



**CITY OF COSTA MESA**  
 GENERAL FUND FINANCIAL REPORT  
 Ending March 31, 2026

ATTACHMENT 1

	FY 2025-26 Adopted Budget	FY 2025-26 Amended Budget	FY 2025-26 Year to Date Actuals	FY 2025-26 Year End Projections	% of Amended
<b>REVENUES</b>					
<b>Taxes</b>					
Property Tax	\$62,972,174	\$62,972,174	\$37,564,006 <sup>1</sup>	\$62,241,609	60%
Sales and Use Tax	\$75,050,176	\$75,050,176	\$47,109,118 <sup>2</sup>	\$80,939,397	63%
Transient Occupancy Tax	\$9,843,276	\$9,843,276	\$6,740,084	\$10,070,106	68%
Business Tax	\$940,807	\$940,807	\$714,132	\$952,176	76%
Cannabis Gross Receipts Tax	\$3,714,656	\$3,714,656	\$2,396,076	\$3,596,508	65%
<b>Franchise Fees</b>	\$6,878,578	\$6,878,578	\$2,559,247 <sup>3</sup>	\$7,200,673	37%
<b>Licenses and Permits</b>					
Cannabis Business Permits	\$309,906	\$309,906	\$90,836	\$178,178	29%
Other Licenses and Permits	\$5,452,758	\$5,452,758	\$3,918,537	\$5,409,766	72%
<b>Fines and Forfeitures</b>	\$1,303,176	\$1,303,176	\$1,098,089	\$1,524,499	84%
<b>Use of Money and Property</b>					
Golf Course Operations	\$4,205,161	\$4,205,161	\$2,619,223	\$3,994,223	62%
Other Use of Money and Property	\$903,089	\$903,089	\$987,024	\$1,622,837	109%
<b>Other Government Agencies</b>	\$928,157	\$1,453,950	\$719,055	\$1,530,582	49%
<b>Fees and Charges for Services</b>					
Cannabis CUP	\$0	\$0	\$21,052	\$21,052	
Paramedic Transportation	\$7,757,157	\$7,757,157	\$6,082,795	\$7,694,951	78%
Other Fees and Charges for Services	\$5,377,188	\$5,377,188	\$4,158,383	\$5,639,334	77%
<b>Other Revenues/Transfers In</b>					
Other Revenues	\$1,219,347	\$1,219,347	\$889,712	\$1,321,214	73%
<b>TOTAL REVENUES</b>	<b>186,855,606</b>	<b>187,381,399</b>	<b>117,667,368</b>	<b>193,937,105</b>	<b>63%</b>
<b>EXPENDITURES</b>					
<b>Operating Expenditures</b>					
City Council	\$954,143	\$958,143	\$512,250	\$892,576	53%
City Manager	\$9,613,230	\$9,610,929	\$5,014,283	\$9,606,809	52%
City Attorney	\$1,123,700	\$1,123,700	\$442,101	\$1,132,128	39%
Finance	\$6,296,502	\$6,296,503	\$3,070,001	\$5,541,702	49%
Parks & Community Services	\$9,101,830	\$9,165,931	\$5,026,869	\$11,403,937	55%
Information Technology	\$6,570,716	\$6,558,716	\$3,486,426	\$6,629,395	53%
Police	\$62,820,470	\$62,818,469	\$41,942,791	\$73,282,352	67%
Fire & Rescue	\$38,903,466	\$39,469,212	\$23,134,529	\$39,355,651	59%
Development Services	\$9,695,734	\$9,695,735	\$4,852,510	\$9,222,904	50%
Public Works	\$22,553,602	\$22,553,603	\$12,431,647	\$23,307,470	55%
Non-Departmental	\$19,222,213	\$20,317,906	\$7,410,520	\$13,551,353	36%
<b>TOTAL EXPENDITURES</b>	<b>\$186,855,606</b>	<b>\$188,568,847</b>	<b>\$107,323,928</b> <sup>4</sup>	<b>\$193,926,277</b>	<b>57%</b>
<b>USE OF RESERVES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>TOTAL YEAR TO DATE DIFFERENCE</b>	<b>\$0</b>	<b>(\$1,187,448)</b>	<b>\$10,343,440</b>	<b>\$10,828</b>	
<b>TOTAL FULL TIME EQUIVALENTS (FTE)</b>	<b>599</b>	<b>599</b>	<b>570</b> <sup>5</sup>	<b>599</b>	

<sup>1</sup> Property Tax receipts, the bulk of which is collected twice per year, around December and May.

<sup>2</sup> Sales Tax is allocated monthly starting in October with a true-up in June.

<sup>3</sup> Franchise Fees are primarily received in April. Other franchise fees from solid waste haulers are received quarterly.

<sup>4</sup> Total expenditures include a prepayment of CalPERS Unfunded Accrued Liability (UAL) of \$31.0 million, of \$29.8 million is the General Fund's share.

<sup>5</sup> Filled Full-Time Equivalents (FTEs) at 570, as of the end of March; does not reflect part-time positions.