description               |    | Actual      |    | Actual   |    | Budget      |                                   | Budget      | (Dec) |
| GENERAL FUND                           |    |             |    |  |    |             |                                   |             |       |
|  | _  |             |    |  |    |             |                                   |             |       |
| Fund 101 - General Fund                | \$ | 165,941,399 | \$ | 177,491,471  | \$ | 180,327,042 | \$                                | 189,894,159 | 5%    |
| SPECIAL REVENUE FUNDS                  |    |             |    |  |    |             |                                   |             |       |
| Fund 130 - Cultural Arts Master Plan   |    |             |    |  |    |             |                                   |             |       |
| Cannabis Q Bus Tax                     |    | -           |    | 16,000   |    | 166,667     |                                   | 238,300     | 43%   |
| Total Fund 130                         | \$ | -           | \$ | 16,000   | \$ | 166,667     | \$                                | 238,300     | 43%   |
|  |    |             |    |  |    |             |                                   |             |       |
| Fund 140 - First Time Homebuyer Progra |    |             |    |  |    |             |                                   |             |       |
| Cannabis X Bus Tax                     | \$ | -           | \$ | -  | \$ | 166,667     | \$                                | 238,300     | 43%   |
| Cannabis Q Bus Tax                     | _  | -           |    | 16,000   |    | -           |                                   | -           | 0%    |
| Total Fund 140                         | \$ | -           | \$ | 16,000   | \$ | 166,667     | \$                                | 238,300     | 43%   |
|  |    |             |    |  |    |             |                                   |             |       |
| Fund 150 - Disaster Fund               |    |             |    |  |    |             |                                   |             |       |
| Other County Grants/Programs           | \$ | 498         | \$ | 306,283  | \$ | -           | \$                                | -           | 0%    |
| FEMA Disaster Reimbursement            |    | 107,377     |    | -  |    | -           |                                   | -           | 0%    |
| Operating Transfers In                 | _  | -           |    | 637,856  |    | -           |                                   | -           | 0%    |
| Total Fund 150                         | \$ | 107,876     | \$ | 944,139  | \$ | -           | \$                                | <u>-</u>    | 0%    |
| Fund 201 - Gas Tax                     |    |             |    |  |    |             |                                   |             |       |
| Investment Earnings                    | \$ | 63,481      | \$ | 116,514  | \$ | 0           | \$                                | 0           | 0%    |
| GASB 31 Market Value Adjustmnt         | Ŷ  | (226,216)   | Ų  | (46,049)   | Ų  | -           | Ų                                 | -           | 0%    |
| Gasoline Tax - Section 2103            |    | 891,312     |    | 916,823  |    | 1,114,720   |                                   | 998,927     | -10%  |
| Gasoline Tax - Section 2105            |    | 625,561     |    | 640,351  |    | 738,171     |                                   | 698,377     | -5%   |
| Gasoline Tax - Section 2106            |    | 392,595     |    | 406,599  |    | 461,312     |                                   | 445,387     | -3%   |
| Gasoline Tax - Section 2107.1          |    | 747,903     |    | 872,692  |    | 886,642     |                                   | 954,427     | 8%    |
| Gasoline Tax - Section 2107.5          |    | 10,000      |    | 10,000   |    | 10,000      |                                   | 20,000      | 100%  |
| Other Reimbursements                   |    | 32,354      |    | -  |    | -           |                                   |             | 0%    |
| Total Fund 201                         | \$ | 2,536,990   | \$ | 2,916,929  | \$ | 3,210,845   | \$                                | 3,117,118   | -3%   |
|  |    |             |    |  |    |             |                                   |             |       |
| Fund 203 - Air Quality                 |    |             |    |  |    |             |                                   |             |       |
| Air Quality Improvement Fees           | \$ | 108,657     | \$ | 177,214  | \$ | 145,800     | \$                                | 145,800     | 0%    |
| Investment Earnings                    |    | 4,629       |    | 6,644  |    | -           |                                   | -           | 0%    |
| GASB 31 Market Value Adjustmnt         | _  | (14,523)    |    | (2,801)  |    | <u>-</u>    |                                   | <u>-</u>    | 0%    |
| Total Fund 203                         | \$ | 98,763      | \$ | 181,057  | \$ | 145,800     | \$                                | 145,800     | 0%    |
| Fund 204 - American Rescue Plan        |    |             |    |  |    |             |                                   |             |       |
| American Rescue Plan                   | \$ | -           | \$ | 4,802,856  | \$ | 1,440,737   | \$                                | 2,972,172   | 106%  |
| Investment Earnings                    | •  | 50,330      | -  | 208,050  | -  | -           | -                                 | -           | 0%    |
| Total Fund 204                         | \$ | 50,330      | \$ | 5,010,906  | \$ | 1,440,737   | \$                                | 2,972,172   | 100%  |
|  | _  |             |    |  |    |             |                                   |             |       |

### **All Funds Revenues and Sources of Funds**

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|  |                 | FY 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |        | FY 24-25<br>Proposed | %<br>Incr/ |
|--|-----------------|-----------------------|----|-----------------------|----|----------------------------------|--------|----------------------|------------|
| Fund/Account Description                 | 1               | - Y Z I ZZ<br>Actual  |    | Actual                |    |                                  | Budget |                      | (Dec)      |
| Fund 205 - HOME Investment Partnershi    | ins Prog        |                       |    |                       |    |                                  |        |                      | ( /        |
| Lien/Loan Repayment                      | \$              | 45,009                | Ś  | 40,000                | \$ | 20,000                           | Ś      | 20,000               | 0'         |
| Investment Earnings                      | •               | 14,226                | •  | 24,201                | •  |                                  | •      | 14,803               | 0'         |
| HOME Invest. Partnership Grant           |                 | 16,638                |    | 137,581               |    | 509,260                          |        | 509,260              | 0,         |
| GASB 31 Market Value Adjustmnt           |                 | (51,498)              |    | (9,084)               |    | -                                |        | -                    | 0          |
| Total Fund 205                           | \$              | 24,376                | \$ | 192,698               | \$ | 529,260                          | \$     | 544,063              | 3'         |
| Fund 207 - Community Development Blo     | ck Gran         | t (CDBG)              |    |                       |    |                                  |        |                      |            |
| Lien/Loan Repayment                      | \$              | 7,500                 | \$ | -                     | \$ | -                                | \$     | -                    | 09         |
| Community Dev. Block Grant               | \$              | 594,256               | \$ | 1,794,310             | \$ | 1,722,893                        | \$     | 1,360,506            | -219       |
| Investment Earnings                      |                 | 153                   |    | 609                   |    | -                                |        | -                    | 09         |
| Total Fund 207                           | \$              | 601,909               | \$ | 1,794,919             | \$ | 1,722,893                        | \$     | 1,360,506            | -219       |
| Fund 213 - Supplemental Law Enforcement  | ent Serv        | ices (SLESF)          |    |                       |    |                                  |        |                      |            |
| Citizens' Option Public Safety           | \$              | 279,629               | \$ | 284,819               | \$ | 331,480                          | \$     | 331,480              | 09         |
| Investment Earnings                      |                 | (60)                  |    | 887                   |    | -                                |        | -                    | 09         |
| GASB 31 Market Value Adjustmnt           |                 | (634)                 |    | (365)                 |    | -                                |        | -                    | 09         |
| Total Revenues                           | \$              | 278,936               | \$ | 285,341               | \$ | 331,480                          | \$     | 331,480              | 09         |
| Total Fund 213                           | \$              | 278,936               | \$ | 285,341               | \$ | 331,480                          | \$     | 331,480              | 09         |
| Fund 216 - Rental Rehabilitation Program | n               |                       |    |                       |    |                                  |        |                      |            |
| Investment Earnings                      |                 | 2,658                 |    | 4,655                 |    | -                                |        | -                    | 09         |
| GASB 31 Market Value Adjustmnt           |                 | (9,509)               |    | (1,818)               |    | -                                |        | -                    | 09         |
| Total Fund 216                           | \$              | (6,851)               | \$ | 2,837                 | \$ | -                                | \$     | -                    | 09         |
| Fund 217 - Narcotics Forfeiture          |                 |                       |    |                       |    |                                  |        |                      |            |
| Asset Forfeiture-County/Other            | \$              | 4,728                 | \$ | -                     | \$ | -                                | \$     | -                    | 09         |
| Asset Forf OC Drug/Gang Actvty           |                 | 834                   |    | -                     |    | -                                |        | -                    | 09         |
| Asset Forfeiture - Treasury              |                 | -                     |    | 76,487                |    | -                                |        | -                    | 09         |
| Investment Earnings                      |                 | 15,660                |    | 28,497                |    | -                                |        | -                    | 09         |
| GASB 31 Market Value Adjustmnt           |                 | (56,873)              |    | (10,745)              |    | -                                |        | -                    | 09         |
| Total Fund 217                           | \$              | (35,650)              | \$ | 94,240                | \$ | -                                | \$     | -                    | 09         |
| Fund 219 - Local Law Enforcement Block   | ( Grant         |                       |    |                       |    |                                  |        |                      |            |
| Fund 220 - Office of Traffic Safety      |                 |                       |    |                       |    |                                  |        |                      |            |
| Other Federal Grants                     | \$              | 130,022               | \$ | 259,141               | \$ | -                                | \$     | <u>-</u>             | 09         |
| Total Fund 220                           | \$              | 130,022               | \$ | 259,141               | \$ | -                                | \$     | -                    | 09         |
| Fund 226 - Housing Trust Fund            |                 |                       |    |                       |    |                                  |        |                      |            |
| Operating Transfers In                   | \$<br><b>\$</b> | -                     | \$ |                       | \$ | -                                | \$     | <u>-</u>             | 1009       |
| Total Fund 226                           | \$              | -                     | \$ | -                     | \$ | -                                | \$     | -                    | 1009       |
| Fund 230 - Federal Grants                |                 |                       |    |                       |    |                                  |        |                      |            |
| Other Federal Grants                     | \$              | 252,925               | \$ | 826,056               | \$ | 3,830,472                        | \$     | 6,033,090            | 58'        |
| Investment Earnings                      |                 | -                     |    | 32,757                |    | -                                |        | -                    | 0          |
| Local Law Enforcemnt Blk Grnt            |                 | -                     |    | 108,137               |    | -                                |        | -                    | 0'         |
| Total Fund 230                           | \$              | 252,925               | \$ | 966,950               | \$ | 3,830,472                        | \$     | 6,033,090            | 58         |

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# All Funds Revenues and Sources of Funds

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|  |          |                                 |          |                                 | FY 23 <sup>-</sup> 24 |                   | FY 24 <sup>-</sup> 25 | %                  |                |
|--|----------|---------------------------------|----------|---------------------------------|-----------------------|-------------------|-----------------------|--------------------|----------------|
| Fund/Account Description                 |          | FY 21 <sup>-</sup> 22<br>Actual |          | FY 22 <sup>-</sup> 23<br>Actual |                       | Adopted<br>Budget |                       | Proposed<br>Budget | Incr/<br>(Dec) |
| Fund 231 - State Grants                  |          | Actual                          |          | Actual                          |                       | Duuget            |                       | Duaget             | (Dec)          |
| Other State Grants                       | \$       | 742,996                         | \$       | 1,075,470                       | \$                    | 11,531,955        | \$                    | 350,490            | -97%           |
| Beverage Container Program               | Ŷ        | (103,431)                       | Ŷ        | 159,969                         | Ų                     | -                 | Ų                     | -                  | 0%             |
| Total Fund 231                           | \$       | 639,565                         | Ś        | 1,235,439                       | \$                    | 11,531,955        | Ś                     | 350,490            | -97%           |
| Fund 251 - Road Maintenance and Rehabil  |          |                                 |          |                                 | Ÿ                     | 11,001,700        | Ÿ                     | 330,470            | 3170           |
| Investment Earnings                      | \$       | 68,651                          | Ś        | 158,361                         | \$                    | -                 | \$                    | _                  | 0%             |
| GASB 31 Market Value Adjustmnt           | Ÿ        | (269,430)                       | Ÿ        | (66,616)                        | Ÿ                     | _                 | Ÿ                     | _                  | 0%             |
| Gasoline Tax - RMRA                      |          | 2,270,154                       |          | 2,510,541                       |                       | 2,780,829         |                       | 2,878,935          | 4%             |
| Total Fund 251                           | Ś        | 2,069,375                       | Ś        | 2,602,286                       | \$                    | 2,780,829         | Ś                     | 2,878,935          | 4%             |
| Total Fulla 231                          | <u> </u> | 2,000,070                       | <u> </u> | 2,002,200                       | Ť                     | 2,700,027         | Ť                     | 2,070,700          |                |
| CAPITAL PROJECTS FUNDS                   |          |                                 |          |                                 |                       |                   |                       |                    |                |
| Fund 208 - Park Development Fees         |          |                                 |          |                                 |                       |                   |                       |                    |                |
| Park Development Fees                    | \$       | 1,278,941                       | \$       | 158,327                         | \$                    | 328,095           | \$                    | 100,000            | -70%           |
| Investment Earnings                      |          | 43,050                          |          | 52,806                          |                       | -                 |                       | -                  | 0%             |
| GASB 31 Market Value Adjustmnt           |          | (143,842)                       |          | (19,612)                        |                       | -                 |                       | -                  | 0%             |
| Total Fund 208                           | \$       | 1,178,149                       | \$       | 191,520                         | \$                    | 328,095           | \$                    | 100,000            | -70%           |
|  |          |                                 |          |                                 |                       |                   |                       |                    |                |
| Fund 209 - Drainage Fees                 |          |                                 |          |                                 |                       |                   |                       |                    |                |
| Measure "M2" Regional Grant              | \$       | -                               | \$       | 107,327                         | \$                    | -                 | \$                    | -                  | 0%             |
| Drainage Assessment Fees                 |          | 348,736                         |          | 76,516                          |                       | 213,206           |                       | 100,000            | -53%           |
| Investment Earnings                      |          | 20,782                          |          | 37,174                          |                       | -                 |                       | -                  | 0%             |
| GASB 31 Market Value Adjustmnt           |          | (77,839)                        | _        | (14,462)                        |                       | -                 |                       | <u>-</u>           | 0%             |
| Total Fund 209                           | \$       | 291,679                         | \$       | 206,555                         | \$                    | 213,206           | \$                    | 100,000            | -53%           |
|  |          |                                 |          |                                 |                       |                   |                       |                    |                |
| Fund 214 - Traffic Impact Fees           |          |                                 |          | 404.000                         |                       |                   |                       |                    |                |
| Traffic Impact Fees                      | \$       | 437,943                         | \$       | 601,330                         | \$                    | 1,533,025         | \$                    | 1,500,000          | -2%            |
| Other Reimbursements                     |          | -                               |          | 7,167                           |                       | -                 |                       | -                  | 0%             |
| Investment Earnings                      |          | 53,938                          |          | 98,890                          |                       | -                 |                       | -                  | 0%             |
| GASB 31 Market Value Adjustmnt           | _        | (197,108)                       | _        | (38,513)                        | _                     | -                 | _                     |                    | 0%             |
| Total Fund 214                           | \$       | 294,773                         | \$       | 668,873                         | \$                    | 1,533,025         | \$                    | 1,500,000          | -2%            |
| Fund 219 Fire System Dovelonment         |          |                                 |          |                                 |                       |                   |                       |                    |                |
| Fund 218 - Fire System Development       |          |                                 |          |                                 |                       |                   |                       |                    |                |
| Fund 228 - Fire Protection System Parame | dic F    | und                             |          |                                 |                       |                   |                       |                    |                |
| Fund 401 - Capital Outlay                |          | uu                              |          |                                 |                       |                   |                       |                    |                |
| Other Federal Grants                     | \$       | 530,982                         | \$       | 190,599                         | \$                    | -                 | \$                    | -                  | 0%             |
| Other State Grants                       | ·        | 15,147                          |          | · -                             | ·                     | -                 | ·                     | -                  | 0%             |
| Investment Earnings                      |          | 174,364                         |          | 401,158                         |                       | -                 |                       | -                  | 0%             |
| GASB 31 Market Value Adjustmnt           |          | (778,219)                       |          | (184,930)                       |                       | -                 |                       | -                  | 0%             |
| Other Reimbursements                     |          | 59,435                          |          | 64,585                          |                       | -                 |                       | -                  | 0%             |
| Total Revenues                           | \$       | 1,708                           | \$       | 471,412                         | \$                    | -                 | \$                    | -                  | 0%             |
| Operating Transfers In                   | \$       | 8,533,467                       | \$       | 13,482,325                      | \$                    | 6,849,994         | \$                    | 6,849,994          | 0%             |
| Total Other Financing Sources            | \$       | 8,533,467                       | \$       | 13,482,325                      | \$                    | 6,849,994         | \$                    | 6,849,994          | 0%             |
| Total Fund 401                           | \$       | 8,535,176                       | \$       | 13,953,737                      | \$                    | 6,849,994         | \$                    | 6,849,994          | 0%             |
|  |          | , ,                             | •        | ,,                              | •                     | ,- ,              | •                     | ,- ,               |                |

### All Funds Revenues and Sources of Funds

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Fund/Account Description                |        | FY 21 <sup>-</sup> 22<br>Actual |     | FY 22 <sup>-</sup> 23<br>Actual | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget | %<br>Incr/<br>(Dec) |
|---|--------|---------------------------------|-----|---------------------------------|--|---|---------------------|
| Fund 409 - Vehicle Parking District 1   |        |                                 |     |                                 |  |   |                     |
| Secured Property Tax                    | \$     | 4,607                           | \$  | 5,052                           | \$<br>4,000                                | \$<br>4,000                                 | 0%                  |
| Unsecured Property Tax                  |        | 13                              |     | 12                              | 12   | 12  | 0%                  |
| Supplemental Property Tax               |        | 9                               |     | 17                              | 11   | 11  | 0%                  |
| Homeowners Property Tax                 |        | 2                               |     | 2                               | 2  | 2   | 0%                  |
| Delinquent Tax - Penalties/Int          |        | 1                               |     | 1                               | 1  | 1   | 0%                  |
| Investment Earnings                     |        | 383                             |     | 758                             | -  | -   | 0%                  |
| GASB 31 Market Value Adjustmnt          |        | (1,430)                         |     | (307)                           | -  | -   | 0%                  |
| Total Fund 409                          | \$     | 3,584                           | \$  | 5,535                           | \$<br>4,026                                | \$<br>4,026                                 | 09                  |
| Fund 410 - Vehicle Parking District 2   |        |                                 |     |                                 |  |   |                     |
| Secured Property Tax                    | \$     | 12,277                          | \$  | 10,243                          | \$<br>12,260                               | \$<br>12,260                                | 0%                  |
| Unsecured Property Tax                  |        | 10                              |     | 10                              | 11   | 11  | 0%                  |
| Supplemental Property Tax               |        | 8                               |     | 14                              | 11   | 11  | 0%                  |
| Homeowners Property Tax                 |        | 2                               |     | 1                               | 2  | 2   | 0%                  |
| Delinquent Tax - Penalties/Int          |        | 1                               |     | 0                               | 1  | 1   | 09                  |
| Investment Earnings                     |        | 873                             |     | 1,723                           | -  | -   | 0%                  |
| GASB 31 Market Value Adjustmnt          |        | (3,281)                         |     | (695)                           | -  | -   | 0%                  |
| Total Fund 410                          | \$     | 9,890                           | \$  | 11,297                          | \$<br>12,285                               | \$<br>12,285                                | 0%                  |
| Fund 413 - Golf Course Improvement      |        |                                 |     |                                 |  |   |                     |
| Investment Earnings                     | \$     | 4,546                           | \$  | 10,573                          | \$<br>-                                    | \$<br>-                                     | 0%                  |
| GASB 31 Market Value Adjustmnt          |        | (18,093)                        |     | (4,318)                         | -  | -   | 0%                  |
| Golf Course Operations                  |        | 163,020                         |     | 159,695                         | 110,000                                    | 110,000                                     | 0%                  |
| Total Fund 413                          | \$     | 149,474                         | \$  | 165,951                         | \$<br>110,000                              | \$<br>110,000                               | 0%                  |
| Fund 415 - Measure M2 Competitive       |        |                                 |     |                                 |  |   |                     |
| Fund 416 - Measure M2 Fairshare         |        |                                 |     |                                 |  |   |                     |
| Measure "M2" Fairshare                  | \$     | 3,096,611                       | \$  | 3,453,031                       | \$<br>3,010,812                            | \$<br>3,871,148                             | 29%                 |
| Investment Earnings                     |        | 41,711                          |     | 92,748                          | -  | -   | 0%                  |
| GASB 31 Market Value Adjustmnt          |        | (147,423)                       |     | (39,696)                        | <br>-                                      | -   | 0%                  |
| Total Fund 416                          | \$     | 2,990,899                       | \$  | 3,506,083                       | \$<br>3,010,812                            | \$<br>3,871,148                             | 29%                 |
| Fund 417 - Jack Hammett Sports Complex  | k Capi | ital Improveme                  | ent |                                 |  |   |                     |
| Fund 418 - Lions Park Project 2017 Bond |        |                                 |     |                                 |  |   |                     |
| Fund 420 - Park Land Acquisition        |        |                                 |     |                                 |  |   |                     |
| Operating Transfers In                  | \$     | -                               | \$  |                                 | \$<br>384,576                              | \$<br>-                                     | -100%               |
| Total Fund 420                          | \$     |                                 | \$  |                                 | \$<br>384,576                              | \$  | -100%               |

# **All Funds Revenues and Sources of Funds**From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Fund/Account Description                           |                 | FY 21 <sup>-</sup> 22<br>Actual |    | FY 22 <sup>-</sup> 23<br>Actual |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget | %<br>Incr/<br>(Dec) |
|--|-----------------|---------------------------------|----|---------------------------------|----|--|----|---|---------------------|
|  |                 |                                 |    |                                 |    |  |    |   |                     |
| INTERNAL SERVICE FUNDS                             |                 |                                 |    |                                 |    |  |    |   |                     |
| Fund 601 - Equipment Replacement Fund              |                 |                                 | _  | 400 = 40                        |    |  |    | =   | 4000                |
| Investment Earnings                                | \$              | 43,626                          | \$ | 133,510                         | \$ | -  | \$ | 52,313                                      | 100%                |
| GASB 31 Market Value Adjustmnt                     |                 | (246,084)                       |    | (56,771)                        |    | -  |    | -   | 0%                  |
| Sale of Automotive Equipment                       |                 | 55,749                          |    | 57,220                          |    | -  |    | -   | 0%                  |
| Sale of Other Equipment                            |                 | 9,831                           |    | 10,739                          |    | -  |    | -   | 0%                  |
| Other Governmental Agencies                        |                 | -                               |    | 159,985                         |    | 2 6 5 6 416                                |    | -<br>- 001 006                              | 0%                  |
| Automotive Equipment, Rental                       |                 | 2,629,809                       |    | 5,442,580                       |    | 2,656,416                                  |    | 5,901,286                                   | 122%                |
| Damage to City Property                            |                 | -                               |    | 160                             |    | -  |    | -   | 0%                  |
| Other Reimbursements                               | _               | 500,000                         |    | 41,402                          |    | -  |    | -   | 0%                  |
| Total Revenues                                     | \$              | 2,992,932                       | \$ | 5,788,825                       | \$ | 2,656,416                                  | \$ | 5,953,599                                   | 124%                |
| Operating Transfers In                             | \$<br><b>\$</b> | 3,567,549                       | \$ | 1,003,556                       | \$ | 3,167,403                                  | \$ | <u>-</u>                                    | -100%               |
| Total Other Financing Sources                      |                 | 3,567,549                       | \$ | 1,003,556                       | \$ | 3,167,403                                  | \$ | -   | -100%               |
| Total Fund 601                                     | \$              | 6,560,481                       | \$ | 6,792,381                       | \$ | 5,823,819                                  | \$ | 5,953,599                                   | 2%                  |
| Fund 602 - Self Insurance Fund                     |                 |                                 |    |                                 |    |  |    |   |                     |
|  | ^               | 100 000                         | ٨  | 270 400                         | Ċ  |  | ٨  |   | 00/                 |
| Investment Earnings GASB 31 Market Value Adjustmnt | \$              | 129,090<br>(553,025)            | \$ | 279,402<br>(125,604)            | \$ | -  | \$ | -   | 0%<br>0%            |
| Settlements Revenue                                |                 | 3,000                           |    | 1,326,382                       |    | -  |    | -   | 0%                  |
| Unemployment Premiums                              |                 | 80,180                          |    | 80,180                          |    | 80,000                                     |    | 80,180                                      | 0%                  |
| General Liability Premiums                         |                 | 2,072,221                       |    | 2,072,221                       |    | 2,051,459                                  |    | 2,072,221                                   | 1%                  |
| Workers' Compensation Premiums                     |                 | 2,689,915                       |    | 2,689,915                       |    | 2,031,439                                  |    | 2,939,914                                   | 0%                  |
| Total Revenues                                     | \$              | 4,421,381                       | \$ | 6,322,496                       | \$ | 5,071,477                                  | \$ | 5,092,315                                   | 0%                  |
| Operating Transfers In                             | \$              | 1,800,000                       | \$ | 1,648,622                       | \$ | -  | \$ | -   | 0%                  |
| Total Other Financing Sources                      | \$<br><b>\$</b> | 1,800,000                       | \$ | 1,648,622                       | \$ | -  | \$ | -   | 0%                  |
| Total Fund 602                                     | \$              | 6,221,381                       | \$ | 7,971,118                       | \$ | 5,071,477                                  | \$ | 5,092,315                                   | 0%                  |
| Fund 603 - IT Replacement Fund                     |                 |                                 |    |                                 |    |  |    |   |                     |
| Investment Earnings                                | \$              | 71,168                          | \$ | 138,353                         | \$ | -  | \$ | -   | 0%                  |
| GASB 31 Market Value Adjustmnt                     | ·               | (286,085)                       |    | (63,678)                        |    | -  | ·  | -   | 0%                  |
| Total Revenues                                     | \$              | (214,917)                       | \$ | 74,675                          | \$ | -  | \$ | -   | 0%                  |
| Operating Transfers In                             | \$              | 2,881,301                       | \$ | 3,558,484                       | \$ | 3,080,192                                  |    | 2,856,000                                   | -7%                 |
| Total Other Financing Sources                      | \$              | 2,881,301                       | \$ | 3,558,484                       | \$ | 3,080,192                                  | \$ | 2,856,000                                   | -7%                 |
| Total Fund 603                                     | \$              | 2,666,383                       | \$ | 3,633,159                       | \$ | 3,080,192                                  | \$ | 2,856,000                                   | -7%                 |
|  |                 |                                 |    |                                 |    |  |    |   |                     |
| TOTAL REVENUES                                     | \$              | 184,809,517                     | \$ | 211,423,574                     | \$ | 219,123,989                                | \$ | 224,847,786                                 | 3%                  |
| TOTAL OTHER SOURCES                                | \$              | 16,782,317                      | \$ | 19,692,987                      | \$ | 13,097,589                                 | \$ | 9,705,994                                   | -26%                |
| GRAND TOTAL ALL FUNDS                              | \$              | 201,591,834                     | \$ | 231,116,561                     | \$ | 232,221,578                                | \$ | 234,553,780                                 | 1%                  |

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## General Fund Revenues and Sources of Funds

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|  |                       |          |                       |    | FY 23 <sup>-</sup> 24 |    | FY 24 <sup>-</sup> 25 | %                 |
|--|-----------------------|----------|-----------------------|----|-----------------------|----|-----------------------|-------------------|
|  | FY 21 <sup>-</sup> 22 |          | FY 22 <sup>-</sup> 23 |    | Adopted               |    | Proposed              | Incr/             |
| Fund/Account Description                           | Actual                |          | Actual                |    | Budget                |    | Budget                | (Dec)             |
| GENERAL FUND                                       |                       |          |                       |    |                       |    |                       |                   |
| Fund 101 - General Fund                            |                       |          |                       |    |                       |    |                       |                   |
| Taxes  |                       |          |                       |    |                       |    |                       |                   |
| Secured Property Tax                               | \$ 32,400,163         | \$       | 35,261,400            | \$ | 35,950,166            | \$ | 39,815,092            | 11%               |
| Unsecured Property Tax                             | 979,084               | Ų        | 1,016,809             | Ų  | 1,259,526             | Ų  | 1,547,075             | 23%               |
| Supplemental Property Tax                          | 719,344               |          | 1,460,579             |    | 1,136,171             |    | 996,508               | -12%              |
| Homeowners Property Tax                            | 143,036               |          | 150,046               |    | 161,822               |    | 168,295               | 4%                |
| Delinquent Tax - Penalties/Int                     | 63,080                |          | 54,884                |    | 69,085                |    | 72,539                | 5%                |
| Property Transfer Tax                              | 1,166,982             |          | 650,153               |    | 949,671               |    | 1,139,605             | 20%               |
| Property Transfer Tax  Property Tax In-Lieu of VLF | 13,615,485            |          | 14,849,078            |    | 14,997,569            |    | 16,734,432            | 12%               |
| Sales Tax  | 77,312,837            |          | 79,851,289            |    | 80,953,882            |    | 80,063,389            | -1%               |
| Sales Tax - Prop 172                               | 1,467,174             |          | 1,396,896             |    | 1,506,007             |    | 1,504,501             | 0%                |
| Transient Occupancy Tax                            | 8,366,278             |          | 9,830,790             |    | 9,554,733             |    | 10,136,373            | 6%                |
| Electric Utility Franchise Tax                     | 1,341,613             |          | 1,656,995             |    | 1,756,995             |    | 1,756,995             | 0%                |
| Cable TV Franchise Tax                             | 892,882               |          | 847,709               |    | 821,236               |    | 838,557               | 2%                |
| PEG Cable TV Franchise Tax                         | 178,996               |          | 135,439               |    | 162,788               |    | 164,416               | 1%                |
| Gas Utility Franchise Tax                          | 275,468               |          | 327,144               |    | 300,000               |    | 412,610               | 38%               |
| Business License Tax                               | 919,489               |          | 968,351               |    | 913,264               |    | 940,807               | 3%                |
| Solid WasteHauler Frnchise Tax                     | 2,629,582             |          | 3,126,945             |    | 2,646,764             |    | 3,502,756             | 32%               |
| Cannabis X Bus Tax                                 | 548,710               |          | 509,858               |    | 559,684               |    | 559,684               | 0%                |
| Cannabis Q Bus Tax                                 | 346,710               |          | 397,342               |    | 2,500,000             |    | 2,860,000             | 14%               |
| •  | \$ 143,020,204        | Ċ        | 152,491,707           | ċ  | 156,199,363           | ė  | 163,213,634           | 14%<br><b>4</b> % |
| Total Taxes  | \$ 143,020,204        | <u> </u> | 152,491,707           | ð  | 130,199,303           | ð  | 103,213,034           | 4/0               |
| Licenses and Permits                               |                       |          |                       |    |                       |    |                       |                   |
| Dog Licenses                                       | \$ 74,808             | \$       | 73,371                | \$ | 74,066                | \$ | 74,066                | 0%                |
| Fire Permits                                       | 94,790                |          | 93,393                |    | 91,872                |    | 91,872                | 0%                |
| Fire Construction Permits                          | 136,963               |          | 119,791               |    | 220,000               |    | 220,000               | 0%                |
| Building Permits                                   | 2,248,335             |          | 2,587,460             |    | 2,533,211             |    | 2,533,211             | 0%                |
| Electrical Permits                                 | 258,011               |          | 324,207               |    | 265,887               |    | 265,887               | 0%                |
| Plumbing/Mechanical Permits                        | 275,473               |          | 316,283               |    | 281,108               |    | 281,108               | 0%                |
| Street Permits                                     | 997,740               |          | 886,935               |    | 856,421               |    | 865,248               | 1%                |
| Special Business Permits                           | 215                   |          | 215                   |    | 430                   |    | 430                   | 0%                |
| Cannabis X Bus Permit                              | 192,080               |          | 168,316               |    | 186,956               |    | 184,990               | -1%               |
| Cannabis Q Bus Permit                              | 934,855               |          | (65,196)              |    | 61,140                |    | 114,436               | 87%               |
| Home Occupation Permits                            | 22,329                |          | 21,903                |    | 25,963                |    | 25,963                | 0%                |
| Operator's Permits                                 | 2,125                 |          | 3,075                 |    | 2,500                 |    | 2,500                 | 0%                |
| Self-Haul Permit                                   | 32,600                |          | 47,588                |    | 36,000                |    | 36,000                | 0%                |
| Residential Permit Parking                         | -                     |          | 1,653                 |    | -                     |    | 62,437                | 0%                |
| Other Permits                                      | 37,071                |          | 36,593                |    | 40,308                |    | 40,308                | 0%                |
| Total Licenses and Permits                         | \$ 5,307,395          | \$       | 4,615,587             | \$ | 4,675,862             | \$ | 4,798,456             | 3%                |

### **General Fund Revenues and Sources of Funds**

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Fund/Account Description            | FY 21 <sup>-</sup> 22<br>Actual |             | FY 22 <sup>-</sup> 23<br>Actual |           | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |           | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |           | %<br>Incr/<br>(Dec) |
|-------------------------------------|---------------------------------|-------------|---------------------------------|-----------|--|-----------|---|-----------|---------------------|
| Fund 101 - General Fund (continued) |                                 | Aotuui      |                                 | Aotuui    |  | Dauget    |   | Dauget    | (DCC)               |
| ,                                   |                                 |             |                                 |           |  |           |   |           |                     |
| Fines and Forfeitures               |                                 |             |                                 |           |  |           |   |           |                     |
| Municipal Code Violations           | \$                              | 217,681     | \$                              | 116,974   | \$   | 175,000   | \$  | 175,000   | 0%                  |
| Vehicle Code Violations             |                                 | 319,078     |                                 | 296,652   |  | 293,588   |   | 293,588   | 0%                  |
| Parking Citations                   |                                 | 614,086     |                                 | 757,007   |  | 568,044   |   | 803,503   | 419                 |
| Red-Light Camera Violation          |                                 | 19,950      | _                               | 19,649    |  | 30,000    |   | 30,000    | 0%                  |
| Total Fines and Forfeitures         | \$                              | 1,170,795   | \$                              | 1,190,282 | \$   | 1,066,632 | \$  | 1,302,091 | 22%                 |
| Use of Money and Property           |                                 |             |                                 |           |  |           |   |           |                     |
| Investment Earnings                 | \$                              | 395,082     | \$                              | 759,426   | \$   | 50,000    | \$  | 500,000   | 900%                |
| GASB 31 Market Value Adjustmnt      |                                 | (1,520,938) |                                 | (323,833) |  | -         |   | -         | 0%                  |
| Int. Earned on Lease Payments       |                                 | 96,092      |                                 | 88,312    |  | -         |   | 88,493    | 0%                  |
| Buildings/Grounds, Rental           |                                 | 250,362     |                                 | 249,717   |  | 220,000   |   | 260,000   | 18%                 |
| Downtown Community Center,Rent      |                                 | 9,767       |                                 | 11,883    |  | 11,250    |   | 21,758    | 93%                 |
| Balearic Community Center,Rent      |                                 | -           |                                 | 3,902     |  | 10,000    |   | 12,573    | 26%                 |
| N Hertzog Comm Center, Rent         |                                 | 118         |                                 | 36,971    |  | 42,500    |   | 128,122   | 201%                |
| Senior Center, Rental               |                                 | -           |                                 | -         |  | -         |   | -         | 100%                |
| Field Rental                        |                                 | 32,300      |                                 | 87,566    |  | 85,000    |   | 102,573   | 21%                 |
| Tennis,Rental                       |                                 | 86,414      |                                 | 63,708    |  | 100,000   |   | 100,000   | 0%                  |
| 3175 Airway Rental                  |                                 | 125,940     |                                 | 125,940   |  | 172,272   |   | 132,276   | -23%                |
| Golf Course Operations              |                                 | 3,470,925   |                                 | 3,349,260 |  | 3,825,761 |   | 3,925,073 | 3%                  |
| Bus Shelter Advertising             |                                 | 66,503      |                                 | 66,503    |  | 89,832    |   | 89,832    | 0%                  |
| Total Use of Money and Property     | \$                              | 3,012,564   | \$                              | 4,519,355 | \$   | 4,606,615 | \$  | 5,360,700 | 16%                 |
| Other Government Agencies           |                                 |             |                                 |           |  |           |   |           |                     |
| Other Federal Grants                | \$                              | 32,807      | \$                              | 59,321    | \$   | 53,354    | \$  | 53,354    | 0%                  |
| Motor Vehicle In-Lieu Tax           |                                 | 130,289     |                                 | 115,307   |  | 115,307   |   | 115,307   | 0%                  |
| Peace Offcrs. Stand./Training       |                                 | 25,977      |                                 | 36,781    |  | 30,300    |   | 30,300    | 0%                  |
| Beverage Container Program          |                                 | -           |                                 | -         |  | 30,000    |   | 30,000    | 0%                  |
| Mattress Recycling Council          |                                 | 11,295      |                                 | 11,910    |  | 10,500    |   | 10,500    | 0%                  |
| Reimb. of Mandated Costs            |                                 | -           |                                 | 478,211   |  | 55,000    |   | 55,000    | 0%                  |
| Other State Grants                  |                                 | 907,487     |                                 | 376,134   |  | 350,000   |   | 350,000   | 0%                  |
| Other County Grants/Programs        |                                 | 407,878     |                                 | 280,357   |  | 230,000   |   | 230,000   | 0%                  |
| Other Governmental Agencies         |                                 | 21,625      |                                 | 20,619    |  | 21,625    |   | 21,625    | 0%                  |
| Total Other Govt. Agencies          | \$                              | 1,537,357   | \$                              | 1,378,640 | \$   | 896,086   | \$  | 896,086   | 0%                  |
| Fees and Charges                    |                                 |             |                                 |           |  |           |   |           |                     |
| Plan Check Fee                      | \$                              | 1,006,125   | \$                              | 1,491,307 | \$   | 1,603,056 | \$  | 1,603,056 | 0%                  |
| Zoning, Variance & CUP Fees         | •                               | 422,790     |                                 | 364,340   |  | 372,740   | \$  | 372,740   | 0%                  |
| Cannabis X CUP                      |                                 | 135,923     |                                 | 25,835    |  | 129,640   | \$  | 21,529    | -83%                |
| Cannabis Q CUP                      |                                 | 774,794     |                                 | (33,198)  |  | 300,000   | \$  | 184,990   | -38%                |
| Subdivision Map Fees                |                                 | 15,200      |                                 | 25,100    |  | 26,600    | \$  | 26,600    | 0%                  |
| Environmental Impact Fees           |                                 | 2,398       |                                 | 8,095     |  | 6,250     | \$  | 6,250     | 0%                  |
| Open Space Public Park Impact       |                                 | 277,016     |                                 | -         |  | -         | \$  | -         | 0%                  |
| Vacation/Abandonment of R-O-W       |                                 | -           |                                 | -         |  | 750       | \$  | 750       | 0%                  |

### **General Fund Revenues and Sources of Funds** From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| - 1/4 · · · · · · · · · · · ·               | FY 21 <sup>-</sup> 22 | FY 22-23                          | FY 23-24<br>Adopted             | FY 24-25<br>Proposed       | %<br>Incr/        |
|---|-----------------------|-----------------------------------|---------------------------------|----------------------------|-------------------|
| Fund/Account Description                    | <br>Actual            | Actual                            | Budget                          | Budget                     | (Dec)             |
| Fund 101 - General Fund (continued)         |                       |                                   |                                 |                            |                   |
| Fees and Charges (continued)                |                       |                                   |                                 |                            |                   |
| Source Reduction/Recycling                  | \$<br>2,440           | \$<br>2,954                       | \$<br>2,400                     | \$<br>2,400                | 0%                |
| Self Haul Per-Project Fee                   | 79,316                | 197,740                           | 160,000                         | 160,000                    | 0%                |
| Special Policing Fees                       | 38,084                | 942,993                           | 400,000                         | 400,000                    | 0%                |
| Cannabis X Background                       | 90,351                | 76,952                            | 75,000                          | 37,500                     | -50%              |
| Cannabis Q Background                       | 1,800                 | 121,152                           | 75,720                          | 60,576                     | -20%              |
| Vehicle Storage/Impound Fees                | 359,453               | 351,249                           | 350,000                         | 350,000                    | 0%                |
| Vehicle Code Violation Fee                  | 160                   | 170                               | 1,085                           | 1,085                      | 0%                |
| Repossessed Veh. Release Fees               | 3,630                 | 3,630                             | 3,728                           | 3,728                      | 0%                |
| DUI Emergency Response                      | -                     | (208)                             | -                               | -                          | 0%                |
| Jail Booking Fees - City                    | 13                    | -                                 | -                               | -                          | 0%                |
| Police False Alarms                         | 204,590               | 193,646                           | 100,000                         | 200,000                    | 100%              |
| Fingerprinting                              | 8,109                 | 9,503                             | 23,175                          | 23,175                     | 0%                |
| Fire Inspections                            | 8,671                 | 40,400                            | 100,000                         | 10,000                     | -90%              |
| EMS - First Responder Fee                   | 1,001                 | -                                 | 1,001                           | 1,001                      | 0%                |
| Paramedic Fee - Advanced                    | 4,470,812             | 5,369,555                         | 4,620,812                       | 7,898,044                  | 71%               |
| Paramedic GEMT Fees                         | (249,673)             | (140,887)                         | (360,000)                       | (140,887)                  | -61%              |
| Fire Plan Review Fees                       | 110,713               | 121,874                           | 150,000                         | 150,000                    | 0%                |
| Fire False Alarms                           | -                     | -                                 | 1,400                           | -                          | -100%             |
| Accident Cost Recovery                      | 16,122                | 18,986                            | 14,000                          | 26,486                     | 89%               |
| Fire Special Event Fees                     | 22,687                | 12,300                            | 41,462                          | 41,462                     | 0%                |
| Park Permits                                | 57,324                | 48,678                            | 50,000                          | 50,000                     | 0%                |
| Park Improvements                           | 12,210                | 9,593                             | 17,624                          | 17,624                     | 0%                |
| Aquatics                                    | 49,594                | 66,346                            | 63,000                          | 73,200                     | 16%               |
| Day Camp                                    | 211,044               | 198,743                           | 183,330                         | 187,500                    | 2%                |
| Playgrounds                                 | 224,136               | 217,100                           | 230,000                         | 308,339                    | 34%               |
| Special Events                              | 26,713                | 35,130                            | 37,800                          | 37,800                     | 0%                |
| Early Childhood                             | 73,647                | 99,729                            | 131,328                         | 131,328                    | 0%                |
| Instructional Classes                       | 107,722               | 171,176                           | 350,000                         | 350,000                    | 0%                |
| Basketball                                  | 719                   | 30,464                            | 21,000                          | 26,200                     | 25%               |
| Adult Open Gym                              | 3,865                 | 6,356                             | 6,750                           | 6,750                      | 0%                |
| Softball                                    | 6,032                 | 37,322                            | 37,500                          | 37,500                     | 0%                |
| Adult Futsal                                | 0,002                 | 6                                 | 1,650                           | 57,500                     | -100%             |
| Teen Camp                                   | 16,481                | 33,030                            | 34,000                          | 37,000                     | 9%                |
| Senior Center Charges                       | 780                   | 1,315                             | 10,635                          | 7,800                      | -27%              |
| Community Event Charges                     | 670                   | 7,892                             | 7,500                           | 6,500                      | -13%              |
| Photocopies                                 | 3,744                 | 3,011                             | 3,300                           | 3,300                      | 0%                |
| Building Doc Retention Fee                  | 88,295                | 104,033                           | 88,000                          | 88,000                     | 0%                |
| Police Reports                              | 26,892                | 24,691                            | 29,246                          | 29,246                     | 0%                |
| Police Clearance Letters                    | 20,692                | 24,091                            | 3,958                           | 3,958                      | 0%                |
| Sale of Other Supplies                      | 385                   | ۷,/00                             | 3,936<br>700                    | 3,936<br>700               | 0%                |
| Central Services Charges                    | 40,652                | -<br>58,772                       | 80,000                          | 80,000                     | 0%                |
| _   |                       |                                   | -                               |                            |                   |
| Business License Proc Fee                   | 26,771<br>12,617      | 36,906<br>10 551                  | 45,000<br>15,000                | 45,000<br>25,455           | 0%<br>126%        |
| EV Charge Station Fees                      | 13,617                | 18,551                            | 15,000                          | 35,455                     | 136%              |
| Other Charges for Services                  | 58,916                | 34,695                            | 30,000                          | 30,000                     | 0%                |
| Special Assessments  Total Fees and Charges | \$<br>-<br>8,854,937  | \$<br>84,093<br><b>10,533,878</b> | \$<br>1,000<br><b>9,677,140</b> | 1,000<br><b>13,034,685</b> | 0%<br><b>35</b> % |

### **General Fund Revenues and Sources of Funds**

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Fund/Account Description             |                    | FY 21 <sup>-</sup> 22<br>Actual | FY 22 <sup>-</sup> 23<br>Actual | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget | %<br>Incr/<br>(Dec) |
|--------------------------------------|--------------------|---------------------------------|---------------------------------|--|---|---------------------|
| Fund 101 - General Fund (continued)  | ·                  |                                 |                                 |  |   |                     |
| Other Revenues                       |                    |                                 |                                 |  |   |                     |
| Contributions                        | \$                 | 25,000                          | \$<br>-                         | \$<br>25,000                               | \$<br>25,000                                | 0%                  |
| Sponsorship                          |                    | 88,100                          | 29,000                          | 60,000                                     | 60,000                                      | 0%                  |
| Donations                            |                    | 60,612                          | 51,257                          | 70,000                                     | 75,000                                      | 7%                  |
| Construction Permit Insp. Fees       |                    | 139,350                         | 163,875                         | 115,000                                    | 165,000                                     | 43%                 |
| Damage to City Property              |                    | (4,877)                         | 93,583                          | 25,000                                     | 100,000                                     | 300%                |
| Civil Subpoena Costs                 |                    | 37,968                          | 17,748                          | 14,407                                     | 14,407                                      | 0%                  |
| Settlements Revenue                  |                    | 242,075                         | 104,436                         | -  | 20,000                                      | 0%                  |
| Bus Shelter Maint Reimb              |                    | 35,000                          | 35,000                          | 35,000                                     | 35,000                                      | 0%                  |
| Public Notices                       |                    | 9,605                           | 19,523                          | 24,000                                     | 24,000                                      | 0%                  |
| Other Reimbursements                 |                    | 446,453                         | 707,187                         | 470,000                                    | 470,000                                     | 0%                  |
| Nonoperating Income - Other          |                    | 1,524,562                       | 1,399,669                       | 1,197,039                                  | -   | -100%               |
| Sale of Other Equipment              |                    | -                               | 688                             | 1,000                                      | 100   | -90%                |
| Other                                |                    | 434,299                         | 140,057                         | 300,000                                    | 300,000                                     | 0%                  |
| Total Other Revenues                 | \$                 | 3,038,147                       | \$<br>2,762,022                 | \$<br>2,336,446                            | \$<br>1,288,507                             | -45%                |
| Total Revenues                       | \$                 | 165,941,399                     | \$<br>177,491,471               | \$<br>179,458,144                          | \$<br>189,894,159                           | 6%                  |
| Other Financing Sources              |                    |                                 |                                 |  |   |                     |
| Operating Transfers In               | \$                 | -                               | \$<br>-                         | \$<br>868,898                              | \$<br>-                                     | -100%               |
| <b>Total Other Financing Sources</b> | \$                 | -                               | \$<br>-                         | \$<br>868,898                              | \$<br>-                                     | -100%               |
| Total Fund 101                       | \$                 | 165,941,399                     | \$<br>177,491,471               | \$<br>180,327,042                          | \$<br>189,894,159                           | 5%                  |
| Fund 150 - Disaster Fund             |                    |                                 |                                 |  |   |                     |
| Other County Grants/Programs         |                    | 498                             | 306,283                         | -  | -   | 0%                  |
| Total Revenues                       | \$                 | 498                             | \$<br>306,283                   | \$<br>-                                    | \$<br>-                                     | 0%                  |
| Operating Transfers In               | \$                 | -                               | \$<br>637,856                   | \$<br>-                                    | \$<br>-                                     | 0%                  |
| Total Other Financing Sources        | \$<br>  \$<br>  \$ | -                               | \$<br>637,856                   | \$<br>-                                    | \$<br>-                                     | 0%                  |
| Total Fund 150                       | \$                 | 498                             | \$<br>944,139                   | \$<br>-                                    | \$<br>-                                     | 0%                  |
|                                      |                    |                                 |                                 |  | <br>  |                     |

# Summary of Appropriations by Account - All Funds (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|                                | -       |                       |                       |                                  |                                   |
|--------------------------------|---------|-----------------------|-----------------------|----------------------------------|-----------------------------------|
|                                | Account | FY 21 <sup>-</sup> 22 | FY 22 <sup>-</sup> 23 | FY 23 <sup>-</sup> 24<br>Adopted | FY 24 <sup>-</sup> 25<br>Proposed |
| <b>Account Description</b>     | Number  | Actuals               | Actuals               | Budget                           | Budget                            |
| Salaries and Benefits          |         |                       |                       |                                  |                                   |
| Salaries and Wages             | 501000  | \$ -                  | \$ -                  | \$ (4,019,104)                   | \$ (4,019,104)                    |
| Regular Salaries - Sworn       | 501100  | 23,807,989            | 24,891,294            | 27,664,096                       | 29,128,806                        |
| Regular Salaries - Non-Sworn   | 501200  | 22,518,813            | 25,890,986            | 35,096,883                       | 38,283,411                        |
| Regular Salaries - Part-Time   | 501300  | 4,349,512             | 4,963,839             | 4,864,033                        | 4,861,995                         |
| Overtime                       | 501400  | 7,455,603             | 7,301,625             | 4,904,449                        | 4,904,449                         |
| Accrual Payoff - Excess Max.   | 501500  | 547,368               | 541,110               | 191,128                          | 191,128                           |
| Vacation/Comp. Time Cash Out   | 501600  | 621,619               | 464,941               | 303,980                          | 303,980                           |
| Holiday Allowance              | 501700  | 945,976               | 826,850               | 886,313                          | 932,453                           |
| Separation Pay-Off             | 501800  | 468,359               | 261,777               | 145,776                          | 145,776                           |
| Other Compensation             | 501900  | 2,908,337             | 3,205,954             | 4,079,024                        | 4,413,191                         |
| Furloughs                      | 502200  | 1,659                 | -                     | -                                | -                                 |
| Cafeteria Plan                 | 505100  | 10,085,251            | 10,683,909            | 13,604,307                       | 14,135,042                        |
| Medicare                       | 505200  | 967,931               | 1,048,895             | 945,032                          | 997,510                           |
| Retirement                     | 505300  | 31,508,915            | 34,093,546            | 37,617,542                       | 39,958,638                        |
| Longevity                      | 505400  | 4,378                 | 163,174               | 785,763                          | 1,193,739                         |
| Executive Prof Development     | 505500  | 70,537                | 67,958                | 80,915                           | 84,620                            |
| Auto Allowance                 | 505600  | 48,432                | 42,878                | 55,200                           | 48,299                            |
| Unemployment                   | 505800  | 29,829                | 43,086                | 80,020                           | 80,020                            |
| Workers' Compensation          | 505900  | 1,497,421             | 1,799,941             | 2,207,147                        | 2,207,147                         |
| City Contrib - Retiree Medical | 506100  | 1,853,524             | 1,890,617             | 2,460,000                        | 2,460,000                         |
| Subtotal Salaries and Benefits |         | \$ 109,691,451        | \$ 118,182,378        | \$ 131,952,504                   | \$ 140,311,099                    |
| Maintenance and Operations     |         |                       |                       |                                  |                                   |
| Stationery and Office          | 510100  | \$ 198,539            | \$ 212,483            | \$ 220,400                       | \$ 219,150                        |
| Multi-Media, Promos, Subscrpt. | 510200  | 604,630               | 904,077               | 632,789                          | 658,689                           |
| Small Tools and Equipment      | 510300  | 416,520               | 529,189               | 265,667                          | 255,307                           |
| Uniforms and Clothing          | 510400  | 330,858               | 423,828               | 392,160                          | 392,250                           |
| Safety and Health              | 510500  | 1,580,465             | 1,231,785             | 581,913                          | 658,622                           |
| Maintenance and Construction   | 510600  | 1,195,455             | 911,564               | 691,750                          | 693,250                           |
| Agriculture                    | 510700  | 70,644                | 72,627                | 97,000                           | 97,000                            |
| Fuel                           | 510800  | 698,298               | 814,745               | 501,400                          | 501,400                           |
| Electricity - Buildings & Fac. | 515100  | 680,488               | 784,284               | 580,020                          | 580,020                           |
| Electricity - Power            | 515200  | 304,306               | 327,999               | 281,800                          | 281,800                           |
| Electricity - Street Lights    | 515300  | 1,097,881             | 1,164,347             | 1,000,000                        | 1,000,000                         |
| Gas                            | 515400  | 77,743                | 110,225               | 45,400                           | 45,400                            |
| Water - Domestic               | 515500  | 101,757               | 109,822               | 76,100                           | 76,100                            |
| Water - Parks and Parkways     | 515600  | 1,051,167             | 697,303               | 859,100                          | 859,100                           |
| Waste Disposal                 | 515700  | 232,551               | 235,223               | 262,447                          | 262,462                           |
| Janitorial and Housekeeping    | 515800  | 527,387               | 576,922               | 692,143                          | 692,143                           |
| Postage                        | 520100  | -                     | -                     | 442                              | -                                 |
| Legal Advertising/Filing Fees  | 520200  | 245,963               | 243,938               | 256,332                          | 329,600                           |
| Advertising and Public Info.   | 520300  | 15,837                | 17,074                | 16,850                           | 16,300                            |
| Telephone/Radio/Communications | 520400  | 926,088               | 969,758               | 952,400                          | 799,566                           |
| Business Meetings              | 520500  | 52,622                | 61,757                | 51,780                           | 51,580                            |
| Mileage Reimbursement          | 520600  | 167                   | 1,336                 | 3,300                            | 3,300                             |
| Dues and Memberships           | 520700  | 192,146               | 195,854               | 203,957                          | 208,712                           |
|                                |         |                       |                       |                                  |                                   |

# Summary of Appropriations by Account - All Funds (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Board Member Fees   \$20800   \$38,400   \$45,900   \$49,700   \$46   \$   \$   \$   \$   \$   \$   \$   \$   \$   |  | Account | FY 21-22      | FY 22-23                              | FY 23 <sup>-</sup> 24<br>Adopted | FY 24-25<br>Proposed |
|--|--|---------|---------------|---------------------------------------|----------------------------------|----------------------|
| Buildings and Structures   525100   257,270   482,281   371,500   366   360  | <u> </u>   |         |               |                                       |                                  | Budget               |
| Buildings and Structures   \$25100   |  | 520800  | 38,400        | 45,900                                | 49,700                           | 49,70                |
| Landscaping and Sprinklers   525200   3,194,907   3,339,988   3,400,500   3,400   Underground Lines   525300   - 1   - 1   - 2   - |  |         |               |                                       |                                  |                      |
| Underground Lines  | _  |         |               | •                                     |                                  | 366,2                |
| Automotive Equipment         525400         201,314         213,771         262,500         262           Office Equipment         525600         5.7         65,930         64,550         66           Other Equipment         525800         582,952         1,205,151         943,650         941           Streets, Alleys and Sidewalks         525900         1,001,029         958,785         1,727,790         1,777           Employment         530100         217,154         33,423         26,000         26           Consulting         530200         4,030,479         3,529,443         4,496,595         4,033           Legal         530300         3,499,851         1,699,949         2,814,420         2,843           Engineering and Architectural         530400         673,639         411,362         578,962         557           Financial & Information Svcs.         530500         560,820         595,842         1,078,750         1,078           Medical and Health Inspection         530500         149,877         180,027         228,100         222           Public Safety         530700         2,238,968         2,518,150         2,63,920         3,18           Recreation         530800         1,211,349   |  |         | 3,194,907     | 3,339,988                             | 3,400,500                        | 3,400,5              |
| Office Furniture         525600  | _  |         | -             | -                                     | -                                |                      |
| Office Equipment         525700         57,876         65,930         64,550         66           Other Equipment         525800         852,952         1,205,151         943,650         944           Streets, Alleys and Sidewalks         525900         1,001,029         958,785         1,727,790         1,777,790           Employment         530100         2171,154         33,423         26,000         26           Consulting         530200         4,030,479         3,529,443         4,496,595         4,033           Legal         530300         3,499,851         1,699,949         2,814,420         2,843           Engineering and Architectural         530400         673,639         411,362         578,962         55           Financial & Information Svcs.         530500         560,820         595,842         1,078,750         1,078           Medical and Health Inspection         530500         149,877         180,027         2281,900         2,253,930         3,388           Recreation         530800         221,030         339,997         602,120         633           Sanitation         530900         1,591         39,950         1,200         1           Principal Payments         535200   |  |         | 201,314       |                                       |                                  | 262,50               |
| Other Equipment         525800         852,952         1,205,151         943,650         941           Streets, Alleys and Sidewalks         525900         1,001,029         958,785         1,727,790         1,777           Employment         530100         217,154         33,423         32,6000         2,6000         2           Consulting         530200         4,030,479         3,529,443         4,496,595         4,033           Legal         530300         3,499,851         1,699,949         2,814,420         2,844           Engineering and Architectural         530400         673,639         411,362         578,962         555           Financial & Information Svcs.         530500         560,820         595,842         1,1078,750         1,078           Medical and Health Inspection         530600         149,877         180,027         228,100         222           Public Safety         530700         2,238,968         2,518,150         2,563,920         3,186           Recreation         530800         1,911         3,9950         1,200         1           Saintation         530900         1,591         3,9950         1,200         1           Internal Rent Sayments         535200 <th< td=""><td></td><td></td><td>-</td><td></td><td></td><td>2,00</td></th<>   |  |         | -             |                                       |                                  | 2,00                 |
| Streets, Alleys and Sidewalks   525900   1,001,029   958,785   1,727,790   1,777   | Office Equipment   | 525700  |               | 65,930                                |                                  | 66,6                 |
| Employment   | Other Equipment  | 525800  | 852,952       | 1,205,151                             | 943,650                          | 941,6                |
| Consulting         530200         4,030,479         3,529,443         4,496,595         4,033           Legal         530300         3,499,851         1,699,949         2,814,420         2,844           Engineering and Architectural         530400         673,639         411,362         578,962         555           Financial & Information Svcs.         530500         560,820         595,842         1,078,750         1,078           Medical and Health Inspection         530600         149,877         180,027         228,100         228           Public Safety         530700         2,238,968         2,518,150         2,563,920         3,188           Recreation         530800         221,030         339,997         0,2120         633           Sanitation         530900         1,591         39,950         1,200         1,156           Interest Payments         535200         1,115,822         1,121,165         1,146,705         1,156           External Rent         535400         641,274         573,343         889,364         1,079           Grants, Loans and Subsidies         535900         1,248,411         1,120,805         1,325,000         1,325           Internal Rent Central Services         535800  | Streets, Alleys and Sidewalks  | 525900  | 1,001,029     | 958,785                               | 1,727,790                        | 1,777,7              |
| Legal  | Employment   | 530100  | 217,154       | 33,423                                | 26,000                           | 26,0                 |
| Engineering and Architectural         530400         673,639         411,362         578,962         555           Financial & Information Svcs.         530500         560,820         595,842         1,078,750         1,078           Medical and Health Inspection         530600         149,877         180,027         228,100         228           Public Safety         530700         2,238,968         2,518,150         2,563,920         3,188           Recreation         530800         221,030         339,997         602,120         633           Sanitation         530900         1,591         39,950         1,200         1           Principal Payments         535200         1,115,882         1,121,165         1,146,705         1,156           External Rent         53500         641,274         573,343         889,364         1,075           Grants, Loans and Subsidies         53500         2,117,444         2,008,996         2,434,260         2,175           Depreciation         535600         1,248,411         1,120,805         1,325,000         1,325,000           Internal Rent Central Services         53500         86,923         128,396         111,334         111           Internal Rent Postage         53600<  | Consulting   | 530200  | 4,030,479     | 3,529,443                             | 4,496,595                        | 4,033,0              |
| Financial & Information Svcs.   530500   560,820   595,842   1,078,750   1,078     Medical and Health Inspection   530600   149,877   180,027   228,100   228     Public Safety   530700   2,238,968   2,518,150   2,563,920   3,186     Recreation   530800   221,030   339,997   602,120   633     Sanitation   530900   1,591   39,950   1,200   1,700   1,700     Principal Payments   535100   1,941,839   2,171,129   3,642,600   3,738     Interest Payments   535400   641,274   573,343   889,364   1,078     External Rent   535400   641,274   573,343   889,364   1,078     Grants, Loans and Subsidies   535500   2,117,444   2,008,996   2,434,260   2,179     Depreciation   535600   1,248,411   1,120,805   1,325,000   1,325     Internal Rent Central Services   535900   86,923   128,396   111,334   111     Internal Rent Postage   535900   86,923   128,396   111,334   111     Internal Rent - Hamiltonance   536100   894,887   884,887   884,887   884,887     Internal Rent - Fuel   536400   513,166   532,950   501,400   501     Internal Rent - Fuel   536400   513,166   532,950   501,400   501     Internal Rent Genl Liability   536500   2,072,221   2,072,246   2,072,221   2,072     Internal Rent Workers' Comp   536600   2,689,915   2,690,073   2,939,914   2,938     Internal Rent Unemployment   536700   80,180   80,183   80,180   80     General Liability   540200   -     16,11,55   1,705,250   1,705     Special Liability   540200   -     10,611,55   1,705,250   1,705     Special Liability   540200   -     10,611,55   1,705,250   1,705   1,705     General Liability   540200   -     10,611,55   1,705,250   1,705   1,705     Subtolal Maintenance and Operations   540,900   184,55,500   8,077   -   | Legal  | 530300  | 3,499,851     | 1,699,949                             | 2,814,420                        | 2,843,50             |
| Medical and Health Inspection         530600         149,877         180,027         228,100         228, 100           Public Safety         530700         2,238,968         2,518,150         2,563,920         3,186           Recreation         530800         221,030         339,995         602,120         633           Sanitation         530900         1,591         39,950         1,200         1           Principal Payments         535100         1,941,839         2,171,129         3,642,600         3,738           Interest Payments         535200         1,115,882         1,121,165         1,146,705         1,156           External Rent         535400         641,274         573,343         889,364         1,075           Grants, Loans and Subsidies         535500         2,117,444         2,008,996         2,434,260         2,175           Depreciation         535600         1,248,411         1,120,805         1,325,000         1,325           Internal Rent Central Services         535800         40,652         58,772         99,722         99           Internal Rent Postage         535900         86,923         128,396         111,334         111           Internal Rent Postage         53600 <td< td=""><td>Engineering and Architectural</td><td>530400</td><td>673,639</td><td>411,362</td><td>578,962</td><td>557,9</td></td<>  | Engineering and Architectural  | 530400  | 673,639       | 411,362                               | 578,962                          | 557,9                |
| Public Safety         530700         2,238,968         2,518,150         2,563,920         3,186           Recreation         530800         221,030         339,997         602,120         633           Sanitation         530900         1,591         39,950         1,200         3,738           Interest Payments         535100         1,941,839         2,171,129         3,642,600         3,738           Interest Payments         535200         1,115,882         1,121,165         1,146,705         1,156           External Rent         535400         641,274         573,343         889,364         1,075           Grants, Loans and Subsidies         535500         2,117,444         2,008,996         2,434,260         2,177           Depreciation         535600         1,248,411         1,120,805         1,325,000         1,325           Internal Rent Central Services         535800         40,652         58,772         99,722         99           Internal Rent Postage         53500         86,923         128,396         111,334         111           Internal Rent Postage         53600         1,225,836         4,021,116         1,217,816         4,514           Internal Rent Postage         536400         51   | Financial & Information Svcs.  | 530500  | 560,820       | 595,842                               | 1,078,750                        | 1,078,7              |
| Recreation         530800         221,030         339,997         602,120         633           Sanitation         530900         1,591         39,950         1,200         1,73           Principal Payments         535100         1,941,839         2,171,129         3,642,600         3,738           Interest Payments         535200         1,115,882         1,121,165         1,146,705         1,156           External Rent         535400         641,274         573,343         889,364         1,079           Grants, Loans and Subsidies         535500         2,117,444         2,008,996         2,434,260         2,179           Depreciation         535600         1,248,411         1,120,805         1,325,000         1,325           Internal Rent Central Services         535800         40,652         58,772         99,722         99           Internal Rent Postage         535000         894,887         884,887         884,887         884           Internal Rent - Fepl Cost         536100         894,887         884,887         884,887         884           Internal Rent - Fuel         536000         1,225,836         4,021,116         1,217,816         4,514           Internal Rent Genl Liability         536000   | Medical and Health Inspection  | 530600  | 149,877       | 180,027                               | 228,100                          | 228,1                |
| Sanitation         530900         1,591         39,950         1,200         1           Principal Payments         535100         1,941,839         2,171,129         3,642,600         3,738           Interest Payments         535200         1,115,882         1,121,165         1,146,705         1,156           External Rent         535400         641,274         573,343         889,364         1,079           Grants, Loans and Subsidies         535500         2,117,444         2,008,996         2,434,260         2,179           Depreciation         535600         1,248,411         1,120,805         1,325,000         1,325           Internal Rent Central Services         535800         40,652         58,772         99,722         99           Internal Rent Postage         535900         86,923         128,396         111,334         111           Internal Rent - Repl Cost         536200         1,225,836         4,021,116         1,217,816         4,514           Internal Rent - Fuel         536400         513,166         532,950         501,400         501           Internal Rent Genl Liability         536500         2,072,221         2,072,246         2,072,221         2,072           Internal Rent Unemployment  | Public Safety  | 530700  | 2,238,968     | 2,518,150                             | 2,563,920                        | 3,186,4              |
| Principal Payments   | Recreation   | 530800  | 221,030       | 339,997                               | 602,120                          | 633,6                |
| Interest Payments  | Sanitation   | 530900  | 1,591         | 39,950                                | 1,200                            | 1,2                  |
| Interest Payments  | Principal Payments   | 535100  | 1,941,839     | 2,171,129                             | 3,642,600                        | 3,738,9              |
| External Rent  |  | 535200  | 1,115,882     | 1,121,165                             | 1,146,705                        | 1,156,4              |
| Grants, Loans and Subsidies         535500         2,117,444         2,008,996         2,434,260         2,179           Depreciation         535600         1,248,411         1,120,805         1,325,000         1,325           Internal Rent Central Services         535800         40,652         58,772         99,722         99           Internal Rent Postage         535900         86,923         128,396         111,334         111           Internal Rent - Waintenance         536100         894,887         884,887         884,887         884           Internal Rent - Repl Cost         536200         1,225,836         4,021,116         1,217,816         4,514           Internal Rent - Fuel         536300         -         -         -         -           Internal Rent Fuel         536400         513,166         532,950         501,400         501           Internal Rent Genl Liability         536500         2,072,221         2,072,246         2,072,221         2,072           Internal Rent Unemployment         536700         80,180         80,183         80,180         80           General Liability         540200         -         -         -         9,400         9           Special Liability         5405   | -  |         |               |                                       |                                  | 1,079,6              |
| Depreciation   | Grants, Loans and Subsidies  | 535500  |               |                                       |                                  | 2,179,9              |
| Internal Rent Central Services   535800   40,652   58,772   99,722   99,722   10,722   10,733   11,334   11,344   13,344   13,345,344   13,34 |  |         |               |                                       |                                  | 1,325,0              |
| Internal Rent Postage   535900   86,923   128,396   111,334   111   Internal Rent - Maintenance   536100   894,887   884,887   884,887   884   | •  |         |               |                                       |                                  | 99,7:                |
| Internal Rent - Maintenance   536100   894,887   884,887   884,887   884,887   Internal Rent - Repl Cost   536200   1,225,836   4,021,116   1,217,816   4,514   Internal Rent - IT Replacement   536300   -   -   -   -   -   -   -     Internal Rent - Fuel   536400   513,166   532,950   501,400   501   Internal Rent Genl Liability   536500   2,072,221   2,072,246   2,072,221   2,072   Internal Rent Workers' Comp   536600   2,689,915   2,690,073   2,939,914   2,939   Internal Rent Unemployment   536700   80,180   80,183   80,180   80   80,183   80,180   80   80,183   80,183   80,180   80,183   80,180   80,183   80,183   80,180   80,183   80,183   80,180   80,183   80,183   80,180   80,183   |  |         |               |                                       |                                  | 111,3                |
| Internal Rent - Repl Cost   536200   1,225,836   4,021,116   1,217,816   4,514     Internal Rent - IT Replacement   536300   -   -   -   -     Internal Rent - Fuel   536400   513,166   532,950   501,400   501     Internal Rent Genl Liability   536500   2,072,221   2,072,246   2,072,221   2,072     Internal Rent Workers' Comp   536600   2,689,915   2,690,073   2,939,914   2,933     Internal Rent Unemployment   536700   80,180   80,183   80,180   80     General Liability   540100   1,722,409   1,611,556   1,705,250   1,762     Special Liability   540200   -     -   9,400   99     Buildings & Personal Property   540500   -   106,184   195,200   195     Taxes and Assessments   540700   237,408   319,196   196,200   196     Contingency   540800   (190,589)   46,656   550,000   550     Other Costs   540900   4,464   88,362   1,948   14     Assistance   545300   -     -     -       Acquisition Costs   545500   -     -     -       Emergency Protective Measure   580200   184,550   8,077   -     Subtotal Maintenance and Operations   44,425,540   \$45,900,301   \$47,880,808   \$51,537     Fixed Assets   Land   590100   \$ -   \$ - \$   \$ 384,576   \$ 300     Taxes and Assets   540700   \$ -   \$ -   \$   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$   | -  |         |               |                                       |                                  | 884,8                |
| Internal Rent - IT Replacement   536300   -   -   -   -   -   -   -     -  |  |         |               |                                       |                                  | 4,514,9              |
| Internal Rent - Fuel   |  |         | -             | -                                     |                                  | 1,011,5              |
| Internal Rent Genl Liability   536500   2,072,221   2,072,246   2,072,221   2,072     Internal Rent Workers' Comp   536600   2,689,915   2,690,073   2,939,914   2,939     Internal Rent Unemployment   536700   80,180   80,183   80,180   80     General Liability   540100   1,722,409   1,611,556   1,705,250   1,762     Special Liability   540200   -   | •  |         | 513 166       | 532 950                               | 501 400                          | 501,4                |
| Internal Rent Workers' Comp         536600         2,689,915         2,690,073         2,939,914         2,939           Internal Rent Unemployment         536700         80,180         80,183         80,180         80           General Liability         540100         1,722,409         1,611,556         1,705,250         1,762           Special Liability         540200         -         -         9,400         9           Buildings & Personal Property         540500         -         106,184         195,200         195           Taxes and Assessments         540700         237,408         319,196         196,200         196           Contingency         540800         (190,589)         46,656         550,000         550           Other Costs         540900         4,464         88,362         1,948         1           Assistance         545300         -         -         -         -           Acquisition Costs         545500         -         -         -         -           Emergency Protective Measure         580200         184,550         8,077         -           Subtotal Maintenance and Operations         \$44,425,540         \$45,900,301         \$47,880,808         \$51,537  |  |         |               |                                       |                                  |                      |
| Internal Rent Unemployment   536700   80,180   80,183   80,180   80   80   80   80   80   80   80  | •  |         |               |                                       | • •                              |                      |
| General Liability         540100         1,722,409         1,611,556         1,705,250         1,762           Special Liability         540200         -         -         9,400         9           Buildings & Personal Property         540500         -         106,184         195,200         195           Taxes and Assessments         540700         237,408         319,196         196,200         196           Contingency         540800         (190,589)         46,656         550,000         550           Other Costs         540900         4,464         88,362         1,948         1           Assistance         545300         -         -         -         -           Acquisition Costs         545500         -         -         -         -           Emergency Protective Measure         580200         184,550         8,077         -         -           Subtotal Maintenance and Operations         \$ 44,425,540         \$ 45,900,301         \$ 47,880,808         \$ 51,537           Fixed Assets         Land         590100         -         -         -         \$ 384,576         \$ 300  | •  |         |               |                                       |                                  | 80,1                 |
| Special Liability         540200         -         -         9,400         9           Buildings & Personal Property         540500         -         106,184         195,200         195           Taxes and Assessments         540700         237,408         319,196         196,200         196           Contingency         540800         (190,589)         46,656         550,000         550           Other Costs         540900         4,464         88,362         1,948         1           Assistance         545300         -         -         -         -         -           Acquisition Costs         545500         -<   | The state of the s |         |               |                                       |                                  |                      |
| Buildings & Personal Property       540500       -       106,184       195,200       195,200         Taxes and Assessments       540700       237,408       319,196       196,200       196,200         Contingency       540800       (190,589)       46,656       550,000       550,000         Other Costs       540900       4,464       88,362       1,948       1         Assistance       545300       -       -       -       -         Acquisition Costs       545500       -       -       -       -         Emergency Protective Measure       580200       184,550       8,077       -         Subtotal Maintenance and Operations       \$ 44,425,540       \$ 45,900,301       \$ 47,880,808       \$ 51,537         Fixed Assets         Land       590100       -       -       -       \$ 384,576       \$ 300  | •  |         | 1,722,409     | 1,011,000                             |                                  | 9,4                  |
| Taxes and Assessments         540700         237,408         319,196         196,200         196,200           Contingency         540800         (190,589)         46,656         550,000         550,000           Other Costs         540900         4,464         88,362         1,948         1           Assistance         545300         -         -         -         -           Acquisition Costs         545500         -         -         -         -           Emergency Protective Measure         580200         184,550         8,077         -           Subtotal Maintenance and Operations         \$ 44,425,540         \$ 45,900,301         \$ 47,880,808         \$ 51,537           Fixed Assets           Land         590100         \$ -         \$ -         \$ 384,576         \$ 300   |  |         | _             | 106 104                               |                                  |                      |
| Contingency         540800         (190,589)         46,656         550,000         550           Other Costs         540900         4,464         88,362         1,948         1           Assistance         545300         -         -         -         -         -           Acquisition Costs         545500         - <td>-</td> <td></td> <td>227.400</td> <td></td> <td></td> <td></td>   | -  |         | 227.400       |                                       |                                  |                      |
| Other Costs         540900         4,464         88,362         1,948         1           Assistance         545300         - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>  |  |         |               |                                       |                                  |                      |
| Assistance 545300  |  |         | •             |                                       |                                  |                      |
| Acquisition Costs       545500       - <td></td> <td></td> <td>4,404</td> <td>88,362</td> <td>1,948</td> <td>1,9</td>  |  |         | 4,404         | 88,362                                | 1,948                            | 1,9                  |
| Emergency Protective Measure         580200         184,550         8,077         -           Subtotal Maintenance and Operations         \$ 44,425,540         \$ 45,900,301         \$ 47,880,808         \$ 51,537           Fixed Assets           Land         590100         \$ -         \$ -         \$ 384,576         \$ 300   |  |         | -             | -                                     | -                                |                      |
| Subtotal Maintenance and Operations         \$ 44,425,540         \$ 45,900,301         \$ 47,880,808         \$ 51,537           Fixed Assets           Land         590100         \$ -         \$ -         \$ 384,576         \$ 300   | -  |         | 404 550       |                                       | -                                |                      |
| Fixed Assets Land 590100 \$ - \$ - \$ 384,576 \$ 300   |  | 580200  |               | · · · · · · · · · · · · · · · · · · · | -                                | <u> </u>             |
| Land 590100 \$ - \$ - \$ 384,576 \$ 300  |  |         | \$ 44,425,540 | \$ 45,900,301                         | \$ 47,880,808                    | \$ 51,537,0          |
|  |  |         | 1             | 1                                     | 1                                |                      |
| Buildings and Structures 590400  |  |         | \$ -          | \$ -                                  | \$ 384,576                       | \$ 300,00            |
|  | Buildings and Structures   | 590400  | -             | -                                     | -                                |                      |

### **Summary of Appropriations by Account - All Funds (Excludes CIP)**

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Account Description              | Account<br>Number | FY 21-22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|----------------------------------|-------------------|---------------------|----------------------------------|--|---|
| Automotive Equipment             | 590500            | 11,726              | 239,273                          | 1,905,000                                  | 1,905,000                                   |
| Office Furniture                 | 590600            | 55,581              | 3,199                            | 12,900                                     | 12,900                                      |
| Office Equipment                 | 590700            | 34,987              | 21,206                           | -  | -   |
| Other Equipment                  | 590800            | 1,915,127           | 2,395,332                        | 5,559,421                                  | 4,863,718                                   |
| Loss on Disposal of Assets       | 599100            | 66,900              | 85,228                           | -  | -   |
| Nonoperating Expenses - Other    | 599400            | -                   | -                                | -  | -   |
| Capital Replacement Reservce     | 599500            | -                   | -                                | -  | -   |
| Subtotal Fixed Assets            |                   | \$<br>2,084,321     | \$<br>2,744,239                  | \$<br>7,861,897                            | \$<br>7,081,618                             |
| Transfers Out                    |                   |                     |                                  |  |   |
| Transfers Out                    | 595100            | \$<br>18,348,736    | \$<br>24,465,843                 | \$<br>14,582,902                           | \$<br>12,631,498                            |
| Subtotal Transfers Out           |                   | \$<br>18,348,736    | \$<br>24,465,843                 | \$<br>14,582,902                           | \$<br>12,631,498                            |
| TOTAL APPROPRIATIONS - ALL FUNDS |                   | \$<br>174,550,048   | \$<br>191,292,761                | \$<br>202,278,111                          | \$<br>211,561,279                           |

City of Costa Mesa, California

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## Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|                                |    | FY 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24 <sup>-</sup> 25<br>Proposed |
|--------------------------------|----|-----------------------|----|-----------------------|----|----------------------------------|----|-----------------------------------|
| Account Description            |    | Actuals               |    | Actuals               |    | Budget                           |    | Budget                            |
| Salaries and Benefits          |    |                       |    |                       |    |                                  |    |                                   |
| Salaries and Wages             | \$ | -                     | \$ | -                     | \$ | (4,019,104)                      | \$ | (4,019,104                        |
| Regular Salaries - Sworn       |    | 23,562,158            |    | 24,608,500            |    | 27,403,446                       |    | 28,854,64                         |
| Regular Salaries - Non-Sworn   |    | 20,754,954            |    | 23,677,179            |    | 32,758,053                       |    | 35,747,11                         |
| Regular Salaries - Part-Time   |    | 4,078,869             |    | 4,805,058             |    | 4,623,811                        |    | 4,640,62                          |
| Overtime                       |    | 7,146,584             |    | 6,989,413             |    | 4,822,473                        |    | 4,822,47                          |
| Accrual Payoff - Excess Max.   |    | 541,323               |    | 530,043               |    | 186,128                          |    | 186,12                            |
| Vacation/Comp. Time Cash Out   |    | 599,334               |    | 460,136               |    | 302,980                          |    | 302,98                            |
| Holiday Allowance              |    | 938,271               |    | 809,749               |    | 872,683                          |    | 918,39                            |
| Separation Pay-Off             |    | 457,851               |    | 260,916               |    | 145,376                          |    | 145,37                            |
| Other Compensation             |    | 2,880,943             |    | 3,165,286             |    | 4,014,306                        |    | 4,358,43                          |
| Furloughs                      |    | 1,640                 |    | -                     |    | -                                |    |                                   |
| Cafeteria Plan                 |    | 9,770,813             |    | 10,248,439            |    | 13,086,036                       |    | 13,576,18                         |
| Medicare                       |    | 934,717               |    | 1,004,736             |    | 905,599                          |    | 956,80                            |
| Retirement                     |    | 30,762,322            |    | 33,260,085            |    | 36,571,441                       |    | 38,857,77                         |
| Longevity                      |    | 4,378                 |    | 163,174               |    | 785,763                          |    | 1,193,73                          |
| Executive Prof Development     |    | 69,224                |    | 64,805                |    | 75,210                           |    | 80,9                              |
| Auto Allowance                 |    | 48,432                |    | 42,878                |    | 55,200                           |    | 48,29                             |
| City Contrib - Retiree Medical |    | 1,853,524             |    | 1,890,617             |    | 2,460,000                        |    | 2,460,00                          |
| Subtotal Salaries and Benefits | \$ | 104,405,336           | \$ | 111,981,013           | \$ | 125,049,401                      | \$ | 133,130,77                        |
|                                |    |                       |    |                       |    |                                  |    |                                   |
| Maintenance and Operations     | ^  | 106.050               | ٨  | 010.675               | ٨  | 011 400                          | ٨  | 010.65                            |
| Stationery and Office          | \$ | 196,853               | \$ | 210,675               | \$ | 211,400                          | \$ | 213,65                            |
| Multi-Media, Promos, Subscrpt. |    | 585,802               |    | 865,626               |    | 558,489                          |    | 584,38                            |
| Small Tools and Equipment      |    | 331,610               |    | 513,392               |    | 248,226                          |    | 240,36                            |
| Uniforms and Clothing          |    | 324,208               |    | 415,320               |    | 388,160                          |    | 388,25                            |
| Safety and Health              |    | 1,006,018             |    | 1,208,106             |    | 581,413                          |    | 658,12                            |
| Maintenance and Construction   |    | 829,766               |    | 523,872               |    | 326,750                          |    | 328,25                            |
| Agriculture                    |    | 70,644                |    | 72,627                |    | 97,000                           |    | 97,00                             |
| Electricity - Buildings & Fac. |    | 680,488               |    | 784,284               |    | 580,020                          |    | 580,02                            |
| Electricity - Power            |    | 304,306               |    | 327,999               |    | 281,800                          |    | 281,80                            |
| Electricity - Street Lights    |    | 1,097,881             |    | 1,164,347             |    | 1,000,000                        |    | 1,000,00                          |
| Gas                            |    | 77,743                |    | 110,225               |    | 45,400                           |    | 45,40                             |
| Water - Domestic               |    | 101,757               |    | 109,822               |    | 76,100                           |    | 76,10                             |
| Water - Parks and Parkways     |    | 1,051,167             |    | 697,303               |    | 859,100                          |    | 859,10                            |
| Waste Disposal                 |    | 231,953               |    | 209,379               |    | 261,447                          |    | 261,46                            |
| Janitorial and Housekeeping    |    | 524,889               |    | 576,010               |    | 690,243                          |    | 690,24                            |
| Legal Advertising/Filing Fees  |    | 229,975               |    | 243,938               |    | 236,600                          |    | 311,60                            |
| Advertising and Public Info.   |    | 14,501                |    | 12,762                |    | 14,300                           |    | 14,30                             |
| Telephone/Radio/Communications |    | 846,707               |    | 969,758               |    | 832,400                          |    | 799,56                            |
| Business Meetings              |    | 52,572                |    | 61,757                |    | 51,080                           |    | 51,08                             |
| Mileage Reimbursement          |    | 167                   |    | 1,336                 |    | 3,300                            |    | 3,30                              |
| Dues and Memberships           |    | 190,702               |    | 193,796               |    | 201,957                          |    | 204,71                            |
|                                |    |                       |    |                       |    |                                  |    |                                   |

# Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|  | FY 21 <sup>-</sup> 22 | FY 22 <sup>-</sup> 23 | FY 23 <sup>-</sup> 24<br>Adopted | FY 24 <sup>-</sup> 25<br>Proposed |
|--|-----------------------|-----------------------|----------------------------------|-----------------------------------|
| Account Description                    | Actuals               | Actuals               | Budget                           | Budget                            |
| Maintenance and Operations (Continued) |                       |                       |                                  |                                   |
| Board Member Fees                      | 38,400                | 40,600                | 41,300                           | 41,300                            |
| Professional Development               | 457,072               | 579,670               | 646,896                          | 644,14                            |
| Buildings and Structures               | 162,681               | 375,600               | 247,500                          | 242,250                           |
| Landscaping and Sprinklers             | 3,186,509             | 3,332,511             | 3,400,500                        | 3,400,500                         |
| Office Furniture                       | -                     | 119                   | 2,000                            | 2,000                             |
| Office Equipment                       | 57,674                | 65,721                | 64,350                           | 66,43                             |
| Other Equipment                        | 848,658               | 1,202,871             | 929,150                          | 927,150                           |
| Streets, Alleys and Sidewalks          | 1,001,029             | 958,785               | 1,007,200                        | 1,057,200                         |
| Employment                             | 217,154               | 33,423                | 26,000                           | 26,000                            |
| Consulting                             | 3,152,587             | 2,444,309             | 3,567,040                        | 3,015,43                          |
| Legal                                  | 3,499,851             | 1,699,949             | 2,806,300                        | 2,843,050                         |
| Engineering and Architectural          | 659,054               | 411,362               | 568,898                          | 547,848                           |
| Financial & Information Svcs.          | 560,820               | 595,842               | 1,078,750                        | 1,078,750                         |
| Medical and Health Inspection          | 149,877               | 180,027               | 228,100                          | 228,100                           |
| Public Safety                          | 2,238,968             | 2,335,873             | 2,513,920                        | 3,136,420                         |
| Recreation                             | 211,396               | 294,586               | 484,720                          | 504,220                           |
| Sanitation                             | 1,591                 | 950                   | 1,200                            | 1,200                             |
| Principal Payments                     | 1,941,839             | 2,171,129             | 3,450,000                        | 3,450,000                         |
| Interest Payments                      | 1,089,686             | 999,864               | 1,067,905                        | 1,067,90                          |
| External Rent                          | 641,274               | 573,343               | 889,364                          | 1,079,650                         |
| Grants, Loans and Subsidies            | 1,729,447             | 1,690,397             | 1,287,994                        | 1,287,994                         |
| Internal Rent Central Services         | 40,652                | 58,772                | 99,722                           | 99,722                            |
| Internal Rent Postage                  | 86,682                | 128,396               | 110,792                          | 110,792                           |
| Internal Rent - Maintenance            | 894,300               | 884,300               | 884,300                          | 884,300                           |
| Internal Rent - Repl Cost              | 1,225,276             | 4,020,556             | 1,217,256                        | 4,514,439                         |
| Internal Rent - Fuel                   | 513,166               | 532,950               | 501,400                          | 501,400                           |
| Internal Rent Genl Liability           | 2,069,109             | 2,069,184             | 2,069,259                        | 2,069,259                         |
| Internal Rent Workers' Comp            | 2,659,196             | 2,651,490             | 2,938,441                        | 2,938,44                          |
| Internal Rent Unemployment             | 79,239                | 79,122                | 79,687                           | 79,68                             |
| Taxes and Assessments                  | 56,295                | 117,092               | 96,200                           | 96,200                            |
| Contingency                            | 35,988                | 18,240                | 500,000                          | 500,000                           |
| Other Costs                            | 4,297                 | 2,394                 | 1,600                            | 1,600                             |
| Subtotal Maintenance and Operations    | \$ 38,259,476         | \$ 39,821,759         | \$ 40,352,929                    | \$ 44,132,090                     |

## Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Account Description                 | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24-25<br>Proposed<br>Budget |
|-------------------------------------|----------------------------------|----------------------------------|--|--------------------------------|
| Fixed Assets                        |                                  |                                  |  |                                |
| Automotive Equipment                | \$<br>5,060                      | \$<br>3,125                      | \$<br>-                                    | \$<br>-                        |
| Office Furniture                    | 55,581                           | 3,199                            | 12,900                                     | 12,900                         |
| Office Equipment                    | 34,987                           | 9,796                            | -  | -                              |
| Other Equipment                     | 1,759,250                        | 2,230,179                        | 1,814,222                                  | 2,912,398                      |
| Subtotal Fixed Assets               | \$<br>1,854,877                  | \$<br>2,246,299                  | \$<br>1,827,122                            | \$<br>2,925,298                |
| Transfers Out                       |                                  |                                  |  |                                |
| Operating Transfers Out             | \$<br>18,348,736                 | \$<br>22,577,987                 | \$<br>13,097,589                           | \$<br>9,705,994                |
| Subtotal Transfers Out              | \$<br>18,348,736                 | \$<br>22,577,987                 | \$<br>13,097,589                           | \$<br>9,705,994                |
| TOTAL APPROPRIATIONS - GENERAL FUND | \$<br>162,868,426                | \$<br>176,627,058                | \$<br>180,327,041                          | \$<br>189,894,159              |

<sup>(1)</sup> In Fiscal Year 2022-23, 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.

City of Costa Mesa, California

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<sup>(2)</sup> In Fiscal Year 2022-23, 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.

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

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|  |    | FY 21 <sup>-</sup> 22 | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24 <sup>-</sup> 25<br>Proposed |
|--|----|-----------------------|-----------------------|----|----------------------------------|----|-----------------------------------|
| Department/Category                          |    | Actuals               | Actuals               |    | Budget                           |    | Budget                            |
| City Council                                 |    |                       |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 721,605               | \$<br>675,296         | \$ | 586,969                          | \$ | 710,908                           |
| Maintenance and Operations                   |    | 150,593               | 158,570               |    | 161,181                          |    | 161,181                           |
| Fixed Assets                                 |    | 4,149                 | 727                   |    | 2,000                            |    | 2,000                             |
| Subtotal City Council                        | \$ | 876,347               | \$<br>834,594         | \$ | 750,150                          | \$ | 874,089                           |
| City Manager's Office                        |    |                       |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 6,636,335             | \$<br>7,439,768       | \$ | 9,264,772                        | \$ | 10,002,381                        |
| Maintenance and Operations                   |    | 3,716,053             | 4,576,213             |    | 4,470,359                        |    | 4,667,410                         |
| Fixed Assets                                 |    | 25,407                | 55,129                |    | 16,900                           |    | 16,900                            |
| Subtotal City Manager's Office               | \$ | 10,377,795            | \$<br>12,071,110      | \$ | 13,752,031                       | \$ | 14,686,691                        |
| City Attorney                                |    |                       |                       |    |                                  |    |                                   |
| Maintenance and Operations                   |    | 965,843               | 988,508               |    | 1,050,000                        |    | 1,086,750                         |
| Subtotal City Attorney                       | \$ | 965,843               | \$<br>988,508         | \$ | 1,050,000                        | \$ | 1,086,750                         |
| Finance                                      |    |                       |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 3,063,697             | \$<br>3,376,822       | \$ | 4,280,029                        | \$ | 4,763,134                         |
| Maintenance and Operations                   |    | 766,643               | 955,049               |    | 1,273,330                        |    | 1,273,330                         |
| Fixed Assets                                 |    | 60,089                | 64,339                |    | 37,300                           |    | 37,300                            |
| Subtotal Finance                             | \$ | 3,890,428             | \$<br>4,396,210       | \$ | 5,590,659                        | \$ | 6,073,764                         |
| Parks and Community Services                 |    |                       |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 4,109,052             | \$<br>4,792,258       | \$ | 5,683,323                        | \$ | 6,520,622                         |
| Maintenance and Operations                   |    | 2,808,948             | 3,189,239             |    | 2,968,506                        |    | 3,252,945                         |
| Fixed Assets                                 |    | 215                   | 28,526                |    | 3,800                            |    | 3,800                             |
| <b>Subtotal Parks and Community Services</b> | \$ | 6,918,216             | \$<br>8,010,022       | \$ | 8,655,629                        | \$ | 9,777,367                         |
| Information Technology                       |    |                       |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 2,631,490             | \$<br>3,641,655       | \$ | 4,435,399                        | \$ | 4,579,074                         |
| Maintenance and Operations                   |    | 510,300               | 568,129               |    | 610,670                          |    | 610,670                           |
| Fixed Assets                                 |    | 1,099,026             | 1,784,178             | _  | 3,786,211                        | _  | 3,723,977                         |
| Subtotal Information Technology              | \$ | 4,240,816             | \$<br>5,993,961       | \$ | 8,832,280                        | \$ | 8,913,721                         |
| Police Department                            |    |                       |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 47,198,919            | \$<br>50,707,995      | \$ | 52,034,331                       | \$ | 55,284,340                        |
| Maintenance and Operations                   |    | 6,863,091             | 5,949,971             |    | 7,148,467                        |    | 6,763,473                         |
| Fixed Assets                                 |    | 609,168               | 380,263               |    | 715,010                          |    | 993,501                           |
| Subtotal Police Department                   | \$ | 54,671,177            | \$<br>57,038,230      | \$ | 59,897,808                       | \$ | 63,041,314                        |
| Fire and Rescue Department                   |    |                       |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 27,497,513            | \$<br>27,878,623      | \$ | 30,632,989                       | \$ | 31,904,744                        |
| Maintenance and Operations                   |    | 5,516,769             | 5,560,602             |    | 5,117,134                        |    | 5,835,188                         |
| Fixed Assets                                 | _  | 93,077                | <br>41,171            |    | 35,000                           |    | 32,990                            |
| Subtotal Fire and Rescue Department          | \$ | 33,107,359            | \$<br>33,480,396      | \$ | 35,785,123                       | \$ | 37,772,922                        |
|  |    |                       |                       |    |                                  |    |                                   |

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

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Depositment/Category                      |    | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24-25<br>Proposed |
|---|----|----------------------------------|----|----------------------------------|----|--|----|----------------------|
| Department/Category  Development Services |    | Actuals                          |    | Actuals                          |    | Duuget                                     |    | Budget               |
| Salaries and Benefits                     | Ś  | 6,194,331                        | Ś  | 7,580,306                        | Ś  | 8,786,675                                  | Ś  | 9,689,965            |
| Maintenance and Operations                | Ÿ  | 2,157,795                        | Ÿ  | 1,622,919                        | Ť  | 2,016,612                                  | Ÿ  | 1,961,283            |
| Fixed Assets                              |    | 78,645                           |    | 50,190                           |    | 938,200                                    |    | 28,250               |
| Subtotal Development Services             | \$ | 8,430,771                        | \$ | 9,253,415                        | \$ | 11,741,487                                 | \$ | 11,679,498           |
| Public Works                              |    |                                  |    |                                  |    |  |    |                      |
| Salaries and Benefits                     | \$ | 9,712,094                        | \$ | 10,139,038                       | \$ | 13,460,866                                 | \$ | 14,244,930           |
| Maintenance and Operations                |    | 14,338,405                       |    | 14,989,958                       |    | 14,999,641                                 |    | 15,713,101           |
| Fixed Assets                              |    | 114,545                          |    | 363,163                          |    | 1,942,900                                  |    | 1,942,900            |
| Subtotal Public Works                     | \$ | 24,165,044                       | \$ | 25,492,159                       | \$ | 30,403,407                                 | \$ | 31,900,931           |
| Non-Departmental                          |    |                                  |    |                                  |    |  |    |                      |
| Salaries and Benefits                     | \$ | -                                | \$ | 1,950,617                        | \$ | 2,611,000                                  | \$ | 2,611,000            |
| Maintenance and Operations                |    | 7,122,528                        |    | 7,952,067                        |    | 8,287,899                                  |    | 11,291,750           |
| Fixed Assets                              |    | 18,348,736                       |    | 24,442,397                       |    | 14,967,478                                 |    | 12,931,498           |
| Subtotal Non-Departmental                 | \$ | 25,471,264                       | \$ | 34,345,081                       | \$ | 25,866,377                                 | \$ | 26,834,248           |
| TOTAL APPROPRIATIONS - ALL FUNDS          |    |                                  |    |                                  |    |  |    |                      |
|   |    |                                  |    |                                  |    |  |    |                      |
| Salaries and Benefits                     | \$ | 109,691,451                      | \$ | 118,182,378                      | \$ | 131,952,504                                | \$ | 140,311,099          |
| Maintenance and Operations                | \$ | 44,916,967                       |    | 46,511,225                       |    | 48,534,664                                 |    | 52,189,891           |
| Fixed Assets                              | \$ | 20,433,057                       |    | 27,210,082                       |    | 22,444,799                                 |    | 19,713,116           |
| TOTAL APPROPRIATIONS - ALL FUNDS          | \$ | 175,041,476                      | \$ | 191,903,685                      | \$ | 202,931,967                                | \$ | 212,214,106          |

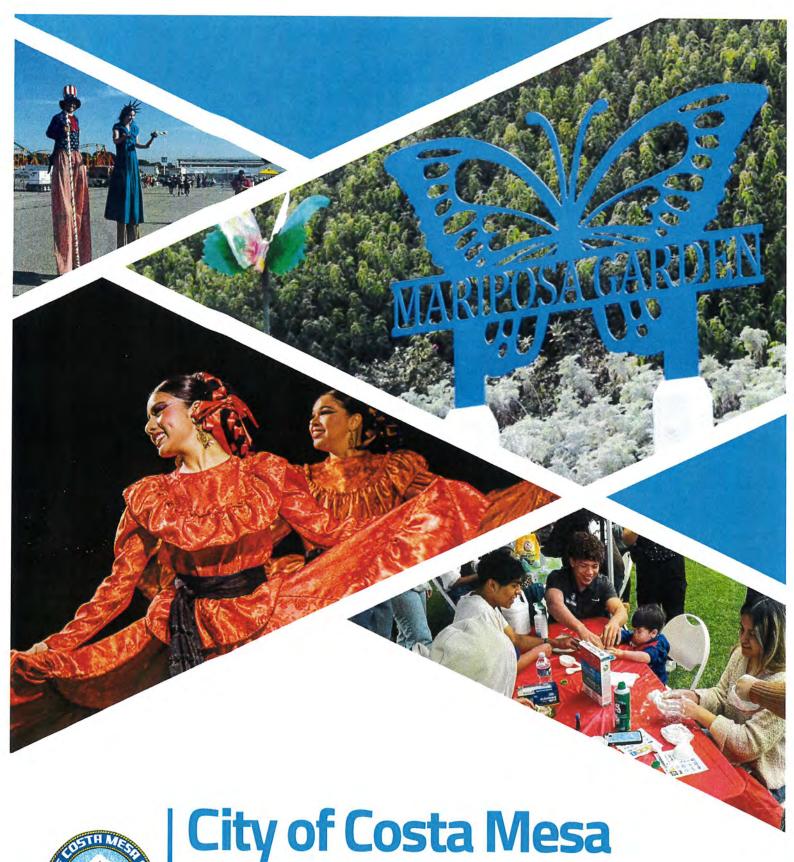
# Summary of Appropriations by Department/by Category – General Fund (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|                                       |          | FY 21-22   |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |          | FY 24 <sup>-</sup> 25<br>Proposed |
|---------------------------------------|----------|------------|----|-----------------------|----|----------------------------------|----------|-----------------------------------|
| Department/Category                   |          | Actuals    |    | Actuals               |    | Budget                           |          | Budget                            |
| City Council                          |          |            |    |                       |    |                                  |          |                                   |
| Salaries and Benefits                 | \$       | 713,167    | \$ | 675,040               | \$ | 586,969                          | \$       | 710,908                           |
| Maintenance and Operations            |          | 150,593    |    | 158,570               |    | 161,181                          |          | 161,181                           |
| Fixed Assets                          |          | 4,149      |    | 727                   |    | 2,000                            |          | 2,000                             |
| Subtotal City Council                 | \$       | 867,909    | \$ | 834,337               | \$ | 750,150                          | \$       | 874,089                           |
|                                       |          |            |    |                       |    |                                  |          |                                   |
| City Manager's Office                 |          |            |    |                       |    |                                  |          |                                   |
| Salaries and Benefits                 | \$       | 4,756,506  | \$ | 5,193,982             | \$ | 6,599,895                        | \$       | 7,373,718                         |
| Maintenance and Operations            |          | 1,743,278  |    | 2,332,910             |    | 2,063,759                        |          | 2,203,759                         |
| Fixed Assets                          |          | 5,696      |    | 46,471                |    | 16,900                           |          | 16,900                            |
| Subtotal City Manager's Office        | \$       | 6,505,480  | \$ | 7,573,363             | \$ | 8,680,554                        | \$       | 9,594,377                         |
|                                       |          |            |    |                       |    |                                  |          |                                   |
| City Attorney                         | ^        | 050.775    | ^  | 000100                | ٨  | 1.050.000                        | ^        | 1 004 750                         |
| Maintenance and Operations            | \$       | 958,775    | \$ | 988,108               | \$ | 1,050,000                        | \$       | 1,086,750                         |
| Subtotal City Attorney                | \$       | 958,775    | \$ | 988,108               | \$ | 1,050,000                        | \$       | 1,086,750                         |
| Finance                               |          |            |    |                       |    |                                  |          |                                   |
| Salaries and Benefits                 | \$       | 2,991,058  | \$ | 3,357,419             | \$ | 4,280,029                        | \$       | 4,763,134                         |
| Maintenance and Operations            | Ų        | 760,575    | Ų  | 868,567               | Ų  | 1,273,330                        | Ų        | 1,273,330                         |
| Fixed Assets                          |          | 59,523     |    | 45,202                |    | 37,300                           |          | 37,300                            |
|                                       | \$       | 3,811,155  | \$ | 4,271,188             | \$ | 5,590,659                        | \$       | 6,073,764                         |
| Subtotal Finance                      | <u> </u> | 3,011,133  | ٠  | 4,271,100             | Ÿ  | 3,390,039                        | •        | 0,073,704                         |
| Parks and Community Services          |          |            |    |                       |    |                                  |          |                                   |
| Salaries and Benefits                 | \$       | 4,011,188  | \$ | 4,584,432             | \$ | 5,537,627                        | \$       | 6,349,928                         |
| Maintenance and Operations            |          | 2,367,925  |    | 2,758,414             |    | 2,413,401                        |          | 2,683,340                         |
| Fixed Assets                          |          | 215        |    | 28,526                |    | 3,800                            |          | 3,800                             |
| Subtotal Parks and Community Services | \$       | 6,379,328  | \$ | 7,371,372             | \$ | 7,954,828                        | \$       | 9,037,068                         |
|                                       |          |            |    |                       |    |                                  |          |                                   |
| Information Technology                |          |            |    |                       |    |                                  |          |                                   |
| Salaries and Benefits                 | \$       | 2,580,685  | \$ | 2,836,023             | \$ | 3,826,595                        | \$       | 3,997,911                         |
| Maintenance and Operations            |          | 427,077    |    | 513,164               |    | 560,670                          |          | 560,670                           |
| Fixed Assets                          |          | 1,097,184  |    | 1,784,178             |    | 1,536,211                        |          | 1,843,977                         |
| Subtotal Information Technology       | \$       | 4,104,946  | \$ | 5,133,365             | \$ | 5,923,476                        | \$       | 6,402,558                         |
| Delice Demonstrated                   |          |            |    |                       |    |                                  |          |                                   |
| Police Department                     | ^        | 46 500 000 | ^  | 40.06.4.0.40          | ^  | E1 E00 046                       | <u> </u> | E4.600.007                        |
| Salaries and Benefits                 | \$       | 46,509,880 | \$ | 49,964,843            | \$ | 51,593,246                       | \$       | 54,639,287                        |
| Maintenance and Operations            |          | 6,517,974  |    | 5,668,692             |    | 7,451,332                        |          | 6,328,283                         |
| Fixed Assets                          |          | 476,558    |    | 240,936               |    | 176,811                          | _        | 952,181                           |
| Subtotal Police Department            | \$       | 53,504,411 | \$ | 55,874,470            | \$ | 59,221,389                       | \$       | 61,919,751                        |

| Fire and Rescue Department           |    |             |    |             |    |             |    |              |
|--------------------------------------|----|-------------|----|-------------|----|-------------|----|--------------|
| Salaries and Benefits                | \$ | 27,423,236  | \$ | 27,878,623  | \$ | 30,632,989  | \$ | 31,904,744   |
| Maintenance and Operations           |    | 4,782,204   |    | 5,560,602   |    | 5,117,134   |    | 5,835,188    |
| Fixed Assets                         |    | 93,077      |    | 41,171      |    | 35,000      |    | 32,990       |
| Subtotal Fire and Rescue Department  | \$ | 32,298,517  | \$ | 33,480,396  | \$ | 35,785,123  | \$ | 37,772,922   |
| Development Services                 |    |             |    |             |    |             |    |              |
| Salaries and Benefits                | \$ | 5,677,062   | \$ | 7,050,680   | \$ | 8,217,540   | \$ | 8,872,867    |
| Maintenance and Operations           |    | 1,767,062   |    | 1,138,327   |    | 1,027,736   |    | 1,010,686    |
| Fixed Assets                         |    | 78,645      |    | 40,748      |    | 11,200      |    | 28,250       |
| <b>Subtotal Development Services</b> | \$ | 7,522,770   | \$ | 8,229,755   | \$ | 9,256,476   | \$ | 9,911,803    |
| Public Works                         |    |             |    |             |    |             |    |              |
| Salaries and Benefits                | \$ | 7,816,139   | \$ | 8,489,354   | \$ | 11,163,511  | \$ | 11,907,280   |
| Maintenance and Operations           | ,  | 11,661,486  | •  | 11,882,339  | •  | 11,286,487  | •  | 11,743,821   |
| Fixed Assets                         |    | 39,830      |    | 41,786      |    | 7,900       |    | 7,900        |
| Subtotal Public Works                | \$ | 19,517,456  | \$ | 20,413,479  | \$ | 22,457,898  | \$ | 23,659,001   |
| Non-Departmental                     |    |             |    |             |    |             |    |              |
| Salaries and Benefits                | \$ | 1,926,415   | Ś  | 1,950,617   | \$ | 2,611,000   | \$ | 2,611,000    |
| Maintenance and Operations           | Ş  | 7,122,528   | Ş  | 7,952,067   | Ą  | 7,947,899   | Ş  | 11,245,082   |
| Fixed Assets                         |    | 7,122,320   |    | 7,932,007   |    | 7,547,099   |    | - 11,243,002 |
| Transfers Out                        |    | 18,348,736  |    | 22,554,541  |    | 13,097,589  |    | 9,705,994    |
| Subtotal Non-Departmental            | \$ | 27,397,679  | \$ | 32,457,225  | \$ | 23,656,488  | \$ | 23,562,076   |
| TOTAL APPROPRIATIONS - GENERAL FUND  |    |             |    |             |    |             |    |              |
|                                      |    |             |    |             |    |             |    |              |
| Salaries and Benefits                | \$ | 104,405,336 | \$ | 111,981,013 | \$ | 125,049,401 | \$ | 133,130,777  |
| Maintenance and Operations           |    | 38,259,476  |    | 39,821,759  |    | 40,352,929  |    | 44,132,090   |
| Fixed Assets                         |    | 1,854,877   |    | 2,246,299   |    | 1,827,122   |    | 2,925,298    |
| Transfers Out                        |    | 18,348,736  |    | 22,577,987  |    | 13,097,589  |    | 9,705,994    |
| TOTAL APPROPRIATIONS - ALL FUNDS     | \$ | 162,868,426 | \$ | 176,627,058 | \$ | 180,327,041 | \$ | 189,894,159  |
|                                      |    |             |    |             |    |             |    |              |

City of Costa Mesa, California

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**Proposed Budget** 2024-2025

# CITY OF COSTA MESA, CALIFORNIA

# Proposed Operating and Capital Improvement Budget

**FISCAL YEAR 2024-2025** 



#### Prepared By the Finance Department

Lori Ann Farrell Harrison City Manager

> Carol Molina Finance Director



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# BUDGET MESSAGE



#### CITY OF COSTA MESA CITY MANAGER'S OFFICE

May 9, 2024

To the Honorable Mayor, Members of the City Council, and Citizens of Costa Mesa:

The Fiscal Year 2024-25 Proposed Budget supports the City Council's highest priorities, such as enhancing public safety, investing in infrastructure, addressing the challenges of homelessness, promoting affordable housing development, funding the arts, ensuring equity in all areas of City services, improving quality of life, providing safe and enjoyable recreation for families, and supporting the City's residents, businesses, and community partners.

The theme for the FY 2024-25 Proposed Budget, "When We All Pull Together" reflects the collective efforts led by the City Council's leadership, of staff, residents, businesses, and the non-profit sector all working together to improve outcomes for all residents of Costa Mesa.

#### **Guiding Principles**

The guiding principles that inspired the FY 2024-25 Proposed Operating and Capital Improvement Budget were created when the City Council conducted a Strategic Planning workshop identifying key priorities, as well as the Mission Statement for Costa Mesa, as follows:

"The City of Costa Mesa serves our residents, businesses, and visitors by promoting a safe, inclusive, and vibrant community."

The City Council adopted the five Strategic Plan Goals as outlined below:

- Strengthen the Public's Safety and Improve the Quality of Life;
- Achieve Long-Term Fiscal Sustainability;
- Recruit and Retain High Quality Staff;
- Diversify, Stabilize, and Increase Housing to Reflect Community Needs; and
- Advance Environmental Sustainability and Climate Resiliency.

The recommendations contained in the FY 2024-25 Proposed Budget are rooted in the Strategic Plan Goals created by the City Council for a safe, inclusive, and vibrant City. The FY 2024-25 Proposed Budget underwent a thorough review and in-depth analysis. Funding requests contained herein ensure both short-and-long term fiscal sustainability, while committing resources to achieve the City Council's goals.

Recommended budget adjustments contained in the Proposed Budget are based on operational needs, the provision of essential core services to the community and the effective implementation of the City Council's stated Goals and Priorities.

#### Overview of FY 2024-25 Proposed All Funds Budget

The Fiscal Year 2024-25 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 \$240.1 million, an increase of \$6.1 million, or 3 percent compared to the Fiscal Year 2023-24 Adopted Budget of \$234 million. Table 1 illustrates these amounts.

Table 1 - Proposed Budget - All Funds

|                      |    | Adopted                | Proposed |                         |        | Increase/(Dec | FY 2024-25 |            |
|----------------------|----|------------------------|----------|-------------------------|--------|---------------|------------|------------|
| Expenditure Category | F  | Y 2023 <sup>-</sup> 24 | ı        | FY 2024 <sup>-</sup> 25 | Amount |               | Percent    | % of Total |
| Operating Budget     | \$ | 188,349,065            | \$       | 199,582,608             | \$     | 11,233,543    | 6%         | 83%        |
| Transfers Out        |    | 14,582,902             |          | 12,631,498              |        | (1,951,404)   | -13%       | 5%         |
| Capital Budget       |    | 31,081,719             |          | 27,901,236              |        | (3,180,483)   | -10%       | 12%        |
| Total                | \$ | 234,013,686            | \$       | 240,115,342             | \$     | 6,101,656     | 3%         | 100%       |

The All Funds Budget for the City includes governmental, proprietary and internal service funds, grants and other restricted funds designated for specific services and purposes provided by higher levels of government (i.e. Federal, State and County governments and agencies). Many of the City's special and restricted funds receive ongoing revenue streams, while some are one-time competitive grants. All Funds in the City's ledger require careful monitoring and record-keeping.

In some instances, a fund can have available fund balances that have accumulated over time and are expended as the need arises and/or to complete specific projects within assigned timeframes. As such, the All-Funds Budget contains many funds that are separate entities with specific accounting and reporting requirements as per government regulations and in some cases, statutes.

The City's General Fund is not restricted and can be used to provide a broad array of public services and is comprised of multiple revenue sources including taxes (such as property, sales, and hotel taxes, among others), user fees, fines, facility rentals, and development related fees, to name a few.

#### **Operating Budget**

The proposed increase of \$11.2 million, or 6 percent, for a total of \$199.5 million in the Operating Budget's portion of the FY 2024-25 All Funds Budget is comprised of adjustments needed to fully fund negotiated labor contracts (\$5.8 million), a \$2.5 million increase in the CalPERS retirement plan; \$400,000 million for recruitment and retention incentives for public safety to retain tenured and experienced staff in our Police and Fire and Rescue Departments and ensure adequate succession planning; an additional

\$200,000 in the Police Department budget to fund \$150,000 for a Wellness Program and \$50,000 for the replacement of a K9 police dog and new jail contract for intoxicated female arrests, an ARPA budget increase of \$1.8 million to fund the Housing Trust Fund (for a total of \$2.5 million), and an increased budget allocation of \$700,000 in the Fire Department's budget to fully fund contractual cost increases in the Ambulance Program and Emergency Medical Supplies.

The Operating Budget also addresses the City Council's Goal to "Recruit and Retain High Quality Staff", by annualizing compensation adjustments made in certain classifications to align employee compensation with current market levels to attract and retain staff.

#### Housing Trust Fund

The City Council provided staff direction for the creation of a new fund, the Housing Trust Fund, to set aside funding for the development of affordable housing. The Proposed Budget includes a transfer of \$2.5 million from American Rescue Plan (ARPA) Funds into the newly created Housing Trust Fund for seed money towards affordable housing development. The City Council has emphasized the importance of developing affordable housing for residents of Costa Mesa and this new Fund will assist in creating a pathway to achieving the long-term goal of housing affordability for different income levels.

#### Arts and Culture Master Plan

The FY 2024-25 Proposed Budget includes full funding for year three of the Arts and Culture Master Plan for \$393,494, of which \$238,300 is expected to be funded through the ½ cent Cannabis tax allocation for the Arts, and the remaining \$72,894 will be funded by utilizing FY 2023-24 year-end savings.

#### **Transfers Out**

Transfers Out from All Funds total \$12.6 million, a decrease of \$1.9, or 13 percent from FY 2023-24. Of that total, \$9.7 million are Transfers Out from the General Fund into two funds: \$6.85 million into the Capital Improvement Fund, \$2.85 million into the Information Technology Replacement Fund.

The remaining \$2.9 million Transfer Out of the \$12.6 million is from the American Rescue Plan Fund for \$2.5 million for the Housing Trust Fund, and \$454,308 into the Housing Authority Fund to support the Tenant Eviction Protection Program.

#### Capital Assets Needs (CAN)

On March 3, 2020, the City Council updated the City's Financial and Budget Policies providing that the City allocates a minimum of five percent of General Fund revenues to fund capital expenditures and reallocate one and a half percent previously dedicated to the Capital Facilities Account to the City's Information Technology needs. The Proposed FY 2024-25 General Fund Budget includes \$6.8 million to fund investments to the City's

infrastructure and capital assets, and to fund existing debt service of \$2.8 million for the Lions Park Capital Projects Bonds; and \$2.8 million for the Five-Year IT Strategic Plan.

#### Federal American Rescue Plan Act (ARPA) Funds

The American Rescue Plan Act (ARPA) of 2021 passed by the United States Congress and signed into law by President Joe Biden on March 11, 2021, is a \$1.9 trillion economic stimulus bill providing for a wide variety of funding efforts to offset the economic losses resulting from the worldwide pandemic, COVID-19.

The Proposed Budget includes a transfer of \$2.9 million from the ARPA Fund from the second tranche of ARPA funding of \$13.2 million. This transfer will be deposited into the newly created Housing Trust Fund and the Housing Authority Fund.

The FY 2024-25 Proposed Budget includes the use of the ARPA funds to supplement revenue in the Housing Authority Fund in the amount of \$434,308 for the Tenant Eviction Protection Program, and \$2.5 million for the newly created Housing Trust Fund. After this proposed transfer, the entirety of all ARPA funds will have been allocated.

#### Capital Budget

The proposed All-Funds Capital Improvement Program (CIP) budget of \$27.9 million is a decrease of \$3.2 million, or 10 percent, from the Adopted FY 2023-24 budget. Additionally, the Proposed Budget includes information regarding \$20.0 million in capital projects costs for Fire Stations 2 and 4 that are recommended to be funded through future bond financing. Appropriations for these two projects will be brought to the City Council at the time of requested bond financing; however, this information is being provided to the City Council as part of the FY 2024-25 Proposed Budget to secure overall approval. The FY 2024-25 Proposed CIP Budget was presented at the April 23, 2024 City Council Study Session.

The \$27.9 million CIP budget consists of \$11 million in transportation projects, \$9.2 million in street improvement projects, \$5.7 million in facilities improvement projects, \$1.1 million in park improvement projects, and \$900,000 in parkway and median improvement projects. While the Operating Budget represents costs that are expected to be spent each year for City services and programs, the Capital Budget is by nature a multi-year expenditure plan where many of the projects are expended over a multi-year period.

#### FY 2024-25 Proposed General Fund Budget Overview

The Proposed FY 2024-25 General Fund expenditure budget is a balanced budget and totals \$192.5 million. This reflects an increase of \$12.1 million, or 7 percent, from the FY 2022-23 Adopted Budget of \$180.3 million. Table 2 is a summary of the FY 2024-25 General Fund Proposed Revenue and Expenditure Budget.

| Table 2 - General Fund Revenue a | no | EXD | enallure |
|----------------------------------|----|-----|----------|
|----------------------------------|----|-----|----------|

|                              |     | Adopted                 | Proposed |             |    | Increase/(Dec | FY 2024 25 |            |
|------------------------------|-----|-------------------------|----------|-------------|----|---------------|------------|------------|
| Revenue Source               | - 4 | FY 2023 <sup>-</sup> 24 | - 1      | FY 2024-25  |    | Amount        | Percent    | % of Total |
| Taxes                        | \$  | 156,199,363             | \$       | 163,213,634 | \$ | 7,014,271     | 4%         | 86%        |
| Licenses and Permits         |     | 4,675,862               |          | 4,736,019   |    | 60,157        | 1%         | 2%         |
| Fines and Forfeitures        |     | 1,066,632               |          | 1,302,091   |    | 235,459       | 22%        | 1%         |
| Use of Money and Property    |     | 4,606,615               |          | 5,360,700   |    | 754,085       | 16%        | 3%         |
| Other Governmental Agencies  |     | 896,086                 |          | 896,086     |    |               | 0%         | 0%         |
| Fees and Charges for Service |     | 9,677,140               |          | 13,097,122  |    | 3,419,982     | 35%        | 7%         |
| Other Revenue                |     | 2,336,446               |          | 1,288,507   |    | (1,047,939)   | -45%       | 1%         |
| Operating Transfer In        |     | 868,898                 |          |             |    | (868,898)     | -100%      | 0%         |
| Total                        | \$  | 180,327,042             | \$       | 189,894,159 | \$ | 9,567,117     | 5%         | 100%       |

|                            | Adopted           |     | Proposed    |        | Increase/(Dec | crease) | FY 2024 25 |
|----------------------------|-------------------|-----|-------------|--------|---------------|---------|------------|
| Expenditure Category       | FY 2023-24        | - 1 | FY 2024-25  | Amount |               | Percent | % of Total |
| Salaries and Benefits      | \$<br>125,049,401 | \$  | 133,130,777 | \$     | 8,081,376     | 6%      | 70%        |
| Maintenance and Operations | 40,352,929        |     | 44,132,090  |        | 3,779,161     | 9%      | 23%        |
| Fixed Assets               | 1,827,122         |     | 2,925,298   |        | 1,098,176     | 60%     | 2%         |
| Transfers Out              | 13,097,589        |     | 9,705,994   |        | (3,391,595)   | -26%    | 5%         |
| Total                      | \$<br>180,327,041 | \$  | 189,894,159 | \$     | 9,567,118     | 5%      | 100%       |

#### General Fund Revenue Highlights

The FY 2024-25 Proposed Budget \$189.9 million, a \$9.5 million, or 5 percent, increase from the FY 2023-24 Adopted Budget. General Fund Revenue is recovering favorably with several categories returning to or above pre-pandemic levels such as Sales and Use Tax, Licenses and Permits, Use of Money and Property, and Fees and Charges. These funds are typically used to fund public safety, parks and community services, development services, and other activities and programs known to residents. The Fiscal Year commencing July 1, 2024, budget will be balanced without the use General Fund reserves or the American Rescue Plan Fund.

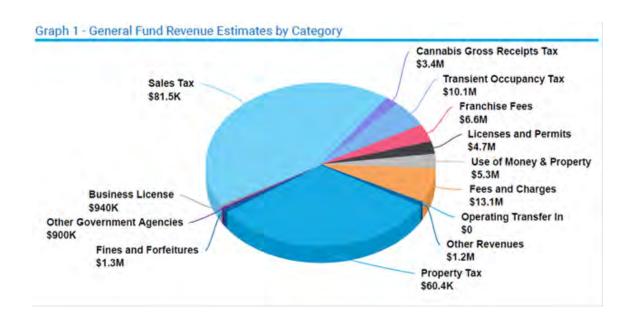
<u>Sales and Use Tax</u>: Sales tax is the largest revenue category in Costa Mesa, and is estimated at \$81.5 million, a reduction of \$0.9 million, or a 1 percent decrease, from the FY 2023-24 Adopted Budget due to dampened receipts from sellers of general consumer goods, as well as a decline in building and supplies.

<u>Property Tax:</u> All combined Property Tax revenues are estimated at \$60.4 million, reflecting a ten percent growth over the prior fiscal year. As a result of the dissolution of the Successor Agency, the property tax revenues that were utilized to pay required payments on obligations are being redirected to the Property Tax revenue. Costa Mesa anticipates \$1.4 million in this realignment plus the annual 4% increase normally received from the County.

<u>Transient Occupancy Tax (TOT):</u> Hotel tax revenues are projected to continue to surpass pre-pandemic levels, with an estimated \$10.1 million anticipated next year versus the FY 2023-24 Adopted Budget of \$9.5 million. As a result of an increase in hotel rates due to higher inflation, as well as the shift from consumers spending less on tangible items and more on experiences.

<u>Fees and Charges:</u> Fees and Charges are showing signs of recovery at \$13.1 million, an increase of \$3.5 million, or 36 percent increase, as a result of statutory changes in ambulance reimbursements, while Plan Check fee revenues are anticipated to remain flat at \$1.6 million in the Proposed FY 2024-25 budget.

Measure Q Retail Cannabis Business Tax: The FY 2024-25 Proposed Budget includes an estimated \$3.4 million in cannabis taxes, an increase of \$350,000, or 11 percent, from FY 2023-24, as the City has already approved over 20 retail storefront and non-storefront businesses. It is anticipated that with these businesses, the projected retail tax revenue will be realized in FY 2024-25. Also, as previously approved by the City Council, the Proposed Budget has two restricted Special Revenue Funds that are financed by the cannabis retail tax: The Arts and Culture Master Plan Fund and the First Time Homebuyers Fund.

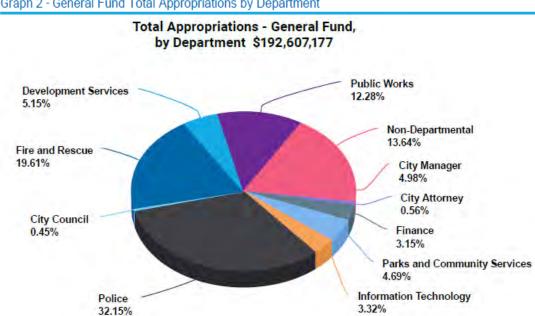


#### FY 2024-25 General Fund Budget Expenditure Highlights

The Proposed Operating General Fund Budget for FY 2024-25 reflects total expenditure of \$189.9 million. Of this amount, \$177.2 million in operating costs represents an increase of \$11.9 million, or seven percent, from the current year's adopted operating budget of \$165.4 million. The General Fund transfer of \$3.3 million to the Equipment Replacement Fund was reclassified from a transfer out to an internal rent category for consistency reporting purposes. The remaining \$9.7 million represents the Transfers Out to the Capital Improvement Fund, and the Information Technology Fund described earlier. The FY 2024-25 Proposed Budget for expenditures includes the following significant items:

 A \$2.9 million allocation for the City Council approved Five-Year Information Technology Strategic Plan (Year 5);

- A \$2.3 million increase in the annual required CalPERS contributions;
- An additional \$500,000 million in funding for medical, dental and vision benefits and \$5.5 million in compensation increase as per contractual MOU requirements;
- A \$0.4 million increase for recruitment and retention incentives for public safety to help retain tenured and experienced staff in our Police and Fire and Rescue Departments for adequate succession planning;
- An increased budget allocation of \$700,000 to the Fire and Rescue Department for the Ambulance Program and emergency medical supplies (these expenses are offset by an increase the ambulance program revenue);
- The continuation of the \$4.3 million vacancy factor (negative appropriation); and No use of General Fund Reserves or ARPA funds to balance the General Fund



Graph 2 - General Fund Total Appropriations by Department

Table 3 - Breakdown of General Fund Appropriations by Department

|                                 | FY 2019-20    | FY 2020-21    | FY 2021-22    | FY 2022-23    | FY 2023-24    | FY 2024-25    |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Department                      | Actual        | Actual        | Actual        | Actual        | Adopted       | Proposed      |
| City Council                    | \$698,817     | \$644,712     | \$867,909     | \$834,337     | \$750,150     | \$874,089     |
| City Manager *                  | 7,765,950     | 6,068,680     | 6,505,480     | 7,573,363     | 8,680,554     | 9,594,377     |
| City Attorney                   | 1,102,741     | 968,029       | 958,775       | 988,108       | 1,050,000     | 1,086,750     |
| Finance                         | 4,369,638     | 4,485,375     | 3,811,155     | 4,271,188     | 5,590,659     | 6,073,764     |
| Parks and Community<br>Services | 7,298,474     | 7,414,732     | 6,379,328     | 7,371,372     | 7,954,828     | 9,037,068     |
| Information Technology          | 3,191,744     | 3,760,148     | 4,104,946     | 5,133,365     | 5,923,476     | 6,402,558     |
| Police                          | 50,525,724    | 48,905,944    | 53,504,411    | 55,874,470    | 59,221,389    | 61,919,851    |
| Fire and Rescue                 | 28,865,368    | 27,042,315    | 32,298,517    | 33,480,396    | 35,785,123    | 37,772,922    |
| Development Services            | 6,950,075     | 6,325,666     | 7,522,770     | 8,229,755     | 9,256,476     | 9,911,803     |
| Public Works                    | 19,209,987    | 17,801,071    | 19,517,456    | 20,413,479    | 22,457,898    | 23,659,001    |
| Non-Departmental                | 11,475,099    | 11,614,781    | 27,397,679    | 32,457,225    | 23,656,488    | 26,274,994    |
| TOTAL                           | \$142,155,502 | \$136,637,270 | \$162,868,426 | \$176,627,059 | \$180,327,041 | \$192,607,177 |

<sup>\*</sup>City Manager's Department includes City Clerk, Human Resources, Risk Management, Sustainability and Homeless Services.

#### **Staffing Levels**

The FY 2024-25 Proposed Budget includes 602 full-time employees, which includes FY 2023-24 amendment staffing adjustments of a net 12 FTEs. The Proposed Budget incorporates an additional 2 full-time equivalents. With the proposed changes, full-time staffing levels are still lower than FY 2009-10 recession levels.

Table 4 - Budgeted Citywide Staffing Levels

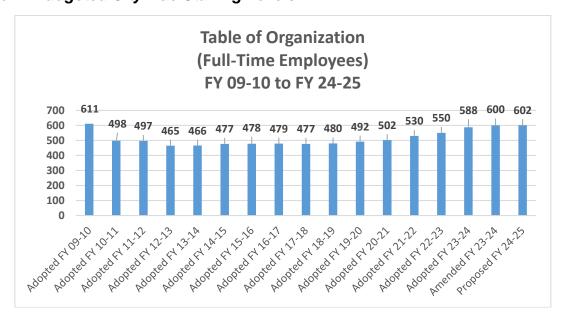


Table of Organization reflecting 602 full-time employees, and 99.98 part-time employees for a total of 701.98.

Table 5 - Staffing Requests

| Tuisie e Couring Troq       |   |        |
|-----------------------------|---|--------|
| Department                  | Description                                     | FTE    |
| City Manager                | Community Outreach Worker (Homeless Services)   | 3.00   |
| City Manager                | Community Outreach Worker (Tenant Protection)   | (1.00) |
| <b>Development Services</b> | Code Enforcement Officer (Tenant Protection)    | (1.00) |
| Finance                     | Accounting Specialist II (Part Time)            | 0.75   |
| Police                      | Accounting Specialist II (Convert to Full Time) | 0.37   |
| Public Works                | Maintenance Worker (Part Time)                  | 0.50   |
| Total                       |   | 2.62   |

The Proposed Budget includes a net of 2.6 new positions to the Table of Organization and the General Fund.

<u>Case Management and Housing Navigation Services</u> - The City Manager's Department is requesting an increase of three (3) Community Outreach Workers to provide in-house case management and housing navigation services. By having this function in-house, case management efficiencies can be realized that could result in better overall outcomes and potentially more expedient housing placements for clients at the shelter.

<u>Tenant Eviction Protection</u> – At the May 7, 2024, City Council meeting, staff provided an update on the Tenant Eviction Protection Program and related services to residents facing eviction and potential homelessness. The program has resulted in a 50 percent reduction in the number of eviction notices issued to residents. In November 2023, when the Ordinance was adopted, the City Manager requested and was granted authority for up to four additional positions, if needed, to properly administer the program: one Community Outreach Worker, (and a second, if needed); one (1) Senior Planner; and, one (1) Code Enforcement Officer. Of the four positions authorized, only three were filled.

The Code Enforcement Officer position remained vacant as there was no measurable work related to the new Ordinance that could not be handled by existing Code Enforcement Officer positions. The Senior Planner was filled and remains in the Proposed Budget for next year. The two Community Outreach Worker positions were filled quickly to help make an immediate impact and reduce the number of no-fault evictions. However, at this time, there is only sufficient workload to necessitate one Community Outreach Worker to support residents in risk of evictions. In the past six months, twenty-five families have been served by the City. Further, certain aspects of the tenant protection program have been absorbed by the Constituent Services Team further reducing the need for two Outreach Worker positions. Moreover, one of the Outreach Worker positions will soon be vacant. As such, the Proposed Budget reflects a realignment of the staffing level for this program from four to two positions. This is both programmatically and fiscally prudent as the funding source for these positions is ARPA, which will end after 2025.

Finance Department is proposing to add a part-time Account Specialist II to support processing invoices for payments in accounts payable. This position will be fully-funded by the existing operating budget in the Finance Department. The Police Department is converting a part-time Account Specialist II to a full-time position. Lastly, the Public Works

Department is requesting to add a part-time Maintenance Worker to assist with the Signs and Markings Program within the Department.

#### Strengthen the Public's Safety

The FY 2024-25 Proposed Budget includes \$99.7 million as the City's commitment to public safety comprised of both the Police and Fire Departments. The public safety budgets make up more than 52 percent of the General Fund Proposed Budget at 32 percent for Police and 20 percent for the Fire and Rescue Department, respectively. Of the 602 Citywide full-time personnel, approximately 38 percent are sworn, which is on level with funding levels prior to the Great Recession.

The Police Department budget now contains 142 full-time sworn personnel. The Proposed Budget includes the conversion of three part-time positions to full-time, two that were approved at mid-year. The Police Department also manages the entire Animal Services and Enforcement Program. The reorganization aligns with the City Council Goal – Strengthen the Public's Safety and Improve the Quality of Life.

In addition, the Police Department's salaries and benefits budget increased by a net of \$3.2 million, mostly due to labor contractual agreements and retirement benefits. As in prior years and to balance the General Fund, the Department includes a vacancy factor of approximately \$3.7 million in the budget to capture its average vacancy rate.

The Police Department Proposed Budget for the Equipment Replacement Fund includes \$1.05 million in funding eight Police interceptor vehicles, a light truck for Animal Control, and a heavy one-ton police truck to haul equipment and support the recently received police armored vehicle.

The Fire and Rescue Department contains 85 full-time sworn personnel. The Fire and Rescue Department's salaries and benefits budget increased by a net of \$1.3 million, mostly due to labor contractual agreements and longevity pay. Additionally, the Proposed Budget includes a \$700,000 increase in the department's ambulance program, which is wholly offset by an increase in revenue.

#### **Diversify, Stabilize and Increase Housing to Reflect Community Needs**

To support affordable housing, \$2.5 million is recommended to be allocated from ARPA towards a Housing Trust Fund to assist with affordable housing development. The Proposed Budget includes continued funding for the City's homeless outreach and bridge shelter programs and operations of \$3.7 million. One project forthcoming includes an additional 15 beds for the permanent Bridge Shelter for Behavioral Health funded by a County of Orange Health Care Agency (OCHCA) Grant. Furthermore, the Development Services Department will work on the implementation of the Affordable Housing Ordinance. The ordinance will ensure that new housing projects will provide a certain percentage of its housing units as affordable units to moderate, low, and/or very low-income households.

#### Advance Environmental Sustainability and Climate Resiliency

To achieve environmental sustainability and climate resiliency, the Proposed Budget includes \$300,000 in funding for a water quality program to monitor the City's compliance with the National Pollutant Discharge Elimination System (NPDES). This program will coordinate and implement 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 drainage into the Santa Ana River and the Newport Bay. Furthermore, there will be inspections related to commercial/industrial sites, as well as construction sites, and enforcement connected to illicit discharge.

#### **Transfers Out**

The General Fund Transfers Out proposed budget of \$9.7 million to provide full funding for the Capital Asset Needs (CAN) requirement of five percent of General Fund Revenues, and 1.5 percent towards the Information Technology Replacement Fund to invest in the City Council approved IT Strategic Plan, where there is a significant need to update and maintain the multitude of software systems in the City.

The American Rescue Plan Fund includes \$2.9 million Transfer Out to fund \$2.5 million for the Housing Trust Fund, and \$454,308 into the Housing Authority Fund to support the Tenant Eviction Protection Program.

#### **GENERAL FUND RESERVES OVERVIEW**

The City continues to demonstrate strong fiscal prudence and controls on spending. The combined commitment for emergency reserves including the declared disaster and economic reserves, is indicative of financial discipline. The General Fund reserves are currently at \$59.0 million and exceed the City Council policy of \$55.0 million by \$4.0 million.

Table 6 - General Fund Balance Overview

| Fund Balance<br>Category             | FY 2019/20<br>Audited | FY 2020/21<br>Audited | FY 2021/22<br>Audited | FY 2022/23<br>Audited | FY 2023/24<br>Estimate |
|--------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|------------------------|
| Committed                            | rtaareea              | rtaareea              | ridareca              | rtaareea              | Estimate               |
| Declared Disasters                   | \$14,125              | \$14,125              | \$14,125              | \$14,125              | \$14,125               |
| Self-Insurance                       | 2,000                 | 2,000                 | 2,000                 | 2,000                 | 2,000                  |
| Economic Reserves                    | 9,000                 | 9,000                 | 9,000                 | 9,000                 | 9,000                  |
| Assigned                             |                       |                       |                       |                       |                        |
| Compensated<br>Absences              | 5,036                 | 5,920                 | 5,584                 | 6,210                 | 6,210                  |
| Police Retirement 1%<br>Supplemental | 2,365                 | 2,275                 | 1,885                 | 1,737                 | 1,737                  |
| Workers Compensation                 |                       |                       | 1,000                 | 2,000                 | 2,000                  |
| Facilities Reserve                   |                       |                       | 2,000                 | 2,000                 | 2,000                  |
| Strategic Plan Project               |                       |                       | 2,000                 | 2,000                 | 2,000                  |
| Section 115 Trust                    | 1,750                 | -                     | -                     | -                     |                        |
| Restricted                           |                       |                       |                       |                       |                        |
| Pension and OPEB                     | -                     | 1,778                 | 3,061                 | 3,178                 | 3,178                  |
| Non-spendable                        | 362                   | 965                   | 604                   | 459                   | 459                    |
| Unassigned                           | 18,825                | 17,429                | 16,517                | 16,328                | 16,328                 |
| Total Fund Balance                   | \$53,463              | \$53,492              | \$57,776              | \$59,037              | \$59,037               |

#### **CONCLUSION**

The Fiscal Year 2024-25 Proposed Budget reflects a strong commitment to our City Council, residents and community partners for high quality core public services and a commitment to fulfill the City Council's highest goals and priorities.

It is our hope and belief that the FY 2024-25 Proposed Budget theme "When We All Pull Together" represents the values of the City of Costa Mesa in helping to improve the quality of life for all of its residents, no matter their current station in life.

I would like to thank the Finance Department and its Budget Team, as well as the Executive Team and their managers and departmental budget liaisons, for their commitment in preparing the FY 2024-25 Proposed Operating and Capital Improvement Budget. With the City Council's leadership, Costa Mesa will continue to collaborate with residents and community partners to ensure access to services and healthy, sustainable neighborhoods for all who have chosen to call Costa Mesa home.

Respectfully submitted.

Lorí Ann Farrell Harrison

City Manager City of Costa Mesa

#### **City Council Goals**

In January 2024, 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







# GENERAL INFORMATION



#### **City Leadership**

#### **City Council**



JOHN STEPHENS MAYOR



JEFFREY HARLAN MAYOR PRO TEM DISTRICT 6



**DON HARPER**COUNCIL MEMBER
DISTRICT 1



LOREN GAMEROS COUNCIL MEMBER DISTRICT 2



MANUEL CHAVEZ COUNCIL MEMBER DISTRICT 4



ARLIS REYNOLDS COUNCIL MEMBER DISTRICT 5



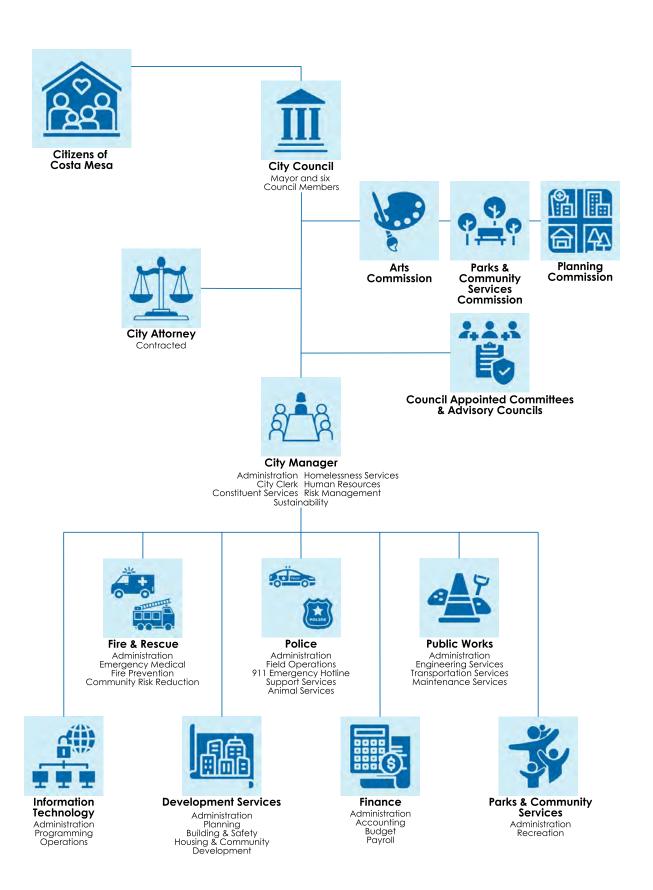
ANDREA MARR COUNCIL MEMBER DISTRICT 3

#### **City Officials**

City Manager City Attorney Finance Director Director of Parks and Community Services Director of Information Technology Chief of Police

Chief of Police Fire Chief

Director of Development Services Director of Public Works Lori Ann Farrell Harrison Kimberly Barlow Carol Molina Brian Gruner Steve Ely Ronald Lawrence Daniel Stefano Vacant 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 along side 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. Now, the City has an area of 16.8 square miles and the population has increased to 109,423 as of July 2023.

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 Nordstrom's, 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.

City of Costa Mesa, California

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This is an annual publication prepared by the Development Services Department including the Planning, Building, Housing and Community Development, Community Improvement, and Economic Development Divisions. For any questions, please contact the department at (714) 754-5245.

#### Location

The City of Costa Mesa is located in central Orange County and encompasses 16.8 square miles. It is bordered by the cities of Santa Ana, Newport Beach, Huntington Beach, Fountain Valley, and Irvine. The City is approximately 37 miles southeast of Los Angeles, 88 miles north of San Diego, and 475 miles south of San Francisco. Costa Mesa is accessible from the San Diego Freeway (I-405), the Costa Mesa Freeway (SR-55), and the Corona del Mar Freeway (SR-73).

#### Climate

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

Average Temperature: January high 63°, low 50° July high 71°, low 64°

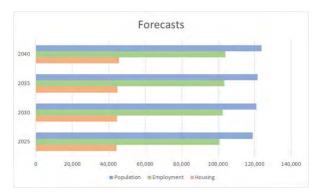
Average Rainfall: 10.7 inches, 65% humidity

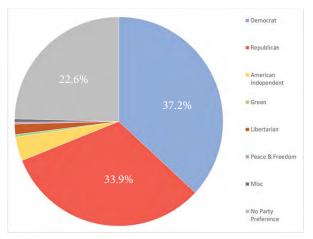
#### City Hall

Incorporated in June 1953, Costa Mesa has a Council/City Manager form of government. The 9.5 acre Civic Center is located at 77 Fair Drive. City Hall is a five-story building where the primary City administrative functions are conducted. The Civic Center complex also includes the Council Chambers, Police Headquarters, Communications Building and Fire Station No. 5.

#### Basics

Population: 109,423 Average Household Size: 2.52 Median Age: 36.5 Average Family Size: 3.05 Most Recent Data from Dept. of Finance and US Census ACS 2022







#### **Property Sales Prices**

| Homes                | 2022        | 2023        |
|----------------------|-------------|-------------|
| Highest              | \$3,800,000 | \$4,100,000 |
| Median               | \$1,300,000 | \$1,330,050 |
| Lowest               | \$720,000   | \$755,000   |
| Condominiums         |             |             |
| Highest              | \$1,740,000 | \$1,775,000 |
| Median               | \$810,000   | \$807,000   |
| Lowest               | \$428,000   | \$465,000   |
| Torelli Realty, 2023 |             |             |

#### Average Asking Rental Rates

| Studio apartments         | \$1,730 |
|---------------------------|---------|
| One-bedroom apartments    | \$2,365 |
| Two-bedroom apartments    | \$2,809 |
| Costar Data pulled 5/2024 |         |

#### Housing Units Distribution

|                         | Units  | %      |
|-------------------------|--------|--------|
| Single Detached         | 17,466 | 39.4%  |
| Single Attached         | 4,652  | 10.5%  |
| 2 to 4 units/ structure | 5,657  | 12.8%  |
| 5+ units/ structure     | 15,648 | 35.3%  |
| Mobile homes            | 897    | 2.0%   |
| Total housing units     | 44,320 | 100.0% |
| Occupied units          | 42,432 | 95.7%  |
| Vacant units            | 1,905  | 4.3%   |
| Persons per unit        | 2.52   |        |

Most Recent E-5 2024 Housing Estimate from DOF

| Households      | Units  | %     |
|-----------------|--------|-------|
| Owner occupied  | 16,415 | 36.7% |
| Renter occupied | 28,260 | 63.3% |

Most Recent U.S. Census ACS 5 YR Estimate







#### Land Use

A diversity of land uses exists within the City. Approximately 46% of land area within the City is zoned for residential use, 14% is designated for commercial use, 11% is zoned for industrial uses, and 29% is designated for public and semi-public uses.

Costa Mesa General Plan 2015

#### Growth and Trends

| Population |                         | Costa Mesa Retail  |                   |
|------------|-------------------------|--------------------|-------------------|
|            | Orange County           | Costa Mesa         | Sales Tax Revenue |
| 200        | 0 2,846,289             | 106,103            | \$30.3 million    |
| 201        | 0 3,010,232             | 109,960            | \$40.9 million    |
| 201        | 9 3,175,692             | 115,830            | \$64.9 million    |
| 202        | 0 3,186,989             | 114,778            | \$55.9 million    |
| 202        | 1 3,153,764             | 112,780            | \$63.8 million    |
| 202        | 2 3,162,245             | 111,398            | \$77.3 million    |
| Most F     | Recent E-5 2023 Housing | g Estimate from DO | OF                |

#### **Property Valuation**

In 2020-2021, the total assessed property valuation for the City was \$22.1 billion. The total valuation for the City may be evaluated within the following categories.

| Residential                                    | \$14.1 billion |  |
|--|----------------|--|
| Commercial                                     | \$4.9 billion  |  |
| Industrial                                     | \$1.8 billion  |  |
| Other  | \$1.3 billion  |  |
| fost Recent Data from County Assessor's Office |                |  |



### **Employment**

The major industries in the City are professional and educational services followed by manufacturing. The 2018 projection of future employment within the City was a total of 100,649 jobs in Year 2025, increasing to a total of 102,506 jobs in Year 2030. Wages, rates, extent of unionization, fringe benefits and related information for specific industries and job classifications may be obtained from the State Employment Development Department at 1-800-480-3287.

|                                      | Number      | Percent of Total |
|--------------------------------------|-------------|------------------|
| Employed                             | 64,291      | 95%              |
| Unemployed                           | 3,381       | 5%               |
| Total Civilian Labor Force           | 67,672      | 100.0%           |
| Most Recent U.S. Census 2022 ACS 5 Y | YR Estimate |                  |

## Industry

| D   | 12 (00/ |
|---|---------|
| Professional, Scientific & Technical Services | 12.60%  |
| Manufacturing                                 | 10.83%  |
| Health Care & Social Assistance               | 9.82%   |
| Retail Trade                                  | 9.69%   |
| Construction                                  | 8.31%   |
| Finance & Insurance                           | 7.37%   |
| Accommodation and Food Services               | 6.35%   |
| Educational Services                          | 6.09%   |
| Administrative and Support Services           | 5.58%   |
| Other Services                                | 4.97%   |
| Real Estate and Rental Services               | 4.33%   |
| Wholesale Trade                               | 4.24%   |
| Transportation and Warehousing                | 2.90%   |
| Arts, Entertainment, and Recreation           | 1.93%   |
| Information                                   | 1.77%   |
| Public Administration                         | 1.63%   |
| Agriculture                                   | 0.84%   |

U.S. Census ACS 2021 5 YR Estimate

# Major Development Projects/ Areas

Anduril Headquarters (23.4 acres) LUX Apartments (4 acres) Harbor Gateway (78 acres) Segerstrom Home Ranch (43 acres)

South Coast Plaza Town Center (54 acres)

The Met / Experian Solutions (45 acres)

Sakioka Farms Lot 2 (33 acres)

Halcyon House Apartments (393 units)

Avenue of the Arts Hotel (3 acres)

West Gateway (177 ownership units)

Orange County Museum of Art

#### Income

| Income and Benefits Less than \$24,999 9.9% \$25,000 to \$34,999 4.0% \$35,000 to \$49,999 7.9% \$50,000 to \$74,999 11.3% \$75,000 to \$99,999 14.2% \$100,000 to \$149,999 21.1% \$150,000 to \$199,999 11.8% | Median Household Income | \$104,981 |
|---|-------------------------|-----------|
| \$25,000 to \$34,999  | Income and Benefits     | 4101,501  |
| \$35,000 to \$49,999  \$50,000 to \$74,999  \$7.9%  \$7.9%  \$7.900  \$11.3%  \$75,000 to \$99,999  \$14.2%  \$100,000 to \$149,999  \$150,000 to \$199,999  \$11.8%  | Less than \$24,999      | 9.9%      |
| \$50,000 to \$74,999 11.3%<br>\$75,000 to \$99,999 14.2%<br>\$100,000 to \$149,999 21.1%<br>\$150,000 to \$199,999 11.8%  | \$25,000 to \$34,999    | 4.0%      |
| \$75,000 to \$99,999 14.2%<br>\$100,000 to \$149,999 21.1%<br>\$150,000 to \$199,999 11.8%  | \$35,000 to \$49,999    | 7.9%      |
| \$100,000 to \$149,999 21.1%<br>\$150,000 to \$199,999 11.8%  | \$50,000 to \$74,999    | 11.3%     |
| \$150,000 to \$199,999 11.8%  | \$75,000 to \$99,999    | 14.2%     |
| +,  | \$100,000 to \$149,999  | 21.1%     |
| \$200,000 or more 19.8%   | \$150,000 to \$199,999  | 11.8%     |
|   | \$200,000 or more       | 19.8%     |

Most Recent U.S. Census ACS 5 YR Estimate (2022 Inflation-adjusted dollars)

#### Education

| Newport Mesa Unified       | (No. of Schools) |
|----------------------------|------------------|
| School District:           |                  |
| Elementary Schools         | 14               |
| Junior High Schools        | 2                |
| High Schools               | 4                |
| Private Schools            | 16               |
| Orange Coast Community Col | llege            |
| Vanguard University        |                  |

# Notable Employers

|                           | Estimated Employees |
|---------------------------|---------------------|
| EPL Intermediate, Inc.    | 3,998               |
| Experian Information      | 3,700               |
| Solutions Coast Community |                     |
| College District Orange   | 2,900               |
| Coast Community College   |                     |
| Automobile Club of        | 1,773               |
| Southern California       |                     |
| Anduril                   | 1,100               |
| Deloitte & Touch Llp      | 700                 |
| Vans                      | 550                 |

#### Major Retail Centers

South Coast Plaza — 3333 Bristol St.

Metro Pointe — 901-907 South Coast Dr.

SOCO — South Coast Collection—3303 Hyland Ave.

The Camp — 2937 Bristol St.

The Lab — 2930 Bristol St.

Harbor Center — 2300 Harbor Blvd.

The Square — 3030 Harbor Blvd.

The Courtyard — 1835 Newport Blvd.

The Triangle — 1870 Newport Blvd.



# City Offices

| D 1 | ١.  | 0   |       |
|-----|-----|-----|-------|
| PO  | 100 | Ser | vices |
|     |     |     |       |

| Emergency          | 911 or (714) 754-5252 |
|--------------------|-----------------------|
| Police Information | n (714) 754-5311      |
| Animal Control     | (714) 754-5674        |

#### Fire Services

| Emergency      | 911            |
|----------------|----------------|
| Administration | (714) 754-5106 |
| City Council   | (714) 754-5107 |
| City Manager   | (714) 754-5328 |
| City Clerk     | (714) 754-5225 |

#### **Development Services**

**Business Assistance Hotline** 

Housing & Community Dev.

| Development services |                |
|----------------------|----------------|
| Administration       | (714) 754-5270 |
| Plan Check           | (714) 754-5273 |
| Permit Inspections   | (714) 754-5626 |
| Planning             | (714) 754-5245 |
| Code Enforcement     | (714) 754-5623 |
|                      |                |
| Business Licenses    | (714) 754-5235 |

(917) 754-5613

(714) 754-4870

| Public Services | (714) 754-5323 |
|-----------------|----------------|
| Engineering     | (714) 754-5323 |
| Transportation  | (714) 754-5335 |
| Parks           | (714) 754-5300 |



### City Budget

The adopted City budget for all funds used for the Fiscal Year 2023-2024 is \$234,013,686. The General Fund portion of the budget is \$180,327,042. The approved budget is effective from July 1, 2023, through June 30, 2024.

### Transportation

Rail AMTRAK stations at the Irvine Transportation Center (949) 753-9713 and the Santa Ana Transportation Center (714) 547-8389.

Air John Wayne Orange County Airport (949) 252-5200 and Los Angeles International Airport (310) 646-5252.

Bus Orange County Transportation Authority, Dial-A-Ride, Park-N-Ride (714) 636-RIDE or (800) 636-7433.

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).

Truck All major trucking lines serve Orange County.

#### Utilities

| 77.1 |     | •    | • .    |
|------|-----|------|--------|
| Ele  | ctr | 110  | 1111   |
| LIL  | Cu  | . 10 | -1 L V |
|      |     |      |        |

|     |               | Southern California Edison       | (800) 655-4555 |
|-----|---------------|----------------------------------|----------------|
| N   | atura         | l Gas                            |                |
|     |               | Southern California Gas Company  | (800) 427-2000 |
| Te  | elepho        | one                              |                |
|     | _             | AT&T—Hotline                     | (800) 288-2020 |
|     |               |                                  |                |
| С   | able          | Time Warner Cable                | (888) 892-2253 |
| T.A | <i>l</i> ater | Mesa Consolidated Water District | (949) 631-1200 |
| ٧١  | ater          |                                  | ` '            |
|     |               | Irvine Ranch Water District      | (949) 453-5300 |
| c.  | 2117281       | Costa Mesa Sanitary District     | (949) 645-8400 |
| 36  | ewer:         | Costa ivicsa Samital y District  | (242) 043-0400 |

## Other Offices/ Contacts

| 0 11111 0 11111111                     |                |
|--|----------------|
| 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 |

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# **Miscellaneous Statistics**

| GENERAL   |  |
|---|--|
| Date of Incorporation Form of Government Classification Area (in square miles) Population Acres Zoned for Industry Acres of Open Space Post Offices   | June 29, 1953<br>Council-Manager<br>General Law<br>16.8<br>109,423<br>1,026<br>1,039 |
| FIRE PROTECTION   |  |
| Number of Fire Stations Number of Sworn Fire Fighters Fire Insurance Rating   | 6<br>85<br>Class 2   |
| POLICE PROTECTION   |  |
| Number of Sworn Police Officers   | 142  |
| STREETS, PARKS and SANITATION   |  |
| Miles of Streets (in lane miles) Miles of Alleys Trees, Street Park Sites Skate Park 18-hole Public Golf Courses Miles of Storm Drains Miles of Sewers Sanitation Pumping Stations Education Facilities | 522<br>15<br>25,000<br>30<br>1<br>2<br>45.5<br>325.7<br>20                           |
| EDUCATION FACILITIES  |  |
| Elementary Schools Junior High Schools High Schools 2-year Community College Private Schools Public Libraries   | 14<br>2<br>4<br>1<br>17<br>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.

City of Costa Mesa, California

#### **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 January 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 Engineering coordinates 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 accounting 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 will be presented the proposed CIP on April 18, 2024. The CIP was presented to the City Council at the April 23, 2024 study session.

#### **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.

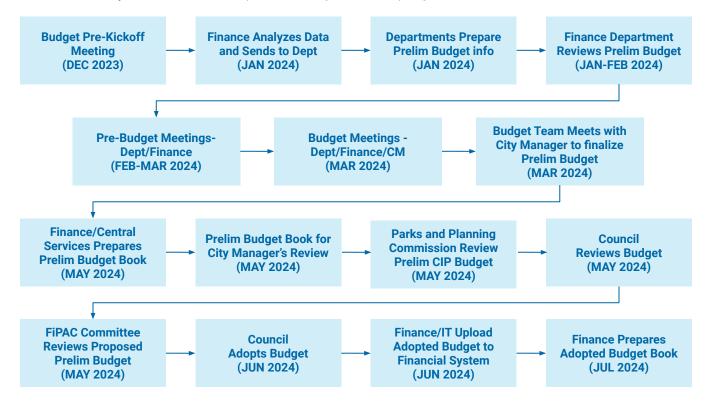
### **Basis of Accounting**

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.



City of Costa Mesa, California

#### **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%), and Police (8%). The FY 2024-25 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, 2018.

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 2024-25, the Contingency allocation remained at \$500,000 to the Non-Departmental Adopted 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.

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#### **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, 2023, combined reserves fund balance totals \$59.0 million as follows. The following information is from the City's audited financial statements for FY 2022-23.

City of Costa Mesa, California

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| Fund Balance Category          | F  | Y 2022-23<br>Audited |
|--------------------------------|----|----------------------|
| Committed                      |    |                      |
| Declared Disasters             | \$ | 14,125,000           |
| Self Insurance                 | \$ | 2,000,000            |
| Economic Reserves              | \$ | 9,000,000            |
| Assigned                       |    |                      |
| Compensated Absences           | \$ | 6,209,000            |
| Police Retirement Supplemental | \$ | 1,737,000            |
| Worker's Compensation          | \$ | 2,000,000            |
| Facilities Reserve             | \$ | 2,000,000            |
| Strategic Plan Projects        | \$ | 2,000,000            |
| Section 115 Trust              | \$ | 3,178,000            |
| Non-spendable                  | \$ | 460,000              |
| Unassigned                     | \$ | 16,328,000           |
| Total                          | \$ | 59,037,000           |

# 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 2018 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 by a CPI factor 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 added \$1.5 million annually in accordance with the reserve study.

#### 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 \$15.5 million at June 30, 2023.

#### **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 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.

City of Costa Mesa, California



# SUMMARIES OF FINANCIAL DATA

#### **Budget Overview**

The Fiscal Year 2024-25 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 \$240 million, an increase of \$6.1 million, or 3 percent compared to the adopted budget for Fiscal Year 2023-24. Table 1 illustrates these amounts.

Table 1 - Proposed Budget - All Funds

|                      | Adopted                 | Proposed                | Increase/(De  | FY 2024 <sup>-</sup> 25 |            |
|----------------------|-------------------------|-------------------------|---------------|-------------------------|------------|
| Expenditure Category | FY 2023 <sup>-</sup> 24 | FY 2024 <sup>-</sup> 25 | Amount        | Percent                 | % of Total |
| Operating Budget     | \$ 188,349,065          | \$ 199,582,608          | \$ 11,233,543 | 6%                      | 83%        |
| Transfers Out        | 14,582,902              | 12,631,498              | (1,951,404)   | -13%                    | 5%         |
| Capital Budget       | 31,081,719              | 27,901,236              | (3,180,483)   | -10%                    | 12%        |
| Total                | \$ 234,013,686          | \$ 240,115,342          | \$ 6,101,656  | 3%                      | 100%       |

#### **General Fund Budget Overview**

The General Fund comprises 79 percent of the total operating budget. Therefore, the succeeding discussion will focus primarily on the General Fund.

The General Fund budget is \$189.9 million (including transfers out), an increase of approximately \$9.6 million, or 5 percent compared to the Fiscal Year 2023-24 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

|                            | Ado    | pted     | Proposed<br>FY 2024-25 |             |    | Increase/(Dec | crease) | FY 2024 <sup>-</sup> 25<br>% of Total |  |
|----------------------------|--------|----------|------------------------|-------------|----|---------------|---------|---------------------------------------|--|
| Expenditure Category       | FY 20  | 23-24    |                        |             |    | Amount        | Percent |                                       |  |
| Salaries and Benefits      | \$ 125 | 049,401  | \$                     | 133,130,777 | \$ | 8,081,376     | 6%      | 70%                                   |  |
| Maintenance and Operations | 40     | 352,929  |                        | 44,132,090  |    | 3,779,161     | 9%      | 23%                                   |  |
| Fixed Assets               | 1      | ,827,122 |                        | 2,925,298   |    | 1,098,176     | 60%     | 2%                                    |  |
| Transfers Out              | 13     | ,097,589 |                        | 9,705,994   |    | (3,391,595)   | -26%    | 5%                                    |  |
| Total                      | \$ 180 | ,327,041 | \$                     | 189,894,159 | \$ | 9,567,118     | 5%      | 100%                                  |  |

#### **Salaries And Benefits**

Budgeted personnel costs increased by \$8.1 million, or 6 percent. The Proposed Budget includes 602 full-time employees. Previously approved amended staffing adjustments of 9.27 FTEs are included. The Proposed Budget incorporates an additional 2.62 full time equivalents;

#### **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 \$44.1 million, a net increase of \$3.8 million, or 9 percent compared to the FY 2023-24 Adopted Budget. The increase is attributed to funding some contractual increases in the Public Works Department and Information Technology Department and various minor essential expenditures.

#### **Transfers Out**

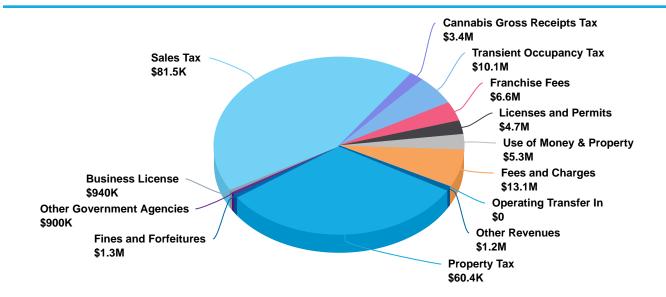
The budget includes an operating transfer out totaling \$9.7 million from the General Fund, to fund various Capital Improvement Program (CIP) projects, Information Technology replacement needs, and Equipment Replacement maintenance and fleet replacement. City Council approved to implement 5% of General Fund revenues to be transferred to the Capital Outlay Fund, as required by the Capital Asset Needs (CAN) Ordinance. The Proposed amount to be transferred for Fiscal Year 2024-25 is \$6.8 million to the Capital Improvement Fund. 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 budget includes a \$2.9 million transfer to the Information Technology Replacement Fund to comply with this ordinance. The budget also includes \$2.5 million into the Housing Trust Fund, and \$454,308 from American Rescue Plan into the Housing Authority Fund.

The total Proposed FY 2024-25 General Fund revenue is \$189.9 million, an increase of \$9.6 million or 5 percent compared to FY 2023-24 Adopted Budget. Table 3 illustrates the General Fund revenue sources estimates of each revenue source.

Table 3 - General Fund Revenue Estimates

|                              | Adopted                 |    | Proposed                | Increase/(Dec   | rease)  | FY 2024 <sup>-</sup> 25 |  |
|------------------------------|-------------------------|----|-------------------------|-----------------|---------|-------------------------|--|
| Revenue Source               | FY 2023 <sup>-</sup> 24 | ا  | FY 2024 <sup>-</sup> 25 | Amount          | Percent | % of Total              |  |
| Taxes                        | \$<br>156,199,363       | \$ | 163,213,634             | \$<br>7,014,271 | 4%      | 86%                     |  |
| Licenses and Permits         | 4,675,862               |    | 4,736,019               | 60,157          | 1%      | 2%                      |  |
| Fines and Forfeitures        | 1,066,632               |    | 1,302,091               | 235,459         | 22%     | 1%                      |  |
| Use of Money and Property    | 4,606,615               |    | 5,360,700               | 754,085         | 16%     | 3%                      |  |
| Other Governmental Agencies  | 896,086                 |    | 896,086                 | -               | 0%      | 0%                      |  |
| Fees and Charges for Service | 9,677,140               |    | 13,097,122              | 3,419,982       | 35%     | 7%                      |  |
| Other Revenue                | 2,336,446               |    | 1,288,507               | (1,047,939)     | -45%    | 1%                      |  |
| Operating Transfer In        | 868,898                 |    | -                       | (868,898)       | -100%   | 0%                      |  |
| Total                        | \$<br>180,327,042       | \$ | 189,894,159             | \$<br>9,567,117 | 5%      | 100%                    |  |



City of Costa Mesa, California

# **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

|                        |    | Adopted                 | Proposed<br>FY 2024 <sup>-</sup> 25 |             |    | Increase/(De | FY 2024 <sup>-</sup> 25 |            |
|------------------------|----|-------------------------|-------------------------------------|-------------|----|--------------|-------------------------|------------|
| Fund Types             | ı  | FY 2023 <sup>-</sup> 24 |                                     |             |    | Amount       | Percent                 | % of Total |
| General Fund           | \$ | 180,327,042             | \$                                  | 189,894,159 | \$ | 9,567,117    | 5%                      | 86%        |
| Special Revenue Funds  |    | 25,872,408              |                                     | 18,210,254  |    | (7,662,154)  | -30%                    | 8%         |
| Capital Projects Funds |    | 12,981,769              |                                     | 13,097,453  |    | 115,684      | 1%                      | 6%         |
| Total                  | \$ | 219,181,219             | \$                                  | 221,201,866 | \$ | 2,020,647    | 1%                      | 100%       |

<sup>\*</sup>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 2024-25, 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 2024-25 budget totals \$5.1 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. 2023-06, 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

|                            |    | Adopted                | Proposed |                        |    | Increase/(Dec | FY 2024 <sup>-</sup> 25 |            |
|----------------------------|----|------------------------|----------|------------------------|----|---------------|-------------------------|------------|
| Fund Types                 | F  | Y 2023 <sup>-</sup> 24 | F        | Y 2024 <sup>-</sup> 25 |    | Amount        | Percent                 | % of Total |
| Equipment Replacement Fund | \$ | 5,823,819              | \$       | 5,953,599              | \$ | 129,780       | 2%                      | 43%        |
| Self-Insurance Fund        |    | 5,071,477              |          | 5,092,315              |    | 20,838        | 0%                      | 37%        |
| IT Replacement Fund        |    | 3,080,192              |          | 2,856,000              |    | (224,192)     | -7%                     | 21%        |
| Total                      | \$ | 13,975,488             | \$       | 13,901,914             | \$ | (73,574)      | -1%                     | 100%       |

# **Capital Improvement Projects**

The Proposed Capital Budget is approximately \$27.9 million, a decrease of \$3.2 million or 10% from the adopted FY 2023-24 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 2024-25 are:

- Emergency Communications Facility Remodel;
- Senior Center HVAC Replacement;
- Harbor Blvd., 17th St., and Gisler Ave. Rehabilitation Project;
- Adams Avenue Undergrounding Project;
- Jack Hammett Sport Complex Relevel and Restore Fields 1 and 2, and;
- Signal Modernization for Systemic Multi-Modal Safety Improvements.

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, 2025

|  |    | (1)                      |    | (2)                                 |    | (3)                        |
|--|----|--------------------------|----|-------------------------------------|----|----------------------------|
|  |    |                          |    |                                     |    | Proposed                   |
|  | Pr | ojected Fund             |    | Estimated                           |    | Operating                  |
| Fund Description *   |    | <b>Balances</b> 7/1/2024 |    | Revenues<br>FY 2024 <sup>-</sup> 25 |    | Expenditures<br>FY 2024-25 |
| GOVERNMENTAL FUNDS   |    | 77 17 2024               |    | 11202420                            |    | 11202420                   |
| General Fund 101   | \$ | 57,775,847               | \$ | 189,894,159                         | \$ | 189,894,159                |
| Special Revenue Funds  |    | 07,770,047               | Ť  | 105,054,105                         | Ť  | 105,054,105                |
| Arts Cultural Master Plan 130                                      | \$ | 155,463                  |    | 238,300                             | \$ | 393,494                    |
| First Time Homebuyer Program 140                                   | Ş  | 232,600                  |    | 238,300                             | Ą  | 238,300                    |
| Disaster Fund 150 (1)  |    | 232,000                  |    | 230,300                             |    | 230,300                    |
| Gas Tax Fund 201 <sup>(4)</sup>                                    |    | 800,582                  |    | 3,117,118                           |    | -<br>1,499,372             |
| Air Quality Management District Fund (AQMD) 203 (4)                |    |                          |    | 145,800                             |    | 1,499,372                  |
| American Rescue Plan 204 (1)                                       |    | 121,818                  |    | -                                   |    | 2,972,172                  |
|  |    | 72,190                   |    | 2,972,172                           |    |                            |
| HOME Program Fund 205  |    | 1,211,794                |    | 544,063                             |    | 679,614                    |
| Community Development Block Grant Fund (CDBG) 207                  |    | 287,582                  |    | 1,360,506                           |    | 849,781                    |
| Supplemental Law Enforcement Services Fund 213                     |    | 40,089                   |    | 331,480                             |    | 343,882                    |
| Rental Rehabilitation Program Fund 216                             |    | 277,842                  |    | -                                   |    | -                          |
| Narcotics Forfeiture Fund 217                                      |    | 780,897                  |    | -                                   |    | -                          |
| Local Law Enforcement Block Grant Fund 219                         |    | 34,221                   |    | -                                   |    | -                          |
| Office of Traffic Safety 220                                       |    | 131,673                  |    | -                                   |    | -                          |
| Housing Trust Fund 226   |    |                          |    | 2,471,196                           |    | -                          |
| Opioid Settlement Funds 227  |    | 3,529                    |    | -                                   |    | -                          |
| Federal Grants Fund 230 (1)(2)                                     |    | 30,650                   |    | 6,033,090                           |    | -                          |
| State Grants Fund 231 (1)(2)                                       |    | 2,817,022                |    | 350,490                             |    | 350,490                    |
| Grants -Other 232  |    | 38,106                   |    |                                     |    |                            |
| RMRA Gas Tax Fund 251  |    | 780,816                  |    | 2,878,935                           |    | -                          |
| Subtotal Special Revenue Funds                                     | \$ | 7,816,874                | \$ | 20,681,450                          | \$ | 7,343,106                  |
| Capital Projects Funds   |    |                          |    |                                     |    |                            |
| Park Development Fees Fund 208                                     | \$ | 343,448                  | \$ | 100,000                             | \$ | 346,805                    |
| Drainage Fees Fund 209   |    | 118,205                  |    | 100,000                             |    | 71,519                     |
| Traffic Impact Fees Fund 214                                       |    | 667,741                  |    | 1,500,000                           |    |                            |
| Fire System Development Fees Fund 218                              |    | 338,670                  |    | -                                   |    | -                          |
| Fire Protective System Paramedic Fund 228                          |    | 308,640                  |    | _                                   |    |                            |
| Cannabis Traffic Impact Fees 240                                   |    | 438,917                  |    |                                     |    |                            |
| Capital Improvement Fund 401                                       |    | 2,413,754                |    | 6,849,994                           |    | 200,000                    |
| Vehicle Parking District 1 409                                     |    | 52,618                   |    | 4,026                               |    | 200,000                    |
| Vehicle Parking District 1 409  Vehicle Parking District 2 410 (3) |    | 119,335                  |    | 12,285                              |    | _                          |
| Golf Course Improvement Fund 413                                   |    | 162                      |    | 110,000                             |    | 50,000                     |
| Measure "M2" Regional Fund 415 (3)                                 |    | 18,660                   |    | 385,000                             |    | 30,000                     |
| Measure "M2" Fairshare Fund 416                                    |    | •                        |    | •                                   |    | 4E1 441                    |
| Jack Hammett SC Capital Improvement Fund 417 (4)                   |    | 1,278,852                |    | 3,871,148                           |    | 451,441                    |
| · ·  |    | 501,030                  |    | 165,000                             |    | -                          |
| Lions Park Project 2017 Bond Fund 418                              |    | 344,552                  |    | -                                   |    | -                          |
| Park Land Acquisition 420  |    | 384,576                  |    | -                                   |    | 300,000                    |
| Subtotal Capital Projects Funds                                    | \$ | 7,329,160                | \$ | 13,097,453                          | \$ | 1,419,765                  |
| Total Governmental Funds   | \$ | 72,921,881               | \$ | 223,673,062                         | \$ | 198,657,030                |
| INTERNAL SERVICE FUNDS   |    |                          |    |                                     |    |                            |
| Equipment Replacement Fund 601                                     | \$ | 10,757,737               | \$ | 5,953,599                           | \$ | 5,953,599                  |
| Self-Insurance Fund 602  |    | 5,282,674                |    | 5,092,315                           |    | 5,092,315                  |
| IT Replacement Fund 603  |    | 3,554,129                |    | 2,856,000                           |    | 2,511,163                  |
| Total Internal Service Funds                                       | \$ | 19,594,540               | \$ | 13,901,914                          | \$ | 13,557,077                 |
| GRAND TOTAL  | \$ | 92,516,421               | \$ | 237,574,976                         | \$ | 212,214,106                |
|  |    |                          |    |                                     |    |                            |

#### 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 expendetures are allocated this Fiscal Year

|    | (4)                     |    | (5) = (3+4)             |          | (6) = (2-5)  |        | (1) + (2) - (5) |                |
|----|-------------------------|----|-------------------------|----------|--------------|--------|-----------------|----------------|
|    | Proposed                |    | Total                   |          | Estimated    |        |                 |                |
|    | Capital                 |    | Proposed                |          | Revenues     |        | Projected Fund  | %              |
|    | Expenditures            | E  | xpenditures             |          | Over (Under) |        | Balances        | Incr/          |
|    | FY 2024 <sup>-</sup> 25 |    | FY 2024 <sup>-</sup> 25 |          | Budget       |        | 6/30/2025       | (Dec)          |
| ć  |                         | \$ | 189,894,159             | \$       | (0)          | \$     | 57,775,847      | (0.00%)        |
| \$ | <u> </u>                | ٠, | 109,094,139             | <u> </u> | (0)          | ,<br>, | 37,773,847      | (0.00%)        |
| \$ | -                       | \$ | 393,494                 | \$       | (155,194)    | \$     | 269             | (99.83%)       |
|    | -                       |    | 238,300                 |          | <del>-</del> |        | 232,600         | 0.00%<br>0.00% |
|    | 1,870,000               |    | 3,369,372               |          | (252,254)    |        | 548,328         | (31.51%)       |
|    | -                       |    | 16,000                  |          | 129,800      |        | 251,618         | 106.55%        |
|    | _                       |    | 2,972,172               |          | 123,000      |        | 72,190          | 0.00%          |
|    |                         |    | 679,614                 |          | (135,551)    |        | 1,076,243       | -11.19%        |
|    | 350,000                 |    | 1,199,781               |          | 160,725      |        | 448,307         | 55.89%         |
|    | 330,000                 |    |                         |          |              |        |                 |                |
|    | -                       |    | 343,882                 |          | (12,402)     |        | 27,687          | -30.94%        |
|    | -                       |    | -                       |          | -            |        | 277,842         | 0.00%          |
|    | -                       |    | -                       |          | -            |        | 780,897         | 0.00%          |
|    | -                       |    | -                       |          | -            |        | 34,221          | 0.00%          |
|    | -                       |    | -                       |          | -            |        | 131,673         | 0.00%          |
|    | -                       |    | -                       |          | 2,471,196    |        | 2,471,196       | 0.00%          |
|    |                         |    |                         |          | -            |        | 3,529           | 0.00%          |
|    | 5,842,090               |    | 5,842,090               |          | 191,000      |        | 221,650         | 623.16%        |
|    | -                       |    | 350,490                 |          | (0)          |        | 2,817,022       | 0.00%          |
|    | 500,000                 |    |                         |          |              |        |                 |                |
|    | 3,500,000               |    | 3,500,000               |          | (621,065)    |        | 159,751         | -79.54%        |
| \$ | 12,062,090              | \$ | 18,905,196              | \$       | 1,776,254    | \$     | 9,555,022       | 22.24%         |
| \$ | 75,000                  | \$ | 421,805                 | \$       | (321,805)    | \$     | 21,643          | (93.70%)       |
| Ÿ  | 125,000                 | Ÿ  | 196,519                 | Ÿ        | (96,519)     | Ÿ      | 21,686          | (81.65%)       |
|    | 965,000                 |    | 965,000                 |          | 535,000      |        | 1,202,741       | 80.12%         |
|    | 900,000                 |    | 903,000                 |          | 333,000      |        | 338,670         | 0.00%          |
|    | _                       |    | _                       |          | _            |        |                 | 0.00%          |
|    | 150,000                 |    | -                       |          | -            |        | 308,640         | 0.00%          |
|    | 150,000                 |    | 0.155.010               |          | (2.205.016)  |        | 100 720         | 05 50%         |
|    | 8,955,010               |    | 9,155,010               |          | (2,305,016)  |        | 108,738         | -95.50%        |
|    | -                       |    | -                       |          | 4,026        |        | 56,644          | 7.65%          |
|    | -                       |    | -                       |          | 12,285       |        | 131,620         | 10.29%         |
|    | - 115 000               |    | 50,000                  |          | 60,000       |        | 60,162          | 37037.04%      |
|    | 115,000                 |    | 115,000                 |          | 270,000      |        | 288,660         | 1446.95%       |
|    | 4,580,000               |    | 5,031,441               |          | (1,160,293)  |        | 118,559         | (90.73%)       |
|    | 400,000                 |    | 400,000                 |          | (235,000)    |        | 266,030         | (46.90%)       |
|    | 334,136                 |    | 334,136                 |          | (334,136)    |        | 10,416          | -96.98%        |
|    | -                       |    | 300,000                 |          | (300,000)    |        | 84,576          | -78.01%        |
| \$ | 15,699,146              | \$ | 17,118,911              | \$       | (4,021,458)  | \$     | 3,307,702       | (54.87%)       |
| \$ | 27,761,236              |    | 226,418,266             |          | (2,745,204)  | \$     | 70,176,677      | (3.76%)        |
| \$ | -                       | \$ | 5,953,599               |          | (0)          | \$     | 10,757,737      | 0.00%          |
| •  | _                       | •  | 5,092,315               |          | 0            | •      | 5,282,674       | 0.00%          |
|    | -                       |    | 2,511,163               |          | 344,837      |        | 3,898,966       | 9.70%          |
| \$ | -                       | \$ | 13,557,077              | \$       | 344,837      | \$     | 19,939,377      | 1.76%          |
|    | 27,761,236              | \$ | 239,975,342             | \$       | (2,400,366)  | \$     | 90,116,055      | (2.59%)        |

# **All Funds Revenues and Sources of Funds** From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Fund/Account Description                   |    | FY 21 <sup>-</sup> 22<br>Actual |    | FY 22 <sup>-</sup> 23<br>Actual |          | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget | %<br>Incr/<br>(Dec) |
|--|----|---------------------------------|----|---------------------------------|----------|--|----|---|---------------------|
| GENERAL FUND                               |    |                                 |    |                                 |          |  |    |   |                     |
|  | _  | 115011000                       | _  | 477 404 474                     | _        | 100 007 040                                | _  | 100 00 1 1 50                               |                     |
| Fund 101 - General Fund                    | \$ | 165,941,399                     | \$ | 177,491,471                     | \$       | 180,327,042                                | \$ | 189,894,159                                 | 5%                  |
| SPECIAL REVENUE FUNDS                      |    |                                 |    |                                 |          |  |    |   |                     |
| Fund 130 - Cultural Arts Master Plan       |    |                                 |    | 16.000                          |          | 466667                                     |    | 222.222                                     | 400                 |
| Cannabis Q Bus Tax                         | _  | -                               |    | 16,000                          |          | 166,667                                    |    | 238,300                                     | 43%                 |
| Total Fund 130                             | \$ | -                               | \$ | 16,000                          | \$       | 166,667                                    | \$ | 238,300                                     | 43%                 |
| Fund 140 - First Time Homebuyer Program    | า  |                                 |    |                                 |          |  |    |   |                     |
| Cannabis X Bus Tax                         | \$ | -                               | \$ | -                               | \$       | 166,667                                    | \$ | 238,300                                     | 43%                 |
| Cannabis Q Bus Tax                         |    | -                               |    | 16,000                          |          | -  |    | -   | 0%                  |
| Total Fund 140                             | \$ | -                               | \$ | 16,000                          | \$       | 166,667                                    | \$ | 238,300                                     | 43%                 |
| Fund 150 - Disaster Fund                   |    |                                 |    |                                 |          |  |    |   |                     |
| Other County Grants/Programs               | \$ | 498                             | \$ | 306,283                         | \$       | _  | \$ | _   | 0%                  |
| FEMA Disaster Reimbursement                | Ų  | 107,377                         | Ų  | 300,203                         | Ų        | _  | Ų  | _   | 0%                  |
| Operating Transfers In                     |    | 107,077                         |    | 637,856                         |          | _  |    | _   | 0%                  |
| Total Fund 150                             | \$ | 107,876                         | \$ | 944,139                         | \$       | _  | \$ | _   | 0%                  |
| Total Fund 100                             | Ť  | ,                               |    |                                 | <u> </u> |  |    |   |                     |
| Fund 201 - Gas Tax                         |    |                                 |    |                                 |          |  |    |   |                     |
| Investment Earnings                        | \$ | 63,481                          | \$ | 116,514                         | \$       | 0  | \$ | 0   | 0%                  |
| GASB 31 Market Value Adjustmnt             |    | (226,216)                       |    | (46,049)                        |          | -  |    | -   | 0%                  |
| Gasoline Tax - Section 2103                |    | 891,312                         |    | 916,823                         |          | 1,114,720                                  |    | 998,927                                     | -10%                |
| Gasoline Tax - Section 2105                |    | 625,561                         |    | 640,351                         |          | 738,171                                    |    | 698,377                                     | -5%                 |
| Gasoline Tax - Section 2106                |    | 392,595                         |    | 406,599                         |          | 461,312                                    |    | 445,387                                     | -3%                 |
| Gasoline Tax - Section 2107.1              |    | 747,903                         |    | 872,692                         |          | 886,642                                    |    | 954,427                                     | 8%                  |
| Gasoline Tax - Section 2107.5              |    | 10,000                          |    | 10,000                          |          | 10,000                                     |    | 20,000                                      | 100%                |
| Other Reimbursements                       |    | 32,354                          |    | -                               |          | -  |    | -   | 0%                  |
| Total Fund 201                             | \$ | 2,536,990                       | \$ | 2,916,929                       | \$       | 3,210,845                                  | \$ | 3,117,118                                   | -3%                 |
| Fund 203 - Air Quality                     |    |                                 |    |                                 |          |  |    |   |                     |
| Air Quality Improvement Fees               | \$ | 108,657                         | \$ | 177,214                         | \$       | 145,800                                    | Ś  | 145,800                                     | 0%                  |
| Investment Earnings                        | •  | 4,629                           | •  | 6,644                           | •        | -  | •  | -   | 0%                  |
| GASB 31 Market Value Adjustmnt             |    | (14,523)                        |    | (2,801)                         |          | -  |    | _   | 0%                  |
| Total Fund 203                             | \$ | 98,763                          | \$ | 181,057                         | \$       | 145,800                                    | \$ | 145,800                                     | 0%                  |
| Fund 204 - American Rescue Plan            |    |                                 |    |                                 |          |  |    |   |                     |
| American Rescue Plan  American Rescue Plan | \$ |                                 | \$ | 4,802,856                       | \$       | 1,440,737                                  | Ċ  | 2,972,172                                   | 106%                |
| Investment Earnings                        | Ą  | 50,330                          | ş  | 4,802,856<br>208,050            | Ą        | 1,440,/3/                                  | \$ | ۷,۶/۷,۱/۷                                   | 0%                  |
| Total Fund 204                             | \$ | 50,330                          | \$ | 5,010,906                       | \$       | 1,440,737                                  | \$ | 2,972,172                                   | 100%                |

# **All Funds Revenues and Sources of Funds**

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| E 10   |                 | Y 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24 <sup>-</sup> 25<br>Proposed | %<br>Incr/ |
|--|-----------------|----------------------|----|-----------------------|----|----------------------------------|----|-----------------------------------|------------|
| Fund/Account Description                       |                 | Actual               |    | Actual                |    | Budget                           |    | Budget                            | (Dec)      |
| Fund 205 - HOME Investment Partnersh           |                 |                      |    |                       |    |                                  |    |                                   |            |
| Lien/Loan Repayment                            | \$              | 45,009               | \$ | 40,000                | \$ | 20,000                           | \$ | 20,000                            | 09         |
| Investment Earnings                            |                 | 14,226               |    | 24,201                |    |                                  |    | 14,803                            | 0%         |
| HOME Invest. Partnership Grant                 |                 | 16,638               |    | 137,581               |    | 509,260                          |    | 509,260                           | 0%         |
| GASB 31 Market Value Adjustmnt                 |                 | (51,498)             |    | (9,084)               |    | -                                |    | -                                 | 0%         |
| Total Fund 205                                 | \$              | 24,376               | \$ | 192,698               | \$ | 529,260                          | \$ | 544,063                           | 3%         |
| Fund 207 - Community Development Blo           | ock Grant       | (CDBG)               |    |                       |    |                                  |    |                                   |            |
| Lien/Loan Repayment                            | \$              | 7,500                | \$ | -                     | \$ | -                                | \$ | -                                 | 0%         |
| Community Dev. Block Grant                     | \$              | 594,256              | \$ | 1,794,310             | \$ | 1,722,893                        | \$ | 1,360,506                         | -21%       |
| Investment Earnings                            |                 | 153                  |    | 609                   |    | -                                |    | -                                 | 0%         |
| Total Fund 207                                 | \$              | 601,909              | \$ | 1,794,919             | \$ | 1,722,893                        | \$ | 1,360,506                         | -21%       |
| Fund 213 - Supplemental Law Enforcem           | ent Servi       | ices (SLESF)         |    |                       |    |                                  |    |                                   |            |
| Citizens' Option Public Safety                 | \$              | 279,629              | \$ | 284,819               | \$ | 331,480                          | \$ | 331,480                           | 0%         |
| Investment Earnings                            |                 | (60)                 |    | 887                   |    | -                                |    | -                                 | 0%         |
| GASB 31 Market Value Adjustmnt                 |                 | (634)                |    | (365)                 |    | -                                |    | -                                 | 0%         |
| Total Revenues                                 | \$              | 278,936              | \$ | 285,341               | \$ | 331,480                          | \$ | 331,480                           | 0%         |
| Total Fund 213                                 | \$              | 278,936              | \$ | 285,341               | \$ | 331,480                          | \$ | 331,480                           | 0%         |
| Fund 216 - Rental Rehabilitation Progra        | m               |                      |    |                       |    |                                  |    |                                   |            |
| Investment Earnings                            |                 | 2,658                |    | 4,655                 |    | -                                |    | -                                 | 0%         |
| GASB 31 Market Value Adjustmnt                 |                 | (9,509)              |    | (1,818)               |    | -                                |    | -                                 | 0%         |
| Total Fund 216                                 | \$              | (6,851)              | \$ | 2,837                 | \$ | -                                | \$ | -                                 | 0%         |
| Fund 217 - Narcotics Forfeiture                |                 |                      |    |                       |    |                                  |    |                                   |            |
| Asset Forfeiture-County/Other                  | \$              | 4,728                | \$ | -                     | \$ | -                                | \$ | -                                 | 0%         |
| Asset Forf OC Drug/Gang Actvty                 |                 | 834                  |    | -                     |    | -                                |    | -                                 | 0%         |
| Asset Forfeiture - Treasury                    |                 | -                    |    | 76,487                |    | -                                |    | -                                 | 0%         |
| Investment Earnings                            |                 | 15,660               |    | 28,497                |    | -                                |    | -                                 | 0%         |
| GASB 31 Market Value Adjustmnt                 |                 | (56,873)             |    | (10,745)              |    | -                                |    | -                                 | 0%         |
| Total Fund 217                                 | \$              | (35,650)             | \$ | 94,240                | \$ | -                                | \$ | -                                 | 0%         |
| Fund 219 - Local Law Enforcement Bloc          | k Grant         |                      |    |                       |    |                                  |    |                                   |            |
| Investment Earnings                            | \$              | 325                  | \$ | 570                   | \$ | -                                | \$ | -                                 | 0%         |
| GASB 31 Market Value Adjustmnt                 |                 | (1,164)              |    | (222)                 |    | -                                |    | -                                 | 0%         |
| Total Fund 219                                 | \$              | (838)                | \$ | 347                   | \$ | -                                | \$ | <u>-</u>                          | 0%         |
| Fund 220 - Office of Traffic Safety            |                 |                      |    |                       |    |                                  |    |                                   |            |
| Other Federal Grants                           | \$              | 130,022              | \$ | 259,141               | \$ | -                                | \$ | <u>-</u>                          | 0%         |
| Total Fund 220                                 | \$              | 130,022              | \$ | 259,141               | \$ | -                                | \$ | -                                 | 0%         |
| Fund 226 - Housing Trust Fund                  |                 |                      |    |                       |    |                                  |    |                                   |            |
| Operating Transfers In                         | Ś               | -                    | \$ | -                     | \$ | -                                | \$ | 2,471,196                         | 100%       |
| Total Fund 226                                 | \$<br><b>\$</b> | -                    | \$ | -                     | \$ | -                                | \$ | 2,471,196                         | 100%       |
| Fund 220 Fodoral Cranta                        |                 |                      |    |                       |    |                                  |    |                                   |            |
| Fund 230 - Federal Grants Other Federal Grants | \$              | 252,925              | \$ | 926.056               | \$ | 3,830,472                        | Ċ  | 6,033,090                         | 58%        |
| Investment Earnings                            | Þ               | 202,920<br>-         | Ş  | 826,056<br>32,757     | Þ  | 3,03U,4/Z<br>-                   | Ş  | 0,033,090<br>-                    | 58%<br>0%  |
| -  |                 |                      |    |                       |    |                                  |    |                                   |            |

# **All Funds Revenues and Sources of Funds** From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Fund/Account Description                |          | FY 21 <sup>-</sup> 22<br>Actual |    | FY 22 <sup>-</sup> 23<br>Actual |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24-25<br>Proposed<br>Budget | %<br>Incr/<br>(Dec) |
|---|----------|---------------------------------|----|---------------------------------|----|--|----|--------------------------------|---------------------|
| Local Law Enforcemnt Blk Grnt           |          | Actual _                        |    |                                 |    | Buuget                                     |    | Budget                         |                     |
|   | \$       | 252,925                         | \$ | 108,137<br><b>966,950</b>       | \$ | 3,830,472                                  | \$ | 6,033,090                      | 0%<br><b>58%</b>    |
| Total Fund 230                          | <u> </u> | 232,923                         | ş  | 900,930                         | Ą  | 3,630,472                                  | ş  | 6,033,090                      | 36%                 |
| Fund 231 - State Grants                 |          | 7.0.004                         |    |                                 |    |  |    | .=                             |                     |
| Other State Grants                      | \$       | 742,996                         | \$ | 1,075,470                       | \$ | 11,531,955                                 | \$ | 350,490                        | -97%                |
| Beverage Container Program              | _        | (103,431)                       | _  | 159,969                         | _  | - 11 501 055                               | _  | -                              | 0%                  |
| Total Fund 231                          | \$       | 639,565                         | \$ | 1,235,439                       | \$ | 11,531,955                                 | \$ | 350,490                        | -97%                |
| Fund 251 - Road Maintenance and Rehab   |          | •                               |    |                                 | ٨  |  | ٨  |                                | 004                 |
| Investment Earnings                     | \$       | 68,651                          | \$ | 158,361                         | \$ | -  | \$ | -                              | 0%                  |
| GASB 31 Market Value Adjustmnt          |          | (269,430)                       |    | (66,616)                        |    | - 2700 020                                 |    | - 0.70.025                     | 0%                  |
| Gasoline Tax - RMRA                     | _        | 2,270,154                       | _  | 2,510,541                       | _  | 2,780,829                                  | ^  | 2,878,935                      | 4%                  |
| Total Fund 251                          | \$       | 2,069,375                       | \$ | 2,602,286                       | \$ | 2,780,829                                  | \$ | 2,878,935                      | 4%                  |
| CAPITAL PROJECTS FUNDS                  |          |                                 |    |                                 |    |  |    |                                |                     |
| Fund 208 - Park Development Fees        |          |                                 |    |                                 |    |  |    |                                |                     |
| Park Development Fees                   | \$       | 1,278,941                       | \$ | 158,327                         | \$ | 328,095                                    | \$ | 100,000                        | -70%                |
| Investment Earnings                     |          | 43,050                          |    | 52,806                          |    | -  |    | -                              | 0%                  |
| GASB 31 Market Value Adjustmnt          |          | (143,842)                       |    | (19,612)                        |    | -  |    | -                              | 0%                  |
| Total Fund 208                          | \$       | 1,178,149                       | \$ | 191,520                         | \$ | 328,095                                    | \$ | 100,000                        | -70%                |
| Fund 209 - Drainage Fees                |          |                                 |    |                                 |    |  |    |                                |                     |
| Measure "M2" Regional Grant             | \$       |                                 | \$ | 107,327                         | \$ |  | \$ |                                | 0%                  |
| Drainage Assessment Fees                | Ų        | 348,736                         | Ų  | 76,516                          | Ų  | 213,206                                    | Ų  | 100,000                        | -53%                |
| Investment Earnings                     |          | 20,782                          |    | 37,174                          |    | 213,200                                    |    | 100,000                        | 0%                  |
| GASB 31 Market Value Adjustmnt          |          | (77,839)                        |    | (14,462)                        |    | _  |    | _                              | 0%                  |
| Total Fund 209                          | \$       | 291,679                         | \$ | 206,555                         | \$ | 213,206                                    | \$ | 100,000                        | -53%                |
| Total I uliu 207                        | _        | 271,077                         |    |                                 |    | 2.0,200                                    |    | 100,000                        |                     |
| Fund 214 - Traffic Impact Fees          |          |                                 |    |                                 |    |  |    |                                |                     |
| Traffic Impact Fees                     | \$       | 437,943                         | \$ | 601,330                         | \$ | 1,533,025                                  | \$ | 1,500,000                      | -2%                 |
| Other Reimbursements                    |          | -                               |    | 7,167                           |    | -  |    | -                              | 0%                  |
| Investment Earnings                     |          | 53,938                          |    | 98,890                          |    | -  |    | -                              | 0%                  |
| GASB 31 Market Value Adjustmnt          |          | (197,108)                       |    | (38,513)                        |    | -  |    | _                              | 0%                  |
| Total Fund 214                          | \$       | 294,773                         | \$ | 668,873                         | \$ | 1,533,025                                  | \$ | 1,500,000                      | -2%                 |
| Fund 218 - Fire System Development      |          |                                 |    |                                 |    |  |    |                                |                     |
| Investment Earnings                     |          | 3,220                           |    | 5,640                           |    | _  |    | _                              | 0%                  |
| GASB 31 Market Value Adjustmnt          |          | (11,520)                        |    | (2,202)                         |    | _  |    | _                              | 0%                  |
| Total Fund 218                          | \$       | (8,300)                         | \$ | 3,437                           | \$ | -  | \$ |                                | 0%                  |
|   |          | ., -,                           |    | •                               |    |  |    |                                |                     |
| Fund 228 - Fire Protection System Param | edic F   |                                 |    |                                 |    |  |    |                                |                     |
| Investment Earnings                     |          | 2,932                           |    | 5,136                           |    | -  |    | -                              | 0%                  |
| GASB 31 Market Value Adjustmnt          |          | (10,490)                        |    | (2,005)                         |    | -  |    | -                              | 0%                  |
| Total Fund 228                          | \$       | (7,557)                         | \$ | 3,130                           | \$ | -  | \$ | -                              | 0%                  |

City of Costa Mesa, California

# All Funds Revenues and Sources of Funds

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|                                       |                | FY 21 <sup>-</sup> 22 | FY 22 <sup>-</sup> 23 | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24 <sup>-</sup> 25<br>Proposed | %<br>Incr/ |
|---------------------------------------|----------------|-----------------------|-----------------------|----------------------------------|----|-----------------------------------|------------|
| Fund/Account Description              |                | Actual                | Actual                | Budget                           |    | Budget                            | (Dec)      |
| Fund 401 - Capital Outlay             |                |                       |                       |                                  |    |                                   | ( /        |
| Other Federal Grants                  | \$             | 530,982               | \$<br>190,599         | \$<br>-                          | \$ | -                                 | 0%         |
| Other State Grants                    |                | 15,147                | -                     | -                                | -  | -                                 | 0%         |
| Investment Earnings                   |                | 174,364               | 401,158               | -                                |    | -                                 | 0%         |
| GASB 31 Market Value Adjustmnt        |                | (778,219)             | (184,930)             | -                                |    | -                                 | 0%         |
| Other Reimbursements                  |                | 59,435                | 64,585                | -                                |    | -                                 | 0%         |
| Total Revenues                        | \$             | 1,708                 | \$<br>471,412         | \$<br>-                          | \$ | -                                 | 0%         |
| Operating Transfers In                | \$             | 8,533,467             | \$<br>13,482,325      | \$<br>6,849,994                  | \$ | 6,849,994                         | 0%         |
| Total Other Financing Sources         | \$<br>\$<br>\$ | 8,533,467             | \$<br>13,482,325      | \$<br>6,849,994                  | \$ | 6,849,994                         | 0%         |
| Total Fund 401                        | \$             | 8,535,176             | \$<br>13,953,737      | \$<br>6,849,994                  | \$ | 6,849,994                         | 0%         |
|                                       |                |                       |                       |                                  |    |                                   |            |
| Fund 409 - Vehicle Parking District 1 |                |                       |                       |                                  |    |                                   |            |
| Secured Property Tax                  | \$             | 4,607                 | \$<br>5,052           | \$<br>4,000                      | \$ | 4,000                             | 0%         |
| Unsecured Property Tax                |                | 13                    | 12                    | 12                               |    | 12                                | 0%         |
| Supplemental Property Tax             |                | 9                     | 17                    | 11                               |    | 11                                | 0%         |
| Homeowners Property Tax               |                | 2                     | 2                     | 2                                |    | 2                                 | 0%         |
| Delinquent Tax - Penalties/Int        |                | 1                     | 1                     | 1                                |    | 1                                 | 0%         |
| Investment Earnings                   |                | 383                   | 758                   | -                                |    | -                                 | 0%         |
| GASB 31 Market Value Adjustmnt        | _              | (1,430)               | <br>(307)             | <br>-                            |    | -                                 | 0%         |
| Total Fund 409                        | \$             | 3,584                 | \$<br>5,535           | \$<br>4,026                      | \$ | 4,026                             | 0%         |
| Fund 410 - Vehicle Parking District 2 |                |                       |                       |                                  |    |                                   |            |
| Secured Property Tax                  | \$             | 12,277                | \$<br>10,243          | \$<br>12,260                     | \$ | 12,260                            | 0%         |
| Unsecured Property Tax                |                | 10                    | 10                    | 11                               |    | 11                                | 0%         |
| Supplemental Property Tax             |                | 8                     | 14                    | 11                               |    | 11                                | 0%         |
| Homeowners Property Tax               |                | 2                     | 1                     | 2                                |    | 2                                 | 0%         |
| Delinquent Tax - Penalties/Int        |                | 1                     | 0                     | 1                                |    | 1                                 | 0%         |
| Investment Earnings                   |                | 873                   | 1,723                 | -                                |    | -                                 | 0%         |
| GASB 31 Market Value Adjustmnt        |                | (3,281)               | (695)                 | -                                |    | <u>-</u>                          | 0%         |
| Total Fund 410                        | \$             | 9,890                 | \$<br>11,297          | \$<br>12,285                     | \$ | 12,285                            | 0%         |
| Fund 413 - Golf Course Improvement    |                |                       |                       |                                  |    |                                   |            |
| Investment Earnings                   | \$             | 4,546                 | \$<br>10,573          | \$<br>-                          | \$ | -                                 | 0%         |
| GASB 31 Market Value Adjustmnt        |                | (18,093)              | (4,318)               | -                                |    | -                                 | 0%         |
| Golf Course Operations                |                | 163,020               | 159,695               | 110,000                          |    | 110,000                           | 0%         |
| Total Fund 413                        | \$             | 149,474               | \$<br>165,951         | \$<br>110,000                    | \$ | 110,000                           | 0%         |
| Fund 415 - Measure M2 Competitive     |                | <u> </u>              | <u> </u>              |                                  |    | <u> </u>                          |            |
| Measure "M2" Regional Grant           | \$             | 1,323,463             | \$<br>197,743         | \$<br>385,000                    | \$ | 385,000                           | 0%         |
| Total Fund 415                        | \$             | 1,323,463             | \$<br>197,743         | \$<br>385,000                    | \$ | 385,000                           | 0%         |
| Fund 416 - Measure M2 Fairshare       |                |                       |                       |                                  |    |                                   |            |
| Measure "M2" Fairshare                | \$             | 3,096,611             | \$<br>3,453,031       | \$<br>3,010,812                  | \$ | 3,871,148                         | 29%        |
| Investment Earnings                   |                | 41,711                | 92,748                | -                                |    | -                                 | 0%         |
| GASB 31 Market Value Adjustmnt        |                | (147,423)             | (39,696)              | -                                |    |                                   | 0%         |
|                                       |                |                       |                       |                                  |    |                                   |            |

# **All Funds Revenues and Sources of Funds** From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|   | Fund/Account Description                |        | FY 21 <sup>-</sup> 22<br>Actual |     | FY 22 <sup>-</sup> 23<br>Actual |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget | %<br>Incr/<br>(Dec) |
|---|---|--------|---------------------------------|-----|---------------------------------|----|--|---|---------------------|
| Jack Hammett Field Rental   \$ 271,500   \$ 150,750   \$ 150,750   \$ 165,000   9%   Investment Earnings   3,666   3,766   - 0   0%   6,858 31 Market Value Adjustmnt   \$ 272,033   \$ 152,915   \$ 150,750   \$ 165,000   9%   \$ 70tal Fund 417   \$ 272,033   \$ 152,915   \$ 150,750   \$ 165,000   9%   \$ 70tal Fund 417   \$ 272,033   \$ 152,915   \$ 150,750   \$ 165,000   9%   \$ 70tal Fund 417   \$ 272,033   \$ 152,915   \$ 150,750   \$ 165,000   9%   \$ 70tal Fund 418   \$ 234   \$ 9,655   \$ 5   \$ 5   \$ 0 %   \$ 0%   \$ 6,858 31 Market Value Adjustmnt   \$ (404)   \$ (777)   \$ 5   \$ 5   \$ 0 %   \$ 0%   \$ | Total Fund 416                          | \$     | 2,990,899                       | \$  | 3,506,083                       | \$ | 3,010,812                                  | \$<br>3,871,148                             | 29%                 |
| Investment Earnings   3,696   3,766   | Fund 417 - Jack Hammett Sports Comple   | x Capi | tal Improveme                   | ent |                                 |    |  |   |                     |
| CASB 31 Market Value Adjustmnt   C3,163   | Jack Hammett Field Rental               | \$     | 271,500                         | \$  | 150,750                         | \$ | 150,750                                    | \$<br>165,000                               | 9%                  |
| Total Fund 417  | Investment Earnings                     |        | 3,696                           |     | 3,766                           |    | -  | -   | 0%                  |
| Fund 418 - Lions Park Project 2017 Bond   Investment Earnings   \$ 234   \$ 9,655   \$ . \$ . \$ . 0%   GASB 31 Market Value Adjustmnt   \$ (404)   \$ (77)   | GASB 31 Market Value Adjustmnt          |        | (3,163)                         |     | (1,600)                         |    | -  | -   | 0%                  |
| Market Value Adjustmnt  | Total Fund 417                          | \$     | 272,033                         | \$  | 152,915                         | \$ | 150,750                                    | \$<br>165,000                               | 9%                  |
| Investment Earnings   | Fund 418 - Lions Park Project 2017 Bond |        |                                 |     |                                 |    |  |   |                     |
| Total Fund 418  | -                                       | \$     | 234                             | \$  | 9,655                           | \$ | -  | \$<br>-                                     | 0%                  |
| Fund 420 - Park Land Acquisition   S  | GASB 31 Market Value Adjustmnt          |        | (404)                           |     | (77)                            |    | -  | -   | 0%                  |
| Name  | Total Fund 418                          | \$     | (170)                           | \$  | 9,578                           | \$ | -  | \$<br>-                                     | 0%                  |
| Name  | Fund 420 - Park Land Acquisition        |        |                                 |     |                                 |    |  |   |                     |
| Name  | -                                       | \$     | -                               | \$  | -                               | \$ | 384,576                                    | \$<br>-                                     | -100%               |
| Investment Earnings   | , ,                                     |        | -                               |     | -                               |    |  | -   | -100%               |
| Investment Earnings   | INTERNAL SERVICE FUNDS                  |        |                                 |     |                                 |    |  |   |                     |
| Investment Earnings   |   |        |                                 |     |                                 |    |  |   |                     |
| GASB 31 Market Value Adjustmnt         (246,084)         (56,771)         -         -         0%           Sale of Automotive Equipment         55,749         57,220         -         -         0%           Sale of Other Equipment         9,831         10,739         -         -         0%           Other Governmental Agencies         -         159,985         -         -         0%           Automotive Equipment, Rental         2,629,809         5,442,580         2,656,416         5,901,286         122%           Damage to City Property         -         160         -         -         -         0%           Other Reimbursements         500,000         41,402         -         -         0%           Operating Transfers In         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         >         -         -100%           Total Other Financing Sources         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         >         -         -100%           Total Fund 601         \$ 6,560,481         \$ 6,792,381         \$ 5,823,819         \$ 5,953,599         2%           Fund 602 - Self Insurance Fund         Investment Earnings         \$ 129,090         \$ 279,402         \$ 5         \$ 5         - <td< td=""><td></td><td></td><td>43,626</td><td>\$</td><td>133,510</td><td>\$</td><td>-</td><td>\$<br/>52,313</td><td>100%</td></td<>   |   |        | 43,626                          | \$  | 133,510                         | \$ | -  | \$<br>52,313                                | 100%                |
| Sale of Automotive Equipment         55,749         57,220         -         -         0%           Sale of Other Equipment         9,831         10,739         -         -         0%           Other Governmental Agencies         -         159,985         -         -         0%           Automotive Equipment, Rental         2,629,809         5,442,580         2,656,416         5,901,286         122%           Damage to City Property         -         160         -         -         0%           Other Reimbursements         500,000         41,402         -         -         0%           Other Reimbursements         \$ 2,992,932         \$ 5,788,825         \$ 2,656,416         \$ 5,953,599         124%           Operating Transfers In         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         \$ -         -100%           Total Other Financing Sources         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         \$ -         -100%           Total Fund 601         \$ 6,560,481         \$ 6,792,381         \$ 5,823,819         \$ 5,953,599         2%           Fund 602 - Self Insurance Fund           Investment Earnings         \$ 129,090         \$ 279,402         \$ -         \$ -         0%      <  | _                                       | -      | (246,084)                       |     |                                 | -  | -  | -   | 0%                  |
| Other Governmental Agencies         -         159,985         -         -         0%           Automotive Equipment, Rental         2,629,809         5,442,580         2,656,416         5,901,286         122%           Damage to City Property         -         160         -         -         -         0%           Other Reimbursements         500,000         41,402         -         -         0%           Total Revenues         \$ 2,992,932         \$ 5,788,825         \$ 2,656,416         \$ 5,953,599         124%           Operating Transfers In         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         \$ -         -100%           Total Other Financing Sources         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         \$ -         -100%           Total Fund 601         \$ 6,560,481         \$ 6,792,381         \$ 5,823,819         \$ 5,953,599         2%           Fund 602 - Self Insurance Fund           Investment Earnings         \$ 129,090         \$ 279,402         \$ -         \$ -         0%           GASB 31 Market Value Adjustmnt         (553,025)         (125,604)         -         -         0%           Settlements Revenue         3,000         1,326,382         -         \$ 2,072,221  | Sale of Automotive Equipment            |        | 55,749                          |     | 57,220                          |    | -  | -   | 0%                  |
| Automotive Equipment, Rental Damage to City Property Damage to City Property Other Reimbursements         2,629,809         5,442,580         2,656,416         5,901,286         122% Official City Property Other Reimbursements         160         2,656,416         5,901,286         122% Official City Property Other Reimbursements         500,000         41,402         -         -         0%           Total Revenues         \$ 2,992,932         \$ 5,788,825         \$ 2,656,416         \$ 5,953,599         124% Official City Property Off  | Sale of Other Equipment                 |        | 9,831                           |     | 10,739                          |    | -  | -   | 0%                  |
| Damage to City Property Other Reimbursements         -         160         -         -         0%           Other Reimbursements         500,000         41,402         -         -         0%           Total Revenues         \$ 2,992,932         \$ 5,788,825         \$ 2,656,416         \$ 5,953,599         124%           Operating Transfers In         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         \$ -         -100%           Total Other Financing Sources         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         \$ -         -100%           Fund 601         \$ 6,560,481         \$ 6,792,381         \$ 5,823,819         \$ 5,953,599         2%           Fund 602 - Self Insurance Fund         \$ 129,090         \$ 279,402         \$ -         \$ 5,953,599         2%           Fund 602 - Self Insurance Fund         \$ 129,090         \$ 279,402         \$ -         \$ 5,953,599         2%           GASB 31 Market Value Adjustmnt         (553,025)         (125,604)         \$ -         \$ -         0%           Settlements Revenue         30,000         1,326,382         \$ 80,000         80,180         0%           General Liability Premiums         2,072,221         2,072,221         2,051,459         2,072,221         1%  | Other Governmental Agencies             |        | -                               |     | 159,985                         |    | -  | -   | 0%                  |
| Other Reimbursements         500,000         41,402         -         -         0%           Total Revenues         \$ 2,992,932         \$ 5,788,825         \$ 2,656,416         \$ 5,953,599         124%           Operating Transfers In         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         \$ -         -100%           Total Other Financing Sources         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         \$ -         -100%           Fund 601         \$ 6,560,481         \$ 6,792,381         \$ 5,823,819         \$ 5,953,599         2%           Fund 602 - Self Insurance Fund         \$ 6,560,481         \$ 6,792,381         \$ 5,823,819         \$ 5,953,599         2%           Fund 602 - Self Insurance Fund         \$ 6,560,481         \$ 6,792,381         \$ 5,823,819         \$ 5,953,599         2%           Fund 602 - Self Insurance Fund         \$ 129,090         \$ 279,402         \$ -         \$ 5,953,599         2%           GASB 31 Market Value Adjustmnt         (553,025)         (125,604)         -         \$ -         0%           Settlements Revenue         3,000         1,326,382         -         \$ 2,072,221         0%           Unemployment Premiums         80,180         80,180         80,000         80,180         0% <td>Automotive Equipment, Rental</td> <td></td> <td>2,629,809</td> <td></td> <td>5,442,580</td> <td></td> <td>2,656,416</td> <td>5,901,286</td> <td>122%</td>   | Automotive Equipment, Rental            |        | 2,629,809                       |     | 5,442,580                       |    | 2,656,416                                  | 5,901,286                                   | 122%                |
| Total Revenues         \$ 2,992,932         \$ 5,788,825         \$ 2,656,416         \$ 5,953,599         124%           Operating Transfers In         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         \$100%           Total Other Financing Sources         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         \$100%           Total Fund 601         \$ 6,560,481         \$ 6,792,381         \$ 5,823,819         \$ 5,953,599         2%           Fund 602 - Self Insurance Fund           Investment Earnings         \$ 129,090         \$ 279,402         \$ - \$ - \$ - 0%         0%           GASB 31 Market Value Adjustmnt         (553,025)         (125,604)         \$ - 0         0%           Settlements Revenue         3,000         1,326,382         0         0%           Unemployment Premiums         80,180         80,180         80,000         80,180         0%           General Liability Premiums         2,072,221         2,072,221         2,051,459         2,072,221         1%           Workers' Compensation Premiums         2,689,915         2,689,915         2,940,018         2,939,914         0%           Total Revenues         \$ 1,800,000         \$ 1,648,622         \$ - \$ 5,071,477         \$ 5,092,315         0% <t< td=""><td>Damage to City Property</td><td></td><td>-</td><td></td><td>160</td><td></td><td>-</td><td>-</td><td>0%</td></t<>  | Damage to City Property                 |        | -                               |     | 160                             |    | -  | -   | 0%                  |
| Operating Transfers In Total Other Financing Sources         \$ 3,567,549         \$ 1,003,556         \$ 3,167,403         \$100%           Total Fund 601         \$ 6,560,481         \$ 6,792,381         \$ 5,823,819         \$ 5,953,599         2%           Fund 602 - Self Insurance Fund           Investment Earnings         \$ 129,090         \$ 279,402         \$ - \$ - \$ 0%           GASB 31 Market Value Adjustmnt         (553,025)         (125,604)         0%           Settlements Revenue         3,000         1,326,382         0%           Unemployment Premiums         80,180         80,180         80,000         80,180         0%           General Liability Premiums         2,072,221         2,072,221         2,051,459         2,072,221         1%           Workers' Compensation Premiums         2,689,915         2,689,915         2,940,018         2,939,914         0%           Total Revenues         \$ 4,421,381         \$ 6,322,496         \$ 5,071,477         \$ 5,092,315         0%           Operating Transfers In         \$ 1,800,000         \$ 1,648,622         \$ - \$ - \$ 0%         0%           Total Other Financing Sources         \$ 1,800,000         \$ 1,648,622         \$ - \$ - \$ 0%         0%           Total Fund 602         \$ 6,221,381  | Other Reimbursements                    |        | 500,000                         |     | 41,402                          |    | -  | -   | 0%                  |
| Fund 602 - Self Insurance Fund         \$ 129,090         \$ 279,402         \$ - \$ - 0%           Investment Earnings         \$ 129,090         \$ 279,402         \$ - \$ - \$ - 0%           GASB 31 Market Value Adjustmnt         (553,025)         (125,604)         5 - 0%           Settlements Revenue         3,000         1,326,382         0%           Unemployment Premiums         80,180         80,180         80,000         80,180         0%           General Liability Premiums         2,072,221         2,072,221         2,051,459         2,072,221         1%           Workers' Compensation Premiums         2,689,915         2,689,915         2,940,018         2,939,914         0%           Total Revenues         4,421,381         6,322,496         5,071,477         5,092,315         0%           Operating Transfers In         1,800,000         1,648,622         5 - \$ - \$ - 0%         0%           Total Other Financing Sources         1,800,000         1,648,622         5 - \$ 5,092,315         0%           Total Fund 602         6,221,381         7,971,118         5,071,477         5,092,315         0%           Fund 603 - IT Replacement Fund         10,000         1,648,622         5 - 5,071,477         5,092,315         0%           <   | Total Revenues                          | \$     | 2,992,932                       | \$  | 5,788,825                       | \$ | 2,656,416                                  | \$<br>5,953,599                             | 124%                |
| Fund 602 - Self Insurance Fund         \$ 129,090         \$ 279,402         \$ - \$ - 0%           Investment Earnings         \$ 129,090         \$ 279,402         \$ - \$ - \$ - 0%           GASB 31 Market Value Adjustmnt         (553,025)         (125,604)         5 - 0%           Settlements Revenue         3,000         1,326,382         0%           Unemployment Premiums         80,180         80,180         80,000         80,180         0%           General Liability Premiums         2,072,221         2,072,221         2,051,459         2,072,221         1%           Workers' Compensation Premiums         2,689,915         2,689,915         2,940,018         2,939,914         0%           Total Revenues         4,421,381         6,322,496         5,071,477         5,092,315         0%           Operating Transfers In         1,800,000         1,648,622         5 - \$ - \$ - 0%         0%           Total Other Financing Sources         1,800,000         1,648,622         5 - \$ 5,092,315         0%           Total Fund 602         6,221,381         7,971,118         5,071,477         5,092,315         0%           Fund 603 - IT Replacement Fund         10,000         1,648,622         5 - 5,071,477         5,092,315         0%           <   | Operating Transfers In                  | \$     | 3,567,549                       | \$  | 1,003,556                       | \$ | 3,167,403                                  | \$<br>-                                     | -100%               |
| Fund 602 - Self Insurance Fund           Investment Earnings         \$ 129,090         \$ 279,402         \$ - \$ 0%           GASB 31 Market Value Adjustmnt         (553,025)         (125,604)         0%           Settlements Revenue         3,000         1,326,382         0%           Unemployment Premiums         80,180         80,180         80,000         80,180         0%           General Liability Premiums         2,072,221         2,072,221         2,051,459         2,072,221         1%           Workers' Compensation Premiums         2,689,915         2,689,915         2,940,018         2,939,914         0%           Total Revenues         \$ 4,421,381         \$ 6,322,496         \$ 5,071,477         \$ 5,092,315         0%           Operating Transfers In         \$ 1,800,000         \$ 1,648,622         \$ - \$ - \$ - 0%           Total Other Financing Sources         \$ 1,800,000         \$ 1,648,622         \$ - \$ - \$ - 0%           Total Fund 602         \$ 6,221,381         \$ 7,971,118         \$ 5,071,477         \$ 5,092,315         0%           Fund 603 - IT Replacement Fund           Investment Earnings         \$ 71,168         \$ 138,353         \$ - \$ - \$ - 0%  | <b>Total Other Financing Sources</b>    |        |                                 |     |                                 |    |  | <br>  |                     |
| Investment Earnings   \$ 129,090   \$ 279,402   \$ - \$ - 0%     GASB 31 Market Value Adjustmnt   (553,025)   (125,604)   0%     Settlements Revenue   3,000   1,326,382   0%     Unemployment Premiums   80,180   80,180   80,000   80,180   0%     General Liability Premiums   2,072,221   2,072,221   2,051,459   2,072,221   1%     Workers' Compensation Premiums   2,689,915   2,689,915   2,940,018   2,939,914   0%     Total Revenues   \$ 4,421,381   \$ 6,322,496   \$ 5,071,477   \$ 5,092,315   0%     Total Other Financing Sources   \$ 1,800,000   \$ 1,648,622   \$ - \$ - \$ - 0%     Total Fund 602   \$ 6,221,381   \$ 7,971,118   \$ 5,071,477   \$ 5,092,315   0%     Fund 603 - IT Replacement Fund   | Total Fund 601                          | \$     | 6,560,481                       | \$  | 6,792,381                       | \$ | 5,823,819                                  | \$<br>5,953,599                             | 2%                  |
| GASB 31 Market Value Adjustmnt         (553,025)         (125,604)         -         -         0%           Settlements Revenue         3,000         1,326,382         -         -         0%           Unemployment Premiums         80,180         80,180         80,000         80,180         0%           General Liability Premiums         2,072,221         2,072,221         2,051,459         2,072,221         1%           Workers' Compensation Premiums         2,689,915         2,689,915         2,940,018         2,939,914         0%           Total Revenues         \$ 4,421,381         \$ 6,322,496         \$ 5,071,477         \$ 5,092,315         0%           Operating Transfers In         \$ 1,800,000         \$ 1,648,622         \$ -         \$ -         0%           Total Other Financing Sources         \$ 1,800,000         \$ 1,648,622         \$ -         \$ -         0%           Total Fund 602         \$ 6,221,381         \$ 7,971,118         \$ 5,071,477         \$ 5,092,315         0%           Fund 603 - IT Replacement Fund           Investment Earnings         \$ 71,168         \$ 138,353         \$ -         \$ -         0%   | Fund 602 - Self Insurance Fund          |        |                                 |     |                                 |    |  |   |                     |
| Settlements Revenue         3,000         1,326,382         -         -         0%           Unemployment Premiums         80,180         80,180         80,000         80,180         0%           General Liability Premiums         2,072,221         2,072,221         2,051,459         2,072,221         1%           Workers' Compensation Premiums         2,689,915         2,689,915         2,940,018         2,939,914         0%           Total Revenues         \$ 4,421,381         \$ 6,322,496         \$ 5,071,477         \$ 5,092,315         0%           Operating Transfers In         \$ 1,800,000         \$ 1,648,622         \$ -         \$ -         0%           Total Other Financing Sources         \$ 1,800,000         \$ 1,648,622         \$ -         \$ -         0%           Total Fund 602         \$ 6,221,381         \$ 7,971,118         \$ 5,071,477         \$ 5,092,315         0%           Fund 603 - IT Replacement Fund           Investment Earnings         \$ 71,168         \$ 138,353         \$ -         \$ -         0%   | Investment Earnings                     | \$     | 129,090                         | \$  | 279,402                         | \$ | -  | \$<br>-                                     | 0%                  |
| Unemployment Premiums         80,180         80,180         80,000         80,180         0%           General Liability Premiums         2,072,221         2,072,221         2,051,459         2,072,221         1%           Workers' Compensation Premiums         2,689,915         2,689,915         2,940,018         2,939,914         0%           Total Revenues         \$ 4,421,381         \$ 6,322,496         \$ 5,071,477         \$ 5,092,315         0%           Operating Transfers In         \$ 1,800,000         \$ 1,648,622         \$ - \$         - 0%           Total Other Financing Sources         \$ 1,800,000         \$ 1,648,622         \$ - \$         - 0%           Total Fund 602         \$ 6,221,381         \$ 7,971,118         \$ 5,071,477         \$ 5,092,315         0%           Fund 603 - IT Replacement Fund         \$ 71,168         \$ 138,353         \$ - \$         - \$         - 0%   | GASB 31 Market Value Adjustmnt          |        | (553,025)                       |     | (125,604)                       |    | -  | -   | 0%                  |
| General Liability Premiums         2,072,221         2,072,221         2,051,459         2,072,221         1%           Workers' Compensation Premiums         2,689,915         2,689,915         2,940,018         2,939,914         0%           Total Revenues         \$ 4,421,381         \$ 6,322,496         \$ 5,071,477         \$ 5,092,315         0%           Operating Transfers In         \$ 1,800,000         \$ 1,648,622         \$ - \$         - 0%           Total Other Financing Sources         \$ 1,800,000         \$ 1,648,622         \$ - \$         - 0%           Total Fund 602         \$ 6,221,381         \$ 7,971,118         \$ 5,071,477         \$ 5,092,315         0%           Fund 603 - IT Replacement Fund         \$ 71,168         \$ 138,353         \$ - \$         - \$         0%  | Settlements Revenue                     |        | 3,000                           |     |                                 |    | -  | -   |                     |
| Workers' Compensation Premiums         2,689,915         2,689,915         2,940,018         2,939,914         0%           Total Revenues         \$ 4,421,381         \$ 6,322,496         \$ 5,071,477         \$ 5,092,315         0%           Operating Transfers In         \$ 1,800,000         \$ 1,648,622         \$ -         \$ -         0%           Total Other Financing Sources         \$ 1,800,000         \$ 1,648,622         \$ -         \$ -         0%           Total Fund 602         \$ 6,221,381         \$ 7,971,118         \$ 5,071,477         \$ 5,092,315         0%           Fund 603 - IT Replacement Fund           Investment Earnings         \$ 71,168         \$ 138,353         \$ -         \$ -         0%   |   |        |                                 |     |                                 |    |  |   |                     |
| Total Revenues         \$ 4,421,381         \$ 6,322,496         \$ 5,071,477         \$ 5,092,315         0%           Operating Transfers In         \$ 1,800,000         \$ 1,648,622         \$ - \$ - 0%         0%           Total Other Financing Sources         \$ 1,800,000         \$ 1,648,622         \$ - \$ - 0%         0%           Total Fund 602         \$ 6,221,381         \$ 7,971,118         \$ 5,071,477         \$ 5,092,315         0%           Fund 603 - IT Replacement Fund Investment Earnings         \$ 71,168         \$ 138,353         \$ - \$ - \$ 0%  |   |        |                                 |     |                                 |    |  |   |                     |
| Operating Transfers In         \$ 1,800,000         \$ 1,648,622         \$ - \$ 0%           Total Other Financing Sources         \$ 1,800,000         \$ 1,648,622         \$ - \$ - 0%           Total Fund 602         \$ 6,221,381         \$ 7,971,118         \$ 5,071,477         \$ 5,092,315         0%           Fund 603 - IT Replacement Fund         T1,168         \$ 138,353         \$ - \$ - \$ 0%   | Workers' Compensation Premiums          |        | 2,689,915                       |     | 2,689,915                       |    | 2,940,018                                  |   | 0%                  |
| Total Fund 602 \$ 6,221,381 \$ 7,971,118 \$ 5,071,477 \$ 5,092,315 0%  Fund 603 - IT Replacement Fund  Investment Earnings \$ 71,168 \$ 138,353 \$ - \$ - 0%  | Total Revenues                          | \$     | 4,421,381                       | \$  | 6,322,496                       |    | 5,071,477                                  | <br>5,092,315                               | 0%                  |
| Total Fund 602 \$ 6,221,381 \$ 7,971,118 \$ 5,071,477 \$ 5,092,315 0%  Fund 603 - IT Replacement Fund  Investment Earnings \$ 71,168 \$ 138,353 \$ - \$ - 0%  | Operating Transfers In                  | \$     | 1,800,000                       | \$  | 1,648,622                       | \$ | -  | \$<br>-                                     | 0%                  |
| Fund 603 - IT Replacement Fund           Investment Earnings         \$ 71,168 \$ 138,353 \$ - \$ - 0%  | _                                       |        | 1,800,000                       |     | 1,648,622                       |    | -  | \$<br>-                                     | 0%                  |
| Investment Earnings \$ 71,168 \$ 138,353 \$ - \$ - 0%   |   | \$     | 6,221,381                       | \$  | 7,971,118                       | \$ | 5,071,477                                  | \$<br>5,092,315                             | 0%                  |
|   | -                                       |        |                                 |     |                                 |    |  |   |                     |
| GASB 31 Market Value Adjustmnt (286,085) (63,678) 0%  |   | \$     |                                 | \$  |                                 | \$ | -  | \$<br>-                                     |                     |
|   | GASB 31 Market Value Adjustmnt          |        | (286,085)                       |     | (63,678)                        | _  | -  | <br>-                                       | 0%                  |

# **All Funds Revenues and Sources of Funds**

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Fund/Account Description             | FY 21 <sup>-</sup> 22<br>Actual |             | FY 22 <sup>-</sup> 23<br>Actual |             | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |             | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |             | %<br>Incr/<br>(Dec) |
|--------------------------------------|---------------------------------|-------------|---------------------------------|-------------|--|-------------|---|-------------|---------------------|
| Total Revenues                       | \$                              | (214,917)   | \$                              | 74,675      | \$   | -           | \$  | -           | 0%                  |
| Operating Transfers In               | \$                              | 2,881,301   | \$                              | 3,558,484   | \$   | 3,080,192   | \$  | 2,856,000   | -7%                 |
| <b>Total Other Financing Sources</b> | \$                              | 2,881,301   | \$                              | 3,558,484   | \$   | 3,080,192   | \$  | 2,856,000   | -7%                 |
| Total Fund 603                       | \$                              | 2,666,383   | \$                              | 3,633,159   | \$   | 3,080,192   | \$  | 2,856,000   | -7%                 |
| TOTAL REVENUES                       | \$                              | 186,388,147 | \$                              | 211,790,725 | \$   | 219,659,739 | \$  | 225,397,786 | 3%                  |
| TOTAL OTHER SOURCES                  | \$                              | 16,782,317  | \$                              | 19,692,987  | \$   | 13,097,589  | \$  | 12,177,190  | -7%                 |
| GRAND TOTAL ALL FUNDS                | \$                              | 203,170,464 | \$                              | 231,483,712 | \$   | 232,757,328 | \$  | 237,574,976 | 2%                  |

# **General Fund Revenues and Sources of Funds** From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|                                   |    | FY 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |     | FY 24 <sup>-</sup> 25<br>Proposed | %<br>Incr/ |
|-----------------------------------|----|-----------------------|----|-----------------------|----|----------------------------------|-----|-----------------------------------|------------|
| Fund/Account Description          |    | Actual                |    | Actual                |    | Budget                           |     | Budget                            | (Dec)      |
| GENERAL FUND                      |    |                       |    |                       |    |                                  |     |                                   |            |
| Fund 101 - General Fund           |    |                       |    |                       |    |                                  |     |                                   |            |
| Taxes                             |    |                       |    |                       |    |                                  |     |                                   |            |
| Secured Property Tax              | Ś  | 32,400,163            | \$ | 35,261,400            | \$ | 35,950,166                       | \$  | 39,815,092                        | 11%        |
| Unsecured Property Tax            | Ų  | 979,084               | Ų  | 1,016,809             | Ų  | 1,259,526                        | Ų   | 1,547,075                         | 23%        |
| Supplemental Property Tax         |    | 719,344               |    | 1,460,579             |    | 1,136,171                        |     | 996,508                           | -12%       |
| Homeowners Property Tax           |    | 143,036               |    | 150,046               |    | 161,822                          |     | 168,295                           | 4%         |
| Delinquent Tax - Penalties/Int    |    | 63,080                |    | 54,884                |    | 69,085                           |     | 72,539                            | 5%         |
| Property Transfer Tax             |    | 1,166,982             |    | 650,153               |    | 949,671                          |     | 1,139,605                         | 20%        |
| Property Tax In-Lieu of VLF       |    | 13,615,485            |    | 14,849,078            |    | 14,997,569                       |     | 16,734,432                        | 12%        |
| Sales Tax                         |    | 77,312,837            |    | 79,851,289            |    | 80,953,882                       |     | 80,063,389                        | -1%        |
| Sales Tax - Prop 172              |    | 1,467,174             |    | 1,396,896             |    | 1,506,007                        |     | 1,504,501                         | 0%         |
| Transient Occupancy Tax           |    | 8,366,278             |    | 9,830,790             |    | 9,554,733                        |     | 10,136,373                        | 6%         |
| Electric Utility Franchise Tax    |    | 1,341,613             |    | 1,656,995             |    | 1,756,995                        |     | 1,756,995                         | 0%         |
| Cable TV Franchise Tax            |    | 892,882               |    | 847,709               |    | 821,236                          |     | 838,557                           | 2%         |
| PEG Cable TV Franchise Tax        |    | 178,996               |    | 135,439               |    | 162,788                          |     | 164,416                           | 1%         |
| Gas Utility Franchise Tax         |    | 275,468               |    | 327,144               |    | 300,000                          |     | 412,610                           | 38%        |
| Business License Tax              |    | 919,489               |    | 968,351               |    | 913,264                          |     | 940,807                           | 3%         |
| Solid WasteHauler Frnchise Tax    |    | 2,629,582             |    | 3,126,945             |    | 2,646,764                        |     | 3,502,756                         | 32%        |
| Cannabis X Bus Tax                |    | 548,710               |    | 509,858               |    | 559,684                          |     | 559,684                           | 0%         |
| Cannabis Q Bus Tax                |    | 040,710               |    | 397,342               |    | 2,500,000                        |     | 2,860,000                         | 14%        |
| Total Taxes                       | Ś  | 143,020,204           | Ś  | 152,491,707           | Ś  | 156,199,363                      | s · | 163,213,634                       | 4%         |
| Total Taxes                       | _  | 140,020,204           |    | 102,471,707           | _  | 100,177,000                      |     | 100,210,004                       |            |
| Licenses and Permits              |    |                       |    |                       |    |                                  |     |                                   |            |
| Dog Licenses                      | \$ | 74,808                | \$ | 73,371                | \$ | 74,066                           | \$  | 74,066                            | 0%         |
| Fire Permits                      |    | 94,790                |    | 93,393                |    | 91,872                           |     | 91,872                            | 0%         |
| Fire Construction Permits         |    | 136,963               |    | 119,791               |    | 220,000                          |     | 220,000                           | 0%         |
| Building Permits                  |    | 2,248,335             |    | 2,587,460             |    | 2,533,211                        |     | 2,533,211                         | 0%         |
| Electrical Permits                |    | 258,011               |    | 324,207               |    | 265,887                          |     | 265,887                           | 0%         |
| Plumbing/Mechanical Permits       |    | 275,473               |    | 316,283               |    | 281,108                          |     | 281,108                           | 0%         |
| Street Permits                    |    | 997,740               |    | 886,935               |    | 856,421                          |     | 865,248                           | 1%         |
| Special Business Permits          |    | 215                   |    | 215                   |    | 430                              |     | 430                               | 0%         |
| Cannabis X Bus Permit             |    | 192,080               |    | 168,316               |    | 186,956                          |     | 184,990                           | -1%        |
| Cannabis Q Bus Permit             |    | 934,855               |    | (65,196)              |    | 61,140                           |     | 114,436                           | 87%        |
| Home Occupation Permits           |    | 22,329                |    | 21,903                |    | 25,963                           |     | 25,963                            | 0%         |
| Operator's Permits                |    | 2,125                 |    | 3,075                 |    | 2,500                            |     | 2,500                             | 0%         |
| Self-Haul Permit                  |    | 32,600                |    | 47,588                |    | 36,000                           |     | 36,000                            | 0%         |
| Residential Permit Parking        |    | -                     |    | 1,653                 |    | -                                |     | 62,437                            | 0%         |
| Other Permits                     |    | 37,071                |    | 36,593                |    | 40,308                           |     | 40,308                            | 0%         |
| <b>Total Licenses and Permits</b> | \$ | 5,307,395             | \$ | 4,615,587             | \$ | 4,675,862                        | \$  | 4,798,456                         | 3%         |

# **General Fund Revenues and Sources of Funds**

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Fund/Account Description            | FY 21 <sup>-</sup> 22<br>Actual | FY 22 <sup>-</sup> 23<br>Actual | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget | % Incr/ |
|-------------------------------------|---------------------------------|---------------------------------|--|---|---------|
| <u> </u>                            | Actual                          | <br>Actual                      | Buaget                                     | Buaget                                      | (Dec)   |
| Fund 101 - General Fund (continued) |                                 |                                 |  |   |         |
| Fines and Forfeitures               |                                 |                                 |  |   |         |
| Municipal Code Violations           | \$<br>217,681                   | \$<br>116,974                   | \$<br>175,000                              | \$<br>175,000                               | 0%      |
| Vehicle Code Violations             | 319,078                         | 296,652                         | 293,588                                    | 293,588                                     | 0%      |
| Parking Citations                   | 614,086                         | 757,007                         | 568,044                                    | 803,503                                     | 41%     |
| Red-Light Camera Violation          | 19,950                          | 19,649                          | 30,000                                     | 30,000                                      | 0%      |
| Total Fines and Forfeitures         | \$<br>1,170,795                 | \$<br>1,190,282                 | \$<br>1,066,632                            | \$<br>1,302,091                             | 22%     |
| Use of Money and Property           |                                 |                                 |  |   |         |
| Investment Earnings                 | \$<br>395,082                   | \$<br>759,426                   | \$<br>50,000                               | \$<br>500,000                               | 900%    |
| GASB 31 Market Value Adjustmnt      | (1,520,938)                     | (323,833)                       | -  | -   | 0%      |
| Int. Earned on Lease Payments       | 96,092                          | 88,312                          | -  | 88,493                                      | 0%      |
| Buildings/Grounds, Rental           | 250,362                         | 249,717                         | 220,000                                    | 260,000                                     | 18%     |
| Downtown Community Center,Rent      | 9,767                           | 11,883                          | 11,250                                     | 21,758                                      | 93%     |
| Balearic Community Center,Rent      | -                               | 3,902                           | 10,000                                     | 12,573                                      | 26%     |
| N Hertzog Comm Center, Rent         | 118                             | 36,971                          | 42,500                                     | 128,122                                     | 201%    |
| Senior Center, Rental               | -                               | -                               | -  | -   | 100%    |
| Field Rental                        | 32,300                          | 87,566                          | 85,000                                     | 102,573                                     | 21%     |
| Tennis,Rental                       | 86,414                          | 63,708                          | 100,000                                    | 100,000                                     | 0%      |
| 3175 Airway Rental                  | 125,940                         | 125,940                         | 172,272                                    | 132,276                                     | -23%    |
| Golf Course Operations              | 3,470,925                       | 3,349,260                       | 3,825,761                                  | 3,925,073                                   | 3%      |
| Bus Shelter Advertising             | <br>66,503                      | <br>66,503                      | 89,832                                     | 89,832                                      | 0%      |
| Total Use of Money and Property     | \$<br>3,012,564                 | \$<br>4,519,355                 | \$<br>4,606,615                            | \$<br>5,360,700                             | 16%     |
| Other Government Agencies           |                                 |                                 |  |   |         |
| Other Federal Grants                | \$<br>32,807                    | \$<br>59,321                    | \$<br>53,354                               | \$<br>53,354                                | 0%      |
| Motor Vehicle In-Lieu Tax           | 130,289                         | 115,307                         | 115,307                                    | 115,307                                     | 0%      |
| Peace Offcrs. Stand./Training       | 25,977                          | 36,781                          | 30,300                                     | 30,300                                      | 0%      |
| Beverage Container Program          | -                               | -                               | 30,000                                     | 30,000                                      | 0%      |
| Mattress Recycling Council          | 11,295                          | 11,910                          | 10,500                                     | 10,500                                      | 0%      |
| Reimb. of Mandated Costs            | -                               | 478,211                         | 55,000                                     | 55,000                                      | 0%      |
| Other State Grants                  | 907,487                         | 376,134                         | 350,000                                    | 350,000                                     | 0%      |
| Other County Grants/Programs        | 407,878                         | 280,357                         | 230,000                                    | 230,000                                     | 0%      |
| Other Governmental Agencies         | <br>21,625                      | 20,619                          | <br>21,625                                 | 21,625                                      | 0%      |
| Total Other Govt. Agencies          | \$<br>1,537,357                 | \$<br>1,378,640                 | \$<br>896,086                              | \$<br>896,086                               | 0%      |
| Fees and Charges                    |                                 |                                 |  |   |         |
| Plan Check Fee                      | \$<br>1,006,125                 | \$<br>1,491,307                 | \$<br>1,603,056                            | \$<br>1,603,056                             | 0%      |
| Zoning, Variance & CUP Fees         | 422,790                         | 364,340                         | 372,740                                    | \$<br>372,740                               | 0%      |
| Cannabis X CUP                      | 135,923                         | 25,835                          | 129,640                                    | \$<br>21,529                                | -83%    |
| Cannabis Q CUP                      | 774,794                         | (33,198)                        | 300,000                                    | \$<br>184,990                               | -38%    |
| Subdivision Map Fees                | 15,200                          | 25,100                          | 26,600                                     | \$<br>26,600                                | 0%      |
| Environmental Impact Fees           | 2,398                           | 8,095                           | 6,250                                      | \$<br>6,250                                 | 0%      |
| Open Space Public Park Impact       | 277,016                         | -                               | -  | \$<br>-                                     | 0%      |
| Vacation/Abandonment of R-O-W       | -                               | -                               | 750  | \$<br>750                                   | 0%      |

# **General Fund Revenues and Sources of Funds** From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Fund/Account Decements              | FY 21-22        | FY 22-23         | FY 23-24<br>Adopted | FY 24 <sup>-</sup> 25<br>Proposed | % Incr/ |
|-------------------------------------|-----------------|------------------|---------------------|-----------------------------------|---------|
| Fund/Account Description            | Actual          | Actual           | Budget              | Budget                            | (Dec)   |
| Fund 101 - General Fund (continued) |                 |                  |                     |                                   |         |
| Fees and Charges (continued)        |                 |                  |                     |                                   |         |
| Source Reduction/Recycling          | \$<br>2,440     | \$<br>2,954      | \$<br>2,400         | \$<br>2,400                       | 0%      |
| Self Haul Per-Project Fee           | 79,316          | 197,740          | 160,000             | 160,000                           | 0%      |
| Special Policing Fees               | 38,084          | 942,993          | 400,000             | 400,000                           | 0%      |
| Cannabis X Background               | 90,351          | 76,952           | 75,000              | 37,500                            | -50%    |
| Cannabis Q Background               | 1,800           | 121,152          | 75,720              | 60,576                            | -20%    |
| Vehicle Storage/Impound Fees        | 359,453         | 351,249          | 350,000             | 350,000                           | 0%      |
| Vehicle Code Violation Fee          | 160             | 170              | 1,085               | 1,085                             | 0%      |
| Repossessed Veh. Release Fees       | 3,630           | 3,630            | 3,728               | 3,728                             | 0%      |
| DUI Emergency Response              | -               | (208)            | -                   | -                                 | 0%      |
| Jail Booking Fees - City            | 13              | -                | -                   | -                                 | 0%      |
| Police False Alarms                 | 204,590         | 193,646          | 100,000             | 200,000                           | 100%    |
| Fingerprinting                      | 8,109           | 9,503            | 23,175              | 23,175                            | 0%      |
| Fire Inspections                    | 8,671           | 40,400           | 100,000             | 10,000                            | -90%    |
| EMS - First Responder Fee           | 1,001           | -                | 1,001               | 1,001                             | 0%      |
| Paramedic Fee - Advanced            | 4,470,812       | 5,369,555        | 4,620,812           | 7,898,044                         | 71%     |
| Paramedic GEMT Fees                 | (249,673)       | (140,887)        | (360,000)           | (140,887)                         | -61%    |
| Fire Plan Review Fees               | 110,713         | 121,874          | 150,000             | 150,000                           | 0%      |
| Fire False Alarms                   | -               | -                | 1,400               | -                                 | -100%   |
| Accident Cost Recovery              | 16,122          | 18,986           | 14,000              | 26,486                            | 89%     |
| Fire Special Event Fees             | 22,687          | 12,300           | 41,462              | 41,462                            | 0%      |
| Park Permits                        | 57,324          | 48,678           | 50,000              | 50,000                            | 0%      |
| Park Improvements                   | 12,210          | 9,593            | 17,624              | 17,624                            | 0%      |
| Aquatics                            | 49,594          | 66,346           | 63,000              | 73,200                            | 16%     |
| Day Camp                            | 211,044         | 198,743          | 183,330             | 187,500                           | 2%      |
| Playgrounds                         | 224,136         | 217,100          | 230,000             | 308,339                           | 34%     |
| Special Events                      | 26,713          | 35,130           | 37,800              | 37,800                            | 0%      |
| Early Childhood                     | 73,647          | 99,729           | 131,328             | 131,328                           | 0%      |
| Instructional Classes               | 107,722         | 171,176          | 350,000             | 350,000                           | 0%      |
| Basketball                          | 719             | 30,464           | 21,000              | 26,200                            | 25%     |
| Adult Open Gym                      | 3,865           | 6,356            | 6,750               | 6,750                             | 0%      |
| Softball                            | 6,032           | 37,322           | 37,500              | 37,500                            | 0%      |
| Adult Futsal                        | -               | 6                | 1,650               | -                                 | -100%   |
| Teen Camp                           | 16,481          | 33,030           | 34,000              | 37,000                            | 9%      |
| Senior Center Charges               | 780             | 1,315            | 10,635              | 7,800                             | -27%    |
| Community Event Charges             | 670             | 7,892            | 7,500               | 6,500                             | -13%    |
| Photocopies                         | 3,744           | 3,011            | 3,300               | 3,300                             | 0%      |
| Building Doc Retention Fee          | 88,295          | 104,033          | 88,000              | 88,000                            | 0%      |
| Police Reports                      | 26,892          | 24,691           | 29,246              | 29,246                            | 0%      |
| Police Clearance Letters            | 2,205           | 2,760            | 3,958               | 3,958                             | 0%      |
| Sale of Other Supplies              | 385             | -                | 700                 | 700                               | 0%      |
| Central Services Charges            | 40,652          | 58,772           | 80,000              | 80,000                            | 0%      |
| Business License Proc Fee           | 26,771          | 36,906           | 45,000              | 45,000                            | 0%      |
| EV Charge Station Fees              | 13,617          | 18,551           | 15,000              | 35,455                            | 136%    |
| Other Charges for Services          | 58,916          | 34,695           | 30,000              | 30,000                            | 0%      |
| Special Assessments                 | -               | 84,093           | 1,000               | 1,000                             | 0%      |
| Total Fees and Charges              | \$<br>8,854,937 | \$<br>10,533,878 | \$<br>9,677,140     | \$<br>13,034,685                  | 35%     |

# **General Fund Revenues and Sources of Funds**

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Fund/Account Description             |                    | FY 21 <sup>-</sup> 22<br>Actual | FY 22 <sup>-</sup> 23<br>Actual | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget | %<br>Incr/<br>(Dec) |
|--------------------------------------|--------------------|---------------------------------|---------------------------------|--|----|---|---------------------|
| Fund 101 - General Fund (continued)  |                    |                                 |                                 |  |    |   |                     |
| Other Revenues                       |                    |                                 |                                 |  |    |   |                     |
| Contributions                        | \$                 | 25,000                          | \$<br>-                         | \$<br>25,000                               | \$ | 25,000                                      | 0%                  |
| Sponsorship                          |                    | 88,100                          | 29,000                          | 60,000                                     |    | 60,000                                      | 0%                  |
| Donations                            |                    | 60,612                          | 51,257                          | 70,000                                     |    | 75,000                                      | 7%                  |
| Construction Permit Insp. Fees       |                    | 139,350                         | 163,875                         | 115,000                                    |    | 165,000                                     | 43%                 |
| Damage to City Property              |                    | (4,877)                         | 93,583                          | 25,000                                     |    | 100,000                                     | 300%                |
| Civil Subpoena Costs                 |                    | 37,968                          | 17,748                          | 14,407                                     |    | 14,407                                      | 0%                  |
| Settlements Revenue                  |                    | 242,075                         | 104,436                         | -  |    | 20,000                                      | 0%                  |
| Bus Shelter Maint Reimb              |                    | 35,000                          | 35,000                          | 35,000                                     |    | 35,000                                      | 0%                  |
| Public Notices                       |                    | 9,605                           | 19,523                          | 24,000                                     |    | 24,000                                      | 0%                  |
| Other Reimbursements                 |                    | 446,453                         | 707,187                         | 470,000                                    |    | 470,000                                     | 0%                  |
| Nonoperating Income - Other          |                    | 1,524,562                       | 1,399,669                       | 1,197,039                                  |    | -   | -100%               |
| Sale of Other Equipment              |                    | -                               | 688                             | 1,000                                      |    | 100   | -90%                |
| Other                                |                    | 434,299                         | 140,057                         | 300,000                                    |    | 300,000                                     | 0%                  |
| Total Other Revenues                 | \$                 | 3,038,147                       | \$<br>2,762,022                 | \$<br>2,336,446                            | \$ | 1,288,507                                   | -45%                |
| Total Revenues                       | \$                 | 165,941,399                     | \$<br>177,491,471               | \$<br>179,458,144                          | \$ | 189,894,159                                 | 6%                  |
| Other Financing Sources              |                    |                                 |                                 |  |    |   |                     |
| Operating Transfers In               | \$                 | -                               | \$<br>-                         | \$<br>868,898                              | \$ | -   | -100%               |
| <b>Total Other Financing Sources</b> | \$                 | -                               | \$<br>-                         | \$<br>868,898                              | \$ | -   | -100%               |
| Total Fund 101                       | \$                 | 165,941,399                     | \$<br>177,491,471               | \$<br>180,327,042                          | \$ | 189,894,159                                 | 5%                  |
| Fund 150 - Disaster Fund             |                    |                                 |                                 |  |    |   |                     |
| Other County Grants/Programs         |                    | 498                             | 306,283                         | -  |    | -   | 0%                  |
| Total Revenues                       | \$                 | 498                             | \$<br>306,283                   | \$<br>-                                    | \$ | -   | 0%                  |
| Operating Transfers In               | \$                 | -                               | \$<br>637,856                   | \$<br>-                                    | \$ | -   | 0%                  |
| Total Other Financing Sources        | \$<br>  \$<br>  \$ | -                               | \$<br>637,856                   | \$<br>-                                    | \$ | -   | 0%                  |
| Total Fund 150                       | \$                 | 498                             | \$<br>944,139                   | \$<br>-                                    | \$ | -   | 0%                  |
|                                      |                    | ·                               | <br>                            | <br>                                       | _  |   |                     |

#### 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                                 | <u>7.75%</u> |

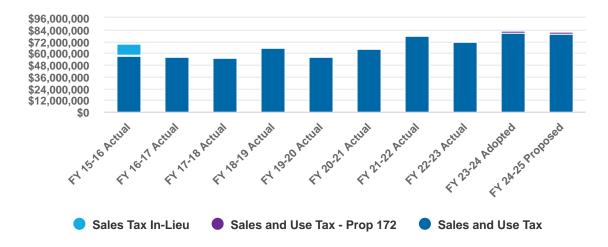
Sales and use tax represents Costa Mesa's single largest revenue source at 44.4 percent of the total General Fund revenues projected for Fiscal Year 2024-25.

#### **Trend**

Current year's influences include the impact on consumer spending to the previous year's, high inflation that was passed along in the cost of goods, and the unchanged high interest rate by the Federal Reserve. Some sectors, such as retail trade, hospitality, and food service industries struggle to find and retain employees. Fuel prices remain volatile due to the multiple conflicts across the globe.

#### Outlook

Sales tax receipts will continue to grow at a slowed pace. Strong job numbers and low unemployment rates allowed consumption spending to stay solid in FY 2024-25. One of the most vulnerable segments includes taxable discretionary merchandise as consumers closely monitor their own financial situation as a result of the inflation rates and the Federal Reserves rate increases in the past years. While no recession is anticipated, current year sales tax results will essentially be flat for FY 2024-25.



#### **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 2024-25 is 2.37%. The City's top property taxpayers include Automobile Club of Southern California, PR II MCC South Coast Property Owners LLC, South Coast Plaza, The Irvine Company, and United Dominion Realty LP.

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.

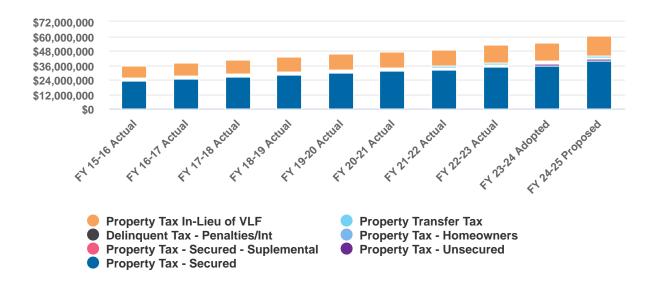
Property tax represents Costa Mesa's second largest revenue source at 31.8% of the total General Fund revenues projected for Fiscal Year 2024-25.

#### **Trend**

There are active sales and construction in the City that has resulted in a positive impact for the City's property tax. As sales data is received through the year end, the impacts on sales and new construction growth will be more evident. The median price in the City in 2022 rose 3.35%. However, inevitable interest rate changes could dampen home sales in Fiscal Year 2024-25.

#### Outlook

For Fiscal Year 2024-25, estimated revenue from property tax is \$60.5 million. This estimate is an increase of \$5.9 million, or 10.9 percent over the Fiscal Year 2023-24 adopted budget. Despite a slight decline in home sales, the competitiveness in the housing market continues to intensify as homes are selling faster, and the sales-to-list price ratio is improving. All this, while the number of homes available for sale continues to tighten. The City retains HdL Coren & Cone, an expert in municipal finance, to assist with forecasting, trend analysis, and other property tax services.



City of Costa Mesa, California

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#### **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.

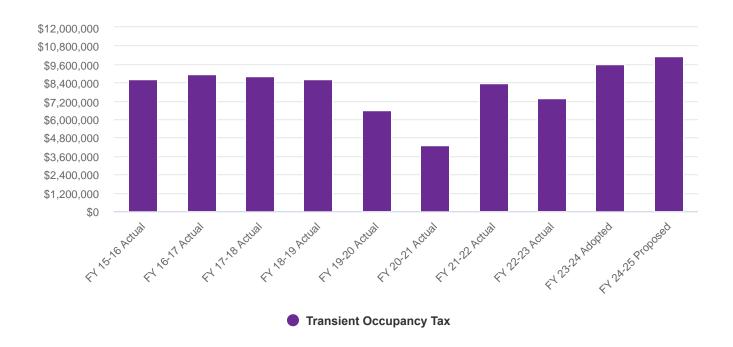
TOT is the General Fund's fourth largest revenue source at 4.5% of the total General Fund revenues.

#### **Trend**

As a result of an increase in occupancy and an increase in rates, TOT revenue is on an upward trend. Also, as business travel rebounds, TOT will also increase.

#### Outlook

In Fiscal Year 2024-25, hotel tax is projected at \$10.1 million, with an increase of approximately \$0.6 million or 6.1 percent above prior year. Orange County is a highly desirable destination to both domestic & international travelers. There is an expected increase of transient occupancy tax in 2025, due to the shift from consumers spending less on tangible items and more on experiences. Spending on travel and leisure is expected to surge.



#### Franchise Fees

#### Description

Solid waste hauler franchise fee is the City's largest franchise fee, which is estimated to be at approximately \$3.5 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.

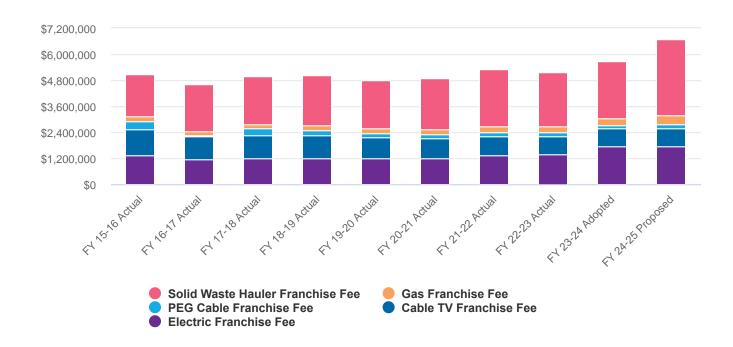
The cable franchise also pays a PEG (Public, Education, and Government) fee, estimated at \$164,000 for next year. The General Fund uses this amount to support the operating costs of public access cable television services provided by the City.

#### 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 2024-25, franchise tax revenue is estimated at \$6.7 millionn. Franchise fees revenue makes up 3.5 percent of the total General Fund revenues.



City of Costa Mesa, California

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#### **Business Licenses**

#### Description

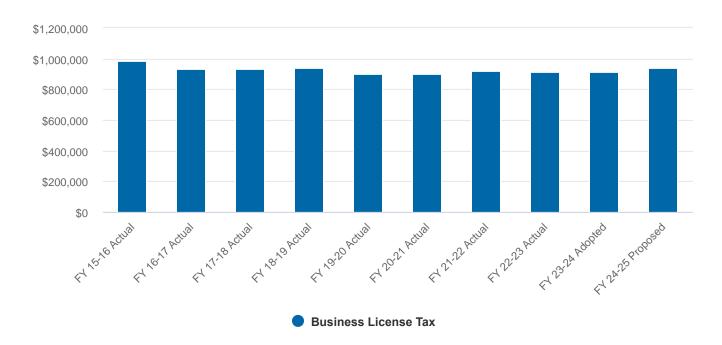
Business licenses are issued for either regulatory or cost recovery purposes, to applicants who conduct business activities within the City. The regulatory authority provides cities the means to protect overall community interests. The City of Costa Mesa contracts with HdL Companies to conduct a review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

#### **Trend**

Business license revenue for Fiscal Year 2023-24 is budgeted at \$913,264. The business license revenue has remained above \$900,000 for the last ten years, attributed to a healthy economy. Fiscal Year 2023-24 budget forecasted a slight decline in business license revenue due to the impact of the COVID-19 pandemic to businesses. Given the current trend and the opening of new businesses, Costa Mesa expects business license revenues to return to normal levels in the proposed budget.

#### Outlook

For Fiscal Year 2024-25, estimated revenue from business licenses is \$940,807, which represents 0.6% 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.

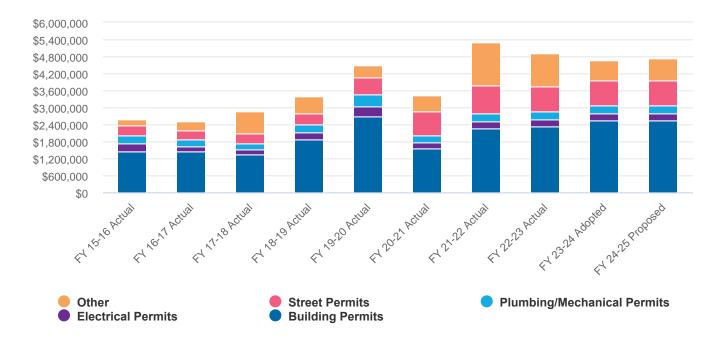
Building permits is the largest category of the license and permits revenue at \$2.3 million, followed by street and plumbing permits respectively. Building permits are required for most structure modifications and its volume is a reflection of the local building activities.

#### **Trend**

The total license and permit fees continue to increase annually, especially in the building permits category. The local economy and increasing home prices in the last few years have incentivized property owners to rebuild and upgrade their property, culminating in a record year of activities for the Fiscal Year 2022-23.

#### Outlook

With rising interest rates tempering selling activity, property owners are still likely to maintain home improvement spending. For Fiscal Year 2024-25, estimated revenue from licenses and permits is \$4.7 million, which represents 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.

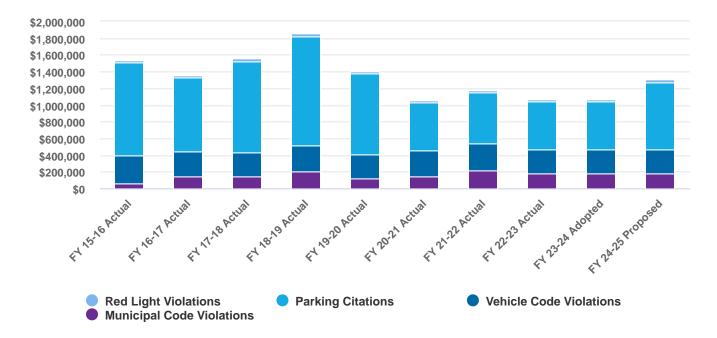
Parking citation is the largest line item in fines and forfeitures at \$568,044. The citations are generally for violations that correspond to the no parking ordinances. Fines vary depending on the type of violation.

#### Trend

After reaching a high of nearly \$3 million in the recession during Fiscal Year 2008-09, fines and forfeitures have fluctuated between \$1.1 million to \$1.8 million. For the upcoming Fiscal Year, the City anticipates these revenues to stay relatively flat to FY 2020-21 actuals.

#### Outlook

For Fiscal Year 2024-25, estimated revenue from fines and forfeitures is \$1.3 million, which represents 0.7% 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 \$3.8 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 at just over \$100 million, generates a steady income stream from interest and dividends. 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 2024-25, estimated revenue from use of money and property total \$5.3 million, or 2.9% of the total General Fund revenues. The estimated revenue reflects an increase of \$0.7 million, or 14.4 percent from prior year's adopted estimate. The increase in Golf Course Operations of \$282,130 is offset by a decrease in Investment Earnings due to a volatile stock market reacting to the increase in inflation as well as the multiple conflicts across the globe.



#### 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.

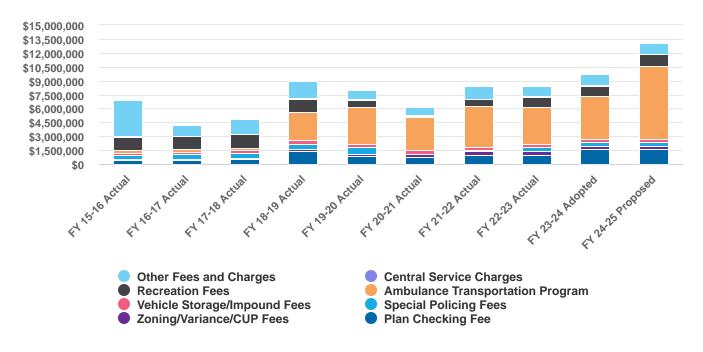
When the City reviews its user fees and charges, it submits any changes for Council approval. User fees and charges were revised effective January 1, 2009. Since then, certain fees have been updated and approved by the Council. For classes offered by the Parks and Community Services Department, fee changes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

#### **Trend**

In 2018, the Clty 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 fifth year of operation in Fiscal Year 2023-24. 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 2024-25, estimated revenue from fees and charges for services is \$13.0 million, which represents 5% of the total General Fund revenue. This revenue is an increase of approximately \$3,357,545, or 34.7 percent, from Fiscal Year 2023-24.



# **Schedule of Interfund Transfers**

# for the Fiscal Year Ending June 30, 2025

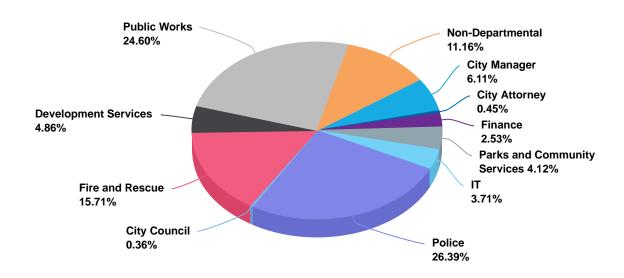
| Fund                              | Transfers In  | Transfers Out |
|-----------------------------------|---------------|---------------|
| General Fund - 101                |               | 9,705,994     |
| Capital Improvement Fund - 401    | 6,849,994     |               |
| IT Replacement Fund - 603         | 2,856,000     |               |
| Subtotal                          | \$ 9,705,994  | \$ 9,705,994  |
| American Rescue Plan - 204        |               | 2,925,504     |
| Costa Mesa Housing Authority- 222 | 454,308       |               |
| Housing Trust Fund-226            | 2,471,196     |               |
| Subtotal                          | \$ 2,925,504  | \$ 2,925,504  |
| TOTAL                             | \$ 12,631,498 | \$ 12,631,498 |

Total Appropriations - All Funds (Including Transfers)

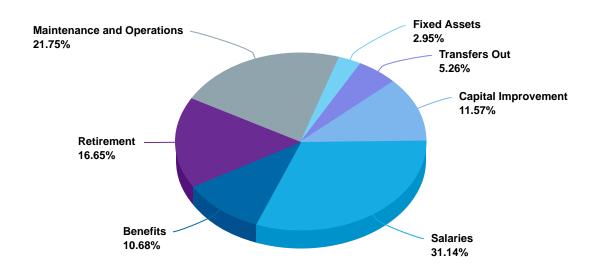
# **Total Appropriations - All Funds (Including Transfers)**

for the Fiscal Year Ending June 30, 2025

## Total Appropriations - All Funds - \$240,402,532 (Includes Capital Improvement)



Total Appropriation- All Funds- \$ 240,402,532 (Include Capital Improvement)



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

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|  |    | FY 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24 <sup>-</sup> 25<br>Proposed |
|--|----|-----------------------|----|-----------------------|----|----------------------------------|----|-----------------------------------|
| Department/Category                          |    | Actuals               |    | Actuals               |    | Budget                           |    | Budget                            |
| City Council                                 |    |                       |    |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 721,605               | \$ | 675,296               | \$ | 586,969                          | \$ | 710,908                           |
| Maintenance and Operations                   |    | 150,593               |    | 158,570               |    | 161,181                          |    | 161,181                           |
| Fixed Assets                                 |    | 4,149                 |    | 727                   |    | 2,000                            |    | 2,000                             |
| Subtotal City Council                        | \$ | 876,347               | \$ | 834,594               | \$ | 750,150                          | \$ | 874,089                           |
| City Manager's Office                        |    |                       |    |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 6,636,335             | \$ | 7,439,768             | \$ | 9,264,772                        | \$ | 10,002,381                        |
| Maintenance and Operations                   |    | 3,716,053             |    | 4,576,213             |    | 4,470,359                        |    | 4,667,410                         |
| Fixed Assets                                 |    | 25,407                |    | 55,129                |    | 16,900                           |    | 16,900                            |
| Subtotal City Manager's Office               | \$ | 10,377,795            | \$ | 12,071,110            | \$ | 13,752,031                       | \$ | 14,686,691                        |
| City Attorney                                |    |                       |    |                       |    |                                  |    |                                   |
| Maintenance and Operations                   |    | 965,843               |    | 988,508               |    | 1,050,000                        |    | 1,086,750                         |
| Subtotal City Attorney                       | \$ | 965,843               | \$ | 988,508               | \$ | 1,050,000                        | \$ | 1,086,750                         |
| Finance                                      |    |                       |    |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 3,063,697             | \$ | 3,376,822             | \$ | 4,280,029                        | \$ | 4,763,134                         |
| Maintenance and Operations                   |    | 766,643               |    | 955,049               |    | 1,273,330                        |    | 1,273,330                         |
| Fixed Assets                                 |    | 60,089                |    | 64,339                |    | 37,300                           |    | 37,300                            |
| Subtotal Finance                             | \$ | 3,890,428             | \$ | 4,396,210             | \$ | 5,590,659                        | \$ | 6,073,764                         |
| Parks and Community Services                 |    |                       |    |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 4,109,052             | \$ | 4,792,258             | \$ | 5,683,323                        | \$ | 6,520,622                         |
| Maintenance and Operations                   |    | 2,808,948             |    | 3,189,239             |    | 2,968,506                        |    | 3,252,945                         |
| Fixed Assets                                 |    | 215                   |    | 28,526                |    | 3,800                            |    | 3,800                             |
| <b>Subtotal Parks and Community Services</b> | \$ | 6,918,216             | \$ | 8,010,022             | \$ | 8,655,629                        | \$ | 9,777,367                         |
| Information Technology                       |    |                       |    |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 2,631,490             | \$ | 3,641,655             | \$ | 4,435,399                        | \$ | 4,579,074                         |
| Maintenance and Operations                   |    | 510,300               |    | 568,129               |    | 610,670                          |    | 610,670                           |
| Fixed Assets                                 |    | 1,099,026             |    | 1,784,178             |    | 3,786,211                        |    | 3,723,977                         |
| Subtotal Information Technology              | \$ | 4,240,816             | \$ | 5,993,961             | \$ | 8,832,280                        | \$ | 8,913,721                         |
| Police Department                            |    |                       |    |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 47,198,919            | \$ | 50,707,995            | \$ | 52,034,331                       | \$ | 55,284,340                        |
| Maintenance and Operations                   | •  | 6,863,091             | •  | 5,949,971             | ·  | 7,148,467                        | •  | 6,763,473                         |
| Fixed Assets                                 |    | 609,168               |    | 380,263               |    | 715,010                          |    | 993,501                           |
| Subtotal Police Department                   | \$ | 54,671,177            | \$ | 57,038,230            | \$ | 59,897,808                       | \$ | 63,041,314                        |
| Fire and Rescue Department                   |    |                       |    |                       |    |                                  |    |                                   |
| Salaries and Benefits                        | \$ | 27,497,513            | \$ | 27,878,623            | \$ | 30,632,989                       | \$ | 31,904,744                        |
| Maintenance and Operations                   |    | 5,516,769             |    | 5,560,602             |    | 5,117,134                        |    | 5,835,188                         |
| Fixed Assets                                 |    | 93,077                |    | 41,171                |    | 35,000                           |    | 32,990                            |
| Subtotal Fire and Rescue Department          | \$ | 33,107,359            | \$ | 33,480,396            | \$ | 35,785,123                       | \$ | 37,772,922                        |
|  |    |                       |    |                       |    |                                  |    |                                   |

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

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Depositment/Category                      |    | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24-25<br>Proposed |
|---|----|----------------------------------|----|----------------------------------|----|--|----|----------------------|
| Department/Category  Development Services |    | Actuals                          |    | Actuals                          |    | Duuget                                     |    | Budget               |
| Salaries and Benefits                     | Ś  | 6,194,331                        | Ś  | 7,580,306                        | Ś  | 8,786,675                                  | Ś  | 9,689,965            |
| Maintenance and Operations                | Ÿ  | 2,157,795                        | Ÿ  | 1,622,919                        | Ť  | 2,016,612                                  | Ÿ  | 1,961,283            |
| Fixed Assets                              |    | 78,645                           |    | 50,190                           |    | 938,200                                    |    | 28,250               |
| Subtotal Development Services             | \$ | 8,430,771                        | \$ | 9,253,415                        | \$ | 11,741,487                                 | \$ | 11,679,498           |
| Public Works                              |    |                                  |    |                                  |    |  |    |                      |
| Salaries and Benefits                     | \$ | 9,712,094                        | \$ | 10,139,038                       | \$ | 13,460,866                                 | \$ | 14,244,930           |
| Maintenance and Operations                |    | 14,338,405                       |    | 14,989,958                       |    | 14,999,641                                 |    | 15,713,101           |
| Fixed Assets                              |    | 114,545                          |    | 363,163                          |    | 1,942,900                                  |    | 1,942,900            |
| Subtotal Public Works                     | \$ | 24,165,044                       | \$ | 25,492,159                       | \$ | 30,403,407                                 | \$ | 31,900,931           |
| Non-Departmental                          |    |                                  |    |                                  |    |  |    |                      |
| Salaries and Benefits                     | \$ | -                                | \$ | 1,950,617                        | \$ | 2,611,000                                  | \$ | 2,611,000            |
| Maintenance and Operations                |    | 7,122,528                        |    | 7,952,067                        |    | 8,287,899                                  |    | 11,291,750           |
| Fixed Assets                              |    | 18,348,736                       |    | 24,442,397                       |    | 14,967,478                                 |    | 12,931,498           |
| Subtotal Non-Departmental                 | \$ | 25,471,264                       | \$ | 34,345,081                       | \$ | 25,866,377                                 | \$ | 26,834,248           |
| TOTAL APPROPRIATIONS - ALL FUNDS          |    |                                  |    |                                  |    |  |    |                      |
|   |    |                                  |    |                                  |    |  |    |                      |
| Salaries and Benefits                     | \$ | 109,691,451                      | \$ | 118,182,378                      | \$ | 131,952,504                                | \$ | 140,311,099          |
| Maintenance and Operations                | \$ | 44,916,967                       |    | 46,511,225                       |    | 48,534,664                                 |    | 52,189,891           |
| Fixed Assets                              | \$ | 20,433,057                       |    | 27,210,082                       |    | 22,444,799                                 |    | 19,713,116           |
| TOTAL APPROPRIATIONS - ALL FUNDS          | \$ | 175,041,476                      | \$ | 191,903,685                      | \$ | 202,931,967                                | \$ | 212,214,106          |

# Summary of Appropriations by Account - All Funds (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|                                | A                          | EV 01-00                         | EV 22-22                         | FY 23 <sup>-</sup> 24      | FY 24-25                   |
|--------------------------------|----------------------------|----------------------------------|----------------------------------|----------------------------|----------------------------|
| Account Description            | Account<br>Number          | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals | Adopted<br>Budget          | Proposed<br>Budget         |
| Salaries and Benefits          | Humber                     |                                  | Aotuaio                          | Dauget                     | Duaget                     |
| Salaries and Wages             | 501000                     | \$ -                             | \$ -                             | \$ (4,019,104)             | \$ (4,019,104              |
| Regular Salaries - Sworn       | 501100                     | 23,807,989                       | 24,891,294                       | 27,664,096                 | 29,128,806                 |
| Regular Salaries - Non-Sworn   | 501200                     | 22,518,813                       | 25,890,986                       | 35,096,883                 | 38,375,194                 |
| Regular Salaries - Part-Time   | 501300                     | 4,349,512                        | 4,963,839                        | 4,864,033                  | 4,861,995                  |
| Overtime                       | 501400                     | 7,455,603                        | 7,301,625                        | 4,904,449                  | 4,904,449                  |
| Accrual Payoff - Excess Max.   | 501500                     | 547,368                          | 541,110                          | 191,128                    | 191,128                    |
| Vacation/Comp. Time Cash Out   | 501600                     | 621,619                          | 464,941                          | 303,980                    | 303,980                    |
| Holiday Allowance              | 501700                     | 945,976                          | 826,850                          | 886,313                    | 932,453                    |
| Separation Pay-Off             | 501800                     | 468,359                          | 261,777                          | 145,776                    | 145,776                    |
| Other Compensation             | 501900                     | 2,908,337                        | 3,205,954                        | 4,079,024                  | 4,413,530                  |
|                                | 502200                     | 2,908,337<br>1,659               | 3,203,934                        | 4,079,024                  | 4,413,330                  |
| Furloughs<br>Cafeteria Plan    | 505100                     | 10,085,251                       | 10.602.000                       | 12 604 207                 | 14154540                   |
|                                |                            |                                  | 10,683,909                       | 13,604,307                 | 14,154,542                 |
| Medicare                       | 505200                     | 967,931                          | 1,048,895                        | 945,032                    | 998,494                    |
| Retirement                     | 505300                     | 31,508,915                       | 34,093,546                       | 37,617,542                 | 40,130,082                 |
| Longevity                      | 505400                     | 4,378                            | 163,174                          | 785,763                    | 1,193,739                  |
| Executive Prof Development     | 505500                     | 70,537                           | 67,958                           | 80,915                     | 84,620                     |
| Auto Allowance                 | 505600                     | 48,432                           | 42,878                           | 55,200                     | 48,299                     |
| Unemployment                   | 505800                     | 29,829                           | 43,086                           | 80,020                     | 80,020                     |
| Workers' Compensation          | 505900                     | 1,497,421                        | 1,799,941                        | 2,207,147                  | 2,207,147                  |
| City Contrib - Retiree Medical | 506100                     | 1,853,524                        | 1,890,617                        | 2,460,000                  | 2,460,000                  |
| Subtotal Salaries and Benefits |                            | \$ 109,691,451                   | \$ 118,182,378                   | \$ 131,952,504             | \$ 140,595,149             |
| Maintenance and Operations     |                            |                                  |                                  |                            |                            |
| Stationery and Office          | 510100                     | \$ 198,539                       | \$ 212,483                       | \$ 220,400                 | \$ 219,150                 |
| Multi-Media, Promos, Subscrpt. | 510200                     | 604,630                          | 904,077                          | 632,789                    | 658,689                    |
| Small Tools and Equipment      | 510300                     | 416,520                          | 529,189                          | 265,667                    | 255,307                    |
| Uniforms and Clothing          | 510400                     | 330,858                          | 423,828                          | 392,160                    | 392,250                    |
| Safety and Health              | 510500                     | 1,580,465                        | 1,231,785                        | 581,913                    | 658,622                    |
| Maintenance and Construction   | 510600                     | 1,195,455                        | 911,564                          | 691,750                    | 693,250                    |
| Agriculture                    | 510700                     | 70,644                           | 72,627                           | 97,000                     | 97,000                     |
| Fuel                           | 510800                     | 698,298                          | 814,745                          | 501,400                    | 501,400                    |
| Electricity - Buildings & Fac. | 515100                     | 680,488                          | 784,284                          | 580,020                    | 580,020                    |
| Electricity - Power            | 515200                     | 304,306                          | 327,999                          | 281,800                    | 281,800                    |
| Electricity - Street Lights    | 515300                     | 1,097,881                        | 1,164,347                        | 1,000,000                  | 1,000,000                  |
| Gas                            | 515400                     | 77,743                           | 110,225                          | 45,400                     | 45,400                     |
| Water - Domestic               | 515500                     | 101,757                          | 109,822                          | 76,100                     | 76,100                     |
| Water - Parks and Parkways     | 515600                     | 1,051,167                        | 697,303                          | 859,100                    | 859,100                    |
| Waste Disposal                 | 515700                     | 232,551                          | 235,223                          | 262,447                    | 262,462                    |
| Janitorial and Housekeeping    | 515800                     | 527,387                          | 576,922                          | 692,143                    | 692,143                    |
| Postage                        | 520100                     | -                                | -                                | 442                        |                            |
| Legal Advertising/Filing Fees  | 520200                     | 245,963                          | 243,938                          | 256,332                    | 329,600                    |
| Advertising and Public Info.   | 520300                     | 15,837                           | 17,074                           | 16,850                     | 16,300                     |
| Advertising and rubile into.   |                            | -,                               |                                  |                            |                            |
| _                              | 520400                     | 926.088                          | 969.758                          | 952.400                    | /99.566                    |
| Telephone/Radio/Communications | 520400<br>520500           | 926,088<br>52,622                | 969,758<br>61,757                | 952,400<br>51,780          | 799,566<br>51,580          |
| _                              | 520400<br>520500<br>520600 | 926,088<br>52,622<br>167         | 969,758<br>61,757<br>1,336       | 952,400<br>51,780<br>3,300 | 799,566<br>51,580<br>3,300 |

City of Costa Mesa, California

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# Summary of Appropriations by Account - All Funds (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|  | •       |                       |                       |                                  |                                   |
|--|---------|-----------------------|-----------------------|----------------------------------|-----------------------------------|
|  | Account | FY 21 <sup>-</sup> 22 | FY 22 <sup>-</sup> 23 | FY 23 <sup>-</sup> 24<br>Adopted | FY 24 <sup>-</sup> 25<br>Proposed |
| Account Description                        | Number  | Actuals               | Actuals               | Budget                           | Budget                            |
| Board Member Fees                          | 520800  | 38,400                | 45,900                | 49,700                           | 49,700                            |
| Maintenance and Operations (Continued)     |         |                       | .,                    |                                  | ,                                 |
| Buildings and Structures                   | 525100  | 257,270               | 482,281               | 371,500                          | 366,250                           |
| Landscaping and Sprinklers                 | 525200  | 3,194,907             | 3,339,988             | 3,400,500                        | 3,400,500                         |
| Underground Lines                          | 525300  | -                     | -                     | -                                | _                                 |
| Automotive Equipment                       | 525400  | 201,314               | 213,771               | 262,500                          | 262,500                           |
| Office Furniture                           | 525600  | -                     | 119                   | 2,000                            | 2,000                             |
| Office Equipment                           | 525700  | 57,876                | 65,930                | 64,550                           | 184,631                           |
| Other Equipment                            | 525800  | 852,952               | 1,205,151             | 943,650                          | 941,650                           |
| Streets, Alleys and Sidewalks              | 525900  | 1,001,029             | 958,785               | 1,727,790                        | 1,777,790                         |
| Employment                                 | 530100  | 217,154               | 33,423                | 26,000                           | 26,000                            |
| Consulting                                 | 530200  | 4,030,479             | 3,529,443             | 4,496,595                        | 4,603,094                         |
| Legal                                      | 530300  | 3,499,851             | 1,699,949             | 2,814,420                        | 2,843,500                         |
| Engineering and Architectural              | 530400  | 673,639               | 411,362               | 578,962                          | 557,912                           |
| Financial & Information Svcs.              | 530500  | 560,820               | 595,842               | 1,078,750                        | 1,078,750                         |
| Medical and Health Inspection              | 530600  | 149,877               | 180,027               | 228,100                          | 228,100                           |
| Public Safety                              | 530700  | 2,238,968             | 2,518,150             | 2,563,920                        | 3,186,420                         |
| Recreation                                 | 530800  | 221,030               | 339,997               | 602,120                          | 633,620                           |
| Sanitation                                 | 530900  | 1,591                 | 39,950                | 1,200                            | 1,200                             |
| Principal Payments                         | 535100  | 1,941,839             | 2,171,129             | 3,642,600                        | 3,738,983                         |
| Interest Payments                          | 535200  | 1,115,882             | 1,121,165             | 1,146,705                        | 1,156,448                         |
| External Rent                              | 535400  | 641,274               | 573,343               | 889,364                          | 1,079,650                         |
| Grants, Loans and Subsidies                | 535500  | 2,117,444             | 2,008,996             | 2,434,260                        | 2,179,910                         |
| Depreciation                               | 535600  | 1,248,411             | 1,120,805             | 1,325,000                        | 1,325,000                         |
| Internal Rent Central Services             | 535800  | 40,652                | 58,772                | 99,722                           | 99,722                            |
| Internal Rent Postage                      | 535900  | 86,923                | 128,396               | 111,334                          | 111,334                           |
| Internal Rent - Maintenance                | 536100  | 894,887               | 884,887               | 884,887                          | 884,887                           |
| Internal Rent - Repl Cost                  | 536200  | 1,225,836             | 4,021,116             | 1,217,816                        | 4,514,999                         |
| Internal Rent - IT Replacement             | 536300  | -                     | -                     | -                                | -                                 |
| Internal Rent - Fuel                       | 536400  | 513,166               | 532,950               | 501,400                          | 501,400                           |
| Internal Rent Genl Liability               | 536500  | 2,072,221             | 2,072,246             | 2,072,221                        | 2,072,221                         |
| Internal Rent Workers' Comp                | 536600  | 2,689,915             | 2,690,073             | 2,939,914                        | 2,939,914                         |
| Internal Rent Unemployment                 | 536700  | 80,180                | 80,183                | 80,180                           | 80,180                            |
| General Liability                          | 540100  | 1,722,409             | 1,611,556             | 1,705,250                        | 1,762,301                         |
| Special Liability                          | 540200  | -                     | -                     | 9,400                            | 9,400                             |
| Buildings & Personal Property              | 540500  | -                     | 106,184               | 195,200                          | 195,200                           |
| Taxes and Assessments                      | 540700  | 237,408               | 319,196               | 196,200                          | 196,200                           |
| Contingency                                | 540800  | (190,589)             | 46,656                | 550,000                          | 550,000                           |
| Other Costs                                | 540900  | 4,464                 | 88,362                | 1,948                            | 1,948                             |
| Assistance                                 | 545300  | -                     | -                     | -                                | -                                 |
| Acquisition Costs                          | 545500  | -                     | -                     | -                                | -                                 |
| <b>Emergency Protective Measure</b>        | 580200  | 184,550               | 8,077                 | -                                | -                                 |
| <b>Subtotal Maintenance and Operations</b> |         | \$ 44,425,540         | \$<br>45,900,301      | \$<br>47,880,808                 | \$<br>52,225,065                  |
| Fixed Assets                               |         |                       |                       |                                  |                                   |
| Land                                       | 590100  | \$ -                  | \$<br>-               | \$<br>384,576                    | \$<br>300,000                     |
| Buildings and Structures                   | 590400  | -                     | -                     | -                                | -                                 |
|  |         |                       |                       |                                  |                                   |

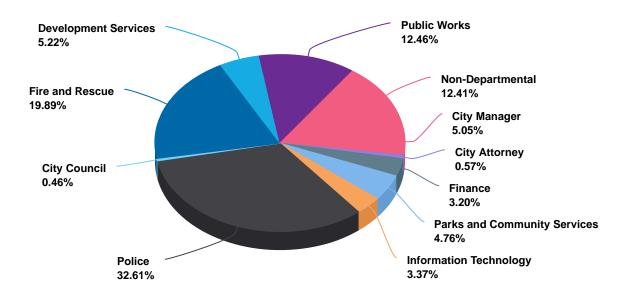
# **Summary of Appropriations by Account - All Funds (Excludes CIP)**

| Account Description              | Account<br>Number | FY 21-22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24-25<br>Proposed<br>Budget |
|----------------------------------|-------------------|---------------------|----------------------------------|--|--------------------------------|
| Automotive Equipment             | 590500            | 11,726              | 239,273                          | 1,905,000                                  | 1,905,000                      |
| Office Furniture                 | 590600            | 55,581              | 3,199                            | 12,900                                     | 12,900                         |
| Office Equipment                 | 590700            | 34,987              | 21,206                           | -  | -                              |
| Other Equipment                  | 590800            | 1,915,127           | 2,395,332                        | 5,559,421                                  | 4,863,718                      |
| Loss on Disposal of Assets       | 599100            | 66,900              | 85,228                           | -  | -                              |
| Nonoperating Expenses - Other    | 599400            | -                   | -                                | -  | -                              |
| Capital Replacement Reservce     | 599500            | -                   | -                                | -  | -                              |
| Subtotal Fixed Assets            |                   | \$<br>2,084,321     | \$<br>2,744,239                  | \$<br>7,861,897                            | \$<br>7,081,618                |
| Transfers Out                    |                   |                     |                                  |  |                                |
| Transfers Out                    | 595100            | \$<br>18,348,736    | \$<br>24,465,843                 | \$<br>14,582,902                           | \$<br>12,631,498               |
| Subtotal Transfers Out           |                   | \$<br>18,348,736    | \$<br>24,465,843                 | \$<br>14,582,902                           | \$<br>12,631,498               |
| TOTAL APPROPRIATIONS - ALL FUNDS |                   | \$<br>174,550,048   | \$<br>191,292,761                | \$<br>202,278,111                          | \$<br>212,533,330              |

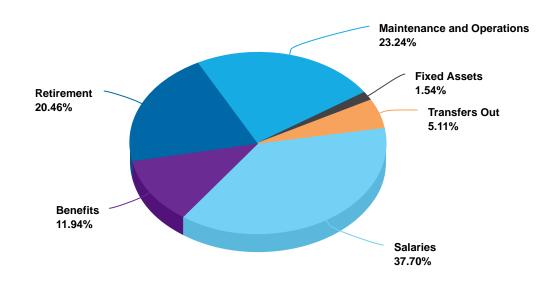
# **Total Appropriations - General Fund (Including Transfers)**

for the Fiscal Year Ending June 30, 2025

Total Appropriations - General Fund, by Department \$189,894,159



Total Appropriations - General Fund, by Account Type \$189,894,159



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

From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|   |          | FY 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |          | FY 24 <sup>-</sup> 25<br>Proposed |
|---|----------|-----------------------|----|-----------------------|----|----------------------------------|----------|-----------------------------------|
| Department/Category                     |          | Actuals               |    | Actuals               |    | Budget                           |          | Budget                            |
| City Council                            |          |                       |    |                       |    |                                  |          |                                   |
| Salaries and Benefits                   | \$       | 713,167               | \$ | 675,040               | \$ | 586,969                          | \$       | 710,908                           |
| Maintenance and Operations              |          | 150,593               |    | 158,570               |    | 161,181                          |          | 161,181                           |
| Fixed Assets                            |          | 4,149                 |    | 727                   |    | 2,000                            |          | 2,000                             |
| Subtotal City Council                   | \$       | 867,909               | \$ | 834,337               | \$ | 750,150                          | \$       | 874,089                           |
| City Manager's Office                   |          |                       |    |                       |    |                                  |          |                                   |
| Salaries and Benefits                   | \$       | 4,756,506             | \$ | 5,193,982             | \$ | 6,599,895                        | \$       | 7,373,718                         |
| Maintenance and Operations              |          | 1,743,278             | •  | 2,332,910             |    | 2,063,759                        |          | 2,203,759                         |
| Fixed Assets                            |          | 5,696                 |    | 46,471                |    | 16,900                           |          | 16,900                            |
| Subtotal City Manager's Office          | \$       | 6,505,480             | \$ | 7,573,363             | \$ | 8,680,554                        | \$       | 9,594,377                         |
| City Attorney                           |          |                       |    |                       |    |                                  |          |                                   |
| Maintenance and Operations              | \$       | 958,775               | \$ | 988,108               | \$ | 1,050,000                        | \$       | 1,086,750                         |
| Subtotal City Attorney                  | \$       | 958,775               | \$ | 988,108               | \$ | 1,050,000                        | \$       | 1,086,750                         |
| Finance                                 |          |                       |    |                       |    |                                  |          |                                   |
| Salaries and Benefits                   | \$       | 2,991,058             | \$ | 3,357,419             | \$ | 4,280,029                        | \$       | 4,763,134                         |
| Maintenance and Operations              | Ŷ        | 760,575               | Ų  | 868,567               | Ŷ  | 1,273,330                        | Ŷ        | 1,273,330                         |
| Fixed Assets                            |          | 59,523                |    | 45,202                |    | 37,300                           |          | 37,300                            |
| Subtotal Finance                        | \$       | 3,811,155             | \$ | 4,271,188             | \$ | 5,590,659                        | \$       | 6,073,764                         |
| Parks and Community Services            |          |                       |    |                       |    |                                  |          |                                   |
| Salaries and Benefits                   | \$       | 4,011,188             | \$ | 4,584,432             | \$ | 5,537,627                        | \$       | 6,349,928                         |
| Maintenance and Operations              | Ŷ        | 2,367,925             | Ų  | 2,758,414             | Ų  | 2,413,401                        | Ų        | 2,683,340                         |
| Fixed Assets                            |          | 215                   |    | 28,526                |    | 3,800                            |          | 3,800                             |
| Subtotal Parks and Community Services   | \$       | 6,379,328             | \$ | 7,371,372             | \$ | 7,954,828                        | \$       | 9,037,068                         |
| Information Technology                  |          |                       |    |                       |    |                                  |          |                                   |
| Salaries and Benefits                   | \$       | 2,580,685             | Ś  | 2,836,023             | \$ | 3,826,595                        | Ś        | 3,997,911                         |
| Maintenance and Operations              | Ų        | 427,077               | Ų  | 513,164               | Ų  | 560,670                          | Ÿ        | 560,670                           |
| Fixed Assets                            |          | 1,097,184             |    | 1,784,178             |    | 1,536,211                        |          | 1,843,977                         |
| Subtotal Information Technology         | \$       | 4,104,946             | \$ | 5,133,365             | \$ | 5,923,476                        | \$       | 6,402,558                         |
| Dalling Dan automant                    |          |                       |    |                       |    |                                  |          |                                   |
| Police Department                       | <b>^</b> | 46 E00 000            | ٨  | 40.06.4.0.40          | ٨  | E1 E00 046                       | Ċ        | E4600007                          |
| Salaries and Benefits                   | \$       | 46,509,880            | \$ | 49,964,843            | \$ | 51,593,246                       | \$       | 54,639,287                        |
| Maintenance and Operations Fixed Assets |          | 6,517,974             |    | 5,668,692<br>240,936  |    | 7,451,332                        |          | 6,328,283                         |
|   | _        | 476,558               | ^  |                       | ^  | 176,811                          | <u> </u> | 952,181                           |
| Subtotal Police Department              | \$       | 53,504,411            | \$ | 55,874,470            | \$ | 59,221,389                       | \$       | 61,919,751                        |

| Fire and Rescue Department          |                   |                   |                   |                   |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries and Benefits               | \$<br>27,423,236  | \$<br>27,878,623  | \$<br>30,632,989  | \$<br>31,904,744  |
| Maintenance and Operations          | 4,782,204         | 5,560,602         | 5,117,134         | 5,835,188         |
| Fixed Assets                        | 93,077            | 41,171            | 35,000            | 32,990            |
| Subtotal Fire and Rescue Department | \$<br>32,298,517  | \$<br>33,480,396  | \$<br>35,785,123  | \$<br>37,772,922  |
| <b>Development Services</b>         |                   |                   |                   |                   |
| Salaries and Benefits               | \$<br>5,677,062   | \$<br>7,050,680   | \$<br>8,217,540   | \$<br>8,872,867   |
| Maintenance and Operations          | 1,767,062         | 1,138,327         | 1,027,736         | 1,010,686         |
| Fixed Assets                        | <br>78,645        | 40,748            | <br>11,200        | <br>28,250        |
| Subtotal Development Services       | \$<br>7,522,770   | \$<br>8,229,755   | \$<br>9,256,476   | \$<br>9,911,803   |
| Public Works                        |                   |                   |                   |                   |
| Salaries and Benefits               | \$<br>7,816,139   | \$<br>8,489,354   | \$<br>11,163,511  | \$<br>11,907,280  |
| Maintenance and Operations          | 11,661,486        | 11,882,339        | 11,286,487        | 11,743,821        |
| Fixed Assets                        | 39,830            | 41,786            | 7,900             | 7,900             |
| Subtotal Public Works               | \$<br>19,517,456  | \$<br>20,413,479  | \$<br>22,457,898  | \$<br>23,659,001  |
| Non-Departmental                    |                   |                   |                   |                   |
| Salaries and Benefits               | \$<br>1,926,415   | \$<br>1,950,617   | \$<br>2,611,000   | \$<br>2,611,000   |
| Maintenance and Operations          | 7,122,528         | 7,952,067         | 7,947,899         | 11,245,082        |
| Fixed Assets                        | -                 | -                 | -                 | -                 |
| Transfers Out                       | 18,348,736        | 22,554,541        | 13,097,589        | 9,705,994         |
| Subtotal Non-Departmental           | \$<br>27,397,679  | \$<br>32,457,225  | \$<br>23,656,488  | \$<br>23,562,076  |
| TOTAL APPROPRIATIONS - GENERAL FUND |                   |                   |                   |                   |
|                                     |                   |                   |                   |                   |
| Salaries and Benefits               | \$<br>104,405,336 | \$<br>111,981,013 | \$<br>125,049,401 | \$<br>133,130,777 |
| Maintenance and Operations          | 38,259,476        | 39,821,759        | 40,352,929        | 44,132,090        |
| Fixed Assets                        | 1,854,877         | 2,246,299         | 1,827,122         | 2,925,298         |
| Transfers Out                       | 18,348,736        | 22,577,987        | 13,097,589        | 9,705,994         |
| TOTAL APPROPRIATIONS - ALL FUNDS    | \$<br>162,868,426 | \$<br>176,627,058 | \$<br>180,327,041 | \$<br>189,894,159 |

# Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|                                |    | FY 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |          | FY 24 <sup>-</sup> 25<br>Proposed |
|--------------------------------|----|-----------------------|----|-----------------------|----|----------------------------------|----------|-----------------------------------|
| Account Description            |    | Actuals               |    | Actuals               |    | Budget                           |          | Budget                            |
| Salaries and Benefits          |    |                       |    |                       |    |                                  |          |                                   |
| Salaries and Wages             | \$ | -                     | \$ | -                     | \$ | (4,019,104)                      | \$       | (4,019,104                        |
| Regular Salaries - Sworn       |    | 23,562,158            |    | 24,608,500            |    | 27,403,446                       |          | 28,854,649                        |
| Regular Salaries - Non-Sworn   |    | 20,754,954            |    | 23,677,179            |    | 32,758,053                       |          | 35,747,114                        |
| Regular Salaries - Part-Time   |    | 4,078,869             |    | 4,805,058             |    | 4,623,811                        |          | 4,640,621                         |
| Overtime                       |    | 7,146,584             |    | 6,989,413             |    | 4,822,473                        |          | 4,822,473                         |
| Accrual Payoff - Excess Max.   |    | 541,323               |    | 530,043               |    | 186,128                          |          | 186,128                           |
| Vacation/Comp. Time Cash Out   |    | 599,334               |    | 460,136               |    | 302,980                          |          | 302,980                           |
| Holiday Allowance              |    | 938,271               |    | 809,749               |    | 872,683                          |          | 918,390                           |
| Separation Pay-Off             |    | 457,851               |    | 260,916               |    | 145,376                          |          | 145,376                           |
| Other Compensation             |    | 2,880,943             |    | 3,165,286             |    | 4,014,306                        |          | 4,358,437                         |
| Furloughs                      |    | 1,640                 |    | -                     |    | -                                |          |                                   |
| Cafeteria Plan                 |    | 9,770,813             |    | 10,248,439            |    | 13,086,036                       |          | 13,576,180                        |
| Medicare                       |    | 934,717               |    | 1,004,736             |    | 905,599                          |          | 956,803                           |
| Retirement                     |    | 30,762,322            |    | 33,260,085            |    | 36,571,441                       |          | 38,857,777                        |
| Longevity                      |    | 4,378                 |    | 163,174               |    | 785,763                          |          | 1,193,739                         |
| Executive Prof Development     |    | 69,224                |    | 64,805                |    | 75,210                           |          | 80,915                            |
| Auto Allowance                 |    | 48,432                |    | 42,878                |    | 55,200                           |          | 48,299                            |
| City Contrib - Retiree Medical |    | 1,853,524             |    | 1,890,617             |    | 2,460,000                        |          | 2,460,000                         |
| Subtotal Salaries and Benefits | \$ | 104,405,336           | \$ | 111,981,013           | \$ | 125,049,401                      | \$       | 133,130,777                       |
|                                |    |                       |    |                       |    |                                  |          |                                   |
| Maintenance and Operations     | ^  | 106.050               | ^  | 010.675               | ^  | 011 400                          | <u>,</u> | 010.650                           |
| Stationery and Office          | \$ | 196,853               | \$ | 210,675               | \$ | 211,400                          | \$       | 213,650                           |
| Multi-Media, Promos, Subscrpt. |    | 585,802               |    | 865,626               |    | 558,489                          |          | 584,389                           |
| Small Tools and Equipment      |    | 331,610               |    | 513,392               |    | 248,226                          |          | 240,366                           |
| Uniforms and Clothing          |    | 324,208               |    | 415,320               |    | 388,160                          |          | 388,250                           |
| Safety and Health              |    | 1,006,018             |    | 1,208,106             |    | 581,413                          |          | 658,122                           |
| Maintenance and Construction   |    | 829,766               |    | 523,872               |    | 326,750                          |          | 328,250                           |
| Agriculture                    |    | 70,644                |    | 72,627                |    | 97,000                           |          | 97,000                            |
| Electricity - Buildings & Fac. |    | 680,488               |    | 784,284               |    | 580,020                          |          | 580,020                           |
| Electricity - Power            |    | 304,306               |    | 327,999               |    | 281,800                          |          | 281,800                           |
| Electricity - Street Lights    |    | 1,097,881             |    | 1,164,347             |    | 1,000,000                        |          | 1,000,000                         |
| Gas                            |    | 77,743                |    | 110,225               |    | 45,400                           |          | 45,400                            |
| Water - Domestic               |    | 101,757               |    | 109,822               |    | 76,100                           |          | 76,100                            |
| Water - Parks and Parkways     |    | 1,051,167             |    | 697,303               |    | 859,100                          |          | 859,100                           |
| Waste Disposal                 |    | 231,953               |    | 209,379               |    | 261,447                          |          | 261,462                           |
| Janitorial and Housekeeping    |    | 524,889               |    | 576,010               |    | 690,243                          |          | 690,243                           |
| Legal Advertising/Filing Fees  |    | 229,975               |    | 243,938               |    | 236,600                          |          | 311,600                           |
| Advertising and Public Info.   |    | 14,501                |    | 12,762                |    | 14,300                           |          | 14,300                            |
| Telephone/Radio/Communications |    | 846,707               |    | 969,758               |    | 832,400                          |          | 799,566                           |
| Business Meetings              |    | 52,572                |    | 61,757                |    | 51,080                           |          | 51,080                            |
| Mileage Reimbursement          |    | 167                   |    | 1,336                 |    | 3,300                            |          | 3,300                             |
| Dues and Memberships           |    | 190,702               |    | 193,796               |    | 201,957                          |          | 204,712                           |
|                                |    |                       |    |                       |    |                                  |          |                                   |

# Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|  | FY 21-22      | FY 22 <sup>-</sup> 23 | FY 23 <sup>-</sup> 24<br>Adopted | FY 24 <sup>-</sup> 25<br>Proposed |
|--|---------------|-----------------------|----------------------------------|-----------------------------------|
| Account Description                    | Actuals       | Actuals               | Budget                           | Budget                            |
| Maintenance and Operations (Continued) |               |                       |                                  |                                   |
| Board Member Fees                      | 38,400        | 40,600                | 41,300                           | 41,300                            |
| Professional Development               | 457,072       | 579,670               | 646,896                          | 644,141                           |
| Buildings and Structures               | 162,681       | 375,600               | 247,500                          | 242,250                           |
| Landscaping and Sprinklers             | 3,186,509     | 3,332,511             | 3,400,500                        | 3,400,500                         |
| Office Furniture                       | -             | 119                   | 2,000                            | 2,000                             |
| Office Equipment                       | 57,674        | 65,721                | 64,350                           | 66,431                            |
| Other Equipment                        | 848,658       | 1,202,871             | 929,150                          | 927,150                           |
| Streets, Alleys and Sidewalks          | 1,001,029     | 958,785               | 1,007,200                        | 1,057,200                         |
| Employment                             | 217,154       | 33,423                | 26,000                           | 26,000                            |
| Consulting                             | 3,152,587     | 2,444,309             | 3,567,040                        | 3,015,431                         |
| Legal                                  | 3,499,851     | 1,699,949             | 2,806,300                        | 2,843,050                         |
| Engineering and Architectural          | 659,054       | 411,362               | 568,898                          | 547,848                           |
| Financial & Information Svcs.          | 560,820       | 595,842               | 1,078,750                        | 1,078,750                         |
| Medical and Health Inspection          | 149,877       | 180,027               | 228,100                          | 228,100                           |
| Public Safety                          | 2,238,968     | 2,335,873             | 2,513,920                        | 3,136,420                         |
| Recreation                             | 211,396       | 294,586               | 484,720                          | 504,220                           |
| Sanitation                             | 1,591         | 950                   | 1,200                            | 1,200                             |
| Principal Payments                     | 1,941,839     | 2,171,129             | 3,450,000                        | 3,450,000                         |
| Interest Payments                      | 1,089,686     | 999,864               | 1,067,905                        | 1,067,905                         |
| External Rent                          | 641,274       | 573,343               | 889,364                          | 1,079,650                         |
| Grants, Loans and Subsidies            | 1,729,447     | 1,690,397             | 1,287,994                        | 1,287,994                         |
| Internal Rent Central Services         | 40,652        | 58,772                | 99,722                           | 99,722                            |
| Internal Rent Postage                  | 86,682        | 128,396               | 110,792                          | 110,792                           |
| Internal Rent - Maintenance            | 894,300       | 884,300               | 884,300                          | 884,300                           |
| Internal Rent - Repl Cost              | 1,225,276     | 4,020,556             | 1,217,256                        | 4,514,439                         |
| Internal Rent - Fuel                   | 513,166       | 532,950               | 501,400                          | 501,400                           |
| Internal Rent Genl Liability           | 2,069,109     | 2,069,184             | 2,069,259                        | 2,069,259                         |
| Internal Rent Workers' Comp            | 2,659,196     | 2,651,490             | 2,938,441                        | 2,938,441                         |
| Internal Rent Unemployment             | 79,239        | 79,122                | 79,687                           | 79,687                            |
| Taxes and Assessments                  | 56,295        | 117,092               | 96,200                           | 96,200                            |
| Contingency                            | 35,988        | 18,240                | 500,000                          | 500,000                           |
| Other Costs                            | 4,297         | 2,394                 | 1,600                            | 1,600                             |
| Subtotal Maintenance and Operations    | \$ 38,259,476 | \$ 39,821,759         | \$ 40,352,929                    | \$ 44,132,090                     |

# Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Account Description                 | FY 21 <sup>-</sup> 22<br>Actuals |                                       | FY 22 <sup>-</sup> 23<br>Actuals |             | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|-------------------------------------|----------------------------------|---------------------------------------|----------------------------------|-------------|--|---|
| Fixed Assets                        |                                  |                                       |                                  |             |  |   |
| Automotive Equipment                | \$<br>5,060                      | \$                                    | 3,125                            | \$          | -  | \$<br>-                                     |
| Office Furniture                    | 55,581                           |                                       | 3,199                            |             | 12,900                                     | 12,900                                      |
| Office Equipment                    | 34,987                           |                                       | 9,796                            |             | -  | -   |
| Other Equipment                     | 1,759,250                        |                                       | 2,230,179                        |             | 1,814,222                                  | 2,912,398                                   |
| Subtotal Fixed Assets               | \$<br>1,854,877                  | \$                                    | 2,246,299                        | \$          | 1,827,122                                  | \$<br>2,925,298                             |
| Transfers Out                       |                                  | · · · · · · · · · · · · · · · · · · · |                                  | · · · · · · |  |   |
| Operating Transfers Out             | \$<br>18,348,736                 | \$                                    | 22,577,987                       | \$          | 13,097,589                                 | \$<br>9,705,994                             |
| Subtotal Transfers Out              | \$<br>18,348,736                 | \$                                    | 22,577,987                       | \$          | 13,097,589                                 | \$<br>9,705,994                             |
| TOTAL APPROPRIATIONS - GENERAL FUND | \$<br>162,868,426                | \$                                    | 176,627,058                      | \$          | 180,327,041                                | \$<br>189,894,159                           |

<sup>(1)</sup> In Fiscal Year 2022-23, 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.

<sup>(2)</sup> In Fiscal Year 2022-23, 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.

|  | FY 21 <sup>-</sup> 22<br>Adopted | FY 22 <sup>-</sup> 23<br>Adopted        | FY 23 <sup>-</sup> 24<br>Adopted        | FY 23 <sup>-</sup> 24<br>Amended | FY 24-25<br>Proposed |
|--|----------------------------------|---|---|----------------------------------|----------------------|
| City Council   |                                  | - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | - 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 |                                  |                      |
| 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                             | 1.00                                    |   |                                  | -                    |
| Management Aide*   |                                  |   |   |                                  |                      |
| Management Analyst*  | 1.00                             | 1.00                                    | -                                       | _                                | -                    |
| Total City Council   | 10.00                            | 10.00                                   | 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                             | 2.00                                    | 1.00                                    | 1.00                             | 1.00                 |
| Administrative Assistant   |                                  | -                                       | 1.00                                    | 1.00                             | 1.00                 |
| Assistant to the City Manager                                    | 1.00                             | 1.00                                    | 1.00                                    | 2.00                             | 2.00                 |
| Central Services Supervisor                                      | 1.00                             | 1.00                                    | -                                       |                                  |                      |
| City Clerk   | 1.00                             | 1.00                                    | 1.00                                    | 1.00                             | 1.00                 |
| Community Outreach Worker  | -                                | 2.00                                    | 2.00                                    | 5.00                             | 7.00                 |
| Community Outreach Supervisor                                    | _                                | 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                 |
| Energy and Sustainability Service Manager                        | _                                | -                                       | -                                       | 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                                    | 1.00                             | 2.00                                    | 2.00                                    | 2.00                             | 2.00                 |
| Human Resources Analyst  | 3.00                             | 4.00                                    | 4.00                                    | 4.00                             | 4.00                 |
| 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                 |
| Management Analyst   | 3.00                             | 3.00                                    | 3.00                                    | 4.00                             | 4.00                 |
| Neighborhood Improvement Manager                                 | -                                | 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                                    | 2.00                                    | 3.00                             | 3.00                 |
| Real Property Manager  | -                                | -                                       | 1.00                                    | _                                |                      |
| Senior Management Analyst  | 1.00                             | 1.00                                    | 3.00                                    | 2.00                             | 2.00                 |
| Senior Code Enforcement Officer                                  | -                                | 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                             | 1.00                                    | 2.00                                    | -                                | -                    |
| Multimedia Specialist  |                                  |   | -                                       | 2.00                             | 2.00                 |
| Website Coordinator/ Programmer Analyst I                        | 1.00                             | 1.00                                    | 1.00                                    | 1.00                             | 1.00                 |
| Total City Manager's Office                                      | 30.00                            | 37.00                                   | 43.00                                   | 47.00                            | 49.00                |

 $<sup>\</sup>hbox{$^*$Constituent Services staff transferred in City Manager's Office}$ 

<sup>\*</sup> Energy and Sustainability Service Manager transferred in from Public Works

|   | FY 21 <sup>-</sup> 22<br>Adopted | FY 22 <sup>-</sup> 23<br>Adopted | FY 23 <sup>-</sup> 24<br>Adopted | FY 23 <sup>-</sup> 24<br>Amended | FY 24 <sup>-</sup> 25<br>Proposed |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|
| _   |                                  |                                  |                                  |                                  |                                   |
| Finance Department                                    |                                  |                                  |                                  |                                  |                                   |
| Finance Director                                      | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Accountant  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Accounting Specialist I                               | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Accounting Specialist II                              | 3.00                             | 4.00                             | 4.00                             | 4.00                             | 4.0                               |
| Accounting Supervisor                                 | 1.00                             | 1.00                             | 1.00                             | <del>-</del>                     |                                   |
| Administrative Assistant (CON)                        |                                  |                                  |                                  | 1.00                             | 1.0                               |
| Assistant Finance Director                            | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Budget and Purchasing Manager                         | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Budget Analyst  | 2.00                             | -                                | -                                | -                                |                                   |
| Business License Inspector                            |                                  | -                                | 1.00                             | 1.00                             | 1.0                               |
| Buyer   | 3.00                             | 3.00                             | 2.00                             | 2.00                             | 2.0                               |
| Executive Assistant                                   | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Financial Analyst                                     | 1.00                             | 1.00                             | 2.00                             | 2.00                             | 2.0                               |
| Finance Manager                                       | -                                | -                                | 1.00                             | 1.00                             | 1.0                               |
| Finance Officer- Accounting                           | -                                | -                                | -                                | 1.00                             | 1.0                               |
| Finance Officer- Payroll (CON)                        | -                                | -                                | -                                | 1.00                             | 1.0                               |
| Finance Officer- Purchasing                           | -                                | -                                | -                                | 1.00                             | 1.0                               |
| Finance Officer- Revenue                              | -                                | -                                | -                                | 1.00                             | 1.0                               |
| Payroll Coordinator                                   | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Payroll Supervisor                                    | 1.00                             | 1.00                             | 1.00                             | -                                |                                   |
| Permit Processing Specialist                          | 2.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Purchasing Supervisor                                 | 1.00                             | 1.00                             | 1.00                             | -                                |                                   |
| Revenue Supervisor                                    | 1.00                             | 1.00                             | 1.00                             | -                                |                                   |
| Senior Accountant                                     | -                                | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Senior Budget Analyst                                 | -                                | 2.00                             | 2.00                             | 2.00                             | 2.0                               |
| Senior Management Analyst                             | 1.00                             | 1.00                             | -                                |                                  |                                   |
| Total Finance Department                              | 23.00                            | 24.00                            | 25.00                            | 26.00                            | 26.0                              |
| Parks And Community Services Department               |                                  |                                  |                                  |                                  |                                   |
| Parks and Community Services Director                 | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Arts Specialist                                       | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Assistant Recreation Supervisor                       | 3.00                             | 3.00                             | -                                |                                  |                                   |
| Community Outreach Worker                             | 2.00                             | -                                | 1.00                             | 1.00                             | 1.0                               |
| Executive Assistant                                   | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Fairview Park Administrator                           | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Maintenance Worker                                    | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Management Analyst                                    | 1.00                             | 1.00                             | -                                | -                                |                                   |
| Neighborhood Improvement Manager                      | 1.00                             | -                                | -                                | -                                |                                   |
| Office Specialist II                                  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Recreation Coordinator*                               | 4.00                             | 5.00                             | 4.00                             | 4.00                             | 4.0                               |
| Recreation Manager                                    | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.0                               |
| Recreation Specialist                                 | -                                | -                                | 7.00                             | 8.00                             | 8.0                               |
| · · · · · · · · · · · · · · · · · · ·                 | 2.00                             | 2.00                             | 3.00                             | 3.00                             | 3.0                               |
| Recreation Supervisor                                 | 2.00                             |                                  |                                  |                                  |                                   |
| Recreation Supervisor Senior Code Enforcement Officer | 1.00                             | -                                | -                                | -                                | 0.0                               |

| 3  |                                  |                                  |                                  |                                  |                                   |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|
|  | FY 21 <sup>-</sup> 22<br>Adopted | FY 22 <sup>-</sup> 23<br>Adopted | FY 23 <sup>-</sup> 24<br>Adopted | FY 23 <sup>-</sup> 24<br>Amended | FY 24 <sup>-</sup> 25<br>Proposed |
|  |                                  |                                  |                                  |                                  |                                   |
| Parks And Community Services Department (Continued)            |                                  |                                  |                                  |                                  |                                   |
| Senior Recreation Supervisor                                   | 2.00                             | 2.00                             | 2.00                             | 2.00                             | 2.00                              |
| Total Parks and Community Svcs Department                      | 21.00                            | 18.00                            | 25.00                            | 26.00                            | 26.00                             |
| *One Recreation Coordinator transferred to PD Adopted FY 23/24 |                                  |                                  |                                  |                                  |                                   |
| 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                              |
| 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                              |
| Programmer Analyst II  | 3.00                             | 4.00                             | 4.00                             | 4.00                             | 4.00                              |
| Senior Management Analyst                                      | -                                | -                                | 1.00                             | 1.00                             | 1.00                              |
| Senior Programmer Analyst                                      | 3.00                             | 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                        | 17.00                            | 20.00                            | 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                              |
| Administrative Assistant                                       | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 2.00                              |
| Animal Services Coordinator                                    |                                  |                                  |                                  | 1.00                             | 1.00                              |
| Animal Control Officer   | 2.00                             | 2.00                             | 3.00                             | 3.00                             | 3.00                              |
| Animal Control Supervisor                                      | -                                | -                                | 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                                  | 6.00                             | 7.00                             | 7.00                             | 7.00                             | 7.00                              |
| Court Liaison  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.00                              |
| Crime Analyst  | 1.00                             | 1.00                             | 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   | 3.00                             | 4.00                             | 4.00                             | 4.00                             | 4.00                              |
| Custody Officer  | -                                | -                                | 10.00                            | 10.00                            | 10.00                             |
| Custody Supervisor   | -                                | -                                | 1.00                             | 1.00                             | 1.00                              |
| Electronics Technician   | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.00                              |
| Emergency Services Administrator                               | 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                              |
| 3 · · <b>,</b> · · · · · · · · · <del>3 · ·</del>              |                                  |                                  |                                  |                                  | 2.00                              |

# **Four-Year Personnel Summary by Department** From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|   | FY 21 <sup>-</sup> 22<br>Adopted | FY 22 <sup>-</sup> 23<br>Adopted | FY 23 <sup>-</sup> 24<br>Adopted | FY 23 <sup>-</sup> 24<br>Amended | FY 24-25<br>Proposed           |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|--------------------------------|
| Police Department (Continued)   | 7140                             | 71000100                         | 71406404                         | 7                                | ТТОРОССИ                       |
| Management Analyst  | 1.00                             | 1.00                             | -                                | -                                |                                |
| Office Specialist II  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.00                           |
| Park Ranger   | 6.00                             | 6.00                             | 6.00                             | 7.00                             | 7.00                           |
| Permit Processing Specialist  |                                  |                                  | -                                | 1.00                             | 1.00                           |
| 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  | 105.00                           | 107.00                           | 107.00                           | 107.00                           | 107.00                         |
| Police Records Administrator  | 1.00                             | -                                | -                                | -                                |                                |
| 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                           |
| Police Sergeant   | 21.00                            | 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                             | 1.00                             | 2.00                             | 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                             | 6.0                            |
| Senior Communications Supervisor  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.00                           |
| Senior Management Analyst   | _                                | -                                | 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                           |
| Total Police Department   | 216.00                           | 221.50                           | 238.00                           | 241.00                           | 242.00                         |
| •<br>* Emergency Services Manager & Telecommunications Manager s                | hared between Po                 | lice Department                  | and Fire and Res                 | scue 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                           |
| Assistant Fire Chief/Community Risk Reduction - non                             |                                  |                                  |                                  |                                  |                                |
| sworn   | -                                | -                                | 1.00                             | 1.00                             | 1.00                           |
| Assistant Fire Marshal  | -                                | 1.00                             | 2.00                             | 2.00                             | 2.00                           |
| Fire Marshal  | 1.00                             | 1.00                             | -                                | -                                |                                |
| Code Enforcement Officer  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.00                           |
| Division Chief - Administration   | 1.00                             | 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                           |
| 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 Centain Administration/Training/DIO  | 1.00                             | 1.00                             | 1.00                             | 1.00                             | 1.00                           |
| Fire Captain - Administration/Training/PIO                                      | 1.00                             |                                  |                                  |                                  |                                |
| Fire Captain - Administration/ Framing/Pio<br>Fire Captain - Administration/EMS | -                                | 1.00                             | 1.00                             | 1.00                             | 1.00                           |
|   | 18.00                            | 1.00<br>18.00                    | 1.00<br>18.00                    | 1.00<br>18.00                    |                                |
| Fire Captain - Administration/EMS   | -                                |                                  |                                  |                                  | 18.00                          |
| Fire Captain - Administration/EMS Fire Engineer                                 | -<br>18.00                       | 18.00                            | 18.00                            | 18.00                            | 1.00<br>18.00<br>3.00<br>42.00 |

|  | FY 21-22            | FY 22 <sup>-</sup> 23 | FY 23-24         | FY 23 <sup>-</sup> 24<br>Amended | FY 24 <sup>-</sup> 25 |
|--|---------------------|-----------------------|------------------|----------------------------------|-----------------------|
| Fire And Rescue Department (Continued)   | Adopted             | Adopted               | Adopted          | Amended                          | Proposed              |
| Office Specialist II   | 1.00                | 1.00                  | 1.00             | 1.00                             | 1.00                  |
| Senior Manager Analyst   | 1.00                | 1.00                  | 1.00             | 1.00                             | 1.00                  |
| Telecommunications Manager *   | _                   | 0.50                  | 0.50             | 0.50                             | 0.50                  |
| _  | 95.00               | 96.50                 | 97.00            | 97.00                            | 97.00                 |
| Total Fire Department  |                     |                       |                  |                                  |                       |
| * Emergency Services Manager & Telecommunications Manager  Development Services Department | r snared between Po | nice Department       | and Fire and Res | scue 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 Development Services Director 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                  | 3.00             | 4.00                             | 4.00                  |
| Chief of Code Enforcement  | -                   | -                     | 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                | 9.00                  | 7.00             | 8.00                             | 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                | 2.00                  | 1.00             | 1.00                             | 1.00                  |
| Office Specialist II   | -                   | 1.00                  | 1.00             | 1.00                             | 1.00                  |
| Permit Processing Specialist   | 2.00                | 3.00                  | 3.00             | 3.00                             | 3.00                  |
| Planning and Sustainable Development Manager   | -                   | _                     | 1.00             | 2.00                             | 2.00                  |
| Plan Checker   | 2.00                | 1.00                  | -                | -                                | -                     |
| Plan Check Engineer  | 1.00                | 2.00                  | 3.00             | 3.00                             | 3.00                  |
| Principal Planner  | 1.00                | 2.00                  | 2.00             | 2.00                             | 2.00                  |
| Senior Code Enforcement Officer  | 1.00                | 1.00                  | 2.00             | 2.00                             | 2.00                  |
| Senior Combination Inspector   | 1.00                | 1.00                  | 1.00             | 1.00                             | 1.00                  |
| Senior Management Analyst  | 1.00                | 1.00                  | 2.00             | 2.00                             | 2.00                  |
| Senior Planner   | 1.00                | 1.00                  | 2.00             | 3.00                             | 3.00                  |
| Zoning Administrator   | 1.00                | -                     | -                | -                                | -                     |
| <b>Total Development Services Department</b>   | 46.00               | 48.00                 | 50.00            | 54.00                            | 53.00                 |
| 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                  |
| Associate Engineer   | 5.00                | 7.00                  | 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                  |
| Contract Administrator   | 1.00                | -                     | -                | -                                | -                     |
| Deputy Director of Public Works  | -                   | -                     | 1.00             | 1.00                             | 1.00                  |
|  |                     |                       |                  |                                  |                       |

# Four-Year Personnel Summary by Department From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|  | FY 21 <sup>-</sup> 22<br>Adopted      | FY 22 <sup>-</sup> 23<br>Adopted | FY 23 <sup>-</sup> 24<br>Adopted | FY 23 <sup>-</sup> 24<br>Amended | FY 24 <sup>-</sup> 25<br>Proposed |
|--|---------------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|
| Public Works Department (Continued)                        | · · · · · · · · · · · · · · · · · · · |                                  |                                  |                                  |                                   |
| Energy and Sustainability Service Manager                  | 1.00                                  | 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                              |
| 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                              |
| 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                              |
| Lead Maintenance Worker                                    | 6.00                                  | 6.00                             | 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   | 6.00                                  | 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                                  | 1.00                             | -                                | -                                | -                                 |
| Senior Engineer  | 3.00                                  | 3.00                             | 4.00                             | 4.00                             | 4.00                              |
| Senior Maintenance Technician                              | 1.00                                  | 1.00                             | -                                | -                                | -                                 |
| Senior Maintenance Worker                                  | 6.00                                  | 6.00                             | 6.00                             | 6.00                             | 6.00                              |
| Senior Management Analyst                                  | 1.00                                  | 1.00                             | 2.00                             | 2.00                             | 2.00                              |
| Storekeeper  | -                                     | 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                              | 72.00                                 | 75.00                            | 80.00                            | 79.00                            | 79.00                             |
| * Energy and Sustainability Service Manager transferred to | . City Managor's Office EV            | / 22/24 Adopted                  |                                  |                                  |                                   |
| Total Full-time Employees                                  | 530.00                                | 550.00                           | 588.00                           | 600.00                           | 602.00                            |
| rotari un unic Employees                                   |                                       | 300.00                           | 300.00                           | 000.00                           | 002.00                            |
| Part-Time Employees FTE's (Full-Time Equivalents           | )                                     |                                  |                                  |                                  |                                   |
| City Council   | 0.50                                  | 0.50                             | -                                | -                                | -                                 |
| City Manager's Office                                      | 7.88                                  | 10.95                            | 8.32                             | 8.32                             | 8.32                              |
| Parks and Community Services                               | 75.73                                 | 70.16                            | 63.82                            | 62.82                            | 62.57                             |
| Information Technology Department                          | 0.50                                  | 0.50                             | -                                | -                                | -                                 |
| Police Department  | 20.36                                 | 18.86                            | 16.86                            | 15.38                            | 14.75                             |
| Fire and Rescue Department                                 | 2.25                                  | 2.25                             | 2.25                             | 2.25                             | 2.25                              |
| Development Services Department                            | 6.64                                  | 5.34                             | 5.34                             | 5.34                             | 5.34                              |

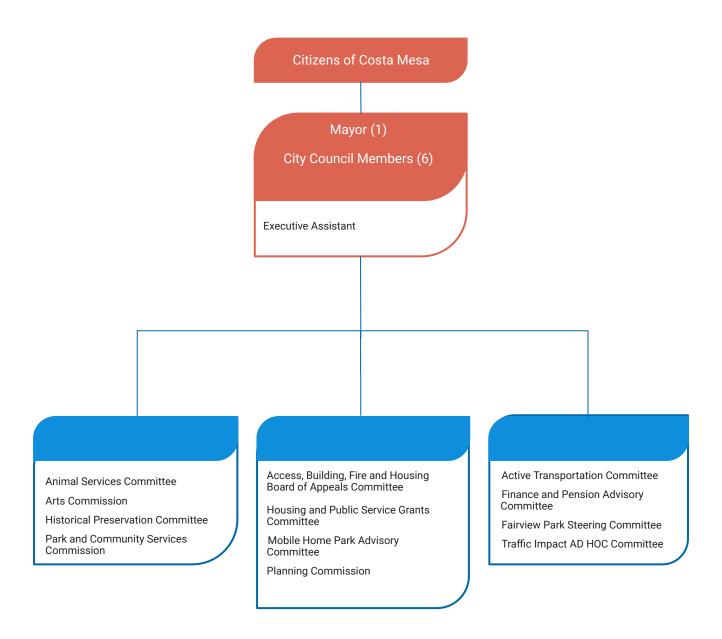
# **Four-Year Personnel Summary by Department** From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

|   | FY 21 <sup>-</sup> 22<br>Adopted | FY 22 <sup>-</sup> 23<br>Adopted | FY 23 <sup>-</sup> 24<br>Adopted | FY 23 <sup>-</sup> 24<br>Amended | FY 24 <sup>-</sup> 25<br>Proposed |
|---|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|
| Part-Time Employees FTE's (Full-Time Equivalents) (Continued) |                                  |                                  |                                  |                                  |                                   |
| Public Works Department                                       | 8.00                             | 6.25                             | 5.50                             | 5.50                             | 6.00                              |
| Total Part-time FTEs  | 121.86                           | 114.81                           | 102.09                           | 99.61                            | 99.98                             |
| Total Citywide FTEs   | 651.86                           | 664.81                           | 690.09                           | 699.61                           | 701.98                            |

# DEPARTMENTAL BUDGET DETAILS

# City Council

# **City Council**



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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 Successor Agency, 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 2024-25 budget for the Office of the City Council is \$874,089, an increase of \$123,939, or 17 percent, compared to the adopted budget for Fiscal Year 2023-24. 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 CITY COUNCIL BY FUNDING SOURCE   | FY 21-22<br>Actuals                                 | FY 22-23<br>Actuals                               | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |   |                 | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget   |  |  |
|--|---|---|--|---|-----------------|---|--|--|
| General Fund - 101<br>Disaster Fund - 150  | \$<br>867,909<br>8,438                              | \$<br>834,337<br>257                              | \$   | 750,150<br>-                                  | \$              | 874,089<br>-                                  |  |  |
| Total City Council   | \$<br>876,347                                       | \$<br>834,594                                     | \$   | 750,150                                       | \$              | 874,089                                       |  |  |
| Expense Category by Program  | FY 21 <sup>-</sup> 22<br>Actuals                    | FY 22-23<br>Actuals                               |  | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget    |                 | FY 24-25<br>Proposed<br>Budget                |  |  |
| CITY COUNCIL BY PROGRAM ADMINISTRATION - 10100   |   |   |  |   |                 |   |  |  |
| City Council - 50110 Salaries and Benefits Maintenance and Operations Fixed Assets Subtotal City Council | \$<br>713,167<br>150,593<br>4,149<br><b>867,909</b> | \$<br>675,040<br>158,570<br>727<br><b>834,337</b> | \$   | 586,969<br>161,181<br>2,000<br><b>750,150</b> | \$              | 710,908<br>161,181<br>2,000<br><b>874,089</b> |  |  |
| Emergency Services - 51040 Salaries and Benefits Subtotal Emergency Services                             | \$<br>8,438<br><b>8,438</b>                         | \$<br>257<br><b>257</b>                           | \$   | <u>-</u>                                      | \$<br><b>\$</b> | <u>-</u><br>-                                 |  |  |
| TOTAL CITY COUNCIL   |   |   |  |   |                 |   |  |  |
| Salaries and Benefits<br>Maintenance and Operations<br>Fixed Assets                                      | \$<br>721,605<br>150,593<br>4,149                   | \$<br>675,296<br>158,570<br>727                   | \$   | 586,969<br>161,181<br>2,000                   | \$              | 710,908<br>161,181<br>2,000                   |  |  |
| Total City Council   | \$<br>876,347                                       | \$<br>834,594                                     | \$   | 750,150                                       | \$              | 874,089                                       |  |  |

# From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Fire the Account                                      |    | FY 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24-25<br>Proposed |
|---|----|-----------------------|----|-----------------------|----|----------------------------------|----|----------------------|
| Expense by Account CITY COUNCIL BY ACCOUNT: ALL FUNDS |    | Actuals               |    | Actuals               |    | Budget                           |    | Budget               |
| Salaries and Benefits                                 |    |                       |    |                       |    |                                  |    |                      |
| Regular Salaries - Non-Sworn                          | \$ | 309,304               | \$ | 237,884               | \$ | 153,527                          | \$ | 173,667              |
| Regular Salaries - Part-Time                          | *  | 14,704                | *  | 44,842                | *  | -                                | *  | -                    |
| Overtime  |    | 15,338                |    | 16,223                |    | 500                              |    | 500                  |
| Holiday Allowance                                     |    | 1,318                 |    | 648                   |    | -                                |    | -                    |
| Separation Pay-Off                                    |    | 960                   |    | _                     |    | _                                |    | -                    |
| Other Compensation                                    |    | _                     |    | 1,740                 |    | _                                |    | 469                  |
| Furloughs   |    | 472                   |    | -                     |    | -                                |    | -                    |
| Cafeteria Plan  |    | 262,121               |    | 255,785               |    | 224,700                          |    | 296,448              |
| Medicare  |    | 7,123                 |    | 7,080                 |    | 2,225                            |    | 2,518                |
| Retirement  |    | 110,265               |    | 111,094               |    | 206,017                          |    | 237,306              |
| Subtotal Salaries & Benefits                          | \$ | 721,605               | \$ | 675,296               | \$ | 586,969                          | \$ | 710,908              |
|   |    |                       |    |                       |    |                                  |    |                      |
| Maintenance and Operations                            |    |                       |    |                       |    |                                  |    |                      |
| Stationery and Office                                 | \$ | 1,204                 | \$ | 2,061                 | \$ | 2,600                            | \$ | 2,600                |
| Multi-Media, Promos, Subscrpt.                        |    | 492                   |    | 3,811                 |    | 4,000                            |    | 4,000                |
| Small Tools and Equipment                             |    | 2,455                 |    | 1,015                 |    | 2,000                            |    | 2,000                |
| Uniforms and Clothing                                 |    | 1,571                 |    | 350                   |    | 500                              |    | 500                  |
| Safety and Health                                     |    | 521                   |    | 507                   |    | 480                              |    | 480                  |
| Business Meetings                                     |    | 13,638                |    | 17,065                |    | 15,000                           |    | 15,000               |
| Dues and Memberships                                  |    | 115,265               |    | 120,294               |    | 115,545                          |    | 115,545              |
| Professional Development                              |    | 14,793                |    | 12,333                |    | 18,100                           |    | 18,100               |
| External Rent   |    | 567                   |    | 1,128                 |    | 1,700                            |    | 1,700                |
| Internal Rent Central Services                        |    | 65                    |    | -                     |    | 1,224                            |    | 1,224                |
| Internal Rent Postage                                 |    | 21                    |    | 7                     |    | 32                               |    | 32                   |
| Subtotal Maintenance & Operations                     | \$ | 150,593               | \$ | 158,570               | \$ | 161,181                          | \$ | 161,181              |
| Fixed Assets  |    |                       |    |                       |    |                                  |    |                      |
| Other Equipment                                       | \$ | 4,149                 | \$ | 727                   | \$ | 2,000                            | \$ | 2,000                |
| Subtotal Fixed Assets                                 | \$ | 4,149                 | \$ | 727                   | \$ | 2,000                            | \$ | 2,000                |
| Total City Council                                    | \$ | 876,347               | \$ | 834,594               | \$ | 750,150                          | \$ | 874,089              |
| •   | _  |                       |    | -                     |    |                                  |    |                      |

| Evnence by Account  |          | FY 21 <sup>-</sup> 22 |          | FY 22 <sup>-</sup> 23 |          | FY 23 <sup>-</sup> 24<br>Adopted |          | FY 24 <sup>-</sup> 25<br>Proposed |
|---|----------|-----------------------|----------|-----------------------|----------|----------------------------------|----------|-----------------------------------|
| Expense by Account  | VID ONLY | Actuals               |          | Actuals               |          | Budget                           |          | Budget                            |
| CITY COUNCIL BY ACCOUNT: GENERAL FUN<br>Salaries and Benefits | ND ONLY  |                       |          |                       |          |                                  |          |                                   |
| Regular Salaries - Non-Sworn                                  | Ś        | 309,304               | \$       | 237,884               | \$       | 153,527                          | \$       | 173,667                           |
| Regular Salaries - Non-Sworn  Regular Salaries - Part-Time    | Ş        | 14,704                | Ş        | 44,842                | Ą        | 133,327                          | Ş        | 173,007                           |
| Overtime  |          | 15,338                |          | 16,223                |          | 500                              |          | 500                               |
| Holiday Allowance   |          | 1,318                 |          | 648                   |          | 300                              |          | 300                               |
| Separation Pay-Off  |          | 960                   |          | 040                   |          |                                  |          | _                                 |
| Other Compensation  |          | -                     |          | 1,740                 |          | _                                |          | 469                               |
| Furloughs   |          | 472                   |          | 1,740                 |          | _                                |          | -                                 |
| Cafeteria Plan  |          | 262,121               |          | 255,785               |          | 224,700                          |          | 296,448                           |
| Medicare  |          | 7,123                 |          | 7,080                 |          | 2,225                            |          | 2,518                             |
| Retirement  |          | 110,265               |          | 111,094               |          | 206,017                          |          | 237,306                           |
| Subtotal Salaries & Benefits                                  | \$       | 721,605               | \$       | 675,296               | \$       | 586,969                          | \$       | 710,908                           |
| Subtotal Salaries & Delients                                  |          | 721,003               | <u> </u> | 073,230               | <u> </u> | 300,303                          | <u> </u> | 710,700                           |
| Maintenance and Operations                                    |          |                       |          |                       |          |                                  |          |                                   |
| Stationery and Office   | \$       | 1,204                 | \$       | 2,061                 | \$       | 2,600                            | \$       | 2,600                             |
| Multi-Media, Promos, Subscrpt.                                |          | 492                   |          | 3,811                 |          | 4,000                            |          | 4,000                             |
| Small Tools and Equipment                                     |          | 2,455                 |          | 1,015                 |          | 2,000                            |          | 2,000                             |
| Uniforms and Clothing   |          | 1,571                 |          | 350                   |          | 500                              |          | 500                               |
| Safety and Health   |          | 521                   |          | 507                   |          | 480                              |          | 480                               |
| Business Meetings   |          | 13,638                |          | 17,065                |          | 15,000                           |          | 15,000                            |
| Dues and Memberships  |          | 115,265               |          | 120,294               |          | 115,545                          |          | 115,545                           |
| Professional Development                                      |          | 14,793                |          | 12,333                |          | 18,100                           |          | 18,100                            |
| External Rent   |          | 567                   |          | 1,128                 |          | 1,700                            |          | 1,700                             |
| Internal Rent Central Services                                |          | 65                    |          | -                     |          | 1,224                            |          | 1,224                             |
| Internal Rent Postage   |          | 21                    |          | 7                     |          | 32                               |          | 32                                |
| Subtotal Maintenance & Operations                             | \$       | 150,593               | \$       | 158,570               | \$       | 161,181                          | \$       | 161,181                           |
| Fixed Assets  |          |                       |          |                       |          |                                  |          |                                   |
| Other Equipment   | \$       | 4,149                 | \$       | 727                   | \$       | 2,000                            | \$       | 2,000                             |
| Subtotal Fixed Assets   | \$       | 4,149                 | \$       | 727                   | \$       | 2,000                            | \$       | 2,000                             |
| Total City Council  | \$       | 876,347               | \$       | 834,594               | \$       | 750,150                          | \$       | 874,089                           |
| Total Gity Council  | ş        | 0/0,34/               | ð        | 034,394               | Ą        | 730,130                          | Ą        | 0/4,089                           |



# City Manager's Office

# City Manager's Office

## **City Manager Administration**

1.0 FTE - City Manager

1.0 FTE - Executive Assistant to the City Manager1.0 FTE - Energy & Sustainability Services Manager

2.0 FTE - Public Affairs Manager

2.0 FTE - Assistant to the City Manager

1.0 FTE - Senior Management Analyst

1.0 FTE - Deputy City Manager

1.0 FTE - Management Analyst (Special Events)

1.0 FTE - Management Analyst (Constituent

Services)

1.0 FTE- Management Aide (Constituent Services)

1.0 FTE - Assistant City Manager

1.0 FTE - Executive Assistant

1.0 FTE - Senior Management Analyst

## **Communications and Marketing**

1.0 FTE - Public Affairs Manager

1.0 FTE - Graphics Designer

1.0 FTE - Office Specialist II

1.0 FTE - Video Production Coordinator

2.0 FTE - Multimedia Specialist

1.0 FTE - Program Analyst I

3.25 FTE - Part-Time

## **Homeless Outreach**

1.0 FTE - Neighborhood Improvement Manager

1.0 FTE- Management Analyst

1.0 FTE - Community Outreach Supervisor

7.0 FTE - Community Outreach Worker

1.0 FTE - Senior Code Enforcement Officer

2.32 FTE - Part-Time

## **City Clerk**

1.0 FTE - City Clerk

1.0 FTE - Administrative Assistant

1.0 FTE - Management Analyst

2.0 FTE - Deputy City Clerk

2.0 FTE - Part-Time

## Human Resources Risk Management

1.0 FTE - HR Manager

2.0 FTE - HR Administrator

2.0 FTE - Principal HR Analyst

4.0 FTE - HR Analyst

1.0 FTE - HR Assistant

1.0 FTE - HR Technician

0.75 FTE - Part-Time

The City Manager's Office is a General Government Support function. The Department comprises of four divisions, split into different programs and has 49 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
- Legislative Section
- 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 corresponding elected officials and preparation of letters of position on various legislation. The City Manager's Office also oversees the Constituent Services Team, which is primarily responsible for responding to constituent needs, community outreach, and gathering of information to addressing important community issues.

## 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, and Successor Agency to the Costa Mesa Redevelopment Agency. 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 in of guests, 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, minimizing 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.

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# **Fiscal Year 2023-24 Accomplishments**

- Assisted the City Council in guiding municipal operations, coordinated Council's activities and meeting requests and prepared documents and materials as requested.
- Improved public outreach efforts through both English and Spanish for pressing issues such as rental assistance, waste management, residential parking, and more.
- Ensured public notification 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.
- 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, and other community events.
- Participated in the Innovating Commerce Serving Communities' (ICSC) "Here We Go" conference to promote economic development in the City.
- The Communications and Marketing Division 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.
- The Communications and Marketing Division 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.
- The Communications and Marketing Division created new informational web pages for key topics such as TESSA, the City's new land management system and Costa Mesa 311, the City's new mobile app
- The Communications and Marketing Division's Costa Mesa Television team (CMTV 3), won six first place awards (including Overall Excellence in Government Programming for the third consecutive year), two second place, and four third awards at the 2022 STAR Awards.
- The Communications and Marketing Division's Costa Mesa Television team (CMTV 3), won three first place awards (including Overall Excellence) and one second place awards at the 2023 NATOA Government Programming Awards, a national competition.
- The HR Division, in partnership with the Police Department, conducted an ongoing recruitment process to proactively attract and hire Police Recruits, Police Academy Graduates, and Police Officers.
- The HR Division completed recruitments for key management positions including: Assistant City Manager, Public Affairs Manager, Planning and Sustainable Development Manager, Deputy Director of Public Works, Emergency Services Manager and Assistant to the City Manager.
- The HR Division continues to offer a Wellness Program offering wellness seminars and activities for all City employees to promote health and safety.
- The HR Division launched the Costa Mesa University Leadership, Training, and Mentoring Program for all City employees.
- The HR Division continues the expansion of NeoGov applications to include onboarding, training and evaluation modules.
- The HR Division facilitated employment law 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 Memorandum of Understanding (MOU) with the Costa Mesa Firefighters Association and Costa Mesa Fire Management Association.
- The City Clerk Division Concierge Services served 50,834 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 21 City Council meetings and 5 Study Session meetings via hybrid format (in person and via Zoom), ensuring the public's right to access and to participate in the local government's meetings.

- The City Clerk Division provided English/Spanish translation and interpretation services at all City Council meetings, promoting inclusivity to Spanish speaking individuals.
- The City Clerk Division promoted transparency in local government by facilitating the scanning/importing of 6,400 documents into the Laserfiche Electronic Document Imaging System and providing the public access to these documents.
- The City Clerk Division successfully completed four Commission/Committee recruitments and conducted the first Commission and Committee Academy.

### Fiscal Year 2024-25 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 and finance those exposures 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 ongoing and 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 Clerks Division will successfully conduct the 2024 General Municipal Election.
- 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.











Housing Commitments

| G  | OALS AND OBJECTIVES  | * * *                   | \$ | <b>3</b> | B |  |
|----|--|-------------------------|----|----------|---|--|
| 1  | Initiate the process to map and evaluate the employee recruitment process to innovate and modernize recruitment and commence development of the succession plan and present to the City Manager. |                         | V  |          |   |  |
| 2  | Present to the City Council for consideration the first phase of hard-to-fill positions requiring a market adjustment based on current data.   | V                       |    |          |   |  |
| 3  | Perform a market analysis of City Council compensation for comparable agencies and special districts within the county and report results to the City Manager.                                   | $\overline{\checkmark}$ |    |          |   |  |
| 4  | Launch the Costa Mesa University Wellness, Leadership,<br>Training and Mentorship Program for all city employees.  | V                       |    |          |   |  |
| 5  | Develop HR staffing recommendations for inclusion in the mid-year budget to be presented to the City Council for consideration.  | V                       |    |          |   |  |
| 6  | Update and begin implementation of the online employee onboarding, training and evaluation processes by updating the NeoGov System.  | V                       |    |          |   |  |
| 7  | Enhance the Communications and Engagement Plan to support the public's health, safety and quality of life and present results to the City Manager.   |                         |    | V        |   |  |
| 8  | Engage the community to obtain feedback on the community's sense of safety and well-being and present results to the City Council.   |                         |    | V        |   |  |
| 9  | Update the City Council on the Open Space Master Plan, with a focus on access to parks.  |                         |    | V        |   |  |
| 10 | Present options to the City Council for a behavioral health response model.  |                         |    | V        |   |  |
| 11 | 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.                      |                         |    | V        |   |  |

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# **Performance Measures/Workload Indicators:**

|  | FY 22-23<br>Actual | FY 23-24<br>Proposed | FY 24-25<br>Adopted  |
|--|--------------------|----------------------|----------------------|
| Number of Costa Mesa Minutes episodes produced   | 78                 | 50                   | 50                   |
| Number of Costa Mesa "El Minuto" episodes produced   | 50                 | 50                   | 50                   |
| Number of City Hall Snapshots issued   | 50                 | 50                   | 50                   |
| Number of followers reached through City social media  | 165,571            | 75,000               | 150,000              |
| Number of outgoing mail metered in-house   | 102,430            | 100,000              | 100,000              |
| Number of copies produced by Central Services  | 965,190            | 1,000,000            | 1,000,000            |
| Completed City Council minutes by the following Council meeting  | 95%                | 95%                  | 100%                 |
| Public record requests to the City Clerk responded to within prescribed time                               | 100%               | 100%                 | 100%                 |
| Number of public records requests processed  | 956                | 1,171                | 1,076                |
| Number of documents scanned/imported into the Laserfiche<br>Electronic Document Imaging System             | 1,700              | 24,000               | 6,400                |
| Number of microfiche images converted to the Laserfiche Electronic Document Imaging System                 | 1,000,000          | 630,000              | Project<br>Completed |
| Employee turnover rate (non-retirements)   | 4.90%              | 6.0%                 | 6.00%                |
| Percentage of work-related injuries reported to third- party administrator within 24-hour notice of injury | 100%               | 100%                 | 100%                 |
| Percentage of claims filed that are closed without litigation  | 100%               | 80%                  | 80%                  |
| Number of recruitments processed   | 66                 | 50                   | 50                   |
| Number of job applicants processed   | 5,948              | 6,750                | 6,750                |
| Number of benefit enrollment and benefit changes processed   | 2,719              | 1,200                | 1,200                |
| Number of personnel actions processed  | 1,308              | 800                  | 800                  |
| Number of letters sent on behalf of the Mayor and City Council   | 35                 | 75                   | 50                   |

# **Budget Narrative**

The Fiscal Year 2024-25 budget for the City Manager's Office for all funds is \$14.7 million, compared to the adopted budget for Fiscal Year 2023-24. This increase includes adjustments to salaries and benefits as a result of labor negotiations. In addition, the department retitled Video Production Specialist to Multimedia Specialist.

| Expense by Fund CITY MANAGER'S OFFICE BY FUNDING SOURCE | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals   | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|---|----------------------------------|--|--|---|
| General Fund - 101                                      | \$<br>6,505,480                  | \$<br>7,573,363  | \$<br>8,680,554                            | \$<br>9,594,377                             |
| Disaster Fund - 150                                     | 71,027                           | 13,361   | -  | -   |
| Self-Insurance Fund - 602                               | 3,781,578                        | 4,475,728  | 5,071,477                                  | 5,092,315                                   |
| IT Replacement Fund - 603                               | 19,711                           | 8,658  | -  | -   |
| Total City Manager's Office                             | \$<br>10,377,795                 | \$<br>12,071,110   | \$<br>13,752,031                           | \$<br>14,686,691                            |
|   |                                  |  |  |   |
| Expense Category by Program                             | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals   | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
| CITY MANAGER'S OFFICE BY PROGRAM                        |                                  | The state of the s |  |   |
| ADMINISTRATION - 11100                                  |                                  |  |  |   |
| City Manager Administration - 50001                     |                                  |  |  |   |
| Salaries and Benefits                                   | \$<br>1,586,058                  | \$<br>1,654,139  | \$<br>2,118,273                            | \$<br>2,596,931                             |
| Maintenance and Operations                              | 941,856                          | 977,550  | 975,897                                    | 975,897                                     |
| Fixed Assets  | 24,043                           | 9,120  | 2,000                                      | 2,000                                       |
| Subtotal City Manager Administration                    | \$<br>2,551,957                  | \$<br>2,640,808  | \$<br>3,096,170                            | \$<br>3,574,828                             |
| Emergency Services - 51040                              |                                  |  |  |   |
| Salaries and Benefits                                   | \$<br>17,438                     | \$<br>6,370  | \$<br>-                                    | \$<br>-                                     |
| Maintenance and Operations                              | <br>236                          | -  | -  | -   |
| Subtotal Emergency Services                             | \$<br>17,674                     | \$<br>6,370  | \$<br>-                                    | \$<br>-                                     |
| Communications and Marketing - 51050                    |                                  |  |  |   |
| Salaries and Benefits                                   | \$<br>1,034,989                  | \$<br>1,058,212  | \$<br>1,365,306                            | \$<br>1,206,025                             |
| Maintenance and Operations                              | 156,670                          | 218,294  | 169,686                                    | 169,686                                     |
| Fixed Assets  | <br>-                            | 33,043   | 10,900                                     | 10,900                                      |
| Subtotal Communications and Marketing                   | \$<br>1,191,659                  | \$<br>1,309,548  | \$<br>1,545,892                            | \$<br>1,386,611                             |
| CITY CLERK - 11200                                      |                                  |  |  |   |
| City Council - 50110                                    |                                  |  |  |   |
| Salaries and Benefits                                   | \$<br>_                          | \$<br>-  | \$<br>503,147                              | \$<br>554,952                               |
|   |                                  |  | 000,117                                    | 00-1,202                                    |

Elections - 50120

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| Function Code many by Drawns                               |          | FY 21 <sup>-</sup> 22<br>Actuals |          | FY 22 <sup>-</sup> 23 |          | FY 23 <sup>-</sup> 24<br>Adopted |          | FY 24 <sup>-</sup> 25<br>Proposed |
|--|----------|----------------------------------|----------|-----------------------|----------|----------------------------------|----------|-----------------------------------|
| Expense Category by Program                                | <u> </u> |                                  | <u>^</u> | Actuals               | <u> </u> | Budget                           | <u>^</u> | Budget                            |
| Salaries and Benefits                                      | \$       | 72,319                           | \$       | 80,964                | \$       | 79,510                           | \$       | 97,631                            |
| Maintenance and Operations                                 | _        | 51,680                           | _        | 196,559               | _        | 25,200                           | _        | 165,200                           |
| Subtotal Elections   | \$       | 123,998                          | \$       | 277,522               | \$       | 104,710                          | \$       | 262,831                           |
| City Council Meetings - 50410                              |          |                                  |          |                       |          |                                  |          |                                   |
| Salaries and Benefits                                      | \$       | 381,115                          | \$       | 394,201               | \$       | 441,902                          | \$       | 492,098                           |
| Maintenance and Operations                                 |          | 29,933                           |          | 63,580                |          | 35,580                           |          | 35,580                            |
| Fixed Assets   |          | -                                |          | 5,573                 |          | -                                |          |                                   |
| Subtotal City Council Meetings                             | \$       | 411,047                          | \$       | 463,354               | \$       | 477,482                          | \$       | 527,678                           |
| Public Records - 50420                                     |          |                                  |          |                       |          |                                  |          |                                   |
| Salaries and Benefits                                      | \$       | 381,826                          | \$       | 389,995               | \$       | 389,716                          | \$       | 389,022                           |
| Maintenance and Operations                                 |          | 19,131                           |          | 14,792                |          | 43,157                           |          | 43,157                            |
| Fixed Assets   |          | 970                              |          | 5,735                 |          | 2,000                            |          | 2,000                             |
| Subtotal Public Records                                    | \$       | 401,927                          | \$       | 410,523               | \$       | 434,873                          | \$       | 434,179                           |
| Emergency Services - 51040                                 |          |                                  |          |                       |          |                                  |          |                                   |
| Salaries and Benefits                                      | \$       | 649                              | \$       | 3,723                 | \$       | _                                | \$       | _                                 |
| Maintenance and Operations                                 | •        | 171                              | •        | -                     | *        | -                                | Ψ.       | _                                 |
| Subtotal Emergency Services                                | \$       | 820                              | \$       | 3,723                 | \$       | -                                | \$       | -                                 |
| Local Emergency Responses - 52100  HUMAN RESOURCES - 14100 |          |                                  |          |                       |          |                                  |          |                                   |
| Recruitment and Selection - 50610                          |          |                                  |          |                       |          |                                  |          |                                   |
| Salaries and Benefits                                      | Ś        | 982,171                          | Ś        | 1,288,308             | Ś        | 1,458,785                        | Ś        | 1,814,396                         |
| Maintenance and Operations                                 | ,        | 499,332                          | ·        | 781,986               | ·        | 706,739                          | ·        | 706,739                           |
| Fixed Assets   |          | 395                              |          | 1,657                 |          | 2,000                            |          | 2,000                             |
| <b>Subtotal Recruitment and Selection</b>                  | \$       | 1,481,897                        | \$       | 2,071,952             | \$       | 2,167,524                        | \$       | 2,523,135                         |
| Employee Benefit Administration - 50630                    |          |                                  |          |                       |          |                                  |          |                                   |
| Salaries and Benefits                                      | \$       | 29,829                           | \$       | 43,086                | \$       | 80,000                           | \$       | 80,000                            |
| Maintenance and Operations                                 | •        | 10,972                           |          | 11,861                | -        | 9,400                            |          | 9,400                             |
| Subtotal Employee Benefit Administration                   | \$       | 40,800                           | \$       | 54,946                | \$       | 89,400                           | \$       | 89,400                            |
| Post-Employment Benefits - 50650                           |          |                                  |          |                       |          |                                  |          |                                   |
| Salaries and Benefits                                      | \$       | 81,467                           | \$       | 66,522                | \$       | -                                | \$       | -                                 |
| Subtotal Post Employment Benefits                          | \$       | 81,467                           | \$       | 66,522                |          | -                                | \$       | -                                 |
| Emergency Services - 51040                                 |          |                                  |          |                       |          |                                  |          |                                   |
| Salaries and Benefits                                      | \$       | 27,367                           | \$       | 3,081                 | \$       | -                                | \$       | _                                 |
| Maintenance and Operations                                 | *        | 25,166                           | 7        | -                     | ~        | -                                | 7        | -                                 |
| Subtotal Emergency Services                                | \$       | 52,532                           | \$       | 3,081                 | \$       | -                                | \$       |                                   |
| RISK MANAGEMENT - 14400                                    |          |                                  |          |                       |          |                                  |          |                                   |
| MOR MANAGEMENT TOTOU                                       |          |                                  |          |                       |          |                                  |          |                                   |

| Expense Category by Program             | FY 21-22 FY 22-23<br>Actuals Actuals |    |            |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |            |  |
|---|--------------------------------------|----|------------|----|--|---|------------|--|
| Risk Management Administration - 50661  |                                      |    |            |    |  |   |            |  |
| Salaries and Benefits                   | \$<br>236,561                        | \$ | 261,641    | \$ | 243,256                                    | \$  | 222,663    |  |
| Maintenance and Operations              | <br>33,657                           |    | 68,289     |    | 98,100                                     |   | 98,100     |  |
| Subtotal Risk Management Administration | \$<br>270,218                        | \$ | 329,930    | \$ | 341,356                                    | \$  | 320,763    |  |
| Liability - 50662                       |                                      |    |            |    |  |   |            |  |
| Salaries and Benefits                   | \$<br>(908,483)                      | \$ | 133,885    | \$ | 139,359                                    | \$  | 160,157    |  |
| Maintenance and Operations              | 1,589,172                            |    | 1,850,112  |    | 2,065,290                                  |   | 2,122,341  |  |
| Subtotal Liability                      | \$<br>680,688                        | \$ | 1,983,997  | \$ | 2,204,649                                  | \$  | 2,282,498  |  |
| Workers' Compensation - 50663           |                                      |    |            |    |  |   |            |  |
| Salaries and Benefits                   | \$<br>2,713,030                      | \$ | 2,055,454  | \$ | 2,445,518                                  | \$  | 2,388,506  |  |
| Maintenance and Operations              | 358,031                              |    | 393,191    |    | 341,310                                    |   | 341,310    |  |
| Subtotal Workers' Compensation          | \$<br>3,071,061                      | \$ | 2,448,646  | \$ | 2,786,828                                  | \$  | 2,729,816  |  |
| TOTAL CITY MANAGER'S OFFICE             |                                      |    |            |    |  |   |            |  |
| Salaries and Benefits                   | \$<br>6,636,335                      | \$ | 7,439,768  | \$ | 9,264,772                                  | \$  | 10,002,381 |  |
| Maintenance and Operations              | 3,716,053                            |    | 4,576,213  |    | 4,470,359                                  |   | 4,667,410  |  |
| Fixed Assets                            | 25,407                               |    | 55,129     |    | 16,900                                     |   | 16,900     |  |
| Total City Manager's Office             | \$<br>10,377,795                     | \$ | 12,071,110 | \$ | 13,752,031                                 | \$  | 14,686,691 |  |

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|                                     |          | EV 21-22                         | EV 22-22                         | FY 23 <sup>-</sup> 24 | FY 24 <sup>-</sup> 25 |
|-------------------------------------|----------|----------------------------------|----------------------------------|-----------------------|-----------------------|
| Expense by Account                  |          | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals | Adopted<br>Budget     | Proposed<br>Budget    |
| CITY MANAGER'S OFFICE BY ACCOUNT: A | LL FUNDS |                                  |                                  |                       |                       |
| Salaries and Benefits               |          |                                  |                                  |                       |                       |
| Regular Salaries - Non-Sworn        | \$       | 2,729,699                        | \$<br>3,025,579                  | \$<br>4,458,579       | \$<br>4,812,486       |
| Regular Salaries - Part-Time        |          | 366,037                          | 404,668                          | 413,394               | 413,394               |
| Overtime                            |          | 48,763                           | 77,385                           | 49,100                | 49,100                |
| Accrual Payoff - Excess Max.        |          | 7,599                            | 6,960                            | 5,000                 | 5,000                 |
| Vacation/Comp. Time Cash Out        |          | 89,327                           | 62,662                           | 48,300                | 48,300                |
| Holiday Allowance                   |          | 11,188                           | 9,821                            | 12,485                | 12,485                |
| Separation Pay-Off                  |          | 41,877                           | 44,073                           | 8,100                 | 8,100                 |
| Other Compensation                  |          | 63,977                           | 86,565                           | 108,959               | 137,427               |
| Furloughs                           |          | 212                              | -                                | -                     | -                     |
| Cafeteria Plan                      |          | 507,642                          | 557,490                          | 819,553               | 940,752               |
| Medicare                            |          | 52,375                           | 58,786                           | 45,197                | 69,782                |
| Retirement                          |          | 1,166,060                        | 1,243,493                        | 973,251               | 1,185,801             |
| Executive Prof Development          |          | 10,493                           | 10,977                           | 15,105                | 18,906                |
| Auto Allowance                      |          | 13,838                           | 8,284                            | 20,700                | 13,800                |
| Unemployment                        |          | 29,829                           | 43,086                           | 80,000                | 80,000                |
| Workers' Compensation               |          | 1,497,421                        | <br>1,799,941                    | 2,207,049             | <br>2,207,049         |
| Subtotal Salaries & Benefits        | \$       | 6,636,335                        | \$<br>7,439,768                  | \$<br>9,264,772       | \$<br>10,002,381      |
|                                     |          |                                  |                                  |                       |                       |
| Maintenance and Operations          |          |                                  |                                  |                       |                       |
| Stationery and Office               | \$       | 32,025                           | \$<br>39,920                     | \$<br>39,900          | \$<br>39,900          |
| Multi-Media, Promos, Subscrpt.      |          | 95,807                           | 158,605                          | 142,300               | 142,300               |
| Small Tools and Equipment           |          | 9,278                            | 18,549                           | 10,300                | 10,300                |
| Uniforms and Clothing               |          | 5,217                            | 2,708                            | 3,800                 | 3,800                 |
| Safety and Health                   |          | 5,158                            | 26,141                           | 29,000                | 29,000                |
| Legal Advertising/Filing Fees       |          | 11,805                           | 11,744                           | 20,000                | 20,000                |
| Advertising and Public Info.        |          | 14,501                           | 12,762                           | 14,300                | 14,300                |
| Telephone/Radio/Communications      |          | 20,527                           | 17,215                           | 23,900                | 23,900                |
| Business Meetings                   |          | 20,157                           | 19,884                           | 9,880                 | 9,880                 |
| Mileage Reimbursement               |          | 60                               | 74                               | 500                   | 500                   |
| Dues and Memberships                |          | 9,231                            | 8,568                            | 9,024                 | 9,024                 |
| Professional Development            |          | 69,318                           | 116,367                          | 104,876               | 104,876               |
| Office Equipment                    |          | 21,088                           | 27,879                           | 20,300                | 20,300                |
| Other Equipment                     |          | 11,913                           | 20,294                           | 10,000                | 10,000                |
| Employment                          |          | 25,158                           | 33,423                           | 26,000                | 26,000                |
| Consulting                          |          | 641,218                          | 817,101                          | 692,150               | 832,150               |
| Legal                               |          | 102,044                          | 236,755                          | 231,300               | 231,300               |
| Medical and Health Inspection       |          | 52,399                           | 79,072                           | 101,900               | 101,900               |
| Public Safety                       |          | 75,730                           | 127,735                          | 99,600                | 99,600                |
| Recreation                          |          | 400                              | -                                | -                     | -                     |
| Sanitation                          |          | 390                              | 480                              | 400                   | 400                   |
|                                     |          |                                  |                                  |                       |                       |

**Maintenance and Operations (Continued)** 

| 46,367<br>41,689<br>11,379<br>18,741<br>600<br>3,900<br>1,390<br>717,330<br>19,301<br>6,186 | В                  | 45,400<br>20,000<br>13,429<br>7,138<br>600<br>3,900<br>1,000<br>717,330<br>21,096<br>6,186 |   | 45,400<br>20,000<br>13,429<br>7,138<br>600<br>3,900<br>1,000<br>717,330<br>21,096 |
|---|--------------------|--|---|---|
| 41,689<br>11,379<br>18,741<br>600<br>3,900<br>1,390<br>717,330<br>19,301<br>6,186           |                    | 20,000<br>13,429<br>7,138<br>600<br>3,900<br>1,000<br>717,330<br>21,096                    |   | 20,000<br>13,429<br>7,138<br>600<br>3,900<br>1,000<br>717,330<br>21,096           |
| 41,689<br>11,379<br>18,741<br>600<br>3,900<br>1,390<br>717,330<br>19,301<br>6,186           |                    | 20,000<br>13,429<br>7,138<br>600<br>3,900<br>1,000<br>717,330<br>21,096                    |   | 20,000<br>13,429<br>7,138<br>600<br>3,900<br>1,000<br>717,330<br>21,096           |
| 11,379<br>18,741<br>600<br>3,900<br>1,390<br>717,330<br>19,301<br>6,186                     |                    | 13,429<br>7,138<br>600<br>3,900<br>1,000<br>717,330<br>21,096                              |   | 13,429<br>7,138<br>600<br>3,900<br>1,000<br>717,330<br>21,096                     |
| 18,741<br>600<br>3,900<br>1,390<br>717,330<br>19,301<br>6,186                               |                    | 7,138<br>600<br>3,900<br>1,000<br>717,330<br>21,096  |   | 7,138<br>600<br>3,900<br>1,000<br>717,330<br>21,096                               |
| 600<br>3,900<br>1,390<br>717,330<br>19,301<br>6,186   |                    | 600<br>3,900<br>1,000<br>717,330<br>21,096   |   | 600<br>3,900<br>1,000<br>717,330<br>21,096  |
| 3,900<br>1,390<br>717,330<br>19,301<br>6,186  |                    | 3,900<br>1,000<br>717,330<br>21,096  |   | 3,900<br>1,000<br>717,330<br>21,096   |
| 1,390<br>717,330<br>19,301<br>6,186   |                    | 1,000<br>717,330<br>21,096   |   | 1,000<br>717,330<br>21,096  |
| 717,330<br>19,301<br>6,186  |                    | 717,330<br>21,096  |   | 717,330<br>21,096   |
| 19,301<br>6,186   |                    | 21,096   |   | 21,096  |
| 6,186   |                    | •  |   | ·   |
| •   |                    | 6 186  |   |   |
|   |                    | 0,100  |   | 6,186   |
| 1,611,556   |                    | 1,705,250  |   | 1,762,301   |
| -   |                    | 9,400  |   | 9,400   |
| 106,184   |                    | 195,200  |   | 195,200   |
| 187,903   |                    | 85,000   |   | 85,000  |
| 28,416  |                    | 50,000   |   | 50,000  |
| -   |                    | -  |   |   |
| \$ 4,576,213  | \$                 | 4,470,359  | \$  | 4,667,410   |
|   |                    |  |   |   |
| \$ 1,657  | \$                 | -  | \$  | -   |
| 53,471  |                    | 16,900   |   | 16,900  |
| \$ 55,129   | \$                 | 16,900   | \$  | 16,900  |
| \$ 12.071.110   | Ś                  | 13.752.031   | \$  | 14,686,691  |
|   | \$ 1,657<br>53,471 | \$ 1,657 \$ 53,471 <b>\$ 55,129</b> \$   | \$ 1,657 \$ -<br>53,471 16,900<br>\$ 55,129 \$ 16,900 | \$ 1,657 \$ - \$<br>53,471 16,900<br>\$ 55,129 \$ 16,900 \$                       |

| Salaries and Benefits   Salaries   Salarie | Expense by Account           |           | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|------------------------------|-----------|----------------------------------|----|----------------------------------|----|--|----|---|
| Regular Salaries - Non-Sworn         \$ 2,495,257         \$ 2,764,548         \$ 4,210,399         \$ 4,585,270           Regular Salaries - Port-Tire         364,790         401,255         413,394         413,394           Overtime         38,009         61,847         49,100         49,100           Accrual Payoff - Excess Max.         7,599         66,60         5,000         5,000           Vacation/Comp. Time Cash Out         84,811         58,949         48,300         48,300           Holiday Allowance         10,083         9,524         11,765         11,765           Separation Pay-Off         41,877         44,073         8,100         81,000           Other Compensation         60,814         82,094         104,381         136,394           Furloughs         208         -   |                              | FUND ONLY |                                  |    | 71010010                         |    | Dadget                                     |    | Dauget                                      |
| Regular Salaries - Non-Sworn         \$ 2,495,257         \$ 2,764,548         \$ 4,210,399         \$ 4,585,270           Regular Salaries - Part-Time         364,790         401,255         413,394         413,394           Overtime         38,009         61,847         49,100         49,100           Accrual Payoff - Excess Max.         7,599         6,960         5,000         5,000           Vacation/Comp. Time Cash Out         84,811         58,949         48,300         48,300           Holidigy Allowance         10,083         9,524         11,765         11,765           Separation Pay-Off         41,877         44,073         8,100         8,100           Other Compensation         60,814         82,094         104,331         136,394           Furloughs         208         -   |                              | OND ONE   |                                  |    |                                  |    |  |    |   |
| Regular Salaries - Part-Time         364,790         401,255         413,394         413,394           Overtime         38,009         61,847         49,100         49,100           Accrual Payoff - Excess Max.         7,599         6,960         5,000         5,000           Vacation/Comp. Time Cash Out         84,811         58,949         48,300         48,300           Holiday Allowance         10,083         9,524         117,655         117,65           Separation Pay-Off         41,877         44,073         8,100         8,100           Other Compensation         60,814         82,094         104,381         136,394           Furloughs         208         -  |                              | Ś         | 2.495.257                        | Ś  | 2.764.548                        | Ś  | 4.210.399                                  | Ś  | 4.585.270                                   |
| Overtime         38,009         61,847         49,100         49,100           Accrual Payoff - Excess Max.         7,599         6,960         5,000         5,000           Vacation/Comp. Time Cash Out         48,811         58,949         48,300         48,300           Holiday Allowance         10,083         9,524         11,765         11,765           Separation Pay-Off         41,877         44,073         8,100         8,100           Christophis         208         -         104,381         136,394           Furloughs         208         -         104,381         136,394           Furloughs         208         -         104,381         136,394           Medicare         48,879         54,799         54,799         11,589         66,486           Retirement         1,106,023         1,174,771         893,232         1,115,890           Executive Prof Development         9,923         10,797         14,725         18,526           Auto Allowance         31,383         8,284         2,070         13,800           Subtotal Salaries & Benefits         \$4,786,506         \$193,982         \$39,900         \$13,800           Maintenance and Operations         \$2,322 <t< td=""><td>_</td><td>,</td><td></td><td>•</td><td></td><td>•</td><td></td><td>•</td><td></td></t<>   | _                            | ,         |                                  | •  |                                  | •  |  | •  |   |
| Accrual Payoff - Excess Max.         7,599         6,960         5,000         5,000           Vacation/Comp. Time Cash Out         84,811         58,949         48,300         48,300           Holiday Allowance         10,083         3,524         11,765         11,765           Separation Pay-Off         41,877         44,073         8,100         8,100           Other Compensation         60,814         82,094         104,331         136,394           Fulloughs         208         2-         10-         2-           Cafeteria Plan         474,396         516,399         779,201         901,692           Medicare         4,8879         54,479         41,598         66,486           Retirement         1,106,023         1,174,771         893,232         1,15,890           Executive Prof Development         9,923         1,0797         14,725         18,526           Auto Allowance         3,383         8,284         20,700         13,800           Subtotal Salaries & Benefits         32,025         5,193,982         3,990         3,990           Multi-Media, Promos, Subscrpt.         95,807         158,055         142,300         142,300           Small Tools and Equipment         9,278 <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>   | _                            |           |                                  |    |                                  |    |  |    |   |
| Vacation/Comp. Time Cash Out         84,811         58,949         48,300         48,300           Holiday Allowance         10,083         9,524         11,765,794         14,765         10,692         10,692         10,692         11,68,94         10,692         11,75,899         10,692         11,58,94         10,692         11,75,899         10,692         11,75,899         10,692         11,75,899  |                              |           |                                  |    |                                  |    |  |    |   |
| Holiday Allowance  |                              |           |                                  |    |                                  |    |  |    |   |
| Separation Pay-Off         41,877         44,073         8,100         8,100           Other Compensation         60,814         82,094         104,381         136,394           Furloughs         208         5         6         6           Cafeteria Plan         474,396         516,399         779,201         901,692           Medicare         48,879         54,479         41,598         66,486           Retirement         1,106,023         1,174,771         893,232         1,115,890           Executive Prof Development         9,923         10,797         14,725         18,526           Auto Allowance         13,838         8,284         20,700         13,800           Subtotal Salaries & Benefits         \$ 32,025         \$ 5,193,982         \$ 5,999,895         \$ 7,373,718           Maintenance and Operations         \$ 32,025         \$ 39,920         \$ 39,900         \$ 39,900           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         13,000           Mileage Aldvertising/Filing Fees         11,805         11,744         20,000         2,000           Lega  |                              |           |                                  |    |                                  |    |  |    |   |
| Other Compensation         60,814         82,094         104,381         136,394           Furloughs         208         -         -         -           Cafeteria Plan         474,396         516,399         779,201         901,692           Medicare         48,879         54,479         41,598         66,486           Retirement         1,106,023         1,174,771         893,232         1,115,890           Executive Prof Development         9,923         10,797         14,725         18,526           Auto Allowance         13,838         8,284         20,700         13,800           Subtotal Salaries & Benefits         \$ 4,756,506         \$ 5,193,982         \$ 6,599,895         \$ 7,373,718           Maintenance and Operations         \$ 32,025         \$ 39,902         \$ 39,900         \$ 39,900           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         1,300           Uniforms and Clothing         5,217         2,708         3,800         3,800           Safety and Health         5,158         26,141         29,000         2,900           Legal Advertising  | -                            |           |                                  |    |                                  |    |  |    | · ·   |
| Furloughs         208         - <th< td=""><td>•</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>  | •                            |           |                                  |    |                                  |    |  |    |   |
| Cafeteria Plan         474,396         516,399         779,201         901,692           Medicare         48,879         54,479         41,598         66,486           Retirement         1,106,023         1,174,771         893,232         1,115,890           Executive Prof Development         9,923         10,797         14,725         18,526           Auto Allowance         13,838         8,284         20,700         13,800           Subtotal Salaries & Benefits         * 4,756,506         * 5,193,982         * 6,599,895         * 7,373,718           Maintenance and Operations           Stationery and Office         \$ 32,025         \$ 39,920         \$ 39,900         \$ 39,900           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         10,300           Uniforms and Clothing         5,217         2,708         3,800         3,800           Safety and Health         5,158         26,141         29,000         29,000           Legal Advertising/Filing Fees         11,805         11,744         20,000         29,000           Safety and Health         5,158         26,141  | -                            |           |                                  |    | -                                |    | -  |    | -   |
| Medicare         48,879         54,479         41,598         66,486           Retirement         1,106,023         1,174,771         893,232         1,115,890           Executive Prof Development         9,923         10,797         1,4725         18,526           Auto Allowance         13,838         8,284         20,700         1,800           Subtotal Salaries & Benefits         4,756,506         5,193,982         6,599,895         7,373,718           Maintenance and Operations           Stationery and Office         \$ 32,025         \$ 39,902         \$ 39,900         \$ 39,900           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         10,300           Uniforms and Clothing         5,217         2,708         3,800         3,800           Safety and Health         5,158         26,114         29,000         20,000           Legal Advertising/Filing Fees         11,805         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         14,300           Telephone/Radio/Communications         20,527  | _                            |           |                                  |    | 516.399                          |    | 779.201                                    |    | 901.692                                     |
| Retirement         1,106,023         1,174,771         893,232         1,115,890           Executive Prof Development         9,923         10,797         14,725         18,526           Auto Allowance         13,838         8,248         20,700         13,800           Subtotal Salaries & Benefits         4,756,506         \$ 5,193,982         6,599,895         \$ 7,373,718           Maintenance and Operations           Stationery and Office         \$ 32,025         \$ 39,902         \$ 39,900         \$ 39,900           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         1,300           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         1,300           Multi-Media, Promos, Subscrpt.         95,807         17,115         2,900         29,000           Legal Advertising / Filing Fees         11,805         11,114         20,000         20,000           Legal Advertising / Filing Fees         11,805         11,714         20,000         20,000           Legal Advertising   |                              |           |                                  |    |                                  |    |  |    |   |
| Executive Prof Development Aldowance         9,923         10,797         14,725         18,526           Auto Allowance         13,838         8,284         20,700         13,800           Subtotal Salaries & Benefits         4,756,506         5,193,982         6,599,895         7,373,718           Maintenance and Operations           Stationery and Office         \$32,025         39,920         39,900         142,300         142,300           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         10,000           Uniforms and Clothing         5,217         2,708         3,800         3,800           Safety and Health         5,158         26,141         29,000         29,000           Legal Advertising Filing Fees         11,805         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         14,300           Telephone/Radio/Communications         20,527         17,215         23,900         23,900           Business Meetings         9,231         8,586         9,024         9,024           Professional D  |                              |           |                                  |    | -                                |    | -  |    |   |
| Auto Allowance         13,838         8,284         20,700         13,800           Subtotal Salaries & Benefits         4,756,506         5,193,982         6,599,895         7,373,718           Maintenance and Operations         Stationery and Office         3,20,25         3,9900         3,9900         3,9900           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         1,0300           Small Tools and Equipment         9,278         18,549         10,300         3,800           Safety and Health         5,158         26,141         29,000         29,000           Legal Advertising/Filing Fees         11,859         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         23,900           Advertising Fees         11,859         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         23,900           Business Meetings         20,157         19,844         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>  |                              |           |                                  |    |                                  |    |  |    |   |
| Subtotal Salaries & Benefits         4,756,506         5,193,982         6,599,895         7,373,718           Maintenance and Operations           Stationery and Office         \$ 32,025         \$ 39,920         \$ 39,900         \$ 39,900           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         10,300           Uniforms and Clothing         5,217         2,708         3,800         3,800           Safety and Health         5,158         26,141         29,000         29,000           Legal Advertising/Filing Fees         11,805         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         14,300           Telephone/Radio/Communications         20,527         17,215         23,900         23,900           Business Meetings         20,157         19,884         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367   | •                            |           |                                  |    |                                  |    |  |    |   |
| Maintenance and Operations           Stationery and Office         \$ 32,025         \$ 39,920         \$ 39,900         \$ 39,900           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         10,300           Uniforms and Clothing         5,217         2,708         3,800         3,800           Safety and Health         5,158         26,141         29,000         29,000           Legal Advertising/Filing Fees         11,805         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         14,300           Telephone/Radio/Communications         20,527         17,215         23,900         23,900           Business Meetings         20,157         19,884         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367         104,876         104,876           Office Equipment         11,913         20,294 <td< td=""><td>Subtotal Salaries &amp; Benefits</td><td>\$</td><td></td><td>Ś</td><td></td><td>Ś</td><td></td><td>Ś</td><td></td></td<>   | Subtotal Salaries & Benefits | \$        |                                  | Ś  |                                  | Ś  |  | Ś  |   |
| Stationery and Office         \$ 32,025         \$ 39,920         \$ 39,900         \$ 39,900           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         10,300           Uniforms and Clothing         5,157         2,708         3,800         3,800           Safety and Health         5,158         26,141         29,000         29,000           Legal Advertising/Filing Fees         11,8051         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         14,300           Telephone/Radio/Communications         20,527         17,215         23,900         23,900           Business Meetings         20,157         19,884         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367         104,876         104,876           Office Equipment         11,913         20,294         10,000         20,000           Consul  | oubtotal dalaries a Bellento |           | -,,                              |    |                                  |    |  |    | .,,   |
| Stationery and Office         \$ 32,025         \$ 39,920         \$ 39,900         \$ 39,900           Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         10,300           Uniforms and Clothing         5,157         2,708         3,800         3,800           Safety and Health         5,158         26,141         29,000         29,000           Legal Advertising/Filing Fees         11,8051         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         14,300           Telephone/Radio/Communications         20,527         17,215         23,900         23,900           Business Meetings         20,157         19,884         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367         104,876         104,876           Office Equipment         11,913         20,294         10,000         20,000           Consul  | Maintenance and Operations   |           |                                  |    |                                  |    |  |    |   |
| Multi-Media, Promos, Subscrpt.         95,807         158,605         142,300         142,300           Small Tools and Equipment         9,278         18,549         10,300         10,300           Uniforms and Clothing         5,217         2,708         3,800         3,800           Safety and Health         5,158         26,141         29,000         29,000           Legal Advertising/Filing Fees         11,805         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         14,300           Telephone/Radio/Communications         20,527         17,215         23,900         23,900           Business Meetings         20,157         19,884         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367         104,876         104,876           Office Equipment         11,913         20,294         10,000         10,000           Employment         25,158         33,423         26,000         26,000           Consulting <t< td=""><td>-</td><td>\$</td><td>32,025</td><td>\$</td><td>39,920</td><td>\$</td><td>39,900</td><td>\$</td><td>39,900</td></t<>  | -                            | \$        | 32,025                           | \$ | 39,920                           | \$ | 39,900                                     | \$ | 39,900                                      |
| Small Tools and Equipment         9,278         18,549         10,300         10,300           Uniforms and Clothing         5,217         2,708         3,800         3,800           Safety and Health         5,158         26,141         29,000         29,000           Legal Advertising/Filing Fees         11,805         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         14,300           Telephone/Radio/Communications         20,527         17,215         23,900         23,900           Business Meetings         20,157         19,884         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367         104,876         104,876           Office Equipment         21,088         27,879         20,300         20,300           Other Equipment         11,913         20,294         10,000         10,000           Employment         25,158         33,423         26,000         26,000           Consulting         348,760  | -                            |           | 95,807                           |    | 158,605                          |    | 142,300                                    |    | 142,300                                     |
| Uniforms and Clothing         5,217         2,708         3,800         3,800           Safety and Health         5,158         26,141         29,000         29,000           Legal Advertising/Filing Fees         11,805         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         14,300           Telephone/Radio/Communications         20,527         17,215         23,900         23,900           Business Meetings         20,157         19,884         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367         104,876         104,876           Office Equipment         21,088         27,879         20,300         20,300           Other Equipment         21,088         27,879         20,300         26,000           Consulting         348,760         507,857         330,400         470,400           Legal         102,044         236,755         231,300         231,300           Medical and Health Inspection         52,399 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>  |                              |           |                                  |    |                                  |    |  |    |   |
| Safety and Health         5,158         26,141         29,000         29,000           Legal Advertising/Filing Fees         11,805         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         14,300           Telephone/Radio/Communications         20,527         17,215         23,900         23,900           Business Meetings         20,157         19,884         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367         104,876         104,876           Office Equipment         21,088         27,879         20,300         20,300           Other Equipment         11,913         20,294         10,000         10,000           Employment         25,158         33,423         26,000         26,000           Consulting         348,760         507,857         330,400         470,400           Legal         102,044         236,755         231,300         231,300           Medical and Health Inspection         52,399  |                              |           |                                  |    |                                  |    |  |    |   |
| Legal Advertising/Filing Fees         11,805         11,744         20,000         20,000           Advertising and Public Info.         14,501         12,762         14,300         14,300           Telephone/Radio/Communications         20,527         17,215         23,900         23,900           Business Meetings         20,157         19,884         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367         104,876         104,876           Office Equipment         21,088         27,879         20,300         20,300           Other Equipment         11,913         20,294         10,000         10,000           Employment         25,158         33,423         26,000         26,000           Consulting         348,760         507,857         330,400         470,400           Legal         102,044         236,755         231,300         231,300           Medical and Health Inspection         52,399         79,072         101,900         99,600           Public Safety         75,730  |                              |           |                                  |    |                                  |    |  |    |   |
| Advertising and Public Info.       14,501       12,762       14,300       14,300         Telephone/Radio/Communications       20,527       17,215       23,900       23,900         Business Meetings       20,157       19,884       9,880       9,880         Mileage Reimbursement       60       74       500       500         Dues and Memberships       9,231       8,568       9,024       9,024         Professional Development       69,318       116,367       104,876       104,876         Office Equipment       21,088       27,879       20,300       20,300         Other Equipment       11,913       20,294       10,000       10,000         Employment       25,158       33,423       26,000       26,000         Consulting       348,760       507,857       330,400       470,400         Legal       102,044       236,755       231,300       231,300         Medical and Health Inspection       52,399       79,072       101,900       101,900         Public Safety       75,730       127,735       99,600       99,600         Recreation       400       -       -       -         Sanitation       390       480       400 </td <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>   | -                            |           |                                  |    |                                  |    |  |    |   |
| Telephone/Radio/Communications         20,527         17,215         23,900         23,900           Business Meetings         20,157         19,884         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367         104,876         104,876           Office Equipment         21,088         27,879         20,300         20,300           Other Equipment         11,913         20,294         10,000         10,000           Employment         25,158         33,423         26,000         26,000           Consulting         348,760         507,857         330,400         470,400           Legal         102,044         236,755         231,300         231,300           Medical and Health Inspection         52,399         79,072         101,900         101,900           Public Safety         75,730         127,735         99,600         99,600           Recreation         400         -         -         -         -           Sanitation         390         480         400  |                              |           |                                  |    |                                  |    |  |    |   |
| Business Meetings         20,157         19,884         9,880         9,880           Mileage Reimbursement         60         74         500         500           Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367         104,876         104,876           Office Equipment         21,088         27,879         20,300         20,300           Other Equipment         11,913         20,294         10,000         10,000           Employment         25,158         33,423         26,000         26,000           Consulting         348,760         507,857         330,400         470,400           Legal         102,044         236,755         231,300         231,300           Medical and Health Inspection         52,399         79,072         101,900         101,900           Public Safety         75,730         127,735         99,600         99,600           Recreation         400         -         -         -         -           Sanitation         390         480         400         45,400           External Rent         35,613         46,367         45,400         45,40   | _                            |           |                                  |    |                                  |    |  |    |   |
| Mileage Reimbursement       60       74       500       500         Dues and Memberships       9,231       8,568       9,024       9,024         Professional Development       69,318       116,367       104,876       104,876         Office Equipment       21,088       27,879       20,300       20,300         Other Equipment       11,913       20,294       10,000       10,000         Employment       25,158       33,423       26,000       26,000         Consulting       348,760       507,857       330,400       470,400         Legal       102,044       236,755       231,300       231,300         Medical and Health Inspection       52,399       79,072       101,900       101,900         Public Safety       75,730       127,735       99,600       99,600         Recreation       400       -       -       -       -         Sanitation       390       480       400       400         External Rent       35,613       46,367       45,400       45,400         Grants, Loans and Subsidies       15,620       41,689       20,000       20,000   | -                            |           |                                  |    |                                  |    |  |    |   |
| Dues and Memberships         9,231         8,568         9,024         9,024           Professional Development         69,318         116,367         104,876         104,876           Office Equipment         21,088         27,879         20,300         20,300           Other Equipment         11,913         20,294         10,000         10,000           Employment         25,158         33,423         26,000         26,000           Consulting         348,760         507,857         330,400         470,400           Legal         102,044         236,755         231,300         231,300           Medical and Health Inspection         52,399         79,072         101,900         101,900           Public Safety         75,730         127,735         99,600         99,600           Recreation         400         -         -         -         -           Sanitation         390         480         400         400           External Rent         35,613         46,367         45,400         45,400           Grants, Loans and Subsidies         15,620         41,689         20,000         20,000   | _                            |           |                                  |    |                                  |    |  |    |   |
| Professional Development         69,318         116,367         104,876         104,876           Office Equipment         21,088         27,879         20,300         20,300           Other Equipment         11,913         20,294         10,000         10,000           Employment         25,158         33,423         26,000         26,000           Consulting         348,760         507,857         330,400         470,400           Legal         102,044         236,755         231,300         231,300           Medical and Health Inspection         52,399         79,072         101,900         101,900           Public Safety         75,730         127,735         99,600         99,600           Recreation         400         -         -         -         -           Sanitation         390         480         400         400           External Rent         35,613         46,367         45,400         45,400           Grants, Loans and Subsidies         15,620         41,689         20,000         20,000  | _                            |           | 9,231                            |    | 8,568                            |    | 9,024                                      |    | 9,024                                       |
| Office Equipment         21,088         27,879         20,300         20,300           Other Equipment         11,913         20,294         10,000         10,000           Employment         25,158         33,423         26,000         26,000           Consulting         348,760         507,857         330,400         470,400           Legal         102,044         236,755         231,300         231,300           Medical and Health Inspection         52,399         79,072         101,900         101,900           Public Safety         75,730         127,735         99,600         99,600           Recreation         400         -         -         -           Sanitation         390         480         400         400           External Rent         35,613         46,367         45,400         45,400           Grants, Loans and Subsidies         15,620         41,689         20,000         20,000  |                              |           |                                  |    |                                  |    |  |    |   |
| Other Equipment       11,913       20,294       10,000       10,000         Employment       25,158       33,423       26,000       26,000         Consulting       348,760       507,857       330,400       470,400         Legal       102,044       236,755       231,300       231,300         Medical and Health Inspection       52,399       79,072       101,900       101,900         Public Safety       75,730       127,735       99,600       99,600         Recreation       400       -       -       -         Sanitation       390       480       400       400         External Rent       35,613       46,367       45,400       45,400         Grants, Loans and Subsidies       15,620       41,689       20,000       20,000   | •                            |           |                                  |    |                                  |    |  |    |   |
| Employment       25,158       33,423       26,000       26,000         Consulting       348,760       507,857       330,400       470,400         Legal       102,044       236,755       231,300       231,300         Medical and Health Inspection       52,399       79,072       101,900       101,900         Public Safety       75,730       127,735       99,600       99,600         Recreation       400       -       -       -         Sanitation       390       480       400       400         External Rent       35,613       46,367       45,400       45,400         Grants, Loans and Subsidies       15,620       41,689       20,000       20,000   |                              |           |                                  |    |                                  |    |  |    |   |
| Consulting       348,760       507,857       330,400       470,400         Legal       102,044       236,755       231,300       231,300         Medical and Health Inspection       52,399       79,072       101,900       101,900         Public Safety       75,730       127,735       99,600       99,600         Recreation       400       -       -       -         Sanitation       390       480       400       400         External Rent       35,613       46,367       45,400       45,400         Grants, Loans and Subsidies       15,620       41,689       20,000       20,000  | • •                          |           |                                  |    |                                  |    |  |    |   |
| Legal       102,044       236,755       231,300       231,300         Medical and Health Inspection       52,399       79,072       101,900       101,900         Public Safety       75,730       127,735       99,600       99,600         Recreation       400       -       -       -         Sanitation       390       480       400       400         External Rent       35,613       46,367       45,400       45,400         Grants, Loans and Subsidies       15,620       41,689       20,000       20,000   |                              |           |                                  |    |                                  |    |  |    |   |
| Medical and Health Inspection       52,399       79,072       101,900       101,900         Public Safety       75,730       127,735       99,600       99,600         Recreation       400       -       -       -         Sanitation       390       480       400       400         External Rent       35,613       46,367       45,400       45,400         Grants, Loans and Subsidies       15,620       41,689       20,000       20,000   | _                            |           |                                  |    |                                  |    |  |    |   |
| Public Safety       75,730       127,735       99,600       99,600         Recreation       400       -       -       -       -         Sanitation       390       480       400       400         External Rent       35,613       46,367       45,400       45,400         Grants, Loans and Subsidies       15,620       41,689       20,000       20,000   | _                            |           | 52,399                           |    |                                  |    |  |    |   |
| Recreation         400         - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>  |                              |           |                                  |    |                                  |    |  |    |   |
| Sanitation         390         480         400         400           External Rent         35,613         46,367         45,400         45,400           Grants, Loans and Subsidies         15,620         41,689         20,000         20,000   | •                            |           |                                  |    | -                                |    | -  |    | -   |
| External Rent       35,613       46,367       45,400       45,400         Grants, Loans and Subsidies       15,620       41,689       20,000       20,000  |                              |           |                                  |    | 480                              |    | 400  |    | 400   |
| Grants, Loans and Subsidies 15,620 41,689 20,000 20,000  |                              |           |                                  |    |                                  |    |  |    | 45,400                                      |
|  |                              |           |                                  |    |                                  |    |  |    | 20,000                                      |
|  |                              |           |                                  |    |                                  |    |  |    | 13,429                                      |

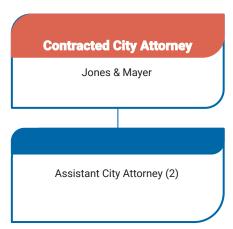
| Expense by Account                   |         | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--------------------------------------|---------|----------------------------------|----------------------------------|--|---|
| CITY MANAGER BY ACCOUNT: GENERAL FUI | ND ONLY |                                  |                                  |  |   |
| Internal Rent Postage                |         | 3,248                            | 18,741                           | 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                 |         | 768                              | 1,390                            | 1,000                                      | 1,000                                       |
| Internal Rent Genl Liability         |         | 717,330                          | 717,330                          | 717,330                                    | 717,330                                     |
| Internal Rent Workers' Comp          |         | 19,301                           | 19,301                           | 21,096                                     | 21,096                                      |
| Internal Rent Unemployment           |         | 6,186                            | 6,186                            | 6,186                                      | 6,186                                       |
| Subtotal Maintenance & Operations    | \$      | 1,743,278                        | \$<br>2,332,910                  | \$<br>2,063,759                            | \$<br>2,203,759                             |
| Fixed Assets                         |         |                                  |                                  |  |   |
| Office Furniture                     | \$      | 3,234                            | \$<br>1,657                      | \$<br>-                                    | \$<br>-                                     |
| Other Equipment                      |         | 2,462                            | 44,814                           | 16,900                                     | 16,900                                      |
| Subtotal Fixed Assets                | \$      | 5,696                            | \$<br>46,471                     | \$<br>16,900                               | \$<br>16,900                                |
| Total City Manager's Office          | \$      | 6,505,480                        | \$<br>7,573,363                  | \$<br>8,680,554                            | \$<br>9,594,377                             |



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# 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 2024-25 budget for the City Attorney's Office is \$1,086,750, an increase of \$36,750, or 3.5% compared to the adopted budget for Fiscal Year 2023-24. The increase is primarily attributed to the adjustment in costs due to the Consumer Price Index in the agreement.

| Expense by Fund CITY ATTORNEY'S OFFICE BY FUNDING SOURCE |                 | FY 21 <sup>-</sup> 22<br>Actuals | FY 22-23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |  |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|-----------------|----------------------------------|---------------------|--|--|----|---|
| CITTALIONNELS OFFICE BY FUNDING SOURCE                   |                 |                                  |                     |  |  |    |   |
| General Fund - 101                                       | \$              | 958,775                          | \$<br>988,108       | \$   | 1,050,000                                  | \$ | 1,086,750                                   |
| Disaster Fund - 150                                      |                 | 7,068                            | 399                 |  | -  |    | -   |
| Total City Attorney's Office                             | \$              | 965,843                          | \$<br>988,508       | \$   | 1,050,000                                  | \$ | 1,086,750                                   |
| Expense Category by Program                              |                 | FY 21 <sup>-</sup> 22<br>Actuals | FY 22-23<br>Actuals |  | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
| CITY ATTORNEY'S OFFICE BY PROGRAM                        |                 |                                  |                     |  |  |    |   |
| ADMINISTRATION - 12100                                   |                 |                                  |                     |  |  |    |   |
| General Legal Services - 50320                           |                 |                                  |                     |  |  |    |   |
| Maintenance and Operations                               | \$              | 958,775                          | \$<br>988,108       | \$   | 1,050,000                                  | \$ | 1,086,750                                   |
| Subtotal General Legal Services                          | \$              | 958,775                          | \$<br>988,108       | \$   | 1,050,000                                  | \$ | 1,086,750                                   |
| Emergency Services - 51040                               |                 |                                  |                     |  |  |    |   |
| Maintenance and Operations                               | \$<br><b>\$</b> | 7,068                            | \$<br>399           | \$   | -  | \$ |   |
| Subtotal Emergency Services                              | \$              | 7,068                            | \$<br>399           | \$   | -  | \$ |   |
| Local Emergency Responses - 52100                        |                 |                                  |                     |  |  |    |   |
| TOTAL CITY ATTORNEY'S OFFICE                             |                 |                                  |                     |  |  |    |   |
| Maintenance and Operations                               | \$              | 965,843                          | \$<br>988,508       | \$   | 1,050,000                                  | \$ | 1,086,750                                   |
| Total City Attorney's Office                             | \$              | 965,843                          | \$<br>988,508       | \$   | 1,050,000                                  | \$ | 1,086,750                                   |

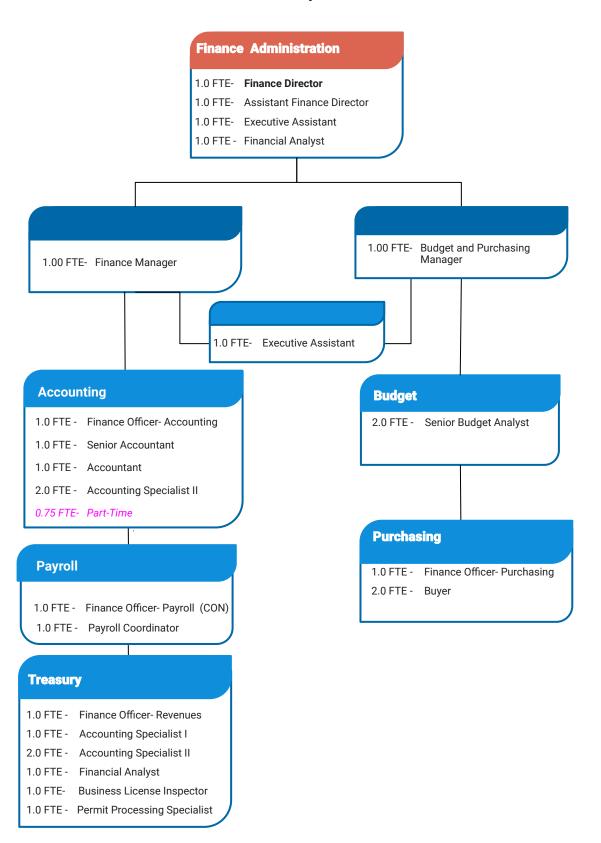
| Expense by Account                     |       | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|-------|----------------------------------|----|----------------------------------|--|----|---|
| CITY ATTORNEY'S OFFICE BY ACCOUNT: ALL | FUNDS |                                  |    |                                  |  |    |   |
| Maintenance and Operations             |       |                                  |    |                                  |  |    |   |
|  |       |                                  |    |                                  |  |    |   |
| Legal                                  |       | 958,775                          |    | 988,108                          | 1,050,000                                  |    | 1,086,750                                   |
| Emergency Protective Measure           |       | 7,068                            |    | 399                              | -  |    | -   |
| Subtotal Maintenance & Operations      | \$    | 965,843                          | \$ | 988,508                          | \$<br>1,050,000                            | \$ | 1,086,750                                   |
| T . 10'. 10'.                          |       | 245.242                          |    | 200 500                          | 4 050 000                                  |    | 4 004 750                                   |
| Total City Attorney's Office           | \$    | 965,843                          | Ş  | 988,508                          | \$<br>1,050,000                            | Ş  | 1,086,750                                   |

| Expense by Account                           | -         | Y 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|-----------|---------------------------------|----------------------------------|--|---|
| CITY ATTORNEY'S OFFICE BY ACCOUNT: GEN       | IERAL FUI | ND ONLY                         |                                  |  |   |
| Maintenance and Operations                   |           |                                 |                                  |  |   |
| Legal  |           | 958,775                         | 988,108                          | 1,050,000                                  | 1,086,750                                   |
| <b>Subtotal Maintenance &amp; Operations</b> | \$        | 958,775                         | \$<br>988,108                    | \$<br>1,050,000                            | \$<br>1,086,750                             |
|  |           |                                 |                                  |  |   |
| Total City Attorney's Office                 | \$        | 958,775                         | \$<br>988,108                    | \$<br>1,050,000                            | \$<br>1,086,750                             |



# 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 supervisor. 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 under the auspices of 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

Provides centralized cashiering and collections; performs investment functions under direction of the Finance Director/City Treasurer; monitors accounting 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 2023-2024 Accomplishments**

- Consolidated the Citywide Master Fee and Charges Schedule, which was reviewed by FiPAC and approved by City Council.
- Implemented the Citywide Master Fee and Charges Schedule review process as part of the City's annual budget process.
- Exceeded the City Council Reserves Policy of \$55 million by \$4.0 million for a total of \$59 million in General Fund reserves.
- Negotiated an interim Animal Services Agreement for a seamless transfer of veterinarian and animal services.
- Successfully transferred Animal Services from the Parks and Community Services Department to the Police Department to achieve a consolidated Animal Services Division within the City.
- Successfully hired an Accounting Officer.
- Maintained the City's AA+ Lease Revenue Bond credit rating.
- Strategically utilized ARPA funds to assist rental evictions with legal aid services and rental assistance for Costa Mesa residents.
- Allocated \$550k in ARPA funds to provide supplemental rental assistance to households facing no-fault just cause eviction.
- Allocated an additional \$750k in ARPA funding to continue to provide rental assistance to Costa Mesa residents.
- Implemented GASB 96, a new reporting standard for subscription-based Information Technology (IT) arrangements.
- Prepared the June 30, 2023 Annual Comprehensive Financial Report (ACFR), Single Audit Report, Financing Authority Financial Statements, Housing Authority Financial Statements, Housing Successor Annual Report, 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 Achievement for Excellence in Financial Reporting Program for the fiscal year ended June 30, 2022 ACFR.
- Completed financing of two (2) Fire Apparatus for the Fire & Rescue Department and one (1) Police Armored Vehicle for the Police Department, taking advantage of the low interest rate environment.
- Successfully implemented the business license component of the new Land Management System, TESSA.
- Continued to provide quarterly financial reports for City Council and FiPAC review.
- Received the prestigious Budgeting and Financial Reporting Award GFOA and CSMFO.
- Successfully submitted a balanced FY 2023/24 budget to the City Council.
- Successfully dissolved the Successor Agency.
- Financed a 2003 American LaFrance Pumper for \$1.5 million.
- Allocated \$1.2 million, \$900k from CDBG, to replace a 2004 American LaFrance Triple Combination Pumper.
- Fully funded the Capital Fund (CAN) and IT Replacement Fund Municipal code requirement.
- Corrected the previous deficit in the Equipment Replacement Fund.
- Set aside \$2.4 million towards the City's Housing Element and Visioning Plan.
- Strategically utilized Fiscal Year 2022-2023 year end surplus to one-time projects as reviewed by FiPAC and approved by the City Council.
- Continued updating the City's purchasing policies.
- 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.
- Implemented GASB 96, a new reporting standard for subscription based Information Technology (IT) arrangements.

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### Fiscal Year 2024-2025 Goals

- As an internal General Government Support department, improve customer service to internal departments and increase interdepartmental collaboration.
- Continue improving the City's financial transparency by publishing monthly financial data on the City website and regular communication to the City Council and community.
- Finalize the Citywide Master Fee and Charges Schedule, and present it to FiPAC's for Council consideration for the upcoming fiscal year.
- Finalize the Finance ERP.
- Purchasing will continue to implement and revise outdated processes and regulations to improve processing efficiencies.
- Initiate audits of the cannabis business tax.
- Review unpaid civil citations that are eligible for the County tax roll's special assessment.
- Focus on business license enforcement, ensuring municipal code adherence.
- Continue to seek FEMA reimbursement for COVID expenses.
- Account for the City's fiscal activities in an accurate and timely manner within Generally Accepted Accounting Principles (GAAP) and other legal requirements.
- Safeguard the City's assets and invest available cash in accordance with the City's adopted investment policy.
- Continue updating financial policies manual.
- Continue to provide quarterly financial reports for City Council and FiPAC review.

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# **Goals and Objectives**

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



# **Performance Measures/Workload Indicators:**

|   | FY 22-23<br>Actual | FY 23-24<br>Adopted | FY 24-25<br>Proposed |
|---|--------------------|---------------------|----------------------|
| Number of Accounts Receivable Invoices          | 2,500              | 1,800               | 1,800                |
| Number of Waitwhile bookings                    | -                  | 1,500               | 1,800                |
| Number of budget adjustments processed          | 87                 | 15                  | 100                  |
| Number of budget transfers                      | 398                | 150                 | 450                  |
| Number of business license renewal notices sent | 11,000             | 11,000              | 11,000               |
| Number of business licenses issued or renewed   | 12,000             | 12,000              | 12,000               |
| Number of cash register transactions processed  | 12,000             | 10,000              | 8,000                |
| Number of contracts issued                      | 350                | 450                 | 450                  |
| Number of form 1099s issued                     | 200                | 220                 | 220                  |
| Number of form W-2s issued                      | 867                | 830                 | 867                  |
| Number of journal entries prepared              | 950                | 950                 | 950                  |
| Number of payroll issued                        | 18,703             | 17,000              | 18,876               |
| Number of purchase orders issued                | 1,700              | 1,800               | 1,180                |
| Number of Vendor Payments issued                | 8,700              | 7,100               | 6,233                |
| Years received GFOA Distinguished Budget Award  | 22                 | 23                  | 24                   |
| Years received the ACFR Award                   | 25                 | 26                  | 27                   |

# **Budget Narrative**

The Fiscal Year 2024-25 budget for the Finance Department is \$6.1 million, an increase of \$483,105, or 8.6 percent, compared to the adopted budget for Fiscal Year 2023-24. The increases are primarily attributed to adjustments to salaries and benefits as result of labor negotiations. The department is requesting one part-time Accounting Specialist II position (0.75 FTE).

| Expense by Fund  |    | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals              | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|----|----------------------------------|---|--|---|
| FINANCE DEPARTMENT BY FUNDING SOURCE   |    |                                  |   |  |   |
| General Fund - 101 Disaster Fund - 150 OPIOID Settlement Fund - 227 IT Replacement Fund - 603              | \$ | 3,811,155<br>78,707<br>-<br>566  | \$<br>4,271,188<br>20,003<br>85,882<br>19,137 | \$<br>5,590,659<br>-<br>-                  | \$<br>6,073,764                             |
| 11 Replacement Fund - 003  |    | 300                              | 19,137  |  | _   |
| Total Finance Department   | \$ | 3,890,428                        | \$<br>4,396,210                               | \$<br>5,590,659                            | \$<br>6,073,764                             |
| Expense by Category by Program   |    | FY 21 <sup>-</sup> 22<br>Actuals | FY 22-23<br>Actuals                           | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
| FINANCE DEPARTMENT BY PROGRAM  |    |                                  |   |  |   |
| ADMINISTRATION - 13100   |    |                                  |   |  |   |
| Finance Administration - 50001<br>Salaries and Benefits<br>Maintenance and Operations<br>Fixed Assets      | \$ | 928,685<br>117,079<br>837        | \$<br>962,891<br>191,180<br>19,137            | \$<br>1,247,893<br>426,360<br>7,900        | \$<br>1,394,682<br>426,360<br>7,900         |
| Subtotal Finance Administration  | \$ | 1,046,601                        | \$<br>1,173,208                               | \$<br>1,682,153                            | \$<br>1,828,942                             |
| Emergency Services - 51040 Salaries and Benefits Maintenance and Operations Subtotal Emergency Services    | \$ | 72,639<br>6,068<br><b>78,707</b> | \$<br>19,403<br>-<br><b>19,403</b>            | \$<br>-<br>-<br>-                          | \$<br>-<br>-<br>-                           |
| Local Emergency Responses - 52100  |    |                                  |   |  |   |
| FINANCIAL OPERATIONS - 13200   |    |                                  |   |  |   |
| Financial Services - 50500 <sup>(1)(2)</sup> Salaries and Benefits Maintenance and Operations Fixed Assets | \$ | 2,062,059<br>643,495<br>59,252   | \$<br>2,394,527<br>763,869<br>45,202          | \$<br>3,032,136<br>846,970<br>29,400       | \$<br>3,368,452<br>846,970<br>29,400        |
| Subtotal Financial Services  | \$ | 2,764,806                        | \$<br>3,203,599                               | \$<br>3,908,506                            | \$<br>4,244,822                             |

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| Expense by Category by Program | FY 21 <sup>-</sup> 22<br>Actuals |           |    | FY 22 <sup>-</sup> 23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |           | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |           |
|--------------------------------|----------------------------------|-----------|----|----------------------------------|--|-----------|---|-----------|
| TOTAL FINANCE DEPARTMENT       |                                  |           |    |                                  |  |           |   |           |
| Salaries and Benefits          | \$                               | 3,063,697 | \$ | 3,376,822                        | \$   | 4,280,029 | \$  | 4,763,134 |
| Maintenance and Operations     |                                  | 766,643   |    | 955,049                          |  | 1,273,330 |   | 1,273,330 |
| Fixed Assets                   |                                  | 60,089    |    | 64,339                           |  | 37,300    |   | 37,300    |
| Total Finance Department       | \$                               | 3,890,428 | \$ | 4,396,210                        | \$   | 5,590,659 | \$  | 6,073,764 |

<sup>(1)</sup> As of Fiscal Year 2022-23, Financial Services consists of Accounting, Treasury, Budget and Purchasing.

<sup>(2)</sup> As of Fiscal Year 2022-23, Warehouse operations were transferred from the Finance Department to the Public Works Department.

| PINANCE DEPARTMENT BY ACCOUNT: ALL FUNDS   Salaries and Benefits   Regular Salaries - Non-Sworm   \$1,734,990   \$1,835,753   \$2,695,997   \$2,970,61   Regular Salaries - Part-Time   127,902   185,918   - 373,45   36,500 | Evenes by Assessed                    |       | FY 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24 <sup>-</sup> 25<br>Proposed |
|--|---------------------------------------|-------|-----------------------|----|-----------------------|----|----------------------------------|----|-----------------------------------|
| Regular Salaries Non-Sworn         \$ 1,734,990         \$ 1,835,753         \$ 2,695,997         \$ 2,970,61           Regular Salaries - Port-Time         127,902         185,918         -         73,45           Overtime         51,677         41,409         36,500         36,50           Accrual Payoff - Excess Max.         -         -         3,200         3,20           Vacation/Comp. Time Cash Out         33,041         29,611         20,600         20,66           Holiday Allowance         9,876         8,206         5,088         5,08           Separation Pay-Off         22,277         24,546         9,080         9,08           Other Compensation         25,350         29,537         38,449         42,28           Furloughs         85         -         -         -           Ketria Plan         33,700         353,023         506,164         574,11           Medicare         31,396         33,446         39,093         43,07           Retirement         676,461         824,147         911,548         70,76           Auto Allowance         5,919         6,919         6,900         6,90           Subtals Salaries & Benefits         19,368         16,939  | Expense by Account                    | INIDO | Actuals               |    | Actuals               |    | Budget                           |    | Budget                            |
| Regular Salaries - Non-Sworn         \$ 1,734,990         \$ 1,835,753         \$ 2,695,997         \$ 2,970,61           Regular Salaries - Part-Time         127,902         185,918         - 73,48           Overtime         51,677         41,409         36,500         36,50           Accrual Payoff - Excess Max.         3,200         3,20           Vacation/Comp. Time Cash Out         33,041         2,9611         20,600         20,60           Holiday Allowance         9,876         8,206         5,088         5,00           Separation Pay-Off         22,277         24,546         9,080         9,06           Other Compensation         25,350         29,537         38,449         42,28           Furloughs         85          -           Cafeteria Plan         337,700         353,023         506,164         574,11           Medicare         31,396         33,446         39,093         43,07           Executive Prof Development         5,023         4,307         7,410         7,44           Auto Allowance         6,919         6,919         6,900         6,90           Subtoal Salaries & Benefits         3,063,697         3,376,822         4,280,029         4,763,12   |                                       | 2חשר  |                       |    |                       |    |                                  |    |                                   |
| Regular Salaries - Part-Time         127,902         185,918         -         73,45           Overtime         51,677         41,409         36,500         36,50           Accrual Payoff - Excess Max.         -         -         3,200         3,20           Vacation/Comp. Time Cash Out         33,041         29,611         20,600         20,60           Holiday Allowance         9,876         8,206         5,088         5,00           Separation Pay-Off         23,277         24,546         9,080         9,00           Other Compensation         25,350         29,537         38,449         42,28           Furloughs         85         -         -         -           Cafeteria Plan         33,700         353,023         506,164         574,11           Medicare         31,396         33,446         39,093         43,07           Retirement         676,461         824,147         911,548         970,76           Executive Prof Development         5,023         4,300         7,410         7,41           Auto Allowance         5,039         5,376,822         \$4,280,029         \$4,763,13           Maintenance and Operations           Stationary and Offic  |                                       | Ċ     | 1 724 000             | ċ  | 1 025 752             | ċ  | 2 605 007                        | ċ  | 2 070 610                         |
| Overtime         51,677         41,409         36,500         36,52           Accrual Payoff - Excess Max.         -         -         3,200         3,200         3,20           Vacation/Comp. Time Cash Out         33,041         29,611         20,600         20,60           Holiday Allowance         9,876         8,206         5,088         5,08           Separation Pay-Off         23,277         24,546         9,080         9,00           Other Compensation         25,350         29,537         3,8449         42,22           Furloughs         85         -         -         -           Cafeteria Plan         337,000         353,023         506,164         574,11           Medicare         31,396         33,446         39,093         43,00           Retirement         676,461         824,147         911,548         970,74           Executive Prof Development         5,023         4,307         7,410         7,41           Auto Allowance         6,919         6,919         6,919         6,900         6,900           Subtotal Salaries & Benefits         3,063,697         3,376,822         4,280,029         4,763,13           Miletagle Permos, Subscrpt.         1,210   | _                                     | Ą     |                       | Ą  |                       | Ą  | 2,093,997                        | Ş  |                                   |
| Accrual Payoff - Excess Max.         -         -         3,200         3,201           Vacation/Comp. Time Cash Out         33,041         29,611         20,600         20,60           Holiday Allowance         9,876         8,206         5,088         5,08           Separation Pay-Off         23,277         24,546         9,080         9,08           Other Compensation         25,350         29,537         38,449         42,28           Furloughs         85         -         -         -           Cafeteria Plan         337,700         353,023         506,164         574,11           Medicare         31,396         33,446         39,093         43,007           Retirement         676,461         824,147         911,548         970,76           Executive Prof Development         5,023         4,307         7,410         7,41           Auto Allowance         6,919         6,919         6,919         6,900         6,90           Subtotal Salaries & Benefits         19,368         16,939         14,300         \$14,30           Multi-Media, Promos, Subscrpt.         1,210         43         1,300         1,30           Uniforms and Clothing         2,243         749   | -                                     |       |                       |    |                       |    | 36 500                           |    |                                   |
| Vacation/Comp. Time Cash Out         33,041         29,611         20,600         20,601           Holiday Allowance         9,876         8,206         5,088         5,08           Separation Pay-Off         23,277         24,546         9,080         9,08           Other Compensation         25,350         29,537         38,449         42,28           Furloughs         85         -         -         -           Cafeteria Plan         33,700         353,023         506,164         574,11           Medicare         31,396         33,446         39,093         43,07           Retirement         676,461         824,147         911,548         970,77           Executive Prof Development         5,023         4,307         7,410         7,41           Auto Allowance         6,919         6,919         6,900         6,90           Subtotal Salaries & Benefits         3063,697         3,376,822         \$4,280,029         \$4,763,13           Multi-Media, Promos, Subscrpt.         1,210         43         1,300         1,33           Uniforms and Clothing         2,243         749         -         -           Safety and Health         375         640         400 <td< td=""><td></td><td></td><td>31,077</td><td></td><td>41,409</td><td></td><td></td><td></td><td></td></td<>   |                                       |       | 31,077                |    | 41,409                |    |                                  |    |                                   |
| Holiday Allowance  | •                                     |       | 22.041                |    | 20 611                |    |                                  |    |                                   |
| Separation Pay-Off         23,277         24,546         9,080         9,080           Other Compensation         25,350         29,537         38,449         42,285           Furloughs         85         -         -         -           Cafeteria Plan         337,700         353,023         506,164         574,11           Medicare         31,396         33,446         39,093         43,07           Retirement         676,461         824,147         911,548         970,76           Executive Prof Development         5,023         4,307         7,410         7,44           Auto Allowance         6,919         6,919         6,900         6,900         6,90           Subtotal Salaries & Benefits         8         19,368         \$ 16,939         \$ 14,300         \$ 14,30           Multi-Media, Promos, Subscrpt.         1,210         43         1,300         1,430           Milled, Promos, Subscrpt.         1,210         43         1,300         14,30           Safety and Health         375         640         400         40           Legal Advertising/Filing Fees         -         -         6,000         6,00           Telephone/Radio/Communications         403 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>•</td><td></td><td></td></t<>  |                                       |       |                       |    |                       |    | •                                |    |                                   |
| Other Compensation         25,350         29,537         38,449         42,26           Furloughs         85         -         -         -           Cafeteria Plan         337,700         353,023         506,164         574,11           Medicare         31,396         33,446         39,093         43,07           Retirement         676,461         824,147         911,548         970,76           Executive Prof Development         5,023         4,307         7,410         7,41           Auto Allowance         6,919         6,919         6,900         6,90           Subtotal Salaries & Benefits         \$ 19,368         \$ 16,939         \$ 14,300         \$ 14,33           Multi-Media, Promos, Subscrpt.         1,210         43         1,300         1,30           Multi-Media, Promos, Subscrpt.         1,210         43         1,300         1,30           Safety and Health         375         640         400         40           Legal Advertising/Filing Fees         -         -         6,000         6,00           Telephone/Radio/Communications         403         4,154         400         40           Business Meetings         1,500         2,481         -         20  | -                                     |       |                       |    |                       |    |                                  |    |                                   |
| Furloughs         85         -   | · · · · · · · · · · · · · · · · · · · |       |                       |    |                       |    |                                  |    |                                   |
| Cafeteria Plan         337,700         353,023         506,164         574,11           Medicare         31,396         33,446         39,093         43,07           Retirement         676,461         824,147         911,548         970,76           Executive Prof Development         5,023         4,307         7,410         7,41           Auto Allowance         6,919         6,919         6,900         6,90           Subtotal Salaries & Benefits         3,063,697         3,376,822         4,280,029         4,763,13           Maintenance and Operations           Stationery and Office         \$ 19,368         16,939         \$ 14,300         \$ 14,30           Multi-Media, Promos, Subscrpt.         1,210         43         1,300         1,30           Uniforms and Clothing         2,243         749         1         40           Legal Advertising/Filing Fees         -         -         6,000         6,00           Safety and Health         375         640         400         40           Legal Advertising/Filing Fees         -         -         6,000         6,00           Multi-Media, Promos, Subscrpt.         1,500         2,481         40         0         40   | -                                     |       |                       |    | 29,537                |    | 38,449                           |    | 42,280                            |
| Medicare         31,396         33,446         39,093         43,07           Retirement         676,461         824,147         911,548         970,76           Executive Prof Development         5,023         4,307         7,410         7,41           Auto Allowance         6,919         6,919         6,909         6,909         6,909         6,909         6,909         6,909         6,909         6,909         4,280,029         \$ 4,763,135           Maintenance and Operations           Stationery and Office         \$ 19,368         \$ 16,939         \$ 14,300         \$ 14,300         14,300 </td <td>_</td> <td></td> <td></td> <td></td> <td>252.002</td> <td></td> <td>-</td> <td></td> <td>-<br/></td>  | _                                     |       |                       |    | 252.002               |    | -                                |    | -<br>                             |
| Retirement         676,461         824,147         911,548         970,767           Executive Prof Development         5,023         4,307         7,410         7,41           Auto Allowance         6,919         6,919         6,919         6,909         6,910         6,913         6,910         6,910         6,913         6,910         6,913         6,910         6,910         6,913         1,910         4,931         1,930         1,430  |                                       |       |                       |    |                       |    |                                  |    |                                   |
| Name   |                                       |       |                       |    |                       |    |                                  |    |                                   |
| Auto Allowance         6,919         6,919         6,900         6,900           Subtotal Salaries & Benefits         3,063,697         3,376,822         4,280,029         4,763,132           Maintenance and Operations         Stationery and Office         19,368         16,939         14,300         14,300           Multi-Media, Promos, Subscrpt.         1,210         43         1,300         1,300           Uniforms and Clothing         2,243         749   |                                       |       | •                     |    |                       |    |                                  |    |                                   |
| Subtotal Salaries & Benefits         \$ 3,063,697         \$ 3,376,822         \$ 4,280,029         \$ 4,763,132           Maintenance and Operations           Stationery and Office         \$ 19,368         \$ 16,939         \$ 14,300         \$ 14,300           Multi-Media, Promos, Subscrpt.         1,210         43         1,300         1,300           Uniforms and Clothing         2,243         749         -           Safety and Health         375         640         400         40           Legal Advertising/Filing Fees         -         -         -         6,000         6,00           Telephone/Radio/Communications         403         4,154         400         40           Business Meetings         1,500         2,481         -         -           Mileage Reimbursement         -         52         200         20           Dues and Memberships         2,169         -         2,000         2,00           Professional Development         5,252         10,984         14,660         14,66           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432<   |                                       |       |                       |    |                       |    |                                  |    | 7,410                             |
| Maintenance and Operations           Stationery and Office         \$ 19,368 \$ 16,939 \$ 14,300 \$ 14,300           Multi-Media, Promos, Subscrpt.         1,210 43 1,300           Uniforms and Clothing         2,243 749           Safety and Health         375 640 400           Legal Advertising/Filing Fees         6,000 6,00           Telephone/Radio/Communications         403 4,154 400 40           Business Meetings         1,500 2,481           Mileage Reimbursement         - 52 200 20           Dues and Memberships         2,169 - 2,000 2,00           Professional Development         5,252 10,984 14,660 14,66           Office Equipment         5,412 6,376 3,700 3,70           Employment         191,996           Consulting         74,432 344,322 277,500 277,50           Legal         - 688 10,000 10,00           Financial & Information Svcs.         373,542 396,434 838,750 838,75           Sanitation         385 470 800 80           External Rent         2,096 2,085           Internal Rent Central Services         3,108 4,585 20,000 20,000           Internal Rent Genl Liability         25,990 25   |                                       | _     |                       |    |                       |    |                                  |    | 6,900                             |
| Stationery and Office         \$ 19,368         \$ 16,939         \$ 14,300         \$ 14,30           Multi-Media, Promos, Subscrpt.         1,210         43         1,300         1,30           Uniforms and Clothing         2,243         749         -         -           Safety and Health         375         640         400         40           Legal Advertising/Filing Fees         -         -         -         6,000         6,00           Telephone/Radio/Communications         403         4,154         400         40           Business Meetings         1,500         2,481         -         -           Mileage Reimbursement         -         52         200         20           Dues and Memberships         2,169         -         2,000         2,00           Professional Development         5,252         10,984         14,660         14,66           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00  | Subtotal Salaries & Benefits          | \$    | 3,063,697             | \$ | 3,376,822             | \$ | 4,280,029                        | \$ | 4,763,134                         |
| Stationery and Office         \$ 19,368         \$ 16,939         \$ 14,300         \$ 14,30           Multi-Media, Promos, Subscrpt.         1,210         43         1,300         1,30           Uniforms and Clothing         2,243         749         -         -           Safety and Health         375         640         400         40           Legal Advertising/Filing Fees         -         -         -         6,000         6,00           Telephone/Radio/Communications         403         4,154         400         40           Business Meetings         1,500         2,481         -         -           Mileage Reimbursement         -         52         200         20           Dues and Memberships         2,169         -         2,000         2,00           Professional Development         5,252         10,984         14,660         14,66           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00  | Maintenance and Operations            |       |                       |    |                       |    |                                  |    |                                   |
| Multi-Media, Promos, Subscrpt.         1,210         43         1,300         1,300           Uniforms and Clothing         2,243         749         -           Safety and Health         375         640         400         40           Legal Advertising/Filing Fees         -         -         6,000         6,00           Telephone/Radio/Communications         403         4,154         400         40           Business Meetings         1,500         2,481         -         -           Mileage Reimbursement         -         52         200         20           Dues and Memberships         2,169         -         2,000         2,000           Professional Development         5,252         10,984         14,660         14,660           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation  | -                                     | Ś     | 19.368                | Ś  | 16.939                | Ś  | 14.300                           | Ś  | 14,300                            |
| Uniforms and Clothing         2,243         749         -           Safety and Health         375         640         400         40           Legal Advertising/Filing Fees         -         -         6,000         6,00           Telephone/Radio/Communications         403         4,154         400         40           Business Meetings         1,500         2,481         -         -           Mileage Reimbursement         -         52         200         20           Dues and Memberships         2,169         -         2,000         2,00           Professional Development         5,252         10,984         14,660         14,66           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation         385         470         800         80           External Rent         2,096   | •                                     | •     | •                     | •  |                       | •  |                                  | ·  | 1,300                             |
| Safety and Health         375         640         400         40           Legal Advertising/Filing Fees         -         -         6,000         6,00           Telephone/Radio/Communications         403         4,154         400         40           Business Meetings         1,500         2,481         -         -           Mileage Reimbursement         -         52         200         20           Dues and Memberships         2,169         -         2,000         2,000           Professional Development         5,252         10,984         14,660         14,66           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation         385         470         800         80           External Rent         2,096         2,085         -           Internal Rent Central Services         3,10  | ·                                     |       |                       |    |                       |    | -                                |    | -                                 |
| Legal Advertising/Filing Fees         -         -         6,000         6,000           Telephone/Radio/Communications         403         4,154         400         40           Business Meetings         1,500         2,481         -         -           Mileage Reimbursement         -         52         200         20           Dues and Memberships         2,169         -         2,000         2,000           Professional Development         5,252         10,984         14,660         14,66           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation         385         470         800         80           External Rent         2,096         2,085         -           Internal Rent Central Services         3,108         4,585         20,000         20,00           Internal Rent Genl Liability   | _                                     |       |                       |    |                       |    | 400                              |    | 400                               |
| Telephone/Radio/Communications         403         4,154         400         40           Business Meetings         1,500         2,481         -         -           Mileage Reimbursement         -         52         200         20           Dues and Memberships         2,169         -         2,000         2,000           Professional Development         5,252         10,984         14,660         14,660           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation         385         470         800         80           External Rent         2,096         2,085         -           Internal Rent Central Services         3,108         4,585         20,000         20,00           Internal Rent Genl Liability         25,990         25,990         25,990         25,990         25,990   | •                                     |       | -                     |    | -                     |    |                                  |    | 6,000                             |
| Business Meetings         1,500         2,481         -           Mileage Reimbursement         -         52         200         20           Dues and Memberships         2,169         -         2,000         2,00           Professional Development         5,252         10,984         14,660         14,66           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation         385         470         800         80           External Rent         2,096         2,085         -           Internal Rent Central Services         3,108         4,585         20,000         20,00           Internal Rent Genl Liability         25,990         25,990         25,990         25,990         25,990         25,990         25,990         25,990         10,000         10,000         10,000         10,000         10,000   |                                       |       | 403                   |    | 4.154                 |    |                                  |    | 400                               |
| Mileage Reimbursement         -         52         200         20           Dues and Memberships         2,169         -         2,000         2,00           Professional Development         5,252         10,984         14,660         14,66           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation         385         470         800         80           External Rent         2,096         2,085         -           Internal Rent Central Services         3,108         4,585         20,000         20,00           Internal Rent Postage         17,119         18,205         20,460         20,46           Internal Rent Genl Liability         25,990         25,990         25,990         25,990           Internal Rent Workers' Comp         31,190         31,190         34,090         34,090   |                                       |       |                       |    |                       |    | -                                |    | -                                 |
| Dues and Memberships         2,169         -         2,000         2,000           Professional Development         5,252         10,984         14,660         14,660           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation         385         470         800         80           External Rent         2,096         2,085         -           Internal Rent Central Services         3,108         4,585         20,000         20,00           Internal Rent Postage         17,119         18,205         20,460         20,46           Internal Rent Genl Liability         25,990         25,990         25,990         25,990           Internal Rent Workers' Comp         31,190         31,190         34,090         34,090           Internal Rent Unemployment         2,780         2,780         2,780         2,780 <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>200</td> <td></td> <td>200</td>   |                                       |       | -                     |    |                       |    | 200                              |    | 200                               |
| Professional Development         5,252         10,984         14,660         14,660           Office Equipment         5,412         6,376         3,700         3,70           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation         385         470         800         80           External Rent         2,096         2,085         -           Internal Rent Central Services         3,108         4,585         20,000         20,00           Internal Rent Postage         17,119         18,205         20,460         20,46           Internal Rent Genl Liability         25,990         25,990         25,990         25,990           Internal Rent Workers' Comp         31,190         31,190         34,090         34,090           Internal Rent Unemployment         2,780         2,780         2,780         2,780           Other Costs         4         85,882         -         -  |                                       |       | 2 169                 |    | -                     |    |                                  |    | 2,000                             |
| Office Equipment         5,412         6,376         3,700         3,700           Employment         191,996         -         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation         385         470         800         80           External Rent         2,096         2,085         -           Internal Rent Central Services         3,108         4,585         20,000         20,00           Internal Rent Postage         17,119         18,205         20,460         20,46           Internal Rent Genl Liability         25,990         25,990         25,990         25,990           Internal Rent Workers' Comp         31,190         31,190         34,090         34,090           Internal Rent Unemployment         2,780         2,780         2,780         2,780           Other Costs         4         85,882         -         -           Emergency Protective Measure         6,068         -         -         -  |                                       |       |                       |    | 10 984                |    |                                  |    | 14,660                            |
| Employment         191,996         -         -           Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation         385         470         800         80           External Rent         2,096         2,085         -           Internal Rent Central Services         3,108         4,585         20,000         20,00           Internal Rent Postage         17,119         18,205         20,460         20,46           Internal Rent Genl Liability         25,990         25,990         25,990         25,990           Internal Rent Workers' Comp         31,190         31,190         34,090         34,090           Internal Rent Unemployment         2,780         2,780         2,780         2,780           Other Costs         4         85,882         -         -           Emergency Protective Measure         6,068         -         -         -   |                                       |       |                       |    |                       |    |                                  |    | 3,700                             |
| Consulting         74,432         344,322         277,500         277,50           Legal         -         688         10,000         10,00           Financial & Information Svcs.         373,542         396,434         838,750         838,75           Sanitation         385         470         800         80           External Rent         2,096         2,085         -           Internal Rent Central Services         3,108         4,585         20,000         20,00           Internal Rent Postage         17,119         18,205         20,460         20,46           Internal Rent Genl Liability         25,990         25,990         25,990         25,990         25,990           Internal Rent Workers' Comp         31,190         31,190         34,090         34,090           Internal Rent Unemployment         2,780         2,780         2,780         2,780           Other Costs         4         85,882         -         -           Emergency Protective Measure         6,068         -         -         -   |                                       |       |                       |    | -                     |    | -                                |    | -                                 |
| Legal       -       688       10,000       10,00         Financial & Information Svcs.       373,542       396,434       838,750       838,75         Sanitation       385       470       800       80         External Rent       2,096       2,085       -         Internal Rent Central Services       3,108       4,585       20,000       20,00         Internal Rent Postage       17,119       18,205       20,460       20,46         Internal Rent Genl Liability       25,990       25,990       25,990       25,990         Internal Rent Workers' Comp       31,190       31,190       34,090       34,090         Internal Rent Unemployment       2,780       2,780       2,780       2,780         Other Costs       4       85,882       -         Emergency Protective Measure       6,068       -       -   | • •                                   |       |                       |    | 344 322               |    | 277 500                          |    | 277 500                           |
| Financial & Information Svcs.       373,542       396,434       838,750       838,750         Sanitation       385       470       800       80         External Rent       2,096       2,085       -         Internal Rent Central Services       3,108       4,585       20,000       20,00         Internal Rent Postage       17,119       18,205       20,460       20,46         Internal Rent Genl Liability       25,990       25,990       25,990       25,990       25,990         Internal Rent Workers' Comp       31,190       31,190       34,090       34,090         Internal Rent Unemployment       2,780       2,780       2,780       2,780         Other Costs       4       85,882       -         Emergency Protective Measure       6,068       -       -  | _                                     |       | 74,402                |    |                       |    |                                  |    |                                   |
| Sanitation       385       470       800       80         External Rent       2,096       2,085       -         Internal Rent Central Services       3,108       4,585       20,000       20,00         Internal Rent Postage       17,119       18,205       20,460       20,46         Internal Rent Genl Liability       25,990       25,990       25,990       25,990         Internal Rent Workers' Comp       31,190       31,190       34,090       34,090         Internal Rent Unemployment       2,780       2,780       2,780       2,780         Other Costs       4       85,882       -         Emergency Protective Measure       6,068       -       -   |                                       |       | 373 542               |    |                       |    |                                  |    |                                   |
| External Rent       2,096       2,085       -         Internal Rent Central Services       3,108       4,585       20,000       20,00         Internal Rent Postage       17,119       18,205       20,460       20,460         Internal Rent Genl Liability       25,990       25,990       25,990       25,990         Internal Rent Workers' Comp       31,190       31,190       34,090       34,090         Internal Rent Unemployment       2,780       2,780       2,780       2,780         Other Costs       4       85,882       -         Emergency Protective Measure       6,068       -       -  |                                       |       | •                     |    |                       |    |                                  |    | 800                               |
| Internal Rent Central Services       3,108       4,585       20,000       20,000         Internal Rent Postage       17,119       18,205       20,460       20,460         Internal Rent Genl Liability       25,990       25,990       25,990       25,990         Internal Rent Workers' Comp       31,190       31,190       34,090       34,090         Internal Rent Unemployment       2,780       2,780       2,780       2,780         Other Costs       4       85,882       -         Emergency Protective Measure       6,068       -       -   |                                       |       |                       |    |                       |    | -                                |    | -                                 |
| Internal Rent Postage         17,119         18,205         20,460         20,460           Internal Rent Genl Liability         25,990         25,990         25,990         25,990         25,990           Internal Rent Workers' Comp         31,190         31,190         34,090         34,090           Internal Rent Unemployment         2,780         2,780         2,780         2,780           Other Costs         4         85,882         -         -           Emergency Protective Measure         6,068         -         -         -   |                                       |       |                       |    | -                     |    | 20.000                           |    | 20,000                            |
| Internal Rent Genl Liability         25,990         25,990         25,990         25,990           Internal Rent Workers' Comp         31,190         31,190         34,090         34,090           Internal Rent Unemployment         2,780         2,780         2,780         2,780           Other Costs         4         85,882         -         -           Emergency Protective Measure         6,068         -         -         -  |                                       |       |                       |    |                       |    |                                  |    |                                   |
| Internal Rent Workers' Comp         31,190         31,190         34,090         34,090           Internal Rent Unemployment         2,780         2,780         2,780         2,780           Other Costs         4         85,882         -           Emergency Protective Measure         6,068         -         -   | -                                     |       |                       |    |                       |    |                                  |    |                                   |
| Internal Rent Unemployment         2,780         2,780         2,780         2,780           Other Costs         4         85,882         -         -           Emergency Protective Measure         6,068         -         -         -   | -                                     |       |                       |    |                       |    |                                  |    |                                   |
| Other Costs         4         85,882         -           Emergency Protective Measure         6,068         -         -  | ·                                     |       |                       |    |                       |    |                                  |    |                                   |
| Emergency Protective Measure 6,068   | · · · ·                               |       |                       |    |                       |    | ۷,/٥٥                            |    | ۷,/٥٥                             |
|  |                                       |       |                       |    | 00,002                |    | -                                |    | -                                 |
| - Subtotal Maintenance & Operations ター・/ クリ・ログ・コン・フィー・フィー・フィー・フィー・フィー・フィー・フィー・フィー・フィー・フィー  | Subtotal Maintenance & Operations     | \$    | <b>766,643</b>        | \$ | 955,049               | \$ | 1,273,330                        | \$ | 1,273,330                         |

| Expense by Account                     |    | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |           | FY 24-25<br>Proposed<br>Budget |
|--|----|----------------------------------|----------------------------------|--|-----------|--------------------------------|
| FINANCE DEPARTMENT BY ACCOUNT: ALL FUN | DS |                                  |                                  |  |           |                                |
| Fixed Assets                           |    |                                  |                                  |  |           |                                |
| Office Furniture                       | \$ | -                                | \$<br>-                          | \$   | 2,900     | \$<br>2,900                    |
| Other Equipment                        |    | 60,089                           | 64,339                           |  | 34,400    | 34,400                         |
| Subtotal Fixed Assets                  | \$ | 60,089                           | \$<br>64,339                     | \$   | 37,300    | \$<br>37,300                   |
|  | 4  |                                  |                                  |  |           |                                |
| Total Finance Department               | \$ | 3,890,428                        | \$<br>4,396,210                  | \$   | 5,590,659 | \$<br>6,073,764                |

|                                     | •           |                       |                       |    |                                  |                                   |
|-------------------------------------|-------------|-----------------------|-----------------------|----|----------------------------------|-----------------------------------|
|                                     |             | FY 21 <sup>-</sup> 22 | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted | FY 24 <sup>-</sup> 25<br>Proposed |
| Expense by Account                  |             | Actuals               | Actuals               |    | Budget                           | Budget                            |
| FINANCE DEPARTMENT BY ACCOUNT: GENE | ERAL FUI    | ND ONLY               |                       |    |                                  |                                   |
| Salaries and Benefits               |             |                       |                       |    |                                  |                                   |
| Regular Salaries - Non-Sworn        | \$          | 1,694,648             | \$<br>1,822,986       | \$ | 2,695,997                        | \$<br>2,970,619                   |
| Regular Salaries - Part-Time        |             | 100,080               | 180,182               |    | -                                | 73,492                            |
| Overtime                            |             | 49,306                | 41,333                |    | 36,500                           | 36,500                            |
| Accrual Payoff - Excess Max.        |             | -                     | -                     |    | 3,200                            | 3,200                             |
| Vacation/Comp. Time Cash Out        |             | 33,041                | 29,611                |    | 20,600                           | 20,600                            |
| Holiday Allowance                   |             | 9,876                 | 8,206                 |    | 5,088                            | 5,088                             |
| Separation Pay-Off                  |             | 23,277                | 24,546                |    | 9,080                            | 9,080                             |
| Other Compensation                  |             | 25,350                | 29,537                |    | 38,449                           | 42,286                            |
| Furloughs                           |             | 85                    | -                     |    | -                                | -                                 |
| Cafeteria Plan                      |             | 337,660               | 353,023               |    | 506,164                          | 574,119                           |
| Medicare                            |             | 31,387                | 33,446                |    | 39,093                           | 43,073                            |
| Retirement                          |             | 674,406               | 823,323               |    | 911,548                          | 970,767                           |
| Executive Prof Development          |             | 5,023                 | 4,307                 |    | 7,410                            | 7,410                             |
| Auto Allowance                      |             | 6,919                 | 6,919                 |    | 6,900                            | 6,900                             |
| Subtotal Salaries & Benefits        | \$          | 2,991,058             | \$<br>3,357,419       | \$ | 4,280,029                        | \$<br>4,763,134                   |
|                                     | <del></del> |                       |                       |    |                                  |                                   |
| Maintenance and Operations          |             |                       |                       |    |                                  |                                   |
| Stationery and Office               | \$          | 19,368                | \$<br>16,939          | \$ | 14,300                           | \$<br>14,300                      |
| Multi-Media, Promos, Subscrpt.      |             | 1,210                 | 43                    |    | 1,300                            | 1,300                             |
| Uniforms and Clothing               |             | 2,243                 | 749                   |    | -                                | -                                 |
| Safety and Health                   |             | 375                   | 640                   |    | 400                              | 400                               |
| Legal Advertising/Filing Fees       |             | -                     | -                     |    | 6,000                            | 6,000                             |
| Telephone/Radio/Communications      |             | 403                   | 4,154                 |    | 400                              | 400                               |
| Business Meetings                   |             | 1,500                 | 2,481                 |    | -                                | -                                 |
| Mileage Reimbursement               |             | -                     | 52                    |    | 200                              | 200                               |
| Dues and Memberships                |             | 2,169                 | -                     |    | 2,000                            | 2,000                             |
| Professional Development            |             | 5,252                 | 10,384                |    | 14,660                           | 14,660                            |
| Office Equipment                    |             | 5,412                 | 6,376                 |    | 3,700                            | 3,700                             |
| Employment                          |             | 191,996               | -                     |    | -                                | -                                 |
| Consulting                          |             | 74,432                | 344,322               |    | 277,500                          | 277,500                           |
| Legal                               |             | -                     | 688                   |    | 10,000                           | 10,000                            |
| Financial & Information Svcs.       |             | 373,542               | 396,434               |    | 838,750                          | 838,750                           |
| Sanitation                          |             | 385                   | 470                   |    | 800                              | 800                               |
| External Rent                       |             | 2,096                 | 2,085                 |    | -                                | -                                 |
| Internal Rent Central Services      |             | 3,108                 | 4,585                 |    | 20,000                           | 20,000                            |
| Internal Rent Postage               |             | 17,119                | 18,205                |    | 20,460                           | 20,460                            |
| Internal Rent Genl Liability        |             | 25,990                | 25,990                |    | 25,990                           | 25,990                            |
| Internal Rent Workers' Comp         |             | 31,190                | 31,190                |    | 34,090                           | 34,090                            |
| Internal Rent Unemployment          |             | 2,780                 | 2,780                 |    | 2,780                            | 2,780                             |
| Other Costs                         |             | 4                     | -                     |    | -                                | -                                 |
| Subtotal Maintenance & Operations   | \$          | 760,575               | \$<br>868,567         | \$ | 1,273,330                        | \$<br>1,273,330                   |
| zaziziaaiiitoliaiioo a opelatiolio  |             | ,                     | <br>,                 | •  | , -,                             | <br>, -,                          |

| Expense by Account                    |       | FY 21-22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|---------------------------------------|-------|---------------------|----------------------------------|--|---|
| FINANCE DEPARTMENT BY ACCOUNT: GENERA | L FUN | ND ONLY             |                                  |  |   |
| Fixed Assets                          |       |                     |                                  |  |   |
| Office Furniture                      | \$    | -                   | \$<br>-                          | \$<br>2,900                                | \$<br>2,900                                 |
| Other Equipment                       |       | 59,523              | 45,202                           | 34,400                                     | 34,400                                      |
| Subtotal Fixed Assets                 | \$    | 59,523              | \$<br>45,202                     | \$<br>37,300                               | \$<br>37,300                                |
| Total Finance Department              | \$    | 3,811,155           | \$<br>4,271,188                  | \$<br>5,590,659                            | \$<br>6,073,764                             |

# Parks and Community Services Department

# **Parks and Community Services Department**

# **Parks and Community Services Administration**

1.0 FTE - Parks and Community Services Director

1.0 FTE - Recreation Manager

2.0 FTE - Senior Recreation Supervisor

1.0 FTE - Senior Management Analyst

1.0 FTE - Executive Assistant

#### Recreation

3.0 FTE - Recreation Supervisor

4.0 FTE - Recreation Coordinator

1.0 FTE - Office Specialist II

7.0 FTE - Recreation Specialist

1.0 FTE - Community Outreach

Worker

62.32 FTE - Part-Time

#### **Fairview Park**

1.0 FTE - Fairview Park

Administrator

1.0 FTE - Maintenance Worker

1.0 FTE- Recreation Specialist

0.25 FTE - Part-time

#### **Arts and Culture**

1.0 FTE - Arts Specialist

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 multipurpose 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 a grant from the Orange County Transportation Authority (OCTA).

#### 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 (LEAP) 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 2023-2024 Accomplishments

- Completed the Tennis Center operator agreement and selected an operator.
- Expanded inclusive and adaptive programming.
- Continued to provide services to seniors including social, health, insurance counseling, tax prep, and legal services.
- Expanded services at the Senior Center with the support of a full-time social worker.
- Coordinated seasonal, competitive softball and basketball leagues for all skill levels at quality facilities.
- Incorporated specialized STEAM-based program activities into the R.O.C.K.S and Camp Programs.
- Implemented the Mobile Recreation Program at local parks.
- Offered Teen Program events and excursions to destinations outside the City of Costa Mesa.
- Expanded program outreach efforts to attract underserved groups in the community.
- Increased facility reservations/rentals at the Norma Hertzog Community Center.
- Continued pursuing short- and long-term goals for the third year of the Arts and Culture Master Plan.
- Hosted annual community and special events and facilitated new partnerships.
- Explored restoration efforts at Fairview Park.
- Continued working on an update to the Fairview Park Master Plan.

#### Fiscal Year 2024-2025 Goals

- Continue to support creative opportunities for passive and active open space recreation activities.
- Expand adaptive program services to meet a broad range of participant abilities.
- Expand free health-related, meal, transportation, tax, and legal services to seniors citizens.
- Continue to market and expand league organized sports programs.
- Continue to provide free or affordable medical and mobility transportation services for senior citizens.
- Implement new creative activities and classes to increase participation in classes and programs.
- Complete update to Fairview Park Master Plan.
- Continue Fairview Park restoration efforts through public volunteer opportunities.
- Expand rental opportunities at all Parks facilities.
- Continue to provide free or low-cost programming to under-represented groups in the Costa Mesa community.
- Continue to implement the 5-year Costa Mesa Arts and Culture Master Plan including public art initiatives.
- Offer programs and classes in essential life skills.
- Continue to streamline event application permit process through the Tessa system.

City of Costa Mesa, California

### **Goals and Objectives**

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











|    |  |       | <br>                    |   |  |
|----|--|-------|-------------------------|---|--|
| G  | DALS AND OBJECTIVES  | * v × | \$<br><b>(3)</b>        | S |  |
| 1  | Continue to support creative opportunities for passive and active open space recreation activities.        |       | V                       |   |  |
| 2  | Expand adaptive program services to meet a wide range of participant abilities.                            |       | V                       |   |  |
| 3  | Expand free health-related, meal, transportation, tax, and legal services to seniors citizens.             |       | $\checkmark$            |   |  |
| 4  | Continue to market and expand league organized sports programs   |       | V                       |   |  |
| 5  | Continue to provide free or affordable medical and mobility transportation services for senior citizens.   |       | V                       |   |  |
| 6  | Implement new creative activities and classes to increase participation in Parks programs.                 |       | V                       |   |  |
| 7  | Complete update to Fairview Park Master Plan.  |       | V                       |   |  |
| 8  | Continue Fairview Park restoration efforts through public volunteer opportunities.                         |       | $\overline{\checkmark}$ |   |  |
| 9  | Expand rental opportunities at Parks facitlities.  |       | $\checkmark$            |   |  |
| 10 | Continue to provide free or low-cost programming to under-represented groups in the Costa Mesa community.  |       | V                       |   |  |
| 11 | Continue to implement the 5-Year Costa Mesa Arts and Culture Master Plan including public art initiatives. |       | $\overline{\checkmark}$ |   |  |
| 12 | Offer programs and classes in essential life skills.   |       | $\checkmark$            |   |  |
| 13 | Continue to streamline the event application permit process through the TESSA system.                      |       | V                       |   |  |

# **Performance Measures/Workload Indicators:**

|   | FY 22-23<br>Actual | FY 23-24<br>Adopted | FY 24-25<br>Proposed |
|---|--------------------|---------------------|----------------------|
| Number of program enrollments processed                             | 12,981             | 8,000               | 11,000               |
| Number of park permits issued                                       | 575                | 525                 | 525                  |
| Number of special event permits processed                           | 54                 | 45                  | 45                   |
| Number of hours permitted on athletic fields (all user groups)      | 54,158             | 35,000              | 50,000               |
| Total number of participants served in sports leagues               | 403,066            | n/a                 | 400,000              |
| Number of classes offered and percentage cancelled                  | 455 / 10.5%        | 400 / 10%           | 500 / 10%            |
| Number of youth served in free city programs                        | 4,170              | 1,900               | 4,000                |
| Number of youth served in after-school programs                     | 512                | 700                 | 600                  |
| Number of rides provided to seniors through transportation programs | 13,800             | 8,000               | 12,000               |
| Number of meals provided to seniors                                 | 47,853             | 36,000              | 40,000               |
| Number of utility box art projects completed                        | 21                 | 15                  | 15                   |
| Number of swim lessons taught                                       | 197                | 525                 | 600                  |
| Square yardage of non-native plant removal and habitat enhancement  | 6,000              | 6,000               | 8,000                |
| Fairview Park restoration volunteer service hours                   | 1,000              | 720                 | 960                  |
| Number of facility reservations processed                           | 2,608              | 2,500               | 2,500                |

#### **Budget Narrative**

The Fiscal Year 2024-25 budget for the Parks and Community Services Department is \$9.8 million, an increase of \$1.1 million or 13.0 percent compared to the adopted budget for Fiscal Year 2023-24. The increase is primarily attributed to adjustments to salaries and benefits resulting from the recently negotiated contracts coupled with additional funding for contractual agreements. In addition, at FY 2023-24 mid- year adjustment included the conversion of one part-time Senior Community Services Leader to full-time Recreation Specialist to support Fairview Park operations.

| Expense by Fund PARKS AND COMMUNITY SERVICES DEPARTMENT BY | TUNE | FY 21-22<br>Actuals |    | FY 22-23<br>Actuals   |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|------|---------------------|----|-----------------------|----|--|----|---|
| PARKS AND COMMUNITY SERVICES DEPARTMENT BY                 | TUNL | ING SOURCE          |    |                       |    |  |    |   |
| General Fund - 101   | \$   | 6,379,328           | \$ | 7,371,372             | \$ | 7,954,828                                  | \$ | 9,037,068                                   |
| Arts and Culture Master Plan - 130                         |      | 66,848              | ·  | 237,356               |    | 353,996                                    |    | 393,494                                     |
| Disaster Fund - 150  |      | 65,223              |    | 63,277                |    | -  |    | -   |
| Park Development Fees Fund - 208                           |      | 206,818             |    | 338,017               |    | 346,805                                    |    | 346,805                                     |
| Grants - Federal - 230                                     |      | 199,999             |    | -                     |    | -  |    | -   |
| Total Parks and Community Services Department              | \$   | 6,918,216           | \$ | 8,010,022             | \$ | 8,655,629                                  | \$ | 9,777,367                                   |
|  |      |                     |    |                       |    |  |    |   |
|  |      |                     |    |                       |    | FY 23 <sup>-</sup> 24                      |    | FY 24 <sup>-</sup> 25                       |
|  |      | FY 21-22            |    | FY 22 <sup>-</sup> 23 |    | Adopted                                    |    | Proposed                                    |
| Expense Category by Program                                |      | Actuals             |    | Actuals               |    | Budget                                     |    | Budget                                      |
| PARKS AND COMMUNITY SERVICES DEPARTMENT BY F               | PROC | BRAM                |    |                       |    |  |    |   |
| PARKS AND COMMUNITY SERVICES - 14300                       |      |                     |    |                       |    |  |    |   |
| Parks and Community Services Administration - 50001        |      |                     |    |                       |    |  |    |   |
| Salaries and Benefits                                      | \$   | 1,241,684           | \$ | 1,363,018             | \$ | 1,514,501                                  | \$ | 1,520,296                                   |
| Maintenance and Operations                                 |      | 367,148             |    | 480,293               |    | 383,918                                    |    | 386,293                                     |
| Fixed Assets   |      | 215                 |    | 28,526                |    | 2,000                                      |    | 2,000                                       |
| Subtotal Parks and Comm. Svs. Admin.                       | \$   | 1,609,048           | \$ | 1,871,837             | \$ | 1,900,419                                  | \$ | 1,908,589                                   |
| Fairview Park - 20115                                      |      |                     |    |                       |    |  |    |   |
| Salaries and Benefits                                      | \$   | 238,029             | \$ | 323,488               | \$ | 340,701                                    | \$ | 368,814                                     |
| Maintenance and Operations                                 | -    | 252,636             |    | 396,126               | -  | 400,805                                    |    | 400,805                                     |
| Subtotal Fairview Park                                     | \$   | 490,665             | \$ | 719,614               | \$ | 741,506                                    | \$ | 769,619                                     |
| Network for Homeless Solutions - 20605                     |      |                     |    |                       |    |  |    |   |
| Salaries and Benefits                                      | \$   | 31,758              | \$ | 37,544                | \$ | -  | \$ | -   |
| Subtotal Network for Homeless Solutions                    | \$   | 31,758              | \$ | 37,544                | \$ | -  | \$ | _   |
| Downtown Recreation Center - 40121                         |      |                     |    |                       |    |  |    |   |
| Salaries and Benefits                                      | \$   | 101,383             | Ś  | 135,518               | \$ | 128,993                                    | \$ | 154,384                                     |
| Maintenance and Operations                                 | *    | 102,496             | 7  | 137,603               | *  | 87,320                                     | *  | 87,170                                      |
| Subtotal Downtown Recreation Center                        | \$   | 203,879             | \$ | 273,121               | \$ | 216,313                                    | \$ | 241,554                                     |

|                                   |   | FY 21 <sup>-</sup> 22 | EV 22          | -00     |    | FY 23 <sup>-</sup> 24<br>Adopted | FY 24-25           |
|-----------------------------------|---|-----------------------|----------------|---------|----|----------------------------------|--------------------|
| Expense by Account                |   | Actuals               | FY 22<br>Actua |         |    |                                  | Proposed<br>Budget |
| PARKS AND COMMUNITY SERVICES DEPA | PARKS AND COMMUNITY SERVICES DEPARTMENT BY ACCOUNT: ALL FUNDS |                       |                |         |    |                                  |                    |
| Salaries and Benefits             |   |                       |                |         |    |                                  |                    |
| Salaries and Wages                | \$  | -                     | \$             | -       | \$ | (298,366)                        | \$<br>(298,366)    |
| Regular Salaries - Non-Sworn      |   | 1,206,660             | 1,             | 696,724 |    | 2,065,632                        | 2,606,875          |
| Regular Salaries - Part-Time      |   | 1,416,544             | 1,             | 779,269 |    | 2,539,167                        | 2,564,558          |
| Overtime                          |   | 66,916                |                | 86,826  |    | 16,340                           | 16,340             |
| Vacation/Comp. Time Cash Out      |   | 1,564                 |                | 5,091   |    | 3,760                            | 3,760              |
| Holiday Allowance                 |   | 6,335                 |                | 5,665   |    | 1,802                            | 1,802              |
| Separation Pay-Off                |   | 23,242                |                | 801     |    | 940                              | 940                |
| Other Compensation                |   | 12,847                |                | 18,934  |    | 21,889                           | 36,366             |
| Furloughs                         |   | 87                    |                | -       |    | -                                | -                  |
| Cafeteria Plan                    |   | 275,491               |                | 367,659 |    | 478,340                          | 554,012            |
| Medicare                          |   | 41,325                |                | 54,655  |    | 64,403                           | 63,498             |
| Retirement                        |   | 1,044,589             |                | 763,261 |    | 778,716                          | 960,136            |
| Executive Prof Development        |   | 6,533                 |                | 6,454   |    | 3,800                            | 3,800              |
| Auto Allowance                    |   | 6,919                 |                | 6,919   |    | 6,900                            | <br>6,900          |
| Subtotal Salaries & Benefits      | \$  | 4,109,052             | \$ 4,7         | 792,258 | \$ | 5,683,323                        | \$<br>6,520,622    |

| Maintenance and Operations     |              |              |              |              |
|--------------------------------|--------------|--------------|--------------|--------------|
| Stationery and Office          | \$<br>18,304 | \$<br>22,549 | \$<br>22,150 | \$<br>22,150 |
| Multi-Media, Promos, Subscrpt. | 170,608      | 250,377      | 201,650      | 201,650      |
| Small Tools and Equipment      | 86,423       | 158,823      | 68,555       | 68,555       |
| Uniforms and Clothing          | 24,602       | 18,297       | 26,700       | 26,700       |
| Safety and Health              | 12,301       | 12,927       | 16,250       | 16,250       |
| Maintenance and Construction   | 22,634       | 15,236       | 15,600       | 15,600       |
| Electricity - Buildings & Fac. | 110,891      | 130,467      | 94,570       | 94,570       |
| Electricity - Power            | 29,456       | 31,939       | 26,600       | 26,600       |
| Gas                            | 29,056       | 38,217       | 20,400       | 20,400       |
| Water - Domestic               | 22,164       | 13,489       | 18,100       | 18,100       |
| Janitorial and Housekeeping    | 125,977      | 143,558      | 158,630      | 158,630      |
| Telephone/Radio/Communications | 23,231       | 23,755       | 20,900       | 20,900       |
| Business Meetings              | 154          | 524          | 200          | 200          |
| Mileage Reimbursement          | -            | 337          | 600          | 600          |
| Dues and Memberships           | 2,344        | 3,843        | 1,735        | 4,490        |
| Board Member Fees              | 6,000        | 12,700       | 16,100       | 16,100       |
| Professional Development       | 12,959       | 10,861       | 18,780       | 16,025       |
| Landscaping and Sprinklers     | 53,278       | 53,137       | 50,000       | 50,000       |
| Office Furniture               | -            | 119          | 2,000        | 2,000        |
| Office Equipment               | 3,502        | 6,425        | 4,350        | 4,350        |
| Other Equipment                | 7,620        | 62,981       | 22,370       | 22,370       |
| Consulting                     | 726,767      | 956,877      | 654,649      | 720,088      |
| Legal                          | 1,394        | 4,075        | -            | -            |
| Medical and Health Inspection  | 462          | 238          | 700          | 700          |

| Emany by Assessed                            |        | FY 21 <sup>-</sup> 22 |             | FY 22 <sup>-</sup> 23 | FY 23 <sup>-</sup> 24<br>Adopted |     | FY 24 <sup>-</sup> 25<br>Proposed |
|--|--------|-----------------------|-------------|-----------------------|----------------------------------|-----|-----------------------------------|
| Expense by Account                           | IENT D | Actuals               |             | Actuals               | Budget                           |     | Budget                            |
| PARKS AND COMMUNITY SERVICES DEPARTM         | IENI B | Y ACCOUNT: A          | LL FU       | JNDS                  |                                  |     |                                   |
| Maintenance and Operations (Continued)       |        |                       |             |                       |                                  |     |                                   |
| Recreation                                   |        | 220,630               |             | 339,997               | 602,120                          |     | 633,620                           |
| Principal Payments                           |        | 72,176                |             | 75,502                | -                                |     | -                                 |
| Interest Payments                            |        | 6,800                 |             | 5,212                 | -                                |     | -                                 |
| External Rent                                |        | 491,387               |             | 408,947               | 521,534                          |     | 706,534                           |
| Grants, Loans and Subsidies                  |        | 199,999               |             | 15,000                | 10,500                           |     | 13,000                            |
| Internal Rent Central Services               |        | 11,886                |             | 23,717                | 20,501                           |     | 20,501                            |
| Internal Rent Postage                        |        | 18,078                |             | 55,283                | 42,137                           |     | 42,137                            |
| Internal Rent - Maintenance                  |        | 47,300                |             | 47,300                | 47,300                           |     | 47,300                            |
| Internal Rent - Repl Cost                    |        | 22,420                |             | 14,400                | 14,400                           |     | 14,400                            |
| Internal Rent - Fuel                         |        | 12,093                |             | 13,546                | 18,300                           |     | 18,300                            |
| Internal Rent Genl Liability                 |        | 88,367                |             | 88,367                | 88,367                           |     | 88,367                            |
| Internal Rent Workers' Comp                  |        | 99,891                |             | 99,891                | 109,180                          |     | 109,180                           |
| Internal Rent Unemployment                   |        | 12,078                |             | 12,078                | 12,078                           |     | 12,078                            |
| Taxes and Assessments                        |        | 15,423                |             | 18,251                | 20,500                           |     | 20,500                            |
| Emergency Protective Measure                 |        | 293                   |             | -                     | -                                |     | -                                 |
| <b>Subtotal Maintenance &amp; Operations</b> | \$     | 2,808,948             | \$          | 3,189,239             | \$<br>2,968,506                  | \$  | 3,252,945                         |
| Fixed Assets                                 |        |                       |             |                       |                                  |     |                                   |
| Other Equipment                              |        | 215                   |             | 28,526                | 3,800                            |     | 3,800                             |
| Subtotal Fixed Assets                        | \$     | 215                   | \$          | 28,526                | \$<br>3,800                      | \$  | 3,800                             |
| Cantolar i Mad Padelo                        |        |                       | <del></del> | ,                     | <br>-,                           | · · | -,                                |
| Total Parks and Community Services           |        |                       |             |                       |                                  |     |                                   |
| Department                                   | \$     | 6,918,216             | \$          | 8,010,022             | \$<br>8,655,629                  | \$  | 9,777,367                         |

|                                     |       | EV 21-22 EV 22-23                |     |                                  |    | FY 23 <sup>-</sup> 24 |    | FY 24 <sup>-</sup> 25 |
|-------------------------------------|-------|----------------------------------|-----|----------------------------------|----|-----------------------|----|-----------------------|
| Expense by Account                  |       | FY 21 <sup>-</sup> 22<br>Actuals |     | FY 22 <sup>-</sup> 23<br>Actuals |    | Adopted<br>Budget     |    | Proposed<br>Budget    |
| PARKS AND COMMUNITY SERVICES DEPART | MENTR |                                  | FNE |                                  | 7  | Budget                |    | Buaget                |
| Salaries and Benefits               | WENT  | 1 40000111. 0                    |     | INAL I OND ONLI                  |    |                       |    |                       |
| Salaries and Wages                  | \$    | -                                | \$  | -                                | \$ | (298,366)             | \$ | (298,366)             |
| Regular Salaries - Non-Sworn        | Ť     | 1,142,369                        | Ť   | 1,554,478                        | ٧  | 1,976,109             | ٧  | 2,494,931             |
| Regular Salaries - Part-Time        |       | 1,393,947                        |     | 1,775,735                        |    | 2,539,167             |    | 2,564,558             |
| Overtime                            |       | 66,889                           |     | 82,822                           |    | 16,340                |    | 16,340                |
| Vacation/Comp. Time Cash Out        |       | 1,564                            |     | 5,091                            |    | 3,760                 |    | 3,760                 |
| Holiday Allowance                   |       | 6,335                            |     | 5,665                            |    | 1,802                 |    | 1,802                 |
| Separation Pay-Off                  |       | 23,242                           |     | 801                              |    | 940                   |    | 940                   |
| Other Compensation                  |       | 12,847                           |     | 18,934                           |    | 21,441                |    | 35,807                |
| Furloughs                           |       | 87                               |     | -                                |    | ,                     |    | -                     |
| Cafeteria Plan                      |       | 268,969                          |     | 349,288                          |    | 459,440               |    | 534,512               |
| Medicare                            |       | 40,837                           |     | 53,222                           |    | 63,105                |    | 61,875                |
| Retirement                          |       | 1,040,651                        |     | 725,023                          |    | 743,189               |    | 923,069               |
| Executive Prof Development          |       | 6,533                            |     | 6,454                            |    | 3,800                 |    | 3,800                 |
| Auto Allowance                      |       | 6,919                            |     | 6,919                            |    | 6,900                 |    | 6,900                 |
| Subtotal Salaries & Benefits        | \$    | 4,011,188                        | \$  |                                  | \$ | 5,537,627             | \$ | 6,349,928             |
| Custotal Calaries a Selicino        |       | .,,                              |     | .,00 ., .02                      |    | 0,001,021             |    |                       |
| Maintenance and Operations          |       |                                  |     |                                  |    |                       |    |                       |
| Stationery and Office               | \$    | 18,304                           | \$  | 22,549                           | \$ | 22,150                | \$ | 22,150                |
| Multi-Media, Promos, Subscrpt.      | -     | 155,828                          |     | 238,010                          |    | 129,150               |    | 129,150               |
| Small Tools and Equipment           |       | 86,423                           |     | 158,823                          |    | 68,555                |    | 68,555                |
| Uniforms and Clothing               |       | 24,602                           |     | 18,297                           |    | 26,700                |    | 26,700                |
| Safety and Health                   |       | 12,301                           |     | 12,927                           |    | 16,250                |    | 16,250                |
| Maintenance and Construction        |       | 22,634                           |     | 15,236                           |    | 15,600                |    | 15,600                |
| Electricity - Buildings & Fac.      |       | 110,891                          |     | 130,467                          |    | 94,570                |    | 94,570                |
| Electricity - Power                 |       | 29,456                           |     | 31,939                           |    | 26,600                |    | 26,600                |
| Gas                                 |       | 29,056                           |     | 38,217                           |    | 20,400                |    | 20,400                |
| Water - Domestic                    |       | 22,164                           |     | 13,489                           |    | 18,100                |    | 18,100                |
| Janitorial and Housekeeping         |       | 125,977                          |     | 143,558                          |    | 158,630               |    | 158,630               |
| Telephone/Radio/Communications      |       | 23,231                           |     | 23,755                           |    | 20,900                |    | 20,900                |
| Business Meetings                   |       | 154                              |     | 524                              |    | 200                   |    | 200                   |
| Mileage Reimbursement               |       | -                                |     | 337                              |    | 600                   |    | 600                   |
| Dues and Memberships                |       | 2,344                            |     | 3,843                            |    | 1,735                 |    | 4,490                 |
| Board Member Fees                   |       | 6,000                            |     | 7,400                            |    | 7,700                 |    | 7,700                 |
| Professional Development            |       | 12,959                           |     | 10,861                           |    | 18,780                |    | 16,025                |
| Landscaping and Sprinklers          |       | 44,880                           |     | 45,660                           |    | 50,000                |    | 50,000                |
| Office Furniture                    |       | -                                |     | 119                              |    | 2,000                 |    | 2,000                 |
| Office Equipment                    |       | 3,502                            |     | 6,425                            |    | 4,350                 |    | 4,350                 |
| Other Equipment                     |       | 7,620                            |     | 62,981                           |    | 16,870                |    | 16,870                |
| Consulting                          |       | 518,847                          |     | 601,607                          |    | 310,844               |    | 376,283               |
| Legal                               |       | 1,394                            |     | 4,075                            |    | -                     |    | -                     |
| Medical and Health Inspection       |       | 462                              |     | 238                              |    | 700                   |    | 700                   |
|                                     |       |                                  |     |                                  |    |                       |    |                       |

| Expense by Account                            |        | FY 21 <sup>-</sup> 22<br>Actuals |     | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|---|--------|----------------------------------|-----|----------------------------------|----|--|---|
| PARKS AND COMMUNITY SERVICES DEPARTM          | IENT B | Y ACCOUNT: G                     | ENE | RAL FUND ONLY                    | 7  |  |   |
| Maintenance and Operations (Continued)        |        |                                  |     |                                  |    |  |   |
| Recreation                                    |        | 210,996                          |     | 294,586                          |    | 484,720                                    | 504,220                                     |
| Principal Payments                            |        | 72,176                           |     | 75,502                           |    | -  | -   |
| Interest Payments                             |        | 6,800                            |     | 5,212                            |    | -  | -   |
| External Rent                                 |        | 491,387                          |     | 408,947                          |    | 521,534                                    | 706,534                                     |
| Grants, Loans and Subsidies                   |        | -                                |     | 10,000                           |    | 3,000                                      | 3,000                                       |
| Internal Rent Central Services                |        | 11,886                           |     | 23,717                           |    | 20,501                                     | 20,501                                      |
| Internal Rent Postage                         |        | 18,078                           |     | 55,283                           |    | 42,137                                     | 42,137                                      |
| Internal Rent - Maintenance                   |        | 47,300                           |     | 47,300                           |    | 47,300                                     | 47,300                                      |
| Internal Rent - Repl Cost                     |        | 22,420                           |     | 14,400                           |    | 14,400                                     | 14,400                                      |
| Internal Rent - Fuel                          |        | 12,093                           |     | 13,546                           |    | 18,300                                     | 18,300                                      |
| Internal Rent Genl Liability                  |        | 88,367                           |     | 88,367                           |    | 88,367                                     | 88,367                                      |
| Internal Rent Workers' Comp                   |        | 99,891                           |     | 99,891                           |    | 109,180                                    | 109,180                                     |
| Internal Rent Unemployment                    |        | 12,078                           |     | 12,078                           |    | 12,078                                     | 12,078                                      |
| Taxes and Assessments                         |        | 15,423                           |     | 18,251                           |    | 20,500                                     | 20,500                                      |
| Subtotal Maintenance & Operations             | \$     | 2,367,925                        | \$  | 2,758,414                        | \$ | 2,413,401                                  | \$<br>2,683,340                             |
| Fixed Assets                                  |        |                                  |     |                                  |    |  |   |
| Other Equipment                               |        | 215                              |     | 28,526                           |    | 3,800                                      | 3,800                                       |
| Subtotal Fixed Assets                         | \$     | 215                              | \$  | 28,526                           | \$ | 3,800                                      | \$<br>3,800                                 |
|   |        |                                  |     |                                  |    |  |   |
| Total Parks and Community Services Department | \$     | 6,379,328                        | \$  | 7,371,372                        | \$ | 7,954,828                                  | \$<br>9,037,068                             |



# Information Technology Department

# **Information Technology Department**

# Information Technology Administration

1.0 FTE - Information Technology Director

1.0 FTE - Information Technology Manager

1.0 FTE - Information Technology Project Manager

1.0 FTE- Cyber Security Analyst

1.0 FTE - Executive Assistant

.0 FTE - Senior Management Analyst

1.0 FTE - Office Specialist II

# **Computer Operations and Networking**

1.0 FTE - Computer Operations & Networking Supervisor

5.0 FTE - Network Administrator

#### **Systems and Programming**

1.0 FTE - Systems & Programming Supervisor

4.0 FTE - Senior Programmer Analyst

4.0 FTE - Programmer Analyst II

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 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 a help desk to help troubleshoot computer-related problems; and ensuring that employees are connected and the City websites are working properly and safely. 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.

IT has three divisions:

- Administration
- Computer Operations and Networking
- Systems and Programming

#### Information Technology Department — 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 2023-2024 Accomplishments

- Initiated updates to the Disaster Recovery Plan
- Completed implementation of the new Land Management System
- Completed technology upgrade to Windows Server 2022
- Upgrade the Operating System to Windows 11
- Implement Microsoft Office 365
- Completed upgrade to SQL Server 2019
- Created a separate intranet site for the Police Department
- Implemented a new Fire incident response GIS web map application for the Fire Department
- Continued the Enterprise-Wide Network Cabling Upgrade in preparation for new IT equipment
- Began deployment of Single Device Strategy to reduce costs of ownership
- Audited Campus Fiber to mitigating network downtime
- Updated Enterprise Storage Array for better performance and resiliency
- Relocated Code Enforcement to New Airport Loop location
- Replaced UPS for PD, CH, Dispatch & EOC
- Provided first stage of funding for CAD/RMS Replacement
- Initiated the bidding process for the new ERP system
- Implemented hardware to existing cellular equipment to enhance signal for mobile devices

#### Fiscal Year 2024-2025 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
- Continue implementation of new ERP system
- Complete replacement of outdated security camera systems to HD systems for City Hall and Police Department

City of Costa Mesa, California

#### **Goals And Objectives**

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



# **Performance Measures/Workload Indicators:**

| FY 22-23<br>Actual | FY 23-24<br>Adopted                  |
|--------------------|--------------------------------------|
| 2,786              | 1,744                                |
| 2,828              | 2,280                                |
| 670                | 700                                  |
| 106                | 204                                  |
| 329                | 127                                  |
| 542                | 226                                  |
| 7                  | 7                                    |
| 360                | 360                                  |
|                    | Actual 2,786 2,828 670 106 329 542 7 |

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

#### **Budget Narrative**

The Fiscal Year 2024-25 All Funds budget is \$8.9 million, compared to the adopted budget for Fiscal Year 2023-24. The increase is primarily attributed to subscription costs for software licenses and maintenance agreements, and costs associated with year 5 of the Information Technology Strategic Plan (ITSP). Other increases include cost-of-living adjustments to salaries and benefits as result of labor negotiations. Furthermore, the IT Replacement Fund (Fund 603) is fully funded by the Information Technology Needs Municipal Code in the amount of 1.5 percent of General Fund Revenues. FY 23-24 Adopted budget included the one-time allocation of \$200,515 from ARPA to comply with the Information Technology Needs Municipal Code of the \$13.2 million.

| Expense by Fund                             |      |                                  | FY 22 <sup>-</sup> 23<br>Actuals |                                  |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|---|------|----------------------------------|----------------------------------|----------------------------------|----|--|----|---|
| INFORMATION TECHNOLOGY DEPARTMENT BY FUNDIN | IG S | DURCE                            |                                  |                                  |    |  |    |   |
| General Fund - 101                          | \$   | 4,104,946                        | \$                               | 5,133,365                        | \$ | 5,923,476                                  | \$ | 6,402,558                                   |
| Disaster Fund - 150                         |      | 74,696                           |                                  | 23,467                           |    | -  |    | -   |
| IT Replacement Fund - 603                   |      | 61,173                           |                                  | 837,130                          |    | 2,908,804                                  |    | 2,511,163                                   |
| Total Information Technology Department     | \$   | 4,240,816                        | \$                               | 5,993,961                        | \$ | 8,832,280                                  | \$ | 8,913,721                                   |
|   |      |                                  |                                  |                                  |    |  |    |   |
|   |      |                                  |                                  |                                  |    | FY 23 <sup>-</sup> 24                      |    | FY 24 <sup>-</sup> 25                       |
| Expense Category by Program                 |      | FY 21 <sup>-</sup> 22<br>Actuals |                                  | FY 22 <sup>-</sup> 23<br>Actuals |    | Adopted<br>Budget                          |    | Proposed<br>Budget                          |
| INFORMATION TECHNOLOGY DEPARTMENT BY PROGR  | AM   | 7 totaaro                        |                                  | 71014410                         |    | Daagot                                     |    | Dauget                                      |
| INFORMATION TECHNOLOGY - 14600              |      |                                  |                                  |                                  |    |  |    |   |
| IT Administration - 50001                   |      |                                  |                                  |                                  |    |  |    |   |
| Salaries and Benefits                       | \$   | 659,599                          | \$                               | 677,972                          | \$ | 1,124,533                                  | \$ | 750,008                                     |
| Maintenance and Operations                  |      | 50,314                           |                                  | 43,561                           |    | 75,347                                     |    | 75,347                                      |
| Fixed Assets                                |      | 2,581                            |                                  | 1,542                            |    | 10,000                                     |    | 10,000                                      |
| Subtotal IT Administration                  | \$   | 712,494                          | \$                               | 723,074                          | \$ | 1,209,880                                  | \$ | 835,355                                     |
| Computer Operations - 50710                 |      |                                  |                                  |                                  |    |  |    |   |
| Salaries and Benefits                       | \$   | 993,987                          | \$                               | 1,708,398                        | \$ | 1,402,504                                  | \$ | 2,217,400                                   |
| Maintenance and Operations                  |      | 336,971                          |                                  | 466,432                          |    | 374,796                                    |    | 374,796                                     |
| Fixed Assets                                |      | 589,526                          |                                  | 900,962                          |    | 2,962,165                                  |    | 2,874,931                                   |
| Subtotal Computer Operations                | \$   | 1,920,484                        | \$                               | 3,075,792                        | \$ | 4,739,465                                  | \$ | 5,467,127                                   |
| Computer Systems Development - 50720        |      |                                  |                                  |                                  |    |  |    |   |
| Salaries and Benefits                       | \$   | 952,627                          | \$                               | 1,239,970                        | \$ | 1,856,733                                  | \$ | 1,611,665                                   |
| Maintenance and Operations                  |      | 73,597                           |                                  | 49,984                           |    | 160,527                                    |    | 160,527                                     |
| Fixed Assets                                |      | 506,918                          |                                  | 881,674                          |    | 814,046                                    |    | 839,046                                     |
| Subtotal Computer Systems Develop.          | \$   | 1,533,142                        | \$                               | 2,171,629                        | \$ | 2,831,306                                  | \$ | 2,611,238                                   |
| Emergency Services - 51040                  |      |                                  |                                  |                                  |    |  |    |   |
| Salaries and Benefits                       | \$   | 25,277                           | \$                               | 15,315                           | \$ | -  | \$ | -   |
| Maintenance and Operations                  |      | 49,419                           |                                  | 8,152                            |    | -  |    |   |
| Subtotal Emergency Services                 | \$   | 74,696                           | \$                               | 23,467                           | \$ | -  | \$ | -   |

| Expense Category by Program             | FY 21 <sup>-</sup> 22 FY 22 <sup>-</sup> 23<br>Actuals Actuals |           | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |    |           |
|---|--|-----------|--|----|---|----|-----------|
| Salaries and Benefits                   | \$   | 2,631,490 | \$<br>3,641,655                            | \$ | 4,435,399                                   | \$ | 4,579,074 |
| Maintenance and Operations              |  | 510,300   | 568,129                                    |    | 610,670                                     |    | 610,670   |
| Fixed Assets                            |  | 1,099,026 | 1,784,178                                  |    | 3,786,211                                   |    | 3,723,977 |
| Total Information Technology Department | \$   | 4,240,816 | \$<br>5,993,961                            | \$ | 8,832,280                                   | \$ | 8,913,721 |

|                                     |       | FY 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 | FY 23 <sup>-</sup> 24<br>Adopted | FY 24 <sup>-</sup> 25<br>Proposed |
|-------------------------------------|-------|-----------------------|----|-----------------------|----------------------------------|-----------------------------------|
| Expense by Account                  |       | Actuals               |    | Actuals               | Budget                           | Budget                            |
| INFORMATION TECHNOLOGY DEPARTMENT B | Y ACC |                       | DS |                       |                                  |                                   |
| Salaries and Benefits               |       |                       |    |                       |                                  |                                   |
| Salaries and Wages                  | \$    | -                     | \$ | -                     | \$<br>(48,870)                   | \$<br>(48,870)                    |
| Regular Salaries - Non-Sworn        |       | 1,560,023             |    | 2,330,789             | 2,954,866                        | 3,060,896                         |
| Regular Salaries - Part-Time        |       | 68,197                |    | 1,537                 | -                                | -                                 |
| Overtime                            |       | 125,320               |    | 142,437               | 110,605                          | 110,605                           |
| Vacation/Comp. Time Cash Out        |       | 22,980                |    | 8,888                 | 3,040                            | 3,040                             |
| Holiday Allowance                   |       | 6,482                 |    | 7,881                 | -                                | -                                 |
| Separation Pay-Off                  |       | 10,362                |    | -                     | -                                | -                                 |
| Other Compensation                  |       | 13,010                |    | 15,971                | 40,754                           | 29,202                            |
| Furloughs                           |       | 87                    |    | -                     | -                                | -                                 |
| Cafeteria Plan                      |       | 243,002               |    | 344,692               | 454,960                          | 488,664                           |
| Medicare                            |       | 26,916                |    | 38,301                | 43,254                           | 44,383                            |
| Retirement                          |       | 543,558               |    | 741,445               | 862,190                          | 878,553                           |
| Executive Prof Development          |       | 4,634                 |    | 2,795                 | 7,700                            | 5,700                             |
| Auto Allowance                      |       | 6,919                 |    | 6,919                 | 6,900                            | 6,900                             |
| Subtotal Salaries & Benefits        | \$    | 2,631,490             | \$ | 3,641,655             | \$<br>4,435,399                  | \$<br>4,579,074                   |
|                                     |       |                       |    |                       |                                  |                                   |
| Maintenance and Operations          |       |                       |    |                       |                                  |                                   |
| Stationery and Office               | \$    | 9,250                 | \$ | 3,012                 | \$<br>4,800                      | \$<br>4,800                       |
| Multi-Media, Promos, Subscrpt.      |       | 115                   |    | 3,104                 | 700                              | 700                               |
| Small Tools and Equipment           |       | 2,501                 |    | 2,661                 | 2,000                            | 2,000                             |
| Uniforms and Clothing               |       | -                     |    | 548                   | -                                | -                                 |
| Safety and Health                   |       | 590                   |    | 340                   | 1,000                            | 1,000                             |
| Telephone/Radio/Communications      |       | 275,375               |    | 286,559               | 260,600                          | 260,600                           |
| Business Meetings                   |       | 463                   |    | 1,238                 | 4,000                            | 4,000                             |
| Mileage Reimbursement               |       | -                     |    | 253                   | 350                              | 350                               |
| Dues and Memberships                |       | 1,000                 |    | 1,000                 | 1,000                            | 1,000                             |
| Professional Development            |       | 19,756                |    | 27,160                | 70,732                           | 70,732                            |
| Office Equipment                    |       | 1,349                 |    | 435                   | 5,000                            | 5,000                             |
| Consulting                          |       | 85,705                |    | 106,923               | 175,447                          | 175,447                           |
| Sanitation                          |       | 816                   |    | <u>-</u>              | -                                | -                                 |
| Principal Payments                  |       | -                     |    | 93,066                | -                                | -                                 |
| Interest Payments                   |       | -                     |    | 3,511                 | <u>-</u>                         | <u>-</u>                          |
| External Rent                       |       | 1,947                 |    | 2,154                 | 5,000                            | 5,000                             |
| Depreciation                        |       | 33,804                |    | -                     | 50,000                           | 50,000                            |
| Internal Rent Central Services      |       | 149                   |    | -                     | 1,007                            | 1,007                             |
| Internal Rent Postage               |       | 55                    |    | 7                     | 21                               | 21                                |
| Internal Rent Genl Liability        |       | 15,594                |    | 15,594                | 15,594                           | 15,594                            |
| Internal Rent Workers' Comp         |       | 10,834                |    | 10,834                | 11,841                           | 11,841                            |
| Internal Rent Unemployment          |       | 1,578                 |    | 1,578                 | 1,578                            | 1,578                             |
| Emergency Protective Measure        |       | 49,419                |    | 8,152                 | <br><u>-</u>                     | <br><u> </u>                      |
| Subtotal Maintenance & Operations   | \$    | 510,300               | \$ | 568,129               | \$<br>610,670                    | \$<br>610,670                     |

| Expense by Account INFORMATION TECHNOLOGY DEPA | FY 2' Actu ARTMENT BY ACCOUNT | ials  | FY 22 <sup>-</sup> 23<br>Actuals |       | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|-------------------------------|-------|----------------------------------|-------|--|---|
|  |                               |       |                                  |       |  |   |
| Fixed Assets                                   |                               |       |                                  |       |  |   |
| Office Furniture                               | \$                            | 2,581 | \$                               | 1,542 | \$<br>10,000                               | \$<br>10,000                                |

| Fixed Assets                            |    |           |       |           |    |           |    |           |
|---|----|-----------|-------|-----------|----|-----------|----|-----------|
| Office Furniture                        | \$ | 2,581     | \$    | 1,542     | \$ | 10,000    | \$ | 10,000    |
| Other Equipment                         |    | 1,096,444 |       | 1,761,990 |    | 3,776,211 |    | 3,713,977 |
| Subtotal Fixed Assets                   | \$ | 1,099,026 | \$    | 1,763,532 | \$ | 3,786,211 | \$ | 3,723,977 |
| Transfers Out                           | 0  |           | 41292 | 2         | 0  |           | 0  |           |
| Transfers Out                           |    | -         |       | 20,646    |    | -         |    | -         |
| Subtotal Transfers Out                  |    | -         |       | 20,646    |    | -         |    | -         |
| Total Information Technology Department | \$ | 4,240,816 | \$    | 5,993,961 | \$ | 8,832,280 | \$ | 8,913,721 |

| FY 21-22   | (48,870)<br>2,562,868 | \$       | Proposed<br>Budget |
|--|-----------------------|----------|--------------------|
| INFORMATION TECHNOLOGY DEPARTMENT BY ACCOUNT: GENERAL FUND ONLY           Salaries and Benefits         Salaries and Wages         \$ - \$ - \$         \$           Segular Salaries - Non-Sworn         1,536,605         1,769,578         1,537           Regular Salaries - Part-Time         67,825         1,537           Overtime         125,320         128,769           Vacation/Comp. Time Cash Out         22,980         8,888 | (48,870)<br>2,562,868 | \$       |                    |
| Salaries and Benefits         Salaries and Wages       \$ - \$ - \$         Regular Salaries - Non-Sworn       1,536,605       1,769,578         Regular Salaries - Part-Time       67,825       1,537         Overtime       125,320       128,769         Vacation/Comp. Time Cash Out       22,980       8,888  | 2,562,868             | \$       |                    |
| Salaries and Wages       \$ - \$       \$         Regular Salaries - Non-Sworn       1,536,605       1,769,578         Regular Salaries - Part-Time       67,825       1,537         Overtime       125,320       128,769         Vacation/Comp. Time Cash Out       22,980       8,888  | 2,562,868             | \$       |                    |
| Regular Salaries - Non-Sworn       1,536,605       1,769,578         Regular Salaries - Part-Time       67,825       1,537         Overtime       125,320       128,769         Vacation/Comp. Time Cash Out       22,980       8,888  | 2,562,868             |          | (48,870)           |
| Regular Salaries - Part-Time       67,825       1,537         Overtime       125,320       128,769         Vacation/Comp. Time Cash Out       22,980       8,888   | -                     |          | 2,682,125          |
| Overtime         125,320         128,769           Vacation/Comp. Time Cash Out         22,980         8,888   | 110.00                |          | -                  |
| Vacation/Comp. Time Cash Out 22,980 8,888  | 110,605               |          | 110,605            |
|  | 3,040                 |          | 3,040              |
| ······································   | -                     |          | -                  |
| Separation Pay-Off 10,362 -  | _                     |          | -                  |
| Other Compensation 13,010 15,043   | 24,599                |          | 27,308             |
| Furloughs 87 -   |                       |          | -                  |
| Cafeteria Plan 243,002 257,552   | 385,060               |          | 410,364            |
| Medicare 26,916 29,543   | 37,569                |          | 38,891             |
| Retirement 516,542 610,452   | 741,024               |          | 763,748            |
| Executive Prof Development 4,634 (137)   | 3,800                 |          | 3,800              |
| Auto Allowance 6,919 6,919   | 6,900                 |          | 6,900              |
| Subtotal Salaries & Benefits \$ 2,580,685 \$ 2,836,023 \$  | 3,826,595             | \$       | 3,997,911          |
| Subtotal Salaries & Belletits  | 3,020,333             | <u> </u> | 3,227,211          |
| Maintenance and Operations   |                       |          |                    |
| Stationery and Office \$ 9,250 \$ 3,012 \$   | 4,800                 | \$       | 4,800              |
| Multi-Media, Promos, Subscrpt. 115 3,104   | 700                   | *        | 700                |
| Small Tools and Equipment 2,501 2,661  | 2,000                 |          | 2,000              |
| Uniforms and Clothing - 548  | -                     |          | 2,000              |
| Safety and Health 590 340  | 1,000                 |          | 1,000              |
| Telephone/Radio/Communications 275,375 286,559   | 260,600               |          | 260,600            |
| Business Meetings 463 1,238  | 4,000                 |          | 4,000              |
| Mileage Reimbursement - 253  | 350                   |          | 350                |
| Dues and Memberships 1,000 1,000   | 1,000                 |          | 1,000              |
| Professional Development 19,756 27,160   | 70,732                |          | 70,732             |
| Office Equipment 1,349 435   | 5,000                 |          | 5,000              |
| Consulting 85,705 60,110   | 175,447               |          | 175,447            |
| Sanitation 816 -   | 173,447               |          | 175,447            |
| Principal Payments - 93,066  | _                     |          |                    |
| Interest Payments - 3,511  | _                     |          |                    |
| External Rent 1,947 2,154  | 5,000                 |          | 5,000              |
| Internal Rent Central Services 149 -   | 1,007                 |          | 1,007              |
| Internal Rent Postage 55 7   | 1,007                 |          | 21                 |
| Internal Rent Genl Liability 15,594 15,594   | 15,594                |          | 15,594             |
| •  |                       |          |                    |
| Internal Rent Workers' Comp 10,834 10,834 Internal Rent Unemployment 1,578 1,578   | 11,841<br>1,578       |          | 11,841<br>1,578    |
| <u> </u>   |                       | _        |                    |
| Subtotal Maintenance & Operations \$ 427,077 \$ 513,164 \$   | 560,670               | \$       | 560,670            |
| Fixed Assets   |                       |          |                    |
| Office Furniture \$ 2,581 \$ 1,542 \$  | 10,000                | \$       | 10,000             |
| Other Equipment 1,094,602 1,761,990  | 1,526,211             |          | 1,833,977          |
| Subtotal Fixed Assets \$ 1,097,184 \$ 1,763,532 \$   | 1,536,211             | \$       | 1,843,977          |
|  | <u> </u>              |          |                    |
| Transfers Out 41,292   |                       |          |                    |

| Transfers Out                                  | -               | 20,646          | -               |                 |
|--|-----------------|-----------------|-----------------|-----------------|
| Subtotal Transfers Out                         | -               | 20,646          | -               | -               |
| <b>Total Information Technology Department</b> | \$<br>4,104,946 | \$<br>5,133,365 | \$<br>5,923,476 | \$<br>6,402,558 |



# 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

#### **Police Field Operations**

1.0 FTE - Police Captain
3.0 FTE - Animal Control Officer
1.0 FTE - Animal Control Supervisor
5.0 FTE - Community Services Specialist
7.0 FTE - Park Ranger
5.0 FTE - Police Lieutenant
1.0 FTE - Animal Services Coordinator
1.0 FTE - Permit Processing Specialist
1.0 FTE - Senior Police Officer
82.0 FTE - Police Sergeant

8.17 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            |
| 2.0 FTE -  | Community Services Specialist        |
| 1.0 FTE -  | Court Liaison                        |
| 1.0 FTE -  | Crime Scene Investigation Supervisor |
| 4.0 FTE -  | Crime Scene Investigator             |
| 10.0 FTE-  | Custody officers                     |
| 1.0 FTE-   | Custody Supervisor                   |
| 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     |
| 16.0 FTE - | Senior Police Records Technician     |
| 0.5 FTE -  | Telecommunications Manager           |
| 0.5 FTE -  | Emergency Services Manager           |
| 1.0 FTE -  | Records & Property Evidence Manager  |
| 6.58 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 14.75 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 contractfor-pay basis.

#### Jail Operations – 10137

Manages and operates the departments 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.

City of Costa Mesa, California

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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 disaster preparedness; acts as liaison to other government agencies, private sector, schools and special districts, non-government and volunteer organizations on disaster preparedness; conducts disaster planning meetings, training and exercises; maintains disaster supplies; administers the Emergency Operations Center (EOC), the Joint Information Center (JIC) and the City's Emergency Operations Plan; and ensures compliance with the National Incident Management System (NIMS).

City of Costa Mesa, California

### Fiscal Year 2023-2024 Accomplishments

- Supported and expanded upon community policing through reinforced community engagement, interaction, and partnerships. This included the Santa Sleigh program, Listening Tours, South Coast Metro Alliance meetings, Coffee with the Cop, Shop with a Cop, Trunk or Treat, bike rodeos, 70th Anniversary Open House and acquired community survey/engagement software.
- Proactively recruited high-quality personnel by actively engaging potential applicants at job fairs, social media, and by increasing the number of testing dates.
- Utilized a state grant and established a mental health wellness provider to better serve the mental and physical well-being of our personnel.
- Designed and built a media room to enhance capability and efforts to engage, interact, and build a stronger community partnership and increase recruitment capabilities through videos.
- Designed and enhanced the training room to improve ability to train personnel by adding a modular system to create interactive environments for modern scenario-based de-escalation and tactics training; as well as, capabilities to accommodate classroom and educational trainings.
- Completed the City's Local Hazard Mitigation Plan.
- Established a License Reader Program that resulted in the recovery of recovery of over one million dollars in stolen vehicles and over 70 felony arrests during calendar year 2023.
- Expanded the GPS Bait Tag Program and conducted numerous operations using e-bikes as baits that resulted in several felony arrests.
- Expanded personnel, equipment, and training for the Unmanned Aerial Systems, aka Drone, Program.
- Completed construction and upgrades to the police firearms range, elevator, and ADA upgrades.
- Upgraded the telecommunication bay to allow for the long-term storage and maintenance of the new mobile command vehicle.
- Awarded \$3.5 million in State grant funding to combat organized retail theft. Funds will be used to bolster proactive enforcement and prevention efforts, provide expanded personnel training, and acquire state of the art investigative software and equipment to increase criminal apprehension rates.
- Added a Park Ranger position to expand coverage for public safety and community engagement within the parks.
- Acquired responsibilities for Animal Services. This included the transition and addition of personnel (addition of an Animal Control Supervisor and upgrade of an Officer from part-time to full-time), the animal services committee, and shelter management.
- Established a service agreement with Wetland's Wild Life Center to improve the care, rehabilitation, and release of injured wild life within Costa Mesa.
- Upgraded a part-time position to an additional full-time Crime Analyst to improve tracking and collection of data to assist in crime prevention efforts and strategies.
- Upgraded a Property & Evidence Specialist (PT to FT) to increase efficiency and responsibility in the processing and storage of evidence.
- Conducted Fair & Impartial Policing/Implicit Bias Training for all sworn staff.
- Accomplished a succession planning goal by promoting department's first deputy chief and two Police Captains.
- Managed the transition of all crime reporting from Universal Crime Reporting (UCR) to National Incident Based Reporting System (NIBRS) to comply with DOJ requirements. This transition will improve and expand the classification of crimes for better tracking and analysis.
- Expanded crime scene investigation capabilities by acquiring advanced forensics equipment including a fingerprint capturing system.
- Procured and awaiting delivery of a new Emergency Rescue Vehicle (ERV) for tactical response to critical incidents and allow for safe deployment of personnel.
- Achieved 100% compliance with all state and legislative training mandates for department personnel.
- Met all Peace Officers Standards and Training (POST) mandates with 100% compliance.

City of Costa Mesa, California

 Obtained grant awards (ABC, EMPG, Prop 69, JAG, BVP & OTS) to fund department training and initiatives during the fiscal year

#### Fiscal Year 2024-2025 Goals

- Use customer service technology to engage the community, keep citizens informed, and measure satisfaction.
- Acquire 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.
- Expand wellness services provided to personnel to address the physical and mental demands placed on law enforcement professionals.
- Actively seek innovative technology and tools to increase apprehension rates and reduce crime.
- Streamline purchasing processes of uniforms and gear through online portal.
- Research and beta test Drone as a First Responder (DFR) Program.
- Utilize Organized Retail Theft Grant (ORT) funding to conduct crime reduction strategies related to retail theft, auto theft, and auto accessory theft.
- Strategize with the Public Works Department to locate and procure patrol vehicles during a present nationwide shortage.
- Implement the Corporal Program for succession planning, officer retention, and expansion of patrol staffing and oversight.
- Identify and secure a permanent storage location for Property & Evidence.
- Partner with the Orange County Sheriff's Department to utilize the newly established Real Time Crime Center.
- Establish a lateral and referral incentive program in order to be competitive in the job market and hire highquality personnel.
- Establish a Discovery team to improve inefficiencies and manage the increased volume of evidence requests from the court system.
- Support and expand 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.
- Proactively increase the department's staffing levels through the continued recruitment and filling of sworn and professional staff vacancies.
- Begin a future continuity plan to assess long-term capital improvement needs.
- Achieve full compliance with all State and legislative training mandates for department personnel.
- Meet all Peace Officers Standards and Training (POST) mandates with full compliance.
- Obtain grant awards (ABC, EMPG, Prop 69, JAG, BVP & OTS) to fund department training and initiatives during the fiscal year.

City of Costa Mesa, California

# **Goals and Objectives**

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







Safe Community



Environmental Housing Sustainability Commitments



#### **GOALS AND OBJECTIVES**











| U  | OALS AND OBSECTIVES   |        |                         |              |                         |  |
|----|---|--------|-------------------------|--------------|-------------------------|--|
| 1  | Use customer service technology to engage the community, keep citizens informed, and measure satisfaction.  |        |                         |              | V                       |  |
| 2  | Acquire a new state of the art Body Worn Camera (B and In Vehicle Cameras (IVC) provider to improve on evidence collection, integration with other agencies, personnel oversight.   |        | V                       |              | V                       |  |
| 3  | Expand wellness services provided to personnel to address the physical and mental demands placed or enforcement professionals.  | n law  | V                       |              | V                       |  |
| 4  | Actively seek innovative technology and tools to incrapprehension rates and reduce crime.   | rease  | V                       |              | V                       |  |
| 5  | Utilize Organized Retail Theft Grant (ORT) funding to conduct crime reduction strategies related to retail t auto theft, and auto accessory theft.  |        |                         | $\checkmark$ | $\overline{\checkmark}$ |  |
| 6  | Identify and secure a permanent storage location for<br>Property & Evidence.  | r      |                         | V            | V                       |  |
| 7  | Partner with the Orange County Sheriff's Department utilize the newly established Real Time Crime Center  |        | $\checkmark$            | $\checkmark$ | V                       |  |
| 8  | Establish a lateral and referral incentive program in one to be competitive in the job market and hire high-quapersonnel.   |        |                         | $\checkmark$ | V                       |  |
| 9  | Establish a Discovery team to improve inefficiencies manage the increased volume of evidence requests the court system.   |        |                         | $\checkmark$ | V                       |  |
| 10 | Support and expand upon community policing throu reinforced community engagement, interaction, and partnerships through the department's social media platforms, community events and programs, and for quality of life issues. |        |                         |              | V                       |  |
| 11 | Begin a future continuity plan to assess long-term ca improvement needs.  | apital | $\overline{\checkmark}$ | V            | V                       |  |
| 12 | Achieve full compliance with all State and legislative training mandates for department personnel.  |        | V                       |              | V                       |  |
| 13 | Meet all Peace Officers Standards and Training (POS mandates with full compliance.  | ST)    | $\overline{\checkmark}$ |              | V                       |  |
| 14 | Obtain grant awards (ABC, EMPG, Prop 69, JAG, BVF OTS) to fund department training and initiatives duri fiscal year.  |        | V                       | V            | V                       |  |

# **Performance Measures/Workload Indicators:**

|  | 2021    | 2022    | 2023    |
|--|---------|---------|---------|
| Part 1 Crimes                                  | 4,410   | 4,516   | 3,632   |
| Part 2 Crimes                                  | 7,963   | 7,095   | 6,231   |
| Calls for Service                              | 132,610 | 131,411 | 126,946 |
| Reports Taken and Processed                    | 22,135  | 20,050  | 18,270  |
| Arrests (Felony and Misdemeanor)               | 7,821   | 6,917   | 5,792   |
| Citations Issued (Infractions)                 | 7,764   | 9,560   | 8,311   |
| Adult Bookings                                 | 7,751   | 5,046   | 4,511   |
| Emergency Calls Responded                      | 1,027   | 1,248   | 954     |
| Emergency Calls Arrived within 5 minutes       | N/A     | N/A     | 80%     |
| Emergency Calls Arrived within 15 minutes      | 96%     | 95%     | 96%     |
| Emergency Calls Dispatched within 5 minutes    | 94%     | 94%     | 94%     |
| Non-Emergency Calls Responded                  | 87,511  | 104,697 | 99,827  |
| 1. Responded within 30 minutes (Effectiveness) | 83%     | 91%     | 84%     |
| Injury Traffic Collisions                      | 554     | 553     | 636     |
| Assigned Hit-and-Run Cases                     | 393     | 443     | 431     |
| Assigned Robbery Cases                         | 125     | 130     | 166     |
| Assigned Burglary Cases                        | 898     | 1,110   | 1,073   |
| Assigned Juvenile Cases                        | 177     | 265     | 359     |
| Assigned Economic/Identity Theft Cases         | 459     | 301     | 474     |
| 911 Emergency/Public Safety Calls Received     | 52,325  | 48,274  | 46,964  |
| 911 Calls Answered within 10 Seconds           | 99%     | 99%     | 99%     |
| Telephone Calls Received                       | 158,253 | 153,064 | 183,668 |
| Property & Evidence – Total Items Booked       | 15,172  | 12,297  | 10,553  |
| Animal Control – Calls for Service             | 2,702   | 2,792   | 3,137   |
| Animal Control – Impounds                      | 496     | 577     | 700     |

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

#### **Budget Narrative**

The Fiscal Year 2024-25 budget for the Police Department is \$62.6 million, an increase of \$2.1 million or 3.5 percent compared to the adopted budget for Fiscal Year 2023-24. The increase is primarily attributed to adjustments to salaries and benefits as a result of labor negotiations. Additionally, there were also increases to the Consulting Services budget, increased by approximately \$270,000, of which \$62,810 was allocated for the Animal Services contract and \$57,000 for Animal Wildlife services, and \$150,000 to establish an Officers' Wellness Program. There is also an increase to the fixed assets by approximately \$770,000, of which \$730,000 was for the replacement of Police body- worn and vehicle cameras. Included within the FY 2024-25 budget is the conversion of a part-time Account Specialist II (0.63 FTE) to full-time. Also, during mid-year, the Department converted a part-time Property & Evidence Specialist (0.75 FTE) to full-time, a part-time Senior Community Services Specialist (0.48 FTE) and part-time Office Specialist II (0.25 FTE) to one (1) full-time Permit Processing Specialist.

| Expense by Fund POLICE BY FUNDING SOURCE                             |          | FY 21 <sup>-</sup> 22<br>Actuals |              | FY 22 <sup>-</sup> 23<br>Actuals |              | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |          | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|----------|----------------------------------|--------------|----------------------------------|--------------|--|----------|---|
| General Fund - 101 Disaster Fund - 150                               | \$       | 53,504,411<br>255,359            | \$           | 55,874,470<br>67,386             | \$           | 59,221,389                                 | \$       | 61,919,751                                  |
| Supp. Law Enforcement COP Fund - 213 Narcotics Forfeiture Fund - 217 |          | 277,825                          |              | 254,737<br>42,404                |              | 331,480<br>500,000                         | \$       | 343,882                                     |
| Office of Traffic Safety - 220 Grants - Federal - 230                |          | 169,869<br>45,626                |              | 226,976<br>111,145               |              | -  | \$       | -   |
| Grants - State - 231 IT Replacement Fund - 603                       |          | 375,131<br>42,956                |              | 427,022<br>34,090                |              | 331,955<br>120,000                         | \$       | 350,490<br>-                                |
| Total Police Department  | \$       | 54,671,177                       | \$           | 57,038,230                       | \$           | 60,504,824                                 | \$       | 62,614,124                                  |
|  |          |                                  |              |                                  |              |  |          |   |
| Expense Category by Program  |          | FY 21 <sup>-</sup> 22<br>Actuals |              | FY 22 <sup>-</sup> 23<br>Actuals |              | FY 23-24<br>Adopted<br>Budget              |          | FY 24-25<br>Proposed<br>Budget              |
| POLICE DEPARTMENT BY PROGRAM   |          |                                  |              |                                  |              |  |          |   |
| POLICE DEPARTMENT - 15000  |          |                                  |              |                                  |              |  |          |   |
| Animal Care Services - 40250   |          |                                  |              |                                  |              |  |          |   |
| Salaries and Benefits  | \$       | -                                | \$           | -                                | \$           | 176,151                                    | \$       | -   |
| Maintenance and Operations  Subtotal Administration                  | \$       |                                  | \$           | <u> </u>                         | \$           | 430,865<br><b>607,016</b>                  | \$       |   |
| Subtotal Autililisti ation   | <u> </u> |                                  | <del>ب</del> |                                  | <del>ب</del> | 007,010                                    | <u>٠</u> |   |
| ADMINISTRATION - 15100   |          |                                  |              |                                  |              |  |          |   |
| Administration - 50001   |          |                                  |              |                                  |              |  |          |   |
| Salaries and Benefits  | \$       | 1,961,289                        | \$           |                                  | \$           | 3,290,014                                  | \$       | 3,293,862                                   |
| Maintenance and Operations   |          | 2,189,215                        |              | 2,224,361                        |              | 2,371,968                                  |          | 2,384,968                                   |
| Fixed Assets   | _        | 176,893                          | _            | 69,654                           | _            | 90,850                                     | _        | 105,850                                     |
| Subtotal Administration  | \$       | 4,327,397                        | \$           | 4,821,213                        | \$           | 5,752,832                                  | \$       | 5,784,680                                   |
| Training - 10133   |          |                                  |              |                                  |              |  |          |   |
| Salaries and Benefits  | \$       | 893,053                          | \$           | 768,676                          | \$           | 777,804                                    | \$       | 817,636                                     |
| Maintenance and Operations   |          | 233,999                          |              | 269,313                          |              | 283,417                                    |          | 283,917                                     |
| Fixed Assets   |          | 954                              |              | 2,074                            |              | 2,000                                      |          | 1,500                                       |

| Expense Category by Program                               |                 | FY 21-22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|---|-----------------|---------------------|----|----------------------------------|----|--|----|---|
| Subtotal Training   | \$              | 1,128,007           | \$ | 1,040,062                        | \$ | 1,063,221                                  | \$ | 1,103,053                                   |
| POLICE FIELD OPERATIONS - 15300                           |                 |                     |    |                                  |    |  |    |   |
| Field Area Policing - 10111                               |                 |                     |    |                                  |    |  |    |   |
| Salaries and Benefits                                     | \$              | 22,882,419          | \$ | 23,634,059                       | \$ | 22,437,353                                 | Ś  | 22,889,253                                  |
| Maintenance and Operations                                | Ą               | 1,366,314           | Ų  | 1,078,505                        | Ų  | 846,820                                    | Ų  | 996,820                                     |
| Fixed Assets  |                 | 44,351              |    | 25,622                           |    | 15,400                                     |    | 15,400                                      |
| Subtotal Field Area Policing                              | \$              | 24,293,084          | \$ | 24,738,187                       | \$ | 23,299,573                                 | \$ | 23,901,473                                  |
| Traffic Enforcement - 10113                               |                 |                     |    |                                  |    |  |    |   |
| Salaries and Benefits                                     | \$              | 4,359,703           | \$ | 4,400,459                        | \$ | 4,642,769                                  | \$ | 3,754,820                                   |
| Maintenance and Operations                                | Ş               | 421,680             | Ą  | 4,400,439                        | Ą  | 603,725                                    | Ą  | 603,725                                     |
| Fixed Assets  |                 | 4,531               |    | 21,280                           |    | 20,000                                     |    | 20,000                                      |
| Subtotal Traffic Enforcement                              | \$              | 4,785,914           | \$ | 4,886,022                        | \$ | 5,266,494                                  | \$ | 4,378,545                                   |
|   |                 |                     |    |                                  |    |  |    |   |
| Contract and Special Events - 10114 Salaries and Benefits | \$              | 594,931             | \$ | 651,095                          | \$ | 567,173                                    | \$ | 603,291                                     |
| Subtotal Contract and Special Events                      | \$              | 594,931             | \$ | 651,095                          | \$ | 567,173                                    | \$ | 603,291                                     |
| I-11 10127  |                 |                     |    |                                  |    |  |    |   |
| Jail - 10137<br>Salaries and Benefits                     | \$              | 52,955              | \$ | 533,756                          | \$ | 1,631,410                                  | \$ | 1,683,967                                   |
| Maintenance and Operations                                | \$              | 782,478             | \$ | 81,697                           | \$ | 1,025,602                                  | \$ | 93,600                                      |
| Fixed Assets  | ·               | 1,045               |    | 6,361                            |    | 1,600                                      | ·  | 1,600                                       |
| Subtotal Jail   | \$              | 836,477             | \$ | 621,815                          | \$ | 2,658,612                                  | \$ | 1,779,167                                   |
| Animal Control - 10139                                    |                 |                     |    |                                  |    |  |    |   |
| Salaries and Benefits                                     | \$              | 338,431             | \$ | 347,157                          | \$ | 383,858                                    | \$ | 847,490                                     |
| Maintenance and Operations                                |                 | 28,780              |    | 23,204                           |    | 22,750                                     | ·  | 579,425                                     |
| Subtotal Animal Control                                   | \$              | 367,211             | \$ | 370,360                          | \$ | 406,608                                    | \$ | 1,426,915                                   |
| Office Traffic Safety RAID Grant - 10143                  |                 |                     |    |                                  |    |  |    |   |
| Maintenance and Operations                                | \$              | 912                 | \$ | -                                | \$ | -  | \$ |   |
| Subtotal Office Traffic Safety RAID                       | \$<br><b>\$</b> | 912                 | \$ | -                                | \$ | -  | \$ | -   |
| 2010 COPS Hiring Grant - 70210                            |                 |                     |    |                                  |    |  |    |   |
| Salaries and Benefits                                     | \$              | -                   | \$ | 624                              | \$ | -  | \$ | -   |
| Subtotal 2010 COPS Hiring Grant                           | \$<br><b>\$</b> | -                   | \$ | 624                              | \$ | -  | \$ | _   |
| AB 109 Post Release Comm. Sup 71019                       |                 |                     |    |                                  |    |  |    |   |
| Salaries and Benefits                                     | \$              | 42,307              | \$ | 31,750                           | \$ | 25,000                                     | \$ | 25,000                                      |
| Maintenance and Operations                                | *               | 39,071              | •  | 51,827                           | •  | 8,000                                      |    | 8,000                                       |
| Fixed Assets  |                 | 30,426              |    | 11,098                           |    | 38,199                                     |    | 41,320                                      |
| Subtotal AB 109 Post Release Comm. Sup.                   | \$              | 111,804             | \$ | 94,675                           | \$ | 71,199                                     | \$ | 74,320                                      |
| 2021 STEP Grant - 71032                                   |                 |                     |    |                                  |    |  |    |   |
| Salaries and Benefits                                     | \$              | 46,102              | Ś  | -                                | \$ | -  | \$ | _   |
|   | Y               | . 5,152             | ~  |                                  | ~  |  | ~  |   |

| Expense Category by Program                 |                 | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|---|-----------------|----------------------------------|----|----------------------------------|----|--|----|---|
| Maintenance and Operations                  |                 | 29,312                           |    | -                                |    | -  |    |   |
| Subtotal 2021 Step Grant                    | \$              | 75,414                           | \$ | -                                | \$ | -  | \$ | -   |
| 2022 STEP Grant - 71033                     |                 |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                       | \$              | 94,455                           | \$ | 59,722                           | \$ | -  | \$ | -   |
| Subtotal 2021 Step Grant                    | \$              | 94,455                           | \$ | 59,722                           | \$ | -  | \$ | _   |
| 2023 STEP Grant - 71034                     |                 |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                       | \$              | -                                | \$ | 123,022                          | \$ | -  | \$ | -   |
| Maintenance and Operations                  | <del></del>     | -                                |    | 39,242                           |    | -  |    |   |
| Subtotal 2021 Step Grant                    | \$              | -                                | \$ | 162,264                          | \$ | -  | \$ | -   |
| POLICE SUPPORT SERVICES - 15400             |                 |                                  |    |                                  |    |  |    |   |
| Administration - 50001                      |                 |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                       | \$              | 565,263                          | \$ | 449,116                          | \$ | 620,612                                    | \$ | 674,809                                     |
| Maintenance and Operations Fixed Assets     |                 | 270,930<br>11,366                |    | 289,526<br>52,125                |    | 331,768<br>28,041                          |    | 331,768<br>26,041                           |
| Subtotal Administration                     | \$              | 847,559                          | \$ | 790,767                          | \$ | 980,421                                    | \$ | 1,032,618                                   |
| Helicopter Patrol - 10112                   |                 |                                  |    |                                  |    |  |    |   |
| Maintenance and Operations                  | \$              | 151,996                          | \$ | 138,767                          | \$ | 300,000                                    | \$ | 300,000                                     |
| Subtotal Helicopter Patrol                  | \$              | 151,996                          | \$ | 138,767                          | \$ | 300,000                                    | \$ | 300,000                                     |
| Crime Investigation - 10120                 |                 |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                       | \$              | 4,551,329                        | \$ | 4,578,853                        | \$ | 4,620,559                                  | \$ | 7,467,402                                   |
| Maintenance and Operations                  |                 | 119,433                          |    | 112,216                          |    | 126,185                                    |    | 124,685                                     |
| Fixed Assets                                |                 | 7,655                            |    | 12,768                           |    | 4,000                                      |    | 4,000                                       |
| Subtotal Crime Investigation                | \$              | 4,678,416                        | \$ | 4,703,837                        | \$ | 4,750,744                                  | \$ | 7,596,087                                   |
| 2019 Justice Assistance Grant - 70914       |                 |                                  |    |                                  |    |  |    |   |
| Maintenance and Operations                  | \$<br><b>\$</b> | -                                | \$ | 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                            | \$ | -  | \$ | -   |
| Fixed Assets                                |                 | -                                |    | 11,410                           |    | -  |    | -   |
| Subtotal 2019 Justice Assistance Grant      | \$              | -                                | \$ | 17,121                           | \$ | -  | \$ | -   |
| Orange County Auto Theft Task Force - 71050 |                 |                                  | ^  | 405.005                          | ^  | 040.754                                    | ^  | 07/ 170                                     |
| Salaries and Benefits                       | \$              | -                                | \$ | 185,885                          | \$ | 260,756                                    | \$ | 276,170                                     |

| Expense Category by Program                             |          | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|---|----------|----------------------------------|----|----------------------------------|----|--|----|---|
| Subtotal Orange County Auto Theft Task Force -<br>71050 | \$       | -                                | \$ | 185,885                          | \$ | 260,756                                    | \$ | 276,170                                     |
| Special Investigation Unit - 10127                      |          |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                                   | \$       | 1,617,448                        | \$ | 1,630,083                        | \$ | 1,612,689                                  | \$ | 1,718,914                                   |
| Maintenance and Operations                              |          | 111,845                          |    | 102,550                          |    | 122,000                                    |    | 122,000                                     |
| Fixed Assets  |          | 14,473                           |    | 50,490                           |    | 505,000                                    |    | 5,000                                       |
| Subtotal Special Investigation Unit                     | \$       | 1,743,766                        | \$ | 1,783,124                        | \$ | 2,239,689                                  | \$ | 1,845,914                                   |
| Records/Information System - 10131                      |          |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                                   | \$       | 2,061,623                        | \$ | 2,798,451                        | \$ | 2,728,853                                  | \$ | 2,958,323                                   |
| Maintenance and Operations                              |          | 96,992                           |    | 97,366                           |    | 125,975                                    |    | 125,975                                     |
| Fixed Assets  |          | 1,409                            |    | 15,884                           |    | 2,570                                      |    | 16,570                                      |
| Subtotal Records/Information System                     | \$       | 2,160,024                        | \$ | 2,911,700                        | \$ | 2,857,398                                  | \$ | 3,100,868                                   |
| Crime Scene Investigation/Photos - 10132                |          |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                                   | \$       | 661,663                          | \$ | 698,207                          | \$ | 893,521                                    | \$ | 897,931                                     |
| Maintenance and Operations                              | ·        | 33,036                           | ·  | 31,220                           |    | 32,990                                     |    | 32,990                                      |
| Fixed Assets  |          | 282,329                          |    | 1,427                            |    | 3,000                                      |    | 3,000                                       |
| Subtotal Crime Scene Investigation/Photos               | \$       | 977,028                          | \$ | 730,855                          | \$ | 929,511                                    | \$ | 933,921                                     |
| POLICE SUPPORT SERVICES - 15400                         | <u>.</u> | ,                                | •  | ,                                | •  | ,  | •  |   |
| Youth Crime Intervention - 10135                        |          |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                                   | \$       | 1,830,365                        | \$ | 1,826,403                        | \$ | 1,927,332                                  | \$ | 2,308,612                                   |
| Maintenance and Operations                              |          | 23,800                           |    | 23,850                           |    | 26,850                                     |    | 26,850                                      |
| Fixed Assets  |          | -                                |    | 469                              |    | 1,150                                      |    | 1,150                                       |
| Subtotal Youth Crime Intervention                       | \$       | 1,854,165                        | \$ | 1,850,722                        | \$ | 1,955,332                                  | \$ | 2,336,612                                   |
| Property and Evidence - 10136                           |          |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                                   | \$       | 474,849                          | \$ | 504,755                          | \$ | 577,757                                    | \$ | 640,136                                     |
| Maintenance and Operations                              | ·        | 237,404                          | ·  | 235,227                          |    | 293,882                                    |    | 293,882                                     |
| Fixed Assets  |          | 9,723                            |    | 54,796                           |    | -  |    | -   |
| Subtotal Property and Evidence                          | \$       | 721,976                          | \$ | 794,777                          | \$ | 871,639                                    | \$ | 934,018                                     |
| Operations - 51010                                      |          |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                                   | \$       | 3,475,670                        | \$ | 4,376,719                        | \$ | 4,519,115                                  | \$ | 4,097,573                                   |
| Maintenance and Operations                              | •        | 244,152                          | •  | 244,886                          | •  | 260,265                                    | *  | 246,221                                     |
| Fixed Assets  |          | 2,471                            |    | 2,594                            |    | 2,200                                      |    | 3,570                                       |
| Subtotal Operations                                     | \$       | 3,722,293                        | \$ | 4,624,199                        | \$ | 4,781,580                                  | \$ | 4,347,364                                   |
| Technical Support/Maintenance - 51020                   |          |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                                   | \$       | 283,098                          | \$ | 302,249                          | \$ | 320,038                                    | \$ | 329,151                                     |
| Maintenance and Operations                              | *        | 194,526                          | 7  | 249,576                          | 7  | 318,040                                    | 7  | 160,417                                     |
| Fixed Assets  |          | 173                              |    | 384                              |    | 1,000                                      |    | 732,000                                     |
| Subtotal Technical Support/Maintenance                  | \$       | 477,797                          | \$ | 552,209                          | \$ | 639,078                                    | \$ | 1,221,568                                   |

**Emergency Services - 51040** 

| Expense Category by Program                 | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|---|----------------------------------|----------------------------------|--|---|
| Salaries and Benefits                       | \$<br>384,589                    | \$<br>219,570                    | \$<br>197,718                              | -   |
| Maintenance and Operations                  | 81,959                           | 57,439                           | 48,230                                     | 48,230                                      |
| Fixed Assets                                | <br>-                            | 1,500                            | -  | <br>16,500                                  |
| Subtotal Emergency Services                 | \$<br>466,548                    | \$<br>278,510                    | \$<br>245,948                              | \$<br>64,730                                |
| EMPG - 71300                                |                                  |                                  |  |   |
| Fixed Assets                                | \$<br>21,371                     | \$<br>17,429                     | \$<br>-                                    | \$<br>                                      |
| Subtotal EMPG                               | \$<br>21,371                     | \$<br>17,429                     | \$<br>-                                    | \$<br>-                                     |
| POLICE SUPPORT SERVICES - 15400 (Continued) |                                  |                                  |  |   |
| Youth Investment Grant - 71350              |                                  |                                  |  |   |
| Salaries and Benefits                       | \$<br>27,376                     | \$<br>20,651                     | \$<br>-                                    | \$<br>-                                     |
| Maintenance and Operations                  | <br>205,256                      | 124,812                          | -  | -   |
| Subtotal Youth Investment Grant             | \$<br>232,632                    | \$<br>145,462                    | \$<br>-                                    | \$<br>-                                     |
| Salaries and Benefits                       | \$<br>47,198,919                 | \$<br>50,707,995                 | \$<br>52,210,482                           | \$<br>55,284,340                            |
| Maintenance and Operations                  | 6,863,091                        | 5,949,971                        | 7,579,332                                  | 6,336,283                                   |
| Fixed Assets                                | 609,168                          | 380,263                          | 715,010                                    | 993,501                                     |
| Total Police Department                     | \$<br>54,671,177                 | \$<br>57,038,230                 | \$<br>60,504,824                           | \$<br>62,614,124                            |

|  |    | FY 21 <sup>-</sup> 22 | FY 22 <sup>-</sup> 23 | FY 23 <sup>-</sup> 24<br>Adopted | FY 24 <sup>-</sup> 25<br>Proposed |
|--|----|-----------------------|-----------------------|----------------------------------|-----------------------------------|
| Expense by Account                     |    | Actuals               | Actuals               | Budget                           | Budget                            |
| POLICE DEPARTMENT BY ACCOUNT: ALL FUND | S  |                       |                       |                                  |                                   |
| Salaries and Benefits                  |    |                       |                       |                                  |                                   |
| Salaries and Wages                     | \$ | -                     | \$<br>-               | \$<br>(3,671,868)                | \$<br>(3,671,868)                 |
| Regular Salaries - Sworn               |    | 14,577,842            | 15,184,673            | 17,590,658                       | 18,322,118                        |
| Regular Salaries - Non-Sworn           |    | 5,512,861             | 6,021,910             | 8,020,231                        | 8,630,911                         |
| Regular Salaries - Part-Time           |    | 1,354,044             | 1,663,613             | 1,118,522                        | 979,039                           |
| Overtime                               |    | 2,735,085             | 3,089,090             | 1,810,612                        | 1,810,612                         |
| Accrual Payoff - Excess Max.           |    | 454,372               | 441,474               | 143,828                          | 143,828                           |
| Vacation/Comp. Time Cash Out           |    | 210,190               | 188,557               | 123,280                          | 123,280                           |
| Holiday Allowance                      |    | 468,292               | 383,176               | 427,882                          | 423,047                           |
| Separation Pay-Off                     |    | 208,394               | 126,152               | 72,956                           | 72,956                            |
| Other Compensation                     |    | 1,846,015             | 2,172,458             | 2,208,104                        | 2,425,021                         |
| Furloughs                              |    | 281                   | -                     | -                                | -                                 |
| Cafeteria Plan                         |    | 4,464,832             | 4,577,376             | 5,597,791                        | 5,575,829                         |
| Medicare                               |    | 415,348               | 446,382               | 385,188                          | 389,946                           |
| Retirement                             |    | 14,931,511            | 16,298,015            | 17,839,426                       | 19,331,378                        |
| Longevity                              |    | -                     | 93,304                | 526,272                          | 710,640                           |
| Executive Prof Development             |    | 19,852                | 21,815                | 17,600                           | 17,602                            |
| Subtotal Salaries & Benefits           | \$ | 47,198,919            | \$<br>50,707,995      | \$<br>52,210,482                 | \$<br>55,284,340                  |
| _                                      |    |                       |                       |                                  |                                   |
| Maintenance and Operations             |    |                       |                       |                                  |                                   |
| Stationery and Office                  | \$ | 69,315                | \$<br>73,525          | \$<br>83,950                     | \$<br>86,200                      |
| Multi-Media, Promos, Subscrpt.         |    | 64,300                | 83,494                | 71,550                           | 92,550                            |
| Small Tools and Equipment              |    | 59,473                | 105,765               | 65,280                           | 62,320                            |
| Uniforms and Clothing                  |    | 111,689               | 212,390               | 176,860                          | 176,950                           |
| Safety and Health                      |    | 627,856               | 237,351               | 197,883                          | 194,592                           |
| Maintenance and Construction           |    | 34,637                | 43,720                | 12,750                           | 14,250                            |
| Electricity - Buildings & Fac.         |    | 1,084                 | 911                   | 1,200                            | 1,200                             |
| Water - Domestic                       |    | 1,193                 | 963                   | 1,000                            | 1,000                             |
| Waste Disposal                         |    | 1,934                 | 2,456                 | 2,147                            | 2,162                             |
| Janitorial and Housekeeping            |    | 147,462               | 169,358               | 174,413                          | 174,413                           |
| Telephone/Radio/Communications         |    | 356,665               | 427,428               | 495,300                          | 328,422                           |
| Business Meetings                      |    | 10,684                | 11,856                | 12,800                           | 12,800                            |
| Mileage Reimbursement                  |    | -                     | -                     | 300                              | 300                               |
| Dues and Memberships                   |    | 40,521                | 44,000                | 48,585                           | 48,585                            |
| Professional Development               |    | 209,150               | 246,036               | 219,152                          | 219,152                           |
| Buildings and Structures               |    | -                     | 30,961                | 45,000                           | 39,750                            |
| Office Equipment                       |    | 19,975                | 15,345                | 26,500                           | 24,581                            |
| Other Equipment                        |    | 10,734                | 18,873                | 15,870                           | 13,870                            |
| Consulting                             |    | 1,176,859             | 345,688               | 1,734,692                        | 645,310                           |
| Legal                                  |    | 6,894                 | 1,951                 | 15,000                           | 15,000                            |
| Medical and Health Inspection          |    | 97,016                | 100,718               | 120,500                          | 120,500                           |
| Public Safety                          |    | 363,003               | 400,083               | 564,320                          | 564,820                           |
| Principal Payments                     |    | 129,663               | 136,839               | -                                | -                                 |
| Interest Payments                      |    | 20,337                | 17,661                | -                                | -                                 |

|  |    | FY 21 <sup>-</sup> 22 |     | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24 <sup>-</sup> 25<br>Proposed |
|--|----|-----------------------|-----|-----------------------|----|----------------------------------|----|-----------------------------------|
| Expense by Account                     |    | Actuals               |     | Actuals               |    | Budget                           |    | Budget                            |
| POLICE DEPARTMENT BY ACCOUNT: ALL FUNI | os |                       |     |                       |    |                                  |    |                                   |
| Maintenance and Operations (Continued) |    |                       |     |                       |    |                                  |    |                                   |
| External Rent                          |    | 96,037                |     | 78,042                |    | 286,132                          |    | 289,408                           |
| Internal Rent Central Services         |    | 1,841                 |     | 1,899                 |    | 5,303                            |    | 5,303                             |
| Internal Rent Postage                  |    | 19,201                |     | 13,091                |    | 8,031                            |    | 8,031                             |
| Internal Rent - Maintenance            |    | 394,800               |     | 384,800               |    | 384,800                          |    | 384,800                           |
| Internal Rent - Repl Cost              |    | 400,000               |     | 400,000               |    | 400,000                          |    | 400,000                           |
| Internal Rent - Fuel                   |    | 288,307               |     | 287,591               |    | 190,200                          |    | 190,200                           |
| Internal Rent Genl Liability           |    | 275,496               |     | 275,521               |    | 275,496                          |    | 275,496                           |
| Internal Rent Workers' Comp            |    | 1,751,758             |     | 1,751,916             |    | 1,914,655                        |    | 1,914,655                         |
| Internal Rent Unemployment             |    | 29,663                |     | 29,666                |    | 29,663                           |    | 29,663                            |
| Other Costs                            |    | 52                    |     | 76                    |    | -                                |    | -                                 |
| Emergency Protective Measure           |    | 45,492                |     | -                     |    | -                                |    | -                                 |
| Subtotal Maintenance & Operations      | \$ | 6,863,091             | \$  | 5,949,971             | \$ | 7,579,332                        | \$ | 6,336,283                         |
| Fixed Assets                           |    |                       |     |                       |    |                                  |    |                                   |
| Automotive Equipment                   |    | 5,060                 |     | 3,125                 |    | -                                |    | -                                 |
| Office Equipment                       |    | 34,987                |     | 21,206                |    | -                                |    | -                                 |
| Other Equipment                        |    | 569,122               |     | 353,132               |    | 715,010                          |    | 993,501                           |
| Subtotal Fixed Assets                  | \$ | 609,168               | \$  | 377,463               | \$ | 715,010                          | \$ | 993,501                           |
| Transfers Out                          | 0  |                       | 560 | 00                    | 0  |                                  | 0  |                                   |
| Transfers Out                          |    | -                     |     | 2,800                 |    | -                                |    | -                                 |
| Subtotal Transfers Out                 |    | -                     |     | 2,800                 |    | -                                |    | -                                 |
| Total Police Department                | \$ | 54,671,177            | \$  | 57,038,230            | \$ | 60,504,824                       | \$ | 62,614,124                        |

|                                    |         | FY 21 <sup>-</sup> 22 | FY 22 <sup>-</sup> 23 | FY 23 <sup>-</sup> 24<br>Adopted | FY 24 <sup>-</sup> 25<br>Proposed |
|------------------------------------|---------|-----------------------|-----------------------|----------------------------------|-----------------------------------|
| Expense by Account                 |         | Actuals               | Actuals               | Budget                           | Budget                            |
| POLICE DEPARTMENT BY ACCOUNT: GENE | RAL FUN |                       |                       |                                  |                                   |
| Salaries and Benefits              |         |                       |                       |                                  |                                   |
| Salaries and Wages                 | \$      | -                     | \$<br>-               | \$<br>(3,671,868)                | \$<br>(3,671,868)                 |
| Regular Salaries - Sworn           |         | 14,339,266            | 14,901,879            | 17,328,271                       | 18,047,961                        |
| Regular Salaries - Non-Sworn       |         | 5,454,964             | 5,997,758             | 8,020,231                        | 8,630,911                         |
| Regular Salaries - Part-Time       |         | 1,339,080             | 1,651,776             | 1,118,522                        | 979,039                           |
| Overtime                           |         | 2,522,905             | 2,841,840             | 1,764,436                        | 1,764,436                         |
| Accrual Payoff - Excess Max.       |         | 448,327               | 430,408               | 138,828                          | 138,828                           |
| Vacation/Comp. Time Cash Out       |         | 207,019               | 187,465               | 123,280                          | 123,280                           |
| Holiday Allowance                  |         | 468,292               | 370,877               | 416,550                          | 411,282                           |
| Separation Pay-Off                 |         | 208,394               | 126,152               | 72,956                           | 72,956                            |
| Other Compensation                 |         | 1,828,380             | 2,143,847             | 2,181,216                        | 2,396,742                         |
| Furloughs                          |         | 281                   | -                     | -                                | -                                 |
| Cafeteria Plan                     |         | 4,444,637             | 4,530,567             | 5,545,135                        | 5,524,972                         |
| Medicare                           |         | 408,336               | 435,913               | 381,383                          | 385,971                           |
| Retirement                         |         | 14,820,208            | 16,231,284            | 17,630,434                       | 19,106,535                        |
| Longevity                          |         | -                     | 93,304                | 526,272                          | 710,640                           |
| Executive Prof Development         |         | 19,790                | 21,773                | 17,600                           | 17,602                            |
| Subtotal Salaries & Benefits       | \$      | 46,509,880            | \$<br>49,964,843      | \$<br>51,593,246                 | \$<br>54,639,287                  |
|                                    |         |                       |                       |                                  |                                   |
| Maintenance and Operations         |         |                       |                       |                                  |                                   |
| Stationery and Office              | \$      | 69,315                | \$<br>73,525          | \$<br>83,950                     | \$<br>86,200                      |
| Multi-Media, Promos, Subscrpt.     |         | 64,300                | 83,494                | 71,550                           | 92,550                            |
| Small Tools and Equipment          |         | 59,473                | 102,742               | 65,280                           | 62,320                            |
| Uniforms and Clothing              |         | 109,959               | 207,444               | 176,860                          | 176,950                           |
| Safety and Health                  |         | 627,856               | 213,671               | 197,883                          | 194,592                           |
| Maintenance and Construction       |         | 34,637                | 43,720                | 12,750                           | 14,250                            |
| Electricity - Buildings & Fac.     |         | 1,084                 | 911                   | 1,200                            | 1,200                             |
| Water - Domestic                   |         | 1,193                 | 963                   | 1,000                            | 1,000                             |
| Waste Disposal                     |         | 1,934                 | 2,456                 | 2,147                            | 2,162                             |
| Janitorial and Housekeeping        |         | 147,462               | 169,358               | 174,413                          | 174,413                           |
| Telephone/Radio/Communications     |         | 356,665               | 427,428               | 375,300                          | 328,422                           |
| Business Meetings                  |         | 10,684                | 11,856                | 12,800                           | 12,800                            |
| Mileage Reimbursement              |         | -                     | -                     | 300                              | 300                               |
| Dues and Memberships               |         | 40,521                | 44,000                | 48,585                           | 48,585                            |
| Professional Development           |         | 177,667               | 222,628               | 219,152                          | 219,152                           |
| Buildings and Structures           |         | -                     | 30,961                | 45,000                           | 39,750                            |
| Office Equipment                   |         | 19,975                | 15,345                | 26,500                           | 24,581                            |
| Other Equipment                    |         | 10,734                | 18,873                | 15,870                           | 13,870                            |
| Consulting                         |         | 940,290               | 157,244               | 1,726,692                        | 637,310                           |
| Legal                              |         | 6,894                 | 1,951                 | 15,000                           | 15,000                            |
| Medical and Health Inspection      |         | 97,016                | 100,718               | 120,500                          | 120,500                           |
| Public Safety                      |         | 363,003               | 400,083               | 564,320                          | 564,820                           |
| Principal Payments                 |         | 129,663               | 136,839               | -                                | -                                 |
| Interest Payments                  |         | 20,337                | 17,661                | -                                | -                                 |
| External Rent                      |         | 96,037                | 78,042                | 286,132                          | 289,408                           |
| Internal Rent Central Services     |         | 1,841                 | 1,899                 | 5,303                            | 5,303                             |

| Expense by Account                     |      | FY 21 <sup>-</sup> 22<br>Actuals |      | -Y 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|------|----------------------------------|------|----------------------------------|----|--|----|---|
| POLICE DEPARTMENT BY ACCOUNT: GENERAL  | FUND | ONLY                             |      |                                  |    |  |    |   |
| Internal Rent Postage                  |      | 19,201                           |      | 13,091                           |    | 8,031                                      |    | 8,031                                       |
| Maintenance and Operations (Continued) |      |                                  |      |                                  |    |  |    |   |
| Internal Rent - Maintenance            |      | 394,800                          |      | 384,800                          |    | 384,800                                    |    | 384,800                                     |
| Internal Rent - Repl Cost              |      | 400,000                          |      | 400,000                          |    | 400,000                                    |    | 400,000                                     |
| Internal Rent - Fuel                   |      | 288,307                          |      | 287,591                          |    | 190,200                                    |    | 190,200                                     |
| Internal Rent Genl Liability           |      | 275,346                          |      | 275,421                          |    | 275,496                                    |    | 275,496                                     |
| Internal Rent Workers' Comp            |      | 1,722,512                        |      | 1,714,806                        |    | 1,914,655                                  |    | 1,914,655                                   |
| Internal Rent Unemployment             |      | 29,215                           |      | 29,098                           |    | 29,663                                     |    | 29,663                                      |
| Other Costs                            |      | 52                               |      | 76                               |    | -  |    | -   |
| Subtotal Maintenance & Operations      | \$   | 6,517,974                        | \$   | 5,668,692                        | \$ | 7,451,332                                  | \$ | 6,328,283                                   |
| Fixed Assets                           |      |                                  |      |                                  |    |  |    |   |
| Automotive Equipment                   | \$   | 5,060                            | \$   | 3,125                            | \$ | -  | \$ | -   |
| Office Equipment                       |      | 34,987                           |      | 9,796                            |    | -  |    | -   |
| Other Equipment                        |      | 436,512                          |      | 225,215                          |    | 176,811                                    |    | 952,181                                     |
| Subtotal Fixed Assets                  | \$   | 476,558                          | \$   | 238,136                          | \$ | 176,811                                    | \$ | 952,181                                     |
| Transfers Out                          | 0    |                                  | 5600 |                                  | 0  |  | 0  |   |
| Transfers Out                          | \$   | -                                | \$   | 2,800                            | \$ | -  | \$ | -   |
| Subtotal Transfers Out                 | \$   | -                                | \$   | 2,800                            | \$ | -  | \$ | -   |
| Total Police Department                | \$   | 53,504,411                       | \$   | 55,874,470                       | \$ | 59,221,389                                 | \$ | 61,919,751                                  |

# Fire and Rescue Department

# Fire and Rescue

#### **Fire Administration**

1.0 FTE - Fire Chief

1.0 FTE - Executive Assistant

1.0 FTE - Sr. Management Analyst

1.0 FTE- Fire Captain/Admin/Training

1.0 FTE- Fire Captain/Admin/EMS

1.0 FTE- Emergency Medical Services

Coordinator

0.5 FTE - Emergency Services Manager

0.5 FTE- Telecommunications Manager

1.25 FTE- Part-Time

#### **Fire Operations**

1.0 FTE - Assistant Fire Chief (Sworn)

Operations

#### **Fire Operations**

3.0 FTE - Battalion Chief

18.0 FTE - Fire Captain

18.0 FTE - Fire Engineer

42.0 FTE - Firefighter

#### **Community Risk Reduction**

1.0 FTE - Assistant Fire Chief (Non-Sworn)

Fire Marshal

#### **Community Risk Reduction**

2.0 FTE - Assistant Fire Marshal

3.0 FTE - Fire Protection Specialist

1.0 FTE - Code Enforcement

Officer

1.0 FTE - Administrative Assistant

1.0 FTE Part-Time

The City of Costa Mesa Fire and Rescue (CMFR) budget is strategically developed in alignment with the City Council's strategic goals and priorities Also it is 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 can be seen in 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; 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 2023-2024 Accomplishments

- Successful completion of the probationary year for our newest (6) Firefighters, promoting one (1) Fire Engineer, and facilitating the promotional exam for Fire Captain.
- Successful roll out of CMFR's new drone program.
- Implementation of new programs: the new department training learning management system Advanced Problem Solving (APS) and Lexipol, CMFR's new policy and procedures software.
- Deployment of new Zoll AEDs; provided relevant training at city facility sites for city personnel.
- Successful initial implementation of CMFR's comprehensive community driven CMFR Strategic (2022-2027) and Community Outreach Efforts.
- CMFR obtained \$2.5M state funding to rebuild the Regional Fire and Rescue Training Facility.
- Total Ambulance Transportation cost recovery revenue total over \$6.4M (January 1, 2023 December 31, 2023).
- Total cost recovery revenue in FY 22/23 through Community Risk Reduction is \$344,339.
- Fire Investigation Unit investigations lead to 8 felony arrests and 6 arson convictions with two more individuals going through the court system.
- CMFR performed 983 plan check reviews and 3,744 inspections (which includes construction permits, company inspections/life safety and fire permit inspections/issued).
- CMFR patient transport totals include 3,624 Advanced Life Support (ALS) transports and 3,929 Basic Life Support (BLS) transports.
- Total number of incidents CMFR responded to is 13,845.
- Responded to over 24 statewide mutual aid related emergency incidents, equating to over 88 total cumulative days for those deployments.
- Continued focus of department wide succession planning, professional development and active leadership, across all roles and ranks.

#### Fiscal Year 2024-2025 Goals

- Upgrade CMFR technological infrastructure by investing in department equipment, systems, and personnel to enhance and sustain high service levels
- Evaluate, develop, and execute comprehensive administrative and operational staffing levels to enhance and advance departments ability to meet and exceed community expectations, governance, and department objectives.
- Upgrade CMFR's infrastructure by investing in departments facilities, equipment and systems
- Complete the build process and place into service a new Tiller Truck and Fire Engine.
- Progress forward with the construction design phase of Fire Station no. 2's rebuild
- Complete the design and construction phases of CMFR's Regional Fire and Training Facility.
- Complete recruitment for Firefighter and Firefighter/Paramedic

#### **Goals and Objectives**

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



# **Performance Measures/Workload Indicators:**

|  | 2021   | 2022   | 2023   |
|--|--------|--------|--------|
| Calls For Service                          |        |        |        |
| Fire Incidents                             | 222    | 251    | 261    |
| EMS & Rescue                               | 10,055 | 10,746 | 10,439 |
| Service Calls                              | 530    | 533    | 433    |
| False Calls                                | 442    | 533    | 682    |
| *Incidents involving Narcan Administration | 350    | 268    | 170    |
| Patient Transport Totals                   |        |        |        |
| Advanced life support transports (ALS)     | 3,352  | 3,587  | 3,624  |
| Basic life support transports (BLS)        | 3,927  | 4,166  | 3,929  |
| Comm. Risk Reduction                       |        |        |        |
| Plan Check Reviews*                        |        |        | 983    |
| Fire Systems Plans                         | 260    | 343    | 0      |
| Architectural Plans                        | 325    | 482    | -      |
| Inspections                                |        |        |        |
| Fire Prevention System Construction Permit | 491    | 343    | 447    |
| Sprinklers                                 | 290    | 190    | 0      |
| Life Safety- Building Permits              | 318    | 474    | 287    |
| Annual Inspections                         |        |        |        |
| Fire Prevention Inspections                | 789    | 1784   | 1779   |
| Company Inspections/ Annual Life Safety    | -      | -      | -      |
| Fire permit inspection/issued              | 672    | 533    | 518    |
| Fire Prevention Intern Program             |        |        |        |
| Hours worked                               | 1,162  | 2,080  | 1,040  |
| Re-inspection for compliance               | 244    | 601    | 889    |
| Community Education Programs               |        | -      | -      |
| Hands only CPR Events (participants)       | -      | 441    | 352    |
| Station and Engine Tours (participants)    | 0      | 135    | 143    |
| Special Events                             | 14     | 21     | 15     |
| Volunteer Hours - CERT                     | 3,672  | 6,025  | 5,629  |
| Presentations (participants)               | 9,500  | 10,131 | 9,814  |

<sup>\*</sup>The Fire and Rescue Department's performance measures and workload indicators are presented on a calendar year basis required to align with state and national incident reporting guidelines.

<sup>\*</sup>Comm. Risk Reduction wasd combined to Plan Check Review

#### **Budget Narrative**

The Fiscal Year 2024-25 budget for the Fire and Rescue Department is \$37.8 million, an increase of \$2.0 million or 5.6 percent compared to the adopted budget for Fiscal Year 2023-24. The increase is primarily attributed to adjustments to salaries and benefits as result of labor negotiations. The maintenance and operating budget increased by \$716,044 for the City's ambulance program, which includes a \$622,000 increase to the contract with the ambulance operator, and \$80,000 increase for emergency medical services (EMS) supplies. These additional expenses were fully offset by an increase in the ambulance program's revenues.

|  | FY 21 <sup>-</sup> 22 |                                  |    | FY 22 <sup>-</sup> 23            |    | FY 23 <sup>-</sup> 24<br>Adopted |          | FY 24 <sup>-</sup> 25<br>Proposed |
|--|-----------------------|----------------------------------|----|----------------------------------|----|----------------------------------|----------|-----------------------------------|
| Expense by Fund                              |                       | Actuals                          |    | Actuals                          |    | Budget                           |          | Budget                            |
| FIRE AND RESCUE DEPARTMENT BY FUNDING SOURCE |                       |                                  |    |                                  |    |                                  |          |                                   |
| General Fund - 101                           | \$                    | 32,298,517                       | \$ | 33,480,396                       | \$ | 35,785,123                       | \$       | 37,772,922                        |
| Disaster Fund - 150                          |                       | 78,837                           |    | -                                |    | -                                |          | -                                 |
| Total Fire and Rescue Department             | \$                    | 32,377,354                       | \$ | 33,480,396                       | \$ | 35,785,123                       | \$       | 37,772,922                        |
|  |                       |                                  |    |                                  |    |                                  |          |                                   |
|  |                       |                                  |    |                                  |    | FY 23 <sup>-</sup> 24            |          | FY 24 <sup>-</sup> 25             |
| Expense Category by Program                  |                       | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |    | Adopted<br>Budget                |          | Proposed Budget                   |
| FIRE AND RESCUE DEPARTMENT BY PROGRAM        |                       | Actuals                          |    | Actuals                          |    | Budget                           |          | buuget                            |
| ADMINISTRATION - 16100                       |                       |                                  |    |                                  |    |                                  |          |                                   |
| ADMINISTRATION 10100                         |                       |                                  |    |                                  |    |                                  |          |                                   |
| Fire Administration - 50001                  |                       |                                  |    |                                  |    |                                  |          |                                   |
| Salaries and Benefits                        | \$                    | 2,468,769                        | \$ | 1,700,045                        | \$ | 2,901,274                        | \$       | 2,212,435                         |
| Maintenance and Operations                   |                       | 912,227                          |    | 965,272                          |    | 999,994                          |          | 1,020,948                         |
| Subtotal Fire Administration                 | \$                    | 3,380,996                        | \$ | 2,665,317                        | \$ | 3,901,268                        | \$       | 3,233,383                         |
| Emergency Services - 51040                   |                       |                                  |    |                                  |    |                                  |          |                                   |
| Salaries and Benefits                        | \$                    | 73,734                           | \$ | _                                | \$ | _                                | \$       |                                   |
| Maintenance and Operations                   | Ÿ                     | 4,560                            | Ÿ  | _                                | ٧  | -                                | ٧        |                                   |
| Subtotal Emergency Services                  | \$                    | 78,294                           | \$ | -                                | \$ | -                                | \$       | -                                 |
| FIRE OPERATIONS - 16200                      |                       |                                  |    |                                  |    |                                  |          |                                   |
| TINE OF ENATIONS - 10200                     |                       |                                  |    |                                  |    |                                  |          |                                   |
| Response and Control - 10210                 |                       |                                  |    |                                  |    |                                  |          |                                   |
| Salaries and Benefits                        | \$                    | 23,911,379                       | \$ | 25,131,562                       | \$ | 26,405,872                       | \$       | 28,163,817                        |
| Maintenance and Operations                   |                       | 1,304,035                        |    | 1,423,148                        |    | 1,365,200                        |          | 1,365,200                         |
| Fixed Assets                                 |                       | 84,021                           |    | 31,405                           |    | 25,000                           |          | 22,990                            |
| Subtotal Response and Control                | \$                    | 25,299,435                       | \$ | 26,586,116                       | \$ | 27,796,072                       | \$       | 29,552,007                        |
| Emergency Medical Aid - 10230                |                       |                                  |    |                                  |    |                                  |          |                                   |
| Maintenance and Operations                   |                       | 2,427,270                        |    | 3,026,348                        |    | 2,558,600                        |          | 3,255,700                         |
| Fixed Assets                                 |                       | 9,056                            |    | 9,766                            |    | 10,000                           |          | 10,000                            |
| Subtotal Emergency Medical Aid               | \$                    | 2,436,326                        | \$ | 3,036,114                        | \$ | 2,568,600                        | \$       | 3,265,700                         |
|  | <u> </u>              |                                  |    | • •                              |    | • • •                            | <u> </u> |                                   |

| Expense Category by Program      | FY 21 <sup>-</sup> 22<br>Actuals |            | FY 22 <sup>-</sup> 23<br>Actuals |            | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |            | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |            |
|----------------------------------|----------------------------------|------------|----------------------------------|------------|--|------------|---|------------|
| COMMUNITY RISK REDUCTION - 16300 |                                  |            |                                  |            |  |            |   |            |
| Fire Prevention - 10220          |                                  |            |                                  |            |  |            |   |            |
| Salaries and Benefits            | \$                               | 1,043,089  | \$                               | 1,047,016  | \$   | 1,325,843  | \$  | 1,528,492  |
| Maintenance and Operations       |                                  | 119,428    |                                  | 133,037    |  | 193,340    |   | 193,340    |
| Subtotal Fire Prevention         | \$                               | 1,162,516  | \$                               | 1,180,053  | \$   | 1,519,183  | \$  | 1,721,832  |
| TOTAL FIRE AND RESCUE DEPARTMENT |                                  |            |                                  |            |  |            |   |            |
| Salaries and Benefits            | \$                               | 27,497,513 | \$                               | 27,878,623 | \$   | 30,632,989 | \$  | 31,904,744 |
| Maintenance and Operations       |                                  | 4,786,764  |                                  | 5,560,602  |  | 5,117,134  |   | 5,835,188  |
| Fixed Assets                     |                                  | 93,077     |                                  | 41,171     |  | 35,000     |   | 32,990     |
| Total Fire and Rescue Department | \$                               | 32,377,354 | \$                               | 33,480,396 | \$   | 35,785,123 | \$  | 37,772,922 |

|  |     | FY 21 <sup>-</sup> 22 | FY 22 <sup>-</sup> 23 | FY 23 <sup>-</sup> 24<br>Adopted | FY 24 <sup>-</sup> 25<br>Proposed |
|--|-----|-----------------------|-----------------------|----------------------------------|-----------------------------------|
| Expense by Account                     |     | Actuals               | Actuals               | Budget                           | Budget                            |
| FIRE AND RESCUE DEPARTMENT BY ACCOUNT: | ALL | FUNDS                 |                       |                                  |                                   |
| Salaries and Benefits                  |     |                       |                       |                                  |                                   |
| Regular Salaries - Sworn               | \$  | 9,230,147             | \$<br>9,706,621       | \$<br>10,075,175                 | \$<br>10,806,688                  |
| Regular Salaries - Non-Sworn           |     | 746,104               | 690,699               | 1,258,285                        | 1,306,804                         |
| Regular Salaries - Part-Time           |     | 141,706               | 141,099               | 103,480                          | 103,480                           |
| Overtime                               |     | 4,119,339             | 3,496,657             | 2,666,125                        | 2,666,125                         |
| Accrual Payoff - Excess Max.           |     | 80,735                | 86,393                | 32,600                           | 32,600                            |
| Vacation/Comp. Time Cash Out           |     | 149,446               | 125,346               | 51,800                           | 51,800                            |
| Holiday Allowance                      |     | 409,008               | 373,477               | 423,255                          | 474,230                           |
| Separation Pay-Off                     |     | 50,198                | 32,557                | 41,400                           | 41,400                            |
| Other Compensation                     |     | 821,856               | 745,815               | 1,457,932                        | 1,500,819                         |
| Furloughs                              |     | 165                   | -                     | -                                | -                                 |
| Cafeteria Plan                         |     | 2,241,752             | 2,249,879             | 2,924,560                        | 2,924,560                         |
| Medicare                               |     | 236,884               | 233,822               | 165,481                          | 175,645                           |
| Retirement                             |     | 9,253,764             | 9,916,004             | 11,163,105                       | 11,327,193                        |
| Longevity                              |     | 4,378                 | 69,869                | 259,491                          | 483,099                           |
| Executive Prof Development             |     | 12,031                | 10,385                | 10,300                           | 10,301                            |
| Subtotal Salaries & Benefits           | \$  | 27,497,513            | \$<br>27,878,623      | \$<br>30,632,989                 | \$<br>31,904,744                  |
|  |     |                       |                       |                                  |                                   |
| Maintenance and Operations             |     |                       |                       |                                  |                                   |
| Stationery and Office                  | \$  | 12,992                | \$<br>15,811          | \$<br>12,000                     | \$<br>12,000                      |
| Multi-Media, Promos, Subscrpt.         |     | 16,264                | 21,906                | 20,100                           | 25,000                            |
| Small Tools and Equipment              |     | 76,695                | 152,104               | 72,900                           | 68,000                            |
| Uniforms and Clothing                  |     | 153,677               | 158,244               | 156,500                          | 156,500                           |
| Safety and Health                      |     | 356,801               | 948,853               | 333,000                          | 413,000                           |
| Maintenance and Construction           |     | 58,621                | 48,308                | 32,500                           | 32,500                            |
| Waste Disposal                         |     | -                     | 1,070                 | 1,500                            | 1,500                             |
| Janitorial and Housekeeping            |     | 4,881                 | 8,059                 | 13,200                           | 13,200                            |
| Telephone/Radio/Communications         |     | 79,535                | 99,564                | 72,500                           | 86,544                            |
| Business Meetings                      |     | 3,655                 | 5,582                 | 4,100                            | 4,100                             |
| Dues and Memberships                   |     | 4,768                 | 7,626                 | 6,803                            | 6,803                             |
| Professional Development               |     | 112,851               | 133,189               | 144,771                          | 144,771                           |
| Buildings and Structures               |     | -                     | 407                   | 2,500                            | 2,500                             |
| Landscaping and Sprinklers             |     | -                     | -                     | 500                              | 500                               |
| Office Equipment                       |     | 964                   | 1,282                 | 2,700                            | 2,700                             |
| Other Equipment                        |     | 13,345                | 14,570                | 24,000                           | 24,000                            |
| Consulting                             |     | 30,055                | 50,240                | 75,000                           | 75,000                            |
| Engineering and Architectural          |     | 81,002                | 78,494                | 142,000                          | 142,000                           |
| Financial & Information Svcs.          |     | 187,278               | 199,408               | 240,000                          | 240,000                           |
| Medical and Health Inspection          |     | -                     | -                     | 5,000                            | 5,000                             |
| Public Safety                          |     | 1,800,235             | 1,808,055             | 1,850,000                        | 2,472,000                         |
| External Rent                          |     | 2,021                 | 2,010                 | -                                | 2,010                             |

City of Costa Mesa, California

|       | FY 21-22<br>Actuals<br>UNDS |                                  | FY 22-23<br>Actuals              |   | Adopted<br>Budget   |   | Proposed<br>Budget   |
|-------|-----------------------------|----------------------------------|----------------------------------|---|---|---|--|
| ALL F |                             |                                  |                                  |   |   |   |  |
|       | 3,273                       |                                  |                                  |   |   |   |  |
|       | 3,273                       |                                  |                                  |   |   |   |  |
|       | •                           |                                  | 5,244                            |   | 14,958  |   | 14,958   |
|       | 1,561                       |                                  | 1,831                            |   | 2,744   |   | 2,744  |
|       | 355,900                     |                                  | 355,900                          |   | 355,900   |   | 355,900  |
|       | 511,500                     |                                  | 511,500                          |   | 511,500   |   | 511,500  |
|       | 137,556                     |                                  | 148,246                          |   | 193,400   |   | 193,400  |
|       | 213,400                     |                                  | 213,400                          |   | 213,400   |   | 213,400  |
|       | 536,100                     |                                  | 536,100                          |   | 585,952   |   | 585,952  |
|       | 12,206                      |                                  | 12,206                           |   | 12,206  |   | 12,206   |
|       | 13,896                      |                                  | 19,227                           |   | 13,900  |   | 13,900   |
|       | 1,172                       |                                  | 2,166                            |   | 1,600   |   | 1,600  |
|       | 4,560                       |                                  | -                                |   | -   |   | -  |
| \$    | 4,786,764                   | \$                               | 5,560,602                        | \$  | 5,117,134   | \$  | 5,835,188  |
|       |                             |                                  |                                  |   |   |   |  |
| \$    | 49,765                      | \$                               | -                                | \$  | -   | \$  | -  |
|       | 43,312                      |                                  | 41,171                           |   | 35,000  |   | 32,990   |
| \$    | 93,077                      | \$                               | 41,171                           | \$  | 35,000  | \$  | 32,990   |
| Ġ     | 32 377 354                  | ¢                                | 33 480 306                       | Ġ   | 35 785 122  | Ś   | 37,772,922   |
|       | \$                          | \$ 49,765<br>43,312<br>\$ 93,077 | \$ 49,765 \$ 43,312 \$ 93,077 \$ | \$ 49,765 \$ 43,312 \$ 41,171 \$ 93,077 \$ 41,171 | 511,500       511,500         137,556       148,246         213,400       213,400         536,100       536,100         12,206       12,206         13,896       19,227         1,172       2,166         4,560       -         \$       4,786,764       \$         5,560,602       \$    \$ 49,765 \$ 43,312 41,171 \$ 93,077 \$ 41,171 \$ | 511,500       511,500       511,500         137,556       148,246       193,400         213,400       213,400       213,400         536,100       536,100       585,952         12,206       12,206       12,206         13,896       19,227       13,900         1,172       2,166       1,600         4,560       -       -         \$ 4,786,764       \$ 5,560,602       \$ 5,117,134         \$ 49,765       \$ -       \$ -         43,312       41,171       35,000         \$ 93,077       \$ 41,171       \$ 35,000 | 511,500       511,500       511,500         137,556       148,246       193,400         213,400       213,400       213,400         536,100       536,100       585,952         12,206       12,206       12,206         13,896       19,227       13,900         1,172       2,166       1,600         4,560       -       -         \$ 4,786,764       \$ 5,560,602       \$ 5,117,134         \$ 49,765       \$ -       \$ -         \$ 43,312       41,171       35,000         \$ 93,077       \$ 41,171       \$ 35,000 |

<sup>\*</sup>Includes Ambulance Program Contractual Services.

|                                       |       | FY 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 |                   | FY 23 <sup>-</sup> 24 |    | FY 24 <sup>-</sup> 25 |
|---------------------------------------|-------|-----------------------|----|-----------------------|-------------------|-----------------------|----|-----------------------|
| Expense by Account                    |       | Actuals               |    | Actuals               | Adopted<br>Budget |                       |    | Proposed<br>Budget    |
| FIRE AND RESCUE DEPARTMENT BY ACCOUNT | : GEN |                       | ΙΥ |                       |                   |                       |    |                       |
| Salaries and Benefits                 |       |                       |    |                       |                   |                       |    |                       |
| Regular Salaries - Sworn              | \$    | 9,222,892             | \$ | 9,706,621             | \$                | 10,075,175            | \$ | 10,806,688            |
| Regular Salaries - Non-Sworn          | ·     | 741,971               | ·  | 690,699               | •                 | 1,258,285             | •  | 1,306,804             |
| Regular Salaries - Part-Time          |       | 140,511               |    | 141,099               |                   | 103,480               |    | 103,480               |
| Overtime                              |       | 4,059,916             |    | 3,496,657             |                   | 2,666,125             |    | 2,666,125             |
| Accrual Payoff - Excess Max.          |       | 80,735                |    | 86,393                |                   | 32,600                |    | 32,600                |
| Vacation/Comp. Time Cash Out          |       | 149,446               |    | 125,346               |                   | 51,800                |    | 51,800                |
| Holiday Allowance                     |       | 409,008               |    | 373,477               |                   | 423,255               |    | 474,230               |
| Separation Pay-Off                    |       | 50,198                |    | 32,557                |                   | 41,400                |    | 41,400                |
| Other Compensation                    |       | 821,856               |    | 745,815               |                   | 1,457,932             |    | 1,500,819             |
| Furloughs                             |       | 165                   |    | -                     |                   | -                     |    | -                     |
| Cafeteria Plan                        |       | 2,241,703             |    | 2,249,879             |                   | 2,924,560             |    | 2,924,560             |
| Medicare                              |       | 236,821               |    | 233,822               |                   | 165,481               |    | 175,645               |
| Retirement                            |       | 9,251,605             |    | 9,916,004             |                   | 11,163,105            |    | 11,327,193            |
| Longevity                             |       | 4,378                 |    | 69,869                |                   | 259,491               |    | 483,099               |
| Executive Prof Development            |       | 12,031                |    | 10,385                |                   | 10,300                |    | 10,301                |
| Subtotal Salaries & Benefits          | \$    | 27,423,236            | \$ | 27,878,623            | \$                | 30,632,989            | \$ | 31,904,744            |
|                                       |       |                       |    |                       |                   |                       |    |                       |
| Maintenance and Operations            |       |                       |    |                       |                   |                       |    |                       |
| Stationery and Office                 | \$    | 12,992                | \$ | 15,811                | \$                | 12,000                | \$ | 12,000                |
| Multi-Media, Promos, Subscrpt.        |       | 16,264                |    | 21,906                |                   | 20,100                |    | 25,000                |
| Small Tools and Equipment             |       | 76,695                |    | 152,104               |                   | 72,900                |    | 68,000                |
| Uniforms and Clothing                 |       | 153,677               |    | 158,244               |                   | 156,500               |    | 156,500               |
| Safety and Health                     |       | 356,801               |    | 948,853               |                   | 333,000               |    | 413,000               |
| Maintenance and Construction          |       | 58,621                |    | 48,308                |                   | 32,500                |    | 32,500                |
| Waste Disposal                        |       | -                     |    | 1,070                 |                   | 1,500                 |    | 1,500                 |
| Janitorial and Housekeeping           |       | 4,881                 |    | 8,059                 |                   | 13,200                |    | 13,200                |
| Telephone/Radio/Communications        |       | 79,535                |    | 99,564                |                   | 72,500                |    | 86,544                |
| Business Meetings                     |       | 3,655                 |    | 5,582                 |                   | 4,100                 |    | 4,100                 |
| Dues and Memberships                  |       | 4,768                 |    | 7,626                 |                   | 6,803                 |    | 6,803                 |
| Professional Development              |       | 112,851               |    | 133,189               |                   | 144,771               |    | 144,771               |
| Buildings and Structures              |       | -                     |    | 407                   |                   | 2,500                 |    | 2,500                 |
| Landscaping and Sprinklers            |       | -                     |    | -                     |                   | 500                   |    | 500                   |
| Office Equipment                      |       | 964                   |    | 1,282                 |                   | 2,700                 |    | 2,700                 |
| Other Equipment                       |       | 13,345                |    | 14,570                |                   | 24,000                |    | 24,000                |
| Consulting                            |       | 30,055                |    | 50,240                |                   | 75,000                |    | 75,000                |
| Engineering and Architectural         |       | 81,002                |    | 78,494                |                   | 142,000               |    | 142,000               |
| Financial & Information Svcs.         |       | 187,278               |    | 199,408               |                   | 240,000               |    | 240,000               |
| Medical and Health Inspection         |       | -                     |    | -                     |                   | 5,000                 |    | 5,000                 |
| Public Safety                         |       | 1,800,235             |    | 1,808,055             |                   | 1,850,000             |    | 2,472,000             |
| External Rent                         |       | 2,021                 |    | 2,010                 |                   | -                     |    | 2,010                 |

| Total Fire and Rescue Department       | \$       | 32,298,517          | \$ | 33,480,396                       | \$ | 35,785,123            | \$       | 37,772,922            |
|--|----------|---------------------|----|----------------------------------|----|-----------------------|----------|-----------------------|
| Cariotal I Mad Addition                |          |                     | т  | ,,,,                             | т  | 22,200                | <u> </u> | ,                     |
| Subtotal Fixed Assets                  | \$       | 93,077              | \$ | 41,171                           | \$ | 35,000                | \$       | 32,990                |
| Other Equipment                        |          | 43,312              |    | 41,171                           |    | 35,000                |          | 32,990                |
| Office Furniture                       |          | 49,765              |    | -                                |    | -                     |          |                       |
| Fixed Assets                           |          |                     |    |                                  |    |                       |          |                       |
| Subtotal Maintenance & Operations      | \$       | 4,782,204           | \$ | 5,560,602                        | \$ | 5,117,134             | \$       | 5,835,188             |
| Other Costs                            |          | 1,172               |    | 2,166                            |    | 1,600                 |          | 1,600                 |
| Taxes and Assessments                  |          | 13,896              |    | 19,227                           |    | 13,900                |          | 13,900                |
| Internal Rent Unemployment             |          | 12,206              |    | 12,206                           |    | 12,206                |          | 12,206                |
| Internal Rent Workers' Comp            |          | 536,100             |    | 536,100                          |    | 585,952               |          | 585,952               |
| Internal Rent Genl Liability           |          | 213,400             |    | 213,400                          |    | 213,400               |          | 213,400               |
| Internal Rent - Fuel                   |          | 137,556             |    | 148,246                          |    | 193,400               |          | 193,400               |
| Internal Rent - Repl Cost              |          | 511,500             |    | 511,500                          |    | 511,500               |          | 511,500               |
| Internal Rent - Maintenance            |          | 355,900             |    | 355,900                          |    | 355,900               |          | 355,900               |
| Internal Rent Postage                  |          | 1,561               |    | 1,831                            |    | 2,744                 |          | 2,744                 |
| Internal Rent Central Services         |          | 3,273               |    | 5,244                            |    | 14,958                |          | 14,958                |
| Maintenance and Operations (Continued) |          |                     |    |                                  |    |                       |          |                       |
| FIRE AND RESCUE DEPARTMENT BY ACCOUN   | IT: GENE | RAL FUND ON         | LY |                                  |    |                       |          |                       |
| Expense by Account                     |          | FY 21-22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |    | Adopted<br>Budget     |          | Proposed<br>Budget    |
|  |          |                     |    |                                  |    | FY 23 <sup>-</sup> 24 |          | FY 24 <sup>-</sup> 25 |

 $<sup>{\</sup>bf *Includes\ Ambulance\ Program\ Contractual\ Services}.$ 

# Development Services Department

# **Development Services Department**

#### Development Services Administration

1.0 FTE - Director of Economic & Development Services

2.0 FTE - Senior Management Analyst

1.0 FTE - Executive Assistant

1.0 FTE - Administrative Assistant

1.0 FTE- Econ. Dev. Administrator

1.0 FTE - Assistant Director

#### **Planning**

2.0 FTE - Planning and Sustainable Development Manager

2.0 FTE - Principal Planner

3.0 FTE - Senior Planner

3.0 FTE - Associate Planner

4.0 FTE - Assistant Planner

1.0 FTE - Permit Processing Specialist

2.1 FTE - Part-Time

# Housing and Community Development

1.0 FTE - Grant Administrator

1.0 FTE - Management Analyst

1.0 FTE - Office Specialist II

#### **Building Safety**

1.0 FTE - Building Official

1.0 FTE - Chief of Inspection

1.0 FTE - Chief Plans Examiner

1.0 FTE - Senior Combination

Inspector

2.0 FTE - Building Inspector II

2.0 FTE - Building Inspector I

3.0 FTE - Plan Check Engineer

4.0 FTE - Building Technician II

2.0 FTE - Permit Processing

Specialist

0.49 FTE - Part-Time

#### **Community Improvement**

1.0 FTE - Community

Improvement Manager

1.0 FTE- Chief of Code Enforcement

. . . . .

2.0 FTE - Senior Code

Enforcement Officer

Code Enforcement Officer II

2.75 FTE - Part-Time

7.0 FTE -

The Development Services Department implements community development programs and functions. The Department has 54 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
- Planning
- Building Safety
- Community Improvement
- Housing and Community Development

#### **Development Services Administration — 18100**

#### Development Services Administration – 50001

Directs and coordinates the Department's activities; 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

Focuses on attraction and retention of key businesses in Costa Mesa and works closely with the Costa Mesa Chamber of Commerce and Travel Costa Mesa Conference and Visitor Bureau to promote the City. Activities include streamlining application and approval processes, marketing Costa Mesa on a regional and nationwide basis, improving the business climate within the City, facilitating the expansion of existing companies, and assisting new companies with relocating to Costa Mesa. The Economic Development program promotes a business-friendly atmosphere from very low business license fees to expedited services to facilitate business establishment.

#### **Planning** - 18200

#### Planning - 20320

The Planning Division is responsible for implementing the Zoning Code and the goals, policies, and objectives of the City's General Plan. The division provides comprehensive City planning services in both long-range planning and development review. 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. The division promotes balanced and sustainable development patterns by updating and implementing City land use plans and codes; ensuring consistency with legislative mandates; managing land use entitlement requests for private development projects; providing high-quality customer service to Costa Mesa residents and businesses; tracking and responding to socio-economic and demographic trends; and coordinating with State and regional planning agencies including the State Department of Housing and Community Development and the Southern California Association of Governments. The division supports City decision-makers including the Director of Economic and Development Services, City Manager, Zoning Administrator, Planning Commission, and City Council.

#### 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 permit and other development related fees.

#### 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.

#### 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 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. The division provides strategic enforcement of the Costa Mesa Municipal Code related to land use matters, building construction, building occupancy, private property maintenance, vacant lots, nuisance abatement, and signage. The division also performs lodging inspections in conjunction with the Orange County Health Department. 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.

#### 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 and administers public service grants allocated by the City Council and funded through the Community Development Block Grant Program (CDBG) program. Public service grants are awarded to nonprofit agencies that provide services such as: homelessness prevention; homeless services; youth, senior and disabled services; and other eligible uses through the City's

City of Costa Mesa, California

annual CDBG funding allocation. The division also contracts with the Fair Housing Foundation to provide fair housing services to the community. The division monitors all CDBG-funded agreements and service programs to ensure compliance and performance.

#### Single Family Housing Rehabilitation - 20422

HCD coordinates and administers the City's Single Family Housing Rehabilitation program for eligible, very low-income, single-family Costa Mesa homeowners, by providing grants (up to \$17,500) and/or deferred zero interest (0%) loans (up to \$50,000). Property rehabilitation includes interior and exterior residential property improvements addressing basic Zoning and Building Code violations, lead-based paint hazards, and other repairs. HCD confirms income qualification; coordinates work documentation, loan documentation, and ongoing loan management and monitoring; processes requests for loan refinancing, loan subordination and loan payoff; and conducts compliance monitoring through the life of each loan.

#### CDBG Administration - 20427

HCD oversees the preparation and implementation of the federally-required Consolidated Plan, adopted in five-year intervals as well as annual reviews to ensure CDBG-funded programs and projects comply with the goals of the plan. Additionally, HCD provides technical assistance to government and nonprofit service providers; administers and coordinates the City's federally-funded CDBG programs and capital improvement projects as approved by the City Council; and assures that subrecipients receiving grant funding maintain HUD compliance. Included in administration of these programs are community outreach, coordination with other City divisions and departments, providing technical assistance in meeting HUD requirements, reviewing projects submitted for compliance with HUD requirements, presentation of CDBG programs to the City Council and coordination of progress reporting requirements on all projects undertaken.

#### 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 preparation and implementation of the federally-required Consolidated Plan, adopted in five-year intervals, as well as the preparation of Annual Action Plans to program the City's annual HOME funding allocation consistent with the goals of the Consolidated Plan.

#### 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; processes requests for loan refinancing, loan subordination and loan payoff; 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 coordinates 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 to nonprofit service providers; and assures that subrecipients receiving grant funding maintain HUD compliance with regular progress reporting requirements and periodic program monitoring. Funds expire in 2030.

#### Tenant Based Rental Assistance - 20448

HCD coordinates and administers the City's Tenant-Based Rental Assistance (TBRA) program, funded by federal HOME grant funds. The TBRA program provides rental assistance to pay a portion of the cost of monthly rent, tenant-paid utility costs and provides security deposit assistance to tenants. Utility deposit assistance may also be provided in conjunction with rental assistance or security deposit assistance. The TBRA program is implemented in coordination with a local community-based nonprofit partner.

## **Fiscal Year 2023-2024 Accomplishments**

- Assisted over 9,050 customers at the customer service counter, while substantially improving wait and service times. Planning offered customer appointments, to be conducted either in person or via phone call. Decreased wait times and more flexible booking options has created an improved customer experience.
- Processed over 80 Zoning Administrator, Planning Commission and City Council agenda items for new businesses and housing opportunities in the City.
- Issued over 3,000 building permits for new businesses and housing units. Conducted an average of 60 building safety inspections per day, maintaining, on average, same or next business day inspection services.
- Responded to over 1,200 community concerns and held four community clean up events.
- Processed permits for over 100 ADUs and processed four Urban Lot Split SB 9 applications to promote new ownership housing opportunities in the City.
- Completed a four-year software implementation and launched a new citywide Land Management System. The new online system, Totally Electronic Self Service Application (TESSA), assists customers 24/7 with permits and licensing applications. TESSA has improved efficiency, reporting, and online services for customers. Since its launch on August 2023, TESSA has taken in over 18,000 applications which include issuing 2,200 permits, processing 180 planning applications, issuing over 5,000 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.
- The City initiated the planning efforts for the Fairview Developmental Center Specific Plan (FDC SP) in the Summer of 2023. To complete this effort, the City retained PlaceWorks for consultant services to assist in the community outreach efforts, drafting of the Specific Plan and General Plan Amendment (GPA), and completion of the environmental review process. The FDC SP will be the basis for all future development applications on the site. A multifaceted community outreach process has begun and continues as it is an essential component to the success of the project. The project is anticipated to be completed in 2025. The project is part of the approved Housing Element Programs (Program 3B).
- Initiated the City's first Economic Development Strategic Plan. Finalized schedule and provided notice to proceed to TCCG, the City's primary consultant on this project. TCCG has completed a substantial amount of contextual analysis and initated community outreach.
- 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.
- The Inclusionary Housing ordinance (also referred to as the affordable housing ordinance) and its implementation program was reviewed by the Planning Commission in late 2023. The Council has passed the ordinance to a second reading that is scheduled for June 4, 2024.
  - The Inclusionary Housing Ordinance is part of the approved Housing Element Programs (Program 2A). The ordinance will ensure that new housing projects will provide a certain percentage of its housing units as affordable units to moderate, low, and/or very low-income households.
- Urban Master Plan Screening for a proposed affordable senior housing project at the City's senior center located at 695 West 19th Street began processing. The proposed project consists of a four-story building that will accommodate 60 residential units that are affordability restricted to seniors. This project is a component of the City's Housing Element Programs (Program 2D).
- Completion of Project Homekey-Motel 6 Conversion Phase I into permanent housing (Mesa Vista Apartment) located at 2274 Newport Blvd. Project Homekey involved the acquisition and adaptive re-use of an 88-unit motel into permanent housing. All units will be converted to 300-square-foot studio apartments. Phase I was completed in Winter 2023 and includes conversion of 40 units into housing for individuals earning 30% or less than the Area Median Income, 30 of which are permanent supportive housing units serving homeless veterans and 10 of which are set aside for homeless individuals who meet the Mental Health Services Act (MHSA) eligibility criteria. Construction of Phase II will involve conversion of the remaining units and will commence once funding resources are identified.
- Reviewed the implementation of the City's Cannabis program and completed an ordinance amendment to address key revisions that were directed by the City Council to be considered.
- Continued to process cannabis associated applications and business licenses.

- Completed an ordinance amendment to update outdoor dining provisions and implemented a streamline permitting process that allows outdoor dining areas that were permitted through the City's Urgency Ordinances to continue to operate. Began meeting with restaurants to assist them in compliance with the new provisions.
- Completed the application process to obtain \$80,000 Solar grant from California Energy Commission.
- Completed and submitted to the Department of Housing and Urban Development (HUD) the 2022-2023 Consolidated Annual Performance & Evaluation Report (CAPER) and the 2023-2024 Annual Action Plan for the City's five-year Consolidated Plan.
- Started work on, contracting with a parking engineering firm, the preparation of an ordinance amendment to update the City's parking standards for residential developments (Housing Element Program 2M).
- Building Staff attended training seminars to become familiar with the newly adopted building codes.
- Started the Request For Proposal (RFP), to hire a planning consultant for Community Visioning and Objective Residential Design Guidelines for properties within Urban Plan Areas and along the City's Commercial and Industrial Corridors. Through the community visioning process, Costa Mesa residents will help define and shape the components and design requirements that make a high-quality neighborhood. The design standards and guidelines will be crafted around that community vision. The project will include the initiation of the rezoning effort as outlined in the City's approved Housing Element.
- Reorganized Planning Division to improve performance and oversight. This included hiring a Planning Manager and dividing planning tasks into three specialties: "Development Assistance", "Advanced Planning", and "Entitlements". Each specialty area are assigned planners who will prioritize these tasks while still assigned tasks in other specialties. This is to account for the substantial advanced planning works identified as priorities by Council, and mandatory actions from the state while; at the same time continuing to provide excellent customer service for entitlements, counter service, and plan checks.
- Planning applications for "Hive Live" a residential development located at 3333 Susan Street has been initiated. The proposed development ("Hive Live") involves a General Plan Amendment, Zone Change, Specific Plan Amendment, a Development Agreement, Zone Change and a Tentative Parcel Map. The proposed development is comprised of residential uses and a small resident-serving commercial component. The proposed project is anticipated to be constructed and occupied in three phases. The proposed site plan includes three multifamily residential buildings, integrated parking structures, a total of 1,050 rental units with a proposed site density of 74 dwelling units per acre.
- Anduril Headquarters received their final Certificate of Occupancy for their 650,000 SF corporate campus at 1400 Anduril which is located north of Ikea on Harbor Blvd. City staff has worked closely with Anduril to ensure that they could open the campus in phases throughout development. Anduril is now one of the largest employers in Costa Mesa. Currently, Anduril employs over 1,000 people and the facility is anticipated to even further increase employment.

#### Fiscal Year 2024-2025 Goals

- Assist a high volume of customers at the Planning and Building customer service counters with minimal wait times and a high level of customer satisfaction.
- Maintain timely permit and inspection services for the public. Enhance online permitting services and plan check response times.
- Manage a high volume of development applications, while promoting high-quality neighborhoods and businesses in Costa Mesa. Provide the public and decision-makers with professional staff reports, recommendations, and materials.
- Continue to recruit and retain high quality staff including the hiring of a second Planning Manager to assist with the City's many advanced planning efforts. Continue long-term resource and succession planning. Pursue additional training and technology to enhance customer service.
- Progress towards the adoption of the Inclusionary Housing Ordinance.
- Complete land planning efforts for an affordable senior housing project at the City's Senior Center site for City Council consideration.

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- Complete the City's first Economic Development Strategic Plan for City Council consideration. Continue to promote business development, community engagement, and retention of high-quality businesses and jobs in Costa Mesa.
- Continue to monitor and modify TESSA, as needed, to ensure that improvements are implemented in a timely manner.
- Substantial progress toward completion of General Plan and municipal code updates required to comply with State mandates for hazard planning, housing, parking, active transportation, environmental justice, and open space.
- Evaluate and, where needed, update the City's Density Bonus provisions and application process to promote State Density Bonus Incentives.
- Completion of the Objective Design Guidelines and substantial progress toward completion of community visioning and General Plan/zoning efforts in order to provide for new housing opportunities and revitalization of key commercial and industrial corridors.
- Prepare and submit to the Department of Housing and Urban Development (HUD) the 2024-2025 Annual Action Plan for the last year of the City's five-year 2020-2024 Consolidated Plan and begin the planning process for the City's 2025-2029 Consolidated Plan.
- Substantial progress toward completion of community visioning and General Plan/zoning efforts in order to provide for new housing opportunities and revitalization of key commercial and industrial corridors.

# **Goals and Objectives**

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







Safe Community



Environmental Sustainability



Housing Commitments

|    | Neoraliment  | ommunity                | γ <b>-</b> 30 | Stalliability           |                         | minumento    |
|----|--|-------------------------|---------------|-------------------------|-------------------------|--------------|
| G  | DALS AND OBJECTIVES  | * · ×                   | \$            | <b>(3)</b>              |                         |              |
| 1  | Assist a high volume of customers at the Planning and Building customer service counters with minimal wait times and a high level of customer satisfaction.  |                         |               | $\checkmark$            |                         | V            |
| 2  | Maintain timely permit and inspection services for the public. Enhance online permitting services and plan check response times.   |                         |               |                         |                         | V            |
| 3  | Manage a high volume of development applications, while promoting high-quality neighborhoods and businesses in Costa Mesa. Provide the public and decision-makers with professional staff reports, recommendations, and materials.         |                         |               | <b>V</b>                |                         | V            |
| 4  | Continue to recruit and retain high quality staff. Continue long-term resource and succession planning. Pursue additional training and technology to enhance customer service.   |                         |               | $\checkmark$            |                         |              |
| 5  | Progress towards the adoption of the Inclusionary Housing Ordinance.   | $\overline{\checkmark}$ |               | $\checkmark$            |                         |              |
| 6  | Complete land planning efforts for an affordable senior housing project at the City's Senior Center site for City Council consideration.   |                         |               |                         |                         | V            |
| 7  | Complete the City's first Economic Development<br>Strategic Plan for City Council consideration. Continue<br>to promote business development, community<br>engagement, and retention of high-quality businesses<br>and jobs in Costa Mesa. |                         | <b>V</b>      | <b>V</b>                |                         | V            |
| 8  | Continue to monitor and modify TESSA, as needed, to ensure that improvements are implemented in a timely manner.   | V                       | V             |                         |                         | V            |
| 9  | Substantial progress towards completion of the General Plan and municipal code updates required to comply with State mandates for hazard planning, housing, parking, active transportation, environmental justice, and open space.         |                         |               | V                       |                         | V            |
| 10 | Substantial progress towards completion of community visioning and General Plan/Zoning efforts in order to provide for new housing opportunities and revitalization of key commercial and industrial corridors.                            |                         |               | $\overline{\checkmark}$ | $\overline{\checkmark}$ | V            |
| 11 | Substantial progress toward completion of land planning efforts for the Fairview Developmental Center site.  |                         |               | V                       | V                       | $\checkmark$ |

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# **Performance Measures/Workload Indicators:**

|   | FY 22-23<br>Actuals | FY 23-24<br>Adopted | FY 24-25<br>Proposed |
|---|---------------------|---------------------|----------------------|
| Average wait time for planning is less than   | N/A                 | 30 minutes          | 7 minutes            |
| Percentage of entitlement applications to Planning Commission (PC) within three months of the date determined complete        | N/A                 | 80%                 | N/A                  |
| Percentage of entitlement applications for Zoning Administrator (ZA) review within two months of the date determined complete | N/A                 | 80%                 | N/A                  |
| Percentage of planchecks are reviewed by the Building Division within 14 days   | N/A                 | 80%                 | N/A                  |
| Percentage of community concerns investigated within 5 days   | N/A                 | 80%                 | N/A                  |
| Staffing levels maintained at a percentage greater than   | N/A                 | 90%                 | N/A                  |
| Number of land use applications reviewed by the Planning Division   | 273                 | 100                 | 280                  |
| Number of building permits reviewed by the Planning Division  | 2,083               | 2,000               | 2,300                |
| Number of customers assisted by the Building Division at the customer service counter   | 6,389               | 8,000               | 6,500                |
| Number of customers assisted by the Planning Division at the customer service counter   | 2,392               | 3,000               | 3,000                |
| Number of building permits issued   | 3,063               | 3,000               | 2,500                |
| Number of site inspections performed  | 20,371              | 32,000              | 25,000               |
| Number of plan checks performed   | 2,528               | 2,000               | 1,400                |
| Number of community concerns addressed by Code Enforcement  | N/A                 | 1,200               | N/A                  |
| Number of administrative citations issued   | N/A                 | 450                 | N/A                  |
| Housing grant funds administered  | \$1.5m              | 1.5m                | \$1.5m               |
| Number of housing rehabilitation grants/loans issued  | 7                   | 10                  | 10                   |
|   |                     |                     |                      |

Note: The previous Performance Measures and Workload Indicators have been removed/revised to reflect the current Department goals and City Council priorities. In addition, the changes are also reflective of the Department's current implementation of the City's new on-line permitting system and the future tracking and reporting abilities anticipated.

City of Costa Mesa, California

# **Budget Narrative**

The Fiscal Year 2024-25 budget for the Development Services Department is \$11.7 million, across all funds, remaining relatively flat, compared to the adopted budget for Fiscal Year 2023-24. The General Fund (Fund 101) budget increases are attributed to adjustments to salaries and benefits resulting from the recently negotiated contracts. Additionally, one (1) Building Technician II and one (1) Planning and Sustainable Development Manager approved mid-year, while the CDBG (Fund 207) budget decreased compared to the prior year. The CDBG budget in Fiscal Year 2023-24 included appropriations for the purchase of a Fire Pumper Truck in the amount of \$927,000 that will not be included in this year's budget.

| Expense by Fund DEVELOPMENT SERVICES DEPARTMENT BY FUNDING | SOUR     | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|----------|----------------------------------|----|----------------------------------|----|--|----|---|
| General Fund - 101   | \$       | 7,522,770                        | \$ | 8,229,755                        | \$ | 9,256,476                                  | \$ | 9,911,803                                   |
| 1st Time Homebuyers Prg(MeasQ) - 140                       |          | -                                |    | -                                |    | 166,667                                    |    | 238,300                                     |
| Disaster Fund - 150  |          | 71,143                           |    | 16,223                           |    | -  |    | -   |
| HOME Program Fund - 205                                    |          | 109,034                          |    | 267,310                          |    | 544,063                                    |    | 679,614                                     |
| CDBG Fund - 207  |          | 594,256                          |    | 634,787                          |    | 1,722,893                                  |    | 849,781                                     |
| Grants - State - 231                                       |          | 118,953                          |    | 90,533                           |    | -  |    | -   |
| IT Replacement Fund - 603                                  |          | 14,616                           | _  | 14,807                           | _  | 51,388                                     | _  | -   |
| Total Development Services Department                      | \$       | 8,430,771                        | \$ | 9,253,415                        | \$ | 11,741,487                                 | \$ | 11,679,498                                  |
|  |          |                                  |    |                                  |    |  |    |   |
|  |          |                                  |    |                                  |    | FY 23 <sup>-</sup> 24                      |    | FY 24 <sup>-</sup> 25                       |
|  |          | FY 21-22                         |    | FY 22 <sup>-</sup> 23            |    | Adopted                                    |    | Proposed                                    |
| Expense Category by Program                                |          | Actuals                          |    | Actuals                          |    | Budget                                     |    | Budget                                      |
| DEVELOPMENT SERVICES DEPARTMENT BY PROGRA                  | M        |                                  |    |                                  |    |  |    |   |
| ADMINISTRATION - 18100                                     |          |                                  |    |                                  |    |  |    |   |
| Development Services Administration - 50001                |          |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                                      | \$       | 714,971                          | \$ | 800,832                          | \$ | 1,057,234                                  | \$ | 1,503,385                                   |
| Maintenance and Operations                                 | ·        | 179,116                          | ·  | 107,553                          |    | 290,015                                    | ·  | 361,648                                     |
| Fixed Assets   |          | 36,654                           |    | 20,847                           |    | 7,200                                      |    | 24,250                                      |
| Subtotal Development Services Admin.                       | \$       | 930,742                          | \$ | 929,232                          | \$ | 1,354,449                                  | \$ | 1,889,283                                   |
|  |          |                                  |    |                                  |    |  |    |   |
| Economic Development - 20370                               |          |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                                      | \$       | 63,831                           | \$ | -                                | \$ | -  | \$ | 228,583                                     |
| Maintenance and Operations                                 |          | 88,679                           |    | 69,849                           |    | 1,250                                      | \$ | 1,250                                       |
| Fixed Assets   |          | 4,995                            |    | 5,319                            |    | <u>-</u>                                   |    |   |
| Subtotal Economic Development                              | \$       | 157,505                          | \$ | 75,168                           | \$ | 1,250                                      | \$ | 229,833                                     |
| Emanganey Caminas E1040                                    |          |                                  |    |                                  |    |  |    |   |
| Emergency Services - 51040 Salaries and Benefits           | \$       | 25,066                           | \$ | 16,697                           | \$ |  | \$ |   |
| Maintenance and Operations                                 | Þ        | 25,066<br>39,477                 | Þ  | (475)                            | Þ  | -  | Þ  | -   |
| •  | \$       | 64,543                           | \$ | 16,223                           | \$ |  | \$ |   |
| Subtotal Emergency Services                                | <u> </u> | 04,343                           | Ą  | 10,223                           | Þ  | <u>-</u> _                                 | Ą  |   |

City of Costa Mesa, California

| Expense Category by Program               |    | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|---|----|----------------------------------|----|----------------------------------|----|--|----|---|
| PLANNING - 18200                          |    |                                  |    |                                  |    |  |    |   |
| DI : 00000                                |    |                                  |    |                                  |    |  |    |   |
| Planning - 20320<br>Salaries and Benefits | \$ | 1,618,598                        | Ś  | 2,275,453                        | \$ | 2,599,967                                  | Ś  | 1,813,336                                   |
| Maintenance and Operations                | Ş  | 583,870                          | Ş  | 320,612                          | Ş  | 2,399,907                                  | Ş  | 248,990                                     |
| Fixed Assets                              |    | 28,340                           |    | 9,875                            |    | -  |    | 240,55                                      |
| Subtotal Planning                         | \$ | 2,230,808                        | \$ | 2,605,940                        | \$ | 2,846,457                                  | \$ | 2,062,32                                    |
| Planning Commission - 20360               |    |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                     | \$ | 5,323                            | \$ | -                                | \$ | -  | \$ |   |
| Maintenance and Operations                |    | 32,663                           |    | 33,200                           |    | 36,940                                     |    | 36,940                                      |
| Subtotal Planning Commission              | \$ | 37,986                           | \$ | 33,200                           | \$ | 36,940                                     | \$ | 36,940                                      |
| Small Business Grants Program - 20390     |    |                                  |    |                                  |    |  |    |   |
| Maintenance and Operations                |    | 6,600                            |    | -                                |    | -  |    |   |
| Subtotal Small Business Grants Program    | \$ | 6,600                            | \$ | -                                | \$ | -  | \$ |   |
| Local Action Early Plan (LEAP) - 20395    |    |                                  |    |                                  |    |  |    |   |
| Maintenance and Operations                |    | 560                              |    | 84,399                           |    | -  |    |   |
| Subtotal Local Action Early Plan (LEAP)   | \$ | 560                              | \$ | 84,399                           | \$ | -  | \$ |   |
| BUILDING SAFETY - 18300                   |    |                                  |    |                                  |    |  |    |   |
| Building Safety - 20410                   |    |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                     | \$ | 2,035,854                        | \$ | 2,524,873                        | \$ | 2,891,821                                  | \$ | 3,124,61                                    |
| Maintenance and Operations Fixed Assets   |    | 661,073<br>3,608                 |    | 431,881<br>7,448                 |    | 496,435<br>4,000                           |    | 476,889<br>4,000                            |
| Subtotal Building Safety                  | \$ | 2,700,534                        | \$ | 2,964,201                        | \$ | 3,392,256                                  | \$ | 3,605,502                                   |
| COMMUNITY IMPROVEMENT - 18400             |    |                                  |    |                                  |    |  |    |   |
| Code Enforcement - 20350                  |    |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                     | \$ | 1,534,271                        | \$ | 1,753,937                        | \$ | 2,109,287                                  | \$ | 2,611,867                                   |
| Maintenance and Operations                | •  | 333,661                          | •  | 186,563                          | •  | 131,249                                    | •  | 128,249                                     |
| Fixed Assets                              |    | 5,048                            |    | 6,451                            |    | -  |    |   |
| Subtotal Code Enforcement                 | \$ | 1,872,981                        | \$ | 1,946,951                        | \$ | 2,240,536                                  | \$ | 2,740,116                                   |
| HOUSING ADMINISTRATION - 11310            |    |                                  |    |                                  |    |  |    |   |
| Public Service Programs - 20421           |    |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                     | \$ | 28,584                           | \$ | 26,369                           | \$ | -  | \$ | 30,000                                      |
| Maintenance and Operations                |    | 123,750                          | _  | 130,151                          |    | 165,000                                    |    | 121,57                                      |
| Subtotal Public Service Programs          | \$ | 152,334                          | \$ | 156,520                          | \$ | 165,000                                    | \$ | 151,575                                     |
| CDBG Administration - 20427               |    |                                  |    |                                  |    |  |    |   |
| Salaries and Benefits                     | \$ | 104,967                          | \$ | 105,949                          | \$ | 54,625                                     | \$ | 163,085                                     |
| Maintenance and Operations                |    | 37,347                           |    | 31,416                           |    | 144,378                                    |    | 72,617                                      |

| Expense Category by Program                      |    | FY 21 <sup>-</sup> 22<br>Actuals |             | FY 22 <sup>-</sup> 23<br>Actuals |          | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|----|----------------------------------|-------------|----------------------------------|----------|--|----|---|
| Fixed Assets                                     |    | -                                |             | 250                              | _        | 927,000                                    |    | -   |
| Subtotal CDBG Administration                     | \$ | 142,314                          | \$          | 137,614                          | \$       | 1,126,003                                  | \$ | 235,702                                     |
| HOUSING ADMINISTRATION - 11310 (Continued)       |    |                                  |             |                                  |          |  |    |   |
| CDBG Housing Rehab Admin 20455                   |    |                                  |             |                                  |          |  |    |   |
| Salaries and Benefits                            | \$ | 24,831                           | \$          | 36,655                           | \$       | 34,533                                     | \$ | 40,331                                      |
| Maintenance and Operations                       |    | -                                |             | -                                |          | -  |    | 8,274                                       |
| Subtotal CDBG Housing Rehab Admin.               | \$ | 24,831                           | \$          | 36,655                           | \$       | 34,533                                     | \$ | 48,605                                      |
| HOME - 11320                                     |    |                                  |             |                                  |          |  |    |   |
| 0. 1.5. 1.11                                     |    |                                  |             |                                  |          |  |    |   |
| Single Family Housing Rehab 20422                | ٨  | 07.016                           | ٨           | 04165                            | ٨        | 20.014                                     | ٨  | 25.460                                      |
| Salaries and Benefits Maintenance and Operations | \$ | 27,016<br>38,276                 | \$          | 24,165                           | \$       | 30,814<br>239,139                          | \$ | 35,468                                      |
| '  | _  |                                  | \$          | 121,421                          | <u> </u> |  | \$ | 239,139                                     |
| Subtotal Single Family Housing Rehab             | \$ | 65,292                           | <b>&gt;</b> | 145,586                          | \$       | 269,953                                    | •  | 274,607                                     |
| HOME Program - 20440                             |    |                                  |             |                                  |          |  |    |   |
| Salaries and Benefits                            | \$ | 11,019                           | \$          | 15,374                           | \$       | 8,394                                      | \$ | 53,898                                      |
| Maintenance and Operations                       |    | 6,448                            |             | 44,020                           |          | 40,454                                     |    | 40,454                                      |
| Subtotal HOME Program                            | \$ | 17,468                           | \$          | 59,395                           | \$       | 48,848                                     | \$ | 94,352                                      |
| HOME Projects - 20445                            |    |                                  |             |                                  |          |  |    |   |
| Maintenance and Operations                       | \$ | -                                | \$          | -                                | \$       | 75,262                                     | \$ | 75,262                                      |
| Subtotal HOME Projects                           | \$ | -                                | \$          | -                                | \$       | 75,262                                     | \$ | 75,262                                      |
| Tenant Based Rental Assistance - 20448           |    |                                  |             |                                  |          |  |    |   |
| Maintenance and Operations                       | \$ | 26,274                           | \$          | 62,329                           | \$       | 150,000                                    | \$ | 150,000                                     |
| Subtotal TBRA Projects                           | \$ | 26,274                           | \$          | 62,329                           | \$       | 150,000                                    | \$ | 150,000                                     |
|  |    |                                  |             |                                  |          |  |    |   |
| TOTAL DEVELOPMENT SERVICES DEPARTMENT            |    |                                  |             |                                  |          |  |    |   |
| Salaries and Benefits                            | \$ | 6,194,331                        | \$          | 7,580,306                        | \$       | 8,786,675                                  | \$ | 9,689,965                                   |
| Maintenance and Operations                       |    | 2,157,795                        |             | 1,622,919                        |          | 2,016,612                                  |    | 1,961,283                                   |
| Fixed Assets                                     |    | 78,645                           |             | 50,190                           |          | 938,200                                    |    | 28,250                                      |
| Total Development Services Department            | \$ | 8,430,771                        | \$          | 9,253,415                        | \$       | 11,741,487                                 | \$ | 11,679,498                                  |

|                                    |       | FY 21 <sup>-</sup> 22 |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24 <sup>-</sup> 25<br>Proposed |
|------------------------------------|-------|-----------------------|----|-----------------------|----|----------------------------------|----|-----------------------------------|
| Expense by Account                 |       | Actuals               |    | Actuals               |    | Budget                           |    | Budget                            |
| DEVELOPMENT SERVICES DEPARTMENT BY | ACCOU | NT: ALL FUNDS         |    |                       |    |                                  |    |                                   |
| Salaries and Benefits              |       |                       |    |                       |    |                                  |    |                                   |
| Regular Salaries - Non-Sworn       | \$    | 3,317,648             | \$ | 4,377,233             | \$ | 5,296,076                        | \$ | 5,890,038                         |
| Regular Salaries - Part-Time       |       | 372,832               |    | 310,108               |    | 388,062                          |    | 369,214                           |
| Overtime                           |       | 156,379               |    | 206,879               |    | 129,467                          |    | 129,467                           |
| Accrual Payoff - Excess Max.       |       | -                     |    | 1,217                 |    | 3,300                            |    | 3,300                             |
| Vacation/Comp. Time Cash Out       |       | 43,249                |    | 27,335                |    | 12,500                           |    | 12,500                            |
| Holiday Allowance                  |       | 8,637                 |    | 11,363                |    | 218                              |    | 218                               |
| Separation Pay-Off                 |       | 78,735                |    | 8,600                 |    | 2,500                            |    | 2,500                             |
| Other Compensation                 |       | 44,191                |    | 52,172                |    | 73,360                           |    | 91,644                            |
| Furloughs                          |       | 126                   |    | -                     |    | -                                |    | -                                 |
| Cafeteria Plan                     |       | 651,773               |    | 841,374               |    | 974,264                          |    | 1,131,894                         |
| Medicare                           |       | 61,155                |    | 77,004                |    | 78,491                           |    | 85,105                            |
| Retirement                         |       | 1,449,069             |    | 1,655,250             |    | 1,813,819                        |    | 1,955,667                         |
| Executive Prof Development         |       | 3,619                 |    | 4,852                 |    | 7,600                            |    | 11,400                            |
| Auto Allowance                     |       | 6,919                 |    | 6,919                 |    | 6,900                            |    | 6,900                             |
| Unemployment                       |       | -                     |    | -                     |    | 20                               |    | 20                                |
| Workers' Compensation              |       | -                     |    | -                     |    | 98                               |    | 98                                |
| Subtotal Salaries & Benefits       | \$    | 6,194,331             | \$ | 7,580,306             | \$ | 8,786,675                        | \$ | 9,689,965                         |
|                                    |       |                       |    |                       |    |                                  |    |                                   |
| Maintenance and Operations         |       |                       |    |                       |    |                                  |    |                                   |
| Stationery and Office              | \$    | 24,293                | \$ | 23,961                | \$ | 33,000                           | \$ | 29,500                            |
| Multi-Media, Promos, Subscrpt.     | ,     | 88,822                | •  | 113,823               | •  | 20,989                           | •  | 20,989                            |
| Small Tools and Equipment          |       | 63,724                |    | 32,314                |    | 8,532                            |    | 6,032                             |
| Uniforms and Clothing              |       | 10,215                |    | 9,119                 |    | 11,000                           |    | 11,000                            |
| Safety and Health                  |       | 647                   |    | 1,088                 |    | 600                              |    | 600                               |
| Maintenance and Construction       |       | 3,929                 |    | 209                   |    | -                                |    | -                                 |
| Postage                            |       | -                     |    | -                     |    | 442                              |    | -                                 |
| Legal Advertising/Filing Fees      |       | 24,873                |    | 21,841                |    | 25,232                           |    | 23,500                            |
| Advertising and Public Info.       |       | 1,336                 |    | 4,312                 |    | 2,550                            |    | 2,000                             |
| Telephone/Radio/Communications     |       | 18,478                |    | 19,945                |    | 16,300                           |    | 16,300                            |
| Business Meetings                  |       | 1,231                 |    | 1,294                 |    | 5,400                            |    | 5,200                             |
| Mileage Reimbursement              |       | -                     |    | 620                   |    | 1,350                            |    | 1,350                             |
| Dues and Memberships               |       | 11,025                |    | 7,549                 |    | 14,385                           |    | 16,385                            |
| Board Member Fees                  |       | 32,400                |    | 33,200                |    | 33,600                           |    | 33,600                            |
| Professional Development           |       | 37,358                |    | 37,362                |    | 49,315                           |    | 51,041                            |
| Buildings and Structures           |       | 826                   |    | 7,429                 |    | -                                |    | -                                 |
| Office Equipment                   |       | 4,994                 |    | 7,179                 |    | 100                              |    | 4,100                             |
| Other Equipment                    |       | -                     |    | 9,945                 |    | -                                |    | -                                 |
| Consulting                         |       | 855,789               |    | 450,280               |    | 379,222                          |    | 317,329                           |
| Legal                              |       | -                     |    | -                     |    | 8,120                            |    | 450                               |
| Engineering and Architectural      |       | 576,359               |    | 327,875               |    | 418,398                          |    | 397,348                           |
| Principal Payments                 |       | -                     |    | 21,571                |    | -                                |    | -                                 |
| Interest Payments                  |       | -                     |    | 180                   |    | -                                |    | -                                 |
| External Rent                      |       | 10,671                |    | 25,398                |    | 14,698                           |    | 14,698                            |
| Grants, Loans and Subsidies        |       | 187,998               |    | 313,599               |    | 798,766                          |    | 835,248                           |
| Internal Rent Central Services     |       | 7,226                 |    | 7,534                 |    | 18,736                           |    | 18,736                            |
|                                    |       |                       |    |                       |    |                                  |    |                                   |

| Expense by Account                     |       | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |          | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|-------|----------------------------------|----|----------------------------------|----------|--|----|---|
| DEVELOPMENT SERVICES DEPARTMENT BY A   | CCOUN | T: ALL FUNDS                     |    |                                  |          |  |    |   |
| Internal Rent Postage                  |       | 22,876                           |    | 17,177                           |          | 27,339                                     |    | 27,339                                      |
| Internal Rent - Maintenance            |       | 36,787                           |    | 36,787                           |          | 36,787                                     |    | 36,787                                      |
| Maintenance and Operations (Continued) |       |                                  |    |                                  |          |  |    |   |
| Internal Rent - Repl Cost              |       | 18,160                           |    | 18,160                           |          | 18,160                                     |    | 18,160                                      |
| Internal Rent - Fuel                   |       | 11,495                           |    | 13,436                           |          | 11,800                                     |    | 11,800                                      |
| Internal Rent Genl Liability           |       | 36,183                           |    | 36,183                           |          | 36,183                                     |    | 36,183                                      |
| Internal Rent Workers' Comp            |       | 17,993                           |    | 17,993                           |          | 19,529                                     |    | 19,529                                      |
| Internal Rent Unemployment             |       | 6,031                            |    | 6,031                            |          | 6,031                                      |    | 6,031                                       |
| Other Costs                            |       | -                                |    | -                                |          | 48   |    | 48  |
| Emergency Protective Measure           |       | 46,077                           |    | (475)                            |          | -  |    | -   |
| Subtotal Maintenance & Operations      | \$    | 2,157,795                        | \$ | 1,622,919                        | \$       | 2,016,612                                  | \$ | 1,961,283                                   |
| Fixed Assets                           |       |                                  |    |                                  |          |  |    |   |
| Other Equipment                        | \$    | 78,645                           | \$ | 50,190                           | \$       | 938,200                                    | \$ | 28,250                                      |
| Subtotal Fixed Assets                  | \$    | 78,645                           | \$ | 50,190                           | \$       | 938,200                                    | \$ | 28,250                                      |
| Total Development Comises Department   | Ċ     | 0 420 771                        | Ċ  | 0.252.415                        | <u> </u> | 11 741 407                                 | Ċ  | 11 670 400                                  |
| Total Development Services Department  | \$    | 8,430,771                        | \$ | 9,253,415                        | \$       | 11,741,487                                 | \$ | 11,679,498                                  |

|  |     | FY 21-22   |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24-25<br>Proposed |
|--|-----|------------|----|-----------------------|----|----------------------------------|----|----------------------|
| Expense by Account                     |     | Actuals    |    | Actuals               |    | Budget                           |    | Budget               |
| DEVELOPMENT SERVICES BY ACCOUNT: GENER | RAL | FUND ONLY  |    |                       |    |                                  |    |                      |
| Salaries and Benefits                  |     |            |    |                       |    |                                  |    |                      |
| Regular Salaries - Non-Sworn           | \$  | 3,100,825  | \$ | 4,083,268             | \$ | 5,098,240                        | \$ | 5,512,974            |
| Regular Salaries - Part-Time           |     | 241,978    |    | 237,047               |    | 192,469                          |    | 192,469              |
| Overtime                               |     | 154,260    |    | 202,255               |    | 116,467                          |    | 116,467              |
| Accrual Payoff - Excess Max.           |     | -          |    | 1,217                 |    | 3,300                            |    | 3,300                |
| Vacation/Comp. Time Cash Out           |     | 43,249     |    | 27,335                |    | 12,500                           |    | 12,500               |
| Holiday Allowance                      |     | 8,637      |    | 11,363                |    | -                                |    | -                    |
| Separation Pay-Off                     |     | 68,227     |    | 8,600                 |    | 2,500                            |    | 2,500                |
| Other Compensation                     |     | 44,191     |    | 51,918                |    | 72,371                           |    | 85,484               |
| Furloughs                              |     | 126        |    | -                     |    | -                                |    | -                    |
| Cafeteria Plan                         |     | 614,492    |    | 791,971               |    | 916,275                          |    | 1,045,704            |
| Medicare                               |     | 57,196     |    | 73,244                |    | 74,101                           |    | 79,937               |
| Retirement                             |     | 1,333,343  |    | 1,550,691             |    | 1,714,817                        |    | 1,803,232            |
| Executive Prof Development             |     | 3,619      |    | 4,852                 |    | 7,600                            |    | 11,400               |
| Auto Allowance                         |     | 6,919      |    | 6,919                 |    | 6,900                            |    | 6,900                |
| Subtotal Salaries & Benefits           | \$  | 5,677,062  | \$ | 7,050,680             | \$ | 8,217,540                        | \$ | 8,872,867            |
| -                                      | •   | .,.        | •  | ,,                    |    | -, ,-                            | •  | -,- ,                |
| Maintenance and Operations             |     |            |    |                       |    |                                  |    |                      |
| Stationery and Office                  | \$  | 23,148     | \$ | 22,988                | \$ | 24,500                           | \$ | 24,500               |
| Multi-Media, Promos, Subscrpt.         | *   | 86,274     | •  | 113,355               | *  | 20,989                           | *  | 20,989               |
| Small Tools and Equipment              |     | 63,724     |    | 32,314                |    | 3,091                            |    | 3,091                |
| Uniforms and Clothing                  |     | 10,215     |    | 9,119                 |    | 11,000                           |    | 11,000               |
| Safety and Health                      |     | 647        |    | 1,088                 |    | 600                              |    | 600                  |
| Maintenance and Construction           |     | 3,929      |    | 209                   |    | -                                |    | -                    |
| Legal Advertising/Filing Fees          |     | 24,873     |    | 21,841                |    | 21,500                           |    | 21,500               |
| Telephone/Radio/Communications         |     | 18,478     |    | 19,945                |    | 16,300                           |    | 16,300               |
| Business Meetings                      |     | 1,181      |    | 1,294                 |    | 4,700                            |    | 4,700                |
| Mileage Reimbursement                  |     | 1,101      |    | 620                   |    | 1,350                            |    | 1,350                |
| Dues and Memberships                   |     | -<br>9,581 |    | 5,491                 |    |                                  |    | 12,385               |
| Board Member Fees                      |     |            |    |                       |    | 12,385                           |    |                      |
|  |     | 32,400     |    | 33,200                |    | 33,600                           |    | 33,600               |
| Professional Development               |     | 34,485     |    | 33,644                |    | 43,455                           |    | 43,455               |
| Buildings and Structures               |     | 826        |    | 7,429                 |    | -                                |    | 4.000                |
| Office Equipment                       |     | 4,994      |    | 7,179                 |    | -                                |    | 4,000                |
| Other Equipment                        |     | 714044     |    | 9,945                 |    | -                                |    | -                    |
| Consulting                             |     | 714,844    |    | 296,416               |    | 233,222                          |    | 233,222              |
| Engineering and Architectural          |     | 576,359    |    | 327,875               |    | 418,398                          |    | 397,348              |
| Principal Payments                     |     | -          |    | 21,571                |    | -                                |    | -                    |
| Interest Payments                      |     | -          |    | 180                   |    | -                                |    | -                    |
| External Rent                          |     | 10,671     |    | 25,398                |    | 14,698                           |    | 14,698               |
| Internal Rent Central Services         |     | 7,226      |    | 7,534                 |    | 18,736                           |    | 18,736               |
| Internal Rent Postage                  |     | 22,635     |    | 17,177                |    | 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                   |     | 11,495     |    | 13,436                |    | 11,800                           |    | 11,800               |
| Internal Rent Genl Liability           |     | 33,221     |    | 33,221                |    | 33,221                           |    | 33,221               |
| Internal Rent Workers' Comp            |     | 16,520     |    | 16,520                |    | 18,056                           |    | 18,056               |

| Expense by Account DEVELOPMENT SERVICES BY ACCOUNT: GEN | <br>FY 21-22 Actuals |    | Actuals Budget |    |           |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|---|----------------------|----|----------------|----|-----------|----|---|
| Internal Rent Unemployment                              | 5,538                |    | 5,538          |    | 5,538     |    | 5,538                                       |
| <b>Subtotal Maintenance &amp; Operations</b>            | \$<br>1,767,062      | \$ | 1,138,327      | \$ | 1,027,736 | \$ | 1,010,686                                   |
| Fixed Assets Other Equipment                            | 78.645               |    | 40.748         |    | 11.200    |    | 28,250                                      |
| Subtotal Fixed Assets                                   | \$<br>78,645         | \$ | 40,748         | \$ | 11,200    | \$ | 28,250                                      |
|   | <br>                 | _  |                | _  |           | _  |   |
| Total Development Services Department                   | \$<br>7,522,770      | \$ | 8,229,755      | \$ | 9,256,476 | \$ | 9,911,803                                   |



# Public Works Department

# **Public Works Department**

#### **Public Works Administration**

1.0 FTE - Public Works Director1.0 FTE - Executive Assistant

2.0 FTE - Senior Management Analyst

#### **Engineering**

1.0 FTE - City Engineer

1.0 FTE - Assistant City Engineer

2.0 FTE - Administrative Assistant

2.0 FTE - Senior Engineer

2.0 FTE - Assistant Engineer

6.0 FTE - Associate Engineer

3.0 FTE - Construction Inspector

3.0 FTE - Engineering Tech III

1.0 FTE - Engineering Tech II

1.0 FTE - Office Specialist II

1.50 FTE - Part-Time

# Transportation Services

1.0 FTE - Transportation Services Manager

1.0 FTE - Senior Engineer

1.0 FTE - Assistant Engineer

1.0 FTE - Associate Engineer

2.0 FTE - Engineering Technician

Ш

1.0 FTE - Active Transportation

Coordinator

1.0 FTE - Part-Time

### **Maintenance Services**

1.0 FTE - Maintenance Services

Manager

1.0 FTE - Administrative Assistant

1.0 FTE - Maintenance Superintendent

3.0 FTE - Maintenance Supervisor

7.0 FTE - Lead Maintenance Worker6.0 FTE - Senior Maintenance Worker

1.0 FTE - Maintenance Worker

1.0 FTE - Maintenance Assistant

2.25 FTE - Part-Time

0.50 FTE - Part-Time

## **Facilities & Sustainability**

1.0 FTE - Deputy Public Works Director
2.0 FTE - Equipment Mechanic III
1.0 FTE - Assistant Engineer
2.0 FTE - Equipment Mechanic III

1.0 FTE -Assistant Engineer2.0 FTE -Equipment Mechanic II1.0 FTE -Associate Engineer1.0 FTE -Equipment Mechanic I

2.0 FTE - Superintendent 2.0 FTE - Lead Facilities Maintenance Technician

2.0 FTE - Maintenance Supervisor 2.0 FTE - Facilities Maintenance Technician

- Management Analyst (Solid Waste 3.0 FTE - Maintenance Worker Coordinator)

1.0 FTE - Office Specialist

1.0 FTE - Lead Equipment Mechanic

2.0 FTE - Storekeeper

0.75 FTE - Part-Time

City of Costa Mesa, California

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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
- Facilities & Sustainability- Request to rename to 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.

#### Facilities and Sustainability- Request to rename to 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.

City of Costa Mesa, California

#### 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.

City of Costa Mesa, California

## 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 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 in 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 2023-2024 Accomplishments**

#### **Public Works Administration:**

- Created a new "General Services Division" in Public Works under the direction of the new Deputy Public Works
  Director position with focus on Facilities and Fleet Management.
- Provided a comprehensive overview of Public Works operations to City Council.
- Conducted six (6) successful Dump Days in coordination with Caltrans and the office of state Assemblymember Cottie Petrie-Norris.
- 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.

## **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).
- City Council approval of the Community Workforce Agreement (CWA) for certain select CIP projects that will help ensure equal opportunity for construction workers in Costa Mesa and Orange County.
- Completion of the West 19th Street, Placentia Avenue, and East 17th Street improvement project.
- Implemented new HAWK signal installations at Wilson Park and Lions Park.
- Completed installation of a new traffic signal installation at West 19th Street and Wallace Avenue.
- Started construction of Adams Avenue (from Royal Palm Drive to Santa Ana River) improvement project.
- Started of the Wilson Park and TeWinkle Park pedestrian bridges installation project.
- Started construction of the TeWinkle Park lakes rehabilitation project.
- Completion of the abandonment of underground fuel storage tank at the Police Department.
- Completion of the Police Department range remodel and upgrades project.
- Started construction of the Fire Station No. 4 training tower and facility improvements project.
- Started the storm drain catch basin Connector Pipe Screen installation project.
- Completed the I.T. Offices Remodel project.
- Completion of design of City Hall basement training room and offices.
- Started design for the expanded Costa Mesa skate park.
- Started design for Shalimar Park improvements.
- Started design for Ketchum-Libolt Park improvements.
- Started design for the Fairview Park west bluffs stabilization project.
- Started implementation of the new Lions Park Café.

## **Transportation Services Division:**

- Completed construction and implementation of multi-modal signal synchronization and Active Transportation improvements on Baker Street, Placentia Avenue, Victoria Street, and West 19th Street.
- Advertised and initiated construction of Pedestrian and Bicycle Improvements at the Adams Avenue at Pinecreek Intersection.
- Completed design of Adams Avenue bicycle facility between Harbor Boulevard and Fairview Road.
- Completed design of Fairview Road Class II and IV bicycle facility project.
- Completed construction of Placentia Avenue Class II and IV bicycle facility project.
- Completed construction of the West 19th Street Bicycle Facility Improvements.
- Continued installation of bike racks at City facilities and in commercial corridors.

- Completed design of Citywide Bicycle Wayfınding Signage.
- Initiated study and development of design concepts for Mesa Del Mar Multi-Modal Access and Circulation Improvements with public outreach.
- Completed the installation of improved and new bicycle lanes and facilities in the City along following streets:
  - Golf Course Drive
  - Orange Avenue
  - Santa Ana Avenue
  - Wilson Street
- Completed implementation of a new residential permit parking program with community engagement.
- Completed design and initiated construction of Baker Street at Babb Street traffic signal modification.
- Organized Walk to School and Bike to School events in October and May, respectively, with all 13 elementary schools participating.
- Continued development of a Bicycle Safety Education Program project.
- Provided traffic signal and electrical maintenance to 131 traffic signals and 66 radar speed signs.

#### Maintenance Services Division & General Services Division:

- Duct cleaning at various City buildings, including Fire Stations.
- Annual City building window cleaning.
- Annual floor cleaning of all City buildings.
- Completion of roof replacement at Fire Station #6.
- Senior Center fire alarm replacement.
- Completion of City Hall fire alarm system..
- Completion of City Hall HVAC chiller replacement.
- Completion of Old Corp Yard HVAC installation.
- Completion of Fire Station #1 HVAC automation installation.
- Senior Center HVAC automation upgrade.
- Police Department rebuild boiler pump 2.
- Renovated 30 acres of sports fields and turf areas.
- Installed safety netting on all fields at TeWinkle Athletic Complex.
- Epoxy coated restroom floors at Del Mesa Park, Estancia Park, Fairview Park and Shiffer Park.
- Resurfaced basketball courts at Del Mesa Park and Tanager Park.
- Added rubber surface to exercise equipment area at Tanager Park.
- Painted interior of restrooms at Estancia Park and Wakeham Park.
- Painted light poles, light bollards and arbors at TeWinkle Park, Angel's Playground, Skate Park and Bark Park.
- Removed electrical wooden shed and replaced with metal enclosure at Tanager Park.
- Provided landscape maintenance of 463 acres of City parks, fields, parkways, and medians.
- Managed approximately 24,000 City-owned trees.
- Procured vehicles as authorized in the Fiscal Year 2023-2024 budget.
- Identified vehicles and equipment that are past their recommended service life and developed a plan to modernize the City's fleet.
- Replaced 51 vehicles and equipment.
- Minimized vehicle downtime due to repairs and maintenance.
- Developed and updated a preventative maintenance (PM) program through Assetworks.
- Received latest updated version of Assetworks software and training.
- Audited the vehicle inventory in AssetWorks.
- Upgraded AssetWorks Fuel Management System.
- Managed and maintained locations with potential for chronic flooding issues.

- Continued installation of bicycle racks at City facilities and in commercial corridors.
- 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 5,700 bulky items from the City's right-of-ways, including furniture, shopping carts, appliances and over 540 mattresses were retrieved and recycled.
- Cleaned and maintained 1,100 catch basins and drainage facilities.
- Continued to replace HVAC systems at various City buildings.
- Successfully completed the Snoopy Holiday event at City Hall.

## Fiscal Year 2024-2025 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.
- Secure grant funding from CalRecycle to support the City's effort to implement SB1383.
- Initiate Facilities Needs and Assessment Study and development of an implementation plan.
- Initiate design of Police Department's Westside Substation.
- Initiate I.T. Training Room construction.
- Initiate design of the Emergency Communications Facility remodel.
- Complete installation of LED facilities at various parks and athletic complexes.
- Complete design for Fire Station # 2.
- Complete construction of Fire Station # 4 Training Tower and Facility Improvements.
- Initiate construction of Finance Department intake room and remodel.
- Initiate design of Costa Mesa Country Club Coffee Shop and bar.
- Initiate construction of Lions Park Café.
- Continue duct cleaning throughout City facilities.
- Air conditioning control replacement at various City facilities.
- Roof replacement at various facilities.
- City Hall 5th floor air handler replacement.
- Sewer lining repair at West Side Police Station and Communication
- Fire Station #4 Apparatus bay door remodel. Create 2 doors from 1 large door.
- Replace roof at Neighborhood Community Center.
- Roof and roof cap replacement at Senior Center.
- Replace all HVAC units at Senior Center.
- Train staff on the servicing and repair of hybrid vehicles and Police motorcycles.

#### **Engineering Division:**

- Continue with the Citywide Parkway, Street Rehabilitation, and Slurry Seal Improvements Project Design and construction to maintain the City's high PCI.
- Construct Citywide Alley Improvements Project.
- Implement Community Workforce Agreement (CWA) provisions on select projects.
- Initiate construction of Fairview Road improvements from Fair Drive to Newport Boulevard.
- Initiate Rule 20A portion of Southern California Edison's (SCE's) utility undergrounding for Adams Avenue.
- Continue Westside Restoration projects, including constructing new butterfly gardens.

- Complete design of the TeWinkle Skate Park expansion project.
- Construct TeWinkle Park Lakes repair and restoration project.
- Complete design of improvements to following parks:
  - Shalimar Park Expansion
  - Ketchum-Libolt Park
  - Brentwood Park
- Complete design of Fairview Park Mesa Restoration, and Bluff Stabilization and Restoration projects.
- Initiate construction of Newport Boulevard street construction and active transportation improvements from Bristol Street to 19th Street.
- Complete Connector Pipe Screen installation project, Phase IV.
- Implement Storm Drain Master Plan Update.
- Construct Sunflower Avenue from Harbor Boulevard to Bear Street.
- Initiate design and construction of Fairview Road from Adams Avenue to Fair Drive.

## **Transportation Services Division:**

- Continue operations and maintenance of signal timing improvements of multi-modal traffic signal synchronization project 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.
- Evaluate engineering and traffic survey for speed limits for potential reduction of posted traffic speed limits on various arterials.
- Continue administration of the revised Residential Parking Permit program.
- Complete construction of Fairview Road Class II and IV bicycle facility project from Fair Drive to Newport Boulevard.
- Initiate design of Fairview Road Class II and IV bicycle facility project from Adams Avenue to Fair Drive.
- Initiate construction of Adams Avenue bicycle facility between Harbor Boulevard and Fairview Road.
- Complete the bicycle safety education program project.
- Continue installation of bicycle racks at City facilities and in commercial corridors.
- Complete installation of Citywide Bicycle Wayfınding Signage program.
- Complete design for the Mesa Verde Drive East/Peterson Place Class II Bicycle Facility with public outreach.
- Complete development of design concepts for Mesa Del Mar Multi-Modal Access and Circulation Improvements with public outreach and implement improvements.
- Coordinate with the County of Orange and complete development of design concepts for Mesa Drive and Santa Ana Avenue Bicycle Facility Improvements including public outreach.
- Complete Safe Routes to School Action Plan with Safe Streets and Roads for All (SS4A) grant funding.
- Initiate and complete design of Signal Modernization for Systemic Multi-Modal Safety Improvements (grant funded).
- Initiate and provide on-demand transit services for the Clean Mobility Options pilot program project.
- Complete construction of Baker Street at Babb Street traffic signal modification.

#### 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.
- Initiate and complete a City-wide tree canopy assessment to identify and target areas in need.
- Host the City's annual Arbor Day Tree Planting Event.

- Paint interior of restrooms at Heller Park, Lion's Park, Angel's Playground and TeWinkle Athletic Complex.
- Resurface sports courts at various parks.
- Remove and replace all light poles at Gisler Park.
- Remove and replace entire playground equipment at Marina View Park.
- Remove and replace entire exercise equipment at Wimbledon Park.
- Remove and replace concrete at various parks.
- 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 a cost analysis and weigh the benefits of returning street sweeping services in-house.
- 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.
- Maintain 700 City signs.
- Complete the arterial red curb striping.
- Complete the installation of additional big belly trash compactors.
- Install reflector markings throughout arterial streets.

# **Goals and Objectives**

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



City of Costa Mesa, California

# **Performance Measures/Workload Indicators:**

|   | FY 22-23 | FY 23-24 | FY 24-25 |
|---|----------|----------|----------|
|   | Actuals  | Adopted  | Proposed |
| Number of budgeted Capital Improvement Projects completed or in progress in budgeted fiscal year                | 41       | 51       | 47       |
| Percent of budgeted building maintenance projects completed   | 95%      | 95%      | 95%      |
| Pavement Condition Index (PCI) for streets network  | 83.5     | 85       | 85       |
| Percent of the total number of City trees trimmed   | 25%      | 40%      | 30%      |
| Numbers of bulky items removed from City right-of-way   | 7,028    | 6,000    | 7,000    |
| Number of trees planted   | 150      | 350      | 300      |
| Number of facility work requests  | 1,100    | 1,450    | 2,000    |
| Number of calls for service for graffiti  | 6,540    | 6,500    | 6,500    |
| Number of facility rehabilitation projects completed  | 10       | 14       | 12       |
| Number of traffic and street signs maintained   | 350      | 300      | 300      |
| Number of linear feet of lanes repainted  | 995,000  | 995,000  | 995,000  |
| Number of linear feet of roadway rehabilitated  | 66,000   | 74,845   | 77,000   |
| Number of crosswalks repainted/reapplied  | 15       | 25       | 25       |
| Number of lineal feet of red curb repainted   | 70,000   | 70,000   | 70,000   |
| Tons of asphalt applied annually by City forces   | 144      | 250      | 250      |
| Tons of debris removed and diverted from the waterways  | 1,600    | 1,600    | 1,600    |
| Number of Traffic Signals Maintained  | 131      | 131      | 131      |
| Number of Schools participating in Walk to School and Bike to School<br>Events                                  | 13       | 13       | 13       |
| Linear Feet of New and Improved Bicycle Facilities  | 80,000   | 40,000   | 80,000   |
| Number of Radar Speed Signs, Rapid Flashing Beacons (RRFB's), and Pedestrian Hybrid Beacons (HAWK's) Maintained | 66       | 64       | 68       |
| Number of Planning development reviews conducted  | 1817     | 1050     | 2000     |
| Number of Building Plan checks processed  | 181      | 200      | 200      |
| Number of traffic control plans reviewed  | 600      | 300      | 750      |
| Number of completed resident requests related to transportation   | 146      | 200      | 150      |
| Number of encroachment permits processed by Engineering   | 850      | 600      | 950      |

# **Budget Narrative**

The Fiscal Year 2024-25 budget for the Public Works Department is \$31.9 million, an increase of \$1.5 million, or 5 percent, compared to the adopted budget for Fiscal Year 2023-24. The increase is primarily attributed to adjustments to salaries and benefits as a result of labor negotiations. The Maintenance and Operation budget increased by approximately \$450,000 across all funds, of which \$327,300 was for the City's Stormwater Quality Program of this amount, used to secure a professional services contract to provide construction inspections, stormwater program updates along with quarterly and annual reports. The program's impact is net neutral as the expense is offset by salary savings included in the attrition budget. Other increases include school crossing guard contract by \$80,000, and an increase to the street, alleys, and sidewalks budget by \$50,000. Finally, the Department is requesting a part-time Maintenance Worker (0.5 FTE) for the Signs and Marking program

|    | FY 21 <sup>-</sup> 22<br>Actuals |  | FY 22 <sup>-</sup> 23<br>Actuals   |  | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget   |   | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget  |
|----|----------------------------------|--|--|--|--|---|--|
|    |                                  |  |  |  |  |   |  |
| Ś  | 19.517.456                       | Ś  | 20.413.479   | Ś  | 22.457.898   | \$  | 23,659,001   |
| •  |                                  | •  |  | ·  | -  | ·   | -  |
|    | 632,931                          |  | 657,945  |  | 1,536,957  |   | 1,499,372  |
|    | 15,987                           |  | -  |  | 16,000   |   | 16,000   |
|    | -                                |  | -  |  | 71,519   |   | 71,519   |
|    | 73,415                           |  | 111,344  |  | -  |   | -  |
|    | 1,225                            |  | 184,053  |  | 50,000   |   | 200,000  |
|    | -                                |  | 28,023   |  | 50,000   |   | 50,000   |
|    | 344,614                          |  | -  |  | 397,214  |   | 451,441  |
|    | 3,517,077                        |  | 4,073,039  |  | 5,823,819  |   | 5,953,599  |
| \$ | 24,165,044                       | \$   | 25,492,159   | \$   | 30,403,407   | \$  | 31,900,931   |
|    |                                  |  |  |  | FY 23 <sup>-</sup> 24  |   | FY 24 <sup>-</sup> 25  |
|    |                                  |  |  |  |  |   | Proposed   |
|    | Actuals                          |  | Actuals  |  | Budget   |   | Budget   |
|    |                                  |  |  |  |  |   |  |
|    |                                  |  |  |  |  |   |  |
| Ś  | 818 248                          | Ś  | 764 948  | Ś  | 1188 795   | Ś   | 1,044,830  |
| *  |                                  | •  |  | •  |  | •   | 1,178,086  |
| \$ | 1,900,823                        | \$   | 1,861,337  | \$   | 2,216,881  | \$  | 2,222,916  |
|    |                                  |  |  |  |  |   |  |
| \$ | 356,583.82                       | \$   | 365,958  | \$   | 297,800  |   | 297,800  |
| \$ | 356,584                          | \$   | 365,958  | \$   | 297,800  | \$  | 297,800  |
|    |                                  |  |  |  |  |   |  |
|    |                                  |  |  |  |  |   |  |
| \$ | 62,339                           | \$   | 24,276   | \$   | -  | \$  | -  |
|    | \$                               | \$ 19,517,456 62,339 632,931 15,987 - 73,415 1,225 - 344,614 3,517,077  \$ 24,165,044  FY 21-22 Actuals  \$ 818,248 1,082,576 \$ 1,900,823 \$ 356,583.82 | \$ 19,517,456 \$ 62,339 632,931 15,987 - 73,415 1,225 - 344,614 3,517,077 \$ 24,165,044 \$ FY 21-22 Actuals \$ 1,082,576 \$ 1,900,823 \$ \$ \$ 356,583.82 \$ | \$ 19,517,456 \$ 20,413,479 62,339 24,276 632,931 657,945 15,987 73,415 111,344 1,225 184,053 - 28,023 344,614 - 3,517,077 4,073,039  \$ 24,165,044 \$ 25,492,159  FY 21-22 FY 22-23 Actuals FY 22-23 Actuals Actuals  \$ 818,248 \$ 764,948 1,082,576 1,096,388 \$ 1,900,823 \$ 1,861,337  \$ 356,583.82 \$ 365,958 | \$ 19,517,456 \$ 20,413,479 \$ 62,339 24,276 632,931 657,945 15,987 73,415 111,344 1,225 184,053 28,023 344,614 3,517,077 4,073,039 \$ 24,165,044 \$ 25,492,159 \$ FY 21-22 Actuals FY 22-23 Actuals | FY 21-22 Actuals       FY 22-23 Actuals       Adopted Budget         \$ 19,517,456       \$ 20,413,479       \$ 22,457,898         62,339       24,276       -         632,931       657,945       1,536,957         15,987       -       16,000         -       -       71,519         73,415       111,344       -         1,225       184,053       50,000         344,614       -       397,214         3,517,077       4,073,039       5,823,819          \$ 24,165,044       \$ 25,492,159       \$ 30,403,407         FY 21-22 Actuals       FY 22-23 Actuals       Adopted Budget         \$ 818,248 \$ 764,948 \$ 1,188,795       1,082,576       1,096,388       1,028,086         \$ 1,900,823 \$ 1,861,337 \$ 2,216,881         \$ 356,583.82 \$ 365,958 \$ 297,800 | FY 21-22 Actuals       FY 22-23 Actuals       Adopted Budget         \$ 19,517,456       \$ 20,413,479       \$ 22,457,898       \$ 62,339       24,276       -         632,931       657,945       1,536,957       15,987       -       16,000       -       71,519       73,415       111,344       -       -       1,225       184,053       50,000       50,000       -       28,023       50,000       397,214       3,517,077       4,073,039       5,823,819       5,823,819       \$ 24,165,044       \$ 25,492,159       \$ 30,403,407       \$ FY 23-24       Adopted Budget         \$ 818,248       \$ 764,948       \$ 1,188,795       \$ 1,082,576       1,096,388       1,028,086       \$ 1,900,823       \$ 1,861,337       \$ 2,216,881       \$ \$ 356,583.82       \$ 365,958       \$ 297,800 |

| Expense Category by Program           | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|---------------------------------------|----------------------------------|----------------------------------|--|---|
| Subtotal Emergency Services           | \$<br>62,339                     | \$<br>24,276                     | \$<br>-                                    | \$<br>-                                     |
| ENGINEERING - 19200                   |                                  |                                  |  |   |
| Administration - 50001                |                                  |                                  |  |   |
| Salaries and Benefits                 | \$<br>20,158                     | \$<br>-                          | \$<br>-                                    | \$  |
| Subtotal Administration               | \$<br>20,158                     | \$<br>-                          | \$<br>-                                    | \$<br>•                                     |
| Water Quality - 20510                 |                                  |                                  |  |   |
| Salaries and Benefits                 | \$<br>70,425                     | \$<br>81,566                     | \$<br>155,735                              | \$<br>162,870                               |
| Maintenance and Operations            | <br>227,249                      | 214,313                          | 220,100                                    | 547,400                                     |
| Subtotal Water Quality                | \$<br>297,674                    | \$<br>295,879                    | \$<br>375,835                              | \$<br>710,270                               |
| Street Improvements - 30112           |                                  |                                  |  |   |
| Salaries and Benefits                 | \$<br>712,353                    | \$<br>540,981                    | \$<br>880,781                              | \$<br>1,672,355                             |
| Maintenance and Operations            | 21,605                           | 25,443                           | 20,100                                     | 20,100                                      |
| Fixed Assets                          | <br>900                          | 14,115                           | 900  | 900   |
| Subtotal Street Improvements          | \$<br>734,858                    | \$<br>580,540                    | \$<br>901,781                              | \$<br>1,693,355                             |
| Storm Drain Improvements - 30122      |                                  |                                  |  |   |
| Salaries and Benefits                 | \$<br>129,338                    | \$<br>115,686                    | \$<br>110,757                              | \$<br>337,415                               |
| Maintenance and Operations            | 6,374                            | 794                              | 3,200                                      | 3,200                                       |
| Fixed Assets                          | <br>2,430                        | 648                              | 1,000                                      | 1,000                                       |
| Subtotal Storm Drain Improvements     | \$<br>138,142                    | \$<br>117,129                    | \$<br>114,957                              | \$<br>341,615                               |
| Public Works - Development - 30310    |                                  |                                  |  |   |
| Salaries and Benefits                 | \$<br>255,221                    | \$<br>278,420                    | \$<br>827,407                              | \$<br>538,905                               |
| Maintenance and Operations            | <br>147                          | 478                              | <br>800                                    | 800   |
| Subtotal Public Works - Development   | \$<br>255,367                    | \$<br>278,898                    | \$<br>828,207                              | \$<br>539,705                               |
| Public Works - Real Property - 30320  |                                  |                                  |  |   |
| Salaries and Benefits                 | \$<br>42,831                     | \$<br>14,948                     | \$<br>1,000                                | \$<br>1,000                                 |
| Maintenance and Operations            | <br>646                          | 524                              | 700  | 700   |
| Subtotal Public Works - Real Property | \$<br>43,476                     | \$<br>15,472                     | \$<br>1,700                                | \$<br>1,700                                 |
| Park Development - 40112              |                                  |                                  |  |   |
| Salaries and Benefits                 | \$<br>87,823                     | \$<br>111,586                    | \$<br>132,538                              | \$<br>242,294                               |
| Maintenance and Operations            | <br>1,026                        | 29,146                           | 51,700                                     | 51,700                                      |
| Subtotal Park Development             | \$<br>88,849                     | \$<br>140,732                    | \$<br>184,238                              | \$<br>293,994                               |
| Construction Management - 50002       |                                  |                                  |  |   |
| Salaries and Benefits                 | \$<br>1,449,896                  | \$<br>1,484,056                  | \$<br>2,223,066                            | \$<br>2,298,015                             |
| Maintenance and Operations            | 46,136                           | 52,518                           | 89,000                                     | 89,000                                      |
| Fixed Assets                          | <br>700                          | 8,073                            | 1,000                                      | 1,000                                       |
| Subtotal Construction Management      | \$<br>1,496,732                  | \$<br>1,544,647                  | \$<br>2,313,066                            | \$<br>2,388,015                             |

City of Costa Mesa, California

| Expense Category by Program               |    | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |          | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |          | FY 24-25<br>Proposed<br>Budget |
|---|----|----------------------------------|----|----------------------------------|----------|--|----------|--------------------------------|
| TRANSPORTATION SERVICES - 19300           |    | Actuals                          |    | Actuals                          |          | Dudget                                     |          | Duuget                         |
|   |    |                                  |    |                                  |          |  |          |                                |
| Traffic Planning - 30210                  |    |                                  |    |                                  |          |  |          |                                |
| Salaries and Benefits                     | \$ | 438,270                          | \$ | 475,438                          | \$       | 523,021                                    | \$       | 479,055                        |
| Maintenance and Operations                |    | 60,734                           |    | 50,446                           |          | 61,850                                     |          | 61,850                         |
| Subtotal Traffic Planning                 | \$ | 499,004                          | \$ | 525,884                          | \$       | 584,871                                    | \$       | 540,905                        |
| Active Transportation Improvement - 30225 |    |                                  |    |                                  |          |  |          |                                |
| Salaries and Benefits                     | \$ | 276,212                          | \$ | 388,395                          | \$       | 430,097                                    | \$       | 425,142                        |
| Maintenance and Operations                |    | 32,205                           |    | 35,704                           |          | 41,900                                     |          | 41,900                         |
| Subtotal Active Transportation Imp.       | \$ | 308,417                          | \$ | 424,099                          | \$       | 471,997                                    | \$       | 467,042                        |
| Traffic Operations - 30241                |    |                                  |    |                                  |          |  |          |                                |
| Salaries and Benefits                     | \$ | 356,026                          | \$ | 392,819                          | \$       | 408,944                                    | \$       | 309,671                        |
| Maintenance and Operations                | ·  | 1,922,936                        |    | 2,205,504                        |          | 1,883,735                                  |          | 1,963,769                      |
| Subtotal Traffic Operations               | \$ | 2,278,962                        | \$ | 2,598,323                        | \$       | 2,292,679                                  | \$       | 2,273,440                      |
| MAINTENANCE SERVICES - 19500              |    |                                  |    |                                  |          |  |          |                                |
| MAINTENANCE SERVICES - 19300              |    |                                  |    |                                  |          |  |          |                                |
| Administration - 50001                    |    |                                  |    |                                  |          |  |          |                                |
| Salaries and Benefits                     | \$ | 296,534                          | \$ | 362,850                          | \$       | 362,208                                    | \$       | 414,638                        |
| Maintenance and Operations                |    | 6,406                            |    | 5,962                            |          | 5,400                                      |          | 5,400                          |
| Subtotal Administration                   | \$ | 302,940                          | \$ | 368,812                          | \$       | 367,608                                    | \$       | 420,038                        |
| Fairview Park - 20115                     |    |                                  |    |                                  |          |  |          |                                |
| Salaries and Benefits                     | \$ | 9,825                            | \$ | 13,496                           | \$       | 16,452                                     | \$       | 18,812                         |
| Maintenance and Operations                |    | 5,210                            |    | 4,458                            |          | 8,000                                      |          | 8,000                          |
| Subtotal Fairview Park                    | \$ | 15,035                           | \$ | 17,954                           | \$       | 24,452                                     | \$       | 26,812                         |
| Street Cleaning - 20120                   |    |                                  |    |                                  |          |  |          |                                |
| Salaries and Benefits                     | \$ | 66,467                           | \$ | 134,422                          | \$       | 73,862                                     | \$       | 84,722                         |
| Maintenance and Operations                | ,  | 727,706                          | •  | 746,446                          | ·        | 1,467,790                                  | ·        | 1,467,790                      |
| Subtotal Street Cleaning                  | \$ | 794,174                          | \$ | 880,869                          | \$       | 1,541,652                                  | \$       | 1,552,512                      |
| Graffiti Abatement - 20130                |    |                                  |    |                                  |          |  |          |                                |
| Salaries and Benefits                     | \$ | 354,205                          | \$ | 357,584                          | \$       | 371,860                                    | \$       | 667,495                        |
| Maintenance and Operations                | Ų  | 52,021                           | Ų  | 64,240                           | Ą        | 52,400                                     | Ų        | 52,400                         |
| Subtotal Graffiti Abatement               | \$ | 406,226                          | \$ | 421,825                          | \$       | 424,260                                    | \$       | 719,895                        |
|   |    |                                  |    |                                  |          |  |          |                                |
| Street Maintenance - 30111                | ٨  | 4E0 10F                          | ٨  | 470.456                          | ٨        | AE   | ć        | 600 400                        |
| Salaries and Benefits                     | \$ | 459,125                          | \$ | 470,456                          | \$       | 454,412                                    | \$       | 608,432                        |
| Maintenance and Operations                | _  | 344,144                          | ٠. | 334,616                          | <u>,</u> | 339,600                                    | <u>,</u> | 389,600                        |
| Subtotal Street Maintenance               | \$ | 803,269                          | \$ | 805,071                          | \$       | 794,012                                    | \$       | 998,032                        |

| Expense Category by Program              | FY 21 <sup>-</sup> 22<br>Actuals |            |    | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |            |
|--|----------------------------------|------------|----|----------------------------------|----|--|---|------------|
| MAINTENANCE SERVICES - 19500 (Continued) |                                  |            |    |                                  |    |  |   |            |
| Storm Drain Maintenance - 30121          |                                  |            |    |                                  |    |  |   |            |
| Salaries and Benefits                    | \$                               | 281,676    | \$ | 341,239                          | \$ | 311,893                                    | Ś   | 352,739    |
| Maintenance and Operations               | Ÿ                                | 3,726      | Ÿ  | 62,111                           | Ÿ  | 1,600                                      | Ť   | 1,600      |
| Subtotal Storm Drain Maintenance         | \$                               | 285,403    | \$ | 403,350                          | \$ | 313,493                                    | \$  | 354,339    |
| Signs and Markings - 30243               |                                  |            |    |                                  |    |  |   |            |
| Salaries and Benefits                    | \$                               | 545,918    | \$ | 537,751                          | \$ | 634,900                                    | \$  | 601,581    |
| Maintenance and Operations               |                                  | 196,516    |    | 199,107                          |    | 201,056                                    |   | 201,056    |
| Fixed Assets                             |                                  | -          |    | 18,950                           |    | -  |   |            |
| Subtotal Signs and Markings              | \$                               | 742,433    | \$ | 755,808                          | \$ | 835,956                                    | \$  | 802,637    |
| Park Maintenance - 40111                 |                                  |            |    |                                  |    |  |   |            |
| Salaries and Benefits                    | \$                               | 801,692    | \$ | 754,978                          | \$ | 1,305,922                                  | \$  | 930,406    |
| Maintenance and Operations               |                                  | 4,751,811  |    | 4,652,170                        |    | 4,739,100                                  |   | 4,739,100  |
| Subtotal Park Maintenance                | \$                               | 5,553,503  | \$ | 5,407,148                        | \$ | 6,045,022                                  | \$  | 5,669,506  |
| Building Maintenance - 50910             |                                  |            |    |                                  |    |  |   |            |
| Salaries and Benefits                    | \$                               | 1,153,817  | \$ | 1,374,509                        | \$ | 1,504,581                                  | \$  | 1,598,781  |
| Maintenance and Operations               |                                  | 1,897,440  |    | 1,895,205                        |    | 1,626,360                                  |   | 1,626,360  |
| Fixed Assets                             |                                  | 35,800     |    | -                                |    | 5,000                                      |   | 5,000      |
| Subtotal Building Maintenance            | \$                               | 3,087,057  | \$ | 3,269,714                        | \$ | 3,135,941                                  | \$  | 3,230,141  |
| Equipment Maintenance - 50920            |                                  |            |    |                                  |    |  |   |            |
| Salaries and Benefits                    | \$                               | 854,879    | \$ | 972,960                          | \$ | 1,082,255                                  | \$  | 1,189,645  |
| Maintenance and Operations               |                                  | 2,588,034  |    | 2,790,575                        |    | 2,806,564                                  |   | 2,912,690  |
| Fixed Assets                             |                                  | 74,715     |    | 321,377                          |    | 1,935,000                                  |   | 1,935,000  |
| Subtotal Equipment Maintenance           | \$                               | 3,517,629  | \$ | 4,084,912                        | \$ | 5,823,819                                  | \$  | 6,037,335  |
| Warehouse - 50925 <sup>(1)</sup>         |                                  |            |    |                                  |    |  |   |            |
| Salaries and Benefits                    | \$                               | 168,816    | \$ | 145,674                          | \$ | -  | \$  | 266,128    |
| Maintenance and Operations               |                                  | 7,090      |    | (24,570)                         |    | 2,800                                      |   | 2,800      |
| Subtotal Warehouse                       | \$                               | 175,906    | \$ | 121,105                          | \$ | 2,800                                      | \$  | 268,928    |
| TOTAL Public Works DEPARTMENT            |                                  |            |    |                                  |    |  |   |            |
| Salaries and Benefits                    | \$                               | 9,712,094  | \$ | 10,139,038                       | \$ | 13,460,866                                 | \$  | 14,244,930 |
| Maintenance and Operations               | •                                | 14,338,405 | -  | 14,989,958                       | -  | 14,999,641                                 | -   | 15,713,101 |
| Fixed Assets                             |                                  | 114,545    |    | 363,163                          |    | 1,942,900                                  |   | 1,942,900  |
| Total Public Works Department            | \$                               | 24,165,044 | \$ | 25,492,159                       | \$ | 30,403,407                                 | \$  | 31,900,931 |

<sup>(1)</sup> As of FY 2022-23, the Warehouse operations were transferred from the Finance Department to the Public Works Department.

City of Costa Mesa, California

|   | FY 21 <sup>-</sup> 22 | )          |    | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24 <sup>-</sup> 25<br>Proposed |
|---|-----------------------|------------|----|-----------------------|----|----------------------------------|----|-----------------------------------|
| Expense by Account                      | Actuals               |            |    | Actuals               |    | Budget                           |    | Budget                            |
| Public Works DEPARTMENT BY ACCOUNT: ALL | FUNDS                 |            |    |                       |    |                                  |    |                                   |
| SALARIES AND BENEFITS                   |                       |            |    |                       |    |                                  |    |                                   |
| Regular Salaries - Non-Sworn            | 5,401                 | ,523       |    | 5,674,415             |    | 8,193,690                        |    | 8,831,114                         |
| Regular Salaries - Part-Time            | 487                   | 7,546      |    | 432,787               |    | 301,408                          |    | 358,818                           |
| Overtime                                | 136                   | ,785       |    | 144,720               |    | 85,200                           |    | 85,200                            |
| Accrual Payoff - Excess Max.            | 4                     | ,662       |    | 5,065                 |    | 3,200                            |    | 3,200                             |
| Vacation/Comp. Time Cash Out            | 71                    | ,822       |    | 17,451                |    | 40,700                           |    | 40,700                            |
| Holiday Allowance                       | 24                    | ,839       |    | 26,613                |    | 15,583                           |    | 15,583                            |
| Separation Pay-Off                      | 31                    | 1,314      |    | 25,048                |    | 10,800                           |    | 10,800                            |
| Other Compensation                      | 81                    | 1,091      |    | 82,762                |    | 129,577                          |    | 149,956                           |
| Furloughs                               |                       | 145        |    | -                     |    | -                                |    | -                                 |
| Cafeteria Plan                          | 1,100                 | ),939      |    | 1,136,631             |    | 1,623,975                        |    | 1,648,764                         |
| Medicare                                | 95                    | ,409       |    | 99,418                |    | 121,700                          |    | 123,559                           |
| Retirement                              | 2,260                 | ),748      |    | 2,480,836             |    | 2,918,470                        |    | 2,960,836                         |
| Executive Prof Development              | 8                     | 3,351      |    | 6,373                 |    | 11,400                           |    | 9,501                             |
| Auto Allowance                          |                       | 5,919      |    | 6,919                 |    | 6,900                            |    | 6,900                             |
| Subtotal Salaries & Benefits            | \$ 9,712              | ,094       | \$ | 10,139,038            | \$ | 13,462,603                       | \$ | 14,244,930                        |
| MAINTENANCE AND OPERATIONS              |                       |            |    |                       |    |                                  |    |                                   |
| Stationery and Office                   | \$ 11                 | 1,787      | \$ | 14,705                | \$ | 7,700                            | \$ | 7,700                             |
| Multi-Media, Promos, Subscrpt.          |                       | 1,139      | Ų  | 63,520                | Ų  | 6,200                            | Ą  | 6,200                             |
| Small Tools and Equipment               |                       | 9,061      |    | 57,959                |    | 36,100                           |    | 36,100                            |
| Uniforms and Clothing                   |                       | ,646       |    | 21,423                |    | 16,800                           |    | 16,800                            |
| Safety and Health                       |                       | 2,503      |    | 3,939                 |    | 3,300                            |    | 3,300                             |
| Maintenance and Construction            | 1,075                 |            |    | 804,091               |    | 630,900                          |    | 630,900                           |
| Agriculture                             |                       | ,644       |    | 72,627                |    | 97,000                           |    | 97,000                            |
| Fuel                                    |                       | 3,298      |    | 814,745               |    | 501,400                          |    | 501,400                           |
| Electricity - Buildings & Fac.          |                       | 3,513      |    | 652,906               |    | 484,250                          |    | 484,250                           |
| Electricity - Power                     |                       | ,850       |    | 296,060               |    | 255,200                          |    | 255,200                           |
| Electricity - Street Lights             | 1,097                 |            |    | 1,164,347             |    | 1,000,000                        |    | 1,000,000                         |
| Gas                                     |                       | 3,687      |    | 72,008                |    | 25,000                           |    | 25,000                            |
| Water - Domestic                        |                       | 3,399      |    | 95,369                |    | 57,000                           |    | 57,000                            |
| Water - Parks and Parkways              |                       | 1,167      |    | 697,303               |    | 859,100                          |    | 859,100                           |
| Waste Disposal                          |                       | ),617      |    | 231,697               |    | 258,800                          |    | 258,800                           |
| Janitorial and Housekeeping             |                       | 9,067      |    | 255,948               |    | 345,900                          |    | 345,900                           |
| Legal Advertising/Filing Fees           |                       | ,286       |    | 210,353               |    | 205,100                          |    | 280,100                           |
| Telephone/Radio/Communications          |                       | ,494       |    | 91,138                |    | 62,500                           |    | 62,500                            |
| Business Meetings                       |                       | ,<br>1,139 |    | 1,833                 |    | 400                              |    | 400                               |
| Mileage Reimbursement                   |                       | 106        |    | -                     |    | -                                |    | -                                 |
| Dues and Memberships                    | 5                     | ,823       |    | 2,975                 |    | 4,880                            |    | 4,880                             |
| Professional Development                |                       | 9,990      |    | 16,633                |    | 13,470                           |    | 13,470                            |
| Buildings and Structures                |                       | ,445       |    | 443,485               |    | 324,000                          |    | 324,000                           |
| Landscaping and Sprinklers              | 3,141                 |            |    | 3,286,851             |    | 3,350,000                        |    | 3,350,000                         |
| Automotive Equipment                    |                       | 1,314      |    | 213,771               |    | 262,500                          |    | 262,500                           |

|                                       |          | FY 21 <sup>-</sup> 22 |          | FY 22 <sup>-</sup> 23 |    | FY 23 <sup>-</sup> 24<br>Adopted |    | FY 24 <sup>-</sup> 25<br>Proposed |
|---------------------------------------|----------|-----------------------|----------|-----------------------|----|----------------------------------|----|-----------------------------------|
| Expense by Account                    |          | Actuals               |          | Actuals               |    | Budget                           |    | Budget                            |
| Public Works DEPARTMENT BY ACCOUNT: A |          | DS                    |          |                       |    |                                  |    |                                   |
| MAINTENANCE AND OPERATIONS (Continue  | ed)      |                       |          |                       |    |                                  |    |                                   |
| Office Equipment                      |          | 591                   |          | 1,009                 |    | 1,900                            |    | 1,900                             |
| Other Equipment                       |          | 809,340               |          | 1,078,490             |    | 871,410                          |    | 871,410                           |
| Streets, Alleys and Sidewalks         |          | 1,001,029             |          | 958,785               |    | 1,727,790                        |    | 1,777,790                         |
| Consulting                            |          | 439,104               |          | 457,413               |    | 506,935                          |    | 989,269                           |
| Engineering and Architectural         |          | 16,278                |          | 4,994                 |    | 18,564                           |    | 18,564                            |
| Public Safety                         |          | -                     |          | 182,277               |    | 50,000                           |    | 50,000                            |
| Sanitation                            |          | -                     |          | 39,000                |    | -                                |    | -                                 |
| Principal Payments                    |          | -                     |          | -                     |    | 192,600                          |    | 288,983                           |
| Interest Payments                     |          | 26,197                |          | 121,301               |    | 78,800                           |    | 88,543                            |
| External Rent                         |          | 935                   |          | 7,212                 |    | 14,900                           |    | 14,900                            |
| Depreciation                          |          | 1,214,607             |          | 1,120,805             |    | 1,275,000                        |    | 1,275,000                         |
| Internal Rent Central Services        |          | 3,359                 |          | 4,415                 |    | 4,564                            |    | 4,564                             |
| Internal Rent Postage                 |          | 4,764                 |          | 4,055                 |    | 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                  |          | 62,947                |          | 68,741                |    | 86,700                           |    | 86,700                            |
| Internal Rent Genl Liability          |          | 699,861               |          | 699,861               |    | 699,861                          |    | 699,861                           |
| Internal Rent Workers' Comp           |          | 222,848               |          | 222,848               |    | 243,571                          |    | 243,571                           |
| Internal Rent Unemployment            |          | 9,658                 |          | 9,658                 |    | 9,658                            |    | 9,658                             |
| Taxes and Assessments                 |          | 49,176                |          | 93,815                |    | 76,800                           |    | 76,800                            |
| Other Costs                           |          | 238                   |          | 239                   |    | 300                              |    | 300                               |
| Emergency Protective Measure          |          | (0)                   |          | -                     |    | -                                |    | _                                 |
| Subtotal Maintenance & Operations     | \$       | 14,338,405            | \$       | 14,989,958            | \$ | 14,999,641                       | \$ | 15,713,101                        |
| FIXED ASSETS                          |          |                       |          |                       |    |                                  |    |                                   |
| Automotive Equipment                  |          | 6,667                 |          | 236,149               |    | 1,905,000                        |    | 1,905,000                         |
| Other Equipment                       |          | 40,978                |          | 41,786                |    | 37,900                           |    | 37,900                            |
| Loss on Disposal of Assets            |          | 66,900                |          | 85,228                |    | -                                |    | -                                 |
| Subtotal Fixed Assets                 | \$       | 114,545               | \$       | 363,163               | \$ | 1,942,900                        | \$ | 1,942,900                         |
| Total Public Works Department         | \$       | 24,165,044            | \$       | 25,492,159            | \$ | 30,405,144                       | \$ | 31,900,931                        |
| Total . dono fronto population        | <u> </u> | <u> </u>              | <u> </u> | 20,772,107            | Y  | 00,700,177                       | Υ  | 01,700,701                        |

| Evnence by Account   |      | FY 21-22          |    | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|------|-------------------|----|----------------------------------|----|--|----|---|
| Expense by Account Public Works DEPARTMENT BY ACCOUNT: GEN | EDAL | Actuals           |    | Actuals                          |    | Budget                                     |    | Budget                                      |
| Salaries and Benefits                                      | ERAL | FUND UNLY         |    |                                  |    |  |    |   |
| Regular Salaries - Non-Sworn                               | \$   | 4,284,514         | \$ | 4,756,226                        | \$ | 6,782,397                                  | \$ | 7,389,813                                   |
| Regular Salaries - Part-Time                               | Ŷ    | 418,600           | Ų  | 371,585                          | Ų  | 256,779                                    | Ų  | 314,189                                     |
| Overtime   |      | 114,641           |    | 117,666                          |    | 62,400                                     |    | 62,400                                      |
| Accrual Payoff - Excess Max.                               |      | 4,662             |    | 5,065                            |    | 3,200                                      |    | 3,200                                       |
| Vacation/Comp. Time Cash Out                               |      | 57,224            |    | 17,451                           |    | 39,700                                     |    | 39,700                                      |
| Holiday Allowance  |      | 18,239            |    | 22,108                           |    | 14,223                                     |    | 14,223                                      |
| Separation Pay-Off   |      | 31,314            |    | 24,187                           |    | 10,400                                     |    | 10,400                                      |
| Other Compensation   |      | 74,495            |    | 76,358                           |    | 113,917                                    |    | 133,127                                     |
| Furloughs  |      | 131               |    | -                                |    | -,   |    | -   |
| Cafeteria Plan   |      | 883,833           |    | 943,976                          |    | 1,345,501                                  |    | 1,363,809                                   |
| Medicare   |      | 77,222            |    | 83,987                           |    | 101,044                                    |    | 102,406                                     |
| Retirement   |      | 1,836,674         |    | 2,057,454                        |    | 2,417,075                                  |    | 2,459,037                                   |
| Executive Prof Development                                 |      | 7,671             |    | 6,373                            |    | 9,975                                      |    | 8,076                                       |
| Auto Allowance   |      | 6,919             |    | 6,919                            |    | 6,900                                      |    | 6,900                                       |
| Subtotal Salaries & Benefits                               | \$   | 7,816,139         | \$ | 8,489,354                        | \$ | 11,163,511                                 | \$ | 11,907,280                                  |
| -  |      |                   |    |                                  |    |  |    |   |
| Maintenance and Operations                                 |      |                   |    |                                  |    |  |    |   |
| Stationery and Office                                      | \$   | 11,246            | \$ | 13,869                           | \$ | 7,200                                      | \$ | 7,200                                       |
| Multi-Media, Promos, Subscrpt.                             |      | 29,639            |    | 37,904                           |    | 4,400                                      |    | 4,400                                       |
| Small Tools and Equipment                                  |      | 31,061            |    | 45,185                           |    | 24,100                                     |    | 24,100                                      |
| Uniforms and Clothing                                      |      | 16,726            |    | 17,861                           |    | 12,800                                     |    | 12,800                                      |
| Safety and Health  |      | 1,769             |    | 3,939                            |    | 2,800                                      |    | 2,800                                       |
| Maintenance and Construction                               |      | 709,945           |    | 416,400                          |    | 265,900                                    |    | 265,900                                     |
| Agriculture  |      | 70,644            |    | 72,627                           |    | 97,000                                     |    | 97,000                                      |
| Electricity - Buildings & Fac.                             |      | 568,513           |    | 652,906                          |    | 484,250                                    |    | 484,250                                     |
| Electricity - Power  |      | 274,850           |    | 296,060                          |    | 255,200                                    |    | 255,200                                     |
| Electricity - Street Lights                                |      | 1,097,881         |    | 1,164,347                        |    | 1,000,000                                  |    | 1,000,000                                   |
| Gas  |      | 48,687            |    | 72,008                           |    | 25,000                                     |    | 25,000                                      |
| Water - Domestic   |      | 78,399            |    | 95,369                           |    | 57,000                                     |    | 57,000                                      |
| Water - Parks and Parkways                                 |      | 1,051,167         |    | 697,303                          |    | 859,100                                    |    | 859,100                                     |
| Waste Disposal   |      | 230,019           |    | 205,853                          |    | 257,800                                    |    | 257,800                                     |
| Janitorial and Housekeeping                                |      | 246,569           |    | 255,036                          |    | 344,000                                    |    | 344,000                                     |
| Legal Advertising/Filing Fees                              |      | 193,298<br>72,494 |    | 210,353                          |    | 189,100                                    |    | 264,100                                     |
| Telephone/Radio/Communications Business Meetings           |      | 1,139             |    | 91,138<br>1,833                  |    | 62,500<br>400                              |    | 62,500                                      |
| Mileage Reimbursement                                      |      | 1,139             |    | 1,033                            |    | 400  |    | 400   |
| Dues and Memberships                                       |      | 5,823             |    | 2,975                            |    | 4,880                                      |    | 4,880                                       |
| Professional Development                                   |      | 9,990             |    | 13,105                           |    | 12,370                                     |    | 12,370                                      |
| Buildings and Structures                                   |      | 161,856           |    | 336,804                          |    | 200,000                                    |    | 200,000                                     |
| Landscaping and Sprinklers                                 |      | 3,141,629         |    | 3,286,851                        |    | 3,350,000                                  |    | 3,350,000                                   |
| Office Equipment   |      | 389               |    | 801                              |    | 1,800                                      |    | 1,800                                       |
| Other Equipment  |      | 805,046           |    | 1,076,210                        |    | 862,410                                    |    | 862,410                                     |
| Streets, Alleys and Sidewalks                              |      | 1,001,029         |    | 958,785                          |    | 1,007,200                                  |    | 1,057,200                                   |
| 5. 55.6,7 mayo and orderrand                               |      | 1,001,023         |    | 200,700                          |    | 1,007,200                                  |    | 1,507,200                                   |

| Expense by Account                     |       | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24-25<br>Proposed<br>Budget |
|--|-------|----------------------------------|----------------------------------|----|--|----|--------------------------------|
| Public Works DEPARTMENT BY ACCOUNT: GE | NERAL |                                  | 71014410                         |    | Daugot                                     |    | Juaget                         |
| Maintenance and Operations (Continued) |       |                                  |                                  |    |  |    |                                |
| Consulting                             |       | 439,104                          | 425,914                          |    | 436,935                                    |    | 769,269                        |
| Engineering and Architectural          |       | 1,693                            | 4,994                            |    | 8,500                                      |    | 8,500                          |
| External Rent                          |       | 935                              | 7,212                            |    | 14,900                                     |    | 14,900                         |
| Internal Rent Central Services         |       | 3,359                            | 4,415                            |    | 4,564                                      |    | 4,564                          |
| Internal Rent Postage                  |       | 4,764                            | 4,055                            |    | 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                   |       | 62,947                           | 68,741                           |    | 86,700                                     |    | 86,700                         |
| Internal Rent Genl Liability           |       | 699,861                          | 699,861                          |    | 699,861                                    |    | 699,861                        |
| Internal Rent Workers' Comp            |       | 222,848                          | 222,848                          |    | 243,571                                    |    | 243,571                        |
| Internal Rent Unemployment             |       | 9,658                            | 9,658                            |    | 9,658                                      |    | 9,658                          |
| Taxes and Assessments                  |       | 26,977                           | 79,614                           |    | 61,800                                     |    | 61,800                         |
| Other Costs                            |       | 72                               | 152                              |    | -  |    | -                              |
| Subtotal Maintenance & Operations      | \$    | 11,661,486                       | \$<br>11,882,339                 | \$ | 11,286,487                                 | \$ | 11,743,821                     |
| Fixed Assets                           |       |                                  |                                  |    |  |    |                                |
| Other Equipment                        | \$    | 39,830                           | \$<br>41,786                     | \$ | 7,900                                      | \$ | 7,900                          |
| Subtotal Fixed Assets                  | \$    | 39,830                           | \$<br>41,786                     | \$ | 7,900                                      | \$ | 7,900                          |
| Total Public Works Department          | \$    | 19,517,456                       | \$<br>20,413,479                 | Ś  | 22,457,898                                 | Ś  | 23,659,001                     |

City of Costa Mesa, California

# 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.

City of Costa Mesa, California

# **Budget Narrative**

The Fiscal Year 2024-25 Non-Departmental budget is \$26.8 million, or an increase of \$1.0 million, or 3.7 percent compared to the adopted budget for Fiscal Year 2023-24. The increase is primarily attributed to the General Fund's contribution to the Equipment Replacement Fund by \$130,000. The principal and interest payment includes \$1.0 million to the fund the financing of the Fire Station #2 reconstruction project.

| Expense by Fund NON-DEPARTMENTAL BY FUNDING SOURCE   | FY 21-22<br>Actuals   |    | FY 22-23<br>Actuals                                       |    | FY 23-24<br>Adopted<br>Budget                             |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget                |
|--|---|----|---|----|---|----|--|
| General Fund - 101 American Rescue Plan Fund - 204 Capital Improvements Fund - 401 Park Land Acquisition - 420   | \$<br>27,397,679<br>-<br>-<br>-                                     |    | 32,457,225<br>1,887,856<br>-<br>-                         | \$ | 23,656,488<br>1,440,737<br>384,576<br>384,576             | \$ | 23,562,076<br>2,972,172<br>-<br>300,000                    |
| Total Non-Departmental   | \$<br>27,397,679  | \$ | 34,345,081  | \$ | 25,866,377  | \$ | 26,834,248   |
| Expense Category by Program  | FY 21-22<br>Actuals   |    | FY 22 <sup>-</sup> 23<br>Actuals                          |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget                |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget                |
| NON-DEPARTMENTAL BY PROGRAM NON-DEPARTMENTAL - 90000   |   |    |   |    |   |    |  |
| Non-Departmental - 50240 Salaries and Benefits Maintenance and Operations Fixed Assets Subtotal Non-Departmental | \$<br><br>1,926,415<br>7,122,528<br>18,348,736<br><b>27,397,679</b> | \$ | 1,950,617<br>7,952,067<br>24,442,397<br><b>34,345,081</b> | \$ | 2,611,000<br>8,287,899<br>14,967,478<br><b>25,866,377</b> | \$ | 2,611,000<br>11,291,750<br>12,931,498<br><b>26,834,248</b> |
| ·  | <br>21,091,019  | Ť  | 34,343,001  | Ÿ  | 23,000,377  | Ÿ  | 20,034,240   |
| TOTAL NON-DEPARTMENTAL  Salaries and Benefits  Maintenance and Operations  Fixed Assets                          | \$<br>1,926,415<br>7,122,528<br>18,348,736                          | \$ | 1,950,617<br>7,952,067<br>24,442,397                      | \$ | 2,611,000<br>8,287,899<br>14,967,478                      | \$ | 2,611,000<br>11,291,750<br>12,931,498                      |
| Total Non-Departmental   | \$<br>27,397,679  | \$ | 34,345,081  | \$ | 25,866,377  | \$ | 26,834,248   |

| Expense by Account                   | FY 21 <sup>-</sup> 22 FY 22 <sup>-</sup> 23 Actuals Actuals |            |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    |            | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |            |
|--------------------------------------|---|------------|----|--|----|------------|---|------------|
| NON-DEPARTMENTAL BY ACCOUNT: ALL FUN | IDS   |            |    |  |    |            |   |            |
| Salaries and Benefits                |   |            |    |  |    |            |   |            |
| Retirement                           |   | 72,891     |    | 60,000                                     |    | 151,000    |   | 151,000    |
| City Contrib - Retiree Medical       |   | 1,853,524  |    | 1,890,617                                  |    | 2,460,000  |   | 2,460,000  |
| Subtotal Salaries & Benefits         | \$  | 1,926,415  | \$ | 1,950,617                                  | \$ | 2,611,000  | \$  | 2,611,000  |
| Maintenance and Operations           |   |            |    |  |    |            |   |            |
| Multi-Media, Promos, Subscrpt.       | \$  | 135,873    | \$ | 205,396                                    | \$ | 164,000    | \$  | 164,000    |
| Consulting                           |   | 550        |    | 600  |    | 1,000      |   | 1,000      |
| Legal                                |   | 2,430,744  |    | 468,372                                    |    | 1,500,000  |   | 1,500,000  |
| Principal Payments                   |   | 1,740,000  |    | 1,844,151                                  |    | 3,450,000  |   | 3,450,000  |
| Interest Payments                    |   | 1,062,549  |    | 973,300                                    |    | 1,067,905  |   | 1,067,905  |
| Grants, Loans and Subsidies          |   | 1,713,827  |    | 1,638,708                                  |    | 1,604,994  |   | 1,311,662  |
| Internal Rent - Repl Cost            |   | -          |    | 2,803,300                                  |    | -          |   | 3,297,183  |
| Contingency                          |   | 35,988     |    | 18,240                                     |    | 500,000    |   | 500,000    |
| Other Costs                          |   | 2,998      |    | -  |    | -          |   | _          |
| Subtotal Maintenance & Operations    | \$  | 7,122,528  | \$ | 7,952,067                                  | \$ | 8,287,899  | \$  | 11,291,750 |
| Fixed Assets                         |   |            |    |  |    |            |   |            |
| Land                                 | \$  | -          | \$ | -  | \$ | 384,576    | \$  | 300,000    |
| Subtotal Fixed Assets                | \$  | -          | \$ | -  | \$ | 384,576    | \$  | 300,000    |
| Transfers Out                        |   |            |    |  |    |            |   |            |
| Operating Transfers Out              | \$  | 18,348,736 | \$ | 24,442,397                                 | \$ | 14,582,902 | \$  | 12,631,498 |
| Subtotal Transfers Out               | \$  | 18,348,736 | \$ | 24,442,397                                 | \$ | 14,582,902 | \$  | 12,631,498 |
| Total Non-Departmental               | \$  | 27,397,679 | \$ | 34,345,081                                 | \$ | 25,866,377 | \$  | 26,834,248 |

# From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

| Expense by Account                  |          | FY 21-22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Actuals |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |    | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|-------------------------------------|----------|---------------------|----|----------------------------------|----|--|----|---|
| NON-DEPARTMENTAL BY ACCOUNT: GENERA | AL FUN   | ID ONLY             |    |                                  |    |  |    |   |
| Salaries and Benefits               |          |                     |    |                                  |    |  |    |   |
| Retirement                          |          | 72,891              |    | 60,000                           |    | 151,000                                    |    | 151,000                                     |
| City Contrib - Retiree Medical      |          | 1,853,524           |    | 1,890,617                        |    | 2,460,000                                  |    | 2,460,000                                   |
| Subtotal Salaries & Benefits        | \$       | 1,926,415           | \$ | 1,950,617                        | \$ | 2,611,000                                  | \$ | 2,611,000                                   |
| Maintenance and Operations          |          |                     |    |                                  |    |  |    |   |
| Multi-Media, Promos, Subscrpt.      | \$       | 135,873             | \$ | 205,396                          | \$ | 164,000                                    | \$ | 164,000                                     |
| Consulting                          |          | 550                 |    | 600                              |    | 1,000                                      |    | 1,000                                       |
| Legal                               |          | 2,430,744           |    | 468,372                          |    | 1,500,000                                  |    | 1,500,000                                   |
| Principal Payments                  |          | 1,740,000           |    | 1,844,151                        |    | 3,450,000                                  |    | 3,450,000                                   |
| Interest Payments                   |          | 1,062,549           |    | 973,300                          |    | 1,067,905                                  |    | 1,067,905                                   |
| Grants, Loans and Subsidies         |          | 1,713,827           |    | 1,638,708                        |    | 1,264,994                                  |    | 1,264,994                                   |
| Internal Rent - Repl Cost           |          | -                   |    | 2,803,300                        |    | -  |    | 3,297,183                                   |
| Contingency                         |          | 35,988              |    | 18,240                           |    | 500,000                                    |    | 500,000                                     |
| Other Costs                         |          | 2,998               |    | -                                |    | -  |    |   |
| Subtotal Maintenance & Operations   | \$       | 7,122,528           | \$ | 7,952,067                        | \$ | 7,947,899                                  | \$ | 11,245,082                                  |
|                                     |          |                     |    |                                  |    |  |    |   |
| Transfers Out                       | <b>^</b> | 10.040.706          | ^  | 00 554 544                       | _  | 10.007.500                                 | ^  | 0.705.004                                   |
| Operating Transfers Out             | \$       | 18,348,736          | \$ | 22,554,541                       | \$ | 13,097,589                                 | \$ | 9,705,994                                   |
| Subtotal Transfers Out              | \$       | 18,348,736          | \$ | 22,554,541                       | \$ | 13,097,589                                 | \$ | 9,705,994                                   |
| Total Non-Departmental              | \$       | 27,397,679          | \$ | 32,457,225                       | \$ | 23,656,488                                 | \$ | 23,562,076                                  |





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 Corporation Yard, fire stations, libraries, 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.

The Fiscal Year 2024-25 budget for the CIP is approximately \$27.9 million across all funding sources, which is a decrease of 3.2 million or 10% percent decrease compared to the adopted budget for Fiscal Year 2023-24. Furthermore, City anticipates entering into a \$20 million financing opportunity for two Fire Stations for total one-year CIP of \$47.9 million. The \$20 million bond will finance Fire Station 2 reconstruction, Fire Station 4 Living Quarters upgrade and the generators at City Hall, Communications and Senior Center.

The Fiscal Year 2024-25 CIP includes several major projects such as Fire Station Reconstruction projects, Facilities Needs and Assessment Study, Emergency Communications Facility Remodel at the Police Department, Senior Center Improvements, Citywide Street and Alley Improvements, Adams Avenue Bicycle Facility project from Fairview Road to Harbor Boulevard, Fairview Road Improvement from Fair Drive to Adams Avenue, Signal Modernization for Systemic Multi-Modal Safety Improvements, Tree Planting and Small Tree Care Program and several Active Transportation projects.

The table below reflects the proposed project expenditures for the CIP as well as the estimated \$79.2 million in re-budgeted funds requested to carry forward from the prior fiscal year for ongoing capital projects:

| TOTAL CAPITAL IMPROVEMENT PROGRAM      |               |
|--|---------------|
| 1-Year CIP                             | \$27,901,236  |
| 1-Year CIP Estimated Future Financing  | \$20,000,000  |
| Ongoing CIP (continuing appropriation) | \$79,184,447  |
| Total Capital Improvement Program      | \$127,085,683 |

### **CAPITAL IMPROVEMENT PROGRAM 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.

### 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.
- 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.

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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

Fiscal Year 2024-25 marks the transition of the CIP to reflect voting districts. A map depicting the geographical location of the capital projects with an overlay reflecting the voting districts is included in this section. The voting district reflects 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 2024-25. 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.
- Parkway and Medians projects in this category include any parkway and median landscape maintenance or curb/median construction.
- 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. Certain ongoing citywide projects do not include maps or images as the maintenance districts are not specific to any one location or voting district. Additionally, these projects do not reflect prior budgets or expenditures as they are classified as "ongoing" projects. As such, the remaining balances for these projects are reflected on the *Ongoing Capital Improvement Projects* summary.

### 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 2028-2029. 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 2024-25 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.

#### PERCENTAGE OF GENERAL FUND BUDGET FOR CAPITAL EXPENDITURES

On September 15, 2015, the City Council adopted the Capital Asset Needs (CAN) Ordinance as a result of a new policy being adopted during the preparation of the Fiscal Year 2015-16 budget. The ordinance added Article 8 to Chapter V of Title 2 of the Costa Mesa Municipal Code to establish 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. These funds are to be used for the construction, design, engineering, project management, inspection, contract administration and property acquisition of city owned or operated facilities.

In addition, the Capital Facilities account may also be used toward debt obligations created to fund Capital Facilities.

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.

### 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.

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### CIP BUDGET DEVELOPMENT PROCESS

As part of the annual budget process, the Finance Department and Public Works Department partner 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 recommended by departments and reviewed and evaluated by both the Finance Department and Public Works 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, a number of projects are identified and requested each year; 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 all projects considered, but not recommended, are deferred and included in the Five-Year CIP for future consideration.

Additionally, there is 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, Arts 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.

### 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.

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 Finance Department and Public Works 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.

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### WHAT DID WE DO DURING FISCAL YEAR 2023-24?

# WEST 19TH STREET ACTIVE TRANSPORTATION IMPROVEMENTS AND NEWLY INSTALLED RAISED CROSSWALKS

In accordance with the City's approved Active Transportation Plan, West 19th Street from Sundance Drive to Pomona Avenue underwent street improvements, including, new bicycle facilities, high-visibility striping and markings, and pavement rehabilitation.

Green bike boxes and conflict zones provide enhanced features to allow the safe mobility of bicyclists and motor vehicles in this highly traveled corridor. Moreover, new sidewalks were installed west of Placentia Avenue, along with new driveways, which will enable accessible pedestrian traffic along this portion of West 19th Street.

New raised crosswalks were also installed at Pomona Avenue and Sterling Avenue, as well as at Meyer Place and Bay Street. The raised crosswalks will serve as traffic calming measures by extending the sidewalk across the road and bringing motor vehicles up to the pedestrian level, thereby reducing the speeds of vehicles approaching these crosswalks. In addition, these raised crosswalks are equipped with Rectangular Rapid Flashing Beacons (RRFBs) that are pedestrian actuated, which alert drivers with flashing lights. The raised crosswalks will also improve accessibility by allowing residents and students from Pomona and Rea Elementary Schools to cross at a nearly constant grade without the need for curb ramps and improve visibility of the crosswalk for approaching motorists.



Pomona Avenue and Sterling Avenue Raised Crosswalk



Meyer Place and Bay Street Raised Crosswalk



Street Improvement and New Striping along West 19th St.

### WEST 19TH STREET AND WALLACE AVENUE TRAFFIC SIGNAL INSTALLATION; HAWK SIGNAL INSTALLATIONS AT WILSON PARK AND AT LIONS PARK

The Public Works Department installed a new traffic signal at the intersection of West 19th Street and Wallace Avenue, and new high-intensity activated crosswalks (HAWKs) on Wilson Street adjacent to Wilson Park and on West 18th Street adjacent to Lions Park.

The installation of the new traffic signal at West 19th Street and Wallace Avenue included the installation of new concrete bulb-outs, which are intended to extend the sidewalk to narrow the roadway thereby shortening crossing distances, improving pedestrian visibility, and encouraging motorists to drive at slower speeds.

The new HAWK signals at Wilson Park and Lions Park will provide additional safety elements to pedestrian crossings. This also provides increased awareness of pedestrians crossing to motorists.





**HAWK Signal at Wilson Park** 

**HAWK Signal at Lions Park** 



Traffic Signal at West 19th Street and Wallace Avenue

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# PLACENTIA AVENUE ACTIVE TRANSPORTATION AND BICYCLE FACILITY IMPROVEMENTS

Significant upgrades have been implemented along Placentia Avenue between Adams Avenue and West 16th Street that consisted of street pavement rehabilitation and active transportation improvements.

The street improvements involved a combination of grind and overlay rehabilitation along with slurry seal. Active transportation improvements include enhanced striping, improved bicycle facilities, and upgraded crosswalks. From Adams Avenue to Wilson Street, a new Class IV cycle track was installed with green K-71 delineators forming a vertical separation between bicyclists and motorists. This improvement enhances safety and encourages bicycle use.

Also, a new bulb-out extension was constructed at the northwest corner of Placentia Avenue and West 19th Street, as well as the upgraded crosswalk at West 20th Street, complete with newly installed and brightly lit in-pavement lights.

Throughout this corridor, which essentially connects the northern and southern ends of the City, this street and active transportation improvement serves as an example how new insights and innovation can improve existing transportation facilities.







### ACTIVE TRANSPORTATION IMPROVEMENT PROJECTS

The design and implementation of several Active Transportation projects were completed in the 2023-24 fiscal year which include:

- ➤ 80,000 linear feet of new or improved bicycle facilities
- Placentia Avenue Class II and IV bicycle facility project
- West 19th Street Bicycle Facility Improvements
- ➤ Improved and new bicycle facilities in the City along the following streets: Golf Course Drive, Orange Avenue, Santa Ana Avenue, and Wilson Street
- Pedestrian signal at West 19<sup>th</sup> Street and Wallace Avenue
- Pedestrian Hybrid Beacon (HAWK) on Wilson Street near Wilson Park/Fordham and on West 18<sup>th</sup> Street near Lions Park Playground
- Rectangular Rapid Flashing Beacons for pedestrian crossings on Santa Ana Avenue at Esther Street and on Meyer Place at Bay Street
- Raised pedestrian crosswalks on Pomona Avenue at Sterling Avenue and on Meyer Place at Bay Street
- ➤ Bicycle rack installations at City facilities and in commercial corridors
- Design of Fairview Road Class II and IV bicycle facility from Fair Drive to Newport Boulevard
- Development of a Bicycle Safety Education Program project









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### CITYWIDE RESIDENTIAL PERMIT PARKING PROGRAM

Completed the implementation of the revised Residential Permit Parking (RPP) Program. The goal of the revised RPP Program is to implement equitable, sustainable, and efficient parking management strategies. The RPP program implementation included:

- > Development of an online portal for managing permits including guest permits and special event permits.
- Procurement and installation of mobile license plate recognition (LPR) cameras on Police Department vehicles for enforcement which eliminates the need for physical permits and improves efficiency.
- > Completion of residential parking permit renewals for streets from the previous residential permit program with a phased approach to requalification process.
- Evaluation and implementation of new neighborhood permit zones that meet requirements of the revised residential parking program guidelines.







### POLICE DEPARTMENT RANGE REMODEL PROJECT

The Police Department practice range has been outdated and needed significant upgrades and improvements. Construction began in late 2022 to install a new targeting and baffle system, implement a new closed-circuit camera system, improve the air supply structures, and construct building modifications to the existing fire and safety systems. The project also incorporates a new Range Master's office, a cleaning facility, and a larger storage area.

In addition, a new elevator has been installed to replace the existing one that was outdated and inoperable. The new elevator will increase accessibility for all three floors at the Police Department and is compliant with the current Americans with Disabilities Act (ADA) standards.

The range is required to ensure Peace Officer Standards and Training (POST) for firearm use and safety, as well as maintain department quarterly training requirements, and that these are met for the Police Department's sworn officers. These new improvements will help ensure that the City's law enforcement officers are well trained and equipped to execute their duties.



Police Range (during construction)



Police Range (completion)

# POLICE DEPARTMENT FOUNDATION STABILIZATION AND UNDERGROUND FUEL STORAGE TANK ABANDONMENT

During Fiscal Year 2023-24, the Public Works Department completed the foundation repairs for the building addition at the Police Department. The work was performed to correct the foundation settlement that had been occurring the last several years. This differential settlement had caused the windows and doorways to align unevenly. After the repair was completed, which utilized the latest polyurethane jet grouting technology, the differential settlement between the floor slab and the building structure was reduced, and the soil permeability improved. Upon completion, the contractor applied exterior sealant around the windows.





In addition, the underground fuel storage tank at the Police Department was abandoned safely and securely. Obtaining approvals from the City's Fire Department, Building & Safety Division, and the Orange County Health Care Agency, the City's contractor completed a thorough tank rinsing, followed by a concrete pour and filling to maintain the tank's structural integrity and to prevent settlement issues. Afterwards, a new concrete walkway was constructed adjacent to the Police Department in which new grass was planted that beautified the area.





| TO | TAL | ALL | FU | INDS |
|----|-----|-----|----|------|
|    |     |     |    |      |

|            |        |  |           | DIAL ALL FUNL |           |
|------------|--------|--|-----------|---------------|-----------|
| No         | Droi # | Drainat Nama   | Budget    | Actualo       | Remaining |
| <u>No.</u> | 200009 | Project Name Corp Yard Fleet Shop Epoxy Floor          | \$ 75,000 | Actuals -     | \$ 75,000 |
| •          | 200000 | Colp Tala Floor Gliop Epoxy Floor                      | Ψ 70,000  | Ψ             | Ψ 70,000  |
| 2          | 200013 | Fire Station #2 Reconstruction                         | 3,150,000 | 64,883        | 3,085,117 |
| 3          | 200017 | PD Carpet Replacement                                  | 500,000   | -             | 500,000   |
| 4          | 200040 | HVAC Replacement at Various Facilities                 | 530,000   | 407,707       | 122,293   |
| 5          | 200062 | Building Maintenance Projects                          | 3,579,136 | 3,354,904     | 224,232   |
| 6          | 200066 | PD-Removal Underground Fuel Tank                       | 125,000   | 87,948        | 37,052    |
| 7          | 200072 | Fire Station #1 Dehumidifier Install                   | 250,000   | 55,447        | 194,553   |
| 8          | 200077 | City Hall Cast Iron Drain Repipe                       | 328,000   | 73,981        | 254,019   |
| 9          | 200080 | City Hall Training Room                                | 480,000   | 50,357        | 429,643   |
| 10         | 200085 | IT Department Relocation                               | 485,000   | 168,291       | 316,709   |
| 11         | 200094 | Range Remodel/Update                                   | 2,448,550 | 2,031,421     | 417,129   |
| 12         | 200097 | Electric Vehicle Fleet and Infrastructure              | 676,908   | 470,383       | 206,525   |
| 13         | 200099 | Finance Security & Efficiency Reconfiguration          | 555,000   | 60,841        | 494,159   |
| 14         | 200101 | Corp Yard Inst New HVAC Rooftop                        | 50,000    | 5,954         | 44,046    |
| 15         | 200102 | Fire Station 3 Fuel Tank Replacement                   | 275,000   | -             | 275,000   |
| 16         | 210004 | Fire Stations - Minor Projects at Various Stations     | 452,000   | 290,711       | 161,289   |
| 17         | 210005 | Citywide Parking Study                                 | 135,000   | 121,461       | 13,539    |
| 18         | 210010 | Citywide Community Choice Energy Study                 | 150,000   | -             | 150,000   |
| 19         | 210012 | City Hall-Paint, Carpet & Misc. Improvements           | 350,000   | 213,173       | 136,827   |
| 20         | 210013 | Fire Station 4 Training Tower & Grounds Reconstruction | 5,100,000 | 783,254       | 4,316,746 |
| 21         | 210014 | Fire Station 6 Roof Replacement                        | 222,500   | 196,282       | 26,218    |
| 22         | 210015 | Police Dept - Emergency Comm Facilities Remodel        | 330,000   | 73,560        | 256,440   |
| 23         | 210016 | Police Dept - Parking Lot Reconfiguration              | 203,500   | 13,055        | 190,445   |
| 24         | 210017 | Police Dept - Structural Foundation Repair             | 330,000   | 67,800        | 262,200   |

| TOTAL ALL F | FUNDS |
|-------------|-------|
|-------------|-------|

|     |        | <del>-</del>   |           | TAL ALL TONDO | Remaining |
|-----|--------|--|-----------|---------------|-----------|
| No. | Proj#  | Project Name   | Budget    | Actuals       | Balance   |
| 25  |        | Citywide Security Camera Replacement   | 75,000    | =             | 75,000    |
|     |        |  |           |               |           |
| 26  | 300005 | Adams Ave Imp RMRA   | 2,278,862 | 681           | 2,278,181 |
|     |        |  |           |               |           |
| 27  | 300090 | Safe Route to School Grant Project   | 788,090   | -             | 788,090   |
|     |        |  |           |               |           |
| 28  | 300148 | Citywide Bicycle Rack Improvements   | 250,000   | 71,518        | 178,482   |
|     |        |  |           |               |           |
| 29  | 300162 | I-405 Improvements   | 644,400   | 595,515       | 48,885    |
|     |        |  |           |               |           |
| 30  | 300163 | Citywide Neighborhood Traffic Improvements   | 562,800   | 462,751       | 100,049   |
|     |        |  |           |               |           |
| 31  | 300169 | Newport Blvd Improvement - Victoria /22nd to 19th  | 1,178,820 | 94,496        | 1,084,324 |
|     |        |  |           |               |           |
| 32  | 300171 | SB Newport Blvd Improvement (Mesa to Victoria)   | 1,965,652 | 97,040        | 1,868,612 |
|     |        |  |           |               |           |
| 33  | 300172 | Pavement Mitigation I -405 Project   | 661,980   | -             | 661,980   |
|     |        |  |           |               |           |
| 34  | 300173 | Newport Blvd Improvement NB (22nd to Bristol) &SB  | 2,134,145 | 94,186        | 2,039,959 |
|     |        | (Bristol to Mesa)  |           | ·             |           |
| 35  | 300174 | Adams at Pinecreek Improvements  | 3,592,953 | 174,666       | 3,418,287 |
|     |        | ·  |           | ·             |           |
| 36  | 300177 | CDBG Westside Street Improvements- Wilson Street   | 257,000   | -             | 257,000   |
|     |        | ' '  | ,         |               | ,         |
| 37  | 300178 | Sunflower Ave Rehabilitation Project   | 2,570,782 | -             | 2,570,782 |
|     |        | ,  |           |               |           |
| 38  | 300179 | Adams Ave Active Transportation Project  | 2,500,000 | 130,000       | 2,370,000 |
|     |        | ,  |           |               |           |
| 39  | 300180 | Bicycle Safety Education- 16 Schools   | 150,000   | -             | 150,000   |
|     |        | •  | •         |               | ·         |
| 40  | 300181 | Fairview Road Improvement Project  | 1,231,116 | 21,750        | 1,209,366 |
|     |        | ,  |           | ·             |           |
| 41  | 300182 | Fairview Rd Rehab (RMRA) Project   | 2,780,829 | -             | 2,780,829 |
|     |        | , ,  |           |               |           |
| 42  | 300183 | Traffic Signal Mod Baker St @ Babb St  | 240,000   | -             | 240,000   |
|     |        |  | ,         |               | •         |
| 43  | 300184 | Traffic Signal at Fairview Rd and Belfast  | 600,000   | -             | 600,000   |
| -   |        |  | ,         |               | ,         |
| 44  | 350030 | Westside Restoration Project   | 925,000   | 237,719       | 687,281   |
|     |        | .,   | ,         | ,             | , .       |
| 45  | 360003 | Citywide Bicycle Trail Wayfinding Signage  | 125,000   | 49,937        | 75,063    |
|     |        | any made a separation and a separation a | ,         | ,             | ,         |
| 46  | 370010 | Mesa Del Mar Multimodal Access   | 300,000   | 4,071         | 295,929   |
|     | 2.20.0 |  | 230,000   | .,            | _30,023   |
| 47  | 370039 | Baker/Placentia /19th/ Victoria Traffic Signal   | 2,216,000 | 1,894,686     | 321,314   |
|     |        | Synchronization  | , -,      | , ,           | ,-        |
|     |        |  |           |               |           |

| ııng | Bal | lances | as | ot | 03 | /20 | / |
|------|-----|--------|----|----|----|-----|---|
|      |     |        |    |    |    |     |   |

|     |        | _   | то         | TAL ALL FUNDS |                      |
|-----|--------|---|------------|---------------|----------------------|
| No. | Proj#  | Project Name  | Budget     | Actuals       | Remaining<br>Balance |
| 48  |        | Bus Shelter Improvement                                     | 300,000    | -             | 300,000              |
| 49  | 370059 | W.19th Wallace Ave Traffic Signal                           | 522,037    | 292,587       | 229,450              |
| 50  | 400012 | Citywide Alley Improvements                                 | 3,673,019  | 2,533,908     | 1,139,111            |
| 51  | 400015 | Citywide Street Improvements                                | 40,245,940 | 30,281,370    | 9,964,570            |
| 52  | 400023 | Clean CA Beautification Program                             | 150,000    | 48,673        | 101,327              |
| 53  | 450010 | Citywide Class II, III and IV Bicycle Projects              | 1,220,461  | 914,280       | 306,181              |
| 54  | 450013 | Adams Ave Multi-Purpose Trail                               | 325,000    | 153,826       | 171,174              |
| 55  | 450014 | Adams Ave Bicycle Facility Project                          | 632,547    | 114,712       | 517,835              |
| 56  | 450015 | Bicycle/Pedestrian Infrastructure Improvements              | 450,000    | 26,873        | 423,127              |
| 57  | 450016 | Mesa/Santa Ana Bicycle Facility Improvements                | 100,000    | -             | 100,000              |
| 58  | 450017 | MV/Peterson PI Class II Bicycle Facility                    | 100,000    | -             | 100,000              |
| 59  | 470002 | West 18th & Wilson Crosswalks                               | 400,000    | 397,434       | 2,566                |
| 60  | 500009 | New Sidewalk / Missing Link Program                         | 891,525    | 691,525       | 200,000              |
| 61  | 500010 | Parkway Maintenance Program Citywide                        | 1,850,000  | 541,616       | 1,308,384            |
| 62  | 500017 | Priority Sidewalk Repair                                    | 400,000    | 274,729       | 125,271              |
| 63  | 550008 | Citywide Catch Basin Insert and Water Quality Improvement   | 473,213    | 217,990       | 255,223              |
| 64  | 550011 | Citywide Storm Drain Improvements - Fairview Park Storm     | 353,055    | -             | 353,055              |
| 65  | 550011 | Citywide Storm Drain Improvements                           | 2,395,842  | 1,444,026     | 951,816              |
| 66  | 550022 | Westside Storm Drain Improvements                           | 1,600,000  | 166,835       | 1,433,165            |
| 67  | 550023 | Placentia Ave. Stormwater Quality Trash Full-Capture System | 385,000    | 1,170         | 383,830              |
| 68  | 700021 | Wilson TeWinkle Park Bridge Repairs                         | 200,000    | 28,704        | 171,296              |
| 69  | 700027 | TeWinkle Park - Skate Park Expansion                        | 2,170,000  | 37,841        | 2,132,159            |
| 70  | 700054 | Westside Park Development                                   | 250,000    | -             | 250,000              |

| TOTAL ALL FUNDS | TAL ALL FUI | NDS |
|-----------------|-------------|-----|
|-----------------|-------------|-----|

|     |        | -   | 10        | IAL ALL FUNDS |                      |
|-----|--------|---|-----------|---------------|----------------------|
| No. | Proi#  | Project Name  | Budget    | Actuals       | Remaining<br>Balance |
| 71  |        | TeWinkle Bart Park LED Lights                               | 130,000   | -             | 130,000              |
| 72  | 700080 | Park Security Lighting Replacement                          | 299,880   | 251,562       | 48,318               |
| 73  | 700106 | Various Parks - Sidewalk Replacement                        | 64,686    | -             | 64,686               |
| 74  | 700110 | Open Space Master Plan Update                               | 275,000   | 183,408       | 91,592               |
| 75  | 700111 | Various Parks Rehab Parking Lots                            | 70,000    | -             | 70,000               |
| 76  | 700128 | Park Sidewalk Accessibility Program                         | 240,000   | 64,690        | 175,310              |
| 77  | 700129 | Shalimar Park Improvements                                  | 250,000   | 19,808        | 230,192              |
| 78  | 700132 | Fairview Park - Vernal Pool Restoration                     | 407,366   | 291,150       | 116,216              |
| 79  | 700133 | Canyon Park Inventory Management & Restoration              | 60,000    | -             | 60,000               |
| 80  | 700134 | Fairview Park Fence Sign Trail                              | 300,000   | 6,008         | 293,992              |
| 81  | 700135 | Fairview Park Master Plan Update                            | 314,565   | 176,834       | 137,731              |
| 82  | 700137 | TeWinkle Park Lakes Repairs                                 | 2,132,475 | 129,240       | 2,003,235            |
| 83  | 700139 | Ketchum-Libolt Park Expansion                               | 2,497,520 | 19,808        | 2,477,712            |
| 84  | 700140 | Costa Mesa Tennis Center Improvements                       | 620,000   | -             | 620,000              |
| 85  | 700141 | Costa Mesa Country Club Modernization                       | 750,000   | -             | 750,000              |
| 86  | 700142 | Brentwood Park Improvements                                 | 650,000   | -             | 650,000              |
| 87  | 700143 | Butterfly Gardens   | 100,000   | -             | 100,000              |
| 88  | 700144 | Fairview Park-Pump Station & Westlands Recirculation System | 655,000   | 56,190        | 598,810              |
| 89  | 700145 | Shalimar Park Expansion                                     | 2,000,000 | -             | 2,000,000            |
| 90  | 700146 | Various Parks - Playground Repair and Replacement           | 100,000   | 32,430        | 67,570               |
| 91  | 700147 | CM Country Club Cart Path & Ground Improvements             | 300,000   | -             | 300,000              |
| 92  | 700148 | Balearic Community Center Blacktop Improvements             | 150,000   | -             | 150,000              |
| 93  | 700149 | Fairview Park Educational Hubs and Signage                  | 90,000    | -             | 90,000               |

Ongoing Capital Improvement Projects Remaining Balances as of 03/20/24

|     |        |   | т              | OTAL ALL FUND |                      |
|-----|--------|---|----------------|---------------|----------------------|
| No. | Proi#  | Project Name  | Budget         | Actuals       | Remaining<br>Balance |
| 94  | 700150 | Fairview Park Mesa Restoration/Cultural Resource Preservation CA- ORA- 58 | 2,000,000      | -             | 2,000,000            |
| 95  | 700151 | Fairview Park West Bluff Stabilize & Restoreation                         | 2,000,000      | 6,293         | 1,993,707            |
| 96  | 700152 | Jack Hammett Sport Complex LED Retrofit                                   | 900,000        | -             | 900,000              |
| 97  | 700153 | TeWinkle Athletic Complex Improvements                                    | 1,150,000      | 660           | 1,149,340            |
| 98  | 700154 | Golf Course & Tennis Center Improvements                                  | 1,200,000      | -             | 1,200,000            |
| 99  | 800015 | Lions Park Projects & NCC- Library Development                            | 38,835,504     | 38,404,023    | 431,481              |
| 100 | 800029 | EOC Equipment Update  | 150,000        | 22,188        | 127,812              |
| 101 | 800030 | Senior Center Fire Alarm Panel  | 71,500         | 34,016        | 37,484               |
| 102 | 800031 | Westside Police Sub-Station Improvements                                  | 611,125        | -             | 611,125              |
| 103 | 800032 | Lion Park Café  | 2,300,000      | -             | 2,300,000            |
|     |        | Total Ongoing Capital Improvement Projects                                | \$ 169,571,283 | \$ 90,386,836 | \$ 79,184,447        |

City of Costa Mesa, California



City of Costa Mesa, California



| No. | Project Name   | Category                                    | Dist.<br>No. |
|-----|--|---|--------------|
| 1   | Building Modification Projects                                       | 5 - Asset Condition, Annual Recurring Costs | All          |
| 2   | City Hall - 5th Floor Air Handler Replacement                        | 5 - Asset Condition, Annual Recurring Costs | 3            |
| 3   | City Hall - Breezeway Roof   | 1 - Risk to Health, Safety or Environment   | 3            |
| 4   | City Hall - Heater(s) Replacement                                    | 5 - Asset Condition, Annual Recurring Costs | 3            |
| 5   | City Hall, Communication and Senior Center Generators Replacement    | 1 - Risk to Health, Safety or Environment   | 3            |
| 6   | Civic Center - Painting, Carpet Replacement & Misc.                  | 5 - Asset Condition, Annual Recurring Costs | 3            |
| 7   | Costa Mesa Housing James /18th Street Property Improvements          | 5 - Asset Condition, Annual Recurring Costs | 4            |
| 8   | Facilities Needs and Assessment Study                                | 5 - Asset Condition, Annual Recurring Costs | All          |
| 9   | Fire Station 2 Reconstruction  | 5 - Asset Condition, Annual Recurring Costs | 2            |
| 10  | Fire Station 4 Living Quarters Reconstruction                        | 1 - Risk to Health, Safety or Environment   | 1            |
| 11  | Fire Stations - Minor Projects at Various Fire Stations              | 1 - Risk to Health, Safety or Environment   | All          |
| 12  | Norma Hertzog Community Center - AV System Repair & Upgrades         | 5 - Asset Condition, Annual Recurring Costs | 5            |
| 13  | Norma Hertzog Community Center - Roof Replacement                    | 5 - Asset Condition, Annual Recurring Costs | 5            |
| 14  | Police Department - Emergency Communications Facility Improvements   | 1 - Risk to Health, Safety or Environment   | 3            |
| 15  | Police Department - Locker Rooms Remodel                             | 1 - Risk to Health, Safety or Environment   | 3            |
| 16  | Police Department - Sewage Liner Replace. for Comm. & West. Sub Stn. | 5 - Asset Condition, Annual Recurring Costs | 3            |
| 17  | Police Department - Weather Proofing                                 | 1 - Risk to Health, Safety or Environment   | 3            |
| 18  | Police Department - Westside Sub Station Renovation                  | 1 - Risk to Health, Safety or Environment   | 3            |
| 19  | Senior Center - Facility Improvements                                | 1 - Risk to Health, Safety or Environment   | 5            |
| 20  | Senior Center - HVAC Replacement                                     | 1 - Risk to Health, Safety or Environment   | 5            |
| 21  | Senior Center - Roof and Roof Cap Replacement                        | 5 - Asset Condition, Annual Recurring Costs | 5            |
| 22  | Fairview Park - Master Plan Implementation                           | 2 - Regulatory or Mandated Requirement      | 5            |
| 23  | Jack Hammett Sport Complex - Relevel and Restore Fields 1 and 2      | 1 - Risk to Health, Safety or Environment   | 3            |

Capital Improvement Projects
By Category and City Council Goals
Proposed Fiscal Year 2024-25











| ***                    |                          |                   |                                 |                        |                          |
|------------------------|--------------------------|-------------------|---------------------------------|------------------------|--------------------------|
| Quality<br>Recruitment | Fiscal<br>Sustainability | Safe<br>Community | Environmental<br>Sustainability | Housing<br>Commitments | Fiscal Year<br>2024-2025 |
| ✓                      |                          | ✓                 | ✓                               |                        | \$<br>302,000            |
|                        |                          | ✓                 |                                 |                        | \$<br>140,000            |
|                        |                          | ✓                 |                                 |                        | \$<br>245,000            |
|                        |                          | ✓                 |                                 |                        | \$<br>350,000            |
|                        |                          | ✓                 |                                 |                        | \$<br>2,000,000          |
| ✓                      |                          | ✓                 | ✓                               |                        | \$<br>150,000            |
|                        |                          |                   |                                 | ✓                      | \$<br>140,000            |
| ✓                      |                          | ✓                 |                                 |                        | \$<br>300,000            |
| ✓                      |                          | ✓                 | ✓                               |                        | \$<br>10,000,000         |
| ✓                      |                          | ✓                 | ✓                               |                        | \$<br>8,000,000          |
| ✓                      |                          | ✓                 | ✓                               |                        | \$<br>150,000            |
|                        |                          | ✓                 |                                 |                        | \$<br>55,000             |
|                        |                          | ✓                 |                                 |                        | \$<br>334,136            |
|                        |                          | ✓                 |                                 |                        | \$<br>900,000            |
| ✓                      |                          |                   |                                 |                        | \$<br>400,000            |
|                        |                          |                   |                                 |                        | \$<br>260,000            |
|                        |                          | ✓                 |                                 |                        | \$<br>350,000            |
| ✓                      |                          | ✓                 |                                 |                        | \$<br>300,000            |
|                        |                          | ✓                 |                                 |                        | \$<br>250,000            |
|                        |                          | ✓                 |                                 |                        | \$<br>725,000            |
|                        |                          | ✓                 |                                 |                        | \$<br>350,000            |
|                        |                          | ✓                 |                                 |                        | \$<br>75,000             |
|                        |                          | ✓                 |                                 |                        | \$<br>400,000            |

| No. | Project Name   | Category                                    | Dist.<br>No. |
|-----|--|---|--------------|
|     | Luke Davis Field Improvements  | 1 - Risk to Health, Safety or Environment   | 5            |
| 25  | Park Sidewalk / Accessibility Program                                  | 1 - Risk to Health, Safety or Environment   | All          |
| 26  | TeWinkle Athletic Fields - Batting Cage Structure & Other Improvements | 5 - Asset Condition, Annual Recurring Costs | 1            |
| 27  | Various Parks - Playground Repairs and Replacement                     | 5 - Asset Condition, Annual Recurring Costs | All          |
| 28  | Wimbledon Park - Exercise Equipment Replacement                        | 1 - Risk to Health, Safety or Environment   | 1            |
| 29  | Parkway & Medians Improvement Program                                  | 1 - Risk to Health, Safety or Environment   | All          |
| 30  | South Coast Drive Wall Repairs   | 1 - Risk to Health, Safety or Environment   | 1            |
| 31  | Tree Planting and Small Tree Care Program                              | 1 - Risk to Health, Safety or Environment   | All          |
| 32  | Westside Restoration Project   | 4 - Master Plan, General Plan               | 4&5          |
| 33  | Citywide Alley Improvements  | 4 - Master Plan, General Plan               | All          |
| 34  | Citywide Street Improvements   | 4 - Master Plan, General Plan               | All          |
| 35  | Harbor Blvd., 17th St., and Gisler Ave. Rehabilitation Project (RMRA)  | 4 - Master Plan, General Plan               | All          |
| 36  | Placentia Ave. Stormwater Quality Trash Full-Capture System            | 3 - Grant Funding                           | 5            |
| 37  | Adams Avenue Bicycle Facility Project from Fairview to Harbor          | 3 - Grant Funding                           | 3            |
| 38  | Adams Avenue Undergrounding Project                                    | 4 - Master Plan, General Plan               | 1            |
| 39  | Bicycle and Pedestrian Infrastructure Projects                         | 4 - Master Plan, General Plan               | All          |
| 40  | Citywide Neighborhood Traffic Improvements                             | 1 - Risk to Health, Safety or Environment   | All          |
| 41  | Citywide Traffic Signal Improvements                                   | 4 - Master Plan, General Plan               | All          |
| 42  | Clean Mobility Options Program - On-Demand Transit Services            | 3 - Grant Funding                           | 4,5,6        |
| 43  | Fairview Road Improvement Project from Fair to Adams                   | 3 - Grant Funding                           | 3            |
| 44  | Fairview Road Improvement Project from Fair to Newport                 | 1 - Risk to Health, Safety or Environment   | 3            |
| 45  | New Sidewalk / Missing Link Program                                    | 1 - Risk to Health, Safety or Environment   | All          |
| 46  | Priority Sidewalk Project  | 1 - Risk to Health, Safety or Environment   | All          |
|     |  |   |              |

Capital Improvement Projects
By Category and City Council Goals
Proposed Fiscal Year 2024-25











|   | ***                    |                          |                   |                                 |                        |                         |
|---|------------------------|--------------------------|-------------------|---------------------------------|------------------------|-------------------------|
| _ | Quality<br>Recruitment | Fiscal<br>Sustainability | Safe<br>Community | Environmental<br>Sustainability | Housing<br>Commitments | iscal Year<br>2024-2025 |
| Ī |                        |                          | ✓                 |                                 |                        | \$<br>45,000            |
|   |                        |                          | ✓                 |                                 |                        | \$<br>50,000            |
|   |                        |                          | ✓                 |                                 |                        | \$<br>325,000           |
|   |                        |                          | ✓                 |                                 |                        | \$<br>50,000            |
|   |                        |                          | ✓                 |                                 |                        | \$<br>110,000           |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>175,000           |
|   |                        |                          | ✓                 |                                 |                        | \$<br>300,000           |
|   |                        |                          | ✓                 |                                 |                        | \$<br>150,000           |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>290,000           |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>700,000           |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>4,800,000         |
|   |                        |                          |                   |                                 |                        | \$<br>3,500,000         |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>240,000           |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>2,000,000         |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>1,250,000         |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>250,000           |
|   |                        |                          | ✓                 |                                 |                        | \$<br>100,000           |
|   |                        |                          | ✓                 |                                 |                        | \$<br>100,000           |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>500,000           |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>300,000           |
|   |                        |                          |                   |                                 |                        | \$<br>1,985,000         |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>100,000           |
|   |                        |                          | ✓                 | ✓                               |                        | \$<br>65,000            |
|   |                        |                          |                   |                                 |                        |                         |

| No. | Project Name   | Category          | Dist.<br>No. |
|-----|--|-------------------|--------------|
| 47  | Signal Modernization for Systemic Multi-Modal Safety<br>Improvements | 3 - Grant Funding | All          |

City of Costa Mesa, California

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**Capital Improvement Projects** By Category and City Council Goals **Proposed Fiscal Year 2024-25** 











Quality Recruitment

Fiscal Sustainability

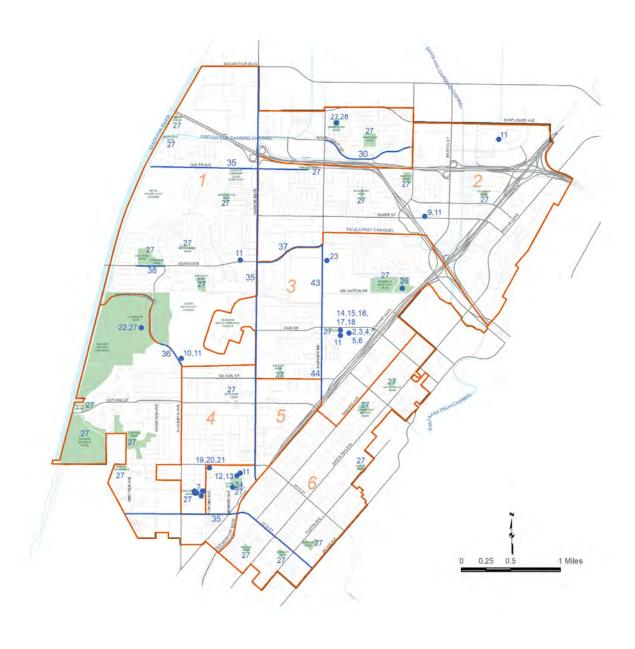
Safe Community Environmental Sustainability

Housing Commitments **Fiscal Year** 2024-2025

\$ 4,340,100

\$ 47,901,236

**Map by Voting District** 



<sup>&</sup>lt;sup>1</sup> 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.



City of Costa Mesa, California



|        |   | Gas Tax<br>(HUTA)<br>Fund | CDBG<br>Fund | Park Dev.<br>Fees Fund | Drainage<br>Fund | Traffic<br>Impact Fee<br>Fund |
|--------|---|---------------------------|--------------|------------------------|------------------|-------------------------------|
| No.    | Category/Project Title  | 201                       | 207          | 208                    | 209              | 214                           |
|        | FACILITIES  |                           |              |                        |                  |                               |
| 1      | Building Modification Projects  |                           |              |                        |                  |                               |
| 2      | City Hall - 5th Floor Air Handler Replacement   |                           |              |                        |                  |                               |
| 3      | City Hall - Breezeway Roof  |                           |              |                        |                  |                               |
| 4      | City Hall - Heater(s) Replacement City Hall, Communication and Senior Center Generators Replacement |                           |              |                        |                  |                               |
| 5<br>6 | Civic Center - Painting, Carpet Replacement & Misc. Improvements                                    |                           |              |                        |                  |                               |
| 7      | Costa Mesa Housing James /18th Street Property Improvements   |                           |              |                        |                  |                               |
| 8      | Facilities Needs and Assessment Study   |                           |              |                        |                  |                               |
| 9      | Fire Station 2 Reconstruction   |                           |              |                        |                  |                               |
| 10     | Fire Station 4 Living Quarters Reconstruction   |                           |              |                        |                  |                               |
| 11     | Fire Stations - Minor Projects at Various Fire Stations   |                           |              |                        |                  |                               |
| 12     | Norma Hertzog Community Center - AV System Repair & Upgrades  |                           |              |                        |                  |                               |
| 13     | Norma Hertzog Community Center - Roof Replacement   |                           |              |                        |                  |                               |
| 14     | Police Department - Emergency Communications Facility Improvements                                  |                           |              |                        |                  |                               |
| 15     | Police Department - Locker Rooms Remodel  |                           |              |                        |                  |                               |
| 16     | Police Department - Sewage Liner Replace. for Comm. & West. Sub Stn.                                |                           |              |                        |                  |                               |
| 17     | Police Department - Weather Proofing  |                           |              |                        |                  |                               |
| 18     |   |                           |              |                        |                  |                               |
| 19     | Senior Center - Facility Improvements   |                           |              |                        |                  |                               |
| 20     | Senior Center - HVAC Replacement  |                           |              |                        |                  |                               |
| 21     | Senior Center - Roof and Roof Cap Replacement   | Φ.                        | \$ 350,000   | Φ.                     | •                | Ф.                            |
|        | TOTAL FACILITIES  | \$ -                      | \$ 350,000   | \$ -                   | \$ -             | \$ -                          |
|        | PARKS   |                           |              |                        |                  |                               |
| 22     | Fairview Park - Master Plan Implementation  |                           |              | \$ 75,000              |                  |                               |
| 23     | Jack Hammett Sport Complex - Relevel and Restore Fields 1 and 2                                     |                           |              |                        |                  |                               |
| 24     | Luke Davis Field Improvements   |                           |              |                        |                  |                               |
|        | Park Sidewalk / Accessibility Program   |                           |              |                        |                  |                               |
|        | TeWinkle Athletic Fields - Batting Cage Structure & Other Improvements                              |                           |              |                        |                  |                               |
|        | Various Parks - Playground Repairs and Replacement  |                           |              |                        |                  |                               |
| 28     | Wimbledon Park - Exercise Equipment Replacement   |                           |              |                        |                  |                               |
|        | TOTAL PARKS   | \$ -                      | \$ -         | \$ 75,000              | \$ -             | \$ -                          |
|        | PARKWAY & MEDIANS   |                           |              |                        |                  |                               |
| 20     | Parkway & Medians Improvement Program   | \$ 75,000                 |              |                        |                  |                               |
| 30     | South Coast Drive Wall Repairs  | Ψ 75,000                  |              |                        |                  |                               |
| 31     | Tree Planting and Small Tree Care Program   |                           |              |                        |                  |                               |
|        | Westside Restoration Project  |                           |              |                        |                  |                               |
| 52     | TOTAL PARKWAY & MEDIANS   | \$ 75,000                 | \$ -         | \$ -                   | \$ -             | \$ -                          |
|        | TOTAL FARRANT & MEDIANS   | Ψ 10,000                  | <u> </u>     | Ψ                      | <u> </u>         |                               |
|        | STREETS   |                           |              |                        |                  |                               |
| 33     | Citywide Alley Improvements   | \$ 200,000                |              |                        |                  |                               |
|        | Citywide Street Improvements  | \$ 1,000,000              |              |                        |                  |                               |
|        | Harbor Blvd., 17th St., and Gisler Ave. Rehabilitation Project (RMRA)                               |                           |              |                        |                  |                               |
|        | Placentia Ave. Stormwater Quality Trash Full-Capture System   |                           |              |                        | \$ 125,000       |                               |
|        | TOTAL STREETS   | \$ 1,200,000              | \$ -         | \$ -                   | \$ 125,000       | \$ -                          |
|        |   |                           |              |                        |                  |                               |
|        | TRANSPORTATION  |                           |              |                        |                  |                               |
| 37     | Adams Avenue Bicycle Facility Project from Fairview to Harbor                                       |                           |              |                        |                  | \$ 240,000                    |
| 38     | Adams Avenue Undergrounding Project   |                           |              |                        |                  |                               |
| 39     | Bicycle and Pedestrian Infrastructure Projects  |                           |              |                        |                  | \$ 100,000                    |
|        |   |                           |              |                        |                  |                               |

City of Costa Mesa, California

320

321

# CAPITAL IMPROVEMENT PROGRAM

# Capital Improvement Projects by Funding Source

|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            |    | Propos                   | ed | Fiscal Y                        | ea       | r <b>2024-25</b> |
|--|---------------------------|----------|-----------------------------|----|-------------------------------|----|--------------------------------|----|-------------------------|----|-----------------------------|----|------------|----|--------------------------|----|---------------------------------|----------|------------------|
| Cannabis<br>Traffic<br>Impact Fees<br>Fund | Gas Tax<br>(RMRA)<br>Fund |          | Capital<br>Improve.<br>Fund |    | easure M2<br>Regional<br>Fund |    | easure M2<br>Fairshare<br>Fund | F  | Jack<br>lammett<br>Fund |    | ons Park<br>IP Bond<br>Fund | C  | Grant Fund |    | uture Bond/<br>Financing | Ja | CMHA<br>mes/ 18th<br>. Property |          |                  |
| 240  | 251                       |          | 401                         |    | 415                           |    | 416                            |    | 417                     |    | 418                         | 2  | 30/231/232 |    |                          |    | 223                             |          | Total            |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 |          |                  |
|  |                           | \$       |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 302,000          |
|  |                           | \$       |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 140,000          |
|  |                           | \$       |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 245,000          |
|  |                           | \$       | 350,000                     |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 350,000          |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            | \$ | 2,000,000                |    |                                 | \$       | 2,000,000        |
|  |                           | \$       | 150,000                     |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 150,000          |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          | \$ | 140,000                         | \$       | 140,000          |
|  |                           | \$       | 300,000                     |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 300,000          |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            | \$ | 10,000,000               |    |                                 | \$       | 10,000,000       |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            | \$ | 8,000,000                |    |                                 | \$       | 8,000,000        |
|  |                           | \$       |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 150,000          |
|  |                           | \$       | 55,000                      |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 55,000           |
|  |                           |          |                             |    |                               |    |                                |    |                         | \$ | 334,136                     |    |            |    |                          |    |                                 | \$       | 334,136          |
|  |                           | \$       |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 900,000          |
|  |                           | \$       |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 400,000          |
|  |                           | \$       | 260,000                     |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 260,000          |
|  |                           | \$       | 350,000                     |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 350,000          |
|  |                           | \$       |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 300,000          |
|  |                           | \$       |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 250,000          |
|  |                           | \$       | 725,000                     |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 725,000          |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 350,000          |
| \$ -                                       | \$                        | - \$     | 4,877,000                   | \$ | -                             | \$ | -                              | \$ | -                       | \$ | 334,136                     | \$ | -          | \$ | 20,000,000               | \$ | 140,000                         | \$       | 25,701,136       |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 |          |                  |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | •        | 75.000           |
|  |                           |          |                             |    |                               |    |                                | Φ. | 400.000                 |    |                             |    |            |    |                          |    |                                 | \$       | 75,000           |
|  |                           | •        | 45.000                      |    |                               |    |                                | ф  | 400,000                 |    |                             |    |            |    |                          |    |                                 | \$       | 400,000          |
|  |                           | \$<br>\$ |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 45,000           |
|  |                           | э<br>\$  |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 50,000           |
|  |                           | э<br>\$  | 325,000                     |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$<br>\$ | 325,000          |
|  |                           | э<br>\$  |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 |          | 50,000           |
| \$ -                                       | \$                        | - \$     |                             | \$ |                               | \$ | _                              | Ф  | 400,000                 | \$ | -                           | \$ | -          | \$ | -                        | \$ | -                               | \$       | 1,055,000        |
| Ψ -  | Ψ                         | - φ      | 360,000                     | Ψ  |                               | φ  |                                | φ  | 400,000                 | φ  |                             | φ  |            | φ  |                          | φ  |                                 | Ψ        | 1,033,000        |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 |          |                  |
|  |                           | \$       | 50,000                      |    |                               | \$ | 50,000                         |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 175,000          |
|  |                           | \$       |                             |    |                               | •  | ,                              |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 300,000          |
|  |                           | \$       |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 150,000          |
|  |                           | \$       |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 290,000          |
| \$ -                                       | ¢                         | - \$     |                             | \$ |                               | \$ | 50,000                         | \$ | _                       | \$ | _                           | \$ |            | \$ | -                        | \$ | _                               |          | 915,000          |
| Ψ -  | Ψ                         | - ψ      | 730,000                     | Ψ  |                               | Ψ  | 30,000                         | Ψ  |                         | Ψ  |                             | Ψ  |            | Ψ  |                          | Ψ  |                                 | Ψ_       | 313,000          |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 |          |                  |
|  |                           |          |                             |    |                               | \$ | 500,000                        |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 700,000          |
|  |                           | \$       | 800,000                     |    |                               | \$ | 3,000,000                      |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 4,800,000        |
|  | ¢ 3 E00 00                |          | 000,000                     |    |                               | φ  | 3,000,000                      |    |                         |    |                             |    |            |    |                          |    |                                 |          |                  |
|  | \$ 3,500,00               | U        |                             | \$ | 115 000                       |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$<br>\$ | 3,500,000        |
| •  | ¢ 3 E00 00                | n ¢      | 800,000                     |    | 115,000                       | •  | 3 500 000                      | ¢  |                         | ¢  |                             | ¢  |            | ¢  |                          | \$ |                                 | _        | 9,240,000        |
| \$ -                                       | \$ 3,500,00               | υ ֆ      | 600,000                     | Ф  | 115,000                       | Ф  | 3,500,000                      | Ф  | -                       | \$ |                             | \$ | -          | \$ | -                        | ф  | -                               | Ф        | 9,240,000        |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 |          |                  |
|  |                           |          |                             |    |                               |    |                                |    |                         |    |                             | •  | 1 760 000  |    |                          |    |                                 | 6        | 2 000 000        |
|  |                           | _        | 4.050.000                   |    |                               |    |                                |    |                         |    |                             | Ф  | 1,760,000  |    |                          |    |                                 | \$       | 2,000,000        |
| Ф 4E0 000                                  |                           | \$       | 1,250,000                   |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 1,250,000        |
| \$ 150,000                                 |                           |          |                             |    |                               |    |                                |    |                         |    |                             |    |            |    |                          |    |                                 | \$       | 250,000          |

City of Costa Mesa, California

|  | Gas Tax<br>(HUTA)<br>Fund | CDBG<br>Fund | Park Dev.<br>Fees Fund | Drainage<br>Fund | Traffic<br>Impact Fee<br>Fund |
|--|---------------------------|--------------|------------------------|------------------|-------------------------------|
| No. Category/Project Title   | 201                       | 207          | 208                    | 209              | 214                           |
| TRANSPORTATION (continued)   |                           |              |                        |                  |                               |
| 40 Citywide Neighborhood Traffic Improvements                        |                           |              |                        |                  |                               |
| 41 Citywide Traffic Signal Improvements                              |                           |              |                        |                  |                               |
| 42 Clean Mobility Options Program - On-Demand Transit Services       |                           |              |                        |                  |                               |
| 43 Fairview Road Improvement Project from Fair to Adams              |                           |              |                        |                  |                               |
| 44 Fairview Road Improvement Project from Fair to Newport            | \$<br>430,000             |              |                        |                  | \$ 625,000                    |
| 45 New Sidewalk / Missing Link Program                               | \$<br>100,000             |              |                        |                  |                               |
| 46 Priority Sidewalk Project   | \$<br>65,000              |              |                        |                  |                               |
| 47 Signal Modernization for Systemic Multi-Modal Safety Improvements |                           |              |                        |                  |                               |
| TOTAL TRANSPORTATION   | \$<br>595,000             | \$ -         | \$ -                   | \$ -             | \$ 965,000                    |
| Total One-Year Capital Improvement Projects                          | \$<br>1,870,000           | \$ 350,000   | \$ 75,000              | \$ 125,000       | \$ 965,000                    |

### Capital Improvement Projects by Funding Source Proposed Fiscal Year 2024-25

| T<br>Imp | innabis<br>raffic<br>act Fees<br>Fund | Gas T<br>(RMR/<br>Fund | <b>A</b> ) | Capital<br>Improve.<br>Fund | Measure M2<br>Regional<br>Fund | easure M2<br>Fairshare<br>Fund | Jack<br>Hamm<br>Fund | ett | Lions Park<br>CIP Bond<br>Fund | G  | rant Fund  | Future Bond/<br>Financing | CMHA<br>James/ 18th<br>St. Property |                  |
|----------|---------------------------------------|------------------------|------------|-----------------------------|--------------------------------|--------------------------------|----------------------|-----|--------------------------------|----|------------|---------------------------|-------------------------------------|------------------|
|          | 240                                   | 251                    |            | 401                         | 415                            | 416                            | 417                  |     | 418                            | 23 | 30/231/232 |                           | 223                                 | Total            |
|          |                                       |                        |            |                             |                                |                                |                      |     |                                |    |            |                           |                                     |                  |
|          |                                       |                        | 9          | 100,000                     |                                |                                |                      |     |                                |    |            |                           |                                     | \$<br>100,000    |
|          |                                       |                        | 9          | 100,000                     |                                |                                |                      |     |                                |    |            |                           |                                     | \$<br>100,000    |
|          |                                       |                        |            |                             |                                |                                |                      |     |                                | \$ | 500,000    |                           |                                     | \$<br>500,000    |
|          |                                       |                        | 9          | 24,000                      |                                | \$<br>100,000                  |                      |     |                                | \$ | 176,000    |                           |                                     | \$<br>300,000    |
|          |                                       |                        |            |                             |                                | \$<br>930,000                  |                      |     |                                |    |            |                           |                                     | \$<br>1,985,000  |
|          |                                       |                        |            |                             |                                |                                |                      |     |                                |    |            |                           |                                     | \$<br>100,000    |
|          |                                       |                        |            |                             |                                |                                |                      |     |                                |    |            |                           |                                     | \$<br>65,000     |
|          |                                       |                        | 9          | 434,010                     |                                |                                |                      |     |                                | \$ | 3,906,090  |                           |                                     | \$<br>4,340,100  |
| \$       | 150,000                               | \$                     | - 9        | 1,908,010                   | \$ -                           | \$<br>1,030,000                | \$                   | -   | \$ -                           | \$ | 6,342,090  | \$ -                      | \$ -                                | \$<br>10,990,100 |

\$ 150,000 \$ 3,500,000 \$ 8,955,010 \$ 115,000 \$ 4,580,000 \$ 400,000 \$ 334,136 \$ 6,342,090 \$ 20,000,000 \$ 140,000 \$ 47,901,236

City of Costa Mesa, California 256 323

### **Building Modification Projects**

Item No.

CIP Project No. 200062 Type **Facilities** Department: Public Works District No. ΑII

5 - Asset Condition, Annual Recurring Project Status: Ongoing citywide project; therefore, no prior Category:

budgeted amounts are included below.

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

services for maintaining these facilities.

Building Modification Projects consolidates many smaller projects that are minor maintenance and repair-related (i.e. Project

Justification: painting, electrical, repair, etc.) amounting to \$30,000 or less.

|                          | 2023-24   | Pr      | oposed  |         |         |    |         |    |         |         |         |        |         |                 |
|--------------------------|-----------|---------|---------|---------|---------|----|---------|----|---------|---------|---------|--------|---------|-----------------|
| Expenditure Breakdown    | and Prior | 2024-25 |         | 2025-26 |         |    | 2026-27 |    | 2027-28 |         | 2028-29 |        | Future  | Total           |
| Land acquisition         |           | \$      | -       | \$      | -       | \$ | -       | \$ | -       | \$      | -       | \$     | -       | \$<br>-         |
| Design, permits          |           | \$      | -       | \$      | -       | \$ | -       | \$ | -       | \$      | -       | \$     | -       | \$<br>-         |
| Construction             |           | \$      | 302,000 | \$      | 200,000 | \$ | 200,000 | \$ | 200,000 | \$      | 200,000 | \$     | 200,000 | \$<br>1,302,000 |
| Contingency              |           | \$      | -       | \$      | -       | \$ | -       | \$ | -       | \$      | -       | \$     | -       | \$<br>-         |
| Other                    |           | \$      | -       | \$      | -       | \$ | -       | \$ | -       | \$      | -       | \$     | -       | \$<br>-         |
| Total Estimated Costs    | \$ -      | \$      | 302,000 | \$      | 200,000 | \$ | 200,000 | \$ | 200,000 | \$      | 200,000 | \$     | 200,000 | \$<br>1,302,000 |
|                          | 2023-24   | Pr      | oposed  |         |         |    |         |    |         |         |         |        |         |                 |
| Funding Sources          | and Prior | 2       | 024-25  | 2       | 2025-26 | 2  | 2026-27 |    | 2027-28 | 2028-29 |         | Future |         | Total           |
| Capital Improvement Fund |           | \$      | 302,000 | \$      | 200,000 | \$ | 200,000 | \$ | 200,000 | \$      | 200,000 | \$     | 200,000 | \$<br>1,302,000 |
|                          |           | \$      | -       | \$      | -       | \$ | -       | \$ | -       | \$      | -       | \$     | -       | \$<br>-         |
|                          |           | \$      | -       | \$      | -       | \$ | -       | \$ | -       | \$      | -       | \$     | -       | \$<br>-         |
|                          |           | \$      | -       | \$      | -       | \$ | -       | \$ | -       | \$      | -       | \$     | -       | \$<br>-         |
| Total Funding Sources    | \$ -      | \$      | 302,000 | \$      | 200,000 | \$ | 200,000 | \$ | 200,000 | \$      | 200,000 | \$     | 200,000 | \$<br>1,302,000 |

Total Estimated Project Cost: \$ 1,302,000 Maintenance Cost Impact Description: None

Funds Expended to Date: N/A

Annual Cost Impact: \$

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

500000-401-19500-50910-200062

Citywide

Location:



City of Costa Mesa, California 324

# **CAPITAL IMPROVEMENT PROGRAM (CONTINUED)**

# **Building Modification Projects**

Item No. 1

| No. | Project Title/Location     | (  | Cost    | Description   |
|-----|----------------------------|----|---------|---|
| 1   | Balearic Community Center  | \$ | 20,000  | Paint interior of restrooms and replace restroom fixtures.                                |
| 2   | Balearic Community Center  | \$ | 20,000  | Install AC unit in Adobe Room at the center.  |
| 3   | Balearic Community Center  | \$ | 8,000   | Purchase and install exterior building security cameras.                                  |
| 4   | City Hall - Various        | \$ | 25,000  | Air balancing and HVAC duct work throughout City Hall.                                    |
| 5   | City Hall - Various        | \$ | 12,000  | 1st Floor IT east AH 3 shaft and bearing replacement plus motor.                          |
| 6   | City Hall - Various        | \$ | 12,000  | 3rd Floor east AH shaft and bearing replacement plus motor.                               |
| 7   | City Hall - Various        | \$ | 25,000  | Installation of Elkay drinking fountains on each floor of City Hall.                      |
| 8   | Donald Dungan Library      | \$ | 25,000  | Watts stopper lighting control service. (Service or complete removal)                     |
| 9   | Downtown Recreation Center | \$ | 15,000  | Purchase and install floor tile to the Downtown Aquatic break room.                       |
| 10  | Downtown Recreation Center | \$ | 20,000  | Purchase and install a shade structure at the west end of the Downtown Aquatic pool deck. |
| 11  | Heller Park                | \$ | 5,000   | Paint restrooms, interior only, plus two (2) doors.                                       |
| 12  | Historical Society         | \$ | 25,000  | Termite tent and repair.  |
| 13  | Lions Park                 | \$ | 5,000   | Paint restrooms, interior only, plus three (3) doors.                                     |
| 14  | Mesa Verde Park            | \$ | 15,000  | Remove and replace arbor in picnic area.  |
| 15  | Smallwood Park             | \$ | 25,000  | Remove and replace arbor attached to restrooms.   |
| 16  | TeWinkle Park              | \$ | 10,000  | Angels Restroom: Paint restrooms, interior only, plus two (2) doors.                      |
| 17  | TeWinkle Athletic Complex  | \$ | 10,000  | Paint Men's and Women's restrooms, interior only.   |
| 18  | Various Parks              | \$ | 25,000  | Resurface basketball, volleyball, and pickleball courts.                                  |
|     |                            | Φ. | 200 000 |   |

GRAND TOTAL \$ 302,000



### City Hall - 5th Floor Air Handler Replacement

Item No.

Type Facilities CIP Project No. 202501
Department: Public Works District No. 3

Category: 5 - Asset Condition, Annual Recurring Project Status: New Project

Costs

**Project** Replacement of City Hall 5th FloorHVAC air handler.

Description:

**Project** The existing air handler is failing and is approaching life expectency. Replacement is necessary in order for the heating,

Justification: venting and air conditioning (HVAC) system to function properly.

| Expenditure Breakdown | 2023-24<br>and Prior | oposed<br>024-25 | :  | 2025-26 | 2026-27 | 2027- | -28 | 2028-29 | Future  | Total         |
|-----------------------|----------------------|------------------|----|---------|---------|-------|-----|---------|---------|---------------|
| Land acquisition      |                      | \$<br>-          | \$ | -       | \$ -    | \$    | -   | \$ -    | \$<br>- | \$<br>-       |
| Design, permits       |                      | \$<br>-          | \$ | -       | \$ -    | \$    | -   | \$ -    | \$<br>- | \$<br>-       |
| Construction          |                      | \$<br>140,000    | \$ | -       | \$ -    | \$    | -   | \$ .    | \$<br>- | \$<br>140,000 |
| Contingency           |                      | \$<br>-          | \$ | -       | \$ -    | \$    | -   | \$ -    | \$<br>- | \$<br>-       |
| Other                 |                      | \$<br>-          | \$ | -       | \$ -    | \$    | -   | \$ -    | \$<br>- | \$<br>-       |
| Total Estimated Costs | \$ -                 | \$<br>140,000    | \$ | -       | \$ -    | \$    | -   | \$      | \$<br>- | \$<br>140,000 |

|                          | 2023-24   | Pr | oposed  |    |            |        |   |         |     |           |               |               |
|--------------------------|-----------|----|---------|----|------------|--------|---|---------|-----|-----------|---------------|---------------|
| Funding Sources          | and Prior | 2  | 024-25  | 2  | 025-26     | 2026-2 | 7 | 2027-28 | :   | 2028-29   | Future        | Total         |
| Capital Improvement Fund |           | \$ | 140,000 | \$ | -          | \$     | - | \$ -    | \$  | -         | \$ -          | \$<br>140,000 |
|                          |           | \$ | -       | \$ | -          | \$     | - | \$ -    | \$  | -         | \$ -          | \$<br>-       |
|                          |           | \$ | -       | \$ | -          | \$     | - | \$ -    | \$  | -         | \$ -          | \$<br>-       |
|                          |           | \$ | -       | \$ | -          | \$     | - | \$ -    | \$  | -         | \$ -          | \$<br>-       |
| Total Funding Sources    | \$ -      | \$ | 140,000 | \$ | -          | \$     | - | \$ -    | \$  | -         | \$ -          | \$<br>140,000 |
| Funds Expe               |           |    |         |    | d to Date: | \$     | _ | 7       | ota | Estimated | Project Cost: | \$<br>140,000 |

Maintenance Cost Impact Description: None

Annual Cost Impact: \$

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

City Hall - 5th Floor

500000-401-19500-50910-202501

Location:



City of Costa Mesa, California

City Hall - Breezeway Roof

Item No.

Facilities Type **Department:** Public Works CIP Project No. 202502

District No. 3

1 - Risk to Health, Safety or Category:

Project Status: New Project

Environment

This project is to replace the covered walkway (Breezeway) roof between City Hall and Police Department.

Project Description:

This project is to replace the Civic Center walkway roof between City Hall and the Police Department. The existing roof Project has exceeded its life expectancy. The leaks from rains are visibly deteriorating the stucco ceiling and causing the LED Justification:

light fixtures to short out and rust, which is necessitating these repairs.

| Expenditure Breakdown | 2023-24<br>and Prior | oposed<br>024-25 | 2025-2 | 26 | 2026-27 | 2027 | 7-28 | 2028 | -29 | Future | Total         |
|-----------------------|----------------------|------------------|--------|----|---------|------|------|------|-----|--------|---------------|
| Land acquisition      |                      | \$<br>-          | \$     | -  | \$ -    | \$   | -    | \$   | -   | \$ -   | \$<br>-       |
| Design, permits       |                      | \$<br>-          | \$     | -  | \$ -    | \$   | -    | \$   | -   | \$ -   | \$<br>-       |
| Construction          |                      | \$<br>245,000    | \$     | -  | \$ -    | \$   | -    | \$   | -   | \$ -   | \$<br>245,000 |
| Contingency           |                      | \$<br>-          | \$     | -  | \$ -    | \$   | -    | \$   | -   | \$ -   | \$<br>-       |
| Other                 |                      | \$<br>-          | \$     | -  | \$ -    | \$   | -    | \$   | -   | \$ -   | \$<br>-       |
| Total Estimated Costs | \$ -                 | \$<br>245,000    | \$     | -  | \$ -    | \$   | -    | \$   | -   | \$ -   | \$<br>245,000 |
| - u                   | 2023-24              | oposed           | 2005.0 |    |         |      |      |      |     |        |               |

|                          | 2023-24   | Pr | roposed |    |            |    |         |         |      |           |     |            |               |
|--------------------------|-----------|----|---------|----|------------|----|---------|---------|------|-----------|-----|------------|---------------|
| Funding Sources          | and Prior | 2  | 2024-25 | 20 | 025-26     | 2  | 2026-27 | 2027-28 | 2    | 2028-29   | - 1 | Future     | Total         |
| Capital Improvement Fund |           | \$ | 245,000 | \$ | -          | \$ | -       | \$<br>- | \$   | -         | \$  | -          | \$<br>245,000 |
|                          |           | \$ | -       | \$ | -          | \$ | -       | \$<br>- | \$   | -         | \$  | -          | \$<br>-       |
|                          |           | \$ | -       | \$ | -          | \$ | -       | \$<br>- | \$   | -         | \$  | -          | \$<br>-       |
|                          |           | \$ | -       | \$ | -          | \$ | -       | \$<br>- | \$   | -         | \$  | -          | \$<br>-       |
| Total Funding Sources    | \$ -      | \$ | 245,000 | \$ | -          | \$ | -       | \$<br>- | \$   | -         | \$  | -          | \$<br>245,000 |
| Funds Expe               |           |    |         |    | d to Date: | \$ | -       | Т       | otal | Estimated | Pro | iect Cost: | \$<br>245.000 |

Civic Center Location:

Maintenance Cost Impact Description: None

Annual Cost Impact: \$

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

500000-401-19500-50910-202502



City Hall - Heater(s) Replacement

Item No.

4

Type Facilities

Department: Public Works

CIP Project No.

202503

Department: Public Works
Category: 5 - Asset Condition, Annual Recurring

Project Status: New Project

District No.

Cost

Costs

This project is to replace seventy (70) failed electric heat strips in HVAC units throughout City Hall.

Description:

**Project** 

Project The current HVAC equipment is approaching life expectency. It is imperative that the equipment is replaced as soon as

Justification: possible to avoid major breakdown.

| Expenditure Breakdown | 2023-24<br>and Prior |      | posed<br>24-25 | 2  | 025-26 | 2026-27 | 2027-28 | :  | 2028-29 | Future  | Total         |
|-----------------------|----------------------|------|----------------|----|--------|---------|---------|----|---------|---------|---------------|
| Land acquisition      |                      | \$   | -              | \$ | -      | \$ -    | \$<br>- | \$ | -       | \$<br>- | \$<br>-       |
| Design, permits       |                      | \$   | -              | \$ | -      | \$ -    | \$<br>- | \$ | -       | \$<br>- | \$<br>-       |
| Construction          |                      | \$ 3 | 350,000        | \$ | -      | \$ -    | \$<br>- | \$ | -       | \$<br>- | \$<br>350,000 |
| Contingency           |                      | \$   | -              | \$ | -      | \$ -    | \$<br>- | \$ | -       | \$<br>- | \$<br>-       |
| Other                 |                      | \$   | -              | \$ | -      | \$ -    | \$<br>- | \$ | -       | \$<br>- | \$<br>-       |
| Total Estimated Costs | \$ -                 | \$ 3 | 350,000        | \$ | -      | \$ -    | \$<br>- | \$ | -       | \$<br>- | \$<br>350,000 |

| Funding Sources          | 2023-24<br>and Prior | roposed<br>2024-25 | 2       | 2025-26 | 2026-27 | 2027-28     |    | 2028-29    |               | Future | Total         |
|--------------------------|----------------------|--------------------|---------|---------|---------|-------------|----|------------|---------------|--------|---------------|
| Capital Improvement Fund |                      | \$<br>350,000      | \$      | -       | \$<br>- | \$<br>-     | 9  | -          | \$            | -      | \$<br>350,000 |
|                          |                      | \$<br>-            | \$      | -       | \$<br>- | \$<br>-     | 9  | -          | \$            | -      | \$<br>-       |
|                          |                      | \$<br>-            | \$      | -       | \$<br>- | \$<br>-     | 9  | -          | \$            | -      | \$<br>-       |
|                          |                      | \$<br>-            | \$      | -       | \$<br>- | \$<br>-     | 9  | -          | \$            | -      | \$<br>-       |
| Total Funding Sources    | \$ -                 | \$<br>350,000      | \$      | -       | \$<br>- | \$<br>-     | 9  | -          | \$            | -      | \$<br>350,000 |
|                          | nde                  | d to Date:         | \$<br>_ | To      | )t:     | I Estimated | Pr | niect Cost | \$<br>350 000 |        |               |

Location: City Hall

Maintenance Cost Impact Description: None
Annual Cost Impact: \$ -

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

500000-401-19500-50910-202503



City of Costa Mesa, California

### City Hall, Communication and Senior Center Generators Replacement

Item No.

202523

CIP Project No. Type **Facilities** Public Works Department: District No. 3

1 - Risk to Health, Safety or Category: Project Status: New Project

Environment

Project Install new generators for City Hall, PD Communications and Senior Center.

Description:

Project There is currently no backup power at the Senior Center and the existing generators in the City Hall and

Justification: Communications buildings have exceeded their useful lives. It's necessary install the new generators in these locations

to provide emergency backup power to the City Hall, Senior Center and City's Communication building.

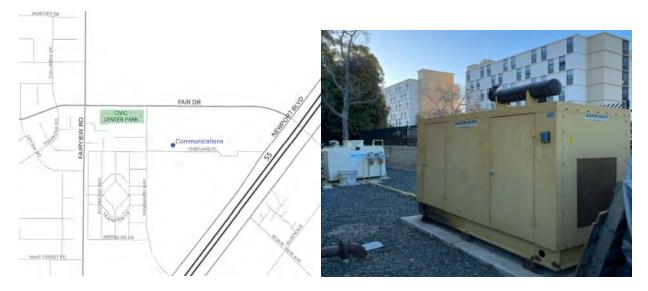
| Expenditure Breakdown | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total        |
|-----------------------|----------------------|---------------------|---------|---------|---------|---------|--------|--------------|
| Land acquisition      |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Design, permits       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Construction          |                      | \$ 2,000,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 2,000,000 |
| Contingency           |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Other                 |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Total Estimated Costs | \$ -                 | \$ 2,000,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 2,000,000 |
| Funding Sources       | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total        |
| Future Bond 1         |                      | \$ 2,000,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 2,000,000 |
|                       |                      |                     |         |         |         |         |        |              |

| Funding Sources       | and Prior | 2024-25      | 2025-26 | 2026-27 | 2027-28        | 2028-29       | Future          | Total           |
|-----------------------|-----------|--------------|---------|---------|----------------|---------------|-----------------|-----------------|
| Future Bond 1         |           | \$ 2,000,000 | \$ -    | \$ -    | \$ -           | \$ -          | \$ -            | \$<br>2,000,000 |
|                       |           | \$ -         | \$ -    | \$ -    | \$ -           | \$ -          | \$ -            | \$<br>-         |
|                       |           | \$ -         | \$ -    | \$ -    | \$ -           | \$ -          | \$ -            | \$<br>-         |
|                       |           | \$ -         | \$ -    | \$ -    | \$ -           | \$ -          | \$ -            | \$<br>-         |
| Total Funding Sources | \$ -      | \$ 2,000,000 | \$ -    | \$ -    | \$ -           | \$ -          | \$ -            | \$<br>2,000,000 |
|                       |           | Funds Expe   | \$ -    | Т       | otal Estimated | Project Cost: | \$<br>2,000,000 |                 |

Maintenance Cost Impact Description: None Location: City Hall, Communications & Senior Center Annual Cost Impact: \$

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

500000-TBD-19500-50910-202523



## Civic Center - Painting, Carpet Replacement & Misc. Improvements

Item No.

Type **Facilities** Department: Public Works CIP Project No. 210012

150,000 \$

1,250,000

150,000 \$

District No. 3

5 - Asset Condition, Annual Recurring Category:

Project Status: Existing Project

Project Annual repair and maintenance at Civic Center building consisting of painting, carpet replacement, and miscellaneous

Description: ongoing improvements.

Repair and replacement of worn and damaged areas at Civic Center. Areas within Civic Center experiencing high Project

levels of wear and tear need to be replaced, such as carpeting and painting. This also funds minor reconfiguration of Justification:

office spaces where needed to accommodate new staff.

| Expenditure Breakdown    |    | 2023-24<br>nd Prior |    | oposed<br>024-25 |    | 2025-26 | 2026-27       | -  | 2027-28 |    | 2028-29 | Future        | Total           |
|--------------------------|----|---------------------|----|------------------|----|---------|---------------|----|---------|----|---------|---------------|-----------------|
| Land acquisition         |    |                     | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-         |
| Design, permits          |    |                     | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-         |
| Construction             | \$ | 350,000             | \$ | 150,000          | \$ | 150,000 | \$<br>150,000 | \$ | 150,000 | \$ | 150,000 | \$<br>150,000 | \$<br>1,250,000 |
| Contingency              |    |                     | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-         |
| Other                    |    |                     | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-         |
| Total Estimated Costs    | \$ | 350,000             | \$ | 150,000          | \$ | 150,000 | \$<br>150,000 | \$ | 150,000 | \$ | 150,000 | \$<br>150,000 | \$<br>1,250,000 |
|                          | 2  | 2023-24             | Pr | oposed           |    |         |               |    |         |    |         |               |                 |
| Funding Sources          | a  | nd Prior            |    | 024-25           | 2  | 2025-26 | 2026-27       | 2  | 2027-28 | 2  | 2028-29 | Future        | Total           |
| Capital Improvement Fund | \$ | 350,000             | \$ | 150,000          | \$ | 150,000 | \$<br>150,000 | \$ | 150,000 | \$ | 150,000 | \$<br>150,000 | \$<br>1,250,000 |
|                          |    |                     | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-         |
|                          |    |                     | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-         |
|                          |    |                     | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-         |

150,000 \$

150,000 \$

150,000 \$

Funds Expended to Date: \$ 213,173 Total Estimated Project Cost: \$ 1,250,000 Location: Costa Mesa Civic Center Maintenance Cost Impact Description: None Annual Cost Impact: \$

150,000 \$

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

350,000

500000-401-19500-50910-210012

**Total Funding Sources** 



City of Costa Mesa, California

Costa Mesa Housing James /18th Street Property Improvements

Item No.

Department: City Manager CIP Project No. 202504 District No.

5 - Asset Condition, Annual Recurring Category:

Project Status: New Project

**Facilities** 

Project

New paint, flooring, and other minor general repairs for seven vacant units at James / 18th Street Property.

Description:

Type

Costa Mesa Housing Authority administers various housing projects within the City that serve to provide quality housing Project

Justification: to low-income persons. This project is to provide funding for the new painting, flooring, and other minor general repairs

for seven vacant units at James / 18th Street Property.

| Expenditure Breakdown | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
|-----------------------|----------------------|---------------------|---------|---------|---------|---------|--------|------------|
| Land acquisition      |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Design, permits       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Construction          |                      | \$ 140,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 140,000 |
| Contingency           |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Other                 |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
|                       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
|                       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Estimated Costs | \$ -                 | \$ 140,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 140,000 |

|                       | 2023-24   | Proposed   |                |         |         |                |               |            |
|-----------------------|-----------|------------|----------------|---------|---------|----------------|---------------|------------|
| Funding Sources       | and Prior | 2024-25    | 2025-26        | 2026-27 | 2027-28 | 2028-29        | Future        | Total      |
| CMHA James/18th St.   |           |            |                |         |         |                |               |            |
| Property              |           | \$ 140,000 | \$ -           | \$ -    | \$ -    | \$ -           | \$ -          | \$ 140,000 |
|                       |           | \$ -       | \$ -           | \$ -    | \$ -    | \$ -           | \$ -          | \$ -       |
|                       |           | \$ -       | \$ -           | \$ -    | \$ -    | \$ -           | \$ -          | \$ -       |
|                       |           | \$ -       | \$ -           | \$ -    | \$ -    | \$ -           | \$ -          | \$ -       |
| Total Funding Sources | \$ -      | \$ 140,000 | \$ -           | \$ -    | \$ -    | \$ -           | \$ -          | \$ 140,000 |
|                       |           | Funds Expe | ended to Date: | \$ -    | Т       | otal Estimated | Project Cost: | \$ 140,000 |

Maintenance Cost Impact Description: None

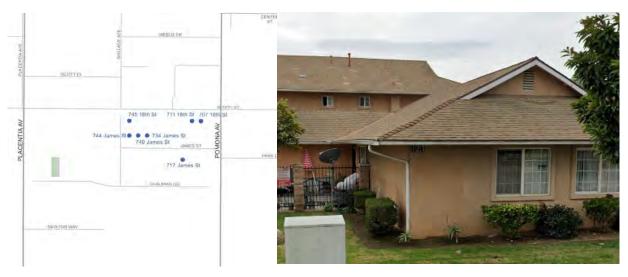
Annual Cost Impact: \$

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

James / 18th Street

500000-223-11500-20635-202504

Location:



**Facilities Needs and Assessment Study** 

Item No. 8

Type Facilities CIP Project No. 202505

Department: Public Works District No. All

Category: 5 - Asset Condition, Annual Recurring Project Status: New Project

Costs

Project This project is to initiate a Facilities Needs and Assessment Study and developing an implementation plan.

Description:

Project City of Costa Mesa owns twenty-three facilities including all Civic Center buildings, six fire stations, the Corporation

Justification: Yard, Historical Society, Police westside Substation, Mesa Verde Library, Donald Dungan Library, Balearic Center,
Downtown Recreation Center, Senior Center, Permanent Bridge Shelter and the Costa Mesa Tennis Club. This project

is to initiate a Facilities Needs and Assessment Study and developing a phased implementation plan.

| Expenditure Breakdown | 2023-24<br>and Prior | Prop<br>202 | osed<br>4-25 | 202 | 5-26 | 2026-27 | 7 | 2027-28 | 20 | 28-29 | ı  | Future | Total         |
|-----------------------|----------------------|-------------|--------------|-----|------|---------|---|---------|----|-------|----|--------|---------------|
| Land acquisition      |                      | \$          | -            | \$  | -    | \$      | - | \$ -    | \$ | -     | \$ | -      | \$<br>-       |
| Design, permits       |                      | \$          | -            | \$  | -    | \$      | - | \$ -    | \$ | -     | \$ | -      | \$<br>-       |
| Construction          |                      | \$          | -            | \$  | -    | \$      | - | \$ -    | \$ | -     | \$ | -      | \$<br>-       |
| Contingency           |                      | \$          | -            | \$  | -    | \$      | - | \$ -    | \$ | -     | \$ | -      | \$<br>-       |
| Other                 |                      | \$ 30       | 00,000       | \$  | -    | \$      | - | \$ -    | \$ | -     | \$ | -      | \$<br>300,000 |
| Total Estimated Costs | \$ -                 | \$ 30       | 00,000       | \$  | -    | \$      | - | \$ -    | \$ | -     | \$ | -      | \$<br>300,000 |

| Funding Sources          | 2023-24<br>and Prior |    | Proposed<br>2024-25 |    | 2025-26 |    | 2026-27 | 2  | 2027-28 |     | 2028-29     |    | Future       | Total         |
|--------------------------|----------------------|----|---------------------|----|---------|----|---------|----|---------|-----|-------------|----|--------------|---------------|
| Capital Improvement Fund |                      | \$ | 300,000             | \$ | -       | \$ | -       | \$ | -       | \$  | -           | \$ | -            | \$<br>300,000 |
|                          |                      | \$ | -                   | \$ | -       | \$ | -       | \$ | -       | \$  | -           | \$ | -            | \$<br>-       |
|                          |                      | \$ | -                   | \$ | -       | \$ | -       | \$ | -       | \$  | -           | \$ | -            | \$<br>-       |
|                          |                      | \$ | -                   | \$ | -       | \$ | -       | \$ | -       | \$  | -           | \$ | -            | \$<br>-       |
| Total Funding Sources    | \$ -                 | \$ | 300,000             | \$ | -       | \$ | -       | \$ | -       | \$  | -           | \$ | -            | \$<br>300,000 |
| Funds Expended to Da     |                      |    |                     |    |         |    | -       |    | To      | ota | I Estimated | Р  | roject Cost: | \$<br>300,000 |

Location: Various City Facilities Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

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

500000-401-19500-50910-202505





**Fire Station 2 Reconstruction** 

Item No.

9

Type Facilities

CIP Project No.

200013

**Department:** Fire **Category:** 5 - A

Project Status: Existing Project

District No.

5 - Asset Condition, Annual Recurring

Project Den

•

Demolition and replacement of Fire Station 2.

Description:

**Project** Fire Station Justification: longer effect

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. The design of Fire

Station 2 is ongoing. Funding is requested for the construction phase of this project.

| Evenenditure Breekdeure | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025.20 | 2020 27 | 2027 20 | 2020 20 | Futura | Tatal         |
|-------------------------|----------------------|---------------------|---------|---------|---------|---------|--------|---------------|
| Expenditure Breakdown   | and Frior            | 2024-25             | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total         |
| Land acquisition        |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -          |
| Design, permits         | \$ 750,000           | \$ 10,000,000       | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 10,750,000 |
| Construction            | \$ 2,275,000         | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 2,275,000  |
| Contingency             | \$ 125,000           | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 125,000    |
| Other                   |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -          |
|                         |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -          |
|                         |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -          |
| Total Estimated Costs   | \$ 3,150,000         | \$ 10,000,000       | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 13,150,000 |
|                         | 0000 04              | Dunnand             |         |         |         |         |        |               |
|                         | 2023-24              | Proposed            |         |         |         |         |        |               |
| Funding Sources         | and Prior            | 2024-25             | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total         |
| Future Bond 1           |                      | \$ 10,000,000       | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 10,000,000 |

Capital Improvement Fund \$ 3,150,000 \$ \$ 3,150,000 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ **Total Funding Sources** \$ 3,150,000 \$ 10,000,000 \$ \$ \$ \$ \$ \$ 13,150,000

Funds Expended to Date: \$ 64,883 Total Estimated Project Cost: \$ 13,150,000

Maintenance Cost Impact Description: None

**Location:** Fire Station 2

Annual Cost Impact: \$ -

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

500000-TBD-19500-50910-200013



### **Fire Station 4 Living Quarters Reconstruction**

Item No. 10

Type Facilities CIP Project No. 202524
Department: Fire District No. 1

Category: 1 - Risk to Health, Safety or Project Status: New Project

Environment

Project Replace and rebuild Fire Station 4 living quarters

Description:

**Project** Fire Station 4 was opened in 1967 and has exceeded its useful life span. The current facility has multiple defects and is **Justification:** no longer sufficient for current operational needs, including multi-gender operations, privacy, ADA guidelines, seismic

stability and occupational health. There are numerous electrical and plumbing needs, security concerns and

infrastructure defects, including ventilation for firefighter sleeping quarters.

| Expenditure Breakdown | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total        |
|-----------------------|----------------------|---------------------|---------|---------|---------|---------|--------|--------------|
| Land acquisition      |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Design, permits       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Construction          |                      | \$ 8,000,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 8,000,000 |
| Contingency           |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Other                 |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
|                       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
|                       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Total Estimated Costs | \$ -                 | \$ 8,000,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 8,000,000 |

| Funding Sources       | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26        | 2026-27 | 2027-28 | 2028-29        | Future        | Total           |
|-----------------------|----------------------|---------------------|----------------|---------|---------|----------------|---------------|-----------------|
| Future Bond 1         |                      | \$ 8,000,000        | \$ -           | \$ -    | \$ -    | \$ -           | \$ -          | \$<br>8,000,000 |
|                       |                      | \$ -                | \$ -           | \$ -    | \$ -    | \$ -           | \$ -          | \$<br>-         |
|                       |                      | \$ -                | \$ -           | \$ -    | \$ -    | \$ -           | \$ -          | \$<br>-         |
|                       |                      | \$ -                | \$ -           | \$ -    | \$ -    | \$ -           | \$ -          | \$<br>-         |
| Total Funding Sources | \$ -                 | \$ 8,000,000        | \$ -           | \$ -    | \$ -    | \$ -           | \$ -          | \$<br>8,000,000 |
|                       |                      | Funds Expe          | ended to Date: | \$ -    | Т       | otal Estimated | Project Cost: | \$<br>8,000,000 |

Location: Fire Station 4 Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

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

500000-TBD-19500-50910-202524





City of Costa Mesa, California

Fire Stations - Minor Projects at Various Fire Stations

Item No. 11

TypeFacilitiesCIP Project No.210004Department:FireDistrict No.All

Category: 1 - Risk to Health, Safety or Project Status: Existing Project

Environment

Project Minor to mid-level improvements and maintenance upgrades to all Fire Stations 1 through 6.

Description:

**Project** Aging facilities at all the of City's six (6) fire stations require annual maintenance, upgrades and improvements. Typical

Justification: upgrades include restroom fixtures, electrical, lighting, plumbing and life safety facilities. This project provides needed

funding to ensure continuing operations at all facilities.

|                          | 2  | 023-24               | Pr | oposed   |    |         |    |         |    |         |      |           |               |                 |
|--------------------------|----|----------------------|----|----------|----|---------|----|---------|----|---------|------|-----------|---------------|-----------------|
| Expenditure Breakdown    |    | nd Prior             |    | 024-25   | 2  | 2025-26 | :  | 2026-27 | 2  | 2027-28 | 2    | 2028-29   | Future        | Total           |
| Land acquisition         |    |                      | \$ | -        | \$ | -       | \$ | -       | \$ | -       | \$   | -         | \$ -          | \$<br>-         |
| Design, permits          |    |                      | \$ | -        | \$ | -       | \$ | -       | \$ | -       | \$   | -         | \$ -          | \$<br>-         |
| Construction             | \$ | 452,000              | \$ | 150,000  | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$ -          | \$<br>1,002,000 |
| Contingency              |    |                      | \$ | -        | \$ | -       | \$ | -       | \$ | -       | \$   | -         | \$ -          | \$<br>-         |
| Other                    |    |                      | \$ | -        | \$ | -       | \$ | -       | \$ | -       | \$   | -         | \$ -          | \$<br>-         |
| Total Estimated Costs    | \$ | 452,000              | \$ | 150,000  | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$ -          | \$<br>1,002,000 |
|                          | 2  | 023-24               | Pr | Proposed |    |         |    |         |    |         |      |           |               |                 |
| Funding Sources          | aı | nd Prior             |    | 024-25   | 2  | 2025-26 | :  | 2026-27 | 2  | 2027-28 | 2    | 2028-29   | Future        | Total           |
| Capital Improvement Fund | \$ | 452,000              | \$ | 150,000  | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$ -          | \$<br>1,002,000 |
|                          |    |                      | \$ | -        | \$ | -       | \$ | -       | \$ | -       | \$   | -         | \$ -          | \$<br>-         |
|                          |    |                      | \$ | -        | \$ | -       | \$ | -       | \$ | -       | \$   | -         | \$ -          | \$<br>-         |
|                          |    |                      | \$ | -        | \$ | -       | \$ | -       | \$ | -       | \$   | -         | \$ -          | \$<br>-         |
| Total Funding Sources    | \$ | 452,000              | \$ | 150,000  | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$ -          | \$<br>1,002,000 |
|                          |    | Funds Expended to Da |    |          |    |         |    |         |    | Т       | otal | Estimated | Project Cost: | \$<br>1,002,000 |

Location: Fire Stations - Various addresses Maintenance Cost Impact Description: None

Annual Cost Impact: \$

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

500000-401-19500-50910-210004



### Norma Hertzog Community Center - AV System Repair & Upgrades

Item No. 12

Facilities CIP Project No. 202506 Type Department: Parks and Comm. Svcs District No. 5

Category: 5 - Asset Condition, Annual Recurring Project Status: New Project

This project is to replace the Norma Hertzog Community Center (NHCC) AV system diagnostic tool/program and code Project

Description: rewrite for the system's controller.

Project The exisitng NHCC AV system requires repairs due to occasional audio breakdowns.

Justification:

| F dit Dl.d               | 2023-24<br>and Prior |      | posed<br>24-25 | 0005.00 | 0000 07 | 0007.00 | 0000 00 | F      |    | T-4-1  |
|--------------------------|----------------------|------|----------------|---------|---------|---------|---------|--------|----|--------|
| Expenditure Breakdown    | and Prior            | 202  | 24-25          | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future |    | Total  |
| Land acquisition         |                      | \$   | -              | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ | -      |
| Design, permits          |                      | \$   | -              | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ | -      |
| Construction             |                      | \$   | 55,000         | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ | 55,000 |
| Contingency              |                      | \$   | -              | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ | -      |
| Other                    |                      | \$   | -              | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ | -      |
| Total Estimated Costs    | \$ -                 | \$   | 55,000         | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ | 55,000 |
|                          | 0000 04              | _    |                |         |         |         |         |        |    |        |
|                          | 2023-24              | Prop | posed          |         |         |         |         |        |    |        |
| Funding Sources          | and Prior            | 202  | 24-25          | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future |    | Total  |
| Capital Improvement Fund |                      | \$   | 55,000         | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ | 55,000 |
|                          |                      | \$   | -              | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ | -      |
|                          |                      | _    |                | _       |         | _       | •       | _      | 1. |        |

- \$ \$ \$ \$ \$ **Total Funding Sources** 55,000 \$ - \$ \$ \$ - \$ \$ 55,000 Funds Expended to Date: \$ Total Estimated Project Cost: \$

Norma Hertzog Community Center Location: Maintenance Cost Impact Description: General Maintenance, software updates as 1,500 needed Annual Cost Impact: \$

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

500000-401-14300-40123-202506



City of Costa Mesa, California

Total Estimated Project Cost: \$

### Norma Hertzog Community Center - Roof Replacement

Item No. 13

TypeFacilitiesCIP Project No.202507Department:Public WorksDistrict No.5

Category: 5 - Asset Condition, Annual Recurring Project Status: New Project

Costs

**Project** This project is to replace the metal roof at Norma Hertzog Community Center.

Description:

**Project** The roof shows signs of deterioration throughout the perimeter. During recent rains, the roof leaked throughout the

Justification: building causing damage to equipment and ceiling tiles. It has been recommended by professional roofing repair

companies that the roof be replaced.

| Expenditure Breakdown    | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
|--------------------------|----------------------|---------------------|---------|---------|---------|---------|--------|------------|
| Land acquisition         |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Design, permits          |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Construction             |                      | \$ 334,136          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 334,136 |
| Contingency              |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Other                    |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Estimated Costs    | \$ -                 | \$ 334,136          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 334,136 |
| Funding Sources          | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
| Lions Park CIP Bond Fund |                      | \$ 334,136          |         | \$ -    | \$ -    | \$ -    | \$ -   | \$ 334,136 |
|                          |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
|                          |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
|                          |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Funding Sources    | \$ -                 | \$ 334,136          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 334,136 |

Location: Norma Hertzog Community Center Maintenance Cost Impact Description: None

Funds Expended to Date: \$

Annual Cost Impact: \$ -

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

500000-418-19500-50910-202507



Total Estimated Project Cost: \$ 1,230,000

### **Police Department - Emergency Communications Facility Improvements**

Item No. 14

TypeFacilitiesCIP Project No.210015Department:PoliceDistrict No.3

Category: 1 - Risk to Health, Safety or Project Status: Existing Project

Environment

Project Remodel of the Emergency Communications Facility

Description:

**Project** The existing emergency communications facility serves as a vital communication link to the public and first responders.

**Justification:** The current facility requires a redesign and expansion to increase its functionality. This includes space for expanded locker rooms, adding shower areas and a reconfiguration and expansion of office spaces. These improvements will

improve the working conditions for personnel and our public safety capabilities.

|                          | 2   | 023-24   | P  | roposed |     |       |         |   |         |         | Т   |        |                 |
|--------------------------|-----|----------|----|---------|-----|-------|---------|---|---------|---------|-----|--------|-----------------|
| Expenditure Breakdown    | a   | nd Prior | 2  | 2024-25 | 20: | 25-26 | 2026-27 |   | 2027-28 | 2028-29 |     | Future | Total           |
| Land acquisition         |     |          | \$ | -       | \$  | -     | \$      | - | \$ -    | \$ -    | - [ | \$ -   | \$<br>-         |
| Design, permits          |     |          | \$ | 900,000 | \$  | -     | \$      | - | \$ -    | \$ -    | - [ | \$ -   | \$<br>900,000   |
| Construction             | \$  | 330,000  | \$ | -       | \$  | -     | \$      | - | \$ -    | \$ -    | - [ | \$ -   | \$<br>330,000   |
| Contingency              |     |          | \$ | -       | \$  | -     | \$      | - | \$ -    | \$ -    | - [ | \$ -   | \$<br>-         |
| Other                    |     |          | \$ | -       | \$  | -     | \$      | - | \$ -    | \$ -    | - [ | \$ -   | \$<br>-         |
| Total Estimated Costs    | \$  | 330,000  | \$ | 900,000 | \$  | -     | \$      | - | \$ -    | \$ -    | -   | \$ -   | \$<br>1,230,000 |
|                          | - 1 | 023-24   | P  | roposed |     |       |         |   |         |         |     |        |                 |
| Funding Sources          | _   | nd Prior |    | 2024-25 | 20: | 25-26 | 2026-27 |   | 2027-28 | 2028-29 |     | Future | Total           |
| Capital Improvement Fund | \$  | 330,000  | \$ | 900,000 | \$  | -     | \$      | - | \$ -    | \$ -    | . [ | \$ -   | \$<br>1,230,000 |
|                          |     |          | \$ | -       | \$  | -     | \$      | - | \$ -    | \$ -    |     | \$ -   | \$<br>-         |
|                          |     |          | \$ | -       | \$  | -     | \$      | - | \$ -    | \$ -    |     | \$ -   | \$<br>-         |
|                          |     |          | \$ | -       | \$  | -     | \$      | - | \$ -    | \$ -    |     | \$ -   | \$<br>-         |
|                          |     |          |    |         |     |       |         |   |         |         |     |        |                 |
| Total Funding Sources    | \$  | 330,000  | \$ | 900,000 | \$  | -     | \$      | - | \$ -    | \$ -    | -   | \$ -   | \$<br>1,230,000 |

73,560

Location: Police Department Maintenance Cost Impact Description: None
Annual Cost Impact: \$ -

Funds Expended to Date: \$

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

500000-401-19500-50910-210015



City of Costa Mesa, California

### **Police Department - Locker Rooms Remodel**

Item No. 15

CIP Project No. 202508 Type **Facilities** Department: Police District No.

1 - Risk to Health, Safety or Project Status: New Project Category:

Environment

Project Improvements of the Police Department Locker Rooms

Description:

Project

This project would encompass the remodel of locker rooms for both male and female personnel within the main Police Justification: Department building. These locations have had long term humidity control issues, the metal lockers in these locations are experiencing rust and degradation. The scope of improvements will include a full remodel of restroom shower and existing lockers. The refurbishment of these spaces is crucial to enhance overall functionality, as the existing space is outdated, degraded and inefficient. The remodel will improve convenience, ensure safety, and create a more comfortable working environment for Police personnel.

| Expenditure Breakdown | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
|-----------------------|----------------------|---------------------|---------|---------|---------|---------|--------|------------|
| Land acquisition      |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Design, permits       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Construction          |                      | \$ 400,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 400,000 |
| Contingency           |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Other                 |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Estimated Costs | \$ -                 | \$ 400,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 400,000 |

| Funding Sources          | 2023-24<br>and Prior |    | Proposed<br>2024-25 |    | 025-26 |   | 2026-27 |   | 2027-28 |    | 2028-29      |    | Future       | Total         |
|--------------------------|----------------------|----|---------------------|----|--------|---|---------|---|---------|----|--------------|----|--------------|---------------|
| Capital Improvement Fund |                      | \$ | 400,000             | \$ | -      | 9 | \$ -    | 9 | \$ -    | 5  | -            | \$ | ; -          | \$<br>400,000 |
|                          |                      | \$ | -                   | \$ | -      | 9 | \$ -    | 9 | \$ -    | 5  | -            | \$ | ; -          | \$<br>-       |
|                          |                      | \$ | -                   | \$ | -      | 9 | \$ -    | 9 | \$ -    | 9  | · -          | \$ | -            | \$<br>-       |
|                          |                      | \$ | -                   | \$ | -      | 9 | \$ -    | 9 | \$ -    | 9  | · -          | \$ | -            | \$<br>-       |
| Total Funding Sources    | \$ -                 | \$ | 400,000             | \$ | -      | 9 | \$ -    | 9 | \$ -    | 9  | -            | \$ | -            | \$<br>400,000 |
| Funds Expended to Dat    |                      |    |                     |    |        |   | \$ -    |   | To      | ot | al Estimated | Р  | roject Cost: | \$<br>400,000 |

Police Department Location: Maintenance Cost Impact Description: None

Annual Cost Impact: \$

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

500000-401-15100-50001-202508



### Police Department - Sewage Liner Replace. for Comm. & West. Sub Stn.

Item No. 16

TypeFacilitiesCIP Project No.200107Department:Public WorksDistrict No.3

Category: 5 - Asset Condition, Annual Recurring Project Status: New Project

Costs

**Project** Replace the sewage liner at the Communications Facility and Police Westside Sub Station.

Description:

Project The current sewage pipes are damaged and are not allowing the sewage and drain water to flow properly causing

Justification: obstructions in the pipe that continuously need maintenance. Relining the pipes will improve the flow.

| Expenditure Breakdown | 2023-24<br>and Prior |      | posed<br>24-25 | 202 | 5-26 | 2026-27 | 202 | 7-28 | 202 | 8-29 | Fut | ture | Total         |
|-----------------------|----------------------|------|----------------|-----|------|---------|-----|------|-----|------|-----|------|---------------|
| Land acquisition      |                      | \$   | -              | \$  | -    | \$ -    | \$  | -    | \$  | -    | \$  | -    | \$<br>-       |
| Design, permits       |                      | \$   | -              | \$  | -    | \$ -    | \$  | -    | \$  | -    | \$  | -    | \$<br>-       |
| Construction          |                      | \$ 2 | 260,000        | \$  | -    | \$ -    | \$  | -    | \$  | -    | \$  | -    | \$<br>260,000 |
| Contingency           |                      | \$   | -              | \$  | -    | \$ -    | \$  | -    | \$  | -    | \$  | -    | \$<br>-       |
| Other                 |                      | \$   | -              | \$  | -    | \$ -    | \$  | -    | \$  | -    | \$  | -    | \$<br>-       |
| Total Estimated Costs | \$ -                 | \$ 2 | 260,000        | \$  | -    | \$ -    | \$  | -    | \$  | -    | \$  | -    | \$<br>260,000 |
|                       | 2023-24              | Pro  | nosed          |     |      |         |     |      |     |      |     |      |               |

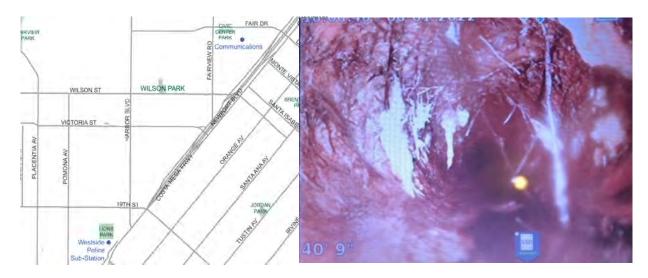
|                          | 2023-24   | Pı | roposed   |       |          |        |    |       |    |        |           |             |       |            |
|--------------------------|-----------|----|-----------|-------|----------|--------|----|-------|----|--------|-----------|-------------|-------|------------|
| Funding Sources          | and Prior | 2  | 024-25    | 20    | 025-26   | 2026-2 | 27 | 2027- | 28 | 20     | 28-29     | Future      |       | Total      |
| Capital Improvement Fund |           | \$ | 260,000   | \$    | -        | \$     | -  | \$    | -  | \$     | -         | \$          | - (   | \$ 260,000 |
|                          |           | \$ | -         | \$    | -        | \$     | -  | \$    | -  | \$     | -         | \$          | - (   | <b>5</b> - |
|                          |           | \$ | -         | \$    | -        | \$     | -  | \$    | -  | \$     | -         | \$          | - (   | <b>5</b> - |
|                          |           | \$ | -         | \$    | -        | \$     | -  | \$    | -  | \$     | -         | \$          | - [   | - \$       |
| Total Funding Sources    | \$ -      | \$ | 260,000   | \$    | -        | \$     | -  | \$    | -  | \$     | -         | \$          | - (   | \$ 260,000 |
|                          |           | F  | unds Expe | ended | to Date: | \$     | -  |       | Т  | otal I | Estimated | Project Cos | t: \$ | \$ 260,000 |

Location: Police Department Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

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

500000-401-19500-50910-200107



City of Costa Mesa, California

Total Estimated Project Cost: \$

**Police Department - Weather Proofing** 

Item No. 17

Type **Facilities**  CIP Project No. 202509 3

**Department:** Public Works

Project Status: New Project

District No.

1 - Risk to Health, Safety or Category:

Environment

Project

Repair roof and subsurface leaks that are occuring in the building during rain events.

Funds Expended to Date: \$

Description:

Project The Police Department building experienced several areas of water intrusion into the building during recent storm

Justification: events. This includes several roof leaks as well as water penetrating through the basement walls in several areas. This

project will repair these areas to prevent futher leakages.

|                          | 2023-24   | Proposed   |         |         |         |         |        |            |
|--------------------------|-----------|------------|---------|---------|---------|---------|--------|------------|
| Expenditure Breakdown    | and Prior | 2024-25    | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
| Land acquisition         |           | \$ -       | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Design, permits          |           | \$ -       | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Construction             |           | \$ 350,000 | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 350,000 |
| Contingency              |           | \$ -       | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Other                    |           | \$ -       | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Estimated Costs    | \$ -      | \$ 350,000 | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 350,000 |
|                          | 2023-24   | Proposed   |         |         |         |         |        |            |
| Funding Sources          | and Prior | 2024-25    | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
| Capital Improvement Fund |           | \$ 350,000 | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 350,000 |
|                          |           | \$ -       | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
|                          |           | \$ -       | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
|                          |           | \$ -       | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Funding Sources    | \$ -      | \$ 350,000 | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 350,000 |

Police Department

Maintenance Cost Impact Description: None Annual Cost Impact: \$

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

500000-401-19500-50910-202509

Location:



City of Costa Mesa, California

#### Police Department - Westside Sub Station Renovation

Item No. 18

TypeFacilitiesCIP Project No.800031Department:PoliceDistrict No.3

Category: 1 - Risk to Health, Safety or Project Status: Existing Project

Environment

**Project** Renovation of the West-Side Police Substation

Description:

**Project** The full scope of this project is a complete tear-down and redesign of the Westside Substation. The current facility is **Justification:** antiquated and does not meet current standards in regards to public law enforcement safety. Before embarking on the

full design of a new Westside Substation, Police staff seeks to make some immediate interim improvements in one of the chambers inside the substation to create a new workspace for its officers. The improvements include office remodeling and other minor upgrades. The newly created workspace will allow the officers to interact and work

conductively in dealing with Westside neighborhood issues and concerns.

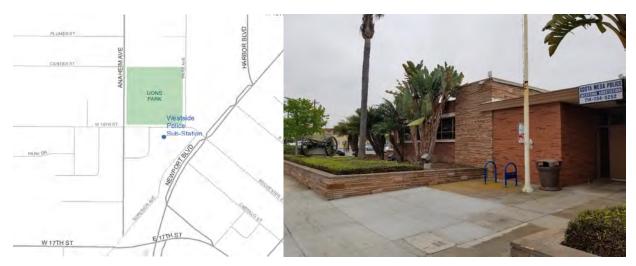
| Expenditure Breakdown | 023-24<br>nd Prior | oposed<br>024-25 | 2025-26         | 2  | 2026-27 | 2027-28 | 2028-29 |   | Future | Total           |
|-----------------------|--------------------|------------------|-----------------|----|---------|---------|---------|---|--------|-----------------|
| Land acquisition      |                    | \$<br>-          | \$<br>-         | \$ | -       | \$<br>- | \$<br>- | 9 | -      | \$<br>-         |
| Design, permits       | \$<br>475,000      | \$<br>-          | \$<br>-         | \$ | -       | \$<br>- | \$<br>- | 9 | -      | \$<br>475,000   |
| Construction          | \$<br>123,750      | \$<br>300,000    | \$<br>4,000,000 | \$ | -       | \$<br>- | \$<br>- | 9 | -      | \$<br>4,423,750 |
| Contingency           | \$<br>12,375       | \$<br>-          | \$<br>-         | \$ | -       | \$<br>- | \$<br>- | 9 | -      | \$<br>12,375    |
| Other                 |                    | \$<br>-          | \$<br>-         | \$ | -       | \$<br>- | \$<br>- | 9 | -      | \$<br>-         |
| Total Estimated Costs | \$<br>611,125      | \$<br>300,000    | \$<br>4,000,000 | \$ | -       | \$<br>- | \$<br>- | 9 | -      | \$<br>4,911,125 |

|                          | 2  | 023-24   | Pı | oposed    | Г  |              |    |         |   |         |    |              |    |              |                 |
|--------------------------|----|----------|----|-----------|----|--------------|----|---------|---|---------|----|--------------|----|--------------|-----------------|
| Funding Sources          | aı | nd Prior | 2  | 024-25    |    | 2025-26      |    | 2026-27 |   | 2027-28 |    | 2028-29      |    | Future       | Total           |
| Capital Improvement Fund | \$ | 550,000  | \$ | 300,000   | \$ | 4,000,000    | \$ | -       |   | \$ -    | 5  | -            | \$ | -            | \$<br>4,850,000 |
| State Grant              | \$ | 61,125   | \$ | -         | \$ | -            | \$ | -       |   | \$ -    | 5  | -            | \$ | -            | \$<br>61,125    |
|                          |    |          | \$ | -         | \$ | -            | \$ | -       |   | \$ -    | 5  | -            | \$ | -            | \$<br>-         |
|                          |    |          | \$ | -         | \$ | -            | \$ | -       |   | \$ -    | 5  | -            | \$ | -            | \$<br>-         |
| Total Funding Sources    | \$ | 611,125  | \$ | 300,000   | \$ | 4,000,000    | \$ | -       |   | \$ -    | 3  | ; -          | \$ | ; -          | \$<br>4,911,125 |
|                          |    |          | F  | unds Expe | nc | led to Date: | 9  | -       | Г | Te      | ot | al Estimated | Р  | roiect Cost: | \$<br>4.911.125 |

Location: Westside Police Sub-Station Maintenance Cost Impact Description: None
Annual Cost Impact: \$ -

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

500000-401-19500-50910-800031 500000-231-19500-50910-800031



City of Costa Mesa, California

**Senior Center - Facility Improvements** 

Item No.

19

**Type** Facilities

CIP Project No. 202510

**Department:** Public Works

District No.

Category: 1 - Risk to Health, Safety or Project Status: New Project

Environment

**Project** The scope of this project will include aesthetic improvements to the facility such as painting, flooring and restroom

Description: upgrades.

**Project** This is an aging facility that is in need of aesthetic improvements including paint, new flooring and renovated restrooms.

Justification:

| Expenditure Breakdown    | 2023-24<br>and Prior | roposed<br>2024-25 | 2  | 2025-26 | :  | 2026-27 | 2  | 2027-28 | 2028-29 | Future  | Total           |
|--------------------------|----------------------|--------------------|----|---------|----|---------|----|---------|---------|---------|-----------------|
| Land acquisition         |                      | \$<br>-            | \$ | -       | \$ | -       | \$ | -       | \$<br>- | \$<br>- | \$<br>-         |
| Design, permits          |                      | \$<br>-            | \$ | -       | \$ | -       | \$ | -       | \$<br>- | \$<br>- | \$<br>-         |
| Construction             |                      | \$<br>250,000      | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$<br>- | \$<br>- | \$<br>1,000,000 |
| Contingency              |                      | \$<br>-            | \$ | -       | \$ | -       | \$ | -       | \$<br>- | \$<br>- | \$<br>-         |
| Other                    |                      | \$<br>-            | \$ | -       | \$ | -       | \$ | -       | \$<br>- | \$<br>- | \$<br>-         |
| Total Estimated Costs    | \$ -                 | \$<br>250,000      | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$<br>- | \$<br>- | \$<br>1,000,000 |
| Funding Sources          | 2023-24<br>and Prior | oposed<br>2024-25  | 2  | 2025-26 | 2  | 2026-27 | 2  | 2027-28 | 2028-29 | Future  | Total           |
| Capital Improvement Fund |                      | \$<br>250,000      | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$<br>- | \$<br>- | \$<br>1,000,000 |
|                          |                      | \$<br>-            | \$ | -       | \$ | -       | \$ | -       | \$<br>- | \$<br>- | \$<br>-         |

\$ \$ \$ - \$ - \$ \$ **Total Funding Sources** 250,000 \$ 250,000 \$ - \$ -250,000 \$ 250,000 \$ \$ 1,000,000 Funds Expended to Date: \$ Total Estimated Project Cost: \$ 1,000,000

Maintenance Cost Impact Description: None

Annual Cost Impact: \$

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

Senior Center

500000-401-19500-50910-202510

Location:

Costa Mesa

Costa Mesa

W 1971 ST

Senior
Center

Center

TRAMBER 91

UDNS
PARK

**Senior Center - HVAC Replacement** 

Item No. 20

Facilities Type **Department:** Public Works CIP Project No. 202511 District No. 5

1 - Risk to Health, Safety or Category:

Project Status: New Project

Environment

Project

This project is for the Heating, Ventilation, and Air Conditioning (HVAC) replacement at the Senior Center.

Description:

The current HVAC equipment is failing and is approaching life expectancy. It is imperative that the equipment is Project

Justification: replaced as soon as possible to avoid a major breakdown.

| Expenditure Breakdown | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
|-----------------------|----------------------|---------------------|---------|---------|---------|---------|--------|------------|
| Land acquisition      |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Design, permits       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Construction          |                      | \$ 725,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 725,000 |
| Contingency           |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Other                 |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Estimated Costs | \$ -                 | \$ 725,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 725,000 |

| Funding Sources          | 2023-24<br>and Prior |    | roposed<br>2024-25 | ,   | 2025-26    | 2026-27 | 2  | 027-28 |      | 2028-29   |    | Future      | Total         |
|--------------------------|----------------------|----|--------------------|-----|------------|---------|----|--------|------|-----------|----|-------------|---------------|
| Funding Sources          | and Filor            |    | .024-23            | _ 4 | 2025-26    | 2020-21 |    | 027-20 |      | 2020-29   |    | ruture      | TOLAT         |
| Capital Improvement Fund |                      | \$ | 725,000            | \$  | -          | \$<br>- | \$ | -      | \$   | -         | \$ | -           | \$<br>725,000 |
|                          |                      | \$ | -                  | \$  | -          | \$<br>- | \$ | -      | \$   | -         | \$ | -           | \$<br>-       |
|                          |                      | \$ | -                  | \$  | -          | \$<br>- | \$ | -      | \$   | -         | \$ | -           | \$<br>-       |
|                          |                      | \$ | -                  | \$  | -          | \$<br>- | \$ | -      | \$   | -         | \$ | -           | \$<br>-       |
| Total Funding Sources    | \$ -                 | \$ | 725,000            | \$  | -          | \$<br>- | \$ | -      | \$   | -         | \$ | -           | \$<br>725,000 |
|                          |                      | F  | unds Expe          | nde | d to Date: | \$<br>_ |    | Т      | otal | Estimated | Pr | oiect Cost: | \$<br>725.000 |

Location: Senior Center Maintenance Cost Impact Description: None

Annual Cost Impact: \$

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

500000-401-19500-50910-202511



City of Costa Mesa, California

### Senior Center - Roof and Roof Cap Replacement

Item No. 21

TypeFacilitiesCIP Project No.202512Department:Public WorksDistrict No.5

Category: 5 - Asset Condition, Annual Recurring Project Status: New Project

Costs

**Project** This project is for the roof and cap replacement at the Senior Center.

Description:

Project The roof shows signs of deterioration throughout the perimeter. During the last recent rains, the roof leaked throughout

Justification: the building causing damage to equipment and ceiling tiles. It has been recommended by professional roofing repair

companies that the roof be replaced.

| Expenditure Breakdown | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
|-----------------------|----------------------|---------------------|---------|---------|---------|---------|--------|------------|
| Land acquisition      |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Design, permits       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Construction          |                      | \$ 350,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 350,000 |
| Contingency           |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Other                 |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Estimated Costs | \$ -                 | \$ 350,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 350,000 |
|                       | 2022.24              | Dranagad            |         |         |         |         |        |            |
| Funding Sources       | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
| CDBC Fund             |                      | ¢ 250,000           | ¢       | ·       | ¢       | r.      | ¢      | ¢ 250,000  |

| Funding Sources       | and Prior |    | roposed<br>2024-25 | 2    | 025-26     | 2026-2 | 27 | 2027-28 | :   | 2028-29   | Future       |      | Total   |
|-----------------------|-----------|----|--------------------|------|------------|--------|----|---------|-----|-----------|--------------|------|---------|
| CDBG Fund             |           | \$ | 350,000            | \$   | -          | \$     | -  | \$ -    | \$  | -         | \$ -         | \$   | 350,000 |
|                       |           | \$ | -                  | \$   | -          | \$     | -  | \$ -    | \$  | -         | \$ -         | \$   | -       |
|                       |           | \$ | -                  | \$   | -          | \$     | -  | \$ -    | \$  | -         | \$ -         | \$   | -       |
|                       |           | \$ | -                  | \$   | -          | \$     | -  | \$ -    | \$  | -         | \$ -         | \$   | -       |
| Total Funding Sources | \$ -      | \$ | 350,000            | \$   | -          | \$     | -  | \$ -    | \$  | -         | \$ -         | \$   | 350,000 |
|                       |           | F  | unds Expe          | ende | d to Date: | \$     | -  | 7       | ota | Estimated | Project Cost | : \$ | 350,000 |

Location: Senior Center Maintenance Cos

Maintenance Cost Impact Description: None
Annual Cost Impact: \$ -

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

500000-207-19500-50910-202512



### Fairview Park - Master Plan Implementation

Item No. 22

346

TypeParksCIP Project No.700134Department:Public WorksDistrict No.5

Category: 2 - Regulatory or Mandated Project Status: Existing Project

Requirement

Project This project is to implement the work outlined in the Fairview Master Plan, which was adopted in 1998, revised in 2008,

**Description:** and is currently in the process of a third revision.

Project This project will implement enhancements and improvements at Fairview Park in accordance with the FVP Master Plan.

Justification:

|                       | 2  | 2023-24  | Pr  | oposed    |     |            |    |         |    |         |      |           |             |       |         |
|-----------------------|----|----------|-----|-----------|-----|------------|----|---------|----|---------|------|-----------|-------------|-------|---------|
| Expenditure Breakdown | a  | nd Prior | 20  | 024-25    | 2   | 2025-26    |    | 2026-27 | 2  | 2027-28 | 2    | 028-29    | Future      |       | Total   |
| Land acquisition      |    |          | \$  | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$          | - \$  | -       |
| Design, permits       |    |          | \$  | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$          | - \$  | -       |
| Construction          | \$ | 300,000  | \$  | 75,000    | \$  | 75,000     | \$ | 75,000  | \$ | 75,000  | \$   | 75,000    | \$          | - \$  | 675,000 |
| Contingency           |    |          | \$  | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$          | - \$  | -       |
| Other                 |    |          | \$  | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$          | - \$  | -       |
| Total Estimated Costs | \$ | 300,000  | \$  | 75,000    | \$  | 75,000     | \$ | 75,000  | \$ | 75,000  | \$   | 75,000    | \$          | - \$  | 675,000 |
|                       | 2  | 2023-24  | Pre | oposed    |     |            |    |         |    |         |      |           |             |       |         |
| Funding Sources       | a  | nd Prior | 20  | 024-25    | 2   | 2025-26    | :  | 2026-27 | 2  | 2027-28 | 2    | 028-29    | Future      |       | Total   |
| Park Development Fees |    |          |     |           |     |            |    |         |    |         |      |           |             |       |         |
| Fund                  | \$ | 300,000  | \$  | 75,000    | \$  | 75,000     | \$ | 75,000  | \$ | 75,000  | \$   | 75,000    | \$          | - \$  | 675,000 |
|                       |    |          | \$  | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$          | - \$  | -       |
|                       |    |          | \$  | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$          | - \$  | -       |
| Total Funding Sources | \$ | 300,000  | \$  | 75,000    | \$  | 75,000     | \$ | 75,000  | \$ | 75,000  | \$   | 75,000    | \$          | - \$  | 675,000 |
| <u> </u>              |    |          | Fι  | ınds Expe | nde | d to Date: | \$ | 17,834  |    | T       | otal | Estimated | Project Cos | t: \$ | 675,000 |

Location: FVP - Master Plan Implementation Maintenance Cost Impact Description: None
Annual Cost Impact: \$ -

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

 $500000\hbox{-}208\hbox{-}14300\hbox{-}20115\hbox{-}700135$ 



City of Costa Mesa, California

Jack Hammett Sport Complex - Relevel and Restore Fields 1 and 2

Item No.

Type Parks

CIP Project No. 202513

Department: Public Works

District No. 3

23

Category: 1 - Risk to Health, Safety or

Project Status: New Project

Environment

Project

Relevel and restore Fields 1 and 2 at the Jack Hammett Sports Complex.

Description:

**Project** The conditions of the fields have deteriorated over the years due to normal settling of the soil, regular programming and **Justification:** special events like the Chargers' training camps. This project will level the fields and improve safety and playability.

| Expenditure Breakdown    | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26    | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
|--------------------------|----------------------|---------------------|------------|---------|---------|---------|--------|------------|
| Land acquisition         |                      | \$ -                | \$ -       | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Design, permits          |                      | \$ -                | \$ -       | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Construction             |                      | \$ 400,000          | \$ 400,000 | \$ -    | \$ -    | \$ -    | \$ -   | \$ 800,000 |
| Contingency              |                      | \$ -                | \$ -       | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Other                    |                      | \$ -                | \$ -       | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Estimated Costs    | \$ -                 | \$ 400,000          | \$ 400,000 | \$ -    | \$ -    | \$ -    | \$ -   | \$ 800,000 |
|                          | 2023-24              | Proposed            |            |         |         |         |        |            |
| Funding Sources          | and Prior            | 2024-25             | 2025-26    | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
| Capital Improvement Fund |                      | \$ -                | \$ -       | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Jack Hammett Fund        |                      | \$ 400,000          | \$ 400,000 | \$ -    | \$ -    | \$ -    | \$ -   | \$ 800,000 |
|                          |                      |                     |            |         |         |         |        |            |

\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 400,000 \$ 400,000 \$ - \$ - \$ \$ \$ 800,000 Funds Expended to Date: \$ Total Estimated Project Cost: \$ 800,000

Location: Jack Hammett Sports Complex

Maintenance Cost Impact Description: None

Annual Cost Impact: None

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

500000-417-19500-40111-202513

**Total Funding Sources** 



**Luke Davis Field Improvements** 

Item No.

CIP Project No. 202514 Type Parks District No. **Department:** Public Works

1 - Risk to Health, Safety or Project Status: New Project Category:

Environment

Project Renovation at Luke Davis Field

Description:

Project Renovate the infield dirt and turf at Luke Davis Field including replacement of sod, addition of clay infield mix,

Justification: compacting, laser leveling and adjusting field lines to proper distances. This project would improve the quality and

playability of the infield at Luke Davis Field.

| Expenditure Breakdown | 2023-24<br>and Prior | oposed<br>024-25 | :  | 2025-26 | 2026-27 | 202 | 27-28 | 2028-29 | Future  | Total        |
|-----------------------|----------------------|------------------|----|---------|---------|-----|-------|---------|---------|--------------|
| Land acquisition      |                      | \$<br>-          | \$ | -       | \$ -    | \$  | -     | \$<br>- | \$<br>- | \$<br>-      |
| Design, permits       |                      | \$<br>-          | \$ | -       | \$ -    | \$  | -     | \$<br>- | \$<br>- | \$<br>-      |
| Construction          |                      | \$<br>45,000     | \$ | -       | \$ -    | \$  | -     | \$<br>- | \$<br>- | \$<br>45,000 |
| Contingency           |                      | \$<br>-          | \$ | -       | \$ -    | \$  | -     | \$<br>- | \$<br>- | \$<br>-      |
| Other                 |                      | \$<br>-          | \$ | -       | \$ -    | \$  | -     | \$<br>- | \$<br>- | \$<br>-      |
| Total Estimated Costs | \$ -                 | \$<br>45,000     | \$ | -       | \$ -    | \$  | -     | \$<br>- | \$<br>- | \$<br>45,000 |

| Funding Sources          | 2023-24<br>and Prior |    | oposed<br>024-25 | 20   | 025-26     | 20: | 26-27 | 202 | 7-28 | 20     | 28-29    | ı   | Future     | Total        |
|--------------------------|----------------------|----|------------------|------|------------|-----|-------|-----|------|--------|----------|-----|------------|--------------|
| Capital Improvement Fund |                      | \$ | 45,000           | \$   | -          | \$  | -     | \$  | -    | \$     | -        | \$  | -          | \$<br>45,000 |
|                          |                      | \$ | -                | \$   | -          | \$  | -     | \$  | -    | \$     | -        | \$  | -          | \$<br>-      |
|                          |                      | \$ | -                | \$   | -          | \$  | -     | \$  | -    | \$     | -        | \$  | -          | \$<br>-      |
|                          |                      | \$ | -                | \$   | -          | \$  | -     | \$  | -    | \$     | -        | \$  | -          | \$<br>-      |
| Total Funding Sources    | \$ -                 | \$ | 45,000           | \$   | -          | \$  | -     | \$  | -    | \$     | -        | \$  | -          | \$<br>45,000 |
|                          |                      | Fu | ınds Expe        | nded | d to Date: | \$  | _     |     | T    | otal F | stimated | Pro | iect Cost: | \$<br>45.000 |

Location: Luke Davis Field Maintenance Cost Impact Description: Regualr maintenance of this location will be Annual Cost Impact: \$ 75,000 included in the landcsape maintenance

contract.

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

500000-401-19500-40111-202514



City of Costa Mesa, California

Total Estimated Project Cost: \$

50,000

### Park Sidewalk / Accessibility Program

Item No. 25

TypeParksCIP Project No.700128Department:Public WorksDistrict No.All

Category: 1 - Risk to Health, Safety or Project Status: Ongoing citywide project; therefore, no prior

Environment budgeted amounts are included below.

Project Remove and replace sidewalks at the following parks: Jack Hammett, Shiffer Park, TeWinkle Park, Wakeham Park,

**Description:** and Vista Park.

Project This project would replace cracked, raised or buckled concrete in walkways, eliminating potential hazards due to unsafe

Justification: walking conditions.

| Expenditure Breakdown    | 2023-24<br>and Prior | oposed<br>024-25 | 2  | 2025-26 | 2026-27      | 2  | 2027-28 | 2  | 028-29 | Future       | Total         |
|--------------------------|----------------------|------------------|----|---------|--------------|----|---------|----|--------|--------------|---------------|
| Land acquisition         |                      | \$<br>-          | \$ | -       | \$<br>-      | \$ | -       | \$ | -      | \$<br>-      | \$<br>-       |
| Design, permits          |                      | \$<br>-          | \$ | -       | \$<br>-      | \$ | -       | \$ | -      | \$<br>-      | \$<br>-       |
| Construction             |                      | \$<br>50,000     | \$ | 50,000  | \$<br>50,000 | \$ | 50,000  | \$ | 50,000 | \$<br>50,000 | \$<br>300,000 |
| Contingency              |                      | \$<br>-          | \$ | -       | \$<br>-      | \$ | -       | \$ | -      | \$<br>-      | \$<br>-       |
| Other                    |                      | \$<br>-          | \$ | -       | \$<br>-      | \$ | -       | \$ | -      | \$<br>-      | \$<br>-       |
| Total Estimated Costs    | \$ -                 | \$<br>50,000     | \$ | 50,000  | \$<br>50,000 | \$ | 50,000  | \$ | 50,000 | \$<br>50,000 | \$<br>300,000 |
| Funding Sources          | 2023-24<br>and Prior | oposed<br>024-25 | 2  | 2025-26 | 2026-27      | 2  | 2027-28 | 2  | 028-29 | Future       | Total         |
| Capital Improvement Fund |                      | \$<br>50,000     | \$ | -       | \$<br>-      | \$ | -       | \$ | -      | \$<br>-      | \$<br>50,000  |
|                          |                      | \$<br>-          | \$ | -       | \$<br>-      | \$ | -       | \$ | -      | \$<br>-      | \$<br>-       |
|                          |                      | \$<br>-          | \$ | -       | \$<br>-      | \$ | -       | \$ | -      | \$<br>-      | \$<br>-       |
|                          |                      | \$<br>-          | \$ | -       | \$<br>-      | \$ | -       | \$ | -      | \$<br>-      | \$<br>-       |
| Total Funding Sources    | \$ -                 | \$<br>50,000     | \$ | -       | \$<br>-      | \$ | -       | \$ | -      | \$<br>-      | \$<br>50,000  |

Location: Various Parks Maintenance Cost Impact Description: None

Annual Cost Impact: None

Funds Expended to Date: N/A

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

500000-401-19500-40111-700128





325,000

### **TeWinkle Athletic Fields - Batting Cage Structure & Other Improvements**

Item No. 26

CIP Project No. 202515 Type Parks Department: Public Works District No. 1

5 - Asset Condition, Annual Recurring Category: Project Status: New Project

**Project** This project is to improve water drainage systems, security lighting, and to add batting cages.

Description:

Project The TeWinkle Athletic Complex is in need of numerous repairs and enhancements. The fields are not draining properly

Justification: causing water to pool/puddle on the surface. This creates increased closures that impact schedules for sports groups. The lighting needs to be replaced as it is inadequate to provide security for sports groups and City assets. Highly

requested amenities such as batting cages need to be added to modernize the complex.

| Expenditure Breakdown    | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
|--------------------------|----------------------|---------------------|---------|---------|---------|---------|--------|------------|
| Land acquisition         |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Design, permits          |                      | \$ 25,000           | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 25,000  |
| Construction             |                      | \$ 300,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 300,000 |
| Contingency              |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Other                    |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Estimated Costs    | \$ -                 | \$ 325,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 325,000 |
|                          | 2023-24              | Proposed            |         |         |         |         |        |            |
| Funding Sources          | and Prior            | 2024-25             | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
| Capital Improvement Fund |                      | \$ 325,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 325,000 |
|                          |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
|                          |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
|                          |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Funding Sources    | \$ -                 | \$ 325,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 325,000 |

Funds Expended to Date: \$ Total Estimated Project Cost: \$ TW Athletic Complex Maintenance Cost Impact Description: General Maintenance, as needed

Annual Cost Impact: \$

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

500000-401-19500-40111-202515

Location:



City of Costa Mesa, California

### Various Parks - Playground Repairs and Replacement

Item No. 27

Type Parks CIP Project No. 700146

Department: Public Works District No. All

Category: 5 - Asset Condition, Annual Recurring Project Status: Ongoing citywide project; therefore, no prior

osts budgeted amounts are included below.

**Project** Implement necessary rehabilitation, repairs and replacement of playground equipment and playground surfacing.

Description:

Project This project would replace separated or missing rubber surfacing and damaged, worn out or unsafe playground

Justification: equipment. The repairs would eliminate potential hazards due to unsafe conditions on the playground surface and on

the playground equipment.

| Expenditure Breakdown | 2023-24<br>and Prior |     | oposed<br>024-25 | 2  | 2025-26 | 2026-27      | 2  | 027-28 | 2  | 028-29 | Future       | Total         |
|-----------------------|----------------------|-----|------------------|----|---------|--------------|----|--------|----|--------|--------------|---------------|
| Land acquisition      |                      | \$  | -                | \$ | -       | \$<br>-      | \$ | -      | \$ | -      | \$<br>-      | \$<br>-       |
| Design, permits       |                      | \$  | -                | \$ | -       | \$<br>-      | \$ | -      | \$ | -      | \$<br>-      | \$<br>-       |
| Construction          |                      | \$  | 50,000           | \$ | 50,000  | \$<br>50,000 | \$ | 50,000 | \$ | 50,000 | \$<br>50,000 | \$<br>300,000 |
| Contingency           |                      | \$  | -                | \$ | -       | \$<br>-      | \$ | -      | \$ | -      | \$<br>-      | \$<br>-       |
| Other                 |                      | \$  | -                | \$ | -       | \$<br>-      | \$ | -      | \$ | -      | \$<br>-      | \$<br>-       |
| Total Estimated Costs | \$ -                 | \$  | 50,000           | \$ | 50,000  | \$<br>50,000 | \$ | 50,000 | \$ | 50,000 | \$<br>50,000 | \$<br>300,000 |
|                       | 2023-24              | Pro | oposed           |    |         |              |    |        |    |        |              | ·             |

| Funding Sources          | 2023-24<br>and Prior |    | oposed<br>024-25 | 2   | 2025-26     | 2  | 2026-27 | 2  | 2027-28 | 2    | 2028-29   |     | Future     | Total         |
|--------------------------|----------------------|----|------------------|-----|-------------|----|---------|----|---------|------|-----------|-----|------------|---------------|
| Capital Improvement Fund |                      | \$ | 50,000           | \$  | 50,000      | \$ | 50,000  | \$ | 50,000  | \$   | 50,000    | \$  | 50,000     | \$<br>300,000 |
|                          |                      | \$ | -                | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -          | \$<br>-       |
|                          |                      | \$ | -                | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -          | \$<br>-       |
|                          |                      | \$ | -                | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -          | \$<br>-       |
| Total Funding Sources    | \$ -                 | \$ | 50,000           | \$  | 50,000      | \$ | 50,000  | \$ | 50,000  | \$   | 50,000    | \$  | 50,000     | \$<br>300,000 |
|                          |                      | Fu | ınds Expe        | nde | ed to Date: | N/ | Α       |    | T       | otal | Estimated | Pro | iect Cost: | \$<br>300.000 |

Location: Various Parks Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

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

500000-401-19500-40111-700146





City of Costa Mesa, California

### **Wimbledon Park - Exercise Equipment Replacement**

Item No. 28

TypeParksCIP Project No.202516Department:Public WorksDistrict No.1

Category: 1 - Risk to Health, Safety or Project Status: New Project

Environment

**Project** Remove and replace all exercise equipment stations.

Description:

Project Justification:

The exercise equipment, which was installed in 2008, has exceeded its useful life; it is badly worn, rusted and in constant need of repair. The exercise stations are very popular and highly used by the local community. This project would improve safety and minimize the chance of future injuries and potential claims against the City. The new equipment would also enhance the aesthetics of this site and the surrounding Wimbledon Village neighborhood.

| Expenditure Breakdown | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |
|-----------------------|----------------------|---------------------|---------|---------|---------|---------|--------|------------|
| Land acquisition      |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Design, permits       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Construction          |                      | \$ 110,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 110,000 |
| Contingency           |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Other                 |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -       |
| Total Estimated Costs | \$ -                 | \$ 110,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 110,000 |
| Funding Sources       | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total      |

| Funding Sources          | and Prior |    | roposea<br>2024-25 | 2   | 025-26     | :  | 2026-27 | 20 | 27-28 | 2    | 2028-29   |    | Future      | Total         |
|--------------------------|-----------|----|--------------------|-----|------------|----|---------|----|-------|------|-----------|----|-------------|---------------|
| Capital Improvement Fund |           | \$ | 110,000            | \$  | -          | \$ | -       | \$ | -     | \$   | -         | \$ | -           | \$<br>110,000 |
|                          |           | \$ | -                  | \$  | -          | \$ | -       | \$ | -     | \$   | -         | \$ | -           | \$<br>-       |
|                          |           | \$ | -                  | \$  | -          | \$ | -       | \$ | -     | \$   | -         | \$ | -           | \$<br>-       |
|                          |           | \$ | -                  | \$  | -          | \$ | -       | \$ | -     | \$   | -         | \$ | -           | \$<br>-       |
| Total Funding Sources    | \$ -      | \$ | 110,000            | \$  | -          | \$ | -       | \$ | -     | \$   | -         | \$ | -           | \$<br>110,000 |
|                          |           | F  | unds Expe          | nde | d to Date: | \$ | _       |    | Т     | otal | Estimated | Pr | oiect Cost: | \$<br>110.000 |

Location: Wimbledon Park Maintenance Cost Impact Description: None

Annual Cost Impact: None

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

500000-401-19500-40111-202516



City of Costa Mesa, California

Parkway & Medians Improvement Program

Item No. 29

TypeParkway & MediansCIP Project No.500010Department:Public WorksDistrict No.All

Category: 1 - Risk to Health, Safety or Project Status: Ongoing citywide project; therefore, no prior

Environment budgeted amounts are included below.

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

Description:

Project Permanently repair damaged areas in the public right-of-way and construct ADA accessibility improvements. Replace

Justification: existing median landscape and irrigation systems with drought-tolerant landscape that includes California native plants

and state-of-the-art irrigation.

| Expenditure Breakdown | 2023-24<br>and Prior |    | oposed<br>024-25 | 2  | 2025-26 | 2026-27       | 2  | 2027-28 | 2  | 2028-29 | Future        | Total           |
|-----------------------|----------------------|----|------------------|----|---------|---------------|----|---------|----|---------|---------------|-----------------|
| Land acquisition      |                      | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-         |
| Design, permits       |                      | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-         |
| Construction          |                      | \$ | 175,000          | \$ | 175,000 | \$<br>175,000 | \$ | 175,000 | \$ | 175,000 | \$<br>175,000 | \$<br>1,050,000 |
| Contingency           |                      | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-         |
| Other                 |                      | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-         |
| Total Estimated Costs | \$ -                 | \$ | 175,000          | \$ | 175,000 | \$<br>175,000 | \$ | 175,000 | \$ | 175,000 | \$<br>175,000 | \$<br>1,050,000 |
|                       | 2023-24              | Pı | oposed           |    |         |               |    |         |    |         |               |                 |

|                          | 2023-24   | Pr | oposed    |      |             |    |         |    |         |      |           |     |             |                 |
|--------------------------|-----------|----|-----------|------|-------------|----|---------|----|---------|------|-----------|-----|-------------|-----------------|
| Funding Sources          | and Prior | 2  | 024-25    | 2    | 2025-26     | 2  | 2026-27 | 2  | 2027-28 | 2    | 2028-29   |     | Future      | Total           |
| Gas Tax (HUTA) Fund      |           | \$ | 75,000    | \$   | 75,000      | \$ | 75,000  | \$ | 75,000  | \$   | 75,000    | \$  | 75,000      | \$<br>450,000   |
| Capital Improvement Fund |           | \$ | 50,000    | \$   | 50,000      | \$ | 50,000  | \$ | 50,000  | \$   | 50,000    | \$  | 50,000      | \$<br>300,000   |
| Measure M2 Fairshare     |           |    |           |      |             |    |         |    |         |      |           |     |             |                 |
| Fund                     |           | \$ | 50,000    | \$   | 50,000      | \$ | 50,000  | \$ | 50,000  | \$   | 50,000    | \$  | 50,000      | \$<br>300,000   |
|                          |           | \$ | -         | \$   | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-         |
| Total Funding Sources    | \$ -      | \$ | 175,000   | \$   | 175,000     | \$ | 175,000 | \$ | 175,000 | \$   | 175,000   | \$  | 175,000     | \$<br>1,050,000 |
|                          |           | F  | unds Expe | ende | ed to Date: | \$ | -       |    | Т       | otal | Estimated | Pre | oject Cost: | \$<br>1,050,000 |

Location: Citywide - Various Locations Maintenance Cost Impact Description: None

Annual Cost Impact: \$

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

500000-201-19200-30130-500010 500000-401-19200-30130-500010 500000-416-19200-30130-500010





**South Coast Drive Wall Repairs** 

Item No. 30

Type Parkway & Medians CIP Project No. 202517

Department: Public Works District No.

1 - Risk to Health, Safety or Category:

Project Status: New Project

Environment

Project Description: Work to repair the leaning wall along South Coast Dr. between San Leandro Ln. and Carmel Dr.

Project City Staff is working with the affected constituents to repair / replace the leaning wall along South Coast Dr. between Justification: San Leandro Ln. and Carmel Dr.

| Expenditure Breakdown | 2023-24<br>and Prior | oposed<br>024-25 | 2025-26 | 2026-2 | 27 | 2027-28 |     | 2028-29 | Future  | Total         |
|-----------------------|----------------------|------------------|---------|--------|----|---------|-----|---------|---------|---------------|
| Land acquisition      |                      | \$<br>-          | \$<br>- | \$     | -  | \$      | - : | \$ -    | \$<br>- | \$<br>-       |
| Design, permits       |                      | \$<br>-          | \$<br>- | \$     | -  | \$      | - : | \$ -    | \$<br>- | \$<br>-       |
| Construction          |                      | \$<br>300,000    | \$<br>- | \$     | -  | \$      | - : | \$ -    | \$<br>- | \$<br>300,000 |
| Contingency           |                      | \$<br>-          | \$<br>- | \$     | -  | \$      | - : | \$ -    | \$<br>- | \$<br>-       |
| Other                 |                      | \$<br>-          | \$<br>- | \$     | -  | \$      | - : | \$ -    | \$<br>- | \$<br>-       |
| Total Estimated Costs | \$ -                 | \$<br>300,000    | \$<br>- | \$     | -  | \$      | - : | \$ -    | \$<br>- | \$<br>300,000 |

| Funding Sources          | 2023-24<br>and Prior |    | roposed<br>2024-25 | 2   | 025-26     | 2  | 2026-27 | 20 | 027-28 | 2    | 2028-29   |    | Future       | Total         |
|--------------------------|----------------------|----|--------------------|-----|------------|----|---------|----|--------|------|-----------|----|--------------|---------------|
| Capital Improvement Fund |                      | \$ | 300,000            | \$  | -          | \$ | -       | \$ | -      | \$   | -         | \$ | -            | \$<br>300,000 |
|                          |                      | \$ | -                  | \$  | -          | \$ | -       | \$ | -      | \$   | -         | \$ | -            | \$<br>-       |
|                          |                      | \$ | -                  | \$  | -          | \$ | -       | \$ | -      | \$   | -         | \$ | -            | \$<br>-       |
|                          |                      | \$ | -                  | \$  | -          | \$ | -       | \$ | -      | \$   | -         | \$ | -            | \$<br>-       |
| Total Funding Sources    | \$ -                 | \$ | 300,000            | \$  | -          | \$ | -       | \$ | -      | \$   | -         | \$ | -            | \$<br>300,000 |
| -                        |                      | F  | unds Expe          | nde | d to Date: | \$ | -       |    | T      | otal | Estimated | Pi | roiect Cost: | \$<br>300.000 |

South Coast Dr. at San Leandro Ln.

Maintenance Cost Impact Description: None Annual Cost Impact: \$

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

500000-401-19200-20112-202517

Location:





City of Costa Mesa, California

**Tree Planting and Small Tree Care Program** 

Item No.

Type Parkway & Medians CIP Project No. 202518

Department: Public Works District No. ΑII

Category: 1 - Risk to Health, Safety or

Project Status: New Project

Environment

Project

Tree planting and small tree care.

Description:

Project

The City of Costa Mesa received recognition as Tree City USA by Arbor Day Foundation. In order to continue to Justification:

maintain the designation as well as to improve the tree canopy in areas of City that are deficient, a Tree Planting and Young Tree Care program is proposed. The proposed funding will enable planting and care for up to 250 new trees in

the City.

| Expenditure Breakdown | 2023-24<br>and Prior | roposed<br>2024-25 | 2  | 2025-26 | 2026-27       | :  | 2027-28 | 2  | 2028-29 | Future        | Total         |
|-----------------------|----------------------|--------------------|----|---------|---------------|----|---------|----|---------|---------------|---------------|
| Land acquisition      |                      | \$<br>-            | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Design, permits       |                      | \$<br>-            | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Construction          |                      | \$<br>-            | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Contingency           |                      | \$<br>-            | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Other                 |                      | \$<br>150,000      | \$ | 150,000 | \$<br>150,000 | \$ | 150,000 | \$ | 150,000 | \$<br>150,000 | \$<br>900,000 |
| Total Estimated Costs | \$ -                 | \$<br>150,000      | \$ | 150,000 | \$<br>150,000 | \$ | 150,000 | \$ | 150,000 | \$<br>150,000 | \$<br>900,000 |

| Funding Sources          | 2023-24<br>and Prior |                         | Proposed<br>2024-25 |    | 2025-26 |    | 2026-27 |    | 2027-28 | 2028-29 |           |     | Future     | Total         |
|--------------------------|----------------------|-------------------------|---------------------|----|---------|----|---------|----|---------|---------|-----------|-----|------------|---------------|
| Capital Improvement Fund |                      | \$                      | 150,000             | \$ | 150,000 | \$ | 150,000 | \$ | 150,000 | \$      | 150,000   | \$  | 150,000    | \$<br>900,000 |
|                          |                      | \$                      | -                   | \$ | -       | \$ | -       | \$ | -       | \$      | -         | \$  | -          | \$<br>-       |
|                          |                      | \$                      | -                   | \$ | -       | \$ | -       | \$ | -       | \$      | -         | \$  | -          | \$<br>-       |
|                          |                      | \$                      | -                   | \$ | -       | \$ | -       | \$ | -       | \$      | -         | \$  | -          | \$<br>-       |
|                          |                      | \$                      | -                   | \$ | -       | \$ | -       | \$ | -       | \$      | -         | \$  | -          | \$<br>-       |
|                          |                      | \$                      | -                   | \$ | -       | \$ | -       | \$ | -       | \$      | -         | \$  | -          | \$<br>-       |
| Total Funding Sources    | \$ -                 | \$                      | 150,000             | \$ | 150,000 | \$ | 150,000 | \$ | 150,000 | \$      | 150,000   | \$  | 150,000    | \$<br>900,000 |
|                          |                      | Funds Expended to Date: |                     |    |         |    | -       |    | To      | otal    | Estimated | Pro | ject Cost: | \$<br>900,000 |

City wide Location:

Maintenance Cost Impact Description: Annual cost to maintain newly planted

Annual Cost Impact: \$ 30,000 trees.

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

500000-401-19500-40111-202518





**Westside Restoration Project** 

Item No. 32

**Type** Parkway & Medians

CIP Project No. 350030

Total Estimated Project Cost: \$ 2,465,000

Department: Public Works

District No. 4&5

Category: 4 - Master Plan, General Plan Project Status: Existing Project

**Project** The Westside Restoration Project is located in Districts 4 and 5 and proposes improvements designed to beautify the **Description:** neighborhood, improve pedestrian and bicycle accessibility, repair aging infrastructure and enhance lighting and safety.

Project Justification:

The restoration of the Westside is an important goal for the community. The implementation of the proposed infrastructure improvements will be the catalyst for an overall revitalization of this neighborhood, promoting Active

Transportation and providing an enriching environment.

|                          | 2  | 2023-24  | Pi      | roposed |    |         |    |         |    |         |    |         |    |         |    |           |
|--------------------------|----|----------|---------|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|-----------|
| Expenditure Breakdown    | aı | nd Prior | 2024-25 |         | 2  | 2025-26 | :  | 2026-27 | 2  | 2027-28 | :  | 2028-29 |    | Future  |    | Total     |
| Land acquisition         |    |          | \$      | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -         |
| Design, permits          | \$ | 475,000  | \$      | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | 475,000   |
| Construction             | \$ | 450,000  | \$      | 290,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 1,990,000 |
| Contingency              |    |          | \$      | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -         |
| Other                    |    |          | \$      | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -         |
| Total Estimated Costs    | \$ | 925,000  | \$      | 290,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 2,465,000 |
|                          | 2  | 2023-24  | P       | roposed |    |         |    |         |    |         |    |         |    |         |    |           |
| Funding Sources          | aı | nd Prior | 2       | 2024-25 | 2  | 2025-26 | :  | 2026-27 | 2  | 2027-28 | 2  | 2028-29 |    | Future  |    | Total     |
| Capital Improvement Fund | \$ | 925,000  | \$      | 290,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 2,465,000 |
|                          |    |          | \$      | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -         |
|                          |    |          | \$      | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -         |
|                          |    |          | \$      | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$ | -         |
| Total Funding Sources    | \$ | 925,000  | \$      | 290,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 250,000 | \$ | 2,465,000 |
|                          | _  |          | _       |         |    |         | -  |         | _  |         | _  |         | _  |         | _  |           |

Funds Expended to Date: \$ 237,719

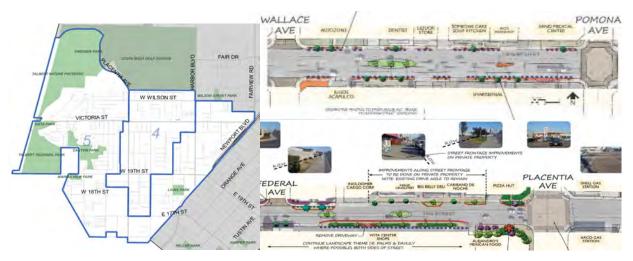
Location: Westside Costa Mesa

Maintenance Cost Impact Description: General Maintenance

Annual Cost Impact: \$ 10,000

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

500000-401-19200-20112-350030



**Citywide Alley Improvements** 

Item No.

33

Type Streets **Department:** Public Works CIP Project No.

Total Estimated Project Cost: \$ 1,200,000

400012

Project Status: Ongoing citywide project; therefore, no prior

ΑII District No.

Category:

4 - Master Plan, General Plan

budgeted amounts are included below.

Project

Citywide alley rehabilitation by replacing aging asphalt alleyways with concrete.

Description:

Citywide project to repair and rehabilite all of the City's alleys with concrete surfacing. Funding is requested this fiscal Project

Justification: year to reconstruct additional alleys.

| Expenditure Breakdown | 2023-24<br>and Prior |          | oposed<br>024-25 | 2  | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total           |
|-----------------------|----------------------|----------|------------------|----|---------|---------|---------|---------|--------|-----------------|
| Land acquisition      |                      | \$       | -                | \$ | -       | \$ -    | \$ -    | \$ -    | \$ -   | \$<br>-         |
| Design, permits       |                      | \$       | -                | \$ | -       | \$ -    | \$ -    | \$ -    | \$ -   | \$<br>-         |
| Construction          |                      | \$       | 700,000          | \$ | 500,000 | \$ -    | \$ -    | \$ -    | \$ -   | \$<br>1,200,000 |
| Contingency           |                      | \$       | -                | \$ | -       | \$ -    | \$ -    | \$ -    | \$ -   | \$<br>-         |
| Other                 |                      | \$       | -                | \$ | -       | \$ -    | \$ -    | \$ -    | \$ -   | \$<br>-         |
| Total Estimated Costs | \$ -                 | \$       | 700,000          | \$ | 500,000 | \$ -    | \$ -    | \$ -    | \$ -   | \$<br>1,200,000 |
|                       | 2023-24              | Pr       | oposed           |    |         |         |         |         |        |                 |
| Funding Sources       | and Prior            | 2        | 024-25           | 2  | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total           |
| Gas Tax (HUTA) Fund   |                      | \$       | 200,000          | \$ | 400,000 | \$ -    | \$ -    | \$ -    | \$ -   | \$<br>600,000   |
| Measure M2 Fairshare  |                      |          |                  |    |         |         |         |         |        |                 |
| l                     |                      |          |                  | _  |         | _       |         |         |        | 600,000         |
| Fund                  |                      | \$       | 500,000          | \$ | 100,000 | \$ -    | \$ -    | \$ -    | - \$   | \$<br>600,000   |
| Fund                  |                      | \$<br>\$ | 500,000          | \$ | 100,000 | \$ -    | \$ -    | \$ -    | \$ -   | \$<br>-         |
| Fund                  |                      | _        | 500,000          | -  |         | •       | -       |         | *      | -               |

Citywide - Various Locations Location: Maintenance Cost Impact Description: None Annual Cost Impact: \$

Funds Expended to Date: N/A

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

500000-201-19200-30112-400012 500000-416-19200-30112-400012





**Citywide Street Improvements** 

Item No. 34

Streets

CIP Project No.

400015

**Department:** Public Works

Project Status: Ongoing citywide project; therefore, no prior

District No. ΑII

4 - Master Plan, General Plan Category:

budgeted amounts are included below.

Project

Type

Rehabilitation of streets consisting of: grind & overlay, leveling course and slurry seal, and reconstruction of structurally

Description: deficient areas.

Project

This annual program provides major rehabilitation to streets and is implemented in accordance with the Pavement Justification: Management System to meet the City Council goal to reach and maintain an average Citywide Pavement Condition

Index (PCI) of 85.

| Expenditure Breakdown | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26      | 2026-27      | 2027-28      | 2028-29      | Future       | Total         |
|-----------------------|----------------------|---------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| Land acquisition      |                      | \$ -                | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -          |
| Design, permits       |                      | \$ -                | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -          |
| Construction          |                      | \$ 4,800,000        | \$ 6,500,000 | \$ 7,000,000 | \$ 7,000,000 | \$ 7,500,000 | \$ 8,000,000 | \$ 40,800,000 |
| Contingency           |                      | \$ -                | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -          |
| Other                 |                      | \$ -                | \$ -         | \$ -         | \$ -         | \$ -         | \$ -         | \$ -          |
| Total Estimated Costs | \$ -                 | \$ 4,800,000        | \$ 6,500,000 | \$ 7,000,000 | \$ 7,000,000 | \$ 7,500,000 | \$ 8,000,000 | \$ 40,800,000 |

|                              | 2023-24   | Proposed     |                |              |              |                |               |               |
|------------------------------|-----------|--------------|----------------|--------------|--------------|----------------|---------------|---------------|
| Funding Sources              | and Prior | 2024-25      | 2025-26        | 2026-27      | 2027-28      | 2028-29        | Future        | Total         |
| Gas Tax (HUTA) Fund          |           | \$ 1,000,000 | \$ 2,500,000   | \$ 3,000,000 | \$ 3,000,000 | \$ 3,000,000   | \$ 3,000,000  | \$ 15,500,000 |
| Capital Improvement Fund     |           | \$ 800,000   | \$ 2,500,000   | \$ 2,500,000 | \$ 2,500,000 | \$ 3,000,000   | \$ 3,000,000  | \$ 14,300,000 |
| Measure M2 Fairshare<br>Fund |           | \$ 3,000,000 | \$ 1,500,000   | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000   | \$ 2,000,000  | \$ 11,000,000 |
|                              |           | \$ -         | \$ -           | \$ -         | \$ -         | \$ -           | \$ -          | \$ -          |
|                              |           | \$ -         | \$ -           | \$ -         | \$ -         | \$ -           | \$ -          | \$ -          |
|                              |           | \$ -         | \$ -           | \$ -         | \$ -         | \$ -           | \$ -          | \$ -          |
| Total Funding Sources        | \$ -      | \$ 4,800,000 | \$ 6,500,000   | \$ 7,000,000 | \$ 7,000,000 | \$ 7,500,000   | \$ 8,000,000  | \$ 40,800,000 |
|                              |           | Funds Expe   | ended to Date: | N/A          | T            | otal Estimated | Project Cost: | \$ 40,800,000 |

Location: Citywide - Various Locations 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





City of Costa Mesa, California

Harbor Blvd., 17th St., and Gisler Ave. Rehabilitation Project (RMRA)

Item No. 35

TypeStreetsCIP Project No.202519Department:Public WorksDistrict No.All

Category: 4 - Master Plan, General Plan Project Status: New Project

**Project** Street rehabilitation along Harbor Blvd., 17th St., and Gisler Ave.

Description:

**Project** Harbor Blvd., 17th St. and Gisler Ave. require pavement rehabilitation and concrete parkway improvements. Deficient

Justification: areas will be reconstructed to meet City standards. Striping, markings, and bicycle facilities will be consistent with the City's Active Transportation Plan (ATP). 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.

| Expenditure Breakdown | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total        |
|-----------------------|----------------------|---------------------|---------|---------|---------|---------|--------|--------------|
| Land acquisition      |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Design, permits       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Construction          |                      | \$ 3,500,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 3,500,000 |
| Contingency           |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Other                 |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Total Estimated Costs | \$ -                 | \$ 3,500,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 3,500,000 |
|                       | 2023-24              | Proposed            |         |         |         |         |        |              |

|                       | 2023-24   | Proposed     |               |         |         |                |              |                 |
|-----------------------|-----------|--------------|---------------|---------|---------|----------------|--------------|-----------------|
| Funding Sources       | and Prior | 2024-25      | 2025-26       | 2026-27 | 2027-28 | 2028-29        | Future       | Total           |
| Gas Tax (RMRA) Fund   |           | \$ 3,500,000 | \$ -          | \$ -    | \$ -    | \$ -           | \$ -         | \$<br>3,500,000 |
|                       |           | \$ -         | \$ -          | \$ -    | \$ -    | \$ -           | \$ -         | \$<br>-         |
|                       |           | \$ -         | \$ -          | \$ -    | \$ -    | \$ -           | \$ -         | \$<br>-         |
|                       |           | \$ -         | \$ -          | \$ -    | \$ -    | \$ -           | \$ -         | \$<br>-         |
| Total Funding Sources | \$ -      | \$ 3,500,000 | \$ -          | \$ -    | \$ -    | \$ -           | \$ -         | \$<br>3,500,000 |
|                       |           | Funds Expe   | nded to Date: | \$ -    | т       | otal Estimated | Project Cost | \$<br>3 500 000 |

Location: Harbor Blvd.,17th St.,and Gisler Ave. Maintenance Cost Impact Description: None

Annual Cost Impact: \$

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

500000-251-19200-71200-202519





### Placentia Ave. Stormwater Quality Trash Full-Capture System

Item No. 36

TypeStreetsCIP Project No.550023Department:Public WorksDistrict No.5

Category: 3 - Grant Funding Project Status: Existing Project

Project Stormwater quality trash full-capture system to be installed within Costa Mesa Country Club near Orange County Model

Description: Engineers.

**Project** Installation of a stormwater quality system to collect pollutants and debris that is commonly found in flowing stormwater.

Justification: This was an OCTA grant funded project approved in FY 2022-23. Grant funding has been received and is reflected

below.

| 2  | 023-24   | Pr        | oposed  |  |  |   |  |  |   |   |   |   |  |  |   |
|----|----------|-----------|---|--|--|---|--|--|---|---|---|---|--|--|---|
| aı | nd Prior | 2         | 024-25  |  | 2025-26  | :   | 2026-27  |  | 2027-28   |   | 2028-29   |   | Future   |  | Total   |
|    |          | \$        |   | - \$   | -  | \$  | -  | \$   | -   | \$  | -   | \$  | -  | \$   | -   |
|    |          | \$        |   | - \$   | -  | \$  | -  | \$   | -   | \$  | -   | \$  | -  | \$   | -   |
| \$ | 350,000  | \$        | 240,000   | ) \$   | -  | \$  | -  | \$   | -   | \$  | -   | \$  | -  | \$   | 590,000   |
| \$ | 35,000   | \$        |   | - \$   | -  | \$  | -  | \$   | -   | \$  | -   | \$  | -  | \$   | 35,000  |
|    |          | \$        |   | - \$   | -  | \$  | -  | \$   | -   | \$  | -   | \$  | -  | \$   | -   |
| \$ | 385,000  | \$        | 240,000   | ) \$   | -  | \$  | -  | \$   | -   | \$  | -   | \$  | -  | \$   | 625,000   |
|    | \$<br>\$ | \$ 35,000 | and Prior 2  \$ \$ \$ \$ \$ \$ \$ 350,000 \$ \$ \$ 35,000 \$ \$ \$ \$ \$ \$ | and Prior 2024-25  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | and Prior         2024-25           \$         -         \$           \$         -         \$           \$         350,000         \$         240,000         \$           \$         35,000         \$         -         \$           \$         -         -         \$ | and Prior         2024-25         2025-26           \$         -         \$         -           \$         -         \$         -           \$         350,000         \$         240,000         \$         -           \$         35,000         \$         -         \$         -           \$         -         \$         -         \$         - | and Prior         2024-25         2025-26           \$         -         \$         -         \$           \$         -         \$         -         \$           \$         350,000         \$         -         \$         -         \$           \$         35,000         \$         -         \$         -         \$         -         \$           \$         -         \$         -         \$         -         \$         -         \$ | and Prior         2024-25         2025-26         2026-27           \$         -         \$         -         \$         -           \$         -         \$         -         \$         -         -           \$         350,000         \$         240,000         \$         -         \$         -           \$         35,000         \$         -         \$         -         \$         -           \$         -         \$         -         \$         -         \$         - | and Prior         2024-25         2025-26         2026-27           \$         -         \$         -         \$         -         \$           \$         350,000         \$         240,000         \$         -         \$         -         \$           \$         35,000         \$         -         \$         -         \$         -         \$           \$         -         \$         -         \$         -         \$         -         \$ | and Prior         2024-25         2025-26         2026-27         2027-28           \$         -         \$ | and Prior         2024-25         2025-26         2026-27         2027-28           \$         -         \$         -         \$         -         \$         -         \$         -         \$ | and Prior         2024-25         2025-26         2026-27         2027-28         2028-29           \$         -         \$         -         \$         -         \$         -         \$         -           \$         350,000         \$         240,000         \$         -         < | and Prior         2024-25         2025-26         2026-27         2027-28         2028-29           \$         -         \$         -         \$         -         \$         -         \$           \$         350,000         \$         240,000         \$         -         \$         < | and Prior         2024-25         2025-26         2026-27         2027-28         2028-29         Future           \$         -         \$ <td>and Prior         2024-25         2025-26         2026-27         2027-28         2028-29         Future           \$         -         \$</td> | and Prior         2024-25         2025-26         2026-27         2027-28         2028-29         Future           \$         -         \$ |

|                          | 2  | 023-24   | Pr | Proposed |    |         |    |         |         |   |         |          |        |         |               |
|--------------------------|----|----------|----|----------|----|---------|----|---------|---------|---|---------|----------|--------|---------|---------------|
| Funding Sources          | ar | nd Prior | 2  | 2024-25  |    | 2025-26 |    | 2026-27 | 2027-28 |   | 2028-29 |          | Fut    | ure     | Total         |
| Drainage Fund            |    |          | \$ | 125,000  | \$ | -       | \$ | -       | \$      | - | \$      | -        | \$     | -       | \$<br>125,000 |
| Measure M2 Regional Fund | \$ | 385,000  | \$ | 115,000  | \$ | -       | \$ | -       | \$      | _ | \$      | -        | \$     | -       | \$<br>500,000 |
|                          |    |          | \$ | -        | \$ | -       | \$ | -       | \$      | - | \$      | -        | \$     | -       | \$<br>-       |
|                          |    |          | \$ | -        | \$ | -       | \$ | -       | \$      | - | \$      | -        | \$     | -       | \$<br>-       |
| Total Funding Sources    | \$ | 385,000  | \$ | 240,000  | \$ | -       | \$ | -       | \$      | - | \$      | -        | \$     | -       | \$<br>625,000 |
| Funds Expended to Date:  |    |          |    |          |    |         | \$ | 1.170   |         | T | otal E  | stimated | Projec | t Cost: | \$<br>625.000 |

Location: Costa Mesa Country Club Maintenance Cost Impact Description: General Maintenance

Annual Cost Impact: \$ 10,000

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

500000-209-19200-30122-550023 500000-415-19200-30122-550023



City of Costa Mesa, California

ADAMS AVENUE

### Adams Avenue Bicycle Facility Project from Fairview to Harbor

Item No. CIP Project No. 450014

Type Transportation Department: Public Works District No.

Category: 3 - Grant Funding Project Status: Existing Project

Project Description:

This project will implement Class II bike lanes with buffers and Class IV cycle tracks along Adams Avenue from Harbor Boulevard to Fairview Road. This project includes Class 1 multi-use path segment on north side of Adams, median modifications, pavement slurry seal, and intersection and traffic signal modifications at Fairview/Adams. The project

will complement and tie into the Adams Avenue and Pinecreek Drive Intersection Project.

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 final design phase. The project will

improve pedestrian and bicycle mobility and access in the area.

| Expenditure Breakdown | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total        |
|-----------------------|----------------------|---------------------|---------|---------|---------|---------|--------|--------------|
| Land acquisition      |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Design, permits       | \$ 12,547            | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 12,547    |
| Construction          | \$ 620,000           | \$ 2,000,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 2,620,000 |
| Contingency           |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Other                 |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Total Estimated Costs | \$ 632,547           | \$ 2,000,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 2,632,547 |
|                       | 2023-24              | Proposed            |         | -       |         |         |        |              |

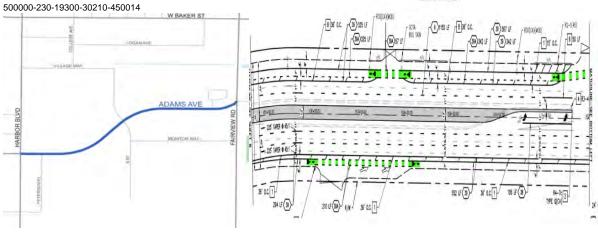
| Funding Sources           | 2023-24<br>nd Prior |      | oposed<br>024-25 | 20   | 25-26    | 2  | 2026-27 | 20 | 27-28 |      | 2028-29   |     | Future     | Total           |
|---------------------------|---------------------|------|------------------|------|----------|----|---------|----|-------|------|-----------|-----|------------|-----------------|
| Traffic Impact Fee Fund   | \$<br>512,547       | \$   | 240,000          | \$   | -        | \$ | -       | \$ | -     | \$   | -         | \$  | -          | \$<br>752,547   |
| Capital Improvement Fund  | \$<br>45,000        | \$   | -                | \$   | -        | \$ | -       | \$ | -     | \$   | -         | \$  | -          | \$<br>45,000    |
| Measure M2 Fairshare Fund | \$<br>75,000        | \$   | -                | \$   | -        | \$ | -       | \$ | -     | \$   | -         | \$  | -          | \$<br>75,000    |
| Federal Grant             |                     | \$ - | 1,760,000        | \$   | -        | \$ | -       | \$ | -     | \$   | -         | \$  | -          | \$<br>1,760,000 |
|                           |                     | \$   | -                | \$   | -        | \$ | -       | \$ | -     | \$   | -         | \$  | -          | \$<br>-         |
| Total Funding Sources     | \$<br>632,547       | \$ 2 | 2,000,000        | \$   | -        | \$ | -       | \$ | -     | \$   | -         | \$  | -          | \$<br>2,632,547 |
|                           |                     | Fι   | ınds Expe        | nded | to Date: | \$ | 114,712 |    | To    | otal | Estimated | Pro | ject Cost: | \$<br>2,632,547 |

Location: Maintenance Cost Impact Description: None Adams Avenue from

Harbor Blvd to Fairview 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



### **Adams Avenue Undergrounding Project**

Item No. 38

TypeTransportationCIP Project No.300179Department:Public WorksDistrict No.1

Category: 4 - Master Plan, General Plan Project Status: Existing Project

Project Undergrounding of utilities and power poles along Adams Avenue from Mesa Verde Drive West to Albatross Drive per

Description: SCE Rule 20A and 20B guidelines.

**Project** To underground of utilities and power poles along Adams Avenue in order to design and construct the street with

Justification: sidewalks and Class I bike paths that conform to the City's Active Transportation Plan (ATP), as approved by City

Council on September 7, 2021.

| Expenditure Breakdown    | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total        |
|--------------------------|----------------------|---------------------|---------|---------|---------|---------|--------|--------------|
| Land acquisition         |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Design, permits          |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Construction             | \$ 2,500,000         | \$ 1,250,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 3,750,000 |
| Contingency              |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Other                    |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Total Estimated Costs    | \$ 2,500,000         | \$ 1,250,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 3,750,000 |
| Funding Sources          | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total        |
| Capital Improvement Fund | \$ 2,500,000         | \$ 1,250,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 3,750,000 |
|                          |                      |                     |         |         |         |         |        |              |

| Funding Sources          | and Prior    | 2024-25      | 2025-26        | 2026-27    | 2027-28 | 2028-29        | Future        | Total           |
|--------------------------|--------------|--------------|----------------|------------|---------|----------------|---------------|-----------------|
| Capital Improvement Fund | \$ 2,500,000 | \$ 1,250,000 | \$ -           | \$ -       | \$ -    | \$ -           | \$ -          | \$<br>3,750,000 |
|                          |              | \$ -         | \$ -           | \$ -       | \$ -    | \$ -           | \$ -          | \$<br>-         |
|                          |              | \$ -         | \$ -           | \$ -       | \$ -    | \$ -           | \$ -          | \$<br>-         |
|                          |              | \$ -         | \$ -           | \$ -       | \$ -    | \$ -           | \$ -          | \$<br>-         |
| Total Funding Sources    | \$ 2,500,000 | \$ 1,250,000 | \$ -           | \$ -       | \$ -    | \$ -           | \$ -          | \$<br>3,750,000 |
|                          |              | Funds Expe   | ended to Date: | \$ 130,000 | Т       | otal Estimated | Project Cost: | \$<br>3.750.000 |

Location: Adams Ave from Mesa Verde W. Maintenance Cost Impact Description: None

to Albatross Annual Cost Impact: \$ -

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

500000-401-19300-30225-300179



City of Costa Mesa, California

**Bicycle and Pedestrian Infrastructure Projects** 

Item No. 39

TypeTransportationCIP Project No.450015Department:Public WorksDistrict No.All

Category: 4 - Master Plan, General Plan Project Status: Ongoing citywide project; therefore, no prior

budgeted amounts are included below.

Project Citywide bicycle and pedestrian infrastructure improvements to implement Active Transportation Plan and the

**Description:** Pedestrian Master Plan under development.

**Project** Increase access and mobility and improve safety for bicyclists and pedestrians.

Justification:

|                         | 2023-24   | Pı | oposed    |     |             |    |         |    |         |      |           |     |             |                 |
|-------------------------|-----------|----|-----------|-----|-------------|----|---------|----|---------|------|-----------|-----|-------------|-----------------|
| Expenditure Breakdown   | and Prior | 2  | 024-25    | 2   | 2025-26     | :  | 2026-27 | 2  | 2027-28 | :    | 2028-29   |     | Future      | Total           |
| Land acquisition        |           | \$ | -         | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-         |
| Design, permits         |           | \$ | -         | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-         |
| Construction            |           | \$ | 250,000   | \$  | 250,000     | \$ | 250,000 | \$ | 250,000 | \$   | 250,000   | \$  | 250,000     | \$<br>1,500,000 |
| Contingency             |           | \$ | -         | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-         |
| Other                   |           | \$ | -         | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-         |
|                         |           | \$ | -         | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-         |
|                         |           | \$ | -         | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-         |
| Total Estimated Costs   | \$ -      | \$ | 250,000   | \$  | 250,000     | \$ | 250,000 | \$ | 250,000 | \$   | 250,000   | \$  | 250,000     | \$<br>1,500,000 |
|                         | 2023-24   | Pı | oposed    |     |             |    |         |    |         |      |           |     |             |                 |
| Funding Sources         | and Prior |    | 024-25    | 2   | 2025-26     | :  | 2026-27 | 2  | 2027-28 | :    | 2028-29   |     | Future      | Total           |
| Traffic Impact Fee Fund |           | \$ | 100,000   | \$  | 100,000     | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$  | 100,000     | \$<br>600,000   |
| Cannabis Traffic Impact |           |    |           |     |             |    |         |    |         |      |           |     |             |                 |
| Fees Fund               |           | \$ | 150,000   | \$  | 150,000     | \$ | 150,000 | \$ | 150,000 | \$   | 150,000   | \$  | 150,000     | \$<br>900,000   |
|                         |           | \$ | -         | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-         |
|                         |           | \$ | -         | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-         |
| Total Funding Sources   | \$ -      | \$ | 250,000   | \$  | 250,000     | \$ | 250,000 | \$ | 250,000 | \$   | 250,000   | \$  | 250,000     | \$<br>1,500,000 |
|                         |           | F  | unds Expe | nde | ed to Date: | N/ | Α       |    | T       | otal | Estimated | Pre | oject Cost: | \$<br>1,500,000 |

Maintenance Cost Impact Description: Annual Maintenance

Annual Cost Impact: \$ 10,000

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

500000-214-19300-30225-450015 500000-240-19300-30225-450015

Citywide

Location:





### **Citywide Neighborhood Traffic Improvements**

Item No. 40

TypeTransportationCIP Project No.300163Department:Public WorksDistrict No.All

Category: 1 - Risk to Health, Safety or Project Status: Ongoing citywide project; therefore, no prior

Environment budgeted amounts are included below.

Project This project includes ongoing citywide implementation of neighborhood traffic improvements including signs, approved

**Description:** speed humps, and minor landscape improvements to enhance the neighborhood character.

Project The project will enhance citywide neighborhood character and improve neighborhood traffic for all modes of

Justification: transportation.

|                          | 2023-24                     | P  | roposed   |     |            |    |         |    |         |      |           |      |             |               |
|--------------------------|-----------------------------|----|-----------|-----|------------|----|---------|----|---------|------|-----------|------|-------------|---------------|
| Expenditure Breakdown    | and Prior                   | 2  | 2024-25   | 2   | 2025-26    |    | 2026-27 | 2  | 2027-28 | 2    | 2028-29   |      | Future      | Total         |
| Land acquisition         |                             | \$ | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$   | -           | \$<br>-       |
| Design, permits          |                             | \$ | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$   | -           | \$<br>-       |
| Construction             |                             | \$ | 100,000   | \$  | 100,000    | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$   | 100,000     | \$<br>600,000 |
| Contingency              |                             | \$ | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$   | -           | \$<br>-       |
| Other                    |                             | \$ | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$   | -           | \$<br>-       |
| Total Estimated Costs    | \$ -                        | \$ | 100,000   | \$  | 100,000    | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$   | 100,000     | \$<br>600,000 |
|                          | 2023-24                     | P  | roposed   |     |            |    |         |    |         |      |           |      |             |               |
| Funding Sources          | and Prior                   | 2  | 2024-25   | 2   | 2025-26    |    | 2026-27 | 2  | 2027-28 | 2    | 2028-29   |      | Future      | Total         |
| Capital Improvement Fund |                             | \$ | 100,000   | \$  | 100,000    | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$   | 100,000     | \$<br>600,000 |
|                          |                             | \$ | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$   | -           | \$<br>-       |
|                          |                             | \$ | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$   | -           | \$<br>-       |
|                          |                             | \$ | -         | \$  | -          | \$ | -       | \$ | -       | \$   | -         | \$   | -           | \$<br>-       |
| Total Funding Sources    | tal Funding Sources \$ - \$ |    |           |     |            | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$   | 100,000     | \$<br>600,000 |
|                          |                             | F  | unds Expe | nde | d to Date: | N/ | /A      |    | Т       | otal | Estimated | l Pr | oject Cost: | \$<br>600,000 |

Location: Citywide Maintenance Cost Impact Description: None
Annual Cost Impact: \$ -

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

500000-401-19300-30241-300163





City of Costa Mesa, California

Total Estimated Project Cost: \$

150,000

**Citywide Traffic Signal Improvements** 

Item No.

Type Transportation **Department:** Public Works

CIP Project No. 370058 District No. ΑII

4 - Master Plan, General Plan Project Status: Existing Project Category:

Project

Construct traffic signal improvements citywide to upgrade traffic signal infrastructure for all modes of travel as needed.

Description:

Project Traffic signal improvement upgrades are needed at several locations citywide to continue operational efficiency for all

**Justification:** modes of travel which are not already funded by grants.

|                          | 20 | 023-24  | Pr | oposed  |     |       |         |         |         |   |        |               |
|--------------------------|----|---------|----|---------|-----|-------|---------|---------|---------|---|--------|---------------|
| Expenditure Breakdown    | an | d Prior | 2  | 024-25  | 202 | 25-26 | 2026-27 | 2027-28 | 2028-29 |   | Future | Total         |
| Land acquisition         |    |         | \$ | -       | \$  | -     | \$      | . \$    | - \$    | - | \$ -   | \$<br>-       |
| Design, permits          |    |         | \$ | -       | \$  | -     | \$      | . \$    | - \$    | - | \$ -   | \$<br>-       |
| Construction             | \$ | 50,000  | \$ | 100,000 | \$  | -     | \$      | . \$    | - \$    | - | \$ -   | \$<br>150,000 |
| Contingency              |    |         | \$ | -       | \$  | -     | \$      | \$      | - \$    | - | \$ -   | \$<br>-       |
| Other                    |    |         | \$ | -       | \$  | -     | \$      | \$      | - \$    | - | \$ -   | \$<br>-       |
| Total Estimated Costs    | \$ | 50,000  | \$ | 100,000 | \$  | -     | \$      | \$      | - \$    | - | \$ -   | \$<br>150,000 |
|                          | 20 | 023-24  | Pr | oposed  |     |       |         |         |         |   |        |               |
| Funding Sources          | an | d Prior | 2  | 024-25  | 202 | 25-26 | 2026-27 | 2027-28 | 2028-29 |   | Future | Total         |
| Capital Improvement Fund |    |         | \$ | 100,000 | \$  | -     | \$      | . \$    | - \$    | - | \$ -   | \$<br>100,000 |
| Measure M2 Fairshare     |    |         |    |         |     |       |         |         |         |   |        |               |
| Fund                     | \$ | 50,000  | \$ | -       | \$  | -     | \$      | \$      | - \$    | - | \$ -   | \$<br>50,000  |
|                          |    |         | \$ | -       | \$  | -     | \$      | . \$    | - \$    | - | \$ -   | \$<br>-       |
|                          |    |         | \$ | -       | \$  | -     | \$      | \$      | - \$    | - | \$ -   | \$<br>-       |
| Total Funding Sources    | \$ | 50,000  | \$ | 100,000 | \$  | -     | \$      | - \$    | - \$    | - | \$ -   | \$<br>150,000 |

50,000

Funds Expended to Date: \$ Citywide Maintenance Cost Impact Description: General Maintenance Location: Annual Cost Impact: \$

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

500000-401-19300-30241-370058





### **Clean Mobility Options Program - On-Demand Transit Services**

Item No. 42 202520 Type Transportation CIP Project No. Department: Public Works District No. 4,5,6

3 - Grant Funding Category: Project Status: New 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

The CMO Pilot Program is a statewide initiative that provides voucher-based funding for zero-emission carsharing, Justification: 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 | 2023-24<br>and Prior | roposed<br>2024-25 | :  | 2025-26 | 2026-27       | 2027-28 | 2028-29 | Future  | Total           |
|-----------------------|----------------------|--------------------|----|---------|---------------|---------|---------|---------|-----------------|
| Land acquisition      |                      | \$<br>-            | \$ | -       | \$<br>-       | \$<br>- | \$<br>- | \$<br>- | \$<br>-         |
| Design, permits       |                      | \$<br>-            | \$ | -       | \$<br>-       | \$<br>- | \$<br>- | \$<br>- | \$<br>-         |
| Construction          |                      | \$<br>-            | \$ | -       | \$<br>-       | \$<br>- | \$<br>- | \$<br>- | \$<br>-         |
| Contingency           |                      | \$<br>-            | \$ | -       | \$<br>-       | \$<br>- | \$<br>- | \$<br>- | \$<br>-         |
| Other                 |                      | \$<br>500,000      | \$ | 500,000 | \$<br>500,000 | \$<br>- | \$<br>- | \$<br>- | \$<br>1,500,000 |
| Total Estimated Costs | \$ -                 | \$<br>500,000      | \$ | 500,000 | \$<br>500,000 | \$<br>- | \$<br>- | \$<br>- | \$<br>1,500,000 |

| Funding Sources       | 2023-24<br>and Prior |    | roposed<br>2024-25 | 2   | 2025-26     | 2  | 2026-27 | 20 | 27-28 | 2    | 2028-29   |    | Future      | Total           |
|-----------------------|----------------------|----|--------------------|-----|-------------|----|---------|----|-------|------|-----------|----|-------------|-----------------|
| Other Grant           |                      | \$ | 500,000            | \$  | 500,000     | \$ | 500,000 | \$ | -     | \$   | -         | \$ | -           | \$<br>1,500,000 |
|                       |                      | \$ | -                  | \$  | -           | \$ | -       | \$ | -     | \$   | -         | \$ | -           | \$<br>-         |
|                       |                      | \$ | -                  | \$  | -           | \$ | -       | \$ | -     | \$   | -         | \$ | -           | \$<br>-         |
|                       |                      | \$ | -                  | \$  | -           | \$ | -       | \$ | -     | \$   | -         | \$ | -           | \$<br>-         |
| Total Funding Sources | \$ -                 | \$ | 500,000            | \$  | 500,000     | \$ | 500,000 | \$ | -     | \$   | -         | \$ | -           | \$<br>1,500,000 |
|                       |                      | F  | unds Expe          | nde | ed to Date: | \$ | -       |    | Т     | otal | Estimated | Pr | oject Cost: | \$<br>1,500,000 |

Districts 4, 5, 6

Project Account (Account-Fund-Org-Program-Project): 500000-232-19300-30241-202520

Location:

Maintenance Cost Impact Description: None Annual Cost Impact: \$



City of Costa Mesa, California

### Fairview Road Improvement Project from Fair to Adams

Item No. 43

TypeTransportationCIP Project No.202521Department:Public WorksDistrict No.3

Category: 3 - Grant Funding Project Status: New Project

**Project** The project will design and construct active transportation improvements along Fairview Road from Adams Avenue to **Description:** Fair Drive. Proposed improvements include improved bicycle facilities, green bicycle conflict zone striping, high

visibility pedestrian crossings, pedestrian upgrades, and transit stop improvements.

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

| Expenditure Breakdown | 2023-24<br>and Prior | oposed<br>024-25 | 2025-26         | 2026-27 |   | 2027-28 | 2028-29 | Future  | Total           |
|-----------------------|----------------------|------------------|-----------------|---------|---|---------|---------|---------|-----------------|
| Land acquisition      |                      | \$<br>-          | \$<br>-         | \$<br>- | 9 | \$ -    | \$<br>- | \$<br>- | \$<br>-         |
| Design, permits       |                      | \$<br>300,000    | \$<br>-         | \$<br>- | 9 | \$ -    | \$<br>- | \$<br>- | \$<br>300,000   |
| Construction          |                      | \$<br>-          | \$<br>1,999,000 | \$<br>- | 9 | \$ -    | \$<br>- | \$<br>- | \$<br>1,999,000 |
| Contingency           |                      | \$<br>-          | \$<br>-         | \$<br>- | 9 | \$ -    | \$<br>- | \$<br>- | \$<br>-         |
| Other                 |                      | \$<br>-          | \$<br>-         | \$<br>- | 9 | \$ -    | \$<br>- | \$<br>- | \$<br>-         |
| Total Estimated Costs | \$ -                 | \$<br>300,000    | \$<br>1,999,000 | \$<br>- | 9 | \$ -    | \$<br>- | \$<br>- | \$<br>2,299,000 |

| Funding Sources              | 2023-24<br>and Prior |    | oposed<br>024-25 | 2   | 2025-26    | 2026-27 |   | 2027-28 |         | 2028-29      |     | Future       |    | Total     |
|------------------------------|----------------------|----|------------------|-----|------------|---------|---|---------|---------|--------------|-----|--------------|----|-----------|
| Traffic Impact Fee Fund      |                      | \$ | -                | \$  | 240,000    | \$      | - | \$ -    | :       | \$ -         | 9   | \$ -         | \$ | 240,000   |
| Capital Improvement Fund     |                      | \$ | 24,000           | \$  | -          | \$      | - | \$ -    | :       | \$ -         | 9   | \$ -         | \$ | 24,000    |
| Measure M2 Fairshare<br>Fund |                      | \$ | 100,000          | \$  | -          | \$      | - | \$ -    |         | \$ -         | ,   | \$ -         | \$ | 100,000   |
| Federal Grant                |                      | \$ | 176,000          | \$  | 1,759,000  | \$      | - | \$ -    | :       | \$ -         | ,   | \$ -         | \$ | 1,935,000 |
| Total Funding Sources        | \$ -                 | \$ | 300,000          | \$  | 1,999,000  | \$      | - | \$ -    | :       | \$ -         | 3   | \$ -         | \$ | 2,299,000 |
|                              |                      | F  | unds Eyne        | nde | d to Date: | ¢       | _ | т       | <u></u> | al Estimated | ı F | Project Cost | •  | 2 200 000 |

Location: Fairview Road from Fair to Adams Maintenance Cost Impact Description: General Maintenance

Annual Cost Impact: \$ -

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

500000-214-19300-30225-202521 500000-401-19300-30225-202521 500000-416-19300-30225-202521



### Fairview Road Improvement Project from Fair to Newport

Item No. 44

TypeTransportationCIP Project No.300181Department:Public WorksDistrict No.3

Category: 1 - Risk to Health, Safety or Project Status: Existing Project

Environment

**Project** This project will construct Class IV cycle tracks on Fairview Road by reducing the number of vehicle lanes from six lanes **Description:** to four lanes from Fair Drive to Wilson Street. From Wilson Street to Newport Boulevard, the project will construct

to four lanes from Fair Drive to Wilson Street. From Wilson Street to Newport Boulevard, the project will construct bicycle improvements including buffered bike lanes. The pedestrian design improvements will include high-visibility crosswalks, a midblock pedestrian hybrid beacon (HAWK Signal) between Wilson Street and Fair Drive with a

pedestrian refuge island, and bus boarding islands to improve pedestrian connectivity and safety.

Project This project is in accordance with the City's General Plan and the Active Transportation Plan. The project will improve

Justification: pedestrian and bicycle safety and mobility in the area.

| Expenditure Breakdown | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total        |
|-----------------------|----------------------|---------------------|---------|---------|---------|---------|--------|--------------|
| Land acquisition      |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Design, permits       |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Construction          | \$ 1,231,116         | \$ 1,985,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 3,216,116 |
| Contingency           |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Other                 |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Total Estimated Costs | \$ 1,231,116         | \$ 1,985,000        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 3,216,116 |
| Funding Sources       | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total        |
|                       |                      |                     |         |         |         |         |        |              |

| Funding Sources           | 2023-24<br>and Prior | ı  | roposed<br>2024-25 | 20   | 025-26   | 2  | 2026-27 | 20 | 27-28 | 2    | 2028-29   |    | Future     |    | Total     |
|---------------------------|----------------------|----|--------------------|------|----------|----|---------|----|-------|------|-----------|----|------------|----|-----------|
| Gas Tax (HUTA) Fund       |                      | \$ | 430,000            | \$   | -        | \$ | -       | \$ | -     | \$   | -         | \$ | -          | \$ | 430,000   |
| Traffic Impact Fee Fund   | \$<br>900,000        | \$ | 625,000            | \$   | -        | \$ | -       | \$ | -     | \$   | -         | \$ | -          | \$ | 1,525,000 |
| Measure M2 Fairshare Fund |                      | \$ | 930,000            | \$   | -        | \$ | -       | \$ | -     | \$   | -         | \$ | -          | \$ | 930,000   |
| Federal Grant             | \$<br>331,116        | \$ | -                  | \$   | -        | \$ | -       | \$ | -     | \$   | -         | \$ | -          | \$ | 331,116   |
| Total Funding Sources     | \$<br>1,231,116      | \$ | 1,985,000          | \$   | -        | \$ | -       | \$ | -     | \$   | -         | \$ | -          | \$ | 3,216,116 |
|                           |                      | -  | unde Evne          | nder | to Date: | ¢  | 21 750  |    | т.    | ntal | Estimated | Dr | niect Cost | e  | 2 216 116 |

Location: Fairview Road from Fair to Newport Maintenance Cost Impact Description: General Maintenance

Annual Cost Impact: \$ 5,000

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

500000-201-19200-30112-300181 500000-214-19200-30112-300181 500000-416-19200-30112-300181 500000-230-19200-30112-300181



City of Costa Mesa, California

**New Sidewalk / Missing Link Program** 

Item No.

Type Transportation CIP Project No. District No. 500009 ΑII

Department: Public Works Category:

Project Status: Ongoing citywide project; therefore, no prior

1 - Risk to Health, Safety or Environment

budgeted amounts are included below.

Project

Project

This program includes the construction of new sidewalk at locations where short segments are missing.

Description:

This program allows for the construction of new sidewalk mid-block where short segments are missing to provide a

Justification: 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 | 2023-24<br>and Prior |    | oposed<br>024-25 | 2  | 2025-26 | 2026-27       | 2  | 2027-28 | 2  | 2028-29 | Future        | Total         |
|-----------------------|----------------------|----|------------------|----|---------|---------------|----|---------|----|---------|---------------|---------------|
| Land acquisition      |                      | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Design, permits       |                      | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Construction          |                      | \$ | 100,000          | \$ | 100,000 | \$<br>100,000 | \$ | 100,000 | \$ | 100,000 | \$<br>100,000 | \$<br>600,000 |
| Contingency           |                      | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Other                 |                      | \$ | -                | \$ | -       | \$<br>-       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Total Estimated Costs | \$ -                 | \$ | 100,000          | \$ | 100,000 | \$<br>100,000 | \$ | 100,000 | \$ | 100,000 | \$<br>100,000 | \$<br>600,000 |
|                       | 2023-24              | Pr | onosed           |    |         |               |    |         |    |         |               |               |

|                       | 2023-24   | Pı | oposed    |      |             |    |         |    |         |      |           |     |             |               |
|-----------------------|-----------|----|-----------|------|-------------|----|---------|----|---------|------|-----------|-----|-------------|---------------|
| Funding Sources       | and Prior | 2  | 024-25    | 2    | 2025-26     | 2  | 2026-27 | 2  | 2027-28 | 2    | 2028-29   |     | Future      | Total         |
| Gas Tax (HUTA) Fund   |           | \$ | 100,000   | \$   | 100,000     | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$  | 100,000     | \$<br>600,000 |
|                       |           | \$ | -         | \$   | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-       |
|                       |           | \$ | -         | \$   | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-       |
|                       |           | \$ | -         | \$   | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -           | \$<br>-       |
| Total Funding Sources | \$ -      | \$ | 100,000   | \$   | 100,000     | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$  | 100,000     | \$<br>600,000 |
|                       |           | F  | unds Expe | ende | ed to Date: | N/ | A       |    | T       | otal | Estimated | Pro | oject Cost: | \$<br>600,000 |

Maintenance Cost Impact Description: None

Annual Cost Impact: \$

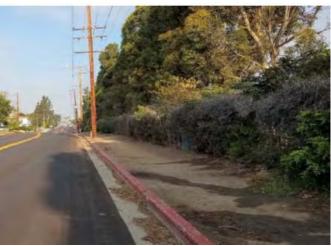
Project Account (Account-Fund-Org-Program-Project):

Citywide - Various Locations

500000-201-19200-30130-500009

Location:





**Priority Sidewalk Project** 

Item No. 46

Type Transportation CIP Project No. 500017

Department: Public Works District No. All

Category: 1 - Risk to Health, Safety or Project Status: Ongoing citywide project; therefore, no prior

Environment budgeted amounts are included below.

Project This project is an ongoing maintenance program to remove and replace damaged curb, gutter, and sidewalk.

Description:

**Project** A sidewalk maintenance program is essential to remove and replace damaged curb, gutter, and sidewalk. This **Justification:** program is intended to provide funds to repair the damaged concrete improvements within the City right-of-way.

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. Additionally, ADA accessibility ramps are constructed as staff receives

individual requests.

| Expenditure Breakdown | 2023-24<br>and Prior | posed<br>24-25 | 2  | 2025-26 | :  | 2026-27 | :  | 2027-28 | 2  | 2028-29 | Future        | Total         |
|-----------------------|----------------------|----------------|----|---------|----|---------|----|---------|----|---------|---------------|---------------|
| Land acquisition      |                      | \$<br>-        | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Design, permits       |                      | \$<br>-        | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Construction          |                      | \$<br>65,000   | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$<br>100,000 | \$<br>565,000 |
| Contingency           |                      | \$<br>-        | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Other                 |                      | \$<br>-        | \$ | -       | \$ | -       | \$ | -       | \$ | -       | \$<br>-       | \$<br>-       |
| Total Estimated Costs | \$ -                 | \$<br>65,000   | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$ | 100,000 | \$<br>100,000 | \$<br>565,000 |

| Funding Sources       | 2023-24<br>and Prior |    | oposed<br>024-25 | 2   | 2025-26     | 2  | 2026-27 | 2  | 2027-28 | 2    | 2028-29   |     | Future     | Total         |
|-----------------------|----------------------|----|------------------|-----|-------------|----|---------|----|---------|------|-----------|-----|------------|---------------|
| Gas Tax (HUTA) Fund   |                      | \$ | 65,000           | \$  | 100,000     | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$  | 100,000    | \$<br>565,000 |
|                       |                      | \$ | -                | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -          | \$<br>-       |
|                       |                      | \$ | -                | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -          | \$<br>-       |
|                       |                      | \$ | -                | \$  | -           | \$ | -       | \$ | -       | \$   | -         | \$  | -          | \$<br>-       |
| Total Funding Sources | \$ -                 | \$ | 65,000           | \$  | 100,000     | \$ | 100,000 | \$ | 100,000 | \$   | 100,000   | \$  | 100,000    | \$<br>565,000 |
|                       |                      | Fu | unds Expe        | nde | ed to Date: | N/ | A       |    | T       | otal | Estimated | Pro | ject Cost: | \$<br>565,000 |

Location: Citywide - Various Locations Maintenance Cost Impact Description: None

Annual Cost Impact: \$ -

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

500000-201-19200-30130-500017





City of Costa Mesa, California

### Signal Modernization for Systemic Multi-Modal Safety Improvements

Item No. CIP Project No. 202522 ΑII

Type Transportation Department: Public Works District No.

Category: 3 - Grant Funding Project Status: New Project

Project This project will design and implement proven safety countermeasures for all users including implementing Leading Description: Pedestrian Intervals at 49 intersections, installing countdown pedestrian signal heads at 43 intersections, installing new

retro-reflective border signal backplates to enhance visibility and compliance, installing battery backup systems at major intersections to keep signals and pedestrian crossings active during unexpected power outages, and installing emergency vehicle preemption devices at 30 intersections to complete the network for City's emergency services.

This is a competitive grant project awarded from the State of California's Highway Safety Improvement Program. The **Project** Justification: purpose of this grant project is to achieve a significant reduction in fatalities and serious injuries for all modes of travel

on public roads.

| Expenditure Breakdown    | 2023-24<br>and Prior | Proposed<br>2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total        |
|--------------------------|----------------------|---------------------|---------|---------|---------|---------|--------|--------------|
| Land acquisition         |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Design, permits          |                      | \$ 300,000          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 300,000   |
| Construction             |                      | \$ 4,040,100        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 4,040,100 |
| Contingency              |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Other                    |                      | \$ -                | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ -         |
| Total Estimated Costs    | \$ -                 | \$ 4,340,100        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 4,340,100 |
|                          | 2023-24              | Proposed            |         |         |         |         |        |              |
| Funding Sources          | and Prior            | 2024-25             | 2025-26 | 2026-27 | 2027-28 | 2028-29 | Future | Total        |
| Capital Improvement Fund |                      | \$ 434,010          | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 434,010   |
| Federal Grant            |                      | \$ 3,906,090        | \$ -    | \$ -    | \$ -    | \$ -    | \$ -   | \$ 3,906,090 |
|                          |                      |                     |         |         |         |         |        |              |

**Total Funding Sources** \$ 4,340,100 \$ \$ - \$ - \$ \$ \$ 4,340,100 Funds Expended to Date: \$ Total Estimated Project Cost: \$

Location: Citywide Maintenance Cost Impact Description: General Maintenance

Annual Cost Impact: \$

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

500000-401-19300-30241-202522 500000-230-19300-30241-202522





|   | _  |            |
|---|----|------------|
| ategory/Project Title   |    | Y 2024-25  |
| Category/Project Title NERGY & SUSTAINABILITY   |    | 1 2024-23  |
|   | \$ |            |
| City Hall - HVAC Retrofit Project     City Hall - Solar Rooftop / Canopy Project                            | \$ | -          |
|   | \$ | -          |
|   |    | -          |
| Citywide - Drought Resistant Landscape and Vegetation Replacement     Citywide - Francy Efficiency Projects | \$ | -          |
| 5 Citywide - Energy Efficiency Projects   | \$ | -          |
| 6 Fire Stations - Electric Vehicle Solar Charging Stations  | \$ | -          |
| 7 Various Facilities - Electric Vehicle Charging Stations   | \$ | -          |
| TOTAL ENERGY & SUSTAINABILITY   | \$ |            |
| ACILITIES   |    |            |
| 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   | \$ | 302,00     |
| 13 City Hall - 1st Floor Restroom and ADA Improvements  | \$ | , , , , ,  |
| 14 City Hall - 5th Floor Air Handler Replacement  | \$ | 140,00     |
| 15 City Hall - 5th Floor Office Remodel   | \$ |            |
| 16 City Hall - All Doors Lock Replacement and Re-Key  | \$ |            |
| 17 City Hall - Breezeway Roof   | \$ | 245,00     |
| 18 City Hall - Curtain and Window Improvements (1 floor per year)   | \$ | 210,00     |
| 19 City Hall - Heater(s) Replacement  | \$ | 350,00     |
| 20 City Hall - Remodel Outdoor Patio Landing  | \$ | 330,00     |
| 21 City Hall - Training Room  | \$ |            |
| 22 City Hall, Communication and Senior Center Generators Replacement  | \$ | 2,000,00   |
| 23 Civic Center - Painting, Carpet Replacement & Misc. Improvements   | \$ | 150,00     |
| 24 Corp Yard - Construction of Breakroom and Additional Office Spaces                                       | \$ | 150,00     |
| 25 Corp Yard - Fleet Extend Bay #2 on North Side of Building for Fire Apparatus                             | \$ |            |
| 26 Corp Yard - Fleet Shop Doors   | \$ |            |
|   | \$ |            |
|   | \$ |            |
| ·   |    |            |
| 29 Corp Yard - Old Facility Perimeter Concrete Improvements   | \$ |            |
| 30 Costa Mesa Country Club Grounds Improvements   | \$ |            |
| 31 Costa Mesa Country Club Modernization  | \$ | 440.00     |
| 32 Costa Mesa Housing James /18th Street Property Improvements  | \$ | 140,00     |
| 33 Downtown Aquatic Center Pool Gutter Grates   | \$ |            |
| 34 Downtown Recreation Center Lighting Upgrade  | \$ |            |
| 35 Facilities Needs and Assessment Study  | \$ | 300,00     |
| 36 Fire Station 2 Reconstruction  | \$ | 10,000,000 |
| 37 Fire Station 3 Apparatus Door Replacement  | \$ |            |
| 38 Fire Station 4 Living Quarters Reconstruction  | \$ | 8,000,000  |

Five-Year Capital Improvement Program
From Proposed Fiscal Year 2024-25 Through Fiscal Year 2028-2029

| F  | Y 2025-26 | FY 2026-27      | FY 2027-28      | FY 2028-29    | Future          | Total            |
|----|-----------|-----------------|-----------------|---------------|-----------------|------------------|
|    |           |                 |                 |               |                 |                  |
| \$ | 600,000   | \$<br>600,000   | \$<br>600,000   | \$<br>-       | \$<br>-         | \$<br>1,800,000  |
| \$ | 200,000   | \$<br>200,000   | \$<br>-         | \$<br>-       | \$<br>-<br>-    | \$<br>400,000    |
| \$ | 50,000    | \$<br>50,000    | \$<br>50,000    | \$<br>50,000  | \$<br>200,000   | \$<br>400,000    |
| \$ | 200,000   | \$<br>200,000   | \$<br>200,000   | \$<br>200,000 | \$<br>600,000   | \$<br>1,400,000  |
| \$ | 100,000   | \$<br>100,000   | \$<br>100,000   | \$<br>100,000 | \$<br>300,000   | \$<br>700,000    |
| \$ | 150,000   | \$<br>235,000   | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>385,000    |
| \$ | 150,000   | \$<br>150,000   | \$<br>150,000   | \$<br>150,000 | \$<br>150,000   | \$<br>750,000    |
| \$ | 1,450,000 | \$<br>1,535,000 | \$<br>1,100,000 | \$<br>500,000 | \$<br>1,250,000 | \$<br>5,835,000  |
|    |           |                 |                 |               |                 |                  |
| \$ | -         | \$<br>-         | \$<br>-         | \$<br>-       | \$<br>150,000   | \$<br>150,000    |
| \$ | -         | \$<br>-         | \$<br>-         | \$<br>-       | \$<br>160,000   | \$<br>160,000    |
| \$ | -         | \$<br>-         | \$<br>-         | \$<br>-       | \$<br>350,000   | \$<br>350,000    |
| \$ | 165,000   | \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>165,000    |
| \$ | 200,000   | \$<br>200,000   | \$<br>200,000   | \$<br>200,000 | \$<br>200,000   | \$<br>1,302,000  |
| \$ | -         | \$<br>-         | \$<br>-         | \$<br>-       | \$<br>750,000   | \$<br>750,000    |
| \$ | -         | \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>140,000    |
| \$ | 400,000   | \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>400,000    |
| \$ | -         | \$<br>-         | \$<br>-         | \$<br>100,000 | \$<br>-         | \$<br>100,000    |
| \$ | -         | \$<br>_         | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>245,000    |
| \$ | -         | \$<br>_         | \$<br>-         | \$<br>-       | \$<br>550,000   | \$<br>550,000    |
| \$ | -         | \$<br>_         | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>350,000    |
| \$ | -         | \$<br>_         | \$<br>-         | \$<br>-       | \$<br>225,000   | \$<br>225,000    |
| \$ | 150,000   | \$<br>_         | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>150,000    |
| \$ | -         | \$<br>_         | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>2,000,000  |
| \$ | 150,000   | \$<br>150,000   | \$<br>150,000   | \$<br>150,000 | \$<br>150,000   | \$<br>900,000    |
| \$ | 250,000   | \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>250,000    |
| \$ | -         | \$<br>_         | \$<br>50,000    | \$<br>_       | \$<br>400,000   | \$<br>450,000    |
| \$ | -         | \$<br>300,000   | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>300,000    |
| \$ | -         | \$<br>375,000   | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>375,000    |
| \$ | _         | \$<br>40,000    | \$<br>_         | \$<br>_       | \$<br>-         | \$<br>40,000     |
| \$ | _         | \$<br>· -       | \$<br>_         | \$<br>_       | \$<br>150,000   | \$<br>150,000    |
| \$ | 300,000   | \$<br>300,000   | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>600,000    |
| \$ | 300,000   | \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>300,000    |
| \$ | -         | \$<br>_         | \$<br>_         | \$<br>_       | \$<br>_         | \$<br>140,000    |
| \$ | 100,000   | \$<br>_         | \$<br>-         | \$<br>-       | \$<br>-         | \$<br>100,000    |
| \$ | 180,000   | \$<br>_         | \$<br>_         | \$<br>_       | \$<br>_         | \$<br>180,000    |
| \$ | -         | \$<br>_         | \$<br>_         | \$<br>_       | \$<br>_         | \$<br>300,000    |
| \$ | _         | \$<br>_         | \$<br>_         | \$<br>_       | \$<br>_         | \$<br>10,000,000 |
| \$ | 75,000    | \$<br>_         | \$<br>_         | \$<br>_       | \$<br>_         | \$<br>75,000     |
| \$ | . 0,000   | \$<br>_         | \$<br>_         | \$<br>_       | \$<br>_         | \$<br>8,000,000  |

| Catego       | pry/Project Title   | ı  | Y 2024-25  |
|--------------|---|----|------------|
|              | TES (continued)   |    |            |
|              | Fire Station 6 Repair Perimeter Walls                                       | \$ | -          |
|              | Fire Stations - Minor Projects at Various Fire Stations                     | \$ | 150,000    |
|              | Mesa Verde Library - ADA Compliance Improvements                            | \$ | -          |
|              | Mesa Verde Library - Roof Replacement                                       | \$ | _          |
|              | Norma Hertzog Community Center - AV System Repair & Upgrades                | \$ | 55,000     |
|              | Norma Hertzog Community Center - Roof Replacement                           | \$ | 334,136    |
|              | Police Department - Emergency Communications Facility Improvements          | \$ | 900,000    |
|              | Police Department - Emergency Operations Center Equipment Update            | \$ | -          |
|              | Police Department - Locker Rooms Remodel                                    | \$ | 400,000    |
|              | Police Department - Main Floor Breakroom Remodel                            | \$ | -          |
|              | Police Department - Property & Evidence Warehouse Remodel                   | \$ | _          |
|              | Police Department - Sewage Liner Replace. for Comm. & West. Sub Stn.        | \$ | 260,000    |
|              | Police Department - Weather Proofing  | \$ | 350,000    |
|              | Police Department - Westside Sub Station Renovation                         | \$ | 300,000    |
|              | Senior Center - Facility Improvements                                       | \$ | 250,000    |
|              | Senior Center - HVAC Replacement  | \$ | 725,000    |
|              | Senior Center - Painting and Power Wash                                     | \$ |            |
|              | Senior Center - Roof and Roof Cap Replacement                               | \$ | 350,000    |
|              | Various Facilities - HVAC Replacement Program                               | \$ | -          |
|              | TOTAL FACILITIES  | \$ | 25,701,136 |
| ,            | OTALIACIENES  | Ť  | 20,701,100 |
| <b>PARKS</b> |   |    |            |
| 58 <b>E</b>  | Balearic Community Center - Tot Lot Playground Improvements                 | \$ | -          |
|              | Balearic Community Center - Asphalt Surfacing                               | \$ | -          |
|              | Bark Park Renovation  | \$ | -          |
| 61 <b>E</b>  | Butterfly Gardens   | \$ | _          |
|              | Davis School Field & Lighting - Design & Construction                       | \$ | _          |
|              | Del Mesa Park - Replace Existing Playground Equipment                       | \$ | -          |
|              | Del Mesa Park - Replace Walkway Lights                                      | \$ | -          |
|              | Fairview Park - Asphalt Trail Rehabilitation                                | \$ | -          |
|              | Fairview Park - Educational Hubs and Signage                                | \$ | -          |
|              | Fairview Park - Fencing, Signage, and Trail Restoration                     | \$ | _          |
|              | Fairview Park - Master Plan Implementation                                  | \$ | 75,000     |
|              | Fairview Park - Mesa Restoration & Cultural Resource Preservation CA-ORA-58 | \$ | ·<br>-     |
|              | Gisler Park - Light Poles Replacement                                       | \$ | _          |
|              | Harper Park - Playground Replacement  | \$ | -          |
|              | Heller Park - Replace Existing Restroom                                     | \$ | -          |
|              | Jack Hammett Sport Complex - Relevel and Restore Fields 1 and 2             | \$ | 400,000    |
|              | Kaiser Lighting and Turf  | \$ | -          |
|              | Lions Park - Open Space Improvements  | \$ | _          |
|              | Luke Davis Field Improvements   | \$ | 45,000     |
|              | ,   |    | -,         |

Five-Year Capital Improvement Program
From Proposed Fiscal Year 2024-25 Through Fiscal Year 2028-2029

| FY 2025-26      | FY 2026-27      | FY 2027-28    | FY 2028-29    | Future          | Total            |
|-----------------|-----------------|---------------|---------------|-----------------|------------------|
|                 |                 |               |               |                 |                  |
| \$<br>100,000   | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>100,000    |
| \$<br>100,000   | \$<br>100,000   | \$<br>100,000 | \$<br>100,000 | \$<br>-         | \$<br>550,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>550,000   | \$<br>550,000    |
| \$<br>250,000   | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>250,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>55,000     |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>334,136    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>900,000    |
| \$<br>300,000   | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>300,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>400,000    |
| \$<br>100,000   | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>100,000    |
| \$<br>150,000   | \$<br>600,000   | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>750,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>260,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>350,000    |
| \$<br>4,000,000 | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>4,300,000  |
| \$<br>250,000   | \$<br>250,000   | \$<br>250,000 | \$<br>-       | \$<br>-         | \$<br>1,000,000  |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>725,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>100,000   | \$<br>100,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>350,000    |
| \$<br>150,000   | \$<br>150,000   | \$<br>150,000 | \$<br>150,000 | \$<br>1,000,000 | \$<br>1,600,000  |
| \$<br>7,670,000 | \$<br>2,465,000 | \$<br>900,000 | \$<br>700,000 | \$<br>4,735,000 | \$<br>42,171,136 |
|                 |                 |               |               |                 |                  |
|                 |                 |               |               |                 |                  |
| \$<br>200,000   | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>200,000    |
| \$<br>250,000   | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>250,000    |
| \$<br>-         | \$<br>-         | \$<br>470,000 | \$<br>-       | \$<br>-         | \$<br>470,000    |
| \$<br>50,000    | \$<br>50,000    | \$<br>50,000  | \$<br>50,000  | \$<br>-         | \$<br>200,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>4,500,000 | \$<br>4,500,000  |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>150,000   | \$<br>150,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>45,000    | \$<br>45,000     |
| \$<br>200,000   | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>200,000    |
| \$<br>88,000    | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>88,000     |
| \$<br>75,000    | \$<br>75,000    | \$<br>75,000  | \$<br>75,000  | \$<br>75,000    | \$<br>375,000    |
| \$<br>75,000    | \$<br>75,000    | \$<br>75,000  | \$<br>75,000  | \$<br>-         | \$<br>375,000    |
| \$<br>-         | \$<br>3,000,000 | \$<br>-       | \$<br>-       | \$<br>5,000,000 | \$<br>8,000,000  |
| \$<br>95,000    | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>95,000     |
| \$<br>200,000   | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>200,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>600,000   | \$<br>600,000    |
| \$<br>400,000   | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>800,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>8,600,000 | \$<br>8,600,000  |
| \$<br>50,000    | \$<br>300,000   | \$<br>300,000 | \$<br>-       | \$<br>-         | \$<br>650,000    |
| \$<br>-         | \$<br>-         | \$<br>-       | \$<br>-       | \$<br>-         | \$<br>45,000     |



| Cotogow/Drainet Title   | E,       | Y 2024-25       |
|---|----------|-----------------|
| Category/Project Title  |          | 1 2024-25       |
| PARKS (continued) 77 Marina View Park - Playground Replacement            | •        |                 |
| 78 Moon Park - Replace Existing Playground Equipment (2 areas)            | \$<br>\$ | -               |
|   |          | -               |
| 79 Park Security Lighting Replacement Program                             | \$       | -               |
| 80 Park Sidewalk / Accessibility Program                                  | \$       | 50,000          |
| 81 Parsons - Lighting and Turf  | \$       | -               |
| 82 Shalimar Park Improvements   | \$       | -               |
| 83 Shiffer Park - Replace Existing Playground Equipment (2 Areas)         | \$       | -               |
| 84 Shiffer Park - Restroom Improvements                                   | \$       | -               |
| 85 Smallwood Park - Improvements  | \$       |                 |
| 86 TeWinkle Athletic Fields - Batting Cage Structure & Other Improvements | \$       | 325,000         |
| 87 TeWinkle Park - Amphitheater   | \$       | -               |
| 88 TeWinkle Park - Drainage Swale - North Boundary                        | \$       | -               |
| 89 TeWinkle Park - Landscape Buffer North Boundary                        | \$       | -               |
| 90 TeWinkle Park - Landscape Median Improvements                          | \$       | -               |
| 91 TeWinkle Park - Security Lighting Project                              | \$       | -               |
| 92 Various Parks - Parking Lot Rehabilitation                             | \$       | -               |
| 93 Various Parks - Playground Repairs and Replacement                     | \$       | 50,000          |
| 94 Various Parks - Rainbird Irrigation Controller Replacement             | \$       | -               |
| 95 Victoria Corridor Park Development                                     | \$       | -               |
| 96 Vista Park - Picnic Shelter  | \$       | -               |
| 97 Wakeham Park - Playground and Planter Improvements                     | \$       | -               |
| 98 Westside Park Development  | \$       | -               |
| 99 Westside Skate Park  | \$       | -               |
| 100 Wilson Park - Replace Existing Restroom w/Pre-Fabricated              | \$       | -               |
| 101 Wimbledon Park - Exercise Equipment Replacement                       | \$       | 110,000         |
| TOTAL PARKS   | \$       | 1,055,000       |
|   | <u> </u> | , = = = , = = = |
| PARKWAY & MEDIANS   |          |                 |
| 102 Arlington Dr. at Newport Blvd Streetscape Improvements                | \$       | -               |
| 103 Arlington Drive - Bark Park Parking Lot Landscape Improvements        | \$       | -               |
| 104 Citywide Neighborhood Entry Improvements                              | \$       | -               |
| 105 Fairview Road - Median Landscape Rehabilitation                       | \$       | _               |
| 106 Gisler Avenue - Bike Trail Landscape                                  | \$       | _               |
| 107 Gisler Avenue - Landscape Improvements                                | \$       | _               |
| 108 Newport Boulevard Landscape Improvements - 19th St. to Bristol St.    | \$       | _               |
|   |          | -               |
| 109 Newport Boulevard Landscape Improvements - S/O 17th Street            | \$       | -               |
| 110 Parkway & Medians Improvement Program                                 | \$       | 175,000         |
| 111 South Coast Drive Wall Repairs  | \$       | 300,000         |
| 112 Tree Planting and Small Tree Care Program                             | \$       | 150,000         |
| 113 Westside Restoration Project  | \$       | 290,000         |
| TOTAL PARKWAY & MEDIANS   | \$       | 915,000         |

Five-Year Capital Improvement Program
From Proposed Fiscal Year 2024-25 Through Fiscal Year 2028-2029

|         | FY 2025-26 | FY 2026-27      |         | FY 2027-28 | FY 2028-29      |         | Future     |          | Total      |
|---------|------------|-----------------|---------|------------|-----------------|---------|------------|----------|------------|
|         |            |                 |         |            |                 |         |            |          |            |
| \$      | 200,000    | \$<br>-         | \$      | -          | \$<br>-         | \$      | -          | \$       | 200,000    |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | 175,000    | \$       | 175,000    |
| \$      | 100,000    | \$<br>100,000   | \$      | 100,000    | \$<br>100,000   | \$      | 500,000    | \$       | 900,000    |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | -          | \$       | 50,000     |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | 5,500,000  | \$       | 5,500,000  |
| \$      | -          | \$<br>350,000   | \$      | 3,500,000  | \$<br>-         | \$      | -          | \$       | 3,850,000  |
| \$      | -          | \$<br>175,000   | \$      | -          | \$<br>-         | \$      | -          | \$       | 175,000    |
| \$      | -          | \$<br>75,000    | \$      | -          | \$<br>-         | \$      | -          | \$       | 75,000     |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | 1,500,000  | \$       | 1,500,000  |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | -          | \$       | 325,000    |
| \$      | -          | \$<br>200,000   | \$      | -          | \$<br>-         | \$      | -          | \$       | 200,000    |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | 400,000    | \$       | 400,000    |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | 300,000    | \$       | 300,000    |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | 275,000    | \$       | 275,000    |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | 275,000    | \$       | 275,000    |
| \$      | 50,000     | \$<br>100,000   | \$      | 100,000    | \$<br>100,000   | \$      | 100,000    | \$       | 450,000    |
| \$      | 50,000     | \$<br>50,000    | \$      | 50,000     | \$<br>50,000    | \$      | 50,000     | \$       | 300,000    |
| \$      | 100,000    | \$<br>-         | \$      | -          | \$<br>-         | \$      | -          | \$       | 100,000    |
| \$      | 300,000    | \$<br>300,000   | \$      | 300,000    | \$<br>300,000   | \$      | 300,000    | \$       | 1,500,000  |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | 165,000    | \$       | 165,000    |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | 190,000    | \$       | 190,000    |
| \$      | 3,000,000  | \$<br>3,350,000 | \$      | 2,350,000  | \$<br>2,000,000 | \$      | 2,000,000  | \$       | 12,700,000 |
| \$      | -          | \$<br>-         | \$      | 100,000    | \$<br>500,000   | \$      | -          | \$       | 600,000    |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | 200,000    | \$       | 200,000    |
| \$      |            | \$<br>          | \$      |            | \$<br>-         | \$      | -          | \$       | 110,000    |
| \$      | 5,483,000  | \$<br>8,200,000 | \$      | 7,470,000  | \$<br>3,250,000 | \$      | 30,900,000 | \$       | 56,358,000 |
|         |            |                 |         |            |                 |         |            |          |            |
| \$      | _          | \$<br>_         | \$      | _          | \$<br>_         | \$      | 180,000    | \$       | 180,000    |
| \$      | _          | \$              | \$      | _          | \$<br>_         | \$      | 150,000    | \$       | 150,000    |
| φ<br>\$ | 300,000    | \$<br>200,000   | φ<br>\$ | 200,000    | \$<br>200,000   | \$      | 200,000    | \$       | 1,100,000  |
|         |            |                 | Ф<br>\$ | 200,000    | 200,000         | φ<br>\$ | 200,000    |          |            |
| \$      | 10,000     | \$<br>100,000   |         | -          | \$<br>-         | Ф<br>\$ | 165 000    | \$<br>\$ | 110,000    |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         |         | 165,000    |          | 165,000    |
| \$      | -          | \$<br>350,000   | \$      | -          | \$<br>-         | \$      | -          | \$       | 350,000    |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | 1,100,000  | \$       | 1,100,000  |
| \$      | 25,000     | \$<br>250,000   | \$      | -<br>      | \$<br>-<br>,    | \$      |            | \$       | 275,000    |
| \$      | 175,000    | \$<br>175,000   | \$      | 175,000    | \$<br>175,000   | \$      | 175,000    | \$       | 1,050,000  |
| \$      | -          | \$<br>-         | \$      | -          | \$<br>-         | \$      | -          | \$       | 300,000    |
| \$      | 150,000    | \$<br>150,000   | \$      | 150,000    | \$<br>150,000   | \$      | 150,000    | \$       | 900,000    |
| \$      | 250,000    | \$<br>250,000   | \$      | 250,000    | \$<br>250,000   | \$      | 250,000    | \$       | 1,540,000  |
| \$      | 910,000    | \$<br>1,475,000 | \$      | 775,000    | \$<br>775,000   | \$      | 2,370,000  | \$       | 7,220,000  |

| Category/Project Title   | <del> </del> ' | FY 2024-25 |
|--|----------------|------------|
| TREETS   |                |            |
| 114 Brentwood Avenue - Storm Drain System  | \$             |            |
| 115 Cherry Lake Storm Drain System - Phase I, II & III                                   | \$             |            |
| 116 Cherry Lake Storm Drain System - Phase IV & V  | \$             |            |
| 117 Citywide Alley Improvements  | \$             | 700,00     |
| 118 Citywide Storm Drain Improvements  | \$             |            |
| 119 Citywide Street Improvements   | \$             | 4,800,00   |
| 120 Harbor Blvd., 17th St., and Gisler Ave. Rehabilitation Project (RMRA)                | \$             | 3,500,00   |
| 121 Placentia Ave. Stormwater Quality Trash Full-Capture System                          | \$             | 240,00     |
| 122 Water Quality Improvement Project  | \$             |            |
| 123 Westside Storm Drain Improvements  | \$             |            |
| TOTAL STREETS  | \$             | 9,240,00   |
| RANSPORTATION  |                |            |
| 124 Adams Avenue Active Transportation (ATP) Improvements (Royal Palm to Santa Ana River | \$             |            |
| 125 Adams Avenue Bicycle Facility Project from Fairview to Harbor                        | \$             | 2,000,00   |
| 126 Adams Avenue Undergrounding Project  | \$             | 1,250,00   |
| 127 Airport Channel / Delhi Channel Multi-Use Trail                                      | \$             | , ,        |
| 128 Baker - Coolidge Ave Traffic Signal Modifications                                    | \$             |            |
| 129 Bicycle and Pedestrian Infrastructure Projects                                       | \$             | 250,00     |
| 130 Bristol St. / Baker St Intersection Improvement (Add EBT, WBT)                       | \$             |            |
| 131 Bristol St. / I-405 NB - Ramps (Add WBR)   | \$             |            |
| 132 Bristol St. / Paularino Ave. (Add 2nd WBL)   | \$             |            |
| 133 Bristol St. / Sunflower Ave Intersection Improvement (Add 3rd NBL)                   | \$             |            |
| 134 Bristol Street (Bear St. to Santa Ana Av.) - Bicycle Facility                        | \$             |            |
| 135 Citywide Bicycle Rack Improvements   | \$             |            |
| 136 Citywide Class II, III and IV Bicycle Projects                                       | \$             |            |
| 137 Citywide Neighborhood Traffic Improvements   | \$             | 100,00     |
| 138 Citywide Traffic Signal Improvements   | \$             | 100,00     |
| 139 Clean Mobility Options Program - On-Demand Transit Services                          | \$             | 500,00     |
| 140 Costa Mesa ITS Improvements (Communications, Central Sys. CCTV)                      | \$             |            |
| 141 E. 17th St. / Irvine Ave Intersection Improvement (Add SBR, EBR)                     | \$             |            |
| 142 Eastside Traffic Calming (Cabrillo St., 18th St., 22nd St.)                          | \$             |            |
| 143 Fairview Channel Trail - Placentia Ave (n/o park) to Placentia Ave (s/o park)        | \$             |            |
| 144 Fairview Road Improvement Project from Fair to Adams                                 | \$             | 300,00     |
| 145 Fairview Road Improvement Project from Fair to Newport                               | \$             | 1,985,00   |
| 146 Fairview Road. / Wilson St Improvements (Add EBT, WBT)                               | \$             |            |
| 147 Gisler Ave Class IV Cycle Tracks from Gibraltar Ave to Harbor Blvd                   | \$             |            |
| 148 Gisler Ave Multi-use Trail from Gisler Ave Class II facility to Fairview Rd          | \$             |            |

Five-Year Capital Improvement Program
From Proposed Fiscal Year 2024-25 Through Fiscal Year 2028-2029

| F  | Y 2025-26 | FY 2026-27 FY 2027-28 FY 2028-29 |    |           | Future          | Total            |                 |
|----|-----------|----------------------------------|----|-----------|-----------------|------------------|-----------------|
|    |           |                                  |    |           |                 |                  |                 |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>793,040    | \$<br>793,040   |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>2,721,600  | \$<br>2,721,600 |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>2,009,360  | \$<br>2,009,36  |
| \$ | 500,000   | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>-          | \$<br>1,200,00  |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>15,000,000 | \$<br>15,000,00 |
| \$ | 6,500,000 | \$<br>7,000,000                  | \$ | 7,000,000 | \$<br>7,500,000 | \$<br>8,000,000  | \$<br>40,800,00 |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>-          | \$<br>3,500,00  |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>-          | \$<br>240,00    |
| \$ | 100,000   | \$<br>100,000                    | \$ | 100,000   | \$<br>100,000   | \$<br>100,000    | \$<br>500,00    |
| \$ | 1,500,000 | \$<br>1,600,000                  | \$ | 1,600,000 | \$<br>1,700,000 | \$<br>1,700,000  | \$<br>8,100,00  |
| \$ | 8,600,000 | \$<br>8,700,000                  | \$ | 8,700,000 | \$<br>9,300,000 | \$<br>30,324,000 | \$<br>74,864,00 |
|    |           |                                  |    |           |                 |                  |                 |
|    |           |                                  |    |           |                 |                  |                 |
| \$ | -         | \$<br>5,900,000                  | \$ | -         | \$<br>-         | \$<br>-          | \$<br>5,900,00  |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>-          | \$<br>2,000,00  |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>-          | \$<br>1,250,00  |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>2,540,000  | \$<br>2,540,00  |
| \$ | 90,000    | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>-          | \$<br>90,00     |
| \$ | 250,000   | \$<br>250,000                    | \$ | 250,000   | \$<br>250,000   | \$<br>250,000    | \$<br>1,500,00  |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>962,500    | \$<br>962,50    |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>90,000     | \$<br>90,00     |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>300,210    | \$<br>300,21    |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>1,130,000  | \$<br>1,130,00  |
| \$ | -         | \$<br>75,000                     | \$ | 450,000   | \$<br>-         | \$<br>-          | \$<br>525,00    |
| \$ | 50,000    | \$<br>50,000                     | \$ | 25,000    | \$<br>25,000    | \$<br>25,000     | \$<br>175,00    |
| \$ | 100,000   | \$<br>200,000                    | \$ | 200,000   | \$<br>200,000   | \$<br>100,000    | \$<br>800,00    |
| \$ | 100,000   | \$<br>100,000                    | \$ | 100,000   | \$<br>100,000   | \$<br>100,000    | \$<br>600,00    |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>-          | \$<br>100,00    |
| \$ | 500,000   | \$<br>500,000                    | \$ | -         | \$<br>-         | \$<br>-          | \$<br>1,500,00  |
| \$ | -         | \$<br>250,000                    | \$ | 250,000   | \$<br>250,000   | \$<br>250,000    | \$<br>1,000,00  |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>800,000    | \$<br>800,00    |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>2,200,000  | \$<br>2,200,00  |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>1,080,000  | \$<br>1,080,00  |
| \$ | 1,999,000 | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>-          | \$<br>2,299,00  |
| \$ | ·<br>-    | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>-          | \$<br>1,985,00  |
| \$ | -         | \$<br>-                          | \$ | -         | \$<br>-         | \$<br>1,525,000  | \$<br>1,525,00  |
| \$ | -         | \$<br>200,000                    | \$ | -         | \$<br>-         | \$<br>-          | \$<br>200,00    |
| \$ | _         | \$<br>_                          | \$ | _         | \$<br>_         | \$<br>400,000    | \$<br>400,00    |

| Catagory/Project Title  | FY 2024-25 |
|---|------------|
| Category/Project Title TRANSPORTATION (continued)   | F1 2024-25 |
| 149 Greenville-Banning Channel Phase 1 (Sunflower Ave to South Coast Drive) \$  |            |
| 150 Greenville-Banning Channel Phase 2 (Santa Ana River Trail to South Coast Dr.)   |            |
| 151 Harbor Blvd. / Adams Ave Intersection Improvements (Add NBL, NBR)   |            |
| 152 Harbor Blvd. / Gisler Ave Intersection Improvements (Add NBL, NBIX)  \$ \$  |            |
| 153 Harbor Blvd. / MacArthur - Bus Turnout \$   |            |
|   |            |
| 154 Harbor Blvd. / South Coast Dr Intersection Improvement (Add EBR)  \$ 155 Harbor Blvd. / Sunflavor Ava Intersection Improvement (Add EBR)  |            |
| 155 Harbor Blvd. / Sunflower Ave Intersection Improvement (Add EBR, WBR)  \$ 156 Harbord Ave. / L405 NB Pages & South Coast Prive (Add 2nd MRT)   |            |
| 156 Hyland Ave. / I-405 NB Ramp & South Coast Drive (Add 2nd WBT)  \$ 157 Man Pol Man Mark Madel Assess and Cinedation January and the control of the control |            |
| 157 Mesa Del Mar Multi-Modal Access and Circulation Improvements  \$ Mana Prime and Conta Area Area Binarda Facilità Improvements   |            |
| 158 Mesa Drive and Santa Ana Ave Bicycle Facility Improvement   |            |
| 159 Mesa Verde Drive East/ Peterson Place Class II Bicycle Facility   |            |
| 160 New Sidewalk / Missing Link Program   |            |
| 161 Newport Blvd. / 17th St. (Add NBR)  |            |
| 162 Newport Blvd. Northbound at Del Mar (Add WBTR)  |            |
| 163 Newport Blvd. Northbound/22nd St. (Add WBTR, convert NBT to NBTR)   |            |
| 164 Newport Blvd. Southbound at Fair Dr. (Add 2nd SBR)  |            |
| 165 Orange Coast College West Bicycle Trail \$  | -          |
| 166 Paularino Channel - Multipurpose Trail  |            |
| 167 Placentia Av. / 19th St. (Add SBR)  | -          |
| 168 Placentia Av. / 20th St. HAWK Signal \$   | -          |
| 169 Placentia Ave Multi-Use Path from Joann Trail to Estancia High School   | -          |
| 170 Priority Sidewalk Project \$  | 65,000     |
| 171 Santa Ana / Delhi Channel Multi-Use Trail from Santa Ana Ave to east City boundary \$   | -          |
| 172 Signal Modernization for Systemic Multi-Modal Safety Improvements \$  |            |
| 173 Signal System Upgrade - Paularino, Fair, Wilson, Anton  | -          |
| 174 SR-55 Frwy. N/B / Baker St Intersection Improvement (Add NBL, EBL)  | -          |
| 175 SR-55 Frwy. N/B / Paularino Ave Intersection Improvement (Add WBR)  | -          |
| 176 SR-55 Frwy. S/B / Baker St Intersection Improvement (Add SBR)   | -          |
| 177 SR-55 Frwy. S/B / Paularino Ave Intersection Improvement (Add SBR)  | -          |
| 178 Superior Av. / 17th St. (Convert WBT to WBTL, NBR)  | -          |
| 179 Susan Street Multi-Use Path from I-405 to South Coast Drive \$  | -          |
| <sup>180</sup> Vanguard Way / Santa Isabel Ave. (Fair Dr. to Irvine Av.) - Bicycle Facility   | -          |
| 181 West 17th St. Widening - (Newport Boulevard to Placentia Avenue) \$   | -          |
| 182 Wilson Street (Fairview Rd. to Santa Ana Av.) - Bicycle Facility  | -          |
| 183 Wilson Street Widening - from College Ave. to Fairview Rd.  | -          |
| TOTAL TRANSPORTATION \$   | 10,990,100 |
|   |            |
| Total Five-Year Capital Improvement Projects \$   | 47,901,236 |

Five-Year Capital Improvement Program
From Proposed Fiscal Year 2024-25 Through Fiscal Year 2028-2029

|          | FY 2025-26 |    | FY 2026-27 |    | FY 2027-28 |    | FY 2028-29 |    | Future      |    | Total       |
|----------|------------|----|------------|----|------------|----|------------|----|-------------|----|-------------|
|          |            |    |            |    |            |    |            |    |             |    |             |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 870,000     | \$ | 870,000     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 3,280,000   | \$ | 3,280,000   |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 6,000,000   | \$ | 6,000,000   |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 4,895,000   | \$ | 4,895,000   |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 396,000     | \$ | 396,000     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 2,167,200   | \$ | 2,167,200   |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 920,000     | \$ | 920,000     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 863,000     | \$ | 863,000     |
| \$       | 500,000    | \$ | 250,000    | \$ | -          | \$ | -          | \$ | -           | \$ | 750,000     |
| \$       | -          | \$ | 1,200,000  | \$ | -          | \$ | -          | \$ | -           | \$ | 1,200,000   |
| \$       | 225,000    | \$ | -          | \$ | -          | \$ | -          | \$ | -           | \$ | 225,000     |
| \$       | 100,000    | \$ | 100,000    | \$ | 100,000    | \$ | 100,000    | \$ | 100,000     | \$ | 600,000     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 500,000     | \$ | 500,000     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 132,000     | \$ | 132,000     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 15,000      | \$ | 15,000      |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 800,000     | \$ | 800,000     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 760,000     | \$ | 760,000     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 4,500,000   | \$ | 4,500,000   |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 386,000     | \$ | 386,000     |
| \$       | -          | \$ | 175,000    | \$ | -          | \$ | -          | \$ | -           | \$ | 175,000     |
| \$       | -          | \$ | 200,000    | \$ | -          | \$ | -          | \$ | -           | \$ | 200,000     |
| \$       | 100,000    | \$ | 100,000    | \$ | 100,000    | \$ | 100,000    | \$ | 100,000     | \$ | 565,000     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 540,000     | \$ | 540,000     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | -           | \$ | 4,340,100   |
| \$       | -          | \$ | 300,000    | \$ | 300,000    | \$ | 300,000    | \$ | -           | \$ | 900,000     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 1,370,000   | \$ | 1,370,000   |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 642,750     | \$ | 642,750     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 625,350     | \$ | 625,350     |
| \$       | -          | \$ | -          | \$ | -          | \$ | -          | \$ | 413,730     | \$ | 413,730     |
| \$       | _          | \$ | _          | \$ | _          | \$ | _          | \$ | 700,000     | \$ | 700,000     |
| \$       | _          | \$ | _          | \$ | _          | \$ | _          | \$ | 420,000     | \$ | 420,000     |
| \$       | _          | \$ | 60,000     | \$ | _          | \$ | _          | \$ |             | \$ | 60,000      |
| \$       | -          | \$ | -          | \$ | _          | \$ | _          | \$ | 1,200,000   | \$ | 1,200,000   |
| \$       | _          | \$ | _          | \$ | _          | \$ | _          | \$ | 200,000     | \$ | 200,000     |
| \$       | _          | \$ | _          | \$ | _          | \$ | _          | \$ | 20,000,000  | \$ | 20,000,000  |
| \$       | 4,014,000  | \$ | 9,910,000  | \$ | 1,775,000  | \$ | 1,325,000  | \$ | 64,548,740  | \$ | 92,562,840  |
| <u> </u> | .,511,000  | *  | 2,310,000  | *  | .,         | *  | .,323,000  | ~  | 0.,010,170  | 7  | 02,002,010  |
| \$       | 28,127,000 | \$ | 32,285,000 | \$ | 20,720,000 | \$ | 15,850,000 | \$ | 134,127,740 | \$ | 279,010,976 |



City of Costa Mesa, California

# HOUSING AUTHORITY



385

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.

### **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 90s 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 year 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.

City of Costa Mesa, California

### 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 72 homeless adults. Beginning in fiscal year 2023-24, the cities of Costa Mesa and Newport Beach enter into a Memorandum of Understanding (MOU) to allocate 20 of the 72 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.

City of Costa Mesa, California

## **Budget Narrative**

The Fiscal Year 2024-25 budget for the Housing Authority is approximately \$4.6 million, an increase of \$600,000, or 15 percent, compared to the adopted budget for Fiscal Year 2023-24. With the expansion of 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.

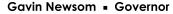
| REVENUES BY FUNDING SOURCE   |                 | FY 21 <sup>-</sup> 22<br>Actuals |    | FY 22 <sup>-</sup> 23<br>Adopted<br>Budget |    | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget |          | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|--|-----------------|----------------------------------|----|--|----|--|----------|---|
| Beahavirol Health Services   |                 |                                  |    |  |    |  | Ċ        | 972,051                                     |
| Costa Mesa Family Village Ground Lease   | \$              | 131,989                          | \$ | 120,000                                    | \$ | 120,000                                    | \$<br>\$ | 150,000                                     |
| James Street   | Ą               | 273,391                          | Ş  | 264,000                                    | Ş  | 250,000                                    | \$       | 250,000                                     |
| Investment Income  |                 | 102,263                          |    | 38,000                                     |    | 23,400                                     | Ų        | 31,550                                      |
| Loan Repayments  |                 | 5,111                            |    | 7,000                                      |    | 6,000                                      |          | 200,000                                     |
| RDA Loan Repayment from DOF (Annual ROPS)  |                 | 258,209                          |    | 258,209                                    |    | 381,141                                    |          | 200,000                                     |
| State SB 2 Grant   |                 | 200,203                          |    | 528,581                                    |    | 821,579                                    |          | 324,000                                     |
| General Fund Contribution  |                 | 2,438,345                        |    | 1,713,827                                  |    | 1,264,993                                  |          | 1,264,993                                   |
| Other Governmental Agencies  |                 | 2, 100,0 10                      |    | 1,7 10,027                                 |    | 1,000,000                                  |          | 1,326,000                                   |
| Donations  |                 | 5,290                            |    |  |    | .,,  |          | -   |
| CDBG CV Funds  |                 |                                  |    | 668,000                                    |    |  |          | -   |
| Use of Fund Balance  |                 |                                  |    | 68,116                                     |    | 301,364                                    |          | 1,549,646                                   |
| Transfers in from ARPA   |                 |                                  |    | ,  |    | 231,839                                    |          | 222,469                                     |
| Total Housing Authority Revenues   | \$              | 3,214,598                        | \$ | 3,665,733                                  | \$ | 4,400,316                                  | \$       | 6,290,709                                   |
|  |                 |                                  |    |  |    |  |          |   |
|  |                 |                                  |    | FY 22 <sup>-</sup> 23                      |    | FY 23 <sup>-</sup> 24                      |          | FY 24 <sup>-</sup> 25                       |
|  |                 | FY 21-22                         |    | Adopted                                    |    | Adopted                                    |          | Proposed                                    |
|  |                 | Actuals                          |    | Budget                                     |    | Budget                                     |          | Budget                                      |
| EXPENSE CATEGORY BY PROGRAM  |                 |                                  |    |  |    |  |          |   |
| COVENANT MONITORING AND ADMINISTRATION - 115   | 00              |                                  |    |  |    |  |          |   |
| Rental Rehabilitation - 20450  |                 |                                  |    |  |    |  |          |   |
| Maintenance and Operations   | \$              | 366                              | \$ | -  | \$ | -  | \$       | -   |
| Rental Rehabilitation  | \$              | 366                              | \$ | -  | \$ | -  | \$       |   |
| Housing Authority Administration - 20600   |                 |                                  |    |  |    |  |          |   |
| Salaries and Benefits  | \$              | 63,383                           | \$ | 67,645                                     | \$ | 75,060                                     | \$       | 106,347                                     |
| Maintenance and Operations   |                 | 16,910                           |    | 14,862                                     |    | 60,000                                     |          | 60,000                                      |
| Subtotal Housing Authority Administration  | \$              | 80,293                           | \$ | 82,507                                     | \$ | 135,060                                    | \$       | 166,347                                     |
| Costa Mesa Family Village - 20620  |                 |                                  |    |  |    |  |          |   |
| Maintenance and Operations   | Ċ               | _                                | \$ | -  | \$ | 5,000                                      | \$       | 5,000                                       |
| Subtotal Costa Mesa Family Village   | J               |                                  |    |  |    |  | J        |   |
| outstand of the same of the sa | \$<br><b>\$</b> | -                                | \$ | -  | \$ | 5,000                                      | \$       | 5,000                                       |
|  | \$              | -                                |    | -  |    |  | _        |   |
| First Time Homebuyer Program - 20625 Maintenance and Operations  | \$<br>\$        | 151                              |    | -<br>-                                     |    |  | _        |   |

|   |                                | Y 21 <sup>-</sup> 22  |                                     | FY 22 <sup>-</sup> 23<br>Adopted  |                            | FY 23 <sup>-</sup> 24<br>Adopted   |                            | FY 24 <sup>-</sup> 25<br>Proposed  |
|---|--------------------------------|---|-------------------------------------|---|----------------------------|--|----------------------------|--|
|   |                                | Actuals   |                                     | Budget  | _                          | Budget   |                            | Budget   |
| Habitat for Humanity - 20630  |                                |   |                                     |   |                            |  |                            |  |
| Maintenance and Operations  | \$                             | 640   | \$                                  | 645   | \$                         | 7,000  | \$                         | 7,000  |
| Fixed Assets  |                                | 42,379  |                                     | 46,231  |                            | <u> </u>   |                            |  |
| Subtotal Habitat for Humanity   | \$                             | 43,019  | \$                                  | 46,876  | \$                         | 7,000  | \$                         | 7,000  |
| COVENANT MONITORING AND ADMINISTRATION - 1  | 1500 (Con                      | tinued)   |                                     |   |                            |  |                            |  |
| 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  | \$                             | 7,793   | \$                                  | -   | \$                         | 5,000  | \$                         | 5,000  |
| Subtotal St. John Manor   | \$                             | 7,793   | \$                                  | -   | \$                         | 5,000  | \$                         | 5,000  |
| Costa Mesa Village - 20655  |                                |   |                                     |   |                            |  |                            |  |
| Maintenance and Operations  | \$                             | 6,658   | \$                                  | -   | \$                         | 3,100  | \$                         | 3,100  |
| Subtotal Costa Mesa Village   | \$                             | 6,658   | \$                                  | -   | \$                         | 3,100  | \$                         | 3,100  |
|   |                                |   |                                     |   | _                          |  |                            | 017.447  |
| Subtotal Covenant Monitoring and Admin.  HOUSING DEVELOPMENT AND PRESERVATION OF A  | \$<br>FFORDABI                 | 137,913<br>_E HOUSING                                       | \$<br>- 11                          | 130,716   | \$                         | 186,160  | \$                         | 217,447  |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits   |                                | <b>LE HOUSING</b><br>35,719                                 | - 11                                | <b>500</b> 34,727   |                            | 32,654   |                            | 62,930   |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations   | FFORDABL                       | E HOUSING   | - 11                                | 500   |                            | 32,654<br>202,500  |                            | 62,930<br>342,500  |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets   | FFORDABI                       | 35,719<br>149,289   | - <b>11</b>                         | 34,727<br>164,440   | \$                         | 32,654<br>202,500<br>27,600  | \$                         | 62,930<br>342,500<br>27,600  |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations   | FFORDABL                       | <b>LE HOUSING</b><br>35,719                                 | - 11                                | <b>500</b> 34,727   |                            | 32,654<br>202,500  |                            | 62,930<br>342,500<br>27,600  |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets   | \$                             | 35,719<br>149,289<br>-<br>185,007                           | \$                                  | 34,727<br>164,440<br>-<br>199,167   | \$                         | 32,654<br>202,500<br>27,600  | \$                         | 62,930<br>342,500<br>27,600  |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets  Subtotal James/West 18th Street Property  HOMELESS OUTREACH AND BRIDGE SHELTER OPER  CDBG-CV - 20435   | \$ \$ ATION - 11               | 35,719<br>149,289<br>-<br>185,007                           | \$ \$                               | 34,727<br>164,440<br>-<br>199,167   | \$                         | 32,654<br>202,500<br>27,600  | \$                         | 62,930<br>342,500<br>27,600  |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets  Subtotal James/West 18th Street Property  HOMELESS OUTREACH AND BRIDGE SHELTER OPER  CDBG-CV - 20435  Salaries and Benefits  | \$  \$ ATION - 11              | 35,719 149,289 - 185,007                                    | \$<br>\$<br>\$                      | 34,727<br>164,440<br>-<br>199,167<br>0 11100                                | \$<br><b>\$</b>            | 32,654<br>202,500<br>27,600  | \$ \$                      | 62,930<br>342,500<br>27,600  |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets  Subtotal James/West 18th Street Property  HOMELESS OUTREACH AND BRIDGE SHELTER OPER  CDBG-CV - 20435  Salaries and Benefits  Maintenance and Operations  | \$  \$ ATION - 11              | 35,719 149,289 - 185,007 1310 11500                         | \$ \$ <b>\$</b>                     | 34,727<br>164,440<br>-<br>199,167<br>0 11100                                | \$<br>\$<br>\$<br>\$       | 32,654<br>202,500<br>27,600  | \$<br>\$<br>\$<br>\$       | 62,930<br>342,500<br>27,600<br><b>433,030</b>                              |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets  Subtotal James/West 18th Street Property  HOMELESS OUTREACH AND BRIDGE SHELTER OPER  CDBG-CV - 20435  Salaries and Benefits  | \$  \$ ATION - 11              | 35,719 149,289 - 185,007                                    | \$<br>\$<br>\$                      | 34,727<br>164,440<br>-<br>199,167<br>0 11100                                | \$<br><b>\$</b>            | 32,654<br>202,500<br>27,600  | \$ \$                      | 62,930<br>342,500<br>27,600  |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets  Subtotal James/West 18th Street Property  HOMELESS OUTREACH AND BRIDGE SHELTER OPER  CDBG-CV - 20435  Salaries and Benefits  Maintenance and Operations  Subtotal Homeless Outreach  Tenant Based Rental Assistance - 20448  | \$  \$ ATION - 11              | 35,719 149,289 - 185,007 1310 11500                         | \$ \$                               | 34,727<br>164,440<br>-<br>199,167<br>0 11100                                | \$<br>\$<br>\$<br>\$       | 32,654<br>202,500<br>27,600  | \$ \$                      | 62,930<br>342,500<br>27,600<br><b>433,030</b>                              |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets  Subtotal James/West 18th Street Property  HOMELESS OUTREACH AND BRIDGE SHELTER OPER  CDBG-CV - 20435  Salaries and Benefits  Maintenance and Operations  Subtotal Homeless Outreach  | \$  \$ ATION - 11              | 35,719 149,289 - 185,007 1310 11500                         | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 34,727<br>164,440<br>-<br>199,167<br>0 11100                                | \$<br>\$<br>\$<br>\$       | 32,654<br>202,500<br>27,600  | \$<br>\$<br>\$<br>\$       | 62,930<br>342,500<br>27,600<br><b>433,030</b>                              |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets  Subtotal James/West 18th Street Property  HOMELESS OUTREACH AND BRIDGE SHELTER OPER  CDBG-CV - 20435  Salaries and Benefits  Maintenance and Operations  Subtotal Homeless Outreach  Tenant Based Rental Assistance - 20448  | \$  \$ ATION - 11              | 35,719 149,289 - 185,007 1310 11500                         | \$ \$                               | 34,727<br>164,440<br>-<br>199,167<br>0 11100                                | \$<br>\$<br>\$<br>\$       | 32,654<br>202,500<br>27,600  | \$ \$                      | 62,930<br>342,500<br>27,600<br><b>433,030</b>                              |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets  Subtotal James/West 18th Street Property  HOMELESS OUTREACH AND BRIDGE SHELTER OPER  CDBG-CV - 20435  Salaries and Benefits  Maintenance and Operations  Subtotal Homeless Outreach  Tenant Based Rental Assistance - 20448  Salaries and Benefits  Subtotal Homeless Outreach  Homeless Outreach - 20605 *  | \$  \$ ATION - 11  \$ \$ \$ \$ | 35,719 149,289 - 185,007 15,703 746,195 761,899             | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 34,727<br>164,440<br>-<br>199,167<br>0 11100<br>7,529<br>497,324<br>504,852 | \$<br>\$<br>\$<br>\$<br>\$ | 32,654<br>202,500<br>27,600<br><b>262,754</b>                                  | \$<br>\$<br>\$<br>\$<br>\$ | 62,930<br>342,500<br>27,600<br><b>433,030</b><br>292,978<br><b>292,978</b> |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets  Subtotal James/West 18th Street Property  HOMELESS OUTREACH AND BRIDGE SHELTER OPER  CDBG-CV - 20435  Salaries and Benefits  Maintenance and Operations  Subtotal Homeless Outreach  Tenant Based Rental Assistance - 20448  Salaries and Benefits  Subtotal Homeless Outreach  Homeless Outreach - 20605 *  Salaries and Benefits                             | \$  \$ ATION - 11              | 35,719 149,289 - 185,007 1310 11500  15,703 746,195 761,899 | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 34,727<br>164,440<br>-<br>199,167<br>0 11100<br>7,529<br>497,324<br>504,852 | \$<br>\$<br>\$<br>\$       | 32,654<br>202,500<br>27,600<br><b>262,754</b><br>-<br>-<br>-<br>-<br>1,039,901 | \$<br>\$<br>\$<br>\$       | 62,930<br>342,500<br>27,600<br><b>433,030</b><br>292,978<br><b>292,978</b> |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets  Subtotal James/West 18th Street Property  HOMELESS OUTREACH AND BRIDGE SHELTER OPER  CDBG-CV - 20435  Salaries and Benefits  Maintenance and Operations  Subtotal Homeless Outreach  Tenant Based Rental Assistance - 20448  Salaries and Benefits  Subtotal Homeless Outreach  Homeless Outreach - 20605 *  Salaries and Benefits  Maintenance and Operations | \$  \$ ATION - 11  \$ \$ \$ \$ | 35,719 149,289 - 185,007 15,703 746,195 761,899             | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ | 34,727<br>164,440<br>-<br>199,167<br>0 11100<br>7,529<br>497,324<br>504,852 | \$<br>\$<br>\$<br>\$<br>\$ | 32,654<br>202,500<br>27,600<br><b>262,754</b>                                  | \$<br>\$<br>\$<br>\$<br>\$ | 62,930<br>342,500<br>27,600  |
| HOUSING DEVELOPMENT AND PRESERVATION OF A  James/West 18th Street Property - 20635  Salaries and Benefits  Maintenance and Operations  Fixed Assets  Subtotal James/West 18th Street Property  HOMELESS OUTREACH AND BRIDGE SHELTER OPER  CDBG-CV - 20435  Salaries and Benefits  Maintenance and Operations  Subtotal Homeless Outreach  Tenant Based Rental Assistance - 20448  Salaries and Benefits  Subtotal Homeless Outreach  Homeless Outreach - 20605 *  Salaries and Benefits                             | \$  \$ ATION - 11  \$ \$ \$ \$ | 35,719 149,289 - 185,007 1310 11500  15,703 746,195 761,899 | \$ \$                               | 34,727<br>164,440<br>-<br>199,167<br>0 11100<br>7,529<br>497,324<br>504,852 | \$<br>\$<br>\$<br>\$<br>\$ | 32,654<br>202,500<br>27,600<br><b>262,754</b><br>-<br>-<br>-<br>-<br>1,039,901 | \$<br>\$<br>\$<br>\$<br>\$ | 62,930<br>342,500<br>27,600<br><b>433,030</b><br>292,978<br><b>292,978</b> |

**Bridge Shelter Operation - 20606** 

|                                     | FY 21 <sup>-</sup> 22<br>Actuals | FY 22 <sup>-</sup> 23<br>Adopted<br>Budget | FY 23 <sup>-</sup> 24<br>Adopted<br>Budget | FY 24 <sup>-</sup> 25<br>Proposed<br>Budget |
|-------------------------------------|----------------------------------|--|--|---|
| Maintenance and Operations          | \$<br>2,031,270                  | \$<br>2,064,021                            | \$<br>2,420,267                            | \$<br>2,678,553                             |
| Subtotal Bridget Shelter Operation  | \$<br>2,031,270                  | \$<br>2,064,021                            | \$<br>2,420,267                            | \$<br>2,678,553                             |
| Behavioral Health Services - 20670  |                                  |  |  |   |
| Salaries and Benefits               | \$<br>-                          | \$<br>-                                    | \$<br>-                                    | \$<br>284,050                               |
| Maintenance and Operations          | \$<br>-                          | \$<br>-                                    | \$<br>-                                    | \$<br>688,001                               |
| Subtotal Behavioral Health Services | \$<br>-                          | \$<br>-                                    | \$<br>-                                    | \$<br>972,051                               |
| TOTAL HOUSING AUTHORITY             |                                  |  |  |   |
| Salaries and Benefits               | \$<br>925,569                    | \$<br>976,657                              | \$<br>1,147,615                            | \$<br>2,334,712                             |
| Maintenance and Operations          | 2,995,801                        | 2,792,661                                  | 2,842,110                                  | 3,928,397                                   |
| Fixed Assets                        | 42,379                           | 46,531                                     | 27,600                                     | 27,600                                      |
| Total Housing Authority             | \$<br>3,963,748                  | \$<br>3,815,849                            | \$<br>4,017,325                            | \$<br>6,290,709                             |







915 L Street = Sacramento CA = 95814-3706 = www.dof.ca.gov

Transmitted via e-mail



### 2023-24 Annual Recognized Obligation Payment Schedule

Pursuant to Health and Safety Code (HSC) section 34177 (o) (1), the City of Costa Mesa Successor Agency (Agency) submitted an annual Recognized Obligation Payment Schedule for the period July 1, 2023 through June 30, 2024 (ROPS 23-24) to the California Department of Finance (Finance) on February 7, 2023. Finance has completed its review of the ROPS 23-24.

Based on a sample of line items reviewed and application of the law, Finance approves all of the items listed on the ROPS 23-24 at this time.

Pursuant to HSC section 34186, successor agencies are required to report differences between actual payments and past estimated obligations (prior period adjustments) for the July 1, 2020 through June 30, 2021 (ROPS 20-21) period. The ROPS 20-21 prior period adjustment (PPA) will offset the ROPS 23-24 Redevelopment Property Tax Trust Fund (RPTTF) distribution. The County Auditor-Controller's review of the PPA form submitted by the Agency resulted in no PPA.

The Agency's maximum approved RPTTF distribution for the reporting period is \$1,710,056, as summarized in the Approved RPTTF Distribution table (see Attachment).

RPTTF distributions occur biannually, one distribution for the July 1, 2023 through December 31, 2023 period (ROPS A period), and one distribution for the January 1, 2024 through June 30, 2024 period (ROPS B period), based on Finance's approved amounts. Since this determination is for the entire ROPS 23-24 period, the Agency is authorized to receive up to the maximum approved RPTTF through the combined ROPS A and B period distributions.

This is our final determination regarding the obligations listed on the ROPS 23-24. This determination only applies to items when funding was requested for the 12-month period. If a determination by Finance in a previous ROPS is currently the subject of litigation, the item will continue to reflect the determination until the matter is resolved.

Andrea Pham March 24, 2023 Page 2

The ROPS 23-24 form submitted by the Agency and this determination letter will be posted on our website:

### http://dof.ca.gov/Programs/Redevelopment/ROPS/

This determination is effective for the ROPS 23-24 period only and should not be conclusively relied upon for future ROPS periods. All items listed on a future ROPS are subject to Finance's review and may be adjusted even if not adjusted on this ROPS or a preceding ROPS. The only exception is for items that have received a Final and Conclusive determination from Finance pursuant to HSC section 34177.5 (i). Finance's review of Final and Conclusive items is limited to confirming the scheduled payments as required by the obligation.

The amount available from the RPTTF is the same as the amount of property tax increment available prior to the enactment of the redevelopment dissolution law. Therefore, as a practical matter, the ability to fund the items on the ROPS with property tax increment is limited to the amount of funding available to the Agency in the RPTTF.

Please direct inquiries to Todd Vermillion, Supervisor, or Garrett Fujitani, Staff, at (916) 322-2985.

Sincerely,

JENNIFER WHITAKER
Program Budget Manager

cc: Carol Molina, Finance Director, City of Costa Mesa Christopher Ranftl, Administrative Manager I, Property Tax Unit, Orange County Kathy Tavoularis, Countywide Oversight Board Representative

City of Costa Mesa, California

Andrea Pham March 24, 2023 Page 3

### **Attachment**

| Approved RPTTF Distribution July 2023 through June 2024 |               |        |              |  |  |  |  |  |
|---|---------------|--------|--------------|--|--|--|--|--|
|   | ROPS A        | ROPS B | Total        |  |  |  |  |  |
| RPTTF Requested   | \$ 1,710,056  | 0      | \$ 1,710,056 |  |  |  |  |  |
| Administrative RPTTF Requested                          | 0             | 0      | 0            |  |  |  |  |  |
| Total RPTTF Requested                                   | 1,710,056     | 0      | 1,710,056    |  |  |  |  |  |
| RPTTF Authorized  | 1,710,056     | 0      | 1,710,056    |  |  |  |  |  |
| Administrative RPTTF Authorized Sta                     | INTESE        | 0      | 0            |  |  |  |  |  |
| Total RPTTF Approved for Distribution                   | \$ 11,710,056 | 0      | \$ 1,710,056 |  |  |  |  |  |
| Cuy   | of the Art    | ,      | •            |  |  |  |  |  |



# **APPENDIX**



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#### **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.

#### 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 governantal 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 Outlay 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 \$5,000 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. The FY 2021-22 adopted budget assumes full funding of the CAN.

# 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 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.

City of Costa Mesa, California

400

401

# **Glossary of Budget Terms**

<u>ACCRUAL BASIS OF ACCOUNTING:</u> 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.

<u>AUDIT:</u> 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.

**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.

<u>CAPITAL IMPROVEMENT PROGRAM:</u> 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.

<u>CAPITAL PROJECTS FUNDS:</u> Used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

<u>CERTIFICATES OF PARTICIPATION (COP)</u>: 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 specific equipment, land, or facilities. COP has become a popular financing device in California since the passage City of Costa Mesa, California 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.

<u>COMMUNITY FACILITIES DISTRICT 91-1:</u> 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.

**<u>DEBT LIMIT:</u>** The maximum statutory or constitutional amount of debt that the general obligation bond issuer can either issue or have outstanding at any time.

**<u>DEBT SERVICE FUNDS:</u>** Account for the accumulation of resources set aside to meet current and future debt service requirements (payments) on general long-term debt.

<u>DELINQUENT TAXES:</u> 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.

**<u>DEPARTMENT:</u>** A major organizational group of the City with overall management & responsibility for an operation or a group of related operations within a functional area.

**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.

**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 where by 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.)

<u>MODIFIED ACCRUAL BASIS:</u> 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.

<u>OFFICIAL STATEMENT (OS):</u> 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.

<u>PERSONNEL EXPENSES:</u> 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.

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**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.

<u>SELF-INSURANCE</u>: 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.

<u>SPECIAL REVENUE FUNDS:</u> 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.

<u>USER CHARGES:</u> 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**

**A/V:** Audio/Video **AB:** Assembly Bill

**ABLE:** AirBorne Law Enforcement

AC: Air Conditioning

**ACT:** Activity Club for Teens

**ACFR:** Annual Comprehensive Financial Report

**ADA:** Americans with Disabilities Act

**ADT:** Average Daily Traffic

**AHRP:** Arterial Highway Rehabilitation Program

**ALS:** Advanced Life Support

**APA:** American Planning Association

**AQMD:** Air Quality Management District

**ARPA:** American Rescue Plan Act **AVL:** Automatic Vehicle Location

AYSO: American Youth Soccer Organization

**BAN:** Bank Anticipation Note **BCC:** Balearic Community Center **BIA:** Business Improvement Area

**BLS:** Basic Life Support

**BMP:** Best Management Practices **CAD:** Computer Automated Dispatch

<u>CAL OSHA:</u> California Occupational Safety and Health Administration

Administration

<u>CalPERS:</u> California Public Employees Retirement

System

**<u>CalTrans:</u>** California Department of Transportation

**CARES:** Coronavirus Aid, Relief, and Economic Security

Act

**CCTV:** Closed-Circuit Television

**CD:** Community Design

**CDBG:** Community Development Block Grant

**CEO:** Chief Executive Officer

**CEQA:** California Environmental Quality Act

**CERT:** Community Emergency Response Team

<u>CIP:</u> Capital Improvement Program

**CIR:** Circulation Impact Report

**CMFR:** Costa Mesa Fire and Rescue

**CMP:** Congestion Management Program

**CMRA:** Costa Mesa Redevelopment Agency

**CMSD:** Costa Mesa Sanitary District

**CMTV:** Costa Mesa's Municipal Access Channel

**CNG:** Compressed Natural Gas

**CO:** Carbon Monoxide

**COP:** Certificates of Participation

**COPPS:** Community-Oriented Policing and Problem

Solving

**COPS:** Citizen's Option for Public Safety

**CPI:** Consumer Price Index

**CPR:** Cardiopulmonary Resuscitation

**CSI:** Crime Scene Investigation

**CSMFO:** California Society of Municipal Finance

Officers

**CSS:** Community Services Specialist

**CUP:** Conditional Use Permit

**DARE:** Drug Awareness Resistance Education

**DLT:** Digital Linear Tape

**DOJ:** Department of Justice

**DRC:** Downtown Recreation Center

**DUI:** Driving Under the Influence

**EAP:** Employee Assistance Program

**EDD:** Employment Development Department

**EIR:** Environmental Impact Report

**EMS:** Emergency Medical Service

**EOC:** Emergency Operations Center

**ERAF:** Educational Revenue Augmentation Fund

**ERF:** Equipment Replacement Fund

**FEMA:** Federal Emergency Management Agency

**FHWA:** Federal Highway Administration

**<u>FiPAC</u>**: Finance and Pension Advisory Committee

FTE: Full-Time Equivalent

FY: Fiscal Year

**GAAP:** Generally Accepted Accounting Practices

GASB: Governmental Accounting Standards Board

**GFOA:** Government Finance Officers' Association

**GIS:** Geographic Information System

**GMA:** Growth Management Area

**GO:** General Obligation

**HCD:** Housing and Community Development

**HEPA:** High-Efficiency Particulate Air (Filter)

**HUD:** Housing and Urban Development **HUTA:** Highway Users Tax Account

**HVAC:** Heating, Ventilation, Air Conditioning

<u>I-405:</u> Interstate 405, also known as the San Diego

Freeway\_

ICE: Immigration & Customs Enforcement
ICU: Intersection Capacity Utilization
IIP: Intersection Improvement Project
IIPP: Injury and Illness Prevention Program

**IPEMA:** International Playground Equipment

Association

IT: Information Technology
JIC: Joint Information Center
JPA: Joint Powers Authority
JUA: Joint Use Agreement

**LIDAR:** Light Detection and Ranging

**LLEBG:** Local Law Enforcement Block Grant

LOS: Level of Service

**LRMS:** Law Records Management System

**LTD:** Long-Term Disability **LTO:** Linear Tape Open

**M&O:** Maintenance & Operation

**MADD:** Mothers Against Drinking and Driving

MDC: Mobile Data Computer
MIC: Mobile Intensive Care

MIS: Management Information Services
MOU: Memorandum of Understanding
MPAH: Master Plan of Arterial Highways

<u>NACSLB:</u> National Advisory Council on State and Local Budgeting

**NCC:** Neighborhood Community Center

**NEC:** National Electric Code **NFN:** Neighbors for Neighbors

NIMS: National Incident Management System NMUSD: Newport-Mesa Unified School District

National Pollutant Discharge Elimination

System

**NPI:** National Purchasing Institute

**OCFCD:** Orange County Flood Control District **OCFEC:** Orange County Fair & Exposition Center

OCTA: Orange County Transportation Authority, OC

Treasurer's Association

**OPEB:** Other Post Employment Benefits

**OS:** Official Statement

**OTS:** Office of Traffic Safety

PC: Personal Computer, Penal Code

PD: Police Department

**PDAOC:** Planning Director's Association of Orange

County

PEG: Public, Education & Government

**PERS:** Public Employees Retirement System

**POST:** Peace Officer Standard Training **PPE:** Personal Protective Equipment

**PUC:** Public Utility Commission

**RAID:** Reduce/Remove Aggressive & Impaired Drivers

**RAN:** Revenue Anticipation Note

**RMRA:** Road Maintenance and Rehabilitation Account

**RMS:** Records Management System **ROCKS:** Recreation on Campus for Kids

**RON:** Rate of Return **ROW:** Right-of-Way

**RRIP:** Residential Remodel Incentive Program **SAAV:** Service Authority for Abandoned Vehicles

SB: Senate Bill

**SBOE:** State Board of Equalization

**SCBA:** Self-Contained Breathing Apparatus **SEC:** Security and Exchange Commission

SED: Special Enforcement Detail

<u>SEMS:</u> Standardized Emergency Management Systems

**SIP:** Signal Improvement Program

**SLESF:** Supplemental Law Enforcement Services Fund

**SMP:** Senior Mobility Program

**SOBECA:** South Bristol Entertainment and Cultural Arts **SR-55:** State Route 55, also known as the Costa Mesa Freeway

**SR-73:** State Route 73, also known as the Corona del Mar Freeway

**SRO:** School Resource Officer **SUV:** Sports Utility Vehicle

**SWAT:** Special Weapons and Tactics (Team)

TAN: Tax Anticipation Note

**TARGET:** Tri-Agency Gang Enforcement Team **TEA:** Transportation Enhancement Activities

**TEA:** Transportation Enhancement Activities\_

TMC: Turning Movement CountTOT: Transient Occupancy TaxTPA: 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, 2023

| TAXABLE ASSESSED VALUE                        |  |    |    | \$ 2 | \$ 24,367,144,155 |  |
|---|--|----|----|------|-------------------|--|
|   | General Gvmt                               |    |    |      |                   |  |
| DEBT LIMIT:                                   | 3.75 Percent Of Assessed Value             |    |    | \$   | 913,767,906       |  |
| Amount Of I                                   | Debt Applicable To Debt Limit:<br>ded Debt | \$ |    |      |                   |  |
| LESS:   | Assets In Debt Service Fund (Net)          | \$ |    |      |                   |  |
| TOTAL AMOUNT OF DEBT APPLICABLE TO DEBT LIMIT |  |    | \$ | -    |                   |  |
| LEGAL DEBT                                    | MARGIN                                     |    |    | \$   | 913,767,906       |  |

# **Assessed Value**Last 10 Fiscal Years

| Fiscal<br>Year       | Taxable<br>Assessed<br>Value | Increase<br>(Decrease) | Percent<br>Increase<br>(Decrease) |
|----------------------|------------------------------|------------------------|-----------------------------------|
| 2013 <sup>-</sup> 14 | 14,926,307,046               | 259,135,791            | 1.80%                             |
| 2014 <sup>-</sup> 15 | 15,711,723,908               | 785,416,862            | 5.26%                             |
| 2015 <sup>-</sup> 16 | 16,532,734,533               | 821,010,625            | 5.23%                             |
| 2016 <sup>-</sup> 17 | 17,470,054,913               | 937,320,380            | 5.67%                             |
| 2017 <sup>-</sup> 18 | 18,504,516,800               | 1,034,461,887          | 5.92%                             |
| 2018 <sup>-</sup> 19 | 19,900,173,601               | 1,395,656,801          | 7.54%                             |
| 2019 <sup>-</sup> 20 | 21,112,546,355               | 1,212,372,754          | 6.09%                             |
| 2020 <sup>-</sup> 21 | 22,119,624,749               | 1,007,078,394          | 4.77%                             |
| 2021 <sup>-</sup> 22 | 22,739,694,600               | 620,069,851            | 2.80%                             |
| 2022 <sup>-</sup> 23 | 24,367,144,155               | 1,627,449,555          | 7.16%                             |

Sources: HDL Coren & Cone and County of Orange Assessor Combined Tax Rolls

# 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<br>Obligation Bonded<br>Debt Services | Total General<br>Governmental<br>Expenditures | Ratio Debt<br>Service to<br>General Gvmt<br>Expenditures |
|-------------|-----------|----------|---|---|--|
| 2013-14     | -         | -        | -   | 120,992,396                                   | 0.00%  |
| 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     | -         | -        | -   | 164,793,989                                   | 0.00%  |
| 2022-23     | -         | -        | -   | 174,747,495                                   | 0.00%  |

<sup>\*</sup> Includes General, Special Revenue, and Debt Service Funds.

# RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA

**Last 10 Fiscal Years** 

| Fiscal Year | Population <sup>(1)</sup> | Assessed Value (2) | Gross<br>Bonded Debt <sup>(3)</sup> |
|-------------|---------------------------|--------------------|-------------------------------------|
| 2013-14     | 111,846                   | 14,926,307,046     | -                                   |
| 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     | -                                   |

| Fiscal Year | Less Debt<br>Service Fund <sup>(4)</sup> | Net<br>Bonded Debt | Ratio of Net<br>Bonded Debt to<br>Assessed Value | Net Bonded<br>Debt Per<br>Capita |
|-------------|--|--------------------|--|----------------------------------|
| 2013-14     | -  | -                  | 0.00000  | 0.00                             |
| 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                             |

<sup>(1)</sup> Costa Mesa Community Economic Profile

<sup>(2)</sup> Assessed Valuation - Source: HdL Coren & Cone, Orange County Assessor Combined Tax Rolls

<sup>(3)</sup> As of February 1, 2012, the Successor Agency to the former Costa Mesa Redevelopment Agency is responsible for the outstanding Redevelopment debt.

<sup>(4)</sup> Amount available for repayment of General Obligation Bonds

# **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 \$1,095,803 with a 10 percent contingency of \$109,581, and will be paid over a 10-year term through a Master Lease Agreement reflecting an estimated two percent rate through June 30, 2032.

# **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 will 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 2023 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, 2024, are as follows (excluding loans payable and advances from other funds for which minimum annual payments have not been established):

|                                    |                | Pierce       | Mobile         |            |           | Pierce 1500     |             |
|------------------------------------|----------------|--------------|----------------|------------|-----------|-----------------|-------------|
|                                    | Financing      | Arrow XT     | Command &      |            |           | GPM Triple      |             |
| Year                               | Authority 2017 | Tiller Lease | Triple Pumper  |            | Police    | Combination     |             |
| Ending                             | Lease Revenue  | Purchase     | Lease Purchase |            | Armored   | & Public Works  |             |
| June 30                            | Bonds          | Agreement    | Agreement      | Ambulance  | Vehicle   | Equipment       | Total       |
|                                    |                |              |                |            |           | .====           |             |
| 2025                               | 2,799,550      | 162,497      | 228,360        | 186,645    | 88,367    | 377,526         | 3,842,944   |
| 2026                               | 2,796,175      | 162,497      | 228,360        | 186,645    | 88,367    | 377,526         | 3,839,569   |
| 2027                               | 2,792,925      | 162,497      | 228,360        | 186,645    | 88,367    | 377,526         | 3,836,319   |
| 2028                               | 2,789,550      | 162,497      | 228,360        | 186,645    | 88,367    | 377,526         | 3,832,944   |
| 2029                               | 1,069,800      | 162,497      | 228,360        |            | 88,367    | 377,526         | 1,926,549   |
| 2030                               | 1,070,550      | 162,497      | 228,360        |            |           | 377,526         | 1,838,932   |
| 2031                               | 1,069,800      | 162,497      | 228,360        |            |           | 377,526         | 1,838,182   |
| 2032                               | 1,072,425      | 162,497      | 228,360        |            |           |                 | 1,463,282   |
| 2033                               | 1,068,425      |              | 228,360        |            |           |                 | 1,296,785   |
| 2034                               | 1,067,800      |              |                |            |           |                 | 1,067,800   |
| 2035                               | 1,065,425      |              |                |            |           |                 | 1,065,425   |
| 2036                               | 1,066,175      |              |                |            |           |                 | 1,066,175   |
| 2037                               | 1,073,375      |              |                |            |           |                 | 1,073,375   |
| 2038                               | 1,072,106      |              |                |            |           |                 | 1,072,106   |
| 2039                               | 1,074,450      |              |                |            |           |                 | 1,074,450   |
| 2040                               | 1,070,356      |              |                |            |           |                 | 1,070,356   |
| 2041                               | 1,069,806      |              |                |            |           |                 | 1,069,806   |
| 2042                               | 1,068,281      |              |                |            |           |                 | 1,068,281   |
| 2043                               | 1,070,700      |              |                |            |           |                 | 1,070,700   |
| 2044                               | 1,067,063      |              |                |            |           |                 | 1,067,063   |
| 2044                               | 1,007,003      |              |                |            |           |                 | 1,007,003   |
| Total<br>principal and<br>interest | 28,294,738     | 1,299,977    | 2,055,240      | 746,580    | 441,835   | 2,642,680       | 35,481,045  |
| Less interest payments             | (7,988,038)    | (79,056)     | (155,114)      | (63,776)   | (23,036)  | (367,679)       | (8,222,208) |
| Outstanding principal              | \$ 20,306,700  | \$ 1,220,921 | \$ 1,900,126   | \$ 682,804 | \$418,799 | \$ 2,275,001 \$ | 27,258,837  |





